

The City of Aventura



OPERATING AND CAPITAL BUDGET FISCAL YEAR 2008/09

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2008/09



CITY OF AVENTURA

CITY COMMISSION

Mayor Susan Gottlieb
Commissioner Zev Auerbach
Commissioner Bob Diamond
Commissioner Teri 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
Robert M. Sherman, Community Services
Teresa M. Soroka, MMC, City Clerk
Joanne Carr, Community Development Director
Karen J. Lanke, Information Technology Director
Steven Steinberg, Police Chief
Julie Alm, Principal Charter School
Brian K. Raducci, Finance Director

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2008/09**

TABLE OF CONTENTS

<u>TOPIC</u>	<u>PAGE NO.</u>
City Manager's Budget Message	I -XIV
Organization Chart/ Mission Statement	XV
Distinguished Budget Presentation Award	XVI
<i>INTRODUCTION</i>	1-1
Overview	1-2
Budget Procedures and Process	1-6
Financial Polices	1-9
Financing Programs and Debt Administration	1-11
Cash Management	1-11
Risk Management	1-11
Demographics	1-12
Budget Preparation Calendar	1-13
Property Tax Information	1-14
Comparison of Number of Employees	1-17
<i>SUMMARY OF ALL FUNDS</i>	2-1
Comparative Personnel Summary	2-3
Fund Balance Analysis	2-4
<i>GENERAL FUND</i>	2-5
Summary of Budget	2-6
Revenue Estimates	2-9
Expenditures:	
City Commission	2-16
Office of the City Manager	2-20
Legal Department	2-26
City Clerk's Office	2-29
Finance Department	2-35
Information Technology Department	2-41
Public Safety Department	2-48
Community Development Department	2-56
Community Services Department	2-62
Arts & Cultural Center Department	2-70
Non-Departmental	2-74
Capital Outlay	2-78
<i>POLICE EDUCATION FUND</i>	2-83
<i>TRANSPORTATION AND STREET MAINTENANCE FUND</i>	2-86
<i>POLICE CAPITAL OUTLAY IMPACT FEE FUND</i>	2-90
<i>PARK DEVELOPMENT FUND</i>	2-94

911 FUND	2-98
DEBT SERVICE FUNDS	2-102
CAPITAL CONSTRUCTION FUNDS	2-116
STORMWATER UTILITY FUND	2-123
POLICE OFFDUTY SERVICES FUND	2-127
SUMMARY OF CAPITAL IMPROVEMENT PROGRAM	3-1
2008-2013 Highlights	3-2
Purpose of the Capital Improvement Program	3-3
Legal Authority	3-4
Development of CIP	3-4
Preparing the Capital Budget	3-6
Summary of Recommended Projects	3-7
Summary of Financing Plan Model	3-10
Proposed Beautification and Park Facilities Improvements	3-11
Proposed Transportation, Drainage and Infrastructure Improvements	3-12
Proposed Public Buildings and Facilities Improvements	3-13
Proposed Capital Equipment Purchase and Replacement	3-14
Proposed Information/Communications Technology	3-15
APPENDIX	4-1



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: 2008/09 Budget Message Addendum

Members of the City Commission:

On July 9, 2008 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2008 was presented to the City Commission.

A Budget review meeting was held on July 17, 2008, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

Enclosed herein is the 2008/09 fiscal year budget.

Respectfully submitted,

Eric M. Soroka
City Manager



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: 2008/09 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, 2008, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational, and financial plan for the delivery of City services. As the City responds to recent property tax reform measures and the economic downturn every effort was made to maintain our quality municipal services, in particular public safety services, free shuttle bus service, park availability hours and our signature beautification efforts. Fiscal measures implemented over the past year placed the City in a better position than most to weather the revenue reductions and the current economic climate. This document 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

This single budget document, which includes all City Funds and service programs, has been prepared to provide the public with a comprehensive overview of all City services and financial framework. A separate budget document for the Charter School is adopted by the City in May 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 in light of the recent tax reform and economic downturn. It also demonstrates the City's commitment to providing adequate service levels and the necessary justification to support all expenditure requests.

Property Tax Reform

On January 29, 2008, Florida voters passed Amendment One, which provides additional tax relief benefits to property owners throughout the state. The following benefits are effective for the 2008/09 fiscal year:

- An Additional \$25,000 Homestead Exemption
- A \$25,000 Tangible Personal Property Exemption
- Portability, which allows homeowners to transfer all or part of their "Save Our Homes" Assessment Difference to a new home.

The fourth benefit, a 10% cap on increases in the annual assessment of non-homesteaded properties will go into effect next year.

The net effect on the City's taxable value from Amendment One was a reduction of \$250 million or 2.6% as compared to last year.

Significant Factors Affecting Budget Preparation

Over the past year the Country, as well as the South Florida area has experienced an economic downturn that has resulted in lower home values, rising fuel costs, a national credit crunch, an increase in the jobless rate and revenue shortfalls at all levels of government. In addition to a \$247 million reduction in the City's taxable value caused by Amendment One, the sagging housing market resulted in another \$477 million reduction in taxable value. Taxable value increases from new construction in the amount of \$555 million assisted in offsetting the loss in property values. However, the overall reduction of \$170 million or \$279,000 in tax revenue resulted in the City experiencing its first loss of taxable value in our 12 years of incorporation.

It is important to note that for next year's budget cycle the taxable values are expected to decrease again due the continuing decline in the housing market. The City has experienced in 40% reduction in building permits as compared to the same period of time in the previous year.

Due to privatizing and outsourcing many City services over the years, completing \$110 million in capital projects since 1996 and maintaining prudent reserve funds, the City has stabilized costs and is in a better position than most to weather the revenue reductions caused by Amendment One and the economic slowdown. Last year's comprehensive reevaluation of service levels and budget line items which resulted in operating cost reductions also played in a key role in creating the foundation and financial sustainability for the City to respond to lower revenues as we prepared this year's budget.

In response to these uncertain economic times, a goal was established to limit the overall budget increase to 2% and General Fund operating costs to 5% while

maintaining the current service levels and programs. The budget would not include any expansion or additional areas of service except for the start-up costs associated with the Arts & Cultural Center.

The budget process produced a total budget .8% less than the previous year and operating costs were limited to a 4.5% increase as compared to the previous year. Capital Outlay costs decreased by 11.7% due to the completion of major capital projects in prior years.

Funding for the Arts & Cultural Center project in the amount of \$6,700,000 is included in the budget. A majority of the design and construction budget is funded from County GOB funds. A proposed "Naming Rights Agreement" will provide funding to offset the majority of the operating costs when the facility opens in early 2010.

Although the City has experienced a low crime rate, in order to remain proactive in providing a safe community, a new Crime Suppression Unit comprised of manpower from within the existing Divisions of the Police Department will be established to concentrate on crimes of violence and/or felonies.

The total number of employees contained in the budget decreased for the first time in the City's history. The total number of full-time employees decreased from 176 to 174. Each year the administration evaluates the organizational structure, service levels and workforce requirements. This year this process resulted in the elimination of three positions, which were directly related to the economic downturn,(ie., Building permits and special events). The budget contains one new position associated with start-up costs of the Arts & Cultural Center

Due to the uncertainty associated with possible revenue reductions next year, it is imperative that the City continue to follow the policy that unless it is included in the budget or it is self supporting, new programs or projects should not be considered during the year. We need to continue to remain prudent and conservative in our financial management of the City.

The City's residents 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. Even in the light of the economic downturn, this budget continues important services and programs designed to preserve the community's quality of life.

2008/09 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2008/09 Budget Plan. In many areas, the budget contains resources to address and accomplish the pre-established priorities and goals.

- ✓ In response to decreased property tax revenues, limit overall budget increase to 2% and operating costs to 5% while maintaining current service levels and programs.
- ✓ Create a new Crime Suppression Unit from within the ranks of the Police Department to proactively concentrate on crimes of violence and/or felonies within the City.
- ✓ Add 10 additional classrooms at the Charter School for the 2009/10 school year to address state class size requirements.
- ✓ Begin construction on new Arts & Cultural Center scheduled to be open in early 2010 and create Arts & Cultural Center Department to oversee the operations.
- ✓ Continue to improve traffic safety and management by improving high risk intersections and integrating red-light violation cameras at key intersections throughout the City.
- ✓ Continue to adopt "Go Green" initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change. These initiatives over time will also reduce our annual operating cost and impacts on the environment.
- ✓ Replace shuttle buses with more environmentally friendly vehicles utilizing alternate fuel sources.
- ✓ Provide funding to maintain landscaped areas and continue to provide a high quality maintenance program.
- ✓ Implement and fund the Capital Improvement Program to address the City's infrastructure needs.

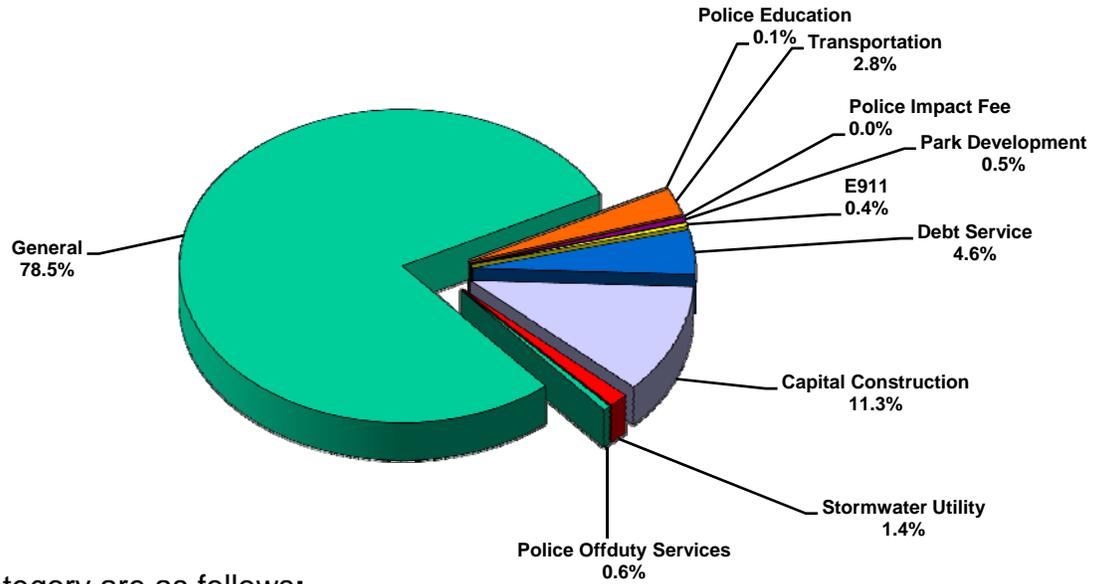
Summary of All Budgetary Funds

The total proposed budget for 2008/09, including all funds, capital outlay and debt service, is \$54,802,354. This is \$426,468 or .8% less as compared to the prior year. The decrease is attributed to completing major capital projects and reducing operating costs associated with building inspections. Operating expenditures total \$26,013,792, while Capital Outlay expenditures total \$26,067,058 and Debt Service expenditures total \$2,721,504.

Fund Summary By Amount

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$46,625,121	78.5%
Police Education	4,300	.1%
Transportation	1,646,000	2.8%
Police Impact Fee	1,000	.0%
Park Development	321,000	0.5%
E911	213,000	0.4%
Debt Service	2,721,504	4.6%
Capital Construction Fund	6,700,000	11.3%
Stormwater Utility	841,458	1.4%
Police Offduty Services	330,000	.6%

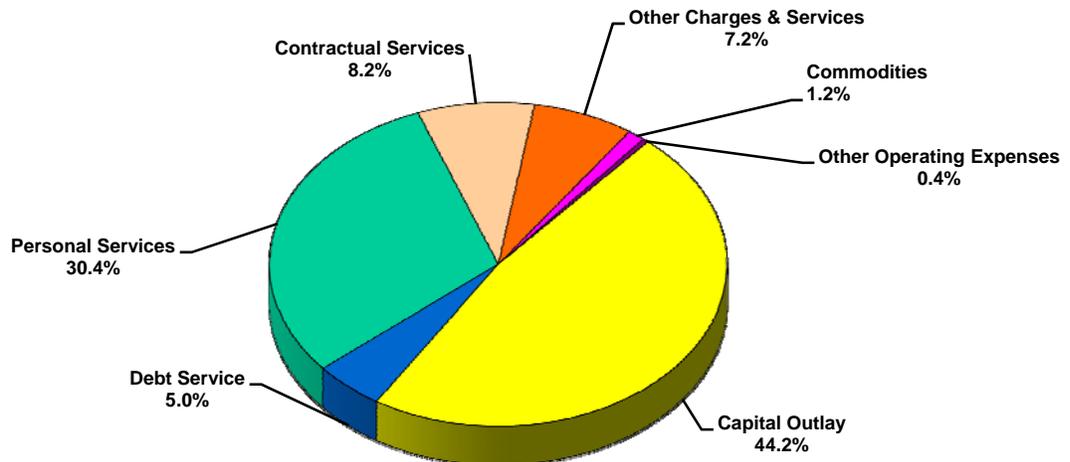
Fund Summary By Percentage



Expenditures by category are as follows:

<u>Category Summary</u>		
<u>CATEGORY</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
Personal Services	\$16,650,394	30.4%
Contractual Services	4,518,200	8.2%
Other Charges & Services	3,949,888	7.2%
Commodities	675,200	1.2%
Other Operating Expenses	220,110	.4%
Capital Outlay	26,067,058	47.6%
Debt Service	<u>2,721,504</u>	<u>5.0%</u>
TOTALS	\$ 54,802,354	100.0%

Category Summary By Percentage



The following chart shows a comparison of each department's budget for the past two years. Total costs decreased by 0.8% due to the completion of major capital projects and operating cost reductions.

Departmental Budget Comparison

	<u>2007/08</u>	<u>2008/09</u>	Increase <u>(Decrease)</u>	<u>% Change</u>
City Commission	115,404	116,443	1,039	0.9%
Office of the City Manager	845,152	888,267	43,115	5.1%
Legal	280,000	280,000	-	0.0%
City Clerk	259,965	266,946	6,981	2.7%
Finance	820,279	808,647	(11,632)	-1.4%
Information Technology	719,712	771,282	51,570	7.2%
Police	12,842,093	13,848,923	1,006,830	7.8%
Comm. Development	1,643,469	1,445,741	(197,728)	-12.0%
Community Services	5,608,250	5,745,182	136,932	2.4%
Arts & Cultural Center	-	97,361	97,361	100.0%
Non-Departmental	1,758,185	1,745,000	(13,185)	-0.7%
Subtotals	<u>24,892,509</u>	<u>26,013,792</u>	<u>1,121,283</u>	<u>4.5%</u>
Capital Outlay	10,503,489	9,276,800	(1,226,689)	-11.7%
CIP Reserve	17,114,545	16,790,258	(324,287)	-1.9%
Debt Service	<u>2,718,279</u>	<u>2,721,504</u>	<u>3,225</u>	<u>0.1%</u>
Totals	<u>55,228,822</u>	<u>54,802,354</u>	<u>(426,468)</u>	<u>-0.8%</u>

GENERAL FUND

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

Revenues

The revenues, available for allocation in the 2008/09 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$46,625,121. This is an increase of \$1,048,706 or 2.3% as compared to last year.

Locally Levied Taxes - The City's assessed value as reported by the Property Appraisal Department is \$9,439,807,532. This amount is 1.7% less than last year. The City experienced a 7.5% reduction in the taxable assessed property values due to the impact of Amendment One and the decline in the housing market. However a 5.8% increase attributed to new construction resulted in a smaller decrease in the overall taxable values. The ad valorem millage levy for fiscal year 2008/09 is recommended to be 1.7261, which is the same rate adopted last year. This amount is .1013 less than the roll back rate which will provide most homesteaded property with a tax reduction. This will generate \$15,479,349 compared to last year's amount of \$15,758,236. This represents the thirteenth year without an increase. The budget includes \$2,191,840

from FPL franchise fees based on the Interlocal Agreement with the County. Anticipated franchise fees, utility taxes and unified communications tax make up the remainder of this category and are based on growth in the number of residential and commercial establishments located in the City.

Licenses and Permits - The amount for this revenue category is projected to be \$1,600,000. Business Tax Receipts and building permits are the major sources of revenue. This is a decrease of \$360,000 as compared to the prior fiscal year which is reflective of the declining construction market.

Intergovernmental Revenues – Total revenues for this category are projected to increase by \$4,500 as compared to the amount budgeted for 2007/08.

Charges For Services - Revenues relating to charges for services are anticipated to be \$9,000 less than the prior year's budget. The cancellation of a private school's use of a police officer resulted in a decrease of \$60,000, which was offset by increased revenue from Summer Recreation based on higher enrollment.

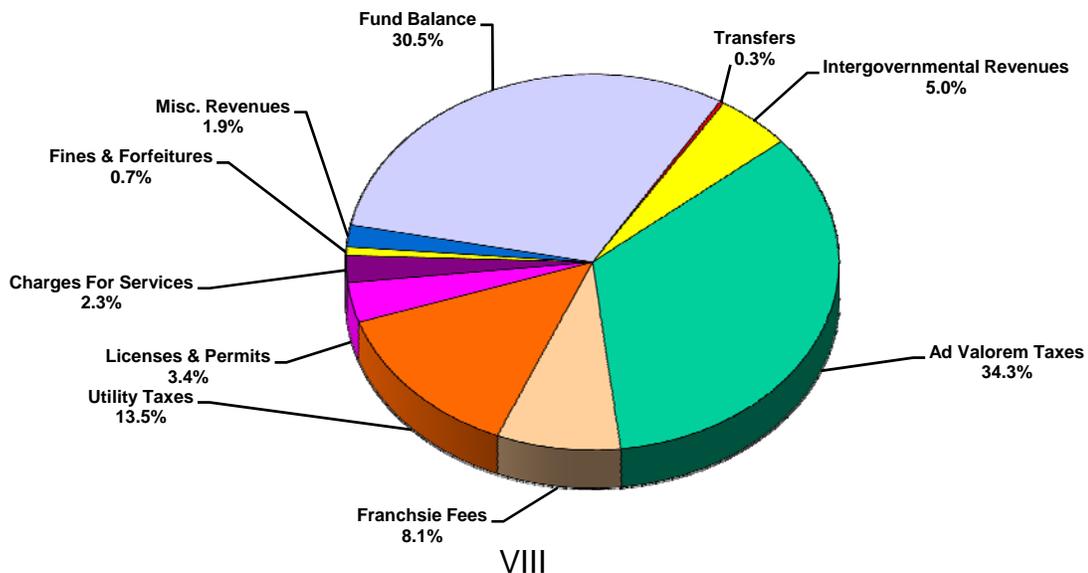
Fines and Forfeitures - Total revenues projected for 2008/09 are \$339,000. Revenues from county court fines and code violations are included in this category.

Miscellaneous Revenues - Projected revenues are anticipated to be \$255,000 higher than the amount budgeted for the prior fiscal year based on projected interest earnings.

Fund Balance - This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is \$14,701,066.

Non-Revenues – This represents transfers from the Charter School and E911 Funds to the General Fund.

Revenues by Source



Expenditures

The estimated 2008/09 General Fund expenditures contained within this budget total \$46,625,12 and are balanced with the projected revenues. Total expenditures are \$1,048,706 or 2.3% more than the 2007/08 fiscal year amount. The operating expenditures have increased by \$1,070,171 or 4.7% as compared to the prior year.

<u>Category</u>	CATEGORY SUMMARY		Increase	<u>% Change</u>
	<u>2007/08</u>	<u>2008/09</u>	<u>(Decrease)</u>	
Personal Services	15,288,416	16,320,394	1,031,978	6.8%
Contractual Services	3,084,297	3,009,000	(75,297)	-2.4%
Other Charges/Svcs	3,664,238	3,836,888	172,650	4.7%
Commodities	631,450	675,200	43,750	6.9%
Other Operating Expenses	307,720	204,810	(102,910)	-33.4%
Total Operating Expenses	22,976,121	24,046,292	1,070,171	4.7%
Capital Outlay	20,373,709	18,321,800	(2,051,909)	-10.1%
Transfer To Funds	2,226,585	4,257,029	2,030,444	91.2%
Total Expenditures	45,576,415	46,625,121	1,048,706	2.3%

Personal Services

Personal Services expenditures for non-unionized employees have been budgeted to reflect a 3% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. 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 full-time employees is 174 compared to 176 in 2007/8 fiscal year. The total number of part-time employees remains at 11. Each year the administration evaluates the organizational structure, service levels and workforce requirements. This year this process produced a reduction of three full-time positions as follows:

- A vacant Accountant position was eliminated by combining duties with existing positions.
- A vacant Recreation/Cultural Activities Programmer position was eliminated and duties were combined with the Community Recreation Center Assistant Manager position.
- Due to the downturn in the construction activity a Permit Clerk position was eliminated.

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 6.8%. Which includes a 5% increase in health insurance costs and 15% for increased pension costs.

Position additions are as follows:

- *Arts & Cultural Center* – Added an Arts & Cultural Center Director position that would be funded beginning in January 2009 to assist with the facility's startup operation requirements.

Operating Expenses

The expenditures for contractual services are budgeted at \$3,009,000 or 6.5% of the General Fund budget. This is \$75,297 less than the prior year. This can be attributed to reductions in building plan review and inspection services due to the decline in new development based on current economic conditions. Expenditures for other charges and services are budgeted at \$3,836,888, which represents 8.2% of the total budget. This category increased by \$172,650 largely due to maintenance contracts for equipment and software and leased vehicle for the new Crime Suppression Unit. Expenditures for commodities are budgeted at \$675,200, which represents 1.5% of the total budget. Total costs associated with other operating expenses are budgeted at \$204,810 which represents .4% of the total budget. This category decreased by \$102,910 largely due to the elimination of non-reoccurring hurricane costs.

Capital Outlay

This budget incorporates General Fund projects included in the first year of the City's five year Capital Improvement Program (CIP) for 2008 - 2013. 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 \$1,821,800 has been budgeted in the General Fund for Capital Outlay projects along with a \$16,500,000 reserve to fund future projects.

Major General Fund capital outlay items are as follows:

• Police Vehicles 324,000	• Radio Purchase & Replacement 216,000
• Computer Equipment 328,500	• Equipment 155,800
• E911 Equipment 90,000	• Beautification Projects 13,000
• Community Center Improvements 5,500	• Transportation Intersection Improve. 689,000

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 \$2,257,029 which is an increase of \$30,444 as compared to the prior year. A transfer of \$2,000,000 to the Arts & Cultural Center Construction Fund is included to assist with funding requirements.

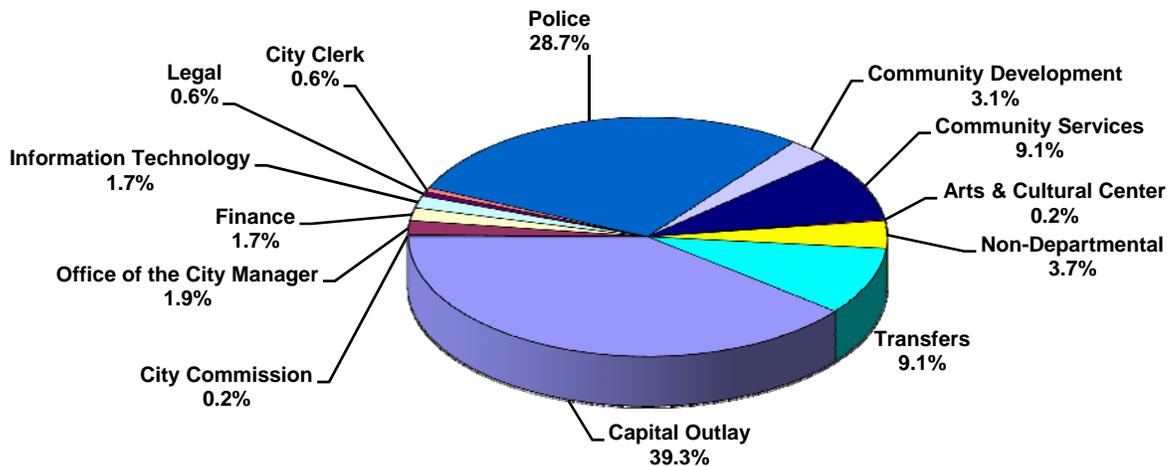
Expansion of Services

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

- **Arts & Cultural Center startup costs** – Added Arts & Cultural Center Director position to be hired in January 2009 to assist with the startup operations and the opening of the facility for January 2010. The additional cost of \$98,008 was offset by the elimination of 3 vacant positions due to the economic downturn.
- **Police Department** - Create a new Crime Suppression Unit from within the ranks of the Police Department to proactively concentrate on crimes of violence and/or felonies within the City. Additional cost for equipment -\$36,000.

**SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND**

	<u>2007/08</u>	<u>2008/09</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
<u>GENERAL GOVERNMENT</u>				
City Commission	115,404	116,443	1,039	0.9%
Office of the City Manager	845,152	888,267	43,115	5.1%
Legal	280,000	280,000	-	0.0%
City Clerk	259,965	266,946	6,981	2.7%
Finance	820,279	808,647	(11,632)	-1.4%
Information Technology	719,712	771,282	51,570	7.2%
Total Gen. Gov't	3,040,512	3,131,584	91,072	3.0%
<u>PUBLIC SAFETY</u>				
Police	12,372,192	13,395,623	1,023,431	8.3%
Comm. Development	1,643,469	1,445,741	(197,728)	-12.0%
Total Public Safety	14,015,661	14,841,364	825,703	5.9%
<u>COMMUNITY SERVICES</u>				
Total Community Services	4,161,763	4,230,982	69,219	1.7%
Arts & Cultural Center	-	97,361	97,361	100.0%
	4,161,763	4,328,343	166,580	4.0%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	1,758,185	1,745,000	(13,185)	-0.7%
Tranfers to Funds	2,226,585	4,257,029	2,030,444	91.2%
Capital Outlay	20,373,709	18,321,800	(2,051,909)	-10.1%
Total other Non-Dept.	24,358,479	24,323,829	(34,650)	-0.1%
TOTAL	45,576,415	46,625,121	1,048,706	2.3%



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 \$4,300 is anticipated in revenue for 2008/09. 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. Revenues are projected to be \$1,668,000 for 2008/09. The County Transit System Surtax is estimated to generate \$961,000. The funds will be used to provide enhanced transit system services, maintenance and fund road resurfacing projects (NE 183rd Street & NE 190th Street). Operating expenditures for maintenance are budgeted at \$710,000.

