

**City Commission**  
Susan Gottlieb, Mayor

Enbar Cohen  
Teri Holzberg  
Billy Joel  
Michael Stern  
Howard Weinberg  
Luz Urbáez Weinberg

# The City of Aventura



**City Manager**  
Eric M. Soroka, ICMA-CM

**City Clerk**  
Teresa M. Soroka, MMC

**City Attorney**  
Weiss Serota Helfman  
Pastoriza Cole & Boniske

## MARCH 4, 2014 6 PM

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

1. **CALL TO ORDER/ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **AGENDA:** Request for Deletions/Emergency Additions
4. **SPECIAL PRESENTATIONS:**
5. **CONSENT AGENDA:** Matters included under the Consent Agenda are self-explanatory and are not expected to require discussion or review. Items will be enacted by one motion. If discussion is desired by any member of the Commission, that item must be removed from the Consent Agenda and considered separately. If the public wishes to speak on a matter on the consent agenda they must inform the City Clerk prior to the start of the meeting. They will be recognized to speak prior to the approval of the consent agenda.
  - A. **APPROVAL OF MINUTES:**  
February 4, 2014 Commission Meeting
  - B. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA DECLARING CERTAIN PROPERTY LISTED UNDER THE ASSETS OF THE CITY AS SURPLUS TO THE NEEDS OF THE CITY; DESCRIBING THE MANNER OF DISPOSAL; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**
  - C. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA DEDICATING A TWELVE (12) FOOT LONG BY THREE (3) FOOT WIDE EASEMENT TO MIAMI DADE COUNTY FOR THE AVENTURA PARKING EXPANSION PROJECT; PROVIDING FOR RECORDATION; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION AND PROVIDING AN EFFECTIVE DATE.**
  - D. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY**

**OF AVENTURA, FLORIDA AWARDED AND LETTING A BID/CONTRACT FOR BID NO. 14-02-18-02, COUNTRY CLUB DRIVE MILLING AND RESURFACING OUTSIDE HALF OF RIGHT-OF-WAY, TO GENERAL ASPHALT COMPANY, INC. AT THE BID PRICE OF \$569,546; AUTHORIZING THE CITY MANAGER TO EXECUTE ASSOCIATED CONTRACTS; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY AND EXPEDIENT ACTION TO CARRY OUT THE AIMS OF THIS RESOLUTION; PROVIDING FOR THE APPROPRIATION AND ALLOCATION OF FUNDS FOR SAID BID AWARD; AND PROVIDING FOR AN EFFECTIVE DATE.**

- E. A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, APPROVING THE APPOINTMENT OF A MEMBER TO THE CITY OF AVENTURA ARTS AND CULTURAL CENTER ADVISORY BOARD TO FILL A VACANCY; AND PROVIDING AN EFFECTIVE DATE.**
- F. MOTION TO ACCEPT FOR FILING OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013 AND THE LETTER DATED FEBRUARY 12, 2014 ATTACHED HERETO AS ATTACHMENT "A".**
- G. A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA AUTHORIZING THE CITY MANAGER TO EXECUTE AND OTHERWISE ENTER INTO THAT AGREEMENT BETWEEN THE CITY OF AVENTURA AND THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES FOR THE UNIVERSITY OF SOUTH FLORIDA'S CENTER FOR URBAN TRANSPORTATION RESEARCH; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**

**6. ZONING HEARINGS: QUASI-JUDICIAL PUBLIC HEARINGS** — Please be advised that the following items on the Commission's agenda are quasi-judicial in nature. If you wish to object or comment upon any of these items, please inform the Mayor when she requests public comments. An opportunity for persons to speak on each item will be made available after the applicant and staff have made their presentations on each item. All testimony, including public testimony and evidence, will be made under oath or affirmation. Additionally, each person who gives testimony may be subject to cross-examination. If you refuse either to be cross-examined or to be sworn, your testimony will be given its due weight. The general public will not be permitted to cross-examine witnesses, but the public may request the Commission to ask questions of staff or witnesses on their behalf. Persons representing organizations must present evidence of their authority to speak for the organization. Further details of the quasi-judicial procedures may be obtained from the Clerk.

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, APPROVING SIGN VARIANCE FOR POLLO TROPICAL RESTAURANT ON PROPERTY LOCATED AT 20403**

**BISCAYNE BOULEVARD, CITY OF AVENTURA; PROVIDING AN EFFECTIVE DATE.**

**7. ORDINANCES: FIRST READING–PUBLIC INPUT:**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AMENDING ORDINANCE NO. 2013-04 WHICH ORDINANCE ADOPTED A BUDGET FOR THE 2013/2014 FISCAL YEAR BY REVISING THE 2013/2014 FISCAL YEAR OPERATING AND CAPITAL BUDGET AS OUTLINED IN EXHIBIT “A” ATTACHED HERETO; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS ORDINANCE; PROVIDING FOR AN EFFECTIVE DATE.**

**8. ORDINANCES – SECOND READING – PUBLIC HEARING:**

**A. AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA AMENDING SECTION 31-144 “BUSINESS ZONING DISTRICTS” OF THE CITY’S LAND DEVELOPMENT REGULATIONS BY AMENDING SECTION 31-144(C)(5)A., COMMUNITY BUSINESS (B2) DISTRICT TO ALLOW INCREASED LOT COVERAGE FOR SHOPPING CENTERS WITH MORE THAN 1,000,000 SQUARE FEET OF GROSS LEASABLE AREA, WITH HEIGHT NOT GREATER THAN FIVE STORIES AND THAT PROVIDE A CENTRALIZED MULTI MODAL TRANSPORTATION FACILITY WHICH IS ENCLOSED WITHIN A PARKING STRUCTURE AND WHICH MAY BE USED BY CITY TRANSIT PROVIDERS, COUNTY TRANSIT PROVIDERS, ANY OTHER GOVERNMENT ENTITIES REQUESTING USE OF THE FACILITY AND PRIVATE TRANSIT PROVIDERS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.**

**B. AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA; AMENDING CHAPTER 1 “GENERAL PROVISIONS” OF THE CITY CODE OF THE CITY OF AVENTURA BY CREATING SECTION 1-17, “RETAIL SALE OF DOGS AND CATS”; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR PENALTY; PROVIDING FOR EFFECTIVE DATE.**

**9. RESOLUTIONS – PUBLIC HEARING: None.**

**10. REPORTS**

**11. PUBLIC COMMENTS**

**12. OTHER BUSINESS:** None.

**13. ADJOURNMENT**

**FUTURE MEETINGS**

<b>COMMISSION WORKSHOP</b>	<b>MARCH 17, 2014</b>	<b>9 AM</b>	<b>EXEC. CONFERENCE RM</b>
<b>COMMISSION MEETING</b>	<b>APRIL 1, 2014</b>	<b>6 PM</b>	<b>COMMISSION CHAMBER</b>

This meeting is open to the public. In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact the Office of the City Clerk, 305-466-8901, not later than two days prior to such proceeding. One or more members of the City of Aventura Advisory Boards may be in attendance and may participate at the meeting. Anyone wishing to appeal any decision made by the Aventura City Commission with respect to any matter considered at such meeting or hearing will need a record of the proceedings and, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Agenda items may be viewed at the Office of the City Clerk, City of Aventura Government Center, 19200 W. Country Club Drive, Aventura, Florida, 33180. Anyone wishing to obtain a copy of any agenda item should contact the City Clerk at 305-466-8901.



**MINUTES  
CITY COMMISSION  
February 4, 2014 6 p.m.**

Aventura Government Center  
19200 W. Country Club Drive  
Aventura, Florida 33180

**1. CALL TO ORDER/ROLL CALL:** The meeting was called to order by Mayor Susan Gottlieb at 6 p.m. Present were Commissioners Enbar Cohen, Teri Holzberg, Billy Joel, Michael Stern, Luz Weinberg, Vice Mayor Howard Weinberg, Mayor Gottlieb, City Manager Eric M. Soroka, City Clerk Teresa M. Soroka and City Attorney David Wolpin. As a quorum was determined to be present, the meeting commenced.

**2. PLEDGE OF ALLEGIANCE:** Led during preceding LPA Hearing.

**3. AGENDA: REQUESTS FOR DELETIONS/EMERGENCY ADDITIONS:** None.

**4. SPECIAL PRESENTATIONS:** Mr. Soroka presented Certificates of Appointment to members of the Arts in Public Places Advisory Board: Sandi-Jo Gordon, Marina Weckler, and Benjamin Sens.

**5. CONSENT AGENDA:** There were no requests from the public to address the Commission. A motion to approve the Consent Agenda was offered by Vice Mayor Howard Weinberg, seconded by Commissioner Joel, passed unanimously by roll call vote and the following action was taken:

**A.** The following minutes were approved:

January 7, 2014 Commission Meeting  
January 16, 2014 Workshop Meeting

**B.** **Resolution No. 2014-03** was adopted as follows:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA AWARDING AND LETTING A BID/CONTRACT FOR BID NO. 13-11-22-2, CITY OF AVENTURA MAINTENANCE AND REPAIR FOR CITY ROADS, STREETS AND FACILITIES TO JVA ENGINEERING CONTRACTOR, INC., MAGNA CONSTRUCTION, INC., AND WEEKLEY ASPHALT PAVING, INC. AT THE INDIVIDUAL BID PRICES AS CONTAINED IN EXHIBIT "A" ATTACHED; AUTHORIZING THE CITY MANAGER TO EXECUTE ASSOCIATED CONTRACTS; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY AND EXPEDIENT ACTION TO CARRY OUT THE AIMS OF THIS RESOLUTION; PROVIDING FOR THE APPROPRIATION AND ALLOCATION OF FUNDS FOR SAID BID AWARD; AND PROVIDING FOR AN EFFECTIVE DATE**

- C. **Resolution No. 2014-04** was adopted as follows:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA ADOPTING THE CITY OF AVENTURA 2014 LEGISLATIVE PROGRAM AND PRIORITIES ATTACHED HERETO; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY ACTION TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.**

- D. **Resolution No. 2014-05** was adopted as follows:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, ACCEPTING DONATION OF ART WORK TO THE CITY; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; PROVIDING FOR EFFECTIVE DATE.**

- E. The following motion was approved:

**MOTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA TO ADOPT THE RECOMMENDATION OF THE CITY OF AVENTURA ARTS IN PUBLIC PLACES ADVISORY BOARD TO AUTHORIZE THE COMMISSION OF A PIECE OF ART TO BE SELECTED AS AN OPEN COMPETITION IN AN AMOUNT UP TO \$30,000 TO BE PLACED IN EITHER THE GOVERNMENT CENTER OR ARTS AND CULTURAL CENTER.**

