

## City Council



Juan Carlos Bermudez  
Mayor



Pete Cabrera  
Vice Mayor



Michael DiPietro  
Councilman



Sandra Ruiz  
Councilwoman



Robert Van Name  
Councilman

## Charter Officers



John J. Hearn, Esq.  
City Attorney



Yocelyn Galiano Gomez, ICMA CM  
City Manager



Sheila Paul, CMC  
City Clerk

## Administrative Personnel

Sergio Purriños, Assistant City Manager  
Ana Cecilia Velasco, Administrative Services Director  
Sergio T. Ascunce, CBO, Building Official  
Teri Alberto Nagel, Community Development Director  
Randolph G. White, Finance Director  
J. Mark Taxis, Parks and Recreation Director  
Ricardo Gomez, Esq., Police Commander  
Jose Ortega, Public Works Director

The City of Doral, Florida was incorporated on June 24, 2003.

# How To Use This Book

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We have made every effort to make this book as easy as possible to read, but we understand just how difficult it can be to find what you are looking for in such a complex document. To make your search easier, we have provided a number of tools to get what you need.

## Organization of this Book

The City of Doral's Annual Budget is divided into five sections:

*Introduction* - This section contains the City Manager's Letter, the Budget Highlights, and a few brief statistics about the City.

*Budget Overview* - A discussion of our financial policies, an overview of the budget process and an introduction to the fund budget for Fiscal Year 2005 and Capital Improvement Program.

*General Fund* – This section contains a detailed revenue summary and explanation, expenditure summary, and a breakdown of each department which includes its function, objectives, performance indicators, progress report, authorized positions and budget highlights.

*Stormwater Fund* – This section contains a detailed revenue and expenditure summary for the Stormwater Fund.

*Transportation Fund* – This section contains a detailed revenue and expenditure summary for the Transportation Fund.

*Capital Projects Fund* – This section contains a detailed revenue and expenditure summary for the Capital Projects Fund.

## Tables of Content

The main Table of Contents starts on page iv and provides an overview of the different sections of the book. Following the contents is a list of Tables and Illustrations on page vi.

Each subsequent section has a detailed Table of Contents directly behind the tab page that provides more detailed information about that section.

## Abbreviations and Acronyms

A useful list of abbreviations and acronyms used in the book.

## Glossary

A list of the terminology used in this document that is either technical in nature or unique to the City of Doral. Each term is given a short entry that defines it within the context that we use the term.

## Callouts

Throughout the text, "callouts" (see at upper left) have been included to draw your attention to important facts about the City of Doral's budget.

You can learn interesting facts about the City's budget by reading the "callout" text.

## Key Tools

Organizational Chart .....	1
City Manager's Letter .....	2
Consolidated Budget .....	34
Tax Rates .....	36
Truth in Millage .....	37
General Fund Summary .....	42
Authorized Positions .....	44
Glossary .....	98

# Guide for Readers

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The Fiscal Year 2005 Annual Operating Budget for the City of Doral, Florida is intended to serve four purposes:

## A Policy Guide

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the City will provide during the twelve-month period from October 1, 2004 through September 30, 2005. The departmental budget sections provide goals, objectives and performance measures for each department.

## A Financial Plan

As a financial plan, the budget details the costs associated with providing municipal services and how the services will be funded. The General Fund Section includes a summary and detailed description of all revenues and expenditures. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is discussion of the City's accounting structure and budgetary policies.

## An Operations Guide

As an operations guide, the budget details how departments and the general fund are organized. The budget informs the reader of all the activities, services and functions carried out by each department. In addition, the budget provides for performance measurements of organization-wide objectives to aid in monitoring the progress of the City. Each departmental budget section includes a description of the department's function, its goals and objectives, performance indicators, authorized positions, budget highlights and the budgetary appropriation.

## A Communication Device

As a communication device, the budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables and text are included in every section to consolidate the information as much as possible. The budget document also includes a detailed table of contents and a glossary of terms to make it easy to locate and understand its contents. Finally, the budget includes the Budget Message Section, which provides readers with a condensed analysis of the fiscal plans of the City for the upcoming fiscal year.

The departmental budget sections provide goals, objectives and performance measures for each department

## Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presents a Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget conforms to program requirements, and we are submitting it to the Government Finance Officers Association of the United States and Canada to determine its eligibility for award.

# Table of Contents

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<b>Introduction</b>	<b>I</b>
City Organizational Chart	1
City Manager’s Letter	2
Budget Highlights	5
Community Profile	10
History of Doral	12
<b>Budget Overview</b>	<b>13</b>
Overview and Financial Policies	13
Budget Process Overview	25
Budget Calendar	31
Fund Structure	32
Fund Balances	33
Consolidated Budget	34
Ad Valorem Taxes	36
Truth In Millage (TRIM) Notification	37
Council Goals and Objectives Status	38
General Fund Summary	42
Authorized Positions and Staffing Changes	44
<b>General Fund Revenues</b>	<b>46</b>
General Fund Revenues	46
General Fund Revenues Table	49
Revenue Trends	50
<b>General Fund Expenditures</b>	<b>52</b>
General Fund Expenditures	52
General Fund Expenditure Table	54
City Council	55
City Manager’s Office	58
City Clerk’s Office	61
Finance Department	65
City Attorney’s Office	67
General Government	69
Police Department	73
Community Development Department	78
Public Works Department	82
Parks and Recreation Department	85
Mitigation and QNIP	89
Operating Transfers	91
<b>Stormwater Fund</b>	<b>92</b>
<b>Transportation Fund</b>	<b>93</b>
<b>Capital Projects Fund</b>	<b>94</b>
<b>Glossary</b>	<b>98</b>

# Tables & Illustrations

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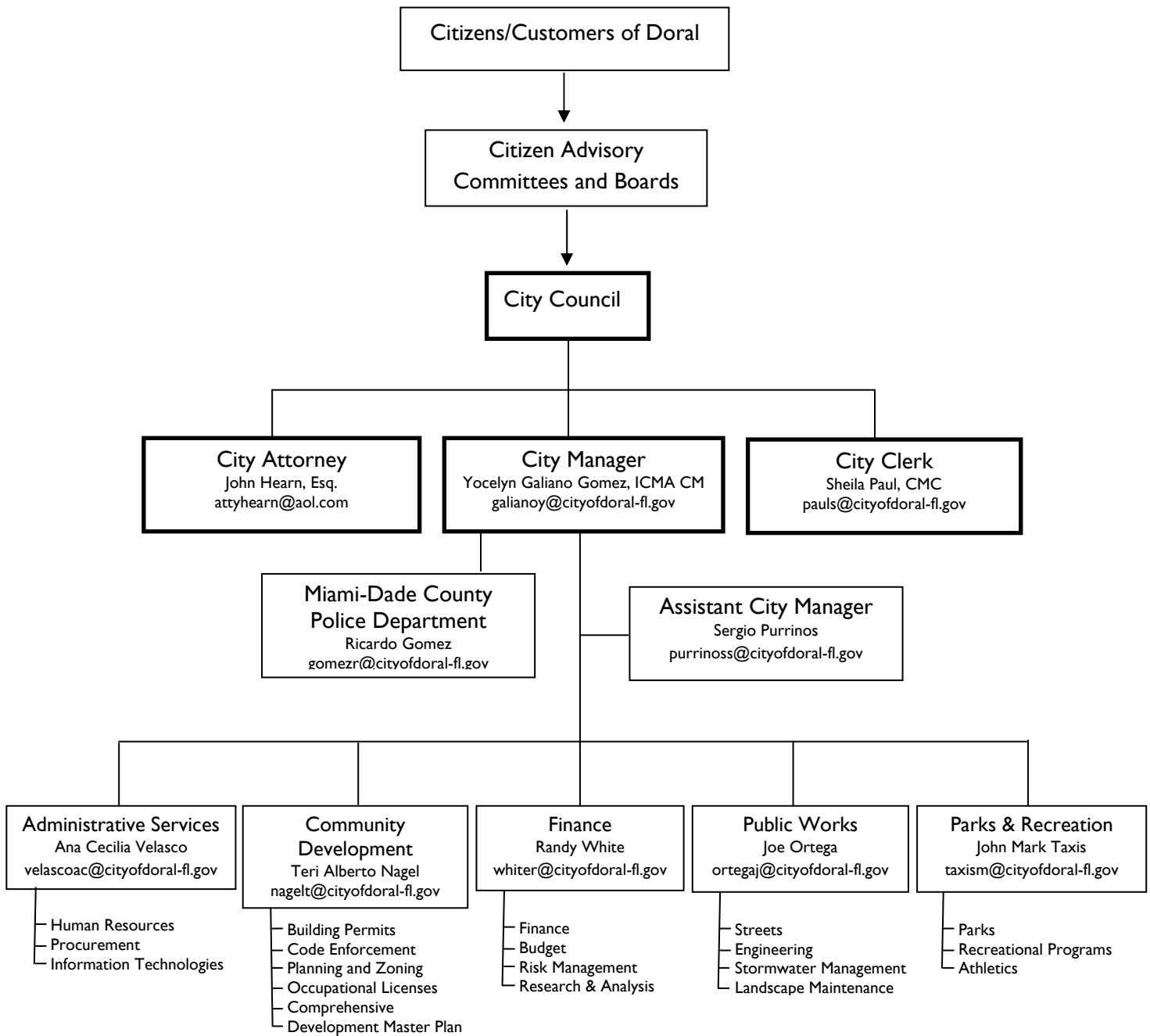
<b>Introduction</b>	<b>8</b>
City of Doral 2005 Organization Chart	8
Millage Rates Since Inception Table	3
Expenditures by Fund Table	4
Revenue Summary Table and Pie Chart	4
Expenditure Summary Table and Pie Chart	5
General Fund Total Expenditures Pie Chart	5
Consolidated Budget Expenditures by Fund Table and Chart	7
Population	10
Social and Economic Characteristics	10
Land Use Table	10
Principal Taxpayers Table	11
‘Where is Doral?’ Map	11
<b>Budget Overview</b>	<b>27</b>
Budget Calendar	31
Fund Structure Overview Chart	32
Fund Balances	33
Consolidated Budget Table	34
Ad Valorem Taxes	36
Operating Millage Rate Comparison	36
Truth in Millage (TRIM) Notification	37
Council Goals and Objectives Status Table	38
Annual Revenue and Expenditure Comparison Chart	42
Annual General Fund Balance	42
General Fund Summary Table	43
Authorized Positions and Staffing Changes Table	44
<b>General Fund Revenues</b>	<b>46</b>
General Fund Total Revenues Chart	46
Franchise Fees Table	46
Utility Taxes Table	47
General Fund Revenues Table	49
Revenue Trend Charts	50
<b>General Fund Expenditures</b>	<b>51</b>
General Fund Total Expenditures Chart	52
General Fund Expenditure Category Summary Table	53
General Fund Expenditures Table	54
City Council Budget Table	57
City Manager’s Office	
Authorized Positions	58
Budget Table	60
City Clerk’s Office	
Authorized Positions	61
Activity Report	62
Budget Table	64
Finance Department	
Authorized Positions	65
Activity Report	66
Budget Table	66

# Tables & Illustrations

---

City Attorney’s Office	
Authorized Positions	67
Activity Report	68
Budget Table	68
General Government	
Authorized Positions	69
Activity Report	70
Budget Table	72
Police Department	
Authorized Positions	73
Activity Report	74
Budget Table	77
Community Development Department	
Authorized Positions	79
Budget Table	81
Public Works Department	
Authorized Positions	82
Budget Table	84
Parks and Recreation Department	
Authorized Positions	85
Budget Table	88
Mitigation Computation	89
Mitigation and QNIP Budget	90
Operating Transfers	91
<b>Stormwater Fund</b>	<b>92</b>
Annual Revenue and Expenditure Comparison	92
Stormwater Fund Budget	92
<b>Transportation Fund</b>	<b>93</b>
Annual Revenue and Expenditure Comparison	93
Transportation Budget	93
<b>Capital Projects Fund</b>	<b>94</b>
Annual Revenue and Expenditure Comparison	94
Capital Projects Fund	96

# City of Doral 2005 Organization Chart



= Charter Offices

# City Manager's Letter

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## Introduction

I am pleased to present the Fiscal Year 2005 Annual Budget for your review.

Fiscal Year 2004 will be a year to remember for the City of Doral. The groundwork for the development of Miami-Dade County's newest municipality has been laid during our first full budget year and a great deal of progress has been made to accomplish the goals of incorporation. The hire of the three charter officials: City Manager, City Clerk and City Attorney were amongst the first milestones for our new municipality, as well as, the creation of our new police force through an improved service contract with the Miami-Dade County Police Department. The creation of the six new departments that will provide a full range of municipal services, from code compliance and community development to improved park and recreational opportunities, has occurred in anticipation of the transfer of services from Miami-Dade County on October 1, 2004.

Incorporation has afforded Doral residents the opportunity to improve the quality of government services they receive and to take control of the City's destiny. The City's commitment to delivering the highest quality of customer service to our community in the most responsive and responsible way will guide us into Fiscal Year 2005.

## Building on a Year of Accomplishment

A year of planning and effective execution of the Council's Goals and Objectives has resulted in significant accomplishments that have put Doral well ahead of schedule in the creation of a full service City. And, in the face of economic adversity, we will finish Fiscal Year 2004 well within budget.

The following bullets highlight the more significant accomplishments achieved during the City's first full year of operations:

- Created the Code Enforcement Advisory Committee established to review the present code enforcement standards, methods of enforcement and make policy recommendations that would best serve the Doral community.
- The City Seal Advisory Committee was established to administer a process by which entries for a City Seal shall be obtained and reviewed.
- A Community Identity Advisory Committee was established to analyze the "branding" processes and mechanisms used in order to achieve a positive image and create a specific municipal identification for the City.
- The Parks & Recreation Advisory Committee was established to review the present park situation in the City and identify how best to maximize parkland and green space for the community's benefit, both present and future.
- The Transportation Advisory Committee was established to review the present transportation situation in the City and evaluate available alternatives for addressing and improving transportation problems within the City and its vicinity.
- The City Council hired Doral's first permanent City Manager, City Clerk and City Attorney.
- Negotiated and entered into the Master Interlocal agreement with Miami-Dade County which details the timeline for the transfer of services from the County to the City.
- A new city Seal, city Logo and tagline to be used in the branding of the City were chosen.
- The City selected a lobbyist and a public relations firm to represent its interests.
- Negotiated and entered into the Police Services Interlocal agreement with Miami-Dade County for the provision of enhanced police patrol services for the next five years.

A year of effective execution has resulted in significant accomplishments that have put Doral well ahead of schedule in the creation of a full service City.





# City Manager's Letter

- Chose a design for the semi-permanent entrance signs welcoming people into the City.
- The City selected and hired a consultant to develop the Comprehensive Development Master Plan and Land Development Regulations.
- A strict commercial vehicle/truck traffic enforcement plan was developed and implemented to monitor commercial vehicles, weight restrictions and the no through truck traffic zones.
- Selected and hired a consultant to prepare the Master Plans and construction documents for improvements to Doral Park and Doral Meadows Park.
- Developed a comprehensive street sweeping services program to improve the overall aesthetics of Doral.
- Selected and hired a consultant to prepare a Streetscape Master Plan for Doral Boulevard (NW 36/41 Street).
- Worked in cooperation with the Miami-Dade County Parks and Recreation Department to commence Phase I improvements to Doral Meadows Park.
- Held the City's first annual 4<sup>th</sup> of July Parade and Picnic which hosted approximately 3,000 people.
- Entered into a five year lease agreement for approximately 21,300 square feet of office space to house City Hall and the Police Station.



Doral's new City Hall and Police Station is located at 8300 NW 53 Street.

## Proposed Tax Rate

The 2005 Budget provides for no increase in the current millage rate of \$2.447. But, while the recommended millage rate is not increasing from last year, because the total assessed valuation of properties increased from \$5,215,693,758 to \$6,487,084,909, an extra \$2,473,702 in revenues will be generated from Ad Valorem (property) taxes.

The 2005 Budget provides for no increase in the current millage rate of \$2.447.

This rate is recommended to adequately fund the 2005 Annual Budget which includes a Mitigation and QNIP payment to Miami-Dade County in the amount of \$8,337,478, a 7% increase from the prior year's mitigation and QNIP expense. Additionally, the recommended millage rate will allow the City to establish a \$4,998,506 consolidated fund surplus that will allow Doral to implement a "pay-as-you-go" policy for the majority of future capital projects and establish a designated reserve for emergencies. The following chart illustrates the Doral's millage rates since its inception:



The City's float moves along Doral Boulevard and NW 102 Avenue in route to Doral Park.

Year	Millage Rate	Revenues Generated
2004	2.447	\$12,606,500
2005	2.447	\$15,080,202

# City Manager's Letter

## FY 2004 Council Goals and Objectives

Every year, the City Council develops its goals and objectives, found in the Budget Process Overview section of this document, which provide the guideline for all departmental priorities for the forthcoming year. Each department, in turn, is responsible for the development of additional goals and objectives, detailed in the departmental sections of this document, to provide the necessary services and track not only costs associated with the achievement of the goals but also the levels of service.

Last fiscal year, the City Council developed its first set of goals and objectives detailed in the Council Goals and Objectives Status Report found on page 37. The report provides the reader with a comprehensive view of the past year's activities and where the City is headed this upcoming year.

## Budget in Brief

The Fiscal Year 2005 Annual Budget, which will be adopted on September 22, 2004, is a numerical reflection of the Council's Goals and Objectives adopted on May 12, 2004. In essence the adopted goals and objectives act as the City's strategic plan, and by allocating our resources through a balanced combination of strategic alignment with the Council's priorities and the departmental performance indicators, we believe that this budget will successfully meet the challenges we have before us and set the stage for our continued success in the future.

The consolidated budget for Fiscal Year 2005 for all funds excluding interfund operating transfers totals \$32,147,626. The Fiscal Year 2005 budget represents the second full budget year for the new City of Doral. The Interfund Operating Transfers total another \$8,216,280.

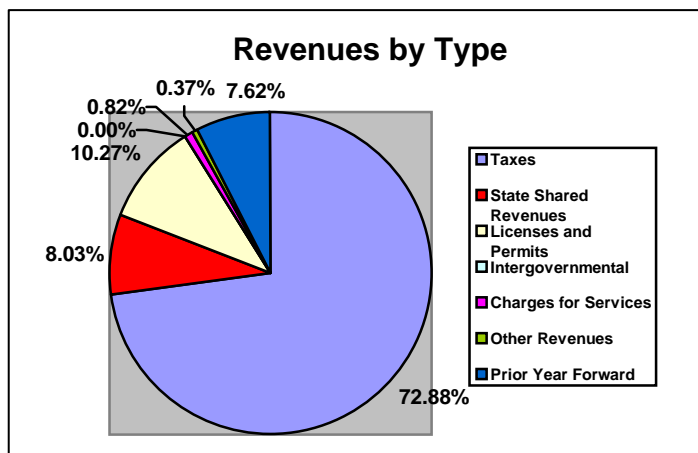
Fund	FY 2004	FY 2005	Difference
<b>General Fund</b>	\$ 21,739,306	\$ 23,162,793	\$ 1,423,489
<b>Stormwater Fund</b>	150,000	0	(150,000)
<b>Transportation Fund</b>	110,000	1,000,000	890,000
<b>Capital Projects Fund</b>	100,000	7,216,280	7,116,280

The housing market has helped maintain the local trend of new construction, which is providing the means to keep the millage rate at the same level. It is anticipated that the City will continue to see a 3-4% expansion in the tax base due to new construction over the next three to five years.

## Revenue Summary

The Fiscal Year 2005 General Fund revenue will increase approximately \$10,214,728, a 44.4% increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

Revenue Type	Recommended Appropriation	Percent of Budget
Taxes	\$ 21,098,628	59.5%
State Shared Revenues	2,325,751	6.6%
Licenses and Permits	2,974,000	8.4%
Intergovernmental	6,486,280	18.3%
Charges for Services	237,620	0.7%
Other Revenues	107,694	0.3%
Prior Year Forward	2,207,503	6.2%
<b>Total Available</b>	<b>\$ 35,437,475</b>	<b>100.0%</b>



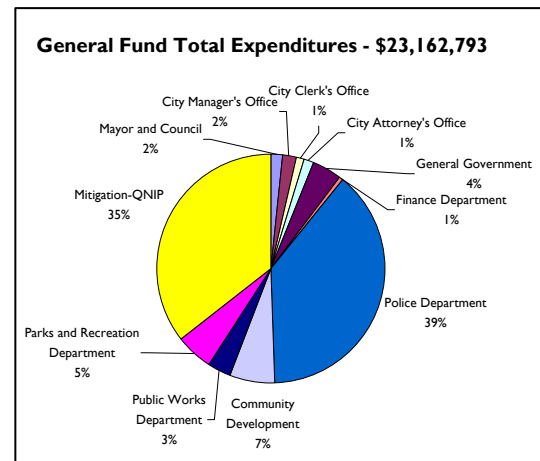
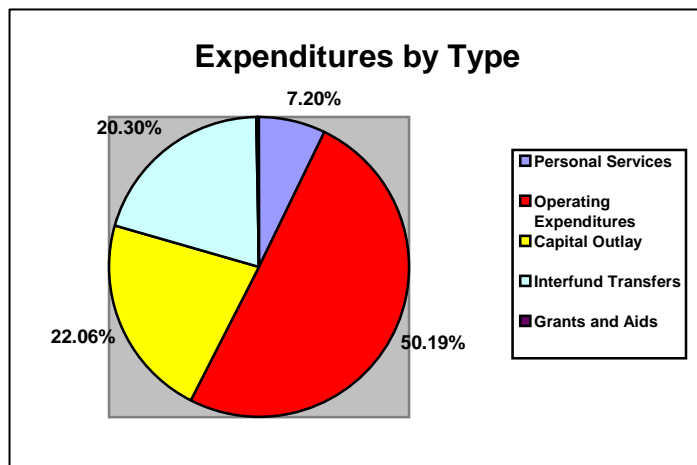
# City Manager's Letter

The largest contributor aside from the Ad Valorem Taxes to the City's revenues is the Intergovernmental Revenues which are expected to generate a total of \$6,486,280 in new revenues due to several grants as well as a \$4,607,000 million allocation from the County's General Obligation Bond which is scheduled to be taken to a vote in November 2004.

## Expenditure Summary

Expenditures for Fiscal Year 2005 including operating transfers out have increased from the prior year by 42.52% or \$9,398,320. However, the most significant departmental increase in expenditures, dollar wise, occurred in the Police Department with a total increase of \$1,470,103 or 19.83% increase from the prior year due to the addition of the eight new positions and employee benefit adjustments related to the Interlocal Agreement for Local Patrol Services.

Expenditure Type	Recommended Appropriation	Percent of Budget
Personal Services	\$ 2,911,611	9.28%
Operating Expenditures	20,310,545	64.73%
Capital Outlay	8,928,115	28.45%
<b>Total Available</b>	<b>\$ 31,379,073</b>	<b>100.00%</b>



## Highlights

### Personal Services

Personal Services experienced a \$342,007 increase from the prior year. All full-time and part-time employees who were hired prior to April 2004 are budgeted to receive a 3% cost of living adjustment effective October 1, 2004, and a merit increase on the employee's anniversary date subject to a satisfactory rating on his/her performance evaluation report. All other employees were budgeted to receive only their 3% merit increase on their anniversary. The City Manager's and City Clerk's salaries are set by the City Council.

A new line item called Compensated Absences represents the payout of all possible accrued vacation and sick leave in accordance with the City's Employee Leave Policy. This liability is funded to ensure the most fiscally conservative approach to budgeting expenditures.

Proposed position additions and deletions are as follows:

# City Manager's Letter

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- ◆ *City Council.* A full-time position of Special Assistant to the Mayor was created.
- ◆ *City Clerk's Office.* A part-time clerical assistant position was created.
- ◆ *Community Development Department.* A full-time position of Administrative Assistant to the Building Official was created.
- ◆ *General Government.* The part-time custodian position was eliminated.
- ◆ *Parks and Recreation Department.* A full-time position of Program and Events Coordinator was added.
- ◆ *Police Department.* Two full-time positions of Public Service Aides, one Executive Office Administrator, three Desk Operations personnel, and one additional clerical person were created.

## Operating Expenses

Total Operating Expenses increased by \$1,660,865. Operating expenditures decreased in the City Council's budget by \$6,502. The City Manager's operating expenses decreased by \$82,599 primarily due to the removal of the salary for the interim manager. The City Clerk's operating budget increased by \$24,509 primarily due to the purchase of software to manage the agendas and make them more easily accessible through the City's web site, an increase in the Clerk's Salary and the addition of a part time clerical assistant. The Finance Department increased by \$12,790 due to adjustments in both the contract for financial services and auditing services. The City Attorney's operating budget increased by \$3,000. The Operating Budget for General Government increased by \$90,935 primarily due to augmentations to line items that will improve the City's communications/public awareness programs as well as the addition of \$100,000 for Grants and Aids. The Police Department's operating budget increased significantly by \$1,591,705 due to the addition of eight new position and the implementation of several new programs including the Explorer Program as well as

Enhanced Enforcement Initiatives. The Community Development Department's operating budget decreased by \$343,720 due to the removal of the funds for the Comprehensive Development Master Plan consultant. The Public Works Department increased by \$14,388 due to the rental of storage space for shovels, tools, barricades and other related equipment. The Parks and Recreation Department's operating expenditures increased by \$61,826 due to anticipated increases in costs related to the take over of the parks from the County and the addition of two new community special events. The Mitigation and QNIP payments to the County increased by \$514,533.

## Capital Outlay

Capital Outlay experienced a overall \$778,187 decrease. The City Council's capital outlay budget increased by \$22,368 due to the addition of audio/visual equipment for the new Council Chamber. The City Clerk's Office decreased by \$23,156 due to the removal of the Imaging System hardware, which will be purchased in FY 2004. General Government decreased by \$200,006 due to the build-out and furnishing of the new City Hall in Fiscal Year 2004. The Police Department's capital outlay budget decreased by \$121,602 primarily due to the removal of the cost associated with the purchase of furniture for the new offices. The Community Development Department's capital outlay budget decreased by \$82,572 due to the purchase of all equipment in Fiscal Year 2004. The Public Works Department's capital outlay decreased by \$320,833 which, in the prior year, funded one time purchases such as trucks and radios as well as \$100,000 towards right-of-way beautification and Phase I of the Street Signage Program. The Parks and Recreation Department decreased by \$52,386 and will fund the purchase of a utility cart and security lighting and signage at the new parks.

Total Operating Expenses increased by \$2,320,181.

# City Manager's Letter

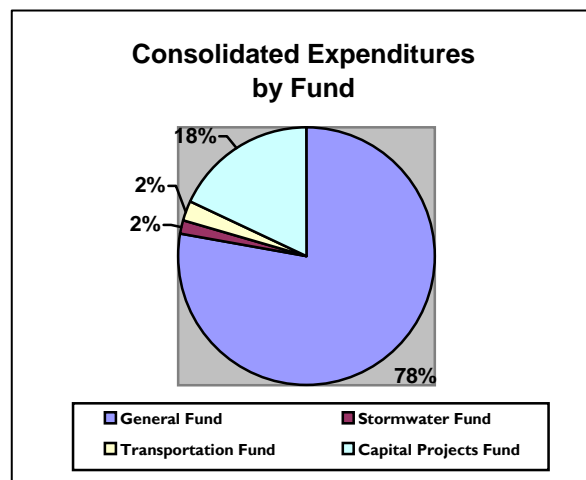
## Grants

The City has applied for several grants that will affect the Fiscal Year 2005 Budget:

- A Safe Neighborhood Parks Bond Program grant in the amount of \$300,000 with a \$300,000 match for Phase II Improvements to Doral Meadows Park was awarded by SNP.
- A Safe Neighborhood Parks Bond Program grant in the amount of \$1,109,280 for improvements to Miami West Park was awarded by SNP.
- A Florida Recreation Development Assistance Program grant in the amount of \$200,000 which, if awarded, requires a \$200,000 match for development of Miami West Park.
- A Florida Recreation Development Assistant Program grant in the amount of \$200,000 which, if awarded, requires a \$200,000 match for the Phase II Improvements to Doral Meadows Park.
- A total of \$4,607,000 has been earmarked on the County's General Obligation Bond which is scheduled to go to a vote in the November 2004 ballot. If successful, the funds will offset the costs associated with the development of Miami-West Park.

The following table and graph illustrates the recommended expenditures for the Fiscal Year 2005 Consolidated Budget by Fund:

Consolidated Budget Fund Type	Recommended Appropriation	Percent of Budget
General Fund	\$ 32,397,626	78%
Stormwater Fund	650,000	2%
Transportation Fund	1,000,000	2%
Capital Project Fund	7,316,280	18%
Total	\$ 40,363,906	100.00%



## Stormwater Fund Highlights

The Stormwater Fund is supported by an operating transfer from the General Fund in the amount of \$150,000 and a \$500,000 legislative appropriation for the purpose of developing a Stormwater Master Plan for the City and constructing stormwater facilities as needed throughout the City.

## Transportation Fund Highlights

The Transportation Fund is supported by an operating transfer from the General Fund in the amount of \$1,000,000 and \$511,577 from local option gas tax revenues. The Fiscal Year budget allocates \$1,000,000 towards the NW 41 Street Beautification Program, leaving \$1,053,677 in the Fund Balance.

## Capital Projects Fund Highlights

The Capital Projects Fund is supported by an operating transfer from the General Fund in the amount of \$7,216,280 and \$100,000 from the Fund Balance carried over from the prior year.

The City Council selected a firm to design improved facilities and a total of \$100,000 was allocated toward the engineering costs associated with the development of a new Master Plan and corresponding construction documents for Doral Park.

# City Manager's Letter

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A total of \$100,000 was carried over from the prior year's Capital Projects Fund budget to partially fund the construction of NW 122 Avenue.

A total of \$1,000,000 has been allocated in the Capital Projects Fund towards the Phase Two improvements of Doral Meadows Park. \$600,000 associated with a grant from the Safe Neighborhood Parks Bond Program and \$400,000 from a grant from the Florida Recreation Development Assistance Program.

A total of \$6,116,280 was allocated towards improvements to Miami West Park. This November 2004, Miami-Dade County will be placing a General Obligation Bond question on the ballot that provides for \$4,607,000 to Doral for the development of municipal parks. This amount was budgeted for the purpose of funding improvements to Miami West Park along with another \$1,109,280 from a grant through the Safe Neighborhood Parks Bond Program and \$400,000 from the Florida Recreation Development Assistance Program.

## Mitigation

The City Charter specifies that Doral will pay the County an annual mitigation payment. This payment was set at approximately 1.5 mill. The mitigation amount is adjusted annually for the commercial area and is capped for the residential area. The Fiscal Year 2005 mitigation payment to the County totals \$7,883,478.