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 2008/09 is \$1,000, due to the decline in new development based on current economic conditions.

Park Development Fund

This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. The fund accounts for impact fees derived from new developments and grant funds restricted by ordinance for Park capital improvement projects. The proposed Park Development Fund for 2008/09 is \$321,000. This amount will fund Country Club Drive Tennis Improvements and \$250,000 will be transferred to the Arts & cultural Center Construction Fund to assist in funding that project. Due to the decline in new development based on current economic conditions only a small amount of revenue is anticipated.

911 Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statute 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operational costs. The anticipated revenues for 2008/09 are \$213,000. Funds will be used to pay costs associated with the 911 system and transfer an amount to the General Fund to offset communication officer costs.

Debt Service Funds

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

FMLC 1999 Debt Service Fund – Established for the purchase of Founders Park, the permanent Government Center site and construction of the Government Center. The proposed budget for 2008/09 is \$1,363,557.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2007/08 is \$511,390.

2002 Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and to partially fund the Community Recreation Center. The proposed budget for 2007/08 is \$402,082.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2007/08 is \$444,475.

The total budget for all Debt Service Funds is \$2,721,504, which is \$3,225 more than last fiscal year.

Capital Construction Funds

These funds were established to account for the acquisition and/or construction of major capital projects funded by bond or loan proceeds and transfer from other governmental funds. This year a new fund was created for the Arts & Cultural Center project. A budget of \$6,700,000 was developed based on proceeds from the County GOB program (\$4,100,000), proceeds from land sale (\$350,000) and transfers from the General and Park Development Funds (\$2,000,000)

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. The maintenance costs total \$413,200. Capital improvements to the drainage system are budgeted in the amount of \$200,000. A reserve account to assist in funding future projects was established in the amount of \$228,258. Revenues are projected to be \$841,458 for 2008/09. 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 offduty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Fund for 2008/09 is anticipated to be \$330,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2008/09. The budget reaffirms the City Commission's commitment to maintain our quality services at their current levels in light of the property tax revenue reductions and the economic downturn. Over the years, this City has maintained the lowest tax rate in the County. Our residents have enjoyed property tax relief during that time without the necessity of state imposed legislation or voter mandates. This budget document and its related policies represent our continued commitment to excellence and to our residents.

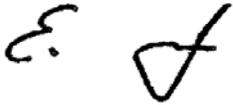
Some of the major points emphasized, in the proposed budget, are as follows:

- For the thirteenth year, no property tax increase. By adopting last year's millage rate, which is less than the roll back rate, most residents with a homestead exemption will see a reduction in their City's taxes.
- Total expenditures in all funds are only 2.3% more than last year and the workforce was reduced by 2 positions.
- The operating cost increases were held to 4.7% without reducing current service levels.
- Funds construction of Aventura Arts & Cultural Center which will be utilized to host a variety of performing arts and cultural programming for all age groups.
- Includes funds to construct traffic flow intersection improvements along Biscayne Boulevard, NE 199th street and resurface Williams Island Road and NE 190th Street at a cost of \$1,174,000.
- Create a new Crime Suppression Unit from within the ranks of the Police Department to proactively concentrate on crimes of violence and/or felonies within the City.
- Provides for \$9,276,800 worth of capital improvements. 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 its attractiveness.
- Continues to implement technology enhancements that develop our "Electronic Government" to allow the public to interact more easily and conveniently with the City and to automate City operations.
- Continues contracting most maintenance functions, engineering, plan review and inspection services to the private sector.
- Funds police equipment needs from laptop computers to new police vehicles in the amount of \$1,204,300.

- Includes \$200,000 to upgrade the drainage system along NE 191th Street and NE 29th Avenue.
- Continue to adopt “Go Green” initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change.

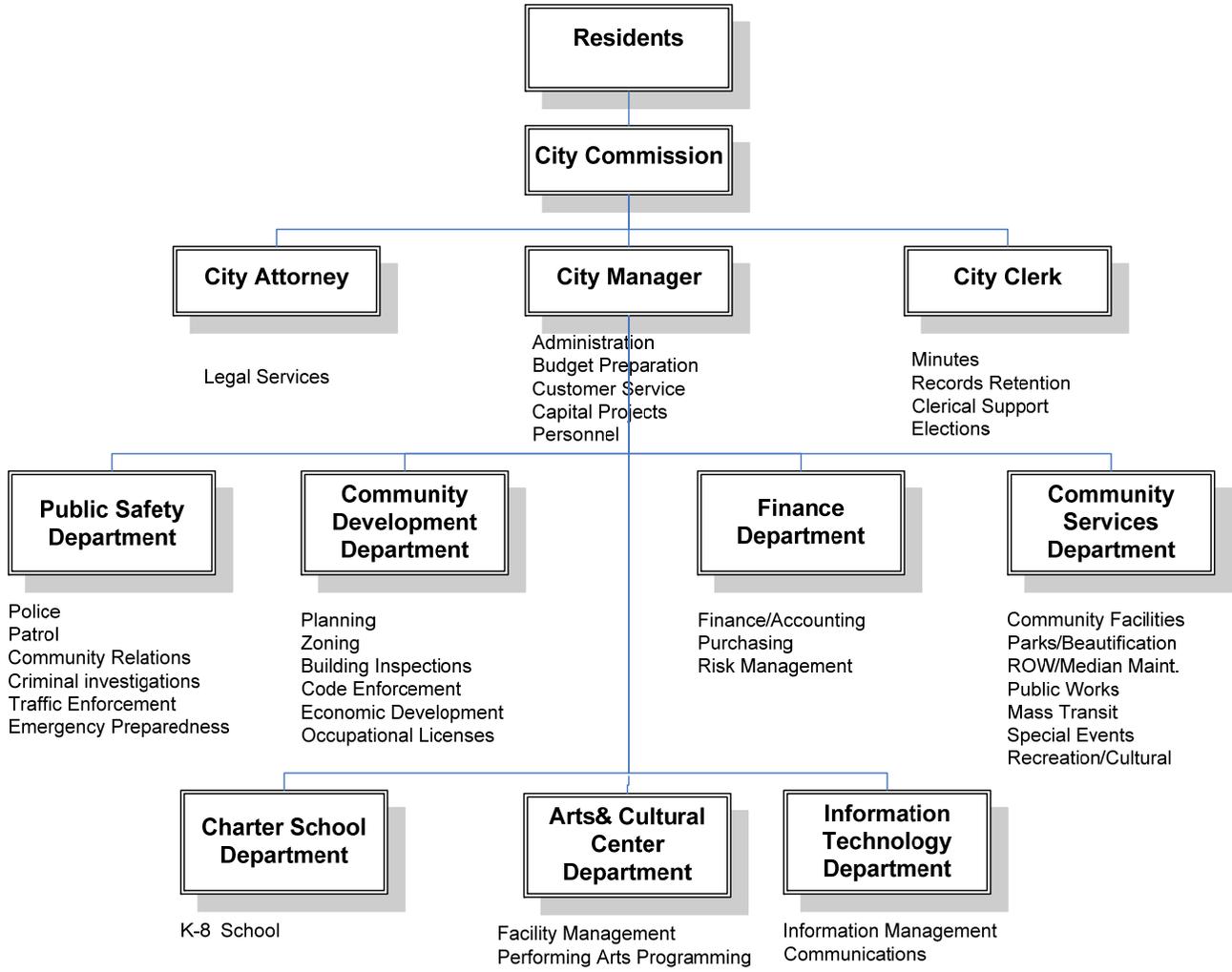
The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 17, 2008 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aventura
Florida**

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director

The Government Finance Officers Association of United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Aventura for its annual budget for fiscal year beginning October 1, 2007. The award is valid for a period of one year. We believe our current budget continues to conform, to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



INTRODUCTION

Overview

Location and Size

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 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.



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 located nearby and downtown Fort Lauderdale and Miami are just 20 minutes away.

City Facts

- Location: 12 miles north of Miami
12 miles south of Fort Lauderdale
1 mile west of the Atlantic Ocean
- Zip Codes: 33180, 33160
- Police Force: 79 Sworn Officers and 40 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, including 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 Ordinances, 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, 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, Information Technology, Charter School and Public Safety.

Always progressing...

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

- A state-of-the-art Government Center provides a one-stop-shop for its residents and houses all governmental operations, including Commission Chambers, Police Station and administrative offices.
- A \$4 million Community/Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the new Community Recreation Center. The 62,000 square foot state-of-the-art school serves 900 Aventura schoolchildren from kindergarten to 8th grade.

Privatization of Services

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

- Building Plans Review & Inspections
- Road, ROW, Park & Median Maintenance

- Engineering Services
- City Attorney and Legal Services
- Recreation Programming & Special Events
- Community Center Operations
- Solid Waste
- Bus Service
- Charter School Teachers and Educational program
- Planning Services

Incorporation Accomplishments

- ❖ Highly Visible Police Department, Low Crime Rate – 79 Sworn Officers
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 12 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 28th 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.

- Low taxes.
- Establishing a small number of operating departments that work closely with the community.



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 City's fiscal year shall begin on October 1st and end on September 30th 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 Miami-Dade 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'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 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 & Street Maintenance (120)
- Police Capital Outlay Impact Fee (140)
- Park Development (170)
- 911 (180)

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

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

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

- Arts & Cultural Center Construction (391)

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 (410)

Funds Excluded from Adopted Budget

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

Financial Policies

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

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

Operating Budget Policies

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

4 The City shall support capital expenditures that reduce future operating costs.

Capital Budget Policies

1. Annually, the City will prepare a five-year capital improvement program (CIP) analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
2. The City will perform all capital improvements in accordance with an adopted capital improvement program. The City will maintain its physical assets at a level adequate to protect the City's 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 \$5,000,000.

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).

Financing Programs and Debt Administration

The City currently has three outstanding long-term debt issues. At September 30, 2006, the principal balance outstanding totaled \$35,260,000.

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

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

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

Debt Policy and Administration

The City has established an informal policy regarding the utilization and management of debt instruments. Debt is used for a variety of purposes. The principal use of debt by the City has been for making capital expenditures. This informal policy was formed to establish criterion and procedures for the issuance of debt financing by the City. This Debt Policy supports the commitment of the City Commission, management, staff and other decision makers to adhere to the sound financial management practices including full and timely repayment of all borrowings and achieving the lowest possible cost of capital.

1. General

- a) The City will analyze all funding alternatives in order to minimize the impact of debt structures on the taxpayers.
- b) The City may utilize debt to refinance current debt or for the acquisition, construction or remodeling of capital improvement projects that cannot be funded from current revenue sources or in such cases wherein it is more equitable to the user of the project to finance the project over its useful life.

2. Debt Structure

The City may consider the use of credit enhancements (letters of credit, bond insurance, surety bonds, etc.) when such credit enhancements process cost effective.

3. Issuance of Obligations

- a) The City may retain an independent financial advisor for advice on debt structuring and marketing debt issuances.
- b) The City may also retain independent bond counsel and disclosure counsel for legal and procedural advice on all debt issuances.
- c) As necessary, the City may retain other service advisors, such as trustees, underwriters and pricing advisors.
- d) Any process utilized to select professional service providers in connection with the City's debt program shall be in conformance with City purchasing policies, procedures and requirements.

4. Maturity of the Debt

Bonds will generally not have more than thirty (30) year duration.

5. Payment of Debt

In order to ensure the timely remittance of bond payments, such payments will be paid by recurring wire transfer on or before the bond's respective due date.

Although the City Charter makes no reference to limitations in establishing debt, the City has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. The City utilizes debt financing on large expenditures for capital projects or purchases that may be depreciated over their useful lives. By using debt financing,

the cost of the expenditure is amortized over its useful life allowing the expenditure to be matched against revenue streams from those receiving the benefits.

When establishing debt, there are a number of factors that must be considered in the process. These factors include the long-term needs of the City and the amount of resources available to repay the debt. There are different ways for a City to achieve debt financing. The City may obtain a bank loan, issue special revenue bonds or ask the residents to approve a ballot item authorizing the issuance of general obligation bonds. The Commission considers the asset's useful life and current economic conditions, to determine the appropriate financing instrument.

Cash Management

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

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

Risk Management

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

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 *	31,044		
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	176	Public Tennis Center	2
Public Facilities Located within Corporate Limits:		Public Recreation Centers	1
Public Parks	5	*** Public Schools	0
Open Space Recreation (acres)	30.5	Charter Schools	1
Public Libraries (Operated by Miami Dade County)	1	Police Stations	1
Fire Stations (Operated by Miami Dade County)	2		

* State of Florida, Bureau of Economic & Business Research. Population is as of April 1, 2006.
 **U.S. Census Bureau, Profile of General Demographic Characteristics: 2000 for Aventura, Florida
 ***City of Aventura comprehensive plan

**2008/09
BUDGET PREPARATION CALENDAR**

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 8	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 21	City Manager	Staff meeting is held to distribute Budget Preparation Manual. Forms will include budget figures for previous fiscal years along with actuals for six months of current year.
April 21 to May 12	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 15 to June 2	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
June 2 to June 30	City Manager	Conducts departmental budget review meetings, balances budget and prints budget document.
July 10	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 17	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 24*	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 26	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

Property Tax Information

City Of Aventura, Florida
Assessed Value Of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended September 30,	Tax Roll Year	Real Property (\$)	Personal Property (\$)	Total Taxable Assessed Value (\$)
1998	1997	2,664,701,818	107,083,192	2,771,785,010
1999	1998	2,971,907,364	123,652,444	3,095,559,808
2000	1999	3,238,050,389	142,847,663	3,380,898,052
2001	2000	3,349,591,933	160,779,980	3,510,371,913
2002	2001	3,752,226,238	162,055,639	3,914,281,877
2003	2002	4,007,501,399	160,384,595	4,167,885,994
2004	2003	4,569,228,195	161,725,854	4,730,954,049
2005	2004	5,378,718,735	178,342,801	5,557,061,536
2006	2005	6,429,074,284	187,347,215	6,616,421,499
2007	2006	7,959,202,193	201,721,611	8,160,923,804
2008	2007	9,382,636,445	227,245,274	9,609,881,719

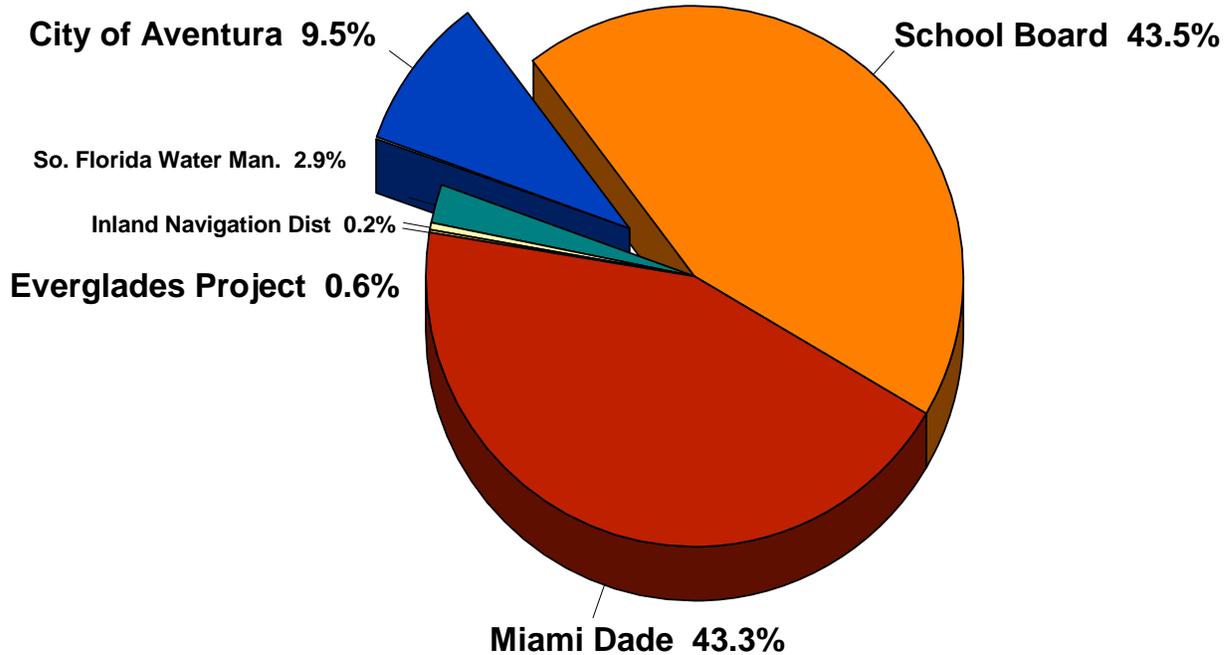
Tax Rate Comparison

The City of Aventura has the lowest tax rate in Miami-Dade County. The following table compares the 2007/08 fiscal year adopted tax rates of the cities located in Miami-Dade County:

City	Millage
AVENTURA	1.7261
PINECREST	1.9500
UMSA	2.0416
BAL HARBOUR	2.2874
PALMETTO BAY	2.3736
SUNNY ISLES	2.3979
DORAL	2.4470
CUTLER BAY	2.4470
MIAMI LAKES	2.4795
KEY BISCAYNE	2.6990
SWEETWATER	3.2786
BAY HARBOR ISLAND	3.6565
VIRGINIA GARDENS	4.0816
SURFSIDE	4.2500
NORTH BAY VILLAGE	4.4724
HIALEAH GARDENS	4.9000
MIAMI GARDENS	5.1488
HOMESTEAD	5.1585
CORAL GABLES	5.4780
MEDLEY	5.7513
SOUTH MIAMI	5.8810
HIALEAH	6.5400
WEST MIAMI	6.7376
NORTH MIAMI	6.9318
MIAMI BEACH	6.9333
EL PORTAL	7.0312
MIAMI SPRINGS	7.3579
NORTH MIAMI BEACH	7.4794
FLORIDA CITY	7.7500
MIAMI SHORES	7.8164
ISLANDIA	7.9671
OPA LOCKA	8.0084
BISCAYNE PARK	8.3400
INDIAN CREEK	8.3790
MIAMI	8.4209
GOLDEN BEACH	8.5000

Where Your Tax Dollars Go

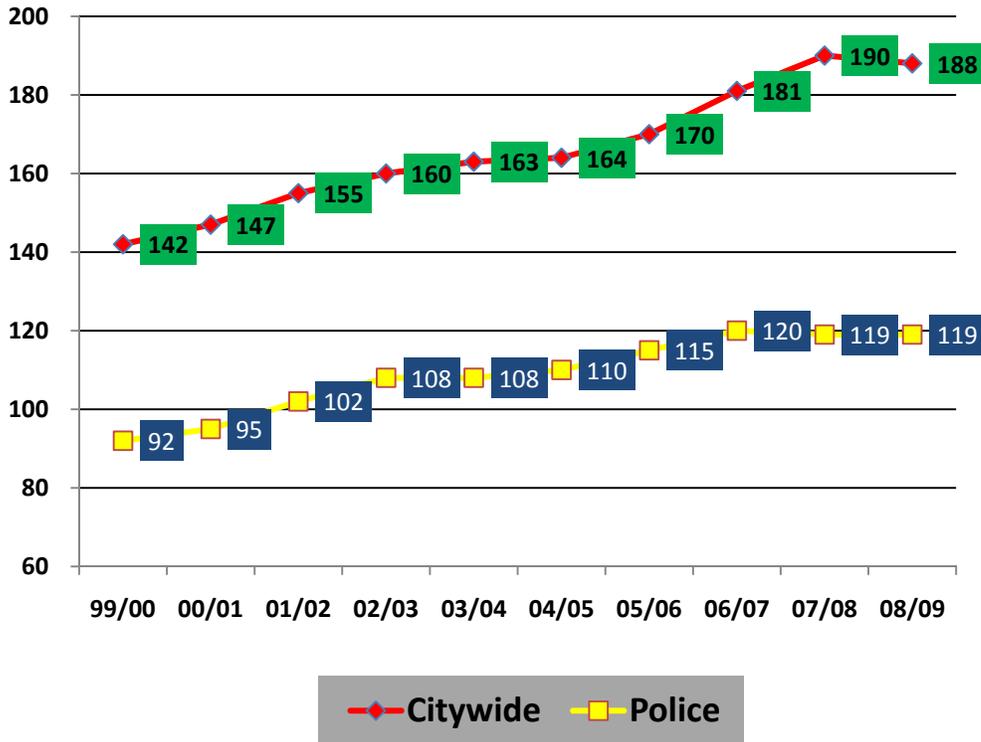
Based on 2007/08 Tax Rates



Components of Property Tax bill for 2007-08

Miami- Dade County	7.9198
Miami-Dade County School Board	7.9480
South Florida Water Management District	0.5347
Florida Inland Navigation District	0.0345
Everglades Project	0.0894
City of Aventura	<u>1.7261</u>
Total Millage Rate	18.2525

Comparison of Number of Employees



	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09
City Commission	7	7	7	7	7	7	7	7	7	7
Office of the City Manager	5	5	5	5	5	5	5	5	5	5
Legal	0	0	0	0	0	0	0	0	0	0
City Clerk's Office	2	2	2	2	2	2	2	2	2	2
Finance	8	9	10	10	12	11	12	8	8	7
Information Technology	0	0	0	0	0	0	0	5	5	5
Public Safety	92	95	102	108	108	110	115	120	119	119
Community Development	11	12	12	12	11	11	10	10	10	9
Arts & Cultural Center	0	0	0	0	0	0	0	0	0	1
Charter School*	0	0	0	0	0	2	2	3	3	3
Community Services	17	17	17	16	16	16	17	21	31	30
Total	142	147	155	160	163	164	170	181	190	187

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2008/09

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
001	General Fund	\$ 47,736,183	\$ 53,932,661	\$ 45,576,415	\$ 46,625,121	\$ 46,625,121
110	Police Education Fund	13,713	8,490	8,901	4,300	4,300
120	Transportation Fund	2,062,289	1,674,659	3,933,552	1,646,000	1,646,000
140	Police Capital Outlay Impact Fee Fund	303,096	39,314	147,534	1,000	1,000
170	Park Development Fund	1,476,453	99,868	1,905,417	321,000	321,000
180	911 Fund	-	-	182,000	213,000	213,000
230-290	Debt Service Funds	2,724,147	2,820,764	2,718,279	2,721,504	2,721,504
320-390	Capital Projects Funds	4,553,624	104,073	1,823,597	6,700,000	6,700,000
410	Stormwater Utility Fund	1,852,486	1,473,272	880,712	841,458	841,458
620	Police Off Duty Services Fund	360,375	336,286	330,000	330,000	330,000
Subtotal		61,082,366	60,489,387	57,506,407	59,403,383	59,403,383
Interfund Eliminations		(2,897,800)	(2,228,497)	(2,277,585)	(4,601,029)	(4,601,029)
Total Revenue		\$ 58,184,566	\$ 58,260,890	\$ 55,228,822	\$ 54,802,354	\$ 54,802,354

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<i>Operating Expenditures:</i>						
0101	City Commission	\$ 105,362	\$ 115,163	\$ 115,404	\$ 116,443	\$ 116,443
0501	Office of the City Manager	761,486	803,178	845,152	888,267	888,267
0601	Legal	313,521	199,886	280,000	280,000	280,000
0801	City Clerk's Office	253,664	274,179	259,965	266,946	266,946
1001	Finance	1,234,251	835,080	820,279	808,647	808,647
1201	Information Technology	-	624,195	719,712	771,282	771,282
2001	Public Safety	11,221,153	11,842,597	12,842,093	13,848,923	13,848,923
4001	Community Development	2,537,385	2,506,709	1,643,469	1,445,741	1,445,741
5001	Community Services	5,565,929	5,819,964	5,608,250	5,745,182	5,745,182
7001	Arts & Cultural Center	-	-	-	97,361	97,361
9001	Non-Departmental	2,978,900	1,913,606	1,758,185	1,745,000	1,745,000
Subtotal		24,971,651	24,934,557	24,892,509	26,013,792	26,013,792
<i>Capital Outlay:</i>						
8001	City Commission	-	-	-	-	-
8005	Office of the City Manager	7,126	2,726	4,000	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	-	7,044	3,000	3,000	3,000
8010	Finance	51,613	35,635	26,080	3,000	3,000
8012	Information Technology	-	119,417	157,583	136,000	136,000
8020	Public Safety	802,231	1,450,453	1,136,400	849,500	849,500
8040	Community Development	11,875	7,196	9,600	48,300	48,300
8050	Community Services	3,693,554	7,400,202	9,011,300	1,533,000	1,533,000
8069	Charter School	46,043	397,136	155,526	-	-
8070	Arts & Cultural Center	-	-	-	6,700,000	6,700,000
8090	Non-Departmental	217,015	47,334	-	-	-
8090	CIP Reserve	-	-	17,114,545	16,790,258	16,790,258
Subtotal		4,829,457	9,467,143	27,618,034	26,067,058	26,067,058
<i>Non - Departmental:</i>						
9001	Transfer to Funds	-	-	-	-	-
9001	Debt Service	2,710,209	2,711,989	2,718,279	2,721,504	2,721,504
Subtotal		2,710,209	2,711,989	2,718,279	2,721,504	2,721,504
Total Expenditures		\$ 32,511,317	\$ 37,113,689	\$ 55,228,822	\$ 54,802,354	\$ 54,802,354

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2008/09

OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 13,261,706	\$ 14,220,010	\$ 15,618,416	\$ 16,650,394	\$ 16,650,394
3000/3999	Contractual Services	5,611,930	5,481,288	4,525,784	4,518,200	4,518,200
4000/4999	Other Charges/Svcs	3,783,201	4,229,358	3,790,238	3,949,888	3,949,888
5000/5399	Commodities	518,566	520,576	631,450	675,200	675,200
5400/5999	Other Operating Expenses	1,796,248	483,325	326,621	220,110	220,110
	Subtotal	24,971,651	24,934,557	24,892,509	26,013,792	26,013,792
6000/6999	Capital Outlay	4,829,457	9,467,143	27,618,034	26,067,058	26,067,058
7000/7999	Debt Service	2,710,209	2,711,989	2,718,279	2,721,504	2,721,504
8000/8999	Transfer to Funds	-	-	-	-	-
	Total Expenditures	\$ 32,511,317	\$ 37,113,689	\$ 55,228,822	\$ 54,802,354	\$ 54,802,354