- F. **Resolution No. 2014-06** was adopted as follows:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA DECLARING CERTAIN PROPERTY LISTED UNDER THE ASSETS OF THE CITY AS SURPLUS TO THE NEEDS OF THE CITY; DESCRIBING THE MANNER OF DISPOSAL; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**

- G. The following motion was approved:

**MOTION AUTHORIZING THE APPROPRIATION OF UP TO \$14,300 FOR CRIME SCENE STORAGE AND NETWORK VIDEO RECORDER FROM THE POLICE FORFEITURE FUNDS IN ACCORDANCE WITH THE CITY MANAGER'S MEMORANDUM**

H. **Resolution No. 2014-07** was adopted as follows:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA AUTHORIZING THE EXTENSION OF THE GREEN MARKET HELD IN FOUNDERS PARK SOUTH TO MAY 31, 2014; AUTHORIZING THE CITY MANAGER TO ISSUE A SPECIAL EVENT PERMIT TO WHODUZ, INC., BASED ON THE CONDITIONS CONTAINED IN EXHIBIT "A" ATTACHED HERETO; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**

6. **ZONING HEARINGS: QUASI-JUDICIAL PUBLIC HEARINGS** – Please be advised that the following items on the Commission's agenda are quasi-judicial in nature. If you wish to object or comment upon any of these items, please inform the Mayor when she requests public comments. An opportunity for persons to speak on each item will be made available after the applicant and staff have made their presentations on each item. All testimony, including public testimony and evidence, will be made under oath or affirmation. Additionally, each person who gives testimony may be subject to cross-examination. If you refuse either to be cross-examined or to be sworn, your testimony will be given its due weight. The general public will not be permitted to cross-examine witnesses, but the public may request the Commission to ask questions of staff or witnesses on their behalf. Persons representing organizations must present evidence of their authority to speak for the organization. Further details of the quasi-judicial procedures may be obtained from the Clerk.

Mr. Wolpin reviewed the quasi-judicial procedures, Mrs. Soroka administered the oath to all those wishing to offer testimony and Mr. Wolpin then read the following resolution by title:

- A. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA GRANTING MODIFICATION OF CONDITIONAL USE APPROVAL GRANTED THROUGH RESOLUTION NO. 2008-24 TO PERMIT THE SALES AND SERVICE OF WINE AND CHAMPAGNE AT THE CAVIAR & MORE KIOSK AND TABLE SEATING AREA IN THE AVENTURA MALL AT 19501 BISCAYNE BOULEVARD, CITY OF AVENTURA; MODIFYING CERTAIN CONDITIONS OF RESOLUTION NO. 2008-24; DELETING CERTAIN CONDITIONS OF RESOLUTION NO. 2008-24; PROVIDING FOR CONDITIONS OF APPROVAL; PROVIDING FOR AN EFFECTIVE DATE.**

A motion for approval was offered by Commissioner Holzberg, and seconded by Vice Mayor Howard Weinberg. Community Development Director Joanne Carr addressed the Commission and entered the staff report into the record. Mayor Gottlieb opened the public hearing. The following individual addressed the Commission: Robert Burroughs. There being no further speakers, the public hearing was closed. The motion for approval passed unanimously by roll call vote and **Resolution No. 2014-08** was adopted.

- B. Mr. Wolpin read the following resolution by title:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA GRANTING CONDITIONAL USE APPROVAL TO PERMIT THE SALE AND SERVICE OF BEER, WINE AND CHAMPAGNE AT THE PIACERE NEWS & CAFÉ KIOSK AND TABLE SEATING AREA IN THE AVENTURA MALL AT 19501 BISCAYNE BOULEVARD, CITY OF AVENTURA; PROVIDING FOR CONDITIONS OF APPROVAL; PROVIDING FOR AN EFFECTIVE DATE.**

A motion for approval was offered by Commissioner Joel, and seconded by Commissioner Luz Weinberg. Ms. Carr addressed the Commission and entered the staff report into the record. Mayor Gottlieb opened the public hearing. There being no speakers, the public hearing was closed. The motion for approval passed unanimously by roll call vote and **Resolution No. 2014-09** was adopted.

**7. ORDINANCES: FIRST READING – PUBLIC INPUT:**

- A. Mr. Wolpin noted that this hearing incorporates all comments made at the previous LPA hearing and then read the following ordinance by title:

**AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA AMENDING SECTION 31-144 “BUSINESS ZONING DISTRICTS” OF THE CITY’S LAND DEVELOPMENT REGULATIONS BY AMENDING SECTION 31-144(C)(5)A., COMMUNITY BUSINESS (B2) DISTRICT TO ALLOW INCREASED LOT COVERAGE FOR SHOPPING CENTERS WITH MORE THAN 1,000,000 SQUARE FEET OF GROSS LEASABLE AREA, WITH HEIGHT NOT GREATER THAN FIVE STORIES AND THAT PROVIDE A CENTRALIZED MULTI MODAL TRANSPORTATION FACILITY WHICH IS ENCLOSED WITHIN A PARKING STRUCTURE AND WHICH MAY BE USED BY CITY TRANSIT PROVIDERS, COUNTY TRANSIT PROVIDERS, ANY OTHER GOVERNMENT ENTITIES REQUESTING USE OF THE FACILITY AND PRIVATE TRANSIT PROVIDERS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.**

A motion for approval, including the incorporation by reference into this hearing of all amendments and testimony, written and verbal, relative to this item given at the preceding Local Planning Agency meeting, was offered by Commissioner Holzberg and seconded by Commissioner Enbar Cohen. Mayor Gottlieb opened the public hearing. There being no speakers, the public hearing was closed. The motion for approval passed unanimously by roll call vote.

- B. Mr. Wolpin read the following ordinance by title:

**AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA; AMENDING CHAPTER 1 "GENERAL PROVISIONS" OF THE CITY CODE OF THE CITY OF AVENTURA BY CREATING SECTION 1-17, "RETAIL SALE OF DOGS AND CATS"; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR PENALTY; PROVIDING FOR EFFECTIVE DATE.**

A motion for approval was offered by Commissioner Cohen and seconded by Commissioner Luz Weinberg. Mayor Gottlieb opened the public hearing. The following individuals addressed the Commission: Don Anthony, 1431 N. Federal Highway, Ft. Lauderdale; and Commissioner Michelle Lazaro, City of Hallandale Beach. There being no further speakers, the public hearing was closed. The motion for approval passed unanimously by roll call vote.

8. **ORDINANCES: SECOND READING/PUBLIC HEARING:** Mr. Wolpin noted that since item 8B is quasi-judicial, both ordinances would be incorporated into the quasi-judicial hearing, but voted on separately. Mrs. Soroka administered the oath to all those wishing to offer testimony in this matter. Mr. Wolpin then read both of the following ordinances by title:

- A. **AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA, AMENDING THE COMPREHENSIVE MASTER PLAN BY AMENDING THE FUTURE LAND USE MAP DESIGNATION FOR A 3.359 ACRE PARCEL OF LAND LOCATED ON NE 207 STREET AT NE 30 AVENUE, MORE PARTICULARLY DESCRIBED IN EXHIBIT "A" TO THIS ORDINANCE, FROM MEDIUM HIGH DENSITY RESIDENTIAL TO TOWN CENTER; AND AMENDING THE COMPREHENSIVE MASTER PLAN BY AMENDING THE FUTURE LAND USE MAP DESIGNATION OF A 4.032 ACRE PARCEL OF LAND LOCATED ON NE 207 STREET AT NE 30 AVENUE, MORE PARTICULARLY DESCRIBED IN EXHIBIT "B" TO THIS ORDINANCE, FROM BUSINESS AND OFFICE TO TOWN CENTER; PROVIDING FOR TRANSMITTAL TO THE AGENCIES AS REQUIRED UNDER CHAPTER 163, PART II, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

- B. **AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA, AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF AVENTURA BY AMENDING THE ZONING DESIGNATION FOR A 7.391 ACRE PARCEL OF LAND LOCATED ON NE 207 STREET AT NE 30 AVENUE AS**

**MORE PARTICULARLY DESCRIBED IN EXHIBIT A, FROM B2, COMMUNITY BUSINESS DISTRICT TO TC3, TOWN CENTER NEIGHBORHOOD DISTRICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.**

A motion for approval of item 8-A was offered by Commissioner Holzberg, and seconded by Commissioner Stern. A motion for approval of item 8-B was offered by Commissioner Luz Weinberg, and seconded by Vice Mayor Howard Weinberg. Mayor Gottlieb opened the public hearing. The following individuals addressed the Commission: Ivy Ginsburg, 3610 Yacht Club Drive; Jeff Bercow, 200 S. Biscayne Blvd., There being no further speakers, the public hearing was closed. The motion for approval of item 8-A passed unanimously by roll call vote and **Ordinance No. 2014-02** was enacted. The motion for approval of item 8-B passed unanimously by roll call vote and **Ordinance No. 2014-03** was enacted.

**9. RESOLUTIONS – PUBLIC HEARING:** None.

**10. REPORTS:** As presented.

Mr. Wolpin requested the scheduling of attorney/client session for litigation status update in the Williams Island/Gary Cohen matter. The meeting will be scheduled at a date in March to be announced in the near future.

**11. PUBLIC COMMENTS:** Trevor Nesse, Dr. Michael Krop Senior High School liaison, 3758 NE 208 Street; Ms. Ginsburg; Omar Purro, 2012 Lumpkin Street, Hollywood.

**12. OTHER BUSINESS:** None.

**13. ADJOURNMENT:** There being no further business to come before the Commission at this time, after motion made, seconded and unanimously passed, the meeting adjourned at 7:22 p.m.

\_\_\_\_\_  
Teresa M. Soroka, MMC, City Clerk

Approved by the Commission on \_\_\_\_\_.

Anyone wishing to appeal any decision made by the City Commission with respect to any matter considered at a meeting or hearing will need a record of the proceedings and, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

**CITY OF AVENTURA**

**OFFICE OF THE CITY MANAGER**

**MEMORANDUM**

TO: City Commission  
FROM: Eric M. Soroka, ICMA-CM, City Manager  
DATE: February 5, 2014  
SUBJECT: **Resolution Declaring Equipment Surplus**



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**March 4, 2014 Commission Meeting Agenda Item 5-B**

**RECOMMENDATION**

It is recommended that the City Commission adopt the attached Resolution declaring certain equipment as surplus to the needs of the City.

**BACKGROUND**

Section 2-258 of the City Code of Ordinances provides that any property owned by the City which has become obsolete or which has outlived its usefulness may be disposed of in accordance with procedures established by the City Manager, so long as the property has been declared surplus by a resolution of the City Commission.

If you have any questions, please feel free to contact me.

EMS/act

Attachment

**CITY OF AVENTURA**

**COMMUNITY SERVICES DEPARTMENT**

**MEMORANDUM**

TO: Eric M. Soroka, ICMA-CM, City Manager

FROM: Robert M. Sherman, Director of Community Services

DATE: February 3, 2014

SUBJECT: **Surplus Property**



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I am requesting to have the City property listed below declared as surplus property, as these items have outlived their useful life and have become unusable for departmental use.

