

FY 2009 - 10 Adopted Budget and Multi-Year Capital Plan

How to Read a Department's Budget Narrative

Continuous improvement plays a central role in Miami-Dade County's effort to deliver excellent government services in a fiscally responsible manner. The approach applies equally to the presentation of strategic, financial, and operational information in the Proposed Resource Allocation and Multi-Year Capital Plan. These two pages highlight significant changes to department narratives and detail their major sections.

What's New?

Department narratives in the FY 2009-10 Proposed Resource Allocation Plan more clearly define the role of measures and projects by including three new codes / symbols:

- **Measure Type (IN, OP, EF, OC):** Every measure in a department narrative (see 9 below) now includes a two letter code specifying its role in quantifying performance or resourcing; a complete explanation of these four types can be found in the Results Oriented Government section of the Introduction in Volume 1.
- **Good Direction (↓, ↑, ↔):** Each measure also includes a directional arrow communicating whether the County is working to increase (↑) or decrease (↓) the target and actual result, or if the target and actual are a function of available resources (↔)
- **Sustainability (🌳):** County efforts to improve the sustainability of its operations and the natural environment are now highlighted with a tree symbol

Major Sections of a Department Narrative

The numbered bullets below correspond to the circled numbers on the sample narrative page that follows.

- 1. Introduction**
A summary of the department's mission, functions, projects, partners, and stakeholders
- 2. Proposed Budget Charts**
Two pie charts showing the department's proposed expenditures by activity and its proposed revenues by source
- 3. Table of Organization**
A table that organizes the department by major functions
- 4. Financial Summary**
Tables detailing the department's proposed operating revenues and expenditures; non-operating expenditures, if applicable; and proposed expenditures by major programs
- 5. Capital Budget Summary**
A table detailing the department's proposed capital revenues and expenditures; this section will only appear for departments with a capital budget
- 6. Selected Item Highlights and Details**
A table listing further detail on budget line items of particular interest
- 7. Proposed Fee Adjustments**
Any fee for service that the department proposes to create, increase, decrease, or eliminate; this section will only appear for departments with fee adjustments
- 8. Unit Description**
Department narratives include sections for major functional units; each section begins with a description of the unit's role in the department and a list of its functions

