

FY 2025-26 Proposed Budget and Multi-Year Plan

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 sections contain a general departmental description, information regarding operating and capital revenues and expenses, strategic planning alignment and performance expectations, a table of organization with position counts, and divisional highlights, among other things. The way all this information is presented helps demonstrate the progress Miami-Dade County is making towards achieving its strategic goals and fiscal priorities. To help the reader better understand how Miami-Dade County is funding priorities, the following pages explain in detail what is contained in these department narratives.

To ensure Miami-Dade County departments are internally aligned to the County Strategic Plan, unit measures are aligned to a separate 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. These Strategic Plan Objectives are listed in Appendix U in Volume 1.

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, functions, projects, partners and stakeholders
2. **Budget Charts** - Pie charts showing the department's expenditures by activity and its revenues by source
3. **Table of Organization** - A table that organizes the department by major functions and includes position amounts
4. **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
5. **Performance Measures** - This section, when applicable, includes tables detailing how specific performance measures and departmental objectives support the Miami-Dade County Strategic Plan. Measures are classified by Type and Good Direction; measure types include input (IN), output (OP), efficiency (EF), and outcome (OC). Each measure includes a target and the actual level attained; for some measures, 'target' represents forecasted demand, not desired performance level
6. **Division Highlights and Budget Enhancements or Reductions** (not pictured) – Bullets highlighting notable programs/initiatives that support the achievement of a Strategic Plan Objective, along with relevant budget and performance impacts; enhancements are in bold and reductions are italicized
7. **Selected Item Highlights and Details** - Reflect costs associated with specific operating budget line items
8. **Fee Adjustments** - For departments with fee adjustments, this section lists any fee for service that the department has created, increased, decreased or eliminated
9. **Operating Financial Summary** - Tables detailing the department's operating revenues and expenditures, non-operating expenditures, if applicable, and expenditures and positions by major programs
10. **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
11. **Funded Capital Project Schedules** - Departments with a capital budget will have tables detailing all funded project schedules
12. **Unfunded/Unmet Needs** (not pictured) - Tables detailing important department resources that remain unfunded in the capital and operating budgets
13. **Maps and Charts** (not pictured) - Maps or charts relevant to department funding or service delivery, if applicable

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