

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2006/07



CITY OF AVENTURA

CITY COMMISSION

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Commissioner Zev Auerbach
Commissioner Bob Diamond
Commissioner Harry Holzberg
Commissioner Billy Joel
Commissioner Michael Stern
Commissioner Luz Urbaz Weinberg

CITY MANAGER

Eric M. Soroka, ICMA - CM

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Robert M. Sherman, Community Services
Teresa M. Soroka, MMC, City Clerk,
Thomas Ribel, Police Chief
Joanne Carr, Planning Director
Mariano Fernandez, Building Director/Official
Dr. Katherine Bray Murphy, Charter School Principal
Karen J. Lanke, Information Technology Director

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2006/07**

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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180



Office of the City Manager

The Honorable Mayor and City Commission
City of Aventura
Aventura, Florida 33180

RE: 2006/07 Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura, I hereby submit the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2006, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach. This document also represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operation, and financial plan for the delivery of City services. This budget continues to build upon the solid foundation created in the past to provide quality municipal services that our residents deserve and expect to fulfill the dream of creating this great City. Importantly, it also serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs. This government promotes and supports a high quality of life for its citizens, businesses and visitors.

Budget Format

A single budget document, which includes all City Funds and service programs, has been prepared to provide a comprehensive overview of all City services and financial framework for the understanding of the public. A separate budget document for the Charter School is adopted by the City in June of each year.

The budget is a performance based plan that links goals and objectives with the financial resources necessary to achieve them. In order to ensure that goals and objectives established in the budget planning process are translated into results, the resources allocation process is tied to performance. The budget document contains performance/workload indicators to facilitate this process. Every effort was made to provide a budget document that can be fully reviewed and justified to the City Commission and residents. The preparation of the budget document marks a continued commitment to a planned and professional process of developing a budget that will address both current and future issues facing the City, providing adequate service levels and the necessary justification to support all expenditure requests.

2006/07 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2006/07 Budget Plan. In many areas the budget contains resources to address and accomplish the pre-established priorities and goals.

- ✓ Implement City operated E911 system with the Police Communications Center becoming a Public Safety Answering Point to improve emergency response times.
- ✓ Add seventh grade at the Charter School for the 2006/07 school year.
- ✓ Continue to expand recreational and cultural opportunities for all age groups at the Community Recreation Center and other locations in the City.
- ✓ Begin construction on expanded Waterways Park to provide more recreational and open space opportunities in the community.
- ✓ Establish an annual \$500,000 emergency fund to respond to hurricane recovery efforts that may be required during the year.
- ✓ Improve traffic management by integrating video monitoring devices at key intersections throughout the City.
- ✓ Create new Information Technology Department to address the continued emphasis on the importance of information technology systems to increase productivity and provide government services.
- ✓ Provide funding to maintain landscaped areas and continue to provide a high quality maintenance program.
- ✓ Expand the number of park attendant positions to provide increased supervision at dog park section of Veterans Park and address operational needs for splash pad to be located at Founders Park.
- ✓ Implement and fund the City's Capital Improvement Program.

Significant Factors Affecting Budget Preparation

In response to last years Hurricane season, a great deal of time and effort was focused on enhancing the City's ability to respond to emergency conditions during the aftermath of a hurricane. Our goal continues to be able to provide and sustain essential governmental services to the community as quickly as possible. The budget addresses many of the enhancements and suggestions that were discussed at the "after incident" meetings held over the past six months. Also included in this budget is the largest increase in the size of our workforce in over 7 years. This is necessary to address the 911 emergency response system and expanded recreational facilities for our community. It is important that both our infrastructure and services keep up with the rapid growth that has occurred in the City. The budget includes funding to implement the new Collective Bargaining Agreement the City recently entered into with the PBA. The increased cost of fuel for our vehicles has also had an impact on our budget. In spite of these limitations the budget does not contain a tax increase and continues to expand services to the community. The City's economic base continues to be strong, as witnessed by a 23% increase in the tax base. It allows the city to build a proper reserve fund to facilitate the preservation of our assets and keep taxes low in the future. Importantly, as new development decreases it will provide assistance in funding future

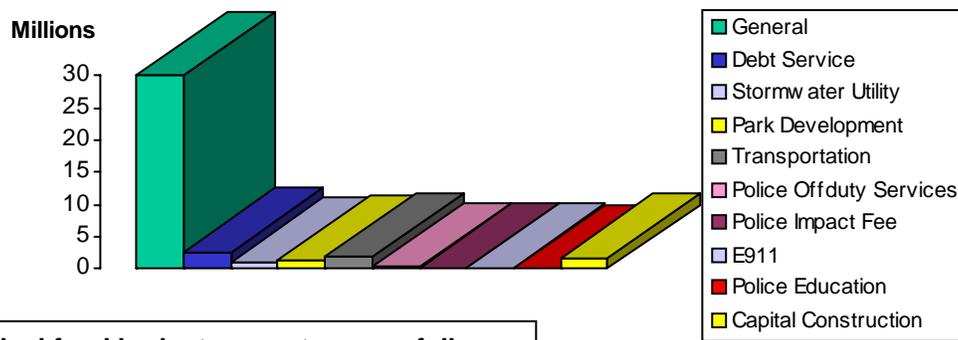
budgets and future needs based on a sound business plan. The budget continues our conservative approach by outsourcing many services to the private sector.

The residents of the City deserve quality municipal services provided in a productive and efficient manner at the lowest possible cost. They also deserve proper justification when a budget is proposed. I believe the budget contained within does all of this. In its short history, the City government has gained a reputation for providing quality services in a professional manner while emphasizing a customer service focus. By privatizing and outsourcing many services the City has stabilized costs and emulated a business like approach. This budget includes important projects that address more parks and recreational opportunities for our changing younger population and improving the E911 emergency response system for our community. However, our number one priority remains – preserving the community’s quality of life.

Summary of All Budgetary Funds

The total proposed budget for 2006/07, including all funds, capital outlay and debt service, is \$48,645,840. This is \$652,571 or 1.4% more compared to the prior year. The increase is attributed to funding the expansion of and increase to service levels. Operating expenditures total \$24,589,903. Capital Outlay expenditures total \$21,329,437 and Debt Service expenditures are \$2,726,500.

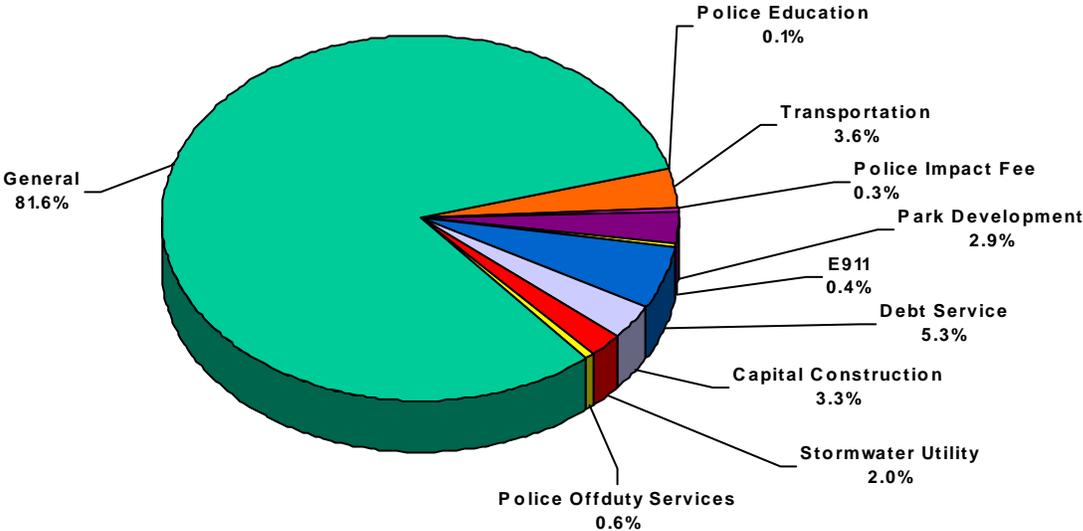
Fund Summary By Amount



Individual fund budget amounts are as follows:

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$42,318,854	81.6%
Police Education	12,300	.1%
Transportation	1,847,189	3.6%
Police Impact Fee	145,000	.3%
Park Development	1,500,000	2.9%
E911	182,000	.4%
Debt Service	2,726,500	5.3%
Capital Construction Fund	1,700,000	3.3%
Stormwater Utility	1,048,443	2.0%
Police Offduty Services	330,000	.6%

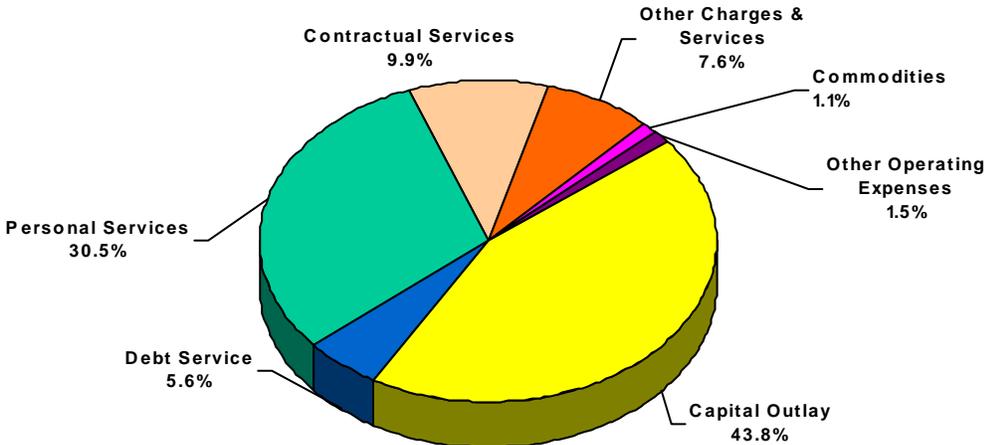
Fund Summary By Percentage



Expenditures by category are as follows:

<u>Category Summary</u>		
<u>CATEGORY</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
Personal Services	\$14,836,676	30.5%
Contractual Services	4,802,433	9.9%
Other Charges & Services	3,713,749	7.6%
Commodities	521,450	1.1%
Other Operating Expenses	715,595	1.5%
Capital Outlay	21,329,437	43.8%
Debt Service	<u>2,726,500</u>	<u>5.6%</u>
TOTALS	\$ 48,645,840	100.0%

Category Summary By Percentage



The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 1.4%.

Departmental Budget Comparison

	<u>2005/06</u>	<u>2006/07</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
City Commission	\$ 114,587	\$ 115,188	\$ 601	0.5%
Office of the City Manager	769,807	824,067	54,260	7.0%
Finance Support Services	1,280,721	824,916	(455,805)	(35.6%)
Information Technology	0	670,501	670,501	100%
Legal	256,000	280,000	24,000	9.4%
City Clerk	274,237	287,986	13,749	5.0%
Public Safety	10,677,332	12,475,338	1,798,006	16.8%
Community Development	1,812,515	1,796,423	(16,092)	(0.9%)
Community Services	4,886,527	5,319,797	433,270	8.9%
Non-Departmental	1,391,000	1,995,687	604,687	43.5%
Subtotals	<u>\$21,462,726</u>	<u>\$24,589,903</u>	<u>3,127,177</u>	<u>14.6%</u>
Capital Outlay	13,222,232	7,722,963	(5,499,269)	(41.6%)
CIP Reserve	10,591,799	13,606,474	3,014,675	28.5%
Debt Service	<u>2,716,512</u>	<u>2,726,500</u>	<u>9,988</u>	<u>0.4%</u>
Totals	<u>\$47,993,269</u>	<u>\$48,645,840</u>	<u>\$652,571</u>	<u>1.9%</u>

GENERAL FUND

The General Fund is used to account for resources and expenditures that are available for the general operations of city government functions.

Revenues

The revenues, available for allocation in the 2006/07 Fiscal Year General Fund Budget, including inter-fund transfers, are anticipated to be \$42,318,854. This is an increase of \$3,453,180 or 8.9% compared to last year.

Locally Levied Taxes - The amount anticipated for ad valorem taxes includes no increase and again adopts the same Unincorporated Municipal Services Area (UMSA) rate as adopted by the County for the 1995/96 fiscal year. This represents the eleventh year without an increase. The ad valorem millage levy for fiscal year 2006/07 will be 2.2270. This will generate \$17,265,658 and will be the lowest municipal tax rate in the County. The City experienced a 23% increase in the taxable assessed property values. This can be attributed to higher property values and increases in the commercial and residential tax base. The budget includes \$2,191,840 from FPL franchise fees based on the Interlocal Agreement with the County. Anticipated franchise fees, utility taxes and unified communications tax make up the remainder of this category and are based on growth in the number of residential and commercial establishments located in the City.

Licenses and Permits - The amounts for this revenue category are projected to be \$1,856,000. City Occupational Licenses and building permits are the major sources of revenue. This is a decrease of \$97,500 compared to the prior fiscal year which is reflective in the anticipated decline of building permits.

Intergovernmental Revenues – Total revenues for this category are projected to increase by \$73,000 compared to the amount budgeted for 2005/06. The increase is related to increased amounts from state shared and sales tax revenues.

Charges For Services - Revenues relating to charges for services are anticipated to be \$141,000 more than the prior year’s budget. This is primarily due to revenue from lien search fees and Community Recreation Center fees.

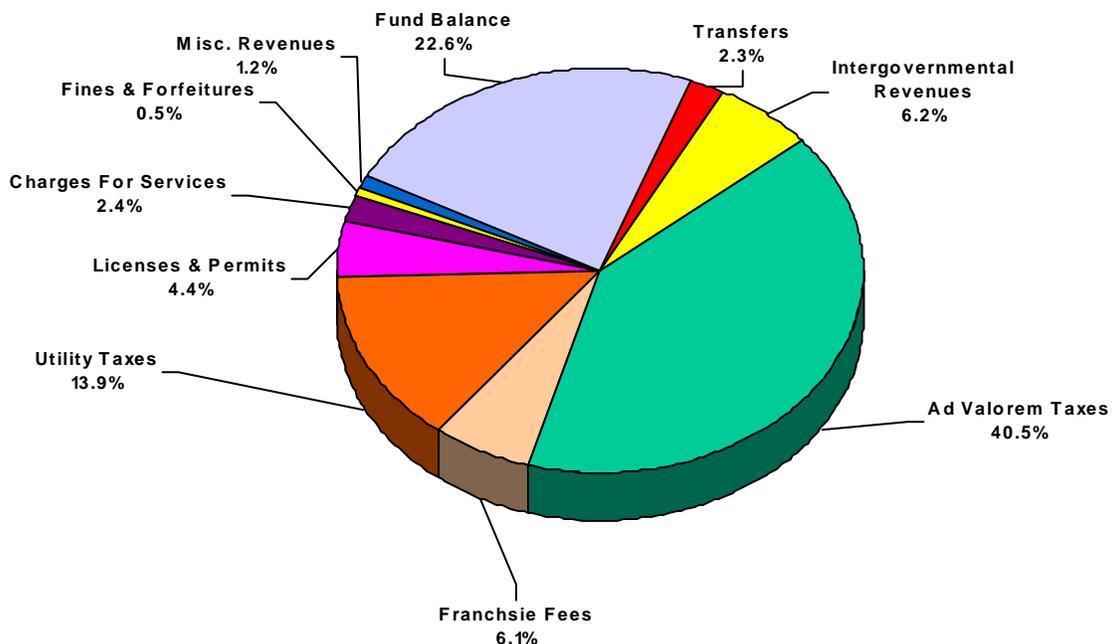
Fines and Forfeitures - Total revenues projected for 2006/07 are \$216,500. Revenues from County court fines and code violations are included in this category.

Miscellaneous Revenues - Projected revenues are anticipated to be \$340,000 higher than the amount budgeted for the prior fiscal year based on projected interest earnings.

Fund Balance - This represents under estimates of available resources, unspent appropriations from the 2005/06 budget and amounts accumulated in reserves. This amount is anticipated to be \$9,500,000.

Non-Revenues – This represents transfers from the Street Maintenance, Charter School, E911 and Stormwater Utility Funds to the General Fund.

Revenues by Source



Expenditures

The estimated 2006/07 General Fund expenditures contained within this budget total \$42,318,854 and are balanced with the projected revenues. Total expenditures are \$3,453,180 or 8.9% more than the 2005/06 fiscal year amount. The operating expenditures have increased by \$2,882,004 or 13.8% compared to the prior year.

CATEGORY SUMMARY

CATEGORY	2005/06	2006/07	Increase (Decrease)	% Change
Personal Services	\$12,521,622	\$14,506,676	\$1,985,054	15.9%
Contractual Services	4,348,000	4,436,500	88,500	2.0%
Other Charges & Svcs.	3,343,194	3,587,749	244,555	7.3%
Commodities	467,650	521,450	53,800	11.5%
Other Operating Expenses	188,200	698,295	510,095	271.0%
Total Operating Expenditures	\$20,868,666	\$23,750,670	2,882,004	13.8%
Capital Outlay	15,779,485	16,326,384	546,899	3.5%
Transfer to Funds	2,217,523	2,241,800	24,277	1.1%
Total Expenditures	\$38,865,674	\$42,318,854	\$3,453,180	8.9%

Personal Services

Personal Services expenditures for non-unionized employees have been budgeted to reflect a 4.0% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. In order to continue to be competitive in the employment market place, a .5% increase in the city's contribution to the defined contribution pension plan is recommended and included in the budget for non-unionized employees. The costs associated with the PBA Collective Bargaining Agreement (CBA) are included in the proposed budget. The total number of fulltime employees is 172 compared to 164 in 2005/06 fiscal year. The total number of part-time employees is 9 compared to 6 in 2005/06 fiscal year. Each year the administration evaluates the organizational structure, service levels and workforce requirements. This year this process resulted in the creation of a new Information Technology Department by removing this function from the Finance Support Services Department. This was accomplished to address the continued emphasis on the importance of information technology systems to increase productivity and provide government services.

The per capita number of employees is significantly lower than adjacent municipalities. This is due to the City's emphasis on privatizing major functions of City services for greater productivity. Personal Services expenditures increased by 15.9%. A major impact is attributed to the new PBA CBA and expansion of City services.

Position additions are as follows:

- *Public Safety Department* – Reclassified Dispatcher Supervisor to 911 Manager and added 5 Communication Officers in order to establish and provide E911 services to improve emergency response times. A total of 120 positions are included. Of that number, 79 are sworn officers.

- *Information Technology Department* – Added 1 Support Specialist position to address increases in workload requirements and to insure a high level of technical support is provided to the various departments.
- *Community Development Department* – Added 1 Customer Service Representative I position to respond to increase in permit requests for hurricane repair items and workload requirements. Eliminated senior planner position in 2006.
- *Community Services Department* – Added 1 fulltime and 3 part-time Park Attendant positions to provide increased supervision at dog park section of Veterans Park and address operational needs for splash pad to be located at Founders Park.

Operating Expenses

The expenditures for contractual services are budgeted at \$4,436,500 or 10.5% of the General Fund budget. This is \$88,550 more than the prior year. This can be attributed to increased costs associated with landscape maintenance and legal services. Expenditures for other charges and services are budgeted at \$3,587,749, which represents 8.5% of the total budget. This category increased by \$244,555 largely due to increased insurance costs, equipment maintenance costs associated with the new E911 system, additional cultural/recreation programs and utilities. Expenditures for commodities are budgeted at \$521,450, which represents 1.2% of the total budget. Total costs associated with other operating expenses are budgeted at \$698,295 which represents 1.7% of the total budget. This category increased by \$510,095 largely due to the establishment of a \$500,000 hurricane restoration contingency line item.

Capital Outlay

This budget incorporates projects included in the first year of City’s five year Capital Improvement Program for 2006 - 2011. The CIP defines a long term plan of proposed capital expenditures to address infrastructure needs and the maintenance of a desirable high quality of life. A total of \$3,422,310 has been budgeted in the General Fund for Capital Outlay projects along with an \$12,769,399 reserve to fund future projects.

Major capital outlay items, which are included in the General fund, are as follows:

• Waterways Park improvements \$1,000,000	• Aventura Founders Park Improve. 252,000
• Beautification Projects 470,000	• Equipment 323,000
• Police Vehicles 396,560	• Country Club Dr. Tennis Court Improv. 70,000
• Computer Equipment 337,750	• Community Center improvements 27,000
• Transportation Improvements 279,000	• Radio Purchase & Replacement 267,000

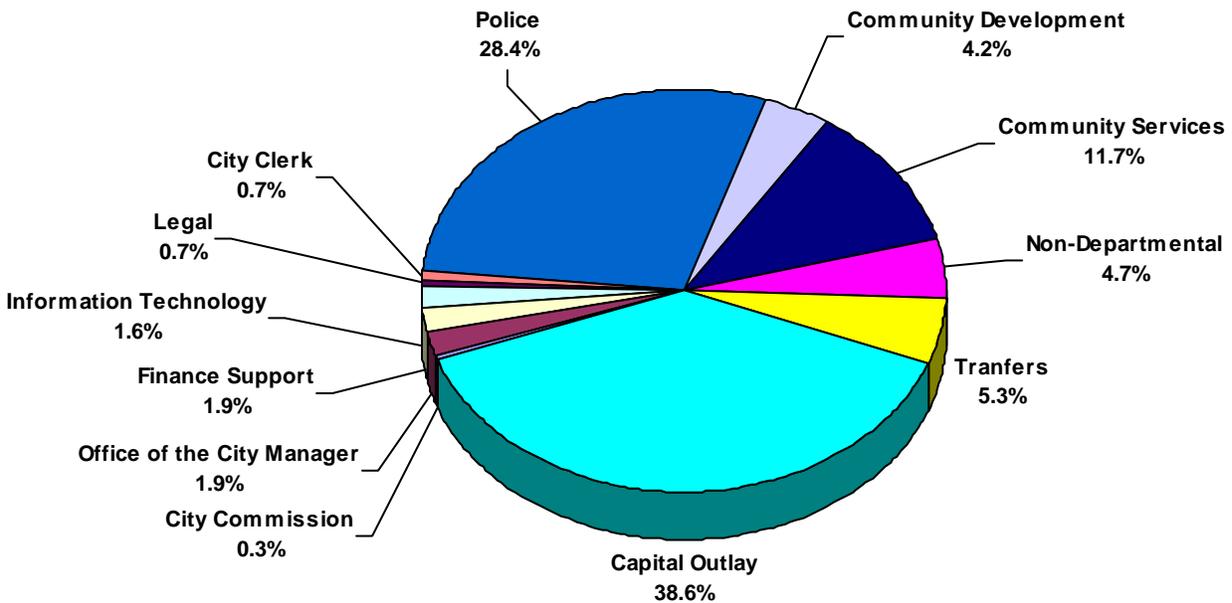
Transfer to Funds

Transfers to the debt service funds to pay principal and interest payments associated with the long term financing of bonds and loans is \$2,241,800 which is an increase of \$24,277 compared to the prior year.

SUMMARY OF EXPENDITURES BY DEPARTMENT

GENERAL FUND

	<u>2005/06</u>	<u>2006/07</u>	<u>Increase (Decrease)</u>	<u>%Change</u>
<u>GENERAL GOVERNMENT</u>				
City Commission	\$114,587	\$ 115,188	\$601	0.5%
Office of the City Manager	769,807	824,067	54,260	7.0%
Finance Support Services	1,280,721	824,916	(455,805)	(35.6%)
Information Technology	0	670,501	670,501	100%
Legal	256,000	280,000	24,000	9.4%
City Clerk	<u>274,237</u>	<u>287,986</u>	<u>13,749</u>	<u>5.0%</u>
Total Gen. Gov't	\$2,695,352	\$3,002,658	\$307,306	11.4%
<u>PUBLIC SAFETY</u>				
Police	\$10,335,032	\$12,002,038	1,667,006	16.1%
Comm. Development	<u>1,812,515</u>	<u>1,796,423</u>	<u>(16,092)</u>	<u>(0.9%)</u>
Total Public Safety	\$12,147,547	\$13,798,461	1,650,914	13.6%
<u>COMMUNITY SERVICES</u>				
Total Community Services	\$4,634,767	\$4,953,864	319,097	6.9%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	\$1,391,000	\$1,995,687	604,687	43.5%
Transfer to Funds	2,217,523	2,241,800	24,277	1.1%
Capital Outlay	15,779,485	16,326,384	546,899	3.5%
TOTAL	\$38,865,674	\$42,318,854	\$3,453,180	8.9%



Expansion of Services

The budget includes funds to expand City provided services as follows:

- **Safety of Residents** - *Police Services* - Reclassified Dispatcher Supervisor Position to 911 Manager and added 5 Communication Officers in order to establish and provide E911 services to improve emergency response times. Additional cost - \$348,314.
- **Expansion of Park/Recreation Facilities** – *Community Services* - Added 1 fulltime and 3 part-time Park Attendant positions to provide increased supervision at dog park section of Veterans Park and address operational needs for splash pad to be located at Founders Park. Additional cost - \$101,000.
- **Building Permit Processing** - *Community Development* - Added 1 Customer Service Representative I position to respond to increase in permit requests for hurricane repair items and workload requirements. Additional cost - \$49,274.
- **Hurricane Preparedness** – Established an annual emergency fund to respond to hurricane recovery efforts that may be required during the year. Additional cost - \$500,000.
- **Cultural and Recreation Activities** – Continues to expand programs/events reflective of our changing demographics - \$25,000.

Police Education Fund

This Fund is used to account for revenues and expenditures associated with the two dollars (\$2.00) the City receives from each paid traffic citation, which, by state statute, must be used to further the education of the City's Police Officers. A total of \$12,300 is anticipated in revenue for 2006/07. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

Transportation and Street Maintenance Fund

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Expenditures will either be accounted for in the General Fund by designating specific expenditure accounts in the Community Services Department and the Capital Improvement Program or in this fund by designating specific operating line items or Capital projects. Revenues are projected to be \$1,847,189 for 2006/07. This is a decrease of \$38,407 compared to the prior year. The County Transit System Surtax is estimated to generate \$875,500. The funds will be used to provide enhanced transit system services, street lighting improvements and fund road resurfacing projects.

Police Capital Outlay Impact Fee Fund

This fund was created to account for impact fees derived from new developments and restricted by ordinance for Police capital improvements. This fund provides a funding source to assist the City in providing police services required by the growth in the City.

The proposed Police Capital Outlay Impact Fee Fund for 2006/07 is \$145,000. Major capital outlay items include equipment purchases for the Police Department required by growth.

Park Development Fund

This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. The fund accounts for impact fees derived from new developments and grant funds restricted by Ordinance for Park capital improvement projects. The proposed Park Development Fund for 2006/07 is \$1,500,000. This amount will assist in funding Waterways Park project and fund a \$500,000 reserve for future projects.

911 Fund

This new fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statutes 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operational costs. The anticipated revenues for 2006/07 are \$182,000. Funds will be used to pay costs associated with the 911 system and transfer an amount to the General fund to offset communication officer costs.

Debt Service Funds

These funds were established to account for revenues transferred from the General Fund and debt service payment expenditures associated with the long term financing of the following bonds and loans:

FMLC 1999 Debt Service Fund – Established for the purchase of Founders Park, and the permanent Government Center site and construction of the Government Center. The proposed budget for 2006/07 is \$1,366,500.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2006/07 is \$512,000.

2002 Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and partially fund the Community Recreation Center. The proposed budget for 2006/07 is \$404,000.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary school. The proposed budget for 2006/07 is \$444,000.

The total budget for all Debt Service Funds is \$2,726,500, which is \$9,988 more than last fiscal year.

Capital Construction Funds

These funds were established to account for bond and loan proceeds and expenditures associated with various capital improvement projects. All projects are complete except for the Waterways Park project. Amounts remaining (\$1,700,000) for the Waterways Park project will be reappropriated in 2006/07 to assist in the funding of that project.

Stormwater Utility Fund

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system. Maintenance expenditures will be accounted for in the General Fund by designating specific expenditure accounts in the Community Services Department. Transfers to the General Fund will be made to reimburse the fund for actual expenditures made from the designated expenditure accounts. This amounts to \$220,443. Capital improvements to the drainage system will be funded directly from the Stormwater Utility Fund in the amount of \$640,000. A reserve account to assist in funding future projects was established in the amount of \$188,000. Revenues are projected to be \$1,048,443 for 2006/07. It is recommended that the current rate of \$2.50/ERU be maintained.

Police Offduty Services Fund

This Fund was established to account for revenues and expenditures associated with services provided by off duty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Fund for 2006/07 is anticipated to be \$330,000.

Summary

I am pleased to submit the detailed budget contained herein for Fiscal Year 2006/07. The budget reaffirms the City Commission's commitment to developing a strong financial base for the City while maintaining the lowest tax rate in Miami-Dade County. Overall, the proposed budget expands certain key services while maintaining the quality and level of services currently provided to the community. This budget document and its related policies represent our continued commitment to excellence and to our residents.

Some of the major points emphasized, in the proposed budget, are as follows:

- For the eleventh year, no property tax increase. Adopts 1995 County UMMSA millage rate of 2.2270.
- Funds expanded 7 acre Waterways Park project, which will provide more recreational and open space opportunities in the community.
- Provides funding to implement City operated E911 system with the Police Communications Center becoming a Public Safety Answering Point to improve emergency response times.
- Expands the number of park attendant positions to provide increased supervision at dog park section of Veterans Park and address operational needs for splash pad to be located at Founders Park.
- Increases staff to respond to increase in building permit requests for hurricane repair items and workload requirements.

