Required Supplementary Information

CITY OF MIAMI BEACH, FLORIDA SCHEDULE OF FUNDING PROGRESS RETIREMENT SYSTEMS (in Millions)

General Employees

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As % of Covered Payroll (b-a)/c
10/1/00	\$250.3	\$212.1	(\$38.2)	118.0 %	\$19.5	(195.8) %
10/1/01	255.2	220.7	(34.5)	115.7	20.6	(167.7)
10/1/02	243.5	242.3	(1.2)	100.5	22.7	(5.5)

Unclassified Employees and Elected Officials

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As % of Covered Payroll (b-a)/c
10/1/00	\$76.5	\$65.9	(\$10.6)	116.2 %	\$6.3	(167.5) %
10/1/01	80.8	72.1	(8.7)	112.1	7.1	(123.6)
10/1/02	78.6	77.5	(1.1)	101.4	7.7	(14.4)

Firefighters and Police Officers

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) ′(b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As % of Covered Payroll (b-a)/c
10/1/00	\$398.7	\$389.0	\$9.7	102.5 %	\$28.0	34.0 %
10/1/01	404.3	393.0	11.3	102.9	29.7	38.2
10/1/02	400.9	424.7	23.8	94.4	31.3	76.1

CITY OF MIAMI BEACH, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended September 30, 2003

