

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2007/08



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
Harry M. Kilgore, Finance Support Services
Robert M. Sherman, Community Services
Teresa M. Soroka, MMC, City Clerk,
Joanne Carr, Planning Director
Mariano Fernandez, Building Director/Official
Karen J. Lanke, Information Technology Director
Julie Alm, Acting Charter School Director
Steven Steinberg, Police Chief

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2007/08**

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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180

Office of the City Manager

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

RE: 2007/08 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, 2007, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach. This document also represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operation, and financial plan for the delivery of City services. Due to the property tax reform legislation adopted by the State Legislature in special session and its impact on the City's revenue structure, the process to prepare this budget was more complex than in the past and required difficult decisions. Every effort was made to maintain our quality municipal services, in particular public safety services, park availability hours and our signature beautification efforts. 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

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

The budget is a performance based plan that links goals and objectives with the financial resources necessary to achieve them. In order to ensure that goals and objectives established in the budget planning process are translated into results, the resources allocation process is tied to performance. The budget document contains performance/workload indicators to facilitate this process. Every effort was made to provide a budget document that can be fully reviewed and justified to the City Commission and residents.

The preparation of the budget document marks a continued commitment to a planned and professional process of developing a budget that will address both current and future issues facing the City in light of the tax reform legislation, providing adequate service levels and the necessary justification to support all expenditure requests.

Property Tax Reform Legislation

In a special session this past June, the Florida legislature passed and the Governor signed into law property tax reform bills that have a significant impact on local government's tax revenues now and in the future. By statute, for fiscal year 2007/08 the City is required to adopt the rollback rate and then reduce that amount by 9%. The City will lose \$3 million in property revenues compared to the previous method or \$1.5 million when compared to 2006/07. This will result in a \$238 savings for a home assessed at \$500,000 with a homestead exemption. For fiscal year 2008/09, the maximum millage rate will be the roll back rate plus a growth amount based on the per capita Florida personnel income.

The second portion of the legislation is amendments to the Florida Constitution that are subject to voter approval in January 2008 and deal with "super" homestead exemptions. The main points of the amendments are as follows:

- It increases the homestead exemption to 75% of the first \$200,000 in just value, plus 15% of the next \$300,000 in just value.
- It provides a minimum exemption of \$50,000, which is increased to \$100,000 for low-income seniors.
- The amendment also provides for a statutory exemption from tangible personal property no less than a value of \$25,000.
- It also "grandfathers" homesteads that receive a better benefit through Save Our Homes. Authorizes individuals to keep their current "Save Our Homes" assessment until such time as they make an irrevocable decision to be assessed under the super exemption provision.

Due to the complexity of the various proposals and the various unknowns associated with the number of residents who would maintain their current assessment method, it is difficult to estimate the impact on next year's budget.

Significant Factors Affecting Budget Preparation

As previously pointed out, the preparation of this budget document was more difficult than any time in the past primarily based on the property tax reform legislation being adopted very late in our budget preparation process cycle. Since the beginning of the 2007 state legislative session, the tax reform issue was a moving target. There were many proposals introduced during the session. In order to be in the best position to respond to the various proposals and their impact on our budget, numerous workshops were held with the City Commission and several staff meetings were held with Department Directors to obtain input and share information.

In response to decreased property tax revenues, a goal was established to reduce the General Fund operating costs by 4% without reducing current service levels. Each department was provided a cap on their budget request and was required to review their

entire budget on a zero base. This process resulted in operating cost reductions not including personnel costs, ranging from 3% to 9% in most department budgets. Maintenance operating costs previously budgeted in the General Fund were reassigned to revenue funds that incurred the cost associated with the service. All user fees were reviewed to insure that revenues offset the cost of the program or service and to reduce the subsidy from the General Fund. This process is expected to generate \$100,000 in additional user fees and charges for services. Travel expenditure and attendance at seminars and conferences were reduced by 30%. Many special event programs provided to the community were eliminated or reduced. The hurricane/storm reserve account of \$500,000 was eliminated. Instead, the City's unreserved fund balance could be utilized for emergency purposes. Only essential capital equipment and technology replacements or purchases would be funded from the General Fund.

The budget would not include any expansion or additional areas of service except for the opening of new Waterways Park in December. However, the added operating costs and employee positions to provide staffing at the new Waterways Park and supervision of the new restrooms at Veterans Park during peak hours impacted the budget by \$320,000. All other park staffing levels and hours were maintained. The increased cost of fuel for our vehicles as well as health insurance costs has also had an impact on our budget.

The revenue reductions required by the property tax reforms caused the City Commission and City Administration to reexamine the original concept of constructing a \$10 million Performing Arts Center. Due to the uncertainty associated with future revenues and to reduce any impact on the operating budget, the project is currently being re-evaluated to reduce the scale and cost of the budget to coincide with available funding amounts.

Due to privatizing and outsourcing many City services over the years, completing \$100 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 mandated by the property tax reforms. Tax revenues from new construction also assisted in offsetting a portion of the loss in property taxes.

Due to the uncertainty associated with possible further revenue reductions next year, it is imperative that the City 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 and at the same time inform our residents regarding the effects of the revenue loss on our services.

The residents of the City deserve quality municipal services provided in a productive and efficient manner at the lowest possible cost. They also deserve proper justification when a budget is proposed. I believe the budget contained within does all of this. Even in the light of the revenue reductions, this budget includes important projects that

address more parks and recreational opportunities for our changing younger population. However, our number one priority remains – preserving the community’s quality of life.

2007/08 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2007/08 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, reduce General Fund operating costs by 4% without reducing current service levels.
- ✓ Open and operate new Waterways Park to provide more recreational and open space opportunities in the community.
- ✓ Add eighth grade at the Charter School for the 2007/08 school year.
- ✓ Construct and open new Waterways Dog Park and restroom facilities at Veterans Park.
- ✓ Continue to improve traffic safety and management by integrating video monitoring devices and red-light violation cameras at key intersections throughout the City.
- ✓ Fully implement City operated E911 system with the Police Communications Center becoming a Public Safety Answering Point to improve emergency response times.
- ✓ Review all user fees to insure that revenues offset the cost of the program or service and to reduce the subsidy from the General Fund.
- ✓ Provide funding to maintain landscaped areas and continue to provide a high quality maintenance program.
- ✓ Implement and fund the City’s Capital Improvement Program.

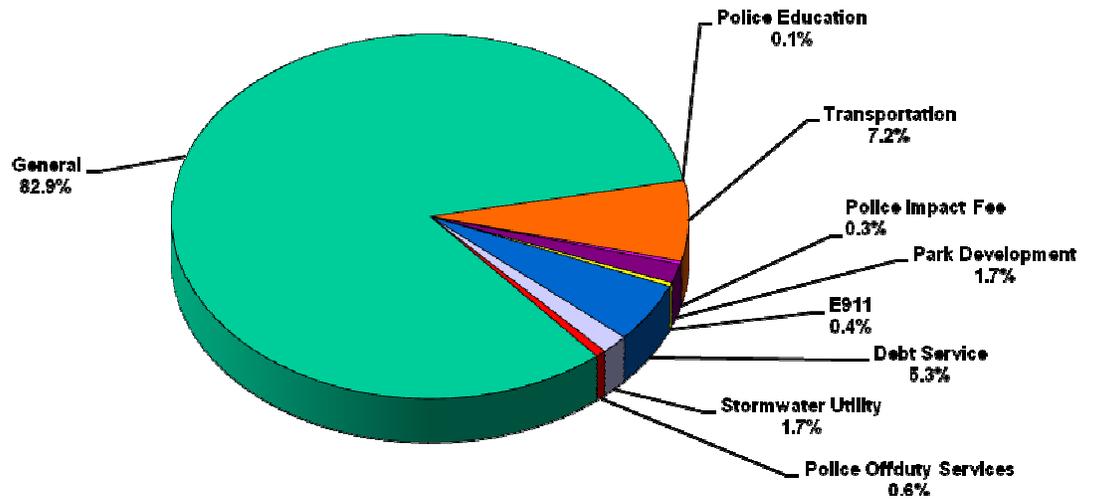
Summary of All Budgetary Funds

The total proposed budget for 2007/08, including all funds, capital outlay and debt service, is \$49,291,276. This is \$11,147,945 or 18.4% less compared to the prior year. The decrease is attributed to completing major capital projects and reducing operating expenses. Operating expenditures total \$24,787,236. Capital Outlay expenditures total \$21,785,761 and Debt Service expenditures are \$2,718,279.

Fund Summary By Amount

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$43,773,000	82.9%
Police Education	4,300	.1%
Transportation	3,690,000	7.2%
Police Impact Fee	140,300	.3%
Park Development	872,764	1.7%
E911	182,000	.4%
Debt Service	2,718,279	5.3%
Stormwater Utility	880,712	1.7%
Police Offduty Services	330,000	.6%

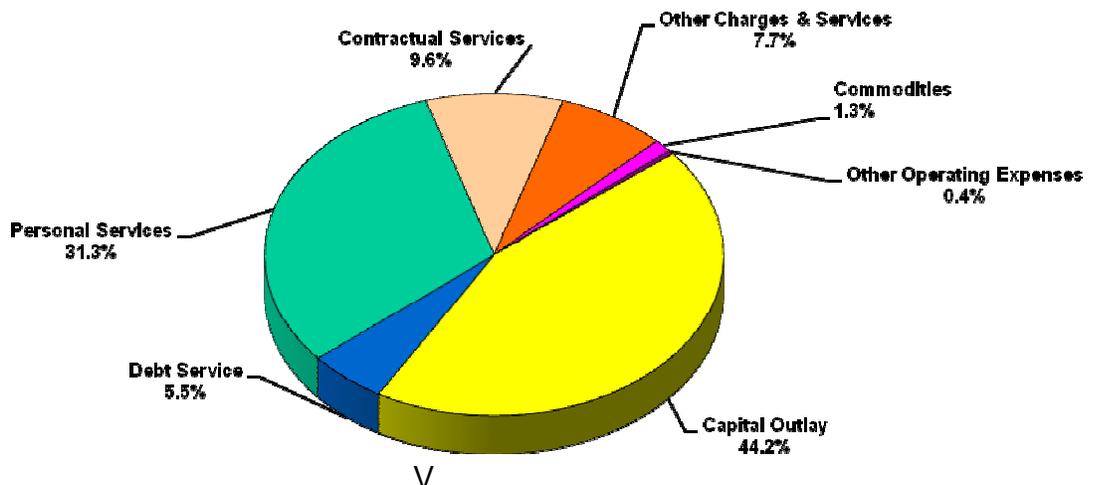
Fund Summary By Percentage



Expenditures by category are as follows:

<u>Category Summary</u>		
<u>CATEGORY</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
Personal Services	\$14,422,926	31.3%
Contractual Services	4,747,297	9.6%
Other Charges & Services	3,790,238	7.7%
Commodities	631,450	1.3%
Other Operating Expenses	195,335	.4%
Capital Outlay	21,735,761	44.2%
Debt Service	<u>2,718,279</u>	<u>5.5%</u>
TOTALS	\$ 49,291,276	100.0%

Category Summary By Percentage



The following chart shows a comparison of the department's budgets for the past two years. Total costs decreased by 18.4% due to the completion of major capital projects and operating cost reductions.

Departmental Budget Comparison

	<u>2006/07</u>	<u>2007/08</u>	Increase (Decrease)	<u>% Change</u>
City Commission	\$ 115,189	\$115,404	215	0.2%
Office of the City Manager	825,566	845,152	19,586	2.4%
Finance Support Services	824,916	820,279	(4,637)	-0.6%
Information Technology	670,501	719,712	49,211	7.3%
Legal	280,000	280,000	-	0.0%
City Clerk	287,986	259,965	(28,021)	-9.7%
Police	12,472,775	12,837,493	364,718	2.9%
Comm. Development	1,796,423	\$1,643,469	(152,954)	-8.5%
Community Services	5,319,797	\$5,604,763	284,966	5.4%
Non-Departmental	2,172,517	\$1,661,000	(511,517)	-23.5%
Subtotals	24,765,670	24,787,236	21,566	0.1%
Capital Outlay	16,362,175	4,951,168	(11,411,007)	-69.7%
CIP Reserve	16,584,876	16,834,593	249,717	1.5%
Debt Service	2,726,500	2,718,279	(8,221)	-0.3%
Totals	60,439,221	49,291,276	(11,147,945)	-18.4%

GENERAL FUND

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

Revenues

The revenues, available for allocation in the 2007/08 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$42,773,000. This is a decrease of \$6,379,933 or 13% compared to last year.

Locally Levied Taxes - The amount anticipated for ad valorem taxes represents the implementation of the state imposed property tax reform which is the roll back rate of 1.8968 less 9%. Therefore, the ad valorem millage levy for fiscal year 2007/08 is recommended to be 1.7261. This will generate \$15,758,236 compared to last year's amount of \$17,265,658. The City experienced a 17% increase in the taxable assessed property values including a 3% increase attributed to new construction. This can be attributed to higher property values and increases in the commercial and residential tax base. This represents the twelfth 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 amounts for this revenue category are projected to be \$1,960,000. Business Tax Receipts and building permits are the major sources of revenue. This is an increase of \$104,000 compared to the prior fiscal year which is reflective of the anticipated large number of certificates of occupancy.

Intergovernmental Revenues – Total revenues for this category are projected to decrease by \$187,000 compared to the amount budgeted for 2006/07. The decrease is related to the County funded Miami Gardens Drive project scheduled for completion in September.

Charges For Services - Revenues relating to charges for services are anticipated to be \$95,000 more than the prior year's budget. All user fees were reviewed and adjusted to insure that revenues offset the cost of the program or service and to reduce the subsidy from the General Fund.

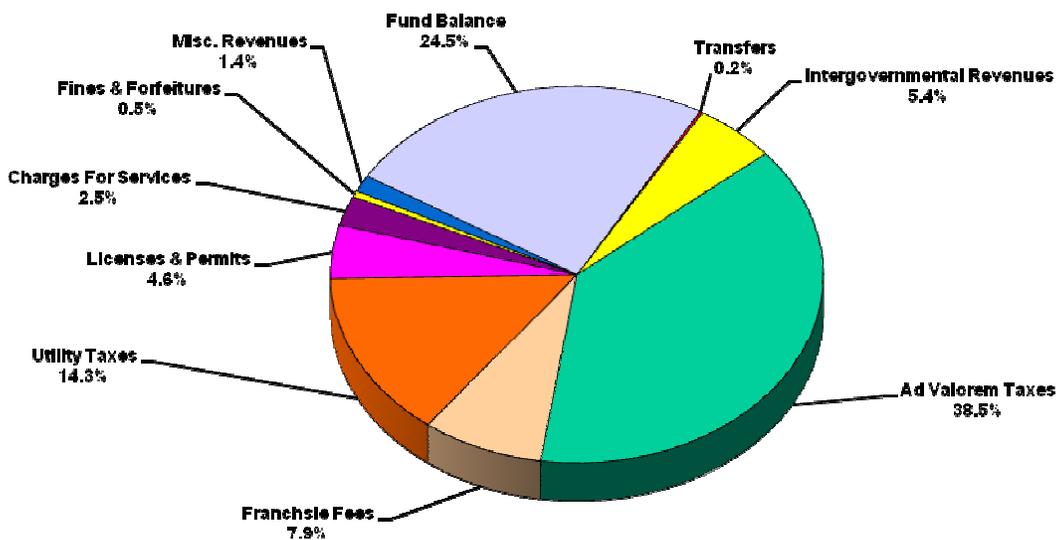
Fines and Forfeitures - Total revenues projected for 2007/08 are \$226,500. Revenues from county court fines and code violations are included in this category.

Miscellaneous Revenues - Projected revenues are anticipated to be \$130,000 higher than the amount budgeted for the prior fiscal year based on projected interest earnings.

Fund Balance - This represents a designated amount of under estimates of available resources, unspent appropriations from the 2006/07 budget and amounts accumulated in reserves. This amount utilized from the fund balance is \$11,190,764.

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

Revenues by Source



Expenditures

The estimated 2007/08 General Fund expenditures contained within this budget total \$42,773,000 and are balanced with the projected revenues. Total expenditures are \$6,379,933 or 13% less than the 2006/07 fiscal year amount. The operating expenditures have decreased by \$950,064 or 4% compared to the prior year.

CATEGORY SUMMARY

CATEGORY	2006/07	2007/08	Increase (Decrease)	% Change
Personal Services	\$14,506,675	\$15,092,916	\$1,985,054	4.0%
Contractual Services	4,351,000	3,309,297	(1,041,703)	-23.9%
Other Charges & Svcs.	3,691,749	3,664,238	244,555	-0.7%
Commodities	521,451	631,450	53,800	21.1%
Other Operating Expenses	758,125	181,035	510,095	-76.1%
Total Operating Expenditures	\$23,829,000	\$22,878,936	(\$950,064)	-4.0%
Capital Outlay	23,090,911	17,644,985	(5,445,926)	-23.6%
Transfer to Funds	2,233,022	2,249,079	16,057	0.7%
Total Expenditures	\$49,152,933	\$42,773,000	(\$6,379,933)	-13%

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 costs associated with the PBA Collective Bargaining Agreement (CBA) are included in the proposed budget. The total number of fulltime employees is 173 compared to 172 in 2006/07 fiscal year. The total number of part-time employees is 11 compared to 9 in 2006/07 fiscal year. Each year the administration evaluates the organizational structure, service levels and workforce requirements. This year this process resulted in the elimination of the Victim Advocate position in the Police Department.

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 4%. A 15% increase in health insurance costs was offset by a reduction in worker's compensation costs.

Position additions are as follows:

- *Community Services Department* – Added a Parks and Recreation Activities Manager position, 1 fulltime and 2 part-time Park Attendant positions to provide staffing at the new Waterways Park and supervision of the new restrooms at Veterans Park during peak hours.

Operating Expenses

The expenditures for contractual services are budgeted at \$3,309,297 or 7.7% of the General Fund budget. This is \$1,041,703 less than the prior year. This can be attributed to budget reductions and reassigning maintenance costs to the Stormwater and

Transportation Funds. Expenditures for other charges and services are budgeted at \$3,664,238, which represents 8.6% of the total budget. This category decreased by \$27,511 largely due to budget reductions associated with special events. Expenditures for commodities are budgeted at \$631,450, which represents 1.5% of the total budget. Total costs associated with other operating expenses are budgeted at \$181,035 which represents .4% of the total budget. This category decreased by \$577,000 largely due to the elimination of a \$500,000 hurricane restoration contingency line item.

Capital Outlay

This budget incorporates General Fund projects included in the first year of the City’s five year Capital Improvement Program for 2007 - 2012. 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 \$1,097,868 has been budgeted in the General Fund for Capital Outlay projects along with a \$16,547,117 reserve to fund future projects.

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

• Police Vehicles 368,268	• Radio Purchase & Replacement 266,000
• Computer Equipment 308,500	• Equipment 84,600
• E911 Equipment 45,000	• Beautification Projects 20,000
• Community Center improvements 5,500	

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 \$2,249,079 which is an increase of \$16,057 compared to the prior year.

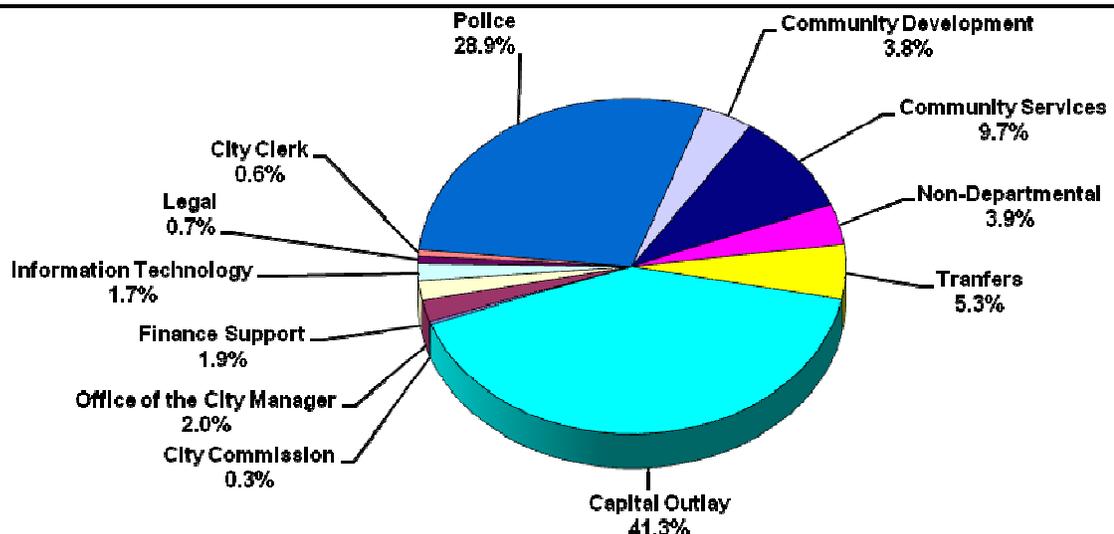
Expansion of Services

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

- **Expansion of Park/Recreation Facilities** – *Community Services* - Added operating costs and new employee positions to provide staffing at the new Waterways Park and supervision of the new restrooms at Veterans Park during peak hours. Additional cost - \$320,000.

**SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND**

	<u>2006/07</u>	<u>2007/08</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
<u>GENERAL GOVERNMENT</u>				
City Commission	115,189	\$115,404	215	0.2%
Office of the City Manager	825,566	\$845,152	19,586	2.4%
Finance Support Services	824,916	\$820,279	(4,637)	-0.6%
Information Technology	670,501	\$719,712	49,211	7.3%
Legal	280,000	\$280,000	-	0.0%
City Clerk	287,986	\$259,965	(28,021)	-9.7%
Total Gen. Gov't	3,004,158	\$3,040,511	36,353	1.2%
<u>PUBLIC SAFETY</u>				
Police	12,002,038	12,372,193	370,155	3.1%
Comm. Development	1,796,423	\$1,643,469	(152,954)	-8.5%
Total Public Safety	13,798,461	\$14,015,662	217,201	1.6%
<u>COMMUNITY SERVICES</u>				
Total Community Services	4,853,864	\$4,161,763	(692,101)	-14.3%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	2,172,517	\$1,661,000	(511,517)	-23.5%
Tranfers to Funds	2,233,022	2,249,079	16,057	0.7%
Capital Outlay	23,090,911	17,644,985	(5,445,926)	-23.6%
Total other Non-Dept.	27,496,450	\$21,555,064	(5,941,386)	-21.6%
TOTAL	49,152,933	\$42,773,000	(6,379,933)	-13.0%



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 2007/08. 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. This year maintenance costs which were previously accounted for in the General Fund by designating specific expenditure accounts in the Community Services Department and transferring a like amount to the General Fund will be accounted for solely in this fund. Revenues are projected to be \$3,690,000 for 2007/08. This includes proceeds from the sale of City property (\$1,150,000) and developer contributions for the vacation of street ROW (\$750,000). The County Transit System Surtax is estimated to generate \$927,421. The funds will be used to provide enhanced transit system services, intersection improvements along Biscayne Boulevard and fund road resurfacing projects. Operating expenditures for maintenance are budgeted at \$677,000. Expanding the Traffic Video Monitoring Program to NE 213th Street and Country Club Drive are included at a cost of \$2,260,000.