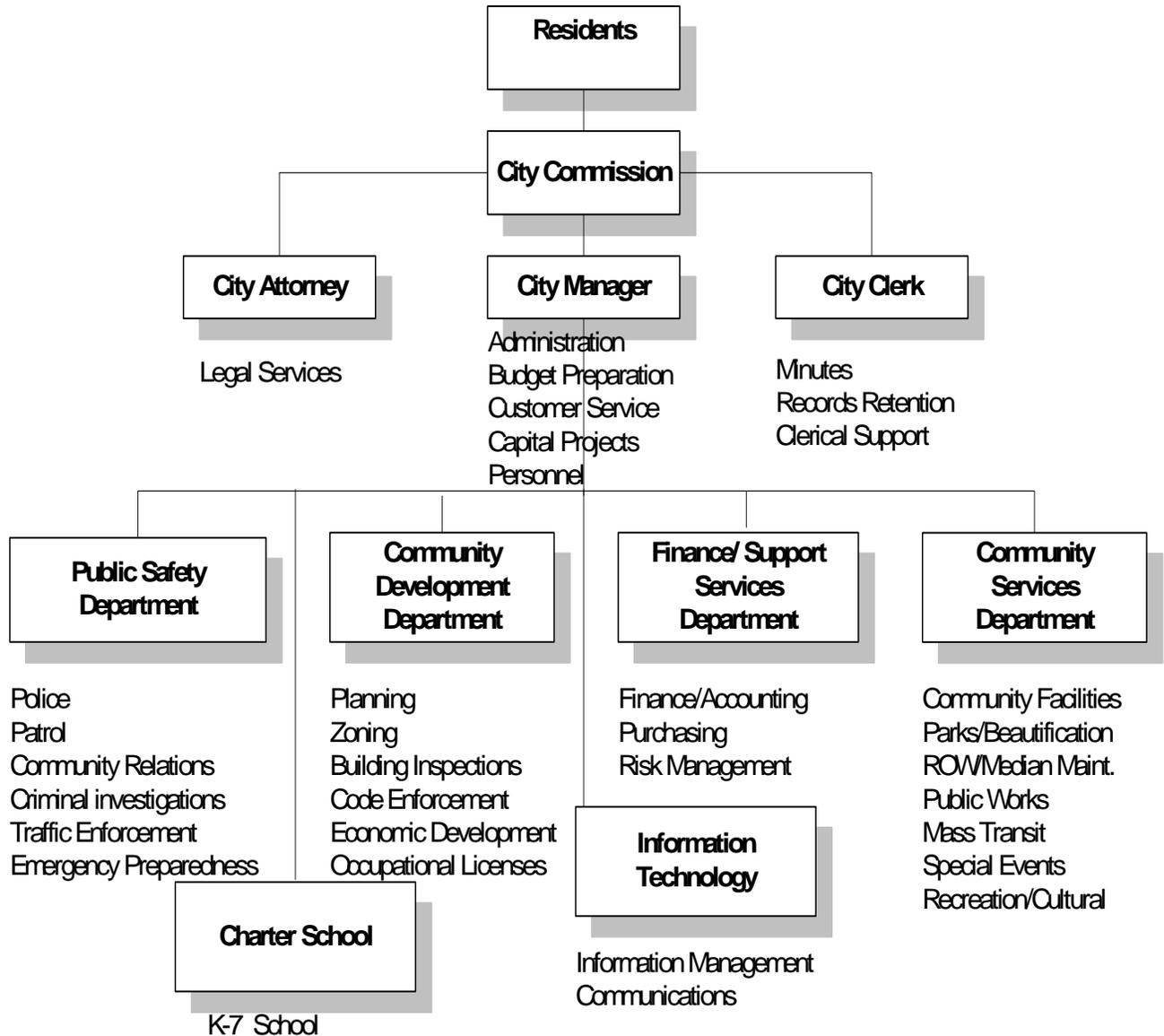
- Expands recreational and cultural opportunities for all age groups at the Community Recreation Center and other City facilities. Includes Special Events such as July 4th, Founders Day, Veterans Day, Arbor Day and recreational activities.
- Creates new Information Technology Department to address the continued emphasis on the importance of information technology systems to increase productivity and provide government services.
- Establishes an annual \$500,000 emergency fund to respond to hurricane recovery efforts that may be required during the year.
- Proposes to improve traffic management by integrating video monitoring devices at key intersections throughout the City.
- Provides for \$7,722,963 worth of capital improvements and \$13,606,474 CIP reserve. The City's infrastructure needs are addressed through a broad mix of Capital Improvement projects, which will enhance the City's quality of life, and the attractiveness of the City.
- Includes funds to add splash pad water feature at Founders Park.
- Continues to implement technology enhancements that develop our "Electronic Government" to allow the public to interact more easily and conveniently with the City and to automate City operations.
- Continues contracting most maintenance functions, engineering and inspection services to the private sector.
- Funds police equipment needs from laptop computers to new police vehicles in the amount of \$984,160.
- Includes \$640,000 to upgrade the north drainage system connector outfall at NE 213th Street and NE 30th Avenue.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Director of Finance Support Services. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 20, 2006 to review in detail, the proposed budget document.

Respectfully submitted,

Eric M. Soroka
City Manager

Organization Chart CITY OF AVENTURA



Our Mission Statement

Our mission is to join with our community to make Aventura a city of the highest quality and a city of excellence. We do this by providing **RESPONSIVE, COST EFFECTIVE AND INNOVATIVE** local government services.



INTRODUCTION

Overview of Aventura

Aventura, one of Miami-Dade's newest communities, was incorporated in 1995 and is a young, vibrant, full-service municipality with a diverse demographic base and is recognized internationally as a premier location in which to live, shop and play.

Aventura is 3.2 square miles located on the Intracoastal Waterway in northeast Miami-Dade County and is conveniently located between two major South Florida airports and two of the largest and most popular seaports in the world.

Aventura is an upscale condo community with some of South Florida's best-known large-scale condominium projects and apartment buildings. Restaurants, movie theaters and the Aventura Mall are conveniently nearby and downtown Fort Lauderdale and Miami are just 20 minutes away.

Always progressing...

Since the City's incorporation millions of dollars have been spent on infrastructure improvements including streets, sidewalks, lighting, park development, beautification projects, drainage, pedestrian and safety improvements. Some of these improvements include:

- ▶ A state-of-the-art Government Center provides a one-stop-shop for its' residents and houses all governmental operations, including Commission Chambers, Police Station and administrative offices.
- ▶ A \$4 million Community/Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- ▶ The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the new Community Recreation Center. The 62,000 square foot state-of-the-art school serves 800 Aventura schoolchildren from kindergarten to 7th grade.

Aventura is conveniently located between Miami and Fort Lauderdale, just east of I-95. The northern boundary of the City is the Miami-Dade/Broward County line, the western is the FEC Railroad, the eastern is the Intracoastal waterway and the southern boundary is NE 176th Street.

City of Aventura, Florida
Demographics and Miscellaneous Statistics

Date of Incorporation	November 7, 1995		
Form of City Government	Commission - Manager		
Area	3.2 Square Miles		
Population per State Estimate *	28,500		
Ethnic Distribution **:			
White (Non-Hispanic)	73.1%	African American	1.7%
Hispanic	20.7%	Other	4.5%
Age Distribution **:			
Under 20	11.0%		
20-34	18.2%		
35-54	23.5%		
55-64	12.0%		
65+	35.3%		
Average Household Size **:			
Average Household size	1.79		
Average Family size	2.45		
Housing Occupancy **:			
Total housing units		20,020	
Owner occupied housing units		10,044	
Renter occupied housing units		3,956	
Seasonal, recreational and vacant housing units		6,020	
Full Time Employees	172	Public Tennis Center	1
Public Facilities Located within Corporate Limits:		Public Recreation Centers	1
Public Parks	4	*** Public Schools	0
Open Space Recreation (acres)	30	Charter Schools	1
Public Libraries (Operated by Miami Dade County)	1	Police Stations	1
Fire Stations (Operated by Miami Dade County)	2	Police Sub-stations	2

* State of Florida, Bureau of Economic & Business Research. Population is as of April 1, 2005.
 **U.S. Census Bureau, Profile of General Demographic Characteristics: 2000 for Aventura, Florida
 ***City of Aventura comprehensive plan

City Facts

- ▶ Location: 12 miles north of Miami
12 miles south of Fort Lauderdale
1 mile west of the Atlantic Ocean
- ▶ Zip Codes: 33180, 33160
- ▶ Police Force: 79 Sworn Officers and 41 Civilians
- ▶ Major Economic Drivers: Retail, medical
- ▶ Number of Businesses: 2,738

Government Structure

The form of government used in the City of Aventura, pursuant to its Charter, is a Commission-Manager form of government. Under this form of government the City Commission is the legislative branch of the government and the City Manager is the executive branch of the government. The City Commission enacts Ordinances, the laws of the City, adopts Resolutions authorizing actions on behalf of the City, reviews plans for development, and establishes the policies by which the City is governed. The City Manager is the Chief Executive Officer of the City, overseeing the day-to-day operations, administering the City's service providers, preparing long range plans, and implementing the policies established by the City Commission.

The City Commission hires the City Attorney, City Clerk and City Manager who then hires all subordinate employees.

The City Commission is comprised of seven members, being the Mayor and six Commissioners.

The Mayor is the ceremonial leader of the City, the presiding officer at Commission Meetings and is a voting member of the Commission, with his/her vote having no more or less weight than that of any other member of the Commission. While the leading political figure of the City, the Mayor does not bear the responsibility nor has the authority of directing the day-to-day municipal activities. The Mayor executes all Ordinance, Resolutions and issues Proclamations on behalf of the City, and represents the City to other public and private entities. The position of Mayor is considered to be "part-time", and not an employee of the City. The Mayor is elected at large to a four-year term, and may reside in any area of the City.

City Commissioners each have the same authority and ability to bring matters to, and to discuss and vote on matters before the Commission. The position of Commissioner is considered to be "part-time", and not an employee of the City.

For election purposes, the City is divided by the William Lehman Causeway into two areas. The City Charter requires that two (2) Commissioners reside in the northern

area, and two (2) Commissioners reside in the southern area, and two (2) Commissioners and the Mayor shall be elected without regard to residence in any particular area.

The City Commission is committed to providing quality municipal services at the lowest possible cost. The City's operating departments include the Office of the City Manager, City Clerk's Office, Legal, Community Development, Community Services, Finance Support Services, Information Technology, Charter School and Public Safety.

Privatization of Services

The following services are contracted to private contractors or vendor via performance contracts:

- Building Plans Review & Inspections
- Road, ROW, Park & Median Maintenance
- Engineering Services
- City Attorney and Legal Services
- Recreation Programming & Special Events
- Community Center Operations
- Solid Waste
- Bus Service
- Charter School teachers and educational program
- Planning Services

Incorporation Accomplishments

- ❖ Highly Visible Police Department, Low Crime Rate – 79 Sworn Officers
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 11 Budgets
- ❖ New Parks and Recreational Opportunities for All Age Groups
- ❖ Citywide Shuttle Bus Service – Ridership Continues to Expand
- ❖ Road and Safety Improvements – Traffic Lights, Sidewalks
- ❖ New Land Development Regulations – Control Over Zoning
- ❖ Citywide Beautification Program- Bus Shelters & Benches
- ❖ High Landscape and Roadway Maintenance Standards
- ❖ Reduced Costs to Citizens – City's Assumption of roads, landscaping and bus service.
- ❖ "A" rated Charter School
- ❖ Community Recreation Center
- ❖ Government Center

Long Term Goals & Objectives

On November 7, 1995, the citizens of Aventura overwhelmingly voted to approve the City's Charter and officially incorporate as Miami-Dade County's twenty-eighth municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the city's destiny. Since incorporation, a great deal of progress has been made to accomplish the goals of incorporation with the creation of our own police force, new and expanded parks and

recreation opportunities and citywide beautification projects. Aventura is governed by a commission-manager form of government, combining the political leadership of its elected officials with the executive experience of its City Manager. This structure is vastly different from that of other local governments, emulating the private sector by privatizing services and emphasizing customer service based on the following principles:

- ▶ Prompt response to citizen requests.
- ▶ One-stop service for permits and business licenses.
- ▶ Commitment to public involvement.
- ▶ Utilization of "Electronic Government" to provide service and information.
- ▶ Commitment to hiring only the most qualified and highly motivated employees.
- ▶ Limiting the number of employees by privatizing or contracting with the private sector for many services.
- ▶ A professional, businesslike manner at all times.
- ▶ An emphasis on quality not quantity.
- ▶ A high quality of life for citizens, businesses and visitors.
- ▶ A safe and secure environment to live and work.
- ▶ Establishing a small number of operating departments that work closely with the community.
- ▶ Low taxes.

Budget Procedures and Process

Budget System

The City of Aventura uses the Budgeting by Objectives Process in the formulation of its budget. Departmental Budgets include a Recap page that contains the Department Description and Personnel Allocation Summary and Organization Chart. Each department also includes an Objectives page and a Budgetary Account Summary. The Objectives page presents a review of the department objectives and performance/workload indicators. The Budgetary Account Summary provides expenditure detail and a comparison of current and previous years expenditures. The Budgetary Process is intended to be very valuable in communicating with the Commission and citizens of the City.

Budget Process

The fiscal year for the City shall begin on the first day of October of each year and end on the last day of September of each year as mandated by Florida statutes. When the certified taxable real estate and tangible property values for the city is received from the Broward County Property Appraiser on July 1st of each year, the City Manager then submits to the City Commission the Proposed Operating and Capital Budget for the coming year no later than July 10th of each fiscal year. The preliminary millage rate is based on the certified taxable value. The appropriations contained in the proposed recommendation shall not exceed the funds derived from taxation and other revenue sources.

The City of Aventura's Budget process began in April with a staff meeting between the City Manager and Department Directors to review budget philosophy and develop overall goals and objectives. The entire budget process encompasses approximately five (5) months of the fiscal year. During this period, meetings were held with Department Directors, the City Commission and the public to insure representative input. The budget calendar that follows details the actions taken during the budget process.

Budget Adoption

The budget is approved via Ordinance at two public meetings scheduled for September conducted by the City Commission. The adopted budget is integrated into the accounting software system effective October 1st.

Budget Control/Monitoring

Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable law. Funds of the City shall be expended in accordance with the appropriations provided in the Budget and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with Section 4.07 of the City Charter.

The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to each department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-

enacted Resolution/Ordinance affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from one individual line item account to another, so long as the line item accounts are within the same department and fund.

The “Personnel Allocation Summary” enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department so long as sufficient budgeted funds are available.

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Finance Support Services Director and City Manager.

Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

Budget Amendment

Upon the passage and adoption of the budget for the City of Aventura, if the City Manager determines that the department total will exceed its original appropriation, the City Manager is authorized to prepare such Resolutions/Ordinances for consideration by the City Commission as may be necessary and proper to modify any line item from the Budget.

The Budget Amendment Process will differ as to form depending on whether or not the original budget appropriation is exceeded as follows:

- Any change or amendment to the budget that will increase the original total appropriated amount can only be accomplished with the preparation of an Ordinance requiring two (2) public hearings and approval by the City Commission.
- Any change or amendment to the budget which transfers monies within a fund but does not increase the total appropriated amount can be accomplished with the preparation of a Resolution. This does not require a public hearing, however, approval by the City Commission is still necessary.

Basis Of Accounting

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accrual basis of accounting is followed for the proprietary fund types. The modified accrual basis of accounting is followed in the governmental fund types and

the expendable trust funds type. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized under the modified accrual accounting when the related fund liability is incurred. Exceptions to the general rule are principal and interest on general long-term debt which is recognized when due.

The City applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARBs).

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The City implemented the new financial reporting requirements of GASB 34.

Fund Structure

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with the finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The following governmental funds have annual appropriated budgets:

Government Fund Types

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Resources are derived primarily from taxes, franchise and utility taxes, charges for services, and intergovernmental revenues. Expenditures are incurred to provide general government, public safety, community development, and community services.

Special Revenue Funds account for revenue sources that are legally restricted to expenditures of specific purposes (excluding pension trusts and major capital projects). Included in the budget are the following special revenue funds:

- Police Education (110)
- Transportation and Street Maintenance (120)
- Police Capital Outlay Impact Fee (140)
- Park Development (170)
- 911 (180)

The *Debt Service Funds* account for the servicing of general long-term and are comprised of the following debt service funds:

- FMLC 1999 Debt Service (230)
- 2000 Loan Debt Service (240)
- 2002 Loan Debt Service (250)
- FIFC Loan Debt Service Fund (290)

The *Capital Construction Funds* accounts for the acquisition and/or construction of major capital projects funded by bond or loan proceeds. Included in the budget is the following Capital Projects Fund:

- 2000 Loan Construction (340)

Proprietary Funds

The *Enterprise Fund* is used to account for operations that are financed and operated in a manner similar to a commercial enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of the revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Included in the budget is the following Enterprise Fund:

- Stormwater Utility Fund (410)

Funds Excluded from adopted Budget

The City owns and operates a Charter School which is accounted for in a separate Special Revenue fund. The School operates on a fiscal year basis ending June 30th. Since the fund was created under a Charter from the School Board it is adopted separately by the City Commission in June.

Financial Policies

The City's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Manager and City Commission. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and have helped maintain financial stability over the last 10 years. They are reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

Operating Budget Policies

1. The City will maintain at a minimum, an accessible cash reserve equivalent to eight weeks of operating costs.
2. No new or expanded services shall be implemented without a corresponding revenue source or the implementation of trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
3. The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure.
- 4 The City shall support capital expenditures that reduce future operating costs.

Capital Budget Policies

1. Annually, the City will prepare a five-year capital improvement program (CIP) analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
2. The City will perform all capital improvements in accordance with an adopted capital improvement program. The City will maintain its physical assets at a level adequate to protect the City' capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The City will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the City's work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter School.
4. The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations.
 - c. Projects that significantly improve safety and reduce risk exposure.
5. The classification of items as capital or operating will be determined by two criteria - cost and frequency. Generally, a capital project has a "useful life" of more than one year and a value of \$2,500 or more, or for office equipment \$500 or more.
6. The City will coordinate development of the capital improvement program with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
7. The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
8. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital

Improvement Program document that is submitted to the City Commission for approval.

10. The City will determine the most appropriate financing method for all new projects.

11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.

12. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.

13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.

14. A CIP preparation calendar shall be established and adhered to.

15. Capital projects will conform to the City's Comprehensive Plan.

16. Long-term borrowing will not be used to fund current operations or normal maintenance.

17. The City will strive to maintain an unreserved general fund balance at a level not less than 7.5% of the annual general fund revenue.

18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

Revenue Policies

1. The City will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.

2. The City will attempt to obtain new revenue sources as a way of ensuring a balanced budget.

3. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Cash Management/Investment Policies

1. The City will deposit all funds received by 2:00 PM the next day.

2. Investment of City funds will emphasize preservation of principle; the objective will be to match or exceed the yield of the State Board of Administration.

3. The City will collect revenues aggressively, including any past due amounts owed.

Reserve Policies

1. The City will maintain a fund balance of at least \$8,000,000.

Accounting, Auditing, and Financial Reporting Policies

1. An independent audit will be performed annually.

2. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

**2006/07
BUDGET PREPARATION CALENDAR**

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 6	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 21	City Manager	Staff meeting is held to distribute Budget Request Forms and Budget Preparation Manual. Forms will include budget figures for previous fiscal years along with actuals for six months of current year.
April 21 to May 12	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 15 to June 2	Finance Department City Manager	Completion of departmental budgets to include totals of all revenues and expenditures submitted to City Manager.
June 2 to June 30	City Manager	Conducts departmental budget review meetings, balances budget and prints budget document.
July 7	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 20	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 6*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 21*	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 22	City Clerk	Tax rate ordinance delivered to Property Appraiser.
October 1	All Departments	New budget becomes effective.

* Dates subject to change based on School board and Miami Dade Commission meeting dates

Financing Programs and Debt Administration

The City currently has three outstanding long-term debt issues. At September 30, 2005, the principal balance outstanding totaled \$36,335,000.

The Florida Municipal Loan Council loan is secured solely by a covenant to budget and appropriate the required debt service payments each year. The loan is structured the same as a serial bond issue with principal payments on April 1st and interest payments on April 1st and October 1st of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$ 1.35 million per year over the thirty-year life of the bonds. Interest rates range from 3.2% to 5.125% depending on maturity date.

The Series 2000 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service each year. This loan is structured the same as a serial bond issue with annual principal payments due on October 1st of each year and semi-annual interest payments on April 1st and October 1st. Debt service requirements average approximately \$ 510,000 per year over the twenty year life of the obligation. The interest rate is 5.04%.

The Series 2002 Revenue Bonds were financed through the Florida Intergovernmental Finance Commission. The loan is secured solely by the covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due August 1st and interest payments due on February 1st and August 1st of each year. Interest rates range from 2.5% to 5.0% during the 30 year term of the financing. Debt Service requirements are approximately \$840,000 per year.

Cash Management

All funds, other than restricted cash held by fiscal agents resulting from borrowing transactions, are centrally managed through the use of a pooled cash account. During the year, all funds in the pooled cash accounts were held in an interest bearing checking account collateralized through the State Treasury Public Depository program or with the Florida State Board of Administration (SBA) investment pool. The checking account and SBA investment pool are fully insured and immediately available and considered as cash and cash equivalents.

With the exclusion of accounts held by fiscal agents, the total portfolio ranged from \$10 to \$12 million.

Risk Management

The City is insured with the Florida Municipal Insurance Trust for liability, property and workers compensation coverage. The liability limit under the policy is \$ 5,000,000.

Property Tax Information

City Of Aventura, Florida
Assessed Value Of Taxable Property (1)
Date Of Incorporation (November, 1995) To Date (2)

<u>Fiscal Year</u>	<u>Non-Exempt Real Property</u>	<u>Non-Exempt Personal Property</u>	<u>Total Taxable Valuations</u>
1996/97	\$ 2,509,850,919	\$ 95,280,080	\$ 2,605,130,999
1997/98	2,664,701,818	107,083,192	2,771,785,010
1998/99	2,971,907,364	123,652,446	3,095,559,808
1999/00	3,238,050,389	142,847,663	3,380,898,052
2000/01	3,349,591,933	160,779,980	3,510,371,913
2001/02	3,752,226,238	162,055,639	3,914,281,877
2002/03	4,007,501,399	160,384,595	4,167,885,994
2003/04	4,569,228,195	161,725,854	4,730,954,049
2004/05	5,378,718,735	178,342,801	5,557,061,536

SOURCE: Miami-Dade County, Florida, Tax Collector

- NOTES: (1) Florida Law requires all property to be assessed at current fair market value.
(2) The City was incorporated during the 1995/96 fiscal. The first year that the City was authorized to levy ad valorem (property) taxes was the 1996/97 fiscal year.

CITY OF AVENTURA, FLORIDA ESTIMATED VALUE OF CONSTRUCTION DATE OF INCORPORATION (NOVEMBER, 1995) TO DATE

(\$ in 000's)

Estimated Value of Construction

<u>Fiscal Year</u>	<u>Number of New Housing Units</u>	<u>New Housing Units</u>	<u>Other than New Housing Units</u>	<u>Total</u>
1996/97	229	\$ 55,756	\$ 209,760	\$ 265,516
1997/98	798	140,775	129,438	270,213
1998/99	365	109,823	57,229	167,052
1999/00	823	95,433	36,403	131,897
2000/01	689	122,617	43,181	165,798
2001/02	377	155,765	31,807	187,572
2002/03	1,079	152,424	83,247	235,671
2003/04	231	62,675	10,047	72,721
2004/05	255	75,943	144,617	220,560

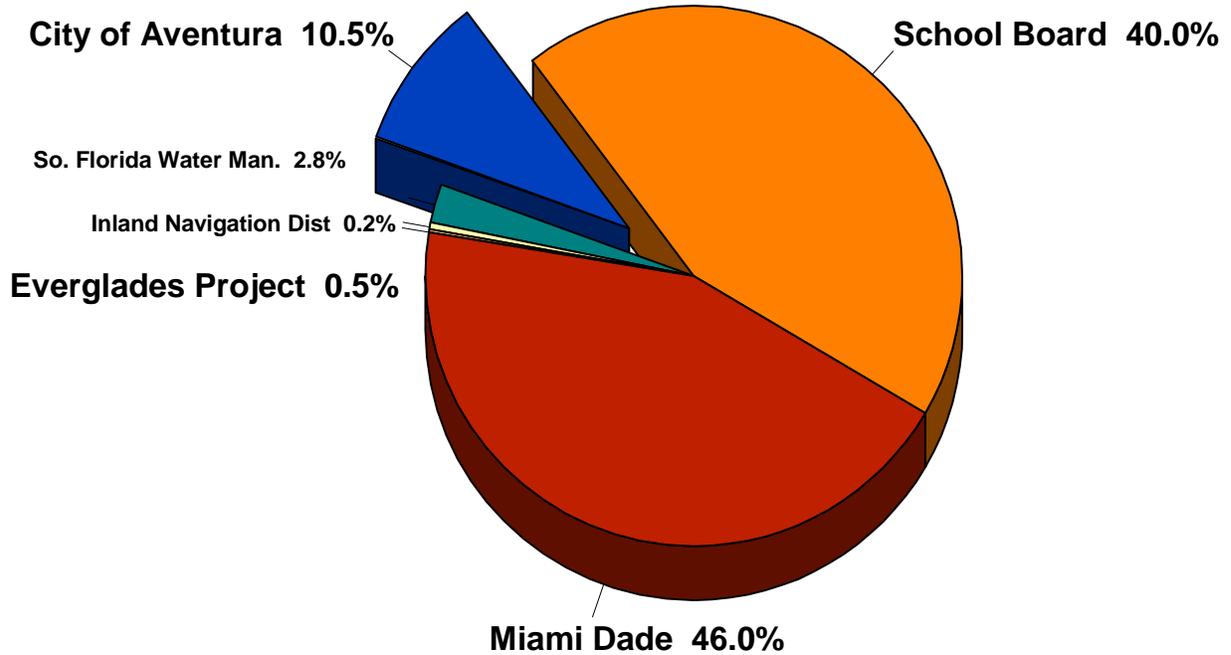
NOTE: (1) The City began processing building permits for construction within its corporate limits in November, 1996. Prior to that date, building permits were processed by Miami-Dade County and information is not available for that period.