Property \$ 74,458,204			Budgete	d Amo	punts		•	/ariance with inal Budget - Positive
Property		<u>_</u>	Original		Final	A	ctual Amounts	 (Negative)
Property \$ 7.4,458,204								
Sales, use and fuel taxes		_		_		_		
Utility Other 12,531,900 12,840,000 12,840,000 1,842,302 2,820,1184 3,820,000 1,842,302 2,820,1184 3,820,000 1,842,302 2,820,1184 3,820,000 1,842,302 2,820,1184 3,820,000 1,842,302 2,820,1184 3,820,000 1,842,302 2,820,1184 3,820,000 3,830,000 3,830,000 3,830,000 3,830,900 3,843,990 <td>• •</td> <td>\$</td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td></td> <td>\$ (1,461,909)</td>	• •	\$		\$		\$		\$ (1,461,909)
Other Franchise 1,340,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,000 1,840,800								36,755
Franchise								(50,178)
Licenses and permits								
Intergovernmental								4,006
Charges for services Rents and leases 1,964,582 1,964,582 2,504,184 539,68 Interest income 4,662,500 1,842,362 (2,820,1 Fines and forfeits 1,578,000 1,578,000 1,790,580 212,5 Charministrative fees 8,138,990 8,138,990 8,138,990 8,143,990 5,000 Cither 4,569,531 4,669,531 4,025,057 (544,4 136,690,343 (3,541,6) Expenditures Ceneral government: Mayor and commission 1,084,697 City clerk 1,235,166 1,335,088 1,200,035 1,877,842 6,77 City clerk 1,235,166 1,335,088 1,200,035 1,877,842 6,77 City clerk 1,235,166 1,335,088 1,200,035 1,877,842 6,77 City clerk 1,235,166 1,335,088 1,200,035 1,577,842 6,77 City clerk 1,235,166 1,355,088 1,200,035 1,577,842 6,77 City clerk 1,235,166 1,355,088 1,200,035 1,577,842 6,77 City clerk 1,235,166 1,355,088 1,200,035 1,577,842 6,77 City clerk 1,200,035 1,577,842 6,77 City clerk 1,200,035 1,577,842 1,200,035								-
Rents and leases	-							(327,917)
Interest income								
Fines and forfelts								
Administrative fees								
Other 4,569,531 4,569,531 4,025,057 (544,4) Total revenues 140,441,954 140,441,954 130,500,343 (3,541,6) Expenditures General government Wayor and commission 1,064,697 1,069,095 1,050,111 18,9 City clerk 1,235,166 1,355,088 1,260,035 95,0 Internal Audit 361,307 361,992 289,831 72,0 Management and budget 567,171 577,756 505,132 72,6 Finance 3,183,525 3,285,560 2,974,329 311,2 Human Resources 1,686,496 1,692,528 1,578,212 114,3 Procurement 720,552 724,193 704,955 19,2 City Attorney 2,911,622 2,922,885 2,2871,204 51,6 General Services Administration 652,079 653,553 645,504 80,0 Planning 2,222,8739 2,279,366 2,089,203 190,1 Special Projects 3,167,609 2,785,365 3,545,39 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
Total revenues 140,441,954 140,441,954 136,900,343 (3,541,6 Expenditures General government:								
Expenditures General government: Mayor and commission 1,064,697 1,069,095 1,050,111 18,9 City manager 1,673,335 1,684,639 1,677,842 6,7 City clerk 1,235,166 1,355,088 1,260,035 55,0 Internal Audit 361,307 361,892 289,831 72,0 Management and budget 567,171 577,756 505,132 72,6 Finance 3,183,525 3,285,580 2,974,329 311,22 Human Resources 1,686,496 1,692,528 1,578,212 114,3 Procurement 720,582 724,193 704,955 19,2 City Attorney 2,911,622 2,922,885 2,871,204 51,60 General Services Administration 652,079 653,553 645,504 8,0 Planning 2,228,739 2,279,366 2,089,203 190,11 Special Programs 918,945 926,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,718,002 470,0 Special Projects 337,400 870,651 489,909 380,7 Total general government 2,152,290 2,188,075 1,718,002 470,0 Special Projects 3167,609 2,785,355 3,544,539 (779,11 Total general government 2,4814,698 25,312,782 23,979,924 1,332,8 Public safety Beach patrol 4,803,304 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,77 Fire 24,966,847 25,052,706 25,034,070 86,6 Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6) Total public safety 86,999,791 87,543,320 86,791,854 751,4 Human services 430,457 437,879 (74,457),100,100 10,100		_						
Mayor and commission			,,	_	110,111,004		100,000,040	 (0,041,011)
Mayor and commission 1,084,697 1,089,095 1,050,111 18,9 City manager 1,673,335 1,684,639 1,677,842 6,77 City clerk 1,235,166 1,355,088 1,260,035 95,0 Internal Audit 361,307 361,892 289,831 72,0 Management and budget 567,171 577,756 505,132 72,6 Finance 3,183,525 3,285,580 2,974,329 311,22 Human Resources 1,686,496 1,692,528 1,578,212 114,3 Procurement 720,582 724,193 704,955 19,2 City Attorney 2,911,622 2,922,885 2,871,204 51,6 General Services Administration 682,079 635,553 645,504 8,0 Planning 2,228,739 2,279,366 2,089,203 180,1 Special Programs 918,945 926,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,701,181 243,816,681 Special Projects								
City manager 1,673,335 1,684,639 1,677,842 6,77 City clerk 1,235,166 1,355,088 1,260,035 95,00 Internal Audit 361,307 361,892 289,831 72,0 Management and budget 567,171 577,756 505,132 72,6 Finance 3,183,525 3,285,580 2,974,329 311,2 72,6 Finance 3,183,625 3,285,580 2,974,329 311,2 72,6 72,6 72,73 72,0 72,6 72,73 72,1 72,2 72,2 73,2	•		1.064.697		1.069.095		1 050 111	18,984
