



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Honorable Rebeca Sosa, Chairwoman
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

DATE: August 23, 2013

SUBJECT: Departmental Budget Report by Line Item - Expenditures

In accordance with Ordinance No. 12-46, the Office of the Commission Auditor (OCA) has prepared the above subject budget report for Departments and Mayoral/Non-Mayoral offices.

Special thanks to the Office of Management and Budget for the information provided and their assistance in this matter.

As always, if you have any questions or concerns, feel free to contact me at (305) 375-2524.

Attachments

c: Honorable Carlos Gimenez, Mayor
R.A. Cuevas, County Attorney
Edward Marquez, Deputy Mayor
Jennifer Moon, Director, Office of Management & Budget
Christopher Agrippa, Division Chief, Clerk of the Board

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Budget Report by Line Item – Expenditures

DEPARTMENTS

Animal Services

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	**FY 13-14 Proposed Budget
Personnel Costs	6,767	6,665	6,939	5,387	11,723
Court Costs	33	22	26	12	15
Contractual Services	366	503	453	467	452
Other Operating	1,490	2,144	1,942	1,861	4,180
Charges for County Services	565	632	580	546	643
Grants to Outside Organizations	100	0	100	81	13,030
Capital	40	68	8	76	62
Transfers Out	54	16	50	0	50
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	9,415	10,050	10,098	8,430	30,155

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

**Based on original proposed budget; pending revised budget figures

Audit and Management Services

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	5387	FY 13-14 Proposed Budget
Personnel Costs	4,337	4,181	4,204	3,089	4,496
Court Costs	0	0	0	0	0
Contractual Services	1	0	1	0	1
Other Operating	582	426	198	87	202
Charges for County Services	8	2	8	9	19
Grants to Outside Organizations	0	0	0	0	0
Capital	22	7	20	9	20
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	4,950	4,616	4,431	3,194	4,738

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Aviation

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	100,066	97,633	103,614	73,890	108,283
Court Costs	552	291	552	0	552
Contractual Services	109,534	58,953	114,791	90,402	74,100
Other Operating	111,515	134,904	105,910	50,030	158,598
Charges for County Services	94,846	75,216	94,132	38,323	85,016
Grants to Outside Organizations	0	0	0	0	0
Capital	5,686	3,291	9,921	7,244	8,421
Transfers Out	366,679	439,187	415,145	374,867	391,622
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	65,440	0	68,627	0	71,770
Total Expenditures	854,318	809,475	912,692	634,756	898,362

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Community Action and Human Services

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	62,422	64,794	50,483	37,182	41,725
Court Costs	2	8	2	3	3
Contractual Services	9,168	10,356	7,449	4,946	8,728
Other Operating	10,709	9,956	8,659	3,932	7,896
Charges for County Services	3,439	3,029	3,723	2,056	2,909
Grants to Outside Organizations	207,536	192,214	210,623	150,708	60,754
Capital	16	43	64	88	17
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	293,292	280,400	281,003	198,915	122,032

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Community Information and Outreach

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	14,359	13,188	13,734	9,743	14,515
Court Costs	0	0	0	0	0
Contractual Services	192	79	192	83	146
Other Operating	1,650	936	1,653	270	2,263
Charges for County Services	185	852	219	555	785
Grants to Outside Organizations	0	0	0	0	0
Capital	25	27	35	2	60
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	16,411	15,082	15,833	10,653	17,769

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Corrections and Rehabilitation

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	235,477	246,157	241,858	184,556	260,975
Court Costs	32	3	29	2	27
Contractual Services	10,375	7,665	9,493	4,942	9,010
Other Operating	29,314	20,625	25,971	16,934	24,160
Charges for County Services	3,528	3,779	3,767	2,697	3,933
Grants to Outside Organizations	0	0	0	0	0
Capital	1,824	994	1,757	844	1,233
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	580	264	515	12	215
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	1,423	0	1,624
Total Expenditures	281,130	279,487	284,813	209,987	301,177

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Cultural Affairs

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	4,548	4,046	5,053	3,345	6,861
Court Costs	2	1	4	3	5
Contractual Services	1,234	2,565	3,484	1,865	3,936
Other Operating	7,202	1,912	3,795	1,505	3,572
Charges for County Services	220	210	245	129	485
Grants to Outside Organizations	11,687	13,768	13,497	12,728	13,803
Capital	3,770	5,004	3,387	896	2,012
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	2	2
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	28,663	27,506	29,465	20,473	30,676