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 2007/08 is \$140,300. Major capital outlay items include equipment purchases for the Police Department required by growth.

Park Development Fund

This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. The fund accounts for impact fees derived from new developments and grant funds restricted by ordinance for Park capital improvement projects. The proposed Park Development Fund for 2007/08 is \$872,764. This amount will fund Waterways Dog Park, Veterans Park Modifications and Country Club Drive Tennis Improvements and fund a \$166,764 reserve for future projects.

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 2007/08 are \$182,000. Funds will be used to pay costs associated with the 911 system and transfer an amount to the General Fund to offset communication officer costs.

Debt Service Funds

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

FMLC 1999 Debt Service Fund – Established for the purchase of Founders Park, and the permanent Government Center site and construction of the Government Center. The proposed budget for 2007/08 is \$1,363,150.

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 \$509,268.

2002 Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and partially fund the Community Recreation Center. The proposed budget for 2007/08 is \$401,861.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2007/08 is \$444,000.

The total budget for all Debt Service Funds is \$2,718,279, which is \$8,221 less than last fiscal year.

Capital Construction Funds

These funds were established to account for bond and loan proceeds and expenditures associated with various capital improvement projects. All projects were completed.

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. This year maintenance costs which were previously accounted for in the General Fund by designating specific expenditure accounts in the Community Services Department and transferring a like amount to the General Fund will be accounted for solely in this fund. The maintenance costs total \$400,000. Capital improvements to the drainage system are budgeted in the amount of \$360,000. A reserve account to assist in funding future projects was established in the amount of \$120,712. Revenues are projected to be \$880,712 for 2007/08. It is recommended that the current rate of \$2.50/ERU be maintained.

Police Offduty Services Fund

This Fund was established to account for revenues and expenditures associated with services provided by off duty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Fund for 2007/08 is anticipated to be \$330,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2007/08. The budget reaffirms the City Commission's commitment to maintain our quality services in light of the property tax revenue reductions while developing a strong financial base for the City. 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. Overall, the proposed budget maintains the quality and level of services currently provided to the community with reductions in special event programs and increases in user fees. 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 twelfth year, no property tax increase. Adopts the state imposed roll back less 9% for a millage rate of 1.7261 for 2007/08.
- Total expenditures in all funds are \$11 million less than last year.
- The General Fund operating costs were reduced by 4% without reducing current service levels including police to respond to property tax revenue reductions.
- Provides funding to staff and operate new Waterways Park and supervision of the new restrooms at Veterans Park. All other park staffing levels and hours were maintained.
- Funds construction of new Waterways Dog Park, Veterans Park restroom facilities and Country Club Drive tennis court renovation, which will provide more recreational and open space opportunities in the community.
- Includes funds to construct traffic flow intersection improvements along Biscayne Boulevard and expand the Traffic Video Monitoring Program to NE 213th Street and Country Club Drive at a cost of \$2,387,000.
- Provides for \$4,951,168 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 the attractiveness of the City.

- 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 \$979,068.
- Includes \$360,000 to upgrade the drainage system along NE 190th Street.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Director of Finance Support Services. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 19, 2007 to review in detail the proposed budget document.

Respectfully submitted,



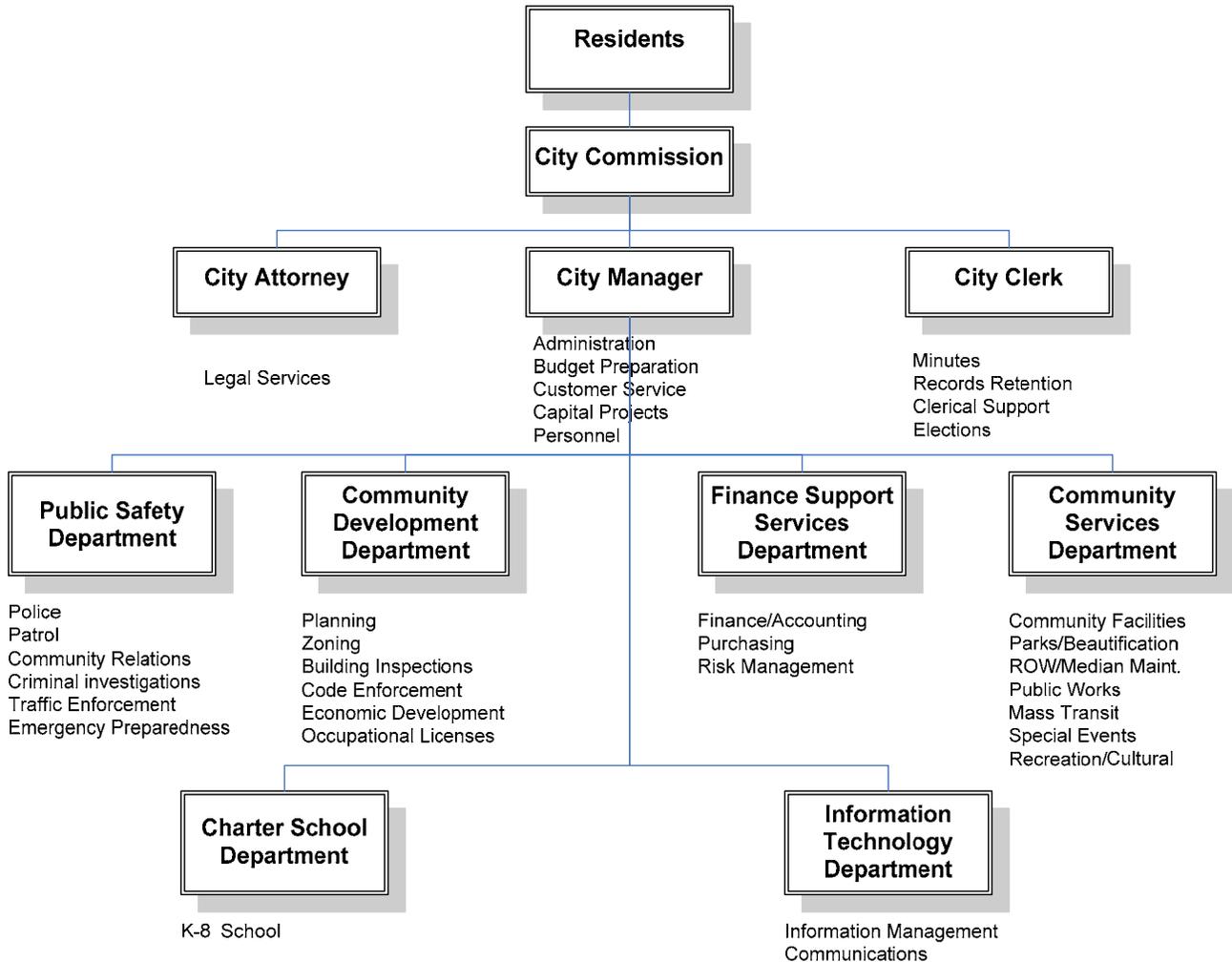
Eric M. Soroka
City Manager

2007

City Property Tax Savings to Aventura Resident with Homestead Exemption

<u>Assessed Value of Home</u>	<u>2006 Taxes</u>	<u>2007 Taxes</u>	<u>Savings</u>
\$250,000	\$ 501	\$ 388	\$ 113
300,000	612	475	138
400,000	835	647	188
500,000	1058	820	238
600,000	1281	993	288
700,000	1503	1165	338
800,000	1726	1338	388
900,000	1949	1510	438
1,000,000	2171	1683	488

Organization Chart CITY OF AVENTURA



Our Mission Statement

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



INTRODUCTION

Overview of Aventura

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

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

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

Always progressing...

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

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

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

City of Aventura, Florida
Demographics and Miscellaneous Statistics

Date of Incorporation	November 7, 1995		
Form of City Government	Commission - Manager		
Area	3.2 Square Miles		
Population per State Estimate *	30,000		
Ethnic Distribution **:			
White (Non-Hispanic)	73.1%	African American	1.7%
Hispanic	20.7%	Other	4.5%
Age Distribution **:			
Under 20	11.0%		
20-34	18.2%		
35-54	23.5%		
55-64	12.0%		
65+	35.3%		
Average Household Size **:			
Average Household size	1.79		
Average Family size	2.45		
Housing Occupancy **:			
Total housing units		20,020	
Owner occupied housing units		10,044	
Renter occupied housing units		3,956	
Seasonal, recreational and vacant housing units		6,020	
Full Time Employees	172	Public Tennis Center	1
Public Facilities Located within Corporate Limits:		Public Recreation Centers	1
Public Parks	4	*** Public Schools	0
Open Space Recreation (acres)	30	Charter Schools	1
Public Libraries (Operated by Miami Dade County)	1	Police Stations	1
Fire Stations (Operated by Miami Dade County)	2	Police Sub-stations	2

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

City Facts

- Location: 12 miles north of Miami
12 miles south of Fort Lauderdale
1 mile west of the Atlantic Ocean
- Zip Codes: 33180, 33160
- Police Force: 79 Sworn Officers and 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, being the Mayor and six Commissioners.

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

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

For election purposes, the City is divided by the William Lehman Causeway into two areas. The City Charter requires that two (2) Commissioners reside in the northern area, and two (2) Commissioners reside in the southern area, and two (2) Commissioners and the Mayor shall be elected without regard to residence in any particular area.

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

Privatization of Services

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

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

Incorporation Accomplishments

- ❖ Highly Visible Police Department, Low Crime Rate – 79 Sworn Officers
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 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 twenty-eighth municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the city's destiny. Since

incorporation, a great deal of progress has been made to accomplish the goals of incorporation with the creation of our own police force, new and expanded parks and recreation opportunities and citywide beautification projects. Aventura is governed by a commission-manager form of government, combining the political leadership of its elected officials with the executive experience of its City Manager. This structure is vastly different from that of other local governments, emulating the private sector by privatizing services and emphasizing customer service based on the following principles:

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

Budget Procedures and Process

Budget System

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

Budget Process

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

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

Budget Adoption

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

Budget Control/Monitoring

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

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

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

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

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

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

Budget Amendment

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

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

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

Basis Of Accounting

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

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

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

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

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

Fund Structure

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

Government Fund Types

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

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

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

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

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

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

- 2000 Loan Construction (340)

Proprietary Funds

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

- Stormwater Utility Fund (410)

Funds Excluded from adopted Budget

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

Financial Policies

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

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

Operating Budget Policies

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

Capital Budget Policies

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

9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital Improvement Program document that is submitted to the City Commission for approval.
10. The City will determine the most appropriate financing method for all new projects.
11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
12. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
14. A CIP preparation calendar shall be established and adhered to.
15. Capital projects will conform to the City's Comprehensive Plan.
16. Long-term borrowing will not be used to fund current operations or normal maintenance.
17. The City will strive to maintain an unreserved General Fund balance at a level not less than 7.5% of the annual General Fund revenue.
18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

Revenue Policies

1. The City will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The City will attempt to obtain new revenue sources as a way of ensuring a balanced budget.
3. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Cash Management/Investment Policies

1. The City will deposit all funds received by 2:00 PM the next day.
2. Investment of City funds will emphasize preservation of principle; the objective will be to match or exceed the yield of the State Board of Administration.
3. The City will collect revenues aggressively, including any past due amounts owed.

Reserve Policies

1. The City will maintain a fund balance of at least \$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).

**2007/08
BUDGET PREPARATION CALENDAR**

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 13	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 27	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 27 to May 18	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 21 to June 8	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
June 1 to June 29	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 19	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 10	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 19	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 21	City Clerk	Tax rate ordinance delivered to Property Appraiser.
October 1	All Departments	New budget becomes effective.

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

Financing Programs and Debt Administration

The City currently has three outstanding long-term debt issues. At September 30, 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.

Cash Management

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

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

Risk Management

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

Property Tax Information

City Of Aventura, Florida
Assessed Value Of Taxable Property (1)
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Non-Exempt Real Property</u>	<u>Non-Exempt Personal Property</u>	<u>Total Taxable Valuations</u>
1996/97	\$ 2,509,850,919 \$	95,280,080 \$	2,605,130,999
1997/98	2,664,701,818	107,083,192	2,771,785,010
1998/99	2,971,907,364	123,652,446	3,095,559,808
1999/00	3,238,050,389	142,847,663	3,380,898,052
2000/01	3,349,591,933	160,779,980	3,510,371,913
2001/02	3,752,226,238	162,055,639	3,914,281,877
2002/03	4,007,501,399	160,384,595	4,167,885,994
2003/04	4,569,228,195	161,725,854	4,730,954,049
2004/05	5,378,718,735	178,342,801	5,557,061,536
2005/06	6,780,880,599	187,347,215	6,616,421,499
2006/07	7,959,202,193	210,721,611	8,160,923,804

SOURCE: Miami-Dade County, Florida, Tax Collector

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

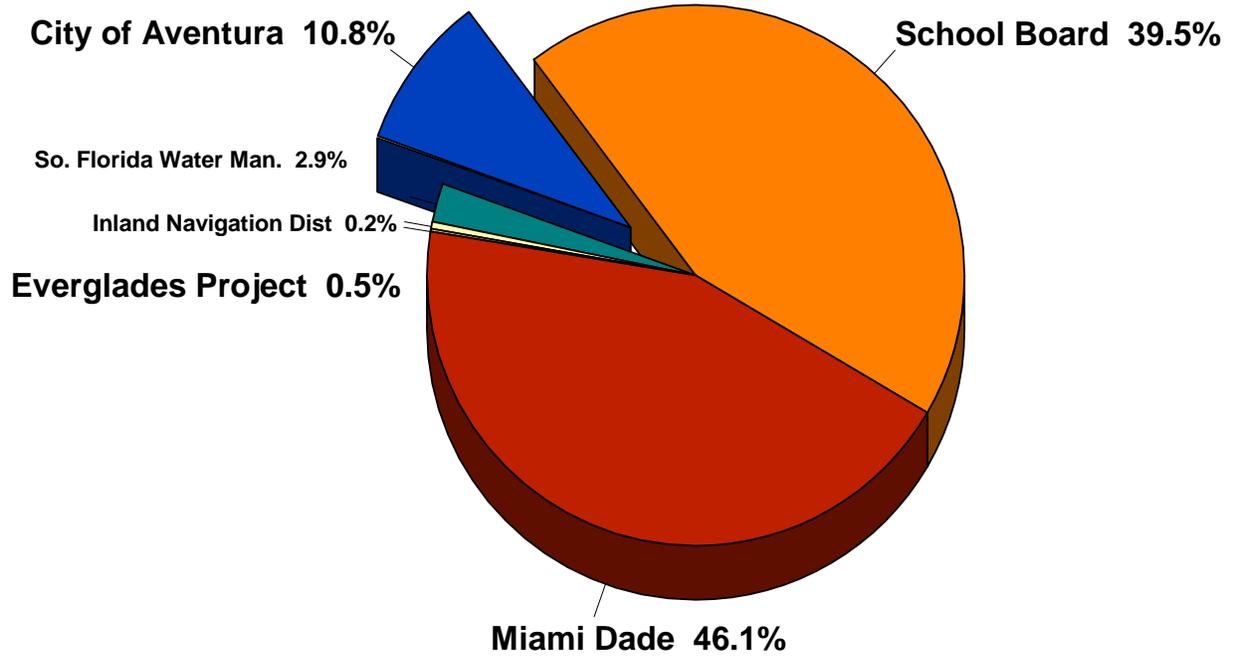
Tax Rate Comparison

The City of Aventura has one of the lowest tax rates in Miami-Dade County. The following table compares the 2006/07 fiscal year adopted tax rates of the cities located in Miami-Dade County:

City	Millage
AVENTURA	2.22700
PALMETTO BAY	2.37360
PINECREST	2.40000
CUTLER	2.44700
DORAL	2.44700
UMSA	2.44700
MIAMI LAKES	2.74030
BAL HARBOUR	2.90200
SUNNY ISLES	2.95000
KEY BISCAYNE	3.45000
SWEETWATER	3.94870
VIRGINIA GARDENS	4.60000
BAY HARBOR ISLAND	4.75000
MIAMI GARDENS	5.14880
SURFSIDE	5.60000
SOUTH MIAMI	5.88100
NORTH BAY VILLAGE	6.09800
HIALEAH GARDENS	6.12000
CORAL GABLES	6.15000
HOMESTEAD	6.25000
HIALEAH	6.80000
MEDLEY	6.90000
MIAMI SPRINGS	7.89530
MIAMI BEACH	8.01100
ISLANDIA	8.19340
NORTH MIAMI BEACH	8.40850
NORTH MIAMI	8.46280
WEST MIAMI	8.49500
GOLDEN BEACH	8.59000
EL PORTAL	8.70000
INDIAN CREEK	8.70000
FLORIDA CITY	8.90000
MIAMI SHORES	9.10590
BISCAYNE PARK	9.20000
MIAMI	9.49550
OPA LOCKA	9.80000

Where Your Tax Dollars Go

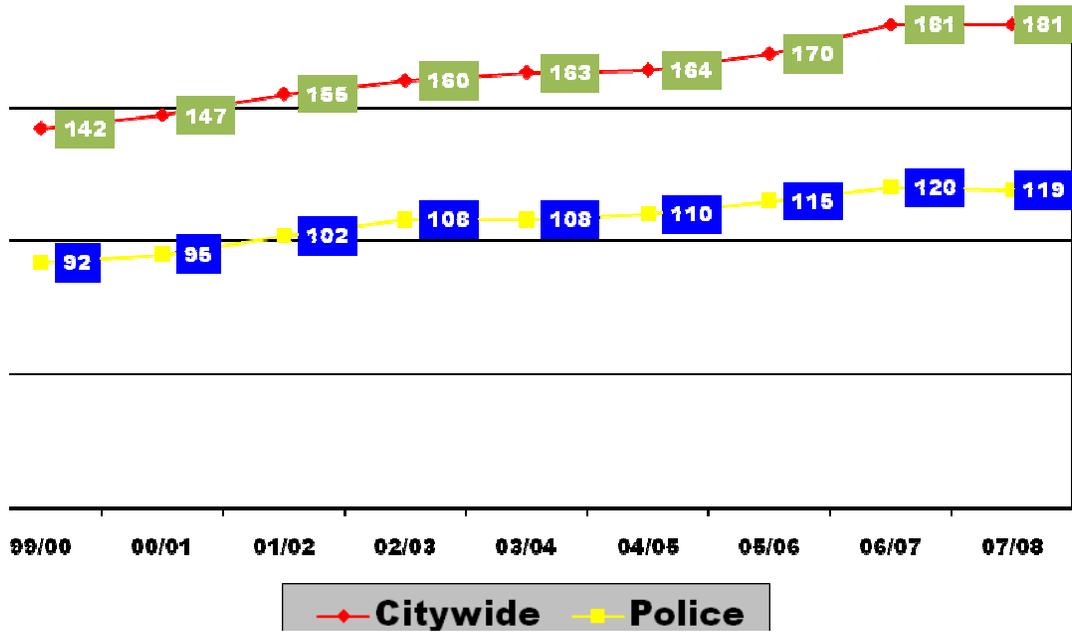
Based on 2006/07 Tax Rates



Components of Property Tax bill for 2006-07

Miami- Dade County	9.4593
Miami-Dade County School Board	8.1050
South Florida Water Management District	0.5970
Florida Inland Navigation District	0.0385
Everglades Project	0.1000
City of Aventura	<u>2.2270</u>
Total Millage Rate	20,5268

Comparison of Number of Employees



	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08
City Commission	7	7	7	7	7	7	7	7	7
Office of the City Manager	5	5	5	5	5	5	5	5	5
Finance Support Services	8	9	10	10	12	11	12	8	8
Information Technology	0	0	0	0	0	0	0	5	5
Legal	0	0	0	0	0	0	0	0	0
City Clerk	2	2	2	2	2	2	2	2	2
Public Safety	92	95	102	108	108	110	115	120	119
Community Development	11	12	12	12	11	11	10	10	10
Charter School*	0	0	0	0	0	2	2	3	3
Community Services	17	17	17	16	16	16	17	21	25
Total	142	147	155	160	163	164	170	181	184

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2007/08

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND	2004/05	2005/06	2006/07	2006/07	2007/08
	ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
001 General Fund	\$ 40,629,563	\$ 47,736,186	\$ 49,152,933	\$ 38,429,629	\$ 42,773,000
110 Police Education Fund	13,134	13,712	9,737	8,244	4,300
120 Transportation Fund	1,741,746	2,062,290	1,982,512	1,453,415	3,690,000
140 Police Impact Fee Fund	289,402	303,096	226,754	197,734	140,300
170 Park Development Fund	1,711,223	1,476,453	2,123,386	2,001,564	872,764
180 E911	0	0	182,000	0	182,000
230-290 Debt Service Funds	2,750,687	2,724,147	2,726,500	1,373,252	2,718,279
320-390 Capital Construction Funds	4,207,061	4,553,624	4,599,172	4,537,763	0
410 Stormwater Utility Fund	761,924	1,852,485	2,161,895	1,580,830	880,712
620 Police Offduty Services Fund	419,791	352,430	330,000	122,999	330,000
SUBTOTAL REVENUES	52,524,531	61,074,423	63,494,889	49,705,430	51,591,355
Interfund Eliminations	(3,054,875)	(3,059,411)	(3,055,668)	(1,556,724)	(2,300,079)
TOTAL REVENUES	\$ 49,469,656	\$ 58,015,012	\$ 60,439,221	\$ 48,148,706	\$ 49,291,276

EXPENDITURES

DEPARTMENT	2004/05	2005/06	2006/07	2006/07	2007/08
	ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
Operating Expenditures:					
City Commission	\$ 119,362	\$ 105,361	\$ 115,189	\$ 62,385	\$ 115,404
Office of the City Manager	711,360	761,486	825,566	380,494	845,152
Finance Support Services	1,142,300	1,234,251	824,916	372,961	820,279
Information Technology	-	-	670,501	303,648	719,712
Legal	326,439	313,521	280,000	200,434	280,000
City Clerk	281,529	253,854	287,986	108,628	259,965
Public Safety	9,734,460	11,221,152	12,472,775	5,826,743	12,837,493
Community Development	2,634,232	2,537,385	1,796,423	1,279,867	1,643,469
Community Services	4,687,812	5,366,829	5,319,797	2,653,559	5,604,763
Non - Departmental	1,623,794	3,023,900	2,172,517	1,222,531	1,661,000
SUBTOTAL	\$ 21,261,288	\$ 24,817,739	\$ 24,765,670	\$ 12,411,250	\$ 24,787,236

