

## FY 2012-13 ADOPTED BUDGET AND MULTI-YEAR PLAN

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### 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 2012-13 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