COMPARATIVE PERSONNEL SUMMARY

	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>
City Commission	7	7	7	7
Office of the City Manager	5	5	5	5
Legal	-	-	-	-
City Clerk's Office	2	2	2	2
Finance	12	8	8	7
Information Technology	-	5	5	5
Public Safety	115	120	119	119
Community Development	10	10	10	9
Charter School*	2	3	3	3
Arts & Cultural Center	-	-	-	1
Community Services	11	12	17	16
Total Full Time Employees	164	172	176	174
Total Part Time Employees	6	9	14	14

* Included in Charter School Fund Budget Document

	General Fund	Police Education Fund	Transportation and Street Maintenance Fund	Police Capital Outlay Impact Fee Fund	Park Development Fund	911 Fund	Police Off Duty Services Fund	Debt Service Funds	Capital Construction Funds	Enterprise Funds	Total All Funds
ESTIMATED REVENUES:											
Taxes:											
Ad Valorem Taxes	15,504,349	-	-	-	-	-	-	-	-	-	15,504,349
Franchise Fees	3,791,706	-	-	-	-	-	-	-	-	-	3,791,706
Utility Taxes	4,003,000	-	-	-	-	-	-	-	-	-	4,003,000
Unified Communications Tax	2,298,000	-	-	-	-	-	-	-	-	-	2,298,000
Licenses & Permits	1,600,000	-	-	-	-	-	-	-	-	-	1,600,000
Intergovernmental Revenues	2,308,000	-	1,636,000	-	-	119,000	-	-	-	841,458	4,904,458
Charges for Services	1,081,000	-	-	-	-	-	330,000	-	-	-	1,411,000
Fines & Forfeitures	339,000	4,300	-	-	-	-	-	-	-	-	343,300
Miscellaneous Revenues	875,000	-	10,000	1,000	1,000	-	-	20,000	350,000	-	1,257,000
TOTAL REVENUES	31,800,055	4,300	1,646,000	1,000	1,000	119,000	330,000	20,000	350,000	841,458	35,112,813
Transfers In/Debt Proceeds	124,000	-	-	-	-	-	-	444,475	4,100,000	-	4,668,475
Fund Balances/Reserves/Net Ass	14,701,066	-	-	-	320,000	-	-	-	-	-	15,021,066
TOTAL ESTIMATED REVENUES AND BALANCES	\$46,625,121	\$4,300	\$ 1,646,000	\$ 1,000	\$ 321,000	\$119,000	\$ 330,000	\$ 464,475	\$4,450,000	\$ 841,458	\$ 54,802,354
EXPENDITURES/EXPENSES											
City Commission	116,443	-	-	-	-	-	-	-	-	-	116,443
City Manager	892,267	-	-	-	-	-	-	-	-	-	892,267
Legal	280,000	-	-	-	-	-	-	-	-	-	280,000
City Clerk	269,946	-	-	-	-	-	-	-	-	-	269,946
Finance	811,647	-	-	-	-	-	-	-	-	-	811,647
Information Technology	907,282	-	-	-	-	-	-	-	-	-	907,282
Public Safety	14,245,123	4,300	-	1,000	-	119,000	330,000	-	-	-	14,699,423
Community Development	1,494,041	-	-	-	-	-	-	-	-	-	1,494,041
Community Services	5,008,982	-	1,646,000	-	71,000	-	-	-	-	613,200	7,339,182
Arts & Cultural Center	97,361	-	-	-	-	-	-	6,700,000	-	-	6,797,361
Non-Departmental	1,745,000	-	-	-	-	-	-	-	-	-	1,745,000
Debt Service	-	-	-	-	-	-	-	2,721,504	-	-	2,721,504
TOTAL EXPENDITURES	\$25,868,092	\$4,300	\$ 1,646,000	\$ 1,000	\$ 71,000	\$119,000	\$ 330,000	\$ 2,721,504	\$ 6,700,000	\$ 613,200	\$ 38,074,096
Fund Balances/Reserves/Net Ass	16,500,000	-	-	-	-	-	-	-	-	228,258	16,728,258
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$42,368,092	\$4,300	\$ 1,646,000	\$ 1,000	\$ 71,000	\$119,000	\$ 330,000	\$ 2,721,504	\$ 6,700,000	\$ 841,458	\$ 54,802,354

CITY OF AVENTURA
FUND BALANCE ANALYSIS

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
GENERAL FUND (001)						
	Beginning Balance/Carryover	\$ 12,649,983	\$ 16,003,834	\$ 13,994,179	\$ 14,701,066	\$ 14,701,066
	Revenues/Sources	35,086,200	37,928,827	31,582,236	31,924,055	31,924,055
	Expenditures/Uses	(30,008,735)	(31,106,530)	(29,029,298)	(30,125,121)	(30,125,121)
	Ending Fund Balance	\$ 17,727,448	\$ 22,826,131	\$ 16,547,117	\$ 16,500,000	\$ 16,500,000
SPECIAL REVENUE FUNDS:						
POLICE EDUCATION FUND (110)						
	Beginning Balance/Carryover	\$ 8,000	\$ -	\$ 4,601	\$ -	\$ -
	Revenues/Sources	5,713	8,490	4,300	4,300	4,300
	Expenditures/Uses	(10,449)	(9,326)	(8,901)	(4,300)	(4,300)
	Ending Fund Balance	\$ 3,264	\$ (836)	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND (120)						
	Beginning Balance/Carryover	\$ 492,181	\$ -	\$ 413,552	\$ -	\$ -
	Revenues/Sources	1,570,108	1,674,659	3,520,000	1,646,000	1,646,000
	Expenditures/Uses	(1,600,512)	(1,676,583)	(3,933,552)	(1,646,000)	(1,646,000)
	Ending Fund Balance	\$ 461,777	\$ (1,924)	\$ -	\$ -	\$ -
POLICE CAPITAL OUTLAY IMPACT FEE FUND (140)						
	Beginning Balance/Carryover	\$ 209,190	\$ -	\$ 82,534	\$ -	\$ -
	Revenues/Sources	93,906	39,314	65,000	1,000	1,000
	Expenditures/Uses	(140,832)	(118,534)	(147,534)	(1,000)	(1,000)
	Ending Fund Balance	\$ 162,264	\$ (79,220)	\$ -	\$ -	\$ -
PARK DEVELOPMENT FUND (170)						
	Beginning Balance/Carryover	\$ 1,080,778	\$ -	\$ 1,895,417	\$ 320,000	\$ 320,000
	Revenues/Sources	395,675	99,868	10,000	1,000	1,000
	Expenditures/Uses	(106,353)	(177,837)	(1,905,417)	(321,000)	(321,000)
	Ending Fund Balance	\$ 1,370,100	\$ (77,969)	\$ -	\$ -	\$ -
DEBT SERVICE FUNDS (230-290)						
	Beginning Balance/Carryover	\$ 28,538	\$ -	\$ 22,494	\$ -	\$ -
	Revenues/Sources	2,695,609	2,820,764	2,695,785	2,721,504	2,721,504
	Expenditures/Uses	(2,710,209)	(2,711,989)	(2,718,279)	(2,721,504)	(2,721,504)
	Ending Fund Balance	\$ 13,938	\$ 108,775	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS (320-391)						
	Beginning Balance/Carryover	\$ 4,382,425	\$ -	\$ 1,723,526	\$ -	\$ -
	Revenues/Sources	171,199	104,073	100,071	6,700,000	6,700,000
	Expenditures/Uses	(82,413)	(2,679,648)	(1,823,597)	(6,700,000)	(6,700,000)
	Ending Fund Balance	\$ 4,471,211	\$ (2,575,575)	\$ -	\$ -	\$ -
STORMWATER UTILITY FUND (410)						
	Beginning Balance/Carryover	\$ 618,830	\$ -	\$ 38,907	\$ -	\$ -
	Revenues/Sources	1,233,656	1,473,272	841,805	841,458	841,458
	Expenditures/Uses	(360,712)	(557,635)	(880,712)	(841,458)	(841,458)
	Ending Fund Balance	\$ 1,491,774	\$ 915,637	\$ -	\$ -	\$ -
POLICE OFF DUTY SERVICES FUND (620)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues/Sources	360,375	336,286	330,000	330,000	330,000
	Expenditures/Uses	(338,160)	(304,104)	(330,000)	(330,000)	(330,000)
	Ending Fund Balance	\$ 22,215	\$ 32,182	\$ -	\$ -	\$ -



GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET

2008/09

OPERATING & CAPITAL OUTLAY

FUND DESCRIPTION

The General Fund is used to account for resources and expenditures that are available for the City's general operations.

REVENUE PROJECTIONS

CATEGORY	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
	2005/06	2006/07	BUDGET 2007/08	PROPOSAL 2008/09	APPROVAL 2008/09
Current Revenues	\$ 34,214,312	\$ 37,891,327	\$ 31,501,236	\$ 31,800,055	\$ 31,800,055
Transfers	871,888	37,500	81,000	124,000	124,000
Carryover	12,649,983	16,003,834	13,994,179	14,701,066	14,701,066
Total Revenues	\$ 47,736,183	\$ 53,932,661	\$ 45,576,415	\$ 46,625,121	\$ 46,625,121

EXPENDITURES

DEPT/ DIV. NO.	DEPARTMENT	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2005/06	2006/07	BUDGET 2007/08	PROPOSAL 2008/09	APPROVAL 2008/09
Operating Expenditures:						
0101	City Commission	\$ 105,362	\$ 115,163	\$ 115,404	\$ 116,443	\$ 116,443
0501	Office of the City Manager	761,486	803,178	845,152	888,267	888,267
0601	Legal	313,521	199,886	280,000	280,000	280,000
0801	City Clerk's Office	253,664	274,179	259,965	266,946	266,946
1001	Finance	1,234,251	835,080	820,279	808,647	808,647
1201	Information Technology	-	624,195	719,712	771,282	771,282
2001	Public Safety	10,872,544	11,529,167	12,372,192	13,395,623	13,395,623
4001	Community Development	2,537,385	2,506,709	1,643,469	1,445,741	1,445,741
5001	Community Services	5,223,758	4,598,889	4,161,763	4,230,982	4,230,982
7001	Arts & Cultural Center	-	-	-	97,361	97,361
9001	Non-Departmental	2,978,900	1,913,606	1,758,185	1,745,000	1,745,000
	Subtotal	24,280,871	23,400,052	22,976,121	24,046,292	24,046,292
Capital Outlay						
8005	Office of the City Manager	7,126	2,726	4,000	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	-	7,044	3,000	3,000	3,000
8010	Finance	51,613	35,635	26,080	3,000	3,000
8012	Information Technology	-	119,417	157,583	136,000	136,000
8020	Public Safety	661,399	1,331,919	996,100	849,500	849,500
8040	Community Development	11,875	7,196	9,600	48,300	48,300
8050	Community Services	2,515,270	3,529,574	2,630,229	778,000	778,000
8070	Arts & Cultural Center	-	-	-	-	-
8090	Non-Departmental	263,058	444,470	-	-	-
8090	CIP Reserve	-	-	16,547,117	16,500,000	16,500,000
	Subtotal	3,510,341	5,477,981	20,373,709	18,321,800	18,321,800
	Transfer to Funds	2,217,523	2,228,497	2,226,585	4,257,029	4,257,029
	Subtotal	2,217,523	2,228,497	2,226,585	4,257,029	4,257,029
	Total	\$ 30,008,735	\$ 31,106,530	\$ 45,576,415	\$ 46,625,121	\$ 46,625,121

CITY OF AVENTURA

GENERAL FUND - 001 CATEGORY SUMMARY 2008/09

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL		APPROVED BUDGET	CITY MANAGER PROPOSAL	COMMISSION APPROVAL
		2005/06	2006/07	2007/08	2008/09	2008/09
310000/319999	Locally Levied Taxes	\$ 23,463,664	\$ 27,632,296	\$ 25,301,236	\$ 25,597,055	\$ 25,597,055
320000/329999	Licenses & Permits	3,281,107	3,231,384	1,960,000	1,600,000	1,600,000
330000/339999	Intergovernmental Revenues	4,917,380	3,947,873	2,303,500	2,308,000	2,308,000
340000/349999	Charges for Services	1,176,119	1,353,442	1,090,000	1,081,000	1,081,000
350000/359999	Fines & Forfeitures	261,615	404,617	226,500	339,000	339,000
360000/369999	Miscellaneous Revenues	1,114,427	1,321,715	620,000	875,000	875,000
380000/389999	Transfer from Funds	871,888	37,500	81,000	124,000	124,000
399900/399999	Fund Balance	12,649,983	16,003,834	13,994,179	14,701,066	14,701,066
Total Available General Fund		\$ 47,736,183	\$ 53,932,661	\$ 45,576,415	\$ 46,625,121	\$ 46,625,121

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL		APPROVED BUDGET	CITY MANAGER PROPOSAL	COMMISSION APPROVAL
		2005/06	2006/07	2007/08	2008/09	2008/09
1000/2999	Personal Services	12,923,546	13,915,906	15,288,416	16,320,394	16,320,394
3000/3999	Contractual Services	5,468,859	4,463,315	3,084,297	3,009,000	3,009,000
4000/4999	Other Charges & Services	3,783,201	4,229,358	3,664,238	3,836,888	3,836,888
5000/5399	Commodities	518,566	520,576	631,450	675,200	675,200
5400/5499	Other Operating Expenses	1,586,699	270,897	307,720	204,810	204,810
Total operating expenses		24,280,871	23,400,052	22,976,121	24,046,292	24,046,292
6000/6999	Capital Outlay	3,510,341	5,477,981	20,373,709	18,321,800	18,321,800
8000/8999	Transfer to Funds	2,217,523	2,228,497	2,226,585	4,257,029	4,257,029
Total expenditures		\$ 30,008,735	\$ 31,106,530	\$ 45,576,415	\$ 46,625,121	\$ 46,625,121

CITY OF AVENTURA

GENERAL FUND - 001 FUND BALANCE ANALYSIS 2008/09

CATEGORY	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
Beginning Fund Balance	\$ 12,649,983	\$ 16,003,834	\$ 13,994,179	\$ 14,701,066	\$ 14,701,066
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	\$ 14,089,387	\$ 17,127,913	\$ 15,765,236	15,504,349	15,504,349
Franchise Fees	3,359,260	4,234,574	3,409,000	3,791,706	3,791,706
Utility Taxes	3,943,249	4,016,484	4,015,000	4,003,000	4,003,000
Unified Comm. Tax	2,071,768	2,253,325	2,112,000	2,298,000	2,298,000
Subtotal	23,463,664	27,632,296	25,301,236	25,597,055	25,597,055
Licenses & Permits	3,281,107	3,231,384	1,960,000	1,600,000	1,600,000
Intergovernmental Rev.	4,917,380	3,947,873	2,303,500	2,308,000	2,308,000
Charges for Services	1,176,119	1,353,442	1,090,000	1,081,000	1,081,000
Fines & Forfeitures	261,615	404,617	226,500	339,000	339,000
Miscellaneous	1,114,427	1,321,715	620,000	875,000	875,000
Interfund Transfers In	871,888	37,500	81,000	124,000	124,000
Subtotal	11,622,536	10,296,531	6,281,000	6,327,000	6,327,000
Total Revenues/Sources	\$ 35,086,200	\$ 37,928,827	\$ 31,582,236	\$ 31,924,055	\$ 31,924,055
Expenditures/Uses:					
<u>Operating Expenditures</u>					
0101 City Commission	\$ 105,362	\$ 115,163	\$ 115,404	\$ 116,443	\$ 116,443
0501 Office of the City Manager	761,486	803,178	845,152	888,267	888,267
0601 Legal	313,521	199,886	280,000	280,000	280,000
0801 City Clerk's Office	253,664	274,179	259,965	266,946	266,946
1001 Finance	1,234,251	835,080	820,279	808,647	808,647
1201 Information Technology	-	624,195	719,712	771,282	771,282
2001 Public Safety	10,872,544	11,529,167	12,372,192	13,395,623	13,395,623
4001 Community Development	2,537,385	2,506,709	1,643,469	1,445,741	1,445,741
5001 Community Services	5,223,758	4,598,889	4,161,763	4,230,982	4,230,982
7001 Arts & Cultural Center	-	-	-	97,361	97,361
9001 Non-Departmental	2,978,900	1,913,606	1,758,185	1,745,000	1,745,000
Total Operating Expenditures	24,280,871	23,400,052	22,976,121	24,046,292	24,046,292
Capital Outlay Expenditures	3,510,341	5,477,981	3,826,592	1,821,800	1,821,800
Interfund Transfers Out	2,217,523	2,228,497	2,226,585	4,257,029	4,257,029
Total Expenditures/Uses	30,008,735	31,106,530	29,029,298	30,125,121	30,125,121
Ending Fund Balance					
<u>Designated for</u>					
Capital Improvements	17,727,448	22,826,131	16,547,117	16,500,000	16,500,000



REVENUE ESTIMATES

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2008/09

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 14,023,960	\$ 16,997,222	\$ 15,758,236	\$ 15,479,349	\$ 15,479,349
3112000	Ad Valorem Taxes-Delinquent	65,427	130,691	7,000	25,000	25,000
3131000	Franchise Fee-Electric	2,906,200	3,760,394	2,956,000	3,306,706	3,306,706
3134000	Franchise Fee-Gas	28,973	54,717	28,000	50,000	50,000
3137100	Franchise Fee-Sanitation	398,324	400,141	400,000	410,000	410,000
3138000	Franchise Fee-Towing	25,763	19,322	25,000	25,000	25,000
3141000	Utility Tax-Electric	3,319,820	3,363,499	3,380,000	3,418,000	3,418,000
3143000	Utility Tax-Water	588,860	609,024	600,000	550,000	550,000
3144000	Utility Tax-Gas	34,569	43,961	35,000	35,000	35,000
3149000	Unified Communications Tax	2,071,768	2,253,325	2,112,000	2,298,000	2,298,000
	Subtotal	23,463,664	27,632,296	25,301,236	25,597,055	25,597,055
<u>Licenses & Permits</u>						
3211000	City Business Tax	639,621	706,637	650,000	715,000	715,000
3219500	Suspense	-	280	-	-	-
3221000	Building Permits	2,309,000	1,983,328	1,100,000	800,000	800,000
3221500	Radon/Code Comp Admn. Fee	3,148	1,606	-	-	-
3222000	Certificate of Occupancy	283,031	415,428	175,000	50,000	50,000
3291000	Engineering Permits	46,307	124,105	35,000	35,000	35,000
	Subtotal	3,281,107	3,231,384	1,960,000	1,600,000	1,600,000
<u>Intergovernmental Revenues</u>						
3312100	Bulletproof Vests	17,540	10,401	-	-	-
3312275	SCBA Grant	-	50,000	-	-	-
3312550	Byrne Grant	24,876	12,872	-	-	-
3312910	FEMA	1,489,956	158,587	-	-	-
3342007	Bait Vehicle Proj Grant	10,000	-	-	-	-
3342008	HIDTA Grant	-	7,976	-	-	-
3342117	Electronic LEO Prints	-	10,000	-	-	-
3343902	Lehman Causeway	952,551	-	-	-	-
3343903	Miami Gardens Drive Conn	-	-	-	-	-
3344901	Maintenance Agreement Paymen	8,677	8,677	8,500	-	-
3351200	State Revenue Sharing	439,361	334,115	452,000	390,000	390,000
3351500	Alcoholic Beverage License	14,783	19,373	13,000	19,000	19,000
3351800	Half Cent Sales Tax	1,892,173	1,894,418	1,800,000	1,854,000	1,854,000
3354930	Fuel Tax Refund	12,987	13,256	-	-	-
3372105	Community Policing	22,057	5,262	-	-	-
3374000	County- Miami Gardens Drive Ext.	-	1,363,936	-	-	-
3377501	MPO Transit Study	-	14,254	-	-	-
3382000	County Business Tax	32,419	44,746	30,000	45,000	45,000
	Subtotal	4,917,380	3,947,873	2,303,500	2,308,000	2,308,000

<u>Charges For Services</u>					
3413000	Certificate of Use Fees	5,985	3,710	5,000	5,000
3419000	Election Filing Fees	200	100	-	-
3419500	Lien Search Fees	58,903	52,358	60,000	25,000
3421300	Police Services Agreement	551,176	544,375	501,000	441,000
3425000	Development Review Fees	-	95,185	25,000	25,000
3471000	Rec/Cultural Events	46,067	40,545	60,000	60,000
3472000	Parks & Recreation Fees	48,629	73,159	82,000	85,000
3472500	Community Center Fees	189,158	178,781	160,000	170,000
3474000	Founders Day	38,523	47,950	45,000	45,000
3475000	Summer Recreation	237,478	317,279	150,000	225,000
3499000	Other Charges For Service	-	-	2,000	-
	Subtotal	1,176,119	1,353,442	1,090,000	1,081,000
<u>Fines & Forfeitures</u>					
3511000	County Court Fines	257,965	398,717	225,000	274,000
3541000	Code Violation Fines	3,650	5,900	1,500	65,000
	Subtotal	261,615	404,617	226,500	339,000
<u>Misc. Revenues</u>					
3611000	Interest Earnings	788,049	1,230,834	550,000	800,000
3644200	Sale of Assets	-	42,090	-	5,000
3644910	Lost/Abandoned Property	2,359	20	-	-
3661000	Developer Contributions/Streets	214,278	-	-	-
3691000	Cobra Billings	8,653	10,418	-	-
3699000	Misc. Revenues	101,088	38,353	70,000	70,000
	Subtotal	1,114,427	1,321,715	620,000	875,000
<u>Non-Revenue</u>					
3811012	Transfer from Transportation Fur	629,535	-	-	-
3811018	Transfer from 911 Fund	-	-	51,000	94,000
3811019	Transfer from Charter School Op	30,000	37,500	30,000	30,000
3811041	Transfer from Stormwater Fund	212,353	-	-	-
3999000	Carryover	12,649,983	16,003,834	13,994,179	14,701,066
	Subtotal	13,521,871	16,041,334	14,075,179	14,825,066
Total Available General Fund		\$ 47,736,183	\$ 53,932,661	\$ 45,576,415	\$ 46,625,121

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 \$9,439,807,532. This amount is 1.7% lower than last year. The City experienced a 7.5% reduction in the taxable assessed property values due to the impact of Amendment One and the decline in the housing market. However, a 5.8% increase attributed to new construction resulted in a smaller decrease in the overall taxable values. The ad valorem millage levy for fiscal year 2008/09 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$15,479,349 compared to last year's amount of \$15,758,236. This represents the thirteenth year without an increase.

City Tax Rate History:

1995/96 to 2006/07 -2.2270

2007/08 – 1.7261

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 2.0% of the actual amount received for 2006/07.

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 2006/07 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. Miami-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 2.0%.

3143000 Utility Tax-Water - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-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 reduction due to water restrictions imposed by the State.

3144000 Utility Tax-Gas - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-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 Business Tax - Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business 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 2007/08 fiscal year plus a 10% increase as authorized by Ordinance adopted in June 2008.

3221000 Building Permits - Permits must be issued to any individual or business who performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes a decrease compared with the 2007/08 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 2007/08 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 Transportation and Street Maintenance Fund. The amount budgeted is based on actual collections in the current fiscal year .

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 per capita formula. The amount budgeted is based on actual collections for the past two fiscal years and a growth rate.

3382000 County Business Tax - All businesses in the City must have pay a County Business Tax in addition to the City's Business Tax to operate a business within the County's corporate limits. 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 for an increased level of services. The amount represents the cost of the City providing additional officers pursuant to agreement.

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.

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.

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

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

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 and estimates for implementing the Traffic Safety Camera Program.

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.

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

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



CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2008/09

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	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 61,938	\$ 62,124	\$ 59,428	\$ 59,405	\$ 59,405
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	32,434	33,112	33,726	34,738	34,738
5000/5399	Commodities	3,245	2,015	3,450	3,500	3,500
5400/5499	Other Operating Expenses	7,745	17,912	18,800	18,800	18,800
	Total Operating Expenses	\$ 105,362	\$ 115,163	\$ 115,404	\$ 116,443	\$ 116,443

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2007/08	2008/09
0301	Mayor	1	1	1	1
0401	Commissioner	1	1	1	1
0402	Commissioner	1	1	1	1
0403	Commissioner	1	1	1	1
0404	Commissioner	1	1	1	1
0405	Commissioner	1	1	1	1
0406	Commissioner	1	1	1	1
	Total	7	7	7	7

CITY OF AVENTURA
CITY COMMISSION
2008/09
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	\$ 55,000	\$ 55,017	\$ 55,000	\$ 55,000	\$ 55,000
2101	FICA	6,603	6,683	4,208	4,208	4,208
2401	Workers' Compensation	335	424	220	197	197
	Subtotal	61,938	62,124	59,428	59,405	59,405
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	32,434	33,112	33,726	34,738	34,738
	Subtotal	32,434	33,112	33,726	34,738	34,738
<u>COMMODITIES</u>						
5101	Office Supplies	25	416	250	300	300
5290	Other Operating supplies	3,220	1,599	3,200	3,200	3,200
	Subtotal	3,245	2,015	3,450	3,500	3,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	3,667	7,785	7,800	7,800	7,800
5420	Conferences & Seminars	4,078	10,127	11,000	11,000	11,000
	Subtotal	7,745	17,912	18,800	18,800	18,800
	Total City Commission	\$ 105,362	\$ 115,163	\$ 115,404	\$ 116,443	\$ 116,443

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expense - This account represents the \$4,963 established per Commissioner to offset expenses incurred in the performance of their official duties.

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

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

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
2008/09

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.