## Debt Management

The City of Doral currently has no bond debts, although it does have an obligation to the County as to bonds the Miami-Dade County issued for projects in the Doral area prior to the City's incorporation.

The City is obligated to pay its share of the Quality Neighborhood Improvement Program Bond (QNIP). This year's

allocation for QNIP remained constant at \$454,000.

## Financial Condition

Development growth has been a reality for over ten years in the area and the next five years will see additional residential development in the northwest quadrant of the City. Our resources are aligned to address the challenges of neighborhood growth as well as the expansion of the nonresidential tax base.

Technology will continue to be a major factor in productivity, resource allocation decisions, and in shaping the development of the departments, both as an element of our financial planning, as well as a service demand generator.

Fiscal Year 2004 has been a challenging year as we have entered into the formative stage of the new municipal government.

### *Fund Surpluses and Reserves*

One measure of a City's financial strength is the level of its fund surpluses (i.e., revenues exceeding expenditures). For the past, year and a quarter since the City's incorporation, balances improved as a result of growth related revenues, productivity and prudent financial management policies. The Fiscal Year 2005 makes allowances for the City to start meeting its reserve policy requirements with the inception of a Reserve for Emergencies in the amount of \$1,000,000. For further information on our fund balances, see pages 31 and 32. A discussion of our Use of Surpluses policies can be found on page 21.

## Conclusion

The recommended budget adequately provides for the operational needs of the City and six significant capital improvement projects: the Phase II Improvements to Doral Meadows Park, development of Miami West Park,

# City Manager's Letter

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Construction of NW 122 Avenue, improvements to Doral Park, Phase I of the beautification of NW 36<sup>th</sup>/41<sup>st</sup> Street, and Citywide stormwater improvements.

Doral's growing tax base due to new construction will continue to enhance the City's revenue capacity. Projections show that the City can provide a balanced budget through the next three years without the need to raise taxes assuming there are not significant changes in the level of services provided.

Our first full year of operation has been very successful as we have achieved nearly all the goals established by the County. I would like to extend a special thanks to Mayor Bermudez and the members of the City Council for their direction and positive leadership as well as for their patience and understanding while we create, fine tune and develop our organizational structure.

I would also like to thank our Finance Director Randy White and his assistant Bea Galeano, Assistant City Manager Sergio Purrinos and Assistant to the City Manager Jorleen Aguiles for their assistance in the development of this budget document. On behalf of all the employees and volunteers who proudly serve our community, we remain loyal to the task of making Doral the "premier place to live, work and play".

Happy 1<sup>st</sup> Birthday, Doral!

Respectfully submitted,

Yocelyn Galiano Gomez, ICMA CM  
City Manager

# Community Profile

Doral's population for 2004 is 29,685.

## The City in Brief

Doral, incorporated on June 24, 2003, in one of thirty-four municipalities in Miami-Dade County, Florida. Conveniently located just one mile from Miami International Airport and twelve miles from Downtown Miami, our City is home to approximately 29,685 residents and regularly hosts in excess of 100,000 people who work within the City. The City of Doral occupies a land area of 15 square miles bordered on the west by the Ronald Reagan Turnpike, to the north by the Town of Medley, to the east by the Palmetto Expressway and to the South by the City of Sweetwater.

The City of Doral has operated under the Mayor-Council-Manager form of government since incorporation. Policymaking and legislative authority are vested in a governing council consisting of the mayor and four other council members. The Council, which is elected at large, is responsible among other things, for passing ordinances and resolutions, adopting the annual budget, appointing the City Manager, City Clerk and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the daily operations of the government, and for appointing the heads of various departments.

The City of Doral offers a wide range of services through its departments including the Office of the City Manager, Office of the City Clerk, Finance Department, Community Development Department, Public Works Department, Parks and Recreation Department, and Police Department. Described as the premier place to live, work and play, our many assets provide for a superior quality of life in an urban center known for its commerce.

## Demographics

### Population

Year 2000	24,431
Year 2004	29,685

(As of April 1<sup>st</sup> of each year from the Bureau of Economics and Business Research (BEBR) – Year 2000 will be U.S. Census Bureau)

## Social and Economic Characteristics

### Racial and Ethnic Composition

Hispanic	62.8%
White, Non Hispanic	22.7%
Black, Non Hispanic	8.8%
Other, Non Hispanic	5.7%

### Income

Median Household Income	\$53,060
Per-Capita Income	\$27,705

Source: U.S. Census Bureau, Census 2000 Redistricting (Public Law 94-171) Summary File, Table PL1, Miami-Dade County, Department of Planning and Zoning, 2002. The income and housing figures are from Census 2000 Demographic profile data for Doral CDP.

## Land Use

Land Area	15 Square Miles
Miles of Road Way	53.3 Linear Miles

Land Use:	% of Total
Residential	3.62%
Commercial/Office	3.24%
Industrial/Utilities	36.70%
Parks/Recreation*	5.61%
Institutional	1.69%
Agricultural	2.98%
Vacant/Expressways	46.15%

\* Includes waterways.

Source: Miami-Dade County Staff Doral 2002 Incorporation Report.

### Household Characteristics

Total No. of Households	9,186
Median Year Structure Built	1,193
Avenue Household Size	2.66

### Tenure:

Owner Occupied	56%
Renter Occupied	44%

### Travel Characteristics

#### Mode of Travel to Work:

Automobile	97%
Public Transportation	<1%
Bicycle	<1%
Walking	2%

Median Travel Time to Work: 15-19 minutes



# Community Profile

## Education

### Public Schools

- John I. Smith Elementary School
- Eugenia B. Thomas Elementary School
- Doral Middle School
- Miami Springs Senior High School\*

### Charter Schools

- Doral Academy Charter School
- Ryder Elementary School

### Private Schools

- Divine Savior School

**Number of Students** 9,730

(Includes public schools including out-of-city limits \*Miami Springs Senior High School (3,493) which serves the City of Doral.

Source: Miami-Dade County Public Schools.

## Economics

Principal Taxpayers:	% of Total Assessed Value
PSBP Industrial LLC	2.58%
Keystone ICP I LLC	1.96%
West Dade County Associates	1.92%
New World Partner	1.57%
Koala Miami Realty Holding Co.	1.56%
Fairfield Doral LLC	1.55%
Flagler Development Company	0.87%
AMB Property LP	0.82%
KSL Hotel Corp.	0.81%
Adler Office Assoc. LTD	0.76%

Source: FY 2004 Miami-Dade County Revenue Collection

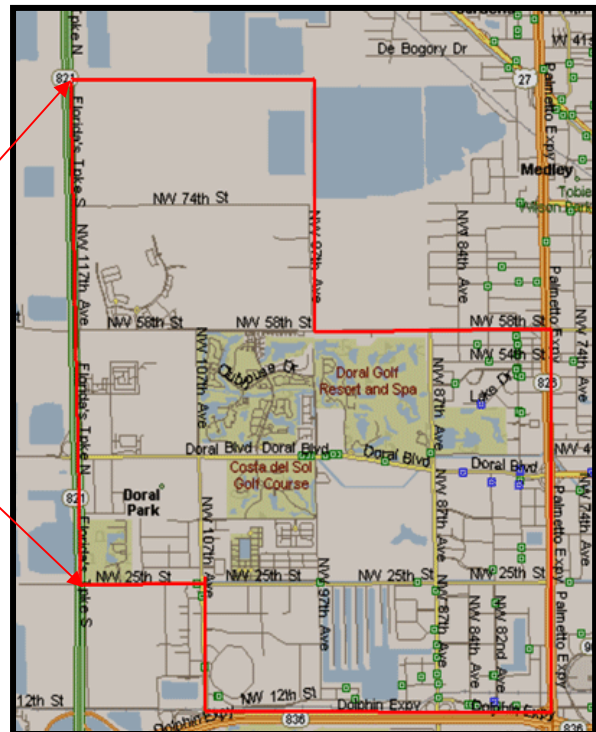
**Property Tax Millage Rage:** \$2.447

**Per Capita Debt:** N/A

## Where is Doral?



The City of Doral is located in the Greater Miami Area in Miami-Dade County, Florida -- just minutes from Miami International Airport and twelve miles west of downtown Miami. The City is very accessible as it is bordered to the west by the Florida Turnpike, to the south by the Dolphin Expressway (836), and to the east by the Palmetto Expressway (826)



# History of Doral

Rapid growth and local issues during the 1990s inspired a movement to incorporate the area.

The City of Doral recently celebrated its 1<sup>st</sup> Birthday on June 24, 2004. This section provides a little history about Doral and how it is one of the most successful communities ever built. Known for its importance to the local and regional economy, Doral has become the premier place to live, work and play.

## Origin of a Name

In the late 1950's real estate pioneer Alfred Kaskel and his wife Doris bought 2,400 acres of swampland for about \$2,000 an acre in a West Miami-Dade area known today as Doral. In 1962, the Kaskels opened the world renown Doral Hotel and Country Club featuring the Blue, Red and Par 3 golf courses. The name Doral derived from a combination of Alfred's and Doris' first names.



The Doral Hotel and Country Club was the first structure ever built in the area we call Doral today. The Doral Open Invitational, Florida's mayor PGA event was held for the first time in 1963, during a time when only three tournaments were being held in Florida. Today, the Doral Golf Resort and Spa, is internationally famous for its golf courses and hosts an annual PGA Tour Tournament.



## Beginnings of a Community

In the early 1980's Doral started to grow. In 1984, the Kaskels' grandson, Bill Kaskel developed the Doral Estates community. Later, the real estate developer joined Lennar Homes in a partnership to build the Doral Park neighborhood. Doral's first communities were the foundation of a thriving residential community.

Although there were already hundreds of homes in Doral during the mid to late 1980's, the city was isolated and relatively hidden. Cow pastures and farms were the prevailing landscape.

## Construction Boom

During the late 1980's and early 1990's, the area began to see more and more development. Because of its premier location just west of the Miami International Airport, commerce quickly began to take notice of this bedroom community and development took on a feverish pace. During the mid 1980s through today, the area has flourished with the development of the second largest economic and commercial area in the County.

Rapid growth and local issues during the early 1990s inspired a movement to incorporate the area. And, although the initial efforts for incorporation met with resistance from Miami-Dade County and the process was long and arduous, the City successfully incorporated on June 24, 2003. Ninety-two percent (92%) of the registered voters of Doral, voted to adopt the municipal charter and thus created the City. Juan Carlos Bermudez was elected the first Mayor of the City of Doral. Peter Cabrera, the City's first Vice Mayor, Michael DiPietro, Sandra Ruiz and Robert Van Name joined Mayor Bermudez as the City's First Council.

Source:  
Cindy Rodriguez-Pereira, Ciudad Doral Newspaper, April 21 – May 12, 2004 Edition.

# Overview and Financial Policies

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## Overview

This section contains a summary of the Fiscal Year 2005 Annual Operating Budget and Capital Improvement Program, along with a discussion of the process that goes into developing the budget.

The first section details the proposed Financial Policies of the City, upon which all budgeting decisions will be made. Any policies that impact the budget, including reserve policies, surplus policies, capital and debt management, and fixed asset policies immediately follow this overview.

Following that is a discussion of the Budget Process and how we create and develop the budget documents.

The next section provides a current look at the City's finances with tables and charts detailing the current Fund Balances carried in the City's main operating funds.

The Consolidated Budget is the summary of all funds for Fiscal Year 2005. We also include a copy of the "Truth in Millage" Notification that we publish in the newspaper prior to adopting the budget. This format varies slightly from the net budget, because State law requires showing some interfund transfers.

Information on our Ad Valorem Taxes, a summary of Net Staffing Changes, and a diagram of our Fund Structure all precede the Fund Budget Overview, which summarizes the budget by individual fund.

The last section recaps the Capital Improvement Program for Fiscal Year 2005 by fund, department, and funding source.

## Financial Policies

The following financial policy statements are the basis of the daily operations of the City of Doral. The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the City of Doral in connection with the operating budget and capital improvement program.

## Operating Budget Policies

In accordance with the City of Doral Charter, Article III, Section 3.03 (Powers and Duties of the Manager) Subsection 5, the City Manager shall prepare and submit to the Council a proposed annual budget and capital program. Charter Section 4.05 (Annual Budget Adoption) further details the annual budget adoption policy as follows:

Each annual budget adopted by the Council shall be a balanced budget.

The Budget shall be specific as to the nature of each category of appropriations. Reasonable appropriations may be made for contingencies, but only within defined spending categories.

Charter Section 4.06 further details that if, during the fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess. Reversely, if, at any time during the fiscal year, it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, s/he shall report to the Council without delay, indicating the estimated amount of the deficit, and his/her recommendation as to the remedial action to be taken. The Council shall then take such action as it deems appropriate to prevent any deficit spending not covered by adequate reserves.

### *Accounting Basis*

A fund's "basis of accounting" determines when a transaction or event is recognized in the fund's operating statement. Presently, the City's budget consists of four funds, the General Fund, Stormwater Enterprise Fund, Transportation Special Revenue Fund, and Capital Project Fund. All four funds employ the modified accrual basis of accounting. In other words, it is not enough that an economic transaction or event has occurred for it to affect the operating statement. Rather, the related cash flow

Each annual budget adopted by the City Council shall be a balanced budget.

# Overview and Financial Policies

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must occur within a short-enough period to have an effect on current spendable resources. Therefore, revenues must be both measurable and available to liquidate liabilities of the current period.<sup>1</sup>

Obligations such as purchase orders are considered encumbrances and are budgeted as expenses and revenues are recognized when they are due.

For Doral, the “basis of budgeting” and “basis of accounting” are the same, except for encumbrances, which are considered expenditures in the budget but not in the financial statements. The budget document is presented using the modified accrual basis as described previously.

## Guidelines

The Basic Financial Statements present the status of the City’s finances on a basis consistent with General Accepted Accounting Principles (GAAP) ( i.e., the governmental funds use the modified accrual basis of accounting). In order to provide a meaningful comparison of actual results with the budget, the Basic Financial Statement presents the City’s operations on a GAAP basis and also shows fund expenditures and revenues on a budget basis for the General Fund. All funds are presented in accordance with GASB 34 Reporting requirements.

The budget process and format shall be performance-based and focused on goals, objectives and performance indicators.

The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

The City Council will be provided with interim budget reports comparing actual versus budgeted revenue and expense activity. The City shall establish and maintain a standard of accounting practices.

The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that

balance current expenditures at the expense of meeting future years’ expenses, such as postponing expenditures or accruing future year’s revenues.

The City will maintain a continuing budgetary control system to ensure that it adheres to the budget.

## Planning

The City will annually prepare a Five-Year Forecast. The forecast will include estimated operating costs and revenues of future capital improvements, such as new parks and public works facilities, included in the capital budget.

The budget process and format shall be performance-based and focused on goals, objectives and performance indicators.

## Capital Improvement Policies

The City will develop a multi-year plan for capital improvements and update it annually. The initial plan will be developed as part of the City’s first Comprehensive Plan.

The City will enact an annual capital budget based on the multi-year Capital Improvement Plan.

The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and City’s priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

The City will maintain all its assets at a level adequate to protect the City’s capital interest and to minimize future maintenance and replacement costs.

The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.

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<sup>1</sup> Governmental Accounting, Auditing and Financial Reporting, GFOA, pg. 23

# Overview and Financial Policies

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The City will determine the least costly financing method for all new projects.

## Debt Management Policies

### *Market Review*

When applicable, the City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.

### *Debt Issuance*

The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.

The City will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.

Capital improvements, equipment and facility projects shall be classified into “pay-as-you-go” and “debt financing” classifications. Pay-as-you-go capital items will be \$5,000 or less with short lives (less than four years) or replacement of existing equipment where depreciation has been paid to a sinking fund. Debt financing will be used for major, non-recurring items with a minimum of four years of useful life.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

The City will not use long-term debt for current operations.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus.

The City shall follow a policy of “full disclosure” in future Comprehensive Annual Financial Reports and bond prospectuses.

## Revenue Policies

The City will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.

The City will estimate its annual revenues by an objective, analytical process, wherever practical. The City will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.

Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The City will automatically revise user fees, subject to review by the City Council, to adjust for the effects of inflation.

## Investment Policies

These Investment Policies apply to the investment of short-term operating funds of the City of Doral in excess of those funds required to meet current City’s expenditures. This Policy does not apply to Longer-term funds and proceeds from bond issues.

### *Pooling of Funds*

Except where specifically prohibited by law, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective

The City will determine the least costly financing method for all new projects.

# Overview and Financial Policies

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participation and in accordance with Generally Accepted Accounting Principles.

## *Investment Objectives*

The primary objectives, in priority order, of investment activities of the City shall be safety, liquidity, and yield:

### **Safety**

Safety of principal is the foremost objective of the investment program of the City. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- ◆ Limiting investments to the safest types of securities.
- ◆ Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
- ◆ Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- ◆ Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- ◆ Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

### **Liquidity**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities

mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or the Local Government Surplus Funds Trust Fund or other authorized intergovernmental investment pools which offer same-day liquidity for short-term funds.

### **Yield**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- ◆ A security with declining credit may be sold early to minimize loss of principal.
- ◆ A security swap would improve the quality, yield, or target duration in the portfolio.
- ◆ Liquidity needs of the portfolio require that the security be sold.

### *Performance Standards*

The investment portfolio shall be managed in accordance with the parameters specified within this Policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. This Policy establishes as its performance benchmark a return of 40 basis points over a five year average of one month US Dollar LIBOR rate.

The primary objectives, in priority order, of investment activities of the City shall be safety, liquidity, and yield.

# Overview and Financial Policies

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## *Prudence and Ethical Standards*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officials acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

The City Council, City Manager and those investment officials involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the of the investment portfolio. Officials shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

Responsibility for the operation of the investment program is delegated to the Finance Director, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy.

Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall ensure a system of internal controls to regulate the activities of subordinate officials.

## *Authorized Investments*

The Investment Policy permits investment or reinvestment of City funds in the following types of investments:

- (a) The Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in s. 163.01, Florida Statutes.
- (b) Interest-bearing time deposits or savings accounts in qualified public depositories as defined in s. 280.02, Florida Statutes.
- (c) Direct obligations of the United States Treasury.
- (d) Bonds, debentures, notes or other evidences of indebtedness issued by Government National Mortgage Association, Federal Land Banks, Federal Home Loan Banks, Federal Intermediate Credit Banks, Banks for Cooperatives, Tennessee Valley Authority, United States Postal Service, Farmers Home Administration, Export-Import Bank, Federal Financing Bank, Student Loan Marketing Association and Fannie Mae to the extent that such obligations are guaranteed by the Government National Mortgage Association.
- (e) Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company.

The City Council, City Manager and investment officials shall refrain from personal business activity that could conflict with the proper execution and management of the investment program.

# Overview and Financial Policies

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- (f) Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided that the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully.
  - (g) Investment agreements with a bank, mono-line insurance company (excluding life and casualty insurance companies) or other financial institution, or the subsidiary of a bank, insurance company or other financial institution if the parent guarantees the investment agreement, which bank, mono-line insurance company, financial institution or parent has an unsecured, uninsured and unguaranteed obligation (or claims-paying ability) rated in the highest short-term rating category by Moody's or S&P (if the term of such agreement does not exceed 365 days), or has an unsecured, uninsured and unguaranteed obligation (or claims-paying ability) rated in the highest rating categories, "Aaa" or "AAA", by Moody's or S&P, or is the lead bank of a parent bank holding company with an uninsured, unsecured and unguaranteed obligation of the aforesaid ratings, provided:
    - ◆ interest is paid at least semi-annually at a fixed rate (subject to adjustments for yield restrictions required by the Code) during the entire term of the agreement, consistent with the Interest Payment Dates;
    - ◆ moneys invested there under may be withdrawn without penalty, premium, or charge upon not more than two days' notice unless otherwise specified in a Supplemental Indenture;
    - ◆ the same guaranteed interest rate will be paid on any future deposits made to restore the account to its required amount and the Trustee receives an opinion of counsel that such agreement is an enforceable obligation of such insurance company, bank, financial institution or parent;
  - ◆ The agreement must provide for collateralization of such obligation in the event the provider is downgraded below the AA category.
  - (h) Repurchase agreements with any bank, trust company or national banking association or government bond dealer reporting to the Federal Reserve Bank of New York continuously secured or collateralized by Federal Government obligations having at all times market value not less than that of the repurchase agreement, free of claims by third parties, subject to a perfected first security interest in the collateral in favor of the Trustee, and deliver to the Trustee or its agent as custodian.
  - (i) Bankers' acceptances and commercial paper rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized rating agency.
  - (j) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements.
- Maturity and Liquidity Requirements*
- To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements.
- Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio not exceeding fifty (50) percent should be continuously invested in readily available funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.
- Portfolio Composition*
- The City shall have its investment portfolio composed only of securities approved in this Investment Policy. The City's portfolio shall be limited to a maximum of ten (10)



# Overview and Financial Policies

qualify under Securities and Exchange Commission (SEC) Rule 15C3-I (uniform net capital rule).

percent of its total assets valued at cost invested in any one single security and no more fifty (50) percent invested in any one security type. The City additionally shall not invest more than fifty (50) percent of its funds in investments of a single issuer. This Investment Policy specifies the following target and ranges for the asset classes:

All financial institutions and broker/dealers who desire to become qualified for investment transactions with the City must supply the following as appropriate to the Finance Director, who shall have the sole authority to qualify institutions and dealers for the City:

Asset Type	Target %	Minimum %	Maximum%
Repurchase Agreements	30%	0%	50%
Time Deposits or Savings Accounts	20%	0%	30%
Instruments of the US Government Agencies	20%	0%	30%
Treasury Bills and Treasury Bonds	15%	0%	50%
Money Market Funds	10%	0%	15%
Intergovernmental Investment Pools	5%	0%	15%

The element of risk is inherent in investing, however, should be limited by, among others, avoiding over concentration of assets.

### Risk and Diversification

The element of risk is inherent in investing, however, should be limited by, among others, avoiding over concentration of assets. The investments shall be diversified by:

- ◆ limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- ◆ limiting investment in securities that have higher credit risks,
- ◆ investing in securities with varying maturities, and
- ◆ Continuously investing a portion of the portfolio in readily available funds such as state investment pools, money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

- ◆ Audited financial statements
- ◆ Proof of National Association of Securities Dealers (NASD) certification
- ◆ Proof of state registration
- ◆ Certification of having read and understood and agreeing to comply with the City's investment policy.

### Third-Party Custodial Agreements

All assets resulting from investments of the City shall be held in the name of the City by a third-party Custodian, who is designated by the Finance Director, and who carries a combined SIPC insurance of at least \$100 million per account/customer. There shall be no withdrawal of securities, in whole or in part, from safekeeping, except by the Finance Director or an authorized staff member, as designated by the Finance Director. Securities transactions between a broker-dealer and the City's Custodian involving purchase or sale of securities by transfer of money or securities shall be made on a "delivery vs. payment" basis, if applicable, to ensure that the Custodian has the security or money, as appropriate, in hand at the conclusion of the transaction.

### Authorized Investment Institutions and Dealers

The City shall only use qualified Investment Institutions and Dealer to provide investment services. These may include "primary" dealers or regional dealers that

# Overview and Financial Policies

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## *Master Repurchase Agreements*

All approved institutions and dealers transacting repurchase agreements shall be required to execute and perform as stated in the Master Repurchase Agreement of the City valid as of the date of the transaction. All repurchase agreement transactions shall adhere to the requirements of the Master Repurchase Agreement.

## *Bid Requirements*

The Finance Director shall determine the approximate maturity date based on cash-flow needs and market conditions, analyze and select one or more optimal types of investment, and competitively bid the security in question when feasible and appropriate. Except as otherwise required by law, the bid deemed to best meet the investment objectives of the City specified in subsection (2) of this Policy shall be selected. Records of these investment securities which were bid shall be maintained in accordance with Ch. 119, F. S., Public Records Law.

## *Internal Controls*

The Finance Director shall maintain an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall provide reasonable assurance that these objectives are met while at the same time recognizing that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall provide for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

### *Control of collusion*

Collusion is a situation where two or more employees are working in conjunction to defraud their employer.

*Separation of transaction authority from accounting and record keeping* - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.

### *Custodial safekeeping*

Securities purchased from any bank or dealer including appropriate collateral shall be placed with an independent third party for custodial safekeeping.

### *Avoidance of physical delivery securities* -

Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

*Clear delegation of authority to subordinate staff members* - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.

*Written confirmation of transactions for investments and wire transfers* - Due to the potential for error and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.

*Development of a wire transfer agreement with the lead bank and third-party custodian* - The Investment Official shall ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of

each party making and receiving wire transfers.

The Finance Director shall provide for an annual independent review by an external auditor to assure compliance with policies and procedures.

# Overview and Financial Policies

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## *Continuing Education*

The Finance Director and all subordinate officials shall annually complete a minimum of eight (8) hours of continuing education in subjects or courses of study related to investment practices and products.

## *Reporting*

The Finance Director shall prepare at minimum, a quarterly investment report including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary shall be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report shall be provided to the City Council and City Manager and be available to the public. The report shall include the following:

- ◆ Listing of individual securities held at the end of the reporting period.
- ◆ Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity (in accordance with Governmental Accounting Standards Board (GASB) requirements).
- ◆ Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- ◆ Listing of investment by maturity date.
- ◆ Percentage of the total portfolio which each type of investment represents.

## Financial Reserve Policies

On an annual basis, after the year-end audit has been completed, the staff shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for the use of an excess surplus for the current year in accordance with the Use of Financial Reserve Policies and Use of Surplus Policies. This document will be used not only to ensure compliance with stated policies, but also to analyze the total reserve and surplus picture to ensure that the policies as provided do not inadvertently create adverse effects. The Finance Director may make changes to any policies in the Use of Financial Reserve Policies and Use of Surplus Policies based on needs identified in this analysis.

### *Working Capital*

The General Fund unappropriated fund balance will be maintained in an amount greater than or equal to seventeen (17%) of the annual General Fund Budget. This amount approximates 50 days of working capital.

The City shall include in the General Fund operating budget annually, a contingency account equal to 0.5% of the General Fund total expenditures, less charge backs, debt service, interfund transfers and capital expenditures. This contingency will expire at the end of each fiscal year and balances will not be brought forward.

The City shall strive to establish and then maintain a reserve of \$1,000,000 for working capital in the event of a natural disaster or operating emergency.

## Surplus Policies

It is the intent of the City to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial

Reserve Policy. Excess surplus will then be used for the following purposes:

### *Capital Replacement Programs*

After General Fund reserves have been met, excess reserves may be set aside to provide the cash necessary to implement

The City shall strive to establish and then maintain a reserve of \$1,000,000 for working capital in the event of a natural disaster or operating emergency.

# Overview and Financial Policies

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capital replacement programs (e.g., the vehicle replacement, the computer replacement, and the facility maintenance programs). Prior to any funds being transferred, a five-year funding projection shall be made to determine appropriate balance requirements.

## *Retirement or Refinancing of Existing Debt*

Any excess surplus remaining after reserve policies have been met and replacement programs are fully funded over a five-year period may be used to pay principal on existing Franchise Revenue Bonds, short-term commercial paper, or other capital loans, excluding General Obligation Bonds.

## *Cash Payments for Capital Improvement Program Projects*

Using cash to purchase capital items that are budgeted to be procured with the proceeds from Franchise Revenue Bonds or short-term commercial paper will reduce the future debt burden of the City. This strategy may be combined with retirement to reduce future debt service after performing a financial analysis to determine the greatest net present value savings.

## Performance Measurement Policies

### *Establishing Performance Requirements*

Every two years, the City shall create a Strategic Plan that identifies the Strategic Priorities for the following two years, with three to five corresponding Key Intended Outcomes (KIOs) that measure appropriate results for each priority.

Annually, each department shall develop departmental performance measures that directly support achieving successful results in the KIOs with the City Manager's Office. Goals should be related to core services of the department and should reflect customer needs. The measures should be a mix of different types, including effectiveness, efficiency, demand and workload. Measures should have sufficiently aggressive "stretch" goals to ensure continuous improvement.

- ◆ *Workload* – Measures the quantity of activity for a department. (e.g. number of calls responded to.)
- ◆ *Demand* – Measures the amount of service opportunities. (e.g., total number of calls.)
- ◆ *Efficiency* – Measures the relationship between output and service cost. (e.g., average cost of response to service call.)
- ◆ *Effectiveness* – Measures the impact of an activity. (e.g., percent of people who feel safe.)

Department Directors shall establish performance measures for each division or program within their department to monitor and project program performance. These objectives must be linked to the departmental measures they support.

Supervisors shall negotiate fair and aggressive performance measures for each employee that directly supports program objectives, departmental measures, and KIOs as part of the employee merit program.

### *Reporting Performance*

Quarterly summaries of progress on KIOs and departmental performance measures will be published and distributed.

A "State of the City" report shall be promulgated that summarizes the operational and financial performance of the City each Fiscal Year.

### *Decision Making and Analysis*

The City's strategic/business planning and budgeting decisions will be based on a number of advanced statistical analyses and economic and financial modeling. The specific tools used are:

- ◆ *Citizen's Surveys* – Statistical sampling and inference;

Department Directors shall establish performance measures for each division or program within their department to monitor and project program performance.

- ◆ *Citizen Focus Groups & Advisory Boards* – Focus groups and advisory boards are teams made up of Citizens and City staff to address specific concerns and strategic priorities.
- ◆ *Master Planning* – Specific functions and processes are included in written plans, such as the Comprehensive Master Plan and Land Use Regulations.
- ◆ *Fiscal Impact Model* – Allocation methodology which quantifies average and marginal revenues and the costs of new development by land use type;
- ◆ *Revenue Forecasting Model* – Statistical time series analysis and tracking model of major revenue sources;
- ◆ *Performance Measurement System*- Quarterly performance evaluations and reports;
- ◆ *Capital Budgeting Tools* – Present value payback, net present value analysis and own/lease analysis;
- ◆ *Five-Year Financial Plan* – Multi-year forecasting of revenues and expenditures;
- ◆ *Fleet Replacement Plan* – Equipment replacement model covering useful life of all vehicle classes;
- ◆ *Financial Trend Monitoring System* – Systematic analysis of major financial indicators;
- ◆ *Project Management* – Several techniques are employed to manage processes Citywide; for example, critical path methods and program evaluation review techniques are used in the budgeting process.

## Fixed-Asset Accounting Policies and Procedures

### *Definition of a Fixed Asset*

The dollar amount to be capitalized is a unit cost of \$750 or greater and useful life exceeding two years. Fixed assets include equipment, computers, furniture and vehicles. All vehicles are contributed to the Equipment Services Fund where depreciation is calculated. Once purchased, all capital items are maintained in the physical inventory and Capital Replacement Program until disposed.