Capital Outlay						
City Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the City Manager	859	7,126	4,000	1,283	4,000	
Finance Support Services	82,300	51,613	35,620	29,020	24,000	
Information Technology	0	0	188,000	1,350	89,000	
Legal	0	0	0	0	0	
City Clerk	0	0	6,000	4,385	3,000	
Public Safety	769,649	2,072,230	1,506,565	890,124	979,068	
Community Development	20,961	11,875	28,000	1,975	9,600	
Community Services	3,004,181	3,987,253	13,909,908	4,529,333	3,842,500	
Charter School	4,111,511	46,043	384,082	393,515	0	
Non - Departmental	131,266	217,015	300,000	30,847	0	
CIP Reserve	0	0	16,584,876	0	16,834,593	
SUBTOTAL	\$ 8,120,727	\$ 6,393,155	\$ 32,947,051	\$ 5,881,832	\$ 21,785,761	
Non - Departmental:						
Transfer To Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	2,712,493	2,710,209	2,726,500	1,184,953	2,718,279	
SUBTOTAL	\$ 2,712,493	\$ 2,710,209	\$ 2,726,500	\$ 1,184,953	\$ 2,718,279	
GRAND TOTAL	\$ 32,094,508	\$ 33,921,103	\$ 60,439,221	\$ 19,478,035	\$ 49,291,276	

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2007/08

OPERATING & CAPITAL OUTLAY

OBJECT CODE	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 11,751,755	\$ 13,261,704	\$ 14,836,675	\$ 6,797,916	\$ 15,422,916
3000/3999	Contractual Services	5,399,643	5,656,930	4,816,933	2,767,991	4,747,297
4000/4999	Other Charges/Svcs	3,172,245	3,783,390	3,817,749	2,439,007	3,790,238
5000/5399	Commodities	475,735	518,566	521,451	233,175	631,450
5400/5999	Other Operating Expenses	461,910	1,597,149	772,862	173,161	195,335
TOTAL OPERATING EXPENSES		\$ 21,261,288	\$ 24,817,739	\$ 24,765,670	\$ 12,411,250	\$ 24,787,236
6000/6999	Capital Outlay	\$ 8,120,727	\$ 6,393,155	\$ 32,947,051	\$ 5,881,832	\$ 21,785,761
7000/7999	Debt Service	2,712,493	2,710,209	2,726,500	1,184,953	2,718,279
8000/8999	Transfer To Funds	0	0	0	0	0
TOTAL EXPENDITURES		\$ 32,094,508	\$ 33,921,103	\$ 60,439,221	\$ 19,478,035	\$ 49,291,276

COMPARATIVE PERSONNEL SUMMARY

	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>
City Commission	7	7	7	7
Office of the City Manager	5	5	5	5
Finance Support Services	11	12	8	8
Information Technology	0	0	5	5
Legal	0	0	0	0
City Clerk	2	2	2	2
Public Safety	110	115	120	119
Community Development	11	10	10	10
Charter School*	2	2	3	3
Community Services	10	11	12	14
Total Full Time Employees	158	164	172	173
Total Part Time Employees	6	6	9	11

* Included in Charter School Fund Budget Document

CITY OF AVENTURA

FUND BALANCE ANALYSIS

	2004/05	2005/06	2006/07	2006/07	2007/08
	ACTUAL	ACTUAL	APPROVED	CITY MANAGER	COMMISSION
CALCULATION BY FUND/FUND TYPE			BUDGET	PROPOSAL	APPROVAL
GENERAL FUND					
Beginning Balance/Carryover	12,649,983	12,649,983	15,934,079	10,014,456	11,190,764
Revenues/Sources	27,979,580	35,086,203	33,167,854	28,425,420	31,582,236
Expenditures/Uses	(29,427,336)	(30,053,922)	(33,828,897)	(26,605,314)	(26,225,883)
Ending Fund Balance	11,202,227	17,682,264	15,273,036	11,834,562	16,547,117
SPECIAL REVENUE FUNDS:					
POLICE EDUCATION FUND					
Beginning Balance/Carryover	8,135	8,135	5,437	8,000	-
Revenues/Sources	4,999	5,712	4,300	4,300	4,300
Expenditures/Uses	(3,924)	(10,450)	(9,737)	(12,300)	(4,300)
Ending Fund Balance	9,210	3,397	-	-	-
TRANSPORTATION & STREET MAINT. FUND					
Beginning Balance/Carryover	302,844	302,845	457,469	60,000	170,000
Revenues/Sources	1,438,902	1,570,109	1,525,043	1,393,415	3,520,000
Expenditures/Uses	(1,295,867)	(1,600,512)	(1,982,512)	(1,453,415)	(3,690,000)
Ending Fund Balance	445,879	272,442	-	-	-
POLICE CAPITAL OUTLAY IMPACT FEE FUND					
Beginning Balance/Carryover	120,961	120,961	161,754	201,290	75,300
Revenues/Sources	168,441	93,906	65,000	75,000	65,000
Expenditures/Uses	(80,722)	(1,410,831)	(226,754)	(276,290)	(140,300)
Ending Fund Balance	208,680	(1,195,964)	-	-	-
PARK DEVELOPMENT FUND					
Beginning Balance/Carryover	883,230	883,230	1,973,386	1,000,000	862,764
Revenues/Sources	827,993	395,675	150,000	-	10,000
Expenditures/Uses	(27,160)	(106,353)	(2,123,386)	(1,000,000)	(872,764)
Ending Fund Balance	1,684,063	1,172,552	-	-	-
DEBT SERVICE FUNDS					
Beginning Balance/Carryover	31,199	28,538	24,278	28,477	-
Revenues/Sources	2,719,488	2,695,609	2,702,222	2,688,035	2,718,279
Expenditures/Uses	(2,712,493)	(2,710,209)	(2,726,500)	(2,716,512)	(2,718,279)
Ending Fund Balance	38,194	13,938	-	-	-
CAPITAL PROJECT FUNDS					
Beginning Balance/Carryover	4,084,835	4,382,425	4,399,172	4,382,425	-
Revenues/Sources	122,226	171,199	200,000	-	-
Expenditures/Uses	(39,751)	(82,414)	(4,599,172)	(4,382,425)	-
Ending Fund Balance	4,167,310	4,471,210	-	-	-
STORMWATER UTILITY FUND					
Beginning Balance/Carryover	101,112	781,179	1,272,895	10,425	38,907
Revenues/Sources	761,930	1,233,661	889,006	876,381	841,811
Expenditures/Uses	(959,192)	(455,310)	(2,041,452)	(674,447)	(880,712)
Ending Fund Balance	(96,150)	1,559,530	120,449	212,359	6
POLICE OFF DUTY SERVICES FUND					
Beginning Balance/Carryover	-	-	-	-	-
Revenues/Sources	419,791	352,430	330,000	330,000	330,000
Expenditures/Uses	(398,563)	(338,160)	(330,000)	(330,000)	(330,000)
Ending Fund Balance	21,228	14,270	-	-	-



GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET

2007/08

OPERATING & CAPITAL OUTLAY

FUND DESCRIPTION

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

REVENUE PROJECTIONS

CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
	ACTUAL	ACTUAL	APPROVED	HALF YEAR CITY MANAGER	PROPOSAL
			BUDGET	ACTUAL	
Current Revenues	\$ 27,140,705	\$ 34,214,315	\$ 32,366,208	\$ 22,019,226	\$ 31,501,236
Transfers	838,875	871,888	852,646	476,324	81,000
Carryover	12,649,983	12,649,983	15,934,079	15,934,079	11,190,764
TOTAL REVENUES	\$ 40,629,563	\$ 47,736,186	\$ 49,152,933	\$ 38,429,629	\$ 42,773,000

EXPENDITURES

DEPARTMENT	2004/05	2005/06	2006/07	2006/07	2007/08
	ACTUAL	ACTUAL	APPROVED	HALF YEAR CITY MANAGER	PROPOSAL
			BUDGET	ACTUAL	
Operating Expenditures:					
City Commission	\$ 119,362	\$ 105,361	\$ 115,189	\$ 62,385	115,404
Office of the City Manager	711,360	761,486	825,566	380,494	845,152
Finance Support Services	1,142,300	1,234,251	824,916	372,961	820,279
Information Technology	-	-	670,501	303,648	719,712
Legal	326,439	313,521	280,000	200,434	280,000
City Clerk	281,529	253,854	287,986	108,628	259,965
Public Safety	9,331,973	10,872,542	12,002,038	5,660,610	12,372,193
Community Development	2,634,232	2,537,385	1,796,423	1,279,867	1,643,469
Community Services	4,489,326	5,223,758	4,853,864	2,595,835	4,161,763
Non - Departmental	1,623,794	3,023,900	2,172,517	1,222,531	1,661,000
SUBTOTAL	\$ 20,660,315	\$ 24,326,058	\$ 23,829,000	\$ 12,187,393	\$ 22,878,936
Capital Outlay					
Office of the City Manager	859	7,126	4,000	1,283	4,000
Finance Support Services	82,300	51,613	35,620	29,020	24,000
Information Technology	0	0	188,000	1,350	89,000
Legal	0	0	0	0	0
City Clerk	0	0	6,000	4,385	3,000
Public Safety	688,927	661,399	1,368,065	769,004	838,768
Community Development	20,961	11,875	28,000	1,975	9,600
Community Services	1,515,248	2,515,270	5,608,446	260,805	129,500
Non - Departmental	4,212,726	263,058	528,744	272,802	0
CIP Reserve	0	0	15,324,036	0	16,547,117
SUBTOTAL	\$ 6,521,021	\$ 3,510,341	\$ 23,090,911	\$ 1,340,624	\$ 17,644,985
Transfer to Funds	2,246,000	2,217,523	2,233,022	1,120,900	2,249,079
SUBTOTAL	\$ 2,246,000	\$ 2,217,523	\$ 2,233,022	\$ 1,120,900	\$ 2,249,079
GRAND TOTAL	\$ 29,427,336	\$ 30,053,922	\$ 49,152,933	\$ 14,648,917	\$ 42,773,000

CITY OF AVENTURA

GENERAL FUND - 001

CATEGORY SUMMARY

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	19,876,442	23,463,664	26,188,208	17,729,346	25,301,236
320000/329999	Licenses & Permits	3,340,701	3,281,108	1,856,000	2,090,814	1,960,000
330000/339999	Intergovernmental Rev.	2,248,865	4,917,379	2,590,500	1,032,718	2,303,500
340000/349999	Charges for Services	1,053,837	1,176,119	1,025,000	573,664	1,090,000
350000/359999	Fines & Forfeitures	214,503	261,615	216,500	114,202	226,500
360000/369999	Misc. Revenues	406,357	1,114,430	490,000	478,482	620,000
380000/389999	Transfer from Funds	838,875	871,888	852,646	476,324	81,000
399900/399999	Fund Balance	12,649,983	12,649,983	15,934,079	15,934,079	11,190,764
TOTAL AVAILABLE GENERAL FUND		\$ 40,629,563	\$ 47,736,186	\$ 49,152,933	\$ 38,429,629	\$ 42,773,000

EXPENDITURES

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	11,353,192	12,923,544	14,506,675	6,644,083	15,092,916
3000/3999	Contractual Services	5,201,157	5,513,859	4,351,000	2,710,267	3,309,297
4000/4999	Other Charges/Svcs	3,172,245	3,783,390	3,691,749	2,439,007	3,664,238
5000/5399	Commodities	475,735	518,566	521,451	233,175	631,450
5400/5999	Other Operating Expenses	457,986	1,586,699	758,125	160,861	181,035
TOTAL OPERATING EXPENSES		\$ 20,660,315	\$ 24,326,058	\$ 23,829,000	\$ 12,187,393	\$ 22,878,936
6000/6999	Capital Outlay	\$ 6,521,021	\$ 3,510,341	\$ 23,090,911	\$ 1,340,624	\$ 17,644,985
8000/8999	Transfer To Funds	2,246,000	2,217,523	2,233,022	1,120,900	2,249,079
TOTAL EXPENDITURES		\$ 29,427,336	\$ 30,053,922	\$ 49,152,933	\$ 14,648,917	\$ 42,773,000

CITY OF AVENTURA

GENERAL FUND - 001

FUND BALANCE ANALYSIS

2007/08

	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
Beginning Fund Balance	12,649,983	12,649,983	15,934,079	15,934,079	11,190,764
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	11,852,233	14,089,387	17,272,658	14,962,478	15,765,236
Franchise Fees	2,330,809	3,359,260	3,065,840	199,255	3,409,000
Utility Taxes	3,836,900	3,943,249	3,834,000	1,650,434	4,015,000
Unified Comm. Tax	1,856,500	2,071,768	2,015,710	917,179	2,112,000
Total	19,876,442	23,463,664	26,188,208	17,729,346	25,301,236
Licenses & Permits	3,340,701	3,281,108	1,856,000	2,090,814	1,960,000
Intergovernmental Rev.	2,248,865	4,917,379	2,590,500	1,032,718	2,303,500
Charges For Services	1,053,837	1,176,119	1,025,000	573,664	1,090,000
Fines & Forfeitures	214,503	261,615	216,500	114,202	226,500
Miscellaneous	406,357	1,114,430	490,000	478,482	620,000
Interfund Transfers In	838,875	871,888	801,646	450,824	81,000
Total Revenues/Sources	27,979,580	35,086,203	33,167,854	22,470,050	31,582,236
Expenditures/Uses:					
<u>Operating Expenditures</u>					
City Commission	\$ 119,362	\$ 105,361	\$ 115,189	\$ 62,385	\$ 115,404
Office of the City Manager	711,360	761,486	825,566	380,494	845,152
Finance Support Services	1,142,300	1,234,251	824,916	372,961	820,279
Information Technology	-	-	670,501	303,648	719,712
Legal	326,439	313,521	280,000	200,434	280,000
City Clerk	281,529	253,854	287,986	108,628	259,965
Public Safety	9,331,973	10,872,542	12,002,038	5,660,610	12,372,193
Community Development	2,634,232	2,537,385	1,796,423	1,279,867	1,643,469
Community Services	4,489,326	5,223,758	4,853,864	2,595,835	4,161,763
Non - Departmental	1,623,794	3,023,900	2,172,517	1,222,531	1,661,000
Total Operating Expenditures	20,660,315	24,326,058	23,829,000	12,187,393	22,878,936
Capital Outlay Expenditures	6,521,021	3,510,341	7,766,875	1,340,624	1,097,868
Interfund Transfers Out	2,246,000	2,217,523	2,233,022	1,120,900	2,249,079
Total Expenditures/Uses	29,427,336	30,053,922	33,828,897	14,648,917	26,225,883
Ending Balance:					
Designated for Capital Improvements	11,202,227	17,682,264	15,273,036	23,755,212	16,547,117



REVENUE ESTIMATES

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2007/08

OBJECT CODE	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	11,813,725	14,023,963	\$ 17,265,658	\$ 14,903,052	\$ 15,758,236
3112000	Ad Valorem Taxes-Delinquent	38,508	65,424	7,000	59,426	7,000
3131000	Franchise Fee-Electric	1,980,272	2,906,200	2,691,840	-	2,956,000
3134000	Franchise Fee-Gas	9,415	28,973	28,000	18,033	28,000
3137100	Franchise Fee-Sanitation	321,800	398,324	321,000	168,339	400,000
3138000	Franchise Fee-Towing	19,322	25,763	25,000	12,883	25,000
3149000	Unified Communications Tax	1,856,500	2,071,768	2,015,710	917,179	2,112,000
3141000	Utility Tax-Electric	3,232,737	3,319,820	3,299,000	1,397,692	3,380,000
3143000	Utility Tax-Water	500,878	588,860	500,000	233,935	600,000
3144000	Utility Tax-Gas	103,285	34,569	35,000	18,807	35,000
	SUBTOTAL	19,876,442	23,463,664	\$ 26,188,208	\$ 17,729,346	\$ 25,301,236
<u>Licenses & Permits</u>						
3211000	City Occupational Licenses	609,112	639,621	\$ 650,000	\$ 644,685	\$ 650,000
3219500	Suspense	415	0	-	35	-
3221000	Building Permits	2,551,864	2,309,000	1,100,000	1,163,076	1,100,000
3221500	Radon/Code Comp Admn. Fee	5,667	3,148	-	375	-
3222000	Certificate of Occupancy	159,963	283,031	100,000	180,387	175,000
3291000	Engineering Permits	13,680	46,308	6,000	102,256	35,000
	SUBTOTAL	3,340,701	3,281,108	\$ 1,856,000	\$ 2,090,814	\$ 1,960,000
<u>Intergovernmental Revenues</u>						
3312100	Bulletproof Vests	8,987	17,540	\$ -	\$ 2,832	\$ -
3312450	Federal Grants	13,228	0	-	-	-
3312910	FEMA	0	1,489,956	-	36,789	-
3312550	Byrne Grant	18,048	24,876	-	12,162	-
3342275	SCBA Grant	0	0	-	50,000	-
3342006	Night Eyes on Narcotics Grant	10,000	0	-	-	-
3342007	Bait Vehicle Proj Grant	-	10,000	-	-	-
3343902	Lehman Causeway	-	952,551	-	-	-
3344901	Maintenance Agreement Payment	8,677	8,677	8,500	4,339	8,500
3351200	State Revenue Sharing	423,052	439,361	324,000	90,172	452,000

3351500	Alcoholic Beverage License	13,451	14,783	13,000	641	13,000
3351800	Half Cent Sales Tax	1,691,664	1,892,173	1,654,000	803,036	1,800,000
3354930	Fuel Tax Refund		12,986		3,121	-
3374000	County- Miami Gardens Drive Ext.	0	0	566,000	-	-
3372105	Community Policing	3,611	22,057	-	819	-
3377501	MPO Transit Study				14,254	
3377502	ADA	6,685		-	-	-
3382000	County Occupational Licenses	51,462	32,419	25,000	14,553	30,000
	SUBTOTAL	2,248,865	4,917,379	\$ 2,590,500	\$ 1,032,718	\$ 2,303,500

Charges For Services

3413000	Certificate of Use Fees	4,795	5,985	\$ 5,000	\$ 2,240	\$ 5,000
3419000	Election Filing Fees	1,950	200	1,000	100	-
3419500	Lien Seach Fees	60,122	58,903	60,000	26,958	60,000
3421300	Police Services Agreement	478,404	551,176	487,000	221,311	501,000
3425000	Development Review Fees	45,582	0	10,000	27,269	25,000
3471000	Rec/Cultural Events	54,211	46,067	50,000	30,540	60,000
3472000	Parks & Recreation Fees	53,640	48,629	50,000	39,592	82,000
3474000	Founders Day	50,500	38,523	50,000	47,950	45,000
3475000	Summer Recreation	136,553	237,478	150,000	65,635	150,000
3472500	Community Center Fees	168,080	189,158	160,000	112,069	160,000
3499000	Other Charges For Service	0	0	2,000	0	2,000
	SUBTOTAL	\$ 1,053,837	\$ 1,176,119	\$ 1,025,000	\$ 573,664	\$ 1,090,000

Fines & Forfeitures

3511000	County Court Fines	212,653	257,965	\$ 215,000	\$ 112,902	\$ 225,000
3541000	Code Violation Fines	1,850	3,650	1,500	1,300	1,500
	SUBTOTAL	214,503	261,615	\$ 216,500	\$ 114,202	\$ 226,500

Misc. Revenues

3611000	Interest Earnings	219,758	788,049	\$ 450,000	\$ 236,745	\$ 550,000
3644200	Sale of Assets	10,277	0	-	42,090	-
3644910	Lost/Abandoned Property	790	2,359	-	20	-
3661000	Developer Contributions/Streets	-	214,278	-	157,231	-
3665000	Unrestricted	120,000			-	-
3691000	Cobra Billings	9,684	8,653	-	6,987	-
3699000	Misc. Revenues	45,848	101,091	40,000	35,409	70,000
	SUBTOTAL	406,357	1,114,430	\$ 490,000	\$ 478,482	\$ 620,000

Non-Revenue

3999000	Carryover	12,649,983	12,649,983	\$ 15,934,079	\$ 15,934,079	\$ 11,190,764
3811041	Transfers From Stormwater Fund	204,375	212,353	120,443	110,222	0
3811019	Transfer from Charter School Op	30,000	30,000	30,000	15,000	30,000
3811018	Transfer from 911 Fund	-	-	51,000	25,500	51,000
3811012	Transfers From Transportation Fu	604,500	629,535	651,203	325,602	0
	SUBTOTAL	\$ 13,488,858	\$ 13,521,871	\$ 16,786,725	\$ 16,410,403	\$ 11,271,764

Total Available General Fund	\$ 40,629,563	47,736,186	\$ 49,152,933	\$ 38,429,629	\$ 42,773,000
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REVENUE PROJECTION RATIONALE

LOCALLY LEVIED TAXES

3111000 Ad Valorem Taxes Current - Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraisal Department. The amount is then budgeted at 95% of it's 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 \$9,609,881,719. The amount anticipated for ad valorem taxes represents the implementation of the state imposed property tax reform which is the roll back rate of 1.8968 less 9%. Therefore, the ad valorem millage levy for fiscal year 2007/08 is recommended to be 1.7261. This will generate \$15,758,236 compared to last year's amount of \$17,265,658. The City experienced a 17% increase in the taxable assessed property values including a 3% increase attributed to new construction. This represents the twelfth year without an increase.

Since the 1995/96 fiscal year the City adopted budgets included a millage rate of 2.2270.

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 projected 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 2002/03 fiscal year. The amount is based on that agreement.

3141000 Utility Tax-Electric - Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which mirrored the County's utility tax levies. The projection is based on historical actual collections for the past three years plus a growth rate of 2.5%.

3143000 Utility Tax-Water - Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored the County's utility tax levies. The projection is based on historical collections for the past three fiscal years plus a growth rate of 2.0%.

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

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

LICENSES AND PERMITS

3211000 City Occupational Licenses -Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing an occupational license tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on actual collections in the 2006/07 fiscal year.

3221000 Building Permits - Permits must be issued to any individual or business who performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes a decrease compared with the 2006/07 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 2006/07 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

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

3351200 State Revenue Sharing - Revenues received in this category represent base cigarette tax and 8th cent motor fuel tax which are levied by the State. The portion which comes from cigarette tax of approximately 63% of the total is deposited to the General Fund. The remainder is deposited to the Street Maintenance Fund. The amount budgeted is based on actual collections in the current fiscal year and a 3.5% growth rate.

