

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2005/06



CITY OF AVENTURA

CITY COMMISSION

Mayor Susan Gottlieb
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

DEPARTMENT DIRECTORS

Weiss Serota Helfman Pastoriza Cole & Boniske, P.A., City Attorney
Harry M. Kilgore, Finance Support Services
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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2005/06**

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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: 2005/06 Budget Message Addendum

Members of the City Commission:

On July 10, 2005 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2005 was presented to the City Commission.

A Budget review meeting was held on July 21, 2005, whereby the City Commission reviewed, discussed and approved the proposed budget as presented. The document recommends a \$46,438,207 Budget.

Enclosed herein is the 2005/06 fiscal year budget.

Respectfully submitted,

Eric M. Soroka
City Manager

EMS/aca



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: 2005/06 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, 2005, 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.

2005/06 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2005/06 Budget Plan. In many areas the budget contains resources to address and accomplish the pre-established priorities and goals.

- ✓ Open middle school wing of Charter School for 2005 school year to serve the growing school age population of the City.
- ✓ Increase Police Department services in order to expand traffic enforcement unit and address community and population growth demand requirements.
- ✓ Expand recreational and cultural opportunities for all age groups at the community recreation center and other locations in the City.
- ✓ Begin construction on first phase of expanded Waterways Park to provide more recreational and open space opportunities in the community.
- ✓ Improve traffic management by integrating video monitoring devices at key intersections throughout the City.
- ✓ Institute the first phase of establishing a City operated E911 system with the Police Communications Center becoming a Public Safety Answering Point to improve emergency response times.
- ✓ Oversee and fund the City's portion of the Miami Gardens Drive Extension project in conjunction with the County and private developer to improve traffic flow.
- ✓ Provide funding to maintain newly landscaped areas and continue to provide a high quality maintenance program.
- ✓ Continue 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.
- ✓ Implement and fund the City's Capital Improvement Program.

Significant Factors Affecting Budget Preparation

Over the past few years, major capital projects, facilities and beautification projects have been completed at a record setting pace. It is important that this budget along with future budgets contain the necessary level of funding to maintain and protect these assets. The quality of life for our residents and businesses is dependent on preserving what has been built and continuing to support the high level of services which we provide to the community. In addition, it is important that both our infrastructure and services keep up with the rapid growth that has occurred in the City. Included in this budget is the largest increase in the size of our workforce in over 5 years. This is necessary to address public safety issues, traffic enforcement, recreational and cultural opportunities for our community. The City's economic base continues to be strong, as witnessed by a 21% 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 increased cost of fuel for our vehicles has also had an impact on our budget. In spite of

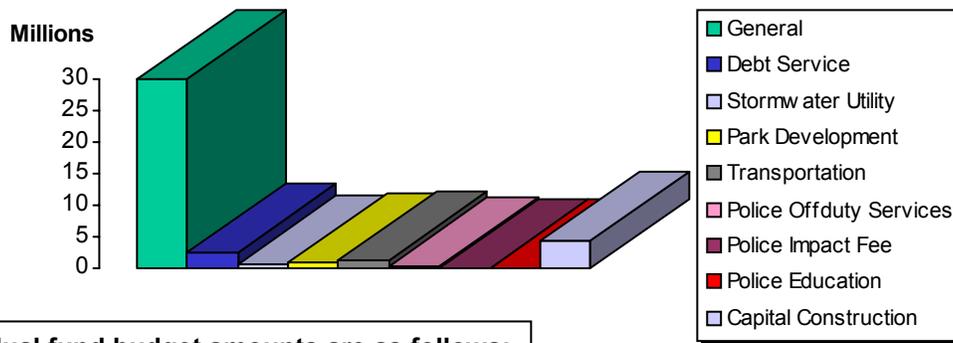
these limitations the budget does not contain a tax increase and continues to expand services to the community.

The 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. Over the past 9 and a half years, a great deal of progress has been made to accomplish the goals of incorporation and to improve the quality of life for our residents. This budget includes important projects that address more parks and recreational opportunities for our changing younger population and as well important projects to address transportation improvements in terms of facilitating traffic flow in the City. However, our number one priority remains – preserving the community’s quality of life.

Summary of All Budgetary Funds

The total proposed budget for 2005/06, including all funds, capital outlay and debt service, is \$46,438,207. This is \$130,322 more compared to the prior year. The increase is attributed to funding service level increases. Operating expenditures total \$21,462,726. Capital Outlay expenditures total \$22,258,969 and Debt Service expenditures are \$2,716,512.

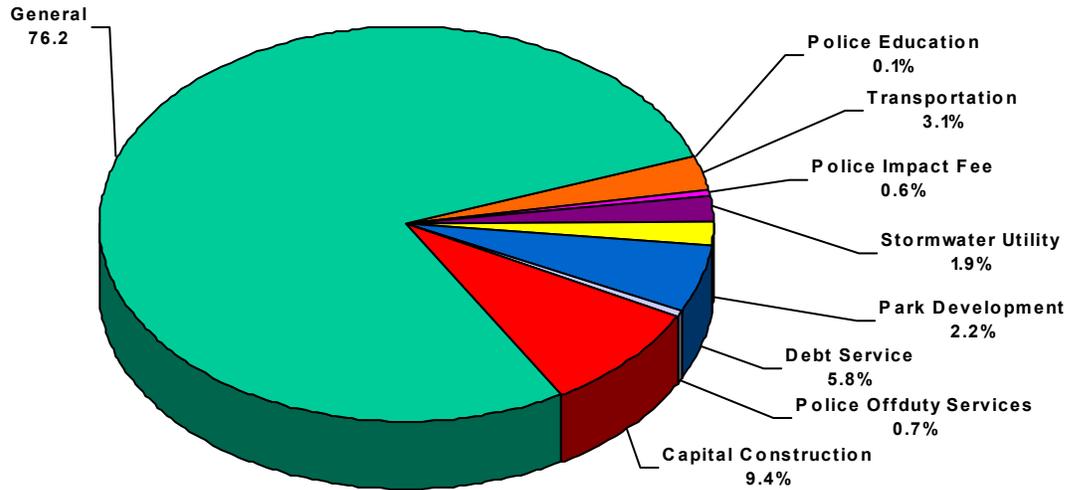
Fund Summary By Amount



Individual fund budget amounts are as follows:

| <u>FUND</u> | <u>PROPOSED AMOUNT</u> | <u>% OF BUDGET</u> |
|---------------------------|------------------------|--------------------|
| General | \$38,439,876 | 76.2% |
| Police Education | 12,300 | .1% |
| Transportation | 1,453,415 | 3.1% |
| Police Impact Fee | 276,290 | .6% |
| Park Development | 1,000,000 | 2.2% |
| Debt Service | 2,716,512 | 5.8% |
| Capital Construction Fund | 4,382,425 | 9.4% |
| Stormwater Utility | 886,800 | 1.9% |
| Police Offduty Services | 330,000 | .7% |

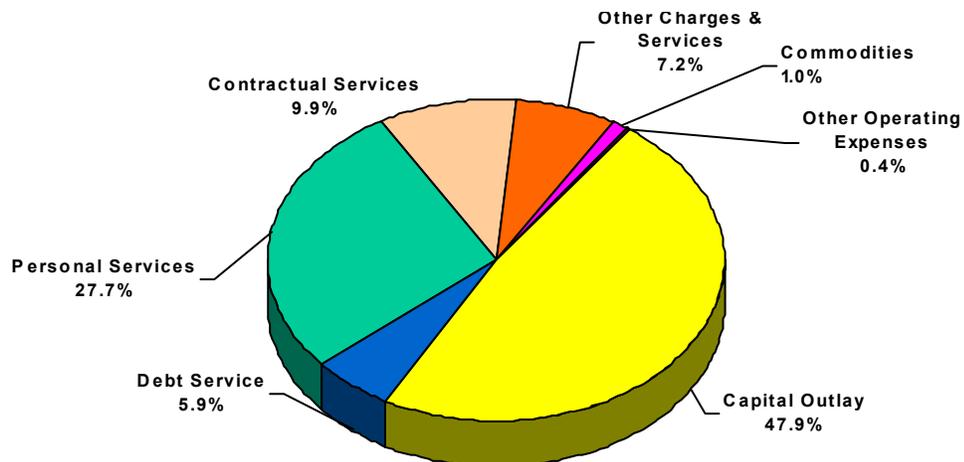
Fund Summary By Percentage



Expenditures by category are as follows:

| <u>Category Summary</u> | | |
|--------------------------|------------------------|--------------------|
| <u>CATEGORY</u> | <u>PROPOSED AMOUNT</u> | <u>% OF BUDGET</u> |
| Personal Services | \$12,851,623 | 27.7% |
| Contractual Services | 4,599,760 | 9.9% |
| Other Charges & Services | 3,343,194 | 7.2% |
| Commodities | 467,650 | 1.0% |
| Other Operating Expenses | 200,500 | 0.4% |
| Capital Outlay | 22,258,969 | 47.9% |
| Debt Service | <u>2,716,512</u> | <u>5.9%</u> |
| TOTALS | \$ 46,438,207 | 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 0.3%.

Departmental Budget Comparison

| | <u>2004/05</u> | <u>2005/06</u> | <u>Increase (Decrease)</u> | <u>% Change</u> |
|----------------------------|---------------------|---------------------|--------------------------------|-----------------|
| City Commission | \$ 111,922 | \$ 114,587 | \$ 2,665 | 2.4% |
| Office of the City Manager | 723,835 | 769,807 | 45,972 | 6.4% |
| Finance Support Services | 1,166,871 | 1,280,720 | 113,849 | 9.8% |
| Legal | 238,000 | 256,000 | 18,000 | 7.6% |
| City Clerk | 262,898 | 274,236 | 11,338 | 4.3% |
| Public Safety | 9,504,177 | 10,677,335 | 1,173,158 | 12.3% |
| Community Development | 2,022,464 | 1,812,516 | (209,948) | (10.4%) |
| Community Services | 4,560,454 | 4,886,526 | 326,072 | 7.1% |
| Non-Departmental | 1,306,840 | 1,391,000 | 84,160 | 6.4% |
| Subtotals | <u>\$19,897,461</u> | <u>\$21,462,726</u> | <u>1,565,265</u> | <u>7.9%</u> |
| Capital Outlay | 13,213,230 | 10,167,170 | (3,046,060) | (23.1%) |
| CIP Reserve | 10,479,194 | 12,091,799 | 1,612,605 | 15.4% |
| Debt Service | <u>2,718,000</u> | <u>2,716,512</u> | <u>(1,488)</u> | <u>0.1%</u> |
| Totals | <u>\$46,307,885</u> | <u>\$46,438,207</u> | <u>\$130,322</u> | <u>0.3%</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 2005/06 Fiscal Year General Fund Budget, including inter-fund transfers, are anticipated to be \$38,439,876. This is an increase of \$146,739 or 0.4% 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 tenth year without an increase. The ad valorem millage levy for fiscal year 2005/06 will be 2.2270. This will generate \$13,998,032 and will be the lowest municipal tax rate in the County. The City experienced a 21% increase in the taxable assessed property values. This can be attributed to continued growth and increases in the commercial and residential tax base. The budget includes \$1,877,000 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 \$1,953,500. City Occupational Licenses and building permits are the major sources of

revenue. This is a decrease of \$606,500 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 \$626,980 compared to the amount budgeted for 2004/05. The increase is related to funding from the County for the Miami Gardens Drive Extension Project and increased amounts from state shared and sales tax revenues.

Charges For Services - Revenues relating to charges for services are anticipated to be \$86,000 more than the prior year's budget. This is primarily due to revenue from recreational/cultural programs and Community Recreation Center fees.

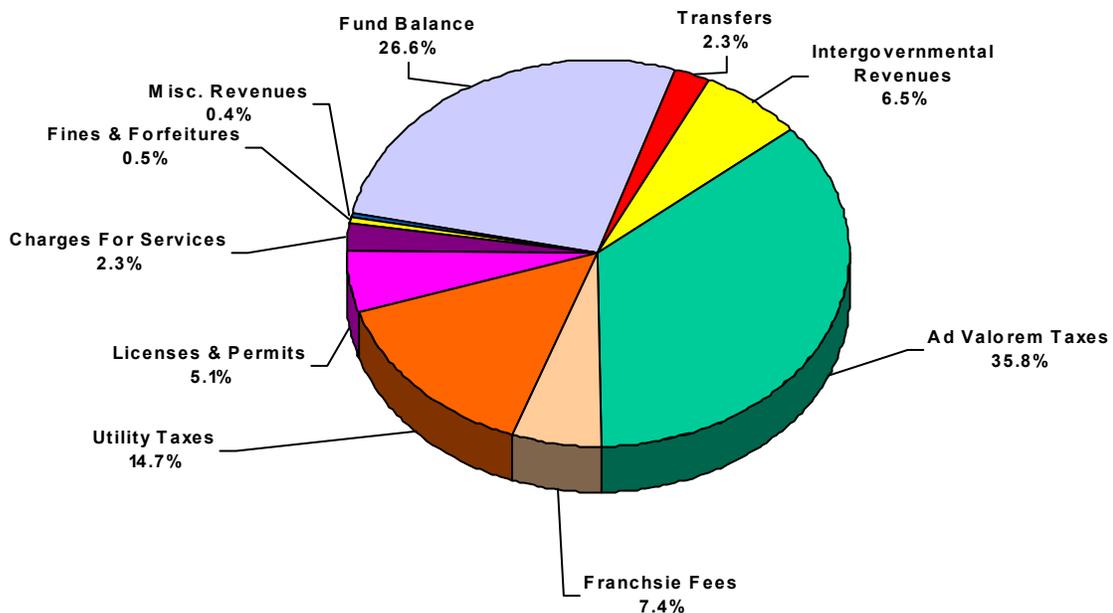
Fines and Forfeitures - Total revenues projected for 2005/06 are \$201,500. Revenues from County court fines and code violations are included in this category.

Miscellaneous Revenues - Projected revenues are anticipated to be \$10,000 less 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 2004/05 budget and amounts accumulated in reserves. This amount is anticipated to be \$10,239,606.

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

Revenues by Source



Expenditures

The estimated 2005/06 General Fund expenditures contained within this budget total \$38,439,876 and are balanced with the projected revenues. Total expenditures are \$146,739 or .4% more than the 2004/05 fiscal year amount. The operating expenditures have increased by \$1,591,105, or 8.3% compared to the prior year.

CATEGORY SUMMARY

| CATEGORY | 2004/05 | 2005/06 | Increase (Decrease) | % Change |
|------------------------------|----------------|----------------|--------------------------------|---------------------|
| Personal Services | \$11,037,548 | \$12,521,622 | \$1,484,074 | 13.4% |
| Contractual Services | 4,466,750 | 4,348,000 | (118,750) | (2.7%) |
| Other Charges & Svcs. | 3,139,199 | 3,343,194 | 204,075 | 6.5% |
| Commodities | 447,544 | 467,650 | 20,106 | 4.5% |
| Other Operating Expenses | 186,600 | 188,200 | 1,600 | 0.9% |
| Total Operating Expenditures | \$19,275,561 | \$20,868,666 | 1,591,105 | 8.3% |
| Capital Outlay | 16,769,576 | 15,353,687 | (1,415,889) | (8.4%) |
| Transfer to Funds | 2,246,000 | 2,217,523 | (28,477) | (1.3%) |
| Total Expenditures | \$38,293,137 | \$38,439,876 | \$146,739 | 0.4% |

Personal Services

Personal Services expenditures for employees have been budgeted to reflect a 3.5% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. The performance/merit program is based on a formal evaluation of each employee and rewards accomplishments and performance rather than tenure. The Collective Bargaining Agreement for PBA members expires at the end of this fiscal year and is currently being re-negotiated. The total number of employees is 168 compared to 162 in 2004/05 fiscal year. Each year the administration evaluates the service levels and workforce requirements. This year this process produced a reduction of one full time Planner position in the Community Development Department. This position has been unfilled since last year. 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 13.4%. A major impact is attributed to increased pension contributions (\$179,000).

Position additions are as follows:

- *Public Safety Department* - Added 3 police officers and 2 police service aides and reclassified Sergeant position to Lieutenant to increase traffic enforcement efforts and to address community growth. A total of 115 positions are included. Of that number, 79 are sworn officers.
- *Finance/Support Services* – Added 1 accountant position to address increases in workload requirements and to insure continued compliance with accounting and audit practices.

- *Community Services Department* – Added 1 recreation/cultural activities programmer to provide for the expansion of cultural programs and recreation activities for the community.

Operating Expenses

The expenditures for contractual services are budgeted at \$4,348,000 or 11.5% of the General Fund budget. This is \$118,750 less than the prior year. This can be attributed to projected decreases in costs associated with building inspections and review. Expenditures for other charges and services are budgeted at \$3,343,194, which represents 8.8% of the total budget. This category increased by \$204,075 largely due to increased insurance costs, equipment maintenance costs, additional cultural/recreation programs and utilities. Expenditures for commodities are budgeted at \$467,650, which represents 1.2% of the total budget. Total costs associated with other operating expenses are budgeted at \$188,200 which represents .5% of the total budget.

Capital Outlay

This budget incorporates projects included in the first year of City’s five year Capital Improvement Program for 2005 - 2010. 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 \$3,519,125 has been budgeted in the General Fund for Capital Outlay projects along with a \$11,834,562 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. 215,000 |
| • Police Vehicles 346,200 | • Transportation Improvements 620,700 |
| • Computer Equipment 373,950 | • Equipment 203,275 |
| • Beautification Projects 83,500 | • Country Club Dr. Tennis Court Improv. 70,000 |
| • E911 Equipment 313,000 | • Community Center improvements 24,500 |
| • Radio Purchase & Replacement 219,000 | • Government center Lighting. 50,000 |

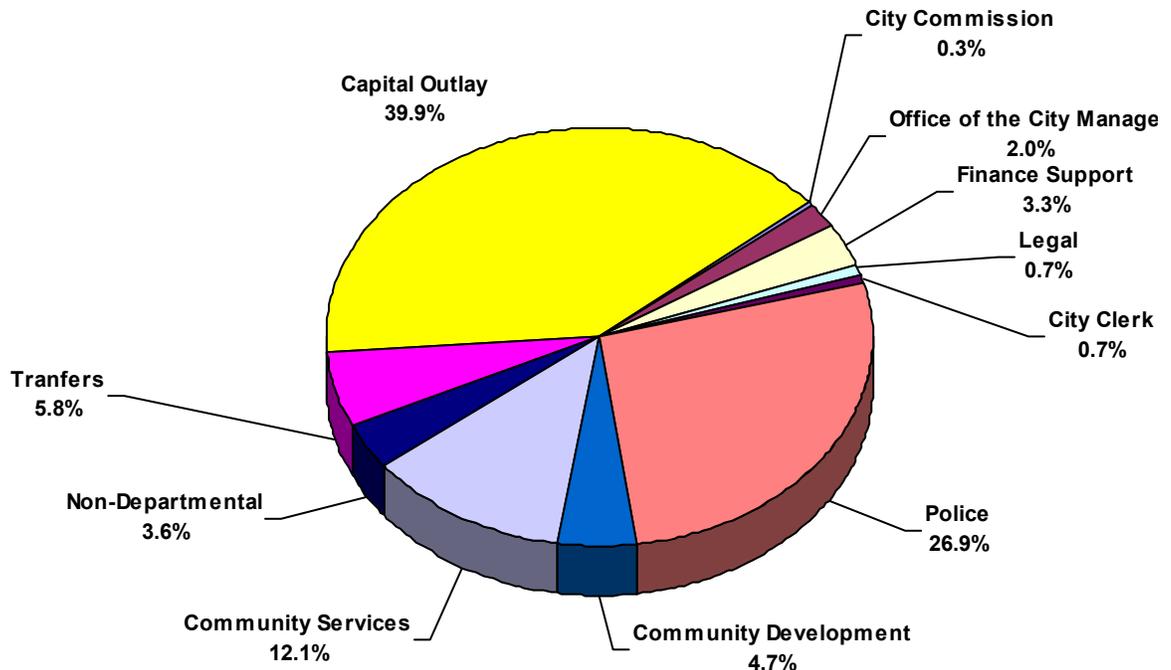
Transfer to Funds

Transfers to the debt service funds to pay principal and interest payments associated with the long term financing of bonds and loans is \$2,217,523 which is a decrease of \$28,477 compared to the prior year.

SUMMARY OF EXPENDITURES BY DEPARTMENT

GENERAL FUND

| | <u>2004/05</u> | <u>2005/06</u> | <u>Increase (Decrease)</u> | <u>%Change</u> |
|--------------------------------------|---------------------|---------------------|--------------------------------|----------------|
| <u>GENERAL GOVERNMENT</u> | | | | |
| City Commission | \$111, 922 | \$ 114,587 | \$2,665 | 2.4% |
| Office of the City Manager | 723,835 | 769,807 | 45,972 | 6.4% |
| Finance Support Services | 1,166,871 | 1,280,720 | 113,849 | 9.8% |
| Legal | 238,000 | 256,000 | 18,000 | 7.6% |
| City Clerk | <u>262,898</u> | <u>274,236</u> | <u>11,338</u> | <u>4.3%</u> |
| Total Gen. Gov't | \$2,503,526 | \$2,695,350 | \$191,824 | 7.7% |
| <u>PUBLIC SAFETY</u> | | | | |
| Police | \$9,078,277 | \$10,335,035 | 1,256,758 | 13.8% |
| Comm. Development | <u>2,022,464</u> | <u>1,812,516</u> | <u>(209,948)</u> | <u>(10.4%)</u> |
| Total Public Safety | \$11,100,741 | \$12,147,551 | 1,046,810 | 9.4% |
| <u>COMMUNITY SERVICES</u> | | | | |
| Total Community Services | \$4,366,454 | \$4,634,766 | 268,312 | 6.1% |
| <u>OTHER NON-DEPARTMENTAL</u> | | | | |
| Non-Departmental | \$1,306,840 | \$1,391,000 | 84,160 | 6.4% |
| Transfer to Funds | 2,246,000 | 2,217,523 | (28,477) | (1.3%) |
| Capital Outlay | 16,769,576 | 15,353,687 | (1,415,889) | (8.4%) |
| TOTAL | \$38,293,137 | \$38,439,876 | \$146,739 | 0.4% |



Expansion of Services

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

- **Security and Safety of Residents** - *Police Services* - Added 1 police officer and reclassified one position from Sergeant to Lieutenant to address community growth. Provides funding for the first phase of the implementation of the Department's E911 system to expedite emergency calls. Additional cost -\$697,594.
- **Traffic Enforcement and Management.** - *Police Services* - Added 2 police officer and 2 police service aides. Additional cost - \$185,000.
- **Mass Transit Shuttle Bus Service** - Additional route and decrease in wait times scheduled in March. Additional cost - \$75,000.
- **Cultural and Recreation Activities** - Provide programs/events reflective of our changing demographics - \$80,000.

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 2005/06. 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 \$1,453,415 for 2005/06. This is a decrease of \$202,929 compared to the prior year. The County Transit System Surtax is estimated to generate \$763,980. 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 2005/06 is \$276,290. 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 will account for impact fees derived from new developments and grant funds restricted by Ordinance for Park capital improvement projects. The proposed Park Development Fund for 2005/06 is \$1,000,000. This amount will assist in funding the design costs and relocation of overhead wires for the expanded Waterways Park.

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 2005/06 is \$1,358,000.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2005/06 is \$511,000.

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 2005/06 is \$401,000.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary school. The proposed budget for 2005/06 is \$446,512.

The total budget for all Debt Service Funds is \$2,716,512, which is \$1,488 less 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 park land purchase for Waterways Park. Amounts remaining (\$4,382,425) for the Waterways Park land purchase will be reappropriated in 2005/06 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 \$212,353. Capital improvements to the drainage system will be funded directly from the Stormwater Utility Fund in the amount of \$515,000. A reserve account to assist in funding future projects was

established in the amount of \$159,447. Revenues are projected to be \$876,375 for 2005/06. 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 2005/06 is anticipated to be \$330,000.