### *Purchasing Fixed Assets*

Capital Items (fixed assets) shall be identified for purchase through three methods:

- ◆ *New*. Through a new initiative in the Business Plan that justifies the feasibility of a project or program requiring the purchase.
- ◆ *Replacement*. Through the Capital Replacement Program (CRP) for items already in inventory that require replacement. Justification of the continued necessity for the item and an analysis of the functionality of the existing property are required through this program.
- ◆ *Emergency*. Ad hoc needs are addressed through special amendments to the budget or through maintenance reserves.

The procedures for purchasing fixed assets are:

- ◆ Capital items must be approved for inclusion in the adopted budget as outlined in Capital Improvement Program Policies.
- ◆ Once the identified items are approved in the Budget resolution and ordinance departments must contact the Finance Department to ensure that the funding for their project is available before initiating the purchasing sequence.
- ◆ Through the purchasing procedure, departments initiate the purchase requisition and record the receipt of an asset from the proper account. The Administrative Services

# Overview and Financial Policies

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Department creates the Purchase Order for the item, ensuring that the first line of the item description contains a specific, identifiable description of the asset being acquired. For capital items only, multiple accounts for payment is not appropriate. Whenever possible,

budget transfers should be made prior to initiating the requisition.

- ◆ Once the item has been ordered and received, departments must notify the Administrative Services Department and forward any invoices to the Finance Department. The capitalization and subsequent addition to inventory is made on the payment date.
- ◆ The Finance Department processes payment for these purchases once received.

Each March, as part of the Capital Replacement Program Budget, a complete inventory of fixed assets will be distributed to every department and division. At that time, all items on the inventory must be physically verified by a representative and corrections or changes made on the inventory sheets.

## *Year-End Procedures*

At year-end, the Finance Department reconciles expenditures per activity listings of capital accounts to the fixed-asset maintenance file, adjusting any differences identified.

Capital purchases using multiple account numbers that should have been recorded as a capital purchase, should be verified via the purchase order and adjusted to balance the fixed asset records.

## *Disposition Forms / Transfers*

All interdepartmental transfers of inventory with a value of \$750 or greater must be reported on a property disposition form. The transfer form identifies fixed assets transferred to their new assigned locations. The information on the disposition form is recorded and verified in the fixed asset records. The completed inventory transfer form must be signed by the transferring department director and Administrative Services Director before an asset can be physically moved from one location to the next.

## *Inventory Tagging*

# Budget Process Overview

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## How the Budget Was Created

On May 12, 2004, the City Council adopted its first list of Goals and Objectives which highlight the future priorities of the City. The Goals and Objectives serve as the City's Strategic Plan which identified the issues that must be addressed to achieve our mission as a newly formed municipality. Reviewed and updated annually, the Council's Goals and Objectives create a shared vision for the future of the community. These Short-term and Long-term policy issues emphasize the values of our customers:

- ◆ Customer-Involved Government
- ◆ Neighborhood and Environmental Vitality
- ◆ Excellence in Education
- ◆ Family, Youth and Community Values
- ◆ Financial Health and Economic Development
- ◆ Ethnic and religious diversity

## Mission Statement

This government has been created to protect the governed, not the governing, in order to provide the public with full and accurate information, to promote efficient administration management, to make government more accountable, and to ensure to all persons fair and equitable treatment.

The Council's Goals and Objectives are broken down into Short-term and Long-term. The Short-term Goals and Objectives cover a portion of Fiscal Year 2003-2004 beginning on March 1, 2004 through September 30, 2004 and a portion of Fiscal Year 2004-2005 beginning on October 1, 2004 through February 28, 2005. The Long-term Goals and Objectives cover a five-year period beginning with Fiscal Year 2004-2005 through Fiscal Year 2008-2009.

## Short-term Goals and Objectives

### Council

- Develop a mission statement that accurately explains why the City of Doral exists and what it hopes to achieve in the future; articulating the organization's essential nature, values and work.
- Choose a city seal, city logo and city tagline to be used in the branding of the city.
- Establish a Government Access channel to disseminate information to the public through the City cable providers.

### Police

- Prepare and discuss a three year projection of the capital/equipment needs of the department, including wish list items, and a five year projection of the operating costs of the department, reflecting increased staffing levels, specialized units, and the impact of increases in wages and benefits.
- Prepare a quarterly report to the City Council analyzing crime trends and prepare and send a post card report of such trends to residents.
- Create a policy for a reserve and auxiliary police unit.
- Implement a City-wide Crime Watch Program.
- Undertake a "Can We Find You" program, requiring residents to have clearly visible house numbers on their residences and to ensure that law enforcement has all access codes for gated communities, for law enforcement and emergency purposes.
- Develop and implement a strict commercial vehicle/truck traffic enforcement plan including the monitoring of truck canopy and weight restrictions and no through traffic zones.

The Goals and Objectives serve as the City's Strategic Plan which identified the issues that must be addressed to achieve our mission as a newly formed municipality.

# Budget Process Overview

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## Community Development

- Take over the Occupational License function from Miami-Dade County.
- Complete Comprehensive Master Plan and Land Development Regulations.
- Review the existing Miami-Dade County Zoning Code and revise said zoning code for re-adoption by the City Council.
- Initiate a Code Compliance Program that will target high priority problems such as overgrown lots, illegal signage in the public right-of-way, illegal dumping and graffiti.

## Parks and Recreation

- Discuss and prepare a Request for Proposal for the selection of an organization(s) to run the soccer program, tennis program and the snack facilities at Doral Park beginning in the fall of 2004, and set terms and conditions for such operations.
- Discuss and prepare a Request for Proposal for the selection of an organization(s) to run the soccer program, baseball program, football program and the snack facilities at Doral Meadows Park beginning in the fall of 2004, and set terms and conditions for such operations.
- Develop a Master Plan for Miami West Park and begin seeking outside funding sources to develop the park.
- Review existing Master Plan, adopt criteria for use, adopt a master plan for renovations to Doral Park and implement park renovations.
- In cooperation with Miami-Dade County complete the construction of the Phase I improvements to Doral Meadows Park and complete the construction documents for Phase II improvements.
- Complete the Master Plan for the 3.2 acre park property located at NW 33<sup>rd</sup> Street and 102<sup>nd</sup> Avenue.
- Coordinate and implement in

conjunction with other community groups a minimum of four large community events.

## Public Works/Beautification

- Adopt a long-term timeline for the landscaping of the medians along NW 36<sup>th</sup>/41<sup>st</sup> Street, NW 87<sup>th</sup> Avenue, NW 107<sup>th</sup> Avenue, NW 58<sup>th</sup> Street.
- Execute a contract for the preparation of construction plans and specifications for the median landscaping along NW 36<sup>th</sup>/41<sup>st</sup> Street, obtain bids on a phase by phase basis for the construction of the project.
- Develop a design for City Entrance Features and implement their installation.
- Develop an alternate truck route plan to remove truck traffic from NW 114<sup>th</sup> Avenue.
- Coordinate the completion of the NW 58<sup>th</sup> Street elevation between NW 102<sup>nd</sup> Avenue and 107<sup>th</sup> Avenue.
- Work with Miami-Dade County to complete the widening of NW 97<sup>th</sup> Avenue to four lanes between NW 25<sup>th</sup> Street and NW 36<sup>th</sup> Street.
- Work with Miami-Dade County to complete the widening of NW 107<sup>th</sup> Avenue between NW 50<sup>th</sup> Street and NW 49<sup>th</sup> Street.
- Develop a comprehensive Street Sweeping Services program to improve the overall aesthetic of Doral.
- Develop a comprehensive Street Tree Planting Master Plan for the City and begin identifying outside funding sources to implement street tree planting throughout the City.

## Miscellaneous

- Promote student participation in City government.
- Promote partnership with City merchants.
- Identify and acquire land for the future Municipal Center site.



# Budget Process Overview

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- Identify sites on the south and north side of the City for the construction of libraries.

## Long-term Goals and Objectives

- Implement the Doral street signs changeover.
- Develop a Transportation Master Plan to review transportation problem areas such as school zones.
- Work with the Florida Department of Transportation for the construction of an interchange to the Florida Turnpike at NW 74<sup>th</sup> Street in conjunction with the completion of the connection of NW 74<sup>th</sup> Street from the Turnpike to the Palmetto Expressway.
- Complete the design of the new Municipal Center and bid out the construction of the building.
- Investigate the acquisition and development of additional parkland.
- Continue the implementation of the Street Tree Planting Program, which involves the planting of trees along the City's major arterial roads.
- Review and analyze all plans, permits, covenants and other public information pertaining to the commercial properties in the City and compare them to existing conditions to address non-compliance in the areas of parking and landscaping.
- Analyze the possibility of obtaining a County courthouse within the City of Doral limits.
- Work with Miami-Dade County Transportation Department to develop plans for the construction of a future elevated Truck Cargo Route over the Palmetto Expressway at NW 79<sup>th</sup> Avenue and NW 25<sup>th</sup> Street to relieve truck cargo traffic into Miami International Airport.
- Work with County officials towards the development of a County-owned regional park at the site of the closed

landfill.

- Enter into interlocal agreements with the school board for shared use of the available school fields after school hours for the Parks and Recreation Programs.
- Look at the possibility of purchasing the Doral Park HOA Community Center for use as a Community Center by the City of Doral.
- Work together with the Miami-Dade County School Board and other interested parties to explore all options available to improve the educational opportunities within the City of Doral.

## The City's Budget

For each priority established in the Council's Goals and Objectives, an action plan was developed for implementing policy and operating measures. Through this process, the Budget was developed which identifies the vital issues and identifies the desired results.

With the priorities and indicators set, the operations of the City are reviewed and redirected to bring the strategic vision to life. Specific actions, programs, capital purchases, staffing requirements and funding levels are developed in response to the needs identified in the Council's Goals and Objectives which capture the City's vision, improving decision making and resource allocation.

A benefit of using the Goals and Objectives set by Council is the direct link between costs, activities and key drivers. We use this model to monitor our performance by:

- ◆ Performing variance analysis using cost drivers;
- ◆ Process mapping that links budget items to activities;
- ◆ Identifying value-added and non-value added activities.

# Budget Process Overview

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In developing the Fiscal Year 2005 operating budget, departments analyze existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the City Council, but in the future as the City matures, will also incorporate feedback from future customer surveys and policy initiatives that contribute to the long term financial health of the City.

Departments set goals to meet the needs identified by the strategic priorities. To meet these goals, programs within the departments have specific objectives that are measured through process indicators. Individual staff member's objectives and performance measures are then linked to the program objectives. Each employee knows what the end result should be and how it contributes to the strategic plan. In this way, the budget becomes a tool for monitoring, rather than controlling, operating performance.

The performance measure tables included with each department's summary is designed to show how the program objectives support the strategic priorities. Performance Measures are explicitly related to the Objectives that they support and the strategic priorities that they fulfill.

## Budget Methodology

The Budget for the City of Doral is being formed as a performance-based budgeting system. This type of budgeting system identifies a particular level of service performance for each type of service and the resources needed to operate it, as well as describes the structure of the departments and the programs into which they are divided. The department's budget is separated into the following components:

*Function* – The statement must identify the particular purpose for the department and lists of the fundamental services that the department is designed to provide. Whenever possible, the department monitors the Public Service Levels of

activities it undertakes. The Activity Reports indicate the volume, frequency or level of service provided.

*New Initiatives* – New services or the removal of existing services as they relate to the Council's Goals and Objectives.

*Objectives and Performance Measure* – the objectives focus on particular program accomplishments that will be attained within the current year. All objectives are measurable by the performance indicators supplied.

*Authorized Positions Chart* – list of all authorized positions in the department.

*Prior Year Objectives Progress Report* – lists all the prior year's objectives (if applicable) and provides a brief status update on each objective.

*Budget Highlights* – the budget for the department, summarized by category of expenditure:

- ◆ Personal Services – salaries, overtime and other pay including vacation payment, holiday pay, temporary wages,
- ◆ Benefits – FICA, retirement contributions, health and other benefits,
- ◆ Other Expenses – supplies, repairs, utilities, services and other costs,
- ◆ Capital – departmental machinery and equipment under \$5,000.

## Approach to the Budget Review Process

### *Start Up*

We begin by reviewing all current services in light of the Council's Goals and Objectives. Are current services sufficient or necessary? What new initiatives should be undertaken to meet constituent requirements? We then develop a list of recommended changes

The performance measure tables included with each department's summary is designed to show how the program objectives support the strategic priorities.

# Budget Process Overview

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arising out of this analysis forming the basis for the Budget.

We develop a projected budget based on the previous year's budget with any new initiatives appended, and any discontinued services removed.

From there, departmental objectives are developed that relate to each other and to the department's mission and the City's Goals and Objectives. Departmental objectives should be realistic and quantifiable improvements to the efficiency and effectiveness of the department.

Current objectives may be used to establish a starting point for the future

The Office of the City Manager distributes to the departments a target budget for the coming year, which is based on projections of current year actual expenditures, since the City does not have a established financial history. Included in this target budget are budgeted line items for salaries and benefits (for example, retirement and health plan allocations). Also included are the current year's goals and objectives for the department. At the same time, Capital Replacement Program, Capital Improvement Program and physical inventory worksheets are distributed for department input.

Verification of all numbers and assumptions made in these categories is carried out by departmental staff. Personnel changes are submitted to the City Manager.

## *Operating Expenses*

The target budget will also contain operating expenses based on projections of the current year's expenditures.

The actual users of the supplies and services review their practices and habits involving daily expenditures for possible deficiencies. Departments review the line item account codes for accuracy of description and determine if they reflect the actual types of expenditures.

Lastly, they provide justification for any changes from the target budget with the use of information from current year expenditures or information obtained from other sources, such as trends in next year's contracts or service costs provided by Administrative Services.

## *Capital Expenses*

Departments also evaluate all existing equipment, facilities, and other capital items, to determine if useful life has been exceeded, or will be exceeded, in the coming budget year.

They then identify all recommended capital expenditures from this evaluation of equipment. Vehicle life expectancy information is provided. Other capital expenses, such as office equipment, are estimated with the help from Administrative Services.

Taking into account the market environment, customer expectations and emerging issues, the changes to service structure are outlined and cross-referenced to the Council Goals and Objectives.

Citywide financial strategies are identified to address the long term needs of the City in relation to emerging issues that have been identified through the strategic planning process.

Based on the recommended projects and services, a preliminary budget is presented at the Budget Workshop.

## Budget Format

A municipal budget document should provide sufficient, meaningful and useful information to elected officials, City Staff, and to the public. To that end, we have developed a budget document that serves four primary functions:

# Budget Process Overview

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- ◆ Policy Document;
- ◆ Financial Plan;
- ◆ Operations Guide;
- ◆ Communication Device.

Together, these budget elements define what the City of Doral has done, what it plans to do, and how it will accomplish its objectives.

The budget is a department/performance based plan that links prescribed organizational goals and objectives with the financial resources necessary to achieve them. Each of the budget's departments represent a "product" of the City. Contained within each department are objectives and achievements. The department/performance budget is integrated with line item financial information to ensure optimal budget control.

This department/performance budget enables the City Council and the public to analyze the budget by priorities based on program goals and performance objectives rather than line item costs. In addition, this format provides information so that the City Council and the public will have a better understanding of the allocation of resources among programs and the measurable work that each department will accomplish.

Identified cost containment, cost reduction and revenue enhancement opportunities include:

- ◆ Cost efficiency savings;
- ◆ Level of service reduction;
- ◆ Reorganization/consolidation of programs;
- ◆ Privatization or transfer of City services;
- ◆ Reexamination of capital needs;
- ◆ Revenue enhancements;
- ◆ Adopted operating tax millage.

## Approving the Process

During the month of August, recommended operating and capital improvement program

budget documents are prepared and presented to the City Manager and are forwarded to the City Council for review during the budget workshop.

The City Council either approves or makes changes in the recommended budget and returns to staff for further study. Public hearings and final adoption of the budget occurs in September.

## Monitoring the Budget

Revisions that alter the total expenditures of any department within a fund must be approved by the City Council. Actual expenditures and operating transfers out may not exceed budget appropriations at the individual fund level. Appropriations which are neither expended, encumbered, nor specifically designated to be carried over, lapse at the end of the fiscal year.

## Amending the Budget

If, during the course of the fiscal year, it becomes evident that a particular fund is unable to provide the required level of services to the community due to unexpected higher costs of providing the service, the budget may be amended.

The City Manager submits to the City Council a request to amend the budget. The request contains explanations written by the Director of the department needing additional funds. The request also includes a proposal for financing the additional expenditures, usually either by appropriating from the fund balance /retaining earnings or by submitting evidence of expected surplus from current year revenues. City Council approval is required for budget amendments which alter the budget of any fund.

City Council approval is required for budget amendments which alter the budget of any fund.

# Budget Calendar

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The Office of the City Manager and Finance Department are responsible for the development of the annual budget. As the schedule below details, the budget process began in June. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the City Manager during a series of inter-departmental meetings. The proposed budget document is presented to the City Council at its September 8, 2004 budget workshop meeting.

The City Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners on August 24, 2004 by the Miami-Dade County Property Appraiser. In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the Council except by re-notifying all affected property owners by mail.

DATE	RESPONSIBILITY	ACTION REQUIRED
June 15, 2004	City Manager Finance Director	Preparation of Budget document for presentation to Council.
July 15, 2004	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420. Council adopts resolution setting proposed millage rate for 2005 and setting public hearing dates. (TRIM Notice).
July 16, 2004	City Manager	Notify the Property Appraiser of Proposed Millage Rate
July 16, 2004	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
August 24, 2004	Miami-Dade County	Notice of Proposed Property Taxes mailed to property owners.
September 1, 2004	City Manager City Council	City Manager's Proposed Budget is submitted to the City Council.
September 8, 2004	City Manager City Council	Budget Workshop
September 13, 2004	City Manager City Council	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 22, 2004	City Manager City Council	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
October 12, 2004	City Manager	Deadline for returning final millages to Property Appraiser and Tax Collector.

# Fund Structure

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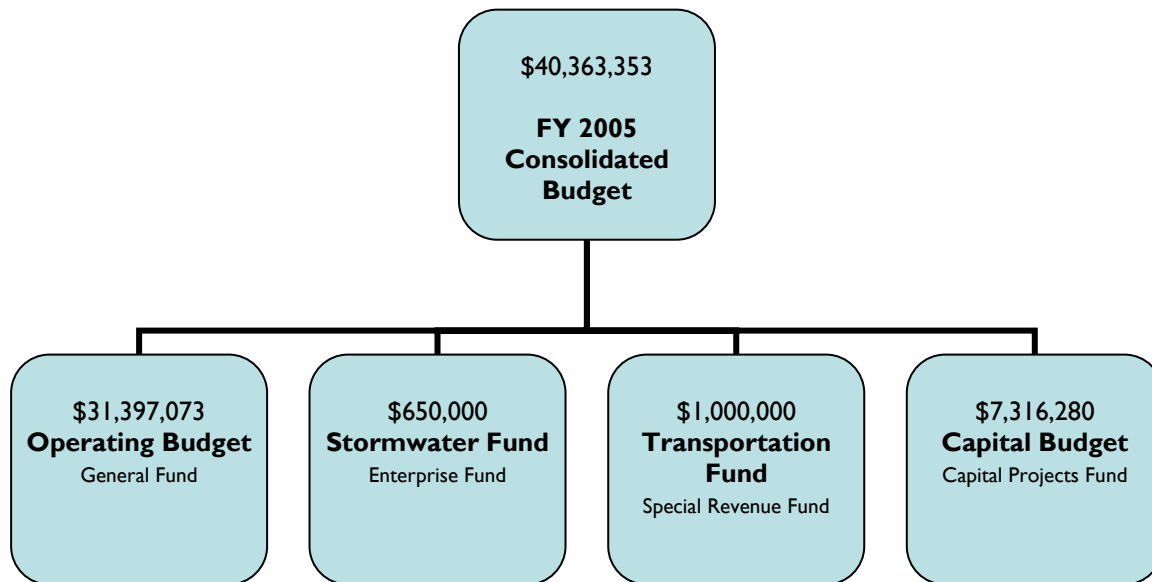
In governmental accounting, all financial transactions are organized within several funds. According to the National Council on Governmental Accounting a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City of Doral's budget presently consists of four funds: General Fund, Stormwater Fund, Transportation Fund and Capital Projects Fund. All four funds employ the modified accrual basis of accounting. The General Fund is used to account for revenues that are not allocated to specific purposes. These general-purpose revenues include sources such as the property taxes, sales taxes, permits and licenses.

The Stormwater Fund is an Enterprise Fund because it is used to account for self-supporting activities that render services primarily for the public on a use-charge basis. The Transportation Fund functions as a Special Revenue Fund because it is used to account for revenues earmarked for a specified purpose. And finally, the Capital Projects Fund is used to account for all the resources that are used in acquiring capital facilities, except for those facilities that are financed by special assessment or enterprise funds.

The City reviews fund balances yearly and identifies available surpluses. The fund balances on the following pages are calculations from the Fiscal Year ended September 30, 2003 which covers only the period from June 24, 2003 to September 30, 2003 – during the inception of the City, estimates for Fiscal Year ended September 30, 2004, and the proposed for Fiscal Year ended September 30, 2005. The use of surpluses is governed by the policies described on page 21.

## Fund Structure Overview



# Fund Balances

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>GENERAL FUND</b>					
Beginning Balance	\$ 0	\$ 0	\$ 1,444,985	\$ 2,212,503	\$ 2,212,503
Revenues	5,211,295	23,015,244	20,021,367	33,229,972	33,229,972
Less Expenditures	3,766,310	21,739,306	18,893,849	23,282,556	23,282,556
Less Interfund Transfers Out	0	360,000	360,000	8,216,280	8,216,280
<b>GENERAL FUND BALANCE</b>	<b>\$ 1,444,985</b>	<b>\$ 915,938</b>	<b>\$ 2,212,503</b>	<b>\$ 3,943,639</b>	<b>\$ 3,943,639</b>
<b>STORMWATER UTILITY FUND</b>					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000
Revenues	0	0	0	500,000	500,000
Interfund Transfers In	0	150,000	150,000	0	0
Less Expenditures	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>650,000</u>	<u>650,000</u>
<b>STORMWATER UTILITY FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSPORTATION FUND</b>					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 542,100	\$ 542,100
Revenues	0	432,100	432,100	511,577	511,577
Interfund Transfers In	0	110,000	110,000	1,000,000	1,000,000
Less Expenditures	<u>0</u>	<u>110,000</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>TRANSPORTATION FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 432,100</b>	<b>\$ 542,100</b>	<b>\$ 1,053,677</b>	<b>\$ 1,053,677</b>
<b>CAPITAL PROJECTS FUND</b>					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
Revenues	0	0	0	0	0
Interfund Transfers In	0	100,000	100,000	7,216,280 <sup>1</sup>	7,216,280 <sup>1</sup>
Less Expenditures	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>7,316,280</u>	<u>7,316,280</u>
<b>CAPITAL PROJECTS FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL FUND BALANCE</b>	<b>\$1,444,985</b>	<b>\$ 1,348,038</b>	<b>\$ 3,004,603</b>	<b>\$ 4,997,316</b>	<b>\$ 4,997,316</b>

<sup>1</sup> This expenditure amount is attributable to appropriations connected directed to the receipt of revenues from several grants. Failure to receive the corresponding grants would result in a corresponding reduction of this line item expenditure.

# Consolidated Budget

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## Fiscal Year 2005 Consolidated Budget

This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Fund, Transportation Fund, and the Capital Projects Fund. The operation of each fund is accounted for through a set of self-balancing accounts that comprise of each fund's revenues and expenditures, assets, liabilities and fund balances.

The consolidated budget expenditures for all funds including operating transfers out are \$40,466,501. This represents an increase of 18,007,245 or 91% over the Fiscal Year 2004 consolidated budget. The Fiscal Year 2005 budget is balanced, prudent and responsive to the community's needs. Projected revenues will be sufficient to support programmed expenditures.

The City's budget is structured on the basis of individual funds. This approach represents the financial structure of the City as a municipal corporation and is consistent with the State of Florida Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses.

The *General Fund* is the general operating fund of the City. This fund accounts for general services such as police, planning, parks and recreation, public works, building and administrative services.

The *Stormwater Fund* is an enterprise fund which was created in anticipation of the City taking over the responsibility of billing and collecting the Stormwater Utility Fee. Once the City adopts its own Stormwater Utility Fee, the County will transfer over the responsibility of maintaining the city-

wide stormwater system which includes, canals, catch basins, French drains and other related facilities. Presently, this fund is funded through an operating fund transfer and legislative appropriation.

The *Transportation Fund* is a special revenue fund which manages the local option gas tax revenues and 35% of State Revenue Sharing revenues, which must be utilized for transportation. County and Municipal governments shall utilize the proceeds of the 1-5 cents local option fuel tax only for transportation expenditures. The proceeds of the 3 cents local option fuel tax must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

The *Capital Project Fund* manages the budget for the City's capital project program. The relationship between the General Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital improvement projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year, but only those projects scheduled during the first year of the plan are financed and adopted as part of the City's Annual Operating Budget. The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, special assessments or grant proceeds. More specifically, the Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The consolidated budget expenditures for all funds including operating transfers out are \$40,466,551.



# Consolidated Budget

<b>REVENUE SOURCES –</b>					
<b>ALL FUNDS</b>	<b>FY 2003 ACTUAL</b>	<b>FY 2004 BUDGET</b>	<b>FY 2004 12 MO EST</b>	<b>FY 2005 MGR REC</b>	<b>FY 2005 COUNCIL ADOPT</b>
BEGINNING BALANCE	\$ 0	\$ 0	\$ 1,444,985	\$ 3,004,603	\$ 3,004,603
Taxes	4,368,912	20,880,021	17,699,764	21,098,628	21,098,628
State Shared Revenues	332,933	2,056,871	1,753,167	2,325,751	2,325,751
Licenses and Permits	214,302	0	41,379	2,974,000	2,974,000
Intergovernmental Revenues	0	0	432,100	6,986,280	6,986,280
Charges for Services	282,463	510,072	510,072	749,197	749,197
Other Revenues	12,685	380	16,985	107,694	107,694
Operating Transfers In	<u>0</u>	<u>360,000</u>	<u>360,000</u>	<u>8,216,280</u>	<u>8,216,280</u>
<b>SUB TOTAL</b>	<b>\$ 5,211,295</b>	<b>\$23,807,344</b>	<b>\$22,258,452</b>	<b>\$45,462,433</b>	<b>\$45,462,433</b>
<b>EXPENDITURES – ALL FUNDS</b>					
Personal Services	6,470	2,569,604	491,020	2,910,130	2,910,130
Operating Expenses	3,758,640	18,539,680	16,587,307	20,310,592	20,310,592
Capital Outlay	1,200	990,022	1,815,522	8,928,115	8,928,115
Operating Transfers Out	0	360,000	360,000	8,216,280	8,216,280
Grants and Aids	0	0	0	100,000	100,000
<b>SUB TOTAL</b>	<b>\$ 3,766,310</b>	<b>\$22,459,306</b>	<b>\$19,253,849</b>	<b>\$40,465,117</b>	<b>\$40,465,117</b>
<b>TOTAL CONSOLIDATED FUND BALANCE</b>	<b>\$1,444,985</b>	<b>\$ 1,348,038</b>	<b>\$ 3,004,603</b>	<b>\$4,997,316</b>	<b>\$4,997,316</b>

# Ad Valorem Taxes

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. The June 1, 2004 Estimated Certified Taxable Value of the City is \$6,487,084,909, a \$1,271,391,151 increase from the previous year. The Proposed Millage Rate for 2005 is \$2.447, the same millage rate since the City's inception in 2003. It will generate \$15,080,202 of Ad Valorem revenue budgeted at a 95% collection rate. Ad Valorem Taxes provide a fairly stable source of revenue and display an increasing trend due to increases in property assessments and new construction.

Below is a breakdown of the millage rates for all taxing agencies for the years 2002, 2003 and 2004. Doral was incorporated on June 24, 2003, therefore, the 2002 and 2003 mil rates for Doral shown in Table I, is actually the Unincorporated Miami-Dade County (Municipal Service Area) Millage.<sup>1</sup> Doral took over as a taxing unit in 2004.

Table I. Taxes Paid by Doral Residents

TAXING AGENCY	2002 MILLAGE	2003 MILLAGE	2004 MILLAGE
City of Doral	2.447*	2.447*	2.447
Miami-Dade County School Board	8.482	8.418	8.090
Miami-Dade County School Board Debt Service	0.770	0.682	0.597
Everglades Project	0.100	0.100	0.100
South Florida Water Management District	0.597	0.597	0.597
Florida Inland Navigation District	0.0385	0.0385	0.0385
Miami-Dade County	5.889	5.969	5.969
Miami-Dade County Debt Service	0.390	0.285	0.285
Miami-Dade Children's Trust	0.000	0.500	0.4442
Miami-Dade Fire and Rescue District	2.582	2.582	2.592
Miami-Dade Fire and Rescue District Debt Service	0.079	0.079	0.069
Miami-Dade County Library District	0.486	0.486	0.486
<b>Total Taxes Paid by Doral Residents</b>	<b>21.8605</b>	<b>22.1835</b>	<b>21.7147</b>

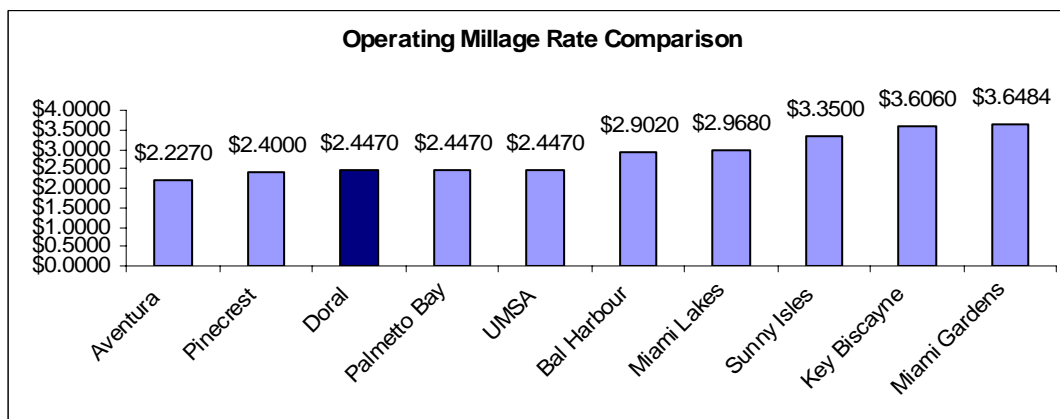
A Doral Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2002, 2003 and 2004 (the same amount that a resident of Unincorporated Miami-Dade County paid for the same years).

	2002	2003	2004
<b>Doral Property Owner</b>	\$2,210.00	\$2,218.35	\$2,171.47

The following table excludes all other taxing agencies except the municipal service provider:

	2002	2003	2004
<b>Doral</b>	\$244.70	\$244.70	\$244.70

The City of Doral's millage rate of \$2.447 is the third lowest municipal millage in the County.