Tax Rate Comparison

The City of Aventura has one of the lowest tax rates in Miami-Dade County. The following table compares the tax rates of the cities located in Miami-Dade County:

City	Millage
AVENTURA	2.22700
PINECREST	2.40000
DORAL	2.44700
PALMETTO BAY	2.44700
UMSA	2.44700
MIAMI LAKES	2.82500
BAL HARBOUR	2.90200
SUNNY ISLES	2.95000
KEY BISCAYNE	3.60600
MIAMI GARDENS	3.63840
SWEETWATER	3.94870
VIRGINIA GARDENS	4.75000
BAY HARBOR ISLAND	4.90000
SURFSIDE	5.60300
HIALEAH GARDENS	6.12000
CORAL GABLES	6.15000
NORTH BAY VILLAGE	6.21230
SOUTH MIAMI	6.68100
HOMESTEAD	6.75000
HIALEAH	6.80000
MEDLEY	7.15000
BISCAYNE PARK	8.20000
MIAMI SPRINGS	8.34150
WEST MIAMI	8.49500
GOLDEN BEACH	8.59000
NORTH MIAMI BEACH	8.60840
NORTH MIAMI	8.69270
EL PORTAL	8.70000
MIAMI BEACH	8.82400
FLORIDA CITY	8.90000
ISLANDIA	9.12330
MIAMI SHORES	9.17960
MIAMI	9.76450
OPA LOCKA	9.80000
INDIAN CREEK	10.20000

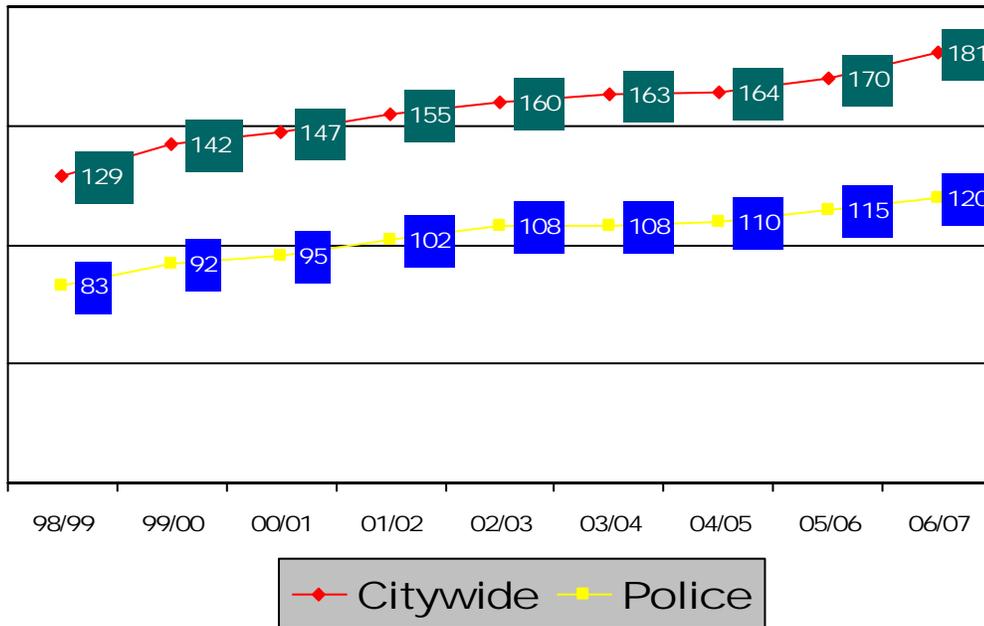
Where Your Tax Dollars Go



Components of Property Tax bill for 2004-05

Miami- Dade County	9.6958
Miami-Dade County School Board	8.4380
South Florida Water Management District	0.5970
Florida Inland Navigation District	0.0385
Everglades Project	0.1000
City of Aventura	<u>2.2270</u>
Total Millage Rate	21.0963

Comparison of Number of Employees



	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07
City Commission	7	7	7	7	7	7	7	7	7
Office of the City Manager	5	5	5	5	5	5	5	5	5
Finance Support Services	8	8	9	10	10	12	11	12	8
Information Technology	0	0	0	0	0	0	0	0	5
Legal	0	0	0	0	0	0	0	0	0
City Clerk	2	2	2	2	2	2	2	2	2
Public Safety	83	92	95	102	108	108	110	115	120
Community Development	11	11	12	12	12	11	11	10	10
Charter School*	0	0	0	0	0	2	2	2	3
Community Services	13	17	17	17	16	16	16	17	21
Total	129	142	147	155	160	163	164	170	181

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2006/07

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND	2003/04	2004/05	2005/06	2005/06	2006/07
	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
001 General Fund	\$ 36,205,442	\$ 40,629,563	\$ 38,865,674	\$ 31,147,940	\$ 42,318,854
110 Police Education Fund	10,653	13,134	12,300	11,998	12,300
120 Transportation Fund	1,406,642	1,741,746	1,885,596	1,453,415	1,847,189
140 Police Impact Fee Fund	189,003	289,402	284,190	244,639	145,000
170 Park Development Fund	883,230	1,711,224	1,080,778	1,949,376	1,500,000
180 E911	0	0	0	0	182,000
230-290 Debt Service Funds	2,746,928	2,748,024	2,716,512	1,389,661	2,726,500
320-390 Capital Construction Funds	4,165,278	4,320,086	4,382,425	4,386,046	1,700,000
410 Stormwater Utility Fund	827,897	761,924	1,495,205	333,272	1,048,443
620 Police Offduty Services Fund	419,791	343,929	330,000	124,156	330,000
SUBTOTAL REVENUES	46,854,864	52,559,032	51,052,680	41,040,503	51,810,286
Interfund Eliminations	(3,224,400)	(3,054,875)	(3,059,411)	(1,529,707)	(3,164,446)
TOTAL REVENUES	\$ 43,630,464	\$ 49,504,157	\$ 47,993,269	\$ 39,510,796	\$ 48,645,840

EXPENDITURES

DEPARTMENT	2003/04	2004/05	2005/06	2005/06	2006/07
	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
Operating Expenditures:					
City Commission	\$ 104,550	\$ 119,362	\$ 114,587	\$ 55,756	\$ 115,188
Office of the City Manager	623,404	711,360	769,807	359,772	824,067
Finance Support Services	1,079,132	1,142,300	1,280,721	633,429	824,916
Information Technology	-	-	-	-	670,501
Legal	325,514	326,439	256,000	200,434	280,000
City Clerk	240,135	281,529	274,237	92,041	287,986
Public Safety	8,938,643	9,665,239	10,677,332	5,090,104	12,475,338
Community Development	1,655,810	2,634,232	1,812,515	1,080,951	1,796,423
Community Services	4,303,395	4,687,812	4,886,527	2,417,835	5,319,797
Non - Departmental	1,365,717	1,623,794	1,391,000	1,943,872	1,995,687
SUBTOTAL	\$ 18,636,300	\$ 21,192,067	\$ 21,462,726	\$ 11,874,194	\$ 24,589,903

Capital Outlay

City Commission	\$	-	\$	-	\$	-	\$	-	\$	-
Office of the City Manager		3,350		859		7,081		2,113		4,000
Finance Support Services		93,536		82,300		156,920		18,631		6,000
Information Technology		0		0		0		0		113,000
Legal		0		0		0		0		0
City Clerk		2,087		0		0		0		6,000
Public Safety		731,900		769,649		1,396,946		206,046		984,160
Community Development		23,125		20,961		26,415		197		28,000
Community Services		2,810,520		3,004,181		11,249,497		1,437,511		6,281,803
Charter School		206,959		4,081,460		44,597		1,496		0
Non - Departmental		12,902		131,266		340,776		138,756		300,000
CIP Reserve		8,356		0		10,591,799		0		13,606,474
SUBTOTAL	\$	3,892,735	\$	8,090,676	\$	23,814,031	\$	1,804,750	\$	21,329,437
Non - Departmental:										
Transfer To Funds	\$	-	\$	-	\$	-	\$	-	\$	-
Debt Service		2,715,729		2,711,809		2,716,512		1,320,997		2,726,500
SUBTOTAL	\$	2,715,729	\$	2,711,809	\$	2,716,512	\$	1,320,997	\$	2,726,500
GRAND TOTAL	\$	25,244,764	\$	31,994,552	\$	47,993,269	\$	14,999,941	\$	48,645,840

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2006/07

OPERATING & CAPITAL OUTLAY

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 10,696,834	\$ 11,682,534	\$ 12,851,622	\$ 6,013,359	\$ 14,836,676
3000/3999	Contractual Services	4,323,984	5,399,643	4,599,760	2,545,665	4,802,433
4000/4999	Other Charges/Svcs	2,984,557	3,172,245	3,343,194	1,816,427	3,713,749
5000/5399	Commodities	410,302	475,735	467,650	213,757	521,450
5400/5999	Other Operating Expenses	220,623	461,910	200,500	1,284,986	715,595
TOTAL OPERATING EXPENSES		\$ 18,636,300	\$ 21,192,067	\$ 21,462,726	\$ 11,874,194	\$ 24,589,903
6000/6999	Capital Outlay	\$ 3,892,735	\$ 8,090,676	\$ 23,814,031	\$ 1,804,750	\$ 21,329,437
7000/7999	Debt Service	2,715,729	2,711,809	2,716,512	1,320,997	2,726,500
8000/8999	Transfer To Funds	0	0	0	0	0
TOTAL EXPENDITURES		\$ 25,244,764	\$ 31,994,552	\$ 47,993,269	\$ 14,999,941	\$ 48,645,840

COMPARATIVE PERSONNEL SUMMARY

	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>
City Commission	7	7	7	7
Office of the City Manager	5	5	5	5
Finance Support Services	12	11	12	8
Information Technology	0	0	0	5
Legal	0	0	0	0
City Clerk	2	2	2	2
Public Safety	108	110	115	120
Community Development	11	11	10	10
Charter School*	2	2	2	3
Community Services	10	10	11	12
Total Full Time Employees	157	158	164	172
Total Part Time Employees	6	6	6	9

* Included in Charter School Fund Budget Document

CITY OF AVENTURA

FUND BALANCE ANALYSIS

CALCULATION BY FUND/FUND TYPE	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2006/07 CITY MANAGER PROPOSAL	2006/07 COMMISSION APPROVAL
GENERAL FUND					
Beginning Balance/Carryover	11,629,850	12,649,983	10,440,254	10,014,456	9,500,000
Revenues/Sources	24,575,592	27,979,580	28,425,420	28,425,420	32,767,854
Expenditures/Uses	(23,555,459)	(29,427,336)	(28,531,112)	(26,605,314)	(28,744,279)
Ending Fund Balance	12,649,983	11,202,227	10,334,562	11,834,562	13,523,576
SPECIAL REVENUE FUNDS:					
POLICE EDUCATION FUND					
Beginning Balance/Carryover	6,589	8,135	8,000	8,000	8,000
Revenues/Sources	4,064	4,999	4,300	4,300	4,300
Expenditures/Uses	(2,519)	(3,924)	(12,300)	(12,300)	(12,300)
Ending Fund Balance	8,134	9,210	-	-	-
TRANSPORTATION & STREET MAINT. FUND					
Beginning Balance/Carryover	82,588	302,845	492,181	60,000	322,146
Revenues/Sources	1,324,054	1,438,902	1,393,415	1,393,415	1,525,043
Expenditures/Uses	(1,103,797)	(1,295,867)	(1,885,596)	(1,453,415)	(1,847,189)
Ending Fund Balance	302,845	445,880	-	-	-
POLICE CAPITAL OUTLAY IMPACT FEE FUND					
Beginning Balance/Carryover	30,306	120,961	209,190	201,290	80,000
Revenues/Sources	158,697	168,441	75,000	75,000	65,000
Expenditures/Uses	(68,042)	(80,722)	(284,190)	(276,290)	(145,000)
Ending Fund Balance	120,961	208,680	-	-	-
PARK DEVELOPMENT FUND					
Beginning Balance/Carryover	281,116	883,230	1,080,778	1,000,000	1,350,000
Revenues/Sources	602,114	827,994	-	-	150,000
Expenditures/Uses	-	(27,160)	(1,080,778)	(1,000,000)	(1,500,000)
Ending Fund Balance	883,230	1,684,064	-	-	-
DEBT SERVICE FUNDS					
Beginning Balance/Carryover	18,108	31,199	32,090	28,477	15,500
Revenues/Sources	2,728,820	2,716,825	2,684,422	2,688,035	2,711,000
Expenditures/Uses	(2,715,729)	(2,711,809)	(2,716,512)	(2,716,512)	(2,726,500)
Ending Fund Balance	31,199	36,215	-	-	-
CAPITAL PROJECT FUNDS					
Beginning Balance/Carryover	4,100,116	4,093,319	4,382,425	4,382,425	1,700,000
Revenues/Sources	65,162	226,767	-	-	-
Expenditures/Uses	(71,959)	(9,700)	(4,382,425)	(4,382,425)	(1,700,000)
Ending Fund Balance	4,093,319	4,310,386	-	-	-
STORMWATER UTILITY FUND					
Beginning Balance/Carryover	101,112	781,179	618,830	10,425	159,443
Revenues/Sources	827,903	761,930	876,381	876,381	889,006
Expenditures/Uses	(147,836)	(959,192)	(1,282,852)	(674,447)	(828,000)
Ending Fund Balance	781,179	583,917	212,359	212,359	220,449
POLICE OFF DUTY SERVICES FUND					
Beginning Balance/Carryover	-	21,228	-	-	-
Revenues/Sources	419,791	343,929	330,000	330,000	330,000
Expenditures/Uses	(398,563)	(329,342)	(330,000)	(330,000)	(330,000)
Ending Fund Balance	21,228	35,815	-	-	-



GENERAL FUND

GENERAL FUND - 001
SUMMARY OF BUDGET
2006/07
OPERATING & CAPITAL OUTLAY

FUND DESCRIPTION

The General Fund is used to account for resources and expenditures that are available for the general operations of city government functions.

REVENUE PROJECTIONS

CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
	ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
Current Revenues	\$ 23,590,978	\$ 27,140,705	\$ 27,553,532	\$ 20,182,250	\$ 31,866,208
Transfers	984,614	838,875	871,888	435,945	952,646
Carryover	11,629,850	12,649,983	10,440,254	10,529,745	9,500,000
TOTAL REVENUES	\$ 36,205,442	\$ 40,629,563	\$ 38,865,674	\$ 31,147,940	\$ 42,318,854

EXPENDITURES

DEPARTMENT	2003/04	2004/05	2005/06	2005/06	2006/07
	ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
Operating Expenditures:					
City Commission	\$ 104,550	\$ 119,362	\$ 114,587	\$ 55,756	115,188
Office of the City Manager	623,404	711,360	769,807	359,772	824,067
Finance Support Services	1,079,132	1,142,300	1,280,721	633,429	824,916
Information Technology	-	-	-	-	670,501
Legal	325,514	326,439	256,000	200,434	280,000
City Clerk	240,135	281,529	274,237	92,041	287,986
Public Safety	8,537,561	9,331,973	10,335,032	4,916,190	12,002,038
Community Development	1,655,810	2,634,232	1,812,515	1,080,951	1,796,423
Community Services	4,107,850	4,489,326	4,634,767	2,370,560	4,953,864
Non - Departmental	1,365,717	1,623,794	1,391,000	1,943,872	1,995,687
SUBTOTAL	\$ 18,039,673	\$ 20,660,315	\$ 20,868,666	\$ 11,653,005	\$ 23,750,670
Capital Outlay					
Office of the City Manager	3,350	859	7,081	2,113	4,000
Finance Support Services	93,536	82,300	156,920	18,631	6,000
Information Technology	0	0	0	0	113,000
Legal	0	0	0	0	0
City Clerk	2,087	0	0	0	6,000
Public Safety	663,858	688,927	1,210,546	180,350	853,560
Community Development	23,125	20,961	26,415	197	28,000
Community Services	2,309,152	1,515,248	3,658,588	434,546	2,111,750
Non - Departmental	165,792	4,212,726	385,373	140,252	300,000
CIP Reserve	8,356	0	10,334,562	0	12,904,074
SUBTOTAL	\$ 3,269,256	\$ 6,521,021	\$ 15,779,485	\$ 776,089	\$ 16,326,384
Transfer to Funds	2,254,886	2,246,000	2,217,523	1,108,762	2,241,800
SUBTOTAL	\$ 2,254,886	\$ 2,246,000	\$ 2,217,523	\$ 1,108,762	\$ 2,241,800
GRAND TOTAL	\$ 23,563,815	\$ 29,427,336	\$ 38,865,674	\$ 13,537,856	\$ 42,318,854

CITY OF AVENTURA

GENERAL FUND - 001

CATEGORY SUMMARY

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	17,788,520	19,876,442	21,847,032	15,339,727	25,688,208
320000/329999	Licenses & Permits	2,146,913	3,340,701	1,953,500	1,873,122	1,856,000
330000/339999	Intergovernmental Rev.	2,406,350	2,248,865	2,517,500	1,875,077	2,590,500
340000/349999	Charges for Services	698,532	1,053,837	884,000	599,780	1,025,000
350000/359999	Fines & Forfeitures	218,757	214,503	201,500	100,470	216,500
360000/369999	Misc. Revenues	331,906	406,357	150,000	394,074	490,000
380000/389999	Transfer from Funds	984,614	838,875	871,888	435,945	952,646
399900/399999	Fund Balance	11,629,850	12,649,983	10,440,254	10,529,745	9,500,000
TOTAL AVAILABLE GENERAL FUND		\$ 36,205,442	\$ 40,629,563	\$ 38,865,674	\$ 31,147,940	\$ 42,318,854

EXPENDITURES

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	10,298,271	11,353,192	12,521,622	5,851,745	14,506,676
3000/3999	Contractual Services	4,128,439	5,201,157	4,348,000	2,498,390	4,436,500
4000/4999	Other Charges/Svcs	2,984,557	3,172,245	3,343,194	1,816,427	3,587,749
5000/5399	Commodities	410,302	475,735	467,650	213,757	521,450
5400/5999	Other Operating Expenses	218,104	457,986	188,200	1,272,686	698,295
TOTAL OPERATING EXPENSES		\$ 18,039,673	\$ 20,660,315	\$ 20,868,666	\$ 11,653,005	\$ 23,750,670
6000/6999	Capital Outlay	\$ 3,269,256	\$ 6,521,021	\$ 15,779,485	\$ 776,089	\$ 16,326,384
8000/8999	Transfer To Funds	2,254,886	2,246,000	2,217,523	1,108,762	2,241,800
TOTAL EXPENDITURES		\$ 23,563,815	\$ 29,427,336	\$ 38,865,674	\$ 13,537,856	\$ 42,318,854

CITY OF AVENTURA

GENERAL FUND - 001

FUND BALANCE ANALYSIS

2006/07

	2003/04	2004/05	2005/06	2005/06	2006/07
	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
Beginning Fund Balance	11,629,850	12,649,983	10,440,254	10,529,745	9,500,000
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	10,143,246	11,852,233	14,005,032	12,721,506	17,272,658
Franchise Fees	2,176,155	2,330,809	2,187,000	160,844	2,565,840
Utility Taxes	3,630,381	3,836,908	3,698,000	1,648,274	3,834,000
Unified Comm. Tax	1,838,738	1,856,492	1,957,000	809,103	2,015,710
Total	17,788,520	19,876,442	21,847,032	15,339,727	25,688,208
Licenses & Permits	2,146,913	3,340,701	1,953,500	1,873,122	1,856,000
Intergovernmental Rev.	2,406,350	2,248,865	2,517,500	1,875,077	2,590,500
Charges For Services	698,532	1,053,837	884,000	599,780	1,025,000
Fines & Forfeitures	218,757	214,503	201,500	100,470	216,500
Miscellaneous	331,906	406,357	150,000	394,074	490,000
Interfund Transfers In	984,614	838,875	871,888	435,945	901,646
Total Revenues/Sources	24,575,592	27,979,580	28,425,420	20,618,195	32,767,854
Expenditures/Uses:					
<u>Operating Expenditures</u>					
City Commission	\$ 104,550	\$ 119,362	\$ 114,587	\$ 55,756	\$ 115,188
Office of the City Manager	623,404	711,360	769,807	359,772	824,067
Finance Support Services	1,079,132	1,142,300	1,280,721	633,429	824,916
Legal	325,514	326,439	256,000	200,434	280,000
City Clerk	240,135	281,529	274,237	92,041	287,986
Public Safety	8,537,561	9,331,973	10,335,032	4,916,190	12,002,038
Community Development	1,655,810	2,634,232	1,812,515	1,080,951	1,796,423
Community Services	4,107,850	4,489,326	4,634,767	2,370,560	4,953,864
Non - Departmental	1,365,717	1,623,794	1,391,000	1,943,872	1,995,687
Total Operating Expenditures	18,039,673	20,660,315	20,868,666	11,653,005	23,080,169
Capital Outlay Expenditures	3,260,900	6,521,021	5,444,923	776,089	3,422,310
Interfund Transfers Out	2,254,886	2,246,000	2,217,523	1,108,762	2,241,800
Total Expenditures/Uses	23,555,459	29,427,336	28,531,112	13,537,856	28,744,279
Ending Balance:					
Designated for Capital Improvements	12,649,983	11,202,227	10,334,562	17,610,084	13,523,576
Total Ending Fund Balance	12,649,983	11,202,227	10,334,562	17,610,084	13,523,576



REVENUE ESTIMATES

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2006/07

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 10,054,175	11,813,725	\$ 13,998,032	\$ 12,710,190	\$ 17,265,658
3112000	Ad Valorem Taxes-Delinquent	89,071	38,508	7,000	11,316	7,000
3131000	Franchise Fee-Electric	1,822,466	1,980,272	1,877,000	-	2,191,840
3134000	Franchise Fee-Gas	31,013	9,415	28,000	-	28,000
3137100	Franchise Fee-Sanitation	303,354	321,800	257,000	147,962	321,000
3138000	Franchise Fee-Towing	19,322	19,322	25,000	12,882	25,000
3149000	Unified Communications Tax	1,838,738	1,856,492	1,957,000	809,103	2,015,710
3141000	Utility Tax-Electric	3,068,941	3,232,737	3,187,000	1,382,153	3,299,000
3142000	Utility Tax-Telecommunications	9,000	8	-	-	-
3143000	Utility Tax-Water	521,788	500,878	476,000	234,563	500,000
3144000	Utility Tax-Gas	30,652	103,285	35,000	31,558	35,000
	SUBTOTAL	\$ 17,788,520	19,876,442	\$ 21,847,032	\$ 15,339,727	\$ 25,688,208
<u>Licenses & Permits</u>						
3211000	City Occupational Licenses	\$ 611,576	609,112	\$ 650,000	\$ 593,937	\$ 650,000
3219500	Suspense		415		943	-
3221000	Building Permits	1,364,303	2,551,864	1,200,000	1,153,805	1,100,000
3221500	Radon/Code Comp Admn. Fee		5,667		942	-
3222000	Certificate of Occupancy	132,784	159,963	100,000	117,810	100,000
3291000	Engineering Permits	38,250	13,680	3,500	5,685	6,000
	SUBTOTAL	\$ 2,146,913	3,340,701	\$ 1,953,500	\$ 1,873,122	\$ 1,856,000
<u>Intergovernmental Revenues</u>						
3312100	Bulletproof Vests		8,987	\$ -	\$ 7,968	\$ -
3312450	Federal Grants	253,312	13,228	-	-	-
3312910	FEMA		0	-	229,929	-
3312550	Byrne Grant		18,048		-	-
3342005	Em Management/EOC	226,112	0	-	-	-
3342006	Night Eyes on Narcotics Grant		10,000		-	-
3342007	Bait Vehicle Proj Grant				10,000	-
3343902	Lehman Causeway				674,079	-
3344901	Maintenance Agreement Payment		8,677	8,500	2,169	8,500
3351200	State Revenue Sharing	284,964	423,052	313,000	163,815	324,000

3351500	Alcoholic Beverage License	17,825	13,451	6,000	691	13,000
3351800	Half Cent Sales Tax	1,580,075	1,691,664	1,599,000	772,417	1,654,000
3374000	County- Miami Gardens Drive Ext.		0	566,000	-	566,000
3372105	Community Policing		3,611	-	263	-
3377502	ADA		6,685		-	-
3382000	County Occupational Licenses	44,062	51,462	25,000	13,746	25,000
	SUBTOTAL	\$ 2,406,350	2,248,865	\$ 2,517,500	\$ 1,875,077	\$ 2,590,500

Charges For Services

3413000	Certificate of Use Fees	\$ 5,040	4,795	\$ 5,000	\$ 3,395	\$ 5,000
3419000	Election Filing Fees		1,950	-	-	1,000
3419500	Lien Seach Fees		60,122	20,000	28,495	60,000
3421300	Police Services Agreement	377,928	478,404	487,000	302,202	487,000
3425000	Development Review Fees	69,051	45,582	30,000	0	10,000
3471000	Rec/Cultural Events	46,519	54,211	50,000	29,324	50,000
3472000	Parks & Recreation fees	6,774	53,640	30,000	25,396	50,000
3474000	Founders Day	44,990	50,500	50,000	38,523	50,000
3475000	Summer Recreation	25,595	136,553	100,000	63,652	150,000
3472500	Community Center Fees	122,635	168,080	110,000	108,793	160,000
3499000	Other Charges For Service		0	2,000	0	2,000
	SUBTOTAL	\$ 698,532	\$ 1,053,837	\$ 884,000	\$ 599,780	\$ 1,025,000

Fines & Forfeitures

3511000	County Court Fines	\$ 218,282	212,653	\$ 200,000	\$ 99,720	\$ 215,000
3541000	Code Violation Fines	475	1,850	1,500	750	1,500
	SUBTOTAL	\$ 218,757	214,503	\$ 201,500	\$ 100,470	\$ 216,500

Misc. Revenues

3611000	Interest Earnings	\$ 72,654	219,758	\$ 115,000	\$ 335,000	\$ 450,000
3644200	Sale of Assets	38,642	10,277	-	-	-
3644910	Lost/Abandoned Property		790		878	-
3661000	Developer Contributions/Streets	85,842	-	-	5,650	-
3665000	Unrestricted		120,000		-	-
3691000	Cobra Billings		9,684		-	-
3699000	Misc. Revenues	134,768	45,848	35,000	52,546	40,000
	SUBTOTAL	\$ 331,906	406,357	\$ 150,000	\$ 394,074	\$ 490,000

Non-Revenue

3999000	Carryover	\$ 11,629,850	12,649,983	\$ 10,440,254	\$ 10,529,745	\$ 9,500,000
3811041	Transfers From Stormwater Fund	396,904	204,375	212,353	106,177	220,443
3811019	Transfer from Charter School Op	15,100	30,000	30,000	15,000	30,000
3811018	Transfer from 911 Fund	-	-	-	-	51,000
3811012	Transfers From Transportation Fu	572,610	604,500	629,535	314,768	651,203
	SUBTOTAL	\$ 12,614,464	13,950,747	\$ 11,497,142	\$ 11,412,310	\$ 10,452,646

Total Available General Fund	\$ 36,205,442	41,091,452	\$ 39,050,674	\$ 31,594,560	\$ 42,318,854
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REVENUE PROJECTION RATIONALE

LOCALLY LEVIED TAXES

3111000 Ad Valorem Taxes Current - Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraisal Department. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City's assessed value as reported by the Property Appraisal Department is \$8,160,923,804. The 1995/96 fiscal year Unincorporated Municipal Services Area (UMSA) millage was 2.2270. The City's 1996/97 to 2005/06 budgets adopted that same rate without increase. The 2006/07 budget again adopts a millage rate of 2.2270, the eleventh year without an increase. New construction represented 25% of the increase in the City's assessed value.

3112000 Ad Valorem Taxes Delinquent - This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.

3131000 Franchise Fee-Electric - A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. Miami Dade County currently has an agreement with FPL covering the area now incorporated as Aventura, as well as the current unincorporated areas of the County. The County Commission, via an interlocal agreement, has agreed to share these revenues with Aventura. The amount projected is based on an assumed growth rate of 3.0% of the actual amount projected for 2005/06.

3134000 Franchise Fee-Gas - A city may charge gas companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. It is standard practice to enact a 6% fee on gross revenues. The amount projected is based on historical collections.

3137100 Franchise Fee-Sanitation - The City issues solid waste franchises to the private sector for all areas of the City. In addition a fee of 10% was adopted for the private companies to utilize the City's rights-of-way. The amount projected is based on historical collections and includes a growth factor.

3138000 Franchise Fee-Towing - The City awarded a franchise agreement for towing services within our corporate limits during the 2002/03 fiscal year. The amount is based on that agreement.

3141000 Utility Tax-Electric - Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which mirrored the County's utility tax levies. The

projection is based on historical actual collections for the past three years plus a growth rate of 3.5%.

3143000 Utility Tax-Water - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored the County's utility tax levies. The projection is based on historical collections for the past three fiscal years plus a growth rate of 3.5%.

3144000 Utility Tax-Gas - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored the County's utility tax levies. The projection is based on actual collections for the past two fiscal years plus a growth rate.

3149000 Unified Communications Tax - Effective October 1, 2001, the Unified Communications Tax replaced municipal utility taxes and franchise fees on all telecommunication, cable and other communication services. The projection is based on actual collections for the past fiscal year plus a growth rate.

LICENSES AND PERMITS

3211000 City Occupational Licenses -Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing an occupational license tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on actual collections in the 2005/06 fiscal year.

3221000 Building Permits - Permits must be issued to any individual or business who performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes a decrease compared with the 2005/06 levels.

3291000 Engineering Permits - This fee is representative of the costs associated with regulatory review of the installation of utilities, paving, drainage and right-of-way renovation/excavation by the City staff. The amount budgeted is based on actual collections in the 2005/06 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

3344901 Maintenance Agreement Payment - Funds provided by FDOT to maintain Medians and Rights of Way along Biscayne Boulevard.

3351200 State Revenue Sharing - Revenues received in this category represent base cigarette tax and 8th cent motor fuel tax which are levied by the State. The portion

which comes from cigarette tax of approximately 63% of the total is deposited to the General Fund. The remainder is deposited to the Street Maintenance Fund. The amount budgeted is based on actual collections in the current fiscal year and a 3.5% growth rate.

3351500 Alcoholic Beverage Licenses -Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the city. The City's share is approximately 38% of the proceeds of the tax collected within the City.

3351800 Half Cent Sales Tax - This revenue source represents one half of the revenue generated by the additional 1% sales tax which is distributed to counties and cities based on a population formula. The amount budgeted is based on actual collections for the past two fiscal years and a 3.5% growth rate.

3382000 County Occupational Licenses - All businesses in the City must have an occupational license from the County in addition to the City to operate a business within the corporate limits of the County. A portion of the County's revenues are remitted to the City.

CHARGES FOR SERVICES

3421300 Police Services Agreement - This amount represents the amount to be paid by Aventura Mall and the Tauber School for an increased level of services. The amount represents the cost of the City providing additional officers pursuant to agreement with both entities.

3425000 Development Review Fees -These are fees charged to developers for costs associated with the interdepartmental review of new development proposals such as site plans and plats. A decrease is projected over the 2005/06 levels.

3471000 Recreation/Cultural Events - This is the amount paid by City residents to participate in various trips and events sponsored by the City. The revenues are offset by an expenditure account in the Community Services Department.

3472000 Parks & Recreation Fees - This includes non-resident fees for entering the park and user fees associated with the various programs at Founders Park.

3475000 Summer Recreation - This represents fees charged for participants in the City's Summer recreation Program.

3472500 Community Center Fees - This represents membership fees and user fees charged for the various programs provided at the Community Recreation Center.

3499000 Other Charges for Services - Charges for services not otherwise classified.

FINES & FORFEITURES

3511000 County Court Fines -The City receives a portion of the revenues resulting from traffic enforcement activities within its corporate limits. The projection is based on actual revenues for the period.

3541000 Code Violation Fines - Revenues in this category are generated when the owner of property within the corporate limits of the City violates a City code. Projection is based on historical revenues.

MISC. REVENUES

3611000 Interest Earnings - Investment practices are maintained to allow for 100% of available funds to be invested at all times. Determining factors in forecasting revenue for this line item are the anticipated interest rate and pooled dollars available for investment.