Summary

I am pleased to submit the detailed budget contained herein for Fiscal Year 2005/06. 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 maintains the quality and level of services currently provided to the community. However, increases in key services to the community are also included in the budget. 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 tenth year, no property tax increase. Adopts 1995 County UMSA millage rate of 2.2270.
- Funds Phase I of the expanded Waterways Park project, which includes design costs and the relocation of overhead electrical lines to allow construction to take place in 2006 and provide more recreational and open space opportunities in the community.
- Includes the City and County's portion (\$816,000) for the Miami Gardens Drive Extension Project which will improve traffic flow.
- Expanded recreational and cultural opportunities for all age groups at the Community Recreation Center and other City facilities.
- Continues to provide an expanded Citywide Shuttle Bus Service with new routes at no cost to the residents.
- Institutes first phase of establishing a City operated E911 system scheduled to be operational in October 2006 to improve emergency response times.
- Proposes to improve traffic management by integrating video monitoring devices at key intersections throughout the City.

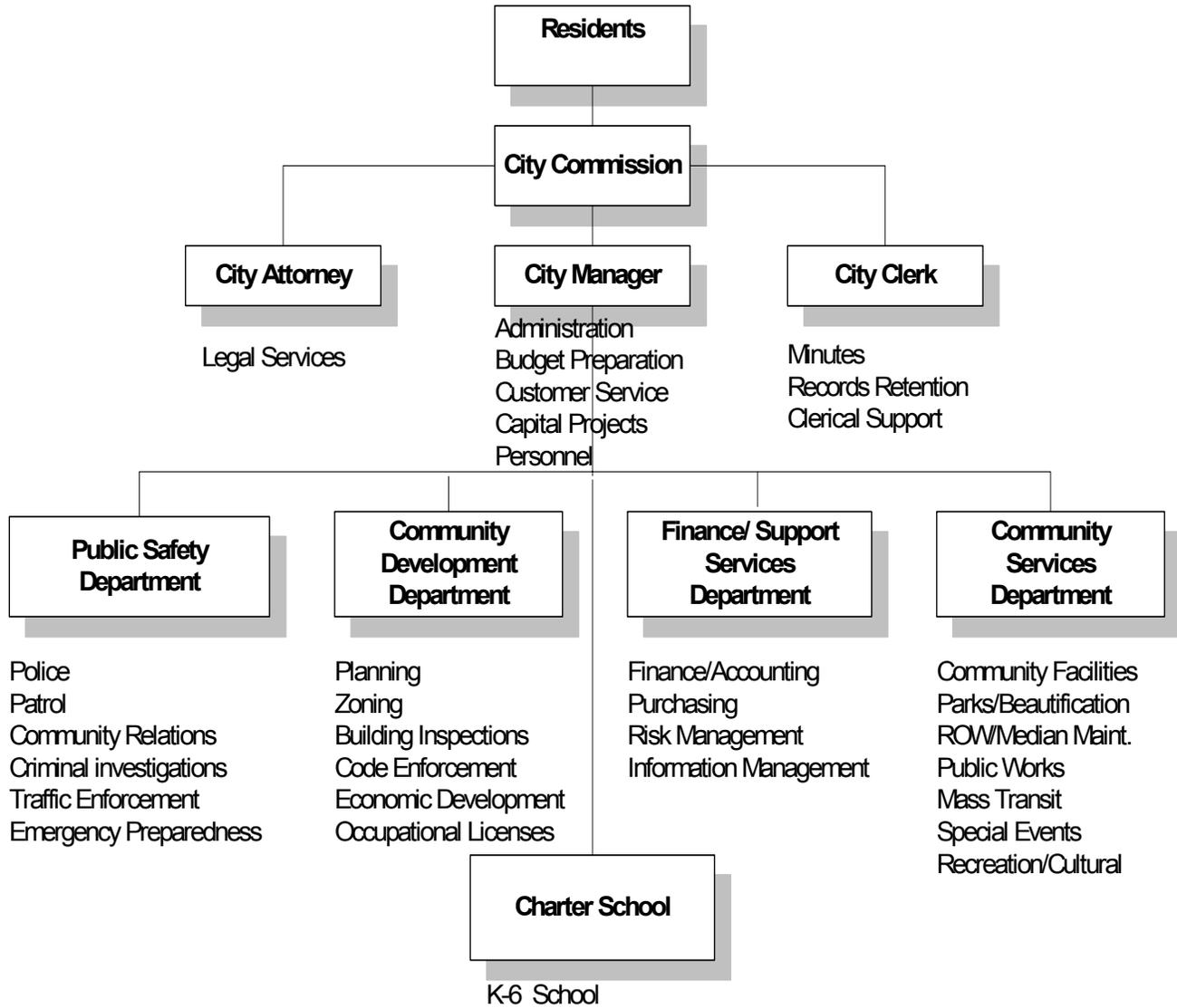
- Increases Police Department staffing to expand traffic enforcement efforts and address community growth.
- Provides for \$10,167,170 worth of capital improvements and \$12,091,799 CIP reserve. The City's infrastructure needs are addressed through a broad mix of Capital Improvement projects, which will enhance the City's quality of life, and the attractiveness of the City.
- Includes funds to expand the parking lot at Founders Park and upgrade the Country Club Drive Tennis Courts.
- Continues Lease Book Program to address improvements to the book collections and business materials at the Northeast branch of the Miami-Dade Library system.
- 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.
- Special Events such as July 4th, Founders Day, Veterans Day, Arbor Day, as well as cultural programs and recreational activities are included.
- Provides resources to address the \$179,000 increase in pension costs.
- 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 \$918,200.
- Includes \$515,000 to fund the installation of the north drainage system connector for the Hospital district and seawall improvements on NE 213th Street.

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 21, 2005 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 new \$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 700 Aventura schoolchildren from kindergarten to 6th 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 * | 28,207 | | |
| 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 | 149 | Public Tennis Center | 1 |
| Public Facilities Located within Corporate Limits: | | Public Recreation Centers | 1 |
| Public Parks | 4 | *** Public Schools | 0 |
| Open Space Recreation (acres) | 29 | 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, 2003.
 **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: 77 Sworn Officers and 33 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, 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

Incorporation Accomplishments

- ❖ Highly Visible Police Department, Low Crime Rate – 77 Sworn Officers
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 10 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)

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 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 9 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.
4. The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure.
5. 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).

**2005/06
BUDGET PREPARATION CALENDAR**

| <u>DATE</u> | <u>RESPONSIBILITY</u> | <u>ACTION REQUIRED</u> |
|--------------------------|--|--|
| April 5 | City Manager All Department Directors | Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators. |
| April 22 | 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 22 to May 13 | All Department Directors City Manager Finance Department | Completed budget estimates are submitted to City Manager. Revenue estimates are prepared. |
| May 14 to June 3 | Finance Department City Manager | Completion of departmental budgets to include totals of all revenues and expenditures submitted to City Manager. |
| June 3 to June 30 | City Manager | Conducts departmental budget review meetings, balances budget and prints budget document. |
| July 8 | City Manager | City Manager's recommended budget document and message are submitted to City Commission. |
| July 21 | City Commission City Manager | Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes. |
| September 8* | City Commission | First reading on budget and ad valorem tax rate ordinances. |
| September 22* | City Commission | Second reading on budget, ad valorem tax rate ordinance, and Public Hearing. |
| September 23 | 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 two outstanding long-term debt issues. At September 30, 2004, the principal balance outstanding totaled \$ 37,155,000.

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 \$440,000 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 \$7 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 |

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)

| <u>Fiscal Year</u> | <u>Estimated Value of Construction</u> | | | |
|--------------------|--|--------------------------|-------------------------------------|--------------|
| | <u>Number of New Housing Units</u> | <u>New Housing Units</u> | <u>Other than New Housing Units</u> | <u>Total</u> |
| (1) 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 |

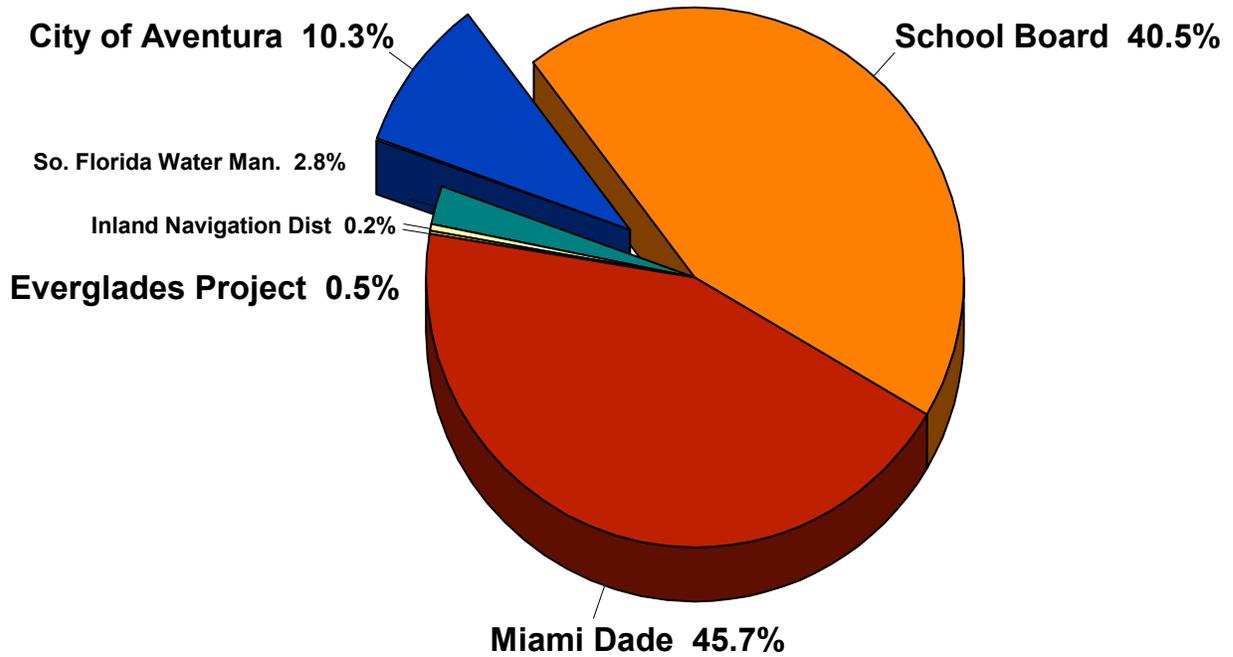
- NOTE: (1) The City began processing building permits for construction within its corporate limits in November, 1996. Prior to that date, building permits were processed by Miami-Dade County and information is not available for that period.

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 | 2.2270 |
| Pinecrest | 2.4000 |
| Doral | 2.4470 |
| Palmetto Bay | 2.4470 |
| UMSA | 2.4470 |
| Bal Harbour | 2.9020 |
| Miami Lakes | 2.9120 |
| Sunny Isles | 3.3500 |
| Key Biscayne | 3.6060 |
| Miami Gardens | 3.6484 |
| Sweetwater | 3.9487 |
| Virginia Gardens | 4.8430 |
| Bay Harbor Island | 5.0000 |
| Surfside | 5.6030 |
| Coral Gables | 5.9900 |
| Hialeah Gardens | 6.1200 |
| North Bay Village | 6.2123 |
| Hialeah | 7.1000 |
| South Miami | 7.2130 |
| Medley | 7.2500 |
| Homestead | 7.7500 |
| Biscayne Park | 7.9000 |
| West Miami | 8.4950 |
| Golden Beach | 8.5900 |
| Miami Springs | 8.6515 |
| El Portal | 8.7000 |
| North Miami | 8.7322 |
| North Miami Beach | 8.7812 |
| Florida City | 8.9000 |
| Miami Beach | 9.2960 |
| Miami Shores | 9.3751 |
| Islandia | 9.4916 |
| Opa Locka | 9.8000 |
| Miami | 10.1662 |
| Indian Creek | 10.4500 |

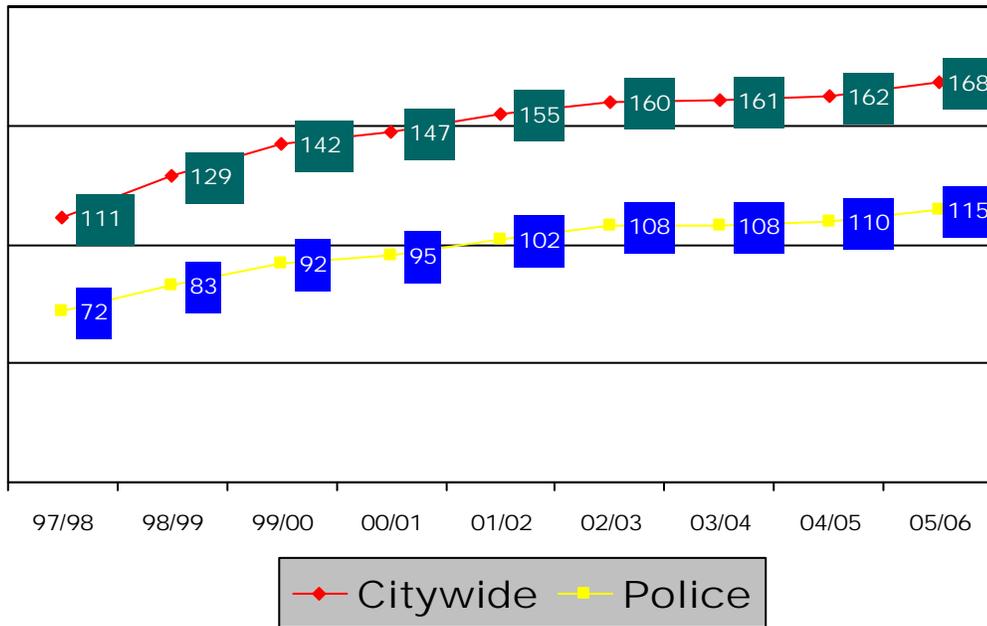
Where Your Tax Dollars Go



Components of Property Tax bill for 2004-05

| | |
|---|---------------|
| Miami- Dade County | 9.8112 |
| Miami-Dade County School Board | 8.6870 |
| 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 | 21.4607 |

Comparison of Number of Employees



| | 97/98 | 98/99 | 99/00 | 00/01 | 01/02 | 02/03 | 03/04 | 04/05 | 05/06 |
|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 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 | 8 | 9 | 10 | 10 | 12 | 11 | 12 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| City Clerk | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Public Safety | 72 | 83 | 92 | 95 | 102 | 108 | 108 | 110 | 115 |
| Community Development | 11 | 11 | 11 | 12 | 12 | 12 | 11 | 11 | 10 |
| Community Services | 6 | 13 | 17 | 17 | 17 | 16 | 16 | 16 | 17 |
| Total | 112 | 129 | 142 | 147 | 155 | 160 | 161 | 162 | 168 |



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2005/06

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

| | | | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------------|----|-------------|---------------|---------------|---------------|---------------|
| | | | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION |
| FUND | | | | | BUDGET | PROPOSAL | APPROVAL |
| 001 | General Fund | \$ | 33,551,200 | \$ 36,163,466 | \$ 38,293,137 | \$ 38,439,876 | \$ 38,439,876 |
| 110 | Police Education Fund | | 10,979 | 4,064 | 10,900 | 12,300 | 12,300 |
| 120 | Transportation Fund | | 1,182,077 | 1,324,054 | 1,656,344 | 1,453,415 | 1,453,415 |
| 140 | Police Impact Fee Fund | | 130,477 | 200,697 | 219,211 | 276,290 | 276,290 |
| 170 | Park Development Fund | | 841,854 | 989,115 | 400,000 | 1,000,000 | 1,000,000 |
| 230-290 | Debt Service Funds | | 2,151,532 | 2,728,818 | 2,718,000 | 2,716,512 | 2,716,512 |
| 320-390 | Capital Construction Funds | | 11,763,445 | 4,161,665 | 4,391,222 | 4,382,425 | 4,382,425 |
| 410 | Stormwater Utility Fund | | 2,910,555 | 827,897 | 1,258,946 | 886,800 | 886,800 |
| 620 | Police Offduty Services Fund | | 397,521 | 419,791 | 415,000 | 330,000 | 330,000 |
| SUBTOTAL REVENUES | | | 52,939,640 | 46,819,567 | 49,362,760 | 49,497,618 | 49,497,618 |
| Interfund Eliminations | | | (2,269,299) | (3,224,400) | (3,054,875) | (3,059,411) | (3,059,411) |
| TOTAL REVENUES | | \$ | 50,670,341 | \$ 43,595,167 | \$ 46,307,885 | \$ 46,438,207 | \$ 46,438,207 |

EXPENDITURES

| | | | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------------------|----------------------------|----|------------|---------------|---------------|---------------|---------------|
| | | | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION |
| DEPARTMENT | | | | | BUDGET | PROPOSAL | APPROVAL |
| Operating Expenditures: | | | | | | | |
| | City Commission | \$ | 112,800 | \$ 104,550 | \$ 111,922 | \$ 114,587 | \$ 114,587 |
| | Office of the City Manager | | 601,786 | 623,404 | 723,835 | 769,807 | 769,807 |
| | Finance Support Services | | 967,616 | 1,079,132 | 1,166,871 | 1,280,720 | 1,280,720 |
| | Legal | | 238,300 | 325,514 | 238,000 | 256,000 | 256,000 |
| | City Clerk | | 244,869 | 240,135 | 262,898 | 274,236 | 274,236 |
| | Public Safety | | 7,755,328 | 8,938,643 | 9,504,177 | 10,677,335 | 10,677,335 |
| | Community Development | | 1,682,782 | 1,655,810 | 2,022,464 | 1,812,516 | 1,812,516 |
| | Community Services | | 3,933,384 | 4,107,850 | 4,560,454 | 4,886,526 | 4,886,526 |
| | Non - Departmental | | 1,040,051 | 1,365,717 | 1,306,840 | 1,391,000 | 1,391,000 |
| SUBTOTAL | | \$ | 16,576,916 | \$ 18,440,755 | \$ 19,897,461 | \$ 21,462,726 | \$ 21,462,726 |

| | | | | | | | | |
|-----------------------------------|----|------------|----|------------|----|------------|----|------------|
| Capital Outlay | | | | | | | | |
| City Commission | \$ | - | \$ | - | \$ | - | \$ | - |
| Office of the City Manager | | 0 | | 3,350 | | 4,000 | | 4,000 |
| Finance Support Services | | 80,209 | | 93,536 | | 202,000 | | 153,000 |
| Legal | | 0 | | 0 | | 0 | | 0 |
| City Clerk | | 779 | | 2,087 | | 0 | | 0 |
| Public Safety | | 644,202 | | 731,900 | | 930,070 | | 1,231,200 |
| Community Development | | 3,533 | | 23,125 | | 30,750 | | 22,775 |
| Community Services | | 6,846,556 | | 2,810,520 | | 7,696,410 | | 8,556,195 |
| Charter School | | 0 | | 152,890 | | 4,100,000 | | 0 |
| Non - Departmental | | 6,098,246 | | 66,971 | | 250,000 | | 200,000 |
| CIP Reserve | | 115,000 | | 8,356 | | 10,479,194 | | 12,091,799 |
| SUBTOTAL | \$ | 13,788,525 | \$ | 3,892,735 | \$ | 23,692,424 | \$ | 22,258,969 |
| Non - Departmental: | | | | | | | | |
| Transfer To Funds | \$ | 110,000 | \$ | - | \$ | - | \$ | - |
| Debt Service | | 2,171,765 | | 2,715,729 | | 2,718,000 | | 2,716,512 |
| SUBTOTAL | \$ | 2,281,765 | \$ | 2,715,729 | \$ | 2,718,000 | \$ | 2,716,512 |
| GRAND TOTAL | \$ | 32,647,206 | \$ | 25,049,219 | \$ | 46,307,885 | \$ | 46,438,207 |

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2005/06

OPERATING & CAPITAL OUTLAY

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------|--------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 1000/2999 | Personal Services | \$ 9,374,259 | \$ 10,696,834 | \$ 11,452,548 | \$ 12,851,623 | \$ 12,851,623 |
| 3000/3999 | Contractual Services | 3,999,003 | 4,128,439 | 4,660,750 | 4,599,760 | 4,599,760 |
| 4000/4999 | Other Charges/Svcs | 2,625,807 | 2,984,557 | 3,139,119 | 3,343,194 | 3,343,194 |
| 5000/5399 | Commodities | 392,788 | 410,302 | 447,544 | 467,650 | 467,650 |
| 5400/5999 | Other Operating Expenses | 185,059 | 220,623 | 197,500 | 200,500 | 200,500 |
| TOTAL OPERATING EXPENSES | | \$ 16,576,916 | \$ 18,440,755 | \$ 19,897,461 | \$ 21,462,727 | \$ 21,462,727 |
| 6000/6999 | Capital Outlay | \$ 13,788,525 | \$ 3,892,735 | \$ 23,692,424 | \$ 22,258,969 | \$ 22,258,969 |
| 7000/7999 | Debt Service | 2,171,765 | 2,715,729 | 2,718,000 | 2,716,512 | 2,716,512 |
| 8000/8999 | Transfer To Funds | 110,000 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 32,647,206 | \$ 25,049,219 | \$ 46,307,885 | \$ 46,438,207 | \$ 46,438,207 |

COMPARATIVE PERSONNEL SUMMARY

| | <u>2002/03</u> | <u>2003/04</u> | <u>2004/05</u> | <u>2005/06</u> |
|----------------------------|----------------|----------------|----------------|----------------|
| City Commission | 7 | 7 | 7 | 7 |
| Office of the City Manager | 5 | 5 | 5 | 5 |
| Finance Support Services | 10 | 12 | 11 | 12 |
| Legal | 0 | 0 | 0 | 0 |
| City Clerk | 2 | 2 | 2 | 2 |
| Public Safety | 108 | 108 | 110 | 115 |
| Community Development | 12 | 11 | 11 | 10 |
| Community Services | 16 | 16 | 16 | 17 |
| Total Employees | 160 | 161 | 162 | 168 |

CITY OF AVENTURA
FUND BALANCE ANALYSIS

| CALCULATION BY FUND/FUND TYPE | 2004/05 | 2005/06 | 2005/06 |
|--|--------------------|--------------------------|------------------------|
| | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| GENERAL FUND | | | |
| Beginning Balance/Carryover | 12,514,341 | 10,014,456 | 10,014,456 |
| Revenues/Sources | 25,778,796 | 28,425,420 | 28,425,420 |
| Expenditures/Uses | (28,053,531) | (26,605,314) | (26,605,314) |
| Ending Fund Balance | 10,239,606 | 11,834,562 | 11,834,562 |
| SPECIAL REVENUE FUNDS: | | | |
| POLICE EDUCATION FUND | | | |
| Beginning Balance/Carryover | 6,600 | 8,000 | 8,000 |
| Revenues/Sources | 4,300 | 4,300 | 4,300 |
| Expenditures/Uses | (10,900) | (12,300) | (12,300) |
| Ending Fund Balance | - | - | - |
| TRANSPORTATION & STREET MAINT. FUND | | | |
| Beginning Balance/Carryover | 302,844 | 60,000 | 60,000 |
| Revenues/Sources | 1,353,500 | 1,393,415 | 1,393,415 |
| Expenditures/Uses | (1,656,344) | (1,453,415) | (1,453,415) |
| Ending Fund Balance | - | - | - |
| POLICE CAPITAL OUTLAY IMPACT FEE FUND | | | |
| Beginning Balance/Carryover | 120,961 | 201,290 | 201,290 |
| Revenues/Sources | 98,250 | 75,000 | 75,000 |
| Expenditures/Uses | (219,211) | (276,290) | (276,290) |
| Ending Fund Balance | - | - | - |
| PARK DEVELOPMENT FUND | | | |
| Beginning Balance/Carryover | 400,000 | 1,000,000 | 1,000,000 |
| Revenues/Sources | - | - | - |
| Expenditures/Uses | (400,000) | (1,000,000) | (1,000,000) |
| Ending Fund Balance | - | - | - |
| DEBT SERVICE FUNDS | | | |
| Beginning Balance/Carryover | - | 28,477 | 28,477 |
| Revenues/Sources | 2,718,000 | 2,688,035 | 2,688,035 |
| Expenditures/Uses | (2,718,000) | (2,716,512) | (2,716,512) |
| Ending Fund Balance | - | - | - |
| CAPITAL PROJECT FUNDS | | | |
| Beginning Balance/Carryover | 4,331,222 | 4,382,425 | 4,382,425 |
| Revenues/Sources | 60,000 | - | - |
| Expenditures/Uses | (4,391,222) | (4,382,425) | (4,382,425) |
| Ending Fund Balance | - | - | - |
| STORMWATER UTILITY FUND | | | |
| Beginning Balance/Carryover | 295,944 | 10,425 | 10,425 |
| Revenues/Sources | 963,008 | 876,381 | 876,381 |
| Expenditures/Uses | (1,054,571) | (674,447) | (674,447) |
| Ending Fund Balance | 204,381 | 212,359 | 212,359 |
| POLICE OFF DUTY SERVICES FUND | | | |
| Beginning Balance/Carryover | - | - | - |
| Revenues/Sources | 415,000 | 330,000 | 330,000 |
| Expenditures/Uses | (415,000) | (330,000) | (330,000) |
| Ending Fund Balance | - | - | - |



GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET

2005/06

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 | 2002/03 | | 2003/04 | | 2004/05 | | 2005/06 | | |
|-----------------------|----------------------|--|----------------------|--|----------------------|--------------|----------------------|--|----------------------|
| | ACTUAL | | ACTUAL | | APPROVED | CITY MANAGER | COMMISSION | | |
| | | | | | BUDGET | PROPOSAL | APPROVAL | | |
| Current Revenues | \$ 22,578,001 | | \$ 23,590,978 | | \$ 24,939,921 | | \$ 27,553,532 | | \$ 27,553,532 |
| Transfers | 1,140,537 | | 984,614 | | 838,875 | | 871,888 | | 871,888 |
| Carryover | 9,832,662 | | 11,587,874 | | 12,514,341 | | 10,014,456 | | 10,014,456 |
| TOTAL REVENUES | \$ 33,551,200 | | \$ 36,163,466 | | \$ 38,293,137 | | \$ 38,439,876 | | \$ 38,439,876 |

EXPENDITURES

| DEPARTMENT | 2002/03 | | 2003/04 | | 2004/05 | | 2005/06 | | |
|--------------------------------|----------------------|--|----------------------|--|----------------------|--------------|----------------------|--|----------------------|
| | ACTUAL | | ACTUAL | | APPROVED | CITY MANAGER | COMMISSION | | |
| | | | | | BUDGET | PROPOSAL | APPROVAL | | |
| Operating Expenditures: | | | | | | | | | |
| City Commission | \$ 112,800 | | \$ 104,550 | | \$ 111,922 | | \$ 114,587 | | \$ 114,587 |
| Office of the City Manager | 601,786 | | 623,404 | | 723,835 | | 769,807 | | 769,807 |
| Finance Support Services | 967,616 | | 1,079,132 | | 1,166,871 | | 1,280,720 | | 1,280,720 |
| Legal | 238,300 | | 325,514 | | 238,000 | | 256,000 | | 256,000 |
| City Clerk | 244,869 | | 240,135 | | 262,898 | | 274,236 | | 274,236 |
| Public Safety | 7,401,996 | | 8,537,561 | | 9,078,277 | | 10,335,035 | | 10,335,035 |
| Community Development | 1,682,782 | | 1,655,810 | | 2,022,464 | | 1,812,516 | | 1,812,516 |
| Community Services | 3,933,384 | | 4,107,850 | | 4,366,454 | | 4,634,766 | | 4,634,766 |
| Non - Departmental | 1,040,051 | | 1,365,717 | | 1,306,840 | | 1,391,000 | | 1,391,000 |
| SUBTOTAL | \$ 16,223,584 | | \$ 18,039,673 | | \$ 19,277,561 | | \$ 20,868,666 | | \$ 20,868,666 |
| Capital Outlay | | | | | | | | | |
| Office of the City Manager | 0 | | 3,350 | | 4,000 | | 4,000 | | 4,000 |
| Finance Support Services | 80,209 | | 93,536 | | 202,000 | | 153,000 | | 153,000 |
| Legal | 0 | | 0 | | 0 | | 0 | | 0 |
| City Clerk | 779 | | 2,087 | | 0 | | 0 | | 0 |
| Public Safety | 544,031 | | 663,858 | | 831,820 | | 1,052,700 | | 1,052,700 |
| Community Development | 3,533 | | 23,125 | | 30,750 | | 22,775 | | 22,775 |
| Community Services | 2,488,782 | | 2,309,152 | | 1,111,400 | | 2,086,650 | | 2,086,650 |
| Non - Departmental | 245,183 | | 165,792 | | 4,350,000 | | 200,000 | | 200,000 |
| CIP Reserve | 115,000 | | 8,356 | | 10,239,606 | | 11,834,562 | | 11,834,562 |
| SUBTOTAL | \$ 3,477,517 | | \$ 3,269,256 | | \$ 16,769,576 | | \$ 15,353,687 | | \$ 15,353,687 |
| Transfer to Funds | 1,128,762 | | 2,254,886 | | 2,246,000 | | 2,217,523 | | 2,217,523 |
| SUBTOTAL | \$ 1,128,762 | | \$ 2,254,886 | | \$ 2,246,000 | | \$ 2,217,523 | | \$ 2,217,523 |
| GRAND TOTAL | \$ 20,829,863 | | \$ 23,563,815 | | \$ 38,293,137 | | \$ 38,439,876 | | \$ 38,439,876 |

CITY OF AVENTURA

GENERAL FUND - 001

CATEGORY SUMMARY

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-------------------------------------|------------------------|----------------------|----------------------|----------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 310000/319999 | Locally Levied Taxes | 16,347,306 | 17,788,520 | 19,326,401 | 21,847,032 | 21,847,032 |
| 320000/329999 | Licenses & Permits | 3,360,171 | 2,146,913 | 2,560,000 | 1,953,500 | 1,953,500 |
| 330000/339999 | Intergovernmental Rev. | 1,914,880 | 2,406,350 | 1,890,520 | 2,517,500 | 2,517,500 |
| 340000/349999 | Charges for Services | 568,643 | 698,532 | 798,000 | 884,000 | 884,000 |
| 350000/359999 | Fines & Forfeitures | 216,458 | 218,757 | 205,000 | 201,500 | 201,500 |
| 360000/369999 | Misc. Revenues | 170,543 | 331,906 | 160,000 | 150,000 | 150,000 |
| 380000/389999 | Transfer from Funds | 1,140,537 | 984,614 | 838,875 | 871,888 | 871,888 |
| 399900/399999 | Fund Balance | 9,832,662 | 11,587,874 | 12,514,341 | 10,014,456 | 10,014,456 |
| TOTAL AVAILABLE GENERAL FUND | | \$ 33,551,200 | \$ 36,163,466 | \$ 38,293,137 | \$ 38,439,876 | \$ 38,439,876 |

EXPENDITURES

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|--------------------------|----------------------|----------------------|----------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 | Personal Services | 9,025,317 | 10,298,271 | 11,037,548 | 12,521,622 | 12,521,622 |
| 3000/3999 | Contractual Services | 3,999,003 | 4,128,439 | 4,466,750 | 4,348,000 | 4,348,000 |
| 4000/4999 | Other Charges/Svcs | 2,625,807 | 2,984,557 | 3,139,119 | 3,343,194 | 3,343,194 |
| 5000/5399 | Commodities | 392,788 | 410,302 | 447,544 | 467,650 | 467,650 |
| 5400/5999 | Other Operating Expenses | 180,669 | 218,104 | 186,600 | 188,200 | 188,200 |
| TOTAL OPERATING EXPENSES | | \$ 16,223,584 | \$ 18,039,673 | \$ 19,277,561 | \$ 20,868,666 | \$ 20,868,666 |
| 6000/6999 | Capital Outlay | \$ 3,477,517 | \$ 3,269,256 | \$ 16,769,576 | \$ 15,353,687 | \$ 15,353,687 |
| 8000/8999 | Transfer To Funds | 1,128,762 | 2,254,886 | 2,246,000 | 2,217,523 | 2,217,523 |
| TOTAL EXPENDITURES | | \$ 20,829,863 | \$ 23,563,815 | \$ 38,293,137 | \$ 38,439,876 | \$ 38,439,876 |



REVENUE ESTIMATES

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2005/06

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL REVENUE | 2003/04 ACTUAL REVENUE | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|-----------------------------------|----------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>Locally Levied Taxes</u> | | | | | | |
| 3111000 | Ad Valorem Taxes-Current | \$ 9,013,384 | \$ 10,054,175 | \$ 11,757,001 | \$ 13,998,032 | \$ 13,998,032 |
| 3112000 | Ad Valorem Taxes-Delinquent | 61,712 | 89,071 | 7,000 | 7,000 | 7,000 |
| 3131000 | Franchise Fee-Electric | 1,572,399 | 1,822,466 | 1,730,400 | 1,877,000 | 1,877,000 |
| 3134000 | Franchise Fee-Gas | 26,850 | 31,013 | 27,000 | 28,000 | 28,000 |
| 3137100 | Franchise Fee-Sanitation | 243,496 | 303,354 | 248,000 | 257,000 | 257,000 |
| 3138000 | Franchise Fee-Towing | 32,454 | 19,322 | 25,000 | 25,000 | 25,000 |
| 3149000 | Unified Communications Tax | 1,910,430 | 1,838,738 | 1,957,000 | 1,957,000 | 1,957,000 |
| 3141000 | Utility Tax-Electric | 2,991,383 | 3,068,941 | 3,080,000 | 3,187,000 | 3,187,000 |
| 3142200 | Utility Tax-Telecommunications | 20,100 | 9,000 | - | - | - |
| 3143000 | Utility Tax-Water | 447,411 | 521,788 | 460,000 | 476,000 | 476,000 |
| 3144000 | Utility Tax-Gas | 27,687 | 30,652 | 35,000 | 35,000 | 35,000 |
| | SUBTOTAL | \$ 16,347,306 | \$ 17,788,520 | \$ 19,326,401 | \$ 21,847,032 | \$ 21,847,032 |
| <u>Licenses & Permits</u> | | | | | | |
| 3211000 | City Occupational Licenses | \$ 689,783 | \$ 611,576 | \$ 700,000 | \$ 650,000 | \$ 650,000 |
| 3221000 | Building Permits | 2,657,877 | 1,364,303 | 1,850,000 | 1,200,000 | 1,200,000 |
| 3222000 | Certificate of Occupancy | - | 132,784 | - | 100,000 | 100,000 |
| 3291000 | Engineering Permits | 12,511 | 38,250 | 10,000 | 3,500 | 3,500 |
| | SUBTOTAL | \$ 3,360,171 | \$ 2,146,913 | \$ 2,560,000 | \$ 1,953,500 | \$ 1,953,500 |
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3312200 | Bulletproof Vests | \$ 14,523 | | \$ - | \$ - | \$ - |
| 3312450 | Federal Grants | | 253,312 | - | - | - |
| 3312910 | FEMA | | | - | - | - |
| 3312550 | Byrne Grant | | | 31,000 | | |
| 3342006 | Avent. Substance Abuse Prev. Gr. | | | - | - | - |
| 3342003 | Local Law Block Grant | 21,261 | | - | - | - |
| 3342005 | Em Management/EOC | 41,897 | 226,112 | - | - | - |
| 3342006 | Night Eyes on Narcotics Grant | | | 12,020 | | |
| 3344901 | Maintenance Agreement Payment | 8,677 | | 8,500 | 8,500 | 8,500 |
| 3351200 | State Revenue Sharing | 255,612 | 284,964 | 263,000 | 313,000 | 313,000 |

| | | | | | | |
|---------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 3351500 | Alcoholic Beverage License | 13,227 | 17,825 | 6,000 | 6,000 | 6,000 |
| 3351800 | Half Cent Sales Tax | 1,513,455 | 1,580,075 | 1,545,000 | 1,599,000 | 1,599,000 |
| 3374000 | County- Miami Gardens Drive Ext. | | | - | 566,000 | 566,000 |
| 3372105 | Community Policing | 20,606 | | - | - | - |
| 3382000 | County Occupational Licenses | 25,622 | 44,062 | 25,000 | 25,000 | 25,000 |
| | SUBTOTAL | \$ 1,914,880 | \$ 2,406,350 | \$ 1,890,520 | \$ 2,517,500 | \$ 2,517,500 |
| | <u>Charges For Services</u> | | | | | |
| 3413000 | Certificate of Use Fees | \$ 4,510 | \$ 5,040 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 3419000 | Election Filing Fees | 1,050 | | 1,000 | - | - |
| 3419500 | Lien Seach Fees | | | - | 20,000 | 20,000 |
| 3421300 | Police Services Agreement | 302,227 | 377,928 | 487,000 | 487,000 | 487,000 |
| 3421700 | FCIC Access Fee | 12,450 | | - | - | - |
| 3425000 | Development Review Fees | 61,224 | 69,051 | 30,000 | 30,000 | 30,000 |
| 3471000 | Rec/Cultural Events | 55,871 | 46,519 | 60,000 | 50,000 | 50,000 |
| 3472000 | Parks & Recreation fees | 1,972 | 6,774 | 18,000 | 30,000 | 30,000 |
| 3474000 | Founders Day | 4,560 | 44,990 | 50,000 | 50,000 | 50,000 |
| 3475000 | Summer Recreation | | 25,595 | 50,000 | 100,000 | 100,000 |
| 3472500 | Community Center Fees | 124,779 | 122,635 | 95,000 | 110,000 | 110,000 |
| 3499000 | Other Charges For Service | | | 2,000 | 2,000 | 2,000 |
| | SUBTOTAL | \$ 568,643 | \$ 698,532 | \$ 798,000 | \$ 884,000 | \$ 884,000 |
| | <u>Fines & Forfeitures</u> | | | | | |
| 3511000 | County Court Fines | \$ 213,033 | \$ 218,282 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| 3541000 | Code Violation Fines | 3,425 | 475 | 5,000 | 1,500 | 1,500 |
| | SUBTOTAL | \$ 216,458 | \$ 218,757 | \$ 205,000 | \$ 201,500 | \$ 201,500 |
| | <u>Misc. Revenues</u> | | | | | |
| 3611000 | Interest Earnings | \$ 81,152 | \$ 72,654 | \$ 110,000 | \$ 115,000 | \$ 115,000 |
| 3644200 | Sale of Assets | 18,254 | 38,642 | | \$ - | - |
| 3661000 | Developer Contributions/Streets | 30,000 | 85,842 | - | - | - |
| 3699000 | Misc. Revenues | 41,137 | 134,768 | 50,000 | 35,000 | 35,000 |
| | SUBTOTAL | \$ 170,543 | \$ 331,906 | \$ 160,000 | \$ 150,000 | \$ 150,000 |
| | <u>Non-Revenue</u> | | | | | |
| 3999000 | Carryover | \$ 9,832,662 | \$ 11,587,874 | \$ 12,514,341 | \$ 10,014,456 | \$ 10,014,456 |
| 3811041 | Transfers From Stormwater Fund | 567,037 | 396,904 | 204,375 | 212,353 | 212,353 |
| 3811019 | Transfer from Charter School Op | 0 | 15,100 | 30,000 | 30,000 | 30,000 |
| 3811012 | Transfers From Transportation Fu | 573,500 | 572,610 | 604,500 | 629,535 | 629,535 |
| | SUBTOTAL | \$ 10,973,199 | \$ 12,572,488 | \$ 13,353,216 | \$ 10,886,344 | \$ 10,886,344 |
| | Total Available General Fund | \$ 33,551,200 | \$ 36,163,466 | \$ 38,293,137 | \$ 38,439,876 | \$ 38,439,876 |

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 \$6,616,421,499. The 1995/96 fiscal year Unincorporated Municipal Services Area (UMSA) millage was 2.2270. The City's 1996/97 to 2004/05 budgets adopted that same rate without increase. The 2005/06 budget again adopts a millage rate of 2.2270, the tenth year without an increase. New construction represented 30% 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%.

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 2002/03 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 no increase over the 2002/03 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 2002/03 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 small decrease is projected over the 2004/05 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.

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

2005/06

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.

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------|--------------------------|-------------------|-------------------|--|-------------------------------------|-----------------------------------|
| 1000/2999 | Personal Services | \$ 61,258 | \$ 57,498 | \$ 59,593 | \$ 59,593 | \$ 59,593 |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | 26,100 | 29,900 | 30,429 | 31,494 | 31,494 |
| 5000/5399 | Commodities | 4,528 | 1,937 | 4,300 | 3,700 | 3,700 |
| 5400/5499 | Other Operating Expenses | 20,914 | 15,215 | 17,600 | 19,800 | 19,800 |
| Total Operating Expenses | | \$ 112,800 | \$ 104,550 | \$ 111,922 | \$ 114,587 | \$ 114,587 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|--------------|----------------|----------|----------|----------|----------|
| 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 COMMISSION
2005/06
BUDGETARY ACCOUNT SUMMARY
001-0101-511**

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|------------------------------|-------------------|-------------------|---------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1210 | Commission Salaries | \$ 56,875 | \$ 53,125 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| 2101 | FICA | 4,207 | 4,208 | 4,208 | 4,208 | 4,208 |
| 2401 | Worker's Compensation | 176 | 165 | 385 | 385 | 385 |
| | Sub - Total | \$ 61,258 | \$ 57,498 | \$ 59,593 | \$ 59,593 | \$ 59,593 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4030 | Legislative Expenses | \$ 26,100 | \$ 29,900 | \$ 30,429 | \$ 31,494 | \$ 31,494 |
| | Sub - Total | \$ 26,100 | \$ 29,900 | \$ 30,429 | \$ 31,494 | \$ 31,494 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | \$ 174 | - | \$ 1,300 | \$ 500 | \$ 500 |
| 5290 | Other Operating Supplies | 4,354 | 1,937 | 3,000 | 3,200 | 3,200 |
| | Sub - Total | \$ 4,528 | \$ 1,937 | \$ 4,300 | \$ 3,700 | \$ 3,700 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | \$ 9,251 | \$ 6,182 | \$ 5,600 | \$ 7,800 | \$ 7,800 |
| 5420 | Conferences & Seminars | 11,663 | 9,033 | 12,000 | 12,000 | 12,000 |
| | Sub - Total | \$ 20,914 | \$ 15,215 | \$ 17,600 | \$ 19,800 | \$ 19,800 |
| | Total City Commission | \$ 112,800 | \$ 104,550 | \$ 111,922 | \$ 114,587 | \$ 114,587 |

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expense - This account represents the \$4,499 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

2005/06

DEPARTMENT DESCRIPTION

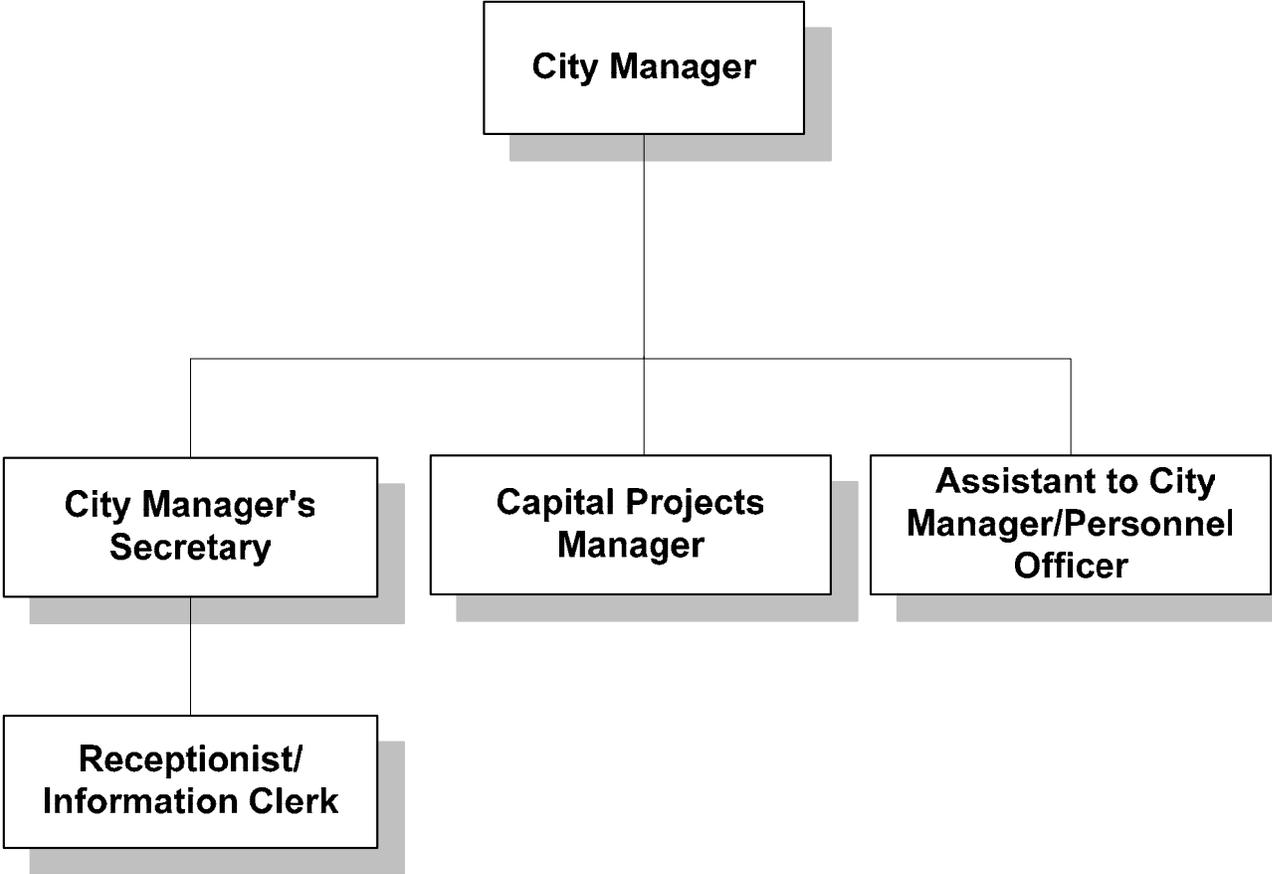
Maintain a City government structure that represents the needs of the community and provides quality services in an efficient, businesslike and professional manner. Responsible for the overall management of all functions and activities of the City's operations, preparation of annual budget and 5 year 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 | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--------------------|---------------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 1000/2999 | Personal Services | 496,417 | 508,126 | 563,685 | 601,057 | 601,057 |
| 3000/3999 | Contractual Services | 38,379 | 51,899 | 52,000 | 52,000 | 52,000 |
| 4000/4999 | Other Charges & Services | 54,907 | 54,400 | 88,550 | 97,250 | 97,250 |
| 5000/5399 | Commodities | 3,596 | 2,050 | 5,600 | 5,500 | 5,500 |
| 5400/5499 | Other Operating Expenses | 8,487 | 6,929 | 14,000 | 14,000 | 14,000 |
| | Total Operating Expenses | \$ 601,786 | \$ 623,404 | \$ 723,835 | \$ 769,807 | \$ 769,807 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|--------------|---|----------|----------|----------|----------|
| 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

2005/06

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. Continue to host Community Oriented Police Briefings comprised of condominium and business representatives to interact with Police Department.
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 2002/03 | ACTUAL 2003/04 | PROJECTED 2004/05 | ESTIMATE 2005/06 |
|-------------------------------------|-------------------|-------------------|----------------------|---------------------|
| Citizen Requests & Inquires | 113 | 96 | 105 | 105 |
| Commission Requests | 31 | 29 | 35 | 35 |
| Community Meetings Attended | 41 | 35 | 35 | 35 |
| Agenda Back up Items Prepared | 102 | 122 | 130 | 130 |
| 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 | 23 | 20 | 21 | 19 |
| Capital Projects Completed | 23 | 20 | 20 | 19 |
| City Manager Briefing Reports | 0 | 12 | 12 | 12 |
| Number of New Hires | 0 | 7 | 10 | 10 |

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2005/06
BUDGETARY ACCOUNT SUMMARY
001-0501-512

