

FY 2011-12 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 Adopted Budget and Multi-Year Capital Plan. These two pages highlight significant changes to department narratives and detail their major sections.

Department narratives in the FY 2011-12 Adopted Budget include a **Capital Highlights and Operational Impacts** section (when applicable), with a focus on notable capital projects and associated impacts on the operating budget.

The **Sustainability** (🌿) symbol has been changed to a leaf; this designation is used to highlight County efforts to improve the sustainability of its operations and the natural environment.

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. Adopted 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. Adopted Fee Adjustments

Any fee for service that the department proposes to create, increase, decrease, or eliminate; this section will only appear in departments with fee adjustments

6. Capital Budget Summary

A table detailing the department's proposed capital revenues and expenditures; this section will only appear in departments with a capital budget

7. Capital Highlights and Operational Impacts

A description of notable capital projects and associated impacts on the operating budget; this section will only appear in departments with a capital budget

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

9. Unit Measures

This section, when applicable, includes tables detailing the Strategic Plan Outcomes supported by the unit, the unit's objectives, and the measures necessary to achieve the objectives; each measure includes a target and the actual level attained. For some measures, 'target' represents forecasted demand, not performance level (e.g. "911 call volume")

10. Division Highlights and Budget Enhancements or *Reductions*

Notable programs/initiatives that support the achievement of a Strategic Plan Outcome, along with relevant budget and performance impacts; reductions are in italics