3699000 Miscellaneous Revenues - Any other revenues not otherwise classified.

NON – REVENUE

3999000 Carryover -This amount is derived by a comparison of all of the anticipated revenues for the current period to all of the anticipated expenditures for the current period. The excess of revenues over expenditures represents the carryover amount.

3811041 Transfer from Stormwater Fund - This represents reimbursement to the General Fund to cover administrative and operating expenses relating to the Stormwater Drainage system of the City.

3811019 Transfer from Charter School Fund - This represents reimbursement to the General Fund to cover administrative expenses.

3811018 Transfer from 911 Fund - This represents reimbursement to the General Fund to cover operating expenses relating to the 911 system.

3811012 Transfer from Transportation Fund - This represents reimbursement to the General Fund to cover administrative and operating expenses relating to the Street Maintenance functions.



CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2006/07

DEPARTMENT DESCRIPTION

The City Commission is the community's legislative body which acts as the decision-making entity that establishes policies and ordinances to meet the needs of the community on a proactive basis. The City Commission is committed to providing the best possible professional government and the delivery of quality service levels that reflect community priorities and maintain the quality of life for all residents.

		2003/04	2004/05	2005/06	2005/06	2006/07
OBJECT		ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
CODE NO.	CATEGORY RECAP			BUDGET	ACTUAL	PROPOSAL
1000/2999	Personal Services	\$ 57,498	63,598	\$ 59,593	\$ 31,077	\$ 59,593
3000/3999	Contractual Services	-	0	-	-	-
4000/4999	Other Charges & Services	29,900	30,429	31,494	17,193	32,595
5000/5399	Commodities	1,937	4,806	3,700	2,545	3,200
5400/5499	Other Operating Expenses	15,215	20,529	19,800	4,941	19,800
	Total Operating Expenses	\$ 104,550	119,362	\$ 114,587	\$ 55,756	\$ 115,188

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2003/04	2004/05	2005/06	2006/07
0301	Mayor	1	1	1	1
0401	Commissioner	1	1	1	1
0402	Commissioner	1	1	1	1
0403	Commissioner	1	1	1	1
0404	Commissioner	1	1	1	1
0405	Commissioner	1	1	1	1
0406	Commissioner	1	1	1	1
	Total	7	7	7	7

CITY OF AVENTURA
CITY COMMISSION
2006/07
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	\$ 53,125	55,000	\$ 55,000	\$ 27,500	\$ 55,000
2101	FICA	4,208	8,137	4,208	3,309	4,208
2401	Worker's Compensation	165	461	385	268	385
	Sub - Total	\$ 57,498	63,598	\$ 59,593	\$ 31,077	\$ 59,593
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	\$ 29,900	30,429	\$ 31,494	\$ 17,193	\$ 32,595
	Sub - Total	\$ 29,900	30,429	\$ 31,494	\$ 17,193	\$ 32,595
<u>COMMODITIES</u>						
5101	Office Supplies	\$ -	305	\$ 500	\$ -	\$ 500
5290	Other Operating Supplies	1,937	4,501	3,200	2,545	3,200
	Sub - Total	\$ 1,937	4,806	\$ 3,700	\$ 2,545	\$ 3,200
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 6,182	7,929	\$ 7,800	\$ 2,967	\$ 7,800
5420	Conferences & Seminars	9,033	12,600	12,000	1,974	12,000
	Sub - Total	\$ 15,215	20,529	\$ 19,800	\$ 4,941	\$ 19,800
	Total City Commission	\$ 104,550	119,362	\$ 114,587	\$ 55,756	\$ 115,188

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expense - This account represents the \$4,656 established per Commissioner to offset expenses incurred in the performance of their official duties.

5410 Subscriptions & Memberships - The following memberships are included for funding:

- National League of Cities
- Florida League of Cities
- Dade County League of Cities

5420 Conferences & Seminars - Funding for this purpose is essential in order to keep informed of changing and new developments in local government .

- Florida League of Cities
- National League of Cities
- Miscellaneous Seminars



OFFICE OF THE CITY MANAGER

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2006/07

DEPARTMENT DESCRIPTION

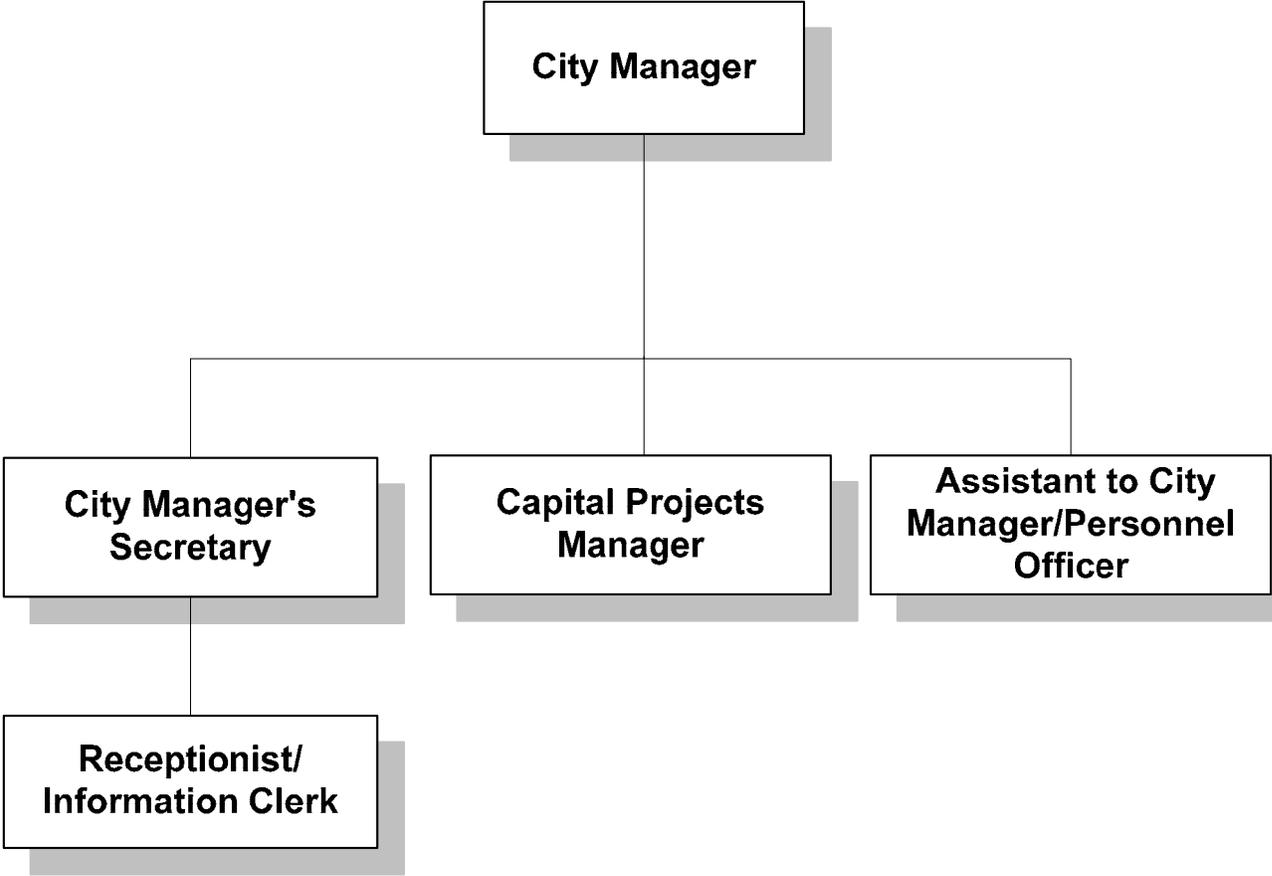
Maintain a City government structure that represents the needs of the community and provides quality services in an efficient, businesslike and professional manner. Responsible for the overall management of all functions and activities of the City's operations, preparation of annual budget and 5 year CIP document and ensures the proper implementation of policies and ordinances adopted by the City Commission. Provides recommendations and solutions to community concerns. Utilizes customer service focus process to respond to citizen requests. Coordinates personnel function for City operations.

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	508,126	553,066	601,057	263,242	648,567
3000/3999	Contractual Services	51,899	50,280	52,000	18,398	50,000
4000/4999	Other Charges & Services	54,400	83,682	97,250	66,251	103,200
5000/5399	Commodities	2,050	3,740	5,500	1,144	5,500
5400/5499	Other Operating Expenses	6,929	20,592	14,000	10,737	16,800
	Total Operating Expenses	\$ 623,404	\$ 711,360	\$ 769,807	\$ 359,772	\$ 824,067

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2003/04	2004/05	2005/06	2006/07
0101	City Manager	1	1	1	1
0201	Secretary to City Manager	1	1	1	1
0701	Assistant to City Manager	1	1	1	0
0701	Assistant to City Manager/Personnel Officer	0	0	0	1
0801	Receptionist/Inform. Clerk	1	1	1	1
0601	Capital Projects Manager	1	1	1	1
	Total	5	5	5	5

**Office of the City Manager
Organization Chart**



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2006/07

OBJECTIVES

1. Provide completed reports and recommendations on a timely basis upon which the City Commission can make policy decisions.
2. Prepare and submit budget to the City Commission by July 15th of each year.
3. Oversee customer service functions by all Departments to ensure timely response or resolution of citizen requests.
4. Coordinate, control and monitor the activities of all City Departments and operations.
5. Interact with community organizations and associations to increase public awareness of City's various programs, facilities and services.
6. Update five year Capital Improvement Program document and submit to the City Commission by May of each year.
7. Effectively administer the budget priorities and goals established by the City Commission.
8. Perform the functions of Director of Emergency Management to provide for an effective emergency response capability for all City operations.
9. Coordinate and oversee the City's Charter School operations.
10. Oversee and coordinate capital projects.
11. Issue newsletters and annual report to the public and maintain City Web Pages.
12. Supervise capital budget projects and the implementation of services.
13. Maintain effective personnel system to allow for timely recruitment and hiring of employees.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATE 2006/07
Citizen Requests & Inquires	96	105	88	100
Commission Requests	29	31	28	28
Community Meetings Attended	35	29	31	31
Agenda Back up Items Prepared	122	130	119	125
No. of Newsletters & Reports Issued	5	5	5	5
Annual Budget & CIP Prepared	2	2	2	2
School Budget	1	1	1	1
Quarterly Progress Reports	4	4	4	4
Capital Projects Oversight	20	22	21	20
Capital Projects Completed	20	22	21	20
City Manager Briefing Reports	12	12	12	12
Number of New Hires	7	8	8	8

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2006/07
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 376,306	\$ 402,562	\$ 420,165	\$ 185,333	\$ 457,530
1401	Overtime	0	0	0	0	0
2101	FICA	22,173	23,587	26,629	11,305	29,487
2201	Pension	54,858	59,241	63,799	31,553	72,028
2301	Health, Life & Disability	49,135	57,126	78,151	28,948	74,513
2401	Worker's Compensation	5,654	10,550	12,313	6,103	15,008
	Sub - Total	\$ 508,126	\$ 553,066	\$ 601,057	\$ 263,242	\$ 648,567
<u>CONTRACTUAL SERVICES</u>						
3140	Background-New Employees	0	0	500	100	500
3180	Medical Exams-New Employees	0	280	1,500	280	1,000
3170	Lobbyist Services	\$ 51,899	\$ 50,000	\$ 50,000	\$ 18,018	\$ 50,000
	Sub - Total	\$ 51,899	\$ 50,280	\$ 52,000	\$ 18,398	\$ 50,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 1,167	\$ 3,109	\$ 5,000	\$ 2,146	\$ 5,000
4040	Administrative Expenses	0	0	600	0	600
4041	Car Allowance	7,200	7,500	8,400	4,200	8,400
4101	Communication Services	1,531	296	1,900	1,425	3,000
4650	R & M - Office	0	0	150	0	0
4701	Printing & Binding	506	1,560	2,200	157	2,200
4710	Printing\Newsletter	38,956	42,686	53,000	27,512	53,000
4910	Advertising	0	23,186	20,000	29,086	25,000
4815	Web Page Maintenance	5,040	5,345	6,000	1,725	6,000
	Sub - Total	\$ 54,400	\$ 83,682	\$ 97,250	\$ 66,251	\$ 103,200
<u>COMMODITIES</u>						
5101	Office Supplies	\$ 2,015	\$ 3,580	\$ 4,000	\$ 1,144	\$ 4,000
5120	Computer Operating Supplies	0	0	1,000	0	1,000

5290	Other Operating Supplies		35		160		500		0		500
	Sub - Total	\$	2,050	\$	3,740	\$	5,500	\$	1,144	\$	5,500

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	\$	6,076	\$	7,523	\$	5,000	\$	7,732	\$	7,800
5420	Conferences & Seminars		725		3,041		3,500		3,005		3,500
5450	Training		0		1,974		5,000		0		5,000
5901	Contingency		128		8,054		500		0		500
	Sub - Total	\$	6,929	\$	20,592	\$	14,000	\$	10,737	\$	16,800

	Total City Manager	\$	623,404	\$	711,360	\$	769,807	\$	359,772	\$	824,067
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**OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS**

3170 Lobbyist Services - Costs associated with retaining a professional lobbyist to foster the City's position at the state and county level.

4710 Printing/Newsletter - Represents the cost of printing various documents, informational newsletters and annual report to the residents.

4815 Web Page Maintenance - Costs associated with maintaining and updating the City's Web Page including placement of agenda package on Web.

5410 Subscriptions & Memberships - This line item is used to fund memberships with professional organizations and subscriptions.

- Florida City & County Manager's Association
- International City Management Association
- American Planning Association
- Government Finance Officers Association
- International Personnel Manager Association
- Florida Personnel Managers Association
- American Society of Public Administration
- Miscellaneous subscriptions

5420 Conferences & Seminars - Funding for this purpose is essential in order to keep informed of changing and new developments in the field of City Management, local government and personnel.

- Florida City & County Manager's Association
- International City Management Association
- Florida League of Cities
- National League of Cities
- Miscellaneous Management Seminars
- IPMA or other Personnel Related



FINANCE SUPPORT SERVICES

CITY OF AVENTURA

FINANCE SUPPORT SERVICES

2006/07

DEPARTMENT DESCRIPTION

To provide overall financial and support services to the organization which includes accounting, cash management, purchasing, risk management, financial planning and budgetary control.

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	808,652	930,110	1,042,621	438,354	708,716
3000/3999	Contractual Services	95,676	65,634	62,000	87,431	63,000
4000/4999	Other Charges & Services	132,324	117,582	138,600	94,335	37,500
5000/5399	Commodities	23,739	20,595	24,300	8,592	6,300
5400/5499	Other Operating Expenses	18,741	8,379	13,200	4,717	9,400
Total Operating Expenses		\$ 1,079,132	\$ 1,142,300	\$ 1,280,721	\$ 633,429	\$ 824,916

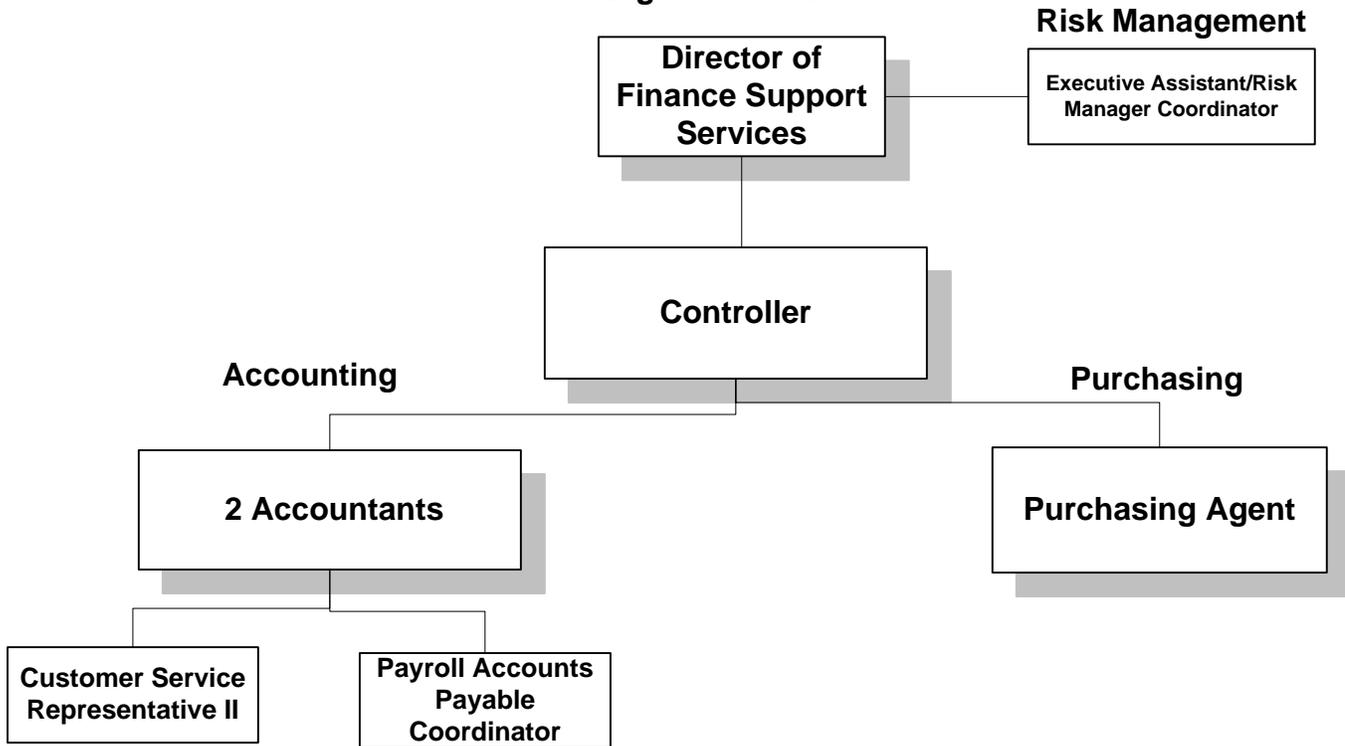
PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2003/04	2004/05	2005/06	2006/07
1001	Finance Support Services Dir.	1	1	1	1
3001	Executive Assistant/Risk Mgm. Coordinator	0	1	1	1
3001	Executive Assistant	1	0	0	0
1201	Accountant	1	1	2	2
1101	Human Resources/Risk Mgr.	1	0	0	0
1301	Purchasing Agent	1	1	1	1
1401	Network Administrator	1	1	1	0*
1402	Network Administrator	1	1	1	0*
1501	Controller	1	1	1	1
3201	Customer Service Rep. I	1	0	0	0
3601	Customer Service Rep. II	1	2	1	1
	Payroll/Accts Pay Coord	0	0	1	1
8001	Webmaster/Communications Specialist	1	1	1	0*
7001	Information Systems Manager	1	1	1	0*
	Total	12	11	12	8

* Transferred to new Information Technology Department

Finance Support Services Department

Organization Chart



CITY OF AVENTURA

FINANCE SUPPORT SERVICES

2006/07

OBJECTIVES

1. Maintain investment practices at 100% of idle funds.
2. Issuance of Comprehensive Annual Financial Report by March 31 of each year.
3. Obtain GFOA Certificate of Achievement.
4. Prepare and update Purchasing Manual.
5. Maintain automated purchase requisition/purchase order process.
6. Process all approved invoices within ten working days.
7. Maintain effective risk management function.
8. Process bi-weekly payroll and associated reports on a timely and accurate basis.
9. Maintain insurance coverage at appropriate levels.
10. Prepare and/or update written accounting procedures.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATED 2006/07
Average Dollar value of investments (in millions)	16.0	17.0	15.0	13.0
Interest Earnings (in thousands)	170	524	600	450
Issuance of Annual Financial Report prior to 3/31	1	0	1	1
GFOA Certificate of Achievement Awarded	1	1	1	1
Purchasing Manual Prepared/Updated	1	0	1	1
% of purchase orders issued within 2 days of approval	95	99	98	98
% of Checks Written Within 10 Days of Invoice Date	95	97	98	98
Payrolls processed on timely basis	26	26	26	26
Quarterly payroll reports submitted without error	4	4	4	4
Annual Review of Insurance Coverage	1	1	1	1

FINANCE SUPPORT SERVICES
2006/07
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 588,398	\$ 672,702	\$ 745,889	\$ 312,538	\$ 501,102
1401	Overtime	0	0	1,000	0	1,000
2101	FICA	42,924	47,550	57,061	21,592	38,334
2201	Pension	78,625	87,824	100,695	47,696	70,154
2301	Health, Life & Disability	91,013	112,500	123,351	54,011	88,619
2401	Worker's Compensation	4,897	4,125	4,625	2,215	3,508
2501	Unemployment	2,795	5,409	10,000	302	6,000
	Sub - Total	\$ 808,652	\$ 930,110	\$ 1,042,621	\$ 438,354	\$ 708,716
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	5,000	23,110	10,000	40,141	0
3180	Medical Exams-New Employees	697	0	0	0	0
3190	Prof. Services	31,798	6,974	6,000	2,796	6,000
3197	Risk Management Consultant	2,375	0	6,000	0	5,000
3201	Prof. Services - Auditor	55,806	35,550	40,000	44,494	52,000
	Sub - Total	\$ 95,676	\$ 65,634	\$ 62,000	\$ 87,431	\$ 63,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 2,914	\$ 3,962	\$ 12,000	\$ 1,421	\$ 11,000
4041	Car Allowance	7,800	7,800	7,800	3,900	6,000
4101	Communication Services	3,696	3,606	4,800	2,179	1,000
4650	R&M- Office Equipment	73,744	89,577	99,000	78,042	1,000
4701	Printing & Binding	8,193	8,686	7,000	4,611	9,000
4910	Advertising	35,328	3,910	7,500	4,182	9,000
4990	Other Current Charges	649	41	500	0	500
	Sub - Total	\$ 132,324	\$ 117,582	\$ 138,600	\$ 94,335	\$ 37,500
<u>COMMODITIES</u>						
5101	Office Supplies	\$ 6,989	\$ 6,228	\$ 6,000	\$ 4,194	\$ 5,000
5120	Computer Operating Supplies	16,429	13,586	18,000	3,445	1,000
5290	Other Operating Supplies	321	781	300	953	300
	Sub - Total	\$ 23,739	\$ 20,595	\$ 24,300	\$ 8,592	\$ 6,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 4,299	\$ 4,616	\$ 4,200	\$ 1,465	\$ 3,500
5420	Conferences & Seminars	2,195	1,645	5,000	1,708	3,400
5450	Training	2,644	2,195	3,000	1,380	2,000
5901	Contingency	9,603	-77	1,000	164	500
	Sub - Total	\$ 18,741	\$ 8,379	\$ 13,200	\$ 4,717	\$ 9,400
	Total Finance Support Services	\$ 1,079,132	\$ 1,142,300	\$ 1,280,721	\$ 633,429	\$ 824,916

**FINANCE SUPPORT SERVICES
BUDGET JUSTIFICATIONS**

1401 Overtime - Represents the amounts paid employees for hours worked beyond the normal work week during periods of unusually high activity in the Department. Amount is based on current usage levels.

2501 Unemployment Compensation - Represents reimbursement to the state for unemployment compensation claims for all Departments.

3190 Other Professional Services - Includes the costs relating to consultants that may need to be required to perform various financial studies.

3201 Professional Services Auditor - Represents the estimated cost of an audit firm performing the City's year end financial audit. Includes the cost of single audit.

4001 Travel & Per Diem - Costs of employees attending conference and seminars in order to stay current in their field.

International GFOA or AICPA Conference (2)	Fla Govt or other purchasing
Florida GFOA Conf or Institute (3)	Risk Management or related
H.T.E. Users Group conference	Seminars for other Personnel

4101 Communication Services -Includes telephone services for department personnel.

4650 R & M Office Equipment - Includes maintenance and support of equipment other than computers.

4910 Advertising - Includes the costs of advertising for all notices of bids and RFPs.

5410 Subscriptions & Memberships - This line item is used to fund memberships with professional organizations and subscriptions.

Government Finance Officer Association (2)
Florida Government Finance Officer Association(4)
Dade/Broward Government Finance Officer Association (4)
Florida Institute of CPA's (2)
Florida Government Purchasing Association
Miscellaneous subscriptions

5420 Conferences & Seminars - Funding for this purpose is essential in order to keep informed of changing and new developments in the field of local government finance/purchasing/information systems and personnel as follows:

International GFOA or AICPA Conference (2)	H.T.E. Users group
Florida GFOA or FICPA (3)	Contintuing education seminars
Fla Govt or other purchasing related	Seminars for other Personnel



INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY DEPARTMENT

2006/07

DEPARTMENT DESCRIPTION

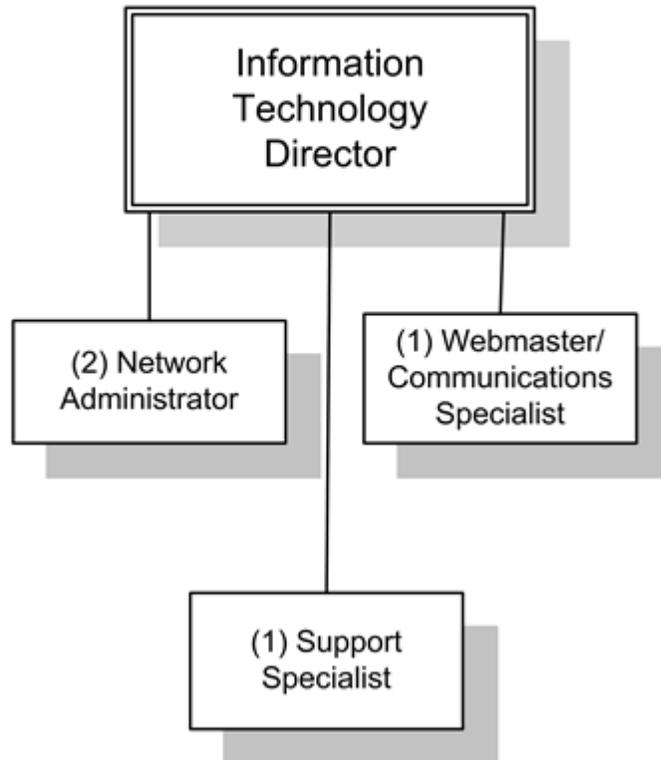
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	-	-	-	-	492,389
3000/3999	Contractual Services	-	-	-	-	13,000
4000/4999	Other Charges & Services	-	-	-	-	128,967
5000/5399	Commodities	-	-	-	-	20,800
5400/5499	Other Operating Expenses	-	-	-	-	15,345
	Total Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 670,501

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2003/04	2004/05	2005/06	2006/07
1001	Information Technology Director	0	0	0	1
1401	Network Administrator II	0	0	0	1
1402	Network Administrator I	0	0	0	1
8001	Webmaster/Communications Specialist	0	0	0	1
1403	Support Specialist	0	0	0	1
	Total	0	0	0	5

Information Technology Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY DEPARTMENT

2006/07

OBJECTIVES

1. Provide a secure computer network for applications, sharing of common files, email, etc.
2. Provide a central computer system that serves the information management needs of all departments.
3. Provide help desk services for all City staff.
4. Develop a 3 - 4 year replacement cycle for computing equipment.
5. Expand egovernment applications and services.
6. Use communication tools to deliver a consistent message to the City's customers.
7. Address departmental and customer requests in order to enhance the information on the City's website.
8. Improve AVTV by keeping information accurate and current and by varying programming.
9. Enhance the City's intranet to provide timely information to the City's staff.
10. Coordinate the creation and distribution of the City's newsletter and annual report.
11. Provide training on computer applications and computer related topics.
12. Expand the information provided on the City's radio station.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATED 2006/07
% of time computer network is operational	99	99	99	99
% of time www.cityofaventura.com is available	99	99	99	99
Number of workstations supported	155	175	190	220
Number of servers supported		16	20	22
Number of help desk support cases		828	1400	1600
Number of newsletters and annual reports coordinated			1	5
Number of training sessions held			2	4

**INFORMATION TECHNOLOGY DEPARTMENT
2006/07
BUDGETARY ACCOUNT SUMMARY
001-1201-513**

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ -	348,841
2101	FICA					26,686
2201	Pension					48,838
2301	Health, Life & Disability					65,582
2401	Worker's Compensation					2,442
	Sub - Total	\$ -	\$ -	\$ -	\$ -	492,389
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer					10,000
3190	Prof. Services					3,000
	Sub - Total	\$ -	\$ -	\$ -	\$ -	13,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ -	\$ -	\$ -	\$ -	6,000
4041	Car Allowance					4,800
4101	Communication Services					11,140
4650	R&M- Office Equipment					105,777
4701	Printing & Binding					1,000
4990	Other Current Charges					250
	Sub - Total	\$ -	\$ -	\$ -	\$ -	128,967
<u>COMMODITIES</u>						
5101	Office Supplies	\$ -	\$ -	\$ -	\$ -	2,500
5120	Computer Operating Supplies					18,000
5290	Other Operating Supplies					300
	Sub - Total	\$ -	\$ -	\$ -	\$ -	20,800
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships				\$	3,470
5420	Conferences & Seminars					3,375
5450	Training					8,000
5901	Contingency					500
	Sub - Total	\$ -	\$ -	\$ -	\$ -	15,345
	Total Information Technology	\$ -	\$ -	\$ -	\$ -	670,501

INFORMATION TECHNOLOGY BUDGET JUSTIFICATIONS

3130 Computer Programmer - Represents costs of modifications to existing computer programs to enhance capabilities.

3190 Other Professional Services - Includes the cost of services to enhance the cable TV channel programming and the radio station.