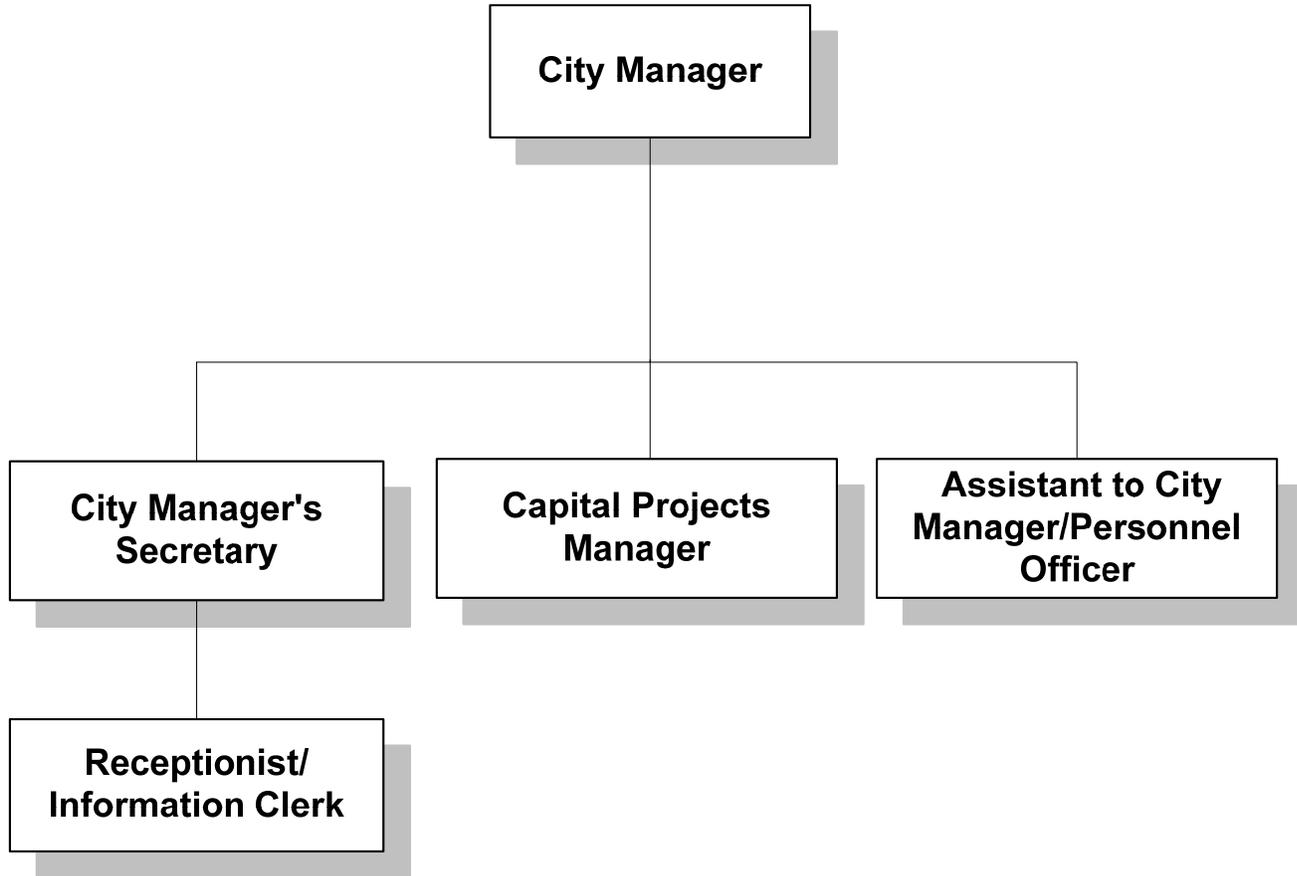
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 588,359	\$ 641,177	\$ 679,652	\$ 717,967	\$ 717,967
3000/3999	Contractual Services	48,745	53,275	51,000	53,000	53,000
4000/4999	Other Charges & Services	104,067	95,488	95,700	98,500	98,500
5000/5399	Commodities	3,331	5,038	5,500	5,500	5,500
5400/5499	Other Operating Expenses	16,984	8,200	13,300	13,300	13,300
	Total operating expenses	\$ 761,486	\$ 803,178	\$ 845,152	\$ 888,267	\$ 888,267

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2007/08	2008/09
0101	City Manager	1	1	1	1
0201	Secretary to City Manager	1	1	1	1
0701	Assistant to City Manager	1	-	-	-
0701	Assistant to City Manager/Personnel Officer	-	1	1	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

2008/09

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 10th of each year.
3. Oversee customer service functions by all Departments to ensure timely response or resolution of citizen requests.
4. Coordinate, control and monitor the activities of all City Departments and operations.
5. Interact with community organizations and associations to increase public awareness of City's various programs, facilities and services.
6. Update five year Capital Improvement Program document and submit to the City Commission by May of each year.
7. Effectively administer the budget priorities and goals established by the City Commission.
8. Perform the functions of Director of Emergency Management to provide for an effective emergency response capability for all City operations.
9. Coordinate and oversee the City's Charter School operations.
10. Oversee and coordinate capital projects.
11. Issue newsletters and annual report to the public.
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 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATE 2008/09
Citizen Requests & Inquires	88	76	100	100
Commission Requests	28	32	30	30
Community Meetings Attended	31	24	25	25
Agenda Back up Items Prepared	119	102	115	115
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	21	20	17	17
Capital Projects Completed	21	20	17	17
City Manager Briefing Reports	12	12	12	12
Number of New Hires	6	5	4	4

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2008/09
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 425,646	\$ 459,786	\$ 480,116	\$ 506,518	\$ 506,518
1401	Overtime	210	72	-	-	-
2101	FICA	24,960	26,664	31,215	38,749	38,749
2201	Pension	66,850	70,786	75,496	85,887	85,887
2301	Health, Life & Disability	58,409	75,458	85,119	80,800	80,800
2401	Workers' Compensation	12,284	8,411	7,706	6,013	6,013
	Subtotal	588,359	641,177	679,652	717,967	717,967
<u>CONTRACTUAL SERVICES</u>						
3140	Background-New Employees	100	-	-	-	-
3170	Lobbyist Services	48,085	50,000	50,000	50,000	50,000
3180	Medical Exams-New Employees	560	3,275	1,000	3,000	3,000
	Subtotal	48,745	53,275	51,000	53,000	53,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	4,356	932	4,000	4,000	4,000
4040	Administrative Expenses	239	306	600	600	600
4041	Car Allowance	8,400	8,400	8,400	11,400	11,400
4101	Communication Services	2,705	2,325	2,500	2,500	2,500
4701	Printing & Binding	1,662	5,912	2,200	3,000	3,000
4710	Printing\Newsletter	35,124	44,690	53,000	53,000	53,000
4815	Web Page Maintenance	5,285	5,280	-	-	-
4910	Advertising	46,296	27,643	25,000	24,000	24,000
	Subtotal	104,067	95,488	95,700	98,500	98,500
<u>COMMODITIES</u>						
5101	Office Supplies	2,401	2,982	4,000	4,000	4,000
5120	Computer Operating Supplies	644	1,720	1,000	1,000	1,000
5290	Other Operating Supplies	286	336	500	500	500
	Subtotal	3,331	5,038	5,500	5,500	5,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	13,352	5,247	6,800	6,800	6,800
5420	Conferences & Seminars	3,445	2,597	3,000	3,000	3,000
5450	Training	99	245	2,500	2,500	2,500
5901	Contingency	88	111	1,000	1,000	1,000
	Subtotal	16,984	8,200	13,300	13,300	13,300
	Total City Manager	\$ 761,486	\$ 803,178	\$ 845,152	\$ 888,267	\$ 888,267

**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.

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
- Society for Human Resource Management
- 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
- Miscellaneous Management Seminars
- IPMA or other Personnel Related
- Florida Public Personnel Association



LEGAL

CITY OF AVENTURA

LEGAL
2008/09

DEPARTMENT DESCRIPTION

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	313,521	199,471	275,000	275,000	275,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	415	5,000	5,000	5,000
	Total Operating Expenses	\$ 313,521	\$ 199,886	\$ 280,000	\$ 280,000	\$ 280,000

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.

PERFORMANCE WORKLOAD 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.

CITY OF AVENTURA
LEGAL
2008/09
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>CONTRACTUAL SERVICES</u>						
3120	Prof. Services - Legal	\$ 310,027	\$ 199,409	\$ 275,000	\$ 275,000	\$ 275,000
3301	Court Costs & Fees	3,494	62	-	-	-
	Subtotal	313,521	199,471	275,000	275,000	275,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	-	415	5,000	5,000	5,000
	Subtotal	-	415	5,000	5,000	5,000
	Total Legal	\$ 313,521	\$ 199,886	\$ 280,000	\$ 280,000	\$ 280,000

BUDGET JUSTIFICATIONS

3120 Professional Services Legal - Represents the estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Pastoriza Cole & Boniske, other special counsel and Leibowitz & Associates, P.A. to perform legal services required by the City Commission and City Manager. The amount includes an increase in the hourly rate from \$190 to \$197, which represents a 3.5% increase.



**CITY CLERK'S
OFFICE**

CITY OF AVENTURA

CITY CLERK'S OFFICE

2008/09

DEPARTMENT DESCRIPTION

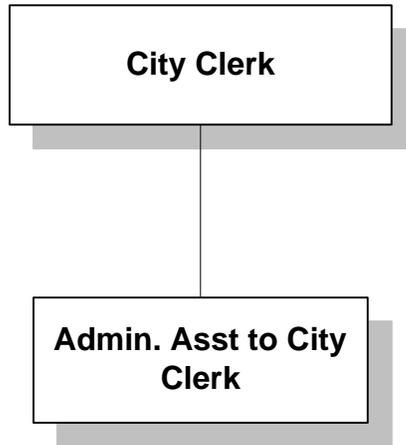
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising, and respond to public records requests. Implement and maintain records management program. 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 CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 175,488	\$ 183,331	\$ 195,665	\$ 202,646	\$ 202,646
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	73,155	85,245	57,400	57,400	57,400
5000/5399	Commodities	4,304	3,609	4,400	4,400	4,400
5400/5499	Other Operating Expenses	717	1,994	2,500	2,500	2,500
Total Operating Expenses		\$ 253,664	\$ 274,179	\$ 259,965	\$ 266,946	\$ 266,946

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2008/09	2008/09
0501	City Clerk	1	1	1	1
9601	Admin. Asst to City Clerk	-	1	1	1
3101	Clerk Typist/Imaging Tech.	1	-	-	-
Total		2	2	2	2

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2008/09

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 and certificates.
5. To administer the publication, maintenance and distribution of the Code Book and supplements.
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 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATED 2008/09
No. of Sets of Minutes Prepared	44	35	45	40
No. of Public Notices Prepared	61	39	50	45
No. of Legal Advertisements Published	24	30	40	35
No. of Ordinances Drafted	7	5	6	6
No. of Resolutions Drafted	36	17	25	25
No. of Lien Requests Responded To	1326	1029	1000	1000
No. of Welcome Letters Prepared	373	302	500	500
No. of Agenda Packages Prepared/Distributed	33	34	30	40
No. of Agenda Recaps Prepared/Distributed	14	12	11	11
No. of Code Enforcement Hearings Scheduled	1	0	3	3

CITY OF AVENTURA
CITY CLERK'S OFFICE
2008/09
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 135,536	\$ 140,648	\$ 148,318	\$ 153,118	\$ 153,118
1401	Overtime	478	530	300	300	300
2101	FICA	9,735	10,308	11,346	11,714	11,714
2201	Pension	16,732	17,709	20,765	21,437	21,437
2301	Health, Life & Disability	12,220	13,452	14,343	15,528	15,528
2401	Workers' Compensation	787	684	593	550	550
	Subtotal	175,488	183,331	195,665	202,646	202,646
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	860	3,500	3,500	3,500
4041	Car Allowance	3,000	3,000	2,400	2,400	2,400
4101	Telephone	288	385	500	500	500
4701	Printing & Binding	120	1,381	3,000	3,000	3,000
4730	Records Retention	325	495	10,000	10,000	10,000
4740	Ordinance Codification	4,861	2,256	3,000	3,000	3,000
4911	Legal Advertising	37,811	38,471	35,000	35,000	35,000
4915	Election Expenses	26,750	38,397	-	-	-
	Subtotal	73,155	85,245	57,400	57,400	57,400
<u>COMMODITIES</u>						
5101	Office Supplies	3,278	3,078	3,000	3,000	3,000
5120	Computer Operating Supplies	989	471	600	600	600
5290	Other Operating Supplies	37	60	800	800	800
	Subtotal	4,304	3,609	4,400	4,400	4,400
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	586	1,144	1,300	1,300	1,300
5420	Conferences & Seminars	131	850	1,200	1,200	1,200
	Subtotal	717	1,994	2,500	2,500	2,500
	Total City Clerk	\$ 253,664	\$ 274,179	\$ 259,965	\$ 266,946	\$ 266,946

**CITY CLERK'S OFFICE
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 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



FINANCE

CITY OF AVENTURA

FINANCE

2008/09

DEPARTMENT DESCRIPTION

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 974,077	\$ 727,066	\$ 715,329	\$ 686,547	\$ 686,547
3000/3999	Contractual Services	90,137	59,594	59,000	75,000	75,000
4000/4999	Other Charges & Services	136,818	29,834	31,150	27,800	27,800
5000/5399	Commodities	19,651	7,191	5,800	9,300	9,300
5400/5499	Other Operating Expenses	13,568	11,395	9,000	10,000	10,000
	Total Operating Expenses	\$ 1,234,251	\$ 835,080	\$ 820,279	\$ 808,647	\$ 808,647

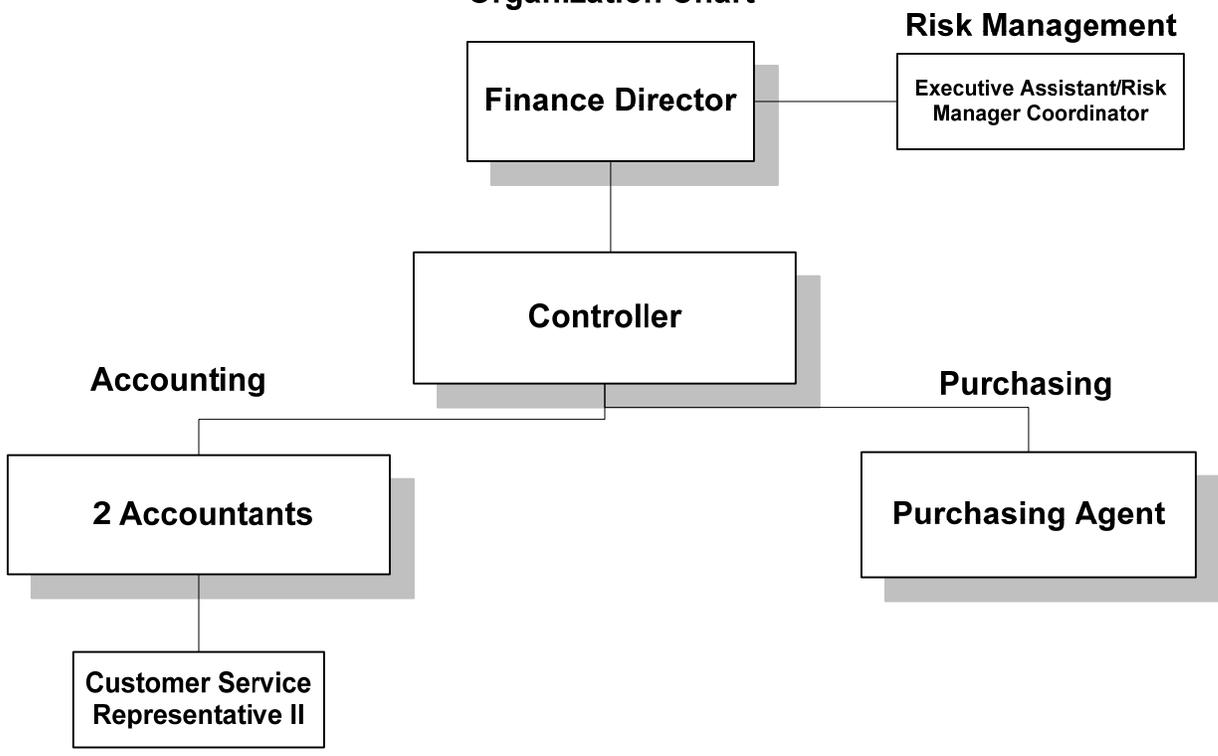
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2007/08	2008/09
1001	Finance Director	1	1	1	1
3001	Executive Assistant/Risk Mgm. Coordinator	1	1	1	1
1201 - 1203	Accountant	2	2	3	2
1301	Purchasing Agent	1	1	1	1
8701	Network Administrator II*	1	-	-	-
1402	Network Administrator I*	1	-	-	-
1502	Controller	1	1	1	1
3601	Customer Service Rep. II	1	1	1	1
8801	Payroll/Accts Pay Coord	1	1	-	-
8001	Webmaster/Communications Specialist*	1	-	-	-
7001	Information Systems Manager*	1	-	-	-
	Total	12	8	8	7

* - Transferred to Information Technology Department

Finance Department

Organization Chart



CITY OF AVENTURA

FINANCE 2008/09

OBJECTIVES

1. Invest idle funds in accordance with the City's Investment Policy 100% of the time.
2. Issue Comprehensive Annual Financial Report (CAFR) by March 31 of each year.
3. Obtain Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for CAFR each year.
4. Produce/distribute quarterly financial monitoring reports within 30 days of quarter-end.
5. Annually review adequacy of purchasing procedures.
6. Issue purchase orders within two (2) business days of approval.
7. Process all invoices within ten (10) business days of approval.
8. Process bi-weekly payroll/related reports in a timely and accurate manner.
9. Annually review adequacy of insurance coverage.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATE 2008/09
% of idle funds invested in accordance with policy	100%	100%	100%	100%
Number of CAFRs issued prior to 3/31	1	1	1	1
Number of GFOA Certificate of Achievements	1	1	1	1
Number of quarterly reports produced timely	N/A	N/A	4	4
Annually review purchasing procedures	1	1	1	1
% of purchase orders issued within 2 days	97%	97%	98%	98%
% of invoices processed within 10 days	98%	99%	98%	98%
Number of bi-weekly payroll processed timely	26	26	26	26
Annually review adequacy of insurance coverage	1	1	1	1

CITY OF AVENTURA
FINANCE
2008/09
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 708,337	\$ 541,008	\$ 502,541	\$ 486,527	\$ 486,527
1401	Overtime	244	-	300	300	300
2101	FICA	50,364	34,829	38,444	37,219	37,219
2201	Pension	101,129	74,803	70,356	68,114	68,114
2301	Health, Life & Disability	109,101	73,016	98,678	92,640	92,640
2401	Workers' Compensation	4,600	2,585	2,010	1,747	1,747
2501	Unemployment	302	825	3,000	-	-
	Subtotal	974,077	727,066	715,329	686,547	686,547
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	40,141	-	-	-	-
3190	Prof. Services	2,796	10,026	5,000	13,000	13,000
3201	Prof. Services - Auditor	47,200	49,568	54,000	62,000	62,000
	Subtotal	90,137	59,594	59,000	75,000	75,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	9,796	5,603	8,850	8,850	8,850
4041	Car Allowance	7,800	6,400	4,800	-	-
4101	Communication Services	6,483	510	500	1,200	1,200
4610	R&M - Vehicles	-	-	-	750	750
4650	R&M- Office Equipment	88,084	-	500	500	500
4701	Printing & Binding	8,662	5,615	6,000	5,000	5,000
4910	Advertising	15,993	11,212	10,000	11,000	11,000
4990	Other Current Charges	-	494	500	500	500
	Subtotal	136,818	29,834	31,150	27,800	27,800
<u>COMMODITIES</u>						
5101	Office Supplies	8,560	4,994	5,000	5,000	5,000
5120	Computer Operating Supplies	10,120	2,143	500	500	500
5220	Gas & Oil	-	-	-	3,500	3,500
5290	Other Operating Supplies	971	54	300	300	300
	Subtotal	19,651	7,191	5,800	9,300	9,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	4,335	5,935	3,500	3,500	3,500
5420	Conferences & Seminars	5,974	2,329	3,000	4,000	4,000
5450	Training	3,095	2,130	2,000	2,000	2,000
5901	Contingency	164	1,001	500	500	500
	Subtotal	13,568	11,395	9,000	10,000	10,000
	Total Finance	\$ 1,234,251	\$ 835,080	\$ 820,279	\$ 808,647	\$ 808,647

FINANCE
BUDGET JUSTIFICATIONS

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

3190 Professional Services - Includes the cost of hiring an actuary to begin work on an actuarial evaluation required by GASB for Other Post Employment Benefits which must be included in the CAFR beginning with the 2008/09 fiscal year.

3201 Professional Services - Auditor - Represents the estimated cost of an audit firm performing the City's year-end financial audit. The audit fee also includes the cost of any Single audits pertaining to State and Federal grants plus any additional services required by changes in GASB or auditing standards.

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

Government Finance Officers Association
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Government Purchasing Association
Miscellaneous Seminars

4101 Communication Services - Includes telephone services for department personnel.

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

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

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

Government Finance Officers Association
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Government Purchasing Association

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, accounting, purchasing and risk management functions.

Government Finance Officers Association
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Government Purchasing Association
Miscellaneous Seminars



INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY

2008/09

DEPARTMENT DESCRIPTION

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

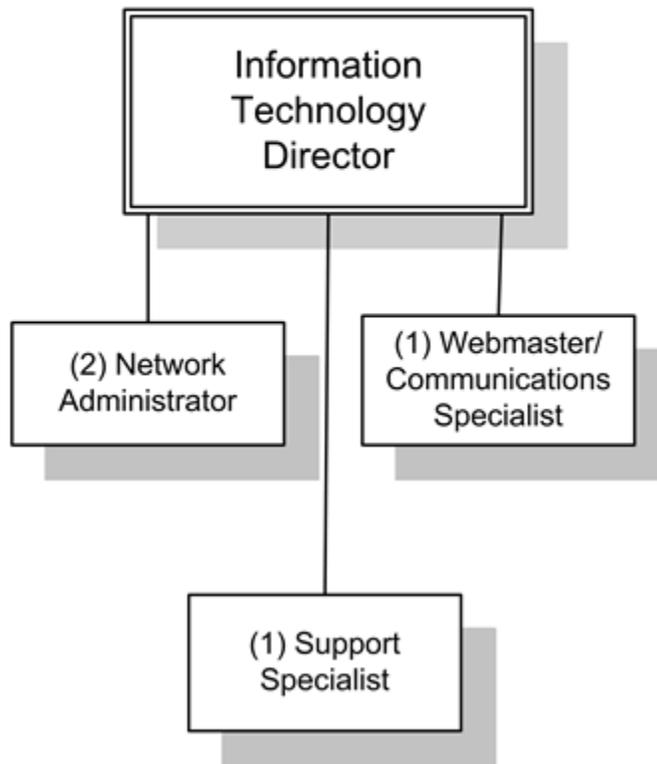
OBJECT/ CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ 469,641	\$ 523,565	\$ 556,922	\$ 556,922
3000/3999	Contractual Services	-	10,000	13,000	13,000	13,000
4000/4999	Other Charges & Services	-	117,741	148,062	165,750	165,750
5000/5399	Commodities	-	19,331	20,800	21,800	21,800
5400/5499	Other Operating Expenses	-	7,482	14,285	13,810	13,810
	Total Operating Expenses	\$ -	\$ 624,195	\$ 719,712	\$ 771,282	\$ 771,282

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2008/09	2008/09
9201	Information Technology Director	-	1	1	1
8701	Network Administrator II	-	1	1	1
1402	Network Administrator I	-	1	1	1
8001	Webmaster/Communications Specialist	-	1	1	1
9701	Support Specialist	-	1	1	1
	Total	-	5	5	5

Information Technology

Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2008/09

OBJECTIVES

1. Provide a secure computer network for applications, sharing of common files, email, etc.
2. Provide a central computer system that serves the information management needs of all departments.
3. Provide help desk services for all City staff.
4. Develop a 3 - 4 year replacement cycle for computing equipment.
5. Expand egovernment applications and services.
6. Address departmental and customer requests to enhance the information on the City's website.
7. Enhance the City's intranet to provide timely information to the City's staff.
8. Deliver a consistent message to the City's customers by coordinating communications.
9. Improve AVTV and the City's Information Radio Station WPZQ420 1650AM by keeping information accurate and current and by varying programming.
10. Coordinate the creation and distribution of the City's newsletters and annual report.
11. Provide training on computer applications and computer related topics.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATED 2008/09
% of time computer network is operational	99	99	99	99
% of time www.cityofaventura.com is available	99	99	99	99
Number of workstations supported	190	190	220	225
Number of servers supported	20	22	25	25
Number of help desk support cases	2,208	3,176	3,300	3,500
Number of newsletters and annual reports coordinated	1	4	4	5
Number of training sessions held	2	2	4	4

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2008/09
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT/ CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ 337,961	\$ 367,795	\$ 398,613	\$ 398,613
2101	FICA	-	25,390	28,136	30,494	30,494
2201	Pension	-	47,843	51,491	55,806	55,806
2301	Health, Life & Disability	-	56,806	74,672	70,578	70,578
2401	Workers' Compensation	-	1,641	1,471	1,431	1,431
	Subtotal	-	469,641	523,565	556,922	556,922
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	-	10,000	10,000	10,000	10,000
3190	Prof. Services	-	-	3,000	3,000	3,000
	Subtotal	-	10,000	13,000	13,000	13,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	2,302	6,000	6,000	6,000
4041	Car Allowance	-	4,400	4,800	6,000	6,000
4101	Communication Services	-	6,714	9,220	8,500	8,500
4650	R&M- Office Equipment	-	100,779	120,692	137,000	137,000
4701	Printing & Binding	-	546	500	500	500
4851	Web Page Maintenance	-	3,000	6,600	7,500	7,500
4990	Other Current Charges	-	-	250	250	250
	Subtotal	-	117,741	148,062	165,750	165,750
<u>COMMODITIES</u>						
5101	Office Supplies	-	1,700	2,500	3,000	3,000
5120	Computer Operating Supplies	-	17,631	18,000	18,500	18,500
5290	Other operating supplies	-	-	300	300	300
	Subtotal	-	19,331	20,800	21,800	21,800
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	2,652	2,910	2,460	2,460
5420	Conferences & Seminars	-	830	3,375	3,350	3,350
5450	Training	-	4,000	8,000	8,000	8,000
5901	Contingency	-	-	-	-	-
	Subtotal	-	7,482	14,285	13,810	13,810
	Total Information Technology	\$ -	\$ 624,195	\$ 719,712	\$ 771,282	\$ 771,282

