MIAMI-DADE COUNTY
Office of Management and Budget

The Budget Style Guide

FY 2014-15 Published Edition

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How to Use This Manual

T his manual includes guidelines regarding how to develop department narratives for the Proposed Budget. Consistency among departmental narratives is important in order to create one 'voice' for the overall document.

Note

OMB narrative 'style' varies by section (see overview below). When in doubt, use this manual or the FY 2013-14 Adopted Budget Book as references. If you have any concerns regarding these guidelines, please discuss them with the OMB proofreaders.

Grammar and Punctuation Mark Cheat Sheet		
Narrative Section	**Style-type**	**Punctuation Marks**
Department Summary	- Proper English	All
Expenditures/Revenues by Source	- None	None
Table of Organization	- Bullet Style - Start with Verb - Present Tense	Semicolon and comma
Financial Summary	- RFRO Style	None
Capital Budget Summary	- CIIS Budget Module Style	None
Line Item Highlights	- Header Style (see page 11)	Hyphen
Proposed Fee Adjustment	- Name of Fee - unit	Hyphen and comma
Division	- Proper English - Bullet Style in present tense	<u>Descriptions</u> - semicolon with period at end <u>Bullets</u> - commas, semicolon, no periods
Strategic Plan Outcomes / Measures	- Start with Verb - Present Tense	None
Budget Priorities	- Start with Verb - Present Tense	all, but no periods
Additional Comments and Highlights	- Proper English	all, but no periods
Unmet Needs	- Start with Verb	Commas only

Continuation into FY 2014-15

The FY 2013-14 Adopted Budget included expenditure categories both on the operating and non-operating components of the operating budget as listed below:

Operating Expenditures:
- Salaries
- Salaries (OT)
- Fringes
- Fringes (OT)
- Court Costs
- Contractual Services
- Other Operating (includes inter-departmental transfers)
- Charges for County Services
- Grants to Outside Organizations
- Capital

Non-Operating Expenditures:
- Transfers
- Distribution of Funds in Trust
- Debt Service
- Depreciation, Amortization, and Depletion
- Reserve
- Intra-Departmental Transfers

Capital Highlights Section

When inputting information in this section for the FY 2014-15 Proposed Budget and Multi-Year Capital Plan it is important to properly capture operational impacts the completion of a capital project will have on the proposed budget and multi-year capital plan, therefore we are asking departments to closely examine and properly describe these impacts.

Department Narratives

N arratives will be compiled using the Budgeting Analysis Tool (BAT) system, and a summary of the departmental capital budgets from CIIS. Analysts and departments will work together to enter information directly into the system. The BAT system does not have spell check capability. Therefore, it is recommended that information be typed in Word and spell checked prior to copying and pasting into the system.

I.   Commonly Used Words Standards

1) County (with a capital C) abbreviates 'Miami-Dade County Government'

2) FY 2014-15 Proposed Budget (**NOT** FY 2014-15 Budget!!)

3) Miami-Dade County or county (with a lowercase c) refers to the physical region

4) Board of County Commissioners (BCC), and then 'BCC' thereafter

5) Office of the Mayor, County Attorney's Office, Board of County Commissioners. Do not use the 'Mayor,' etc. unless you are referring to the specific job title

6) Community-based Organizations as a title; community-based organizations in the text

7) Fiscal years should be written as FY XXXX-YY (except in Table of Organizations where we use FY XX-YY)

II.   How to refer to Other Departments

If you mention another County department in your narrative, first refer to the other department by using its full and proper name, with the preferred abbreviated version in parenthesis. Use the abbreviated version thereafter.

a. Example: Miami-Dade Police Department (MDPD)

b. EXCEPTION: if you are listing a number of County departments, you do not need to write out each department's full and proper name. For example: 'RER will receive reimbursements from the following County departments: Aviation, Police, Fire Rescue…'

III.   Numbers: Using Digits or Spelling Out?

Numbers less than two digits should be written as words. Numbers that are more than two digits, or numbers in a sentence with several numbers and one of which is more than two digits, should be written numerically (i.e. one, two three…nine, 10, 11, etc.)