4001 Travel & Per Diem - Costs of employees attending conference and seminars in order to stay current in their field.

Florida Government Information Systems Association (2)
NAGW National Association of Government Webmasters
City-County Communications & Marketing Association
Florida Government Communicators Association
Other conferences, training and seminars

4101 Communication Services -Includes telephone and wireless data access for department personnel.

4650 R & M Office Equipment - Includes maintenance and support of the IBM AS 400 and software and equipment purchased from HTE as well as other major hardware maintenance paid directly to IBM or other vendors. Includes addition of Cisco Networking equipment, antivirus and application maintenance.

5120 Computer Operating Supplies - Includes the cost of minor supplies and software to maintain existing systems and to upgrade to most current versions of software and operating systems.

Upgrades for other than Police
Operating System Upgrades
Minor hardware upgrades
Application licenses

5410 Subscriptions & Memberships - This line item is used to fund memberships with professional organizations and subscriptions.

Florida Local Government Information Systems Association
National Association of Government Webmasters
City-County Communications & Marketing Association
Florida Government Communicators Association
Translation tool subscription for the website
Technical resource subscriptions
Digital subscription to photo library

5420 Conferences & Seminars - Funding for this purpose is essential in order to keep informed of changing and new developments in the field of local government information technology, communications and personnel as follows:

Florida Local Government Information Systems Association Conf
National Association of Government Webmaster Conference
City-County Communications & Marketing Association Conference
Florida Government Communicators Association Conference
Computer related courses for certification and seminars

5450 Training - Ongoing training for all personnel in the department including classes towards certification.

Certification classes (3)
Training and seminars



LEGAL

CITY OF AVENTURA

LEGAL

2006/07

DEPARTMENT DESCRIPTION

To provide legal support and advice to the City Commission, City Manager, Department Directors and advisory boards on all legal issues affecting the City.

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	320,514	322,022	251,000	195,434	275,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	5,000	4,417	5,000	5,000	5,000
	Total Operating Expenses	\$ 325,514	\$ 326,439	\$ 256,000	\$ 200,434	\$ 280,000

CITY OF AVENTURA

CITY ATTORNEY

2006/07

OBJECTIVES

1. Ensure that the various rules, laws and requirements of state, local and federal governments are understood and followed by the City.
2. Review and preparation of contracts, ordinances and resolutions.
3. Represent the City in litigation matters.
4. Provide legal support services to the City Commission, staff and City Boards.
5. Assist the City Manager with the various government startup requirements.

INDICATORS

1. Positive compliance with all rules and regulations.
2. Number of documents prepared.
3. Litigation is avoided or concluded to the City's satisfaction.
4. Number of meetings attended.
5. Quarterly reports.

CITY OF AVENTURA

LEGAL

2006/07

BUDGETARY ACCOUNT SUMMARY

001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>CONTRACTUAL SERVICES</u>						
3120	Prof. Services - Legal	\$ 320,036	\$ 321,084	\$ 250,000	\$ 195,612	\$ 275,000
3301	Court Costs & Fees	478	938	1,000	0	
	Sub - Total	\$ 320,514	\$ 322,022	\$ 251,000	\$ 195,612	\$ 275,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	\$ 5,000	\$ 4,417	\$ 5,000	-	\$ 5,000
	Sub - Total	\$ 5,000	\$ 4,417	\$ 5,000	-	\$ 5,000
	Total Legal	\$ 325,514	\$ 326,439	\$ 256,000	\$ 195,612	\$ 280,000

BUDGET JUSTIFICATIONS

3120 Professional Services Legal - Represents the estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Pastoriza Cole & Boniske, other special counsel and Leibowitz & Associates, P.A. to perform legal services required by the City Commission and City Manager. The amount includes an increase in the hourly rate from \$175 to \$190. This represents the first increase in 3 years.



CITY CLERK'S OFFICE

CITY OF AVENTURA

CITY CLERK'S OFFICE

2006/07

DEPARTMENT DESCRIPTION

To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising, and respond to public records requests. Implement and maintain records management program. Administer publication and supplement of City Code Book. Maintain custody of City Seal and all City records. Assist in preparation of agenda items, prepare and distribute agenda packages and recaps. Schedule Code Enforcement Hearings and provide administrative support to Special Master. Provide clerical support to the City Commission. Assist City Manager's Office with special projects.

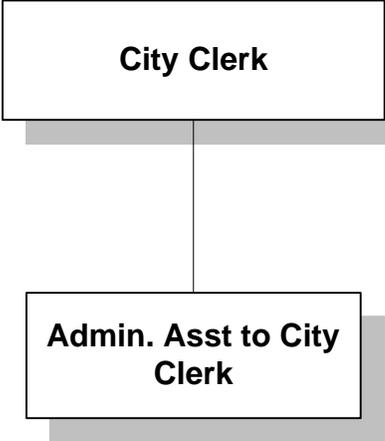
OBJECT	2003/04	2004/05	2005/06	2005/06	2006/07
CODE NO. CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
1000/2999 Personal Services	\$ 168,886	\$ 169,060	\$ 172,637	\$ 73,747	\$ 186,386
3000/3999 Contractual Services	-	-	-	-	-
4000/4999 Other Charges & Services	65,631	106,145	93,900	16,729	93,900
5000/5399 Commodities	3,483	3,629	4,400	1,146	4,400
5400/5499 Other Operating Expenses	2,135	2,695	3,300	419	3,300
Total Operating Expenses	\$ 240,135	\$ 281,529	\$ 274,237	\$ 92,041	\$ 287,986

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2003/04	2004/05	2005/06	2006/07
0501	City Clerk	1	1	1	1
3101	Admin. Asst to City Clerk	0	0	0	1
3101	Clerk Typist/Imaging Tech.	1	1	1	0
	Total	2	2	2	2

City Clerk's Office

Organization Chart



CITY OF AVENTURA

CITY CLERK'S OFFICE

2006/07

OBJECTIVES

1. To maintain accurate minutes of the proceedings of the City Commission, Advisory Boards and other Committees of the City.
2. To publish and post public notices as required by law.
3. To maintain custody of City records and promulgate procedures for the orderly management, maintenance, retention, imaging and destruction of said records.
4. To provide clerical support to City Commissioners, including mail, correspondence, travel and conference registration, preparation of proclamations, certificates and welcome letters to new residents.
5. To administer the publication, maintenance and distribution of the Code Book, supplements and indexing of minutes.
6. To conduct municipal elections in accordance with City, County and State laws.
7. To establish and coordinate the City's records management program in compliance with state law.
8. To effect legal advertising to fulfill statutory requirements of local and state law.
9. To prepare and provide for distribution of agenda packages to Commission, staff, citizens and provide for placement of same on the City's website and prepare and distribute recaps of Commission meetings.
10. To schedule Code Enforcement Hearings and provide clerical support to Special Master.
11. To fulfill information and public records requests within 72 hours.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATED 2006/07
No. of Sets of Minutes Prepared	54	44	45	45
No. of Public Notices Prepared	46	61	50	50
No. of Legal Advertisements Published	28	24	40	40
No. of Ordinances Drafted	4	7	6	6
No. of Resolutions Drafted	24	36	25	25
No. of Lien Requests Responded To	1039	1326	850	1000
No. of Welcome Letters Prepared	732	373	N/A	N/A
No. of Agenda Packages Prepared/Distributed	39	33	30	30
No. of Agenda Recaps Prepared//Distributed	15	14	11	11
No. of Code Enforcement Hearings Scheduled	1	0	5	3

CITY OF AVENTURA

CITY CLERK'S OFFICE

2006/07

BUDGETARY ACCOUNT SUMMARY

001-0801-519

OBJECT	2003/04	2004/05	2005/06	2005/06	2006/07	
CODE NO.	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER	
CATEGORY RECAP			BUDGET	ACTUAL	PROPOSAL	
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 132,721	\$ 130,504	\$ 129,957	\$ 55,513	\$ 141,161
1401	Overtime	218	574	300	300	300
2101	FICA	9,526	8,962	9,942	3,469	10,799
2201	Pension	14,555	15,435	17,544	8,019	19,763
2301	Health, Life & Disability	11,448	12,831	14,088	6,067	13,375
2401	Worker's Compensation	418	754	806	379	988
Sub - Total		168,886	169,060	172,637	73,747	186,386
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 2,861	\$ 2,319	\$ 4,500	-	\$ 4,500
4041	Car Allowance	2,400	2,500	2,400	1,500	2,400
4701	Printing & Binding	1,561	402	3,000	0	3,000
4730	Records Retention	0	0	5,000	325	10,000
4740	Ordinance Codification	1,014	4,339	4,000	2,056	4,000
4915	Election Expenses	9,222	58,249	35,000	1,199	35,000
4911	Legal Advertising	48,573	38,336	40,000	11,649	35,000
Sub - Total		\$ 65,631	\$ 106,145	\$ 93,900	\$ 16,729	\$ 93,900
<u>COMMODITIES</u>						
5101	Office Supplies	3,334	2,798	3,000	1,146	3,000
5120	Computer Operating Supplies	74	394	600	0	600
5290	Other Operating Supplies	75	437	800	0	800
Sub - Total		\$ 3,483	\$ 3,629	\$ 4,400	\$ 1,146	\$ 4,400
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 984	\$ 1,500	\$ 1,300	\$ 234	\$ 1,300
5420	Conferences & Seminars	556	1,195	2,000	185	2,000
5450	Training	595	0	0	0	0
Sub - Total		\$ 2,135	\$ 2,695	\$ 3,300	\$ 419	\$ 3,300
Total City Clerk		\$ 240,135	\$ 281,529	\$ 274,237	\$ 92,041	\$ 287,986

**CITY CLERK
BUDGET JUSTIFICATIONS**

4001 Travel & Per Diem - Provides for attendance at the International Institute of Municipal Clerks Conferences, Florida Association of City Clerks Conference and Training Institute, Florida and National League of Cities Conferences.

4730 Records Retention - Costs associated with imaging of records to maintain records management program.

4740 Ordinance Codification - Costs associated with the official codification of City Ordinances.

4911 Legal Advertising - Costs incurred to satisfy legal requirements of State Statutes, County and City Code.

5410 Subscription & Memberships - This line item is used to fund memberships with professional organizations and subscriptions.

- Florida Association of City Clerks
- International Institute of Municipal Clerks
- Miami-Dade County Municipal Clerks Association
- Newspapers
- Florida State Statutes



PUBLIC SAFETY

CITY OF AVENTURA

PUBLIC SAFETY

2006/07

DEPARTMENT DESCRIPTION

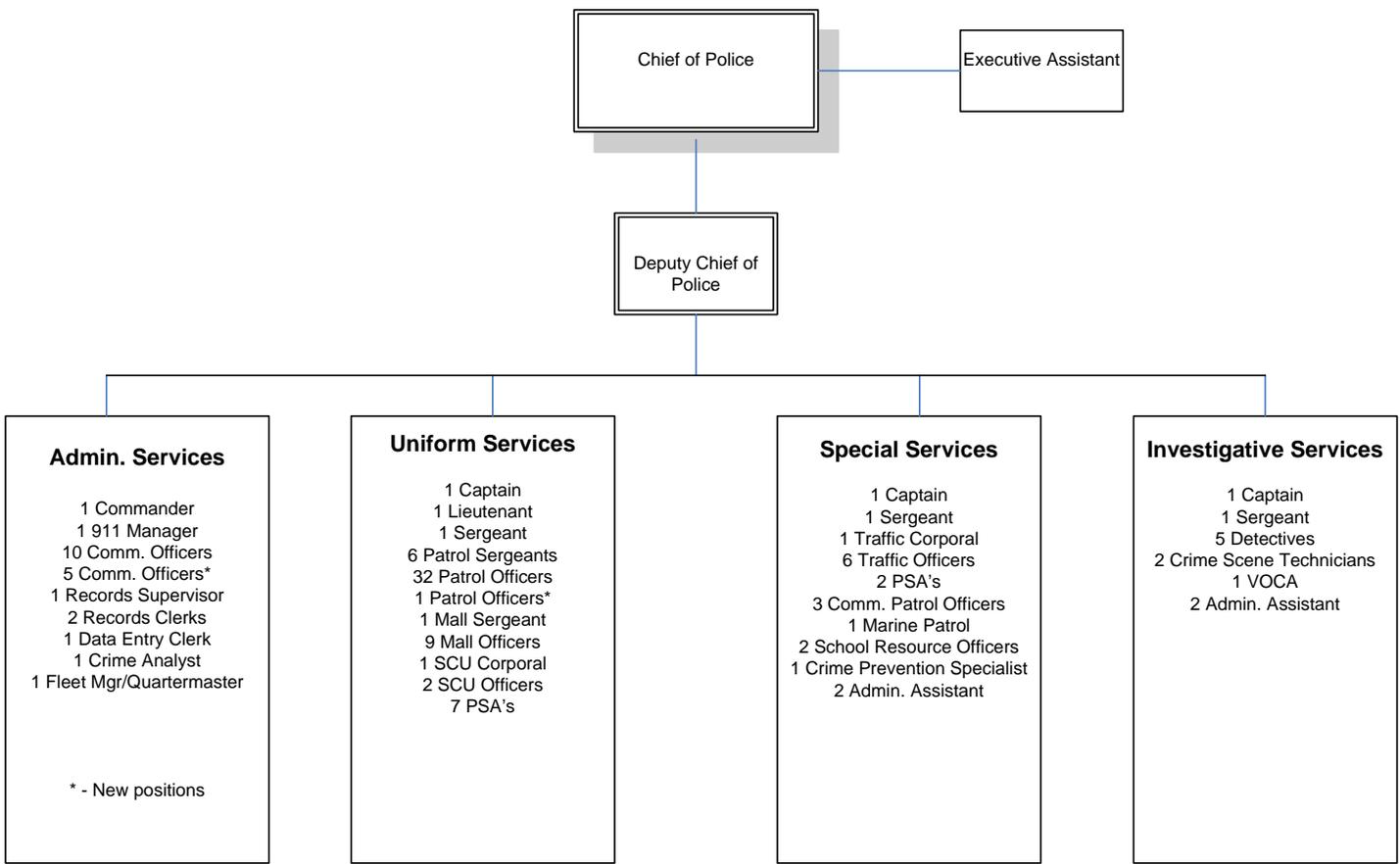
To provide a professional, full service, community oriented Police Department. Respond to all calls for service in a timely and professional manner. Ensure that all crimes are thoroughly investigated and those who are arrested are successfully prosecuted. Interact with the community and create partnerships that enhance law enforcement, crime prevention and quality of life issues.

OBJECT	2003/04	2004/05	2005/06	2005/06	2006/07	
CODE NO.	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER	
CATEGORY RECAP	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSAL	
1000/2999	Personal Services	\$ 7,478,986	\$ 8,295,650	\$ 9,172,182	\$ 4,378,581	\$ 10,752,188
3000/3999	Contractual Services	79,294	35,972	98,000	29,224	98,000
4000/4999	Other Charges & Services	586,300	540,667	627,100	314,418	668,100
5000/5399	Commodities	348,726	398,687	376,250	180,817	427,250
5400/5499	Other Operating Expenses	44,255	60,997	61,500	13,150	56,500
Total Operating Expenses		\$ 8,537,561	\$ 9,331,973	\$ 10,335,032	\$ 4,916,190	\$ 12,002,038

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2003/04	2004/05	2005/06	2006/07
0901	Police Chief	1	1	1	1
3002	Executive Assistant	1	1	1	1
2501	Deputy Chief of Police	1	1	1	1
2201-2203	Captains	3	3	3	3
2201-2203	Lieutenants	0	0	1	1
2601	Commander	1	1	1	1
2301-2310	Sergeant	8	10	10	10
2001-2055	Police Officers	57	56	58	58
2901-2902	Crime Scene Tech	2	2	2	2
2801-2807	Police Service Aides	7	7	9	9
2101-2105	Detectives	4	5	5	5
6201	Crime Prev Specialist	1	1	1	1
6301	Records Supervisor	1	1	1	1
6901-6902	Records Clerk	2	2	2	2
6501	Clerk/Data Entry	1	1	1	1
3701	Crime Analyst	1	1	1	1
	911 Manager	0	0	0	1

3501	Dispatch Supervisor	1	1	1	0
2701-2710	Commication Officer	10	10	10	15
3401-3404	Administrative Asst.	4	4	4	4
6401	Victim Advocate	1	1	1	1
7501	Fleet Manager/Quartermaster	1	1	1	1
Total		108	110	115	120



CITY OF AVENTURA

PUBLIC SAFETY DEPARTMENT

2006/07

OBJECTIVES

1. Conduct staff inspections and prepare for reaccreditation. Review Procedural Directives, place documentation of compliance to file and keep current all required reports and inspections.
2. Implement Phase II of the traffic video monitoring project. Improve traffic management through enforcement, engineering and working with FDOT, Miami-Dade County.
3. Implement Phase I of the E911 System.
4. Assist in implementing countywide electronic subpoena system.
5. Hire necessary personnel and staff all positions to maintain service levels and provide greater visibility.
6. Continue participating in Homeland Security planning, training and intelligence. Create CERT teams and disaster training for high rise buildings
7. Maintain a partnership with the community through Crime Prevention and Community Policing.
8. Work with residents, businesses, organizations and associations to solve problems.
9. Participate in community programs and community involvement activities.
10. Conduct community presentations with an emphasis on safety for children and senior citizens.
11. Conduct customer service surveys of residents, businesses and victims of crimes.
12. Provide two full time School Resource Officers for the Charter School and Tauber School.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATE 2006/07
Man-hours Assigned to traffic flow Issues	8320	10400	12480	12480
Progress Toward National Reaccreditation	40%	90%	100%	25%
Personnel Hired	13	12	12	12
Progress toward E911 Center		50%	80%	100%
Manhours Assigned to Community Policing	6240	8320	8320	8320
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	34	35	30	30
Community Presentations	28	22	50	50
Community Involvement Activities	21	17	24	24
Manhours Assigned to School Resources	4160	4160	4160	4160
Calls for Service	23104	26891	26000	26000
Arrests	2106	2090	2000	2000
Accidents	1823	1965	1800	1800
Traffic Citations	9809	14247	12000	12000
Parking Citations Issued	1619	2328	2000	2000
Part 1 Crimes Reported	2181	1971	1900	1900
Customer Service Surveys	1000	1000	800	800

CITY OF AVENTURA
PUBLIC SAFETY
2006/07
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 4,577,015	\$ 5,079,005	\$ 5,825,881	\$ 2,501,392	\$ 6,640,756
1390	Court Time	36,558	42,091	42,600	24,037	50,000
1401	Overtime	339,096	415,312	325,000	340,400	400,000
1410	Holiday Pay	98,899	110,979	81,327	84,970	149,500
1501	Police Incentive Pay	51,725	57,061	57,420	29,775	59,000
2101	FICA	371,813	430,442	450,073	221,545	563,381
2201	Pension	709,195	803,441	885,226	463,600	1,114,199
2301	Health, Life & Disability	872,708	957,173	1,100,354	487,472	1,125,425
2401	Worker's Compensation	421,977	400,146	404,301	225,390	649,926
	Sub - Total	\$ 7,478,986	\$ 8,295,650	\$ 9,172,182	\$ 4,378,581	\$ 10,752,188
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams	\$ 4,139	\$ 4,003	\$ 3,000	\$ 269	\$ 3,000
3491	Crossing Guards	28,877	-	-	-	-
3192	Prof. Services	46,278	31,969	95,000	28,955	95,000
	Sub - Total	\$ 79,294	\$ 35,972	\$ 98,000	\$ 29,224	\$ 98,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 31,519	\$ 34,393	\$ 25,000	\$ 4,610	\$ 25,000
4040	Administrative Expenses	9,563	9,695	5,000	10,356	5,000
4042	Recruiting & Hiring Expense	3,890	2,087	7,500	1,432	7,500
4043	CALEA Accreditation	14,079	8,382	25,000	15,240	15,000
4050	Investigative Expense	9,443	6,005	10,000	3,087	10,000
4101	Communication Services	124,140	88,852	99,600	45,311	99,600
4201	Postage	6,728	6,799	6,000	2,438	6,000
4420	Leased Equipment	76,651	83,561	87,000	37,832	87,000
4440	Copy Machine Costs	0	0	8,500	0	8,500
4610	R&M- Vehicles	154,726	122,483	130,000	54,146	130,000
4645	R&M- Equipment	85,526	110,575	130,000	56,690	181,000
4650	R&M- Office Equipment	65,584	58,295	86,000	81,760	86,000
4701	Printing & Binding	4,451	9,540	7,500	1,516	7,500
	Sub - Total	\$ 586,300	\$ 540,667	\$ 627,100	\$ 314,418	\$ 668,100

COMMODITIES

5101	Office Supplies	\$	24,659	\$	25,995	\$	24,000	\$	15,046	\$	24,000
5115	Byrne Grant Match		10,368		23,109		10,750		356		10,750
5120	Computer Operating Supplies		9,983		11,890		10,000		6,627		13,000
5220	Gas & Oil		157,849		211,443		160,000		96,411		200,000
5240	Uniforms		29,766		25,928		40,000		15,669		40,000
5245	Uniform Allowance		42,188		47,363		42,000		24,150		50,000
5266	Photography		4,669		4,346		7,500		1,242		7,500
5270	Ammunition		6,330		7,424		12,000		4,300		12,000
5290	Operating Supplies		62,914		41,189		70,000		17,016		70,000
	Sub - Total	\$	348,726	\$	398,687	\$	376,250	\$	180,817	\$	427,250

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	\$	4,525	\$	4,918	\$	4,500	\$	4,408	\$	4,500
5420	Conferences & Seminars		8,382		6,462		15,000		90		10,000
5450	Training		29,148		45,662		40,000		5,418		40,000
5901	Contingency		2,200		2,640		2,000		1,085		2,000
5904	Hurricane				1,315				2,149		0
	Sub - Total	\$	44,255	\$	60,997	\$	61,500	\$	13,150	\$	56,500

	Total Public Safety	\$	8,537,561	\$	9,331,973	\$	10,335,032	\$	4,916,190	\$	12,002,038
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**PUBLIC SAFETY
BUDGET JUSTIFICATIONS**

1390 Court Time - This line item is used to fund overtime and standby court time.

1401 Overtime - This request reflects anticipated expenditures based on activity and manpower requirements over and above normal hours in a work week. The expenditures from this account fund anticipated and unanticipated events such as major criminal investigations, natural and manmade disasters, holiday details, homeland security and various dignitary details.

1410 Holiday Pay - This request reflects estimated costs with funding holiday pay for shift employees.

1501 Police Incentive Pay - This is mandated by the State for rewarding sworn personnel who have obtained additional education.

3180 Medical Exams - All police officers are required to have a physical exam prior to employment.

3192 Professional Services - Costs associated with outsourcing the administration of off duty details for the department and document imaging.

4043 CALEA Accreditation - Costs associated with the Department becoming nationally accredited with the Commission Accreditation of Law Enforcement Agencies.

4042 Recruiting & Hiring Expenses - Funds have been allocated to assist the Department with recruitment of personnel and pay for psychological screening.

4050 Investigative Expenses - Costs associated with the Detective Bureau to complete complex criminal investigations.

4101 Communication Services - Costs for pagers, mobile phones, cellular lines for data transmission, automated vehicle locator, computer system communications and other communication devices.

4420 Leased Equipment - Covers costs for leased equipment, vehicles and motorcycles.

4610 R&M Vehicles - Covers costs associated with the repair and maintenance of department vehicles. Costs include preventative maintenance, damage repair and replacement of worn and/or broken parts not covered under warranty.

4645 R&M Equipment - Funds allocated to this account will be used for repair and maintenance of Police Department radios, Reverse R911 system, computers, DDSI, Dictaphone, Looking Glass mapping system and other equipment.

4650 R&M Office Equipment - This account covers the cost of the HTE/SCA software maintenance and upgrades. It also covers the maintenance on the IBM printer.

4701 Printing - This account covers the cost of printing of materials for the police department used in official police or city business. Items in this account include business cards, domestic violence pamphlets and letterhead.

5240 Uniforms - This account is used for the initial issuance of all uniforms and accessories worn by both police and civilian personnel of the Police Department.

5245 Uniform Allowance - Each employee required to wear a uniform receives \$300.00 for uniform maintenance and cleaning. This account is paid out 50% in October and 50% in April each fiscal year.

5266 Photography - Funds from this account are used to purchase film or related supplies and film developing for crime scene or other department related photos.

5270 Ammunition - Funds from this account pay for duty and training ammo for police officer use.

5290 Operating Supplies - Funds from this account are used for the purchase of supplies and items needed for the daily operation of the police department.

5410 Subscriptions & Memberships - Costs associated with this line item are subscriptions to professional journals, training materials used to update employees on changing laws and procedures within their activity, and membership in professional and regional law enforcement organizations.

International Association of Chiefs
Florida Police Chiefs Association

Dade Chiefs of Police Association
FBI National Academy Associates

5420 Conferences & Seminars - Funding for this purpose is essential to keep informed of changing laws and updates in the field of law enforcement.

5450 Training - Costs associated with this account are related to maintain state standards and having a highly trained, professional police force.



COMMUNITY DEVELOPMENT

CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2006/07

DEPARTMENT DESCRIPTION

This Department is responsible for the City's planning, development review, zoning, building permitting and inspections, code and ordinance enforcement, economic development functions and the issuance of occupational licenses. The Department strives to provide efficient and professional "one stop" customer service at a centralized location.

