

GOVERNMENTAL FUNDS

GENERAL FUND

To account for all financial resources except those required to be accounted for in other funds.

SPECIAL REVENUE FUNDS

County Transportation Trust Fund — To account for funds received for construction and maintenance of roads, bridges, and traffic engineering.

Tourist Development Tax Fund — To account for the County's Tourist Development Tax receipts.

Local Housing Assistance Trust Fund — To account for funds received for the State Housing Initiatives Partnership Program.

Water Control Districts Fund — To account for funds received for the maintenance of water resource and drainage programs in special districts of the county.

Broward Economic Development Board Fund — To account for funds received from license fees for the purpose of economic development.

Other Special Revenue Fund — To account for other special revenue activities.

Sheriff Operations Fund — To account for the general operations of the Sheriff.

Sheriff Special Revenue Fund — To account for funds received from the County Law Enforcement Trust Fund and grants for public safety and capital expenditures.

Clerk Operations Fund — To account for the general operations of the Clerk of the County and Circuit Courts.

Clerk Special Revenue Fund — To account for funds received for the Record Modernization Trust Fund.

Property Appraiser Operations Fund — To account for the general operations of the Property Appraiser.

Supervisor of Elections Operations Fund — To account for the general operations of the Supervisor of Elections.

DEBT SERVICE FUNDS

1986 General Obligation Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the Public Improvement Bonds.

2001 General Obligation Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the 2001A General Obligation Bonds.

General Obligation Refunding Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the General Obligation Refunding Bonds.

Tourist Tax Revenue Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the Tourist Development Tax Revenue Bonds.

1995 Special Obligation Refunding Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the Special Obligation Bonds.

1996 Professional Sports Facilities and Civic Arena Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the Professional Sports Facilities and Civic Arena Bonds.

1998 Gas Tax Revenue Refunding Bonds Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the Gas Tax Revenue Refunding Bonds.

Florida Financing Loan Pool Debt Service Fund — To account for the payment of the current year's principal and interest requirements on the Florida Financing Loan Pool debt.

Certificates of Participation Fund — To account for the payment of the current year's principal and interest requirements on the Certificates of Participation.

CAPITAL PROJECTS FUNDS

Capital Outlay Reserve Fund — To account for special capital outlay projects not routine in nature and not considered ordinary operating expenditures.

1978 Public Improvement Bonds Fund — To account for General Obligation Bond Issue funded projects.

Engineering Road Projects Fund — To account for the expenditure of local option and state gasoline taxes.

1987 General Obligation Bonds Fund — To account for General Obligation Bond Issue funded projects.

1988 Tourist Development Tax Revenue Bonds Fund — To account for the construction and improvements of the Convention Center.

1996 Professional Sports Facilities and Civic Arena Revenue Bonds Fund — To account for the construction of the civic arena facility.

1989 General Obligation Bonds Fund — To account for the acquisition of environmentally sensitive lands.

Beach Renourishment Fund — To account for the restoration of eroded beaches.

Unincorporated Area Capital Projects Fund — To account for the capital improvements program in the county unincorporated areas.

2001 General Obligation Bonds Fund — To account for the construction, expansion, and renovation of the county libraries.

Safe Parks and Land Preservation Fund — To account for the acquisition and preservation of land and the renovation and expansion of parks.

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)	\$516,980	\$508,522	\$ (8,458)
Special Assessment/Impact Fees	11,373	11,114	(259)
Licenses and Permits	14,742	15,831	1,089
Federal Grants	58,160	26,031	(32,129)
State Revenues:			
Revenue Sharing	25,748	26,103	355
Grants	36,444	21,281	(15,163)
Licenses	475	669	194
One-Half Cent Sales Tax	48,681	50,528	1,847
Charges for Services	206,179	200,368	(5,811)
Fines and Forfeitures	5,832	6,314	482
Interest Income	14,558	18,783	4,225
Miscellaneous	14,234	17,792	3,558
Subtotal	953,406	903,336	(50,070)
Less 5% of Anticipated Revenues	(41,745)		41,745
Total Revenues	911,661	903,336	(8,325)
Expenditures:			
General Government:			
Legislative:			
Personal Services	2,364	2,046	318
Operating Expenses	350	215	135
Capital Outlay	44	36	8
Total Legislative	2,758	2,297	461
Executive:			
Personal Services	3,005	2,913	92
Operating Expenses	1,650	1,286	364
Capital Outlay	551	45	506
Total Executive	5,206	4,244	962
Financial and Administrative:			
Personal Services	34,031	32,868	1,163
Operating Expenses	19,441	16,871	2,570
Capital Outlay	1,938	1,654	284
Total Financial and Administrative	\$ 55,410	\$ 51,393	\$ 4,017

