

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL BALANCE SHEET
SEPTEMBER 30, 2001**

(with comparative totals for September 30, 2000)

(in thousands)

	September 30,	
	2001	2000
Assets:		
Cash and cash equivalents	\$ 42,860	\$ 55,302
Investments	138,771	123,631
Accounts receivable	7,952	11,039
Taxes receivable	678,516	
Delinquent taxes receivable	23,747	31,204
Allowance for uncollected delinquent taxes	(23,747)	(31,204)
Due from other funds	39,470	36,440
Due from other governments	22,549	33,214
Inventories	16,137	18,002
Total assets	<u>\$ 946,255</u>	<u>\$ 277,628</u>
Liabilities and Fund Equity:		
Liabilities:		
Accounts payable and accrued expenditures	\$ 56,666	\$ 48,214
Deferred taxes	678,516	
Due to other funds	778	
Total liabilities	<u>735,960</u>	<u>48,214</u>
Fund Equity:		
Reserve for encumbrances	22,585	20,807
Reserve for inventories	16,137	18,002
Reserve for interfund receivables	8,068	4,904
Reserve for environmentally endangered lands	68,402	64,477
Unreserved fund balance	95,103	121,224
Total fund equity	<u>210,295</u>	<u>229,414</u>
Total liabilities and fund equity	<u>\$ 946,255</u>	<u>\$ 277,628</u>

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2001**

(with comparative totals for September 30, 2000)

(in thousands)

	September 30,	
	2001	2000
Revenues:		
Taxes		
General property taxes	\$ 640,135	\$ 608,819
Utility taxes	112,322	106,415
Local option gas tax	52,401	51,028
Franchise taxes	27,621	27,759
Total	<u>832,479</u>	<u>794,021</u>
Licenses and permits		
Building and zoning	49,400	42,797
Occupational	17,277	17,047
Animal licenses	5,087	4,679
Total	<u>71,764</u>	<u>64,523</u>
Intergovernmental revenues		
State sales tax	99,509	90,762
State revenue sharing	65,454	71,183
Gasoline and motor fuel tax	12,132	12,052
Cigarette taxes		990
Alcoholic beverages license	958	933
State crime lab reimbursement		997
Other	1,070	1,025
Total	<u>179,123</u>	<u>177,942</u>
Charges for services		
Clerk of Circuit and County Court	19,294	18,885
Tax Collector fees	20,460	18,756
Merchandise sales & recreation fees	20,546	18,981
Sheriff and police services	2,894	2,858
Tolls - Venetian Causeway	863	687
Other	49,390	46,548
Total	<u>113,447</u>	<u>106,715</u>
Fines and forfeitures		
Clerk of Circuit and County Court	28,990	29,261
Investment income	<u>29,103</u>	<u>25,599</u>
Other		
Administrative	32,557	32,120
Rentals	2,783	2,945
Reimbursements and other	15,576	13,004
Total	<u>50,916</u>	<u>48,069</u>
Total revenues	<u>\$ 1,305,822</u>	<u>\$ 1,246,130</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2001**

(with comparative totals for September 30, 2000)

(Continued)

(in thousands)

	September 30,	
	2001	2000
Expenditures:		
Policy formulation and general government		
Financial administration	\$ 68,533	\$ 65,376
Judicial	117,824	118,503
Executive	5,782	5,280
Legislative	8,718	7,419
Other general government	80,966	70,863
Total	<u>281,823</u>	<u>267,441</u>
Protection of people and property		
Police and crime control	382,530	365,072
Corrections and rehabilitation	177,119	174,396
Protective services and inspection	61,134	51,682
Total	<u>620,783</u>	<u>591,150</u>
Physical environment	33,730	36,439
Transportation	31,485	29,671
Health	20,453	10,965
Socio-economic environment		
Welfare	7,875	8,287
Social services	1,774	1,853
Total	<u>9,649</u>	<u>10,140</u>
Culture and recreation	71,987	66,969
Total expenditures	<u>1,069,910</u>	<u>1,012,775</u>
Excess of revenues over expenditures	235,912	233,355
Other financing sources (uses):		
Operating transfers in	77,897	80,974
Operating transfers out	(331,063)	(312,687)
Total other financing (uses)	<u>(253,166)</u>	<u>(231,713)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(17,254)	1,642
Fund equity at beginning of year	229,414	226,662
Increase (decrease) in reserve for inventory	(1,865)	2,450
Residual equity transfer		(1,340)
Fund equity at end of year	<u>\$ 210,295</u>	<u>\$ 229,414</u>