# Truth In Millage Advertisement

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## NOTICE OF PROPOSED TAX INCREASE

The City of Doral has tentatively adopted a measure to impose a new property tax levy of \$2.447 per \$1,000 value.

### Last year's property tax levy:

- A. Initially proposed tax  
levy.....\$0.00
- B. Less tax reductions due to Value Adjustment Board and other assessment  
changes.....\$0.00
- C. Actual property tax  
levy.....\$0.00

**This year's proposed tax levy..... \$15,873,897.00**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Wednesday, September 22, 2004**  
**6:30PM**  
**at**  
**Miami-Dade Fire Rescue Headquarters**  
**9300 NW 41<sup>st</sup> Street, Doral, Florida**

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

# Council Goals and Objectives Status

SHORT-TERM GOAL	STATUS
<p><i>Develop a mission statement that accurately explains why the City of Doral exists and what it hopes to achieve in the future; articulating the organization's essential nature, values and work.</i></p>	<p>The City's Charter states that this government has been created to protect the governed, not the governing, in order to provide the public with full and accurate information, to promote efficient administration management, to make government more accountable, and to ensure to all persons fair and equitable treatment. Funds have been allocated in the Fiscal Year 2005 budget to hire a consultant to meet with the City Council to develop a formal Strategic Plan for the City which will be the basis for future operations.</p>
<p><i>Choose a city seal, city logo and city tagline to be used in the branding of the City.</i></p>	<p>The City Council adopted Ordinance 2004-04 on May 12, 2004 adopting the City's seal and Resolution 04-49 adopting a city logo and tagline to be used in the branding of the City. The City's logo together with the tagline: "For All the Right Reasons!"™ will be used on all non-official printed materials created for economic development.</p>
<p><i>Establish a Government Access channel to disseminate information to the public through the City cable providers.</i></p>	<p>The City's Communications Consultant, Adkins and Associates, Inc. have begun to research what would be necessary with regard to audio/visual equipment to construct the new Council Chamber with the necessary equipment to provide a government access channel. This goal is expected to be completed in Fiscal Year 2005.</p>
<p><i>Prepare and discuss a three year projection of the capital/equipment needs of the department, including wish list items, and a five year projection of the operating costs of the department, reflecting increased staffing levels, specialized units, and the impact of increases in wages and benefits.</i></p>	<p>This goal will be addressed during Fiscal Year 2005.</p>
<p><i>Prepare a quarterly report to the City Council analyzing crime trends and prepare and send a post card report of such trends to residents.</i></p>	<p>A statistical report using the COMPSTAT reporting system was submitted to the City Council at its September 8, 2004 meeting. A review indicated that the commercial burglaries have increased during 2004. In order to address this concern units assigned to the City have engaged in proactive measures such as directed patrols and surveillances of the commercial-industrial areas. Several arrests were made, and overall targeted crimes have been reduced by almost 10%.</p>
<p><i>Create a policy for reserve and auxiliary police unit.</i></p>	<p>The Miami-Dade Police Department has a Reserve Officer program and since it is under a contractual obligation to provide for localized police services any program would be conducted through them</p>
<p><i>Implement a City-wide Crime Watch Program.</i></p>	<p>Several crime watch initiatives have been started in communities within the City of Doral such as Costa del Sol, and a Hotel/Motel Business Watch. On September 9, 2004, we will be hosting our first Citizens Advisory Committee meeting that in effect will be the umbrella organization for all crime watch programs within the city.</p>
<p><i>Undertake a "Can We Find You" program, requiring residents to have clearly visible house numbers on their residences and to ensure that law enforcement has all access codes for gated communities, for law enforcement and emergency purposes.</i></p>	<p>Our City's Neighborhood Resource Unit has been on the cutting edge of this process from our inception. We have most of the access codes for communities that have viable associations, and points of contacts in those that don't. We are trying to address this concern primarily with the issuance of lock box keys. We are in the negotiation phase with our counterparts in the Miami-Dade Fire Department whom control the issuance of said equipment.</p>
<p><i>Develop and implement a strict commercial vehicle/truck traffic enforcement plan including the monitoring of truck canopy and weight restrictions and no through traffic zones.</i></p>	<p>The Police Department has adopted a zero tolerance for violators of the City's truck routes. Our enforcement strategies have been geared toward identifying areas of concerns brought to our attention by residents and then deploying personnel to said concerns. The Department has also engaged in a proactive training program for our personnel and has sent as many as staffing would permit to training courses specifically targeting traffic enforcement such as commercial vehicle enforcement, radar school, moving radar and laser radar training. Our officers know that this is one of our main goals and it has resulted in a great reduction in complaints about truck traffic.</p>
<p><i>Take over the Occupational License function from Miami-Dade County.</i></p>	<p>As of October 1, 2004, the City will begin issuing municipal Occupational Licenses utilizing the County's fee schedule which was adopted with the City's Charter.</p>
<p><i>Complete Comprehensive Master Plan and Land Development Regulations.</i></p>	<p>The City Council has hired Henry Iler and Associates, Inc. to be the City's Comprehensive Master Plan consultant. The City began the process of developing its first Comprehensive Master Plan in July 2004. To date, four charettes have been held to allow the public to participate in the process. Additionally, the City developed and mailed a survey to all property owners in Doral of which the results will be used in the development of the CDMP. The City anticipates the entire process of developing the CDMP and Land Use Regulations will take 18 months. The target completion date is December 2005.</p>

# Council Goals and Objectives Status

SHORT-TERM GOAL	STATUS
<i>Review the existing Miami-Dade Zoning Code and revise said zoning code for re-adoption by the City Council.</i>	As part of the development of the Land Development Regulations which are expected to commence in December 2004, the City will revise the entire zoning code. Additionally, specific sections in the Miami-Dade County code such as the permit and zoning fee schedules will be revised as needed to implement the departmental operations.
<i>Initiate a Code Compliance Program that will target high priority problems such as overgrown lots, illegal signage in the public right-of-way, illegal dumping and graffiti.</i>	The City will be taking over the Code Compliance responsibilities from Miami-Dade County's Team Metro effective October 1, 2004. The Code Compliance Division in the Community Development Department is staffed by two in-house employees and two independent contractors.
<i>Discuss and prepare a Request for Proposal for the selection of an organization(s) to run the soccer program, tennis program and the snack facilities at Doral Park beginning in the fall of 2004, and set terms and conditions for such operations.</i>	A Request for Proposals for the selection of an organization(s) to run the athletic programs at the municipal parks will be submitted to the City Council for consideration at its October regular meeting.
<i>Discuss and prepare a Request for Proposal for the selection of an organization(s) to run the soccer program, baseball program, football program and the snack facilities at Doral Meadows Park beginning in the fall of 2004, and set terms and conditions for such operations.</i>	A Request for Proposals for the selection of an organization(s) to run the athletic programs at the municipal parks will be submitted to the City Council for consideration at its October regular meeting.
<i>Develop a Master Plan for Miami West Park and begin seeking outside funding sources to develop the park.</i>	A Request for Proposals for a consultant to develop the Master Plan for Miami West Park will be developed and let in October 2004. The Council will make its selection at its November regular meeting.
<i>Review existing Master Plan, adopt criteria for use, adopt a master plan for renovations to Doral Park and implement park renovations.</i>	The City Council has authorized the City Manager to negotiate a contract with the firm of Bermello, Ajamil and Associates, Inc. for the development of a master plan for Doral Park. The Master Plan is expected to be completed by December 2004.
<i>In cooperation with Miami-Dade County complete the construction of the Phase I improvements to Doral Meadows Park and complete the construction documents for Phase II improvements.</i>	Construction of Phase I improvements to Doral Meadows Park commenced in April 2004 and are scheduled to be completed by December 2004. The City Council has authorized the City Manager to negotiate a contract with the firm of Bermello, Ajamil and Associates, Inc. for the development of a master plan and construction documents for Phase II improvements to Doral Meadows Park. The Master Plan is expected to be completed by December 2004 and the construction documents will be completed by March 2005.
<i>Complete the Master Plan for the 3.2 acre park property located at NW 33<sup>rd</sup> Street and 102<sup>nd</sup> Avenue.</i>	This goal has been put on hold pending the development of the surrounding areas.
<i>Coordinate and implement in conjunction with other community groups a minimum of four large community events.</i>	Funds have been allocated in Fiscal Year 2005 budget for the implementation of three city-run community special events. Additionally, funding has been allocated to participate in various other community functions held by other community groups.
<i>Adopt a long-term timeline for the landscaping of the medians along NW 36<sup>th</sup>/41<sup>st</sup> Street, NW 87 Avenue, NW 107<sup>th</sup> Avenue and NW 58<sup>th</sup> Street.</i>	The City Council has authorized the City Manager to negotiate a contract with the firm of Calvin Giordano and Associates, Inc. for the development of a Streetscape Master Plan for NW 36 <sup>th</sup> /41 <sup>st</sup> Street. Funding has been allocated for the partial construction of this beautification project in the FY 2005 Capital Improvement Program. Additionally, funding has been included in the FY 2005 for the hire of a consultant to develop a Streetscape plan for NW 87 <sup>th</sup> Avenue.
<i>Execute a contract for the preparation of construction plans and specifications for the median landscaping along NW 36<sup>th</sup>/41<sup>st</sup> Street, obtain bids on a phase by phase basis for the construction of this project.</i>	A contract will be executed with the firm of Calvin Giordano and Associates in October 2004 for the development of a Master Plan and corresponding construction plans and specifications. It is anticipated that construction of Phase I of this project will commence in the Spring 2005.
<i>Develop a design for City Entrance Features and implement their installation.</i>	A design was developed and selected by the City Council for semi-permanent entrance signs that will be installed at the major entrances to the City. The signs are scheduled to be installed in November 2004.

# Council Goals and Objectives Status

SHORT-TERM GOAL	STATUS
<i>Develop an alternate truck route plan to remove truck traffic from NW 114<sup>th</sup> Avenue.</i>	As a result of continuing negotiations between City officials and representatives from the Miami-Dade Limestone Products Association, Inc. regarding possible alternative truck routes, a new road is proposed along NW 122 Avenue (west of the Florida Turnpike from NW 58 <sup>th</sup> Street to NW 41 <sup>st</sup> Street. The construction along NW 122 <sup>nd</sup> Avenue from NW 58 <sup>th</sup> Street south to NW 41 <sup>st</sup> Street is expected to be completed by March 2005. The project's total cost of \$500,000 will be funded by \$100,000 from the City of Doral, \$300,000 from the Miami-Dade Limestone Products Association, Inc. (conditioned on the adoption of a zoning overlay ordinance pending at the County) and the balance through a match from Miami-Dade County.
<i>Coordinate the completion of the NW 58<sup>th</sup> Street elevation between NW 102<sup>nd</sup> Avenue and 107<sup>th</sup> Avenue.</i>	City representatives have been working closely with County officials regarding the elevation of a portion of NW 58 <sup>th</sup> Street. This project is expected to commence in September 2004.
<i>Work with Miami-Dade County to complete the widening of NW 107<sup>th</sup> Avenue between NW 50<sup>th</sup> Street and NW 49<sup>th</sup> Street.</i>	City representatives have met with Miami-Dade County's Public Works Department. This project is slated for Public Transportation Programmed construction by December 2004.
<i>Work with Miami-Dade County to complete the widening of NW 97<sup>th</sup> Avenue to four lanes between NW 25<sup>th</sup> Street and NW 36<sup>th</sup> Street.</i>	The City has been working with County and State officials to identify the property owners along this length of roadway to begin the process of acquiring the necessary easements to build the road. This project is expected to be completed by Spring 2005.
<i>Develop a comprehensive Street Sweeping Services program to improve the overall aesthetic of Doral.</i>	The City initiated a street sweeping program in April 2004.
<i>Develop a Comprehensive Street Tree Planting Master Plan for the City and begin identifying outside funding sources to implement street tree planting throughout the City.</i>	The goal will be addressed in the Fiscal Year 2005 budget.
<i>Promote student participation in City government.</i>	The City initiated an internship program during the Summer 2004. A total of six high school aged young adults participated in the program.
<i>Promote partnership with City merchants.</i>	The City endorsed the Doral Business Council in July 2004.
<i>Identify and acquire land for the future Municipal Center site.</i>	The City Council has authorized the City Manager to issue a Request for Proposals for the acquisition of land for a future Municipal Center. The results of the Request for Proposals will be presented to the City Council for consideration at its November 2004 regular meeting.
<i>Identify sites on the south and north side of the City for the construction of libraries.</i>	This is an ongoing process in the City. Presently, the City has been working closely with County officials to locate a new library in the south of the City. Additionally, the County has included funding in the General Obligation Bond scheduled to go to the voters in November 2004 to build a new library in Doral.
LONG-TERM GOAL	STATUS
<i>Implement the Doral street signs changeover.</i>	Funding has been encumbered from the FY 2004 Budget for the phasing of this project.
<i>Develop a Transportation Master Plan to review transportation problem areas such as school zones.</i>	Staff is presently developing the Request for Proposals for a qualified firm to develop a Transportation Master Plan for the City. Funding has been allocated in the FY 2005 for a Transportation Master Plan consultant.
<i>Work with the Florida Department of Transportation for the construction of an interchange to the Florida Turnpike at NW 74<sup>th</sup> Street in conjunction with the completion of the connection of NW 74<sup>th</sup> Street from the Turnpike to the Palmetto Expressway.</i>	A Planning, Development and Environmental Study will commence on September 9, 2004 by Florida Department of Transportation Officials for the construction of an exchange at NW 74 <sup>th</sup> Street and the Florida Turnpike. This project is expected to take 5 - 8 years to complete.
<i>Complete the design of the new Municipal Center and bid out the construction of the building.</i>	This project is pending the results of the Request for Proposals for the acquisition of a site for the future municipal center.
<i>Investigate the acquisition and development of additional parkland.</i>	This is an ongoing process for the Parks and Recreation Department. Additionally, this issue will be addressed as part of the City's Comprehensive Master Plan.
<i>Continue the implementation of the Street tree planting Program, which involves the</i>	This goal will be addressed in FY 2005.

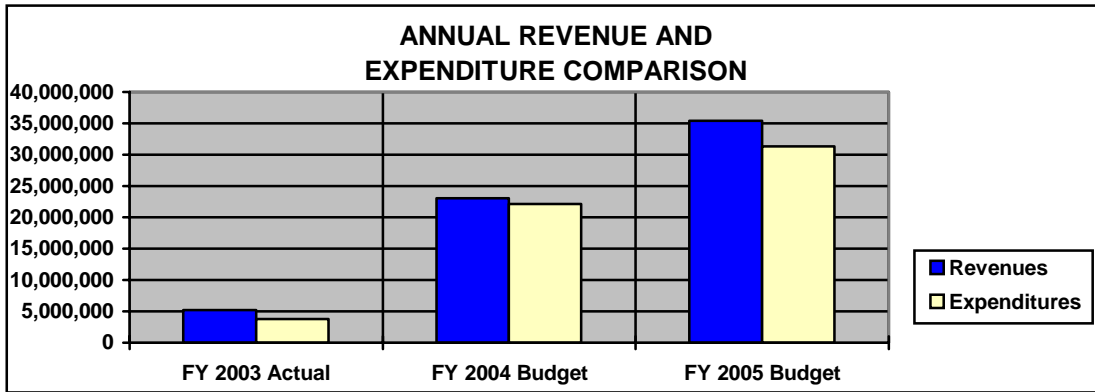
# Council Goals and Objectives Status

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*planting of trees along the City's major arterial roads.*

<i>Review and analyze all plans, permits, covenants and other public information pertaining to the commercial properties in the City and compare them to existing conditions to address non-compliance in the areas of parking and landscaping.</i>	This goal will be addressed in FY 2005.
<i>Analyze the possibility of obtaining a County courthouse within the City of Doral limits.</i>	This goal will be addressed in FY 2005.
<i>Work with Miami-Dade County Transportation Department to develop plans for the construction of a future elevated Truck Cargo Route over the Palmetto Expressway at NW 79<sup>th</sup> Avenue and NW 25<sup>th</sup> Street to relieve truck cargo traffic into Miami International Airport.</i>	This goal will be addressed in FY 2005.
<i>Work with Council Officials towards the development of a County-owned regional park at the site of the closed landfill.</i>	This goal will be addressed in FY 2005.
<i>Enter into interlocal agreements with the school board for shared use of the available school fields after school hours for the Parks and Recreation Programs.</i>	Preliminary meetings have been held between City officials and School Board Officials regarding the shared use of available school fields and athletic facilities. Negotiations are ongoing.
<i>Look at the possibility of purchasing the Doral Park HOA Community Center for use as a Community Center by the City of Doral.</i>	City Officials met with representatives from the Doral Park HOA to discuss the City's interest in purchasing this property. At present, the HOA is not interested in selling the property but will entertain entering into an agreement with the City through which the City will be able to provide recreational programming at the facility.
<i>Work together with the Miami-Dade County School Board and other interested parties to explore all options available to improve the educational opportunities within the City of Doral.</i>	The City Council created a Education Advisory Committee to explore the options available to improve the educational opportunities within the City.

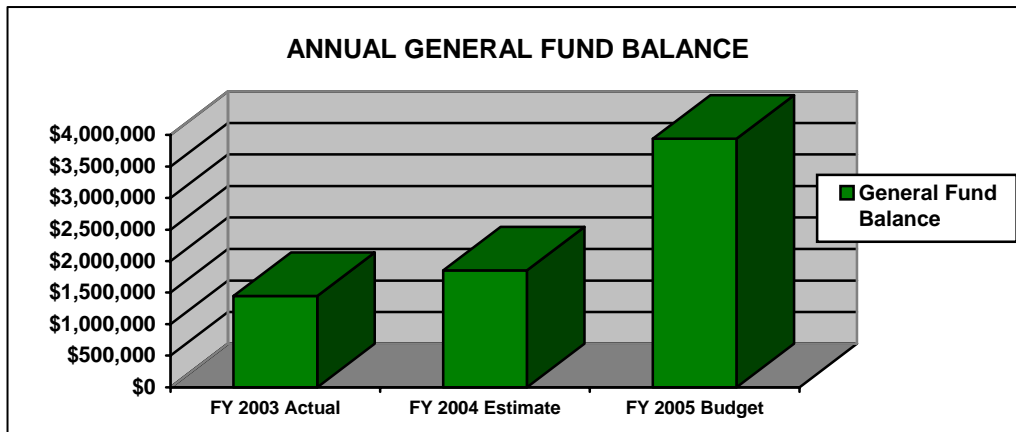
# General Fund Summary



The Fiscal Year 2005 budget identifies a total of \$33,229,972 in revenues, a 44.4% increase from the prior year. Expenditures including Operating Transfers Out, projected to be \$31,397,626 experienced a 41.9% increase from the prior year. The Fiscal Year 2005 Budget projects a \$4,039,849 General Fund balance on September 30, 2005. Once the \$1,000,000 reserve for emergencies is set aside, the unreserved balance is projected at \$3,039,849.

Following is a breakdown of the General Fund. The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$15,080,202 in revenues. The Intergovernmental Revenue is the next highest revenue contributor at \$6,486,280. The Ad Valorem Tax, Franchise Fees and Utility Taxes represent approximately 63.5% of the revenue source for the City of Doral. The next largest source of revenues for the City are the Licenses and Permits which represent 8.9% of the revenues for the General Fund. More detailed information on revenue may be found in the General Fund Revenue section of this Budget.

Expenditures for Fiscal Year 2005 including operating transfers out have increased from the prior year by 4.3% or \$9,398,320. However, the most significant departmental increase in expenditures, dollar wise, occurred in the Police Department with a total increase of \$1,470,103 or 19.83% increase from the prior year due to the addition of the eight new positions and employee benefit adjustments related to the Interlocal Agreement for Local Patrol Services. The second most significant increase occurred in the Finance Department, which experienced a \$12,790 or 10.51% increase from the prior year, mostly due to an increase in the costs associated with the auditor and financial companies providing services to the City as per their respective contracts. Mitigation and QNIP also increased by \$514,533 or 6.58% from the prior year mostly due to increases in the assessed valuation of the City. Below is a graph, which displays the General Fund Balance over the last two years since the city's inception.





# General Fund Summary

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>BEGINNING BALANCE</b>	\$ 0	\$ 0	\$1,444,985	\$ 2,212,503	\$ 2,212,503
<b>REVENUES:</b>					
Ad Valorem (Property) Taxes	3,205,654	12,606,500	12,606,500	15,080,202	15,080,202
Franchise Fees	347,261	2,144,112	2,144,112	2,300,000	2,300,000
Utility Taxes	815,997	6,129,409	2,949,152	3,718,426	3,718,426
State Shared Revneus	332,933	1,624,771	1,753,167	2,325,751	2,325,751
Licenses and Permits	214,302	0	41,379	2,974,000	2,974,000
Intergovernmental Revenue	0	0	0	6,486,280	6,486,280
Charges for Services	282,463	510,072	510,072	237,620	237,620
Other Revenue	<u>12,685</u>	<u>380</u>	<u>16,985</u>	<u>107,694</u>	<u>107,694</u>
<b>TOTAL REVENUES:</b>	<b>\$ 5,211,295</b>	<b>\$23,015,244</b>	<b>\$20,021,367</b>	<b>\$33,229,972</b>	<b>\$33,229,972</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 5,211,295</b>	<b>\$23,015,244</b>	<b>\$21,466,352</b>	<b>\$35,437,475</b>	<b>\$35,437,475</b>
<b>EXPENDITURES BY DEPARTMENT:</b>					
Mayor and Council	7,227	335,087	290,150	416,102	416,102
City Manager's Office	16,000	449,090	236,691	433,870	433,870
City Clerk's Office	76,305	236,605	189,159	262,813	262,813
City Attorney's Office	45,656	303,000	189,530	306,000	306,000
General Government / Administrative Services	19,585	964,250	1,429,070	985,444	985,444
Finance Department	9,500	121,710	121,500	134,500	134,500
Police Department	1,212,410	7,413,301	7,286,272	8,883,404	8,883,404
Community Development Department	206,438	1,883,109	530,242	1,530,992	1,530,992
Public Works Department	43,208	1,074,090	343,979	779,594	779,594
Parks and Recreation Department	81,143	1,136,119	454,311	1,211,149	1,211,149
Mitigation - QNIP	<u>2,048,839</u>	<u>7,822,945</u>	<u>7,822,945</u>	<u>8,337,478</u>	<u>8,337,478</u>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,766,310</b>	<b>\$21,739,306</b>	<b>\$18,893,849</b>	<b>\$23,281,346</b>	<b>\$23,281,346</b>
<b>INTERFUND TRANSFERS OUT</b>	<b>\$ 0</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 8,216,280</b>	<b>\$ 8,216,280</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 3,766,310</b>	<b>\$22,099,306</b>	<b>\$19,253,849</b>	<b>\$31,497,626</b>	<b>\$31,497,626</b>
<b>TOTAL GENERAL FUND BALANCE</b>	<b>\$ 1,444,985</b>	<b>\$ 915,938</b>	<b>\$ 2,212,503</b>	<b>\$ 3,944,849</b>	<b>\$ 3,944,849</b>

# Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005
<b>City Council</b>				
	Special Assistant to the Mayor	0.0	0.0	1.0
	<b>Sub-Total</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
<b>City Manager's Office</b>				
<b>Full Time</b>	City Manager	1.0	1.0	1.0
	Assistant City Manager	0.0	1.0	1.0
	Assistant to the City Manager	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>2.0</b>	<b>3.0</b>	<b>4.0</b>
<b>City Clerk's Office</b>				
<b>Full Time</b>	City Clerk	1.0	1.0	1.0
	Admin. Assistant to the Village Clerk	0.0	1.0	1.0
	Clerical Assistance	0.0	0.0	1.0
	<b>Sub-Total</b>	<b>1.0</b>	<b>2.0</b>	<b>3.0</b>
<b>City Attorney's Office</b>				
<b>Contract</b>	City Attorney	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Finance Department</b>				
<b>Contract</b>	Finance Director	1.0	1.0	1.0
	Assistant Finance Director	0.0	1.0	1.0
	<b>Sub-Total</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Administrative Services Department / General Government</b>				
<b>Full Time</b>	Receptionist	1.0	1.0	1.0
	Administrative Services Director	0.0	1.0	1.0
<b>Part Time</b>	Custodian	1.0	1.0	0.0
	<b>Sub-Total</b>	<b>2.0</b>	<b>3.0</b>	<b>2.0</b>
<b>Police Department</b>				
<b>Contract</b>				
<b>Full Time – Sworn Personnel</b>				
	Captain	0.0	1.0	1.0
	Lieutenant	0.0	3.0	3.0
	Sergeant	0.0	9.0	9.0
	Officer	0.0	57.0	57.0
<b>Full Time – Civilian Personnel</b>				
	Police Record Specialist	0.0	2.0	2.0
	Police Crime Analyst Specialist I	0.0	1.0	2.0
	Officer Support Specialist 2	0.0	1.0	1.0
	Public Service Aides	0.0	0.0	2.0
	Executive Office Administrator - Lieutenant	0.0	0.0	1.0
	Desk Operations	0.0	0.0	3.0
	Clerical	0.0	0.0	2.0
	Secretary	0.0	1.0	1.0
<b>Part Time – Civilian Personnel</b>				
	School Crossing Guard	0.0	9.0	9.0
	<b>Sub-Total</b>	<b>0.0</b>	<b>84.0</b>	<b>92.0</b>
<b>Community Development Department</b>				
<b>Full Time</b>	Community Development Director	0.0	1.0	1.0
	Administrative Assistant to Director	0.0	1.0	1.0
	File Clerk	0.0	1.0	1.0
	Building Official	0.0	1.0	1.0
	Administrative Assistant to Building Official	0.0	0.0	1.0
	Chief Building and Roofing Inspector	0.0	1.0	1.0
	Chief Electrical Inspector	0.0	1.0	1.0
	Chief Mechanical Inspector	0.0	1.0	1.0
	Chief Plumbing Inspector	0.0	1.0	1.0
	Permit Clerk	0.0	2.0	2.0

# Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005
	Plans Processing Clerk	0.0	1.0	1.0
	City Planner	0.0	1.0	1.0
	Code Compliance Officer	0.0	2.0	2.0
	Licensing Officer	0.0	1.0	1.0
	<b>Sub-Total</b>	<b>0.0</b>	<b>15.0</b>	<b>16.0</b>
<b>Public Works Department</b>				
<b>Full Time</b>	Public Works Director	0.0	1.0	1.0
	Admin. Assistant to the Public Works Director	0.0	1.0	1.0
	Foreman	0.0	1.0	1.0
	Laborer/Groundskeeper	0.0	3.0	3.0
	<b>Sub-Total</b>	<b>0.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Parks and Recreation Department</b>				
<b>Full Time</b>	Parks and Recreation Director	0.0	1.0	1.0
	Administrative Assistant to the P&R Director	0.0	1.0	1.0
	Sports Coordinator	0.0	1.0	1.0
	Program and Events Coordinator	0.0	0.0	1.0
<b>Part Time</b>	Park Service Aide	0.0	25.0	25.0
	<b>Sub-Total</b>	<b>0.0</b>	<b>28.0</b>	<b>29.0</b>
<b>TOTAL AUTHORIZED POSITIONS</b>		<b>5.0</b>	<b>144.0</b>	<b>157.0</b>
	FULL TIME	4.0	31.0	35.0
	PART TIME AND CONTRACT PART TIME	0.0	35.0	35.0
	CONTRACT	1.0	78.0	87.0

Proposed position additions and deletions are as follows:

- ◆ *City Council.* A full-time position of Special Assistant to the Mayor was created.
- ◆ *Community Development Department.* A full-time position of Administrative Assistant to the Building Official was created.
- ◆ *General Government.* The part-time custodian position was eliminated.
- ◆ *Office of the City Clerk.* A part-time position of clerical assistant was created.
- ◆ *Parks and Recreation Department.* A full-time position of Program and Events Coordinator was added.
- ◆ *Police Department.* Two full-time positions of Public Service Aides, one Executive Office Administrator, three Desk Operations personnel, and one additional clerical person were created.

# General Fund Revenues

## Revenues

General Fund revenue sources are expected to generate \$33,229,972 in Fiscal Year 2005. This represents an increase of \$10,214,728 or 45% over the Fiscal Year 2004 adopted budget revenues. This revenue is adequate to finance the General Fund budget and a portion of the Capital Project expenses in the Capital Project Fund.

A summary of the Fiscal Year 2005 General Fund Revenue by source is provided in the chart on the right.

Major revenue sources for the General Fund Fiscal Year 2005 budget include:

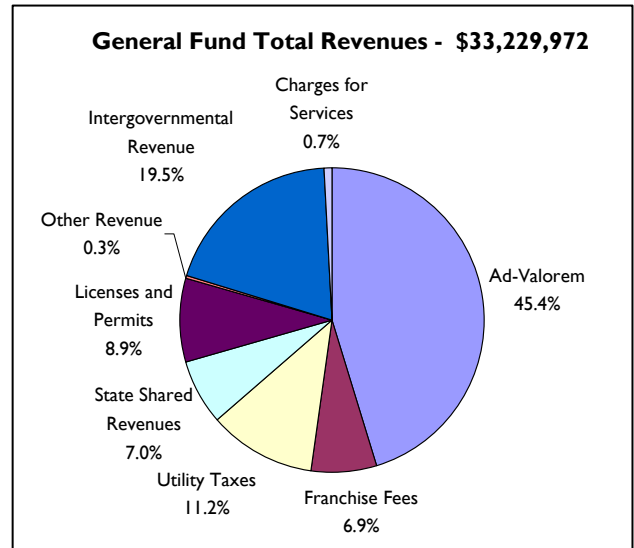
*Ad Valorem Taxes:*  
\$15,080,202

Ad Valorem taxes represent a levy on the assessed value of real and personal property. In Fiscal Year 2005 they represent 45% of total General Fund Revenues budgeted at a 95% collection rate.

The general operating tax millage rate is \$2.447. This is the same operating tax millage rate from Fiscal Year 2004 and 2003. The Ad Valorem revenues generated by the Fiscal Year 2005 tax millage rate are based on the July 1, 2004 assessed value provided by the Miami-Dade County Property Appraiser's Office.

	Adopted FY 2002	Adopted FY 2003	Adopted FY 2004	Percent Change
Millage Rate	\$2.447	\$2.447	\$2.447	0.0%

Tax Year 2004 gross taxable property value increased from \$5,215,693,758 to \$6,487,084,909 or 25%.



*Franchise Fees:*  
\$2,300,000

Franchise fees are charges to service providers for an exclusive/nonexclusive right to operate within the municipal boundaries of the City. The charge is levied on a percentage of gross receipts basis. The current franchise fee rates, projected Fiscal Year 2005 revenues and percent change from the adopted Fiscal Year 2004 budget are indicated in Franchise Fees chart on right.