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 374,743 | \$ 376,306 | \$ 396,550 | \$ 420,165 | 420,165 |
| 1401 | Overtime | 142 | 0 | 0 | 0 | 0 |
| 2101 | FICA | 21,575 | 22,173 | 24,822 | 26,629 | 26,629 |
| 2201 | Pension | 52,823 | 54,858 | 62,036 | 63,799 | 63,799 |
| 2301 | Health, Life & Disability | 41,779 | 49,135 | 70,580 | 78,151 | 78,151 |
| 2401 | Worker's Compensation | 5,355 | 5,654 | 9,697 | 12,313 | 12,313 |
| | Sub - Total | \$ 496,417 | \$ 508,126 | \$ 563,685 | \$ 601,057 | \$ 601,057 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3140 | Background-New Employees | 0 | 0 | 500 | 500 | 500 |
| 3180 | Medical Exams-New Employees | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 3170 | Lobbyist Services | \$ 38,379 | \$ 51,899 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| | Sub - Total | \$ 38,379 | \$ 51,899 | \$ 52,000 | \$ 52,000 | \$ 52,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 3,496 | \$ 1,167 | \$ 5,000 | \$ 5,000 | 5,000 |
| 4040 | Administrative Expenses | 218 | 0 | 600 | 600 | 600 |
| 4041 | Car Allowance | 7,200 | 7,200 | 7,200 | 8,400 | 8,400 |
| 4101 | Communication Services | 1,500 | 1,531 | 1,900 | 1,900 | 1,900 |
| 4650 | R & M - Office | 0 | 0 | 150 | 150 | 150 |
| 4701 | Printing & Binding | 986 | 506 | 2,200 | 2,200 | 2,200 |
| 4710 | Printing\Newsletter | 37,066 | 38,956 | 42,000 | 53,000 | 53,000 |
| 4910 | Advertising | 0 | 0 | 23,500 | 20,000 | 20,000 |
| 4815 | Web Page Maintenance | 4,441 | 5,040 | 6,000 | 6,000 | 6,000 |
| | Sub - Total | \$ 54,907 | \$ 54,400 | \$ 88,550 | \$ 97,250 | \$ 97,250 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | \$ 3,163 | \$ 2,015 | \$ 4,000 | \$ 4,000 | 4,000 |
| 5120 | Computer Operating Supplies | 355 | 0 | 1,100 | 1,000 | 1,000 |

| | | | | | | | | | | | |
|------|--------------------------|----|-------|----|-------|----|-------|----|-------|----|-------|
| 5290 | Other Operating Supplies | | 78 | | 35 | | 500 | | 500 | | 500 |
| | Sub - Total | \$ | 3,596 | \$ | 2,050 | \$ | 5,600 | \$ | 5,500 | \$ | 5,500 |

OTHER OPERATING EXPENSES

| | | | | | | | | | | | |
|------|-----------------------------|----|-------|----|-------|----|--------|----|--------|----|--------|
| 5410 | Subscriptions & Memberships | \$ | 6,018 | \$ | 6,076 | \$ | 5,000 | \$ | 5,000 | \$ | 5,000 |
| 5420 | Conferences & Seminars | | 2,435 | | 725 | | 3,500 | | 3,500 | | 3,500 |
| 5450 | Training | | 0 | | 0 | | 5,000 | | 5,000 | | 5,000 |
| 5901 | Contingency | | 34 | | 128 | | 500 | | 500 | | 500 |
| | Sub - Total | \$ | 8,487 | \$ | 6,929 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 |

| | | | | | | | | | | | |
|--|--------------------|----|---------|----|---------|----|---------|----|---------|----|---------|
| | Total City Manager | \$ | 601,786 | \$ | 623,404 | \$ | 723,835 | \$ | 769,807 | \$ | 769,807 |
|--|--------------------|----|---------|----|---------|----|---------|----|---------|----|---------|

**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

2005/06

DEPARTMENT DESCRIPTION

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

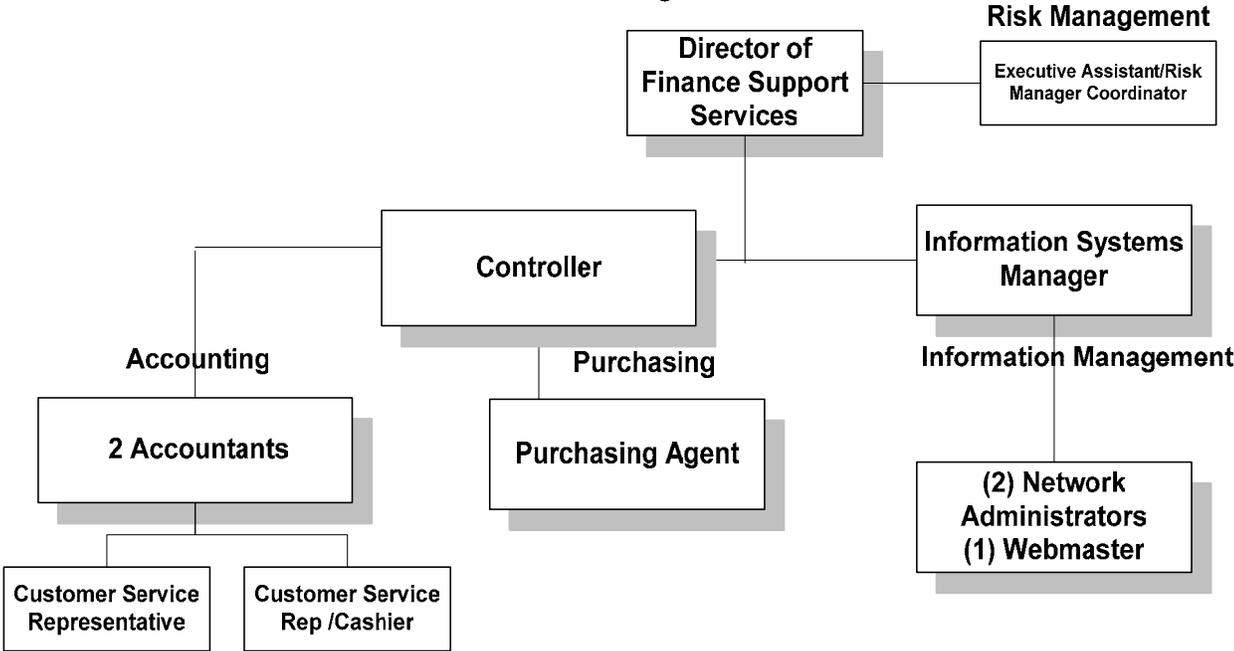
| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------------|------------|--------------|------------------------------|-----------------------|---------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 Personal Services | 703,539 | 808,652 | 929,771 | 1,042,620 | 1,042,620 |
| 3000/3999 Contractual Services | 109,311 | 95,676 | 65,500 | 62,000 | 62,000 |
| 4000/4999 Other Charges & Services | 119,517 | 132,324 | 131,300 | 138,600 | 138,600 |
| 5000/5399 Commodities | 24,343 | 23,739 | 25,500 | 24,300 | 24,300 |
| 5400/5499 Other Operating Expenses | 10,906 | 18,741 | 14,800 | 13,200 | 13,200 |
| Total Operating Expenses | \$ 967,616 | \$ 1,079,132 | \$ 1,166,871 | \$ 1,280,720 | \$ 1,280,720 |

PERSONNEL ALLOCATION SUMMARY

| Pos. No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|----------|---|---------|---------|---------|---------|
| 1001 | Finance Support Services Dir. | 1 | 1 | 1 | 1 |
| 3001 | Executive Assistant/Risk Mgm. Coordinator | 0 | 0 | 1 | 1 |
| 3001 | Executive Assistant | 1 | 1 | 0 | 0 |
| 1201 | Accountant/Bookkeeper | 1 | 1 | 1 | 2 |
| 1101 | Human Resources/Risk Mgr. | 1 | 1 | 0 | 0 |
| 1301 | Purchasing Agent | 1 | 1 | 1 | 1 |
| 1401 | Network Administrator | 1 | 1 | 1 | 1 |
| 1402 | Network Administrator | 1 | 1 | 1 | 1 |
| 1501 | Controller | 0 | 1 | 1 | 1 |
| 3201 | Customer Service Rep. I | 1 | 1 | 0 | 0 |
| 3601 | Customer Service Rep. II | 1 | 1 | 2 | 2 |
| 7002 | Webmaster/Communications Specialist | 0 | 1 | 1 | 1 |
| 7001 | Information Systems Manager | 1 | 1 | 1 | 1 |
| | Total | 10 | 12 | 11 | 12 |

Finance Support Services Department

Organization Chart



CITY OF AVENTURA

FINANCE SUPPORT SERVICES

2005/06

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 computer networks to allow for effective sharing of common files, schedules and E-mail.
6. Maintain automated purchase requisition/purchase order process to allow data entry by departments.
7. Process all approved invoices within ten working days.
8. Maintain effective risk management function.
9. Implement and maintain a central computer system that serves the information management needs of all departments.
10. Process bi-weekly payroll and associated reports on a timely and accurate basis.
11. Budgetary reports submitted to City Manager prior to the 20th of next month.
12. Maintain insurance coverage at appropriate levels.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2002/03 | ACTUAL 2003/04 | PROJECTED 2004/05 | ESTIMATED 2005/06 |
|---|-------------------|-------------------|----------------------|----------------------|
| Average Dollar value of investments (in millions) | 15.0 | 13.0 | 11.0 | 11.0 |
| Interest Earnings (in thousands) | 225 | 130 | 145 | 180 |
| Issuance of Annual Financial Report prior to 3/31 | 1 | 1 | 1 | 1 |
| GFOA Certificate of Achievement Awarded | 1 | 1 | 1 | 1 |
| Purchasing Manual Prepared/Updated | 1 | 1 | 1 | 1 |
| % of time computer network operational | 99 | 99 | 99 | 99 |
| % of purchase orders issued within 2 days of approval | 97 | 95 | 97 | 97 |
| % of Checks Written Within 10 Days of Invoice Date | 97 | 95 | 97 | 97 |
| Number of Work Stations Supported | 134 | 155 | 160 | 180 |
| Annual Review of Insurance Coverage | 1 | 1 | 1 | 1 |

FINANCE SUPPORT SERVICES
2005/06
BUDGETARY ACCOUNT SUMMARY
001-1001-513

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 506,945 | \$ 588,398 | \$ 654,594 | \$ 745,889 | \$ 745,889 |
| 1401 | Overtime | 136 | 0 | 2,000 | 1,000 | 1,000 |
| 2101 | FICA | 37,047 | 42,924 | 50,076 | 57,061 | 57,061 |
| 2201 | Pension | 64,578 | 78,625 | 88,370 | 100,695 | 100,695 |
| 2301 | Health, Life & Disability | 80,722 | 91,013 | 116,392 | 123,351 | 123,351 |
| 2401 | Worker's Compensation | 6,796 | 4,897 | 3,339 | 4,625 | 4,625 |
| 2501 | Unemployment | 7,315 | 2,795 | 15,000 | 10,000 | 10,000 |
| Sub - Total | | \$ 703,539 | \$ 808,652 | \$ 929,771 | \$ 1,042,620 | \$ 1,042,620 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3130 | Computer Programmer | 4,950 | 5,000 | 5,000 | 10,000 | 10,000 |
| 3180 | Medical Exams-New Employees | 1,823 | 697 | 0 | 0 | 0 |
| 3190 | Prof. Services | 58,273 | 31,798 | 10,000 | 6,000 | 6,000 |
| 3197 | Risk Management Consultant | 5,725 | 2,375 | 12,000 | 6,000 | 6,000 |
| 3201 | Prof. Services - Auditor | 38,540 | 55,806 | 38,500 | 40,000 | 40,000 |
| Sub - Total | | \$ 109,311 | \$ 95,676 | \$ 65,500 | \$ 62,000 | \$ 62,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 3,532 | \$ 2,914 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 4041 | Car Allowance | 7,800 | 7,800 | 7,800 | 7,800 | 7,800 |
| 4101 | Communication Services | 6,174 | 3,696 | 4,500 | 4,800 | 4,800 |
| 4650 | R&M- Office Equipment | 69,959 | 73,744 | 93,000 | 99,000 | 99,000 |
| 4701 | Printing & Binding | 5,697 | 8,193 | 6,000 | 7,000 | 7,000 |
| 4910 | Advertising | 26,355 | 35,328 | 7,500 | 7,500 | 7,500 |
| 4990 | Other Current Charges | 0 | 649 | 500 | 500 | 500 |
| Sub - Total | | \$ 119,517 | \$ 132,324 | \$ 131,300 | \$ 138,600 | \$ 138,600 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | \$ 6,330 | \$ 6,989 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 5120 | Computer Operating Supplies | 17,822 | 16,429 | 18,500 | 18,000 | 18,000 |
| 5290 | Other Operating Supplies | 191 | 321 | 1,000 | 300 | 300 |
| Sub - Total | | \$ 24,343 | \$ 23,739 | \$ 25,500 | \$ 24,300 | \$ 24,300 |

OTHER OPERATING EXPENSES

| | | | | | | | | | | | |
|------|---------------------------------------|----|---------|----|-----------|----|-----------|----|-----------|----|-----------|
| 5410 | Subscriptions & Memberships | \$ | 2,922 | \$ | 4,299 | \$ | 3,800 | \$ | 4,200 | \$ | 4,200 |
| 5420 | Conferences & Seminars | | 1,450 | | 2,195 | | 5,000 | | 5,000 | | 5,000 |
| 5450 | Training | | 4,905 | | 2,644 | | 5,000 | | 3,000 | | 3,000 |
| 5901 | Contingency | | 1,629 | | 9,603 | | 1,000 | | 1,000 | | 1,000 |
| | Sub - Total | \$ | 10,906 | \$ | 18,741 | \$ | 14,800 | \$ | 13,200 | \$ | 13,200 |
| | Total Finance Support Services | \$ | 967,616 | \$ | 1,079,132 | \$ | 1,166,871 | \$ | 1,280,720 | \$ | 1,280,720 |

**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.

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

3190 Other Professional Services - Includes the costs relating to the formation of the Police Defined Benefit plan has been charged in prior years. Any costs relating to review for other employee pension plan would be charged to the account next year.

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 and possible change in auditors pursuant to RFP.

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

| | |
|--|------------------------------|
| International GFOA or FICPA Conference (2) | Fla Govt or other purchasing |
| Florida GFOA Conf or Institute (3) | Risk Management or related |
| Computer related courses for certification | Seminars for other Personnel |

4101 Communication Services -Includes telephone, nextel and pager services 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, advanced antivirus and hosting & e-mail services.

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

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
- Other

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

- Government Finance Officer Association
- Florida Government Finance Officer Association(2)
- Dade/Broward Government Finance Officer Association
- Florida Institute of CPA's
- Florida Government Purchasing Association
- Information Systems Memberships
- 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 FICPA Conference
- Florida GFOA (2 employees)
- Fla Govt or other purchasing related
- Computer related courses for certification
- Seminars for other Personnel

5450 Training - Ongoing training for all personnel in the department.



LEGAL

CITY OF AVENTURA

LEGAL

2005/06

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 | | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-----------|---------------------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------|
| CODE NO. | CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | 235,587 | 320,514 | 233,000 | 251,000 | 251,000 |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5499 | Other Operating Expenses | 2,713 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Total Operating Expenses | \$ 238,300 | \$ 325,514 | \$ 238,000 | \$ 256,000 | \$ 256,000 |

CITY OF AVENTURA

CITY ATTORNEY

2005/06

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.

LEGAL
2005/06
BUDGETARY ACCOUNT SUMMARY
001-0601-514

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3120 | Prof. Services - Legal | \$ 234,718 | \$ 320,036 | \$ 230,000 | \$ 250,000 | \$ 250,000 |
| 3301 | Court Costs & Fees | 869 | 478 | 3,000 | 1,000 | 1,000 |
| | Sub - Total | \$ 235,587 | \$ 320,514 | \$ 233,000 | \$ 251,000 | \$ 251,000 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5901 | Contingency | \$ 2,713 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| | Sub - Total | \$ 2,713 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| | Total Legal | \$ 238,300 | \$ 325,514 | \$ 238,000 | \$ 256,000 | \$ 256,000 |

LEGAL
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 & Guedes and Leibowitz & Associates, P.A. to perform legal services required by the City Commission and City Manager.



**CITY CLERK'S
OFFICE**

CITY OF AVENTURA

CITY CLERK'S OFFICE

2005/06

DEPARTMENT DESCRIPTION

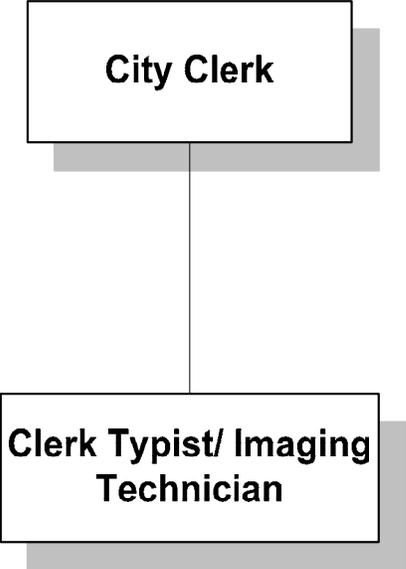
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising, and respond to public records requests. Implement and maintain records management program. 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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------------|------------|------------|--------------------|--------------------------|------------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 Personal Services | \$ 152,963 | \$ 168,886 | \$ 160,798 | \$ 172,636 | \$ 172,636 |
| 3000/3999 Contractual Services | - | - | - | - | - |
| 4000/4999 Other Charges & Services | 85,587 | 65,631 | 94,400 | 93,900 | 93,900 |
| 5000/5399 Commodities | 3,358 | 3,483 | 4,400 | 4,400 | 4,400 |
| 5400/5499 Other Operating Expenses | 2,961 | 2,135 | 3,300 | 3,300 | 3,300 |
| Total Operating Expenses | \$ 244,869 | \$ 240,135 | \$ 262,898 | \$ 274,236 | \$ 274,236 |

PERSONNEL ALLOCATION SUMMARY

| Pos. No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|----------|----------------------------|---------|---------|---------|---------|
| 0501 | City Clerk | 1 | 1 | 1 | 1 |
| 3101 | Clerk Typist/Imaging Tech. | 1 | 1 | 1 | 1 |
| | Total | 2 | 2 | 2 | 2 |

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2005/06

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 2002/03 | ACTUAL 2003/04 | PROJECTED 2004/05 | ESTIMATED 2005/06 |
|---|-------------------|-------------------|----------------------|----------------------|
| No. of Sets of Minutes Prepared | 59 | 54 | 55 | 45 |
| No. of Public Notices Prepared | 42 | 46 | 50 | 50 |
| No. of Legal Advertisements Published | 29 | 28 | 40 | 40 |
| No. of Ordinances Drafted | 6 | 4 | 6 | 6 |
| No. of Resolutions Drafted | 35 | 24 | 25 | 25 |
| No. of Lien Requests Responded To | 1080 | 1039 | 800 | 850 |
| No. of Welcome Letters Prepared | 638 | 732 | 650 | 650 |
| No. of Agenda Packages Prepared/Distributed | 32 | 39 | 30 | 30 |
| No. of Agenda Recaps Prepared//Distributed | 11 | 15 | 11 | 11 |
| No. of Code Enforcement Hearings Scheduled | 2 | 1 | 5 | 5 |

CITY OF AVENTURA
CITY CLERK'S OFFICE
2005/06
BUDGETARY ACCOUNT SUMMARY
001-0801-519

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|-------------------------------------|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 119,034 | \$ 132,721 | \$ 121,370 | \$ 129,957 | \$ 129,957 |
| 1401 | Overtime | 498 | 218 | - | 300 | 300 |
| 2101 | FICA | 9,336 | 9,526 | 9,285 | 9,942 | 9,942 |
| 2201 | Pension | 13,354 | 14,555 | 16,385 | 17,544 | 17,544 |
| 2301 | Health, Life & Disability | 10,364 | 11,448 | 13,139 | 14,088 | 14,088 |
| 2401 | Worker's Compensation | 377 | 418 | 619 | 806 | 806 |
| | Sub - Total | 152,963 | 168,886 | 160,798 | 172,636 | 172,636 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 3,843 | \$ 2,861 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| 4041 | Car Allowance | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 4701 | Printing & Binding | 1,895 | 1,561 | 3,500 | 3,000 | 3,000 |
| 4730 | Records Retention | 1,278 | 0 | 5,000 | 5,000 | 5,000 |
| 4740 | Ordinance Codification | 2,976 | 1,014 | 4,000 | 4,000 | 4,000 |
| 4915 | Election Expenses | 33,302 | 9,222 | 35,000 | 35,000 | 35,000 |
| 4911 | Legal Advertising | 39,893 | 48,573 | 40,000 | 40,000 | 40,000 |
| | Sub - Total | \$ 85,587 | \$ 65,631 | \$ 94,400 | \$ 93,900 | \$ 93,900 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 2,962 | 3,334 | 3,000 | 3,000 | 3,000 |
| 5120 | Computer Operating Supplies | 347 | 74 | 600 | 600 | 600 |
| 5290 | Other Operating Supplies | 49 | 75 | 800 | 800 | 800 |
| | Sub - Total | \$ 3,358 | \$ 3,483 | \$ 4,400 | \$ 4,400 | \$ 4,400 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | \$ 823 | \$ 984 | \$ 1,300 | \$ 1,300 | \$ 1,300 |
| 5420 | Conferences & Seminars | 2,113 | 556 | 2,000 | 2,000 | 2,000 |
| 5450 | Training | 25 | 595 | 0 | 0 | 0 |
| | Sub - Total | \$ 2,961 | \$ 2,135 | \$ 3,300 | \$ 3,300 | \$ 3,300 |
| | Total City Clerk | \$ 244,869 | \$ 240,135 | \$ 262,898 | \$ 274,236 | \$ 274,236 |

**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

2005/06

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.