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Elections

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	16,176	13,589	11,758	11,790	12,807
Court Costs	0	0	0	0	0
Contractual Services	1,150	1,012	1,717	1,444	1,318
Other Operating	4,825	4,093	3,888	1,391	3,242
Charges for County Services	3,406	4,834	5,260	5,139	3,223
Grants to Outside Organizations	0	32	0	0	0
Capital	820	182	370	139	249
Transfers Out	0	0	0	49	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	26,377	23,742	22,993	19,952	20,839

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Finance

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	22,664	21,494	22,582	16,908	24,690
Court Costs	15	8	1	7	6
Contractual Services	721	266	716	315	704
Other Operating	6,486	5,163	5,103	3,551	5,890
Charges for County Services	3,134	2,617	2,551	2,143	2,760
Grants to Outside Organizations	0	0	0	0	0
Capital	4,184	2,024	1,841	708	913
Transfers Out	9,153	4,866	8,434	0	6,307
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserve	0	0	0	0	0
Total Expenditures	46,357	36,438	41,228	23,632	41,270

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Human Resources

	FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget ⁽¹⁾
Personnel Costs					8,198
Court Costs					0
Contractual Services					0
Other Operating					495
Charges for County Services					245
Grants to Outside Organizations					0
Capital					2
Transfers Out					0
Distribution of Funds in Trust					0
Debt Service					0
Depreciation, Amortization, Depletion					0
Reserves					0
					<hr/>
					Total Expenditures
					8,940

⁽¹⁾Combined proposed budgeted amounts of the following merged entities: the Human Resources Division of the Internal Services Department and the Office of Human Rights and Fair Employment Practices

Information Technology

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	62,457	62,798	60,369	49,207	69,696
Court Costs	0	0	0	0	0
Contractual Services	2,257	1,175	2,591	1,344	3,301
Other Operating	39,137	42,674	35,909	29,643	34,507
Charges for County Services	8,596	5,996	9,825	5,170	12,428
Grants to Outside Organizations	0	1	0	0	0
Capital	5,266	9,539	4,623	4,313	3,451
Transfers Out	2,632	2,632	3,976	0	2,137
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	3,728	3,710	2,616	896	2,428
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	124,073	128,525	119,909	90,573	127,948

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Internal Services

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	81,279	74,620	77,571	54,682	74,176
Court Costs	9	9	18	3	17
Contractual Services	49,246	39,862	47,478	28,833	47,622
Other Operating	84,074	82,357	88,759	61,166	90,615
Charges for County Services	49,644	36,291	52,536	5,790	53,433
Grants to Outside Organizations	0	0	0	0	0
Capital	6,550	1,973	10,171	1,503	19,110
Transfers Out	4,031	2,288	5,800	0	3,600
Distribution of Funds in Trust	901	573	755	194	505
Debt Service	38,119	36,508	39,070	19,536	42,912
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	14,094	0	19,577	0	23,602
Total Expenditures	327,947	274,481	341,735	171,707	355,592

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Juvenile Services

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	7,201	6,658	6,788	5,068	7,375
Court Costs	0	0	0	0	0
Contractual Services	1,455	1,300	1,379	790	1,571
Other Operating	1,144	1,014	1,149	904	1,281
Charges for County Services	289	302	508	308	560
Grants to Outside Organizations	0	0	0	0	0
Capital	32	1	26	11	47
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	10,121	9,275	9,850	7,081	10,834

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Library

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	**FY 13-14 Proposed Budget
Personnel Costs	29,689	30,942	31,080	21,950	32,790
Court Costs	1	0	1	0	1
Contractual Services	3,716	3,410	3,965	2,029	3,927
Other Operating	14,981	11,579	15,615	8,205	14,831
Charges for County Services	4,470	2,572	5,038	1,630	4,140
Grants to Outside Organizations	0	0	0	0	0
Capital	1,895	685	2,093	2,300	954
Transfers Out	0	0	0	1,819	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	1,959	1,953	1,959	84	1,951
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	26,898	0	4,957	0	5,307
Total Expenditures	83,609	51,141	64,708	38,017	63,901

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

** Based on original proposed budget; pending revised budget figures

Management and Budget

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	10,293	8,789	8,972	6,115	9,370
Court Costs	0	0	0	122	0
Contractual Services	3,089	860	3,547	5,578	3,542
Other Operating	24,549	23,646	24,407	9,487	23,512
Charges for County Services	1,224	837	785	540	858
Grants to Outside Organizations	0	0	0	0	0
Capital	230	14	378	19	378
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	39,385	34,146	38,089	21,861	37,660