City clerk 1,235,166 1,355,088 1,260,035 95,0 Internal Audit 361,307 361,892 289,831 72,0 Management and budget 567,171 577,756 505,132 72,6 Finance 3,183,525 3,285,580 2,974,329 311,2 Human Resources 1,686,496 1,692,528 1,578,212 114,3 Procurement 720,552 724,193 704,955 19,2 City Attorney 2,911,622 2,922,885 2,871,204 51,6 General Services Administration 662,079 653,553 645,504 8,0 Planning 2,228,739 2,279,366 2,089,203 190,1 Special Programs 918,945 926,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,701,181 234,3 Construction and financial management 2,152,290 2,188,075 1,718,002 470,0 Special Projects 357,400 870,651 489,999 380,7 Total general government	-							6,797
Internal Audit								95,053
Management and budget 567,171 577,756 505,132 72,61								72,061
Finance Human Resources 1,686,496 1,692,528 1,578,212 1114,3 704,955 19,22 724,193 704,955 19,22 City Attorney 2,911,622 2,922,885 2,871,204 51,66 General Services Administration 652,079 653,553 645,504 8,0 Planning 2,228,739 2,279,366 2,089,203 190,11 Special Programs 918,945 926,560 859,935 66,66 Engineering 1,933,735 1,935,536 1,701,181 234,33 Construction and financial management 2,152,290 2,188,075 1,718,002 470,00 Special Projects 357,400 870,651 489,909 380,74 Total general government 24,814,698 25,312,762 23,979,924 1,332,88 Public safety: Beach patrol 4,803,304 4,813,126 4,677,513 135,66 Building services 6,031,309 6,046,416 6,025,713 20,77 Fire 24,966,847 25,052,706 25,034,070 18,66 Police 50,718,331 50,976,989 50,340,778 636,22 Emergency 911 480,000 654,083 713,780 (59,68 Total public safety 86,999,791 87,543,320 86,791,854 751,44 Physical environment 15,251,332 15,253,502 14,928,661 324,84 Human services 430,457 430,457 437,879 (7,44 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,00 Total expenditures 430,457 437,879 (7,44 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,00 Total expenditures (10,007,879,150) (12,851,512) (12,965,613) (114,16 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,00 Total expenditures (10,007,93,000) (6,135,011) (6,135,011) Sale of capital assets 10,000 10,0	Management and budget							72,624
Human Resources					•		•	311,251
Procurement 720,582 724,193 704,955 19,22 City Attorney 2,911,622 2,922,885 2,871,204 51,6i General Services Administration 652,079 653,553 645,504 8,0 Planning 2,228,739 2,279,366 2,089,203 190,1i Special Programs 918,945 926,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,701,181 234,31 Construction and financial management 2,152,290 2,188,075 1,718,002 470,0 Special Projects 357,400 870,651 489,909 380,7 Unclassified 3,167,609 2,785,365 3,5684,539 (779,11 Total general government 24,814,698 25,312,782 23,979,924 1,332,8 Public safety: 86,941,409 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,7 Fire 24,966,847 25,052,706 25,034,070 18,6	Human Resources							114,316
City Attorney 2,911,622 2,922,885 2,871,204 51,60 General Services Administration 652,079 653,553 645,504 8,0 Planning 2,228,739 2,279,366 2,089,203 190,11 Special Programs 918,945 926,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,701,181 234,33 Construction and financial management 2,152,290 2,188,075 1,718,002 470,00 Special Projects 357,400 870,651 489,999 380,7 Unclassified 3,167,609 2,785,365 3,564,539 (779,1° Total general government 2,814,698 25,312,782 23,979,924 1,332,8 Public safety: 86,031,309 6,046,416 6,025,713 20,77 Fire 24,966,847 25,052,706 25,034,070 18,66 Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6	Procurement							19,238
General Services Administration 652,079 653,553 645,504 8,00 Planning 2,228,739 2,279,366 2,089,203 190,11 Special Programs 918,945 266,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,701,181 234,31 Construction and financial management 2,152,290 2,188,075 1,718,002 470,0 Special Projects 357,400 870,651 489,909 380,7 Unclassified 3,167,609 2,785,365 3,564,539 (779,1* Total general government 24,814,698 25,312,782 23,979,924 1,332,8* Public safety: 8 6,031,309 6,046,416 6,025,713 20,7* Fire 24,966,847 25,052,706 25,034,070 18,6* Police 50,718,331 50,976,989 50,340,778 636,2* Emergency 911 480,000 654,083 713,780 (59,6* Total public safety 86,999,791 87,543,320 86,791,854 751,4*<	City Attorney		2,911,622					51,681
Special Programs 918,945 926,580 859,935 66,6 Engineering 1,933,735 1,935,536 1,701,181 234,3 Construction and financial management 2,152,290 2,188,075 1,718,002 470,0 Special Projects 357,400 870,651 489,909 380,7 Unclassified 3,167,609 2,785,365 3,564,539 (779,1 Total general government 24,814,698 25,312,782 23,979,924 1,332,8 Public safety: Beach patrol 4,803,304 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,7 Fire 24,966,847 25,052,706 25,034,070 18,6 Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6 Total public safety 86,999,791 87,543,320 86,791,854 751,4 Physical environment 15,251,332 15,253,502 14,928,661	General Services Administration		652,079		653,553			8,049