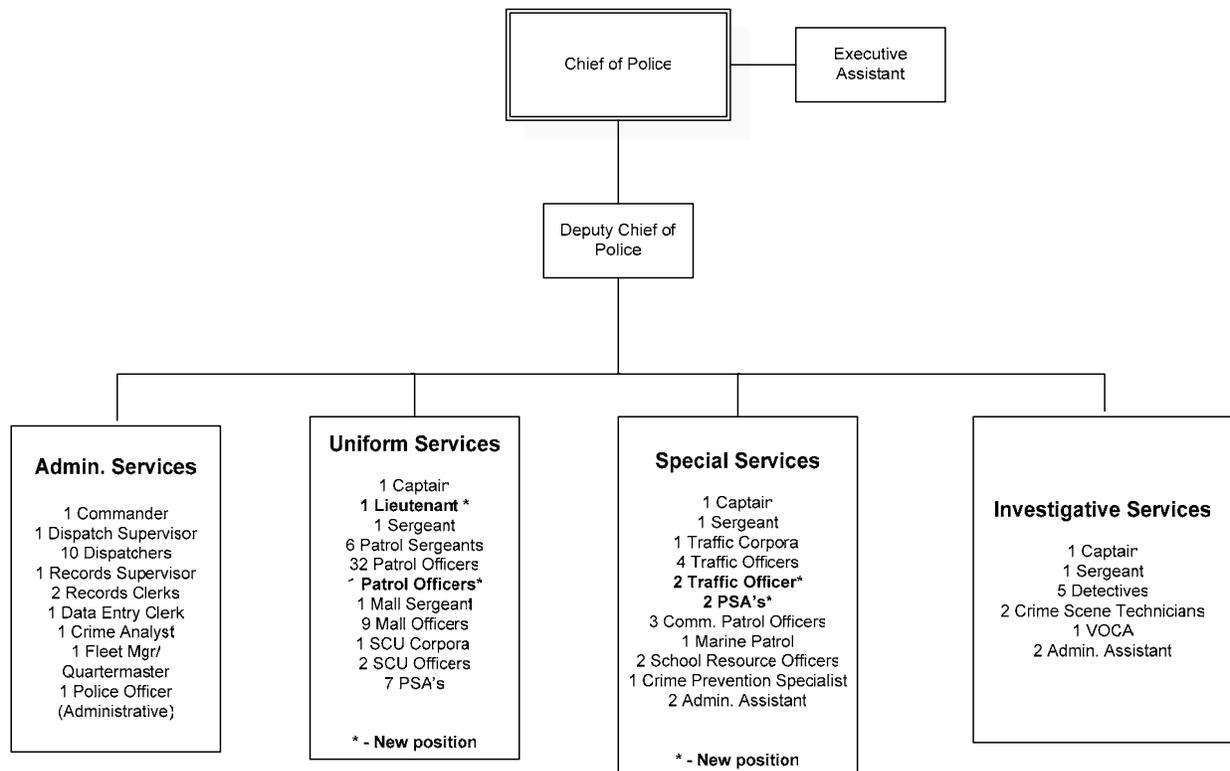
| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 | |
|--------------------------|--------------------------|--------------|-----------------------|--------------|---------------|---------------|
| CODE NO. | ACTUAL | ACTUAL | APPROVED CITY MANAGER | BUDGET | COMMISSION | |
| CATEGORY RECAP | | | BUDGET | PROPOSAL | APPROVAL | |
| 1000/2999 | Personal Services | \$ 6,484,791 | \$ 7,478,986 | \$ 7,968,033 | \$ 9,172,185 | \$ 9,172,185 |
| 3000/3999 | Contractual Services | 37,161 | 79,294 | 105,000 | 98,000 | 98,000 |
| 4000/4999 | Other Charges & Services | 507,531 | 586,300 | 592,500 | 627,100 | 627,100 |
| 5000/5399 | Commodities | 320,807 | 348,726 | 352,244 | 376,250 | 376,250 |
| 5400/5499 | Other Operating Expenses | 51,706 | 44,255 | 60,500 | 61,500 | 61,500 |
| Total Operating Expenses | | \$ 7,401,996 | \$ 8,537,561 | \$ 9,078,277 | \$ 10,335,035 | \$ 10,335,035 |

PERSONNEL ALLOCATION SUMMARY

| Pos. No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|-----------|------------------------|---------|---------|---------|---------|
| 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 | 0 | 1 |
| 2601 | Commander | 1 | 1 | 1 | 1 |
| 2301-2310 | Sergeant | 8 | 8 | 10 | 10 |
| 2001-2055 | Police Officers | 57 | 57 | 56 | 58 |
| 2901-2902 | Crime Scene Tech | 2 | 2 | 2 | 2 |
| 2801-2807 | Police Service Aides | 7 | 7 | 7 | 9 |
| 2101-2105 | Detectives | 4 | 4 | 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 |

| | | | | | |
|--------------|-----------------------------|------------|------------|------------|------------|
| 3501 | Dispatch Supervisor | 1 | 1 | 1 | 1 |
| 2701-2710 | Dispatcher | 10 | 10 | 10 | 10 |
| 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 | 108 | 110 | 115 |

City of Aventura Police Department Fiscal Year 2005 - 2006



CITY OF AVENTURA

PUBLIC SAFETY DEPARTMENT

2005/06

OBJECTIVES

1. Implement Phase I of the video monitoring project. Improve traffic management through enforcement, engineering and maintaining a liaison with FDOT and Miami-Dade County.
2. Continue preparations for reaccreditation. Review Procedural Directives, place documentation of compliance to file and keep current all required reports and inspections. Complete self assessment and mock in August 2005.
3. Complete study and begin implementing E911 system.
4. Explore adding other police agencies to the radio system and continue joint programs that were previously put in place like the radio project, SWAT & prisoner transport.
5. Continue participating in Homeland Security planning, training and intelligence. Create CERT teams and disaster training for high rise buildings.
6. Conduct customer service surveys of residents, businesses and victims of crimes.
7. Acquire grant money to expand video pre-file conferencing and implement electronic subpoena system.
8. Hire necessary personnel and staff all positions to maintain service levels and provide greater visibility.
9. Maintain a partnership with the community through Crime Prevention and Community Policing. Work with residents, businesses, organizations and associations to solve problems.
10. Participate in community programs and community involvement activities. Conduct community presentations with an emphasis on safety for children and senior citizens.
11. Provide two full time School Resource Officers for the Charter School and Tauber School.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2002/03 | ACTUAL 2003/04 | PROJECTED 2004/05 | ESTIMATE 2005/06 |
|---|-------------------|-------------------|----------------------|---------------------|
| Man-hours Assigned to traffic flow Issues | 8320 | 8320 | 10400 | 10400 |
| Progress Toward National Reaccreditation | 100% | 40% | 90% | 100% |
| Personnel Hired | 15 | 13 | 12 | 12 |
| Progress toward E911 Center | | | 10% | 50% |
| Manhours Assigned to Community Policing | 6240 | 6240 | 8320 | 8320 |
| Progress Toward Emergency Management Programs | 100% | 100% | 100% | 100% |
| Community Programs | 10 | 34 | 50 | 12 |
| Community Presentations | 50 | 28 | 22 | 50 |
| Community Involvement Activities | 24 | 21 | 17 | 24 |
| Manhours Assigned to School Resources | 2080 | 4160 | 4160 | 4160 |
| Calls for Service | 23142 | 23104 | 24000 | 24000 |
| Arrests | 2463 | 2106 | 2000 | 2000 |
| Accidents | 1614 | 1823 | 1800 | 1800 |
| Traffic Citations | 9714 | 9809 | 12000 | 12000 |
| Parking Citations Issued | 1452 | 1619 | 1200 | 1200 |
| Part 1 Crimes Reported | 2636 | 2181 | 2400 | 2400 |
| Customer Service Surveys | 800 | 1000 | 800 | 800 |

CITY OF AVENTURA
PUBLIC SAFETY
2005/06
BUDGETARY ACCOUNT SUMMARY
001-2001-521

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|-----------------------------|---------------------|---------------------|--|---------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 4,100,332 | \$ 4,577,015 | \$ 5,039,552 | \$ 5,825,883 | \$ 5,825,883 |
| 1390 | Court Time | 33,161 | 36,558 | 40,000 | 42,600 | 42,600 |
| 1401 | Overtime | 288,486 | 339,096 | 300,000 | 325,000 | 325,000 |
| 1410 | Holiday Pay | 83,723 | 98,899 | 79,000 | 81,327 | 81,327 |
| 1501 | Police Incentive Pay | 45,088 | 51,725 | 50,000 | 57,420 | 57,420 |
| 2101 | FICA | 373,015 | 371,813 | 389,359 | 450,073 | 450,073 |
| 2201 | Pension | 544,607 | 709,195 | 726,721 | 885,226 | 885,226 |
| 2301 | Health, Life & Disability | 724,675 | 872,708 | 977,118 | 1,100,354 | 1,100,354 |
| 2401 | Worker's Compensation | 291,704 | 421,977 | 366,283 | 404,301 | 404,301 |
| Sub - Total | | \$ 6,484,791 | \$ 7,478,986 | \$ 7,968,033 | \$ 9,172,185 | \$ 9,172,185 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3180 | Medical Exams | \$ 5,537 | \$ 4,139 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 3491 | Crossing Guards | - | 28,877 | 7,000 | - | - |
| 3192 | Prof. Services | 31,624 | 46,278 | 95,000 | 95,000 | 95,000 |
| Sub - Total | | \$ 37,161 | \$ 79,294 | \$ 105,000 | \$ 98,000 | \$ 98,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 35,674 | \$ 31,519 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 4040 | Administrative Expenses | 11,290 | 9,563 | 5,000 | 5,000 | 5,000 |
| 4042 | Recruiting & Hiring Expense | 5,575 | 3,890 | 7,500 | 7,500 | 7,500 |
| 4043 | CALEA Accreditation | 21,835 | 14,079 | 25,000 | 25,000 | 25,000 |
| 4050 | Investigative Expense | 11,977 | 9,443 | 10,000 | 10,000 | 10,000 |
| 4101 | Communication Services | 80,437 | 124,140 | 95,000 | 99,600 | 99,600 |
| 4201 | Postage | 5,554 | 6,728 | 6,000 | 6,000 | 6,000 |
| 4301 | Utilities | 2,037 | 0 | 0 | 0 | 0 |
| 4420 | Leased Equipment | 80,220 | 76,651 | 87,000 | 87,000 | 87,000 |
| 4440 | Copy Machine Costs | | 0 | 8,500 | 8,500 | 8,500 |
| 4610 | R&M- Vehicles | 128,602 | 154,726 | 130,000 | 130,000 | 130,000 |
| 4645 | R&M- Equipment | 112,234 | 85,526 | 130,000 | 130,000 | 130,000 |
| 4650 | R&M- Office Equipment | 7,385 | 65,584 | 56,000 | 86,000 | 86,000 |
| 4701 | Printing & Binding | 4,711 | 4,451 | 7,500 | 7,500 | 7,500 |
| Sub - Total | | \$ 507,531 | \$ 586,300 | \$ 592,500 | \$ 627,100 | \$ 627,100 |

COMMODITIES

| | | | | | | | | | | | |
|------|-----------------------------|----|---------|----|---------|----|---------|----|---------|----|---------|
| 5101 | Office Supplies | \$ | 23,855 | \$ | 24,659 | \$ | 20,000 | \$ | 24,000 | \$ | 24,000 |
| 5115 | Byrne Grant Match | | 27,252 | | 10,368 | | 10,744 | | 10,750 | | 10,750 |
| 5120 | Computer Operating Supplies | | 8,764 | | 9,983 | | 12,000 | | 10,000 | | 10,000 |
| 5220 | Gas & Oil | | 128,676 | | 157,849 | | 145,000 | | 160,000 | | 160,000 |
| 5240 | Uniforms | | 33,411 | | 29,766 | | 40,000 | | 40,000 | | 40,000 |
| 5245 | Uniform Allowance | | 39,325 | | 42,188 | | 35,000 | | 42,000 | | 42,000 |
| 5266 | Photography | | 6,582 | | 4,669 | | 7,500 | | 7,500 | | 7,500 |
| 5270 | Ammunition | | 7,597 | | 6,330 | | 12,000 | | 12,000 | | 12,000 |
| 5290 | Operating Supplies | | 45,345 | | 62,914 | | 70,000 | | 70,000 | | 70,000 |
| | Sub - Total | \$ | 320,807 | \$ | 348,726 | \$ | 352,244 | \$ | 376,250 | \$ | 376,250 |

OTHER OPERATING EXPENSES

| | | | | | | | | | | | |
|------|-----------------------------|----|--------|----|--------|----|--------|----|--------|----|--------|
| 5410 | Subscriptions & Memberships | \$ | 4,068 | \$ | 4,525 | \$ | 3,500 | \$ | 4,500 | \$ | 4,500 |
| 5420 | Conferences & Seminars | | 8,461 | | 8,382 | | 15,000 | | 15,000 | | 15,000 |
| 5450 | Training | | 36,497 | | 29,148 | | 40,000 | | 40,000 | | 40,000 |
| 5901 | Contingency | | 2,680 | | 2,200 | | 2,000 | | 2,000 | | 2,000 |
| | Sub - Total | \$ | 51,706 | \$ | 44,255 | \$ | 60,500 | \$ | 61,500 | \$ | 61,500 |

| | | | | | | | | | | | |
|--|---------------------|----|-----------|----|-----------|----|-----------|----|------------|----|------------|
| | Total Public Safety | \$ | 7,401,996 | \$ | 8,537,561 | \$ | 9,078,277 | \$ | 10,335,035 | \$ | 10,335,035 |
|--|---------------------|----|-----------|----|-----------|----|-----------|----|------------|----|------------|

**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 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

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------------|---------------------|---------------------|------------------------------|-----------------------|---------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 Personal Services | \$ 502,641 | \$ 592,360 | \$ 619,064 | \$ 628,516 | \$ 628,516 |
| 3000/3999 Contractual Services | 1,124,317 | 1,013,497 | 1,295,000 | 1,060,000 | 1,060,000 |
| 4000/4999 Other Charges & Services | 41,317 | 35,229 | 76,500 | 93,100 | 93,100 |
| 5000/5399 Commodities | 9,838 | 8,678 | 19,000 | 18,000 | 18,000 |
| 5400/5499 Other Operating Expenses | 4,669 | 6,046 | 12,900 | 12,900 | 12,900 |
| Total Operating Expenses | \$ 1,682,782 | \$ 1,655,810 | \$ 2,022,464 | \$ 1,812,516 | \$ 1,812,516 |

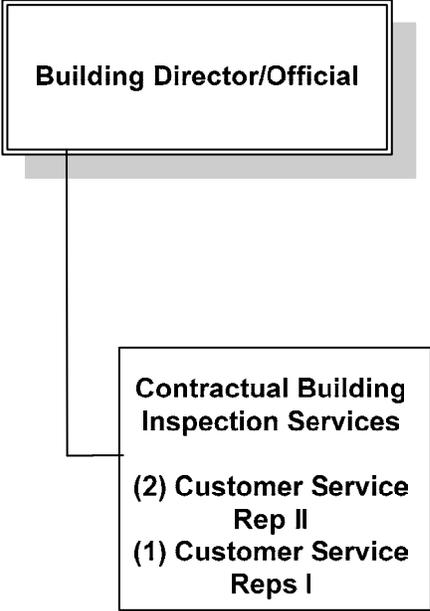
PERSONNEL ALLOCATION SUMMARY

| Pos. No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|--------------|---------------------------------|-----------|-----------|-----------|-----------|
| 4001 | Community Development Dir. | 1 | 0 | 0 | 0 |
| 4001 | Planning Director | 0 | 1 | 1 | 1 |
| 4101-4102 | Code Compliance Officer | 2 | 2 | 2 | 2 |
| 4301 | Senior Planner | 1 | 1 | 1 | 1 |
| 4302 | Assistant Planner | 1 | 1 | 1 | 0 |
| 3003 | Secretary | 0 | 1 | 1 | 0 |
| 3003 | Executive Assistant | 1 | 0 | 0 | 1 |
| 4201 | Building Director/Official(P/T) | 1 | 1 | 1 | 1 |
| 3202-3204 | Customer Service Rep I | 3 | 3 | 2 | 3 |
| 3601 | Customer Service Rep II | 2 | 1 | 2 | 1 |
| Total | | 12 | 11 | 11 | 10 |

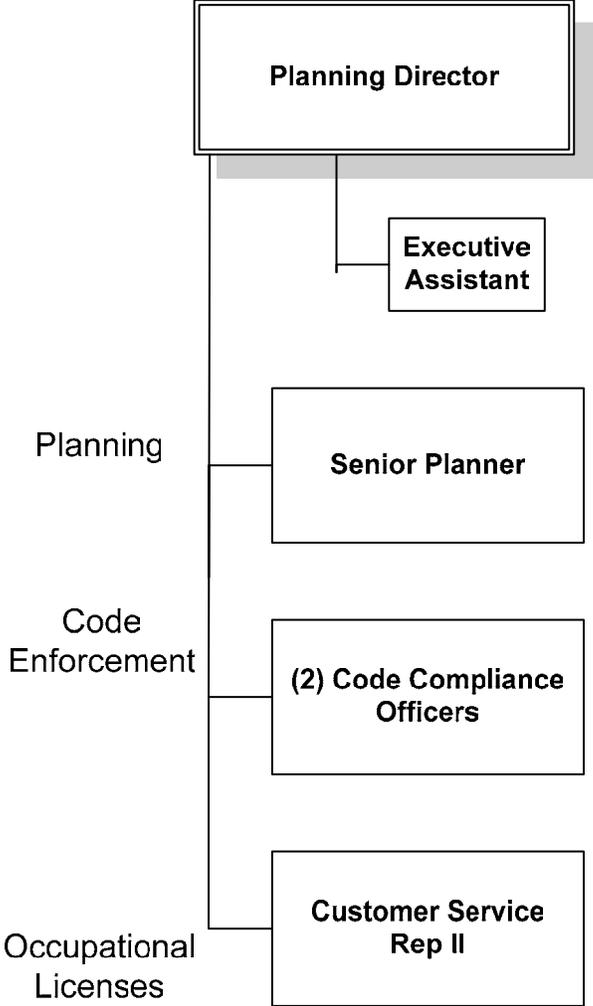
Community Development Department

Organization Chart

Building Division



Planning Division



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2005/06

OBJECTIVES

1. Provide customer focus technical assistance to the community.
2. Maintain a privatized Building Division.
3. Explore the feasibility of incorporating citizen involvement into Code Compliance.
4. Provide efficient issuance and maximize collection of Occupational Licenses.
5. Provide an up-to-date listing of existing businesses in the City.
6. Provide staff support for land development and variance applications and requests.
7. Increase customer service by providing land development application forms on the City's website.
8. Provide technical procedure manuals for all divisions of the department.
9. Provide building inspections within 24 hours of the request.
10. Complete non-complex building plan review within 10 day.
11. Prepare and review the 5 year Evaluation and Appraisal Report for the Comprehensive Plan.
12. 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 2002/03 | ACTUAL 2003/04 | PROJECTED 2004/05 | ESTIMATE 2005/06 |
|---|-------------------|-------------------|----------------------|---------------------|
| No. of Occupational Licenses Issued | 2523 | 2600 | 2650 | 2852 |
| No. of Code Notice of Violations Issued | 283 | 310 | 350 | 350 |
| No. of Special Master Hearings | 2 | 10 | 10 | 5 |
| No. of Building Permits Issued | 2675 | 3100 | 3000 | 4000 |
| No. of Building Inspections Performed | 12771 | 10000 | 10000 | 16000 |
| No. of Land Development Petitions Processed | 28 | 30 | 25 | 25 |
| No. of Variance Requests Processed | 10 | 15 | 10 | 5 |
| No. of Site Plans Reviewed | 10 | 5 | 5 | 10 |
| % of Inspections Performed 24 Hrs. of Request | 99 | 98 | 98 | 99 |
| % of all Plan Review Conducted Within 10 Days | 92 | 94 | 96 | 95 |

**COMMUNITY DEVELOPMENT
2005/06
BUDGETARY ACCOUNT SUMMARY
001-4001-524**

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|------------------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 341,381 | \$ 391,992 | \$ 429,500 | \$ 436,092 | \$ 436,092 |
| 1401 | Overtime | 1,411 | 1,162 | 3,000 | 1,500 | 1,500 |
| 2101 | FICA | 25,691 | 29,653 | 32,857 | 33,361 | 33,361 |
| 2201 | Pension | 43,840 | 50,272 | 51,506 | 52,365 | 52,365 |
| 2301 | Health, Life & Disability | 75,394 | 73,055 | 88,525 | 85,851 | 85,851 |
| 2401 | Worker's Compensation | 14,924 | 46,226 | 13,676 | 19,346 | 19,346 |
| | Sub - Total | \$ 502,641 | \$ 592,360 | \$ 619,064 | \$ 628,516 | \$ 628,516 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3101 | Building Inspections Services | \$ 1,057,368 | \$ 942,138 | \$ 1,250,000 | \$ 1,000,000 | \$ 1,000,000 |
| 3190 | Prof. Services | 66,949 | 71,359 | 45,000 | 60,000 | 60,000 |
| | Sub - Total | \$ 1,124,317 | \$ 1,013,497 | \$ 1,295,000 | \$ 1,060,000 | \$ 1,060,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 2,163 | \$ 4,253 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 4041 | Car Allowance | 3,000 | 3,053 | 3,000 | 3,000 | 3,000 |
| 4101 | Communication Services | 3,289 | 3,696 | 4,500 | 4,500 | 4,500 |
| 4420 | Lease Equipment | 0 | 0 | 0 | 600 | 600 |
| 4610 | R&M- Vehicles | 4,405 | 3,688 | 2,000 | 3,000 | 3,000 |
| 4645 | R&M- Equipment | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 4701 | Printing | 12,323 | 14,453 | 15,000 | 15,000 | 15,000 |
| 4730 | Records Retention | 16,137 | 6,086 | 45,000 | 60,000 | 60,000 |
| | Sub - Total | \$ 41,317 | \$ 35,229 | \$ 76,500 | \$ 93,100 | \$ 93,100 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | \$ 4,981 | \$ 5,722 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 5120 | Computer Operating Supplies | 558 | 471 | 5,500 | 4,500 | 4,500 |
| 5220 | Gas & Oil | 507 | 2,023 | 3,000 | 3,000 | 3,000 |
| 5240 | Uniforms | 588 | 140 | 1,000 | 1,000 | 1,000 |
| 5290 | Other Operating Supplies | 3,204 | 322 | 3,500 | 3,500 | 3,500 |
| | Sub - Total | \$ 9,838 | \$ 8,678 | \$ 19,000 | \$ 18,000 | \$ 18,000 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | \$ 1,845 | \$ 958 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| 5420 | Conferences & Seminars | 2,003 | 3,674 | 3,400 | 3,400 | 3,400 |
| 5450 | Training | 614 | 1,353 | 4,000 | 4,000 | 4,000 |
| 5901 | Contingency | 207 | 61 | 2,000 | 2,000 | 2,000 |
| | Sub - Total | \$ 4,669 | \$ 6,046 | \$ 12,900 | \$ 12,900 | \$ 12,900 |
| | Total Community Development | \$ 1,682,782 | \$ 1,655,810 | \$ 2,022,464 | \$ 1,812,516 | \$ 1,812,516 |

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 obtaining professional planning consulting services for 5 year EAR for the Comprehensive Plan. A temporary file clerk is also included to prepare file 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

2005/06

DEPARTMENT DESCRIPTION

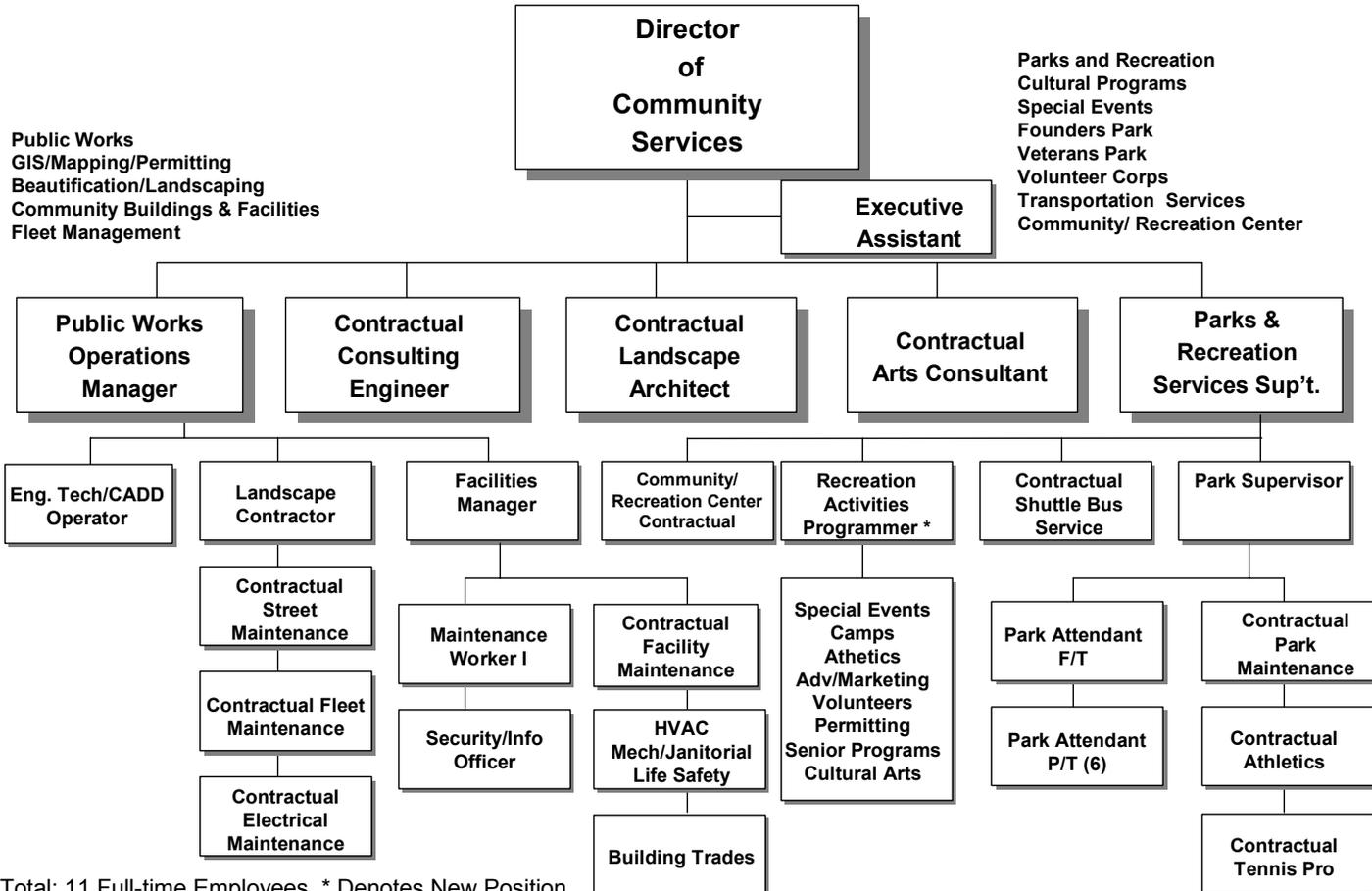
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, recreation and community cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide public works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