Fiscal Year 2005 total franchise fees represent 6.9% of the total General Fund revenues. Total franchise fees are projected to increase 8% or \$155,888 over Fiscal Year 2004 adopted budget revenue. The increase is due to the proposed adoption of a Solid Waste Franchise Fee to be collected from private companies providing solid waste collection services to commercial properties within the City.

Franchise Fees		
Type (% of Gross)	FY 2005 Budgeted Receipts	Percent Change
Electricity (94%)	\$2,150,000	0.28%
Solid Waste (6%)	150,000	100%

# General Fund Revenues

*Utility Taxes:*  
\$3,718,426

Utility taxes are levied on consumer consumption of utility services provided in the City. The tax is levied as a percentage of gross receipts. The tax rates are indicated in Utilities Taxes chart below.

Utility taxes represent 11.2% of the total General Fund Revenues. Fiscal Year 2005 utility tax revenues are projected to decrease 65% or \$2,410,983 from the Fiscal Year 2004 budgeted revenue. The decrease is due to revised numbers that have been provided by the State of Florida for the Simplified Communications Tax which differ significantly from the estimates originally submitted to the City by Miami-Dade County.

Utility Taxes		
Type (% of Gross)	FY 2005 Budgeted Receipts	Percent Change
Electricity (62%)	\$ 2,300,000	0.28%
Water (6.5%)	240,000	0.00%
Gas (1.1%)	40,000	3.17%
Communications S. (30.6%)	1, 138,426	- 67.9%

*State Shared Revenues:*  
\$2,325,751

State revenue sharing is provided to local municipalities by the state on a predetermined allocation methodology. Anticipated revenues to be received in Fiscal Year 2004 are as follows:

- ◆ State Revenue Sharing \$ 643,076
- ◆ Half-Cent Sales Tax \$1,668,675
- ◆ Alcoholic Beverage Licenses \$ 4,000

State revenue sharing represents 7% of the General Fund revenue. State revenue sharing funds are expected to increase 33% in Fiscal Year 2005 over Fiscal Year 2004 as verified by the Florida Department of Revenue.

*Licenses and Permits*  
\$2,974,000

Local governments are authorized to charge an annual fee to businesses, professionals, or occupations for the privilege of providing goods or

services within the municipal boundaries of the City. This fees is in addition to providing businesses zoning, fire and building inspection services. Fiscal Year 2005 projected occupational license revenues are expected to increase by \$735,000 as it is the first year the City will be charging this fee.

Building permit revenues are charges for permit and inspection services related to any construction, alteration, repair, or any other activity required by the City Code and South Florida Building Code. Permits represent 5.4% of the total General Fund revenues. Fiscal Year 2005 permit revenues are projected to generate \$1,800,000. This is the first year the City will be charging this fee in connection with the operation of the Community Development Department which is scheduled to commence providing services on October 1, 2004.

Zoning hearing and plan review fees include services such as Certificates of Occupancy, Planning and Zoning Fees, and Site Plan application fees. It is estimated that this revenues source will generate a total of \$424,000. These estimates were based on an average of revenues collected by the County for Doral over the past three years. This is the first year the City will be charging these fees in connection with the operation of the Community Development Department.

A total of \$15,000 was allocated for alarm permits registrations.

*Intergovernmental Revenues:*  
\$6,486,280

The Intergovernmental Revenue classification in the General Fund includes a portion of the Occupational License fees collected by the County and several grants which are anticipated for Fiscal Year 2005 as well as the proceeds of a County-wide General Obligation Bond scheduled to go to the voters in November 2004 which sets aside a total of \$4,607,000 for development of municipal parks. Florida Statute 205.0536 directs the County to remit the City's share of occupational license tax revenues collected by the County which are anticipated to total \$70,000. Intergovernmental Revenues represent 19.5% of the total General Fund Revenue.

*Charges for Services:*  
\$237,620

Developments impact infrastructure such as schools, roads, police and parks. The impact fees collected

# General Fund Revenues

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from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. It is anticipated that this revenue source will generate Police Service Impact Fees in the amount of \$68,000 and \$73,000 worth of Parks and Recreation Impact fees.

Judgements and Fines are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. It is anticipated that this source will generate \$75,000 which represents a little less than the two year average of actual and anticipated collections.

School Crossing Guard revenues are monies reimbursed by the County Clerk of Courts to offset the wages paid to these individuals. A total of \$20,000 is anticipated for these revenues. These revenues are transmitted in the same manner as traffic fines.

A total of \$1,620 is anticipated for Lien Search fees.

*Other Revenues:*  
*\$107,694*

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$107,194 this year. A conservative rate of return (1.25%) was utilized in this calculation.

Other Income. Include lobbyist registration fees, copy fees in connection with obtaining public documents and other sundry items.

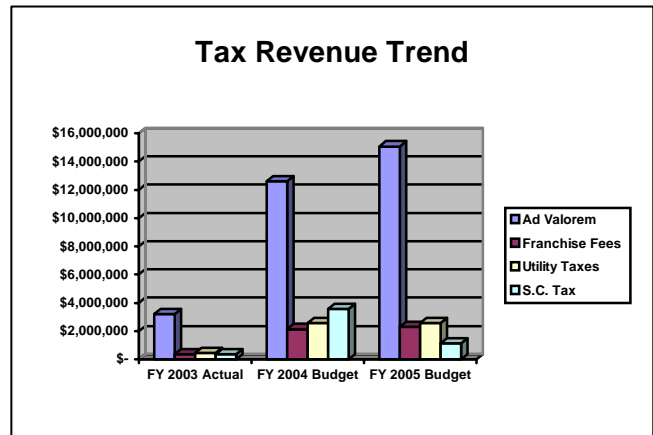
# General Fund Revenues

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>TAXES</b>					
Ad Valorem Taxes	\$ 3,205,654	\$ 12,606,500	\$ 12,606,500	\$ 15,080,202	\$ 15,080,202
Franchise Fees – Electricity	347,261	2,144,112	2,144,112	2,150,000	2,150,000
Franchise Fees – Solid Waste	0	0	0	150,000	150,000
Utility Tax – Electricity	409,487	2,296,620	2,296,620	2,300,000	2,300,000
Utility Tax – Water	44,000	240,000	240,000	240,000	240,000
Utility Tax – Gas	7,110	38,785	38,375	40,000	40,000
Simplified Communications Tax	<u>355,400</u>	<u>3,554,004</u>	<u>374,157</u>	<u>1,138,426</u>	<u>1,138,426</u>
<b>TOTAL TAXES</b>	<b>\$ 4,368,912</b>	<b>\$ 20,880,021</b>	<b>\$ 17,699,764</b>	<b>\$ 21,098,628</b>	<b>\$ 21,098,628</b>
<b>STATE SHARED REVENUES</b>					
State Revenue Sharing	97,193	388,771	323,977	653,076	653,076
Half-Cent Sales Tax	235,340	1,232,000	1,425,190	1,668,675	1,668,675
Alcoholic Beverage Licenses	<u>400</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>TOTAL STATE SHARED REVENUES</b>	<b>\$ 332,933</b>	<b>\$ 1,624,771</b>	<b>\$ 1,753,167</b>	<b>\$ 2,325,751</b>	<b>\$ 2,325,751</b>
<b>LICENSES AND PERMITS</b>					
Occupational Licenses	214,302	0	0	735,000	735,000
Building Permits	0	0	0	1,800,000	1,800,000
Other Licenses, Fees and Permits	0	0	36,379	0	0
Zoning Hearing Fees	0	0	0	100,000	100,000
Zoning Plan Review Fees	0	0	0	112,000	112,000
Certificates of Occupancy	0	0	0	212,000	212,000
Alarm Permits	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 214,302</b>	<b>\$ 0</b>	<b>\$ 36,379</b>	<b>\$ 2,974,000</b>	<b>\$ 2,974,000</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
Grant – SNP – Doral Meadows Park	0	0	0	300,000	300,000
County General Obligation Bond	0	0	0	4,607,000	4,607,000
Grant – SNP – Miami West Park	0	0	0	1,109,280	1,109,280
Occupational Licenses – County	0	0	0	70,000	70,000
Grant – FRDAP – Miami West Park	0	0	0	200,000	200,000
Grant – FRDAP – Doral Meadows Park	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>
<b>TOTAL INTERGOVT'L REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,486,280</b>	<b>\$ 6,486,280</b>
<b>CHARGES FOR SERVICES</b>					
Park Impact Fees	197,901	206,824	206,824	73,000	73,000
School Crossing Guards	7,428	29,712	29,712	20,000	20,000
Police Impact Fees	40,334	135,536	135,536	68,000	68,000
Judgements and Fines	36,800	138,000	138,000	75,000	75,000
Lien Search Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,620</u>	<u>1,620</u>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 282,463</b>	<b>\$ 510,072</b>	<b>\$ 510,072</b>	<b>\$ 237,620</b>	<b>\$ 237,620</b>
<b>OTHER REVENUES</b>					
Interest Income	12,685	0	0	107,194	107,194
Other Income	<u>0</u>	<u>380</u>	<u>16,985</u>	<u>500</u>	<u>500</u>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 12,685</b>	<b>\$ 380</b>	<b>\$ 16,985</b>	<b>\$ 107,694</b>	<b>\$ 107,694</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,211,295</b>	<b>\$ 23,015,244</b>	<b>\$ 20,016,367</b>	<b>\$ 33,229,972</b>	<b>\$ 33,229,972</b>
<b>Prior Year Fund Balance Forward</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,444,985</b>	<b>\$ 2,207,503</b>	<b>\$ 2,207,503</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 5,211,295</b>	<b>\$ 23,015,244</b>	<b>\$ 21,461,352</b>	<b>\$ 35,437,475</b>	<b>\$ 35,437,475</b>

# Revenue Trends

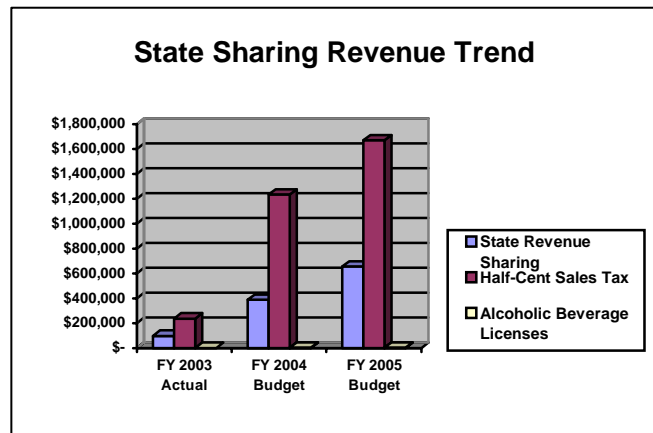
## Taxes

The Taxes revenue classification in the General Fund includes Ad Valorem (Property) Taxes, Franchise Fees, Utility Taxes and the Simplified Communications Tax. This class of revenue provides a fairly stable source and normally displays an increasing trend due to increases in property assessments (which are established by the County Property Appraiser's Office) and new construction which have a direct effect on the formulas used to determine the amounts. Overall, this classification only experienced a \$218,607 increase or 1%, due to the decrease in the Simplified Communications Tax line item. The FY 2004 Budget was based on estimates provided by Miami-Dade County in which the Simplified Communications Tax was estimated at \$3,554,004. Based on actual receipts for FY 2004 and updated estimates directly from the State of Florida, the Simplified Communications Tax was decreased to \$1,138,426.



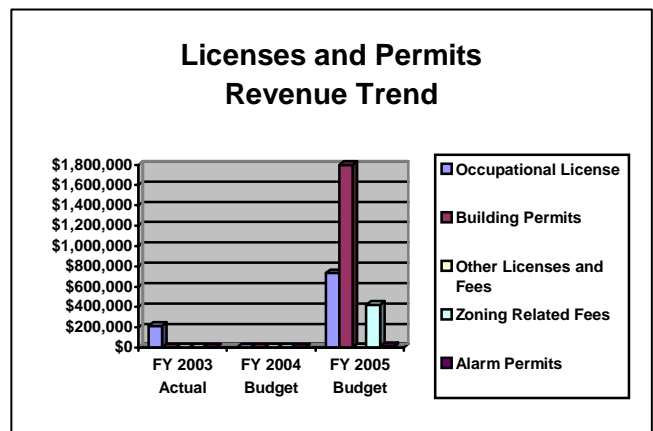
## State Shared Revenues

The State Shared revenue classification in the General Fund includes State Revenue Sharing proceeds, the Local Government Half-cent Sales tax and Alcoholic Beverage License revenues. This classification is showing an increasing trend primarily due to the fact that the State Revenue Sharing and Local Government Half-cent Sales Tax are calculated using population in the figures, so as population increases, so too do the revenues.



## Licenses and Permits

The Licenses and Permits revenue classification in the General Fund includes Occupational Licenses, Building Permits, Other Licenses and Permits, Zoning Hearing Fees, Zoning Plan Revenue Fees, Certificates of Occupancy and Alarm Permits. This revenue source is showing an increasing trend in as much as FY 2005 will be the first time these fees are charged by the municipality. Traditionally, these types of revenues display a fairly constant trend and are impacted by the rate of growth and development in the City.

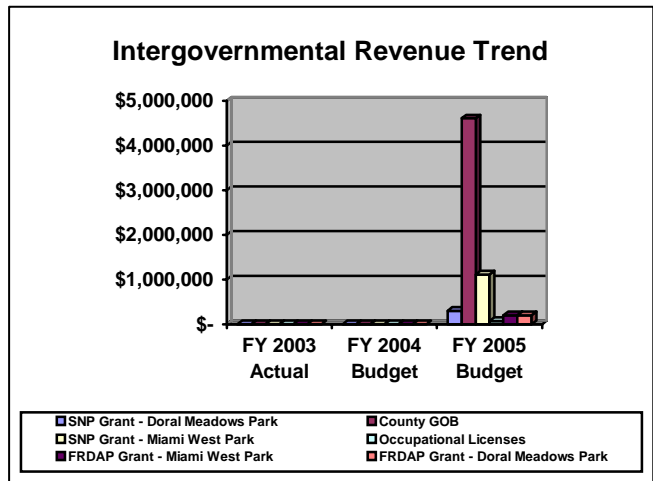




# Revenue Trends

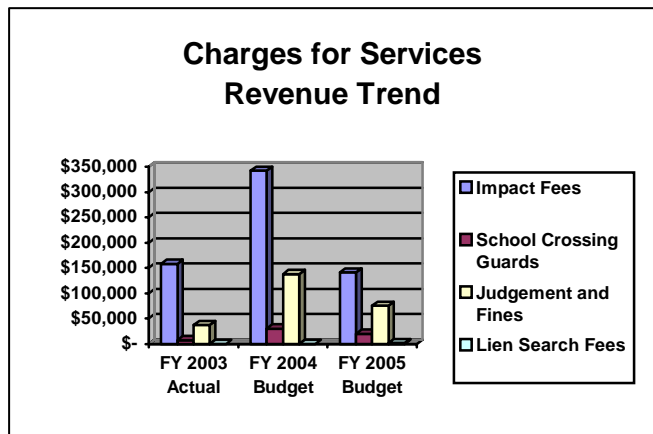
## Intergovernmental Revenues

The Intergovernmental Revenues classification in the General Fund pertains to grants and revenues received from the County. Every year, Miami-Dade County must remit a portion of their Occupational License Tax revenues to the City. It is expected that this will generate approximately \$70,000 in FY 2005. Because this classification primarily involves grants, which by nature may only occur once, the revenue trend fluctuates annually.



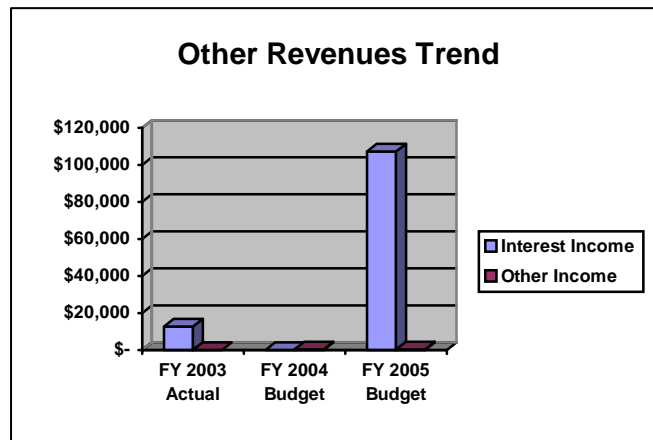
## Charges for Services

The Charges for Services classification in the General Fund includes Park Impact Fees, School Crossing Guard Revenues, Police Impact Fees, Judgements and Fines and Lien Search Fees. Overall, the revenue trend for this classification is shown as decreasing. The Impact fees for police and parks are affected by the rate of growth and development which is expected to continue over the next five years, but these amounts were budgeted conservatively. The revenues from judgements and fines were budgeted as a two year average and lien search fees are expected to increase. For budgeting purposes, the FY 2005 figures reflect more conservative figures based on the two year averages.



## Other Revenues

The Other Revenues classification in the General Fund includes interest income and Other Income. This revenue sources displays an increasing trend.



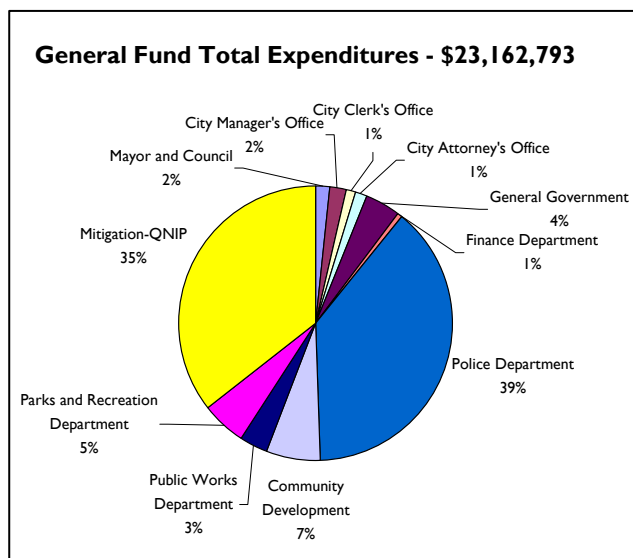
# General Fund Expenditures

## Expenditures

The Fiscal Year 2005 General Fund budgeted expenditures, excluding operating fund transfers, are programmed at \$23,162,793. The Fiscal Year 2005 General Fund budget represents an increase of \$1,423,489 or 6.5% over the Fiscal Year 2004 Adopted Budget of \$21,739,304.

The chart shows a summary of the Fiscal Year 2005 General Fund expenditures by function.

Major expenditure recap for the General Fund budget include the following:



*City Council:*  
\$416,102

The City Council's budget increased by \$81,015 or 24.18% over the Fiscal Year 2004 budget. This increase is due to the inclusion of \$40,000 in Capital Outlay to fund the audio/visual equipment for the new Council Chamber and addition of a Special Assistant to the Mayor.

*City Manager's Office:*  
\$436,561

The City Manager's budget decreased a total of \$12,529 or 2.8% compared to Fiscal Year 2004. This decrease is due to the removal of \$84,000 attributable to the interim manager's salary which is no longer budgeted which offsets a \$25,000 salary increase to the City Manager.

*City Clerk's Office:*  
\$262,813

The City Clerk's budget increased a total of \$26,208 or 11.1% compared to Fiscal Year 2004. This increase is attributable to a \$5,000 increase in the Clerk's Salary and the inclusion of a \$15,000 software program that would allow the management of the agendas and corresponding web link to improve the dissemination of information to the general public via the internet, as well as \$16,100 towards the cost of codification of the Miami-Dade County Code into the Doral Code.

*Finance Department:*  
\$134,500

The Finance Department budget increased a total of \$12,790 or 10.51% over last year's adopted budget. This increase is due to an \$8,290 or 7.8% increase in the contractual services provided by Randolph G. White, P.A., in connection with the provision of Finance Department services as only 7 months worth of fees were budgeted in the Fiscal Year 2004 budget and a \$4,500 or 30% increase in the auditing costs as per the three year contract with Rachlin, Cohen and Holtz, LLP, including fees to perform according to the Federal and State Single Audit Acts.

*City Attorney's Office:*  
\$306,000

The City Attorney's budget increase a total of \$3,000 or 0.99% compared to Fiscal Year 2004. This increase is attributable to an adjustment made to the travel and per diem, communications and freight services, and printing and binding line items that better represents the projected expenditures for an entire year.

*General Government:*  
\$985,444

The General Government budget experienced a \$21,196 or less than 1% increase from the prior year's adopted budget. This budgetary increase is primarily attributable to the inclusion of \$100,000 towards economic development in Grants and Aids and the elimination of \$25,000 from the contingency line item which allocated

# General Fund Expenditures

\$100,000 the prior budget year and the elimination of the Capital Outlay line item allocation of \$200,006, as most “start-up” expenditures for capital outlay occurred in Fiscal Year 2004.

*Police Department:*  
\$8,883,404

The Police Department budget experienced a \$1,470,103 or 19.83% increase as compared to the Fiscal Year 2004 adopted budget. The most significant increase occurred in the Other Contractual Services line item which totaled \$1,444,049 due to the creation of eight (8) new positions as detailed in the Authorized Positions and Staffing Changes Table on page 43, as well as a \$638,208 increase resulting from employee benefit adjustments from union contract negotiations.

*Community Development Department:*  
\$1,530,946

The Community Development Department budget is decreasing by \$352,163 or 18.7% primarily due to the removal of the cost for the Comprehensive Master Plan Consultant which was budgeted at \$350,000 the prior fiscal year, as well as a decrease of \$65,184 in Capital Outlay for the department’s vehicles.

*Public Works Department:*  
\$779,594

The Public Works Department experienced a \$294,496 or 27.42% decrease as compared to Fiscal Year 2004. This decrease is a result of the removal of the capital outlay expenditures from the prior year for one-time purchases such as department vehicles, the radio system and desks, as well as the transfer of projects such as the City Signage Program to the Capital Project Fund.

*Parks and Recreation Department:*  
\$1,211,149

The Parks and Recreation Department budget experienced an increase of \$75,030 or 6.6%. The primary increase took place in the Utility Services expenditures which are anticipated to increase upon the completion of the field lighting and concession building at Doral Meadows Park.

*Mitigation and QNIP:*  
\$8,216,280

The City Charter specifies that Doral will pay the County an annual mitigation payment. This payment was set at approximately \$1.5 mill. The mitigation amount is adjusted annually for the commercial area and is capped for the residential area. In addition, the City is also obligated to pay its share of the Quality Neighborhood Improvement Program Bond (QNIP). This year’s allocation for Mitigation and QNIP increased by \$514,533 or 6.58% as a result of mitigation as the QNIP expenditure remained constant as compared to the prior year budget.

<b>General Fund Expenditure Category Summary</b>		
<i>Element</i>	<i>FY 2005 Proposed Budget</i>	<b>Percent of Total</b>
Personal Services	\$ 2,911,611	9%
Operating	20,310,545	64%
Capital Outlay	8,928,115	28%
Grants and Aids	100,000	3%
	<b>\$ 31,397,073</b>	

## Operating Transfers

The Operating Transfers which total \$8,216,280 increased by \$7,856,280 or 21.92%. This is due to a \$7,216,280 transfer to the Capital Improvement Fund and a \$1,000,000 transfer to the Transportation Fund.

# General Fund Expenditures

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>EXPENDITURES BY DEPARTMENT:</b>					
City Council	7,227	335,087	290,150	416,102	416,102
City Manager's Office	16,000	449,090	236,691	436,561	436,561
City Clerk's Office	76,305	236,605	189,159	262,813	262,813
City Attorney's Office	45,656	303,000	189,530	306,000	306,000
General Government / Administrative Services	19,585	964,248	1,429,070	985,444	985,444
Finance Department	9,500	121,710	121,500	134,500	134,500
Police Department	1,212,410	7,413,301	7,286,272	8,883,404	8,883,404
Community Development Department	206,438	1,883,109	530,241	1,530,946	1,530,946
Public Works Department	43,208	1,074,090	703,979	779,594	779,594
Parks and Recreation Department	81,143	1,136,119	454,311	1,211,149	1,211,149
Mitigation - QNIP	<u>2,048,839</u>	<u>7,822,945</u>	<u>7,822,945</u>	<u>8,216,280</u>	<u>8,216,280</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,766,310</b>	<b>\$21,739,304</b>	<b>\$19,253,848</b>	<b>\$ 23,162,793</b>	<b>\$ 23,162,793</b>
<b>Interfund Operating Transfers Out</b>	<b>\$ 0</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 8,216,280</b>	<b>\$ 8,216,280</b>
<b>TOTAL GEN. FUND EXPENDITURES</b>	<b>\$ 3,766,310</b>	<b>\$22,099,304</b>	<b>\$19,613,848</b>	<b>\$ 31,379,073</b>	<b>\$ 31,379,073</b>

# City Council

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## Function

The Doral City Council consists of a Mayor and four Council Members. Elected at large, the Mayor serves a four-year term and the four Council Members serve staggered four-year terms. Each Councilmember occupies one of four seats. Under the City's Charter, the City Council is the policymaking body. Authority is vested in the Council to enact ordinances, hold public hearings, approve contracts, establish assessments, and authorize construction of all public improvements.

Doral operates under a Council-Manager form of government. The Mayor is recognized as the head of City government for all ceremonial purposes and is responsible for nominating the City Manager, City Clerk and City Attorney. The nominations are confirmed by a majority of the Council.

The Members of the City Council also serve as the Local Planning Agency responsible for the development of the City's Comprehensive Development Master Plan. Regular Council meetings are held on the second Wednesday of every month.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Review the City Manager's recommended operating and capital budget for adoption by the City by September 30, 2004.
- ◆ Adopt the City's Comprehensive Master Plan and Land Development Regulations in the capacity of the Local Planning Agency and legislative authority.
- ◆ Review and adopt resolutions and ordinances and review staff reports.
- ◆ Hear Land Use administrative matters.
- ◆ Conduct public hearings on issues affecting the residents of the City.

## Authorized Positions

Positions	FY 2003	FY 2004	MGR REC FY 2005
Special Assistant to the Mayor	0.0	0.0	1.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>

## Budget Highlights

*Charter Compensation:*  
\$38,800

Section 2.06 of the City's Charter provides for the Mayor and Councilmembers to receive compensation in the amount of \$10,000 and \$7,200 per fiscal year respectively.

*Salaries:*  
\$55,000

The salaries line item is a new line item created for the position of Special Assistant to the Mayor.

*Compensated Absences:*  
\$2,750

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy. This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$18,536

This line item experienced a \$15,568 increase. In addition to the compensation dictated by the City Charter for all members of the Council, a monthly, non-accountable stipend is received by each member in the amount of \$1,600 per month for the Mayor and \$900 per month for the Councilmembers to pay for expenditures incurred during the course of conducting City related business in connection with their elected offices. The payroll taxes line items covers the cost of FICA taxes for the compensation, stipend and Special Assistant to the Mayor.

# City Council

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*Retirement Contributions:*  
\$13,584

This line item provides for the establishment of an 18% retirement contribution towards a 401(a) deferred compensation plan for each Councilmember while they are in office, and a 12% contribution for the Special Assistant to the Mayor.

*Health and Life Insurance:*  
\$69,000

The Health and Life Insurance line item experienced a \$17,312 decrease in anticipation of a new policy which by taking into account added participants, should decrease in cost.

*Workers' Compensation:*  
\$675

This covers the cost for workers' compensation.

*Travel and Per Diem:*  
\$16,670

This line item decreased by \$400 and covers the cost of travel related expenditures for the Florida League of Cities Convention and Dade Days in Tallahassee as well as the monthly Dade League of Cities monthly meetings.

*Council Stipend:*  
\$132,000

In addition to the compensation dictated by the City Charter for all members of the Council, a monthly, non-accountable stipend is received by each member in the amount of \$1,600 per month for the Mayor and \$900 per month for the Councilmembers to pay for expenditures incurred during the course of conducted City related business in connection with their elected offices and the balance is used towards additional out-of-pocket expenditures.

*Communications and Freight Services:*  
\$7,500

Communications and Freight Services decreased by \$2,212 as a result of the change from the Blackberry service to the Trio 600 for

Councilmember cell phones. This line item also funds the Internet DSL connections.

*Public Facilities Rent:*  
\$5,167

This expenditure remained constant and covers the cost of the Fire Board's Dais for monthly Council and Zoning meetings.

*Repairs and Maintenance:*  
\$1,500

This line item increased by \$600 and covers the cost of maintenance agreements for five lap tops and five desktop computers.

*Operating Supplies:*  
\$3,500

Operating Supplies decreased by \$4,500 and allocates funds for shirts with city logo/seal for each Councilmember and approximately \$3,000 for other miscellaneous supplies.

*Dues, Subscriptions and Memberships:*  
\$11,600

This line item experienced a \$10 increase and funds the Florida League of Cities Dues, Dade League of Cities Dues and the respective convention registrations.

*Capital Outlay:*  
\$40,000

The Capital Outlay increased by \$22,368 and provides funding for the audio/visual equipment for the new Council Chamber.

