

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, 2010
(UNAUDITED)
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes				
General property taxes	\$ 1,151,150	\$ 1,151,150	\$ 1,134,363	\$ (16,787)
Utility taxes	66,798	66,798	72,693	5,895
Communication taxes	44,796	44,796	41,260	(3,536)
Local option gas tax	51,106	51,106	51,768	662
Occupational license tax	9,071	9,071	8,696	(375)
Total	1,322,921	1,322,921	1,308,780	(14,141)
Licenses and permits				
Building	44,750	44,750	39,692	(5,058)
Franchise fees	52,407	52,407	45,059	(7,348)
Other licenses	19,152	20,421	21,615	1,194
Total	116,309	117,578	106,366	(11,212)
Intergovernmental revenues				
State sales tax	112,179	112,179	111,092	(1,087)
State revenue sharing	72,249	72,249	75,402	3,153
Gasoline and motor fuel tax	12,130	12,130	12,389	259
Alcoholic beverages license	851	851	954	103
Other	911	911	1,164	253
Total	198,320	198,320	201,001	2,681
Charges for services				
Clerk of Circuit and County Court	14,440	14,440	11,535	(2,905)
Tax Collector fees	37,576	37,576	30,989	(6,587)
Merchandise sales & recreational fees	32,167	32,167	30,632	(1,535)
Sheriff and police services	29,327	29,750	45,075	15,325
Other	106,375	106,595	108,912	2,317
Total	219,885	220,528	227,143	6,615
Fines and forfeitures				
Clerk of Circuit and County Court	10,410	10,410	14,097	3,687
Investment income	7,935	7,935	3,295	(4,640)
Other	113,857	113,857	109,588	(4,269)
Total revenues	1,989,637	1,991,549	1,970,270	(21,279)
Expenditures:				
Policy formulation and general government				
Office of the Mayor	7,752	7,752	7,594	158
County Executive Office	18,299	23,249	19,220	4,029
Strategic Business Management	4,045	4,045	3,564	481

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, 2010
(UNAUDITED)
(in thousands)
(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Policy formulation and general government (continued)				
Personnel	\$ 9,936	\$ 9,936	\$ 8,935	\$ 1,001
Finance	38,306	38,306	28,412	9,894
Audit and Management Services	5,963	5,963	5,689	274
Property Appraiser	27,638	28,138	25,484	2,654
Clerk of Circuit and County Court	15,634	15,634	12,379	3,255
Procurement Management	14,463	14,463	11,341	3,122
Office of Sustainability	509	509	180	329
Enterprise Technology Services Department	51,704	51,704	49,968	1,736
Elections	17,574	17,574	14,806	2,768
Human Rights and Fair Employment Practices	1,156	1,156	929	227
County Attorney	17,904	17,904	17,694	210
Planning and zoning	7,158	7,158	7,081	77
Judicial Administration	30,232	30,232	27,057	3,175
Agenda Coordination	745	745	680	65
Office of the Inspector General	1,047	1,047	460	587
Commission on Ethics	1,867	2,089	2,089	
General Service Administration	31,173	31,173	30,501	672
Government Information Center	15,926	16,518	15,639	879
Office of Grants Coordination	3,260	3,260	3,037	223
General government costs	168,967	177,990	37,948	140,042
Total	491,258	506,545	330,687	175,858
Protection of people and property				
Police	506,552	507,010	500,250	6,760
Corrections and rehabilitation	300,773	299,798	287,652	12,146
Building code compliance	12,488	12,488	9,039	3,449
Consumer services	11,813	11,813	10,108	1,705
Building	32,755	32,755	29,054	3,701
Planning and zoning	6,284	6,284	5,300	984
Juvenile assessment	8,073	8,073	7,868	205
Emergency Management	2,262	2,262	2,105	157
General government costs	763	763	763	
Total	881,763	881,246	852,139	29,107

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, 2010
(UNAUDITED)
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Physical environment				
Environmentally Endangered Lands	\$ 5,868	\$ 5,868	\$ 5,868	
Public Works	23,972	23,972	15,357	\$ 8,615
Environmental Resources	53,522	53,522	45,151	8,371
General government costs	469	469	434	35
Total	83,831	83,831	66,810	17,021
Transportation				
Public Works	36,587	36,587	31,619	4,968
General Service Administration	3,741	3,741	2,540	1,201
Total	40,328	40,328	34,159	6,169
Health				
Public Works	2,187	2,187	1,814	373
Animal Services	8,462	9,731	9,731	
Countywide Health/Planning and Zoning	587	587	563	24
General government costs	18,750	18,750	16,212	2,538
Total	29,986	31,255	28,320	2,935
Socio-economic environment				
Office of Economic Development				
Community Advocacy				
Miami Dade Economic Advisory Trust	850	850	777	73
Office of ADA Coordination	1,072	1,072	624	448
Office of Grants Coordination	1,160	1,498	1,498	
General government costs	73,904	74,154	71,645	2,509
Total	76,986	77,574	74,544	3,030
Culture and Recreation				
Cultural Affairs Coordination	2,975	2,975	2,975	
Park and Recreation	86,863	90,363	84,043	6,320
Planning and Zoning	434	434	416	18
General government costs		750	477	273
Total	90,272	94,522	87,911	6,611
Capital outlay	20,304	20,304	20,304	
Total expenditures	1,714,728	1,735,605	1,494,874	240,731
Excess of revenues over expenditures	274,909	255,944	475,396	219,452
Other financing sources (uses):				
Transfers in	96,396	96,734	9,226	(87,508)
Transfers out	(499,928)	(501,914)	(484,556)	17,358
Reserve for future expenditures:				
Physical environment	(102,289)	(102,289)		102,289
Total other financing sources (uses)	(505,821)	(507,469)	(475,330)	32,139
Net change in fund balances	(230,912)	(251,525)	66	251,591
Fund balance - beginning	230,912	251,525	296,330	44,805
Increase in reserve for inventories			97	97
Fund balance - ending			\$ 296,493	\$ 296,493

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 DEFINED BENEFIT RETIREMENT PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

(UNAUDITED)

(Dollars in Thousands)

Year Ended December 31	Annual Required (a) Contribution	Percentage Contributed
2004	\$ 25,470	100%
2005	24,353	100%
2006	27,174	100%
2007	34,956	100%
2008	39,038	100%
2009	42,000	100%

(a) The actuarially determined contribution requirements for the Trust's fiscal year ended September 30, 2010, are based on actuarial valuations as of January 1, 2010.

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)

(Dollars 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%
1/1/2010	317,499	373,737	56,238	85%	507,365	11%

The 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).

See accompanying independent auditors' report.

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MIAMI-DADE COUNTY, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF FUNDING PROGRESS
FOR THE MIAMI-DADE COUNTY RETIREE HEALTH PLAN
(UNAUDITED)**
(Dollars 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%
10/1/2009	\$0	\$336,700	\$336,700	0%	\$2,191,109	15%

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