**INFORMATION TECHNOLOGY
BUDGET JUSTIFICATIONS**

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

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

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

Florida Government Information Systems Association
NAGW National Association of Government Webmasters
Certified Public Technology Manager Certification Association
Florida Government Communicators Association
Other conferences, training and seminars

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

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

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

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

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

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

Florida Local Government Information Systems Association
National Association of Government Webmasters
Florida Government Communicators Association
Translation tool subscription for the website
Technical resource subscriptions
Digital subscription to photo library

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

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

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

Certification classes	(3) at \$2,200
Training and seminars	1,400



PUBLIC SAFETY

CITY OF AVENTURA

POLICE 2008/09

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 CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 9,716,276	\$ 10,265,004	\$ 11,089,192	\$ 11,983,123	\$ 11,983,123
3000/3999	Contractual Services	67,155	83,136	42,000	43,000	43,000
4000/4999	Other Charges & Services	607,491	685,102	662,000	755,500	755,500
5000/5399	Commodities	439,537	425,758	534,000	566,000	566,000
5400/5499	Other Operating Expenses	42,085	70,167	45,000	48,000	48,000
	Total Operating Expenses	\$ 10,872,544	\$ 11,529,167	\$ 12,372,192	\$ 13,395,623	\$ 13,395,623

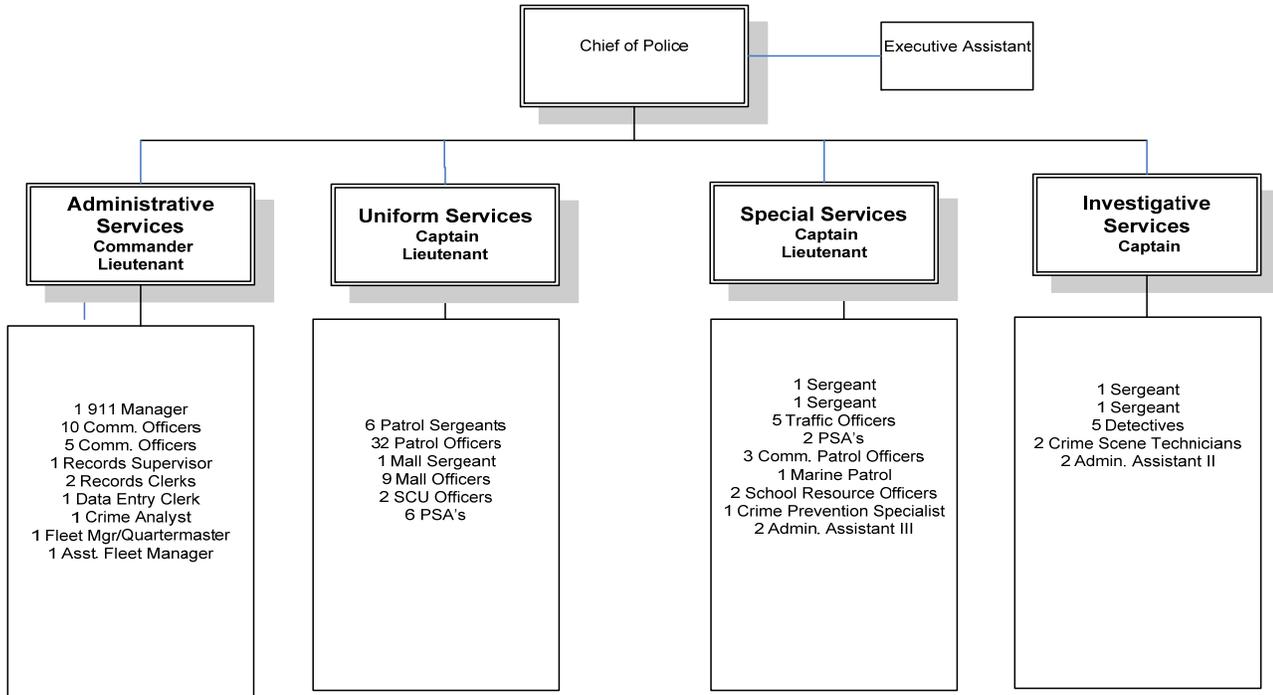
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2007/08	2008/09
0901	Police Chief	1	1	1	1
3002	Executive Assistant	1	1	1	1
2501	Deputy Chief of Police	1	-	-	-
2201-2203	Captains	3	3	3	3
1701-1703	Lieutenants	1	3	3	3
2601	Commander	1	1	1	1
2301-2312	Sergeant	10	11	11	11
2001-2059	Police Officers	58	56	56	56
2901-2902	Crime Scene Tech	2	2	2	2
2801-2807	Police Service Aides	9	8	8	8
2101-2105	Detectives	5	5	5	5
6201	Crime Prev Coordinator	1	1	1	1
6301	Records Supervisor	1	1	1	1
6901-6903	Records Clerk	3	3	3	3
3701	Crime Analyst	1	1	1	1
1601	911 Manager	-	1	1	1
3501	Dispatch Supervisor	1	-	-	-
2701-2715	Communication Officer	10	15	15	15
3401-3403	Administrative Asst. I	4	4	2	-
8501-8502	Administrative Asst. II	-	-	2	2
8601-8602	Administrative Asst. III	-	-	-	2
8401	Asst. Fleet Manager	-	1	1	1
6401	Victim Advocate	1	1	-	-
7501	Fleet Manager/Quartermaster	1	1	1	1
	Total	115	120	119	119

POLICE DEPARTMENT

2008/09

Organization Chart



CITY OF AVENTURA

POLICE
2008/09

OBJECTIVES

1. Conduct staff inspections and prepare for re-accreditation mock inspection to be held in August 2008. Review Procedural Directives, place documentation of compliance to file and keep current all required reports and inspections.
2. Work to improve radio system coverage within the city; re-band radio system to true 800 Mhz frequencies for improved performance and coverage.
3. Continue to maintain model E911 Center; improve method to transfer medically related emergency calls for service to Miami-Dade County Fire Rescue.
4. Enhance manner and method of tracking personal issues and records through the addition of computer software programs.
5. Hire necessary personnel and staff all positions to maintain service levels and provide a greater ability to combat crime and respond to calls for service.
6. Continue participating in Homeland Security planning, training and intelligence.
7. Maintain a partnership with the community through Crime Prevention and Community Policing.
8. Work with residents, businesses, organizations and associations to solve problems.
9. Participate in community programs and community involvement activities.
10. Conduct community presentations with an emphasis on safety for children and senior citizens.
11. Conduct customer service surveys of residents, businesses and victims of crimes.
12. Enhance police coverage and services at the Aventura mall through re-negotiation of the current contract between the City and the mall.
13. Create a new Crime Suppression Unit from within the ranks of the Police Department to proactively concentrate on crimes of violence and/or felonies within the City.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATE 2008/09
Man-hours Assigned to traffic flow Issues	12,480	12,480	12,480	14,560
Progress Toward National Re-accreditation	25%	50%	100%	100%
Personnel Hired	5	10	10	0
Progress Toward E911Center	50%	75%	100%	100%
Manhours Assigned to Community Policing	8,320	8,320	8320	10,400
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	41	25	27	30
Community Presentations	30	40	56	50

Community Involvement Activities	20	36	32	35
Manhours Assigned to School Resources	4,160	4160	4160	4160
Calls for Service	34,297	33,707	35,392	37,162
Arrests	1,775	1,759	1,847	1,847
Accidents	1,789	2,169	2,169	2,169
Traffic Citations	12,165	17,644	17,644	17,644
Parking Citations Issued	4,292	4,359	4,359	4,359
Part 1 Crimes Reported	1,829	2,165	2,165	2,165
Customer Service Surveys	1,000	1,000	1,000	1,000

CITY OF AVENTURA
PUBLIC SAFETY
2008/09
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
PERSONAL SERVICES						
1201	Employee Salaries	\$ 5,952,078	\$ 6,390,464	\$ 7,013,353	\$ 7,531,793	\$ 7,531,793
1390	Court Time	54,497	50,561	50,000	40,000	40,000
1401	Overtime	604,470	480,117	400,000	475,000	475,000
1410	Holiday Pay	118,700	133,742	150,000	150,000	150,000
1501	Police Incentive Pay	59,545	59,670	56,993	60,720	60,720
2101	FICA	484,239	530,271	591,731	594,023	594,023
2201	Pension	1,041,974	1,188,642	1,168,897	1,316,569	1,316,569
2301	Health, Life & Disability	984,553	1,111,754	1,257,665	1,403,236	1,403,236
2401	Workers' Compensation	416,220	319,783	400,553	411,782	411,782
	Subtotal	9,716,276	10,265,004	11,089,192	11,983,123	11,983,123
CONTRACTUAL SERVICES						
3180	Medical Exams	2,205	6,368	8,000	8,000	8,000
3192	Prof. Services	64,950	76,768	34,000	35,000	35,000
	Subtotal	67,155	83,136	42,000	43,000	43,000
OTHER CHARGES & SERVICES						
4001	Travel & Per Diem	18,456	28,022	15,000	17,000	17,000
4040	Administrative Expenses	18,801	21,517	13,000	13,000	13,000
4042	Recruiting & Hiring Expense	3,403	4,456	3,000	3,000	3,000
4043	CALEA Accreditation	20,303	6,076	15,000	16,500	16,500
4050	Investigative Expense	7,135	8,361	10,000	11,000	11,000
4101	Communication Services	107,752	110,046	90,000	95,000	95,000
4201	Postage	5,919	4,854	4,000	4,000	4,000
4420	Leased Equipment	92,095	74,130	78,000	108,000	108,000
4440	Copy Machine Costs	-	904	4,000	4,000	4,000
4610	R&M- Vehicles	123,316	159,032	140,000	165,000	165,000
4645	R&M- Equipment	105,443	145,983	170,000	195,000	195,000
4650	R&M- Office Equipment	99,672	112,275	115,000	119,000	119,000
4701	Printing & Binding	5,196	9,446	5,000	5,000	5,000
	Subtotal	607,491	685,102	662,000	755,500	755,500
COMMODITIES						
5101	Office Supplies	29,467	22,307	18,000	18,000	18,000
5115	Byrne Grant Match	5,149	1,761	-	-	-
5120	Computer Operating Supplies	12,116	5,301	8,000	10,000	10,000
5220	Gas & Oil	269,621	256,267	320,000	325,000	325,000
5240	Uniforms	28,798	31,974	35,000	40,000	40,000
5245	Uniform Allowance	51,384	53,385	50,000	50,000	50,000
5266	Photography	1,862	536	3,000	3,000	3,000
5270	Ammunition	9,362	12,578	20,000	40,000	40,000
5290	Operating Supplies	31,778	41,649	80,000	80,000	80,000
	Subtotal	439,537	425,758	534,000	566,000	566,000
OTHER OPERATING EXPENSES						
5410	Subscriptions & Memberships	6,010	6,149	6,000	6,000	6,000
5430	Educational Assistance	1,594	1,545	7,000	5,000	5,000
5450	Training	31,092	62,248	30,000	35,000	35,000
5901	Contingency	1,240	225	2,000	2,000	2,000
5904	Hurricane	2,149	-	-	-	-
	Subtotal	42,085	70,167	45,000	48,000	48,000
	Total Public Safety	\$ 10,872,544	\$ 11,529,167	\$ 12,372,192	\$ 13,395,623	\$ 13,395,623

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

International Association of Chiefs
Florida Police Chiefs Association

Dade Chiefs of Police Association
FBI National Academy Associates

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

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



COMMUNITY DEVELOPMENT

CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2008/09

DEPARTMENT DESCRIPTION

This Department is composed of three divisions: The Planning and Zoning division is responsible for the City's planning, zoning, development review and economic development functions. The Code Enforcement division is responsible for code and ordinance enforcement and the issuance of Local Business Tax Receipts The Building Division is responsible for building permitting and inspections,. This Department strives to provide efficient and professional "one-stop" customer service at a centralized location.

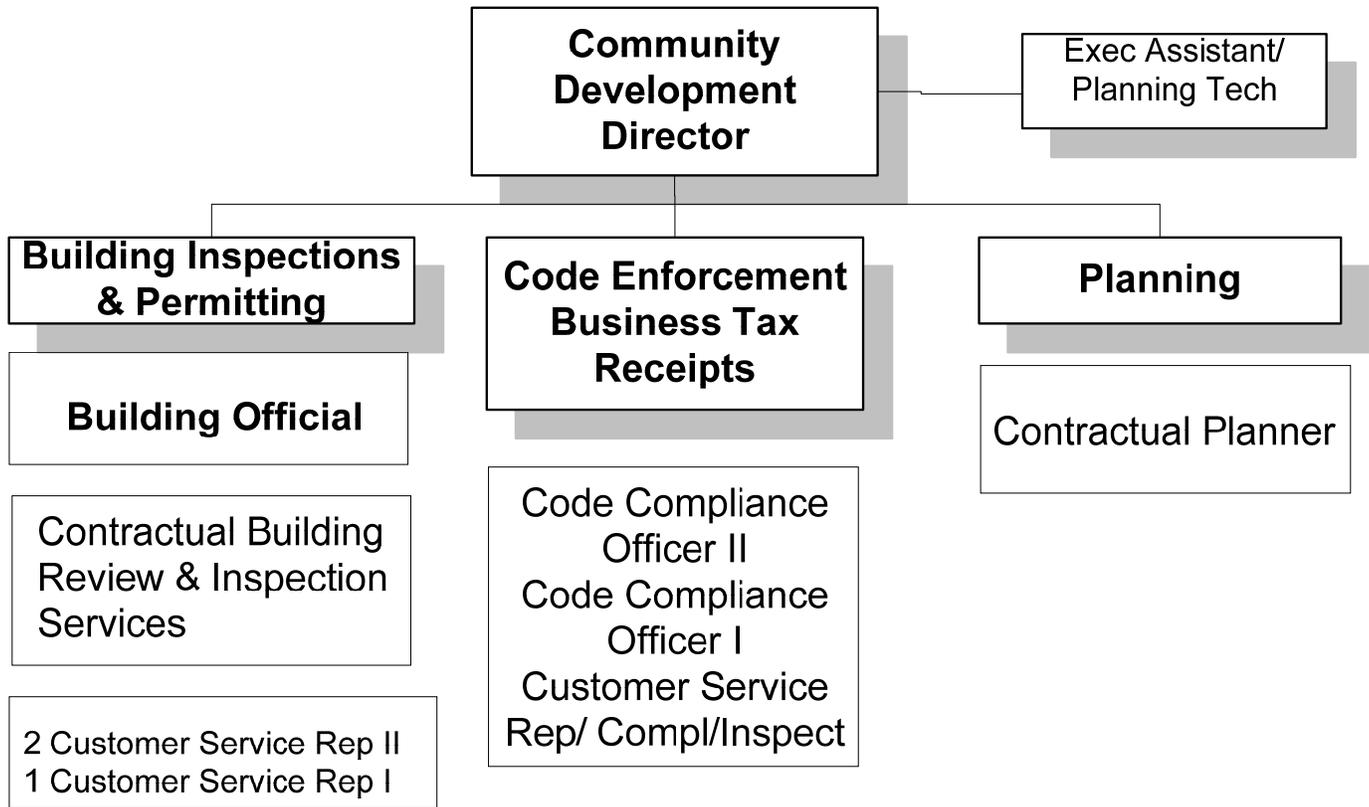
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 591,727	\$ 618,162	\$ 669,869	\$ 669,941	\$ 669,941
3000/3999	Contractual Services	1,846,489	1,760,655	850,000	650,000	650,000
4000/4999	Other Charges & Services	79,123	106,782	92,700	92,700	92,700
5000/5399	Commodities	15,099	15,404	19,000	21,700	21,700
5400/5499	Other Operating Expenses	4,947	5,706	11,900	11,400	11,400
Total Operating Expenses		\$ 2,537,385	\$ 2,506,709	\$ 1,643,469	\$ 1,445,741	\$ 1,445,741

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2005/06	2006/07	2007/08	2008/09
	Community Development Director	-	-	-	1
4001	Planning Director	1	1	1	-
8901	Code Compliance Officer II/Zoning Review	1	1	1	1
4101	Code Compliance Officer	1	1	1	1
4401	Senior Planner	1	-	-	-
9001	Executive Assistant/Planning Technician	1	1	1	1
4201	Building Official (P/T)	1	1	1	1
3202-3204	Customer Service Rep I	3	4	3	1
3601-3603	Customer Service Rep II	1	1	2	3
Total		10	10	10	9

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2008/09

OBJECTIVES

1. Continue to provide customer-focused technical assistance to the community
2. Provide staff support for land development and variance applications and requests
3. Provide staff support for the Building Division to receive and process building permit and contractors' license applications
4. Provide staff support to ensure efficient issuance and maximize collection of Local Business Tax Receipts
5. Provide staff support to ensure compliance with City Code by residential and commercial development
6. Maintain privatized building inspection and review
7. Maintain an up-to-date listing of existing businesses in the City
8. Provide building inspections within 24 hours of the request
9. Complete non-complex building plan review within 10 days
10. Provide all building, planning, zoning and local business tax receipt applications on the City's website for download
11. Continue to provide inspection services on the City's website
12. Provide H.T.E. modules for credit card base for payment in person and by internet
13. Prepare and implement Education Element and Water Supply Facilities Element as part of the City's Comprehensive Plan in accordance with State statute
14. Update procedural manual for all divisions of the department

	ACTUAL 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATE 2008/09
No. of Local Business Tax Receipts Issued	3,306	2,978	3,500	3,500
No. of Code Notice of Violations Issued	170	199	350	300
No. of Special Master Hearings	0	0	5	25
No. of Building Permits Issued	3,258	4,588	3,500	3,200
No. of Building Inspections Performed	10,128	13,891	11,000	9,000
No. of Land Development Petitions Processed	15	19	12	10
No. of Variance Requests Processed	3	3	3	3
No. of Site Plans Reviewed	11	7	8	8
% of Inspections Performed 24 Hrs. of Request	91	93	95	95
% of all Plan Review Conducted Within 10 Days	80	91	90	95

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2008/09
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 418,736	\$ 433,581	\$ 470,049	\$ 470,691	\$ 470,691
1401	Overtime	1,414	2,616	1,500	500	500
2101	FICA	31,946	33,191	35,959	36,008	36,008
2201	Pension	49,870	53,267	58,309	58,346	58,346
2301	Health, Life & Disability	70,455	82,683	92,764	92,648	92,648
2401	Workers' Compensation	19,306	12,824	11,288	11,747	11,747
	Subtotal	591,727	618,162	669,869	669,941	669,941
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspection Services	1,753,855	1,636,895	780,000	580,000	580,000
3190	Prof. Services	92,634	123,760	70,000	70,000	70,000
	Subtotal	1,846,489	1,760,655	850,000	650,000	650,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	2,557	3,437	4,000	4,000	4,000
4041	Car Allowance	3,000	4,650	4,800	6,000	6,000
4101	Communication Services	2,686	2,044	3,200	2,000	2,000
4420	Lease Equipment	1,981	2,136	1,700	1,700	1,700
4610	R&M - Vehicles	2,500	2,517	3,000	3,000	3,000
4645	R&M - Equipment	1,103	515	1,000	1,000	1,000
4701	Printing	21,492	21,766	15,000	15,000	15,000
4730	Records Retention	43,804	69,717	60,000	60,000	60,000
	Subtotal	79,123	106,782	92,700	92,700	92,700
<u>COMMODITIES</u>						
5101	Office Supplies	7,304	7,087	7,500	7,500	7,500
5120	Computer Operating Supplies	1,772	817	2,500	2,500	2,500
5220	Gas & Oil	5,406	7,494	6,000	7,200	7,200
5240	Uniforms	110	-	500	500	500
5245	Uniform Allowance	-	-	-	1,500	1,500
5290	Other Operating Supplies	507	6	2,500	2,500	2,500
	Subtotal	15,099	15,404	19,000	21,700	21,700
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,646	2,126	3,500	3,500	3,500
5420	Conferences & Seminars	2,059	2,660	3,400	3,400	3,400
5450	Training	819	920	4,000	4,000	4,000
5901	Contingency	423	-	1,000	500	500
	Subtotal	4,947	5,706	11,900	11,400	11,400
Total Community Development		\$ 2,537,385	\$ 2,506,709	\$ 1,643,469	\$ 1,445,741	\$ 1,445,741

COMMUNITY DEVELOPMENT BUDGET JUSTIFICATIONS

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

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

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

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

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
- Florida Association of Business Tax Officials

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

2008/09

DEPARTMENT DESCRIPTION

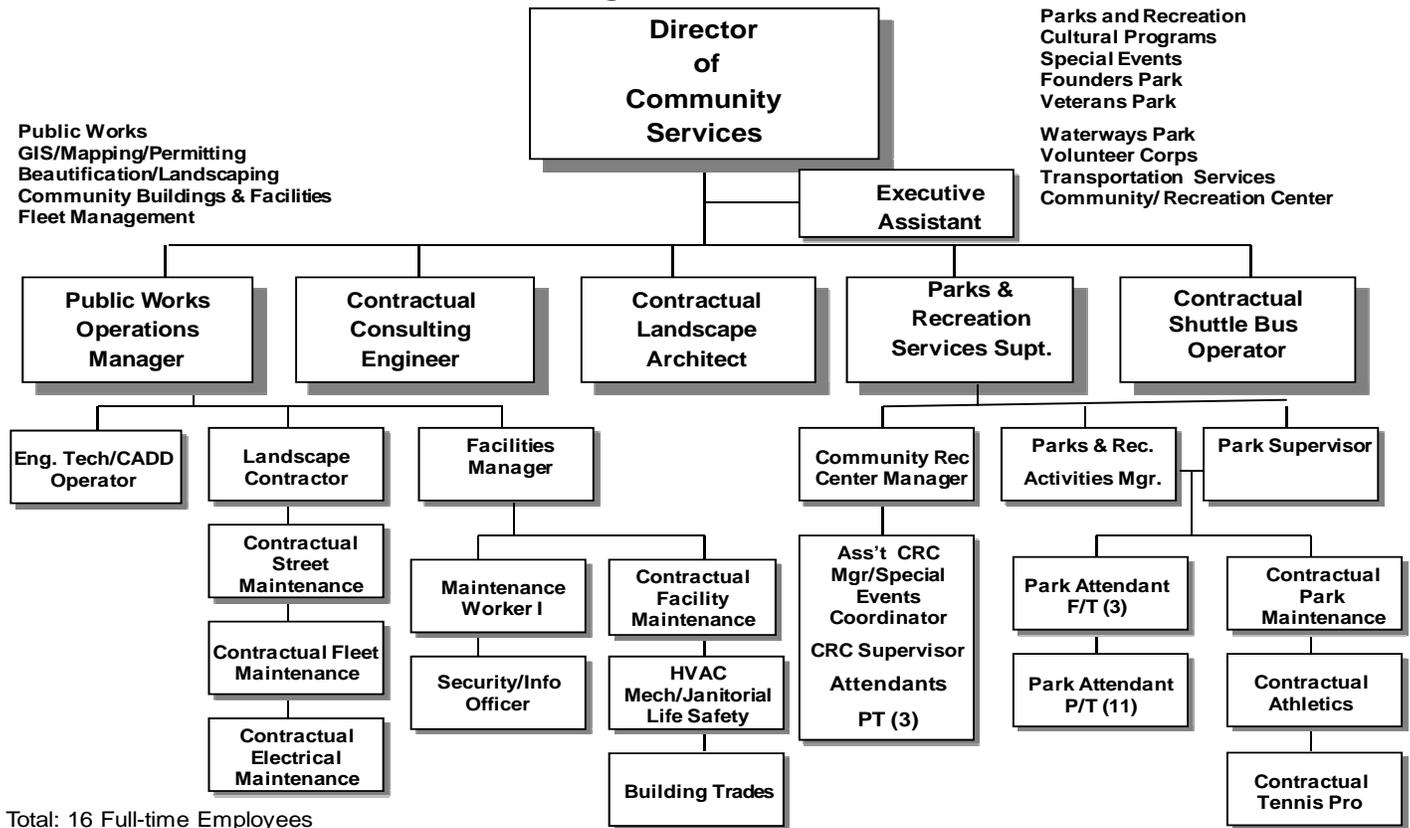
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 815,681	\$ 949,401	\$ 1,355,716	\$ 1,357,482	\$ 1,357,482
3000/3999	Contractual Services	3,016,400	2,212,004	1,739,297	1,833,000	1,833,000
4000/4999	Other Charges & Services	1,358,834	1,395,432	997,500	977,500	977,500
5000/5399	Commodities	25,304	30,587	28,500	32,500	32,500
5400/5499	Other Operating Expenses	7,539	11,465	40,750	30,500	30,500
Total Operating Expenses		\$ 5,223,758	\$ 4,598,889	\$ 4,161,763	\$ 4,230,982	\$ 4,230,982

PERSONNEL ALLOCATION SUMMARY

Position No	Position Title	2005/06	2006/07	2007/08	2008/09
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	1	1	1	-
5401	Maintenance Worker	1	1	1	1
5301	Engineer Tech/CAD Operator	1	1	1	1
5601	Park Supervisor	1	1	1	1
5701-5714	Park Attendant (P/T)	6	9	14	14
5801-5803	Park Attendant (F/T)	1	2	3	3
7701	Facilities Manager	1	1	1	1
7201	Security Guard/Info Officer	1	1	1	1
1011	Parks and Recreation Activities Manager	-	-	1	1
1021	Community Rec Center Manager	-	-	1	1
1031	Community Rec Center Asst. Manager	-	-	1	-
1041	Community Rec Center Supervisor	-	-	1	1
1051	CRC Assistant Manager/Special Events Coordinator	-	-	-	1
Total Full Time		11	12	17	16
Total Part time		6	9	14	14