<b>Item</b>	<b>Model</b>	<b>Serial #</b>	<b>Asset Tag #</b>
True Treadmill	ZTX 850	02-45123L	1643
Five office chairs ( 4 <sup>th</sup> floor shell )	N/A	N/A	N/A
2009 /EEVM Bubble Buddy	2-passenger	Vin # L4F6552k390030001	N/A
2007 EZGO Golf Cart	UT/SE	2462865	N/A
True Recumbent Bike	True CS8.0	003014 CS8	3014

RMS/gf

RMS14007

**CITY OF AVENTURA**  
**FINANCE DEPARTMENT**

**MEMORANDUM**

TO: Eric M. Soroka, ICMA-CM, City Manager

FROM:  Brian K. Raducci, Finance Director

DATE: February 20, 2014

SUBJECT: **Surplus Property**

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In accordance with Chapter 6, Subsection 5, Page 1 of the City's Administrative Policy Directives and Procedures Manual, I am requesting that the items listed below be declared Surplus Property as they:

- have become obsolete, or
- have outlived their usefulness, or
- have become inadequate for their public purposes for which they were intended, or
- are no longer needed for public purposes.

Please let me know if you require any additional information.

**CITY OF AVENTURA**  
**OFFICE EQUIPMENT INVENTORY**  
(Request to be Declared Surplus Property)

Item #	Asset Tag	Qty	Description
1	N/A	1	Office Chair
2	N/A	1	Office Chair
3	N/A	1	Office Chair
4	N/A	1	Office Chair
5	N/A	1	Office Chair
6	N/A	1	Office Round Table

RESOLUTION NO. 2014-\_\_

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA DECLARING CERTAIN PROPERTY LISTED UNDER THE ASSETS OF THE CITY AS SURPLUS TO THE NEEDS OF THE CITY; DESCRIBING THE MANNER OF DISPOSAL; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City Manager desires to declare certain property as surplus to the needs of the City; and

**WHEREAS**, Ordinance No. 2000-09 provides that all City-owned property that has been declared surplus cannot be disposed of prior to the preparation and formal approval of a resolution by the City Commission.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, THAT:**

**Section 1. Recitals Adopted.** The above recitals are hereby confirmed and adopted herein.

**Section 2.** The property listed on Exhibit "A" has been declared surplus and is hereby approved for disposal.

**Section 3.** The City Manager is authorized to dispose of the property listed on Exhibit "A" through a public auction, sale, trade-in, transfer to other governmental agency or, if of no value, discarded.

**Section 4.** The City Manager is hereby authorized to do all things necessary to carry out the aims of this Resolution.

**Section 5.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by Commissioner \_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbáez Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

**PASSED AND ADOPTED** this 4<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
SUSAN GOTTLIEB, MAYOR

ATTEST:

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

**CITY OF AVENTURA  
POLICE DEPARTMENT  
INTER OFFICE MEMORANDUM**

**TO:** Eric M. Soroka, City Manager

**FROM:** ~~Steven Steinberg~~, Chief of Police

**DATE:** 27 February 2014

**SUBJECT:** Surplus Property

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I would like to have the attached listed items, owned by the City of Aventura, declared Surplus Property as per City of Aventura APDP, Chapter 6, Subsection 5, Page 1, as these items have become inadequate for public purposes:

Request that the list of attached photography items be surplusd at the next available Commission meeting.

**City of Aventura  
Police Department**

**Memorandum**

**To:** Captain Mauer  
**From:** Susan Courtney #280  
**Subject:** Equipment - Surplus  
**Date:** February 19, 2014

*DC 280*

*Captain Mauer*  
*Recommend Surplus*  
*2/27/14*  
*APPROVED*  
*2/27/14*

The following equipment stored in the Crime Scene Unit is obsolete. Most of the items were donated (used) in August 2011 and are no longer needed or in working order. Request approval to surplus equipment.

- Camera's
  - Canon Optura Mini-DV Camcorder S/N 2610303223
  - Sony Handy Cam IP S/N 1244132
  - JVC Digital Video Camera S/N 2608147
  - JVC Digital Video CyberCam S/N 12810271
  - Kodak CC2402 Zoom Digital Camera S/N EKL91506095
  - Canon Sure Shot Camera S/N 6710387
  - Polaroid 600 Camera No S/N
  - Polaroid Spectra (2) No S/N
  - Polaroid One step Express No S/N
  - Nikon N90s 35 mm Film Camera S/N 2608147
  - Nikon N90s 35mm Film Camera S/N 2541742
  - Nikon N6006 35mm Film Camera S/N 9020294
  
- Misc Equipment
  - Nikon SB-26 external flash S/N 2280609
  - Nikon SB-26 external flash S/N 2235437
  - Ikelite underwater camera kit – (from Dive Team)
  - Motorola remote antenna
  - Ultimate (metal stands)
  - Professional lighting supports (2)
  - Misc camera bags (3)

Respectfully Submitted:

**CITY OF AVENTURA**

**CITY MANAGER'S OFFICE**

**MEMORANDUM**

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager

BY: Antonio F. Tomei, Capital Projects Manager *afj*

DATE: February 12, 2014

SUBJECT: **Aventura Parking Expansion Project – Easement Dedication**

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**March 4, 2014 City Commission Meeting Agenda Item 5-C**

**Recommendation**

It is recommended that the City Commission adopt the attached Resolution dedicating a twelve (12) foot long by three (3) foot wide Easement to Miami-Dade County as required for the Aventura Parking Expansion Project.

**Background**

Miami-Dade County requires an Easement to operate and maintain water services for the Aventura Parking Expansion Project.

If you have any questions or need any additional information, please feel free to contact me.

Attachment

**RESOLUTION NO. 2014-**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA DEDICATING A TWELVE (12) FOOT LONG BY THREE (3) FOOT WIDE EASEMENT TO MIAMI DADE COUNTY FOR THE AVENTURA PARKING EXPANSION PROJECT; PROVIDING FOR RECORDATION; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Aventura requires potable water service for the Aventura Parking Expansion Project; and

**WHEREAS**, Miami-Dade County requires an easement for operation and maintenance of water service lines for the Aventura Parking Expansion project.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA:**

**Section 1.** That the Easement dedication, as reflected on the attached Grant of Easement document, is hereby accepted and the City Manager is hereby authorized to cause such Easement to be recorded in the Official Records of Miami-Dade County, Florida, subject to confirmation by the City Attorney as to the legal form and sufficiency of the Dedication and instrument of conveyance.

**Section 2.** The City Manager is hereby authorized to do all things necessary to carry out the aims of this Resolution.

**Section 3.** That this Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by \_\_\_\_\_, who moved its adoption. The motion was seconded by \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbacz Weinberg	_____
Vice Mayor Harry Howard Weinberg	_____
Mayor Susan Gottlieb	_____

PASSED AND ADOPTED this 4<sup>th</sup> day of March, 2014.

---

SUSAN GOTTLIEB, MAYOR

ATTEST:

---

TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

---

CITY ATTORNEY

WEISS SEROTA HELFMAN  
PASTORIZA COLE & BONISKE, P.L.

ATTORNEYS AT LAW

A PROFESSIONAL LIMITED LIABILITY COMPANY  
INCLUDING PROFESSIONAL ASSOCIATIONS

MIAMI-DADE OFFICE

2525 PONCE DE LEON BOULEVARD  
SUITE 700  
CORAL GABLES, FLORIDA 33134

TELEPHONE 305-854-0800

FACSIMILE 305-854-2323

WWW.WSH-LAW.COM

BROWARD OFFICE

200 EAST BROWARD BOULEVARD • SUITE 1900  
FORT LAUDERDALE, FLORIDA 33301  
TELEPHONE 954-763-4242 • FACSIMILE 954-764-7770

\*OF COUNSEL

MITCHELL BIERMAN, P.A.  
NINA L. BONISKE, P.A.  
MITCHELL J. BURNSTEIN, P.A.  
JAMIE ALAN COLE, P.A.  
STEPHEN J. HELFMAN, P.A.  
GILBERTO PASTORIZA, P.A.  
MICHAEL S. POPOK, P.A.  
JOSEPH H. SEROTA, P.A.  
SUSAN L. TREVARTHEN, P.A.  
RICHARD JAY WEISS, P.A.  
DAVID M. WOLPIN, P.A.

DANIEL L. ABBOTT  
LILLIAN M. ARANGO  
GARY L. BROWN  
JONATHAN M. COHEN  
IGNACIO G. DEL VALLE  
JEFFREY D. DECARLO  
ALAN K. FERTEL  
CHAD S. FRIEDMAN  
ALAN L. GABRIEL  
DOUGLAS R. GONZALES  
EDWARD G. GUEDES  
JOSEPH HERNANDEZ  
ROGER S. KOBERT  
JOSHUA D. KRUT  
MATTHEW H. MANDEL  
JOHN J. QUICK  
ANTHONY L. RECIO  
BRETT J. SCHNEIDER  
CLIFFORD A. SCHULMAN  
MARC SOLOMON  
LAURA K. WENDELL  
JAMES E. WHITE

SONJA C. DARBY  
BROOKE P. DOLARA  
RAQUEL ELEJABARRIETA\*  
DANIEL A. ESPINO  
ERIC P. HOCKMAN  
KELLY RAINS JESSON  
KAREN LIEBERMAN\*  
JUSTIN D. LUGER  
JOHANNA M. LUNDGREN  
MIA R. MARTIN  
ALEIDA MARTÍNEZ MOLINA\*  
KATHRYN M. MEHAFFEY  
ROBERT A. MEYERS\*  
MATTHEW PEARL  
MARC C. PUGLIESE\*  
CARLOS M. RODRIGUEZ\*  
GAIL D. SEROTA\*  
ALISON F. SMITH\*  
ANTHONY C. SOROKA  
EDUARDO M. SOTO  
PABLO A. TAMAYO  
JOANNA G. THOMSON  
PETER D. WALDMAN\*  
ALICIA H. WELCH  
SAMUEL I. ZESKIND

February 10, 2014

**VIA FEDERAL EXPRESS**

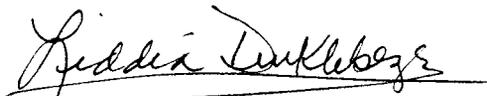
Mr. Antonio F. Tomei  
Capital Projects Manager  
Office of the City Manager  
City of Aventura  
19200 West Country Club Drive  
Aventura, Florida 33180

**Re: Aventura Government Center Property Easement-Opinion of Title**

Dear Mr. Tomei:

In connection with the referenced matter, enclosed please find two (2) original executed Opinion of Title, as of January 22, 2014, concerning the Aventura Government Center Property Easement.