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Medical Examiner

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	7,513	6,905	8,045	5,357	8,836
Court Costs	0	0	0	0	0
Contractual Services	358	273	323	151	372
Other Operating	1,298	1,012	1,322	850	1,411
Charges for County Services	217	119	217	95	263
Grants to Outside Organizations	0	0	0	0	
Capital	27	98	27	-57	175
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	188	0	118	0	109
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	9,601	8,407	10,052	6,396	11,166

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Miami-Dade Fire Rescue

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	**FY 13-14 Proposed Budget
Personnel Costs	294,261	307,471	306,027	234,148	319,804
Court Costs	12	132	8	1	5
Contractual Services	11,967	7,011	9,809	4,274	8,275
Other Operating	22,204	22,241	25,212	15,256	24,902
Charges for County Services	20,658	19,392	16,807	8,234	18,912
Grants to Outside Organizations	1,666	2,323	540	663	264
Capital	5,241	6,527	3,505	3,664	3,479
Transfers Out	129	0	0	227	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	4,421	4,579	4,264	4,264	1,933
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	910	0	3,701	0	323
Total Expenditures	361,469	369,676	369,873	270,731	377,897

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

**Based on original proposed budget; pending revised budget figures

Parks, Recreation & Open Spaces

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	62,280	70,493	66,428	45,258	71,409
Court Costs	14	23	12	66	16
Contractual Services	14,712	13,613	15,067	9,672	14,026
Other Operating	15,611	19,872	19,001	13,368	22,455
Charges for County Services	13,419	18,165	16,701	12,588	18,479
Grants to Outside Organizations	276	-22	56	-18	0
Capital	428	1,785	861	1,186	878
Transfers Out	61	998	1	0	0
Distribution of Funds in Trust	65	306	285	255	285
Debt Service	1,681	1,637	1,635	1,375	1,445
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	3,250	0	2,966	0	4,645
	111,797	126,870	123,013	83,750	133,638

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Police

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	448,322	455,067	446,835	341,363	470,535
Court Costs	447	247	326	225	617
Contractual Services	7,203	7,356	7,179	4,309	7,834
Other Operating	41,487	27,812	35,318	19,765	34,866
Charges for County Services	30,359	28,989	31,907	20,498	28,923
Grants to Outside Organizations	0	5	40	1,048	0
Capital	4,141	4,541	4,660	3,086	5,979
Transfers Out		0	0	0	0
Distribution of Funds in Trust	6,212	6,558	4,967	3,989	5,384
Debt Service	247	246	101	77	105
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	10,101	0	11,878	0	13,791
Total Expenditures	548,519	530,821	543,211	394,360	568,034

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Port of Miami

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	27,692	26,093	22,645	19,568	27,870
Court Costs	312	7	12	26	6
Contractual Services	16,444	11,348	18,463	9,763	15,761
Other Operating	9,253	11,808	11,392	8,067	11,113
Charges for County Services	15,436	14,961	14,946	12,191	15,933
Grants to Outside Organizations	0	0	0	0	0
Capital	2,782	974	1,541	799	1,816
Transfers Out	6,329	6,063	1,374	0	1,743
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	39,957	36,030	40,120	0	39,473
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	22,678	0	25,100	0	28,656
Total Expenditures	140,883	107,284	135,593	50,414	142,371

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Public Housing and Community Development

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	37,296	34,085	36,736	21,928	38,131
Court Costs	350	186	314	117	179
Contractual Services	28,309	24,612	27,278	18,707	25,041
Other Operating	168,986	69,879	60,271	48,720	67,818
Charges for County Services	4,532	6,519	5,557	1,865	6,147
Grants to Outside Organizations	0	0	0	0	0
Capital	4	0	0	0	0
Transfers Out	150,466	160,638	169,987	115,480	150,929
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	6,907	4,350	3,680	967	4,470
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	17,104	0	130,736	0	121,732
Total Expenditures	413,954	300,269	434,559	207,784	414,447

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Public Works and Waste Management