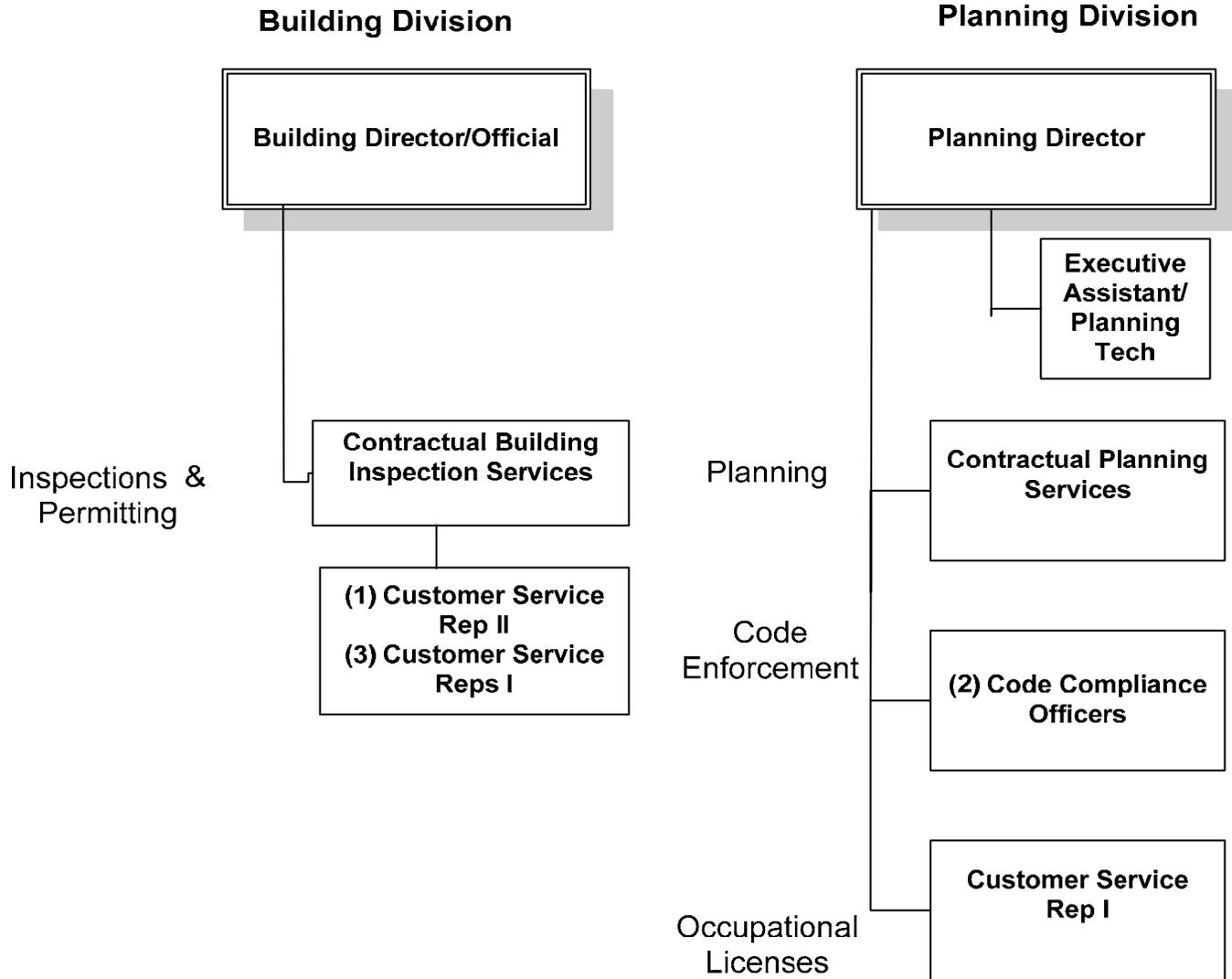
OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 592,360	\$ 598,663	\$ 628,515	\$ 289,738	\$ 649,723
3000/3999	Contractual Services	1,013,497	1,938,377	1,060,000	769,043	1,020,000
4000/4999	Other Charges & Services	35,229	73,426	93,100	13,350	95,800
5000/5399	Commodities	8,678	13,668	18,000	5,803	18,000
5400/5499	Other Operating Expenses	6,046	10,098	12,900	3,017	12,900
Total Operating Expenses		\$ 1,655,810	\$ 2,634,232	\$ 1,812,515	\$ 1,080,951	\$ 1,796,423

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2003/04	2004/05	2005/06	2006/07
4001	Planning Director	1	1	1	1
4101	Code Compliance Officer II/Zoning Review	1	1	1	1
4102	Code Compliance Officer	1	1	1	1
4301	Senior Planner	1	1	1	0
4302	Assistant Planner	1	1	0	0
3003	Secretary	1	1	0	0
3003	Executive Assistant/Planning Technician	0	0	1	1
4201	Building Director/Official(P/T)	1	1	1	1
3202-3205	Customer Service Rep I	3	2	3	4
3601	Customer Service Rep II	1	2	1	1
Total		11	11	10	10

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2006/07

OBJECTIVES

1. Provide customer focus technical assistance to the community.
2. Maintain a privatized Building Division.
3. Continue to provide customer service in the Building Division to the same level as the level prior to hurricane season of 2005.
4. Provide efficient issuance and maximize collection of Occupational Licenses.
5. Provide staff support to ensure compliance with City Code by residential and commercial development
6. Provide staff support for land development and variance applications and requests.
7. Prepare amendments to the City's Comprehensive Plan based on the 2005 Evaluation and Appraisal Report for the City's Comprehensive Plan
8. Initiate required study and implement new circulator system impact fee as recommended by the 2005 Evaluation and Appraisal Report for the City's Comprehensive Plan
9. Prepare procedural manual for all divisions of the department.
10. Update H.T.E. Land Management Parcel records to ensure efficient operation of all divisions of the department
11. Provide building inspections within 24 hours of the request.
12. Complete non-complex building plan review within 10 days.
13. Provide all building, planning and zoning applications on the City's website for download with future ability to make complete application on-line.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATE 2006/07
No. of Occupational Licenses Issued	3107	3035	2852	3000
No. of Code Notice of Violations Issued	312	152	350	350
No. of Special Master Hearings	1	0	5	5
No. of Building Permits Issued	2475	3528	4000	3500
No. of Building Inspections Performed	7779	9112	16000	12000
No. of Land Development Petitions Processed	37	17	25	20
No. of Variance Requests Processed	6	35	5	5
No. of Site Plans Reviewed	8	17	10	10
% of Inspections Performed 24 Hrs. of Request	99	99	99	98
% of all Plan Review Conducted Within 10 Days	92	94	95	95

**COMMUNITY DEVELOPMENT
2006/07
BUDGETARY ACCOUNT SUMMARY
001-4001-524**

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 391,992	\$ 412,479	\$ 436,092	\$ 202,240	\$ 444,640
1401	Overtime	1,162	610	1,500	347	1,500
2101	FICA	29,653	31,386	33,361	15,372	34,015
2201	Pension	50,272	48,181	52,365	25,420	54,678
2301	Health, Life & Disability	73,055	87,422	85,851	36,363	91,937
2401	Worker's Compensation	46,226	18,585	19,346	9,996	22,953
	Sub - Total	\$ 592,360	\$ 598,663	\$ 628,515	\$ 289,738	\$ 649,723
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspections Services	\$ 942,138	\$ 1,850,697	\$ 1,000,000	\$ 746,284	\$ 950,000
3190	Prof. Services	71,359	87,680	60,000	22,759	70,000
	Sub - Total	\$ 1,013,497	\$ 1,938,377	\$ 1,060,000	\$ 769,043	\$ 1,020,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 4,253	\$ 3,617	\$ 6,000	\$ 974	\$ 6,000
4041	Car Allowance	3,053	3,000	3,000	1,500	4,800
4101	Communication Services	3,696	2,361	4,500	1,293	4,500
4420	Lease Equipment	0	1,259	600	964	1,500
4610	R&M- Vehicles	3,688	2,472	3,000	1,479	3,000
4645	R&M- Equipment	0	0	1,000	0	1,000
4701	Printing	14,453	16,660	15,000	7,140	15,000
4730	Records Retention	6,086	44,057	60,000	0	60,000
	Sub - Total	\$ 35,229	\$ 73,426	\$ 93,100	\$ 13,350	\$ 95,800
<u>COMMODITIES</u>						
5101	Office Supplies	\$ 5,722	\$ 6,275	\$ 6,000	\$ 3,455	\$ 6,000
5120	Computer Operating Supplies	471	2,014	4,500	411	4,500
5220	Gas & Oil	2,023	5,185	3,000	1,738	3,000
5240	Uniforms	140	105	1,000	0	1,000
5290	Other Operating Supplies	322	89	3,500	199	3,500
	Sub - Total	\$ 8,678	\$ 13,668	\$ 18,000	\$ 5,803	\$ 18,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 958	\$ 2,016	\$ 3,500	\$ 1,065	\$ 3,500
5420	Conferences & Seminars	3,674	4,559	3,400	976	3,400
5450	Training	1,353	3,489	4,000	819	4,000
5901	Contingency	61	34	2,000	157	2,000
	Sub - Total	\$ 6,046	\$ 10,098	\$ 12,900	\$ 3,017	\$ 12,900
	Total Community Development	\$ 1,655,810	\$ 2,634,232	\$ 1,812,515	\$ 1,080,951	\$ 1,796,423

**COMMUNITY DEVELOPMENT
BUDGET JUSTIFICATIONS**

3101 Building Inspection Services - Estimated costs associated with private firm to perform building inspection services.

3190 Professional Services - Costs associated with utilizing professional planning consulting services and a temporary file clerk is also included to prepare files for scanning.

4730 Records Retention - Estimated costs for imaging building permit records.

4420 Lease Equipment - This budget item is included to cover costs associated with leasing a copier.

5240 Uniforms - This includes uniform maintenance and work shoes for the Code Compliance Officers.

5410 Subscriptions & Memberships - This line item is used to fund memberships with professional organizations and subscriptions.

- American Planning Association
- Florida Planning Association
- American Institute of Certified Planners
- Florida Association of Code Enforcement
- Building Officials Association
- Miscellaneous subscriptions

5420 Conferences & Seminars - Funding for this purpose is essential in order to keep informed of changing and new developments in the field of planning, economic development and code enforcement.



COMMUNITY SERVICES

CITY OF AVENTURA

COMMUNITY SERVICES

2006/07

DEPARTMENT DESCRIPTION

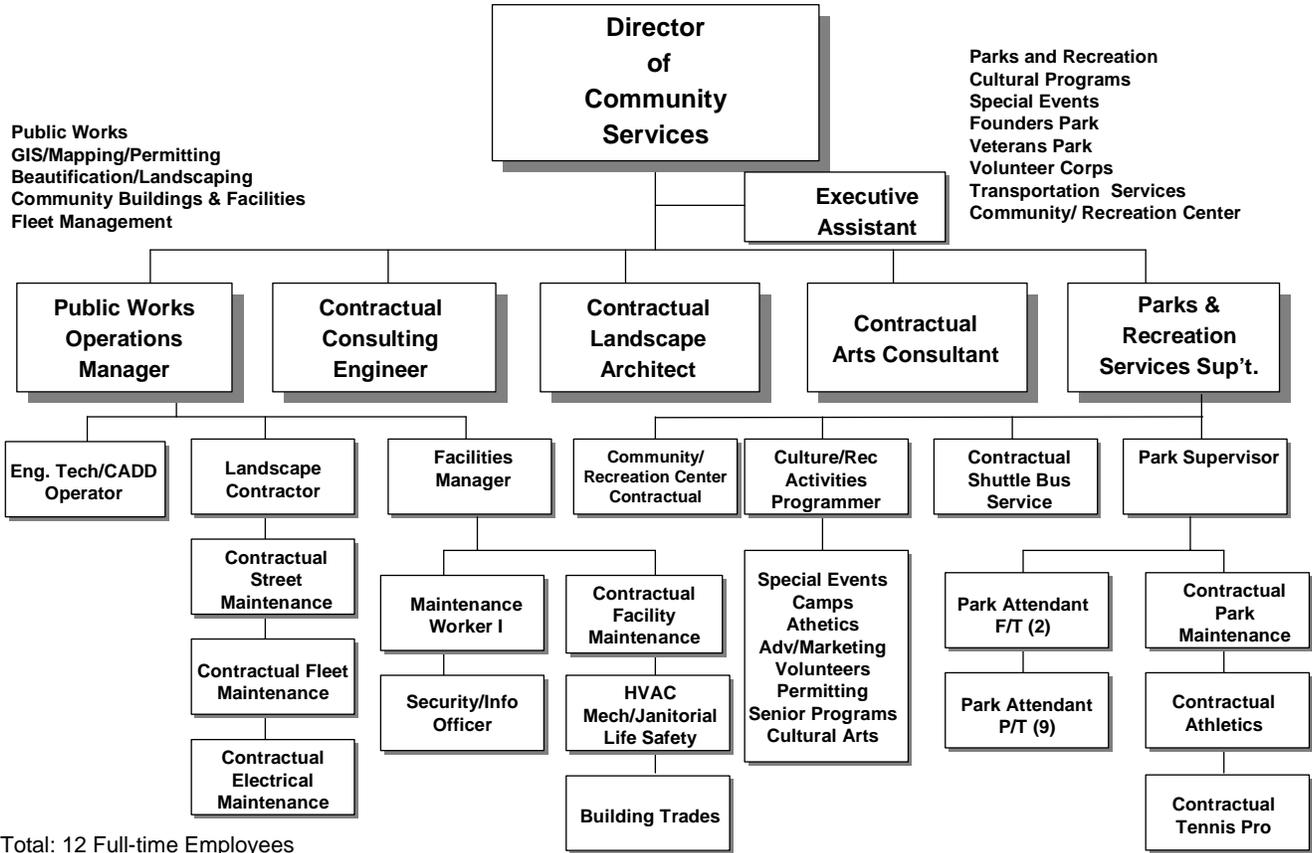
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope of public works operations, transportation services, cultural and recreation programs, and special events on a quality basis.

OBJECT CODE NO. CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999 Personal Services	\$ 683,763	\$ 743,045	\$ 845,017	\$ 377,006	\$ 1,009,114
3000/3999 Contractual Services	2,469,759	2,691,072	2,725,000	1,365,333	2,817,500
4000/4999 Other Charges & Services	933,100	1,022,514	1,030,750	615,292	1,092,000
5000/5399 Commodities	17,824	22,047	25,500	8,854	26,000
5400/5499 Other Operating Expenses	3,404	10,648	8,500	4,075	9,250
Total Operating Expenses	\$ 4,107,850	\$ 4,489,326	\$ 4,634,767	\$ 2,370,560	\$ 4,953,864

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2003/04	2004/05	2005/06	2006/07
5001	Director of Community Services	1	1	1	1
3004	Executive Assistant	1	1	1	1
5101	Public Works Operations Manager	1	1	1	1
5201	Parks and Recreation Services Supt.	1	1	1	1
5901	Recreation/Cultural Activities Programmer	0	0	1	1
5401	Maintenance Worker	1	1	1	1
5301	Engineer Tech/CAD Operator	1	1	1	1
5601	Park Supervisor	1	1	1	1
5701-5710	Park Attendant (P/T)	6	6	6	9
5801	Park Attendant (FT)	1	1	1	2
7701	Facilities Manager	1	1	1	1
7201	Security Guard/Info Officer	1	1	1	1
	Total Full Time	10	10	11	12
	Total Part time	6	6	6	9

Community Services Department Organization Chart



Total: 12 Full-time Employees
9 Part-time Employees

CITY OF AVENTURA

COMMUNITY SERVICES

2006/07

OBJECTIVES

1. Provide accurate and quick responses to resident complaints and concerns.
2. Work with Community Services Advisory Board to provide quality programs and services.
3. Implement approved operating and CIP Budget.
4. Continue Tree City USA Status.
5. Conform to NPDES stormwater standards.
6. Expand ridership on City-wide shuttle bus service.
7. Offer new cultural programs and events to residents.
8. Expand Community Recreation Center membership base .
9. Offer 15 Special Events per year.
10. Improve Senior attendance by 10%.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2003/04	ACTUAL 2004/05	PROJECTED 2005/06	ESTIMATE 2006/07
Resident complaints & concerns cleared.	40	47	60	60
Advisory Board Meetings attended.	12	12	12	12
CIP projects completed.	6	5	6	4
Tree City re-certification.	1	1	1	1
Stormwater basins/systems cleaned for compliance	38	40	45	45
Shuttle bus ridership	95,000	118,629	135,000	150,000
Number of Cultural Programs offered	2	6	24	28
Number of memberships	1,000	1,215	1500	1750
Special event attendance	33,500	34,278	36000	39000
Number of senior participants	2,400	2,436	3200	3600

CITY OF AVENTURA
COMMUNITY SERVICES
2006/07
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT		2003/04	2004/05	2005/06	2005/06	2006/07
CODE NO.	CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
				BUDGET	ACTUAL	PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 488,127	\$ 516,356	\$ 574,898	\$ 254,053	\$ 680,116
1401	Overtime	6,201	5,458	4,500	7,828	6,500
2101	FICA	36,242	37,828	43,980	18,635	52,029
2201	Pension	58,024	61,569	70,266	33,378	84,113
2301	Health, Life & Disability	78,346	90,898	113,551	45,162	124,836
2401	Worker's Compensation	16,823	30,936	37,822	17,950	61,520
	Sub - Total	\$ 683,763	\$ 743,045	\$ 845,017	\$ 377,006	\$ 1,009,114
<u>CONTRACTUAL SERVICES</u>						
3110	Prof. Services - Engineering	\$ 104,352	\$ 107,905	\$ 65,000	\$ 24,918	\$ 65,000
3112	Prof. Services - Community Center	200,802	181,148	205,000	72,106	205,000
3113	Prof. Services - Comm. Cen. Instruct	38,699	82,543	60,000	49,310	70,000
3114	Summer Recreation		102,424		990	
3150	Prof. Services -Landscape Arch.	43,519	28,923	20,000	31,574	20,000
3190	Other Professional Services	3,173	0	0	0	
3450	Lands/Tree Maint. Svcs-Streets	1,545,131	1,626,184	1,700,000	839,055	1,775,000
3451	Beautification/Signage	43,993	54,140	75,000	68,106	75,000
3452	Landsc/Tree Maint Svc-Parks	105,996	130,000	165,000	85,000	172,500
3455	Transportation Services	278,624	276,640	335,000	159,640	335,000
3460	Street Maintenance/Drainage	105,470	101,165	100,000	34,634	100,000
	Sub - Total	\$ 2,469,759	\$ 2,691,072	\$ 2,725,000	\$ 1,365,333	\$ 2,817,500
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 1,771	\$ 2,367	\$ 2,750	\$ 2,017	\$ 3,000
4101	Communication Services	13,996	10,343	12,000	4,176	12,000
4301	Utilities-Electric	4,948	1,887	9,000	1,500	9,000
4311	Utilities-Street Lighting	143,335	158,968	170,000	107,568	175,000
4320	Utilities-Water	331,880	311,890	270,000	139,727	275,000
4420	Lease	9,015	7,136	7,000	4,086	8,000
4610	R&M- Vehicles	5,731	7,334	5,000	2,235	5,000
4620	R&M- Buildings	68,645	65,704	55,000	36,605	65,000
4645	R&M- Equipment	0	345	0	0	0
4672	R&M-Parks	24,494	43,628	35,000	16,123	35,000
4691	R&M- Streets	66,828	73,763	80,000	13,872	90,000

4701	Printing & Binding	18,471	24,480	20,000	7,150	22,500
4850	Special Events	43,595	66,764	65,000	32,307	72,500
4851	Cultural/Recreation Programs	56,797	99,721	95,000	80,704	105,000
4852	Founders Day Activities	143,060	148,184	130,000	167,086	140,000
4854	Summer Recreation	534	0	75,000	136	75,000
Sub - Total		\$ 933,100	\$ 1,022,514	\$ 1,030,750	\$ 615,292	\$ 1,092,000

COMMODITIES

5101	Office Supplies	\$ 4,888	\$ 4,322	\$ 4,500	\$ 2,369	\$ 5,000
5120	Computer Operating Supplies	2,672	1,931	5,000	2,526	5,000
5220	Gas & Oil	2,646	7,966	6,000	1,764	6,000
5240	Uniforms	5,488	5,650	8,000	1,086	8,000
5290	Other Operating Supplies	2,130	2,178	2,000	1,109	2,000
Sub - Total		\$ 17,824	\$ 22,047	\$ 25,500	\$ 8,854	\$ 26,000

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	\$ 1,096	\$ 3,073	\$ 2,000	\$ 1,096	\$ 2,250
5420	Conferences & Seminars	1,869	2,204	2,750	1,593	3,000
5450	Training	110	4,568	2,250	923	2,500
5901	Contingency	329	803	1,500	463	1,500
Sub - Total		\$ 3,404	\$ 10,648	\$ 8,500	\$ 4,075	\$ 9,250

Total Community Services		\$ 4,107,850	\$ 4,489,326	\$ 4,634,767	\$ 2,370,560	\$ 4,953,864
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COMMUNITY SERVICES BUDGET JUSTIFICATIONS

3110 Professional Services Engineering - Provides funding for professional engineering consulting services to assist the Department in the areas of road maintenance and design, traffic assessment, roadway acceptance, drainage, utilities, public works permits, development review requirements, and other special projects.

3111 Professional Services Community Recreation Center - Costs associated with operating the Community Recreation Center on an outsourced basis.

3150 Professional Services Landscape Architect - Provides funding for professional landscape architect consulting services to assist the Department with landscaping projects; inspections; coordination with landscape contractor; and other projects as assigned.

3450 Landscape Services - Provides for costs associated with contracting tree, landscape, irrigation and flower maintenance services for all public right-of-ways, and medians.

3451 Beautification/Signage - Establishes funding for signage and beautification projects to enhance the aesthetics of the City and foster community pride. Includes replacement flags, signage and banners and associated banner arms and hardware and costs associated with the FEC Lease.

3452 Landscape/Tree Maintenance Services - Parks - Provides funding for contracting maintenance services for Founders Park, Waterways and Veterans Park. Services include: grounds maintenance; tree maintenance; athletic field maintenance.

3455 Transportation Services - Funding level includes providing four mini-bus public transit routes six days per week 7: 45 AM - 6 PM (with Saturday service till 9 PM) on a contractual basis, including the printing costs for rout schedules. Transit system links the residential areas to community, retail, and medical establishments, as well as Miami-Dade and Broward routes.

3460 Street Maintenance/Drainage - Provides for estimated costs associated with contracting for street, sidewalk, and drainage maintenance services including street sweeping, asphalt repair and striping, decorative street light maintenance, canine waste dispensers, sidewalk repairs, and unanticipated expenses.

4311 Utilities Street Lighting - Provides funding for services associated with street lighting in various areas of the City.

4320 Utilities Water - Provides funding for purchasing water for irrigating the medians, swales and right of ways in the City.

4620 R&M Buildings - Provides for funding the necessary building maintenance services to the Community Recreation Center and the two small buildings at Founders Park: air conditioning maintenance contract; pest control; fire alarm system monitoring and maintenance; roof inspections; plumbing and electrical repairs; janitorial services for the CRC; security system monitoring and maintenance; and annual gymnasium floor maintenance.

4672 R&M Parks - Provides funding for repair and maintenance of park amenities and equipment, as well as contractual janitorial services for restrooms and office.

4691 R & M Streets - Provides funding for services utilized in the maintenance of streets, sidewalks and drainage.

4850 Special Events - This figure represents funding for events related to community wide, annual events to enhance civic pride and improve the quality of life for the residents: Arts and Craft Festival, Founders Day, July 4th; Veterans Day; Arbor Day; Halloween, Winter Wonderland; 2 Movie Nights; Valentines Day; and two special events targeted to seniors.

4851 Cultural & Recreation Programs - Provide for costs associated with establishing a wide variety of cultural and recreation programming such as trips to local venues: opera, sculpture, art exhibits, performing arts, and classical music. This line item also funds recreation programs, youth athletics, and other programs

4852 Founders Day Activities - Founders Day Activities - Provides for funding direct mail, activities, games and entertainment for Founders Day including an outdoor concert.

5410 Subscriptions & Memberships - Provides for funding memberships in the American Public Works Association and the Florida and National Recreation and Parks Association for staff.

5420 Conferences & Seminars - Provides for funding for attending the following conferences: American Public Works Association, Florida Recreation and Parks Association, National Recreation and Parks Association, Nation Youth Sports Coaches Association, customer service training, and local seminars.



**NON
DEPARTMENTAL**

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2005/06

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT	2002/03	2003/04	2004/05	2005/06	2005/06
CODE NO. CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	CITY MANAGER	COMMISSION
			BUDGET	PROPOSAL	APPROVAL
<u>TRANSFERS</u>					
9118 Transfer to Charter School Fund	\$ 89,494		\$ -	\$ -	\$ -
9123 Transfer to 1999 Debt Service Fund	999,570	1,366,768	1,358,000	1,329,523	1,329,523
9124 Transfer to 2000 Debt Service Fund	31,698	485,611	487,000	487,000	487,000
9125 Transfer to 2002 Debt Service Fund	4,000	402,507	401,000	401,000	401,000
9129 Transfer to 2002 DS Ch Sch Cons	4,000	-	-		
Sub - Total	\$ 1,128,762	\$ 2,254,886	\$ 2,246,000	\$ 2,217,523	\$ 2,217,523

NON-DEPARTMENTAL TRANSFERS

Total Non-Departmental-Transfers	\$ 1,128,762	\$ 2,254,886	\$ 2,246,000	\$ 2,217,523	\$ 2,217,523
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9123 Transfer to Debt Service Fund - Represents debt service amounts required to fund the Florida Municipal Loan Council Loan for the Government Center.

9124 Transfer to 2000 Loan Debt Service Fund - Transfer to 2000 Loan Debt Service Fund for required interest and principal on that Loan.

9125 Transfer to 2002 Loan Debt Service Fund - Transfer to 2002 Loan Debt Service Fund for required interest and principal on that Loan.

CITY OF AVENTURA

NON-DEPARTMENTAL

2006/07

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT	2003/04	2004/05	2005/06	2005/06	2006/07	
CODE NO.	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER	
CATEGORY RECAP	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSAL	
<u>CONTRACTUAL SERVICES</u>						
3410	Prof. Services - Janitorial	\$ 52,800	\$ 52,800	\$ 55,000	\$ 33,527	\$ 55,000
3155	Library Lease Books Program	45,000	45,000	45,000	-	45,000
	Sub - Total	\$ 97,800	\$ 97,800	\$ 100,000	\$ 33,527	\$ 100,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	\$ 83,055	\$ 81,129	\$ 100,000	\$ 53,870	\$ 106,000
4201	Postage	26,043	25,585	22,000	13,219	26,000
4301	Utilities	210,570	239,112	240,000	119,430	240,000
4320	Water	19,230	22,785	-	-	-
4440	Copy Machine Costs	15,197	14,294	20,000	8,823	20,000
4501	Insurance	707,938	714,403	747,000	429,728	840,000
4620	R&M- Government Center	85,640	100,262	100,000	53,789	101,687
4650	R&M- Office Equipment	-	230	2,000	-	2,000
	Sub - Total	\$ 1,147,673	\$ 1,197,800	\$ 1,231,000	\$ 678,859	\$ 1,335,687
<u>COMMODITIES</u>						
5290	Other Operating Supplies	\$ 3,865	\$ 8,563	\$ 10,000	\$ 4,856	\$ 10,000
	Sub - Total	\$ 3,865	\$ 8,563	\$ 10,000	\$ 4,856	\$ 10,000
<u>OTHER OPERATING EXPENSES</u>						
5951	Cultural Arts Center Foundation	\$ 7,200	\$ -	\$ -	\$ -	\$ -
5904	Hurricane/Storm Exp	95,819	295,248	-	1,216,653	500,000
5901	Contingency	13,360	24,383	50,000	9,977	50,000
	Sub - Total	\$ 116,379	\$ 319,631	\$ 50,000	\$ 1,226,630	\$ 550,000
	Total Non-Departmental	\$ 1,365,717	\$ 1,623,794	\$ 1,391,000	\$ 1,943,872	\$ 1,995,687

**NON DEPARTMENTAL
BUDGET JUSTIFICATIONS**

3155 Library Lease Books Program - Provides funds to address improvements to the book collection and business oriented materials at the Miami-Dade Northeast Library branch.

3410 Janitorial Services - Costs for Government Center.

4101 Communication Services - Costs associated with telephone service, internet access, web pages, and other communication type services for Government Center. Includes Intertel maintenance of \$14,000 and Wireless data service of \$1,440.

4301 Utilities - Costs associated with electricity, water, sewer and refuse service for the Government Center.

4501 Insurance - Liability and property insurance coverage for all City owned or leased facilities and equipment and all employees and officers.

4620 R & M Government Center - Costs of maintaining service contracts for mechanical systems within the Government Center.

4650 R & M Office Equipment - Costs of maintaining service contracts on all office equipment located at the Government Center.

5904 Hurricane/Storm Expense – Projected costs associated with hurricanes or storm response, clean up and operations.



CAPITAL OUTLAY

CITY OF AVENTURA
CAPITAL BUDGET
2006/07
PROJECT APPROPRIATION
001-80XX

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>City Manager's Office -05- 512</u>						
6401	Computer Equipment	\$ 3,350	\$ 859	7,081	2,113	4,000
	Sub-Total	\$ 3,350	\$ 859	\$ 7,081	\$ 2,113	\$ 4,000
<u>Finance Support Serv. -10-513</u>						
6401	Computer Equipment	\$ 86,995	\$ 81,747	\$ 156,920	\$ 16,468	\$ 6,000
6410	Equipment	6,541	553	-	2,163	-
	Sub-Total	\$ 93,536	\$ 82,300	\$ 156,920	\$ 18,631	\$ 6,000
<u>Information Technology. -10-513</u>						
6401	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ 113,000
6410	Equipment	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 113,000
<u>City Clerk - 08-519</u>						
6401	Computer Equipment	\$ 2,087	\$ -	\$ -	\$ -	\$ 6,000
	Sub-Total	\$ 2,087	\$ -	\$ -	\$ -	\$ 6,000
<u>Public Safety -20- 521</u>						
6401	Computer Equipment	\$ 135,103	\$ 194,184	\$ 174,500	\$ 6,920	\$ 190,000
6403	Local Law Enf. Block Grant	19,706	-		\$ -	-
6404	Dade Chiefs Byrne Grant	115,128	50,407		\$ 20,666	-
6405	E911 Equipment		12,020	313,000	\$ 1,321	-
6407	Radio Purchase & Replace.	52,878	90,473	376,846	51,241	267,000
6450	Vehicles	341,043	341,843	346,200	100,202	396,560
	Sub-Total	\$ 663,858	\$ 688,927	\$ 1,210,546	\$ 180,350	\$ 853,560
<u>Community Development - 40-524</u>						
6401	Computer Equipment	\$ 264	\$ 3,834	\$ 19,540	\$ -	\$ 8,000
6410	Equipment	389	1,680	6,875	197	-
6450	Vehicles	22,472	15,447	-	-	20,000
	Sub-Total	\$ 23,125	\$ 20,961	\$ 26,415	\$ 197	\$ 28,000

Community Services - 50-539/541/572

6401	Computer Equipment	\$ 21,427	\$ 23,975	\$ 36,781	\$ 693	\$ 10,750
6410	Equipment	-	9,782	-	2,033	3,000
6450	Vehicles	27,815	438	-	-	-
6301	Beautification Projects	1,078,397	400,887	83,500	119,256	470,000
6302	Walkways/Sidewalks	-	70,013	-	-	-
6303	Safety Improvements	9,300	-	-	-	-
6304	Bus Shelters/Benches/News st	-	-	-	-	-
6307	Lighting Improvements	-	810,357	28,211	-	-
6341	Transportation System Improve.	-	-	620,700	89,577	279,000
6352	Hurricane Landscape Restore	-	-	1,500,000	85,090	-
6316	Country Club Drive Improve	429,609	126,096	-	-	-
6231	NE 31 Avenue Park Developmer	659,180	10,310	27,705	-	-
6205	Community Center	59,436	13,852	26,691	23,502	27,000
6322	Waterways Park Improvement:	17,334	319	1,000,000	-	1,000,000
6310	Aventura Founders Park	6,654	24,686	215,000	64,995	252,000
6313	Country Club Drive Tennis Court	-	19,675	70,000	-	70,000
6316	Holiday Lighting - Govt Center	-	4,858	50,000	49,400	-
	Sub-Total	\$ 2,309,152	\$ 1,515,248	\$ 3,658,588	\$ 434,546	\$ 2,111,750

Charter School

6307	Charter School Addition	152,890	4,081,460	44,597	1,496	-
	Sub-Total	\$ 152,890	\$ 4,081,460	\$ 44,597	\$ 1,496	\$ -

Non-Departmental -90- 590

6208	Building\Equipment	12,902	131,266	340,776	138,756	300,000
6999	Capital Reserve	8,356	-	10,334,562	-	12,904,074
	Sub-Total	\$ 21,258	\$ 131,266	\$ 10,675,338	\$ 138,756	\$ 13,204,074

	Total	\$ 3,269,256	\$ 6,521,021	\$ 15,779,485	\$ 776,089	\$ 16,326,384
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CAPITAL PROJECT DESCRIPTIONS

OFFICE OF THE CITY MANAGER

6401 Computer Equipment - This project consists of upgrading and replacing computer equipment.

FINANCE SUPPORT SERVICES

6401 Computer Equipment - This project consists of upgrading computer equipment in the Finance Support Services Department in the amount of \$6,000.