# City Council

<b>CLASSIFICATION</b>	<b>FY 2003 ACTUAL</b>	<b>FY 2004 BUDGET</b>	<b>FY 2004 12 MO EST</b>	<b>FY 2005 MGR REC</b>	<b>FY 2005 COUNCIL ADOPT</b>
<b>PERSONAL SERVICES:</b>					
Charter Compensation	\$ 6,470	\$ 38,800	\$ 19,400	\$ 38,800	\$ 38,800
Special Assistant to the Mayor	0	0	0	55,000	55,000
Compensated Absences	0	0	0	2,750	2,750
Payroll Taxes	0	2,968	2,226	18,536	18,536
Retirement Contributions	0	4,656	0	13,584	13,584
Health and Life Insurance	0	86,312	66,173	69,000	69,000
Workers' Compensation	0	280	280	675	675
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 6,470</b>	<b>\$ 133,016</b>	<b>\$ 88,079</b>	<b>\$ 198,165</b>	<b>\$ 198,165</b>
<b>OPERATING EXPENSES:</b>					
Travel and Per Diem	0	17,070	17,070	16,670	16,670
Council Stipend	0	132,000	132,000	132,000	132,000
Communications & Freight Services	0	9,712	9,712	7,500	7,500
Public Facilities Rent	0	5,167	5,167	5,167	5,167
Repairs and Maintenance	757	900	900	1,500	1,500
Operating Supplies	0	8,000	8,000	3,500	3,500
Dues, Subscriptions and Memberships	0	11,590	11,590	11,600	11,600
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 757</b>	<b>\$ 184,439</b>	<b>\$ 184,439</b>	<b>\$ 177,937</b>	<b>\$ 177,937</b>
<b>CAPITAL OUTLAY:</b>					
Machinery and Equipment	0	17,632	17,632	40,000	40,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 17,632</b>	<b>\$ 17,632</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>TOTAL CITY COUNCIL</b>	<b>\$ 7,227</b>	<b>\$ 335,087</b>	<b>\$ 290,150</b>	<b>\$ 416,102</b>	<b>\$ 416,102</b>

# General Fund Expenditures

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>EXPENDITURES BY DEPARTMENT:</b>					
Mayor and Council	7,227	335,087	290,150	338,150	
City Manager's Office	16,000	449,090	236,691	481,941	
City Clerk's Office	76,305	236,605	189,159	245,148	
City Attorney's Office	45,656	303,000	189,530	306,000	
General Government / Administrative Services	19,585	964,250	1,429,070	885,444	
Finance Department	9,500	121,710	121,500	134,500	
Police Department	1,212,410	7,413,301	7,286,272	8,883,404	
Community Development Department	206,438	1,883,109	530,242	1,530,992	
Public Works Department	43,208	1,074,090	343,979	779,594	
Parks and Recreation Department	81,143	1,136,119	454,311	1,211,149	
Mitigation - QNIP	<u>2,048,839</u>	<u>7,822,945</u>	<u>7,822,945</u>	<u>8,337,478</u>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,766,310</b>	<b>\$21,739,306</b>	<b>\$18,893,849</b>	<b>\$23,133,800</b>	
<b>Interfund Operating Transfers Out</b>	<b>\$ 0</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 8,216,280<sup>1</sup></b>	
<b>TOTAL GEN. FUND EXPENDITURES</b>	<b>\$ 3,766,310</b>	<b>\$22,099,306</b>	<b>\$19,253,849</b>	<b>\$31,350,080</b>	

<sup>1</sup> This expenditure amount is attributable to appropriations connected directed to the receipt of revenues from several grants. Failure to receive the corresponding grants would result in a corresponding reduction of this line item expenditure.



# City Manager's Office

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## Function

The City Manager is the chief administrative officer of the City and ensures the proper implementation of laws, policies, provisions of the City Charter and acts of the Council through the administration of all departments, divisions and agencies of the City government. The City Manager is nominated by the Mayor and confirmed by a majority vote of the City Council. The City Manager attends all Council meetings, participates in Council deliberations and provides guidance as necessary. The City Manager is responsible for the appointment, supervision and removal of all City employees. In addition, the City Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the City Council.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the City of Doral.
- ◆ Administer and supervise all departments, divisions and agencies of the City government.
- ◆ Establish a municipal environment that promotes efficiency and excellence in community service.
- ◆ Conduct studies as necessary or as directed by the City Council and report their findings.
- ◆ Prepare and submit a proposed annual budget and capital program to the City Council.
- ◆ Advise the City Council as to the financial condition and future needs of the City and make recommendations to the City Council concerning the affairs of the City.

- ◆ Submit to the Council a comprehensive annual financial report.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Develop the Workplace Safety Manual.
- ◆ Number of reports and agenda backup items prepared.
- ◆ Comprehensive Annual Financial Plan submitted to City Council by March 2005.
- ◆ Budget submitted to the City Council by August 15, 2005.
- ◆ Number of hours meeting with Mayor and Council.

## Authorized Positions

Positions	FY 2003	FY 2004	MGR REC FY 2005
<b>City Manager's Office</b>			
City Manager	1.0	1.0	1.0
Assistant City Manager	0.0	1.0	1.0
Assistant to the City Manager	1.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>

## FY 2004 Objectives Progress Report

- ◆ Finalize negotiations with Miami-Dade County for the transfer of municipal services.

On May 26, 1994, Doral entered into an interlocal agreement with Miami-Dade County for the provision of local police services. On February 25, 2004, the City of Doral entered into the Master Interlocal Agreement with Miami-Dade County which detailed the transfer of all municipal services by October 1, 2004.

- ◆ Establish and oversee the creation of all new City Departments and City Services.

# City Manager's Office

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As of September 1, 2004 all Department Head positions have been successfully filled and the City is well under way to taking over the services from the County departments. The Police function was taken over by April 1, 2004 through an interlocal agreement for local police patrol services. The Planning and Zoning function has been taken over as of September 6, 2004. All other departments, which include the Community Development, Parks and Recreation and Public Works departments are scheduled to begin operations on October 1, 2004.

- ◆ Establish and finalize the City budget.

On September 24, 2003, the City Council adopted the City's first full-year operating budget and amended the budget on May 12, 2004.

- ◆ Establish a municipal environment that promotes efficiency and excellence in community service through the retention of qualified employees and contracting of specialized consultants.

The City Manager has established a weekly staff meeting with all employees to review the week's activities and identify any potential problems with the establishment of all new departmental procedures with an emphasis on customer service and efficiency. All departments have developed Departmental Procedures Manuals which detail the processes used by every position. Said procedures are revised on a regular basis to ensure staff is utilizing the most effective processes.

- ◆ Provide strategic direction to all City departments emphasizing Doral's approach to government and sound fiscal management.

Strict procurement procedures have been established. All expenditures must be approved by the Finance Director for funding adequacy, the Administrative Services Director for compliance with the purchasing regulations established by the City Council, and the City Manager. This approach ensures that the City remains fiscally conservative.

- ◆ Cultivate an organizational philosophy that promotes excellence in government,

promotes public awareness, and ensures the participation of the City Council and City residents in governmental decisions.

The City has been active in creating avenues to increase public awareness and participation. In particular, the City Manager's Office initiated an internship program that afforded six High School students the opportunity to work in the municipal environment. The City Manager's Office successfully implemented the City's quarterly newsletter which will be mailed to all residents. Additionally, the City Council through its numerous advisory committees has ensured the continuous opportunity for citizen involvement.

## Budget Highlights

*Office of the City Manager Salaries:*  
\$291,617

The budget reflects the City Manager's salary which is set by Council. The positions of Assistant City Manager and Assistant to the City Manager have been budgeted to reflect the 3% Cost of Living Adjustment and a 3% merit increase.

*Compensated Absences:*  
\$22,081

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy. This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$23,998

This line item experienced a \$4,488 increase and covers the cost of FICA taxes for all budgeted positions.

*Retirement Contributions:*  
\$34,994

This line item increased by \$4,394 and provides for the 12% retirement contribution towards a 401(a) deferred compensation plan for each employee.

# City Manager's Office

*Health and Life Insurance:*  
\$27,000

The Health and Life Insurance line item experienced a \$2,835 increase.

*Workers' Compensation:*  
\$2,100

This covers the cost for workers' compensation.

*Professional Services:*  
\$0

The Professional Services line item decreased by \$84,000 due to the removal of the salary for the Interim City Manager.

*Travel and Per Diem:*  
\$23,530

This line item increased by \$3,530 to cover the cost associated with travel for the new position of Government Relations Coordinator.

*Communications and Freight Services:*  
\$2,580

Communications and Freight Services decreased by \$2,550 as a result of the change from the Blackberry service to the Trio 600 for the City Manager, Assistant City Manager and Government Relations Coordinator.

*Insurance:*  
\$2,200

This expenditure remained constant and covers the cost of the City Manager's Surety Bond.

*Dues, Subscriptions and Memberships:*  
\$6,461

This line item experienced a \$421 increase primarily due to the provision of funds for training of the new Governmental Relations Coordinator.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
City Manager	\$ 0	\$ 125,000	\$ 68,149	\$ 150,000	\$ 150,000
Assistant City Manager	0	90,000	14,615	100,786	100,786
Assistant to the City Manager	0	40,000	18,274	40,831	40,831
Compensated Absences	0	0	0	22,081	22,081
Payroll Taxes	0	19,510	7,729	23,998	23,998
Retirement Contributions	0	30,600	4,800	34,994	34,994
Health and Life Insurance	0	24,165	14,690	27,000	27,000
Workers' Compensation	0	2,445	2,445	2,100	2,100
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 331,720</b>	<b>\$ 130,702</b>	<b>\$ 401,790</b>	<b>\$ 401,790</b>
<b>OPERATING EXPENSES:</b>					
Professional Services	16,000	84,000	84,000	0	0
Travel and Per Diem	0	20,000	10,412	23,530	23,530
Communications & Freight Services	0	5,130	2,276	2,580	2,580
Insurance	0	2,200	2,166	2,200	2,200
Dues, Subscriptions and Memberships	0	6,040	7,135	6,461	6,461
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 16,000</b>	<b>\$ 117,370</b>	<b>\$ 105,989</b>	<b>\$ 34,771</b>	<b>\$ 34,771</b>
<b>TOTAL CITY MANAGER'S OFFICE</b>	<b>\$ 16,000</b>	<b>\$ 449,090</b>	<b>\$ 236,691</b>	<b>\$ 436,561</b>	<b>\$ 436,561</b>

# City Clerk's Office

## Function

The City Clerk is one of the three Charter Officers. The City Clerk is appointed by the City Council and serves as the secretary of the City Council and Local Planning Agency. The City Clerk is responsible for giving notices of all Council meetings to its members and the public as well as keeping accurate recordings of the proceedings in the form of written minutes and/or audio recording. In addition, the City Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; and maintains custody of City records including agreements, contracts, ordinances, resolutions and proclamations.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Complete and distribute City Council and Local Planning Agency meeting agenda packets.
- ◆ Create and maintain accurate minutes of City Council and Local Planning Agency. Maintain accurate minutes of all advisory boards and committees.
- ◆ Administer the publication of the City Charter and Code under contract with Municipal Code Corporation.
- ◆ Publish public notices as required by law.
- ◆ Implement and maintain a records management system.
- ◆ Act as the records custodian for the City and disseminate information to the public as necessary.

## Indicators

The following indicators are relevant to the office's objectives and provide the

measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Number of agenda packets prepared and distributed.
- ◆ Number of minutes prepared.
- ◆ Publication of the City's Code Book.
- ◆ Public notice requirements are met.
- ◆ Number of documents imaged.

## Authorized Positions

Positions	FY 2003	FY 2004	FY 2005
<b>City Clerk's Office</b>			
City Clerk	1.0	1.0	1.0
Assistant to the City Clerk	0.0	1.0	1.0
Clerical Assistant	0.0	0.0	1.0
<b>Total</b>	<b>1.0</b>	<b>2.0</b>	<b>3.0</b>

## FY 2004 Objectives Progress Report

- ◆ Ensure City records are properly collected, organized and recorded.

One of the main ongoing responsibilities of the Office of the City Clerk is to ensure that all city records are properly collected, organized and recorded. The Office of the City Clerk keeps an accurate journal of Council proceedings, the matters it considers, the results of that consideration and the vote of each Councilmember on matters that require a vote.

- ◆ Increase public awareness by facilitating the dissemination of public records through various communication mediums.

The City Clerk's Office has an on-going responsibility to disseminate information as requested by the public and subsequently processes all requests for public records. The City Clerk's Office works closely with the City's Communications Consultant to maintain updated records of meeting agendas and minutes on the City's Web Site. Additionally, the City Clerk's Office is working with area

# City Clerk's Office

businesses to post public notices throughout the city to increase public awareness. All public notices are published in the local newspaper as required by state law.

- ◆ Secure a cost effective imaging system for maximum use of public records storage.

The City Clerk's Office has researched several imaging systems for optimum storage of all permanent public records. The Office will begin

the implementation of the imaging of all records during Fiscal Year 2005.

- ◆ Assist in development of the City's web page.

The Office of the City Clerks works closely with the Communications consultant with regard to the posting of information on the City's web site.

ACTIVITY	FY 2003	FY 2004	PROJECTED
			FY 2005
Code Supplements Prepared	0	0	0
Municipal Lien Verification Requests Processed	0	42	125
Claim of Liens Processed Note: Liens Eff. 5/12)	0	0	0
Release of Liens Processed	0	0	0
Agenda Packets for City Council Meetings	5	28	25
Agenda Packets for Local Planning Agency	0	1	3
City Council meeting minutes prepared	5	21	25
LPA meeting minutes prepared	0	1	3
Zoning Hearing Notices	2	11	12
Ordinance Notices	7	13	10
Proclamations	0	15	25
Ordinances Drafted (City Atty.2004 = 14)	0	0	0
Resolutions Drafted	49	68	60

\* Ordinances are usually drafted by the City Attorney.

## Budget Highlights

*Office of the City Clerk Salaries:*  
\$116,942

The budget reflects the City Clerk's salary which is set by Council. The position of Assistant to the City Clerk has been budgeted to reflect the 3% Cost of Living Adjustment and a 3% merit increase. A part-time clerical assistant is added at \$10.10 per hour for 20 hours per week.

*Compensated Absences:*  
\$5,322

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy. This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$9,355

This line item experienced a \$497 increase and covers the cost of FICA taxes for all budgeted

positions.

*Retirement Contributions:*  
\$12,773

This line item increased by \$767 and provides for the 12% retirement contribution towards a 401(a) deferred compensation plan for each employee.

*Health and Life Insurance:*  
\$18,000

The Health and Life Insurance line item remained constant.

*Workers' Compensation:*  
\$842

This line item increased by \$122 and covers the cost for workers' compensation.

*Contractual Services:*  
\$0

The Contractual Services line item decreased by \$16,146 due to the removal of the salary for the Interim City Clerk and temporary help.

# City Clerk's Office

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*Travel and Per Diem:*  
\$8,500

This line item increased by \$3,000 to cover the cost associated with travel by the City Clerk to the International Institute of Municipal Clerks for mandatory continuing education related to the professional certification.

*Rentals and Leases:*  
\$3,084

Rentals and Leases is a new expenditure that will cover the cost of a new copier/fax/scanner in anticipation of the City Hall operations being split into two floors.

*Communications and Freight Services:*  
\$840

Communications and Freight Services decreased by \$480 as a result of the change from the Blackberry service to the Trio 600 for the City Clerk.

*Repairs and Maintenance:*  
\$1,440

This expenditure remained constant and covers the cost of maintenance for the imaging system.

*Printing and Binding:*  
\$18,600

This line item experienced a \$13,512 increase due to the cost associated with the conversion of the Miami-Dade Code into the municipal code.

*Legal Advertising:*  
\$40,000

There was no change in the allocation for this line item.

*Operating Supplies:*  
\$26,115

Operating Supplies experienced a \$24,719 increase to fund the purchase of an agenda manager software and web link for records management. This upgrade will allow the public to access documents on-line.

*Dues, Subscriptions and Memberships:*  
\$1,000

A decrease of \$3,180 is been budgeted for this line item which more closely reflects the actual expenditures.

*Capital Outlay:*  
\$0

No funds were budgeted for capital outlay.

# City Clerk's Office

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
City Clerk	\$ 0	\$ 60,000	\$ 43,325	\$ 65,000	\$ 65,000
Assistant to the City Clerk	0	40,000	25,724	41,438	41,438
Clerical Assistant	0	0	0	10,504	10,504
Compensated Absences	0	0	0	5,322	5,322
Payroll Taxes	0	7,653	5,281	9,355	9,355
Retirement Contributions	0	12,006	1,846	12,773	12,773
Health and Life Insurance	0	18,000	18,346	18,000	18,000
Workers' Compensation	0	720	720	842	842
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 138,379</b>	<b>\$ 95,242</b>	<b>\$ 163,234</b>	<b>\$ 163,234</b>
<b>OPERATING EXPENSES:</b>					
Other Contractual Services	1,500	16,146	16,507	0	0
Travel and Per Diem	0	5,500	5,500	8,500	8,500
Rentals and Leases	0	0	0	3,084	3,084
Communications & Freight Services	0	1,320	1,320	840	840
Repairs and Maintenance	0	1,440	500	1,440	1,440
Printing and Binding	0	5,088	5,088	18,600	18,600
Legal Advertising	3,795	40,000	40,000	40,000	40,000
Operating Supplies	71,010	1,396	1,396	26,115	26,115
Dues, Subscriptions and Memberships	0	4,180	450	1,000	1,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 76,305</b>	<b>\$ 75,070</b>	<b>\$ 70,761</b>	<b>\$ 99,579</b>	<b>\$ 99,579</b>
<b>CAPITAL OUTLAY:</b>					
Machinery and Equipment	0	23,156	23,156	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 23,156</b>	<b>\$ 23,156</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL CITY CLERK'S OFFICE</b>	<b>\$ 76,305</b>	<b>\$ 236,605</b>	<b>\$ 189,159</b>	<b>\$ 262,813</b>	<b>\$ 262,813</b>

# Finance Department

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## Function

The Finance Department is the central fiscal control and accounting body of the City government. The Finance Director serves as the Chief Financial Officer for the City. The Department deals with the daily finance/accounting activities including payroll, accounts payable, accounts receivable, revenue collection, cash management, debt management, risk management, purchasing, and financial reporting. The Finance Director provides vital support in the development of the Comprehensive Annual Financial Report and the Annual Budget and Capital Program.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Develop a flexible spending program.
- ◆ Provide accurate and timely budget and financial reports on a monthly basis to the City Manager.
- ◆ Process payroll and associated Federal and State reports.
- ◆ Process accounts payable, accounts receivable and reconciliation of all accounts.
- ◆ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.
- ◆ Collect and monitor revenues.
- ◆ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.
- ◆ Coordinate the investment of the Village's idle cash.
- ◆ Procure and maintain insurance coverage at appropriate levels.
- ◆ Process and account for grants.
- ◆ Establish fixed assets program to comply with GASB 34.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Issue the Fiscal Year 2003-2004 Comprehensive Annual Financial Report by March 1, 2005.
- ◆ Obtain the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year 2003-2004 Comprehensive Annual Financial Report.
- ◆ Obtain the Government Finance Officer's Association Distinguished Budget Award for the Fiscal Year 2004-2005 Annual Operating Budget and Capital Program.

## Authorized Positions

Positions	FY 2003	FY 2004	FY 2005
<b>Finance Department</b>			
Finance Director	1.0	1.0	1.0
Assistant Finance Director	0.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>

## FY 2004 Objectives Progress Report

- ◆ Establish financial and accounting practices for the effective and efficient use of the City's financial resources.

The City's Financial Policies were developed and presented to the City Council for adoption on September 13, 2004. These policies are the basis of the daily operations of the City of Doral. The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the City of Doral in connection with the operating budget and capital improvement program.



# Finance Department

- ◆ Prepare timely financial reports on the City's financial condition.

The Finance Department submitted monthly financial status reports to the City Council.

- ◆ Work with Miami-Dade County to complete the reconciliation of fiscal year 2003 and 2004, the transition years, and determine the fund balance owed to the City.

The Finance Department in conjunction with the Office of the City Manager have worked closely with the County Manager's Office in the preparation of the reconciliation for fiscal years 2003 and 2004. The City anticipates the reconciliation for fiscal year 2004 to be complete by December 15, 2004 as per the Master Interlocal Agreement.

- ◆ Adopt the provisions of the Governmental Accounting Standards Board Statement (GASB) No. 34, Basic Financial Statements – and Management's Discussion and Analysis for state and local governments.

The City has adopted the GASB 34 standards and has applied them to the City's first financial statements for the Fiscal Year 2003 (July – September 2003) and Fiscal Year 2004 audited financial reports.

- ◆ Complete the selection and implementation of an accounting software package that enables the City to maintain proper accountability over different revenue sources and their uses, and facilitates the preparation of the necessary financial reports.

The Finance Department is an outsourced operation. All financial services are provided through a contract with Randy G. White, P.A. including the software necessary to process all accounts payable and receivables.

- ◆ Develop an RFQ for the proper process and selection of the City's independent financial auditors and coordinate the external audit.

A Request for Proposals for the selection of an independent financial auditor was let and a subsequent contract was awarded to the auditing firm of Rachlin and Cohen.

ACTIVITY	PROJECTED		
	FY 2003	FY 2004	FY 2005
Payrolls Processed	0	20	28
Checks Issued (Accounts Payable)	15	135	1,500
Bills Issued (Accounts Receivable)	0	0	1,000
Purchase Orders Issued	0	50	250

## Budget Highlights

*Accounting and Auditing:*  
\$115,000

The Accounting and Auditing line item increased by \$8,290 for financial services as per the contract with Randy G. White, P.A.

*Independent Auditors:*  
\$19,500

This line item increased by \$4,500 for auditing costs as per the three year contract with Rachlin and Cohen.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
Accounting and Auditing	\$ 9,500	\$ 106,710	\$ 106,500	\$ 115,000	\$ 115,000
Independent Auditors	0	15,000	15,000	19,500	19,500
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 9,500</b>	<b>\$ 121,710</b>	<b>\$ 121,500</b>	<b>\$ 134,500</b>	<b>\$ 134,500</b>
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 9,500</b>	<b>\$ 121,710</b>	<b>\$ 121,500</b>	<b>\$ 134,500</b>	<b>\$ 134,500</b>

# City Attorney's Office

## Function

The City Attorney provides legal support and opinions to the City Council, City Manager, Department Directors and advisory boards, on all legal issues affecting the City. The Office of the City Attorney may assist the City Clerk with the drafting of resolutions and ordinances. The City Attorney is responsible for drafting and reviewing agreements, contracts and leases. The City Attorney may defend and prosecute cases involving the City.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Provide the City Council and City staff with legal advice and support on all necessary legal matters affecting Doral.
- ◆ Prepare and/or review resolutions, ordinances and contracts.
- ◆ Represent the City in litigation matters.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Number of resolutions and ordinances prepared.
- ◆ Number of contracts or agreements reviewed and/or prepared.
- ◆ Number of legal opinions.

## Authorized Positions

Positions	FY 2003	FY 2004	FY 2005
<b>City Attorney's Office</b>			
City Attorney	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

## FY 2004 Objectives Progress Report

- ◆ Create a code of ordinances for the City.

The City Attorney is responsible for drafting and reviewing all ordinances adopted by the City Council. During Fiscal Year 2004, the City Attorney review a total of 14 ordinances.

- ◆ Finalize all Interlocal agreements necessary for the running of an effective City administration.

The City Attorney worked closely with the City's administration with respect to the drafting and review of the Master Interlocal Agreement and the Police Services agreement. In addition, the City Attorney works in conjunction with the Office of the City Manager to review smaller interlocal agreements such as the park and road transfer agreements.

- ◆ Finalize all ordinances, agreements, and resolutions necessary for the operations of all City departments.

The City Attorney reviews and signs all contracts, resolutions and ordinances in order to ensure legal sufficiency.

- ◆ Follow-up City trademark issues and ensure proper representation by outside counsel.

The City Attorney was responsible for overseeing outside Counsel for the trademark litigation during Fiscal Year 2004. The City received a favorable outcome which allowed the City to use the name Doral without having to pay royalties.

# City Attorney's Office

ACTIVITY	FY 2003	FY 2004	PROJECTED FY 2005
Council Meetings Attended	10	21	25
Contracts Prepared or Reviewed	7	15	30
Ordinances Prepared	7	14	20

## Budget Highlights

*City Attorney Agreement:*  
\$175,000

The City Attorney Agreement line item remained constant. The City Attorney provides services through an independent contract.

*Additional Legal Services:*  
\$125,000

This line item was budgeted at the same amount as the prior fiscal year which may cover additional legal services related to the Comprehensive Plan, Code Enforcement, Litigation Reserve, Real Property, labor counsel and bond counsel.

*Travel and Per Diem:*  
\$2,000

The Travel and Per Diem allocation was increased by \$1,000 in anticipation of additional expenditures as the City grows and becomes involved in litigation.

*Communications and Freight Services:*  
\$2,000

The Communications and Freight Services increased by \$1,000 in anticipation of increased activity due to potential future law suits.

*Printing and Binding:*  
\$2,000

This line item increased by \$1,000 and covers the cost for out-of-pocket copies and reproduction costs.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
City Attorney Agreement	\$ 44,586	\$ 175,000	\$ 124,923	\$ 175,000	\$ 175,000
Additional Legal Services	0	125,000	63,400	125,000	125,000
Travel and Per Diem	0	1,000	102	2,000	2,000
Communications and Freight Services	170	1,000	244	2,000	2,000
Printing and Binding	900	1,000	861	2,000	2,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 45,656</b>	<b>\$ 303,000</b>	<b>\$ 189,530</b>	<b>\$ 306,000</b>	<b>\$ 306,000</b>
<b>TOTAL CITY ATTORNEY'S OFFICE</b>	<b>\$ 45,656</b>	<b>\$ 303,000</b>	<b>\$ 189,530</b>	<b>\$ 306,000</b>	<b>\$ 306,000</b>

# General Government

## Function

This section of the budget covers a variety of items of a general nature not applicable to any one specific department. Administrative Services and its functions such as personnel and human resources function, information technology and procurement, which cross over and effect all other operating departments, is funded in General Government.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Recruit and process all new employees for the City.
- ◆ Develop a comprehensive training program for all City employees that focuses on excellent customer services and how to deal with cultural diversity.
- ◆ Supervise and coordinate the City's information technology system.
- ◆ Manage the City's procurement process.
- ◆ Maintain all employee personnel records up to date and in accordance with applicable state and federal regulations.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Number of new employees processed.
- ◆ Number of purchase orders issued by department.
- ◆ Number of hours dealing with information technology matters.

- ◆ Results of the employee opinion survey.

## Authorized Positions

Positions	FY 2003	FY 2004	MGR REC FY 2005
<b>City Attorney's Office</b>			
Administrative Serv. Dir.	1.0	1.0	1.0
Receptionist	0.0	1.0	1.0
Custodian	1.0	1.0	0.0
<b>Total</b>	<b>2.0</b>	<b>3.0</b>	<b>2.0</b>

## FY 2004 Objectives Progress Report

- ◆ Recruit and process all new employees for the City.

During Fiscal Year 2004, the Administrative Services Director processed over 2,000 employment applications and coordinated over 35 interviews for positions in all departments. A total of 11 employees were hired and underwent an extensive pre-employment process which included panel interviews for department head positions, psychological exam, criminal background check, credit check, drug screening and polygraph exam.

- ◆ Develop the Employee Policies and Procedures Manual.

In cooperation with the Office of the City Manager, the Employee Policies and Procedures Manual was developed which provides the regulations by which all employees working for Doral must comply with. Additionally, the Administrative Services Director maintains a log of all Administrative Orders which augment the Policies and Procedures Manual and provides guidance and clarification to employees on daily operational issues.

- ◆ Coordinate the City's Information Technology System.

The Administrative Services Director successfully coordinated the purchase and installation of the City's computer network which is comprised of two servers and 15 work stations. This system is expected to grow with the addition of new employees. After reviewing four different service providers, a selection and purchase of a new telephone system for the

# General Government

office has been completed. The installation of the new phone system is scheduled to take place in mid-September 2004.

- ◆ Manage the City's procurement process.

The Administrative Services Director has processed 34 purchase orders during Fiscal Year 2004. It is also the responsibility of Administrative Services to tag all fixed-assets and maintain an updated log.

ACTIVITY	PROJECTED		
	FY 2003	FY 2004	FY 2005
Number of Employment Applications Processed	0	1,636	200
Number of Interviews Scheduled	0	156	20
Number of Purchase Orders Prepared	0	17	30
Request for Proposals/Qualifications Prepared	0	11	25
Hours of Information Technology Services	0	308	250

## Budget Highlights

*Salaries:*  
\$79,893

The General Government budget provides for \$79,893 in funds for the salary of the Administrative Services Director and the Receptionist. Salaries increased by \$12,893 due to the addition of the Receptionist position (which was relocated from the City Manager's Office budget) and deletion of the part time custodian position. The salaries of the Administrative Services Director and the receptionist reflect a 3% Cost of Living adjustment and a 3% merit increase.

*Compensated Absences:*  
\$3,995

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy. This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$6,417

This line item experienced a \$1,287 increase and covers the cost of FICA taxes for all budgeted positions.

*Retirement Contributions:*  
\$9,587

This line item increased by \$3,107 and provides for the 12% retirement contribution towards a 401(a) deferred compensation plan for each employee.

*Health and Life Insurance:*  
\$18,000

The Health and Life Insurance line item experienced a \$9,000 increase due to the addition of the Receptionist position.

*Workers' Compensation:*  
\$575

This line item decreased by \$20 and covers the cost for workers' compensation.

*Professional Services:*  
\$257,500

Professional Services increased by \$33,325 as compared to the prior fiscal year primarily due to a \$25,000 allocation for the development of the City's Official Website and a \$12,000 allocation for the creation of the Graphics Standards Manual for the City which establishes the branded image for all printed materials. This line item also funds the cost of employee recruitment exams, consultants for the City's information technology system and the lobbying contract.

*Other Contractual Services:*  
\$5,000

This line item decreased by \$23,750 due to the removal of funding for temporary employment assistance in anticipation of filling all budgeted positions.

*Travel and Per Diem:*  
\$783

A decrease of \$9,188 was experienced in this

# General Government

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line item due to the removal of funds for the City Manager interviews of out-of-town candidates. This line item funds the travel costs for the Administrative Services Director to attend the Florida Public Employer Labor Relations Association conference.

*Communications and Freight Services:*  
\$64,880

The Communications and Freight Services increased by \$7,280 due to the postage costs associated with the implementation of the quarterly newsletter.

*Utility Services:*  
\$0

This line item decreased by \$9,655 as the costs associated with utilities at City Hall are lumped into the rental costs and funded through another line item.

*Rentals and Leases:*  
\$20,449

The Rentals and Leases line item decreased by \$31,351 due to the waiver of rental fees for the City Hall location for the next two years. This line item covers the costs associated with the copier and postage meter lease, miscellaneous rentals and holiday light pole banner storage fee.

*Insurance:*  
\$49,148

Insurance increased by \$15,648 in anticipation of the City taking over the three parks from Miami-Dade County. This expenditure covers the premium for the City's General Liability and Property insurance.

*Repairs and Maintenance:*  
\$119,496

Repairs and Maintenance experienced an \$118,660 increase compared to the prior year as a result of the common area maintenance costs associated with the new City Hall location. Presently, the City only pays \$8 a square foot.

*Printing and Binding:*  
\$79,500

This line item experienced a \$27,795 increase due to the addition of funds to pay for the

printing of an economic development brochure and several city services brochures. Printing and Binding also funds the cost of printing the quarterly newsletter and other miscellaneous printing.

*Promotional Activities:*  
\$29,600

Promotional Activities decreased \$23,824 due primarily to the deletion of the holiday banner expenditure and funds promotional advertising in journals and industry magazines.

*Other Current Charges:*  
\$2,850

Other Current Charges decreased by \$8,000 as compared to Fiscal Year 2004 as a result of the removal of \$5,000 in miscellaneous charges and more accurately reflects the actual expenditures in the line item.

*Contingencies:*  
\$75,000

Contingencies was reduced by \$25,000 as compared to the prior year.

*Office Supplies:*  
\$50,000

Office Supplies was increased by \$26,000 in anticipation of all departments becoming fully operational with all positions filled.

*Operating Supplies:*  
\$5,650

Operating Supplies experienced a \$2,105 decrease and covers the cost of cleaning supplies, coffee and water supplies and first aid supplies.