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------------------|--------------|--------------|---------------------------------|--------------------------|------------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 Personal Services | \$ 623,708 | \$ 683,763 | \$ 736,604 | \$ 845,016 | \$ 845,016 |
| 3000/3999 Contractual Services | 2,355,278 | 2,469,759 | 2,618,850 | 2,725,000 | 2,725,000 |
| 4000/4999 Other Charges & Services | 925,054 | 933,100 | 976,000 | 1,030,750 | 1,030,750 |
| 5000/5399 Commodities | 19,865 | 17,824 | 26,500 | 25,500 | 25,500 |
| 5400/5499 Other Operating Expenses | 9,479 | 3,404 | 8,500 | 8,500 | 8,500 |
| Total Operating Expenses | \$ 3,933,384 | \$ 4,107,850 | \$ 4,366,454 | \$ 4,634,766 | \$ 4,634,766 |

PERSONNEL ALLOCATION SUMMARY

| Pos. No. | Position Title | 2002/03 | 2003/04 | 2004/05 | 2005/06 |
|-----------|---|---------|---------|---------|---------|
| 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 | 0 | 1 |
| 5401 | Maintenance Worker | 1 | 1 | 1 | 1 |
| 5301 | Engineer Tech/CAD Operator | 1 | 1 | 1 | 1 |
| 5601 | Park Supervisor | 1 | 1 | 1 | 1 |
| 5701-5706 | Park Attendant (P/T) | 6 | 6 | 6 | 6 |
| 5801 | Park Attendant (F/T) | 1 | 1 | 1 | 1 |
| 7701 | Facilities Manager | 1 | 1 | 1 | 1 |
| 7201 | Security Guard/Info Officer | 1 | 1 | 1 | 1 |
| | Total | 16 | 16 | 16 | 17 |

Community Services Department Organization Chart



Total: 11 Full-time Employees * Denotes New Position
6 Part-time Employees

CITY OF AVENTURA

COMMUNITY SERVICES

2005/06

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 and implement additional routes.
7. Offer new cultural programs and events to residents.
8. Expand Community Recreation Center membership base by 10%.
9. Offer 15 Special Events per year.
10. Improve Senior attendance by 10%.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2002/03 | ACTUAL 2003/04 | PROJECTED 2004/05 | ESTIMATE 2005/06 |
|--|-------------------|-------------------|----------------------|---------------------|
| Resident complaints & concerns cleared. | 35 | 40 | 45 | 45 |
| Advisory Board Meetings attended. | 12 | 12 | 12 | 12 |
| CIP projects completed. | 4 | 6 | 5 | 6 |
| Tree City re-certification. | 1 | 1 | 1 | 1 |
| Stormwater basins/systems cleaned for compliance | 31 | 38 | 30 | 35 |
| Shuttle bus ridership | 82,600 | 95,000 | 105,000 | 125,000 |
| Number of Cultural Programs offered | 2 | 2 | 2 | 9 |
| Number of memberships | 900 | 1,000 | 1100 | 1200 |
| Special event attendance | 16100 | 33,500 | 36000 | 37500 |
| Number of senior participants | 900 | 2,400 | 2900 | 3200 |

CITY OF AVENTURA
COMMUNITY SERVICES
2005/06
BUDGETARY ACCOUNT SUMMARY
001-5001-539

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|--------------------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 451,443 | \$ 488,127 | \$ 514,310 | \$ 574,898 | \$ 574,898 |
| 1401 | Overtime | 7,188 | 6,201 | 4,500 | 4,500 | 4,500 |
| 2101 | FICA | 33,975 | 36,242 | 39,345 | 43,980 | 43,980 |
| 2201 | Pension | 51,185 | 58,024 | 62,044 | 70,266 | 70,266 |
| 2301 | Health, Life & Disability | 66,074 | 78,346 | 88,586 | 113,551 | 113,551 |
| 2401 | Worker's Compensation | 13,843 | 16,823 | 27,819 | 37,822 | 37,822 |
| | Sub - Total | \$ 623,708 | \$ 683,763 | \$ 736,604 | \$ 845,016 | \$ 845,016 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3110 | Prof. Services - Engineering | \$ 173,893 | \$ 104,352 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 3112 | Prof. Services - Community Center | 0 | 200,802 | 200,850 | 205,000 | 205,000 |
| 3113 | Prof. Services - Comm. Cen. Instruct | 169,111 | 38,699 | 60,000 | 60,000 | 60,000 |
| 3150 | Prof. Services -Landscape Arch. | 40,599 | 43,519 | 20,000 | 20,000 | 20,000 |
| 3190 | Other Professional Services | 0 | 3,173 | 0 | 0 | 0 |
| 3450 | Lands/Tree Maint. Svcs-Streets | 1,559,576 | 1,545,131 | 1,665,000 | 1,700,000 | 1,700,000 |
| 3451 | Beautification/Signage | 63,086 | 43,993 | 60,000 | 75,000 | 75,000 |
| 3452 | Landsc/Tree Maint Svc-Parks | 0 | 105,996 | 165,000 | 165,000 | 165,000 |
| 3455 | Transportation Services | 300,296 | 278,624 | 283,000 | 335,000 | 335,000 |
| 3460 | Street Maintenance/Drainage | 48,717 | 105,470 | 100,000 | 100,000 | 100,000 |
| | Sub - Total | \$ 2,355,278 | \$ 2,469,759 | \$ 2,618,850 | \$ 2,725,000 | \$ 2,725,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 2,166 | \$ 1,771 | \$ 2,750 | \$ 2,750 | \$ 2,750 |
| 4101 | Communication Services | 12,150 | 13,996 | 12,000 | 12,000 | 12,000 |
| 4301 | Utilities-Electric | 1,185 | 4,948 | 9,000 | 9,000 | 9,000 |
| 4311 | Utilities-Street Lighting | 159,457 | 143,335 | 170,000 | 170,000 | 170,000 |
| 4320 | Utilities-Water | 327,528 | 331,880 | 380,000 | 270,000 | 270,000 |
| 4420 | Lease | 7,295 | 9,015 | 5,750 | 7,000 | 7,000 |
| 4610 | R&M- Vehicles | 5,229 | 5,731 | 5,000 | 5,000 | 5,000 |
| 4620 | R&M- Buildings | 32,086 | 68,645 | 48,000 | 55,000 | 55,000 |
| 4645 | R&M- Equipment | 409 | 0 | 1,000 | 0 | 0 |
| 4672 | R&M-Parks | 37,683 | 24,494 | 32,500 | 35,000 | 35,000 |
| 4691 | R&M- Streets | 107,375 | 66,828 | 80,000 | 80,000 | 80,000 |

| | | | | | | |
|--------------------|------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 4701 | Printing & Binding | 22,876 | 18,471 | 20,000 | 20,000 | 20,000 |
| 4850 | Special Events | 60,207 | 43,595 | 60,000 | 65,000 | 65,000 |
| 4851 | Cultural/Recreation Programs | 63,700 | 56,797 | 80,000 | 95,000 | 95,000 |
| 4852 | Founders Day Activities | 85,708 | 143,060 | 70,000 | 130,000 | 130,000 |
| 4854 | Summer Recreation | 0 | 534 | 0 | 75,000 | 75,000 |
| Sub - Total | | \$ 925,054 | \$ 933,100 | \$ 976,000 | \$ 1,030,750 | \$ 1,030,750 |

COMMODITIES

| | | | | | | |
|--------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|
| 5101 | Office Supplies | \$ 5,336 | \$ 4,888 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| 5120 | Computer Operating Supplies | 5,612 | 2,672 | 6,000 | 5,000 | 5,000 |
| 5220 | Gas & Oil | 540 | 2,646 | 6,000 | 6,000 | 6,000 |
| 5240 | Uniforms | 7,330 | 5,488 | 8,000 | 8,000 | 8,000 |
| 5290 | Other Operating Supplies | 1,047 | 2,130 | 2,000 | 2,000 | 2,000 |
| Sub - Total | | \$ 19,865 | \$ 17,824 | \$ 26,500 | \$ 25,500 | \$ 25,500 |

OTHER OPERATING EXPENSES

| | | | | | | |
|--------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 5410 | Subscriptions & Memberships | \$ 1,142 | \$ 1,096 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 5420 | Conferences & Seminars | 3,685 | 1,869 | 2,750 | 2,750 | 2,750 |
| 5450 | Training | 3,468 | 110 | 2,250 | 2,250 | 2,250 |
| 5901 | Contingency | 1,184 | 329 | 1,500 | 1,500 | 1,500 |
| Sub - Total | | \$ 9,479 | \$ 3,404 | \$ 8,500 | \$ 8,500 | \$ 8,500 |

| | | | | | | |
|---------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Community Services | | \$ 3,933,384 | \$ 4,107,850 | \$ 4,366,454 | \$ 4,634,766 | \$ 4,634,766 |
|---------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|

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 8: 30 AM - 6 PM (with Saturday service till 9 PM) on a contractual basis, including the printing costs for new timetables, adding a fifth route in the south area of the City in April 2006. 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; 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 and tours to local venues, recreation programs, youth athletics, and a rotating art exhibit October through May.

4852 Founders Day Activities - Founders Day Activities - Provides for funding direct mail, activities, games and entertainment for Founders Day including an outdoor concert. Funding was increased this year to cover the costs of the 10th Anniversary Celebration.

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 CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION 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 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Non-Departmental-Transfers | \$ 1,128,762 | \$ 2,254,886 | \$ 2,246,000 | \$ 2,217,523 | \$ 2,217,523 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|

NON-DEPARTMENTAL TRANSFERS BUDGET JUSTIFICATIONS

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

2005/06

BUDGETARY ACCOUNT SUMMARY

001-9001-590

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|--|---------------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3410 | Prof. Services - Janitorial | \$ 53,970 | \$ 52,800 | \$ 52,400 | \$ 55,000 | \$ 55,000 |
| 3155 | Library Lease Books Program | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | Sub - Total | \$ 98,970 | \$ 97,800 | \$ 97,400 | \$ 100,000 | \$ 100,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4101 | Communication Services | \$ 82,895 | \$ 83,055 | \$ 105,440 | \$ 100,000 | \$ 100,000 |
| 4201 | Postage | 27,395 | 26,043 | 22,000 | 22,000 | 22,000 |
| 4301 | Utilities | 211,158 | 210,570 | 216,000 | 240,000 | 240,000 |
| 4320 | Water | - | 19,230 | - | - | - |
| 4440 | Copy Machine Costs | 13,937 | 15,197 | 20,000 | 20,000 | 20,000 |
| 4501 | Insurance | 438,975 | 707,938 | 712,000 | 747,000 | 747,000 |
| 4620 | R&M- Government Center | 91,434 | 85,640 | 64,000 | 100,000 | 100,000 |
| 4650 | R&M- Office Equipment | - | - | 10,000 | 2,000 | 2,000 |
| | Sub - Total | \$ 865,794 | \$ 1,147,673 | \$ 1,149,440 | \$ 1,231,000 | \$ 1,231,000 |
| <u>COMMODITIES</u> | | | | | | |
| 5290 | Other Operating Supplies | \$ 6,453 | \$ 3,865 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| | Sub - Total | \$ 6,453 | \$ 3,865 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5951 | Cultural Arts Center Foundation | \$ - | \$ 7,200 | \$ - | \$ - | \$ - |
| 5904 | Hurricane/Storm Exp | - | 95,819 | - | - | - |
| 5901 | Contingency | 68,834 | 13,360 | 50,000 | 50,000 | 50,000 |
| | Sub - Total | \$ 68,834 | \$ 116,379 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| | Total Non-Departmental | \$ 1,040,051 | \$ 1,365,717 | \$ 1,306,840 | \$ 1,391,000 | \$ 1,391,000 |

**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.



CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL BUDGET

2005/06

PROJECT APPROPRIATION

001-80XX

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED | 2005/06 CITY MANAGER BUDGET | 2005/06 PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------------|----------------------------|-------------------|-------------------|---------------------|-----------------------------------|---------------------|-----------------------------------|
| <u>City Manager's Office -05- 512</u> | | | | | | | |
| 6401 | Computer Equipment | \$ - | \$ 3,350 | 4,000 | 4,000 | 4,000 | 4,000 |
| | Sub-Total | \$ - | \$ 3,350 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| <u>Finance Support Serv. -10-513</u> | | | | | | | |
| 6401 | Computer Equipment | \$ 80,209 | \$ 86,995 | \$ 202,000 | \$ 153,000 | \$ 153,000 | \$ 153,000 |
| 6410 | Equipment | - | 6,541 | - | | | |
| | Sub-Total | \$ 80,209 | \$ 93,536 | \$ 202,000 | \$ 153,000 | \$ 153,000 | \$ 153,000 |
| <u>City Clerk - 08-519</u> | | | | | | | |
| 6401 | Computer Equipment | \$ 779 | \$ 2,087 | \$ - | \$ - | \$ - | \$ - |
| | Sub-Total | \$ 779 | \$ 2,087 | \$ - | \$ - | \$ - | \$ - |
| <u>Public Safety -20- 521</u> | | | | | | | |
| 6401 | Computer Equipment | \$ 174,710 | \$ 135,103 | \$ 173,000 | \$ 174,500 | \$ 174,500 | \$ 174,500 |
| 6403 | Local Law Enf. Block Grant | | 19,706 | 12,020 | | | |
| 6404 | Dade Chiefs Byrne Grant | | 115,128 | 31,000 | | | |
| 6405 | E911 Equipment | | | | \$ 313,000 | 313,000 | |
| 6407 | Radio Purchase & Replace. | 63,469 | 52,878 | 258,000 | 219,000 | 219,000 | |
| 6450 | Vehicles | 305,852 | 341,043 | 357,800 | 346,200 | 346,200 | |
| | Sub-Total | \$ 544,031 | \$ 663,858 | \$ 831,820 | \$ 1,052,700 | \$ 1,052,700 | |
| <u>Community Development - 40-524</u> | | | | | | | |
| 6401 | Computer Equipment | \$ 3,533 | \$ 264 | \$ 8,150 | \$ 19,500 | \$ 19,500 | \$ 19,500 |
| 6410 | Equipment | - | 389 | 2,400 | 3,275 | 3,275 | 3,275 |
| 6450 | Vehicles | | 22,472 | 20,200 | - | - | - |
| | Sub-Total | \$ 3,533 | \$ 23,125 | \$ 30,750 | \$ 22,775 | \$ 22,775 | \$ 22,775 |

Community Services - 50-539/541/572

| | | | | | | |
|------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 6401 | Computer Equipment | \$ 2,008 | \$ 21,427 | \$ 22,200 | \$ 22,950 | \$ 22,950 |
| 6410 | Equipment | - | - | 11,050 | | |
| 6450 | Vehicles | 45,763 | 27,815 | | | |
| 6301 | Beautification Projects | 551,632 | 1,078,397 | 532,000 | 83,500 | 83,500 |
| 6302 | Walkways/Sidewalks | - | - | 84,000 | - | - |
| 6303 | Safety Improvements | - | 9,300 | - | | |
| 6304 | Bus Shelters/Benches/News st | 29,051 | - | - | | |
| 6307 | Lighting Improvements | - | - | 200,000 | - | - |
| 6341 | Transportation System Improv | - | - | 54,700 | 620,700 | 620,700 |
| 6314 | NE 190th Street | 129,304 | | - | | |
| 6316 | Country Club Drive Improveme | 1,682,171 | 429,609 | 86,000 | | |
| 6231 | NE 31 Avenue Park Developmer | - | 659,180 | 14,000 | | |
| 6205 | Community Center | 48,853 | 59,436 | 21,200 | 24,500 | 24,500 |
| 6322 | Waterways Park Improvement: | - | 17,334 | 47,000 | 1,000,000 | 1,000,000 |
| 6310 | Aventura Founders Park | - | 6,654 | 39,250 | 215,000 | 215,000 |
| 6313 | Country Club Drive Tennis Court | | | | 70,000 | 70,000 |
| 6316 | Holiday Lighting - Govt Center | | | | 50,000 | 50,000 |
| Sub-Total | | \$ 2,488,782 | \$ 2,309,152 | \$ 1,111,400 | \$ 2,086,650 | \$ 2,086,650 |

Charter School

| | | | | | | |
|------------------|-------------------------|-------------|-------------------|---------------------|-------------|-------------|
| 6307 | Charter School Addition | - | 152,890 | 4,100,000 | - | - |
| Sub-Total | | \$ - | \$ 152,890 | \$ 4,100,000 | \$ - | \$ - |

Non-Departmental -90- 590

| | | | | | | |
|------------------|--------------------|-------------------|------------------|----------------------|----------------------|----------------------|
| 6201 | Government Center | \$ 40,000 | \$ - | \$ - | \$ - | \$ - |
| 6208 | Building\Equipment | 205,183 | 12,902 | 250,000 | 200,000 | 200,000 |
| 6999 | Capital Reserve | 115,000 | 8,356 | 10,239,606 | 11,834,562 | 11,834,562 |
| Sub-Total | | \$ 360,183 | \$ 21,258 | \$ 10,489,606 | \$ 12,034,562 | \$ 12,034,562 |

| | | | | | | |
|--------------|--|---------------------|---------------------|----------------------|----------------------|----------------------|
| Total | | \$ 3,477,517 | \$ 3,269,256 | \$ 16,769,576 | \$ 15,353,687 | \$ 15,353,687 |
|--------------|--|---------------------|---------------------|----------------------|----------------------|----------------------|

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 expanding and upgrading the City's general computer system, which is used by all City Departments. This project also consists of upgrading computer equipment in the Finance Support Services Department in the amount of \$8,000.

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 was acquired in the 1996/97 fiscal year but will require expansion during the year to accommodate growth and required upgrades.

| | | | |
|---------------------------|-----------|----------------------|---------|
| 10 Desktop Computers | \$ 25,000 | Air Card Replacement | \$7,500 |
| 4 Computer/Multi Monitors | 15,000 | Plasma Monitor | 6,000 |
| Replace 12 Mobile Laptops | 65,000 | License Swipes | 3,000 |
| Software Upgrades | 50,000 | 5 Ticket Printers | 3,000 |

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

6405 E911 Equipment - This project consists of purchasing the necessary equipment to implement a fully integrated E911 system at the Police Dispatch Center and making the building renovations to accommodate the equipment.

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

Replace 12 Patrol Vehicles and 4 wheel drive vehicle.

COMMUNITY DEVELOPMENT

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

6410 Equipment - This project consists of purchasing additional file cabinets and parcel maps.

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 | 8,000 |
| NE 207 th Street South Swale Area | 8,500 |

6341 Transportation System Improvements – This project consists of continuing the implementation of the traffic video monitoring program and includes the intersection of the Lehman Causeway and Biscayne Boulevard and funds the City/County’s portion of the Miami Gardens Drive Extension project.

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

| | |
|--|---------|
| 10 Tables and Chair Carts | \$3,500 |
| Furniture for Waiting Area in West Lobby | 4,000 |
| 5 Mats for Gymnastics | 2,000 |
| Replace ID Card Printer | 5,000 |
| Parking Lot Security Cameras | 10,000 |

6322 Waterways Park Improvements - This project includes design costs and relocation of overhead power lines.

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

| | |
|-------------------------------|-----------|
| Parking Lot Expansion | \$170,000 |
| Special Event Tents | 3,500 |
| Two Soccer Goal Sets | 4,500 |
| Replace Office Furniture | 5,000 |
| Holiday Lighting Improvements | 19,500 |
| Add Swing set | 12,500 |

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

6316 Holiday Lighting –Government Center - Project includes additional wiring and GFI outlets for the installation of holiday lighting.



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|------------------|---------------------------------|--------------------------|------------------------|
| CODE CATEGORY | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 310000/31999 | Locally Levied Taxes | 0 | 0 | 0 | 0 |
| 320000/32999 | Licenses & Permits | 0 | 0 | 0 | 0 |
| 330000/33999 | Intergovernmental Rev. | 0 | 0 | 0 | 0 |
| 340000/34999 | Charges for Services | 0 | 0 | 0 | 0 |
| 350000/35999 | Fines & Forfeitures | 4,218 | 3,978 | 4,300 | 4,300 |
| 360000/36999 | Misc. Revenues | 57 | 86 | 0 | 0 |
| 380000/38999 | Transfer from Funds | 0 | 0 | 0 | 0 |
| 399900/39999 | Fund Balance | 6,704 | 0 | 6,600 | 8,000 |
| TOTAL AVAILABLE | | \$ 10,979 | \$ 4,064 | \$ 10,900 | \$ 12,300 |

EXPENDITURES

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|--------------------------|-----------------|---------------------------------|--------------------------|------------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 | Personal Services | 0 | 0 | 0 | 0 |
| 3000/3999 | Contractual Services | 0 | 0 | 0 | 0 |
| 4000/4999 | Other Charges/Svcs | 0 | 0 | 0 | 0 |
| 5000/5399 | Commodities | 0 | 0 | 0 | 0 |
| 5400/5999 | Other Operating Expenses | 4,390 | 2,519 | 10,900 | 12,300 |
| TOTAL OPERATING EXPENSES | | \$ 4,390 | \$ 2,519 | \$ 10,900 | \$ 12,300 |
| 6000/6999 | Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 4,390 | \$ 2,519 | \$ 10,900 | \$ 12,300 |

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|-----------------------|-------------------|-------------------|-------------------|--|-------------------------------------|-----------------------------------|
| 3511000 | Fines | \$ 4,218 | \$ 3,978 | \$ 4,300 | \$ 4,300 | \$ 4,300 |
| 3611000 | Interest Earnings | 57 | 86 | 0 | 0 | 0 |
| 3999000 | Carryover | 6,704 | | 6,600 | 8,000 | 8,000 |
| TOTAL REVENUES | | \$ 10,979 | \$ 4,064 | \$ 10,900 | \$ 12,300 | \$ 12,300 |

EXPENDITURES 2001-521

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------|----------------------|-------------------|-------------------|--|-------------------------------------|-----------------------------------|
| | <u>Public Safety</u> | | | | | |
| 5450 | Training | \$ 4,390 | \$ 2,519 | \$ 10,900 | \$ 12,300 | \$ 12,300 |
| TOTAL EXPENDITURES | | \$ 4,390 | \$ 2,519 | \$ 10,900 | \$ 12,300 | \$ 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

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|---------------------|---------------------|---------------------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 310000/31999 | Locally Levied Taxes | 0 | 0 | 0 | 0 | 0 |
| 320000/32999 | Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| 330000/33999 | Intergovernmental Rev. | 978,460 | 1,324,054 | 1,350,000 | 1,385,915 | 1,385,915 |
| 340000/34999 | Charges for Services | 0 | 0 | 0 | 0 | 0 |
| 350000/35999 | Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| 360000/36999 | Misc. Revenues | 1,123 | 0 | 3,500 | 7,500 | 7,500 |
| 380000/38999 | Transfer from Funds | 0 | 0 | 0 | 0 | 0 |
| 399900/39999 | Fund Balance | 202,494 | 0 | 302,844 | 60,000 | 60,000 |
| TOTAL AVAILABLE | | \$ 1,182,077 | \$ 1,324,054 | \$ 1,656,344 | \$ 1,453,415 | \$ 1,453,415 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|----------------------|-------------------|---------------------|---------------------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 1000/2999 | Personal Services | 0 | 0 | 0 | 0 | 0 |
| 3000/3999 | Contractual Services | 70,000 | 195,545 | 194,000 | 251,760 | 251,760 |
| 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 | | \$ 70,000 | \$ 195,545 | \$ 194,000 | \$ 251,760 | \$ 251,760 |
| 6000/6999 | Capital Outlay | 280,434 | 335,642 | 857,844 | 572,120 | 572,120 |
| 9000/9999 | Transfers | 573,500 | 572,610 | 604,500 | 629,535 | 629,535 |
| TOTAL EXPENDITURES | | \$ 923,934 | \$ 1,103,797 | \$ 1,656,344 | \$ 1,453,415 | \$ 1,453,415 |

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL REVENUE | 2003/04 ACTUAL REVENUE | 2004/05 APPROVED BUDGET | 2004/05 HALF YEAR CITY MANAGER ACTUAL | 2005/06 COMMISSION PROPOSAL |
|-----------------------------------|--------------------------------|------------------------------|------------------------------|-------------------------------|---|-----------------------------------|
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3351200 | State Revenue Sharing | \$ 139,773 | \$ 142,118 | \$ 141,000 | \$ 68,407 | \$ 145,935 |
| 3353001 | Local Option Cap. Impr. Gas Ta | 134,552 | 121,002 | 135,000 | 30,093 | 140,000 |
| 3353010 | Local Option Gas Tax | 322,802 | 312,990 | 325,000 | 79,873 | 336,000 |
| 3383801 | County Transit System Surtax | 381,333 | 747,944 | 749,000 | 251,616 | 763,980 |
| Total | | \$ 978,460 | \$ 1,324,054 | \$ 1,350,000 | \$ 429,989 | \$ 1,385,915 |
| <u>Misc. Revenues</u> | | | | | | |
| 3611000 | Interest Earnings | \$ 1,123 | | \$ 3,500 | \$ - | \$ 7,500 |
| Total | | \$ 1,123 | \$ - | \$ 3,500 | \$ - | \$ 7,500 |
| <u>Non -Revenue</u> | | | | | | |
| 3999000 | Carryover | \$ 202,494 | | \$ 302,844 | \$ 302,844 | \$ 60,000 |
| Total | | \$ 202,494 | \$ - | \$ 302,844 | \$ 302,844 | \$ 60,000 |
| TOTAL AVAILABLE | | \$ 1,182,077 | \$ 1,324,054 | \$ 1,656,344 | \$ 732,833 | \$ 1,453,415 |

EXPENDITURES 5001/541

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|------------------------------------|---------------------------------|-------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>OPERATING</u> | | | | | | |
| <u>Community Services</u> | | | | | | |
| 3455 | Enhanced Transit Services | \$ 70,000 | \$ 195,545 | \$ 194,000 | \$ 251,760 | \$ 251,760 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| <u>Community Services - 50-541</u> | | | | | | |
| 6316 | Country Club Drive Improvements | | | - | | |
| 6307 | Street Lighting Improvements | 280,000 | 186,500 | 200,000 | 225,000 | 225,000 |
| 6305 | Road Resurfacing | | | 370,000 | 240,000 | 240,000 |
| 6341 | Transportation System Improv | 434 | 149,142 | 227,844 | 95,994 | 95,994 |
| <u>Non-Departmental - 590</u> | | | | | | |
| 6999 | Capital Reserve | - | | 60,000 | 11,126 | 11,126 |
| <u>TRANSFERS - 90-901</u> | | | | | | |
| 9101 | Transfer to General Fund | \$ 573,500 | \$ 572,610 | 604,500 | 629,535 | 629,535 |
| TOTAL | | \$ 923,934 | \$ 1,103,797 | \$ 1,656,344 | \$ 1,453,415 | \$ 1,453,415 |

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 \$145,935 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 \$763,980 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. Funds have been included to expand 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

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 included the installation of sidewalks on the westside of NE 27th Avenue.