INFORMATION TECHNOLOGY

6401 Computer Equipment - This project consists of expanding and upgrading the City's general information systems, which is used by all City Departments.

PUBLIC SAFETY

6401 Computer Equipment - This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department. The primary system consisting of CAD dispatch, records management and mobile laptop computer capabilities will requires expansion during the year to accommodate growth and required upgrades.

10 Desktop Computers	\$ 15,000	Air Card Replacement	\$8,000
Replace AS 400	50,000	Upgrade 3 FCIC Computers	4,200
Replace 12 Mobile Laptops	36,000	APS Voice	14,000
Software Upgrades	35,800	APS Swipe	3,000
Ticket Printers	3,000	Vehicle Modems	6,000
HP Plotter for GIS Mapping	15,800		

6407 Radio Equipment - This project consists of purchasing 10 handheld and 10 mobile radios, conversion to digital and upgrades to the 800 MHz system and E911 system to accommodate the communication needs of the Police Department.

6450 Vehicles - This project consists of purchasing police vehicles to accommodate the vehicle replacement program in the Police Department.

Replace 12 Patrol Vehicles, Command Post Minivan, Crime Prevention Van and SRO SUV.

COMMUNITY DEVELOPMENT

6401 Computer Equipment - This project consists of upgrading and replacing computer equipment.

6450 Vehicles – This project consists of replacing a pickup truck.

COMMUNITY SERVICES

6401 Computer Equipment - This project consists of upgrading and replacing computer equipment.

6301 Beautification Projects - This program consists of funding projects included in the Citywide Beautification/Landscape Master Plan as follows:

3 Benches and Trash Cans	10,000
Miami Gardens Extension	300,000
Biscayne Boulevard Median (NE 209- 212 St)	160,000

6341 Transportation System Improvements – This project consists of continuing the implementation of the traffic video monitoring program.

6205 Community Center Improvements – This project consists of providing equipment, computers and improvements at the Community Recreation Center.

12 Tables and Storage Carts	\$4,500
5 Card Tables	1,000
Gymnastics Equipment	1,500
Stage Addition and Safety Rails	5,000
Replace 10 Computers	15,000

6322 Waterways Park Improvements - This project includes developing and new Waterways Park. The 7 acre site would include a multipurpose sports field, playground, basketball court, fitness trail, parking and restroom facilities.

6310 Aventura Founders Park - This project consists of providing the following improvements at Founders Park:

Construct Water Splashpad Play Area	\$235,000
Four Soccer Goal Sets	9,000
Replace 2 Bleachers	4,500
Eight Players Benches	1,500
Special Event Tents	2,500

6313 Country Club Drive Tennis Court Improvements - The improvements include tennis court renovations, windscreens, fencing, water fountain, shade awnings and trash facilities.



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This Fund is used to account for revenues and expenditures associated with the two dollars (\$2.00) the City receives from each paid traffic citation, which, by State Statute, must be used to further the education of the City's Police Officers.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	0	0	0	0	0
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	3,978	4,792	4,300	4,300	4,300
360000/36999	Misc. Revenues	86	207	0	0	0
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	6,589	8,135	8,000	8,000	8,000
TOTAL AVAILABLE		\$ 10,653	\$ 13,134	\$ 12,300	\$ 12,300	\$ 12,300

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	2,519	3,924	12,300	12,300	12,300
TOTAL OPERATING EXPENSES		\$ 2,519	\$ 3,924	\$ 12,300	\$ 12,300	\$ 12,300
6000/6999	Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES		\$ 2,519	\$ 3,924	\$ 12,300	\$ 12,300	\$ 12,300

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
3511000	Fines	\$ 3,978	\$ 4,792	\$ 4,300	\$ 1,825	\$ 4,300
3611000	Interest Earnings	86	207	0		
3999000	Carryover	6,589	8,135	8,000	10,173	8,000
TOTAL REVENUES		\$ 10,653	\$ 13,134	\$ 12,300	\$ 11,998	\$ 12,300

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
	<u>Public Safety</u>					
5450	Training	\$ 2,519	\$ 3,924	\$ 12,300	\$ 6,418	\$ 12,300
TOTAL EXPENDITURES		\$ 2,519	\$ 3,924	\$ 12,300	\$ 6,418	\$ 12,300

REVENUE PROJECTION RATIONALE

351395 Fine Assessed for Local Police Education - Two dollars (\$2.00) is received from each paid traffic citation issued within the corporate limits of the City, which, by law, must be used to further the education of the City's Police Officers.



**TRANSPORTATION
AND STREET
MAINTENANCE
FUND**

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Expenditures will either be accounted for in the General Fund by designating specific expenditure accounts in the Community Services Department and the Capital Improvement Program or in this fund by designating specific operating line items or Capital projects.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	0	0	0	0	0
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	1,324,054	1,430,364	1,385,915	1,385,915	1,517,543
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	0	8,538	7,500	7,500	7,500
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	82,588	302,844	492,181	60,000	322,146
TOTAL AVAILABLE		\$ 1,406,642	\$ 1,741,746	\$ 1,885,596	\$ 1,453,415	\$ 1,847,189

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	195,545	198,486	251,760	251,760	365,933
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ 195,545	\$ 198,486	\$ 251,760	\$ 251,760	\$ 365,933
6000/6999	Capital Outlay	335,642	492,881	1,004,301	572,120	830,053
9000/9999	Transfers	572,610	604,500	629,535	629,535	651,203
TOTAL EXPENDITURES		\$ 1,103,797	\$ 1,295,867	\$ 1,885,596	\$ 1,453,415	\$ 1,847,189

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR CITY MANAGER ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Intergovernmental Revenues</u>						
3351200	State Revenue Sharing	\$ 142,118	\$ 175,586	\$ 145,935	\$ 64,939	\$ 151,043
3353001	Local Option Cap. Impr. Gas Ta	121,002	114,341	140,000	47,946	144,000
3353010	Local Option Gas Tax	312,990	336,312	336,000	140,100	347,000
3383801	County Transit System Surtax	747,944	804,125	763,980	378,757	875,500
Total		\$ 1,324,054	\$ 1,430,364	\$ 1,385,915	\$ 631,742	\$ 1,517,543
<u>Misc. Revenues</u>						
3611000	Interest Earnings		\$ 8,538	\$ 7,500		\$ 7,500
Total		\$ -	\$ 8,538	\$ 7,500	\$ -	\$ 7,500
<u>Non -Revenue</u>						
3999000	Carryover	\$ 82,588	\$ 302,844	\$ 492,181	\$ 445,880	\$ 322,146
Total		\$ 82,588	\$ 302,844	\$ 492,181	\$ 445,880	\$ 322,146

EXPENDITURES 5001/541

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR CITY MANAGER ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>OPERATING</u>						
<u>Community Services</u>						
3455	Enhanced Transit Services	\$ 195,545	\$ 198,486	\$ 251,760	\$ 47,275	\$ 365,933
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 50-541</u>						
6307	Street Lighting Improvements	186,500	355,304	297,188	204,419	390,000
6305	Road Resurfacing		47,251	584,994	370,925	220,000
6341	Transportation System Improv	149,142	90,326	110,993	83,622	96,300
<u>Non-Departmental - 590</u>						
6999	Capital Reserve			11,126		123,753
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	\$ 572,610	\$ 604,500	629,535	314,768	651,203
TOTAL		\$ 1,103,797	\$ 1,295,867	\$ 1,885,596	\$ 1,021,009	\$ 1,847,189

REVENUE PROJECTION RATIONALE

3351200 State Revenue Sharing - Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$151,043 will be received in the upcoming fiscal year.

3353001/3010 Local Option Gas Tax - The County has adopted two phases of the local option gas tax. The first phase is six cents per gallon on fuel and is collected by the State's Department of Revenue and remitted monthly based on a formula which provides a weight of 75% to population and 25% to center line mileage in each city. These funds must be used for transportation related expenditures. The second phase must be used for transportation expenditures needed to meet the requirements of the capital improvements elements of an adopted comprehensive plan.

3383801 County Transit System Surtax - County voters approved a 1/2 percent sales tax increase for transportation needs that went into effect January 2003. As provided by County Ordinance the cities receive 20% of the proceeds based upon population. Based on information provided by the County it is anticipated that \$875,000 will be received for the fiscal year.

EXPENDITURE JUSTIFICATIONS

3455 Enhanced Transit Services - Funds will be used to fund required 20% of County Transit System Surtax for enhanced public bus transportation system beyond levels set in the 2001/02 budget and to fund the expanded transit service routes.

6307 Street Lighting Improvements -This project provides for the installation of new streetlights and illuminated street signs in certain areas.

Street Lights: Miami Gardens Drive Extension \$ 225,000
NE 29th Avenue \$165,000

6305 Road Resurfacing -This project consists of resurfacing Aventura Boulevard as part of the City's ongoing maintenance program.

6341 Transportation System Improvements - This project consists of resurfacing Yacht Club Drive as part of the City's ongoing maintenance program.

9101 Transfer To General Fund - After the budget is reviewed, specific expenditure accounts in the Community Services Department and the Capital Improvement Program will be designated as funded from this fund. Although we will account for these expenditures within the General Fund, transfers will be made once per month from the Street Construction and Maintenance Fund to the General Fund to reimburse the General Fund for actual expenditures made from these designated expenditure accounts.



**POLICE CAPITAL
OUTLAY IMPACT
FEE FUND**

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was created to account for impact fees derived from new developments and restricted by Ordinance for Police capital improvements. This fund provides a funding source to assist the City in providing police services required by the growth in the City.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	158,697	168,441	75,000	35,959	65,000
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	30,306	120,961	209,190	208,680	80,000
TOTAL AVAILABLE		\$ 189,003	\$ 289,402	\$ 284,190	\$ 244,639	\$ 145,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	\$ 68,042	\$ 80,722	\$ 284,190	\$ 25,696	\$ 145,000
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 68,042	\$ 80,722	\$ 284,190	\$ 25,696	\$ 145,000

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Misc. Revenues</u>						
361100	Interest Earnings	\$ 379	\$ 3,800	\$ -	\$ -	\$ -
3632200	Police Impact Fees	158,318	164,641	75,000	35,959	65,000
	Total	\$ 158,697	\$ 168,441	\$ 75,000	\$ 35,959	\$ 65,000
<u>Non -Revenue</u>						
3999000	Carryover	\$ 30,306	\$ 120,961	\$ 209,190	\$ 208,680	\$ 80,000
	Total	\$ 30,306	\$ 120,961	\$ 209,190	\$ 208,680	\$ 80,000
	TOTAL AVAILABLE	\$ 189,003	\$ 289,402	\$ 284,190	\$ 244,639	\$ 145,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Public Safety</u>						
6410	Equipment	\$ 68,042	\$ 80,722	186,400	25,696	130,600
	Sub-Total	\$ 68,042	\$ 80,722	\$ 186,400	\$ 25,696	\$ 130,600
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	\$ -	\$ -	\$ 97,790	\$ -	\$ 14,400
	Sub-Total	\$ -	\$ -	\$ 97,790	\$ -	\$ 14,400
	TOTAL EXPENDITURES	\$ 68,042	\$ 80,722	\$ 284,190	\$ 25,696	\$ 145,000

REVENUE PROJECTION RATIONALE

3632000 Police Impact Fees - Represents fees collected from new development to pay for additional police costs and capital equipment caused by the impact of the development on services and the community.

CAPITAL PROJECT DESCRIPTION

6410 Equipment - This project consists of purchasing the following equipment for the Police Department:

Replace 10 Vests

Replace 6 Radar Units

10 Overhead light bars, Sirens & Cages

10 Tasers

Smart Trailer

Equip Crime Scene Van

Equip Dive Van

Dive Team Dry suits

Tactical Ballistic Blanket

Furniture for Offices

LCD Projector for Roll Call



PARK DEVELOPMENT FUND

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. The fund will account for impact fees derived from new developments and restricted by Ordinance for Park capital improvement projects.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	602,114	827,994	0	0	150,000
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	281,116	883,230	1,080,778	1,000,000	1,350,000
TOTAL AVAILABLE		\$ 883,230	\$ 1,711,224	\$ 1,080,778	\$ 1,000,000	\$ 1,500,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	\$ -	\$ 27,160	\$ 1,080,778	\$ 1,000,000	\$ 1,500,000
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ -	\$ 27,160	\$ 1,080,778	\$ 1,000,000	\$ 1,500,000

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Misc. Revenues</u>						
3611000	Interest Earnings	\$ 5,479	\$ 33,371	\$ -	\$ -	\$ -
3632700	Recreation Impact Fees	596,636	794,623	-	265,312	150,000
Total		\$ 602,114	\$ 827,994	\$ -	\$ 265,312	\$ 150,000
<u>Non -Revenue</u>						
3999000	Carryover	\$ 281,116	\$ 883,230	\$ 1,080,778	\$ 1,684,064	\$ 1,350,000
Total		\$ 281,116	\$ 883,230	\$ 1,080,778	\$ 1,684,064	\$ 1,350,000
TOTAL AVAILABLE		\$ 883,230	\$ 1,711,224	\$ 1,080,778	\$ 1,949,376	\$ 1,500,000

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Community Services</u>						
6203	Waterways Park Improvements		27,160	1,080,778	42,009	1,000,000
Sub-Total		\$ -	\$ 27,160	\$ 1,080,778	\$ 42,009	\$ 1,000,000
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	-		-	-	500,000
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ 500,000
TOTAL EXPENDITURES		\$ -	\$ 27,160	\$ 1,080,778	\$ 42,009	\$ 1,500,000

REVENUE PROJECTION RATIONALE

3632700 Recreation Impact Fees - This represents the amount anticipated from park impact fees required from new residential development in the City.

CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6203 Waterways Park - This project includes developing and new Waterways Park. The 7 acre site would include a multipurpose sports field, playground, basketball court, fitness trail, parking and restroom facilities.



911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statutes 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operations.

REVENUE PROJECTIONS

OBJECT	2003/04	2004/05	2005/06	2005/06	2006/07
CODE CATEGORY	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
310000/31999 9 Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999 9 Licenses & Permits	0	0	0	0	0
330000/33999 9 Intergovernmental Rev.	0	0	0	0	182,000
340000/34999 9 Charges for Services	0	0	0	0	0
350000/35999 9 Fines & Forfeitures	0	0	0	0	0
360000/36999 9 Misc. Revenues	0	0	0	0	0
380000/38999 9 Transfer from Funds	0	0	0	0	0
399900/39999 9 Fund Balance	0	0	0	0	0
TOTAL AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ 182,000

EXPENDITURES

OBJECT	2003/04	2004/05	2005/06	2005/06	2006/07
CODE NO. CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
1000/2999 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999 Contractual Services	0	0	0	0	0
4000/4999 Other Charges/Svcs	0	0	0	0	126,000
5000/5399 Commodities	0	0	0	0	0
5400/5999 Other Operating Exp.	0	0	0	0	5,000
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 131,000
6000/6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
9000/9999 Transfers	0	0	0	0	51,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 182,000

CITY OF AVENTURA

911 FUND 180

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Intergovernmental Revenues</u>						
3379110	911 Fees	\$ -	\$ -	\$ -	\$ -	\$ 182,000
	Total	\$ -	\$ -	\$ -	\$ -	\$ 182,000
<u>Misc. Revenues</u>						
3611000	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Non -Revenue</u>						
3999000	Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE		\$ -	\$ -	\$ -	\$ -	\$ 182,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>OPERATING</u>						
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	-	-	-	-	108,000
4001	Travel & Per Diem	-	-	-	-	3,000
4645	R&M- Equipment	-	-	-	-	15,000
	Sub - Total	\$ -	\$ -	\$ -	\$ -	\$ 126,000
<u>OTHER OPERATING EXPENSES</u>						
5450	Training	-	-	-	-	5,000
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<u>CAPITAL OUTLAY</u>						
6999	Capital Reserve	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	-	-	-	-	51,000
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 51,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 182,000

REVENUE PROJECTION RATIONALE

3379110 911 Fees - This represents the amount anticipated for 911 fees collected by the State in accordance with Florida Statutes 365.172.

EXPENDITURE JUSTIFICATIONS

4101 Communication Services - Costs paid to Bellsouth for selective routing of 911 calls and associated fees.

4645 R&M Equipment - Funds allocated to this account will be used for repair and maintenance of 911 equipment.

5450 Training - Costs associated with this account are related to maintain state standards and having a highly trained dispatch function.

9101 Transfer to General Fund – Funds offset a portion of the emergency 911 Communication Officers costs.



DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

These funds are established to account for revenues and/or transfers pledged for debt service payments on long term financing.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Rev.	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Misc. Revenues	25,971	28,240	24,000	24,000	25,200
380000/389999	Transfer/Debt Proceeds	2,702,849	2,688,585	2,660,422	1,330,055	2,685,800
399900/399999	Fund Balance	18,108	31,199	32,090	35,606	15,500
TOTAL AVAILABLE		\$ 2,746,928	\$ 2,748,024	\$ 2,716,512	\$ 1,389,661	\$ 2,726,500

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	2,715,729	2,711,809	2,716,512	1,320,997	2,726,500
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 2,715,729	\$ 2,711,809	\$ 2,716,512	\$ 1,320,997	\$ 2,726,500

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the long term financing for the purchase of properties utilized for public parks, and the permanent Government Center and the construction of the Government Center.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	214	3,040	0	0	0
380000/389999	Transfer from Funds	1,366,768	1,358,000	1,329,523	664,762	1,357,500
399900/399999	Fund Balance	17,363	28,477	28,477	35,606	9,000
TOTAL AVAILABLE		\$ 1,384,345	\$ 1,389,517	\$ 1,358,000	\$ 700,368	\$ 1,366,500

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	1,355,868	1,354,011	1,358,000	900,724	1,366,500
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 1,355,868	\$ 1,354,011	\$ 1,358,000	\$ 900,724	\$ 1,366,500

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest Earnings	214	3,040	-	-	-
3811001	Transfer from General Fund	1,366,768	1,358,000	1,329,523	664,762	1,357,500
3999000	Carryover	17,363	28,477	28,477	35,606	9,000
	Total	\$ 1,384,345	\$ 1,389,517	\$ 1,358,000	\$ 700,368	\$ 1,366,500

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
	<u>Non-Departmental</u>					
7130	Principal	\$ 410,000	\$ 425,000	\$ 435,000	\$ 440,000	\$ 460,000
7230	Interest	928,098	912,331	903,000	452,075	886,500
7330	Other Debt Service Costs	17,770	16,680	20,000	8,649	20,000
	TOTAL EXPENDITURES	\$ 1,355,868	\$ 1,354,011	\$ 1,358,000	\$ 900,724	\$ 1,366,500

REVENUE PROJECTION RATIONALE

3811001 Transfer From General Fund - Amount transferred from the General Fund to fund debt service costs.

BUDGET JUSTIFICATIONS

7130 Principal - Principal payment due 4/1/2007 on the Florida Municipal Loan Council Loan which financed the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park site and Government Center site.

7230 Interest - Interest payments due on the loan which will be payable on 4/1/2007 and 10/1/2007.

7330 Other Debt Service Costs - Fees payable to the Florida Municipal Loan Council for acting as the paying agent and arbitrage calculation costs.

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the 2000 Loan which was used for the Community Recreation Center and the acquisition and construction of Waterways Park.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	25,205	25,200	24,000	12,600	25,200
380000/389999	Transfer from Funds	485,611	487,000	487,000	243,500	482,300
399900/399999	Fund Balance	0	1,191	0	0	4,500
TOTAL AVAILABLE		\$ 510,816	\$ 513,391	\$ 511,000	\$ 256,100	\$ 512,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	509,628	509,044	511,000	141,500	512,000
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 509,628	\$ 509,044	\$ 511,000	\$ 141,500	\$ 512,000

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2006/07

REVENUE PROJECTIONS

OBJECT		2003/04	2004/05	2005/06	2005/06	2006/07
CODE	CATEGORY	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
				BUDGET	ACTUAL	PROPOSAL
3611000	Interest Earnings	\$ 25,205	\$ 25,200	\$ 24,000	\$ 12,600	\$ 25,200
3811001	Transfer from General Fund	485,611	487,000	487,000	243,500	482,300
3999000	Carryover	-	1,191		4,347	4,500
Total		\$ 510,816	\$ 513,391	\$ 511,000	\$ 260,447	\$ 512,000

EXPENDITURES 9001-590

OBJECT		2003/04	2004/05	2005/06	2005/06	2006/07
CODE NO.	CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
				BUDGET	ACTUAL	PROPOSAL
	<u>Non-Departmental</u>					
7130	Principal	\$ 210,000	\$ 220,000	\$ 230,000		\$ 245,000
7230	Interest	299,628	289,044	281,000	141,500	267,000
TOTAL EXPENDITURES		\$ 509,628	\$ 509,044	\$ 511,000	\$ 141,500	\$ 512,000

REVENUE PROJECTION RATIONALE

3811001 Transfer From General Fund - Amount transferred from the General Fund to fund debt service costs.

BUDGET JUSTIFICATIONS

7130 Principal - Principal payment due 10/1/2007 on Bank Qualified Loan which financed the Community Recreation Center and the acquisition and construction of Waterways Park.

7230 Interest - Interest payments due on the loan which will be payable on 4/1/2007 and 10/1/2007.

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the 2002 Loan which was used to acquire property for the Charter School and partially fund the Community Recreation Center.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	2	995	0	0	0
380000/389999	Transfers/Debt Proceeds	402,507	401,000	401,000	200,500	402,000
399900/399999	Fund Balance	135	1,470	0	0	2,000
TOTAL AVAILABLE		\$ 402,644	\$ 403,465	\$ 401,000	\$ 200,500	\$ 404,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	401,794	400,999	401,000	131,606	404,000
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 401,794	\$ 400,999	\$ 401,000	\$ 131,606	\$ 404,000

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest Earnings	2	995	-	-	-
3811001	Transfer from General Fund	402,507	401,000	401,000	200,500	402,000
3999000	Carryover	135	1,470	-	2,466	2,000
Total		\$ 402,644	\$ 403,465	\$ 401,000	\$ 202,966	\$ 404,000

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Non-Departmental</u>						
7130	Principal	132,315	134,691	\$ 145,000		\$ 142,000
7230	Interest	264,204	260,909	251,000	128,876	255,000
7330	Other Debt Serv Costs	5,275	5,399	5,000	2,730	7,000
TOTAL EXPENDITURES		\$ 401,794	\$ 400,999	\$ 401,000	\$ 131,606	\$ 404,000

REVENUE PROJECTION RATIONALE

3811001 Transfer From General Fund - Amount transferred from the General Fund to fund debt service costs.

BUDGET JUSTIFICATIONS

7130 Principal - Principal payment due 8/1/2007 on the Loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center .

7230 Interest - Interest payments due on the loan which will be payable on 2/1/2007 and 8/1/2007.

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the Florida Intergovernmental Finance Commission Loan which was used to fund the construction and equipment for of the Aventura Charter Elementary School.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	0	0	0	0	0
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	550	1,668	0	0	0
380000/38999	Transfer/Debt Proceeds	447,963	442,585	442,899	221,293	444,000
399900/39999	Fund Balance	610	61	3,613	0	0
TOTAL AVAILABLE		\$ 449,123	\$ 444,314	\$ 446,512	\$ 221,293	\$ 444,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	448,439	447,755	446,512	147,167	444,000
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 448,439	\$ 447,755	\$ 446,512	\$ 147,167	\$ 444,000

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest on Investments	\$ 550	\$ 1,668	\$ -		
3811001	Transf from General Fund	\$ -				
3811901	Transf From Charter Sch Fund	447,963	442,585	442,899	221,293	444,000
3999000	Carryover	610	61	3,613	0	
3842000	Bond Proceeds					
Total		\$ 449,123	\$ 444,314	\$ 446,512	\$ 221,293	\$ 444,000

EXPENDITURES

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
<u>Non-Departmental - 590</u>						
7130	Principal	147,685	150,309	\$ 160,323	\$	158,234
7230	Interest	294,867	291,162	281,189	144,167	284,208
7330	Other Debt Serv Costs	5,887	6,284	5,000	3,000	1,558
TOTAL EXPENDITURES		\$ 448,439	\$ 447,755	\$ 446,512	\$ 147,167	\$ 444,000

REVENUE PROJECTION RATIONALE

3811901 Transfer From Charter School Fund - Transfer of funds for lease payment from Charter School Fund for elementary school to fund debt service costs for construction of school.

BUDGET JUSTIFICATIONS

7130 Principal - Principal payment due 8/1/2007 on the Loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest - Interest payments due on the loan which will be payable on 2/1/2007 and 8/1/2007.



CAPITAL CONSTRUCTION FUNDS

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUNDS RECAP

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

These funds were established to account for bond and loan proceeds and expenditures associated with various projects which were financed through long term borrowing.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Rev.	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Misc. Revenues	65,162	226,767	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	4,100,116	4,093,319	4,382,425	4,386,046	1,700,000
TOTAL AVAILABLE		\$ 4,165,278	\$ 4,320,086	\$ 4,382,425	\$ 4,386,046	\$ 1,700,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges/Svcs	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expense	-	-	-	-	-
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	\$ 71,959	\$ 9,700	\$ 4,382,425	\$ 36,677	\$ 1,700,000
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 71,959	\$ 9,700	\$ 4,382,425	\$ 36,677	\$ 1,700,000

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for proceeds and expenditures associated with the bank loan issued in 2000 for construction of the Community Recreation Center and the acquisition and construction of Waterways Park.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	23,014	83,683	0	0	0
380000/389999	Transfer/Debt Proceeds	0	0	0	0	0
399900/399999	Fund Balance	4,096,503	4,081,222	4,382,425	4,382,425	1,700,000
TOTAL AVAILABLE		\$ 4,119,517	\$ 4,164,905	\$ 4,382,425	\$ 4,382,425	\$ 1,700,000

EXPENDITURES

OBJECT CODENO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	17,890	9,700	4,382,425	36,677	1,700,000
7000/7999	Debt Service	0	0	0	0	0
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 17,890	\$ 9,700	\$ 4,382,425	\$ 4,382,425	\$ 1,700,000

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
3611000	Interest on Investments	\$ 23,014	\$ 83,683	\$ -	\$ 160,000	
3999000	Carryover	\$ 4,096,503	\$ 4,081,222	4,382,425	4,155,205	1,700,000
	Total	\$ 4,119,517	\$ 4,164,905	\$ 4,382,425	\$ 4,315,205	\$ 1,700,000

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
	<u>Community Services - 572</u>					
6203	Waterways Park Impr.	\$ 17,890	\$ 9,700	\$ 4,382,425	\$ 36,677	\$ 1,700,000
		-	-			
	TOTAL EXPENDITURES	\$ 17,890	\$ 9,700	\$ 4,382,425	\$ 36,677	\$ 1,700,000

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund was established to account for loan proceeds and expenditures associated with the 2002 financing issued for the acquisition of the Elementary School site and to partially fund the construction of Community Recreation Center.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	3,613	8	0	0	0
380000/389999	Transfer/Debt Proceeds	0	0	0	0	0
399900/399999	Fund Balance	3,613	3,613	0	3,621	0
TOTAL AVAILABLE		\$ 7,226	\$ 3,621	\$ -	\$ 3,621	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	24,018	0	0	0	0
7000/7999	Debt Service	0	0	0	0	0
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 24,018	\$ -	\$ -	\$ -	\$ -

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest on Investments	\$ 3,613	\$ 8	\$ -	\$ -	\$ -
3999000	Carryover	3,613	3,613	-	3,621	-
	Total	\$ 7,226	\$ 3,621	\$ -	\$ 3,621	\$ -

EXPENDITURES 9001

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
	<u>Charter School 60-569</u>					
6410	Equipment	24,018	-	-	-	-
	TOTAL EXPENDITURES	\$ 24,018	\$ -	\$ -	\$ -	\$ -

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

CATEGORY SUMMARY 2006/07

FUND DESCRIPTION

This fund was established to account for loan proceeds and expenditures associated with the Florida Intergovernmental Finance Commission Loan which was used to fund the construction and equipment for of the Aventura Charter Elementary School

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR CITY MANAGER ACTUAL	2006/07 CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	38,535	143,076	0	151,560	0
380000/38999	Transfer/Debt Proceeds	0	0	0	0	0
399900/39999	Fund Balance	0	8,484	0	0	0
TOTAL AVAILABLE		\$ 38,535	\$ 151,560	\$ -	\$ 151,560	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR CITY MANAGER ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	30,051	0	0	0	0
7000/7999	Debt Service	0	0	0	0	0
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 30,051	\$ -	\$ -	\$ -	\$ -

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

2006/07

REVENUE PROJECTIONS

OBJECT		2003/04	2004/05	2005/06	2005/06	2006/07
CODE	CATEGORY	ACTUAL	ACTUAL	APPROVED	HALF YEAR CITY MANAGER	PROPOSAL
				BUDGET	ACTUAL	
3611000	Interest on Investments	\$ 38,535	\$ 143,076	\$ -	\$ 151,560	\$ -
3999000	Carryover		8,484	-		-
3842000	Bond Proceeds			-	-	-
	Total	\$ 38,535	\$ 151,560	\$ -	\$ 151,560	\$ -

EXPENDITURES 9001

OBJECT		2003/04	2004/05	2005/06	2005/06	2006/07
CODE NO.	CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR CITY MANAGER	PROPOSAL
				BUDGET	ACTUAL	
	<u>Charter School 60-569</u>					
6307	Charter School Construction	\$ 30,051		-	-	-
	TOTAL EXPENDITURES	\$ 30,051	\$ -	\$ -	\$ -	\$ -



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	827,298	759,666	876,375	333,272	889,000
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	599	2,258	0	0	0
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	0	0	618,830	0	159,443
TOTAL AVAILABLE		\$ 827,897	\$ 761,924	\$ 1,495,205	\$ 333,272	\$ 1,048,443

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	\$ 147,836	\$ 959,192	\$ 1,282,852	\$ 352,159	\$ 828,000
9000/9999	Transfers	\$ 396,904	\$ 204,375	\$ 212,353	\$ 106,177	\$ 220,443
TOTAL EXPENDITURES		\$ 544,740	\$ 1,163,567	\$ 1,495,205	\$ 458,336	\$ 1,048,443

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Charges for Services 4-1</u>						
3439110	Stormwater Utility Fees	\$ 827,298	\$ 759,666	\$ 876,375	\$ 333,272	\$ 889,000
	Total	\$ 827,298	\$ 759,666	\$ 876,375	\$ 333,272	\$ 889,000
<u>Intergovernmental Revenues</u>						
3343602	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Misc. Revenues 6-9</u>						
3611000	Interest Earnings	\$ 599	\$ 2,258	-	-	-
	Total	\$ 599	\$ 2,258	\$ -	\$ -	\$ -
<u>Non -Revenue 8-9</u>						
3999000	Carryover			618,830		159,443
	Total	\$ -	\$ -	\$ 618,830	\$ -	\$ 159,443
EXPENDITURES 5001						
OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
<u>Capital Outlay:</u>						
<u>Community Services - 538</u>						
6306	Drainage Improvements	\$ 147,836	\$ 959,192	\$ 1,123,405	\$ 352,159	\$ 640,000
	Sub-Total	\$ 147,836	\$ 959,192	\$ 1,123,405	\$ 352,159	\$ 640,000
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	\$ -	\$ -	\$ 159,447		\$ 188,000
	Sub-Total	\$ -	\$ -	\$ 159,447	\$ -	\$ 188,000
	Total Capital Outlay	\$ 147,836	\$ 959,192	\$ 1,282,852	\$ 352,159	\$ 828,000
NON-DEPARTMENTAL - TRANSFERS 9001						
<u>Transfers - 581</u>						
9111	Repayment to General Func	\$ 200,000	\$ -	\$ -	\$ -	\$ -
9101	Transfers to General Fund	196,904	204,375	212,353	106,177	220,443
	Sub - Total	\$ 396,904	\$ 204,375	\$ 212,353	\$ 106,177	\$ 220,443
	TOTAL EXPENDITURES	\$ 544,740	\$ 1,163,567	\$ 1,495,205	\$ 458,336	\$ 1,048,443

REVENUE PROJECTION RATIONALE

3439110 Stormwater Utility Fees - It is proposed to maintain the Stormwater fee at \$2.50 /ERU to fund the required drainage improvements. The following represents the computation of the revenues derived from Stormwater Utility Fees:

Customer Data:

Projected No. of Billable ERUs	31,211
Monthly Rate Per ERU	\$2.50

Revenues:

Gross Stormwater Utility Billings	936,338
Less: Uncollectibles	<u>(46,817)</u>
Yields: Net Stormwater Revenue	\$ 889,521

CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6306 Drainage Improvements - The following projects are scheduled for the 2006/07 fiscal year:

- NE 213th Street Outfall Update
- Remove weir Gate from NE 30 Avenue



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY

2006/07

FUND DESCRIPTION

This Fund was established to account for revenues and expenditures associated with services provided by off duty Police Officers in private customer details to the various businesses and condominium associations.