Community Services Department Organization Chart



Total: 16 Full-time Employees
14 Part-time Employees

CITY OF AVENTURA

COMMUNITY SERVICES

2008/09

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 and improve customer service on City-wide shuttle bus service.
7. Expand Community Recreation Center membership base.
8. Institute social responsibility element into all recreation programs and events.
9. Expand recycling program to City facilities, parks and CRC.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2005/06	ACTUAL 2006/07	PROJECTED 2007/08	ESTIMATE 2008/09
Resident complaints & concerns cleared	60	72	72	84
Advisory Board Meetings attended	12	12	12	12
CIP projects completed	6	4	4	4
Tree City re-certification	1	1	1	1
Stormwater basins/systems cleaned for compliance	45	45	45	45
Shuttle bus ridership	146,506	165,000	170,000	180,000
Number of CRC memberships	1,900	2,100	4,200	4,500
Number of participants involved				500
Number of receptacles stationed at parks and CRC				25

CITY OF AVENTURA
COMMUNITY SERVICES
2008/09
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 563,266	\$ 666,491	\$ 940,531	\$ 974,150	\$ 974,150
1401	Overtime	10,920	9,810	8,000	8,000	8,000
2101	FICA	42,046	50,366	72,853	74,522	74,522
2201	Pension	70,579	84,482	114,760	118,535	118,535
2301	Health, Life & Disability	91,881	105,025	180,354	156,038	156,038
2401	Workers' Compensation	36,989	33,227	39,218	26,237	26,237
	Subtotal	815,681	949,401	1,355,716	1,357,482	1,357,482
<u>CONTRACTUAL SERVICES</u>						
3110	Prof. Services - Engineering	149,131	180,492	-	-	-
3112	Prof. Services - Community Center	165,651	194,716	-	-	-
3113	Prof. Services - Comm. Cen. Inst.	93,580	84,070	70,000	75,000	75,000
18000	Prof. Services - Landscape Arch.	33,574	28,672	20,000	18,000	18,000
3450	Lands/Tree Maint. Svcs - Streets	1,700,820	1,186,031	973,797	1,015,000	1,015,000
3451	Beautification/Signage	104,218	71,349	50,000	65,000	65,000
3452	Lands/Tree Maint. Svcs - Parks	130,000	130,633	302,500	315,000	315,000
3455	Transportation Services	477,815	326,872	323,000	345,000	345,000
3460	Street Maintenance/Drainage	161,611	9,169	-	-	-
	Subtotal	3,016,400	2,212,004	1,739,297	1,833,000	1,833,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	2,501	548	2,500	2,500	2,500
4101	Communication Services	8,268	6,498	12,000	12,000	12,000
4301	Utilities - Electric	44,229	76,748	60,000	62,500	62,500
4311	Utilities - Street Lighting	192,993	214,382	185,000	185,000	185,000
4320	Utilities - Water	346,044	281,845	275,000	235,000	235,000
4420	Lease	7,336	7,427	7,000	2,000	2,000
4610	R&M - Vehicles	7,581	3,187	2,500	2,500	2,500
4620	R&M - Buildings	97,798	73,510	70,000	75,000	75,000
4645	R&M - Equipment	-	-	-	10,000	10,000
4672	R&M - Parks	30,150	46,003	70,000	70,000	70,000
4691	R&M - Streets	72,343	87,888	10,000	12,500	12,500
4701	Printing & Binding	18,069	28,984	22,500	22,500	22,500
4850	Special Events	65,285	96,241	46,000	46,000	46,000
4851	Cultural/Recreation Programs	119,806	127,281	100,000	105,000	105,000
4852	Founders Day Activities	172,299	134,689	60,000	60,000	60,000
4854	Summer Recreation	174,132	210,201	75,000	75,000	75,000
	Subtotal	1,358,834	1,395,432	997,500	977,500	977,500
<u>COMMODITIES</u>						
5101	Office Supplies	5,052	4,076	5,000	6,000	6,000
5120	Computer Operating Supplies	4,977	4,938	5,000	7,000	7,000
5220	Gas & Oil	6,492	7,002	6,000	8,000	8,000
5240	Uniforms	6,559	6,711	8,000	8,000	8,000
5290	Other Operating Supplies	2,224	7,860	4,500	3,500	3,500
	Subtotal	25,304	30,587	28,500	32,500	32,500

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	1,567	2,076	2,250	2,500	2,500
5420	Conferences & Seminars	2,377	971	3,000	3,000	3,000
5450	Training	3,132	7,077	9,500	10,000	10,000
5901	Contingency	463	1,341	26,000	15,000	15,000
	Subtotal	7,539	11,465	40,750	30,500	30,500
	Total Community Services	\$ 5,223,758	\$ 4,598,889	\$ 4,161,763	\$ 4,230,982	\$ 4,230,982

COMMUNITY SERVICES BUDGET JUSTIFICATIONS

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 banners, one banner changeout per year, and replacement signs. Funding request includes replacement flags, signage, banners and associated 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 five mini-bus public transit routes six days per week on a contractual basis, including the printing costs for route schedules. Transit system links the residential areas to community, retail, and medical establishments, as well as Miami-Dade and Broward County routes.

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 the two small buildings at Founders Park, and the Waterways Park Building for the following services: 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.

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: Halloween Harvest, Veterans Day, Arbor Day and July 4th fireworks.

4851 Cultural & Recreation Programs - Provide for costs associated with senior recreation programming for trips to local venues, performing arts and classical music. This line item also funds recreation programs and youth athletics. All costs are offset by registration fees.

4852 Founders Day Activities - Provides for funding for activities, games and entertainment for Founders Day activities from 12 noon - 5 PM.

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.



**ARTS &
CULTURAL
CENTER**

CITY OF AVENTURA

ARTS AND CULTURAL CENTER

2008/09

DEPARTMENT DESCRIPTION

This department is responsible for the operations and programming of the new Arts and Cultural Center scheduled to open in January 2010.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ 86,361	\$ 86,361
3000/3999	Contractual Services	-	-	-	5,000	5,000
4000/4999	Other Charges & Services	-	-	-	4,000	4,000
5000/5399	Commodities	-	-	-	500	500
5400/5499	Other Operating Expenses	-	-	-	1,500	1,500
Total Operating Expenses		\$ -	\$ -	\$ -	\$ 97,361	\$ 97,361

PERSONNEL ALLOCATION SUMMARY

Position No	Position Title	2005/06	2006/07	2007/08	2008/09
0128	Arts & Cultural Center Director	-	-	-	1
Total Full Time		-	-	-	1

CITY OF AVENTURA
ARTS & CULTURAL CENTER
2008/09
BUDGETARY ACCOUNT SUMMARY
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	-	4,590	4,590
2201	Pension	-	-	-	8,400	8,400
2301	Health, Life & Disability	-	-	-	13,156	13,156
2401	Workers' Compensation	-	-	-	215	215
	Subtotal	-	-	-	86,361	86,361
<u>CONTRACTUAL SERVICES</u>						
3190	Prof. Services	-	-	-	5,000	5,000
	Subtotal	-	-	-	5,000	5,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	-	-	2,000	2,000
4101	Communication Services	-	-	-	2,000	2,000
4301	Utilities	-	-	-	-	-
4620	R&M - Buildings	-	-	-	-	-
4645	R&M - Equipment	-	-	-	-	-
	Subtotal	-	-	-	4,000	4,000
<u>COMMODITIES</u>						
5101	Office Supplies	-	-	-	500	500
5290	Other Operating Supplies	-	-	-	-	-
	Subtotal	-	-	-	500	500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	-	-	500	500
5420	Conferences & Seminars	-	-	-	1,000	1,000
	Subtotal	-	-	-	1,500	1,500
	Total Arts & Cultural Center	\$ -	\$ -	\$ -	\$ 97,361	\$ 97,361

**ARTS AND CULTURAL CENTER
BUDGET JUSTIFICATIONS**

3190 Professional Services - Costs associated with utilizing professional consulting services to assist with startup operations and planning.

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

5420 Conferences & Seminars - Funding for this purpose is essential in order to keep informed of changing and new developments in operating a cultural arts facility.



**NON
DEPARTMENTAL**

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2008/09

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
TRANSFERS						
9123	Transfer to Debt Service Fund - 1999	\$ 1,329,523	\$ 1,346,410	\$ 1,346,409	\$ 1,363,557	\$ 1,363,557
9124	Transfer to Debt Service Fund - 2000	487,000	483,239	483,250	491,390	491,390
9125	Transfer to Debt Service Fund - 2002	401,000	398,848	396,926	402,082	402,082
9170	Transfer to Cultural Center Con. Fund	-	-	-	2,000,000	2,000,000
Total Non-Departmental - Transfers		\$ 2,217,523	\$ 2,228,497	\$ 2,226,585	\$ 4,257,029	\$ 4,257,029

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.

9129 Transfer to Arts & Cultural Construction Fund – Transfer to Arts & Cultural Construction Fund to assist in project funding.

CITY OF AVENTURA

NON-DEPARTMENTAL

2008/09

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>CONTRACTUAL SERVICES</u>						
3156	Performing Arts Center Study	\$ 19,358	\$ 17,837	\$ -	\$ -	\$ -
3410	Prof. Services - Janitorial	67,054	67,343	55,000	62,000	62,000
	Subtotal	86,412	85,180	55,000	62,000	62,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	98,453	97,519	106,000	115,000	115,000
4201	Postage	22,510	25,172	26,000	22,000	22,000
4301	Utilities	276,912	313,059	240,000	270,000	270,000
4320	Water	31,668	-	-	-	-
4440	Copy Machine Costs	13,045	10,342	20,000	15,000	15,000
4501	Insurance	839,532	1,129,971	1,050,000	1,075,000	1,075,000
4620	R&M - Government Center	109,159	104,399	102,000	124,000	124,000
4650	R&M - Office Equipment	-	160	2,000	2,000	2,000
	Subtotal	1,391,279	1,680,622	1,546,000	1,623,000	1,623,000
<u>COMMODITIES</u>						
5290	Other Operating Supplies	8,095	11,643	10,000	10,000	10,000
	Subtotal	8,095	11,643	10,000	10,000	10,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	29,451	41,055	50,000	50,000	50,000
5904	Hurricane/Storm Exp	1,463,663	95,106	97,185	-	-
	Subtotal	1,493,114	136,161	147,185	50,000	50,000
Total Non-Departmental		\$ 2,978,900	\$ 1,913,606	\$ 1,758,185	\$ 1,745,000	\$ 1,745,000

**NON - DEPARTMENTAL
BUDGET JUSTIFICATIONS**

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 and Wireless data service.

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 OUTLAY

2008/09

PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>City Manager's Office - 05-512</u>						
6402	Computer Equipment<\$5,000 \$	7,126 \$	2,726 \$	4,000 \$	4,000 \$	4,000
	Subtotal	7,126	2,726	4,000	4,000	4,000
<u>City Clerk - 08-519</u>						
6402	Computer Equipment<\$5,000	-	7,044	3,000	3,000	3,000
	Subtotal	-	7,044	3,000	3,000	3,000
<u>Finance - 10-513</u>						
6401	Computer Equipment>\$5,000	48,455	33,369	-	-	-
6402	Computer Equipment<\$5,000	-	-	6,080	3,000	3,000
6410	Equipment	3,158	2,266	20,000	-	-
	Subtotal	51,613	35,635	26,080	3,000	3,000
<u>Information Technology. - 12-513</u>						
6401	Computer Equipment>\$5,000	-	119,417	157,583	115,000	115,000
6402	Computer Equipment<\$5,000	-	-	-	6,000	6,000
6410	Equipment>\$5,000	-	-	-	15,000	15,000
	Subtotal	-	119,417	157,583	136,000	136,000
<u>Public Safety - 20- 521</u>						
6303	Safety Improvements	-	-	-	-	-
6402	Computer Equipment<\$5,000	27,474	284,112	206,859	138,000	138,000
6404	Dade Chiefs Byrne Grant	67,190	(43)	-	-	-
6405	E911 Equipment	83,190	215,322	66,524	90,000	90,000
6407	Radio Purchase & Replace.	162,648	366,571	354,449	216,000	216,000
6410	Equipment>\$5,000	-	-	-	70,000	70,000
6411	Equipment<\$5,000	-	-	-	11,500	11,500
6412	SCBA Grant	-	50,000	-	-	-
6417	Electronic LEO Prints	-	10,000	-	-	-
6450	Vehicles	320,897	405,957	368,268	324,000	324,000
	Subtotal	661,399	1,331,919	996,100	849,500	849,500
<u>Community Development - 40-524</u>						
6401	Computer Equipment>\$5,000	-	-	-	44,000	44,000
6402	Computer Equipment<\$5,000	7,474	7,196	8,000	3,500	3,500
6411	Equipment<\$5,000	4,401	-	1,600	800	800
6450	Vehicles	-	-	-	-	-
	Subtotal	11,875	7,196	9,600	48,300	48,300

	<u>Community Services - 50-539/541/572</u>					
6402	Computer Equipment<\$5,000	32,128	4,748	44,715	12,000	12,000
6410	Equipment>\$5,000	2,033	-	63,000	58,500	58,500
6450	Vehicles	-	-	-	-	-
6301	Beautification Projects	297,380	123,304	701,688	13,000	13,000
6305	Road Resurfacing	-	-	-	-	-
6307	Lighting Improvements	40,470	17,150	-	-	-
6341	Transportation System Impro	500,514	2,690,858	58,966	689,000	689,000
6352	Hurricane Landscape Restor	1,306,168	99,031	-	-	-
6205	Community Center	23,502	24,414	5,500	5,500	5,500
6231	NE 31 Avenue Park Developm	-	-	-	-	-
6310	Aventura Founders Park	261,424	567,462	6,360	-	-
6313	Country Club Drive Tennis Co	-	-	-	-	-
6316	Holiday Lighting - Govt Center	49,400	-	-	-	-
6322	Waterways Park Improvem	2,251	2,607	1,750,000	-	-
	Subtotal	2,515,270	3,529,574	2,630,229	778,000	778,000
	<u>Charter School - 69-569</u>					
6307	Charter School Addition	46,043	397,136	-	-	-
	Subtotal	46,043	397,136	-	-	-
	<u>Cultural & Arts Center - 70-575</u>					
6401	Computer Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<u>Non-Departmental - 90-590</u>					
6208	Building\Equipment	217,015	47,334	-	-	-
6999	Capital Reserve	-	-	16,547,117	16,500,000	16,500,000
	Subtotal	217,015	47,334	16,547,117	16,500,000	16,500,000
	Total Capital	\$ 3,510,341	\$ 5,477,981	\$ 20,373,709	\$ 18,321,800	\$ 18,321,800

CAPITAL PROJECT DESCRIPTIONS

OFFICE OF THE CITY MANAGER

6402 Computer Equipment <\$5,000 - This project consists of upgrading and replacing computer equipment.

CITY CLERK

6402 Computer Equipment <\$5,000 - This project consists of upgrading and replacing computer equipment.

FINANCE

6402 Computer Equipment <\$5,000 - This project consists of upgrading computer equipment in the Finance Department in the amount of \$3,000.

INFORMATION TECHNOLOGY

6401 Computer Equipment >\$5,000 - This project consists of expanding and upgrading the City's general information systems, which is used by all City Departments.

6402 Computer Equipment <\$5,000 - This project consists of upgrading computer equipment.

6410 Equipment – This project consists of a supplemental air-conditioning unit for the server room.

PUBLIC SAFETY

6402 Computer Equipment <\$5,000 - This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department. The primary system consisting of CAD dispatch, records management and mobile laptop computer capabilities will require expansion during the year to accommodate growth and required upgrades.

Upgrades	30,000	15 Desktop Computers	20,000
Replace 15 Mobile Laptops	45,000	Vehicle Modems	6,000
Replace Server	5,000	20 Vehicle Printers	20,000
3 Toughbooks (K-9)	12,000		

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

6450 Vehicles - This project consists of purchasing police vehicles to accommodate the vehicle replacement program in the Police Department.
Replace 12 Patrol Vehicles.

COMMUNITY DEVELOPMENT

6401 Computer Equipment >\$5,000 - This project consists of upgrading and replacing computer equipment.

6402 Computer Equipment < \$5,000 - This project consists of purchasing a credit card system and server and upgrades to the Business Tax License program.

6410 Equipment <\$5,000 – This project consists of purchasing a vertical plan file.

COMMUNITY SERVICES

6402 Computer Equipment < \$5,000 - This project consists of upgrading and replacing computer equipment.

6410 Equipment >\$5,000 – This project consists of purchasing 1 utility vehicle, 1 pickup truck and a treadmill and elliptical machine.

6301 Beautification Projects - This program consists of replacing benches and trash cans.

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

12 Tables and Storage Carts	\$4,500
6 Card Tables	1,000

6341 Transportation System Improvements - This project includes improvements to the City's transportation and traffic system. The major components of this project is the implementation of the recommendations from the Traffic Advisory Board and staff.

2008/09 NE 191st Street/Biscayne Boulevard – Re-stripe the westbound approach to provide triple westbound left turns and one (1) exclusive right-turn lane. This will require additional right-of-way on the north side of the street. Remove the first center median and modify the signal timing to improve turning movements. \$507,000

NE 199th Street/West Country Club Drive – Add right turning lane. \$182,000



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	5,478	8,442	4,300	4,300	4,300
360000/369999	Miscellaneous Revenues	235	48	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	8,000	-	4,601	-	-
	Total Available	\$ 13,713	\$ 8,490	\$ 8,901	\$ 4,300	\$ 4,300

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	10,449	9,326	8,901	4,300	4,300
	Total Operating Expenses	10,449	9,326	8,901	4,300	4,300
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	\$ 10,449	\$ 9,326	\$ 8,901	\$ 4,300	\$ 4,300

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Fines & Forfeitures</u>					
3511000	Fines	\$ 5,478	\$ 8,442	\$ 4,300	\$ 4,300	\$ 4,300
	Subtotal	5,478	8,442	4,300	4,300	4,300
	<u>Miscellaneous Revenues</u>					
3611000	Interest	235	48	-	-	-
	Subtotal	235	48	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	8,000	-	4,601	-	-
	Subtotal	8,000	-	4,601	-	-
	Total Revenues	\$ 13,713	\$ 8,490	\$ 8,901	\$ 4,300	\$ 4,300

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety</u>					
5450	Training	\$ 10,449	\$ 9,326	\$ 8,901	\$ 4,300	\$ 4,300
	Total Expenditures	\$ 10,449	\$ 9,326	\$ 8,901	\$ 4,300	\$ 4,300

REVENUE PROJECTION RATIONALE

351395 Fine Assessed for Local Police Education - Two dollars (\$2.00) is received from each paid traffic citation issued within the City's corporate limits, 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

2008/09

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.

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	1,563,773	1,665,741	1,610,000	1,636,000	1,636,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	6,335	8,918	1,910,000	10,000	10,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	492,181	-	413,552	-	-
	Total Available	\$ 2,062,289	\$ 1,674,659	\$ 3,933,552	\$ 1,646,000	\$ 1,646,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	143,071	1,017,973	1,046,487	1,101,000	1,101,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	143,071	1,017,973	1,046,487	1,101,000	1,101,000
6000/6999	Capital Outlay	827,906	658,610	2,887,065	545,000	545,000
9000/9999	Transfers	629,535	-	-	-	-
	Total Expenditures	\$ 1,600,512	\$ 1,676,583	\$ 3,933,552	\$ 1,646,000	\$ 1,646,000

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>Intergovernmental Revenues</u>						
3351200	State Revenue Sharing	\$ 170,781	\$ 158,677	\$ 175,000	\$ 180,000	\$ 180,000
3353001	Local Option Cap. Impr. Gas Tax	125,823	159,868	130,000	135,000	135,000
3353010	Local Option Gas Tax	339,749	332,160	350,000	360,000	360,000
3383801	County Transit System Surtax	927,420	1,015,036	955,000	961,000	961,000
	Subtotal	1,563,773	1,665,741	1,610,000	1,636,000	1,636,000
<u>Miscellaneous Revenues</u>						
3611000	Interest	6,335	8,918	10,000	10,000	10,000
3644200	Sale of Assets	-	-	1,150,000	-	-
3661000	Developer Contributions/Streets	-	-	750,000	-	-
	Subtotal	6,335	8,918	1,910,000	10,000	10,000
<u>Fund Balance</u>						
3999000	Carryover	492,181	-	413,552	-	-
	Subtotal	492,181	-	413,552	-	-
	Total Revenues	\$ 2,062,289	\$ 1,674,659	\$ 3,933,552	\$ 1,646,000	\$ 1,646,000

EXPENDITURES 5001-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>CONTRACTUAL SERVICES</u>						
<u>Community Services - 50-541</u>						
3450	Landscape/Tree Maint/Streets	\$ -	\$ 652,040	\$ 680,487	\$ 710,000	\$ 710,000
3455	Enhanced Transit Services	143,071	365,933	366,000	391,000	391,000
	Subtotal	143,071	1,017,973	1,046,487	1,101,000	1,101,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 50-541</u>						
6305	Road Resurfacing	396,780	469,229	260,000	485,000	485,000
6307	Street Lighting Improv.	315,323	38,331	-	-	-
6341	Transportation System Improv.	115,803	151,050	2,387,000	-	-
6999	Capital Reserve	-	-	240,065	60,000	60,000
	Subtotal	827,906	658,610	2,887,065	545,000	545,000
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	629,535	-	-	-	-
	Subtotal	629,535	-	-	-	-
	Total Expenditures	\$ 1,600,512	\$ 1,676,583	\$ 3,933,552	\$ 1,646,000	\$ 1,646,000

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 \$180,000 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 \$961,000 will be received for the fiscal year.

EXPENDITURE JUSTIFICATIONS

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

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

6305 Road Resurfacing - This project consists of resurfacing Williams Island Road and NE 190th Street as part of the City's ongoing maintenance program.



POLICE CAPITAL OUTLAY IMPACT FEE FUND

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	93,906	39,314	65,000	1,000	1,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	209,190	-	82,534	-	-
Total Available		\$ 303,096	\$ 39,314	\$ 147,534	\$ 1,000	\$ 1,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	140,832	118,534	147,534	1,000	1,000
Total Expenditures		\$ 140,832	\$ 118,534	\$ 147,534	\$ 1,000	\$ 1,000

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 8,936	\$ 4,788	\$ -	\$ -	-
3632200	Police Impact Fees	84,970	34,526	65,000	1,000	1,000
	Subtotal	93,906	39,314	65,000	1,000	1,000
	<u>Fund Balance</u>					
3999000	Carryover	209,190	-	82,534	-	-
	Subtotal	209,190	-	82,534	-	-
	Total Revenues	\$ 303,096	\$ 39,314	\$ 147,534	\$ 1,000	\$ 1,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety</u>					
6410	Equipment	\$ 140,832	\$ 118,534	\$ 140,300	\$ -	-
	Subtotal	140,832	118,534	140,300	-	-
	<u>CAPITAL OUTLAY</u>					
	<u>Non-Departmental - 590</u>					
6999	Capital Reserve	-	-	7,234	1,000	1,000
	Subtotal	-	-	7,234	1,000	1,000
	Total Expenditures	\$ 140,832	\$ 118,534	\$ 147,534	\$ 1,000	\$ 1,000

REVENUE PROJECTION RATIONALE

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



PARK DEVELOPMENT FUND

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	395,675	99,868	10,000	1,000	1,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	1,080,778	-	1,895,417	320,000	320,000
Total Available		\$ 1,476,453	\$ 99,868	\$ 1,905,417	\$ 321,000	\$ 321,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	106,353	177,837	1,905,417	71,000	71,000
9000/9999	Transfers	-	-	-	250,000	250,000
Total Expenditures		\$ 106,353	\$ 177,837	\$ 1,905,417	\$ 321,000	\$ 321,000

CITY OF AVENTURA
PARK DEVELOPMENT FUND 170
2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 82,209	\$ 94,054	\$ -	\$ -	\$ -
3632700	Recreation Impact Fees	313,466	5,814	10,000	1,000	1,000
	Subtotal	395,675	99,868	10,000	1,000	1,000
<u>Fund Balance</u>						
3999000	Carryover	1,080,778	-	1,895,417	320,000	320,000
	Subtotal	1,080,778	-	1,895,417	320,000	320,000
	Total Revenues	\$ 1,476,453	\$ 99,868	\$ 1,905,417	\$ 321,000	\$ 321,000

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>CAPITAL OUTLAY</u>						
<u>Community Services</u>						
6203	Waterways Park Improv.	\$ 106,353	\$ 177,837	\$ 1,000,000	\$ -	\$ -
6204	Waterways Dog Park Improv.	-	-	378,000	-	-
6206	Veterans Park Modifications	-	-	258,000	-	-
6313	Country Club Dr. Tennis Court	-	-	70,000	70,000	70,000
	Subtotal	106,353	177,837	1,706,000	70,000	70,000
<u>CAPITAL OUTLAY</u>						
<u>Non-Departmental - 572</u>						
6999	Capital Reserve	-	-	199,417	1,000	1,000
	Subtotal	-	-	199,417	1,000	1,000
<u>TRANSFERS - 90-701</u>						
<u>Non-Departmental - 590</u>						
7001	Transfer to Arts Center Con Fun	-	-	-	250,000	250,000
	Subtotal	-	-	-	250,000	250,000
	Total Expenditures	\$ 106,353	\$ 177,837	\$ 1,905,417	\$ 321,000	\$ 321,000

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

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

9129 Transfer to Arts & Cultural Construction Fund – Transfer to Arts & Cultural Construction Fund to assist in project funding.