(continued)

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual, continued
for the fiscal year ended September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
General Government (continued):			
Legal Counsel:			
Personal Services	\$ 5,819	\$ 5,661	\$ 158
Operating Expenses	429	359	70
Capital Outlay	109	104	5
Total Legal Counsel	6,357	6,124	233
Comprehensive Planning:			
Personal Services	7,730	6,312	1,418
Operating Expenses	3,171	1,794	1,377
Capital Outlay	277	266	11
Total Comprehensive Planning	11,178	8,372	2,806
Judicial:			
Personal Services	11,137	10,974	163
Operating Expenses	20,558	19,374	1,184
Capital Outlay	498	444	54
Total Judicial	32,193	30,792	1,401
Other:			
Personal Services	17,076	14,941	2,135
Operating Expenses	18,922	18,337	585
Capital Outlay	374	338	36
Total Other	36,372	33,616	2,756
Total General Government	149,474	136,838	12,636
Public Safety:			
Law Enforcement:			
Personal Services		323	(323)
Total Law Enforcement		323	(323)
Fire Control:			
Personal Services	15,989	16,530	(541)
Operating Expenses	1,958	2,211	(253)
Capital Outlay	238	219	19
Total Fire Control	\$ 18,185	\$ 18,960	\$ (775)

(continued)

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual, continued
for the fiscal year end September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Public Safety (continued):			
Detention/Correction:			
Personal Services	\$ 177	\$ 170	\$ 7
Operating Expenses	522	469	53
Capital Outlay	33	33	
Total Detention/Correction	732	672	60
Protective Inspections:			
Personal Services	8,483	8,090	393
Operating Expenses	3,089	2,969	120
Capital Outlay	1,222	491	731
Total Protective Inspections	12,794	11,550	1,244
Emergency and Disaster Relief:			
Personal Services	1,032	964	68
Operating Expenses	4,775	4,011	764
Capital Outlay	726	622	104
Total Emergency and Disaster Relief	6,533	5,597	936
Ambulance and Rescue Services:			
Personal Services	24,006	24,564	(558)
Operating Expenses	4,224	3,278	946
Capital Outlay	694	277	417
Total Ambulance and Rescue Services	28,924	28,119	805
Medical Examiner:			
Personal Services	2,180	2,084	96
Operating Expenses	1,119	1,063	56
Capital Outlay	25	21	4
Total Medical Examiner	3,324	3,168	156
Consumer Affairs:			
Personal Services	1,729	1,692	37
Operating Expenses	330	308	22
Capital Outlay	18	18	
Total Consumer Affairs	\$ 2,077	\$ 2,018	\$ 59

(continued)

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual, continued
for the fiscal year ended September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Public Safety (continued):			
Other:			
Personal Services	\$ 2,233	\$ 2,200	\$ 33
Operating Expenses	1,630	1,176	454
Capital Outlay	350	161	189
Total Other	4,213	3,537	676
Total Public Safety	76,782	73,944	2,838
Transportation:			
Road and Street Facilities:			
Personal Services	532	286	246
Operating Expenses	614	610	4
Capital Outlay	75	34	41
Total Road and Street Facilities	1,221	930	291
Total Transportation	1,221	930	291
Human Services:			
Health:			
Personal Services	21,266	17,662	3,604
Operating Expenses	50,644	35,983	14,661
Capital Outlay	717	391	326
Total Health	72,627	54,036	18,591
Mental Health:			
Personal Services	3,324	1,485	1,839
Operating Expenses	5,137	4,823	314
Capital Outlay	51		51
Total Mental Health	8,512	6,308	2,204
Public Assistance:			
Personal Services	10,177	7,051	3,126
Operating Expenses	49,557	35,178	14,379
Capital Outlay	466	117	349
Total Public Assistance	\$ 60,200	\$ 42,346	\$17,854