Engineering 1,933,735 1,935,536 1,701,181 234,33 Construction and financial management 2,152,290 2,188,075 1,718,002 470,0 Special Projects 357,400 870,651 489,909 380,7 Unclassified 3,167,609 2,785,365 3,564,539 (779,17 Total general government 24,814,698 25,312,782 23,979,924 1,332,8 Public safety: 8each patrol 4,803,304 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,7 Fire 24,966,847 25,052,706 25,034,070 18,65 Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6 Total public safety 86,999,791 87,543,320 86,791,854 751,4 Physical environment 2,718,565 2,754,440 2,999,718 (245,2 Transportation 2,955,455 3,053,993 2,819,997					2,279,366		2,089,203	190,163
Construction and financial management Special Projects 2,152,290 2,188,075 1,718,002 470,0 Special Projects 357,400 870,651 489,909 380,7 Unclassified 3,167,609 2,785,365 3,564,539 (779,1° Total general government 24,814,698 25,312,782 23,979,924 1,332,8° Public safety: 8each patrol 4,803,304 4,813,126 4,677,513 135,6° Building services 6,031,309 6,046,416 6,025,713 20,7° Fire 24,966,847 25,052,706 25,034,070 18,6° Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6° Total public safety 86,999,791 87,543,320 86,791,854 751,4° Physical environment 2,718,565 2,754,440 2,999,718 (245,2° Transportation 2,955,455 3,053,993 2,819,997 233,9° Economic environment 15,251,332 15,253,502<					926,580		859,935	66,645
Special Projects 357,400 870,651 489,909 380,7 Unclassified 3,167,609 2,785,365 3,564,539 (779,1° Total general government 24,814,698 25,312,782 23,979,924 1,332,8° Public safety: Beach patrol 4,803,304 4,813,126 4,677,513 135,6° Building services 6,031,309 6,046,416 6,025,713 20,7° Fire 24,966,847 25,052,706 25,034,070 18,6° Police 50,718,331 50,976,989 50,340,778 636,2° Emergency 911 480,000 654,083 713,780 (59,6° Total public safety 86,999,791 87,543,320 86,791,854 751,4° Physical environment 2,718,565 2,754,440 2,999,718 (245,2° Transportation 2,955,455 3,053,993 2,819,997 233,9° Economic environment 15,251,332 15,253,502 14,928,661 324,8° Human services 430,457 430,457 430,457 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>1,701,181</td><td>234,355</td></td<>							1,701,181	234,355
Unclassified 3,167,609 2,785,365 3,564,539 (779,1° Total general government 24,814,698 25,312,782 23,979,924 1,332,8° Public safety: Beach patrol 4,803,304 4,813,126 4,677,513 135,6° Building services 6,031,309 6,046,416 6,025,713 20,7° Fire 24,966,847 25,052,706 25,034,070 18,6° Police 50,718,331 50,976,989 50,340,778 636,2° Emergency 911 480,000 654,083 713,780 (59,6° Police and public safety 86,999,791 87,543,320 86,791,854 751,4 Physical environment 2,718,565 2,754,440 2,999,718 (245,2° Transportation 2,955,455 3,053,993 2,819,997 233,91 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,4 Culture and recreation 18,150,806 18,944,972 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>1,718,002</td><td>470,073</td></t<>							1,718,002	470,073
Total general government 24,814,698 25,312,782 23,979,924 1,332,8 Public safety: Beach patrol 4,803,304 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,77 Fire 24,966,847 25,052,706 25,034,070 18,63 Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,63) Total public safety 86,999,791 87,543,320 86,791,854 751,44 Physical environment 2,718,565 2,754,440 2,999,718 (245,2) Transportation 2,955,455 3,053,993 2,819,997 233,93 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,43,437,879) Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12,965,613) (114,16,16,16,16,16,16,16,16,16,16,16,16,16,	, ,							380,742
Public safety: 4,803,304 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,7 Fire 24,966,847 25,052,706 25,034,070 18,6 Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6 Total public safety 86,999,791 87,543,320 86,791,854 751,4 Physical environment 2,718,565 2,754,440 2,999,718 (245,2 Transportation 2,955,455 3,053,993 2,819,997 233,95 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,4 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0 Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12			·					 (779,174)
Beach patrol 4,803,304 4,813,126 4,677,513 135,6 Building services 6,031,309 6,046,416 6,025,713 20,76 Fire 24,966,847 25,052,706 25,034,070 18,65 Police 50,718,331 50,976,989 50,340,778 636,22 Emergency 911 480,000 654,083 713,780 (59,65) Total public safety 86,999,791 87,543,320 86,791,854 751,44 Physical environment 2,718,565 2,754,440 2,999,718 (245,27 Transportation 2,955,455 3,053,993 2,819,997 233,98 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,4 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0 Total expenditures (10,879,150) (12,851,512) (12,965,613) (114,10 Other financing sources (uses) Transfers in 16,868,450			24,814,698		25,312,782		23,979,924	 1,332,858
Building services 6,031,309 6,046,416 6,025,713 20,71 Fire 24,966,847 25,052,706 25,034,070 18,63 Police 50,718,331 50,976,989 50,340,778 636,22 Emergency 911 480,000 654,083 713,780 (59,61 Total public safety 86,999,791 87,543,320 86,791,854 751,41 Physical environment 2,718,565 2,754,440 2,999,718 (245,22 Transportation 2,955,455 3,053,993 2,819,997 233,99 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,4 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0 Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12,965,613) (114,10 Other financing sources (uses) (5,799,300) (1 000 001					