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

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

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

CHARGES FOR SERVICES

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

3425000 Development Review Fees -These are fees charged to developers for costs associated with the interdepartmental review of new development proposals such as site plans and plats. An increase is projected over the 2006/07 levels based on the update to the fee schedule.

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

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

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

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

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

FINES & FORFEITURES

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

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

MISC. REVENUES

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

3699000 Miscellaneous Revenues - Any other revenues not otherwise classified.

NON – REVENUE

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

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

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



CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2007/08

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	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 63,598	61,938	\$ 59,593	\$ 31,073	\$ 59,428
3000/3999	Contractual Services	-	0	-	-	-
4000/4999	Other Charges & Services	30,429	32,433	32,595	16,529	33,726
5000/5399	Commodities	4,806	3,245	3,201	436	3,450
5400/5499	Other Operating Expenses	20,529	7,745	19,800	14,347	18,800
	Total Operating Expenses	\$ 119,362	105,361	\$ 115,189	\$ 62,385	\$ 115,404

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2004/05	2005/06	2006/07	2007/08
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
2007/08
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	55,000	55,000 \$	55,000 \$	27,500 \$	55,000
2101	FICA	8,137	6,603	4,208	3,341	4,208
2401	Worker's Compensation	461	335	385	232	220
	Sub - Total	63,598	61,938 \$	59,593 \$	31,073 \$	59,428
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	30,429	32,433 \$	32,595 \$	16,529 \$	33,726
	Sub - Total	30,429	32,433 \$	32,595 \$	16,529 \$	33,726
<u>COMMODITIES</u>						
5101	Office Supplies	305	25 \$	500 \$	57 \$	250
5290	Other Operating Supplies	4,501	3,220	2,701	379	3,200
	Sub - Total	4,806	3,245	3,201	436	3,450
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	7,929	3,667 \$	7,800 \$	8,985 \$	7,800
5420	Conferences & Seminars	12,600	4,078	12,000	5,362	11,000
	Sub - Total	20,529	7,745 \$	19,800 \$	14,347 \$	18,800
Total City Commission		\$ 119,362	105,361 \$	115,189 \$	62,385 \$	115,404

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

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

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

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

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

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



OFFICE OF THE CITY MANAGER

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2007/08

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.

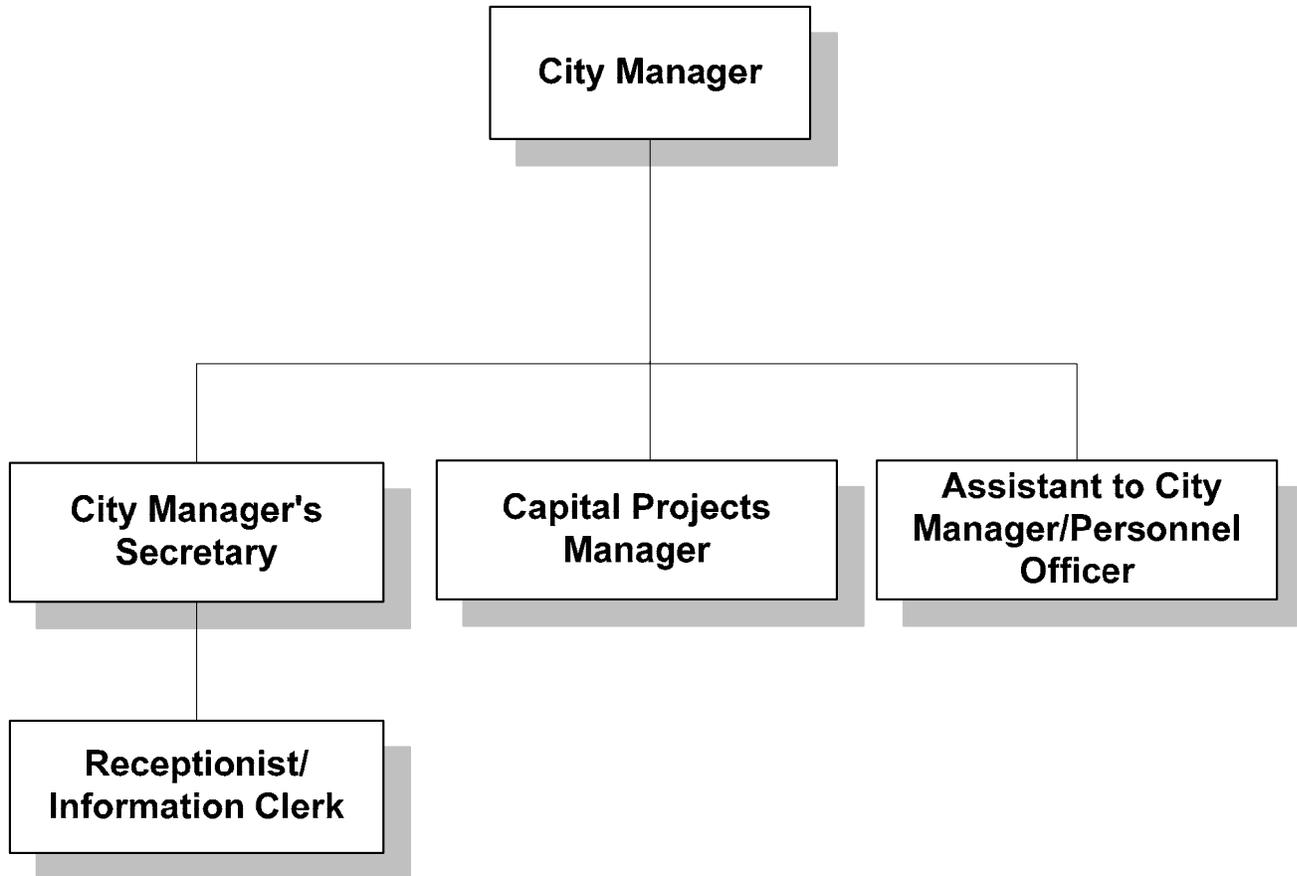
OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	553,066	588,359	648,566	285,352	679,652
3000/3999	Contractual Services	50,280	48,745	51,500	25,350	51,000
4000/4999	Other Charges & Services	83,682	104,067	103,200	63,954	95,700
5000/5399	Commodities	3,740	3,331	5,500	3,041	5,500
5400/5499	Other Operating Expenses	20,592	16,984	16,800	2,797	13,300
Total Operating Expenses		\$ 711,360	\$ 761,486	\$ 825,566	\$ 380,494	\$ 845,152

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2004/05	2005/06	2006/07	2007/08
0101	City Manager	1	1	1	1
0201	Secretary to City Manager	1	1	1	1
0701	Assistant to City Manager	1	1	0	0
0701	Assistant to City Manager/Personnel Officer	0	0	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

2007/08

OBJECTIVES

1. Provide completed reports and recommendations on a timely basis upon which the City Commission can make policy decisions.
2. Prepare and submit budget to the City Commission by July 15th of each year.
3. Oversee customer service functions by all Departments to ensure timely response or resolution of citizen requests.
4. Coordinate, control and monitor the activities of all City Departments and operations.
5. Interact with community organizations and associations to increase public awareness of City's various programs, facilities and services.
6. Update five year Capital Improvement Program document and submit to the City Commission by May of each year.
7. Effectively administer the budget priorities and goals established by the City Commission.
8. Perform the functions of Director of Emergency Management to provide for an effective emergency response capability for all City operations.
9. Coordinate and oversee the City's Charter School operations.
10. Oversee and coordinate capital projects.
11. Issue newsletters and annual report to the public.
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 2004/05	ACTUAL 2005/06	PROJECTED 2006/07	ESTIMATE 2007/08
Citizen Requests & Inquires	105	88	100	100
Commission Requests	31	28	28	28
Community Meetings Attended	29	31	31	31
Agenda Back up Items Prepared	130	119	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	22	21	20	20
Capital Projects Completed	22	21	20	20
City Manager Briefing Reports	12	12	12	12
Number of New Hires	8	8	8	2

OFFICE OF THE CITY MANAGER
2007/08
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 402,562	\$ 425,646	\$ 457,530	\$ 199,394	\$ 480,116
1401	Overtime	0	210	0	73	0
2101	FICA	23,587	24,960	29,487	12,153	31,215
2201	Pension	59,241	66,850	72,028	32,316	75,496
2301	Health, Life & Disability	57,126	58,409	74,513	36,977	85,119
2401	Worker's Compensation	10,550	12,284	15,008	4,439	7,706
	Sub - Total	\$ 553,066	\$ 588,359	\$ 648,566	\$ 285,352	\$ 679,652
<u>CONTRACTUAL SERVICES</u>						
3140	Background-New Employees	0	100	500	0	0
3180	Medical Exams-New Employees	280	560	1,000	350	1,000
3170	Lobbyist Services	\$ 50,000	\$ 48,085	\$ 50,000	\$ 25,000	\$ 50,000
	Sub - Total	\$ 50,280	\$ 48,745	\$ 51,500	\$ 25,350	\$ 51,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 3,109	\$ 4,356	\$ 5,000	\$ 503	\$ 4,000
4040	Administrative Expenses	0	239	600	306	600
4041	Car Allowance	7,500	8,400	8,400	4,200	8,400
4101	Communication Services	296	2,705	3,000	801	2,500
4701	Printing & Binding	1,560	1,662	2,200	4,349	2,200
4710	Printing\Newsletter	42,686	35,124	53,000	36,193	53,000
4910	Advertising	23,186	46,296	25,000	14,392	25,000
4815	Web Page Maintenance	5,345	5,285	6,000	3,210	0
	Sub - Total	\$ 83,682	\$ 104,067	\$ 103,200	\$ 63,954	\$ 95,700
<u>COMMODITIES</u>						
5101	Office Supplies	\$ 3,580	\$ 2,401	\$ 4,000	\$ 2,576	\$ 4,000
5120	Computer Operating Supplies	0	644	1,000	219	1,000
5290	Other Operating Supplies	160	286	500	246	500
	Sub - Total	\$ 3,740	\$ 3,331	\$ 5,500	\$ 3,041	\$ 5,500

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	\$	7,523	\$	13,352	\$	7,800	\$	1,833	\$	6,800
5420	Conferences & Seminars		3,041		3,445		3,500		964		3,000
5450	Training		1,974		99		5,000		0		2,500
5901	Contingency		8,054		88		500		0		1,000
	Sub - Total	\$	20,592	\$	16,984	\$	16,800	\$	2,797	\$	13,300
	Total City Manager	\$	711,360	\$	761,486	\$	825,566	\$	380,494	\$	845,152

**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
- 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



FINANCE SUPPORT SERVICES

CITY OF AVENTURA

FINANCE SUPPORT SERVICES

2007/08

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	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	930,110	974,077	708,716	305,625	715,329
3000/3999	Contractual Services	65,634	90,137	63,000	50,226	59,000
4000/4999	Other Charges & Services	117,582	136,818	37,500	12,231	31,150
5000/5399	Commodities	20,595	19,651	6,300	2,723	5,800
5400/5499	Other Operating Expenses	8,379	13,568	9,400	2,156	9,000
	Total Operating Expenses	\$ 1,142,300	\$ 1,234,251	\$ 824,916	\$ 372,961	\$ 820,279

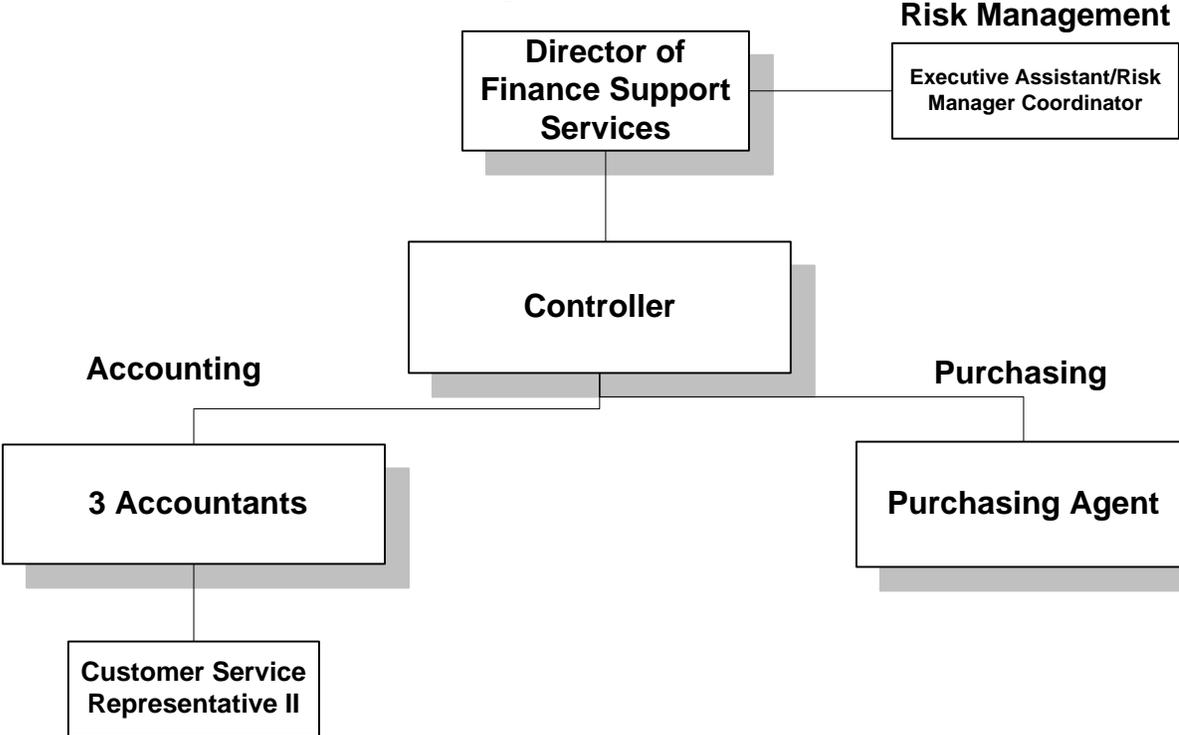
PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2004/05	2005/06	2006/07	2007/08
1001	Finance Support Services Dir.	1	1	1	1
3001	Executive Assistant/Risk Mgm. Coordinator	1	1	1	1
1201	Accountant	1	2	2	3
1301	Purchasing Agent	1	1	1	1
1401	Network Administrator	1	1	0*	0
1402	Network Administrator	1	1	0*	0
1501	Controller	1	1	1	1
3601	Customer Service Rep. II	2	1	1	1
	Payroll/Accts Pay Coord	0	1	1	0
8001	Webmaster/Communications Specialist	1	1	0*	0
7001	Information Systems Manager	1	1	0*	0
	Total	11	12	8	8

* Transferred to Information Technology Department

Finance Support Services Department

Organization Chart



CITY OF AVENTURA

FINANCE SUPPORT SERVICES

2007/08

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2004/05	ACTUAL 2005/06	PROJECTED 2006/07	ESTIMATED 2007/08
Average Dollar value of investments (in millions)	20.5	24.4	22.2	20.0
Interest Earnings (in thousands)	553	1159	1040	800
Issuance of Annual Financial Report prior to 3/31	0	1	1	1
GFOA Certificate of Achievement Awarded	1	1	1	1
Purchasing Manual Prepared/Updated	0	1	1	1
% of purchase orders issued within 2 days of approval	99	97	97	98
% of Checks Written Within 10 Days of Invoice Date	97	98	97	97
Payrolls processed on timely basis	26	26	26	26
Quarterly payroll reports submitted without error	4	4	4	4
Annual Review of Insurance Coverage	1	1	1	1

FINANCE SUPPORT SERVICES
2007/08
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 672,702	\$ 708,337	\$ 501,102	\$ 222,582	\$ 502,541
1401	Overtime	0	244	1,000	0	300
2101	FICA	47,550	50,364	38,334	14,631	38,444
2201	Pension	87,824	101,129	70,154	31,161	70,356
2301	Health, Life & Disability	112,500	109,101	88,619	35,257	98,678
2401	Worker's Compensation	4,125	4,600	3,508	1,169	2,010
2501	Unemployment	5,409	302	6,000	825	3,000
	Sub - Total	\$ 930,110	\$ 974,077	\$ 708,716	\$ 305,625	\$ 715,329
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	23,110	40,141	0	0	0
3190	Prof. Services	6,974	2,796	6,000	6,126	5,000
3197	Risk Management Consultant	0	0	5,000	0	0
3201	Prof. Services - Auditor	35,550	47,200	52,000	44,100	54,000
	Sub - Total	\$ 65,634	\$ 90,137	\$ 63,000	\$ 50,226	\$ 59,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 3,962	\$ 9,796	\$ 11,000	\$ 1,188	\$ 8,850
4041	Car Allowance	7,800	7,800	6,000	3,400	4,800
4101	Communication Services	3,606	6,483	1,000	46	500
4650	R&M- Office Equipment	89,577	88,084	1,000	0	500
4701	Printing & Binding	8,686	8,662	9,000	2,251	6,000
4910	Advertising	3,910	15,993	9,000	5,346	10,000
4990	Other Current Charges	41	0	500	0	500
	Sub - Total	\$ 117,582	\$ 136,818	\$ 37,500	\$ 12,231	\$ 31,150
<u>COMMODITIES</u>						
5101	Office Supplies	\$ 6,228	\$ 8,560	\$ 5,000	\$ 2,487	\$ 5,000
5120	Computer Operating Supplies	13,586	10,120	1,000	206	500
5290	Other Operating Supplies	781	971	300	30	300
	Sub - Total	\$ 20,595	\$ 19,651	\$ 6,300	\$ 2,723	\$ 5,800
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 4,616	\$ 4,335	\$ 3,500	\$ 1,682	\$ 3,500
5420	Conferences & Seminars	1,645	5,974	3,400	434	3,000
5450	Training	2,195	3,095	2,000	40	2,000
5901	Contingency	-77	164	500	0	500
	Sub - Total	\$ 8,379	\$ 13,568	\$ 9,400	\$ 2,156	\$ 9,000
	Total Finance Support Services	\$ 1,142,300	\$ 1,234,251	\$ 824,916	\$ 372,961	\$ 820,279

**FINANCE SUPPORT SERVICES
BUDGET JUSTIFICATIONS**

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

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

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

3201 Professional Services Auditor - Represents the estimated cost of an audit firm performing the City's year end financial audit. Includes the cost of the regular City audit per contract including the Single audit due 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.

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

4101 Communication Services -Includes telephone services for department personnel.

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

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

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

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

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

International GFOA or FICPA Conference (2)	H.T.E. Users group
Florida GFOA (4)	Contintuing education seminars
Fla Govt or other purchasing related	Seminars for other Personne



INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY DEPARTMENT

2007/08

DEPARTMENT DESCRIPTION

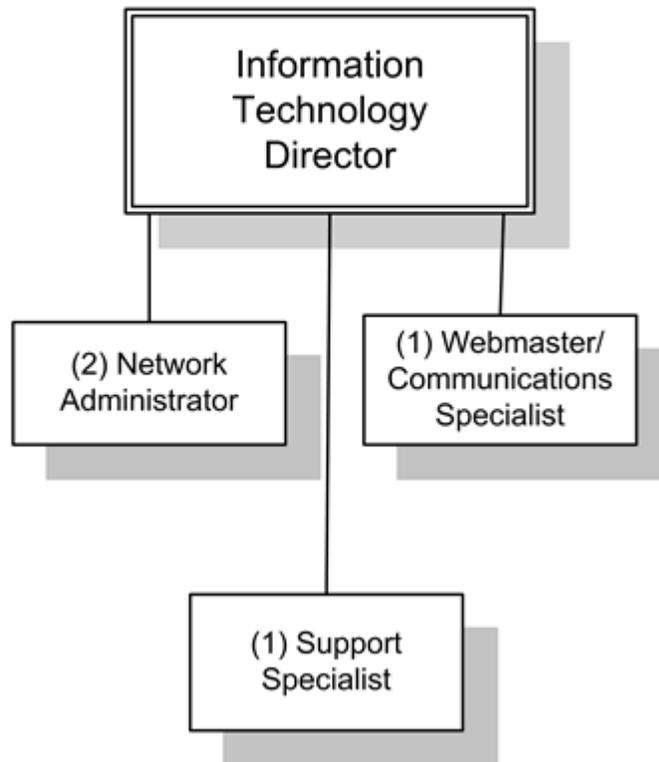
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	-	-	492,389	214,562	523,565
3000/3999	Contractual Services	-	-	13,000	-	13,000
4000/4999	Other Charges & Services	-	-	128,967	83,503	148,062
5000/5399	Commodities	-	-	20,800	4,107	20,800
5400/5499	Other Operating Expenses	-	-	15,345	1,476	14,285
Total Operating Expenses		\$ -	\$ -	\$ 670,501	\$ 303,648	\$ 719,712

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2004/05	2005/06	2006/07	2007/08
1001	Information Technology Director	0	0	1	1
1401	Network Administrator II	0	0	1	1
1402	Network Administrator I	0	0	1	1
8001	Webmaster/Communications Specialist	0	0	1	1
1403	Support Specialist	0	0	1	1
Total		0	0	5	5

Information Technology Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY DEPARTMENT

2007/08

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 2004/05	ACTUAL 2005/06	PROJECTED 2006/07	ESTIMATED 2007/08
% 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	175	190	220	225
Number of servers supported	16	20	22	25
Number of help desk support cases	828	2208	2800	3000
Number of newsletters and annual reports coordinated		1	5	5
Number of training sessions held		2	4	4

INFORMATION TECHNOLOGY DEPARTMENT
2007/08
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ 348,841	\$ 153,160	\$ 367,795
2101	FICA			26,686	11,578	28,136
2201	Pension			48,838	21,972	51,491
2301	Health, Life & Disability			65,582	27,036	74,672
2401	Worker's Compensation			2,442	816	1,471
	Sub - Total	\$ -	\$ -	\$ 492,389	\$ 214,562	\$ 523,565
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer			10,000		10,000
3190	Prof. Services			3,000		3,000
	Sub - Total	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ -	\$ -	\$ 6,000	\$ 251	\$ 6,000
4041	Car Allowance			4,800	2,000	4,800
4101	Communication Services			11,140	3,001	9,220
4650	R&M- Office Equipment			105,777	77,909	120,692
4701	Printing & Binding			1,000	342	500
4851	Web Page Maintenance					6,600
4990	Other Current Charges			250		250
	Sub - Total	\$ -	\$ -	\$ 128,967	\$ 83,503	\$ 148,062
<u>COMMODITIES</u>						
5101	Office Supplies	\$ -	\$ -	\$ 2,500	\$ 516	\$ 2,500
5120	Computer Operating Supplies			18,000	3,591	18,000
5290	Other Operating Supplies			300		300
	Sub - Total	\$ -	\$ -	\$ 20,800	\$ 4,107	\$ 20,800
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships			\$ 3,470	\$ 667	\$ 2,910
5420	Conferences & Seminars			3,375	310	3,375
5450	Training			8,000	499	8,000
5901	Contingency			500		0
	Sub - Total	\$ -	\$ -	\$ 15,345	\$ 1,476	\$ 14,285
	Total Information Technology	\$ -	\$ -	\$ 670,501	\$ 303,648	\$ 719,712

**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



LEGAL

CITY OF AVENTURA

LEGAL 2007/08

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	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	322,022	313,521	275,000	195,434	275,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	4,417	-	5,000	5,000	5,000
Total Operating Expenses		\$ 326,439	\$ 313,521	\$ 280,000	\$ 200,434	\$ 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
2007/08
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>CONTRACTUAL SERVICES</u>						
3120	Prof. Services - Legal	\$ 321,084	\$ 310,027	\$ 275,000	\$ 74,387	\$ 275,000
3301	Court Costs & Fees	938	3,494		27	
	Sub - Total	\$ 322,022	\$ 313,521	\$ 275,000	\$ 74,414	\$ 275,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	\$ 4,417	\$ -	\$ 5,000	\$ -	\$ 5,000
	Sub - Total	\$ 4,417	\$ -	\$ 5,000	\$ -	\$ 5,000
	Total Legal	\$ 326,439	\$ 313,521	\$ 280,000	\$ 74,414	\$ 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.