911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	182,000	213,000	213,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ -	\$ -	\$ 182,000	\$ 213,000	\$ 213,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	126,000	113,000	113,000
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	5,000	6,000	6,000
Total Operating Expenses		-	-	131,000	119,000	119,000
6000/6999	Capital Outlay	-	-	-	-	-
9000/9999	Transfers	-	-	51,000	94,000	94,000
Total Expenditures		\$ -	\$ -	\$ 182,000	\$ 213,000	\$ 213,000

CITY OF AVENTURA

911 FUND 180

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Intergovernmental Revenues</u>					
3379110	911 Fees - Wire Line	\$ -	\$ -	182,000	\$ 140,000	\$ 140,000
3379111	911 Fees - Wireless	-	-	-	73,000	73,000
	Subtotal	-	-	182,000	213,000	213,000
	<u>Miscellaneous Revenues</u>					
3611000	Interest on Investments	\$ -	\$ -	-	-	-
	Subtotal	-	-	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	\$ -	\$ -	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ -	\$ -	182,000	\$ 213,000	\$ 213,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>OPERATING</u>					
	<u>OTHER CHARGES & SERVICES</u>					
4001	Travel & Per Diem	\$ -	\$ -	3,000	\$ 5,000	\$ 5,000
4101	Communications	-	-	108,000	50,000	50,000
4645	R&M - Equipment	-	-	15,000	58,000	58,000
	Subtotal	-	-	126,000	113,000	113,000
	<u>OTHER OPERATING EXPENSES</u>					
5450	Training	-	-	5,000	6,000	6,000
	Subtotal	-	-	5,000	6,000	6,000
	<u>TRANSFERS - 90-901</u>					
9101	Transfer to General Fund	-	-	51,000	94,000	94,000
	Subtotal	-	-	51,000	94,000	94,000
	Total Expenditures	\$ -	\$ -	182,000	\$ 213,000	\$ 213,000

REVENUE PROJECTION RATIONALE

3379110/111 911 Fees - This represents the amount anticipated for 911 fees collected by the State in accordance with Florida Statutes 365.172.

EXPENDITURE JUSTIFICATIONS

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

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

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

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



DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	35,501	37,267	25,200	20,000	20,000
380000/389999	Transfer/Debt Proceeds	2,660,108	2,783,497	2,670,585	2,701,504	2,701,504
399900/399999	Fund Balance	28,538	-	22,494	-	-
Total Available		\$ 2,724,147	\$ 2,820,764	\$ 2,718,279	\$ 2,721,504	\$ 2,721,504

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	2,710,209	2,711,989	2,718,279	2,721,504	2,721,504
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 2,710,209	\$ 2,711,989	\$ 2,718,279	\$ 2,721,504	\$ 2,721,504

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	5,426	6,000	-	-	-
380000/389999	Transfer/Debt Proceeds	1,329,523	1,346,410	1,346,409	1,363,557	1,363,557
399900/399999	Fund Balance	28,477	-	16,741	-	-
Total Available		\$ 1,363,426	\$ 1,352,410	\$ 1,363,150	\$ 1,363,557	\$ 1,363,557

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	1,350,365	1,355,759	1,363,150	1,363,557	1,363,557
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 1,350,365	\$ 1,355,759	\$ 1,363,150	\$ 1,363,557	\$ 1,363,557

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 5,426	\$ 6,000	\$ -	\$ -	\$ -
	Subtotal	5,426	6,000	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	1,329,523	1,346,410	1,346,409	1,363,557	1,363,557
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	1,329,523	1,346,410	1,346,409	1,363,557	1,363,557
<u>Fund Balance</u>						
3999000	Carryover	28,477	-	16,741	-	-
	Subtotal	28,477	-	16,741	-	-
Total Revenues		\$ 1,363,426	\$ 1,352,410	\$ 1,363,150	\$ 1,363,557	\$ 1,363,557

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 590</u>						
7130	Principal	\$ 440,000	\$ 460,000	\$ 475,000	\$ 495,000	\$ 495,000
7230	Interest	895,350	877,498	868,150	848,557	848,557
7330	Other Debt Service Costs	15,015	18,261	20,000	20,000	20,000
Total Expenditures		\$ 1,350,365	\$ 1,355,759	\$ 1,363,150	\$ 1,363,557	\$ 1,363,557

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 4/1/2009 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 and Government Center site.

7230 Interest - Interest payments due on the loan which will be payable on 4/1/2009 and 10/1/2009.

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
F M L C 1999 DEBT SERVICE FUND 230
Florida Municipal Loan Council
Capital Revenue Bonds, Series 1999

Principal **230-9001-590.71-30**
Interest **230-9001-590.72-30**
Other **230-9001-590.73-30**

Date	Principal	Coupon	Interest	Debt Service
4/1/2000	\$ 355,000.00	3.200%	\$ 988,090.00	\$ 1,343,090.00
4/1/2001	370,000.00	3.500%	976,730.00	1,346,730.00
4/1/2002	380,000.00	3.600%	963,780.00	1,343,780.00
4/1/2003	395,000.00	3.650%	950,100.00	1,345,100.00
4/1/2004	410,000.00	3.700%	935,682.50	1,345,682.50
4/1/2005	425,000.00	3.850%	920,512.50	1,345,512.50
4/1/2006	440,000.00	4.000%	904,150.00	1,344,150.00
4/1/2007	460,000.00	4.000%	886,550.00	1,346,550.00
4/1/2008	475,000.00	4.125%	868,150.00	1,343,150.00
4/1/2009	495,000.00	4.250%	848,556.26	1,343,556.26
4/1/2010	515,000.00	4.375%	827,518.76	1,342,518.76
4/1/2011	540,000.00	4.500%	804,987.50	1,344,987.50
4/1/2012	565,000.00	4.500%	780,687.50	1,345,687.50
4/1/2013	590,000.00	4.500%	755,262.50	1,345,262.50
4/1/2014	615,000.00	5.125%	728,712.50	1,343,712.50
4/1/2015	650,000.00	5.125%	697,193.76	1,347,193.76
4/1/2016	680,000.00	5.125%	663,881.26	1,343,881.26
4/1/2017	715,000.00	5.125%	629,031.26	1,344,031.26
4/1/2018	755,000.00	4.750%	592,387.50	1,347,387.50
4/1/2019	790,000.00	4.750%	556,525.00	1,346,525.00
4/1/2020	825,000.00	5.000%	519,000.00	1,344,000.00
4/1/2021	865,000.00	5.000%	477,750.00	1,342,750.00
4/1/2022	910,000.00	5.000%	434,500.00	1,344,500.00
4/1/2023	955,000.00	5.000%	389,000.00	1,344,000.00
4/1/2024	1,005,000.00	5.000%	341,250.00	1,346,250.00
4/1/2025	1,055,000.00	5.000%	291,000.00	1,346,000.00
4/1/2026	1,105,000.00	5.000%	238,250.00	1,343,250.00
4/1/2027	1,160,000.00	5.000%	183,000.00	1,343,000.00
4/1/2028	1,220,000.00	5.000%	125,000.00	1,345,000.00
4/1/2029	1,280,000.00	5.000%	64,000.00	1,344,000.00
	\$ 21,000,000.00		\$ 19,341,238.80	\$ 40,341,238.80

Notes:

- the City has no legal debt limit.
- General Obligation Debt requires approval by voter referendum.
- Other debt requires Commission approval by a Simple Majority (4 of 7 Commissioners).

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	25,170	25,130	25,200	20,000	20,000
380000/389999	Transfer/Debt Proceeds	487,000	483,239	483,250	491,390	491,390
399900/399999	Fund Balance	-	-	818	-	-
Total Available		\$ 512,170	\$ 508,369	\$ 509,268	\$ 511,390	\$ 511,390

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	512,956	511,112	509,268	511,390	511,390
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 512,956	\$ 511,112	\$ 509,268	\$ 511,390	\$ 511,390

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 25,170	\$ 25,130	\$ 25,200	\$ 20,000	\$ 20,000
	Subtotal	25,170	25,130	25,200	20,000	20,000
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	487,000	483,239	483,250	491,390	491,390
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	487,000	483,239	483,250	491,390	491,390
	<u>Fund Balance</u>					
3999000	Carryover	-	-	818	-	-
	Subtotal	-	-	818	-	-
	Total Revenues	\$ 512,170	\$ 508,369	\$ 509,268	\$ 511,390	\$ 511,390

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 590</u>					
7130	Principal	\$ 235,000	\$ 245,000	\$ 255,000	\$ 270,000	\$ 270,000
7230	Interest	277,956	266,112	254,268	241,390	241,390
7330	Other Debt Service Costs	-	-	-	-	-
	Total Expenditures	\$ 512,956	\$ 511,112	\$ 509,268	\$ 511,390	\$ 511,390

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 10/1/2009 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 4/1/2009 and 10/1/2009.

**CITY OF AVENTURA
2000 LOAN DEBT SERVICE FUND 240
Bank Qualified Loan
Capital Revenue Bonds, Series 2000**

**Principal 240-9001-590.71-30
Interest 240-9001-590.72-30
Other 240-9001-590.73-30**

Date	Principal	Coupon	Interest	Debt Service
10/1/2001	\$ 220,000.00	5.050%	\$ 290,568.58	\$ 510,568.58
10/1/2002	190,000.00	5.050%	319,917.50	509,917.50
10/1/2003	200,000.00	5.050%	310,322.50	510,322.50
10/1/2004	210,000.00	5.050%	300,222.50	510,222.50
10/1/2005	220,000.00	5.050%	289,617.60	509,617.60
10/1/2006	235,000.00	5.050%	278,507.50	513,507.50
10/1/2007	245,000.00	5.050%	266,640.50	511,640.50
10/1/2008	255,000.00	5.050%	254,267.50	509,267.50
10/1/2009	270,000.00	5.050%	241,390.00	511,390.00
10/1/2010	285,000.00	5.050%	227,755.00	512,755.00
10/1/2011	295,000.00	5.050%	213,362.50	508,362.50
10/1/2012	310,000.00	5.050%	198,465.00	508,465.00
10/1/2013	325,000.00	5.050%	182,810.00	507,810.00
10/1/2014	345,000.00	5.050%	166,397.50	511,397.50
10/1/2015	360,000.00	5.050%	148,975.00	508,975.00
10/1/2016	380,000.00	5.050%	130,795.00	510,795.00
10/1/2017	395,000.00	5.050%	111,605.00	506,605.00
10/1/2018	415,000.00	5.050%	91,657.50	506,657.50
10/1/2019	435,000.00	5.050%	70,700.00	505,700.00
10/1/2019	965,000.00	5.050%	48,732.50	1,013,732.50
	<u>\$ 6,555,000.00</u>		<u>\$ 4,142,709.18</u>	<u>\$ 10,697,709.18</u>

Notes:

- the City has no legal debt limit.
- General Obligation Debt requires approval by voter referendum.
- Other debt requires Commission approval by a Simple Majority (4 of 7 Commissioners).

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,783	2,053	-	-	-
380000/389999	Transfer/Debt Proceeds	401,000	398,848	396,926	402,082	402,082
399900/399999	Fund Balance	-	-	4,935	-	-
Total Available		\$ 402,783	\$ 400,901	\$ 401,861	\$ 402,082	\$ 402,082

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	400,097	401,118	401,861	402,082	402,082
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 400,097	\$ 401,118	\$ 401,861	\$ 402,082	\$ 402,082

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 1,783	\$ 2,053	\$ -	\$ -	\$ -
	Subtotal	1,783	2,053	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	401,000	398,848	396,926	402,082	402,082
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	401,000	398,848	396,926	402,082	402,082
<u>Fund Balance</u>						
3999000	Carryover	-	-	4,935	-	-
	Subtotal	-	-	4,935	-	-
Total Revenues		\$ 402,783	\$ 400,901	\$ 401,861	\$ 402,082	\$ 402,082

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 590</u>						
7130	Principal	\$ 137,054	\$ 141,766	\$ 144,130	\$ 148,855	\$ 148,855
7230	Interest	257,916	254,480	250,731	246,227	246,227
7330	Other Debt Service Costs	5,127	4,872	7,000	7,000	7,000
	Total Expenditures	\$ 400,097	\$ 401,118	\$ 401,861	\$ 402,082	\$ 402,082

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 8/1/2009 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 2/1/2009 and 8/1/2009.

CITY OF AVENTURA
2002 LOAN DEBT SERVICE FUND 250
Florida Intergovernmental Finance Commission
Capital Revenue Bonds, Series 2002

CITY DEBT SERVICE SCHEDULE - FUND #250					LAND ACQUISITION DEBT SERVICE SCHEDULE - FUND #250					2002 LOAN DEBT SERVICE FUND - FUND #250				
Date	Principal	Coupon	Interest	Debt Service	Date	Principal	Coupon	Interest	Debt Service	Date	Principal	Coupon	Interest	Debt Service
8/1/2003	\$ -	0.000%	\$ 38,174.53	\$ 38,174.53	8/1/2003	\$ -	0.000%	\$ 195,194.20	\$ 195,194.20	8/1/2003	\$ -	0.000%	\$ 233,368.73	\$ 233,368.73
8/1/2004	21,644.12	2.500%	43,216.45	64,860.57	8/1/2004	110,670.83	2.500%	220,974.56	331,645.39	8/1/2004	132,314.95	2.500%	264,191.01	396,505.96
8/1/2005	22,030.62	2.100%	42,675.35	64,705.97	8/1/2005	112,647.09	2.100%	218,207.79	330,854.88	8/1/2005	134,677.71	2.100%	269,883.14	395,560.85
8/1/2006	22,417.13	2.500%	42,212.70	64,629.83	8/1/2006	114,623.35	2.500%	215,642.20	330,465.56	8/1/2006	137,040.48	2.500%	258,054.91	395,095.39
8/1/2007	23,190.13	2.750%	41,652.28	64,842.41	8/1/2007	118,575.88	2.750%	212,976.62	331,552.50	8/1/2007	141,766.01	2.750%	254,628.90	396,394.91
8/1/2008	23,576.63	3.125%	41,014.55	64,591.18	8/1/2008	120,552.15	3.125%	209,715.78	330,267.93	8/1/2008	144,128.78	3.125%	250,730.33	394,859.11
8/1/2009	24,349.64	3.375%	40,277.78	64,627.41	8/1/2009	124,504.68	3.375%	205,948.52	330,453.20	8/1/2009	148,854.31	3.375%	246,226.30	395,080.62
8/1/2010	25,509.14	3.625%	39,455.98	64,965.12	8/1/2010	130,433.47	3.625%	201,746.50	332,179.97	8/1/2010	155,942.62	3.625%	241,202.47	397,145.09
8/1/2011	26,282.15	3.750%	38,531.27	64,813.42	8/1/2011	134,386.00	3.750%	197,018.28	331,404.28	8/1/2011	160,668.15	3.750%	235,549.55	396,217.70
8/1/2012	27,441.65	3.800%	37,545.69	64,987.34	8/1/2012	140,314.80	3.800%	191,978.81	332,293.60	8/1/2012	167,756.45	3.800%	229,524.50	397,280.95
8/1/2013	28,214.66	4.000%	36,502.91	64,717.57	8/1/2013	144,267.33	4.000%	186,646.84	330,914.17	8/1/2013	172,481.98	4.000%	223,149.75	395,631.74
8/1/2014	29,374.16	4.100%	35,374.32	64,748.49	8/1/2014	150,196.12	4.100%	180,876.15	331,072.27	8/1/2014	179,570.28	4.100%	216,250.47	395,820.76
8/1/2015	30,920.17	4.200%	34,169.98	65,090.15	8/1/2015	158,101.18	4.200%	174,718.11	332,819.29	8/1/2015	189,021.35	4.200%	208,888.09	397,909.44
8/1/2016	32,079.68	4.300%	32,871.33	64,951.01	8/1/2016	164,029.97	4.300%	168,077.86	332,107.83	8/1/2016	196,109.65	4.300%	200,949.19	397,058.85
8/1/2017	33,625.69	4.400%	31,491.91	65,117.60	8/1/2017	171,935.03	4.400%	161,024.57	332,959.60	8/1/2017	205,560.72	4.400%	192,516.48	398,077.20
8/1/2018	35,828.16	4.875%	30,012.38	65,840.53	8/1/2018	182,291.06	4.875%	153,459.43	329,750.49	8/1/2018	210,119.22	4.875%	183,471.81	353,591.02
8/1/2019	39,374.16	4.875%	28,655.75	68,029.92	8/1/2019	190,196.12	4.875%	146,522.74	296,718.86	8/1/2019	219,570.28	4.875%	175,178.50	354,748.78
8/1/2020	30,920.17	4.875%	27,223.76	58,143.94	8/1/2020	158,101.18	4.875%	139,200.68	297,301.86	8/1/2020	189,021.35	4.875%	166,424.44	355,445.80
8/1/2021	32,079.68	4.875%	25,716.41	57,796.09	8/1/2021	164,029.97	4.875%	131,493.25	295,523.22	8/1/2021	196,109.65	4.875%	157,209.65	353,319.31
8/1/2022	34,012.19	4.875%	24,152.52	58,164.71	8/1/2022	173,911.30	4.875%	123,496.78	297,408.08	8/1/2022	207,923.49	4.875%	147,649.30	355,572.79
8/1/2023	35,558.20	5.000%	22,494.43	58,052.63	8/1/2023	181,816.36	5.000%	115,018.61	296,834.96	8/1/2023	217,374.55	5.000%	137,513.03	354,887.59
8/1/2024	37,490.71	5.000%	20,716.52	58,207.23	8/1/2024	191,697.68	5.000%	105,927.79	297,625.47	8/1/2024	229,188.39	5.000%	126,644.31	355,832.70
8/1/2025	39,423.22	5.000%	18,841.98	58,265.20	8/1/2025	201,579.00	5.000%	96,342.91	297,921.91	8/1/2025	241,002.22	5.000%	115,184.89	356,187.11
8/1/2026	41,355.73	5.000%	16,870.82	58,226.55	8/1/2026	211,460.33	5.000%	86,263.96	297,724.28	8/1/2026	252,816.06	5.000%	103,134.78	355,950.83
8/1/2027	43,288.24	5.000%	14,803.03	58,091.28	8/1/2027	221,341.65	5.000%	75,690.94	297,032.59	8/1/2027	264,629.89	5.000%	90,493.97	355,123.86
8/1/2028	45,607.26	5.000%	12,638.62	58,245.88	8/1/2028	233,199.24	5.000%	64,623.86	297,823.10	8/1/2028	278,806.49	5.000%	77,262.48	356,068.97
8/1/2029	47,926.27	5.000%	10,358.26	58,284.53	8/1/2029	245,056.83	5.000%	52,963.89	298,020.72	8/1/2029	292,983.10	5.000%	63,322.15	356,305.25
8/1/2030	50,631.78	5.000%	7,961.94	58,593.73	8/1/2030	258,890.68	5.000%	40,711.05	299,601.73	8/1/2030	308,522.46	5.000%	48,673.00	358,195.46
8/1/2031	52,950.80	5.000%	5,430.36	58,381.15	8/1/2031	270,748.27	5.000%	27,766.52	298,514.79	8/1/2031	323,699.07	5.000%	33,196.87	356,895.94
8/1/2032	55,656.31	5.000%	2,782.82	58,439.13	8/1/2032	284,582.12	5.000%	14,229.11	298,811.23	8/1/2032	340,238.43	5.000%	17,011.92	357,250.36
	\$ 974,758.46		\$ 843,826.62	\$ 1,818,585.08		\$ 4,984,139.66		\$ 4,314,658.32	\$ 9,298,797.98		\$ 5,958,898.12		\$ 5,158,484.94	\$ 11,117,383.06

- Notes:**
- the City has no legal debt limit.
 - General Obligation Debt requires approval by voter referendum.
 - Other debt requires Commission approval by a Simple Majority (4 of 7 Commissioners).

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	3,122	4,084	-	-	-
380000/389999	Transfer/Debt Proceeds	442,585	555,000	444,000	444,475	444,475
399900/399999	Fund Balance	61	-	-	-	-
Total Available		\$ 445,768	\$ 559,084	\$ 444,000	\$ 444,475	\$ 444,475

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	446,791	444,000	444,000	444,475	444,475
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 446,791	\$ 444,000	\$ 444,000	\$ 444,475	\$ 444,475

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
Miscellaneous Revenues						
3611000	Interest	\$ 3,122	\$ 4,084	\$ -	\$ -	\$ -
	Subtotal	3,122	4,084	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	-	-	-	-	-
3811901	Transfer from Charter School Fund	442,585	555,000	444,000	444,475	444,475
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	442,585	555,000	444,000	444,475	444,475
Fund Balance						
3999000	Carryover	61	-	-	-	-
	Subtotal	61	-	-	-	-
Total Revenues		\$ 445,768	\$ 559,084	\$ 444,000	\$ 444,475	\$ 444,475

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
DEBT SERVICE						
Non-Departmental - 590						
7130	Principal	\$ 152,946	\$ 158,234	\$ 160,872	\$ 166,146	\$ 166,146
7230	Interest	288,170	284,208	279,856	274,829	274,829
7330	Other Debt Service Costs	5,675	1,558	3,272	3,500	3,500
	Total Expenditures	\$ 446,791	\$ 444,000	\$ 444,000	\$ 444,475	\$ 444,475

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 8/1/2008 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 2/1/2008 and 8/1/2008.

**CITY OF AVENTURA
FIFC LOAN DEBT SERVICE FUND 290
Florida Intergovernmental Finance Commission
Capital Revenue Bonds, Series 2002**

**Principal 290-9001-590.71-30
Interest 290-9001-590.72-30
Other 290-9001-590.73-30**

Date	Principal	Coupon	Interest	Debt Service
8/1/2003	\$ -	0.000%	\$ 260,477.55	\$ 260,477.55
8/1/2004	147,685.05	2.500%	294,880.25	442,565.30
8/1/2005	150,322.29	2.100%	291,188.12	441,510.41
8/1/2006	152,959.52	2.500%	288,031.35	440,990.87
8/1/2007	158,233.99	2.750%	284,207.36	442,441.35
8/1/2008	160,871.22	3.125%	279,855.93	440,727.15
8/1/2009	166,145.69	3.375%	274,828.70	440,974.38
8/1/2010	174,057.38	3.625%	269,221.29	443,278.67
8/1/2011	179,331.85	3.750%	262,911.71	442,243.56
8/1/2012	187,243.55	3.800%	256,186.76	443,430.31
8/1/2013	192,518.02	4.000%	249,071.51	441,589.52
8/1/2014	200,429.72	4.100%	241,370.79	441,800.50
8/1/2015	210,978.65	4.200%	233,153.17	444,131.82
8/1/2016	218,890.35	4.300%	224,292.07	443,182.41
8/1/2017	229,439.28	4.400%	214,879.78	444,319.06
8/1/2018	189,880.78	4.875%	204,784.45	394,665.24
8/1/2019	200,429.72	4.875%	195,527.76	395,957.48
8/1/2020	210,978.65	4.875%	185,756.82	396,735.46
8/1/2021	218,890.35	4.875%	175,471.61	394,361.95
8/1/2022	232,076.51	4.875%	164,800.70	396,877.21
8/1/2023	242,625.45	5.000%	153,486.97	396,112.41
8/1/2024	255,811.61	5.000%	141,355.69	397,167.30
8/1/2025	268,997.78	5.000%	128,565.11	397,562.89
8/1/2026	282,183.94	5.000%	115,115.22	397,299.17
8/1/2027	295,370.11	5.000%	101,006.03	396,376.14
8/1/2028	311,193.51	5.000%	86,237.52	397,431.03
8/1/2029	327,016.90	5.000%	70,677.85	397,694.75
8/1/2030	345,477.54	5.000%	54,327.00	399,804.54
8/1/2031	361,300.93	5.000%	37,053.13	398,354.06
8/1/2032	379,761.57	5.000%	18,988.08	398,749.64
	\$ 6,651,101.88		\$ 5,757,710.26	\$ 12,408,812.14

Notes:

- the City has no legal debt limit.
- General Obligation Debt requires approval by voter referendum.
- Other debt requires Commission approval by a Simple Majority (4 of 7 Commissioners).



CAPITAL CONSTRUCTION FUNDS

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUNDS RECAP

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	171,199	104,073	100,071	350,000	350,000
380000/389999	Transfer/Debt Proceeds	-	-	-	6,350,000	6,350,000
399900/399999	Fund Balance	4,382,425	-	1,723,526	-	-
Total Available		\$ 4,553,624	\$ 104,073	\$ 1,823,597	\$ 6,700,000	\$ 6,700,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	82,413	2,679,648	1,823,597	6,700,000	6,700,000
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 82,413	\$ 2,679,648	\$ 1,823,597	\$ 6,700,000	\$ 6,700,000

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2005/06	2006/07	BUDGET 2007/08	PROPOSAL 2008/09	APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	-
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	171,042	103,885	100,071	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	4,382,425	-	1,568,000	-	-
Total Available		\$ 4,553,467	\$ 103,885	\$ 1,668,071	\$ -	-

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2005/06	2006/07	BUDGET 2007/08	PROPOSAL 2008/09	APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	-
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	82,413	2,679,648	1,668,071	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 82,413	\$ 2,679,648	\$ 1,668,071	\$ -	-

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	157	188	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	3,966	-	-
Total Available		\$ 157	\$ 188	\$ 3,966	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	3,966	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ -	\$ -	\$ 3,966	\$ -	\$ -

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	151,560	-	-
	Total Available	\$ -	\$ -	\$ 151,560	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	-	-	-	-	-
6000/6999	Capital Outlay	-	-	151,560	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	\$ -	\$ -	\$ 151,560	\$ -	\$ -

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUND - ARTS & CULTURAL CENTER CONSTRUCTION 391

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

This fund was established to account for revenues and expenditures used to fund the construction and equipment for the Arts & Cultural Center.