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	119,989	122,033	113,510	89,835	101,767
Court Costs	17	9	16	14	19
Contractual Services	163,663	151,320	163,030	110,045	163,955
Other Operating	56,786	29,410	58,368	23,343	35,490
Charges for County Services	58,448	58,799	64,166	39,282	62,380
Grants to Outside Organizations	21	21	21	4	21
Capital	26,943	4,106	28,562	7,425	32,931
Transfers Out	13,171	6,651	25,530	7,197	32,240
Distribution of Funds in Trust	0	0	0	0	1,400
Debt Service	24,424	23,228	32,097	22,568	32,665
Depreciation, Amortization, Depletion	0	313	0	0	0
Reserves	89,117	0	144,023	0	114,383
Total Expenditures	552,579	395,890	629,323	299,713	577,251

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Regulatory and Economic Resources

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	82,952	81,459	78,160	56,149	81,444
Court Costs	53	13	71	4	60
Contractual Services	2,598	2,246	2,528	1,133	2,775
Other Operating	11,076	13,542	8,175	8,215	8,654
Charges for County Services	15,771	13,720	17,961	5,839	21,421
Grants to Outside Organizations	430	177	430	28	430
Capital	6,967	1,969	6,727	1,065	1,336
Transfers Out	34,561	294	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	7,619	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	38,467	0	36,150	0	48,669
Total Expenditures	200,494	113,420	150,202	72,433	164,789

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Transit

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	265,042	225,586	199,470	197,660	218,125
Court Costs	19	7	14	0	17
Contractual Services	78,950	39,264	41,800	35,262	44,900
Other Operating	27,724	123,965	144,881	81,464	232,934
Charges for County Services	4,000	0	0	1,332	0
Grants to Outside Organizations	4,235	4,235	4,235	4,235	4,235
Capital	0	0	0	0	0
Transfers Out	0	0	0	0	784
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	52,285	39,201	55,002	34,010	80,071
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	27,564	0	16,355	0	5,890
Total Expenditures	459,819	432,258	461,757	353,963	586,956

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Water and Sewer

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	165,245	176,045	166,486	138,131	180,290
Court Costs	0	0	0	0	0
Contractual Services	78,289	63,981	74,494	42,683	70,637
Other Operating	59,022	53,774	61,888	36,992	64,751
Charges for County Services	31,426	31,277	41,429	30,083	40,900
Grants to Outside Organizations	0	0	0	0	0
Capital	54,602	54,772	47,712	1,954	72,328
Transfers Out	250	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	151,374	149,331	150,348	107,866	155,027
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	55,664	20,246	57,383	0	59,430
	<hr/> 595,872	<hr/> 549,426	<hr/> 599,740	<hr/> 357,709	<hr/> 643,363

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: (Names of former Departments)

Budget Report by Line Item – Expenditures
MAYORAL AND NON-MAYORAL OFFICES

Board of County Commissioners

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	14,305	14,061	14,812	10,642	15,946
Court Costs	0	0	0	0	0
Contractual Services	175	89	47	50	59
Other Operating	3,305	1,771	2,231	1,417	2,340
Charges for County Services	408	264	475	309	481
Grants to Outside Organizations	0	290	0	557	0
Capital	281	40	78	19	81
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	18,474	16,515	17,643	12,994	18,907

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Citizens' Independent Transportation Trust

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	1,084	1,017	1,065	754	1,207
Court Costs	1	0	1	0	1
Contractual Services	699	271	739	117	589
Other Operating	435	179	378	152	363
Charges for County Services	196	124	177	132	195
Grants to Outside Organizations	0	0	0	0	0
Capital	0	0	0	0	0
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	2,415	1,591	2,360	1,155	2,355

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Commission on Ethics and Public Trust

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	1,609	1,722	1,635	1,133	1,701
Court Costs	0	0	0	0	0
Contractual Services	10	13	10	0	10
Other Operating	145	143	156	134	170
Charges for County Services	4	9	10	17	20
Grants to Outside Organizations	0	0	0	0	0
Capital	7	4	4	2	4
Transfers Out	0	0	0	4	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	1,775	1,891	1,815	1,290	1,905

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

County Attorney's Office

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	20,732	20,737	20,397	14,616	21,674
Court Costs	95	94	94	-23	93
Contractual Services	0	0	0	1	0
Other Operating	728	766	729	592	834
Charges for County Services	136	72	96	67	100
Grants to Outside Organizations	0	0	0	0	0
Capital	51	51	51	50	82
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	21,742	21,720	21,367	15,303	22,783