**CITY CLERK'S
OFFICE**

CITY OF AVENTURA

CITY CLERK'S OFFICE

2007/08

DEPARTMENT DESCRIPTION

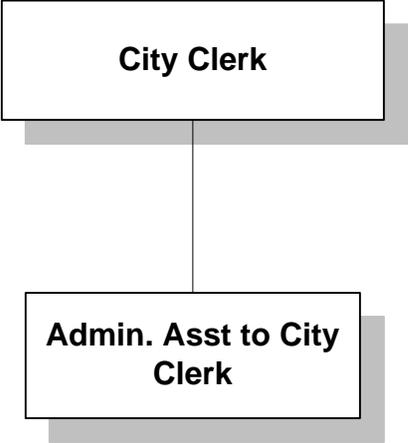
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising, and respond to public records requests. Implement and maintain records management program. 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	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 169,060	\$ 175,488	\$ 186,386	\$ 76,338	\$ 195,665
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	106,145	73,345	93,900	29,736	57,400
5000/5399	Commodities	3,629	4,304	4,400	1,675	4,400
5400/5499	Other Operating Expenses	2,695	717	3,300	879	2,500
	Total Operating Expenses	\$ 281,529	\$ 253,854	\$ 287,986	\$ 108,628	\$ 259,965

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2004/05	2005/06	2006/07	2007/08
0501	City Clerk	1	1	1	1
3101	Admin. Asst to City Clerk	0	0	1	1
3101	Clerk Typist/Imaging Tech.	1	1	0	0
	Total	2	2	2	2

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2007/08

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2004/05	ACTUAL 2005/06	PROJECTED 2006/07	ESTIMATED 2007/08
No. of Sets of Minutes Prepared	54	44	45	45
No. of Public Notices Prepared	46	61	50	50
No. of Legal Advertisements Published	28	24	40	40
No. of Ordinances Drafted	4	7	6	6
No. of Resolutions Drafted	24	36	25	25
No. of Lien Requests Responded To	1039	1326	850	1000
No. of Welcome Letters Prepared	732	373	500	500
No. of Agenda Packages Prepared/Distributed	39	33	30	30
No. of Agenda Recaps Prepared//Distributed	15	14	11	11
No. of Code Enforcement Hearings Scheduled	1	0	5	3

CITY OF AVENTURA
CITY CLERK'S OFFICE
2007/08
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 130,504	\$ 135,536	\$ 141,161	\$ 57,134	\$ 148,317
1401	Overtime	574	478	300	309	300
2101	FICA	8,962	9,735	10,799	3,772	11,346
2201	Pension	15,435	16,732	19,763	8,174	20,764
2301	Health, Life & Disability	12,831	12,220	13,375	6,641	14,343
2401	Worker's Compensation	754	787	988	308	593
	Sub - Total	169,060	175,488	186,386	76,338	195,665
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 2,319	\$ -	\$ 4,500	\$ -	\$ 3,500
4041	Car Allowance	2,500	3,000	2,400	1,500	2,400
4101	Telephone		288		266	500
4701	Printing & Binding	402	120	3,000	672	3,000
4730	Records Retention	0	325	10,000	0	10,000
4740	Ordinance Codification	4,339	4,861	4,000	1,058	3,000
4915	Election Expenses	58,249	26,750	35,000	7,457	0
4911	Legal Advertising	38,336	38,001	35,000	18,783	35,000
	Sub - Total	\$ 106,145	\$ 73,345	\$ 93,900	\$ 29,736	\$ 57,400
<u>COMMODITIES</u>						
5101	Office Supplies	2,798	3,278	3,000	1,615	3,000
5120	Computer Operating Supplies	394	989	600	0	600
5290	Other Operating Supplies	437	37	800	60	800
	Sub - Total	\$ 3,629	\$ 4,304	\$ 4,400	\$ 1,675	\$ 4,400
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 1,500	\$ 586	\$ 1,300	\$ 459	\$ 1,300
5420	Conferences & Seminars	1,195	131	2,000	420	1,200
	Sub - Total	\$ 2,695	\$ 717	\$ 3,300	\$ 879	\$ 2,500
	Total City Clerk	\$ 281,529	\$ 253,854	\$ 287,986	\$ 108,628	\$ 259,965

**CITY CLERK
BUDGET JUSTIFICATIONS**

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



PUBLIC SAFETY

CITY OF AVENTURA

POLICE
2007/08

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	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 8,295,650	\$ 9,716,274	\$ 10,752,188	\$ 5,001,672	\$ 11,089,193
3000/3999	Contractual Services	35,972	67,155	98,000	35,183	42,000
4000/4999	Other Charges & Services	540,667	607,491	668,100	390,589	662,000
5000/5399	Commodities	398,687	439,537	427,250	193,187	534,000
5400/5499	Other Operating Expenses	60,997	42,085	56,500	39,979	45,000
Total Operating Expenses		\$ 9,331,973	\$ 10,872,542	\$ 12,002,038	\$ 5,660,610	\$ 12,372,193

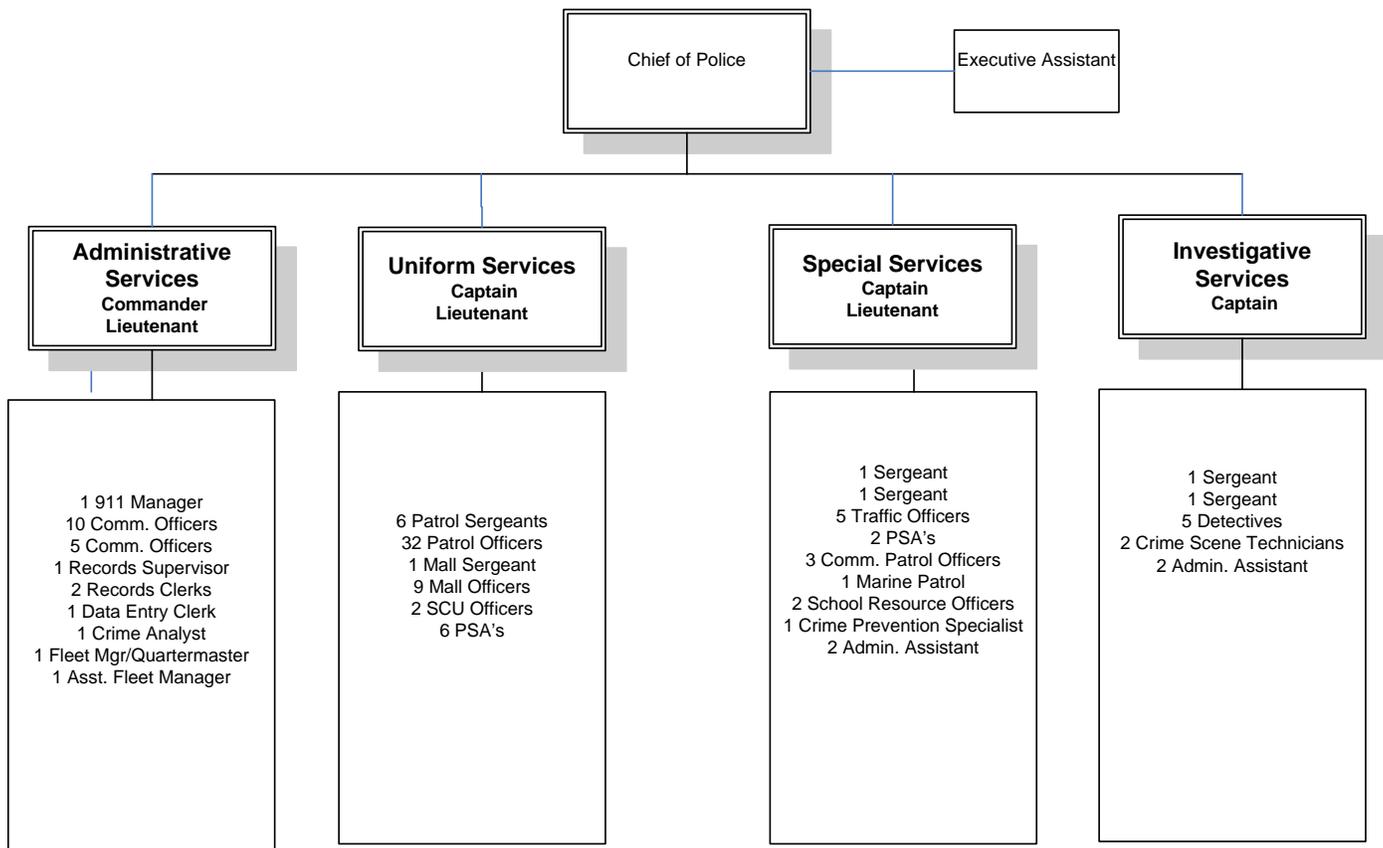
PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2004/05	2005/06	2006/07	2007/08
0901	Police Chief	1	1	1	1
3002	Executive Assistant	1	1	1	1
2501	Deputy Chief of Police	1	1	0	0
2201-2203	Captains	3	3	3	3
2201-2203	Lieutenants	0	1	3	3
2601	Commander	1	1	1	1
2301-2310	Sergeant	10	10	11	11
2001-2055	Police Officers	56	58	56	56
2901-2902	Crime Scene Tech	2	2	2	2
2801-2807	Police Service Aides	7	9	8	8
2101-2105	Detectives	5	5	5	5
6201	Crime Prev Specialist	1	1	1	1
6301	Records Supervisor	1	1	1	1
6901-6902	Records Clerk	2	2	2	2
6501	Clerk/Data Entry	1	1	1	1
3701	Crime Analyst	1	1	1	1
	911 Manager	0	0	1	1

3501	Dispatch Supervisor	1	1	0	0
2701-2710	Commication Officer	10	10	15	15
3401-3404	Administrative Asst.	4	4	4	4
7501	Asst. Fleet Manager	0	0	1	1
6401	Victim Advocate	1	1	1	0
7501	Fleet Manager/Quartermaster	1	1	1	1
Total		110	115	120	119

POLICE DEPARTMENT

2007/08



CITY OF AVENTURA

POLICE
2007/08

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2004/05	ACTUAL 2005/06	ACTUAL 2006/07	PROJECTED 2007/08
Man-hours Assigned to traffic flow Issues	10400	12480	12480	12480
Progress Toward National Reaccreditation	90%	100%	25%	100%
Personnel Hired	12	12	7	NA
Progress toward E911 Center	50%	80%	100%	NA
Manhours Assigned to Community Policing	8320	8320	8320	8320
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	35	30	30	30
Community Presentations	22	50	50	60
Community Involvement Activities	17	24	24	30
Manhours Assigned to School Resources	4160	4160	4160	4160
Calls for Service	26891	26000	33905	35000
Arrests	2090	2000	2000	2100
Accidents	1965	1800	1800	1900
Traffic Citations	14247	12000	12000	13000
Parking Citations Issued	2328	2000	2000	2000
Part 1 Crimes Reported	1971	1900	1900	1950
Customer Service Surveys	1000	800	800	900

CITY OF AVENTURA
PUBLIC SAFETY
2007/08
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 5,079,005	\$ 5,952,076	\$ 6,640,756	\$ 2,980,667	\$ 7,013,353
1390	Court Time	42,091	54,497	50,000	21,189	50,000
1401	Overtime	415,312	604,470	400,000	280,793	400,000
1410	Holiday Pay	110,979	118,700	149,500	95,667	150,000
1501	Police Incentive Pay	57,061	59,545	59,000	30,360	56,993
2101	FICA	430,442	484,239	563,381	246,228	591,731
2201	Pension	803,441	1,041,974	1,114,199	629,915	1,168,897
2301	Health, Life & Disability	957,173	984,553	1,125,425	539,396	1,257,665
2401	Worker's Compensation	400,146	416,220	649,926	177,457	400,553
Sub - Total		\$ 8,295,650	\$ 9,716,274	\$ 10,752,188	\$ 5,001,672	\$ 11,089,193
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams	\$ 4,003	\$ 2,205	\$ 3,000	\$ 4,689	\$ 8,000
3192	Prof. Services	31,969	64,950	95,000	30,494	34,000
Sub - Total		\$ 35,972	\$ 67,155	\$ 98,000	\$ 35,183	\$ 42,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 34,393	\$ 18,456	\$ 25,000	\$ 19,901	\$ 15,000
4040	Administrative Expenses	9,695	18,801	5,000	11,785	13,000
4042	Recruiting & Hiring Expense	2,087	3,403	7,500	2,814	3,000
4043	CALEA Accreditation	8,382	20,303	15,000	1,559	15,000
4050	Investigative Expense	6,005	7,135	10,000	4,645	10,000
4101	Communication Services	88,852	107,752	99,600	56,655	90,000
4201	Postage	6,799	5,919	6,000	2,210	4,000
4420	Leased Equipment	83,561	92,095	87,000	32,997	78,000
4440	Copy Machine Costs	0	0	8,500	0	4,000
4610	R&M- Vehicles	122,483	123,316	130,000	85,757	140,000
4645	R&M- Equipment	110,575	105,443	181,000	66,028	170,000
4650	R&M- Office Equipment	58,295	99,672	86,000	99,841	115,000
4701	Printing & Binding	9,540	5,196	7,500	6,397	5,000
Sub - Total		\$ 540,667	\$ 607,491	\$ 668,100	\$ 390,589	\$ 662,000

COMMODITIES

5101	Office Supplies	\$ 25,995	\$ 29,467	\$ 24,000	\$ 14,237	\$ 18,000
5115	Byrne Grant Match	23,109	5,149	10,750		0
5120	Computer Operating Supplies	11,890	12,116	13,000	1,695	8,000
5220	Gas & Oil	211,443	269,621	200,000	113,295	320,000
5240	Uniforms	25,928	28,798	40,000	16,465	35,000
5245	Uniform Allowance	47,363	51,384	50,000	27,089	50,000
5266	Photography	4,346	1,862	7,500	236	3,000
5270	Ammunition	7,424	9,362	12,000	2,948	20,000
5290	Operating Supplies	41,189	31,778	70,000	17,222	80,000
	Sub - Total	\$ 398,687	\$ 439,537	\$ 427,250	\$ 193,187	\$ 534,000

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	\$ 4,918	\$ 6,010	\$ 4,500	\$ 4,534	\$ 6,000
5420	Conferences & Seminars	6,462	1,594	10,000	275	7,000
5450	Training	45,662	31,092	40,000	35,170	30,000
5901	Contingency	2,640	1,240	2,000		2,000
5904	Hurricane	1,315	2,149	0		0
	Sub - Total	\$ 60,997	\$ 42,085	\$ 56,500	\$ 39,979	\$ 45,000

	Total Public Safety	\$ 9,331,973	\$ 10,872,542	\$ 12,002,038	\$ 5,660,610	\$ 12,372,193
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**PUBLIC SAFETY
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

International Association of Chiefs
Florida Police Chiefs Association

Dade Chiefs of Police Association
FBI National Academy Associates

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

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



COMMUNITY DEVELOPMENT

CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2007/08

DEPARTMENT DESCRIPTION

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

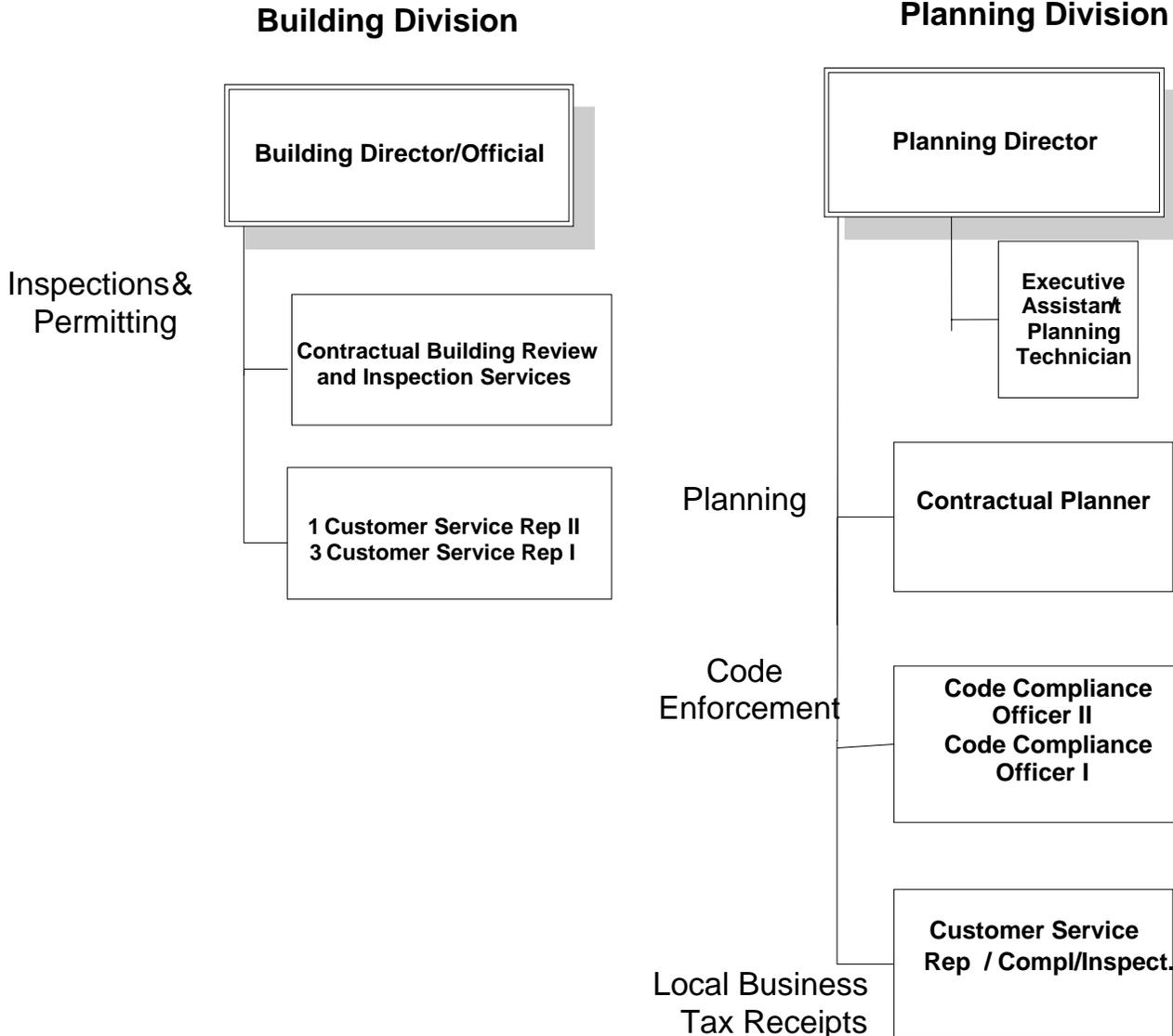
OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ 598,663	\$ 591,727	\$ 649,723	\$ 289,531	\$ 669,869
3000/3999	Contractual Services	1,938,377	1,846,489	1,020,000	951,451	850,000
4000/4999	Other Charges & Services	73,426	79,123	95,800	27,437	92,700
5000/5399	Commodities	13,668	15,099	18,000	7,751	19,000
5400/5499	Other Operating Expenses	10,098	4,947	12,900	3,697	11,900
Total Operating Expenses		\$ 2,634,232	\$ 2,537,385	\$ 1,796,423	\$ 1,279,867	\$ 1,643,469

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2004/05	2005/06	2006/07	2007/08
4001	Planning Director	1	1	1	1
4101	Code Compliance Officer II/Zoning Review	1	1	1	1
4102	Code Compliance Officer	1	1	1	1
4301	Senior Planner	1	1	0	0
4302	Assistant Planner	1	0	0	0
3003	Secretary	1	0	0	0
3003	Executive Assistant/Planning Technician	0	1	1	1
4201	Building Director/Official(P/T)	1	1	1	1
3202-3205	Customer Service Rep I	2	3	4	4
3601	Customer Service Rep II	2	1	1	1
Total		11	10	10	10

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2007/08

OBJECTIVES

1. Provide customer focus technical assistance to the community.
2. Maintain privatized building inspection and review.
3. Provide efficient issuance and maximize collection of Occupational Licenses.
4. Provide staff support to ensure compliance with City Code by residential and commercial development
5. Provide staff support for land development and variance applications and requests.
6. Implement new circulator system impact fee as recommended by the 2005 Evaluation and Appraisal Report for the City's Comprehensive Plan
7. Update procedural manual for all divisions of the department.
8. Update H.T.E. Land Management Parcel records to ensure efficient operation of all divisions of the department
9. Provide building inspections within 24 hours of the request.
10. Complete non-complex building plan review within 10 days.
11. Continue to provide all building, planning and zoning applications on the City's website for download.
12. Continue the implementation of the inspection services on the City's website.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2004/05	ACTUAL 2005/06	PROJECTED 2006/07	ESTIMATE 2007/08
No. of Local Business Tax Receipts Issued	33035	3306	3000	3500
No. of Code Notice of Violations Issued	152	170	350	350
No. of Special Master Hearings	0	0	2	5
No. of Building Permits Issued	3258	4588	3500	3200
No. of Building Inspections Performed	9112	10128	12000	11000
No. of Land Development Petitions Processed	17	15	15	12
No. of Variance Requests Processed	35	3	3	3
No. of Site Plans Reviewed	17	11	10	8
% of Inspections Performed 24 Hrs. of Request	99	91	98	95
% of all Plan Review Conducted Within 10 Days	94	80	95	90