Sincerely,



Liddia Dunkleberger,  
Paralegal

/ed

Enclosure as noted.

cc: David Wolpin, Esq. (w/encl.)

**GRANT OF EASEMENT**

THIS INDENTURE, made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, between CITY OF AVENTURA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA, whose mailing address is: 19200 W. Country Club Dr, Aventura, FL 33180, hereinafter called GRANTOR, and MIAMI-DADE COUNTY, a political subdivision of the State of Florida, whose mailing address is: c/o Miami-Dade Water and Sewer Department, P.O. Box 330316, Miami, Florida 33233-0316, hereinafter called GRANTEE:

**W I T N E S S E T H**

THAT, the GRANTOR, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable considerations, the receipt of which is hereby acknowledged by the GRANTOR, has granted and does hereby grant, to the GRANTEE, its successors and assigns, forever, the right, privilege and easement to construct, reconstruct, lay, install, operate, maintain, relocate, repair, replace, improve, remove and inspect water transmission and distribution facilities and all appurtenances thereto, including but not limited to, fire hydrants, and/or sewage transmission and collection facilities and all appurtenant equipment, which right, privilege and easement shall include the right to remove or demolish, with no obligation to repair or replace same, any obstructions placed on the easement, including pavers, or that may extend up to twenty-five (25) feet vertically above the finished grade over the easement, as may be necessary to carry out any right granted herein. This right, privilege and easement also provides GRANTEE with full and unlimited right of ingress thereto and egress there from on the property of the GRANTOR described as follows, to wit:

See Exhibit "A" attached hereto and made a part hereof

THE GRANTOR does hereby fully warrant that it has good title to the above-described property and that it has full power and authority to grant this easement.

IN WITNESS WHEREOF, the GRANTOR by its proper officials has hereunto set its hands and seals the year and day first above written.

ATTEST:

CITY OF AVENTURA MUNICIPAL CORPORATION OF THE STATE OF FLORIDA

\_\_\_\_\_  
Signature  
Teresa M. Soroka, City Clerk

By: \_\_\_\_\_  
Signature  
Eric M. Soroka, City Manager

STATE OF FLORIDA  
COUNTY OF DADE

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by Eric M. Soroka as City Manager and Teresa M. Soroka as City Clerk, of CITY OF AVENTURA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA. They are personally known to me.

\_\_\_\_\_  
NOTARY PUBLIC, SIGNATURE

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
MY COMMISSION EXPIRES

This instrument prepared by  
Dan del Mazo, New Business Section  
Miami-Dade Water and Sewer Department  
3575 S. LeJeune Road  
Miami, Florida 33146

ABSOLUTE BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, CITY OF AVENTURA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA, hereinafter called GRANTOR which term shall include the singular or plural as the context shall require, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, paid and delivered by MIAMI-DADE COUNTY, a political subdivision of the State of Florida, hereinafter called GRANTEE, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver unto the GRANTEE, its successors and assigns, the following:

All water & sewer facilities built and constructed to serve Aventura Government Center Parking Garage, WB 2013-030 & SB 2013-582, ID# 21561 located in Section 3-52-42, Miami-Dade County, Florida, as shown on Exhibit "A" attached hereto and made a part hereof and as more particularly described on Exhibit "B" attached hereto and made a part hereof.

TO HAVE AND TO HOLD the same unto the GRANTEE, its successors and assigns forever. GRANTOR does covenant to and with the GRANTEE, its successors and assigns, that GRANTOR is the lawful owner of the above described; that said property is free from all encumbrances; that GRANTOR has good right to sell the same aforesaid; that the GRANTOR will warrant and defend the sale of the said property unto the GRANTEE, its successors and assigns, against the lawful claims and demands of all persons whomsoever.

IN WITNESS WHEREOF, the GRANTOR has hereunto set its hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

CITY OF AVENTURA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA

ATTEST:

By:

\_\_\_\_\_  
Signature  
Teresa M. Soroka, City Clerk

\_\_\_\_\_  
Signature  
Eric M. Soroka, City Manager

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ by Eric M. Soroka as City Manager and Teresa M. Soroka as City Clerk, of CITY OF AVENTURA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA. They are personally known to me.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
SERIAL NUMBER

FINAL WAIVER AND RELEASE OF LIEN - DEVELOPER

State of Florida  
County of Miami-Dade

\_\_\_\_\_, having been duly sworn, deposes and says as follows. To wit:

1. I, **Eric M. Soroka, as City Manager of CITY OF AVENTURA, A MUNICIPAL CORPORATION** (hereinafter called "the Developer"), with the right to execute this final waiver and release of lien.

2. For the consideration of amount of ten dollars (\$10.00), the Developer hereby waives and releases all liens, lien rights, claims or demands of every kind whatsoever which the Developer now has on the construction of certain donated improvements, situated in Miami Dade County, Florida, described as:

All water and sewer facilities built, constructed and installed to serve **Aventura Government Center Parking Garage, WB 2013-030 & SB 2013-582, ID# 21561** located in **Section 3-52-42**, Miami Dade County, Florida, as shown on **Exhibit "A"** attached hereto and made a part hereof as more particularly described on **Exhibit "B"** attached hereto and made a part hereof.

3. Developer understands that this is a waiver and release of lien which the Developer has against the facilities described herein. Developer acknowledges that is has been paid in full for all work related to the water and sewer facilities described above.

4. Payments in full have heretofore been paid by the Developer to all persons, firms and corporations supplying labor, materials, equipment and supplies, used directly or indirectly by the Developer, or any subcontractor in the prosecution of the work provided on water and sewer facilities described herein.

5. There are no claims, demands or liens of any kind attributable to any action taken by the Developer in connection with the work described above which would cause, create or constitute a charge or lien against said Miami-Dade County or the Members of the Board of County Commissioners.

6. The undersigned warrants that no assignment of liens or claims, nor the right to perfect a lien, such as the Notice to Owner provision under Section 713.06 (2)(a) of the Florida Statutes, against improvements described or listed herein, has been or will be made, and that no claims are outstanding by subcontractors and/or vendors to the Developer.

7. The Developer hereby agrees to indemnify and hold harmless Miami-Dade County and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Miami-Dade County or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of work by the Developer or its employees, agents, servants, partners, principals, contractors or subcontractors. Developer hereby agrees to pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of Miami-Dade County, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon.

8. Developer hereby waives and releases all claims of any sort as it may have against Miami-Dade County, at law or equity, arising out of the construction of the above water and sewer improvements.

ATTEST:

CITY OF AVENTURA, A MUNICIPAL CORPORATION

By:

\_\_\_\_\_

\_\_\_\_\_

Signature  
**Teresa M. Soroka, City Clerk**

Signature  
**Eric M. Soroka, City Manager**

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ by **Eric M. Soroka as City Manager and Teresa M. Soroka as City Clerk**, of **CITY OF AVENTURA, A MUNICIPAL CORPORATION OF THE STATE OF FLORIDA**. They are personally known to me.

NOTARY PUBLIC

\_\_\_\_\_

Print name

SERIAL NUMBER

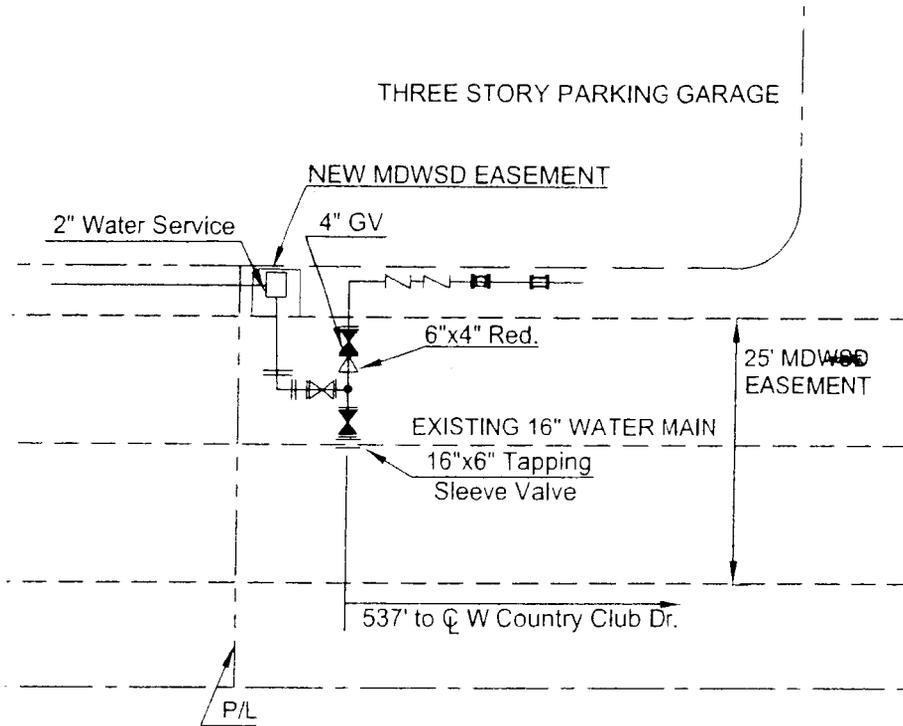
\_\_\_\_\_

N

MIAMI-DADE COUNTY  
SEC:03-TOWN:52-RAN:42



SCALE: N.T.S.



THIS IS NOT AN ASBUILT  
THIS IS NOT A SURVEY

LEGEND

WATER MAIN - ABANDONED OR REMOVED . . . . .	-----	DUAL SERVICE . . . . .	
WATER MAIN - EXISTING . . . . .	-----	2" SERVICE . . . . .	
WATER MAIN - NEW . . . . .	-----	4" SERVICE . . . . .	
GATE VALVE / BUTTERFLY VALVE - EXISTING . . . . .		TURBINE METER . . . . .	
GATE VALVE / BUTTERFLY VALVE - NEW . . . . .		FIRE HYDRANT ASSEMBLY . . . . .	
TAPPING SLEEVE & VALVE . . . . .		FIRELINE . . . . .	
SINGLE SERVICE . . . . .			