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Homeless Trust

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	1,449	1,283	1,486	1,026	1,640
Court Costs	0	0	0	0	0
Contractual Services	121	91	171	27	84
Other Operating	336	484	462	358	558
Charges for County Services	223	156	204	100	251
Grants to Outside Organizations	36,076	32,306	39,576	24,715	39,266
Capital	9	0	9	6	9
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	7,244	271	7,306	0	12,911
Total Expenditures	45,458	34,591	49,214	26,232	54,719

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Inspector General

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	4,830	4,554	4,641	3,249	4,819
Court Costs	2	0	2	0	2
Contractual Services	6	17	6	18	6
Other Operating	497	409	493	300	484
Charges for County Services	26	21	38	20	38
Grants to Outside Organizations	0	0	0	0	0
Capital	23	1	23	0	18
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	5,384	5,002	5,203	3,587	5,367

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Judicial Administration

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	17,966	16,825	17,823	11,530	17,907
Court Costs	230	244	210	171	210
Contractual Services	3,219	2,331	3,184	2,049	3,193
Other Operating	8,141	7,346	8,145	5,394	8,115
Charges for County Services	674	711	679	436	654
Grants to Outside Organizations	0	0	0	-18	0
Capital	659	1,054	514	411	1,328
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	475	476	668	452	574
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	1,916	0	2,674	0	3,176
Total Expenditures	33,280	28,987	33,897	20,425	35,157

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Metropolitan Planning Organization

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	2,048	1,662	2,009	1,011	1,963
Court Costs	0	0	0	0	0
Contractual Services	3,614	3,118	4,947	2,187	4,610
Other Operating	470	343	426	271	365
Charges for County Services	543	525	573	116	508
Grants to Outside Organizations	0	0	0	0	0
Capital	27	5	24	8	22
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	6,702	5,653	7,979	3,593	7,468

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Miami-Dade Economic Advocacy Trust

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	1,797	1,488	1,727	1,187	1,872
Court Costs	0	0	0	0	0
Contractual Services	17	87	38	69	34
Other Operating	226	1,860	1,640	95	2,567
Charges for County Services	38	65	36	22	28
Grants to Outside Organizations	2,417	245	436	68	679
Capital	5	8	3	3	10
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	4,500	3,753	3,880	1,444	5,190

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Office of the Clerk

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	11,517	11,308	11,020	8,567	12,021
Court Costs	5	3	5	1	8
Contractual Services	1,582	1,376	1,743	574	1,784
Other Operating	1,233	-684	611	990	-236
Charges for County Services	1,303	2,440	2,014	379	2,613
Grants to Outside Organizations	0	0	0	0	0
Capital	12	122	20	112	94
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	15,652	14,565	15,413	10,623	16,284

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Office of the Mayor

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	5,208	4,759	4,842	3,534	5,151
Court Costs	0	0	0	0	0
Contractual Services	6	0	1	0	1
Other Operating	498	198	281	222	269
Charges for County Services	103	35	296	130	138
Grants to Outside Organizations	0	0	0	0	0
Capital	31	13	25	6	25
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	5,846	5,005	5,445	3,892	5,584

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Office of the Property Appraiser

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	28,789	26,707	27,860	20,417	28,304
Court Costs	12	4	10	0	10
Contractual Services	1,224	1,479	1,197	74	1,238
Other Operating	1,917	1,038	1,898	-115	1,983
Charges for County Services	1,936	1,535	3,988	1,812	2,282
Grants to Outside Organizations	0	0	0	0	0
Capital	114	68	51	77	83
Transfers Out		0	0	0	0
Distribution of Funds in Trust		0	0	0	0
Debt Service		0	0	0	0
Depreciation, Amortization, Depletion		0	0	0	0
Reserves		0	0	0	0
Total Expenditures	33,992	30,831	35,004	22,265	33,900

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system

Vizcaya Museum & Gardens

	*FY 11-12 Budget	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals June 30	FY 13-14 Proposed Budget
Personnel Costs	3,531	3,437	3,439	2,663	4,474
Court Costs	4	0	4	0	4
Contractual Services	687	513	514	342	792
Other Operating	830	676	1,246	575	1,175
Charges for County Services	304	224	292	187	328
Grants to Outside Organizations	0	0	0	0	0
Capital	7	21	0	23	300
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	551
Total Expenditures	5,363	4,871	5,495	3,790	7,624

*FY 11-12 Budget does not include any end-of-year adjustments; pending adjustments to the County's financial system