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

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|-------------------|-------------------|---------------------------------|------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | COMMISSION PROPOSAL | COMMISSION APPROVAL |
| 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 | 47,868 | 158,697 | 98,250 | 120,415 | 75,000 |
| 380000/38999 | Transfer from Funds | 0 | 0 | 0 | 0 | 0 |
| 399900/39999 | Fund Balance | 82,609 | 42,000 | 120,961 | 120,961 | 201,290 |
| TOTAL AVAILABLE | | \$ 130,477 | \$ 200,697 | \$ 219,211 | \$ 241,376 | \$ 276,290 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|----------------------|-------------------|------------------|---------------------------------|------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | COMMISSION PROPOSAL | COMMISSION APPROVAL |
| 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 | \$ 100,171 | \$ 68,042 | \$ 219,211 | \$ 40,086 | \$ 276,290 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 100,171 | \$ 68,042 | \$ 219,211 | \$ 40,086 | \$ 276,290 |

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 PROPOSAL | 2005/06 COMMISSION APPROVAL |
|------------------------|--------------------|-------------------|-------------------|--|---------------------|-----------------------------------|
| <u>Misc. Revenues</u> | | | | | | |
| 361100 | Interest Earnings | \$ 619 | \$ 379 | \$ - | \$ - | \$ - |
| 3632200 | Police Impact Fees | 47,249 | 158,318 | 98,250 | 120,415 | 75,000 |
| Total | | \$ 47,868 | \$ 158,697 | \$ 98,250 | \$ 120,415 | \$ 75,000 |
| <u>Non -Revenue</u> | | | | | | |
| 3999000 | Carryover | \$ 82,609 | \$ 42,000 | \$ 120,961 | \$ 120,961 | \$ 201,290 |
| Total | | \$ 82,609 | \$ 42,000 | \$ 120,961 | \$ 120,961 | \$ 201,290 |
| TOTAL AVAILABLE | | \$ 130,477 | \$ 200,697 | \$ 219,211 | \$ 241,376 | \$ 276,290 |

EXPENDITURES 2001-521

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 PROPOSAL | 2005/06 COMMISSION APPROVAL |
|-------------------------------|-----------------|-------------------|-------------------|--|---------------------|-----------------------------------|
| <u>Public Safety</u> | | | | | | |
| 6410 | Equipment | \$ 100,171 | \$ 68,042 | 98,250 | 40,086 | 178,500 |
| Sub-Total | | \$ 100,171 | \$ 68,042 | \$ 98,250 | \$ 40,086 | \$ 178,500 |
| <u>Non-Departmental - 590</u> | | | | | | |
| 6999 | Capital Reserve | \$ - | \$ - | \$ 120,961 | \$ - | \$ 97,790 |
| Sub-Total | | \$ - | \$ - | \$ 120,961 | \$ - | \$ 97,790 |
| TOTAL EXPENDITURES | | \$ 100,171 | \$ 68,042 | \$ 219,211 | \$ 40,086 | \$ 276,290 |

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:

3 Laser Units for Motors

Replace 15 vests

Replace 2 Projectors

12 Overhead light bars, Sirens & Cages

Replace Marine Patrol Boat

Additional security equipment



**PARK
DEVELOPMENT
FUND**

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|-------------------|-------------------|---------------------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 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 | 21,569 | 602,115 | 0 | 0 | 0 |
| 380000/38999 | Transfer from Funds | 0 | 0 | 0 | 0 | 0 |
| 399900/39999 | Fund Balance | 820,285 | 387,000 | 400,000 | 1,000,000 | 1,000,000 |
| TOTAL AVAILABLE | | \$ 841,854 | \$ 989,115 | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|----------------------|-------------------|-------------|---------------------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 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 | \$ 560,740 | \$ - | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 560,740 | \$ - | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-----------------------|------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| <u>Misc. Revenues</u> | | | | | | |
| 3611000 | Interest Earnings | \$ 12,210 | \$ 5,479 | \$ - | \$ - | \$ - |
| 3632700 | Recreation Impact Fees | 9,360 | 596,636 | - | - | - |
| | Total | \$ 21,569 | \$ 602,115 | \$ - | \$ - | \$ - |
| <u>Non -Revenue</u> | | | | | | |
| 3999000 | Carryover | \$ 820,285 | \$ 387,000 | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |
| | Total | \$ 820,285 | \$ 387,000 | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |
| | TOTAL AVAILABLE | \$ 841,854 | \$ 989,115 | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |

EXPENDITURES 5001-572

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-------------------------------|-----------------------------|----------------------|-------------|--------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| <u>Community Services</u> | | | | | | |
| 6205 | Millennium Pk/Community Cer | \$ 438,618 | | \$ - | | |
| 6203 | Waterways Park Improvement | - | | 400,000 | 1,000,000 | 1,000,000 |
| | Sub-Total | \$ 438,618 | \$ - | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |
| <u>Non-Departmental - 590</u> | | | | | | |
| 4991 | Refunds | \$ 122,122 | | \$ - | \$ - | \$ - |
| 6999 | Capital Reserve | - | | - | - | - |
| | Sub-Total | \$ 122,122.00 | \$ - | \$ - | \$ - | \$ - |
| | TOTAL EXPENDITURES | \$ 560,740 | \$ - | \$ 400,000 | \$ 1,000,000 | \$ 1,000,000 |

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 consists of funding the design costs for this park development project and relocation of overhead power lines.



DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY

2005/06

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 | | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CODE | CATEGORY | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION |
| | | REVENUE | REVENUE | BUDGET | PROPOSAL | APPROVAL |
| 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 | 31,320 | 25,419 | 24,000 | 24,000 | 24,000 |
| 380000/389999 | Transfer/Debt Proceeds | 1,295,379 | 2,217,788 | 2,694,000 | 2,664,035 | 2,664,035 |
| 399900/399999 | Fund Balance | 824,833 | 485,611 | - | 28,477 | 28,477 |
| TOTAL AVAILABLE | | \$ 2,151,532 | \$ 2,728,818 | \$ 2,718,000 | \$ 2,716,512 | \$ 2,716,512 |

EXPENDITURES

| OBJECT | | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CODE NO. | CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION |
| | | | | BUDGET | PROPOSAL | APPROVAL |
| 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 | 2,103,672 | 2,715,729 | 2,718,000 | 2,716,512 | 2,716,512 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 2,103,672 | \$ 2,715,729 | \$ 2,718,000 | \$ 2,716,512 | \$ 2,716,512 |

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| CODE CATEGORY | ACTUAL | ACTUAL | APPROVED CITY MANAGER | CITY MANAGER | COMMISSION |
| | | | BUDGET | PROPOSAL | APPROVAL |
| 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 | 1,798 | 214 | 0 | 0 | 0 |
| 380000/389999 Transfer from Funds | 999,570 | 1,366,768 | 1,358,000 | 1,329,523 | 1,329,523 |
| 399900/399999 Fund Balance | 371,813 | 0 | 0 | 28,477 | 28,477 |
| TOTAL AVAILABLE | \$ 1,373,181 | \$ 1,366,982 | \$ 1,358,000 | \$ 1,358,000 | \$ 1,358,000 |

EXPENDITURES

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER | CITY MANAGER | COMMISSION |
| | | | BUDGET | PROPOSAL | APPROVAL |
| 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 | 1,355,818 | 1,355,868 | 1,358,000 | 1,358,000 | 1,358,000 |
| 9000/9999 Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 1,355,818 | \$ 1,355,868 | \$ 1,358,000 | \$ 1,358,000 | \$ 1,358,000 |

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|----------------|----------------------------|---------------------|---------------------|---------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 3611000 | Interest Earnings | 1,798 | 214 | - | - | - |
| 3811001 | Transfer from General Fund | 999,570 | 1,366,768 | 1,358,000 | 1,329,523 | 1,329,523 |
| 3999000 | Carryover | 371,813 | | | 28,477 | 28,477 |
| Total | | \$ 1,373,181 | \$ 1,366,982 | \$ 1,358,000 | \$ 1,358,000 | \$ 1,358,000 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------|--------------------------|---------------------|---------------------|---------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| <u>Non-Departmental</u> | | | | | | |
| 7130 | Principal | \$ 395,000 | \$ 410,000 | \$ 425,000 | \$ 435,000 | \$ 435,000 |
| 7230 | Interest | 942,891 | 928,098 | 913,000 | 903,000 | 903,000 |
| 7330 | Other Debt Service Costs | 17,927 | 17,770 | 20,000 | 20,000 | 20,000 |
| TOTAL EXPENDITURES | | \$ 1,355,818 | \$ 1,355,868 | \$ 1,358,000 | \$ 1,358,000 | \$ 1,358,000 |

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 4/1/2006 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 4/1/2006 and 10/1/2005.

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

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CODE CATEGORY | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION |
| | REVENUE | REVENUE | BUDGET | PROPOSAL | APPROVAL |
| 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 | 27,990 | 25,205 | 24,000 | 24,000 | 24,000 |
| 380000/389999 Transfer from Funds | 31,698 | 0 | 487,000 | 487,000 | 487,000 |
| 399900/399999 Fund Balance | 453,020 | 485,611 | 0 | 0 | 0 |
| TOTAL AVAILABLE | \$ 512,708 | \$ 510,816 | \$ 511,000 | \$ 511,000 | \$ 511,000 |

EXPENDITURES

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION |
| | REVENUE | REVENUE | BUDGET | PROPOSAL | APPROVAL |
| 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 | 509,708 | 509,628 | 511,000 | 511,000 | 511,000 |
| 9000/9999 Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 509,708 | \$ 509,628 | \$ 511,000 | \$ 511,000 | \$ 511,000 |

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|----------------|----------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 3611000 | Interest Earnings | \$ 27,990 | \$ 25,205 | \$ 24,000 | \$ 24,000 | \$ 24,000 |
| 3811001 | Transfer from General Fund | 31,698 | | 487,000 | 487,000 | 487,000 |
| 3999000 | Carryover | 453,020 | 485,611 | | - | - |
| | Total | \$ 512,708 | \$ 510,816 | \$ 511,000 | \$ 511,000 | \$ 511,000 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------|---------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| | <u>Non-Departmental</u> | | | | | |
| 7130 | Principal | \$ 200,000 | \$ 210,000 | \$ 220,000 | \$ 230,000 | \$ 230,000 |
| 7230 | Interest | 309,708 | 299,628 | 291,000 | 281,000 | 281,000 |
| | TOTAL EXPENDITURES | \$ 509,708 | \$ 509,628 | \$ 511,000 | \$ 511,000 | \$ 511,000 |

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 10/1/2006 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 4/1/2006 and 10/1/2006.

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 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 | 1,532 | 2 | 0 | 0 | 0 |
| 380000/389999 | Transfers/Debt Proceed | 4,000 | 402,507 | 401,000 | 401,000 | 401,000 |
| 399900/399999 | Fund Balance | 233,369 | 0 | 0 | 0 | 0 |
| TOTAL AVAILABLE | | \$ 238,901 | \$ 402,509 | \$ 401,000 | \$ 401,000 | \$ 401,000 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|--------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 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 | 238,146 | 401,794 | 401,000 | 401,000 | 401,000 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 238,146 | \$ 401,794 | \$ 401,000 | \$ 401,000 | \$ 401,000 |

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|----------------|----------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 3611000 | Interest Earnings | 1,532 | 2 | - | - | - |
| 3811001 | Transfer from General Fund | 4,000 | 402,507 | 401,000 | 401,000 | 401,000 |
| 3999000 | Carryover | 233,369 | | - | | |
| Total | | \$ 238,901 | \$ 402,509 | \$ 401,000 | \$ 401,000 | \$ 401,000 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------|-----------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| <u>Non-Departmental</u> | | | | | | |
| 7130 | Principal | - | 132,315 | \$ 135,000 | \$ 145,000 | \$ 145,000 |
| 7230 | Interest | 233,364 | 264,204 | 261,000 | 251,000 | 251,000 |
| 7330 | Other Debt Serv Costs | 4,782 | 5,275 | 5,000 | 5,000 | 5,000 |
| TOTAL EXPENDITURES | | \$ 238,146 | \$ 401,794 | \$ 401,000 | \$ 401,000 | \$ 401,000 |

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 8/1/2006 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 2/1/2006 and 8/1/2006.

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|------------------------|------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 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 | 0 | 0 | 0 | 0 | 0 |
| 380000/38999 | Transfer/Debt Proceeds | 260,111 | 448,513 | 448,000 | 446,512 | 446,512 |
| 399900/39999 | Fund Balance | 0 | 0 | 0 | 0 | 0 |
| TOTAL AVAILABLE | | \$ 260,111 | \$ 448,513 | \$ 448,000 | \$ 446,512 | \$ 446,512 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|----------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 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 | 265,821 | 448,439 | 448,000 | 446,512 | 446,512 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 265,821 | \$ 448,439 | \$ 448,000 | \$ 446,512 | \$ 446,512 |

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|----------------|------------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 3611000 | Interest on Investments | \$ 1,710 | \$ 550 | \$ - | | |
| 3811001 | Transf from General Fund | \$ 4,000 | \$ - | | | |
| 3811901 | Transf From Charter Sch Fund | | 447,963 | 448,000 | 442,899 | 442,899 |
| 3999000 | Carryover | | | | 3,613 | 3,613 |
| 3842000 | Bond Proceeds | 260,111 | | | | |
| Total | | \$ 265,821 | \$ 448,513 | \$ 448,000 | \$ 446,512 | \$ 446,512 |

EXPENDITURES

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-------------------------------|-----------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| <u>Non-Departmental - 590</u> | | | | | | |
| 7130 | Principal | 0 | 147,685 | \$ 150,323 | \$ 160,323 | \$ 160,323 |
| 7230 | Interest | 260,483 | 294,867 | \$ 291,189 | \$ 281,189 | \$ 281,189 |
| 7330 | Other Debt Serv Costs | 5,338 | 5,887 | 6,488 | 5,000 | 5,000 |
| TOTAL EXPENDITURES | | \$ 265,821 | \$ 448,439 | \$ 448,000 | \$ 446,512 | \$ 446,512 |

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 8/1/2006 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 2/1/2006 and 8/1/2006.



CAPITAL CONSTRUCTION FUNDS

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUNDS RECAP

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------------------------|----------------------|---------------------|-----------------------|---------------------|---------------------|
| CODE | ACTUAL | ACTUAL | APPROVED CITY MANAGER | CITY MANAGER | COMMISSION |
| CATEGORY | REVENUE | REVENUE | BUDGET | PROPOSAL | APPROVAL |
| 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 | 107,347 | 65,162 | 60,000 | - | - |
| 380000/389999 Transfer/Debt Proceeds | 994,655 | - | - | - | - |
| 399900/399999 Fund Balance | 10,661,443 | 4,096,503 | 4,331,222 | 4,382,425 | 4,382,425 |
| TOTAL AVAILABLE | \$ 11,763,445 | \$ 4,161,665 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |

EXPENDITURES

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-----------------------------------|---------------------|------------------|-----------------------|---------------------|---------------------|
| CODE NO. | ACTUAL | ACTUAL | APPROVED CITY MANAGER | CITY MANAGER | COMMISSION |
| CATEGORY RECAP | BUDGET | PROPOSAL | BUDGET | PROPOSAL | APPROVAL |
| 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 | \$ 7,511,229 | \$ 71,959 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |
| 7000/7999 Debt Service | 68,093 | - | - | - | - |
| 9000/9999 Transfers | 110,000 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 7,621,229 | \$ 71,959 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 | |
|------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| CODE CATEGORY | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION | |
| | | | BUDGET | PROPOSAL | APPROVAL | |
| 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 | 53,257 | 23,014 | 60,000 | 0 | 0 |
| 380000/389999 | Transfer/Debt Proceeds | 0 | 0 | 0 | 0 | 0 |
| 399900/399999 | Fund Balance | 4,903,129 | 4,076,098 | 4,331,222 | 4,382,425 | 4,382,425 |
| TOTAL AVAILABLE | | \$ 4,956,386 | \$ 4,099,112 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |

EXPENDITURES

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 | |
|---------------------------------|-------------------------|-------------------|------------------|---------------------|---------------------|---------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED | CITY MANAGER | COMMISSION | |
| | | | BUDGET | PROPOSAL | APPROVAL | |
| 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 | 880,288 | 17,890 | 4,391,222 | 4,382,425 | 4,382,425 |
| 7000/7999 | Debt Service | 0 | 0 | 0 | 0 | 0 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 880,288 | \$ 17,890 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|----------------|-------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 3611000 | Interest on Investments | \$ 53,257 | \$ 23,014 | \$ 60,000 | \$ - | \$ - |
| 3999000 | Carryover | \$ 4,903,129 | \$ 4,076,098 | 4,331,222 | 4,382,425 | 4,382,425 |
| Total | | \$ 4,956,386 | \$ 4,099,112 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |

EXPENDITURES 5001

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>Community Services - 572</u> | | | | | | |
| 6203 | Waterways Park Impr. | \$ 5,763 | \$ 17,890 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |
| 6205 | Community Recreation Center | 874,525 | | - | - | - |
| TOTAL EXPENDITURES | | \$ 880,288 | \$ 17,890 | \$ 4,391,222 | \$ 4,382,425 | \$ 4,382,425 |

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

CATEGORY SUMMARY

2005/06

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 | 2002/03 ACTUAL REVENUE | 2003/04 ACTUAL REVENUE | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|------------------------|------------------------|------------------------------|------------------------------|--|-------------------------------------|-----------------------------------|
| 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 | 623 | 3,613 | 0 | 0 | 0 |
| 380000/389999 | Transfer/Debt Proceeds | 994,655 | 0 | 0 | 0 | 0 |
| 399900/399999 | Fund Balance | 0 | 20,405 | 0 | 0 | 0 |
| TOTAL AVAILABLE | | \$ 995,278 | \$ 24,018 | \$ - | \$ - | \$ - |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------|-------------------------|-------------------|-------------------|--|-------------------------------------|-----------------------------------|
| 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 | 952,493 | 24,018 | 0 | 0 | 0 |
| 7000/7999 | Debt Service | 22,380 | 0 | 0 | 0 | 0 |
| 9000/9999 | Transfers | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 974,873 | \$ 24,018 | \$ - | \$ - | \$ - |

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|----------------|-------------------------|-------------------|-------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL REVENUE | ACTUAL REVENUE | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 3611000 | Interest on Investments | \$ 623 | \$ 3,613 | \$ - | \$ - | \$ - |
| 3999000 | Carryover | - | 20,405 | - | - | - |
| 3842000 | Bond Proceeds | 994,655 | - | - | - | - |
| Total | | \$ 995,278 | \$ 24,018 | \$ - | \$ - | \$ - |

EXPENDITURES 9001

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--|-----------------------------|-------------------|------------------|--------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| <u>Community Services - 50-539/541/572</u> | | | | | | |
| 6205 | Community Recreation Center | \$ 900,000 | \$ - | \$ - | \$ - | \$ - |
| <u>Charter School 60-569</u> | | | | | | |
| 6410 | Equipment | | 24,018 | \$ - | | |
| <u>Non-Departmental -90- 590</u> | | | | | | |
| 6107 | Charter School Land Acq. | \$ 52,493 | | - | - | - |
| 3125 | Debt Issue Costs | 22,380 | | | | |
| TOTAL EXPENDITURES | | \$ 974,873 | \$ 24,018 | \$ - | \$ - | \$ - |

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

CATEGORY SUMMARY

2005/06

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 | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|------------------------|------------------------|---------------------|-------------------|--|-------------------------------------|-----------------------------------|
| 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 | 53,467 | 38,535 | 0 | 0 | 0 |
| 380000/38999 | Transfer/Debt Proceeds | 0 | 0 | 0 | 0 | 0 |
| 399900/39999 | Fund Balance | 5,758,314 | 0 | 0 | 0 | 0 |
| TOTAL AVAILABLE | | \$ 5,811,781 | \$ 38,535 | \$ - | \$ - | \$ - |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED CITY MANAGER BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------|-------------------------|---------------------|-------------------|--|-------------------------------------|-----------------------------------|
| 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 | 5,678,448 | 30,051 | 0 | 0 | 0 |
| 7000/7999 | Debt Service | 23,333 | 0 | 0 | 0 | 0 |
| 9000/9999 | Transfers | 110,000 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 5,811,781 | \$ 30,051 | \$ - | \$ - | \$ - |

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|----------------|-------------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| 3611000 | Interest on Investments | \$ 53,467 | \$ 38,535 | \$ - | \$ - | \$ - |
| 3999000 | Carryover | 5,758,314 | | - | - | - |
| 3842000 | Bond Proceeds | - | | - | - | - |
| | Total | \$ 5,811,781 | \$ 38,535 | \$ - | \$ - | \$ - |

EXPENDITURES 9001

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------|-----------------------------------|---------------------|------------------|---------------------------------|--------------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | CITY MANAGER PROPOSAL | COMMISSION APPROVAL |
| | <u>Non-Departmental -6010-569</u> | | | | | |
| 6307 | Charter School Construction | \$ 5,214,261 | \$ 30,051 | - | - | - |
| 6401 | Computer Equipment | 183,896 | | - | - | - |
| 6410 | Equipment | 280,291 | | - | - | - |
| 3125 | Bond Issue Costs | 23,333 | | | | |
| 9118 | Transfer to Charter School Fund. | 110,000 | | - | - | - |
| | TOTAL EXPENDITURES | \$ 5,811,781 | \$ 30,051 | \$ - | \$ - | \$ - |