Fire 24,966,847 25,052,706 25,034,070 18,60 Police 50,718,331 50,976,989 50,340,778 636,22 Emergency 911 480,000 654,083 713,780 (59,60 Total public safety 86,999,791 87,543,320 86,791,854 751,44 Physical environment 2,718,565 2,754,440 2,999,718 (245,20 Transportation 2,955,455 3,053,993 2,819,997 233,90 Economic environment 15,251,332 15,253,502 14,928,661 324,80 Human services 430,457 430,457 437,879 (7,43 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0 Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12,965,613) (114,16 Other financing sources (uses) (5,799,300) (6,135,011) (6,135,011) (5,799,300) (6,135,011) (6,135,011) (5,799,300)<	•							135,613
Police 50,718,331 50,976,989 50,340,778 636,2 Emergency 911 480,000 654,083 713,780 (59,6) Total public safety 86,999,791 87,543,320 86,791,854 751,44 Physical environment 2,718,565 2,754,440 2,999,718 (245,2) Transportation 2,955,455 3,053,993 2,819,997 233,91 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,4 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0 Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12,965,613) (114,10 Other financing sources (uses) (5,799,300) (6,135,011) (6,135,011) (6,135,011) Sale of capital assets 10,000 10,000 10,000 (10,00 Total other financing sources								20,703
Emergency 911 480,000 654,083 713,780 (59,68) Total public safety 86,999,791 87,543,320 86,791,854 751,44 Physical environment 2,718,565 2,754,440 2,999,718 (245,27) Transportation 2,955,455 3,053,993 2,819,997 233,99 Economic environment 15,251,332 15,253,502 14,928,661 324,8 Human services 430,457 430,457 437,879 (7,4 Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0 Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12,965,613) (114,10 Other financing sources (uses) 16,868,450 19,342,472 2,474,07 Transfers out (5,799,300) (6,135,011) (6,135,011) Sale of capital assets 10,000 10,000 10,000 Total other financing sources 11,079,150 10,743,439 13,207,461 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>18,636</td>								18,636
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Economic environment 15,251,332 15,253,502 14,928,661 324,84 Human services 430,457 430,457 437,879 (7,45) Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,0-10 Total expenditures 151,321,104 153,293,466 149,865,956 3,427,5-10 Excess (deficiency) of revenues over (under) expenditures (10,879,150) (12,851,512) (12,965,613) (114,100) Other financing sources (uses) 16,868,450 16,868,450 19,342,472 2,474,000 Transfers out (5,799,300) (6,135,011) (6,135,011) (6,135,011) Sale of capital assets 10,000 10,000 (10,000 Total other financing sources 11,079,150 10,743,439 13,207,461 2,464,000 Net change in fund balances (2,108,073) 241,848 2,349,900 Fund balances - beginning of year 28,926,783 28,926,783 28,926,783								
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Culture and recreation 18,150,806 18,944,972 17,907,923 1,037,07,07,07,07,07,07,07,07,07,07,07,07,07								(7,422)
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Other financing sources (uses) Transfers in 16,868,450 16,868,450 19,342,472 2,474,07 Transfers out (5,799,300) (6,135,011) (6,135,011) Sale of capital assets 10,000 10,000 (10,00 Total other financing sources 11,079,150 10,743,439 13,207,461 2,464,07 Net change in fund balances (2,108,073) 241,848 2,349,97 Fund balances - beginning of year 28,926,783 28,926,783 28,926,783			(10.879.150)		(12.851.512)		(12 965 613)	(114 101)
Transfers in 16,868,450 16,868,450 19,342,472 2,474,07 Transfers out (5,799,300) (6,135,011) (6,135,011) Sale of capital assets 10,000 10,000 (10,00 Total other financing sources 11,079,150 10,743,439 13,207,461 2,464,07 Net change in fund balances (2,108,073) 241,848 2,349,97 Fund balances - beginning of year 28,926,783 28,926,783 28,926,783	. , ,		,,,		(,,,)		1.=,000,010)	 <u> </u>
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Sale of capital assets 10,000 10,000 (10,00 Total other financing sources 11,079,150 10,743,439 13,207,461 2,464,00 Net change in fund balances (2,108,073) 241,848 2,349,90 Fund balances - beginning of year 28,926,783 28,926,783 28,926,783								_, 11 -,022
Total other financing sources 11,079,150 10,743,439 13,207,461 2,464,03 Net change in fund balances (2,108,073) 241,848 2,349,93 Fund balances - beginning of year 28,926,783 28,926,783 28,926,783							(=, .00,0 . 1)	(10,000)
Net change in fund balances (2,108,073) 241,848 2,349,93 Fund balances - beginning of year 28,926,783 28,926,783 28,926,783							13,207,461	 2,464,022
Fund balances - beginning of year 28,926,783 28,926,783 28,926,783								 2,349,921
			28,926,783			_		· ·
Fund balances - end of year \$ 28,926,783 \$ 26,818,710 \$ 29,168,631 \$ 2,349,93	Fund balances - end of year	\$	28,926,783	\$	26,818,710	\$	29,168,631	\$ 2,349,921

