

MIAMI-DADE COUNTY, FLORIDA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(UNAUDITED)

(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes				
General property taxes	\$ 1,275,287	\$ 1,275,287	\$ 1,262,973	\$ (12,314)
Utility taxes	65,273	65,273	68,150	2,877
Communication taxes	49,355	49,355	44,028	(5,327)
Local option gas tax	54,500	54,500	52,669	(1,831)
Occupational license tax	9,071	9,071	10,636	1,565
Total	1,453,486	1,453,486	1,438,456	(15,030)
Licenses and permits				
Building	51,810	51,810	41,816	(9,994)
Franchise fees	51,799	51,799	44,241	(7,558)
Other licenses	19,425	19,425	20,160	735
Total	123,034	123,034	106,217	(16,817)
Intergovernmental revenues				
State sales tax	121,548	121,548	113,916	(7,632)
State revenue sharing	78,560	78,560	75,963	(2,597)
Gasoline and motor fuel tax	13,629	13,629	12,738	(891)
Alcoholic beverages license	851	851	955	104
Other	1,761	1,761	1,063	(698)
Total	216,349	216,349	204,635	(11,714)
Charges for services				
Clerk of Circuit and County Court	10,108	10,108	11,556	1,448
Tax Collector fees	33,073	33,073	37,158	4,085
Merchandise sales & recreational fees	37,619	37,619	31,721	(5,898)
Sheriff and police services	38,072	38,072	48,150	10,078
Other	117,791	117,791	104,957	(12,834)
Total	236,663	236,663	233,542	(3,121)
Fines and forfeitures				
Clerk of Circuit and County Court	12,866	12,866	11,877	(989)
Investment income	22,747	22,747	9,092	(13,655)
Other	89,883	89,883	87,588	(2,295)
Total revenues	2,155,028	2,155,028	2,091,407	(63,621)
Expenditures:				
Policy formulation and general government				
Office of the Mayor	9,118	9,118	9,028	90
County Commission	20,042	24,287	19,380	4,907
Strategic Business Management	5,734	5,734	5,202	532

See accompanying independent auditors' report.

The notes to the required supplementary information are an integral part of this statement.

(Continued)

MIAMI-DADE COUNTY, FLORIDA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(UNAUDITED)
(in thousands)
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Policy formulation and general government (continued)				
Personnel	11,451	11,451	9,680	1,771
Finance	37,973	37,973	30,506	7,467
Audit and Management Services	7,212	7,212	6,594	618
Property Appraiser	28,260	28,260	25,979	2,281
Clerk of Circuit and County Court	21,961	21,961	15,444	6,517
Procurement Management	16,686	16,686	11,461	5,225
Office of Sustainability	543	543	515	28
Enterprise Technology Services Department	58,449	58,449	54,512	3,937
Elections	21,684	27,745	27,697	48
Fair Employment Practices	1,257	1,257	943	314
Law	20,799	20,799	20,197	602
Planning and zoning	7,970	7,970	6,526	1,444
Judicial Administration	35,573	35,573	32,744	2,829
Agenda Coordination	1,145	1,145	1,060	85
Office of the Inspector General	356	356	49	307
Commission on Ethics	2,343	2,343	2,024	319
General Service Administration	30,360	30,360	24,100	6,260
Government Information Center	19,692	19,692	18,360	1,332
Office of Grants Coordination	4,305	4,305	3,712	593
General government costs	150,582	126,394	42,257	84,137
Total	513,495	499,613	367,970	131,643
Protection of people and property				
Police	540,819	540,819	531,245	9,574
Corrections and rehabilitation	315,644	315,644	306,228	9,416
Building code compliance	15,306	15,306	10,787	4,519
Consumer services	12,912	12,912	10,254	2,658
Building	27,564	27,564	24,758	2,806
Planning and zoning	7,511	7,511	6,979	532
Neighborhood Compliance	12,031	15,862	14,266	1,596
Juvenile assessment	8,911	8,911	8,400	511
Emergency Management/Homeland Security	3,103	3,103	2,631	472
General government costs	528	528	526	2
Total	944,329	948,160	916,074	32,086

The notes to the required supplementary information are an integral part of this statement.