IV.   Other Important Standards

1) A, B, C, and D

2) A; B; C; and D

3) Place a comma or period **before** beginning or ending quotation marks. Place a colon or semicolon after ending quotation marks

   a. Example: "I think Blake is a big jerk," muttered Priscilla.

4) Seasons are not capitalized unless part of a proper name

5) A Good English grammar website: http://englishplus.com/grammar/contents.htm
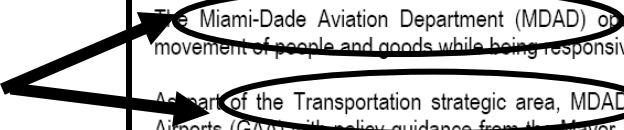
Narrative Section Standards

Each narrative consists of several separate sections in order for department information to be organized and understood easier by the reader. Each section is listed below, followed by an example excerpted from the FY 2012-13 Proposed Budget and Multi-Year Capital Plan, and a few bulleted standards.

Department Name/Header Picture

FY 2012 - 13 Proposed Budget and Multi-Year Capital Plan

Office of the Mayor
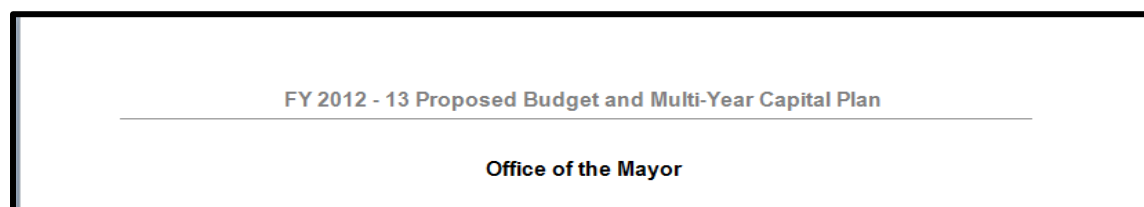
- The department name will be included on each narrative as it is listed in RFRO. If a narrative does not exist for a particular department, inform your OMB Budget analyst.

- **Note:** Department header pictures have been removed.

Departmental Summary

> The Miami-Dade Aviation Department (MDAD) operates a system of airports that provides for the safe and profitable movement of people and goods while being responsive to the needs of customers and safeguarding the environment.
>
> As part of the Transportation strategic area, MDAD operates Miami International Airport (MIA) and five General Aviation Airports (GAA) with policy guidance from the Mayor, the Board of County Commissioners, and the County Manager. MDAD operates the airport system as a financially self-sufficient entity without property tax support from the County. MIA is considered the primary economic engine for Miami-Dade County, and is the major trans-shipment point between the Americas, the Caribbean, and Europe. Servicing 95 airlines with routes to 142 cities on four continents, MIA ranks number one in the USA for international freight and third for international passenger traffic. The Department is engaged in a $6.256 billion capital improvement program to make the airport a more desirable and efficient transportation center. The key elements of the program are a new North Terminal, expansion of the South Terminal, improvements to the Central Terminal, construction of an elevated automated people mover system known as the "MIA Mover," roadway and facilities improvements, major security modifications, and replacement of business systems.
>
> MDAD works closely with a diverse group of constituents, including cargo and passenger airlines and their customers, the support industries that form the air travel base, the Federal Aviation Administration, Transportation Security Administration, United States Customs and Border Protection, business leaders, and the media.

- Use normal prose grammar. The tone of this section should be 'just the facts', not flowery, and definitely not aggrandizing.

- The first paragraph should explain why the department exists in a very high-level summary.

- The department should be identified by its full and proper name in the first sentence, with the acronym or other abbreviated version in parenthesis. Thereafter, when referring to the department, use the abbreviated version or the word 'Department' (uppercase).

  Examples: the Elections Department (Elections); the Miami-Dade Police Department (MDPD)

- The second paragraph should explain the different functions of the department and list the strategic area(s) with which the department is associated

  Example: "As part of the Public Safety strategic area, MDPD…"

- The third paragraph should explain the partners and stakeholders interested in the functions of the departments.

Proposed Budget Charts
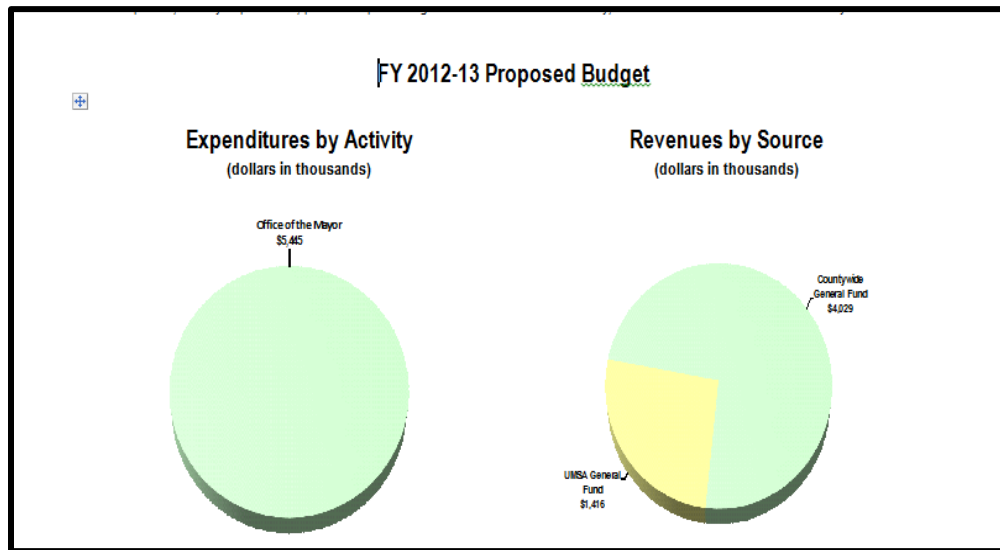
The information will be pulled directly from financial values in BAT.

Comments (as shown above) are not needed in this section.

> **Note:** If your department requires a comment, contact your OMB Budget Analyst.

Table of Organization (T.O.)

TABLE OF ORGANIZATION

*OFFICE OF THE DIRECTOR

- Formulates departmental policy, provides overall direction for Department operations, serves as Building Official for Miami-Dade County and enforces the Florida Building Code (FBC) and other regulations applicable to the construction and maintenance of buildings

FY 07-08	FY 08-09
4	3

*ADMINISTRATION

- Provides administrative support including the preparation and monitoring of the operating budget; manages billing, collection and disbursement of revenue, procurement, and consultant contracts

FY 07-08	FY 08-09
38	25

INFORMATION AND PERMIT SUPPORT

- Receives and processes construction permit applications, inspection requests and results, and Certificates of Occupancy; directs computer services, communication and public information

FY 07-08	FY 08-09
84	54

PERMITTING

- Ensures compliance with the FBC and other applicable regulations through review of plans, inspection of construction, and enforcement activities

FY 07-08	FY 08-09
182	128

UNSAFE STRUCTURES/ENFORCEMENT

- Directs, issues and processes FBC and unsafe structures violations, internal investigations, quality control, personnel, labor management and affirmative action and enforcement activities

FY 07-08	FY 08-09
36	24

*In the Table of Organization, Administration and the Office of the Director are reflected as Administration in the Financial Summary

- Table of Organization bullets usually start with a verb in the singular present tense.
- Position counts in each division should match position counts in Financial Summary (see page 163).
- Fiscal years use the "FY XX-YY" format in the Table of Organization
- Comments (as shown above) are not needed in this section.

Note: If your department requires a comment, contact your OMB Budget Analyst.