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001
(in thousands)**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes			
General property taxes	\$ 633,027	\$ 640,135	\$ 7,108
Utility taxes	104,121	112,322	8,201
Local option gas tax	51,691	52,401	710
Franchise taxes	28,101	27,621	(480)
Total	<u>816,940</u>	<u>832,479</u>	<u>15,539</u>
Licenses and permits			
Building and zoning	44,750	49,400	4,650
Occupational	16,147	17,277	1,130
Animal licenses	4,412	5,087	675
Total	<u>65,309</u>	<u>71,764</u>	<u>6,455</u>
Intergovernmental revenues			
State sales tax	94,307	99,509	5,202
State revenue sharing	67,693	65,454	(2,239)
Gasoline and motor fuel tax	11,960	12,132	172
Alcoholic beverages license	838	958	120
Other	875	1,070	195
Total	<u>175,673</u>	<u>179,123</u>	<u>3,450</u>
Charges for services			
Clerk of Circuit and County Court	18,078	19,294	1,216
Tax Collector fees	18,811	20,460	1,649
Merchandise sales & recreational fees	19,588	20,546	958
Sheriff and police services	2,847	2,894	47
Tolls - Venetian Causeway	193	863	670
Other	51,759	49,390	(2,369)
Total	<u>111,276</u>	<u>113,447</u>	<u>2,171</u>
Fines and forfeitures			
Clerk of Circuit and County Court	30,330	28,990	(1,340)
Investment income	19,423	29,103	9,680
Other	46,065	50,916	4,851
Total revenues	<u>1,265,016</u>	<u>1,305,822</u>	<u>40,806</u>
Expenditures:			
Policy formulation and general governm			
Office of the Mayor	1,975	1,975	
County Commission	10,183	8,565	1,618
County Manager	4,787	4,751	36
Office of Management and Budget	2,346	2,337	9

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001**

(Continued)
(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Policy formulation and general government (continued)			
Personnel	\$ 8,468	\$ 8,257	\$ 211
Finance	23,181	17,223	5,958
Audit and Management Services	4,311	3,648	663
Property Appraiser	13,113	12,771	342
Clerk of Circuit and County Court	66,759	65,452	1,307
Community Affairs			
Office of Computer Services	23,144	22,012	1,132
Elections	7,275	7,274	1
Fair Employment Practices	497	497	
Law	11,252	10,143	1,109
Planning	3,618	3,176	442
Judicial Administration	53,054	52,372	682
Procurement Management	6,903	6,880	23
Office of Performance Improvement	1,256	1,106	150
General Service Administration	17,940	17,390	550
Office of Community Relations	982	764	218
General government costs	48,825	35,230	13,595
Total	<u>309,869</u>	<u>281,823</u>	<u>28,046</u>
Protection of people and property			
Police	378,642	374,751	3,891
Corrections and rehabilitation	179,168	177,119	2,049
Building code compliance	8,476	5,053	3,423
Consumer services	7,402	7,313	89
Building and zoning	33,587	28,181	5,406
Planning	12,475	7,622	4,853
Team Metro	13,873	12,966	907
Non-departmental	7,273	4,488	2,785
General government costs	3,300	3,290	10
Total	<u>644,196</u>	<u>620,783</u>	<u>23,413</u>
Physical environment			
Environmentally Endangered Lands	4,064	4,064	
Environmental Resources	33,559	29,666	3,893
Total	<u>37,623</u>	<u>33,730</u>	<u>3,893</u>
Transportation			
Public Works	30,988	30,586	402
General Service Administration	899	899	
Total	<u>31,887</u>	<u>31,485</u>	<u>402</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001**

(Continued)
(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Health			
Public Works	\$ 6,081	\$ 6,016	\$ 65
General government costs	14,437	14,437	
Total	<u>20,518</u>	<u>20,453</u>	<u>65</u>
Socio-economic environment			
Welfare	8,602	7,875	727
Metro Miami Action Plan	1,610	1,374	236
General government costs	400	400	
Total	<u>10,612</u>	<u>9,649</u>	<u>963</u>
Culture and Recreation			
Cultural Affairs Coordination	3,935	3,931	4
Park and Recreation	68,248	68,049	199
General government costs	7	7	
Total	<u>72,190</u>	<u>71,987</u>	<u>203</u>
Total expenditures	<u>1,126,895</u>	<u>1,069,910</u>	<u>56,985</u>
Excess of revenues over expenditures	<u>138,121</u>	<u>235,912</u>	<u>97,791</u>
Other financing sources (uses):			
Operating transfers in	69,532	77,897	8,365
Operating transfers out	(338,798)	(331,063)	7,735
Reserve for future expenditures:			
Physical environment	(67,798)		67,798
Total other financing sources (uses)	<u>(337,064)</u>	<u>(253,166)</u>	<u>83,898</u>
Deficiency of revenues over expenditures and other financing sources (uses)	<u>(198,943)</u>	<u>(17,254)</u>	<u>181,689</u>
Fund equity at beginning of year	198,943	229,414	30,471
Increase in reserve for inventory		(1,865)	(1,865)
Fund equity at end of year		<u>\$ 210,295</u>	<u>\$ 210,295</u>

(Concluded)