COMMUNITY DEVELOPMENT
2007/08
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 412,479	\$ 418,736	\$ 444,640	\$ 199,312	\$ 470,049
1401	Overtime	610	1,414	1,500	2,616	1,500
2101	FICA	31,386	31,946	34,015	15,307	35,959
2201	Pension	48,181	49,870	54,678	24,541	58,309
2301	Health, Life & Disability	87,422	70,455	91,937	40,906	92,764
2401	Worker's Compensation	18,585	19,306	22,953	6,849	11,288
	Sub - Total	\$ 598,663	\$ 591,727	\$ 649,723	\$ 289,531	\$ 669,869
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspections Services	\$ 1,850,697	\$ 1,753,855	\$ 950,000	\$ 898,212	\$ 780,000
3190	Prof. Services	87,680	92,634	70,000	53,239	70,000
	Sub - Total	\$ 1,938,377	\$ 1,846,489	\$ 1,020,000	\$ 951,451	\$ 850,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 3,617	\$ 2,557	\$ 6,000	\$ 739	\$ 4,000
4041	Car Allowance	3,000	3,000	4,800	2,250	4,800
4101	Communication Services	2,361	2,686	4,500	932	3,200
4420	Lease Equipment	1,259	1,981	1,500	851	1,700
4610	R&M- Vehicles	2,472	2,500	3,000	2,517	3,000
4645	R&M- Equipment	0	1,103	1,000	0	1,000
4701	Printing	16,660	21,492	15,000	3,249	15,000
4730	Records Retention	44,057	43,804	60,000	16,899	60,000
	Sub - Total	\$ 73,426	\$ 79,123	\$ 95,800	\$ 27,437	\$ 92,700
<u>COMMODITIES</u>						
5101	Office Supplies	\$ 6,275	\$ 7,304	\$ 6,000	\$ 3,716	\$ 7,500
5120	Computer Operating Supplies	2,014	1,772	4,500	807	2,500
5220	Gas & Oil	5,185	5,406	3,000	3,222	6,000
5240	Uniforms	105	110	1,000	0	500
5290	Other Operating Supplies	89	507	3,500	6	2,500
	Sub - Total	\$ 13,668	\$ 15,099	\$ 18,000	\$ 7,751	\$ 19,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	\$ 2,016	\$ 1,646	\$ 3,500	\$ 1,285	\$ 3,500
5420	Conferences & Seminars	4,559	2,059	3,400	1,691	3,400
5450	Training	3,489	819	4,000	721	4,000
5901	Contingency	34	423	2,000	0	1,000
	Sub - Total	\$ 10,098	\$ 4,947	\$ 12,900	\$ 3,697	\$ 11,900
	Total Community Development	\$ 2,634,232	\$ 2,537,385	\$ 1,796,423	\$ 1,279,867	\$ 1,643,469

**COMMUNITY DEVELOPMENT
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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

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

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



COMMUNITY SERVICES

CITY OF AVENTURA

COMMUNITY SERVICES

2007/08

DEPARTMENT DESCRIPTION

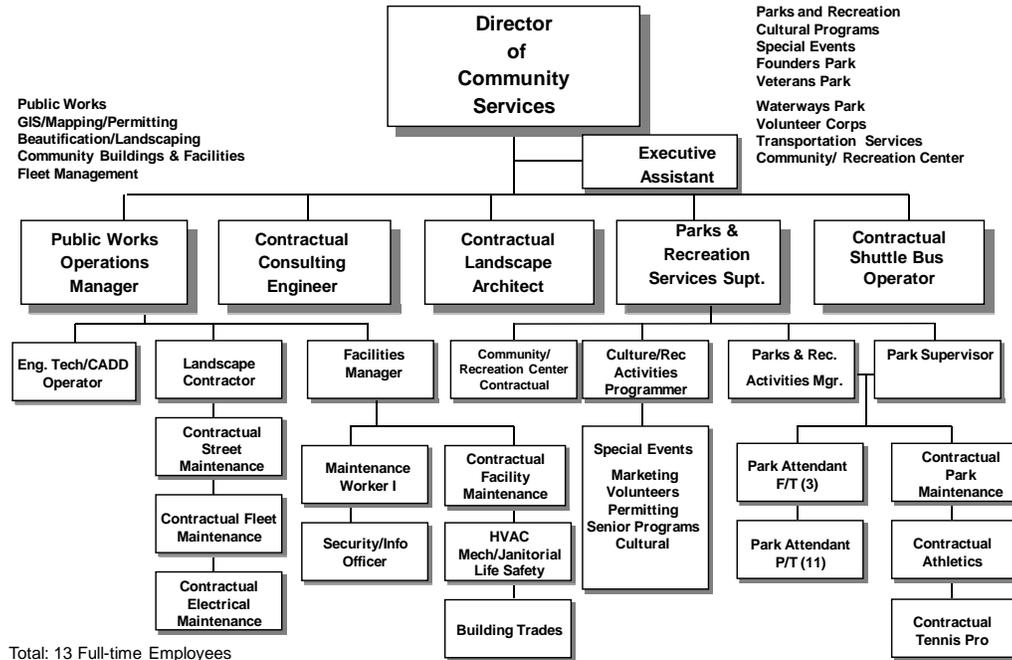
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope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

OBJECT	2004/05	2005/06	2006/07	2006/07	2007/08
CODE NO. CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
1000/2999 Personal Services	\$ 743,045	\$ 815,681	\$ 1,009,114	\$ 439,930	\$ 1,160,216
3000/3999 Contractual Services	2,691,072	3,016,400	2,717,500	1,401,059	1,964,297
4000/4999 Other Charges & Services	1,022,514	1,358,834	1,092,000	732,523	997,500
5000/5399 Commodities	22,047	25,304	26,000	14,296	28,500
5400/5499 Other Operating Expenses	10,648	7,539	9,250	8,027	11,250
Total Operating Expenses	\$ 4,489,326	\$ 5,223,758	\$ 4,853,864	\$ 2,595,835	\$ 4,161,763

PERSONNEL ALLOCATION SUMMARY

Pos. No.	Position Title	2004/05	2005/06	2006/07	2007/08
5001	Director of Community Services	1	1	1	1
3004	Executive Assistant	1	1	1	1
5101	Public Works Operations Manager	1	1	1	1
5201	Parks and Recreation Services Supt.	1	1	1	1
5901	Recreation/Cultural Activities Programmer	0	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
5701-5710	Park Attendant (P/T)	6	6	9	11
5801	Park Attendant (F/T)	1	1	2	3
7701	Facilities Manager	1	1	1	1
7201	Security Guard/Info Officer	1	1	1	1
5901	Parks and Recreation Activities Manager	0	0	0	1
	Total Full Time	10	11	12	14
	Total Part time	6	6	9	11

Community Services Department Organization Chart



Public Works
GIS/Mapping/Permitting
Beautification/Landscaping
Community Buildings & Facilities
Fleet Management

Parks and Recreation
Cultural Programs
Special Events
Founders Park
Veterans Park
Waterways Park
Volunteer Corps
Transportation Services
Community/ Recreation Center

Total: 13 Full-time Employees
9 Part-time Employees

CITY OF AVENTURA

COMMUNITY SERVICES

2007/08

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. Open and operate Waterways Park
8. Expand Community Recreation Center membership base.
9. Offer 9 Special Events per year.
10. Improve Senior attendance by 10%.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2004/05	ACTUAL 2005/06	PROJECTED 2006/07	ESTIMATE 2007/08
Resident complaints & concerns cleared.	47	60	72	72
Advisory Board Meetings attended.	12	12	12	12
CIP projects completed.	5	6	4	4
Tree City re-certification.	1	1	1	1
Stormwater basins/systems cleaned for compliance	40	45	45	45
Shuttle bus ridership	118,629	146,506	165,000	170,000
Number of Cultural Programs offered	6	24	28	28
Number of Community Recreation Center membership	1,286	1,900	2,100	2,200
Special event attendance	34,278	31,365	37,000	35,000
Number of senior participants	2,436	4,987	5,200	5,500

CITY OF AVENTURA
COMMUNITY SERVICES
2007/08
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 516,356	\$ 563,266	\$ 680,116	\$ 304,810	\$ 808,531
1401	Overtime	5,458	10,920	6,500	6,494	6,500
2101	FICA	37,828	42,046	52,029	22,079	61,853
2201	Pension	61,569	70,579	84,113	38,698	99,760
2301	Health, Life & Disability	90,898	91,881	124,836	51,319	151,354
2401	Worker's Compensation	30,936	36,989	61,520	16,530	32,218
	Sub - Total	\$ 743,045	\$ 815,681	\$ 1,009,114	\$ 439,930	\$ 1,160,216
<u>CONTRACTUAL SERVICES</u>						
3110	Prof. Services - Engineering	\$ 107,905	\$ 149,131	\$ 65,000	\$ 128,617	\$ -
3112	Prof. Services - Community Center	181,148	165,651	205,000	84,336	225,000
3113	Prof. Services - Comm. Cen. Instruct	82,543	93,580	70,000	61,093	70,000
3114	Summer Recreation	102,424	0			0
3150	Prof. Services -Landscape Arch.	28,923	33,574	20,000	19,251	20,000
3450	Lands/Tree Maint. Svcs-Streets	1,626,184	1,700,820	1,775,000	692,086	973,797
3451	Beautification/Signage	54,140	104,218	75,000	51,532	50,000
3452	Landsc/Tree Maint Svc-Parks	130,000	130,000	172,500	85,467	302,500
3455	Transportation Services	276,640	477,815	335,000	225,348	323,000
3460	Street Maintenance/Drainage	101,165	161,611	0	53,329	0
	Sub - Total	\$ 2,691,072	\$ 3,016,400	\$ 2,717,500	\$ 1,401,059	\$ 1,964,297
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 2,367	\$ 2,501	\$ 3,000	\$ 434	\$ 2,500
4101	Communication Services	10,343	8,268	12,000	1,904	12,000
4301	Utilities-Electric	1,887	44,229	9,000	29,997	60,000
4311	Utilities-Street Lighting	158,968	192,993	175,000	93,314	185,000
4320	Utilities-Water	311,890	346,044	275,000	152,400	275,000
4420	Lease	7,136	7,336	8,000	4,304	7,000
4610	R&M- Vehicles	7,334	7,581	5,000	641	2,500
4620	R&M- Buildings	65,704	97,798	65,000	35,122	70,000
4645	R&M- Equipment	345	0	0	0	0
4672	R&M-Parks	43,628	30,150	35,000	18,596	70,000
4691	R&M- Streets	73,763	72,343	90,000	69,294	10,000

4701	Printing & Binding	24,480	18,069	22,500	23,338	22,500
4850	Special Events	66,764	65,285	72,500	37,792	46,000
4851	Cultural/Recreation Programs	99,721	119,806	105,000	83,528	100,000
4852	Founders Day Activities	148,184	172,299	140,000	132,606	60,000
4854	Summer Recreation	0	174,132	75,000	49,253	75,000
	Sub - Total	\$ 1,022,514	\$ 1,358,834	\$ 1,092,000	\$ 732,523	\$ 997,500

COMMODITIES

5101	Office Supplies	\$ 4,322	\$ 5,052	\$ 5,000	\$ 3,017	\$ 5,000
5120	Computer Operating Supplies	1,931	4,977	5,000	1,555	5,000
5220	Gas & Oil	7,966	6,492	6,000	3,056	6,000
5240	Uniforms	5,650	6,559	8,000	3,857	8,000
5290	Other Operating Supplies	2,178	2,224	2,000	2,811	4,500
	Sub - Total	\$ 22,047	\$ 25,304	\$ 26,000	\$ 14,296	\$ 28,500

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	\$ 3,073	\$ 1,567	\$ 2,250	\$ 1,343	\$ 2,250
5420	Conferences & Seminars	2,204	2,377	3,000	971	3,000
5450	Training	4,568	3,132	2,500	4,644	4,500
5901	Contingency	803	463	1,500	1,069	1,500
	Sub - Total	\$ 10,648	\$ 7,539	\$ 9,250	\$ 8,027	\$ 11,250

	Total Community Services	\$ 4,489,326	\$ 5,223,758	\$ 4,853,864	\$ 2,595,835	\$ 4,161,763
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COMMUNITY SERVICES BUDGET JUSTIFICATIONS

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

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

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

3451 Beautification/Signage - Establishes funding for 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 four mini-bus public transit routes six days per week on a contractual basis, including the printing costs for rout schedules. Saturday service has been shorten in the AM by 1 hour and routes were consolidated in the PM. Transit system links the residential areas to community, retail, and medical establishments, as well as Miami-Dade and Broward 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 and the two small buildings at Founders Park: air conditioning maintenance contract; pest control; fire alarm system monitoring and maintenance; roof inspections; plumbing and electrical repairs; janitorial services for the CRC; security system monitoring and maintenance; and annual gymnasium floor maintenance.

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

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

4850 Special Events - This figure represents funding for events related to community wide, annual events to enhance civic pride and improve the quality of life for the residents: Halloween Harvest and Movie Night, Veterans Day, two (2) classical music concerts, Arbor Day, and July 4th fireworks.

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

4852 Founders Day Activities - Provides for funding direct mail, 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.



**NON
DEPARTMENTAL**

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2007/08

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT	2004/05	2005/06	2006/07	2006/07	2007/08	
CODE NO.	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER	
CATEGORY RECAP			BUDGET	ACTUAL	PROPOSAL	
<u>TRANSFERS</u>						
9123	Transfer to 1999 Debt Service Fund	1,358,000	1,329,523	1,346,410	678,750	1,363,150
9124	Transfer to 2000 Debt Service Fund	487,000	487,000	483,239	241,150	484,068
9125	Transfer to 2002 Debt Service Fund	401,000	401,000	398,848	201,000	401,861
9129	Transfer to 2002 DS Ch Sch Cons	-		4,525		
	Sub - Total	\$ 2,246,000	\$ 2,217,523	\$ 2,233,022	\$ 1,120,900	\$ 2,249,079

Total Non-Departmental-Transfers	\$ 2,246,000	\$ 2,217,523	\$ 2,233,022	\$ 1,120,900	\$ 2,249,079
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NON-DEPARTMENTAL TRANSFERS BUDGET JUSTIFICATIONS

9123 Transfer to Debt Service Fund - Represents debt service amounts required to fund the Florida Municipal Loan Council Loan for the Government Center.

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

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

CITY OF AVENTURA

NON-DEPARTMENTAL

2007/08

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>CONTRACTUAL SERVICES</u>						
3410	Prof. Services - Janitorial	\$ 52,800	\$ 67,054	\$ 55,000	\$ 33,727	\$ 55,000
3156	Performing Arts Center Study		19,358	13,000	17,837	-
3155	Library Lease Books Program	45,000	45,000	45,000	-	-
	Sub - Total	\$ 97,800	\$ 131,412	\$ 113,000	\$ 51,564	\$ 55,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	\$ 81,129	\$ 98,453	\$ 106,000	\$ 51,423	\$ 106,000
4201	Postage	25,585	22,510	26,000	10,864	26,000
4301	Utilities	239,112	276,912	240,000	125,008	240,000
4320	Water	22,785	31,668	-	-	-
4440	Copy Machine Costs	14,294	13,045	20,000	5,551	20,000
4501	Insurance	714,403	839,532	944,000	839,550	1,050,000
4620	R&M- Government Center	100,262	109,159	101,687	50,109	102,000
4650	R&M- Office Equipment	230	-	2,000	-	2,000
	Sub - Total	\$ 1,197,800	\$ 1,391,279	\$ 1,439,687	\$ 1,082,505	\$ 1,546,000
<u>COMMODITIES</u>						
5290	Other Operating Supplies	\$ 8,563	\$ 8,095	\$ 10,000	\$ 5,959	\$ 10,000
	Sub - Total	\$ 8,563	\$ 8,095	\$ 10,000	\$ 5,959	\$ 10,000
<u>OTHER OPERATING EXPENSES</u>						
5904	Hurricane/Storm Exp	295,248	1,463,663	559,830	51,250	-
5901	Contingency	24,383	29,451	50,000	31,253	50,000
	Sub - Total	\$ 319,631	\$ 1,493,114	\$ 609,830	\$ 82,503	\$ 50,000
	Total Non-Departmental	\$ 1,623,794	\$ 3,023,900	\$ 2,172,517	\$ 1,222,531	\$ 1,661,000

**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 of \$14,000 and Wireless data service of \$1,440.

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

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

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

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



CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL BUDGET

2007/08

PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>City Manager's Office -05- 512</u>						
6401	Computer Equipment	\$ 859	\$ 7,126	4,000	1,283	4,000
	Sub-Total	\$ 859	\$ 7,126	\$ 4,000	\$ 1,283	\$ 4,000
<u>Finance Support Serv. -10-513</u>						
6401	Computer Equipment	\$ 81,747	\$ 48,455	\$ 35,620	\$ 29,020	\$ 4,000
6410	Equipment	553	3,158	-	-	20,000
	Sub-Total	\$ 82,300	\$ 51,613	\$ 35,620	\$ 29,020	\$ 24,000
<u>Information Technology. -10-513</u>						
6401	Computer Equipment	\$ -	\$ -	\$ 188,000	\$ 1,350	\$ 89,000
6410	Equipment	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ 188,000	\$ 1,350	\$ 89,000
<u>City Clerk - 08-519</u>						
6401	Computer Equipment	\$ -	\$ -	\$ 6,000	\$ 4,385	\$ 3,000
	Sub-Total	\$ -	\$ -	\$ 6,000	\$ 4,385	\$ 3,000
<u>Public Safety -20- 521</u>						
6401	Computer Equipment	\$ 194,184	\$ 27,474	\$ 331,471	\$ 158,656	\$ 159,500
6404	Dade Chiefs Byrne Grant	50,407	67,190	-	-	-
6405	E911 Equipment	12,020	83,190	230,136	215,322	45,000
6407	Radio Purchase & Replace.	90,473	162,648	385,265	131,529	266,000
6450	Vehicles	341,843	320,897	421,193	263,497	368,268
	Sub-Total	\$ 688,927	\$ 661,399	\$ 1,368,065	\$ 769,004	\$ 838,768
<u>Community Development - 40-524</u>						
6401	Computer Equipment	\$ 3,834	\$ 7,474	\$ 8,000	\$ 1,975	\$ 8,000
6410	Equipment	1,680	4,401	-	-	1,600
6450	Vehicles	15,447	-	20,000	-	-
	Sub-Total	\$ 20,961	\$ 11,875	\$ 28,000	\$ 1,975	\$ 9,600

Community Services - 50-539/541/572

6401	Computer Equipment	\$ 23,975	\$ 32,128	\$ 10,750	\$ 1,844	\$ 41,000
6410	Equipment	9,782	2,033	3,000	-	63,000
6450	Vehicles	438	-	-	-	-
6301	Beautification Projects	400,887	297,380	817,000	5,087	20,000
6302	Walkways/Sidewalks	70,013	-	-	-	-
6304	Bus Shelters/Benches/News st	-	-	-	-	-
6307	Lighting Improvements	810,357	40,470	-	-	-
6341	Transportation System Improv	-	500,514	2,425,991	52,246	-
6352	Hurricane Landscape Restore	-	1,306,168	110,000	99,031	-
6316	Country Club Drive Improve	126,096	-	-	-	-
6305	Road Resurfacing	-	-	35,000	-	-
6231	NE 31 Avenue Park Developme	10,310	-	27,705	-	-
6205	Community Center	13,852	23,502	27,000	11,553	5,500
6322	Waterways Park Improvement:	319	2,251	1,500,000	265	-
6310	Aventura Founders Park	24,686	261,424	582,000	90,779	-
6313	Country Club Drive Tennis Cou	19,675	-	70,000	-	-
6316	Holiday Lighting - Govt Center	4,858	49,400	-	-	-
	Sub-Total	\$ 1,515,248	\$ 2,515,270	\$ 5,608,446	\$ 260,805	\$ 129,500

Charter School

6307	Charter School Addition	4,081,460	46,043	228,744	241,955	-
	Sub-Total	\$ 4,081,460	\$ 46,043	\$ 228,744	\$ 241,955	\$ -

Non-Departmental -90- 590

6208	Building\Equipment	131,266	217,015	300,000	30,847	-
6999	Capital Reserve	-	-	15,324,036	-	16,547,117
	Sub-Total	\$ 131,266	\$ 217,015	\$ 15,624,036	\$ 30,847	\$ 16,547,117
	Total	\$ 6,521,021	\$ 3,510,341	\$ 23,090,911	\$ 1,340,624	\$ 17,644,985

CAPITAL PROJECT DESCRIPTIONS

OFFICE OF THE CITY MANAGER

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

FINANCE SUPPORT SERVICES

6401 Computer Equipment - This project consists of upgrading computer equipment in the Finance Support Services Department in the amount of \$4,000.

INFORMATION TECHNOLOGY

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

6410 Equipment – This project consists of purchasing a master file system.

CITY CLERK

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

PUBLIC SAFETY

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

Upgrades	36,000	Vehicle Modems	6,000
Replace 10 Mobile Laptops	36,000	15 Desktop Computers	20,000
2 Plasma Screens for EOC	6,000	Replace Aircards	3,000
License Plate Reader System	30,000	Key Track System	7,500
IA Pro System	10,000	Replace Server	5,000

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, Dive Van and Tandem Trailer.

COMMUNITY DEVELOPMENT

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

6410 Equipment – This project consists of purchasing divider panels and a vertical plan file.

COMMUNITY SERVICES

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

6410 Equipment – This project consists of purchasing 2 utility vehicles and a service cart.

6301 Beautification Projects - This program consists of funding projects included in the Citywide Beautification/Landscape Master Plan as follows:
NE 207th St (NE 34 Ave eastward to end)

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



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2007/08

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	2004/05	2005/06	2006/07	2006/07	2007/08
CODE CATEGORY	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
310000/31999: Locally Levied Taxes	0	0	0	0	0
320000/32999: Licenses & Permits	0	0	0	0	0
330000/33999: Intergovernmental Rev.	0	0	0	0	0
340000/34999: Charges for Services	0	0	0	0	0
350000/35999: Fines & Forfeitures	4,792	5,477	4,300	4,300	4,300
360000/36999: Misc. Revenues	207	235	0	0	0
380000/38999: Transfer from Funds	0	0	0	0	0
399900/39999: Fund Balance	8,135	8,000	5,437	8,000	0
TOTAL AVAILABLE	\$ 13,134	\$ 13,712	\$ 9,737	\$ 12,300	\$ 4,300

EXPENDITURES

OBJECT	2004/05	2005/06	2006/07	2006/07	2007/08
CODE NO. CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
1000/2999 Personal Services	0	0	0	0	0
3000/3999 Contractual Services	0	0	0	0	0
4000/4999 Other Charges/Svcs	0	0	0	0	0
5000/5399 Commodities	0	0	0	0	0
5400/5999 Other Operating Expenses	3,924	10,450	9,737	12,300	4,300
TOTAL OPERATING EXPENSES	\$ 3,924	\$ 10,450	\$ 9,737	\$ 12,300	\$ 4,300
6000/6999 Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 3,924	\$ 10,450	\$ 9,737	\$ 12,300	\$ 4,300

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3511000	Fines	\$ 4,792	\$ 5,477	\$ 4,300	\$ 2,790	\$ 4,300
3611000	Interest Earnings	207	235		17	
3999000	Carryover	8,135	8,000	5,437	5,437	0
TOTAL REVENUES		\$ 13,134	\$ 13,712	\$ 9,737	\$ 8,244	\$ 4,300

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Public Safety</u>						
5450	Training	\$ 3,924	\$ 10,450	\$ 9,737	\$ 9,656	\$ 4,300
TOTAL EXPENDITURES		\$ 3,924	\$ 10,450	\$ 9,737	\$ 9,656	\$ 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 corporate limits of the City, which, by law, must be used to further the education of the City's Police Officers.