Financial Summary

FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Proposed FY 12-13
Revenue Summary				
General Fund Countywide	5,339	4,624	4,268	4,029
General Fund UMSA	2,181	1,710	1,578	1,416
Total Revenues	7,520	6,334	5,846	5,445
Operating Expenditures Summary				
Salary	5,730	4,680	4,232	4,050
Fringe Benefits	1,329	1,297	976	792
Court Costs	0	0	0	0
Contractual Services	4	2	6	1
Other Operating	349	275	498	281
Charges for County Services	79	60	103	296
Grants to Outside Organizations	0	0	0	0
Capital	29	20	31	25
Total Operating Expenditures	7,520	6,334	5,846	5,445
Non-Operating Expenditures Summary				
Transfers	0	0	0	0
Distribution of Funds In Trust	0	0	0	0
Debt Service	0	0	0	0
Depreciation, Amortizations and Depletion	0	0	0	0
Reserve	0	0	0	0
Total Non-Operating Expenditures	0	0	0	0

(dollars in thousands) Expenditure By Program	Total Funding Budget FY 11-12	Proposed FY 12-13	Total Positions Budget FY 11-12	Proposed FY 12-13
Strategic Area: Policy Formulation				
Office of the Mayor	5,846	5,445	44	44
Total Operating Expenditures	5,846	5,445	44	44

This information is pulled directly from values placed BAT.

Selected Item Highlights and Details

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Projection FY 11-12	Proposed FY 12-13
Advertising	-4	12	12	6	15
Fuel	8	4	2	0	0
Overtime	5	3	0	0	0
Rent	105	49	50	2	0
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	6	3	30	18	35
Utilities	148	98	139	93	72

Line Item Standards

Information will be generated directly from the BAT system. If a department expends money on any of the following, they should be identified in this section, using the following titles EXACTLY AS WRITTEN BELOW:

Advertising, Fuel, Overtime, Rent, Security Services, Temporary Services, Travel and Registration, and Utilities

Capital Budget Summary

CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FUTURE	TOTAL
Revenue									
BBC GOB Future Financing	0	2,313	7,197	10,072	11,933	50,891	49,092	0	131,498
BBC GOB Series 2005A	1,068	0	0	0	0	0	0	0	1,068
BBC GOB Series 2008B	730	0	0	0	0	0	0	0	730
BBC GOB Series 2008B-1	1,530	0	0	0	0	0	0	0	1,530
BBC GOB Series 2011A	2,174	0	0	0	0	0	0	0	2,174
Capital Asset Series 2007 Bond Proceeds	10,774	0	0	0	0	0	0	0	10,774
Future Financing	0	0	0	8,523	18,377	70,732	70,197	72,171	240,000
Capital Outlay Reserve	7,285	2,810	1,170	0	0	0	0	0	11,265
Total:	23,561	5,123	8,367	18,595	30,310	121,623	119,289	72,171	399,039
Expenditures									
Strategic Area: Public Safety									
Equipment Acquisition	659	500	400	0	0	0	0	0	1,559
Jail Facility Improvements	16,165	7,860	7,967	10,072	7,000	6,999	9,092	0	65,155
New Jail Facilities	1,175	0	0	8,523	23,310	114,624	110,197	72,171	330,000
Security Improvements	1,647	678	0	0	0	0	0	0	2,325
Total:	19,646	9,038	8,367	18,595	30,310	121,623	119,289	72,171	399,039

This information will be updated directly from the newly created CIIS budget module.

Capital Highlights and Operational Impacts

CAPITAL HIGHLIGHTS AND OPERATIONAL IMPACTS

- FY 2011-12 Adopted Capital Budget and Multi-Year Plan programmed capital expenditures include: continued construction of Palmetto Bay Fire Rescue Station ($1.55 million) and Miami Lakes West Fire Rescue Station ($780,000), funded with Fire Impact Fees; station renovations ($1.464 million), construction of Homestead Fire Rescue Station ($354,000), construction of Model Cities Fire Rescue Station ($411,000), and completion of Coconut Palm Fire Rescue Station ($1.517 million), funded with Sunshine State Financing and Fire Impact Fees; completion of Doral North Fire Rescue Station ($1.258 million) and UHF system replacement ($500,000), funded with 2002 and 2004A Capital Asset Acquisition Bond proceeds; and expansion of West Miami Fire Station ($163,000) funded with Capital Asset Series 2002 interest and Fire Impact Fees; all the units to be assigned to these new stations are currently in service at other stations or at temporary locations

This is updated directly in BAT.

