

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, 2008**  
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes				
General property taxes	\$ 1,218,624	\$ 1,218,624	\$ 1,223,371	\$ 4,747
Utility taxes	69,664	69,664	73,275	3,611
Communication taxes	47,524	47,524	50,689	3,165
Local option gas tax	56,263	56,263	58,403	2,140
Occupational license tax	8,571	8,571	10,840	2,269
Total	1,400,646	1,400,646	1,416,578	15,932
Licenses and permits				
Building	58,476	58,476	46,940	(11,536)
Franchise fees	49,148	49,148	48,668	(480)
Other licenses	18,856	18,856	17,342	(1,514)
Total	126,480	126,480	112,950	(13,530)
Intergovernmental revenues				
State sales tax	126,541	126,541	134,017	7,476
State revenue sharing	80,132	80,132	79,655	(477)
Gasoline and motor fuel tax	13,454	13,454	14,849	1,395
Alcoholic beverages license	850	850	948	98
Other	1,311	1,311	1,009	(302)
Total	222,288	222,288	230,478	8,190
Charges for services				
Clerk of Circuit and County Court	10,122	10,122	11,405	1,283
Tax Collector fees	28,452	28,452	38,738	10,286
Merchandise sales & recreational fees	30,608	31,591	32,840	1,249
Sheriff and police services	73,245	74,662	38,078	(36,584)
Other	121,699	121,699	116,312	(5,387)
Total	264,126	266,526	237,373	(29,153)
Fines and forfeitures				
Clerk of Circuit and County Court	14,500	14,500	12,066	(2,434)
Investment income	26,124	26,124	20,627	(5,497)
Other	89,936	89,936	86,867	(3,069)
Total revenues	2,144,100	2,146,500	2,116,939	(29,561)
<b>Expenditures:</b>				
Policy formulation and general government				
Office of the Mayor	9,211	9,211	8,991	220
County Commission	17,702	22,257	18,025	4,232
Strategic Business Management	6,579	6,579	6,131	448

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, 2008

(in thousands)

(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Policy formulation and general government (continued)				
Personnel	11,644	11,644	10,071	1,573
Finance	31,832	31,832	28,351	3,481
Audit and Management Services	6,901	6,901	5,980	921
Property Appraiser	25,103	25,103	23,213	1,890
Clerk of Circuit and County Court	20,199	20,199	16,488	3,711
Procurement Management	10,478	10,478	9,902	576
Office of Sustainability	590	590	355	235
Enterprise Technology Services Department	57,582	57,582	57,123	459
Elections	22,239	28,163	28,132	31
Fair Employment Practices	884	884	817	67
Law	19,495	19,845	19,845	
Planning and zoning	4,660	4,660	4,368	292
Judicial Administration	29,473	32,552	32,164	388
Agenda Coordination	1,312	1,312	1,148	164
Office of the Inspector General	1,019	1,019	828	191
Commission on Ethics	2,222	2,222	1,964	258
General Service Administration	25,881	43,218	12,373	30,845
Government Information Center	17,821	17,821	15,899	1,922
General government costs	235,367	215,599	121,337	94,262
Total	558,194	569,671	423,505	146,166
Protection of people and property				
Police	544,462	559,877	535,470	24,407
Corrections and rehabilitation	305,478	305,478	300,033	5,445
Building code compliance	16,841	16,841	10,717	6,124
Consumer services	12,164	12,164	10,271	1,893
Building	42,347	42,347	31,087	11,260
Planning and zoning	11,949	11,949	10,171	1,778
Team Metro	19,590	19,590	17,659	1,931
Juvenile assessment	8,563	8,563	8,121	442
Emergency Management	2,821	2,821	2,566	255
General government costs	7,357	7,357	7,357	
Total	971,572	986,987	933,452	53,535

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, 2008**  
(in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Physical environment				
Environmentally Endangered Lands	2,197	2,197	2,197	
Public Works	23,158	23,158	20,478	2,680
Environmental Resources	53,704	53,704	49,153	4,551
Non-departmental	1,197	1,197	1,197	
General government costs	469	469		469
Total	80,725	80,725	73,025	7,700
Transportation				
Public Works	45,301	45,301	40,002	5,299
General Service Administration	3,076	3,076	2,023	1,053
Total	48,377	48,377	42,025	6,352
Health				
Public Works	3,192	3,192	2,446	746
Animal Services	10,427	10,427	9,280	1,147
General government costs	22,900	22,900	19,927	2,973
Total	36,519	36,519	31,653	4,866
Socio-economic environment				
General Service Administration				
Community Advocacy	2,601	2,601	2,595	6
Welfare	7,936	7,936	7,429	507
Metro Miami Action Plan	774	774	681	93
Office of ADA Coordination	1,064	1,064	752	312
General government costs	2,303	2,303	1,824	479
Total	14,678	14,678	13,281	1,397
Culture and Recreation				
Cultural Affairs Coordination	3,991	3,991	3,959	32
Park and Recreation	98,932	101,015	100,681	334
Team Metro	70	70	70	
Total	102,993	105,076	104,710	366
Capital outlay	23,518	23,518	23,518	
Total expenditures	1,836,576	1,865,551	1,645,169	220,382
Excess of revenues over expenditures	307,524	280,949	471,770	190,821
<b>Other financing sources (uses):</b>				
Transfers in	12,189	12,437	13,569	1,132
Transfers out	(541,052)	(551,712)	(526,355)	25,357
Reserve for future expenditures:				
Physical environment	(119,519)	(119,519)		119,519
Total other financing sources (uses)	(648,382)	(658,794)	(512,786)	146,008
Net change in fund balances	(340,858)	(377,845)	(41,016)	336,829
Fund balance - beginning	340,858	377,845	404,889	27,044
Increase in reserve for inventories			1,314	1,314
Fund balance - ending			\$ 365,187	\$ 365,187

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
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%

(a) The actuarially determined contribution requirements for the Trust's fiscal year ended September 30, 2008 are based on actuarial valuations as of January 1, 2008.

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

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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%

See accompanying independent auditors' report.

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