**TRANSPORTATION
AND STREET
MAINTENANCE
FUND**

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	0	0	0	0	0
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	1,430,364	1,563,774	1,517,543	1,385,915	1,610,000
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	8,538	6,335	7,500	5,026	1,910,000
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	302,844	492,181	457,469	60,000	170,000
TOTAL AVAILABLE		\$ 1,741,746	\$ 2,062,290	\$ 1,982,512	\$ 1,453,415	\$ 3,690,000

EXPENDITURES

OBJECT CODENO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	198,486	143,071	365,933	57,724	1,043,000
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ 198,486	\$ 143,071	\$ 365,933	\$ 251,760	\$ 1,043,000
6000/6999	Capital Outlay	492,881	827,906	965,376	572,120	2,647,000
9000/9999	Transfers	604,500	629,535	651,203	629,535	0
TOTAL EXPENDITURES		\$ 1,295,867	\$ 1,600,512	\$ 1,982,512	\$ 1,453,415	\$ 3,690,000

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Intergovernmental Revenues</u>						
3351200	State Revenue Sharing	\$ 175,586	\$ 170,781	\$ 151,043	\$ 58,554	\$ 175,000
3353001	Local Option Cap. Impr. Gas Tax	114,341	125,823	144,000	87,844	130,000
3353010	Local Option Gas Tax	336,312	339,749	347,000	140,263	350,000
3383801	County Transit System Surtax	804,125	927,421	875,500	408,133	955,000
	Total	\$ 1,430,364	\$ 1,563,774	\$ 1,517,543	\$ 694,794	\$ 1,610,000
<u>Misc. Revenues</u>						
3661000	Developer Contributions/Streets					\$ 750,000
3644200	Sale of Assets					1,150,000
3611000	Interest Earnings	8,538	6,335	7,500	5,026	10,000
	Total	\$ 8,538	\$ 6,335	\$ 7,500	\$ 5,026	\$ 1,910,000
<u>Non -Revenue</u>						
3999000	Carryover	\$ 302,844	\$ 492,181	\$ 457,469	\$ 457,469	\$ 170,000
	Total	\$ 302,844	\$ 492,181	\$ 457,469	\$ 457,469	\$ 170,000
	TOTAL AVAILABLE	\$ 1,741,746	\$ 2,062,290	\$ 1,982,512	\$ 1,157,289	\$ 3,690,000

EXPENDITURES 5001/541

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>OPERATING</u>						
<u>Community Services</u>						
3455	Enhanced Transit Services	\$ 198,486	\$ 143,071	\$ 365,933	\$ 57,724	\$ 366,000
3450	Landscape/Tree Maint/Streets	0	0	0	0	677,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 50-541</u>						
6307	Street Lighting Improvements	355,304	315,323	331,607	-	-
6305	Road Resurfacing	47,251	396,780	482,719	460,475	260,000
6341	Transportation System Improv	90,326	115,803	151,050	443,483	2,387,000
<u>Non-Departmental - 590</u>						
6999	Capital Reserve			-		-
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	\$ 604,500	\$ 629,535	651,203	325,602	-
	TOTAL	\$ 1,295,867	\$ 1,600,512	\$ 1,982,512	\$ 1,287,284	\$ 3,690,000

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 \$175,000 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 \$955,000 will be received for the fiscal year.

EXPENDITURE JUSTIFICATIONS

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

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

6305 Road Resurfacing -This project consists of resurfacing NE 29 Place and Yacht Club Way as part of the City's ongoing maintenance program.

6341 Transportation System Improvements - This project consists of implementing the recommendations from the Traffic Advisory Board and Traffic Video Monitoring Program which provides for the installation of cameras at key intersections to allow for the Police Department to monitor and respond to traffic conditions as follows:

NE 209th Street/Biscayne Boulevard – Construct one additional westbound approach lane. The lane assignment on the approach should include a shared left-turn/through lane and an exclusive right-turn lane.

NE 203rd Street/Biscayne Boulevard – Provide dual right-turn configuration by adding a second right-turn lane in the eastbound direction at Biscayne Boulevard.

NE 192nd Street/Biscayne Boulevard – Construct a raised curb barrier along the entire length of the first parking space located on the southeast corner of the intersection.

NE 191st Street/Biscayne Boulevard – Re-stripe the westbound approach to provide triple westbound left turns and one 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.

NE 187th Street/Biscayne Boulevard – Eliminate parallel parking on the north side of NE 187th Street. Add a triangular channelization in the alley between NE 187th Street and Miami Gardens Drive to eliminate the northbound left turn movement. Re-stripe south side parking spaces. This intersection will be re-evaluated once Miami Gardens Drive is complete.

NE 180th and NE 182nd Street/Biscayne Boulevard – signage Improvements.

Total cost	127,000
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Traffic Video Monitoring Program

(NE 213th Street, NE 203rd Street and Biscayne Boulevard and NE Waterways Park.

360,000

Country Club Drive

1,900,000

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



POLICE CAPITAL OUTLAY IMPACT FEE FUND

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	168,441	93,906	65,000	35,980	65,000
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	120,961	209,190	161,754	161,754	75,300
TOTAL AVAILABLE		\$ 289,402	\$ 303,096	\$ 226,754	\$ 197,734	\$ 140,300

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	\$ 80,722	\$ 1,410,831	\$ 226,754	\$ 121,120	\$ 140,300
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 80,722	\$ 1,410,831	\$ 226,754	\$ 121,120	\$ 140,300

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>Misc. Revenues</u>						
361100	Interest Earnings	\$ 3,800	\$ 8,936	\$ -	\$ 1,655	\$ -
3632200	Police Impact Fees	164,641	84,970	65,000	34,325	65,000
	Total	\$ 168,441	\$ 93,906	\$ 65,000	\$ 35,980	\$ 65,000
<u>Non -Revenue</u>						
3999000	Carryover	\$ 120,961	\$ 209,190	\$ 161,754	\$ 161,754	\$ 75,300
	Total	\$ 120,961	\$ 209,190	\$ 161,754	\$ 161,754	\$ 75,300
TOTAL AVAILABLE		\$ 289,402	\$ 303,096	\$ 226,754	\$ 197,734	\$ 140,300

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>Public Safety</u>						
6410	Equipment	\$ 80,722	\$ 1,410,831	138,500	121,120	140,300
	Sub-Total	\$ 80,722	\$ 1,410,831	\$ 138,500	\$ 121,120	\$ 140,300
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	\$ -	\$ -	\$ 88,254	\$ -	\$ -
	Sub-Total	\$ -	\$ -	\$ 88,254	\$ -	\$ -
TOTAL EXPENDITURES		\$ 80,722	\$ 1,410,831	\$ 226,754	\$ 121,120	\$ 140,300

REVENUE PROJECTION RATIONALE

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

CAPITAL PROJECT DESCRIPTION

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

12 Sirens & Cages

Replace 10 SWAT vests

Replace 10 vests

Equip Crime Prevention Van

10 Tasers

2 K9

Dive Gear

Digital Projectors

Crime Scene Video Camera



PARK DEVELOPMENT FUND

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	827,993	395,675	150,000	0	10,000
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	883,230	1,080,778	1,973,386	1,973,386	862,764
TOTAL AVAILABLE		\$ 1,711,223	\$ 1,476,453	\$ 2,123,386	\$ 1,973,386	\$ 872,764

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	\$ 27,160	\$ 106,353	\$ 2,123,386	\$ 102,628	\$ 872,764
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 27,160	\$ 106,353	\$ 2,123,386	\$ 102,628	\$ 872,764

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Misc. Revenues</u>						
3611000	Interest Earnings	\$ 33,371	\$ 82,209	\$ -	\$ 25,271	\$ -
3632700	Recreation Impact Fees	794,623	313,466	150,000	2,907	10,000
	Total	\$ 827,993	\$ 395,675	\$ 150,000	\$ 28,178	\$ 10,000
<u>Non -Revenue</u>						
3999000	Carryover	\$ 883,230	\$ 1,080,778	\$ 1,973,386	\$ 1,973,386	\$ 862,764
	Total	\$ 883,230	\$ 1,080,778	\$ 1,973,386	\$ 1,973,386	\$ 862,764
	TOTAL AVAILABLE	\$ 1,711,223	\$ 1,476,453	\$ 2,123,386	\$ 2,001,564	\$ 872,764

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Community Services</u>						
	Waterways Dog Park Improve.					\$ 378,000
6313	Country Club Drive Tennis Court					70,000
	Veterans Park Modifications					258,000
6203	Waterways Park Improvement	27,160	106,353	1,138,800	102,628	-
	Sub-Total	\$ 27,160	\$ 106,353	\$ 1,138,800	\$ 102,628	\$ 706,000
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	-		984,586	-	166,764
	Sub-Total	\$ -	\$ -	\$ 984,586	\$ -	\$ 166,764
	TOTAL EXPENDITURES	\$ 27,160	\$ 106,353	\$ 2,123,386	\$ 102,628	\$ 872,764

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

Waterways Park Dog Park Development - This project consists of redeveloping this 1.5 acre site into a dog park including parking.

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

Veterans Park Modifications - This project consists of modifying this park site by removing the dog play area and expanding the children's play area and adding a restroom facility. New playground equipment will be added as well.



911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY

2007/08

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	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	182,000	0	182,000
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	0	0	0	0	0
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	0	0	0	0	0
TOTAL AVAILABLE		\$ -	\$ -	\$ 182,000	\$ -	\$ 182,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	126,000	0	126,000
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	5,000	0	5,000
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ 131,000	\$ -	\$ 131,000
6000/6999	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
9000/9999	Transfers	0	0	51,000	0	51,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 182,000	\$ -	\$ 182,000

CITY OF AVENTURA

911 FUND 180

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Intergovernmental Revenues</u>						
3379110	911 Fees	\$ -	\$ -	\$ 182,000	\$ -	\$ 182,000
	Total	\$ -	\$ -	\$ 182,000	\$ -	\$ 182,000
<u>Misc. Revenues</u>						
3611000	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Non -Revenue</u>						
3999000	Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE		\$ -	\$ -	\$ 182,000	\$ -	\$ 182,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>OPERATING</u>						
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	-	-	108,000	-	108,000
4001	Travel & Per Diem	-	-	3,000	-	3,000
4645	R&M- Equipment	-	-	15,000	-	15,000
	Sub - Total	\$ -	\$ -	\$ 126,000	\$ -	\$ 126,000
<u>OTHER OPERATING EXPENSES</u>						
5450	Training	-	-	5,000	-	5,000
	Sub-Total	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
<u>CAPITAL OUTLAY</u>						
6999	Capital Reserve	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	-	-	51,000	-	51,000
	Sub-Total	\$ -	\$ -	\$ 51,000	\$ -	\$ 51,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 182,000	\$ -	\$ 182,000

REVENUE PROJECTION RATIONALE

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

EXPENDITURE JUSTIFICATIONS

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

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

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

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



DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Rev.	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Misc. Revenues	30,903	35,501	25,200	13,977	25,200
380000/389999	Transfer/Debt Proceeds	2,688,585	2,660,108	2,677,022	1,342,900	2,693,079
399900/399999	Fund Balance	31,199	28,538	24,278	16,375	-
TOTAL AVAILABLE		\$ 2,750,687	\$ 2,724,147	\$ 2,726,500	\$ 1,373,252	\$ 2,718,279

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -				
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	2,712,493	2,710,209	2,726,500	1,184,953	2,718,279
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 2,712,493	\$ 2,710,209	\$ 2,726,500	\$ 1,184,953	\$ 2,718,279

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	3,040	5,426	0	0	0
380000/389999	Transfer from Funds	1,358,000	1,329,523	1,346,410	678,750	1,363,150
399900/399999	Fund Balance	28,477	28,477	20,090	20,900	0
TOTAL AVAILABLE		\$ 1,389,517	\$ 1,363,426	\$ 1,366,500	\$ 699,650	\$ 1,363,150

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -				
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	1,354,011	1,350,364	1,366,500	910,716	1,363,150
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 1,354,011	\$ 1,350,364	\$ 1,366,500	\$ 910,716	\$ 1,363,150

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest Earnings	3,040	5,426	-	1,566.00	-
3811001	Transfer from General Fund	1,358,000	1,329,523	1,346,410	678,750	1,363,150
3999000	Carryover	28,477	28,477	20,090	20,900	-
Total		\$ 1,389,517	\$ 1,363,426	\$ 1,366,500	\$ 701,216	\$ 1,363,150

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Non-Departmental</u>						
7130	Principal	\$ 425,000	\$ 440,000	\$ 460,000	\$ 460,000	\$ 475,000
7230	Interest	912,331	895,350	886,500	443,275	868,150
7330	Other Debt Service Costs	16,680	15,014	20,000	7,441	20,000
TOTAL EXPENDITURES		\$ 1,354,011	\$ 1,350,364	\$ 1,366,500	\$ 910,716	\$ 1,363,150

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 4/1/2008 on the Florida Municipal Loan Council Loan which financed the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park site and Government Center site.

7230 Interest - Interest payments due on the loan which will be payable on 4/1/2008 and 10/1/2008.

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

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	25,200	25,170	25,200	12,670	25,200
380000/389999	Transfer from Funds	487,000	487,000	483,239	241,150	484,068
399900/399999	Fund Balance	1,191	0	3,561	0	0
TOTAL AVAILABLE		\$ 513,391	\$ 512,170	\$ 512,000	\$ 253,820	\$ 509,268

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	509,044	512,956	512,000	0	509,268
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 509,044	\$ 512,956	\$ 512,000	\$ -	\$ 509,268

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest Earnings	\$ 25,200	\$ 25,170	\$ 25,200	\$ 12,670	\$ 25,200
3811001	Transfer from General Fund	487,000	487,000	483,239	241,150	484,068
3999000	Carryover	1,191	-	3,561	3,718	-
Total		\$ 513,391	\$ 512,170	\$ 512,000	\$ 257,538	\$ 509,268

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
<u>Non-Departmental</u>						
7130	Principal	\$ 220,000	\$ 235,000	\$ 245,000		\$ 255,000
7230	Interest	289,044	277,956	267,000	-	254,268
TOTAL EXPENDITURES		\$ 509,044	\$ 512,956	\$ 512,000	\$ -	\$ 509,268

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 10/1/2008 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 4/1/2008 and 10/1/2008.

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	995	1,783	0	453	0
380000/389999	Transfers/Debt Proceed	401,000	401,000	398,848	201,000	401,861
399900/399999	Fund Balance	1,470	0	5,152	0	0
TOTAL AVAILABLE		\$ 403,465	\$ 402,783	\$ 404,000	\$ 201,453	\$ 401,861

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expenses	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	400,999	400,098	404,000	129,610	401,861
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 400,999	\$ 400,098	\$ 404,000	\$ 129,610	\$ 401,861

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest Earnings	995	1,783	-	453	-
3811001	Transfer from General Fund	401,000	401,000	398,848	201,000	401,861
3999000	Carryover	1,470	-	5,152	5,152	-
	Total	\$ 403,465	\$ 402,783	\$ 404,000	\$ 206,605	\$ 401,861

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
	<u>Non-Departmental</u>					
7130	Principal	134,691	137,054	\$ 142,000	\$	144,130
7230	Interest	260,909	257,917	255,000	127,314	250,731
7330	Other Debt Serv Costs	5,399	5,127	7,000	2,296	7,000
	TOTAL EXPENDITURES	\$ 400,999	\$ 400,098	\$ 404,000	\$ 129,610	\$ 401,861

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 8/1/2008 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

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	PROPOSAL
310000/31999	Locally Levied Taxes	0	0	0	0	0
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	0	0	0	0
340000/34999	Charges for Services	0	0	0	0	0
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	1,668	3,122	0	854	0
380000/38999	Transfer/Debt Proceeds	442,585	442,585	448,525	222,000	444,000
399900/39999	Fund Balance	61	61	-4,525	-4,525	0
TOTAL AVAILABLE		\$ 444,314	\$ 445,768	\$ 444,000	\$ 218,329	\$ 444,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	0	0	0
7000/7999	Debt Service	448,439	446,791	444,000	144,627	444,000
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 448,439	\$ 446,791	\$ 444,000	\$ 144,627	\$ 444,000

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
3611000	Interest on Investments	\$ 1,668	\$ 3,122	\$ -	\$ 854	
3811001	Transf from General Fund			\$ 4,525		
3811901	Transf From Charter Sch Fund	442,585	442,585	444,000	222,000	444,000
3999000	Carryover	61	61	-4,525	-4,525	
3842000	Bond Proceeds					
	Total	\$ 444,314	\$ 445,768	\$ 444,000	\$ 218,329	\$ 444,000

EXPENDITURES

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR CITY MANAGER ACTUAL	CITY MANAGER PROPOSAL
	<u>Non-Departmental - 590</u>					
7130	Principal	147,685	152,946	\$ 158,234	\$	160,872
7230	Interest	294,867	288,170	284,208	142,104	279,856
7330	Other Debt Serv Costs	5,887	5,675	1,558	2,523	3,272
	TOTAL EXPENDITURES	\$ 448,439	\$ 446,791	\$ 444,000	\$ 144,627	\$ 444,000

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

7130 Principal - Principal payment due 8/1/2008 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.



CAPITAL CONSTRUCTION FUNDS

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUNDS RECAP

CATEGORY SUMMARY

2007/08

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	2004/05	2005/06	2006/07	2006/07	2007/08
CODE CATEGORY	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
310000/319999 Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999 Licenses & Permits	-	-	-	-	-
330000/339999 Intergovernmental Rev.	-	-	-	-	-
340000/349999 Charges for Services	-	-	-	-	-
350000/359999 Fines & Forfeitures	-	-	-	-	-
360000/369999 Misc. Revenues	122,226	171,199	200,000	-	-
380000/389999 Transfer/Debt Proceeds	-	-	-	-	-
399900/399999 Fund Balance	4,084,835	4,382,425	4,399,172	4,537,763	-
TOTAL AVAILABLE	\$ 4,207,061	\$ 4,553,624	\$ 4,599,172	\$ 4,537,763	\$ -

EXPENDITURES

OBJECT	2004/05	2005/06	2006/07	2006/07	2007/08
CODE NO. CATEGORY RECAP	ACTUAL	ACTUAL	APPROVED	HALF YEAR	CITY MANAGER
			BUDGET	ACTUAL	PROPOSAL
1000/2999 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999 Contractual Services	-	-	-	-	-
4000/4999 Other Charges/Svcs	-	-	-	-	-
5000/5399 Commodities	-	-	-	-	-
5400/5999 Other Operating Expense	-	-	-	-	-
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999 Capital Outlay	\$ 39,751	\$ 82,414	\$ 4,599,172	\$ 2,520,699	\$ -
7000/7999 Debt Service	-	-	-	-	-
9000/9999 Transfers	0	0	0	0	0
TOTAL EXPENDITURES	\$ 39,751	\$ 82,414	\$ 4,599,172	\$ 2,520,699	\$ -

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	83,683	171,042	200,000	0	0
380000/389999	Transfer/Debt Proceeds	0	0	0	0	0
399900/399999	Fund Balance	4,081,222	4,382,425	4,243,834	4,382,425	0
TOTAL AVAILABLE		\$ 4,164,905	\$ 4,553,467	\$ 4,443,834	\$ 4,382,425	\$ -

EXPENDITURES

OBJECT	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	9,700	82,414	4,443,834	2,369,139	0
7000/7999	Debt Service	0	0	0	0	0
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 9,700	\$ 82,414	\$ 4,443,834	\$ 2,369,139	\$ -

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Rev.	0	0	0	0	0
340000/349999	Charges for Services	0	0	0	0	0
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	8	157	0	0	0
380000/389999	Transfer/Debt Proceeds	0	0	0	0	0
399900/399999	Fund Balance	3,613	0	3,778	3,778	0
TOTAL AVAILABLE		\$ 3,621	\$ 157	\$ 3,778	\$ 3,778	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	0	0	3,778	0	0
7000/7999	Debt Service	0	0	0	0	0
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ -	\$ -	\$ 3,778	\$ -	\$ -

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04	2004/05	2005/06	2005/06	2006/07
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
1000/2999	Personal Services	0	0	0	0	0
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expense	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
6000/6999	Capital Outlay	30,051	0	151,560	151,560	0
7000/7999	Debt Service	0	0	0	0	0
9000/9999	Transfers	0	0	0	0	0
TOTAL EXPENDITURES		\$ 30,051	\$ -	\$ 151,560	\$ 151,560	\$ -



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
310000/31999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/32999	Licenses & Permits	0	0	0	0	0
330000/33999	Intergovernmental Rev.	0	415,000	0	0	0
340000/34999	Charges for Services	759,666	815,453	889,000	304,600	841,805
350000/35999	Fines & Forfeitures	0	0	0	0	0
360000/36999	Misc. Revenues	2,258	3,202	0	3,335	0
380000/38999	Transfer from Funds	0	0	0	0	0
399900/39999	Fund Balance	0	618,830	1,272,895	1,272,895	38,907
TOTAL AVAILABLE		\$ 761,924	\$ 1,852,485	\$ 2,161,895	\$ 1,580,830	\$ 880,712

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 APPROVED BUDGET	2005/06 HALF YEAR ACTUAL	2006/07 CITY MANAGER PROPOSAL
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	0	0	100,000	0	395,000
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Exp.	0	0	0	0	5,000
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ 100,000	\$ -	\$ 400,000
6000/6999	Capital Outlay	\$ 959,192	\$ 455,310	\$ 1,941,452	\$ 1,224,641	\$ 480,712
9000/9999	Transfers	\$ 204,375	\$ 212,353	\$ 120,443	\$ 110,222	\$ -
TOTAL EXPENDITURES		\$ 1,163,567	\$ 667,663	\$ 2,161,895	\$ 1,334,863	\$ 880,712