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	350,000	350,000
380000/389999	Transfer/Debt Proceeds	-	-	-	6,350,000	6,350,000
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ -	\$ -	\$ -	\$ 6,700,000	\$ 6,700,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	6,700,000	6,700,000
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ -	\$ -	\$ -	\$ 6,700,000	\$ 6,700,000

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUND - ARTS & CULTURAL CENTER CONSTRUCTION 391

2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
3644300	Land Sale Proceeds	-	-	-	350,000	350,000
	Subtotal	-	-	-	350,000	350,000
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	-	-	-	2,000,000	2,000,000
3819117	Transfer from Park Dev. Fund	-	-	-	250,000	250,000
3842000	County Bond Proceeds	-	-	-	4,100,000	4,100,000
	Subtotal	-	-	-	6,350,000	6,350,000
<u>Fund Balance</u>						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ -	\$ -	\$ -	\$ 6,700,000	\$ 6,700,000

EXPENDITURES 7001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
<u>CAPITAL OUTLAY</u>						
<u>Arts Center 70-575</u>						
6308	Arts & Cultural Ctr. Constructor	-	-	-	6,700,000	6,700,000
6401	Computer Equipment	-	-	-	-	-
6410	Equipment	-	-	-	-	-
6999	Capital Reserve	-	-	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -	\$ 6,700,000	\$ 6,700,000



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2008/09

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	415,000	423,528	-	-	-
340000/349999	Charges for Services	815,454	889,178	841,805	841,458	841,458
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	3,202	160,566	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	618,830	-	38,907	-	-
Total Available		\$ 1,852,486	\$ 1,473,272	\$ 880,712	\$ 841,458	\$ 841,458

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	395,000	408,200	408,200
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	199,100	203,102	5,000	5,000	5,000
Total Operating Expenses		199,100	203,102	400,000	413,200	413,200
6000/6999	Capital Outlay	161,612	354,533	480,712	428,258	428,258
9000/9999	Transfers	50,742	-	-	-	-
Total Expenditures		\$ 411,454	\$ 557,635	\$ 880,712	\$ 841,458	\$ 841,458

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Intergovernmental Revenues</u>					
3343605	State Grant	\$ 415,000	\$ 423,528	\$ -	\$ -	\$ -
	Subtotal	415,000	423,528	-	-	-
	<u>Charges for Services</u>					
3439110	Stormwater Utility Fees	815,454	889,178	841,805	841,458	841,458
	Subtotal	815,454	889,178	841,805	841,458	841,458
	<u>Miscellaneous Revenues</u>					
3611000	Interest	3,202	3,335	-	-	-
3661010	NE 188 St. Development	-	157,231	-	-	-
	Subtotal	3,202	160,566	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	618,830	-	38,907	-	-
	Subtotal	618,830	-	38,907	-	-
	Total Revenues	\$ 1,852,486	\$ 1,473,272	\$ 880,712	\$ 841,458	\$ 841,458

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2008/09

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Operating</u>					
	<u>CONTRACTUAL SERVICES</u>					
	<u>Community Services - 538</u>					
3110	Prof. Services - Engineering	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
3450	Lands Maint. - Streets	-	-	150,000	156,000	156,000
3460	Street Maint./Drainage	-	-	180,000	187,200	187,200
	Subtotal	-	-	395,000	408,200	408,200
	<u>OTHER OPERATING EXPENSES</u>					
5290	Other Operating Supplies	-	-	5,000	5,000	5,000
5915	Depreciation	199,100	203,102	-	-	-
	Subtotal	199,100	203,102	5,000	5,000	5,000
	<u>CAPITAL OUTLAY</u>					
	<u>Community Services - 538</u>					
6306	Drainage Improvements	161,612	354,533	360,000	200,000	200,000
6316	213 St. Stormwater Collection	-	-	-	-	-
	Subtotal	161,612	354,533	360,000	200,000	200,000
	<u>CAPITAL OUTLAY</u>					
	<u>Non-Departmental - 590</u>					
6999	Capital Reserve	-	-	120,712	228,258	228,258
	Subtotal	-	-	120,712	228,258	228,258
	Total	360,712	557,635	880,712	841,458	841,458

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 revenue amount is based on 29,217 ERUs at 96%.

CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6306 Drainage Improvements - The following projects are scheduled for the 2008/09 fiscal year:

NE 191 Street/ NE 29th Avenue Improvements
Maintenance improvements



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY

2008/09

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 NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	360,375	336,286	330,000	330,000	330,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 360,375	\$ 336,286	\$ 330,000	\$ 330,000	\$ 330,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
1000/2999	Personal Services	\$ 338,160	\$ 304,104	\$ 330,000	\$ 330,000	\$ 330,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		338,160	304,104	330,000	330,000	330,000
6000/6999	Capital Outlay	-	-	-	-	-
Total Expenditures		\$ 338,160	\$ 304,104	\$ 330,000	\$ 330,000	\$ 330,000

CITY OF AVENTURA
POLICE OFFDUTY SERVICES FUND 620
2008/09

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 360,375	\$ 336,286	\$ 330,000	\$ 330,000	\$ 330,000
	Total Revenues	\$ 360,375	\$ 336,286	\$ 330,000	\$ 330,000	\$ 330,000

EXPENDITURES 5001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2005/06	ACTUAL 2006/07	APPROVED BUDGET 2007/08	CITY MANAGER PROPOSAL 2008/09	COMMISSION APPROVAL 2008/09
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety</u>					
1420	Extra Duty Detail	\$ 295,551	\$ 304,104	\$ 290,000	\$ 290,000	\$ 290,000
2101	FICA	22,609	-	20,000	20,000	20,000
2401	Workers' Compensation	20,000	-	20,000	20,000	20,000
	Total Expenditures	\$ 338,160	\$ 304,104	\$ 330,000	\$ 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
2008 – 2013
HIGHLIGHTS

- Includes the construction of an Arts and Cultural Center that could be utilized to host a variety of performing arts and cultural programming for all age groups. This project will be constructed adjacent to the Community Recreation Center.
- Road maintenance projects that total \$2,645,000 to resurface asphalt and enhance safety are included for Williams Island Road, NE 190th Street, Hospital District, NE 29th Avenue, NE 34th Avenue NE 187th Street, NE 185th Street, NE188th street and the northern portion of Country Club Drive.
- Ten new classrooms will be constructed for the 2009/10 school year at the Charter School to meet the State class size amendment requirements
- Utilizes a stormwater utility program to maintain drainage systems throughout the City. A total of \$1,000,000 has been earmarked during the five-year period.
- Continues the implementation of Biscayne Boulevard intersection improvements for NE 183rd Street and NE 191st Street as well as the addition of a right-hand turn lane at Country Club Drive and NE199th Street at a cost of \$1,189,000.
- 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 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 within the City. A capital improvement is defined as a capital expenditure of \$5,000 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 (1) year. In addition, equipment that has a value of \$5,000 or less is also included in this document for budgetary purposes.

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 2008 - 2013. 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 Urgency, Necessity, Desirability and Deferability.

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 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 CIP.
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 (1) year and a value of \$5,000 or more. In addition, equipment that has a value of \$5,000 or less is also included in the document for budgetary purposes.
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 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 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 (5) 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

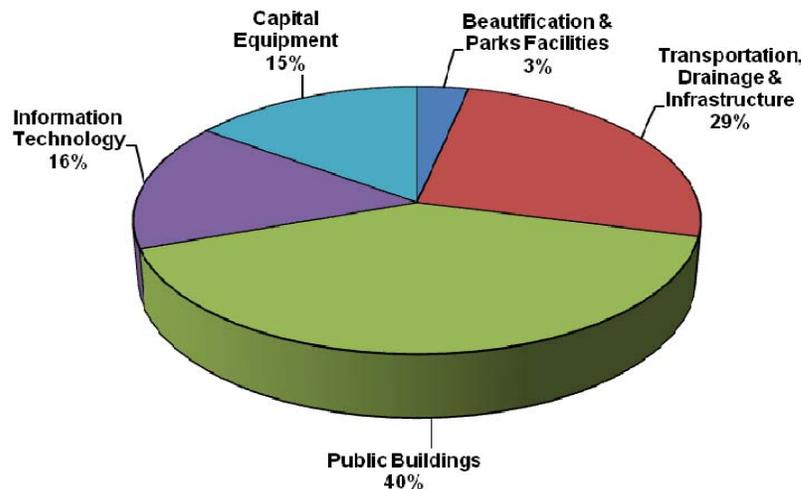
The proposed 2008 - 2013 CIP includes 28 projects in five (5) functional categories with a total value of \$18,793,742. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (3%), Transportation, Drainage and Infrastructure Improvements (29%), Capital Equipment Purchase and Replacement (15%), Information/Communication Technology (16%) and Public Buildings and Facilities Improvements (40%).

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 (5) years covered by the CIP.

Table 1
Capital Improvement Program
2008/09 - 2012/13
Summary By Function

Program	2008/09	2009/10	2010/11	2011/12	2012/13	TOTAL
Beautification & Parks Facilities	\$ 83,000	\$ 13,500	\$ 445,600	\$ 66,500	\$ 15,250	\$ 623,850
Transportation, Drainage & Infrastructure	1,374,000	1,015,000	800,000	695,000	950,000	4,834,000
Public Buildings & Facilities	6,905,500	700,000	0	0	0	7,605,500
Information/Communication Technology	724,500	709,220	482,808	469,869	529,304	2,915,701
Capital Equipment	479,800	664,260	647,960	520,371	502,300	2,814,691
Totals	\$ 9,566,800	\$ 3,101,980	\$ 2,376,368	\$ 1,751,740	\$ 1,996,854	\$ 18,793,742



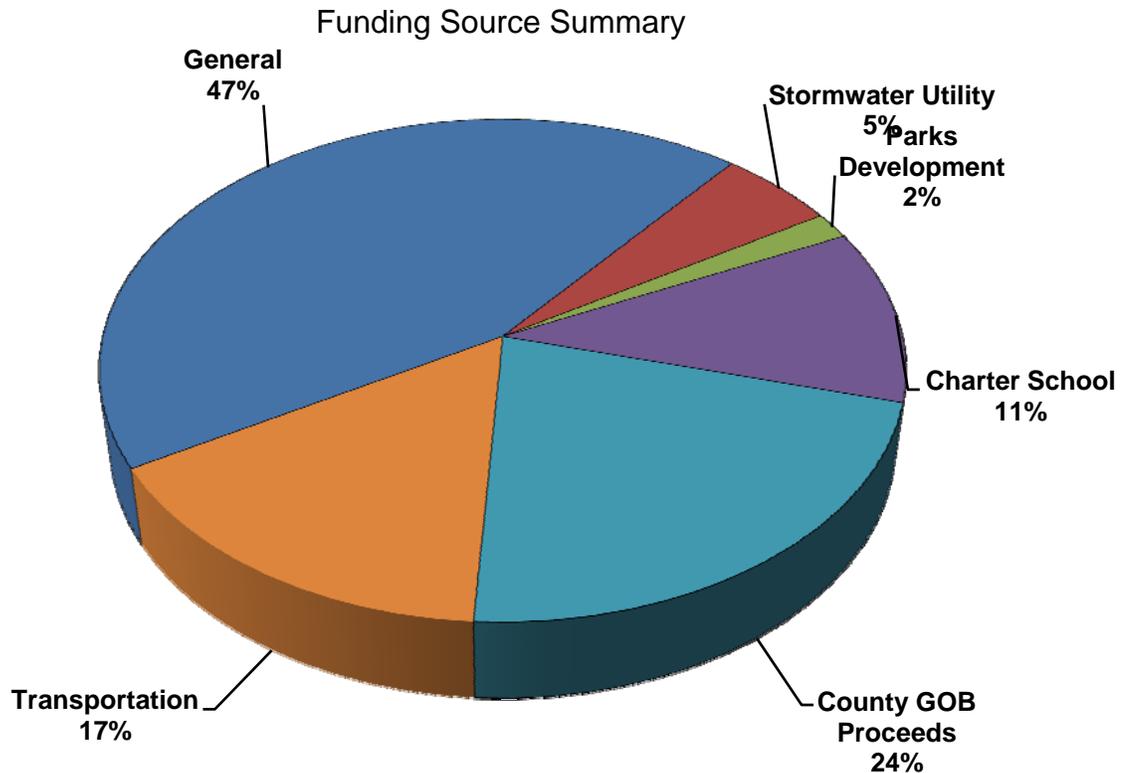
SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

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 (5) years of the program.

Table 2
Capital Improvement Program
2008/09 - 2012/13
Summary By Funding Source

Funding Source	2008/09	2009/10	2010/11	2011/12	2012/13	TOTAL
General	3,021,800	1,913,980	1,470,368	959,240	948,854	8,314,242
Stormwater Utility	200,000	200,000	200,000	200,000	200,000	1,000,000
Parks Development	70,000	250,000				320,000
Charter School	1,690,000	123,000	106,000	97,500	98,000	2,114,500
County GOB Proceeds	4,100,000	0				4,100,000
Transportation Fund	485,000	615,000	600,000	495,000	750,000	2,945,000
	\$ 9,566,800	\$ 3,101,980	\$ 2,376,368	\$ 1,751,740	\$ 1,996,854	\$ 18,793,742

The proposed funding plan involves a commitment to “pay as you go” annual appropriations established in yearly budgets and does not include additional long term debt.



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
2008/09-2012/13
Summary By Location

Location	Beautification Improvements	Transportation Improvements	Drainage Improve	Park Improve	Facilities Improve
Founders Park Improvements				2010-2011	
Arts & Cultural Center					2008-2010
Charter School Classrooms					2008/09
Country Club Drive Tennis Court				2008/09	
NE 191 Street		2008/09	2008/09		
Traffic Improvements		2008-2010			
NE 190th Street Improvements		2008/09			
Hospital District		2009/10			
Williams Island Road		2008-2010			
NE 34 th Avenue		2010/11			
NE 29 th Avenue		2010/11			
NE 187 th Street		2010/11			
NE 185 th Street/NE 31th Avenue		2011/12			
NE 188th Street		2011/12			
Country Club Drive		2012/13			
Community Center Improvements					2008/09

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 \$18,793,742. No additional debt is recommended.
2. Adjusts property tax revenues based on recently enacted tax reform proposals by the State Legislature.

RECAP OF AVAILABLE RESOURCES vs PROPOSED APPROPRIATIONS GENERAL FUND CAPITAL IMPROVEMENT PROGRAM

	2008/09	2009/10	2010/11	2011/12	2012/13
TOTAL PROJECTED AVAILABLE RESOURCES	\$31,016,967	\$31,416,600	\$32,214,112	\$32,982,735	\$33,771,311
PROJECTED OPERATING EXPENDITURES	24,070,123	25,942,099	27,974,963	30,160,212	32,305,923
DEBT SERVICE REQUIREMENTS	2,258,000	2,258,000	2,258,000	2,258,000	2,258,000
SUBTOTAL - EXPENDITURES	26,328,123	28,200,099	30,232,963	32,418,212	34,563,923
BALANCE	4,688,844	3,216,501	1,981,149	564,522	(792,611)
Less CIP APPROPRIATIONS	3,021,800	1,913,980	1,470,368	959,240	948,854
BALANCE	1,667,044	1,302,521	510,781	(394,718)	(1,741,465)
Total Balance Over 5 Year Plan			1,344,163		

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

In the five year Capital Improvement Program there are two projects that have a significant impact on the City’s operating budget. The construction of the Arts and Cultural Center, which is scheduled to be completed in January 2010, is anticipated to impact the City’s General Fund operations by \$225,000 in the first year. A “Naming Rights Agreement” will offset about 90% of the cost for the first eight years of operations.

The project to add ten classrooms to the City’s Charter School scheduled to be complete in August 2009 to meet the State class size amendment requirements will impact the City’s Charter School Fund operations. Eleven new teachers will be required to be added which will impact the Charter School Fund budget by \$600,000. A majority of the cost will be offset by additional revenues generated by the seventy two new students to be added to the school when the classrooms are available.

PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2008/09 - 20012/13
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2008/09	2009/10	2010/11	2011/12	2011/12 Total
BP1	Founders Park Improvements	CS			\$ 431,600	\$ 52,000	\$ 483,600
BP2	Country Club Tennis Court Improve.	CS	70,000				70,000
BP3	Citywide Beautification Improvements	CS	13,000	13,500	14,000	14,500	15,250
Totals			\$ 83,000	\$ 13,500	\$ 445,600	\$ 66,500	\$ 623,850

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2008/09 - 20012/13
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Impact Fees	General Fund
BP1	Founders Park Improvements	CS	483,600		483,600
BP2	Country Club Tennis Court Improve.	CS	70,000	70,000	
BP3	Citywide Beautification Improvements	CS	70,250		70,250
Totals			623,850	\$ 70,000	\$ 553,850

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2008/09- 2012/13
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2008/09	2009/10	2010/11	2011/12	2012/13	Total
TD11	Stormwater Drainage Improvement	CS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
TDI2	Transportation System & Traffic Improvements	CS	689,000	500,000	-	-	-	1,189,000
TDI3	Road Resurfacing Program	CS	485,000	315,000	600,000	495,000	750,000	2,645,000
Totals			\$ 1,374,000	\$ 1,015,000	\$ 800,000	\$ 695,000	\$ 950,000	\$ 4,834,000

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2008/09- 2012/13
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Transportation Fund	Transportation Fund
TDI1	Stormwater Drainage Improvement	CS	\$ 1,000,000	\$ 1,000,000		
TDI3	Transportation System & Traffic Improvements	CS	1,189,000		889,000	300,000
TDI4	Road Resurfacing Program	CS	2,645,000			2,645,000
Totals			\$ 4,834,000	\$ 1,000,000	\$ 889,000	\$ 2,945,000

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2008/09 - 2012/13
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2008/09	2009/10	2010/11	2011/12	2012/12	Total
PBF1	Arts & Cultural Center	CM	\$ 5,300,000	\$ 700,000			\$ 6,000,000	
PBF2	Charter School Classroom Additions	CM	\$ 1,600,000				\$ 1,600,000	
PBF2	Community Center Improvements	CS	5,500					5,500
Totals			\$ 6,905,500	\$ 700,000	\$ -	\$ -	\$ -	\$ 7,605,500

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2008/09 - 2012/13
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Charter School	County Bond Proceeds	Land Sale Proceeds	General Fund	Impact Fees Dev. Ded.
PBF1	Arts & Cultural Center	CM	\$ 6,000,000		\$ 4,100,000	\$ 350,000	\$ 1,300,000	\$ 250,000
PBF2	Charter School Classroom Additions	CM	1,600,000	1,600,000				
PBF2	Community Center Improvements	CS	5,500				5,500	
Totals			\$ 7,605,500	\$ 1,600,000	\$ 4,100,000	\$ 350,000	\$ 1,305,500	\$ 250,000

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2008/09 - 2012/13
 SUMMARY BY YEAR

CIP #	Project Title	Dept	2008/09	2009/10	2010/11	2011/12	2012/13	Total
CE1	Vehicle Purchase & Replacements	PD	324,000	476,460	448,000	400,000	379,100	2,027,560
CE2	Equipment Purchase and Replacement>5000	PD	70,000	91,000	115,710	60,471	63,000	400,181
CE3	Equipment Purchase and Replacement<5000	PD	11,500	18,800	28,400	22,200	31,300	112,200
CE4	Equipment Purchase and Replacement>5000	CS	58,500	57,000	55,000	15,000	28,000	213,500
CE5	Equipment Purchase and Replacement>5000	CD		21,000		22,700		43,700
CE4	Equipment Purchase and Replacement<5000	CD	800		850		900	2,550
CE5	Equipment Purchase and Replacement>5000	IT	15,000					15,000
Totals			\$ 479,800	\$ 664,260	\$ 647,960	\$ 520,371	\$ 502,300	\$ 2,814,691

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2008/09 - 2012/13
 FUNDING PLAN

CIP #	Project Title	Dept	Total	General Fund
CE1	Vehicle Purchase & Replacements	PD	2,027,560	2,027,560
CE2	Equipment Purchase and Replacement>5000	PD	400,181	400,181
CE3	Equipment Purchase and Replacement<5000	PD	112,200	112,200
CE4	Equipment Purchase and Replacement>5000	CS	213,500	213,500
CE5	Equipment Purchase and Replacement>5000	CD	43,700	43,700
CE4	Equipment Purchase and Replacement<5000	CD	2,550	2,550
CE5	Equipment Purchase and Replacement>5000	IT	15,000	15,000
Totals			2,814,691	2,814,691

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2008/09 - 2012/13
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2008/09	2009/10	2010/11	2011/12	2012/13	Total
ICT1	Police Computers Systems<\$5000	PD	138,000	174,400	146,000	127,000	140,500	725,900
ICT2	Central Computer System>\$5000	IT	115,000	270,000	90,000	90,000	105,000	670,000
ICT3	Radios and E911 System	PD	306,000	99,720	106,508	113,369	155,304	780,901
ICT4	Computer Equipment<\$5000	ACES	90,000	78,000	96,000	87,500	78,000	429,500
ICT5	Computer Equipment>\$5000	ACES		45,000	10,000	10,000	20,000	85,000
ICT6	Computer Equipment<\$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000
ICT7	Computer Equipment<\$5000	FSS	3,000	6,000	3,000	2,000	3,000	17,000
ICT8	Computer Equipment<\$5000	CM	4,000	2,000	-	4,000	2,000	12,000
ICT9	Computer Equipment<\$5000	CS	12,000	11,000	20,800	27,000	11,000	81,800
ICT10	Computer Equipment<\$5000	CD	3,500	8,100	4,500	3,000	8,500	27,600
ICT11	Computer Equipment>\$5000	CD	44,000	6,000	-	-	-	50,000
ICT12	Computer Equipment	CC	3,000	3,000	-	-	-	6,000
Totals			\$ 724,500	\$ 709,220	\$ 482,808	\$ 469,869	\$ 529,304	\$ 2,915,701

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2008/09 - 2012/13
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Charter School Fund
ICT1	Police Computers Systems<\$5000	PD	725,900	725,900	
ICT2	Central Computer System>\$5000	IT	670,000	670,000	
ICT3	Radios and E911 System	PD	780,901	780,901	
ICT4	Computer Equipment<\$5000	ACES	429,500		429,500
ICT5	Computer Equipment>\$5000	ACES	85,000		85,000
ICT6	Computer Equipment<\$5000	IT	30,000	30,000	
ICT7	Computer Equipment<\$5000	FSS	17,000	17,000	
ICT8	Computer Equipment<\$5000	CM	12,000	12,000	
ICT9	Computer Equipment<\$5000	CS	81,800	81,800	
ICT10	Computer Equipment<\$5000	CD	27,600	27,600	
ICT11	Computer Equipment>\$5000	CD	50,000	50,000	
ICT12	Computer Equipment	CC	6,000	6,000	
Totals			\$ 2,915,701	\$ 2,401,201	\$ 514,500



GLOSSARY

Account

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

Accounting System

The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components.

Accrual

Recognizes the financial effect of transactions or events when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes

Taxes levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation.

Amortization

The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

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.

Assets

Cash, receivables or capital assets listed within the balance sheet.

Balance Sheet

Basic financial statement that describes the basis of accounting used in its preparation and presentation of a specified date in the entity's assets, liabilities and the remaining fund balance or fund equity.

Balanced Budget

A budget is balanced when current expenditures are equal to receipts.

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. Note: 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 Calendar

A schedule of key dates that the City utilizes to prepare, adopt and administer the budget.

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 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 utilized for public parks, cultural center and the permanent Government Center and Police Station.

Capital Improvement Program (CIP)

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 Outlays

Non-recurring expenditures of an infrequent or unusual nature which may result in the acquisition/addition to the City's fixed capital assets or infrastructure.

Capital Project Fund

A fund established to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds.

Carryover

An existing fund balance that is projected to be available for use in the City's annual budgeted expenditures.

Chart of Accounts

The classification system used by the City to organize the accounting for various funds.

Contingency

An appropriation of funds available to cover unforeseen events that occur during the fiscal year.

These funds, if not used, lapse at year-end. This is not the same as fund balance.

Current Assets

Assets that one can reasonably expect to convert into cash, sell or consume through operations within one (1) year.

Current Liabilities

Obligation whose liquidation is expected to require the use of existing resources classified as current assets or the creation of other current liabilities.

Debt Service

The payment of principal and interest on borrowed funds such as bonds.

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 and 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 of functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. Note: 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.

Designated

Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

Designated Fund Balance

A fund balance that is not used in the City's plans for annual budgetary expenditures which has been segregated by Commission authorization for a specific purpose.

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. Note: Encumbrances are not considered expenditures.

Expenses

Charges incurred, whether paid or unpaid, for operation, maintenance and interest and other charges which are presumed to benefit the current fiscal period. Note: 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 (1) year and payments for insurance which may be used over a period of

more than one (1) year and payments for insurance which is to be in force for a longer period than one (1) 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 extends 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. Note: 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 the City determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Fixed Assets

Land, buildings, machinery, furniture, or other equipment that have a useful life of more than one (1) year that cost more than \$5,000.

Franchise Fee

Charges to service providers for exclusive/non-exclusive rights to operate within municipal boundaries. Examples include electric, gas, sanitation and towing.

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: Note: 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 (1) governmental unit to another. The contribution is usually made to aid in the support of a specified function (e.g., education), but is sometimes also made 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."

Infrastructure

Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Interest Income

Revenue generated through the investment of fund balances.

Interfund Transfers

Administrative fees charged to other City funds for the provision of administration and other City services.

Intergovernmental Revenue

Revenue received from or through the Federal, State or County government, including State Revenue

Sharing, Alcoholic Beverage Tax, Sales Tax and Gasoline Taxes.

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's capital is kept intact.

Inventory

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

Liabilities

Debts or obligations owed by one (1) entity to another entity payable in money, goods or services.

Mill

A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed property value.

Millage

The total tax obligation per \$1,000 of assessed property value.

Mission Statement

The statement that identifies the particular purpose and function of a department.

Net Current Assets

Excess value of securities, cash, receivables and other assets over the liabilities of the fund.

Non-Departmental

Activities, revenues and expenditures that are not assigned to a department.

Objective

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Operating Budget

A budget for general revenues and expenditures such as salaries, utilities and supplies.

Ordinance

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

Performance Budget

A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Measures

Data collected to determine how effective and/or efficient a program is in achieving its objectives.

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.

Property Tax

A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Reserves

The City's current year budgeted funds that are not planned to be expended. These reserves may "carryover" into the available fund balance of

subsequent years.

Retained Earnings

The net value and accumulated annual financial resources of the City's Enterprise Fund. This balance also reflects the undepreciated values (or "book value") of the Fund's fixed assets such as automobiles, equipment and buildings.

Revenues

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

Rolled-Back Rate

The operating millage rate required to raise the same ad valorem tax revenues as were levied in a prior year, exclusive of new construction, additions to structures, deletions and property added (e.g., annexations).

Sales Tax

Tax imposed on the purchase of goods and services.

Special Revenue Fund

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

Taxable Value

The assessed value less homestead and other exemptions, if applicable.

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.

Transportation and 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.

Truth in Millage

The Florida Truth in Millage Act ("TRIM") serves to formalize the property tax levying process by requiring a specific method of tax rate calculation form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unappropriated

Not obligated for specific purposes. (See Undesignated)

Undesignated

Without a specific purpose. (See Unappropriated)

Unencumbered

The portion of an allotment not yet expended or encumbered.

Useful Life

The period of time that a fixed asset is expected to operate. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Charges or Fees

The payment of a fee for direct receipt of public service by the party benefiting from the service.

Utility Service Tax

Taxes levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts