

RESULTS-ORIENTED GOVERNING

For many years, Miami-Dade County has been recognized for our achievements in implementing a result-oriented government culture. Guided by the goals and objectives in our comprehensive strategic plan, County departments develop their business plans, which in turn drive their annual budget submissions. The annual budget provides the funding needed to support departmental efforts to meet the goals and objectives of their business plans, and by extension, of the strategic plan. Using a balanced scorecard approach, we monitor performance results and produce quarterly performance and financial reports for the community. The management of our organization is data driven and flexible so that we may react to changes in our community. The framework we use to manage our operations is based on the [“Governing for Results” Ordinance \(05-136\)](#) which commits Miami-Dade County to using strategic planning, business planning, aligned resource allocation, accountability, measurement, and ongoing monitoring and review.

SETTING AND ALIGNING PRIORITIES

The Miami-Dade County Strategic Plan, most recently updated as part of the FY 2022-23 budget, is the foundation for the management of our organization and is intended to support community priorities such as improving transportation, expanding the availability of affordable housing, and enhancing community resilience. It defines the County’s vision, mission, guiding principles, goals, and objectives. It ultimately serves as a strategic roadmap – one that articulates where we want to be, how we will get there and how we will know when we have arrived. The departmental narratives in these volumes are organized by strategic area and show how specific activities and performance measures align to the strategic plan’s goals and objectives. A complete listing of the strategic plan goals and objectives can be found in Appendix U.

IDENTIFYING RESOURCES

The annual budget is a financial, operating, and capital plan for the coming fiscal year that identifies the funding needed to achieve the goals and objectives included in the strategic plan. It provides an outline of service levels and public capital investments provided in the community. Miami-Dade County’s budget document is a tool that serves five purposes:



FY 2025-26 Proposed Budget and Multi-Year Capital Plan

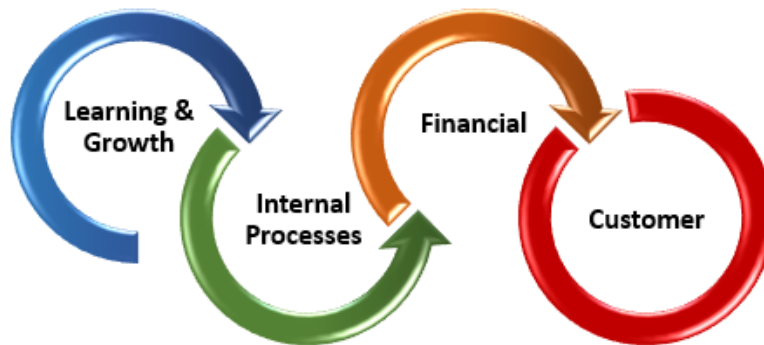
- *Prioritization:* County resources that address needs identified by the Mayor, the Board of County Commissioners (BCC) and the County's strategic plan are prioritized through this process.
- *Information:* The budget document is the primary way for the County to explain to the public what it intends to do with the taxes and fees it collects. Through the budget document, the public can see how and where tax dollars and other revenues raised by the County will be spent.
- *Planning:* The budget process is an annual plan for management of the County to coordinate and schedule programs and services to address the County's priorities.
- *Evaluation:* The budget is used to help determine how well services are provided and how successful the County is in meeting the community's needs.
- *Accountability:* The budget is a tool for legally authorizing public expenditures and to account for and control the use of public resources.

The annual budget is for a fiscal year, which is the twelve-month cycle that comprises the jurisdiction's reporting period. The State of Florida and certain federal programs have different fiscal years than the County. The County's and the constitutional offices' fiscal year starts on October 1st and ends on September 30th of the following year. This proposed budget is for the period of October 1, 2025 to September 30, 2026, and is shown as either "FY 2025-26" or "FY 25-26."

MONITORING PERFORMANCE

To track and monitor performance, the County employs a balanced scorecard system. A traditional balanced scorecard is a framework that combines strategic, non-financial performance measures with financial metrics to give managers and executives a more 'balanced' view of organizational performance. Our traditional scorecards include objectives and measures organized using four categories: customer needs, financial health, internal processes, and employee learning and growth. Performance measures that appear in the department budget narratives indicate recent performance, as well as current and future performance targets.

Balanced Scorecard



In summary, these volumes join all the elements of the strategic plan (overall organizational goals and objectives), the business plans (departmental initiatives, objectives and measures), the budget (allocation of personnel and funding), and the scorecards (actual performance compared to targets) in each departmental narrative. The narratives are organized by strategic area, placing similar services together to reinforce the cross-functional teams working together to meet the same goals and objectives.

Links to the strategic plan, as well as the most recent business plans, budget and quarterly reports are all available on our website at: <https://www.miamidade.gov/global/management/home.page>