WATER FACILITIES EXHIBIT "A" OF ABSOLUTE BILL OF SALE

PROJECT NAME: AVENTURA GOVERNMENT CENTER-PARKING EXPANSION

PROJECT LOCATION: 19200 W COUNTRY CLUB DR, AVENTURA, FL, 33180

CONTRACTOR: ROCK POWER PAVING

DATE: 09/25/2013

AGREEMENT ID #: 21561

ER #: WB-2013-030

LEGAL DESCRIPTION

A portion of Tract "A" of AVENTURA GOVERNMENT CENTER, according to the plat thereof, as recorded in Plat Book 156 at Page 57 of the Public Records of Miami-Dade County, Florida; being more particularly described as follows:

Commence at the Northwest corner of said Tract "A", thence run S02°27'24"E along the West line of said Tract "A" for a distance of 156.74 feet to a point of intersection with the South line of said Tract "A", thence run N87°32'36"E along the said South line of Tract "A" for a distance of 125.00 feet to a point, thence run S02°27'24"E for a distance of 2.50 feet to a Point of Intersection with the North line of a 25 foot utility easements as recorded in OR BOOK 13760 PAGE 1519 of the Public Records of Miami-Dade County, Florida, as shown on said plat, thence run N87°32'36"E along the said North line of a 25 foot utility easement for a distance of 41.84 feet to the Point of Beginning, thence run N02°27'24"W for a distance of 2.97 feet, thence run N87°32'36"E for a distance of 12.00 feet, thence run S02°27'24"E for a distance of 2.97 feet to a Point of Intersection with the said North line of a 25 foot utility easement, thence run S87°32'36"W along the said North line of the 25 foot utility easement for a distance of 12.00 feet to the Point of Beginning.

Lying in Section 3, Township 52 South, Range 42 East.  
35.64 Square Feet

PREPARED BY: Joseph L. Martin  
PLS # 4368  
State of Florida  
County-Wide Land Surveyors, Inc.  
15358 S.W. 140 St.  
Miami, Fl. 33196  
(305) 772-0766  
LB # 4680

**SURVEYORS CERTIFICATE:NOTE: "NOT VALID UNLESS SEALED WITH AN EMBOSSED SURVEYORS SEAL." I HEREBY CERTIFY THAT THE SURVEY REPRESENTED HEREON COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS ADOPTED BY THE FLORIDA BOARD OF SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.**

BY: \_\_\_\_\_

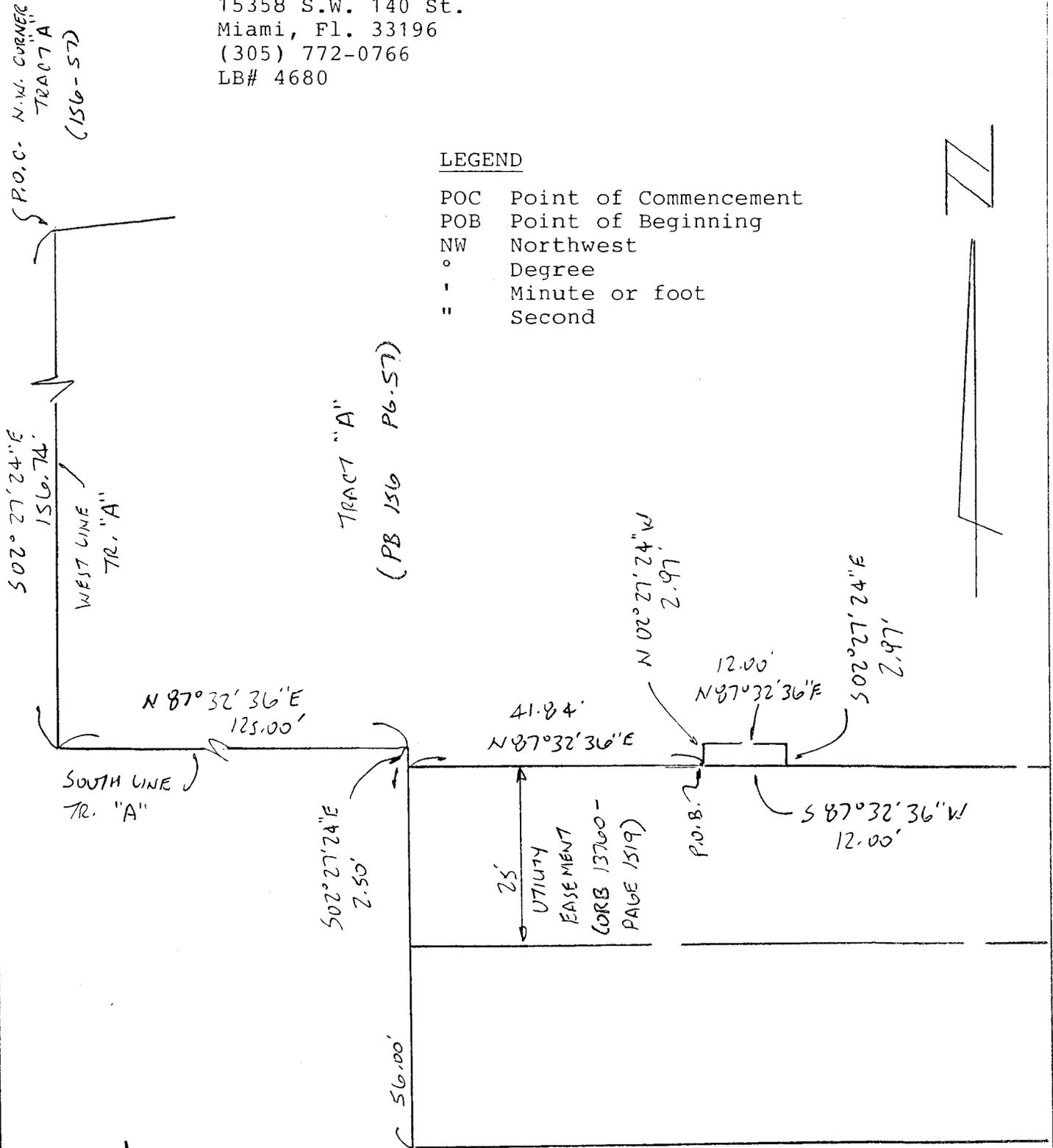
SHEET 1 OF 2

Joseph L. Martin  
Professional Land Surveyor #4368  
State of Florida

PREPARED BY: COUNTY-WIDE LAND SURVEYORS, INC.  
 15358 S.W. 140 St.  
 Miami, Fl. 33196  
 (305) 772-0766  
 LB# 4680

LEGEND

POC Point of Commencement  
 POB Point of Beginning  
 NW Northwest  
 ° Degree  
 ' Minute or foot  
 " Second



BY: \_\_\_\_\_

Joseph L. Martin  
 Professional Land Surveyor #4368  
 State of Florida

LEGAL DESCRIPTION

A portion of Tract "A" of AVENTURA GOVERNMENT CENTER, according to the plat thereof, as recorded in Plat Book 156 at Page 57 of the Public Records of Miami-Dade County, Florida; being more particularly described as follows:

Commence at the Northwest corner of said Tract "A", thence run S02°27'24"E along the West line of said Tract "A" for a distance of 156.74 feet to a point of intersection with the South line of said Tract "A", thence run N87°32'36"E along the said South line of Tract "A" for a distance of 125.00 feet to a point, thence run S02°27'24"E for a distance of 2.50 feet to a Point of Intersection with the North line of a 25 foot utility easements as recorded in OR BOOK 13760 PAGE 1519 of the Public Records of Miami-Dade County, Florida, as shown on said plat, thence run N87°32'36"E along the said North line of a 25 foot utility easement for a distance of 41.84 feet to the Point of Beginning, thence run N02°27'24"W for a distance of 2.97 feet, thence run N87°32'36"E for a distance of 12.00 feet, thence run S02°27'24"E for a distance of 2.97 feet to a Point of Intersection with the said North line of a 25 foot utility easement, thence run S87°32'36"W along the said North line of the 25 foot utility easement for a distance of 12.00 feet to the Point of Beginning.

Lying in Section 3, Township 52 South, Range 42 East.  
35.64 Square Feet

PREPARED BY: Joseph L. Martin  
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BY: \_\_\_\_\_

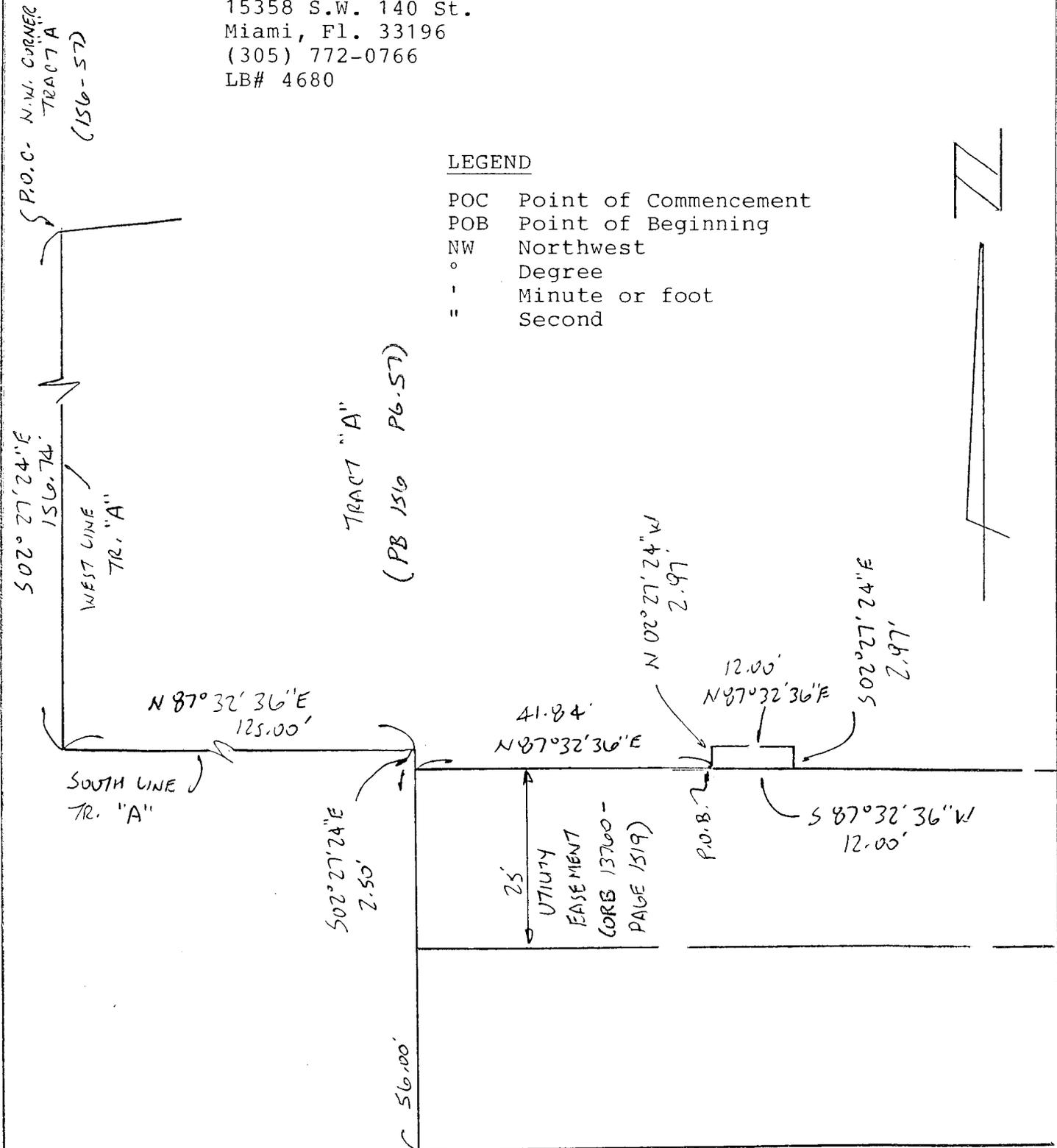
SHEET 1 OF 2

Joseph L. Martin  
Professional Land Surveyor #4368  
State of Florida

PREPARED BY: COUNTY-WIDE LAND SURVEYORS, INC.  
 15358 S.W. 140 St.  
 Miami, Fl. 33196  
 (305) 772-0766  
 LB# 4680

LEGEND

POC Point of Commencement  
 POB Point of Beginning  
 NW Northwest  
 ° Degree  
 ' Minute or foot  
 " Second