CITY OF MIAMI BEACH, FLORIDA COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES - BUDGET AND ACTUAL BUDGETED MAJOR SPECIAL REVENUE FUNDS

For the Fiscal Year Ended September 30, 2003

	Re	Resort Tax Revenue Fund	pun	Miami Be	Miami Beach Redevelopment Agency	t Agency
	Original and Final Budgeted Amounts	Actual Amounts	Variance Favorable (Unfavorable)	Original and Final Budgeted Amounts	Actual Amounts	Variance Favorable (Unfavorable)
Revenues Resort taxes Intergovernmental	\$ 25,668,000	\$ 24,002,336	\$ (1,665,664)	\$ 23,969,537	\$ 23,705,214	\$ (264,323)
Rents and leases Interest income Miscellaneous	50,000	54,073 1,347,462	4,073 660,623	1,172,160 46,942 92,000	1,455,891 25,995 498	283,731 (20,947) (91,502)
Total revenues	26,404,839	25,403,871	(1,000,968)	25,280,639	25,187,598	(93,041)
Expenditures General government	835,361	845,563	(10,202)			
Public safety Economic environment Culture and recreation	2,699,300 6,835,313	65,341 1,451,773 6,633,670	(65,341) 1,247,527 201,643	1,000,000	3,922,681	(2,922,681)
Debt service: Principal		1,536	(1,536)			
Total expenditures	10,369,974	8,997,883	1,372,091	1,000,000	3,922,681	(2,922,681)
Excess (deficiency) of revenues over (under) expenditures	16,034,865	16,405,988	371,123	24,280,639	21,264,917	(3,015,722)
Other financing sources (uses) Transfers in Transfers out	4,070,787 (20,255,652)	5,340,613 (20,801,697)	1,269,826 (546,045)	1,900,000 (26,180,639)	3,805,642 (20,989,304)	1,905,642 5,1 <u>91,335</u>
Total other financing sources (uses)	(16,184,865)	(15,461,084)	723,781	(26,180,639)	(17,183,662)	7,096,977
Net change in fund balances	(150,000)	944,904	1,094,904		4,081,255	4,081,255
Fund balances - beginning of year Fund balances - end of year	3,399,114	3,399,114 \$ 4,344,018	\$ 1,094,904	19,457,474 \$ 19,457,474	19,457,474 \$ 23,538,729	\$ 4,081,255