Transfers and Reimbursement Standards

For transfers and reimbursements, use the following titles EXACTLY AS WRITTEN BELOW:

- Department Name (no acronym, no Miami-Dade in name) – Reason for transfer or reimbursement. Use title case throughout.

    Example: Police Department – Security Services
- Board of County Commissioners – Office of Commission Auditor
- Board of County Commissioners – Office of Intergovernmental Affairs
    - for legislative affairs
- County Attorney's Office – Legal Services

Proposed Fee Adjustments for Services

ADOPTED FEE ADJUSTMENTS FOR SERVICES

Fee Adjustments	Current Fee FY 10-11	Adopted Fee FY 11-12	Dollar Impact FY 11-12
• Fees for Advance Life Support (ALS) Level 1 emergency medical transportation	$600	$800	$1,222,000
• Fees for Basic Life Support (BLS) emergency medical transportation	$500	$800	$1,312,000
• Fees for Advance Life Support (ALS) Level 2 emergency medical transportation	$800	$900	$60,000

- This information is if your department is planning to increase fees.

- When time is used, there is no space when writing to disambiguate the hour of the day.

    Example: 11 p.m. to 6 a.m.

Unit Descriptions

DIVISION: ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division, which includes the Director's Office, formulates departmental policy, provides overall direction for Department operations, serves as Building Official for Miami-Dade County and enforces the Florida Building Code (FBC) and other regulations applicable to the construction and maintenance of buildings.

- Ensures the financial viability of the Department through sound financial management policies
- Prepares and monitors the departmental budget
- Provides financial and management analysis and reviews
- Complies with financial laws and generally accepted accounting principles
- Collects and distributes permit fees for all departments in the permit process
- Maintains the safe and efficient operation of County vehicles assigned to inspection staff
- Procures goods and services for the Department
- Issues boiler certificates and recertification of 40-year old buildings

Each narrative includes sections for major functional units. This section begins with a description of the unit's role in the department and a list of its functions.

- The first sentence describes the unit and includes similar information which was included in Table of Organization (see page 163).

- The unit description ends with a period and the bullets do not include any punctuation marks.

Strategic Planning Priorities and Unit Measures

Strategic Plan Outcome - Measures

- NU4-1: Resident and business voluntary compliance with county codes (priority outcome)

Receive and process construction permit applications and provide support to inspections and plans processing	Measures	FY 06-07		FY 07-08		FY 08-09
		Target	Actual	Target	Projection	Target
	Permits issued*	95,000	70,681	93,000	75,000	75,000
	Permits per FTE per day	1.0	0.7	1.4	1.2	1.2

*Reduction in permits issued due to contraction in building industry

- This section, when applicable, includes tables detailing the Strategic Plan Outcomes supported by each unit

- Comments (as shown above) are not needed in this section.

  Note: If your department requires a comment, contact your OMB Budget Analyst.

- Measures are in present tense and do not include any periods

- Measures should include description of unit measure if numerical value is greater than one (1) million

Examples
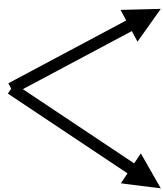
Measures	FY 06-07		FY 07-08		FY 08-09
	Target	Actual	Target	Projection	Target
Public parking revenue (in thousands)	$43,000	$41,541	$45,000	$43,000	$46,917

Measures	FY 06-07		FY 07-08		FY 08-09
	Target	Actual	Target	Projection	Target
Convention Development Tax (CDT) collected (in millions)	$42.3	$44.6	$48.7	$49.0	$51.5

- Do <u>not</u> use "Number of" in your measure; simply write the measure without it