*Dues, Subscriptions and Memberships:*  
\$7,120

This line item was decreased by \$4,900 and covers the cost of the FPELRA dues for the Administrative Services Director as well as subscriptions to local newspapers and training materials.

# General Government

Grants and Aids:  
\$100,000

This line item includes all grants, subsidies and contributions to private organizations. This allocation sets aside \$100,000 for the purpose of fostering economic development.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
Administrative Services Director	\$ 0	\$ 54,000	\$ 37,161	\$ 57,289	\$ 57,289
Receptionist	0	0	6,835	22,605	22,605
Custodian	0	13,000	0	0	0
Compensated Absences	0	0	0	3,995	3,995
Payroll Taxes	0	5,130	3,627	6,417	6,417
Retirement Contributions	0	6,480	1,394	9,587	9,587
Health and Life Insurance	0	9,000	19,171	18,000	18,000
Workers Compensation Insurance	0	593	593	575	575
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 88,203</b>	<b>\$ 68,781</b>	<b>\$ 118,468</b>	<b>\$ 118,468</b>
<b>OPERATING EXPENSES:</b>					
Professional Services	1,375	224,175	224,175	257,500	257,500
Other Contractual Services	0	28,750	72,733	5,000	5,000
Travel and Per Diem	0	9,971	10,256	783	783
Communications and Freight Services	0	57,600	13,240	64,880	64,880
Utility Services	0	9,655	0	0	0
Rentals and Leases	1,914	51,800	30,352	20,449	20,449
Insurance	1,500	33,500	4,874	49,148	49,148
Repairs and Maintenance	0	836	746	119,496	119,496
Printing and Binding	506	51,705	32,892	79,500	79,500
Promotional Activities	850	53,424	63,296	29,600	29,600
Other Current Charges	0	10,850	4,092	2,850	2,850
Contingencies	0	100,000	60,679	75,000	75,000
Office Supplies	0	24,000	24,494	50,000	50,000
Operating Supplies	12,237	7,755	11,435	5,650	5,650
Dues, Subscriptions and Publications	0	12,020	7,019	7,120	7,120
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 18,382</b>	<b>\$ 676,041</b>	<b>\$ 560,283</b>	<b>\$ 766,976</b>	<b>\$ 766,976</b>
<b>CAPITAL OUTLAY:</b>					
Capital Outlay	1,200	200,006	800,006	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,200</b>	<b>\$ 200,006</b>	<b>\$ 800,006</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>GRANTS AND AIDS:</b>					
Grants and Aids	0	0	0	100,000	100,000
<b>TOTAL GRANTS AND AIDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 19,585</b>	<b>\$ 964,250</b>	<b>\$ 1,429,070</b>	<b>\$ 985,444</b>	<b>\$ 985,444</b>

# Police Department

## Function

The Police Department functions through an Interlocal Agreement between Doral and Miami-Dade County for the provision of local police patrol services. This Department commenced operations on April 5, 2004. The Department is committed to community involvement with concentration placed on the prevention of crime. This is accomplished in several ways: Juvenile pre-delinquency programs such as the School Resource Officer Program, D.A.R.E. Program (Drug Abuse Resistance & Education) and G.R.E.A.T. Training (Gang Resistance Education and Training), advanced training and aggressive crime solving. The Police Commander is responsible for the day-to-day operation of the department.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ Increase school zone speed enforcement time by 25%.
- ◆ To conduct at least one (1) bicycle rodeo for the community's youth.
- ◆ Increase traffic education and enforcement activity at targeted locations by 100%.
- ◆ Increase community contacts by a minimum of 10%.
- ◆ Improve the average emergency response time to three minutes.
- ◆ Improve the average routine response time to eleven minutes.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Monthly and quarterly report of activities and community feedback.
- ◆ Analysis of SMART trailer assignments and selective traffic enforcement locations.
- ◆ Reports and press releases on bicycle rodeo.
- ◆ Number of community contacts.
- ◆ CAD reports on response time.

## Authorized Positions

Positions	FY 2003	FY 2004	MGR REC FY 2005
<b>Police Department</b>			
Police Commander/Captain	0.0	1.0	1.0
Lieutenant	0.0	3.0	3.0
Sergeant	0.0	9.0	9.0
Officer	0.0	57.0	57.0
Police Record Specialist	0.0	2.0	2.0
Police Crime Analyst Spec. I	0.0	1.0	2.0
Officer Support Specialist 2	0.0	1.0	1.0
Public Service Aides	0.0	0.0	2.0
Executive Office Admin.	0.0	0.0	1.0
Desk Operations	0.0	0.0	3.0
Clerical	0.0	0.0	2.0
Secretary	0.0	1.0	1.0
School Crossing Guard	0.0	9.0	9.0
<b>Total</b>	<b>0.0</b>	<b>84.0</b>	<b>93.0</b>

## FY 2004 Objectives

### Progress Report

- ◆ Safely respond to emergency calls for service within five minutes after receiving the call.

Department statistics show that currently the Police Department is averaging 3.2 minutes for response time to emergency calls.

- ◆ Address the traffic concerns of City residents.

Since the department's inception in April 2004, it is averaging 2,000 citations a month. In addition, the department has adopted a zero tolerance for violators of the City's truck routes. Our enforcement strategies have been geared toward identifying areas of concerns brought to our attention by residents and then deploying personnel to said concerns. The



# Police Department

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Department has also engaged in a proactive training program for our personnel and has sent as many as staffing would permit to training courses specifically targeting traffic enforcement such as commercial vehicle enforcement, radar school, moving radar and laser radar training. Our officers know that this is one of our main goals and it has resulted in a great reduction in complaints about truck traffic.

- ◆ Promote positive interaction with City residents, businesses and Department objectives.

The Police Commander and patrol officers regularly attend community meetings and business events such as the grand opening of the Miami Free Trade Zone. In particular, the department has been an active participant with the Doral Business Council.

- ◆ Assign staffing and grid locations to allow for reduction in the response times for emergency and non-emergency calls.

The City has been divided into two patrol areas and schools have been assigned to individual officers.

- ◆ Increase the safety of pedestrians and motorists through proactive traffic enforcement and the use of radar-equipped SMART trailers and utilization of traffic calming measures, and traffic enforcement initiatives with particular attention to truck traffic issues within the City.

The department has established various initiatives throughout the year which target high risk intersections with a specific focus on red light violators.

- ◆ Maintain open lines of communications with the community through active civic involvement and the application of community policing techniques such as Crime Watch programs and special School programs.

Several crime watch initiatives have been started in communities within the City of Doral such as Costa del Sol, and a Hotel/Motel Business Watch. On September 9, 2004, the Department will be hosting our first Citizens Advisory Committee meeting that in effect will be the umbrella organization for all crime watch programs within the city.

ACTIVITY	FY 2003	FY 2004
Conduct Investigation	1,311	1,014
Curfew Violations	50	24
Promise to Appear	35	36
Truancy	13	1
Crashes	2,262	1,595
Hit and Run	356	223
Auto Theft Attempt	24	7
Auto Theft	385	171
Foreign Recovery	63	48
Alarms	6,091	4,711
Burglary Commercial	211	148
Burglary Residential	102	57
Burglary Vehicle	752	380
Theft Over	519	464
Vandalism	207	170
Robbery	54	19
Homicide	1	1
Assault Aggravated	11	15
Assault Battery	10	12
Assault Domestic	67	49
Sex Offense	13	4
Domestic Disturbance	172	117
Intoxicated Person	0	0
Missing Person	35	28
Suspicious Vehicle	65	30
Suspicious Person	58	38
Baker Act	29	10
DOA	25	11

# Police Department

ACTIVITY	FY 2003	FY 2004
Fire	2	1
Fire Commercial	1	1
Fire Other	0	4
Fire Vehicle	20	12
Fire Residential	8	8
Narcotics Violator	0	0
Narcotics Investigation	36	33
Fraud	47	39
Fraud Credit Cards	148	72
Fraud Major	160	104
Fraud Intel Prop.	1	1
Weapons Violations	2	2
<b>TOTAL CALLS FOR SERVICE</b>	<b>13,346</b>	<b>9,660</b>

## Budget Highlights

*Other Contractual Services:*  
\$8,509,849

This line item covers the cost of the interlocal agreement between Doral and Miami-Dade County for the provision of local police patrol services. Other Contractual Services increased by \$1,444,040. A total of \$638,208 increased as a result of personnel variances such as cost-of-living increases, flex dollar increase, health insurance increase, night differential increase and other fringe benefits that are as a result of the union contract. In addition to the standard contract the following services have been added to the budget resulting in the balance of the increase to this line item: Enhanced Enforcement Initiatives - \$75,000, General Overtime Increase - \$58,140, two new positions for Public Service Aide - \$94,000, a new Executive Office Admin. position - \$96,743, three desk operations personnel - \$207,000 and one additional clerical staff - \$25,000.

*Communications and Freight Services:*  
\$23,360

The Communications and Freight Services increased by \$8,560 due to the cellular phones for all the supervisory personnel in the department.

*Utility Services:*  
\$6,000

This line item decreased by \$26,000 as only six months cost associated with utilities at the Bell South location were budgeted in anticipation of

the relocation of the Police Department to the new City Hall.

*Rentals and Leases:*  
\$62,872

The Rentals and Leases line item decreased by \$5,469 due to the waiver of rental fees for the City Hall location for the next two years. This line item covers the costs associated with the copier, rental of surveillance vehicles, rental of a 18 passenger van for the explorer program and six months worth of rental at the Bell South building and 1,000 square feet of warehouse storage space.

*Insurance:*  
\$300

Insurance increased by \$300 and provides for the insurance coverage for the explorer program.

*Repairs and Maintenance:*  
\$58,398

Repairs and Maintenance experienced a \$55,042 increase compared to the prior year as a result of the common area maintenance costs associated with the new City Hall location. The Police Department will be responsible for paying the cost of \$8 a square foot for 6,627 square feet of space. In addition, this line item covers the cost of radar gun calibration, bicycle service contract and miscellaneous repairs.

# Police Department

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*Printing and Binding:*  
\$20,800

This line item experienced a \$2,925 increase due to the addition of funds to pay for the printing of DARE supplies, letterhead, business cards, GSA Printing and Reproductions and Crime Prevention Brochures not covered in the interlocal agreement.

*Promotional Activities:*  
\$42,850

Promotional Activities decreased \$34,477 due primarily to the addition of \$17,300 for DARE program supplies, \$10,000 budgeted towards a 1-year anniversary event celebrating community policing and \$10,000 to fund miscellaneous community programs such as National Night Out, MADD, Halloween, Toy Drives, etc. This line item also funds the purchase of 12 children's bikes for the DARE program and other promotional items.

*Office Supplies:*  
\$10,500

This line item experienced an increase of \$2,000 compared to the prior fiscal year to cover additional office supplies not provided in the County Contract.

*Operating Supplies:*  
\$61,475

Operating Supplies experienced a \$47,205 increase and primarily covers the cost of 50 camelback hydration systems, specialized non-uniform clothing, supplies for 10 police explorers, police athletic league supplies, 5 spike system sticks, 5 binoculars, 1 night vision goggle, 10 digital cameras, initiation of the DATADOT program, 2 color laser printers, 2 scanners, 15 memory sticks and 25 tazer guns for the officers.

*Dues, Subscriptions and Memberships:*  
\$35,500

This line item was increased by \$35,000 provides for \$5,000 towards membership fees for associations such as the International Association of Chiefs of Police, Jane's International Intelligence Review, etc., the costs

associated with sending two participants to the National Law Enforcement Explorer Conference, and \$25,000 for Miscellaneous Training not covered in the Police Services Interlocal.

*Capital Outlay:*  
\$51,500

The Capital Outlay allocation decreased by \$121,602 and will fund a 4X4 high water vehicle, 6 police bicycles, one Raytheon hand held imager, one gun safe, 10 laser radar units, 5 tint meters, and two portable barbeques for outdoor events.

# Police Department

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
Other Contractual Services	\$ 1,212,410	\$ 7,065,800	\$ 7,065,800	\$ 8,509,849	\$ 8,509,849
Travel and Per Diem	0	6,384	0	0	0
Communications and Freight Services	0	14,800	2,141	23,360	23,360
Utility Services	0	32,000	0	6,000	6,000
Rentals and Leases	0	68,341	20,967	62,872	62,872
Insurance	0	0	0	300	300
Repairs and Maintenance	0	3,356	0	58,398	58,398
Printing and Binding	0	17,875	15,810	20,800	20,800
Promotional Activities	0	8,373	471	42,850	42,850
Office Supplies	0	8,500	0	10,500	10,500
Operating Supplies	0	14,270	7,481	61,475	61,475
Dues, Subscriptions and Publications	0	500	500	35,500	35,500
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,212,410</b>	<b>\$ 7,240,199</b>	<b>\$ 7,113,170</b>	<b>\$ 8,831,904</b>	<b>\$ 8,831,904</b>
<b>CAPITAL OUTLAY:</b>					
Capital Outlay	0	173,102	173,102	51,500	51,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 173,102</b>	<b>\$ 173,102</b>	<b>\$ 51,500</b>	<b>\$ 51,500</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 1,212,410</b>	<b>\$ 7,413,301</b>	<b>\$ 7,286,272</b>	<b>\$ 8,883,404</b>	<b>\$ 8,883,404</b>

# Community Development Department

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## Function

The Community Development Department, headed by the Community Development Director, is responsible for building and permitting, planning and zoning, code enforcement and business licensing. On October 1, 2004, the Department will begin providing the residents of the City, architects, engineers, attorneys, developers, contactors, shopkeepers, and other government agencies friendly, courteous and expeditious turnaround of information and permit requests. This process will be accomplished through the dissemination of information by responding to e-mail requests, telephone messages, and appointments, walk-through permitting, community meetings, City Council meetings, Special Master Hearings and various other forms of communication.

The Building Division, headed by the Building Official, is charged with the review, processing, issuance, and inspections of building permits for the City of Doral. The focus of this division is to provide for the orderly processing of permits, the assurance that inspections are being performed in a timely and safe manner and that construction complies with the provisions of all applicable codes.

The Planning Division is charged with the oversight of all inquiries pertaining to zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, special event permits, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 163 and 380 and Florida Administrative Code Section 9-15. These regulations control the development and implementation of our Master Plan, including Development Regulations, Concurrency Regulations, Code Enforcement, and other issues relating to the overall planning and land use function. The division is charged with the responsibility of reviewing and disseminating information pertaining to legislation adopted by the City Council and other agencies that regulate land-use development.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ To implement an automated inspection request phone voice mail system.
- ◆ To implement a computer imaging program whereby building plans are scanned for easy retrieval from department computers, thereby effectively reducing storage space, as well as improving the accessibility of plans and records.
- ◆ To supplement staff in key areas, to provide timely inspections and processing of permit plans.
- ◆ To develop informational brochures, which will assist homeowners and contractors in permit submittals and tracking of processing.
- ◆ To initiate an ongoing customer service survey and weekly staff meetings in order to increase and improve the level of service to our customers.
- ◆ To investigate and possibly implement a computerized field inspection program.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Number of building permits issued.
- ◆ Number of inspections performed.
- ◆ Number of Occupational Licenses issued.
- ◆ Number of Code Compliance Notices issued.
- ◆ Number of Certificates of Use issued.

# Community Development Department

- ◆ Number of Land Use Hearing cases processed.
- ◆ Number of complaints received.

*Retirement Contributions:*  
\$91,080

This line item increased by \$3,300 and provides for the 12% retirement contribution towards a 401(a) deferred compensation plan for each employee.

## Authorized Positions

Positions	FY 2003	FY 2004	MGR REC FY 2005
<b>Community Development Department</b>			
Com. Develop. Director	0.0	1.0	1.0
Admin. Assist. to Director	0.0	1.0	1.0
File Clerk	0.0	1.0	1.0
Building Official	0.0	1.0	1.0
Adm. A. to Building Official	0.0	0.0	1.0
Ch. Build. & Roof. Inspector	0.0	1.0	1.0
Chief Electrical Inspector	0.0	1.0	1.0
Chief Mechanical Inspector	0.0	1.0	1.0
Chief Plumbing Inspector	0.0	1.0	1.0
Permit Clerk	0.0	2.0	2.0
Plans Processing Clerk	0.0	1.0	1.0
City Planner	0.0	1.0	1.0
Code Compliance Officer	0.0	2.0	2.0
Licensing Officer	0.0	1.0	1.0
<b>Total</b>	<b>0.0</b>	<b>15.0</b>	<b>16.0</b>

*Health and Life Insurance:*  
\$144,000

The Health and Life Insurance line item experienced a \$9,000 increase due to the creation of the new position Administrative Assistant to the Building Official.

*Workers' Compensation:*  
\$78,900

This covers the cost for workers' compensation.

*Professional Services:*  
\$11,000

## Budget Highlights

*Salaries:*  
\$749,000

The salaries cover the positions listed above in the Authorized Positions table. This line item increased by \$17,500 due to the addition of an Administrative Assistant for the Building Official and a decrease in the starting salary for the Building Official.

*Compensated Absences:*  
\$39,181

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy. This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$60,910

This line item experienced a \$4,950 increase and covers the cost of FICA taxes for all budgeted positions.

Professional Services experienced a \$346,000 decrease due to the removal of the contract for the Comprehensive Development Master Plan consultant.

*Court Reporter Services:*  
\$4,800

This line item remained constant.

*Other Contractual Services:*  
\$272,800

This item remained constant and funds the cost of the Special Master, Structural Plans Examiner, Building Plans Examiner, records maintenance and two contract code enforcement officers.

*Travel and Per Diem:*  
\$13,035

This line item remained constant and covers the costs associated with the car allowance for the Community Development Director and Building Official and conferences.

# Community Development Department

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*Insurance:*  
\$9,000

one time allocation for equipment and vehicles that were purchased during Fiscal Year 2004.

Insurance remained constant and covers the cost of insurance for the department vehicles.

*Repairs and Maintenance:*  
\$1,000

Repairs and Maintenance remained constant and provides funding for maintenance of the department radios.

*Repairs and Maintenance – Vehicles:*  
\$3,500

This line item remained constant and covers the cost of repairs to the department vehicles.

*Printing and Binding:*  
\$7,000

Printing and Binding remained constant.

*Other Current Charges:*  
\$6,500

The Other Current Charges line item decreased by \$1,000.

*Operating Supplies:*  
\$3,780

Operating Supplies experienced a \$320 decrease and funds the uniforms.

*Operating Supplies – Fuel:*  
\$30,000

This line item increased by \$3,000 in anticipation of higher gasoline prices.

*Dues, Subscriptions and Memberships:*  
\$5,460

This line item remained constant and funds the cost for registration fees of conferences and other training fees.

*Capital Outlay:*  
\$0

The Capital Outlay allocation decreased by \$82,572 primarily due to the removal of the

# Community Development Department

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
Building Official	\$ 0	\$ 100,000	\$ 15,577	\$ 90,000	\$ 90,000
Community Development Director	0	90,000	0	90,000	90,000
Adm. Assist. to the Com. Dev. Director	0	27,500	7,597	27,500	27,500
Adm. Assist. to the Building Official	0	0	0	27,500	27,500
Chief Building and Roofing Inspector	0	65,000	0	65,000	65,000
Chief Mechanical Inspector	0	65,000	0	65,000	65,000
Chief Plumbing Inspector	0	65,000	0	65,000	65,000
Chief Electrical Inspector	0	65,000	0	65,000	65,000
City Planner	0	45,000	48,315	45,000	45,000
Code Compliance Officer (2)	0	70,000	0	70,000	70,000
Permit Clerk (2)	0	55,000	0	55,000	55,000
Plans Processing Clerk	0	27,500	0	27,500	27,500
Licensing Officer	0	35,000	0	35,000	35,000
File Clerk	0	21,500	0	21,500	21,500
Compensated Absences	0	0	0	39,181	39,181
Payroll Taxes	0	55,960	5,469	60,910	60,910
Retirement Contributions	0	87,780	3,564	91,080	91,080
Health and Life Insurance	0	135,000	4,394	144,000	144,000
Workers Compensation Insurance	0	78,702	0	78,900	78,900
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 1,088,942</b>	<b>\$ 84,916</b>	<b>\$ 1,163,071</b>	<b>\$ 1,163,071</b>
<b>OPERATING EXPENSES:</b>					
Professional Services	0	357,000	357,000	11,000	11,000
Court Reporter Services	0	4,800	0	4,800	4,800
Other Contractual Services	206,438	272,200	5,500	272,800	272,800
Travel and Per Diem	0	13,035	0	13,035	13,035
Insurance	0	9,000	0	9,000	9,000
Repairs and Maintenance	0	1,000	0	1,000	1,000
Repairs and Maintenance – Vehicles	0	3,500	0	3,500	3,500
Printing and Binding	0	7,000	253	7,000	7,000
Other Current Charges	0	7,500	0	6,500	6,500
Operating Supplies	0	4,100	0	3,780	3,780
Operating Supplies – Fuel	0	27,000	0	30,000	30,000
Dues, Subscriptions and Publications	0	5,460	0	5,460	5,460
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 206,438</b>	<b>\$ 711,595</b>	<b>\$ 362,753</b>	<b>\$ 367,875</b>	<b>\$ 367,875</b>
<b>CAPITAL OUTLAY:</b>					
Capital Outlay	0	17,388	17,388	0	0
Capital Outlay - Vehicles	0	65,184	65,184	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 82,572</b>	<b>\$ 82,572</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL COMMUNITY DEVELOPMENT DEPARTMENT</b>	<b>\$ 206,438</b>	<b>\$ 1,883,109</b>	<b>\$ 530,241</b>	<b>\$ 1,530,946</b>	<b>\$ 1,530,946</b>



# Public Works Department

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## Function

The Department of Public Works is responsible for the maintenance of roads, other public areas and facilities, beautification projects, stormwater management, and the construction management of all capital improvement projects. The Department of Public Works functions under the direction of the Public Works Director. The Public Works Department will become fully operational on October 1, 2004 following the transfer of services from Miami-Dade County.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ To maintain specific public grounds and buildings.
- ◆ To implement and maintain the City's beautification program.
- ◆ To maintain and repair all roads and sidewalks.
- ◆ To review existing infrastructure and make recommendations to the City Manager as to possible future capital improvement projects.
- ◆ Canal and roadside maintenance and mowing.
- ◆ To clear roads and rights-of-way following storm events.
- ◆ Removal of graffiti throughout the City.
- ◆ Cooperate with the Community Development Department as well as other external governmental agencies to permit Public Works projects throughout the City.
- ◆ To continue to monitor and comply with local state and national environmental laws.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ Number of potholes patched.
- ◆ Miles of roads resurfaced and/or sealed.
- ◆ Number of storm drains cleaned.
- ◆ General appearance of canals and roadsides.
- ◆ Number of graffiti complaints corrected.
- ◆ Number of tripping hazards eliminated.
- ◆ Linear feet of guardrail repaired.
- ◆ Number of road drop-offs eliminated.
- ◆ Cubic yards/tons of debris removed.

## Authorized Positions

Positions	FY 2003	FY 2004	FY 2005
<b>Public Works Department</b>			
Public Works Director	0.0	1.0	1.0
Admin. Assistant to the Public Works Director	0.0	1.0	1.0
Foreman	0.0	1.0	1.0
Laborer/Groundskeeper	0.0	3.0	3.0
<b>Total</b>	<b>0.0</b>	<b>6.0</b>	<b>6.0</b>

## Budget Highlights

*Salaries:*  
\$207,000

The salaries cover the positions listed above in the Authorized Positions table. This line item remained the same as the prior years.

*Compensated Absences:*  
\$11,100

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy.

# Public Works Department

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This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$16,685

This line item experienced a \$849 increase and covers the cost of FICA taxes for all budgeted positions.

*Retirement Contributions:*  
\$24,840

This line item remained constant and provides for the 12% retirement contribution towards a 401(a) deferred compensation plan for each employee.

*Health and Life Insurance:*  
\$54,000

The Health and Life Insurance line item did not change.

*Workers' Compensation:*  
\$29,241

This covers the cost for workers' compensation.

*Professional Services:*  
\$220,000

Professional Services was kept at the same funding allocation and covers the cost of a landscape architect for the beautification of NW 87 Avenue, testing of the Resource Recycling Facility, miscellaneous project management, roadway/sidewalk projects and other studies.

*Other Contractual Services:*  
\$160,000

This line item remained constant and funds the right-of-way swale maintenance, maintenance of NW 41 Street Landscaping Project, and miscellaneous public works projects that will be contracted out.

*Travel and Per Diem:*  
\$6,700

This line item remained constant and covers the costs associated with the car allowance for the Public Works Director and attendance at the APWA conference.

*Communications and Freight Services:*  
\$840

Communications and Freight Services decreased by \$460 and covers the cost of a cellular phone for the Director.

*Rentals and Leases:*  
\$20,000

This line item increased by \$15,000 and allocates \$10,000 for miscellaneous rentals such as barricades and heavy equipment and \$10,000 for 1,000 square feet of warehouse storage space that will be shared with the Police Department to store tools and equipment for laborers.

*Insurance:*  
\$6,000

Insurance remained constant and covers the cost of insurance for the department vehicles.

*Repairs and Maintenance:*  
\$500

Repairs and Maintenance remained constant and provides funding for maintenance of the department radios.

*Repairs and Maintenance – Vehicles:*  
\$4,000

This line item remained constant and covers the cost of repairs to the department vehicles.

*Printing and Binding:*  
\$500

Printing and Binding remained constant.

*Office Supplies:*  
\$1,000

This line item remained constant.

# Public Works Department

*Operating Supplies:*  
\$7,008

Operating Supplies experienced a \$152 decrease and funds the uniforms for the laborers and foreman and \$5,000 for miscellaneous supplies such as hand tools, shovels, etc.

*Operating Supplies – Fuel:*  
\$7,700

This line item remained constant as compared to the prior fiscal year budget.

*Dues, Subscriptions and Memberships:*  
\$2,480

This line item remained constant and funds the cost for registration fees of conferences and other training fees.

*Capital Outlay:*  
\$0

The Capital Outlay allocation decreased by \$320,833 primarily due to the removal of the one time allocation for equipment and vehicles that were purchased during Fiscal Year 2004 and the removal of one time purchases such as radios, desks and city signage projects.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
Public Works Director	\$ 0	\$ 75,000	\$ 8,654	\$ 75,000	\$ 75,000
Foreman	0	40,000	0	40,000	40,000
Laborers (3)	0	64,500	0	64,500	64,500
Admin. Assistant to the Public Works Director	0	27,500	0	27,500	27,500
Compensated Absences	0	0	0	11,100	11,100
Payroll Taxes	0	15,836	662	16,685	16,685
Retirement Contributions	0	24,840	1,038	24,840	24,840
Health and Life Insurance	0	54,000	2,877	54,000	54,000
Workers Compensation Insurance	0	29,241	0	29,241	29,241
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 330,917</b>	<b>\$ 13,231</b>	<b>\$ 342,866</b>	<b>\$ 342,866</b>
<b>OPERATING EXPENSES:</b>					
Professional Services	0	220,000	0	220,000	220,000
Other Contractual Services	43,208	160,000	9,455	160,000	160,000
Travel and Per Diem	0	6,700	0	6,700	6,700
Communications & Freight Services	0	1,300	0	840	840
Rental and Leases	0	5,000	307	20,000	20,000
Insurance	0	6,000	0	6,000	6,000
Repairs and Maintenance	0	500	0	500	500
Repairs and Maintenance – Vehicles	0	4,000	0	4,000	4,000
Printing and Binding	0	500	0	500	500
Office Supplies	0	1,000	0	1,000	1,000
Operating Supplies	0	7,160	153	7,008	7,008
Operating Supplies – Fuel	0	7,700	0	7,700	7,700
Dues, Subscriptions and Publications	0	2,480	0	2,480	2,480
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 43,208</b>	<b>\$ 422,340</b>	<b>\$ 9,915</b>	<b>\$ 436,728</b>	<b>\$ 436,728</b>
<b>CAPITAL OUTLAY:</b>					
Capital Outlay	0	277,433	277,433	0	0
Capital Outlay - Vehicles	0	43,400	43,400	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 320,833</b>	<b>\$ 320,833</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$ 43,208</b>	<b>\$ 1,074,090</b>	<b>\$ 343,979</b>	<b>\$ 779,594</b>	<b>\$ 779,594</b>

# Parks and Recreation Department

## Function

The Parks and Recreation Department is responsible for the management of all Doral public parks, which include Doral Park, Doral Meadows Park and Miami West Park, which are scheduled to be deeded over to Doral in mid-October 2004. The Department is also responsible for the coordination of all programs and activities at the parks. The Parks and Recreation Department functions under the direction of the Parks and Recreation Director.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the City Council's Goals and Objectives.

- ◆ To develop and implement park rules and regulations to be approved by ordinance by the City Council.
- ◆ To coordinate and enhance the use/attendance tracking systems for all parks.
- ◆ To coordinate the Independence Day Celebration and two additional community events.
- ◆ To provide additional or alternative programs other than active outside sports at City parks.
- ◆ To improve and maintain existing park facilities and services to the highest standards.
- ◆ To administer and supervise all contracted services related to park maintenance and programming.

## Indicators

The following indicators are relevant to the office's objectives and provide the measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- ◆ City Council adopting an ordinance for rules and regulations for the Parks and Recreation Department.
- ◆ Daily attendance sheets at all parks for specific uses, i.e. tennis court bookings, field use, soccer fields, basketball use, party rentals, and community events.
- ◆ Tracking facility usage through requested programs, special events and meetings.
- ◆ Performance evaluations of contract for maintenance services and programs to ensure compliance with departmental standards.

## Authorized Positions

Positions	FY 2003	FY 2004	MGR REC FY 2005
<b>Parks and Recreation Department</b>			
Parks and Recreation Director	0.0	1.0	1.0
Administrative Assistant to the P&R Director	0.0	1.0	1.0
Sports Coordinator	0.0	1.0	1.0
Program and Events Coordinator	0.0	0.0	1.0
Park Service Aide	0.0	25.0	25.0
<b>Total</b>	<b>0.0</b>	<b>28.0</b>	<b>29.0</b>

## Budget Highlights

*Salaries:*  
\$172,500

The salaries cover the positions listed above in the Authorized Positions table. This line item increased by \$35,000 due to the addition of the Program and Events Coordinator position.

*Other Salaries:*  
\$209,444

This line item increased by \$334 and covers the cost of two park service aides at Doral Meadows Park for 14 hours per day, and one park service aide at Doral Park and one at Miami West Park for 14 hours per day. In addition, this line item allows for an additional 297 hours of work by park service aides for special assignments.

# Parks and Recreation Department

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*Compensated Absences:*  
\$9,375

This new line item represents the payout of all possible accrued vacation and sick leave in accordance with our employee leave policy. This liability should be funded annually to ensure the most fiscally conservative approach to budgeting.