(Continued)

MIAMI-DADE COUNTY, FLORIDA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(UNAUDITED)
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Physical environment				
Environmentally Endangered Lands	3,832	3,832	3,832	
Public Works	24,437	24,437	17,312	7,125
Environmental Resources	54,273	54,273	50,129	4,144
Non-departmental	49	49	49	
General government costs	469	469	437	32
Total	83,060	83,060	71,759	11,301
Transportation				
Public Works	40,696	41,599	35,981	5,618
General Service Administration	3,418	3,418	969	2,449
Total	44,114	45,017	36,950	8,067
Health				
Public Works	2,259	2,259	2,096	163
Animal Services	10,075	10,075	9,950	125
Countywide Health/Planning and Zoning	677	677	570	107
General government costs	21,300	21,300	20,526	774
Total	34,311	34,311	33,142	1,169
Socio-economic environment				
Office of Economic Development	979	979	635	344
Community Advocacy	5,043	5,043	2,322	2,721
Metro Miami Action Plan	997	997	687	310
Office of ADA Coordination	1,047	1,047	771	276
Office of Grants Coordination	1,829	1,829	1,262	567
General government costs	85,948	85,948	84,370	1,578
Total	95,843	95,843	90,047	5,796
Culture and Recreation				
Cultural Affairs Coordination	3,991	3,991	3,991	
Park and Recreation	100,468	100,468	93,296	7,172
Planning and Zoning	173	173	173	
General government costs	1,604	1,604	1,604	
Total	106,236	106,236	99,064	7,172
Capital outlay				
Total expenditures	1,844,567	1,835,419	1,638,185	197,234
Excess of revenues over expenditures				
	310,461	319,609	453,222	133,613
Other financing sources (uses):				
Transfers in	1,058	1,058	17,693	16,635
Transfers out	(553,433)	(562,581)	(541,799)	20,782
Reserve for future expenditures:				
Physical environment	(98,472)	(98,472)		98,472
Total other financing sources (uses)	(650,847)	(659,995)	(524,106)	135,889
Net change in fund balances				
	(340,386)	(340,386)	(70,884)	269,502
Fund balance - beginning	340,386	340,386	365,187	24,801
Increase in reserve for inventories			2,027	2,027
Reserve adjustment				
Fund balance - ending			\$ 296,330	\$ 296,330

The notes to the required supplementary information are an integral part of this statement.
(Concluded)

MIAMI-DADE COUNTY, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

PUBLIC HEALTH TRUST PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS
(UNAUDITED)

Year Ended December 31	Annual Required (a) Contribution	Percentage Contributed
2001	\$ 8,771,314	100%
2002	\$ 12,711,107	100%
2003	\$ 17,740,441	100%
2004	\$ 25,470,445	100%
2005	\$ 24,353,498	100%
2006	\$ 27,173,609	100%
2007	\$ 34,956,333	100%
2008	\$ 39,038,314	100%

See accompanying independent auditors' report.
The notes to the required supplementary information are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

PUBLIC HEALTH TRUST
 DEFINED BENEFIT RETIREMENT PLAN
 SCHEDULE OF FUNDING PROGRESS
 (UNAUDITED)
 (in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as % of Covered Payroll ([b-a]/c)
1/1/2008	\$228,617	\$233,618	\$5,001	98%	\$413,953	1%
1/1/2009	\$244,340	\$301,791	\$57,451	81%	\$489,730	12%

This plan uses the Aggregate Actuarial Cost Method which cannot be used to prepare a schedule of funding progress because it does not separately determine actuarial liabilities. In order to provide information that serves as a surrogate for the funding progress of the plan per GASB Statement No. 50, the entry age normal cost method has been used to calculate the funded status. This method calculates the funding progress by a ratio of the Actuarial Value of Assets to the Actuarial Accrued Liability (AAL).

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MIAMI-DADE COUNTY, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS
FOR THE MIAMI-DADE COUNTY RETIREE HEALTH PLAN
(UNAUDITED)
(in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as % of Covered Payroll ([(b-a)/c])
10/1/2007	\$0	\$284,024	\$284,024	0%	\$2,048,371	14%
10/1/2008	\$0	\$300,847	\$300,847	0%	\$2,109,822	14%

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