SCALE: 1"=20'

BY: \_\_\_\_\_

SHEET 2 OF 2

Joseph L. Martin  
 Professional Land Surveyor #4368  
 State of Florida

## OPINION OF TITLE

**To: MIAMI-DADE COUNTY, FLORIDA**

With the understanding that this Opinion of Title is furnished to Miami-Dade County, Florida, as inducement for execution of an easement covering the real property, hereinafter described, it is hereby certified that I have examined Owner's Policy No. FA-35-566188, issued by First American Title Insurance Company with an Effective Date of December 29, 1998 at 2:30 P.M, together with Ownership and Encumbrance Report issued by First American Title Insurance Company under File No. 1062-2674055 covering the period from December 29, 1998 to January 4, 2012, at the hours of 8:00 A.M., inclusive, Search Update No.1 thereof covering the period from January 4, 2012 at 8:00 A.M. to July 8 , 2013 at 11:59 P.M., inclusive, and Search Update No. 2 thereof covering the period from July 8, 2013 at 11:59 P.M. to January 22, 2014 at 11:59 P.M., inclusive of the following described property (collectively "Evidence of Title"):

**SEE EXHIBIT "A" ATTACHED HERETO FOR LEGAL DESCRIPTION  
AND SKETCH OF EASEMENT (THE "PROPERTY").**

Basing my opinion on said Evidence of Title, I am of the opinion that on the last mentioned date, the fee simple title to the above-described real property was vested in:

City of Aventura, a Florida municipal corporation.

Subject to the following encumbrances, liens and other exceptions:

1. **RECORDED MORTGAGES:**

None

2. **RECORDED CONSTRUCTION LIENS, CONTRACT LIENS AND JUDGMENTS:**

None

Note: Although the said Notice of Commencement and Claim of Lien have been recorded against the Property, they are of no force or effect by virtue of exemption of municipal property from the Construction Lien Law set forth in Section 713.01(26), Florida Statutes.

3. **GENERAL EXCEPTIONS:**

- a. Real estate taxes for 2013 and subsequent years and taxes or special assessments which are not shown as existing liens by the Public Records.
- b. Rights or claims of parties in possession not shown by the Public Records.

- c. Encroachments, overlaps, boundary line disputes, and any other matters which would be disclosed by an accurate survey and inspection of the Property.
- d. Easements or claims of easements not shown by the Public Records.
- e. Any lien, or right to a lien, for services, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.
- f. Any adverse claim to all or any part of the land which is now under water or which has previously been under water but filled or exposed through the efforts of man.

4. **SPECIAL EXCEPTIONS:**

- a. Restrictions, dedications, and easements contained in Plat of FIFTH ADDITION BISCAYNE YACHT AND COUNTRY CLUB, recorded in Plat Book 99, at Page 20.
- b. Agreement with Dade County in regard to development of property, dated February 12, 1969, filed March 31, 1970, in Official Records Book 6808, at Page 548.
- c. Restrictions for Biscayne Village, Dade County, Florida, filed for record June 16, 1970, in Official Records Book 6889, at Page 4, as amended by Resolution of the County Commission of Metropolitan Dade County, passed and adopted on February 27, 1973, filed March 27, 1973, in Official Records Book 8198, at Page 259.
- d. Agreement and Declaration of Covenants and Restrictions, filed October 21, 1981, in Official Records Book 11246, at Page 944, amongst the condominium associations and owners of residential, commercial and undeveloped property in the Aventura area, together with the Amended and Restated By-Laws of The Joint Council of Aventura, Inc., recorded in Official Records Book 11246, at Page 961, both as amended by that certification of The Joint Council of Aventura, Inc., filed September 22, 1982, in Official Records Book 11564, at Page 1052, and amended by that Certificate of Amendment to The Joint Council of Aventura, Inc, dated April 28, 1991, and recorded May 6, 1991, in Official Records Book 15010, at Page 2387.
- e. Non-Exclusive Mutual Grant of Easement and Sanitary Lift Station Agreement between Eugene Colley, as Trustee and Donarl of Florida, dated December 19, 1984, filed December 24, 1984, in Official Records Book 12363, at Page 1680.
- f. Terms, provisions, restrictive covenants, and conditions contained in Covenant Running with the Land, filed December 24, 1984, in Official Records Book 12363, at Page 1675.

- g. Declaration of Reservation of Non-Exclusive Easement filed February 28, 1986, in Official Records Book 12805, at Page 2184.
- h. Terms, provisions, restrictive covenants, conditions, reservations and easements contained in Declaration of Restrictive Covenants in Lieu of Unity of Title, filed January 16, 1987, in Official Records Book 13151, at Page 632.
- i. Easement to Florida Power and Light Company, filed July 25, 1988, in Official Records Book 13758, at Page 1887.
- j. Grant of Easement to Metropolitan Dade County, filed July 26, 1988, in Official Records Book 13760, at Page 1519.
- k. Easement to Dade County for Public Bikeway and Sidewalk Purposes, filed December 18, 1995, in Official Records Book 17029, at Page 3957.
- l. Terms, provisions, restrictive covenants, conditions, reservations and easements contained in Declaration of Restrictive Covenants in Lieu of Unity of Title, filed March 13, 1996, in Official Records Book 17127, at Page 2933.
- m. Rights of the United States Government arising under the United States Government control over navigable waters as to any part of the premises described in Schedule A, which may be artificially filled in lands in what was formerly navigable water and any accretions thereto.
- n. Easement in favor of Florida Power & Light Company recorded August 23, 2000, in Official Records Book 19251, at Page 4732.
- o. Resolution No. 99-41 of the City of Aventura approving the Aventura Government Center Final Plat, recorded February 23, 2001, in Official Records Book 19514, at Page 557.
- p. Grant of Easement in favor of Miami-Dade County for water transmission and distribution facilities and sewage transmission and collection facilities, recorded September 17, 2001, in Official Records Book 19902, at Page 2879.
- q. Restrictions, dedications, conditions, reservations, easement and other matters shown on the Plat of Aventura Government Center recorded in Plat Book 156, at Page 57.
- r. Agreement for Water and Sanitary Sewage Facilities between Miami-Dade County and City of Aventura, recorded on August 26, 2013, in Official Records Book 28789, at Page 2284.

All of the foregoing instruments recorded in the Public Records of Miami-Dade County, Florida.

Therefore, it is my opinion that the following party(ies) must join in the easement in order to make the agreement a valid and binding covenant on the lands described herein.

<u>Name</u>	<u>Interest</u>	<u>Special Exception Number</u>
City of Aventura, a Florida Municipal corporation	Owner	

None of the exceptions listed above will restrict the use of the Property for the purposes set forth in the easement.

I, the undersigned further certify that I am an attorney-at-law duly admitted to practice in the State of Florida and a member in good standing of the Florida Bar.

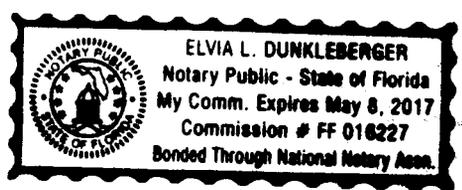
Respectfully submitted this 10<sup>th</sup> day of February, 2014

\_\_\_\_\_  
Lillian M. Arango  
Florida Bar No.: 0826790  
Weiss Serota Helfman Pastoriza Cole & Boniske, P.L.  
2525 Ponce de Leon Boulevard, Suite 700  
Coral Gables, Florida 33134

STATE OF FLORIDA                    )  
  SS:  
COUNTY OF MIAMI-DADE        )

The foregoing instrument was acknowledged before me this 10<sup>th</sup> day of February, 2014, by Lillian M. Arango, who (check one)  is personally known to me or who has  produced Florida Driver's License as identification.

[SEAL]



\_\_\_\_\_  
*Elvia L. Dunkleberger*  
Notary Public, State of Florida  
Elvia L. Dunkleberger  
Print Name of Notary  
Commission No. FF016227  
Commission Expires: 5-8-17

EXHIBIT "A"

LEGAL DESCRIPTION AND SKETCH OF EASEMENT PROPERTY

LEGAL DESCRIPTION

A portion of Tract "A" of AVENTURA GOVERNMENT CENTER, according to the plat thereof, as recorded in Plat Book 156 at Page 57 of the Public Records of Miami-Dade County, Florida; being more particularly described as follows:

Commence at the Northwest corner of said Tract "A", thence run S02°27'24"E along the West line of said Tract "A" for a distance of 156.74 feet to a point of intersection with the South line of said Tract "A", thence run N87°32'36"E along the said South line of Tract "A" for a distance of 125.00 feet to a point, thence run S02°27'24"E for a distance of 2.50 feet to a Point of Intersection with the North line of a 25 foot utility easements as recorded in OR BOOK 13760 PAGE 1519 of the Public Records of Miami-Dade County, Florida, as shown on said plat, thence run N87°32'36"E along the said North line of a 25 foot utility easement for a distance of 41.84 feet to the Point of Beginning, thence run N02°27'24"W for a distance of 2.97 feet, thence run N87°32'36"E for a distance of 12.00 feet, thence run S02°27'24"E for a distance of 2.97 feet to a Point of Intersection with the said North line of a 25 foot utility easement, thence run S87°32'36"W along the said North line of the 25 foot utility easement for a distance of 12.00 feet to the Point of Beginning.

Lying in Section 3, Township 52 South, Range 42 East.  
35.64 Square Feet

PREPARED BY: Joseph L. Martin  
PLS # 4368  
State of Florida  
County-Wide Land Surveyors, Inc.  
15358 S.W. 140 St.  
Miami, Fl. 33196  
(305) 772-0766  
LP # 4680

~~SURVEYORS CERTIFICATE~~ NOTE: "NOT VALID UNLESS SEALED WITH AN EMBOSSED SURVEYORS SEAL." I HEREBY CERTIFY THAT THE SURVEY REPRESENTED HEREON COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS ADOPTED BY THE FLORIDA BOARD OF SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.