*Payroll Taxes:*  
\$29,936

This line item experienced a \$3,420 increase due to the addition of the Program and Events Coordinator and covers the cost of FICA taxes for all budgeted positions.

*Retirement Contributions:*  
\$20,700

This line item increased by \$4,200 and provides for the 12% retirement contribution towards a 401(a) deferred compensation plan for each employee.

*Health and Life Insurance:*  
\$36,000

The Health and Life Insurance line item increased by \$9,000 due to the addition of the Program and Events Coordinator.

*Workers' Compensation:*  
\$46,061

This covers the cost for workers' compensation.

*Professional Services:*  
\$105,000

Professional Services decreased by \$41,000 and funds the cost for architectural/engineering services for the Master Plan for the 3.2 acre park, Miami West Park and a city bikeway study.

*Auditing:*  
\$15,000

This line item remained constant and funds the Americans with Disabilities Act compliance audits at all three municipal parks.

*Other Contractual Services:*  
\$401,060

This line item increased by \$35,100 due to the addition of \$35,000 to fund two new community special events. Other Contractual Services provides funding for the ground maintenance at all three parks, pest control, janitorial and trash disposal services for all parks, as well as turf maintenance of newly constructed fields.

*Travel and Per Diem:*  
\$5,627

This line item increased by \$4,200 due to the addition of the vehicle allowance for the Parks and Recreation Director. All other expenditures remained constant which cover the conference costs and recertification costs.

*Communications and Freight Services:*  
\$2,280

Communications and Freight Services increased by \$1,560 due to the addition of telephone service for Doral Park and Doral Meadows Park. This line item also covers the cost of a cellular phone for the Director.

*Utility Services:*  
\$43,800

This line item increased by \$31,800 and covers the cost of water and electric at all three municipal parks. The cost of electric is expected to increase in Doral Meadows Park with the addition of field lights and new recreation center building.

*Rentals and Leases:*  
\$17,055

The Rentals and Leases increased by \$7,500 due to the addition of funds for the rental of tables, tents, tables, chairs and staging for two new community special events.

*Insurance:*  
\$4,500

Insurance remained constant and covers the cost of insurance for the department vehicles.

# Parks and Recreation Department

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*Repairs and Maintenance:*  
\$20,000

Repairs and Maintenance increased by \$10,445 due to the addition of funds for miscellaneous maintenance of the new recreation building at Doral Meadows Park and maintenance of irrigation of Miami West Park after ball fields are constructed.

*Repairs and Maintenance – Vehicles:*  
\$4,100

This line item remained constant and covers the cost of repairs to the department vehicles.

*Printing and Binding:*  
\$10,000

Printing and Binding increased by \$7,000 due to the addition of two new community special events. This line item will fund flyers, posters, special event signs and banners.

*Promotional Activities:*  
\$6750

This line item remained constant.

*Other Current Charges:*  
\$230

This line item increased by \$115 and covers the cost of fire occupancy permits for the recreation buildings at Doral Park and Doral Meadows Park.

*Office Supplies:*  
\$1,000

This line item remained constant.

*Operating Supplies:*  
\$25,045

Operating Supplies experienced a \$5,151 increase primarily to cover the cost of supplies for the two new special events, such as plastic Easter eggs, etc.

*Operating Supplies – Fuel:*  
\$4,100

This line item remained constant as compared to the prior fiscal year budget.

*Dues, Subscriptions and Memberships:*  
\$1,250

This line item increased by \$50 and funds the cost for registration fees of conferences and other training fees.

*Capital Outlay:*  
\$20,335

The Capital Outlay allocation decreased by \$30,686 and provides funds for a Toro Utility Cart for Doral Meadows Park which will be used to haul clay and drag the fields as well as \$10,000 for security lighting and signage at all three parks.

*Capital Outlay – Vehicles:*  
\$0

This item decreased by \$21,700.

# Parks and Recreation Department

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
Parks and Recreation Director	\$ 0	\$ 75,000	\$ 7,212	\$ 75,000	\$ 75,000
Sports Coordinator	0	35,000	0	35,000	35,000
Program and Events Coordinator	0	0	0	35,000	35,000
Admin. Assistant to the Parks and Rec. Dir.	0	27,500	0	27,500	27,500
Park Service Aides (Part Time)	0	209,110	0	209,444	209,444
Compensated Absences	0	0	0	9,375	9,375
Payroll Taxes	0	26,516	552	29,936	29,936
Retirement Contributions	0	16,500	865	20,700	20,700
Health and Life Insurance	0	27,000	1,439	36,000	36,000
Workers Compensation Insurance	0	41,801	0	46,062	46,062
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 458,427</b>	<b>\$ 10,068</b>	<b>\$ 524,017</b>	<b>\$ 524,017</b>
<b>OPERATING EXPENSES:</b>					
Professional Services	0	146,000	0	105,000	105,000
Auditing Services	0	15,000	0	15,000	15,000
Other Contractual Services	81,143	365,960	25,960	401,060	401,060
Travel and Per Diem	0	1,427	0	5,627	5,627
Communications & Freight Services	0	720	0	2,280	2,280
Utility Services	0	12,000	0	43,800	43,800
Rental and Leases	0	9,555	0	17,055	17,055
Insurance	0	4,500	0	4,500	4,500
Repairs and Maintenance	0	9,500	0	20,000	20,000
Repairs and Maintenance – Vehicles	0	4,250	0	4,100	4,100
Printing and Binding	0	3,000	6,318	10,000	10,000
Promotional Activities	0	6,750	9,494	6,750	6,750
Other Current Charges	0	115	1,750	230	230
Office Supplies	0	1,000	0	1,000	1,000
Operating Supplies	0	19,894	2,500	25,045	25,045
Operating Supplies – Fuel	0	4,100	0	4,100	4,100
Dues, Subscriptions and Publications	0	1,200	0	1,250	1,250
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 81,143</b>	<b>\$ 604,971</b>	<b>\$ 46,022</b>	<b>\$ 666,797</b>	<b>\$ 666,797</b>
<b>CAPITAL OUTLAY:</b>					
Capital Outlay	0	51,021	376,521	20,335	20,335
Capital Outlay - Vehicles	0	21,700	21,700	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 72,721</b>	<b>\$ 398,221</b>	<b>\$ 20,335</b>	<b>\$ 20,335</b>
<b>TOTAL PARKS AND RECREATION DEPARTMENT</b>	<b>\$ 81,143</b>	<b>\$ 1,136,119</b>	<b>\$ 454,311</b>	<b>\$ 1,211,149</b>	<b>\$ 1,211,149</b>

# Mitigation and QNIP

## Mitigation

The City Charter specifies that Doral shall make an annual contribution from municipal revenues to the County's Municipal Service Trust Fund (MSTF). The initial annual contribution amount which was paid during Fiscal Year 2004 was 1.5 mills of the value of taxable real property within the boundaries of the City on the date the incorporation was approved.

Each annual payment following the initial annual contribution will be in an amount which equals 1.5 mills of the value of taxable real property in the area designated as the CBI, as the value is shown on each year's preliminary assessment roll. The mitigation amount for the residential area will be set on the date of incorporation and subsequent annual payments will be adjusted based on the local Consumer Price Index on an annual basis, not to exceed 3% over the previous year.

Mitigation Computation			
	Value	Millage	Amount
CBI Area	\$3,227,932,656	.0015	\$ 4,841,898.98
Residential	\$ 2,952,989		
Increase	3%		
Adjusted	\$ 3,041,579		<u>\$ 3,041,578.67</u>
<b>Mitigation for FY 2005 Estimated</b>			<b>\$7,883,477.65</b>

The amount of mitigation for Fiscal Year 2005 increased by \$514,533 and totals \$7,883,478.

The Municipal Services Trust Fund will be utilized to (1) maintain police services in the unincorporated areas proximate to the City recognizing that crime does not respect political boundaries and that provision of police services to the neighboring Unincorporated Municipal Service Area communities directly benefits the City; and (2) provide a municipal assistance retainer enabling the City to obtain certain advice, expertise, training, financial budgeting/planning, and technological services, planning and other assistance from the County, as requested by the City and agreed to by the County.

The contribution by the City to the Municipal Services Trust Fund shall be revisited should significant changes in the composition of the

remaining unincorporated area occur. These changes include but are not limited to:

- (a) The remaining unincorporated municipal service area is reduced to fewer than 500,000 residents, or
- (b) The unincorporated municipal service area per capita tax base exceeds Miami-Dade County's per capita tax base.

In the event of 100% incorporation of Miami-Dade County within the Urban Development Boundary, the City's obligation to contribute to Municipal Service Trust Fund.

## Continuing Obligations as to County Bonds

In accordance with the City's Charter, the City agreed to continue paying its share of revenues to pay for bonds issued by the County for services that affect Doral. The City's debt service share is determined by expressing the fees and taxes collected within the City at the time of incorporation as a percentage of the total fees and taxes collected within the unincorporated area at the time of incorporation and any municipalities incorporated after 1998 and applying that percentage to the total annual debt service on the County bonds. The City may prepay its proportionate share of the bonds at any time during the life of the bonds without penalty.

The intent is to ensure that the City continues to collect revenues on behalf of the County which were collected by the County prior to the incorporation of the City and which were pledged and relied upon to pay for capital improvements provided by the County to the then existing unincorporated area to the benefit of the City.

### *Quality Neighborhood Improvement Program*

The City is obligated to pay its share of the Quality Neighborhood Improvement Program (QNIP) Bond issue. The QNIP has funded a number of drainage, sidewalk and street improvement programs within the City.

The amount for QNIP for Fiscal Year 2005 is \$454,000, the same as the prior fiscal year.



# Mitigation and QNIP

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<b>CLASSIFICATION</b>	<b>FY 2003 ACTUAL</b>	<b>FY 2004 BUDGET</b>	<b>FY 2004 12 MO EST</b>	<b>FY 2005 MGR REC</b>	<b>FY 2005 COUNCIL ADOPT</b>
<b>OPERATING EXPENSES:</b>					
Mitigation Payment to County	\$ 1,978,511	\$ 7,368,945	\$ 7,368,945	\$ 7,883,478	\$ 7,883,478
QNIP Payment to County	<u>70,328</u>	<u>454,000</u>	<u>454,000</u>	<u>454,000</u>	<u>454,000</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,048,839</b>	<b>\$ 7,822,945</b>	<b>\$ 7,822,945</b>	<b>\$ 8,337,478</b>	<b>\$ 8,337,478</b>
<b>TOTAL MITIGATION AND QNIP</b>	<b>\$ 2,048,839</b>	<b>\$ 7,822,945</b>	<b>\$ 7,822,945</b>	<b>\$ 8,337,478</b>	<b>\$ 8,337,478</b>

# Operating Transfers

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This section lists the operating transfers from the General Fund Budget to the other budget funds. A more detailed description of the transfers may be found in the individual fund sections.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>OPERATING TRANSFERS:</b>					
Transfer to Capital Improvement Fund	\$ 0	\$ 100,000	\$ 100,000	\$ 7,216,280 <sup>1</sup>	\$ 7,216,280 <sup>1</sup>
Transfer to Transportation Fund	0	110,000	110,000	1,000,000	1,000,000
Transfer to Stormwater Fund	0	150,000	150,000	0	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 0</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 8,216,280</b>	<b>\$ 8,216,280</b>
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 0</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 8,216,280</b>	<b>\$ 8,216,280</b>

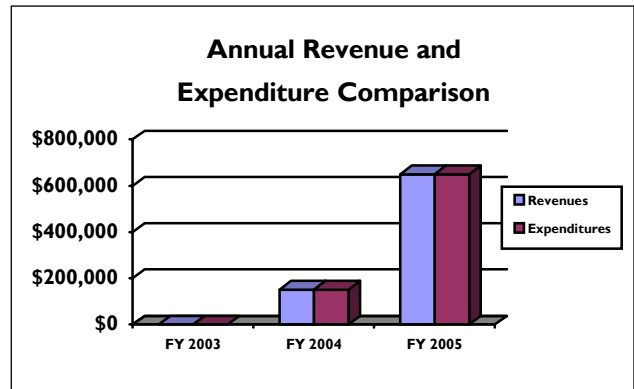
<sup>1</sup> This expenditure amount is attributable to appropriations connected directly to the receipt of revenues from several grants. Failure to receive the corresponding grants would result in a corresponding reduction of this line item expenditure.

# Stormwater Fund

## Function

In 1987, the United States Congress amended the Clean Water Act to require the Environmental Protection Agency to develop regulations for the permitting of stormwater discharges into the waters of the United States of America. In addition, under the provisions of the "Florida Air and Water Pollution Control Act," (Chapter 403, Florida Statutes, at section 403.0891), local governments are required to develop stormwater management programs. In order to comply with the mandated Federal requirements, and in accordance with state law, Miami-Dade County enacted a county-wide stormwater utility ordinance (91-66) effective June 30, 1991.

Presently, the County continues to assess and collect the Stormwater Utility Fee pursuant to Sections 24-61 through 24-61.5 of the County Code and will continue to do so until such time as Doral adopts its own ordinance.



## Budget Highlights

The Stormwater Fund is supported by an operating transfer from the General Fund in the amount of \$150,000 and a \$500,000 legislative appropriation for the purpose of developing a Stormwater Master Plan for the City and constructing stormwater facilities as needed throughout the City.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000
<b>REVENUES:</b>					
Legislative Appropriation	0	0	0	500,000	500,000
Operating Transfers – In	0	150,000	150,000	0	0
<b>TOTAL REVENUES</b>	\$ 0	\$ 150,000	\$ 150,000	\$ 500,000	\$ 500,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 0	\$ 150,000	\$ 150,000	\$ 650,000	\$ 650,000
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
Professional Services	0	150,000	0	150,000	150,000
<b>TOTAL OPERATING</b>	\$ 0	\$ 150,000	\$ 0	\$ 150,000	\$ 150,000
<b>CAPITAL OUTLAY:</b>					
Improvements Other than Buildings	0	0	0	500,000	500,000
<b>TOTAL CAPITAL OUTLAY</b>	\$ 0	\$ 0	\$ 0	\$ 500,000	\$ 500,000
<b>TOTAL EXPENDITURES</b>	\$ 0	\$ 150,000	\$ 0	\$ 650,000	\$ 650,000
<b>TOTAL FUND BALANCE</b>	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 0

# Transportation Fund

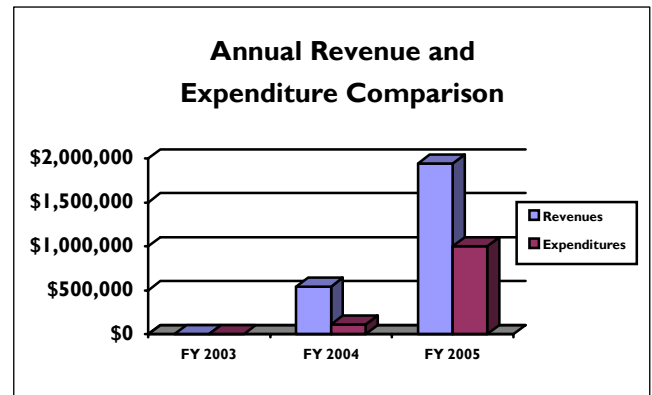
## Function

This fund manages the local option gas tax revenues and 35% of State Revenue Sharing revenues, which must be utilized for transportation. County and Municipal governments shall utilize the proceeds of the 6 cents local option fuel tax only for transportation expenditures. The proceeds of the 3 cents local option fuel tax must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Section 336.025(7) of the Florida Statutes, defines "transportation expenditures" to include those expenditures by the local government from local or state-share revenue sources, excluding expenditures of bond proceeds, for the following programs:

- ◆ Public transportation operations and maintenance
- ◆ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ◆ Roadway and right-of-way drainage

- ◆ Street lighting, traffic signs, traffic engineering, signalization, and pavement markings
- ◆ Bridge maintenance and operation
- ◆ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.



## Budget Highlights

The Transportation Fund is supported by an operating transfer from the General Fund in the amount of \$1,000,000 and \$511,577 from local option gas tax revenues. The Fiscal Year budget allocates \$1,000,000 towards the NW 41 Street Beautification Program, leaving \$1,053,677 in the Fund Balance.

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 542,100	\$ 542,100
<b>REVENUES:</b>					
Local Option Gas Tax	0	432,100	432,100	511,577	511,577
County Half Penny Tax	0	0	0	0	0
Operating Transfers – In	0	110,000	110,000	1,000,000	1,000,000
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 542,100</b>	<b>\$ 542,100</b>	<b>\$ 1,511,577</b>	<b>\$ 1,511,577</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 0</b>	<b>\$ 542,100</b>	<b>\$ 542,100</b>	<b>\$ 1,943,677</b>	<b>\$ 1,943,677</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
Professional Services	0	60,000	0	0	0
<b>TOTAL OPERATING</b>	<b>\$ 0</b>	<b>\$ 60,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
Transit Improvements/Initiatives	0	50,000	0	0	0
NW 41 Street Beautification	0	0	0	1,000,000	1,000,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 110,000</b>	<b>\$ 0</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 432,100</b>	<b>\$ 542,100</b>	<b>\$ 1,053,677</b>	<b>\$ 1,053,677</b>

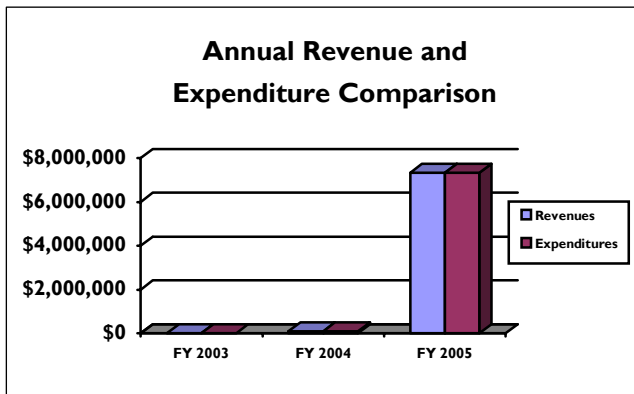
# Capital Projects Fund

## Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2005 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5), a capital program is developed and updated annually.

The relationship between the Operating Budget and Capital Project Budget is a closely linked one. The Capital Project Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year, but only those projects scheduled during the first year of the plan are financed and adopted as part of the City's Annual Operating Budget.

The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, special assessments or grant proceeds. More specifically, the Capital



Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The fund uses the modified accrual basis of accounting.

## Budget Highlights

The Capital Projects Fund is supported by an operating transfer from the General Fund in the amount of \$7,216,280 and \$100,000 from the Fund Balance carried over from the prior year.

The following projects are scheduled to be completed during Fiscal Year 2005:

### Doral Park Improvements



Doral Park, a 14-acre park located at NW 53<sup>rd</sup> Street and 102<sup>nd</sup> Avenue, currently has 4 tennis courts, a tot-plot, a pathway, restrooms and a parking lot with 81 spaces.

The City Council selected a firm to design improved facilities and a total of \$100,000 was allocated toward the engineering costs associated with the development of a new Master Plan and corresponding construction documents for Doral Park. Some of the new amenities that are being considered for the renovation to the park include a new lighted vita course/jogging path, irrigation and lighting of the existing open field spaces to accommodate two new soccer/multi-purpose fields, renovation of the existing concession building, picnic facilities, two new lighted basketball courts, new park furniture and signage and a new parking area.

### Construction of NW 122<sup>nd</sup> Avenue

A total of \$100,000 was carried over from the prior year's Capital Projects Fund budget to partially fund the construction of NW 122 Avenue. For most residents in Doral's northwest section, truck traffic is a serious problem. More specifically, truck traffic generated by the businesses west of the



Florida Turnpike, which are forced to travel through Doral residential areas to access the NW 41<sup>st</sup> Street Turnpike entrance ramp, cause

# Capital Projects Fund

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continuous traffic congestion and debris on our city streets.

As a result of continuing negotiations between City officials and representatives from the Miami-Dade Limestone Products Association, Inc. regarding possible alternative truck routes, a new road is proposed along NW 122 Avenue (west of the Florida Turnpike from NW 58<sup>th</sup> Street to NW 41<sup>st</sup> Street.

The construction along NW 122<sup>nd</sup> Avenue from NW 58<sup>th</sup> Street south to NW 41<sup>st</sup> Street is expected to be completed by March 2005. The project's total cost of \$500,000 will be funded by \$100,000 from the City of Doral, \$300,000 from the Miami-Dade Limestone Products Association, Inc. (conditioned on the adoption of a zoning overlay ordinance pending at the County) and the balance through a match from Miami-Dade County.

## **Doral Meadows Park Improvements**

Doral Meadows Park, a 14 acre park located at NW 58<sup>th</sup> Street and NW 116<sup>th</sup> Avenue, presently has two non-lighted soccer fields, a pathway and a parking lot with 245 parking spaces.



On April 26, 2004, a Groundbreaking Ceremony celebrated the commencement of Phase One

Improvements that are funded in part by a \$1.5 million from the Miami-Dade County Quality Neighborhoods Improvement Program and \$300,000 from the City of Doral. Phase One includes the construction of a 4,240 square foot recreation center, restrooms, concession area, new field lights for the two soccer fields, and new parking lot lighting. Phase One completion is scheduled for December 2004.

The City Council initiated a search for a design firm for Phase Two Improvements. A total of \$1,000,000 has been allocated in the Capital Projects Fund towards the Phase Two improvements of Doral Meadows Park. \$600,000 associated with a grant from the Safe Neighborhood Parks Bond Program and

\$400,000 from a grant from the Florida Recreation Development Assistance Program.

The \$1,000,000 allocated in the Fiscal Year 2005 budget will fund the Phase Two improvements to the facility which will include a lighted vita course, two new lighted baseball fields, picnic shelter, aesthetic improvements to the recreation building and a new tot-lot.

## **Miami-West Park Improvements**

Miami West Park has approximately 81 acres and is located at 3000 NW 97<sup>th</sup> Avenue. Presently, the park has a pathway, a freshwater lake, 302 parking spaces and one small tot-lot. The City plans to develop a lighted baseball complex and picnic facilities (Phase One Improvements) during Fiscal Year 2005. Additionally, in the coming months, the City will seek the services of a firm to develop a Master Plan for the park to make optimum use of the land for recreational purposes.

A total of \$6,116,280 was allocated towards improvements to Miami West Park. This November 2004, Miami-Dade County will be placing a General Obligation Bond question on the ballot that provides for \$4,607,000 to Doral for the development of municipal parks. This amount was budgeted for the purpose of funding improvements to Miami West Park along with another \$1,109,280 from a grant through the Safe Neighborhood Parks Bond Program and \$400,000 from the Florida Recreation Development Assistance Program.

# Capital Projects Fund

CLASSIFICATION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 12 MO EST	FY 2005 MGR REC	FY 2005 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
<b>REVENUES:</b>					
Operating Transfers – In	0	100,000	100,000	7,216,280	7,216,280
<b>TOTAL REVENUES</b>	\$ 0	\$ 100,000	\$ 100,000	\$ 7,216,280 <sup>1</sup>	\$ 7,216,280 <sup>1</sup>
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 0	\$ 100,000	\$ 100,000	\$ 7,316,280	\$ 7,316,280
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
Professional Services – Engineering Doral Park	0	0	0	100,000	100,000
<b>TOTAL OPERATING</b>	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
<b>CAPITAL OUTLAY:</b>					
Construction of NW 122 Avenue	0	100,000	0	100,000	100,000
Construction of Doral Meadows Park – SNP	0	0	0	600,000	600,000
Construction of Miami West Park – GOB	0	0	0	4,607,000	4,607,000
Construction of Miami West Park – SNP	0	0	0	1,109,280	1,109,280
Construction of Miami West Park – FRDAP	0	0	0	400,000	400,000
Construction of Doral Meadows Park -FRDAP	0	0	0	400,000	400,000
<b>TOTAL CAPITAL OUTLAY</b>	\$ 0	\$ 100,000	\$ 0	\$ 7,216,280 <sup>1</sup>	\$ 7,216,280 <sup>1</sup>
<b>TOTAL EXPENDITURES</b>	\$ 0	\$ 100,000	\$ 0	\$ 7,316,280	\$ 7,316,280
<b>TOTAL FUND BALANCE</b>	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 0

<sup>1</sup> This expenditure amount is attributable to appropriations connected directly to the receipt of revenues from several grants. Failure to receive the corresponding grants would result in a corresponding reduction of this line item expenditure.

# Five-Year Capital Improvement Program

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Adopted by the 1985 Legislature, Florida's Growth Management Act (Chapter 163, Part II, Florida Statutes, The Local Government Comprehensive Planning and Land Development Regulation Act) requires all of Florida's 67 counties and 410 municipalities to adopt Local Government Comprehensive Plans that guide future growth and development. Comprehensive plans contain chapters or "elements" that address future land use, housing, transportation, infrastructure, coastal management, conservation, recreation and open space, intergovernmental coordination, and capital improvements. A key component of the Act is its "concurrency" provision that requires facilities and services to be available concurrent with the impacts of development.

In accordance with the requirements of Chapter 163, the City of Doral has begun the process of developing and adopting its Local Government Comprehensive Plan which will include a Five-Year Capital Improvement Program and Capital Budget. The City expects to adopt its first Comprehensive Plan and 5-year Capital Improvement Schedule in May 2005.

Capital improvement projects are defined as projects that are self-contained and that will usually be constructed or purchased as a unit. A capital improvement generally includes only those items constructed or purchased that have a useful life extending beyond a ten (10) year period following their acquisition or purchase. Normally, capital improvements involve a cost in excess of \$25,000 or involve the acquisition or disposal of land regardless of cost. Minor recurring annual expense items, including routine maintenance and repairs, are excluded. All projects that are to be financed from bond funds are included. Similarly, preliminary engineering studies for such infrastructure improvements as the design of improvements are generally itemized as capital expenditure items due to their significant cost and impact of the capital improvement program



# Glossary

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## A

### Account.

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

### Accounting System.

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

### Accrual Basis of Accounting.

The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time)

### Ad Valorem Tax.

Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

### Appropriation.

The authorization by the governing body to make payments or incur obligations for specific purposes.

### Appropriated Fund Balance.

The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

### Assessed Value.

A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

### Asset.

Resources owned or held by a government, which have monetary value.

## B

### Balanced Budget.

Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the City Council be balanced.

### Balance Sheet.

The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

### Bond.

A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

### Bond Funds.

Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

### Bond Rating.

A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

### Budget (operating).

A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

### Budget Document (Program and Financial Plan).

The official written statement prepared by the City staff reflecting the decisions made by the Council in their budget deliberations.

### Budget Ordinance.

The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the City Council each year.

### Budgetary Basis.

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

# Glossary

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## Budget Message.

A general discussion of the proposed budget written by the City Manager to the City Council.

## Budget Schedule.

The schedule of key dates which a government follows in the preparation and adoption of the budget.

## C

### Capital Improvement Program.

A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

### Capital Improvement Fund.

An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

### Capital Outlay.

Fixed assets, which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

### Capital Project.

Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

### Capital Projects Budget.

A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

### Consumer Price Index (CPI).

A statistical description of price levels provided by the U.S. Department of labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency Account. An appropriation of money set aside for unexpected expenses. The

amount needed is transferred by City Council action to supplement the appropriate expenditure account.

### Contractual Services.

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

### County Wide Service Area.

As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

## D

### Debt Service Fund.

Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

### Department.

A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

### Disbursement.

The expenditure of monies from an account.

### Distinguished Budget Presentation Awards Program.

A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

# Glossary

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## E

### Employee (or Fringe) Benefits.

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

### Encumbrance.

Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

### Enterprise Fund.

Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

### Estimated Revenues.

Projections of funds to be received during the fiscal year.

### Expenditure.

The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas and making long-term debt payments.

## F

### Final Budget.

Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

### Financial Policy.

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

### Fiscal Year.

The 12-month period to which the annual budget applies. The City's fiscal year begins October 1st and ends on September 30th.

### Fixed Assets.

Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

### Franchise.

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

### Franchise Fees.

Fees levied by the City in return for granting a privilege, which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.

### Fund.

An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Fund.

### Fund Balance.

The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

## G

### GAAP.

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### General Fund.

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

# Glossary

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The entity receives revenue from a specific source and spends it on specific activities.

## General Ledger.

A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

## General Obligation Bonds.

Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Key Biscayne pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

## Goal.

An attainable target for an organization. An organization's vision of the future.

## Goals and Objectives.

A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each City department or sub-department during a one-year period. It is not necessarily a fiscal 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.

## Infrastructure.

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

## Inter-fund Transfer.

Equity transferred from one fund to another.

## Intergovernmental Revenue.

Funds received from federal, state, and other local governmental sources in the form of grants and shared revenues.

## L

### Liabilities.

Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

### Line Item.

A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

## M

### Mill of Tax.

A rate of tax equal to \$1 for each \$1,000 of assessed property value. So if your house has a taxable value of \$50,000 and the millage rate is 1, then you would pay \$50 in taxes, and if the millage rate is 10, then you would pay \$500 in taxes.

### Millage rate.

One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.

### Modified Accrual Accounting.

A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

## N

### Non-Departmental Appropriations (Expenditures).

The costs of government services or operations which are not directly attributable to City Departments.

## O

### Objective.

A specific measurable and observable activity which advances the organization toward its goal.

### Objects of Expenditure.

# Glossary

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Expenditure classifications based upon the types or categories of goods and services purchased.

## Obligations.

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

## Operating Budget.

The City's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

## Operating Revenue.

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

## Ordinance.

A formal legislative enactment by the City Council of Doral. A law.

## OSHA.

Occupation Safety & Health Administration.

## **P**

## Personal Services.

Expenditures for salaries, wages, and related employee benefits.

## Policy.

A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

## Productivity.

A measure of the service output of City programs compared to the per unit of resource input invested.

## Programs and Objectives.

The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

## Property Tax Rate.

A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. So if your house has a taxable value of \$300,000 and the millage rate is 1, then you would pay \$300 in taxes, and if the millage rate is 10, then you would pay \$3,000 in taxes.

## **R**

## Reserve.

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

## Revenue.

Money that the City of Doral receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

## Risk Management.

The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

## Rollback Millage Rate.

The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

## **S**

## Special Assessment.

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

## Surplus.

The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial

# Glossary

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accounting is comparable to “fund balance” in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true “surplus”.

## T

### Tax Base.

Total assessed valuation of real property within the City.

### Tax Levy.

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

### Tax Rate.

The amount of tax levied for each \$1,000 of assessed valuation.

### Taxing Limit.

The maximum rate at which the City may levy a tax, which for Florida municipalities is 10 mills, or \$10 per thousand dollars of assessed value.

### TRIM.

Truth in millage (section 200.065, Florida Statute).

## U

### Undesignated Fund Balance.

That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined “surplus.”

### User Fee.

Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.

### Utility Taxes.

Municipal charges levied by the City on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.

## W

### Workload Indicators.

An indication of the output of a department. It may consist of transactions, products, events, services or persons served.