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2005/06

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 | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|--------------------------------------|---------------------|-------------------|---------------------------------|-------------------|------------------------|
| CODE CATEGORY | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | PROPOSAL | COMMISSION APPROVAL |
| 310000/319999 Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| 330000/339999 Intergovernmental Rev. | 650,000 | 0 | 0 | 0 | 0 |
| 340000/349999 Charges for Services | 1,078,298 | 827,298 | 963,002 | 876,375 | 876,375 |
| 350000/359999 Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| 360000/369999 Misc. Revenues | 3,262 | 599 | 0 | 0 | 0 |
| 380000/389999 Transfer from Funds | 0 | 0 | 0 | 0 | 0 |
| 399900/399999 Fund Balance | 1,178,995 | 0 | 295,944 | 10,425 | 10,425 |
| TOTAL AVAILABLE | \$ 2,910,555 | \$ 827,897 | \$ 1,258,946 | \$ 886,800 | \$ 886,800 |

EXPENDITURES

| OBJECT | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|---------------------|-------------------|---------------------------------|-------------------|------------------------|
| CODE NO. CATEGORY RECAP | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | PROPOSAL | COMMISSION APPROVAL |
| 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 | \$ 1,858,434 | \$ 147,836 | \$ 1,054,571 | \$ 674,447 | \$ 674,447 |
| 9000/9999 Transfers | \$ 567,037 | \$ 396,904 | \$ 204,375 | \$ 212,353 | \$ 212,353 |
| TOTAL EXPENDITURES | \$ 2,425,471 | \$ 544,740 | \$ 1,258,946 | \$ 886,800 | \$ 886,800 |

CITY OF AVENTURA
STORMWATER UTILITY FUND 410

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|-----------------------------------|-------------------------|---------------------|-------------------|---------------------------------|-------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | PROPOSAL | COMMISSION APPROVAL |
| <u>Charges for Services 4-1</u> | | | | | | |
| 3439110 | Stormwater Utility Fees | \$ 1,078,298 | \$ 827,298 | \$ 963,002 | \$ 876,375 | \$ 876,375 |
| | Total | \$ 1,078,298 | \$ 827,298 | \$ 963,002 | \$ 876,375 | \$ 876,375 |
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3343602 | State Grant | \$ 650,000 | \$ - | \$ - | \$ - | \$ - |
| | Total | \$ 650,000 | \$ - | \$ - | \$ - | \$ - |
| <u>Misc. Revenues 6-9</u> | | | | | | |
| 3611000 | Interest Earnings | \$ 3,262 | \$ 599 | \$ - | \$ - | \$ - |
| | Total | \$ 3,262 | \$ 599 | \$ - | \$ - | \$ - |
| <u>Non -Revenue 8-9</u> | | | | | | |
| 3999000 | Carryover | 1,178,995 | | 295,944 | 10,425 | 10,425 |
| | Total | \$ 1,178,995 | \$ - | \$ 295,944 | \$ 10,425 | \$ 10,425 |
| | TOTAL AVAILABLE | \$ 2,910,555 | \$ 827,897 | \$ 1,258,946 | \$ 886,800 | \$ 886,800 |

EXPENDITURES 5001

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 | 2003/04 | 2004/05 | 2005/06 | 2005/06 |
|---------------------------------|-----------------------------|---------------------|-------------------|---------------------------------|-------------------|------------------------|
| | | ACTUAL | ACTUAL | APPROVED CITY MANAGER BUDGET | PROPOSAL | COMMISSION APPROVAL |
| <u>Capital Outlay:</u> | | | | | | |
| <u>Community Services - 538</u> | | | | | | |
| 6306 | Drainage Improvements | \$ 1,858,434 | \$ 147,836 | \$ 935,944 | \$ 515,000 | \$ 515,000 |
| | Sub-Total | \$ 1,858,434 | \$ 147,836 | \$ 935,944 | \$ 515,000 | \$ 515,000 |
| <u>Non-Departmental - 590</u> | | | | | | |
| 6999 | Capital Reserve | \$ - | \$ - | \$ 118,627 | \$ 159,447 | \$ 159,447 |
| | Sub-Total | \$ - | \$ - | \$ 118,627 | \$ 159,447 | \$ 159,447 |
| | Total Capital Outlay | \$ 1,858,434 | \$ 147,836 | \$ 1,054,571 | \$ 674,447 | \$ 674,447 |

NON-DEPARTMENTAL - TRANSFERS 9001

| | | | | | | |
|------------------------|---------------------------|---------------------|-------------------|---------------------|-------------------|-------------------|
| <u>Transfers - 581</u> | | | | | | |
| 9111 | Repayment to General Fund | \$ 375,000 | \$ 200,000 | \$ - | \$ - | \$ - |
| 9101 | Transfers to General Fund | \$ 192,037 | \$ 196,904 | 204,375 | 212,353 | 212,353 |
| | Sub - Total | \$ 567,037 | \$ 396,904 | \$ 204,375 | \$ 212,353 | \$ 212,353 |
| | TOTAL EXPENDITURES | \$ 2,425,471 | \$ 544,740 | \$ 1,258,946 | \$ 886,800 | \$ 886,800 |

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 | 30,750 |
| Monthly Rate Per ERU | \$2.50 |

Revenues:

| | |
|-----------------------------------|-----------------|
| Gross Stormwater Utility Billings | 922,500 |
| Less: Uncollectibles | <u>(46,125)</u> |
| Yields: Net Stormwater Revenue | \$ 876,375 |

CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6306 Drainage Improvements - The following projects are scheduled for the 2005/06 fiscal year:

- Hospital District North Collector
- Yacht Club Drive Seawall Improvements



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY

2005/06

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 | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|-------------------------------------|----------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 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 | 397,521 | 419,791 | 415,000 | 330,000 | 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 | | \$ 397,521 | \$ 419,791 | \$ 415,000 | \$ 330,000 | \$ 330,000 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------------|------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 1000/2999 | Personal Services | 348,942 | 398,563 | 415,000 | 330,000 | 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 | | \$ 348,942 | \$ 398,563 | \$ 415,000 | \$ 330,000 | \$ 330,000 |
| 6000/6999 | Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | \$ 348,942 | \$ 398,563 | \$ 415,000 | \$ 330,000 | \$ 330,000 |

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2005/06

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|-----------------------------|-----------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>Charges For Services</u> | | | | | | |
| 3421100 | Police Detail Billing | 397,521 | 419,791 | 415,000 | 330,000 | 330,000 |
| | Total | \$ 397,521 | \$ 419,791 | \$ 415,000 | \$ 330,000 | \$ 330,000 |
| 3999000 | Carryover | 25,112 | 457 | | | |
| TOTAL REVENUES | | | | | | |
| | | \$ 397,521 | \$ 419,791 | \$ 415,000 | \$ 330,000 | \$ 330,000 |

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2005/06

EXPENDITURES 5001-521

| OBJECT CODE NO. | CATEGORY RECAP | 2002/03 ACTUAL | 2003/04 ACTUAL | 2004/05 APPROVED BUDGET | 2005/06 CITY MANAGER PROPOSAL | 2005/06 COMMISSION APPROVAL |
|---------------------------|-----------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>Public Safety</u> | | | | | | |
| 1420 | Extra Duty Detail | 303,428 | 338,770 | 358,273 | 290,000 | 290,000 |
| 2101 | FICA | 23,212 | 25,916 | 27,157 | 20,000 | 20,000 |
| 2401 | Worker's Compensation | 22,302 | 33,877 | 29,570 | 20,000 | 20,000 |
| | Sub-Total | \$ 348,942 | \$ 398,563 | \$ 415,000 | \$ 330,000 | \$ 330,000 |
| TOTAL EXPENDITURES | | | | | | |
| | | \$ 348,942 | \$ 398,563 | \$ 415,000 | \$ 330,000 | \$ 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
2005 – 2010
HIGHLIGHTS

- Development and construction of the expanded 6 acre Waterways Park facility on NE 213th Street.
- A total of \$415,000 in improvements to Founders Park that includes the expansion of the parking lot, playground equipment and a water splashpad play area.
- Implementation of \$1,004,700 Traffic Video Monitoring Program which provided 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 \$1,465,000 worth of improvements will be completed during the five year period.
- Implementation of \$440,000 of transportation improvements that includes street lighting for NE 29th Avenue and Miami Gardens Drive Extension and a new bus shelter at NE 213th Street.
- A total of \$577,000 of Citywide beautification improvements including median landscaping is funded to continue to fulfill our goal of being the most beautiful City in South Florida. Major improvements include: NE 207th south swale area, Miami Gardens Drive Extension, and Biscayne Boulevard Median (NE 209-212 St).
- Road maintenance projects that total \$1,000,000 to resurface asphalt and enhance safety are included for NE Aventura Boulevard, Yacht Club Drive, Williams Island Road, NE 190th Street and the Hospital District.
- 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 2005 - 2010. 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

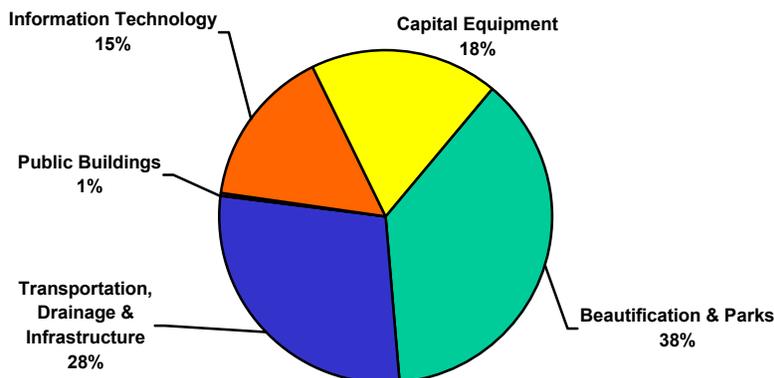
The proposed 2005 - 2010 Capital Improvement Program includes 22 projects in 5 functional categories with a total value of \$14,294,037. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (38%), Transportation, Drainage and Infrastructure Improvements (28%), Capital Equipment Purchase and Replacement (18%), Information/Communication Technology (15%) 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
2005/06-2009/10
Summary By Function

| Program | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | TOTAL |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Beautification & Parks Facilities | \$ 2,368,500 | \$ 2,983,500 | \$ 60,000 | \$ - | \$ - | 5,412,000 |
| Transportation, Drainage & Infrastructure | 1,130,694 | 1,140,000 | 550,000 | 595,000 | 590,000 | 4,005,694 |
| Public Buildings & Facilities | 74,500 | 0 | 0 | 0 | 0 | 74,500 |
| Information/Communication Technology | 592,950 | 453,000 | 362,000 | 427,000 | 367,150 | 2,202,100 |
| Capital Equipment | 527,975 | 541,290 | 537,368 | 415,550 | 577,560 | 2,599,743 |
| Totals | \$ 4,694,619 | \$ 5,117,790 | \$ 1,509,368 | \$ 1,437,550 | \$ 1,534,710 | 14,294,037 |



SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

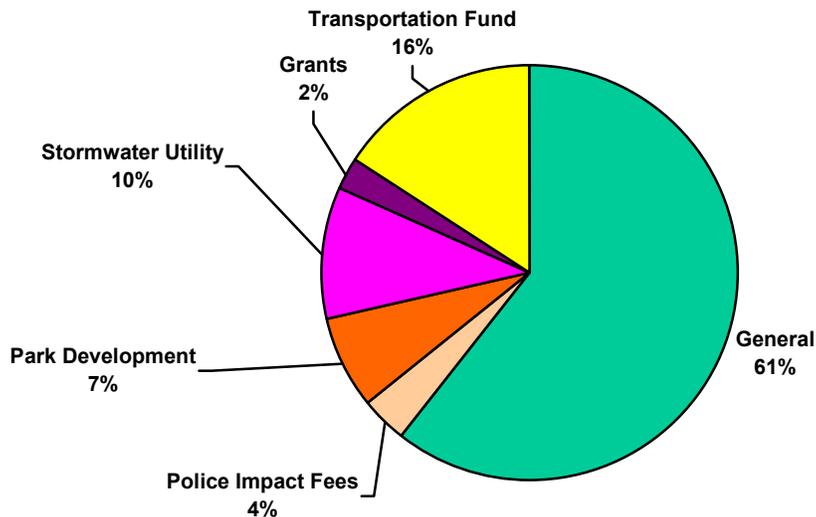
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five years of the program.

Table 2
Capital Improvement Program
2005/06-2009/10
Summary By Funding Source

| Funding Source | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | TOTAL |
|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| General | 2,440,125 | 3,678,290 | 851,368 | 787,550 | 854,710 | 8,612,043 |
| Police Impact Fees | 178,500 | 99,500 | 108,000 | 55,000 | 90,000 | 531,000 |
| Stormwater Utility | 515,000 | 600,000 | 250,000 | 50,000 | 50,000 | 1,465,000 |
| Parks Development | 1,000,000 | 75,000 | 0 | 0 | 0 | 1,075,000 |
| Grants | 0 | 350,000 | | | | 350,000 |
| Transportation Fund | 560,994 | 315,000 | 300,000 | 545,000 | 540,000 | 2,260,994 |
| | \$ 4,694,619 | \$ 5,117,790 | \$ 1,509,368 | \$ 1,437,550 | \$ 1,534,710 | \$ 14,294,037 |

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
2005/06-2009/10
Summary By Location

| Location | Beautification Improvements | Transportation Improvements | Street Lighting | Drainage Improve | Park Improve | Facilities Improve |
|--|-----------------------------|-----------------------------|-----------------|------------------|--------------|--------------------|
| Founders Park Improvements | | | | | 2005-2007 | |
| Waterways Park Development | | | | | 2005-2007 | |
| Country Club Drive Tennis Court | | | | | 2005/06 | |
| NE 29 th Avenue Improvements | | | 2006/07 | | | |
| NE 27 ^h Avenue Connector | | 2005/06 | | | | |
| Miami Gardens Drive Improvements | 2005/06 | | 2005/06 | | | |
| NE 209 & Biscayne Blvd Median | 2006/07 | | | | | |
| Hospital District Area | | | | 2005/06 | | |
| Yacht Club Drive | | 2006-08 | | | | |
| NE 190th Street Improvements | | 2009/10 | | 2007/08 | | |
| NE 207 th Street | 2005/06 | | | | | |
| Williams Island Road | | 2008/09 | | | | |
| Aventura Blvd | | 2005/06 | | | | |
| Traffic Video Monitoring System | | 2005-2009 | | | | |
| NE 213 th Street Outfall Improvements | | | | 2006/07 | | |
| Community Center Improvements | | | | | | 2005/06 |

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 \$14,294,037. No additional debt is recommended.
2. Utilize funding from impact fees and grants in the amount of \$1,956,000 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.

RECAP OF AVAILABLE RESOURCES vs PROPOSED APPROPRIATIONS GENERAL CAPITAL IMPROVEMENT PROGRAM

| | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 |
|---|--------------|--------------|--------------|--------------|--------------|
| TOTAL PROJECTED AVAILABLE RESOURCES | \$27,306,393 | \$28,359,683 | \$29,263,924 | \$30,393,758 | \$31,412,720 |
| PROJECTED OPERATING EXPENDITURES | 20,455,887 | 22,266,590 | 23,976,609 | 25,687,456 | 27,537,040 |
| SUBTOTAL | 6,850,505 | 6,093,093 | 5,287,316 | 4,706,301 | 3,875,680 |
| LESS DEBT SERVICE REQUIREMENTS | 2,290,000 | 2,290,000 | 2,290,000 | 2,290,000 | 2,290,000 |
| TRANSFER TO GENERAL CAPITAL IMPROVEMENT PROGRAM | 4,560,505 | 3,803,093 | 2,997,316 | 2,416,301 | 1,585,680 |
| BALANCE FROM PREVIOUS YEAR | 9,216,543 | 11,336,923 | 11,461,726 | 13,607,674 | 15,236,425 |
| TOTAL AVAILABLE RESOURCES FOR CIP | 13,777,048 | 15,140,016 | 14,459,042 | 16,023,975 | 16,822,105 |
| PAY-AS-YOU-GO PROPOSED APPROPRIATION - CIF | 2,440,125 | 3,678,290 | 851,368 | 787,550 | 854,710 |
| BALANCE IN CIP - END OF YEAR | \$11,336,923 | \$11,461,726 | \$13,607,674 | \$15,236,425 | \$15,967,395 |

TABLE 1
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | Total |
|--------|--------------------------------------|---------|--------------|--------------|-----------|---------|---------|--------------|
| BP1 | Waterways Park Development | CM | \$ 2,000,000 | 2,350,000 | | | | \$ 4,350,000 |
| BP2 | Founders Park Improvements | CS | 215,000 | 200,000 | | | | 415,000 |
| BP3 | Citywide Beautification Improvements | CS | 83,500 | 433,500 | 60,000 | | | 577,000 |
| BP4 | Country Club Tennis Court Improve. | CS | 70,000 | | | | | 70,000 |
| Totals | | | \$ 2,368,500 | \$ 2,983,500 | \$ 60,000 | \$ - | \$ - | \$ 5,412,000 |

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | Impact Fees | General Fund Contributions | FDOT | Loan Proceeds | Grant Funds |
|--------|--------------------------------------|---------|-----------|--------------|----------------------------|------|---------------|-------------|
| BP1 | Waterways Park Development | CM | 4,350,000 | 1,000,000 | \$ 3,000,000 | | | 350,000 |
| BP2 | Founders Park Improvements | CS | 415,000 | 75,000 | 340,000 | | | |
| BP3 | Citywide Beautification Improvements | CS | 577,000 | | 577,000 | | | |
| BP4 | Country Club Tennis Court Improve. | CS | 70,000 | | 70,000 | | | |
| Totals | | | 5,412,000 | \$ 1,075,000 | \$ 3,987,000 | \$ - | \$ - | \$ 350,000 |

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2005/06- 2009/10
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | Total |
|--------|--|---------|--------------|--------------|------------|------------|------------|--------------|
| TD11 | Stormwater Drainage Improvement | CS | \$ 515,000 | \$ 600,000 | \$ 250,000 | \$ 50,000 | \$ 50,000 | \$ 1,465,000 |
| TD12 | Street Lighting Improvements | CS | 225,000 | 140,000 | | | | 365,000 |
| TD13 | Transportation System & Traffic Improvements | CS | 150,694 | 300,000 | 200,000 | 425,000 | 100,000 | 1,175,694 |
| TD14 | Road Resurfacing Program | CS | 240,000 | 100,000 | 100,000 | 120,000 | 440,000 | 1,000,000 |
| Totals | | | \$ 1,130,694 | \$ 1,140,000 | \$ 550,000 | \$ 595,000 | \$ 590,000 | \$ 4,005,694 |

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2005/06- 2009/10
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Stormwater Utility Fund | | General Transportation Fund | |
|--------|--|---------|-------------------------|--------------|-----------------------------|--------------|
| | | | Total | | Fund | Fund |
| TD11 | Stormwater Drainage Improvement | CS | 1,465,000 | 1,465,000 | | |
| TD12 | Street Lighting Improvements | CS | 365,000 | | \$ 365,000 | |
| TD13 | Transportation System & Traffic Improvements | CS | 1,175,694 | | 279,700 | 895,994 |
| TD14 | Road Resurfacing Program | CS | 1,000,000 | | | 1,000,000 |
| Totals | | | \$ 4,005,694 | \$ 1,465,000 | \$ 279,700 | \$ 2,260,994 |

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | Total |
|--------|--|---------|-----------|---------|---------|---------|---------|-----------|
| PBF1 | Community Center Improvements | CS | \$ 24,500 | | | | | 24,500 |
| PBF2 | Holiday Lighting for Government Center | CS | 50,000 | | | | | 50,000 |
| Totals | | | \$ 74,500 | \$ - | \$ - | \$ - | \$ - | \$ 74,500 |

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | Loan Proceeds | Bond Proceeds | Grant Funds | General Fund |
|--------|--|---------|-----------|---------------|---------------|-------------|--------------|
| PBF1 | Community Center Improvements | CS | \$ 24,500 | | | \$ 24,500 | |
| PBF2 | Holiday Lighting for Government Center | CS | 50,000 | | | | 50,000 |
| Totals | | | \$ 74,500 | \$ - | \$ - | \$ 74,500 | \$ - |

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | Total |
|--------|------------------------------------|---------|------------|------------|------------|------------|------------|--------------|
| CE1 | Vehicle Purchase & Replacements | PD | 346,200 | 375,590 | 402,268 | 342,000 | 453,260 | 1,919,318 |
| CE2 | Equipment Purchase and Replacement | PD | 178,500 | 99,500 | 108,000 | 55,000 | 90,000 | 531,000 |
| CE3 | Equipment Purchase and Replacement | CS | 0 | 17,500 | 25,000 | 18,000 | 13,500 | 74,000 |
| CE4 | Equipment Purchase and Replacement | CD | 3,275 | 48,700 | 2,100 | 550 | 20,800 | 75,425 |
| Totals | | | \$ 527,975 | \$ 541,290 | \$ 537,368 | \$ 415,550 | \$ 577,560 | \$ 2,599,743 |

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2004/05 - 2008/09
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | General Fund | Police Impact Fee Fund |
|--------|------------------------------------|---------|--------------|--------------|------------------------|
| CE1 | Vehicle Purchase & Replacements | PD | 1,919,318 | 1,919,318 | |
| CE2 | Equipment Purchase and Replacement | PD | 531,000 | 0 | 531,000 |
| CE3 | Equipment Purchase and Replacement | CS | 74,000 | 74,000 | |
| CE4 | Equipment Purchase and Replacement | CD | 75,425 | 75,425 | |
| Totals | | | \$ 2,599,743 | \$ 2,068,743 | \$ 531,000 |

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2005/06 | 2006/07 | 2007/08 | 2008/09 | 2009/10 | Total |
|--------|------------------------------|---------|------------|------------|------------|------------|------------|--------------|
| ICT1 | Police Computers Systems | PD | 174,500 | 190,000 | 140,000 | 140,000 | 144,150 | 788,650 |
| ICT2 | Central Computer System | FFS | 145,000 | 98,000 | 63,000 | 115,000 | 60,000 | 481,000 |
| ICT3 | Radio Purchase & Replacement | PD | 219,000 | 126,000 | 129,000 | 141,000 | 143,000 | 758,000 |
| ICT4 | Computer Equipment | FSS | 8,000 | 6,000 | 8,000 | 6,000 | 8,000 | 36,000 |
| ICT5 | Computer Equipment | CM | 4,000 | 4,000 | 2,000 | | | 10,000 |
| ICT6 | Computer Equipment | CS | 22,950 | 18,000 | 12,000 | 4,000 | 4,000 | 60,950 |
| ICT7 | Computer Equipment | CD | 19,500 | 8,000 | 8,000 | 21,000 | 8,000 | 64,500 |
| ICT8 | Computer Equipment | CC | | 3,000 | | | | 3,000 |
| Totals | | | \$ 592,950 | \$ 453,000 | \$ 362,000 | \$ 427,000 | \$ 367,150 | \$ 2,202,100 |

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2005/06 - 2009/10
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | General Fund |
|--------|------------------------------|---------|--------------|--------------|
| CC1 | Police Computers Systems | PD1 | 788,650 | 788,650 |
| CC2 | Central Computer System | FFS1 | 481,000 | 481,000 |
| CC3 | Radio Purchase & Replacement | PD2 | 758,000 | 758,000 |
| CC4 | Computer Equipment | FSS2 | 36,000 | 36,000 |
| CC5 | Computer Equipment | CM2 | 10,000 | 10,000 |
| CC6 | Computer Equipment | CS11 | 60,950 | 60,950 |
| CC7 | Computer Equipment | CD2 | 64,500 | 64,500 |
| CC8 | Computer Equipment | CC1 | 3,000 | 3,000 |
| Totals | | | \$ 2,202,100 | \$ 2,202,100 |



GLOSSARY

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| 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. |

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| 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. |

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| 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 total 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.