By: \_\_\_\_\_

SHEET 1 OF 2

Joseph L. Martin  
Professional Land Surveyor #4368  
State of Florida



**OPINION OF TITLE**

**To: MIAMI-DADE COUNTY, FLORIDA**

With the understanding that this Opinion of Title is furnished to Miami-Dade County, Florida, as inducement for execution of an easement covering the real property, hereinafter described, it is hereby certified that I have examined Owner's Policy No. FA-35-566188, issued by First American Title Insurance Company with an Effective Date of December 29, 1998 at 2:30 P.M, together with Ownership and Encumbrance Report issued by First American Title Insurance Company under File No. 1062-2674055 covering the period from December 29, 1998 to January 4, 2012, at the hours of 8:00 A.M., inclusive, Search Update No.1 thereof covering the period from January 4, 2012 at 8:00 A.M. to July 8 , 2013 at 11:59 P.M., inclusive, and Search Update No. 2 thereof covering the period from July 8, 2013 at 11:59 P.M. to January 22, 2014 at 11:59 P.M., inclusive of the following described property (collectively "Evidence of Title"):

**SEE EXHIBIT "A" ATTACHED HERETO FOR LEGAL DESCRIPTION AND SKETCH OF EASEMENT (THE "PROPERTY").**

Basing my opinion on said Evidence of Title, I am of the opinion that on the last mentioned date, the fee simple title to the above-described real property was vested in:

City of Aventura, a Florida municipal corporation.

Subject to the following encumbrances, liens and other exceptions:

1. **RECORDED MORTGAGES:**

None

2. **RECORDED CONSTRUCTION LIENS, CONTRACT LIENS AND JUDGMENTS:**

None

Note: Although the said Notice of Commencement and Claim of Lien have been recorded against the Property, they are of no force or effect by virtue of exemption of municipal property from the Construction Lien Law set forth in Section 713.01(26), Florida Statutes.

3. **GENERAL EXCEPTIONS:**

- a. Real estate taxes for 2013 and subsequent years and taxes or special assessments which are not shown as existing liens by the Public Records.
- b. Rights or claims of parties in possession not shown by the Public Records.

- c. Encroachments, overlaps, boundary line disputes, and any other matters which would be disclosed by an accurate survey and inspection of the Property.
- d. Easements or claims of easements not shown by the Public Records.
- e. Any lien, or right to a lien, for services, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.
- f. Any adverse claim to all or any part of the land which is now under water or which has previously been under water but filled or exposed through the efforts of man.

4. **SPECIAL EXCEPTIONS:**

- a. Restrictions, dedications, and easements contained in Plat of FIFTH ADDITION BISCAYNE YACHT AND COUNTRY CLUB, recorded in Plat Book 99, at Page 20.
- b. Agreement with Dade County in regard to development of property, dated February 12, 1969, filed March 31, 1970, in Official Records Book 6808, at Page 548.
- c. Restrictions for Biscayne Village, Dade County, Florida, filed for record June 16, 1970, in Official Records Book 6889, at Page 4, as amended by Resolution of the County Commission of Metropolitan Dade County, passed and adopted on February 27, 1973, filed March 27, 1973, in Official Records Book 8198, at Page 259.
- d. Agreement and Declaration of Covenants and Restrictions, filed October 21, 1981, in Official Records Book 11246, at Page 944, amongst the condominium associations and owners of residential, commercial and undeveloped property in the Aventura area, together with the Amended and Restated By-Laws of The Joint Council of Aventura, Inc., recorded in Official Records Book 11246, at Page 961, both as amended by that certification of The Joint Council of Aventura, Inc., filed September 22, 1982, in Official Records Book 11564, at Page 1052, and amended by that Certificate of Amendment to The Joint Council of Aventura, Inc, dated April 28, 1991, and recorded May 6, 1991, in Official Records Book 15010, at Page 2387.
- e. Non-Exclusive Mutual Grant of Easement and Sanitary Lift Station Agreement between Eugene Colley, as Trustee and Donarl of Florida, dated December 19, 1984, filed December 24, 1984, in Official Records Book 12363, at Page 1680.
- f. Terms, provisions, restrictive covenants, and conditions contained in Covenant Running with the Land, filed December 24, 1984, in Official Records Book 12363, at Page 1675.

- g. Declaration of Reservation of Non-Exclusive Easement filed February 28, 1986, in Official Records Book 12805, at Page 2184.
- h. Terms, provisions, restrictive covenants, conditions, reservations and easements contained in Declaration of Restrictive Covenants in Lieu of Unity of Title, filed January 16, 1987, in Official Records Book 13151, at Page 632.
- i. Easement to Florida Power and Light Company, filed July 25, 1988, in Official Records Book 13758, at Page 1887.
- j. Grant of Easement to Metropolitan Dade County, filed July 26, 1988, in Official Records Book 13760, at Page 1519.
- k. Easement to Dade County for Public Bikeway and Sidewalk Purposes, filed December 18, 1995, in Official Records Book 17029, at Page 3957.
- l. Terms, provisions, restrictive covenants, conditions, reservations and easements contained in Declaration of Restrictive Covenants in Lieu of Unity of Title, filed March 13, 1996, in Official Records Book 17127, at Page 2933.
- m. Rights of the United States Government arising under the United States Government control over navigable waters as to any part of the premises described in Schedule A, which may be artificially filled in lands in what was formerly navigable water and any accretions thereto.
- n. Easement in favor of Florida Power & Light Company recorded August 23, 2000, in Official Records Book 19251, at Page 4732.
- o. Resolution No. 99-41 of the City of Aventura approving the Aventura Government Center Final Plat, recorded February 23, 2001, in Official Records Book 19514, at Page 557.
- p. Grant of Easement in favor of Miami-Dade County for water transmission and distribution facilities and sewage transmission and collection facilities, recorded September 17, 2001, in Official Records Book 19902, at Page 2879.
- q. Restrictions, dedications, conditions, reservations, easement and other matters shown on the Plat of Aventura Government Center recorded in Plat Book 156, at Page 57.
- r. Agreement for Water and Sanitary Sewage Facilities between Miami-Dade County and City of Aventura, recorded on August 26, 2013, in Official Records Book 28789, at Page 2284.

All of the foregoing instruments recorded in the Public Records of Miami-Dade County, Florida.

Therefore, it is my opinion that the following party(ies) must join in the easement in order to make the agreement a valid and binding covenant on the lands described herein.

<u>Name</u>	<u>Interest</u>	<u>Special Exception Number</u>
City of Aventura, a Florida Municipal corporation	Owner	

None of the exceptions listed above will restrict the use of the Property for the purposes set forth in the easement.

I, the undersigned further certify that I am an attorney-at-law duly admitted to practice in the State of Florida and a member in good standing of the Florida Bar.

Respectfully submitted this 10<sup>th</sup> day of February, 2014

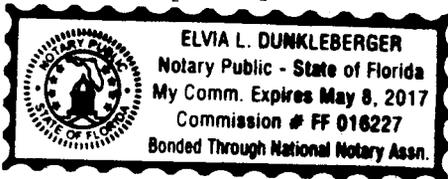


\_\_\_\_\_  
Lillian M. Arango  
Florida Bar No.: 0826790  
Weiss Serota Helfman Pastoriza Cole & Boniske, P.L.  
2525 Ponce de Leon Boulevard, Suite 700  
Coral Gables, Florida 33134

STATE OF FLORIDA                    )  
  SS:  
COUNTY OF MIAMI-DADE        )

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[SEAL]



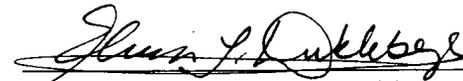
  
\_\_\_\_\_  
Notary Public, State of Florida  
Elvia L. Dunkleberger  
Print Name of Notary  
Commission No. FF 016227  
Commission Expires: 5-8-17

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By: \_\_\_\_\_

SHEET 1 OF 2

Joseph L. Martin  
Professional Land Surveyor #4368  
State of Florida



# CITY OF AVENTURA

## OFFICE OF THE CITY MANAGER

### MEMORANDUM

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager

BY: Antonio F. Tomei, Capital Projects Manager *AFT*

DATE: February 20, 2014

SUBJECT: **Recommendation: Bid No: 14-02-18-02 – Country Club Drive Milling & Resurfacing Outside Half of Right-of-Way**

---

**March 4, 2014 City Commission Meeting Agenda Item 5-D**

#### Recommendation

It is recommended that the City Commission adopt the attached Resolution awarding Bid No. 14-02-18-02, Country Club Drive Milling & Resurfacing Outside Half of Right of Way to the lowest responsible and responsive bidder, General Asphalt for the price of \$569,546. This project will be funded by Budget Line Item Number 120-5001-541-6305.

#### Background

In accordance with the City's Purchasing Ordinance, bids for this project were solicited, advertised, and opened on February 18, 2014. The City received seven (7) bids for this project. The following represent the three (3) lowest submittals:

General Asphalt Co., Inc.	\$569,546.00
H & R Paving, Inc.	\$594,115.54
Weekley Asphalt Paving, Inc.	\$633,564.00

This bid price allows for milling of asphalt pavement, installation of asphalt pavement, curbing and sidewalk repairs, re-setting of brick pavers, handicap ramp installs, adjusting of utilities, pavement marking installation, grading and restoration.

If you have any questions or need any additional information, please feel free to contact me.

RESOLUTION NO. 2014-\_\_

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA AWARDS AND LETTING A BID/CONTRACT FOR BID NO. 14-02-18-02, COUNTRY CLUB DRIVE MILLING AND RESURFACING OUTSIDE HALF OF RIGHT-OF-WAY, TO GENERAL ASPHALT COMPANY, INC. AT THE BID PRICE OF \$569,546; AUTHORIZING THE CITY MANAGER TO EXECUTE ASSOCIATED CONTRACTS; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY AND EXPEDIENT ACTION TO CARRY OUT THE AIMS OF THIS RESOLUTION; PROVIDING FOR THE APPROPRIATION AND ALLOCATION OF FUNDS FOR SAID BID AWARD; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the City Manager has, pursuant to the various laws of the State of Florida and the Code of the City of Aventura, properly solicited and accordingly accepted bids for BID NO. 14-02-18-02, Country Club Drive Milling and Resurfacing Outside Half of Right-of-Way; and

**WHEREAS**, sealed bids have been submitted to and received by the City pursuant to the City's Invitation to Bid/Notice to Bidders, specifications, proposals, and requirements for the project/work as cited above; and

**WHEREAS**, staff has determined that General Asphalt Company, Inc. has submitted the lowest responsible and responsive bid for said project/work; and

**WHEREAS**, the City Commission, upon the recommendation of the City Manager, is therefore desirous of awarding said bid/contract to said lowest responsible and responsive bidder.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA:**

**Section 1:** That bid/contract for BID NO. 14-02-18-02, Country Club Drive Milling and Resurfacing Outside Half of Right-of-Way, is hereby awarded to General Asphalt Company, Inc. in the amount of \$569,546.

