How to Read a Department's Budget Narrative

Departmental budget narratives in the Budget and Multi-Year Capital Plan contain important details regarding how Miami-Dade County funds its strategic goals and fiscal priorities. These narratives include descriptions of the department and each of its divisions; information regarding operating and capital revenues and expenses; a table of organization with position counts; information regarding strategic planning alignment and performance; departmental accomplishments, key issues, priority initiatives and budget comments; and other supporting information. To help the reader better understand how Miami-Dade County is funding priorities, the following explains in detail what is contained in these department narratives.

Miami-Dade County organizes its Strategic Plan into five strategic priorities: An Economy that Works for All (EWA), Healthy and Safe Communities (HSC), Investment in Infrastructure (III), Risk Reduction and Resilience (RRR), and Fiscal Responsibility and Efficiency (FRE). Each strategic priority consists of goals and supporting objectives, which are listed below. In all, the strategic plan includes 18 goals expressing a desired outcome and 66 action-oriented objectives that support the goals. For ease of reference, each goal and objective is labeled with a specific code (e.g. EWA, FRE1-1, and HSC1-2). The complete list of goals and objectives can be found in Appendix U in Volume 1.

To ensure Miami-Dade County departments are internally aligned to the County Strategic Plan, unit measures displayed in the departmental narratives are aligned to a specific departmental objective which itself is linked to a Strategic Plan objective. Departmental objectives help communicate to the reader how a department specifically supports the County Strategic Plan.

The information below is a summary of the department budget narrative layout. 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, vision, and values; functions; and customers, partners and stakeholders
2. **Budget Charts** - Pie charts showing the department's expenditures by activity and its revenues by source
3. **Operating Financial Summary** - Tables detailing the department's operating revenues and expenditures, non-operating expenditures, if applicable, and expenditures by major programs; amounts shown here are categorized by strategic priority
4. **Fee Adjustments** - For departments with fee adjustments, this section lists any fee for service that the department has created, increased, decreased or eliminated
5. **Selected Item Highlights and Details** - Reflects costs associated with specific operating budget line items
6. **Capital Budget Summary** - Departments with a capital budget include a table detailing capital revenues and expenditures and a description of notable capital projects and associated impacts on the operating budget; amounts shown here are categorized by strategic priority
7. **Table of Organization** - A table that organizes the department by major functions and position amounts
8. **Division Description** - Department narratives include sections for major functional units; each section begins with a description of the division's role in the department
9. **Division Measures** - This section, when applicable, includes tables detailing how specific performance measures and departmental objectives support the Miami-Dade County Strategic Plan; measure types include input (IN), output (OP), efficiency (EF), and outcome (OC); each measure includes a target, a "good direction" arrow, and the actual level attained; for some measures, the target represents forecasted demand, not desired performance level
10. **Division Accomplishments** – This section, when applicable, includes a selection of the most significant accomplishments that have been achieved by the department
11. **Division Key Issues** – This section, when applicable, describes important issues that impact departmental operations such as changes in the business environment, obstacles for major projects, industry trends, and legislative changes or mandates
12. **Division Priority Initiatives** - This section, when applicable, describes specific projects planned for the upcoming year that are directly related to the department's mission and/or customer needs; a list of priority initiatives and capital projects supporting the County's strategic priorities can also be found in Appendix X in Volume 1
13. **Division Budget Comments** – This section includes budget enhancements and reductions; position changes; and other comments related to the division's revenues and expenditures; enhancements are in bold and reductions are italicized

14. **<u>Capital Budget Highlights and Operational Impacts</u>** - Details the department capital budget information, total project cost, funding by source and impacts on operating budget. A list of Capital Priority Initiatives supporting the County's strategic priorities can also be found in Appendix X in Volume 1.

15. **<u>Funded Capital Project Schedules</u>** - Departments with a capital budget have tables detailing all funded project schedules

- **<u>Unfunded/Unmet Needs</u>** <u>(not pictured)</u> - Tables detailing important department resources that remain unfunded in the capital and operating budgets
- **<u>Maps and Charts</u>** (not pictured) - Maps or charts relevant to department funding or service delivery, if applicable