Division Highlights and Budget Enhancements or Reductions

> **DIVISION HIGHLIGHTS AND BUDGET ENHANCEMENTS OR _REDUCTIONS_**
>
> - During FY 2008-09, the Department established a pay for performance process for poll workers; through the approved implementing order it provides the Supervisor of Elections the ability to increase or decrease poll worker pay by 20 percent under specified conditions, as well as the ability to grant $20 to $25 bonuses to poll workers who meet certain performance criteria

- Statements should be notable programs or initiatives which support the achievement of a Strategic Plan Outcome

- Statements start with a verb and have no periods

> **DIVISION HIGHLIGHTS AND BUDGET ENHANCEMENTS OR _REDUCTIONS_**
>
> - _The Department's FY 2011-12 Adopted Budget includes eliminating 24 vacant firefighter overage positions approved during the FY 2010-11 Budget and the elimination of 29 unfunded sworn positions_
> - _The Department's FY 2011-12 Adopted Budget includes reductions in activities of Countywide significance including elimination of four Fire dispatchers positions and one Officer in Charge position ($590,000), which will delay implementation of additional channels that would enhance radio communications in the southern part of the County; line item reductions ($24,000) in Communications Division; Ocean Rescue elimination of two Ocean Rescue Lifeguards ($130,000), reduction of working hours by ten percent during off-peak months ($126,000), and other line item reductions ($248,000) in Ocean Rescue; overtime reduction ($95,000) and other line item reductions ($241,000) in Air Rescue_
> - _The Department's FY 2011-12 Adopted Budget includes the elimination of 36 sworn positions assigned to the two fire boats_
> - _$4.498 million) and three positions in the Marine Operations Bureau ($443,000); MDFR will cross train the crews with the units at the Port of Miami and in Bay Harbor to tender Fire Boat 1 and Fire Boat 2_
> - _The Department's FY 2011-12 Adopted Budget includes eliminating one vacant helicopter pilot position and two vacant helicopter co-pilot positions approved as temporary overages during the FY 2010-11 Budget to allow for adequate training time for newly hired personnel_
> - _The FY 2011-12 Adopted Budget includes the elimination of two administrative support positions associated with the provision of services to Miami-Dade Aviation Department ($115,000); the reductions of these clerical positions will reduce administrative support provided to the uniform personnel at MDFR stations at Miami International Airport_

Additional Comments and Highlights are either written with verbs in the past tense or future tense, depending:

- During FY 2013-14, ISD published five books [if the department has completed it]
- During FY 2014-15, ISD will publish five books [if the department hasn't completed it]
- During FY 2014-15, ISD will publish seven books

Comments which are "Reductions" will be shown in italics

Other Word Standards

I f in doubt regarding how to write a particular word or phrase, please see the guide below. If a word below is not capitalized, but it is used at the beginning of a sentence or in a proper name – capitalize it if it makes sense.

311 Answer Center

3-1-1 (telephone number)

A

Adopt-a-Tree
afterschool
a.m. (ex.: 9a.m. - no space between number and a.m.)
areawide
at-risk

B

bikepath
bike trail
buck slips
busway
building code

C

community-based organization
countywide
Countywide General Fund

D

department-wide

E

e-mail

F

farmworker
Florida Building Code
full-time
for-hire

G

General Fund

H

home buyer
homeownership

I

in-house
in-line (when meaning 'on target')
infill
Internet

L

landfill
long-range
long-term

M

Metrobus
Metromover
Metrorail
MHz (megahertz)
mid-year

N

non-certified
non-departmental
not applicable _or_ N/A

O

on-board
ongoing
online (when speaking of technology)
on time
Opa-Locka
organization-wide

P

part-time
pass-through
p.m. (ex. 9p.m.; no space between number and pm)

R

right-of-way/rights-of-way

S

square feet (for nouns when more than one)
square foot (for adjectives and nouns when only one)
system-wide

T

tot lot
Tri-rail
Truth in Millage

W

wastewater
web portal