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	0	0	0	0	0
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Re	0	0	0	0	0
340000/349999	Charges for Services	419,791	343,929	330,000	124,156	330,000
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	0	0	0	0	0
380000/389999	Transfer from Funds	0	0	0	0	0
399900/399999	Fund Balance	0	0	0	0	0
TOTAL AVAILABLE GENERAL FUND		\$ 419,791	\$ 343,929	\$ 330,000	\$ 330,000	\$ 330,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	398,563	329,342	330,000	161,614	330,000
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expen:	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ 398,563	\$ 329,342	\$ 330,000	\$ 161,614	\$ 330,000
6000/6999	Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES		\$ 398,563	\$ 329,342	\$ 330,000	\$ 161,614	\$ 330,000

CITY OF AVENTURA
POLICE OFFDUTY SERVICES FUND 620
2006/07

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Charges For Services</u>						
3421100	Police Detail Billing	419,791	343,929	330,000	124,156	330,000
	Total	\$ 419,791	\$ 343,929	\$ 330,000	\$ 124,156	\$ 330,000
3999000	Carryover		21,228			
TOTAL REVENUES						
		\$ 419,791	\$ 343,929	\$ 330,000	\$ 124,156	\$ 330,000

CITY OF AVENTURA
POLICE OFFDUTY SERVICES FUND 620
2006/07

EXPENDITURES 5001-521

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Public Safety</u>						
1420	Extra Duty Detail	338,770	286,215	290,000	140,168	290,000
2101	FICA	25,916	21,895	20,000	10,723	20,000
2401	Worker's Compensation	33,877	21,232	20,000	10,723	20,000
	Sub-Total	\$ 398,563	\$ 329,342	\$ 330,000	\$ 161,614	\$ 330,000
TOTAL EXPENDITURES						
		\$ 398,563	\$ 329,342	\$ 330,000	\$ 161,614	\$ 330,000

REVENUE RATIONALE

3421100 Police Detail Billing - Estimated amount of revenue generated by off-duty details in the City's business and residential communities.



SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM
2006 – 2011
HIGHLIGHTS

- Development and construction of the expanded 7 acre Waterways Park facility on NE 213th Street.
- A total of \$257,000 in improvements to Founders Park that includes a water splashpad play area.
- Expansion of \$954,000 Traffic Video Monitoring Program which provides for the installation of cameras at key intersections to allow the Police Department to monitor and respond to traffic conditions.
- Utilizes a stormwater utility program to correct and improve drainage along roadways for certain areas of the City. A total of \$1,040,000 worth of improvements will be completed during the five year period.
- Implementation of \$601,300 of transportation improvements that includes street lighting for NE 29th Avenue and Miami Gardens Drive Extension. Installation of countdown pedestrian walkway signals at key intersections and a new bus shelter at NE 213th Street.
- A total of \$540,000 of Citywide beautification improvements is funded to continue to fulfill our goal of being the most beautiful City in South Florida. Major improvements include: Miami Gardens Drive Extension, Biscayne Boulevard Median (NE 209-212 St) and NE 207th street (NE 34th Avenue eastward to end).
- Road maintenance projects that total \$1,335,000 to resurface asphalt and enhance safety are included for NE 29th Place, Yacht Club Drive, Yacht Club Way, Williams Island Road, NE 190th Street, Hospital District, NE 29th Avenue and NE 34th Avenue.
- Provides the necessary equipment to continue to provide high quality and effective police services
- Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of city operations.
- Ensures that the tools of production, vehicles, equipment and technology, are available for city operations.

PURPOSE OF THE CAPITAL IMPROVEMENT PROGRAM

The purpose of the Capital Improvement Program (CIP) is to establish a long term plan of proposed capital expenditures, the means and methods of financing, and a schedule of priorities for implementation. In order to determine the impact on the City's operating budget, debt service and the general trend of future expenditures, the City Commission will be provided with the advantage of a CIP document as a point of reference and estimated long term budget plan. In accordance with the State's Growth Management Act, the City is required to undergo this process in order to meet the needs of its Comprehensive Plan.

The CIP is an official statement of public policy regarding long-range capital development in the City of Aventura. A capital improvement is defined as a capital expenditure of \$2,500 and office equipment expenditure of \$500 or more, resulting in the acquisition, improvement or addition to fixed assets in the form of land, buildings or improvements, more or less permanent in character, and durable equipment with a life expectancy of more than one year.

The CIP lists proposed capital projects to be undertaken, the year in which they will be started, the amount expected to be expended in each year and the method of financing these projects. Based on the CIP, a department's capital outlay portion of the annual Operating Budget will be formulated for that particular year. The CIP document also communicates to the citizens, businesses and interested parties the City's capital priorities and plan for implementing projects.

The five-year CIP is updated annually to add new projects in the fifth year, to re-evaluate the program and project priorities in light of unanticipated needs, and to revise recommendations to take account of new requirements and new sources of funding. Capital Improvement programming thus becomes a continuing part of the City's budgeting and management procedures.

The annual capital programming process provides the following benefits:

1. The CIP is a tool for implementing the City's Comprehensive Plan.
2. The CIP process provides a mechanism for coordinating among projects with respect to function, location, and timing.
3. The yearly evaluation of project priorities ensures that the most crucial projects are developed first.
4. The CIP process facilitates long-range financial planning by matching estimated revenue against capital needs, establishing capital expenditures and identifying the need for municipal borrowing and indebtedness within a sound long-range fiscal framework. The sound fiscal policy that results from this process will have a positive impact on the City's bond rating.

5. The impact of capital projects on the City's operating budget can be projected.
6. The CIP serves as a source of information about the City's development and capital expenditures plan for the public, City operating departments, and the City Commission.

LEGAL AUTHORITY

A capital programming process to support the comprehensive plan is required by the Local Government Comprehensive Planning and Land Development Regulations, incorporated as Chapter 163, Florida Statutes.

DEVELOPMENT OF THE CAPITAL IMPROVEMENT PROGRAM

The City's capital programming process began in December when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2006 - 2011. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

In February, departmental prioritized project requests were submitted to the City Manager's Office. Department Directors were asked to justify projects in terms of benefits derived, necessity to health, safety and welfare of the City, enhancement to City plans and policies, need of residents and funding. Projects were prioritized on the basis of Urgent, Necessary, Desirable, and Deferrable.

The City Manager reviewed departmental requests and conducted individual meetings with Department Directors. The departmental requests were prioritized and the five-year schedule of projects was compiled into document form by the City Manager. The methods of financing and revenue sources were then prepared by the Finance Support Services Director and City Manager and were incorporated into the CIP document. At this point, the proposed CIP is submitted to the City Commission and public for review.

In order to facilitate public involvement, public hearings and community meetings will be held to unveil and review the CIP document prior to the adoption of a Resolution approving the CIP in principle.

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. Annually, the City will prepare a five-year capital improvement program analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
2. The City will perform all capital improvements in accordance with an adopted capital improvement program.
3. The classification of items as capital or operating will be determined by two criteria - cost and frequency. Generally, a capital project has a "useful

- life" of more than one year and a value of \$2,500 or more, or for office equipment \$500 or more.
4. The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
 5. The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
 6. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
 7. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital Improvement Program document that is submitted to the City Commission for approval.
 8. The City will determine the most appropriate financing method for all new projects.
 9. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
 10. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
 11. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
 12. A CIP preparation calendar shall be established and adhered to.
 13. Capital projects will conform to the City's Comprehensive Plan.
 14. Long-term borrowing will not be used to fund current operations or normal maintenance.
 15. The City will strive to maintain an unreserved general fund balance at a level not less than 7.5% of the annual general fund revenue.
 16. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

PREPARING THE CAPITAL BUDGET

The most important year of the schedule of projects is the first year. It is called the Capital Budget and is adopted separately from the five year program as part of the annual budget review process.

Based on the CIP, each department's capital outlay portion will be formulated for that particular year. Each year the CIP will be revised and another year will be added to complete the cycle. Capital Improvement Programming thus becomes a continuing part of the City's budget and management process.

The Capital Budget is distinct from the Operating Budget. The Capital Budget authorizes capital expenditures, while the Operating Budget authorizes the expenditure of funds for employee salaries, supplies, and materials.

Through the City's amendment process, changes can be made to the adopted Capital Budget during the fiscal year. A request for amendment is generated by an operating department based on an urgent need for new capital project or for additional funding for a previously approved project. The request is reviewed by the Finance Support Services Director and City Manager and, if approved by the City Manager, a budget amendment is presented to the City Commission.

LOCATING A SPECIFIC CAPITAL PROJECT

The Capital Improvement Program is divided into five program areas as follows:

Beautification and Parks (BP)

Transportation, Drainage and Infrastructure Improvements (TDI)

Public Buildings and Facilities (PBF)

Information/Communication Technology (ICT)

Capital Equipment Purchase & Replacement (CE)

Each project in the Capital Improvement Program has a unique project number. This project number appears at the beginning of the individual project descriptions and the Summary by Year tables. The first digit refers to functional category priority number assigned by the City Manager. The final digits outline the individual department requesting the project. For example, project TDI-1-CS is Transportation, Drainage and Infrastructure Improvements project number one which was requested by the Community Services Department.

SUMMARY OF RECOMMENDED PROJECTS

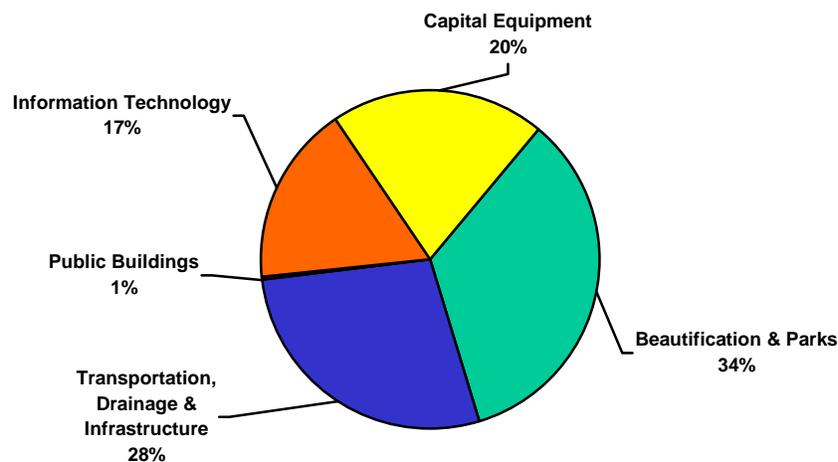
The proposed 2006 - 2011 Capital Improvement Program includes 21 projects in 5 functional categories with a total value of \$13,552,298. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (34%), Transportation, Drainage and Infrastructure Improvements (28%), Capital Equipment Purchase and Replacement (20%), Information/Communication Technology (17%) and Public Buildings and Facilities Improvements (1%).

SUMMARY OF MAJOR PROGRAMS

The following table presents a summarized breakdown of the costs of the various projects recommended for funding categorized by major function for each of the five years covered by the Capital Improvement Program.

Table 1
Capital Improvement Program
2006/07-2010/11
Summary By Function

Program	2006/07	2007/08	2008/09	2009/10	2010/11	TOTAL
Beautification & Parks Facilities	\$ 4,492,000	\$ 64,500	\$ 10,000	\$ -	\$ -	\$ 4,566,500
Transportation, Drainage & Infrastructure	1,625,300	680,000	735,000	400,000	490,000	3,930,300
Public Buildings & Facilities	27,000	0	0	0	0	27,000
Information/Communication Technology	604,750	463,000	448,000	385,000	398,000	2,298,750
Capital Equipment	550,160	621,668	461,050	563,860	533,010	2,729,748
Totals	\$ 7,299,210	\$ 1,829,168	\$ 1,654,050	\$ 1,348,860	\$ 1,421,010	\$ 13,552,298



SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

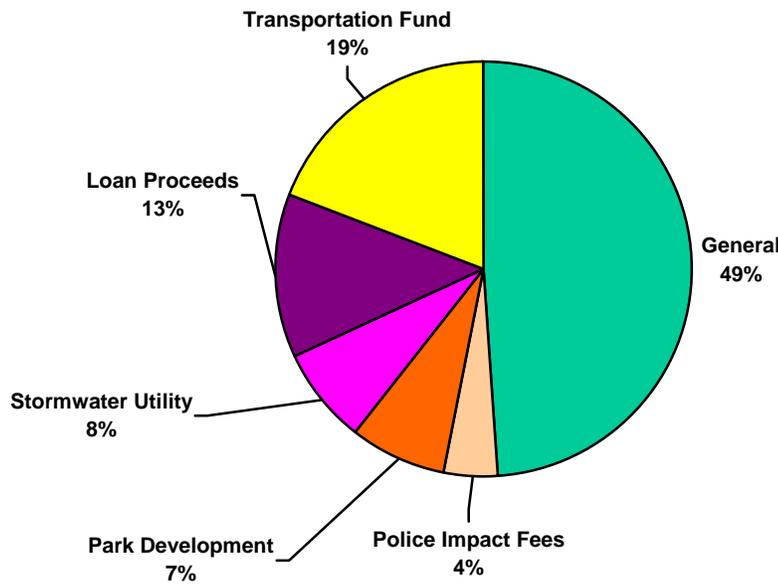
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five years of the program.

Table 2
Capital Improvement Program
2006/07-2009/10
Summary By Funding Source

Funding Source	2006/07	2007/08	2008/09	2009/10	2010/11	TOTAL
General	3,122,310	1,017,868	847,250	827,560	818,000	6,632,988
Police Impact Fees	130,600	131,300	71,800	121,300	113,010	568,010
Stormwater Utility	640,000	250,000	50,000	50,000	50,000	1,040,000
Parks Development	1,000,000		0	0	0	1,000,000
Loan Proceeds	1,700,000					1,700,000
Transportation Fund	706,300	430,000	685,000	350,000	440,000	2,611,300
	\$ 7,299,210	\$ 1,829,168	\$ 1,654,050	\$ 1,348,860	\$ 1,421,010	\$ 13,552,298

The proposed funding plan involves a commitment to ‘pay as you go’ annual appropriations established in yearly budgets and reducing the reliance on long term debt.

Funding Source Summary



SUMMARY OF PROJECTS BY LOCATION AND YEAR

The following outlines the major projects by location and the year they are proposed to be funded:

Table 3
 Capital Improvement Program
 2006/07-2010/11
Summary By Location

Location	Beautification Improvements	Transportation Improvements	Street Lighting	Drainage Improve	Park Improve	Facilities Improve
Founders Park Improvements					2006-2008	
Waterways Park Development					2006/07	
Country Club Drive Tennis Court					2006/07	
NE 29 th Avenue Improvements		2010/11	2006/07			
Miami Gardens Drive Improvements	2006/07		2006/07			
NE 209 & Biscayne Blvd Median	2006/07					
Yacht Club Drive		2006/07				
NE 190 th Street Improvements		2008/09		2007/08		
NE 29 th Place		2007/08				
Yacht Club Way		2007/08				
NE 207 th Street	2007/08					
Hospital District		2009/10				
Williams Island Road		2008/09				
Traffic Video Monitoring System		2006-2010				
NE 34 th Avenue		2010/11				
Countdown Pedestrian Signals		2006/07				
NE 213 th Street Outfall Improvements				2006/07		
Community Center Improvements						2006/07

Summary of Financing Plan Model

Detailed funding plans for individual funds of the City are enclosed herein in the following sections. The following represents an overview of the major points of the recommended funding plan:

1. Utilize “pay - as - you - go” financing through annual appropriations to fund the total five year amount of \$13,552,298. No additional debt is recommended.
2. Utilize funding from impact fees and grants in the amount of \$1,568,010 to assist in the funding of the Waterways Park and police equipment.
3. No increase in the operating ad valorem tax rate is recommended during the five year period. However, if operating expenditures increase at a higher rate than expected, unanticipated events reduce key revenue sources, or an unforeseen emergency occurs during the five year period an operating ad valorem tax rate increase may be required. It should be made clear that the funding plan is based on a series of projections and assumptions. If events occur that revise the projections and assumptions, the financing plan will have to be updated and amended.

**TABLE 3
RECAP OF AVAILABLE RESOURCES vs PROPOSED APPROPRIATIONS
GENERAL CAPITAL IMPROVEMENT PROGRAM**

	2006/07	2007/08	2008/09	2009/10	2010/11
TOTAL PROJECTED AVAILABLE RESOURCES	\$29,430,682	\$30,479,612	\$31,250,521	\$32,416,208	\$33,628,517
PROJECTED OPERATING EXPENDITURES	23,167,355	25,230,666	27,054,235	28,999,074	31,100,886
SUBTOTAL	6,263,327	5,248,946	4,196,285	3,417,135	2,527,631
LESS DEBT SERVICE REQUIREMENTS	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TRANSFER TO GENERAL CAPITAL IMPROVEMENT PROGRAM	4,013,327	2,998,946	1,946,285	1,167,135	277,631
BALANCE FROM PREVIOUS YEAR	9,500,000	10,391,017	12,372,095	13,471,131	13,810,705
TOTAL AVAILABLE RESOURCES FOR CIP	13,513,327	13,389,963	14,318,381	14,638,265	14,088,336
PAY-AS-YOU-GO PROPOSED APPROPRIATION - CIP	3,122,310	1,017,868	847,250	827,560	818,000
BALANCE IN CIP - END OF YEAR	\$10,391,017	\$12,372,095	\$13,471,131	\$13,810,705	\$13,270,336

TABLE 1
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2006/07 - 20010/11
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2006/07	2007/08	2008/09	2009/10	2010/11	Total
BP1	Waterways Park Development	CM	\$ 3,700,000					\$ 3,700,000
BP2	Founders Park Improvements	CS	252,000	4,500				256,500
BP3	Citywide Beautification Improvements	CS	470,000	60,000	10,000			540,000
BP4	Country Club Tennis Court Improve.	CS	70,000					70,000
Totals			\$ 4,492,000	\$ 64,500	\$ 10,000	\$ -	\$ -	\$ 4,566,500

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2006/07 - 20010/11
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Impact Fees	General Fund Contributions	FDOT	Loan Proceeds	Grant Funds
BP1	Waterways Park Development	CM	3,700,000	1,000,000	\$ 1,000,000		1,700,000	
BP2	Founders Park Improvements	CS	256,500		256,500			
BP3	Citywide Beautification Improvements	CS	540,000		540,000			
BP4	Country Club Tennis Court Improve.	CS	70,000		70,000			
Totals			4,566,500	\$ 1,000,000	\$ 1,866,500	\$ -	\$ 1,700,000	\$ -

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2006/07- 2010/11
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2006/07	2007/08	2008/09	2009/10	2010/11	Total
TDI1	Stormwater Drainage Improvement:	CS	\$ 640,000	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,040,000
TDI2	Street Lighting Improvements	CS	390,000					390,000
TDI3	Transportation System & Traffic Improvements	CS	375,300	200,000	425,000	50,000	115,000	1,165,300
TDI4	Road Resurfacing Program	CS	220,000	230,000	260,000	300,000	325,000	1,335,000
Totals			\$ 1,625,300	\$ 680,000	\$ 735,000	\$ 400,000	\$ 490,000	\$ 3,930,300

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2006/07- 2010/11
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Transportation Fund
TDI1	Stormwater Drainage Improvement:	CS	\$ 1,040,000	\$ 1,040,000	
TDI2	Street Lighting Improvements	CS	390,000		\$ 390,000
TDI3	Transportation System & Traffic Improvements	CS	1,165,300		279,000 886,300
TDI4	Road Resurfacing Program	CS	1,335,000		1,335,000
Totals			\$ 3,930,300	\$ 1,040,000	\$ 279,000 \$ 2,611,300

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2006/07 - 20010/11
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2006/07	2007/08	2008/09	2009/10	2010/11	Total
PBF1	Community Center Improvements	CS	\$ 27,000					27,000
Totals			\$ 27,000	\$ -	\$ -	\$ -	\$ -	27,000

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2006/07 - 20010/11
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Loan Proceeds	Bond Proceeds	Grant Funds	General Fund
PBF1	Community Center Improvements	CS	\$ 27,000			\$	27,000
Totals			\$ 27,000	\$ -	\$ -	\$ -	27,000

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2006/07 - 2010/11
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2006/07	2007/08	2008/09	2009/10	2010/11	Total
ICT1	Police Computers Systems	PD	190,000	140,000	115,000	115,000	115,000	675,000
ICT2	Central Computer System	FFS	113,000	73,000	115,000	70,000	77,000	448,000
ICT3	Radios and E911 System	PD	267,000	220,000	181,000	181,000	185,000	1,034,000
ICT4	Computer Equipment	FSS	6,000	8,000	8,000	8,000	8,000	38,000
ICT5	Computer Equipment	CM	4,000	2,000	2,000			8,000
ICT6	Computer Equipment	CS	10,750	9,000	3,000	3,000	3,000	28,750
ICT7	Computer Equipment	CD	8,000	8,000	21,000	8,000	10,000	55,000
ICT8	Computer Equipment	CC	6,000	3,000	3,000			12,000
Totals			\$ 604,750	\$ 463,000	\$ 448,000	\$ 385,000	\$ 398,000	\$ 2,298,750

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2006/07 - 2010/11
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund
CC1	Police Computers Systems	PD1	675,000	675,000
CC2	Central Computer System	FFS1	448,000	448,000
CC3	Radios and E911 System	PD2	1,034,000	1,034,000
CC4	Computer Equipment	FSS2	38,000	38,000
CC5	Computer Equipment	CM2	8,000	8,000
CC6	Computer Equipment	CS11	28,750	28,750
CC7	Computer Equipment	CD2	55,000	55,000
CC8	Computer Equipment	CC1	12,000	12,000
Totals			\$ 2,298,750	\$ 2,298,750

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2006/07 - 2010/11
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2006/07	2007/08	2008/09	2009/10	2010/11	Total
CE1	Vehicle Purchase & Replacements	PD	396,560	438,268	342,000	408,260	399,000	1,984,088
CE2	Equipment Purchase and Replacement	PD	130,600	131,300	71,800	121,300	113,010	568,010
CE3	Equipment Purchase and Replacement	CS	3,000	50,000	18,000	13,500	19,000	103,500
CE4	Equipment Purchase and Replacement	CD	20,000	2,100	29,250	20,800	2,000	74,150
Totals			\$ 550,160	\$ 621,668	\$ 461,050	\$ 563,860	\$ 533,010	\$ 2,729,748

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2006/07 - 2010/11
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Police Impact Fee Fund
CE1	Vehicle Purchase & Replacements	PD	1,984,088	1,984,088	
CE2	Equipment Purchase and Replacement	PD	568,010	0	568,010
CE3	Equipment Purchase and Replacement	CS	103,500	103,500	
CE4	Equipment Purchase and Replacement	CD	74,150	74,150	
Totals			\$ 2,729,748	\$ 2,161,738	\$ 568,010



GLOSSARY

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor and the state as a basis for levying taxes.
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. <u>Note:</u> The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BUDGET	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
BUDGETARY CONTROL	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. Represents the level of control at which expenditures may not exceed budget. Any revisions that alter the total expenditures of a department must be approved by the City Commission.
CAPITAL PROGRAM	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
CAPITAL CONSTRUCTION FUND	A fund established to account for bond proceeds and expenditures associated with the purchase of properties to be to be utilized for public parks, cultural center and the permanent Government Center and Police Station.

CAPITAL PROJECT FUND	A fund established to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.
CAPITAL OUTLAYS	Expenditures which result in the acquisition of or addition to fixed assets.
CHART OF ACCOUNTS	The classification system used by a city to organize the accounting for various funds.
DEBT SERVICE FUND	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.
DEBT SERVICE REQUIREMENTS	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.
DEPRECIATION	(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) the portion of the cost of a fixed asset charged as an expense during a particular period. <u>Note:</u> The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.
ENCUMBRANCES	Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
ENTERPRISE FUND	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of enterprise funds are those for utilities, swimming pools, airports, and solid waste services.
EXPENDITURES	If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. <u>Note:</u> Encumbrances are not considered expenditures.

EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. <u>Note:</u> Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for a longer period than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extend also to other periods.
FISCAL PERIOD	Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. <u>Note:</u> It is usually a year, though not necessarily a calendar year.
FISCAL YEAR	A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.
FIXED ASSETS	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial condition of a fund.
FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GENERAL FUND	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund: <u>Note:</u> The General Fund is used to finance the ordinary operations of a governmental unit.
GOAL	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
GRANT	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the <u>total</u> revenues over the

total expenses of the utility for a particular accounting period is called "net income".

**INTERNAL SERVICE
FUND**

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

INVENTORY

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. Note: The term is often confined to consumable supplies but may also cover fixed assets.

ORDINANCE

A formal legislative enactment by the governing board of a municipality.

**POLICE EDUCATION
FUND**

A special revenue fund used to account for revenues pursuant to Florida Statute 943.25 which allows municipalities to collect two (2) dollars from each traffic citation for the purpose of criminal justice education and training for police officers.

**POLICE OFFDUTY
SERVICES FUND**

A special revenue fund used to account for revenues and expenditures associated with services provided by off duty police officers in private customer details to the various businesses and condominium associations.

REVENUES

Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

**SPECIAL REVENUE
FUND**

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**STREET
MAINTENANCE FUND**

A special revenue fund to account for restricted revenues and expenditures which by Florida Statutes are designated for street maintenance and construction costs.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.