CITY OF AVENTURA
STORMWATER UTILITY FUND 410

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>Charges for Services 4-1</u>						
3439110	Stormwater Utility Fees	\$ 759,666	\$ 815,453	\$ 889,000	\$ 304,600	\$ 841,805
	Total	\$ 759,666	\$ 815,453	\$ 889,000	\$ 304,600	\$ 841,805
<u>Intergovernmental Revenues</u>						
3343602	State Grant	\$ -	\$ 415,000	\$ -	\$ -	\$ -
	Total	\$ -	\$ 415,000	\$ -	\$ -	\$ -
<u>Misc. Revenues 6-9</u>						
3611000	Interest Earnings	\$ 2,258	\$ 3,202	-	3,335	-
	Total	\$ 2,258	\$ 3,202	\$ -	\$ 3,335	\$ -
<u>Non -Revenue 8-9</u>						
3999000	Carryover		618,830	1,272,895	1,272,895	38,907
	Total	\$ -	\$ 618,830	\$ 1,272,895	\$ 1,272,895	\$ 38,907
	TOTAL AVAILABLE	\$ 761,924	\$ 1,852,485	\$ 2,161,895	\$ 1,580,830	\$ 880,712

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
<u>Operating</u>						
<u>Community Services - 538</u>						
3110	Prof. Services - Engineering					\$ 65,000
3450	Lands Maint. - Streets					150,000
5290	Other Operating Supplies					5,000
3460	Street Maint/Drainage	\$ -	\$ -	\$ 100,000	\$ -	180,000
	Sub-Total	\$ -	\$ -	\$ 100,000	\$ -	\$ 400,000
<u>Capital Outlay:</u>						
<u>Community Services - 538</u>						
6306	Drainage Improvements	\$ 959,192	\$ 455,310	\$ 1,753,452	\$ 1,224,641	\$ 360,000
	Sub-Total	\$ 959,192	\$ 455,310	\$ 1,753,452	\$ 1,224,641	\$ 360,000
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	\$ -	\$ -	\$ 188,000		\$ 120,712
	Sub-Total	\$ -	\$ -	\$ 188,000	\$ -	\$ 120,712
	Total	\$ 959,192	\$ 455,310	\$ 2,041,452	\$ 1,224,641	\$ 880,712

NON-DEPARTMENTAL - TRANSFERS 9001

<u>Transfers - 581</u>						
9111	Repayment to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
9101	Transfers to General Fund	204,375	212,353	120,443	110,222	-
	Sub - Total	\$ 204,375	\$ 212,353	\$ 120,443	\$ 110,222	\$ -
	TOTAL EXPENDITURES	\$ 1,163,567	\$ 667,663	\$ 2,161,895	\$ 1,334,863	\$ 880,712

REVENUE PROJECTION RATIONALE

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

Customer Data:

Projected No. of Billable ERUs	28,928
Monthly Rate Per ERU	\$2.50

Revenues:

Gross Stormwater Utility Billings	867,840
Less: Uncollectibles	<u>(26,035)</u>
Yields: Net Stormwater Revenue	\$ 841,805

CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6306 Drainage Improvements - The following projects are scheduled for the 2007/08 fiscal year:

- NE 190 Street Improvements
- Maintenance improvements



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY

2007/08

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
310000/319999	Locally Levied Taxes	0	0	0	0	0
320000/329999	Licenses & Permits	0	0	0	0	0
330000/339999	Intergovernmental Re	0	0	0	0	0
340000/349999	Charges for Services	419,791	352,430	330,000	122,999	330,000
350000/359999	Fines & Forfeitures	0	0	0	0	0
360000/369999	Misc. Revenues	0	0	0	0	0
380000/389999	Transfer from Funds	0	0	0	0	0
399900/399999	Fund Balance	0	0	0	0	0
TOTAL AVAILABLE GENERAL FUND		\$ 419,791	\$ 352,430	\$ 330,000	\$ 330,000	\$ 330,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 APPROVED BUDGET	2006/07 HALF YEAR ACTUAL	2007/08 CITY MANAGER PROPOSAL
1000/2999	Personal Services	398,563	338,160	330,000	153,833	330,000
3000/3999	Contractual Services	0	0	0	0	0
4000/4999	Other Charges/Svcs	0	0	0	0	0
5000/5399	Commodities	0	0	0	0	0
5400/5999	Other Operating Expen:	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$ 398,563	\$ 338,160	\$ 330,000	\$ 153,833	\$ 330,000
6000/6999	Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES		\$ 398,563	\$ 338,160	\$ 330,000	\$ 153,833	\$ 330,000

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2007/08

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
	<u>Charges For Services</u>					
3421100	Police Detail Billing	419,791	352,430	330,000	122,999	330,000
	Total	\$ 419,791	\$ 352,430	\$ 330,000	\$ 122,999	\$ 330,000

TOTAL REVENUES	\$ 419,791	\$ 352,430	\$ 330,000	\$ 122,999	\$ 330,000
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EXPENDITURES 5001-521

OBJECT CODE NO.	CATEGORY RECAP	2004/05	2005/06	2006/07	2006/07	2007/08
		ACTUAL	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
	<u>Public Safety</u>					
1420	Extra Duty Detail	338,770	295,551	290,000	134,448	290,000
2101	FICA	25,916	22,609	20,000	10,285	20,000
2401	Worker's Compensation	33,877	20,000	20,000	9,100	20,000
	Sub-Total	\$ 398,563	\$ 338,160	\$ 330,000	\$ 153,833	\$ 330,000
	TOTAL EXPENDITURES	\$ 398,563	\$ 338,160	\$ 330,000	\$ 153,833	\$ 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
2007 – 2012
HIGHLIGHTS

- Development and construction of Waterways Dog Park facility on NE 213th Street which will provide a larger facility for the community.
- A total of \$258,000 in modifications and improvements to Veterans Park including a restroom facility.
- Expansion of Traffic Video Monitoring Program on NE 213th Street and Country Club Drive which provides for the installation of cameras at key intersections to allow the Police Department to monitor and respond to traffic conditions.
- Includes the design and construction of a \$4.7 million multipurpose auditorium that could be utilized to host a variety of performing arts and cultural programming for all age groups. This project will be constructed in conjunction with the rebuild of the County's Library branch at the Aventura Boulevard site.
- Utilizes a stormwater utility program to correct and improve drainage along roadways for certain areas of the City. A total of \$1,160,000 worth of improvements will be completed during the five year period.
- Implements the various Biscayne Boulevard intersection recommendations of the City's Traffic Advisory board and Traffic consultant. At a cost Of \$199,500.
- Road maintenance projects that total \$2,037,000 to resurface asphalt and enhance safety are included for NE 29th Place, Yacht Club Way, Williams Island Road, NE 190th Street, Hospital District, NE 29th Avenue, NE 34th Avenue NE 187th Street and NE 185th Street.
- Provides the necessary equipment to continue to provide high quality and effective police services
- Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of city operations.
- Ensures that the tools of production, vehicles, equipment and technology, are available for city operations.

PURPOSE OF THE CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

The annual capital programming process provides the following benefits:

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

- a sound long-range fiscal framework. The sound fiscal policy that results from this process will have a positive impact on the City's bond rating.
5. The impact of capital projects on the City's operating budget can be projected.
 6. The CIP serves as a source of information about the City's development and capital expenditures plan for the public, City operating departments and the City Commission.

LEGAL AUTHORITY

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

DEVELOPMENT OF THE CAPITAL IMPROVEMENT PROGRAM

The City's capital programming process began in December when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2007 - 2012. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. Annually, the City will prepare a five-year capital improvement program analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes

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

PREPARING THE CAPITAL BUDGET

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

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

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

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

LOCATING A SPECIFIC CAPITAL PROJECT

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

Beautification and Parks (BP)

Transportation, Drainage and Infrastructure Improvements (TDI)

Public Buildings and Facilities (PBF)

Information/Communication Technology (ICT)

Capital Equipment Purchase & Replacement (CE)

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

SUMMARY OF RECOMMENDED PROJECTS

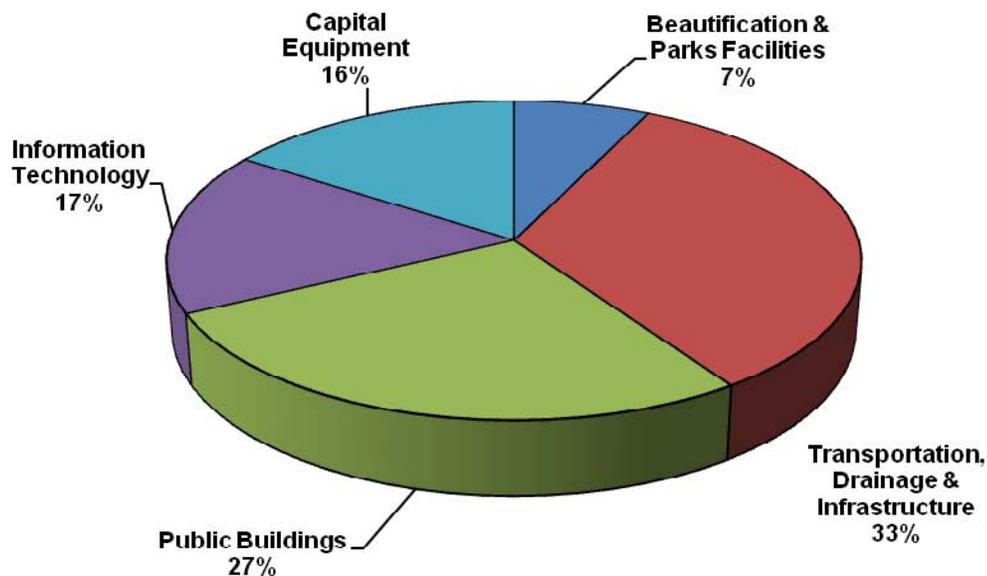
The proposed 2007 - 2012 Capital Improvement Program includes 25 projects in 5 functional categories with a total value of \$17,327,909. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (7%), Transportation, Drainage and Infrastructure Improvements (33%), Capital Equipment Purchase and Replacement (16%), Information/Communication Technology (17%) and Public Buildings and Facilities Improvements (27%).

SUMMARY OF MAJOR PROGRAMS

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

Table 1
Capital Improvement Program
2007/08-2011/12
Summary By Function

Program	2007/08	2008/09	2009/10	2010/11	2011/12	TC
Beautification & Parks Facilities	\$ 726,000	\$ 12,500	\$ 12,500	\$ 427,500	\$ 62,500	\$ 1,24
Transportation, Drainage & Infrastructure	3,007,000	737,500	630,000	707,000	690,000	5,77
Public Buildings & Facilities	5,500	4,714,000	0	0	0	4,719,500
Information/Communication Technology	766,500	531,500	541,500	471,000	560,000	2,870,500
Capital Equipment	593,168	468,000	542,560	634,510	487,171	2,725,409
Totals	\$ 5,098,168	\$ 6,463,500	\$ 1,726,560	\$ 2,240,010	\$ 1,799,671	\$ 17,327,909



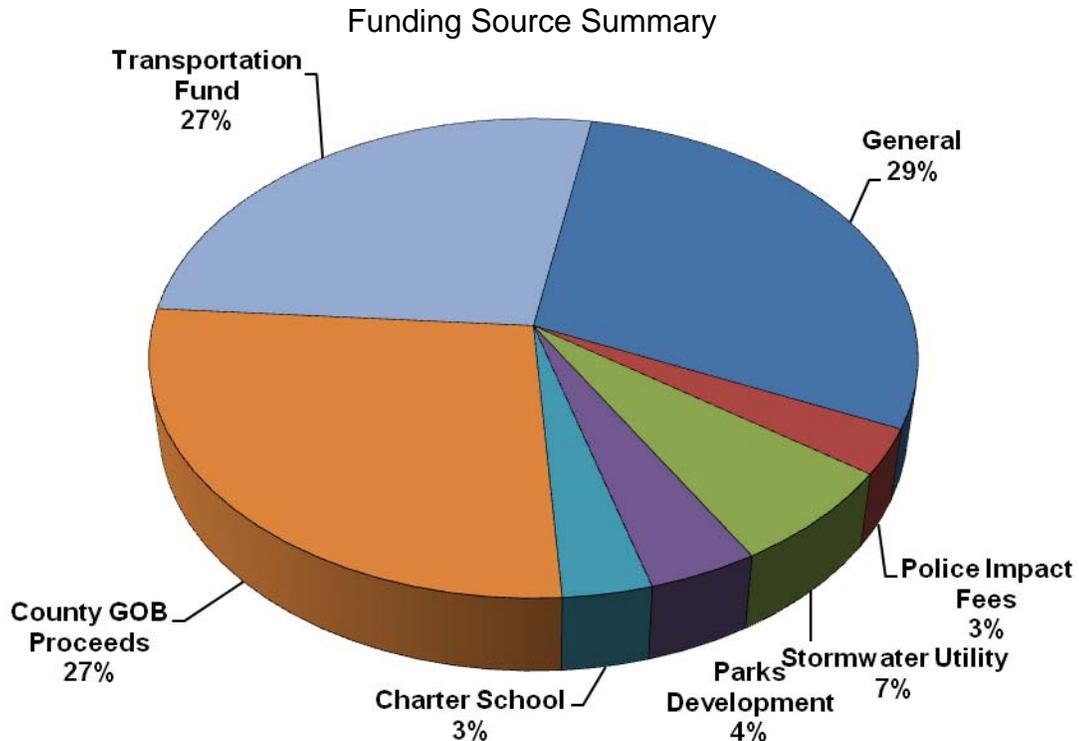
SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

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

Table 2
Capital Improvement Program
2007/08-2010/11
Summary By Funding Source

Funding Source	2007/08	2008/09	2009/10	2010/11	2011/12	TOTAL
General	1,097,868	842,700	884,760	1,260,000	943,900	5,029,228
Police Impact Fees	140,300	71,800	82,300	159,010	77,771	531,181
Stormwater Utility	360,000	200,000	200,000	200,000	200,000	1,160,000
Parks Development	706,000					706,000
Charter School	147,000	97,500	129,500	114,000	88,000	576,000
County GOB Proceeds	0	4,714,000				4,714,000
Transportation Fund	2,647,000	537,500	430,000	507,000	490,000	4,611,500
	\$ 5,098,168	\$ 6,463,500	\$ 1,726,560	\$ 2,240,010	\$ 1,799,671	\$ 17,327,809

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



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
2007/08-2011/12
Summary By Location

Location	Beautification Improvements	Transportation Improvements	Street Lighting	Drainage Improve	Park Improve	Facilities Improve
Founders Park Improvements					2010-2011	
Waterways Dog Park improvements					2007/08	
Country Club Drive Tennis Court					2007/08	
Veterans Park Improvements					2007/08	
Traffic Improvements		2007-2008				
Traffic Video Monitoring System		2007/08				
NE 190th Street Improvements		2008/09		2007/08		
NE 29 th Place		2007/08				
Yacht Club Way		2007/08				
NE 207 th Street	2007/08					
Hospital District		2009/10				
Williams Island Road		2008/09				
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				
Community Center Improvements						2007/08

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 \$17,327,909. No additional debt is recommended.
2. Utilize funding from impact fees in the amount of \$1,237,181 to assist in the funding of the park projects and police equipment.
3. Rolls back 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

	2007/08	2008/09	2009/10	2010/11	2011/12
TOTAL PROJECTED AVAILABLE RESOURCES	\$31,585,597	\$30,288,396	\$31,120,773	\$32,038,972	\$32,985,386
PROJECTED OPERATING EXPENDITURES	22,878,936	24,603,856	26,652,285	28,940,755	31,387,208
DEBT SERVICE REQUIREMENTS	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
SUBTOTAL - EXPENDITURES	25,128,936	26,853,856	28,902,285	31,190,755	33,637,208
PAY-AS-YOU-GO PROPOSED APPROPRIATION - CIP	1,097,868	842,700	884,760	1,260,000	943,900
TOTAL EXPENDITURES	26,226,804	27,696,556	29,787,045	32,450,755	34,581,108
BALANCE	5,358,794	2,591,840	1,333,728	(411,783)	(1,595,723)
BEGINNING RESERVE	11,190,764	16,549,558	19,141,398	20,475,126	20,063,343
BALANCE IN RESERVE - END OF YEAR	\$16,549,558	\$19,141,398	\$20,475,126	\$20,063,343	\$18,467,620

TABLE 1
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2007/08 - 20011/12
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2007/08	2008/09	2009/10	2010/11	2011/12	Total
BP1	Waterways Dog Park Development	CM	\$ 378,000					\$ 378,000
BP2	Veterans Park Mofications	CM	258,000					258,000
BP3	Founders Park Improvements	CS				415,000	50,000	465,000
BP4	Country Club Tennis Court Improve.	CS	70,000					70,000
BP5	Citywide Beautification Improvements	CS	20,000	12,500	12,500	12,500	12,500	70,000
Totals			\$ 726,000	\$ 12,500	\$ 12,500	\$ 427,500	\$ 62,500	\$ 1,241,000

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2007/08 - 20011/12
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Impact Fees	General Fund
BP1	Waterways Dog Park Development	CM	378,000	378,000	
BP2	Veterans Park Mofications	CM	258,000	258,000	
BP3	Founders Park Improvements	CS	465,000		465,000
BP4	Country Club Tennis Court Improve.	CS	70,000	70,000	
BP5	Citywide Beautification Improvements	CS	70,000		70,000
Totals			1,241,000	\$ 706,000	\$ 535,000

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2007/08- 2011/12
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2007/08	2008/09	2009/10	2010/11	2011/12	Total
TDI1	Stormwater Drainage Improvement:	CS	\$ 360,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,160,000
TDI2	Transportation System & Traffic Improvements	CS	2,387,000	72,500	115,000		-	2,574,500
TDI3	Road Resurfacing Program	CS	260,000	465,000	315,000	507,000	490,000	2,037,000
Totals			\$ 3,007,000	\$ 737,500	\$ 630,000	\$ 707,000	\$ 690,000	\$ 5,771,500

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2007/08- 2011/12
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Transportation Fund	General Transportation Fund
TDI1	Stormwater Drainage Improvement:	CS	\$ 1,160,000	\$ 1,160,000		
TDI3	Transportation System & Traffic Improvements	CS	2,574,500		2,574,500	
TDI4	Road Resurfacing Program	CS	2,037,000		2,037,000	
Totals			\$ 5,771,500	\$ 1,160,000	\$ -	\$ 4,611,500

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2007/08 - 20011/12
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2007/08	2008/09	2009/10	2010/11	2011/12	Total
PBF1	Multipurpose Auditorium	CM		\$ 4,714,000				4,714,000
PBF2	Community Center Improvements	CS	\$ 5,500					5,500
Totals			\$ 5,500	\$ 4,714,000	\$ -	\$ -	\$ -	\$ 4,719,500

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2007/08 - 20011/12
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	County Bond Proceeds	Grant Funds	General Fund	Impact Fees Dev. Ded.
PBF1	Multipurpose Auditorium	CM	4,714,000	4,714,000	\$ -	-	-
PBF2	Community Center Improvements	CS	\$ 5,500		\$ -	5,500	
Totals			\$ 4,719,500	\$ -	\$ 4,714,000	\$ -	\$ 5,500

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2007/08 - 2011/12
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2007/08	2008/09	2009/10	2010/11	2011/12	Total
ICT1	Police Computers Systems	PD	159,500	129,000	153,000	127,000	113,000	681,500
ICT2	Central Computer System	IT	85,000	115,000	120,000	85,000	100,000	505,000
ICT3	Radios and E911 System	PD	311,000	141,000	110,000	110,000	215,000	887,000
ICT4	Computer Equipment	ACES	147,000	97,500	129,500	114,000	88,000	576,000
ICT5	Computer Equipment	IT	4,000	6,000	6,000	6,000	6,000	28,000
ICT6	Computer Equipment	FSS	4,000	4,000	4,000	4,000	4,000	20,000
ICT7	Computer Equipment	CM	4,000	2,000	2,000	-	4,000	12,000
ICT8	Computer Equipment	CS	41,000	13,000	9,000	15,000	22,000	100,000
ICT9	Computer Equipment	CD	8,000	21,000	8,000	10,000	8,000	55,000
ICT10	Computer Equipment	CC	3,000	3,000				6,000
Totals			\$ 766,500	\$ 531,500	\$ 541,500	\$ 471,000	\$ 560,000	\$ 2,870,500

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2007/08 - 2011/12
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Charter School Fund
ICT1	Police Computers Systems	PD	681,500	681,500	
ICT2	Central Computer System	IT	505,000	505,000	
ICT3	Radios and E911 System	PD	887,000	887,000	
ICT4	Computer Equipment	ACES	576,000		576,000
ICT5	Computer Equipment	IT	28,000	28,000	
ICT6	Computer Equipment	FSS	20,000	20,000	
ICT7	Computer Equipment	CM	12,000	12,000	
ICT8	Computer Equipment	CS	100,000	100,000	
ICT9	Computer Equipment	CD	55,000	55,000	
ICT10	Computer Equipment	CC	6,000	6,000	
Totals			\$ 2,870,500	\$ 2,294,500	\$ 576,000

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2007/08 - 2011/12
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2007/08	2008/09	2009/10	2010/11	2011/12	Total
CE1	Vehicle Purchase & Replacements	PD	368,268	375,000	424,260	434,000	397,000	1,998,528
CE2	Equipment Purchase and Replacement	PD	140,300	71,800	82,300	159,010	77,771	531,181
CE3	Equipment Purchase and Replacement	CS	63,000	18,500	14,000	19,500	9,000	124,000
CE4	Equipment Purchase and Replacement	CD	1,600	700	20,000	20,000	1,400	43,700
CE5	Equipment Purchase and Replacement	FSS	20,000	2,000	2,000	2,000	2,000	28,000
Totals			\$ 593,168	\$ 468,000	\$ 542,560	\$ 634,510	\$ 487,171	\$ 2,725,409

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2007/08 - 2011/12
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Police Impact Fee Fund
CE1	Vehicle Purchase & Replacements	PD	1,998,528	1,998,528	
CE2	Equipment Purchase and Replacement	PD	531,181	0	531,181
CE3	Equipment Purchase and Replacement	CS	124,000	124,000	
CE4	Equipment Purchase and Replacement	CD	43,700	43,700	
CE5	Equipment Purchase and Replacement	FSS	28,000	28,000	
Totals			\$ 2,725,409	\$ 2,194,228	\$ 531,181



GLOSSARY

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

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

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

INTERNAL SERVICE FUND

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

INVENTORY

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

ORDINANCE

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

POLICE EDUCATION FUND

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

POLICE OFFDUTY SERVICES FUND

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

REVENUES

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

SPECIAL REVENUE FUND

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

STREET MAINTENANCE FUND

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

TAXES

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