(continued)

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual, continued
for the fiscal year ended September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Human Services (continued):			
Other:			
Personal Services	\$ 1,890	\$ 1,514	\$ 376
Operating Expenses	184	128	56
Capital Outlay	77	64	13
Total Other	2,151	1,706	445
Total Human Services	143,490	104,396	39,094
Culture and Recreation:			
Libraries:			
Personal Services	29,785	30,116	(331)
Operating Expenses	5,753	5,798	(45)
Capital Outlay	6,223	6,141	82
Total Libraries	41,761	42,055	(294)
Parks and Recreation:			
Personal Services	23,645	23,568	77
Operating Expenses	8,378	8,316	62
Capital Outlay	1,140	749	391
Total Parks and Recreation	33,163	32,633	530
Cultural Services:			
Personal Services	828	755	73
Operating Expenses	4,813	4,490	323
Capital Outlay	25	24	1
Total Cultural Services	5,666	5,269	397
Total Culture and Recreation	80,590	79,957	633
Physical Environment:			
Conservation and Resource Management:			
Personal Services	10,387	9,979	408
Operating Expenses	6,838	2,994	3,844
Capital Outlay	2,292	509	1,783
Total Conservation and Resource Management	\$ 19,517	\$13,482	\$ 6,035

(continued)

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual, continued
for the fiscal year ended September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Physical Environment (continued):			
Flood Control:			
Personal Services	\$ 1,233	\$ 1,116	\$ 117
Operating Expenses	999	812	187
Capital Outlay	24	21	3
Total Flood Control	2,256	1,949	307
Total Physical Environment	21,773	15,431	6,342
Economic Environment:			
Employment Opportunity and Development:			
Personal Services	1,641	1,558	83
Operating Expenses	479	291	188
Capital Outlay	8	7	1
Total Employment Opportunity and Development	2,128	1,856	272
Industry Development:			
Personal Services	465	411	54
Operating Expenses	2,402	251	2,151
Capital Outlay	6	5	1
Total Industry Development	2,873	667	2,206
Veteran Services:			
Personal Services	435	434	1
Operating Expenses	35	35	
Capital Outlay	19	17	2
Total Veteran Services	489	486	3
Housing and Urban Development:			
Personal Services	3,624	1,618	2,006
Operating Expenses	8,232	3,988	4,244
Capital Outlay	5,503	2,421	3,082
Total Housing and Urban Development	17,359	8,027	9,332
Total Economic Environment	\$22,849	\$11,036	\$11,813

(continued)

GENERAL FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual, continued
for the fiscal year ended September 30, 2001
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Debt Service:			
Principal Retirement	\$ 14,362	\$ 14,478	\$ (116)
Interest and Fiscal Charges	444	309	135
Total Debt Service	14,806	14,787	19
Total Expenditures	510,985	437,319	73,666
Excess of Revenues Over Expenditures	400,676	466,017	65,341
Other Financing Sources (Uses):			
Operating Transfers In:			
From Debt Service Funds	13,178	13,178	
From Other Funds	4,739	4,186	(553)
Total Operating Transfers In	17,917	17,364	(553)
Operating Transfers Out:			
To Debt Service Funds	(32,573)	(32,573)	
To Constitutional Offices	(391,470)	(381,328)	10,142
To Other Funds	(53,425)	(50,728)	2,697
Total Operating Transfers Out	(477,468)	(464,629)	12,839
Total Other Financing Sources (Uses)	(459,551)	(447,265)	12,286
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(58,875)	18,752	77,627
Fund Balance, October 1	148,800	152,300	3,500
Changes In Reserves for Inventory		46	46
Fund Balance, September 30	\$ 89,925	\$ 171,098	\$ 81,173