**Section 2:** That the City Manager is hereby authorized to execute, on behalf of the City, a contract by and between the parties embodying the terms, conditions, and

specifications as set forth in the subject Invitation to Bid/Notice to Bidders, bid specifications, bid proposal and bid requirements, or if a City prepared contract was part of said bid proposal, said parties shall execute said prepared contract on behalf of the City.

**Section 3:** That the City Manager is hereby authorized and requested to take all necessary and expedient action to carry out the aims of this Resolution in awarding this bid/contract.

**Section 4:** That the funds to be allocated and appropriated pursuant hereto and for the purpose of carrying out the tenets of this Resolution shall be from Budget Line Item Number 120-5001-541-6305.

**Section 5:** This Resolution shall be effective immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbáez Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

PASSED AND ADOPTED this 4<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
SUSAN GOTTLIEB, MAYOR

ATTEST:

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

# MEMORANDUM

## CRAVEN THOMPSON AND ASSOCIATES, INC.

Date: February 19, 2014

To: Tony Tomei, City of Aventura – Capital Projects Manager

From: Adolfo A. González, PE, LEED AP, Consulting Engineer **AAG**

Reference: Country Club Drive Milling & Resurfacing – Outside Half of Right-of-Way Bid Package Review – Bid Number 14-02-18-2

Digitally signed by AAG  
DN: cn=AAG, o=Craven  
Thompson and  
Associates, Inc., ou=  
AAG, email=aggonzalez@craven  
thompson.com, c=US  
Date: 2014.02.19 11:10:44  
-0500

---

At your request, we have reviewed the bid results for the above referenced project. A total of seven bids were received. However, we only reviewed the bids for the three apparent low bidders. Please see below regarding a summary of the base bid and the enclosed bid evaluation for a detailed accounting of the three apparent low bids.

<u>Bidder</u>	<u>Total Base Bid</u>
Community Asphalt Corp.	\$907,467.00
General Asphalt Co., Inc.	\$569,546.00
H&J Asphalt, Inc.	\$659,554.00
H&R Paving, Inc.	\$594,115.54
JVA Engineering Contractor, Inc.	\$730,918.40
Metro Express, Inc.	\$649,671.24
Weekly Asphalt Paving, Inc.	\$633,564.00

General Asphalt Co., Inc. is the apparent low bidder for the Base Bid. Based on our review of the bids and previous experience, it is my professional opinion that General Asphalt Co., Inc. is qualified to perform the work under this contract and has successfully performed similar types of roadway work for government agencies in the past. Therefore, I am recommending the award of the contract for this project to General Asphalt Co., Inc. as the lowest responsive, responsible bidder.

If you have any questions or require any additional information, please call.

Enclosure: Bid Evaluation

Cc: Indra Sarju, City of Aventura  
Don Shaver, CTA

CITY OF AVENTURA  
COUNTRY CLUB DRIVE MILLING AND RESURFACING - OUTSIDE HALF  
BID EVALUATION FOR BID NO. 14-02-18-2

Item	Quantity	Description	Unit	General Asphalt Co., Inc. Unit Price	Extended Cost	H&R Paving, Inc. Unit Price	Extended Cost	Weekly Asphalt Paving, Inc. Unit Price	Extended Cost	
<b>GENERAL</b>										
1	1	GENERAL CONDITIONS	LS	\$ 10,000.00	\$ 10,000.00	\$ 7,795.00	\$ 7,795.00	\$ 31,000.00	\$ 31,000.00	
2	1	MOBILIZATION	LS	\$ 10,000.00	\$ 10,000.00	\$ 9,855.00	\$ 9,855.00	\$ 14,200.00	\$ 14,200.00	
3	1	MAINTENANCE OF TRAFFIC	LS	\$ 10,000.00	\$ 10,000.00	\$ 17,775.00	\$ 17,775.00	\$ 29,000.00	\$ 29,000.00	
		<b>SUB-TOTAL</b>			<b>\$ 30,000.00</b>		<b>\$ 36,425.00</b>		<b>\$ 74,200.00</b>	
<b>ROADWAY IMPROVEMENTS</b>										
4	28	REMOVE & DISPOSE EXISTING CURB	LF	\$ 50.00	\$ 1,400.00	\$ 35.00	\$ 980.00	\$ 20.00	\$ 560.00	
5	46,988	MILL 1" OF ASPHALT	SY	\$ 2.00	\$ 93,976.00	\$ 2.25	\$ 105,723.00	\$ 2.50	\$ 117,470.00	
6	46,988	INSTALL 1" ASPHALTIC CONCRETE (SUPERPAVE TYPE SP-9.5), INCLUDING TACK COAT	SY	\$ 6.00	\$ 281,928.00	\$ 5.83	\$ 273,940.04	\$ 5.75	\$ 270,181.00	
7	20	FURNISH & INSTALL TYPE "D" CURB	LF	\$ 50.00	\$ 1,000.00	\$ 40.00	\$ 800.00	\$ 54.00	\$ 1,080.00	
8	17	FURNISH & INSTALL TYPE "F" CURB & GUTTER	LF	\$ 50.00	\$ 850.00	\$ 50.00	\$ 850.00	\$ 81.00	\$ 1,377.00	
9	594	PROVIDE ASPHALT PAVEMENT RESTORATION/UP TO AVERAGE 4" THICK (SEE NOTE 1)	SY	\$ 58.00	\$ 34,452.00	\$ 33.75	\$ 20,047.50	\$ 47.00	\$ 27,918.00	
10	14	ADJUST EXISTING VALVE	EA	\$ 300.00	\$ 4,200.00	\$ 250.00	\$ 3,500.00	\$ 180.00	\$ 2,520.00	
11	6	ADJUST EXISTING STORM AND SANITARY SEWER MANHOLE	EA	\$ 440.00	\$ 2,640.00	\$ 350.00	\$ 2,100.00	\$ 300.00	\$ 1,800.00	
12	2	ADJUST EXISTING ELECTRICAL MANHOLE	EA	\$ 800.00	\$ 1,600.00	\$ 350.00	\$ 700.00	\$ 350.00	\$ 700.00	
13	2	ADJUST EXISTING SANITARY CLEANOUT	EA	\$ 300.00	\$ 600.00	\$ 250.00	\$ 500.00	\$ 195.00	\$ 390.00	
14	8	RESTORE EXISTING LOOP DETECTORS AND WIRELESS VEHICLE DETECTORS	EA	\$ 1,000.00	\$ 8,000.00	\$ 1,900.00	\$ 15,200.00	\$ 2,056.00	\$ 16,448.00	
15	12	RESTORE EXISTING WIRELESS VEHICLE DETECTORS	EA	\$ 500.00	\$ 6,000.00	\$ 1,200.00	\$ 14,400.00	\$ 1,112.00	\$ 13,344.00	
16	4	RE-SETTING OF EXISTING BRICK PAVERS	SY	\$ 50.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 1.00	\$ 4.00	
17	12	FURNISH & INSTALL SIDEWALKS	SY	\$ 50.00	\$ 600.00	\$ 150.00	\$ 1,800.00	\$ 150.00	\$ 1,800.00	
		<b>SUB-TOTAL</b>			<b>\$437,446.00</b>		<b>\$440,940.04</b>		<b>\$456,312.00</b>	
<b>PAVEMENT MARKINGS</b>										
(THERMOPLASTIC) INCLUDING ARROWS, MESSAGES AND REFLECTIVE PAVEMENT MARKERS										
18	1	REFLECTIVE PAVEMENT MARKERS	LS	\$ 55,000.00	\$ 55,000.00	\$ 41,700.00	\$ 41,700.00	\$ 46,112.00	\$ 46,112.00	
19	9	REMOVE AND REINSTALL EXISTING TRAFFIC SIGN	EA	\$ 300.00	\$ 2,700.00	\$ 150.00	\$ 1,350.00	\$ 200.00	\$ 1,800.00	
20	6	REMOVE EXISTING SIGN AND FURNISH & INSTALL TRAFFIC SIGN TO EXISTING POST	EA	\$ 300.00	\$ 1,800.00	\$ 300.00	\$ 1,800.00	\$ 290.00	\$ 1,740.00	
21	1	FURNISH & INSTALL TEMPORARY PAVEMENT MARKINGS	LS	\$ 5,000.00	\$ 5,000.00	\$ 35,300.00	\$ 35,300.00	\$ 15,000.00	\$ 15,000.00	
22	12	FURNISH & INSTALL A NEW SIGN TO NEW POST	EA	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 450.00	\$ 5,400.00	
		<b>SUB-TOTAL</b>			<b>\$ 68,100.00</b>		<b>\$ 83,750.00</b>		<b>\$ 70,052.00</b>	
<b>ALLOWANCE FOR CITY OF AVENTURA POLICE DEPARTMENT PRESENCE (\$40/HR)</b>										
23	1	ALLOWANCE FOR CITY OF AVENTURA POLICE DEPARTMENT PRESENCE (\$40/HR)	LS	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	
		<b>TOTAL BASE BID</b>			<b>\$569,546.00</b>		<b>\$594,116.04</b>		<b>\$633,564.00</b>	

CITY OF AVENTURA  
 BID TABULATION  
**COUNTRY CLUB DRIVE MILLING & RESURFACING – OUTSIDE HALF OF RIGHT-OF-WAY**

BID # 14-02-18-2

*Bid opening after 2:00 pm on Tuesday, February 18<sup>th</sup>, 2014*

<u>Company</u>	<u>Total Base Bid Price</u>	<u>Addendum Acknowledged</u>	<u>Proper Bid Bond</u>	<u>Subs Listed</u>	<u>Bidder Qual. Stmt</u>
H & R PAVING, INC	\$594,115.54	Yes	Yes	Yes	Yes
H & J ASPHALT, INC.	\$659,554.00	Yes	Yes	Yes	Yes
METRO EXPRESS, INC.	\$649,671.24	Yes	Yes	Yes	Yes
WEEKLEY ASPHALT PAVING, INC.	\$633,564.00	Yes	Yes	Yes	Yes
JVA ENGINEERING CONTRACTOR, INC.	\$730,918.40	Yes	Yes	Yes	Yes
COMMUNITY ASPHALT CORP.	\$907,467.00	Yes	Yes	Yes	Yes
GENERAL ASPHALT CO. INC.	\$569,546.00	Yes	Yes	Yes	Yes

Offers listed from the vendors herein are the only offers received timely as of the above opening date and time. All other offers submitted in response to this solicitation, if any, are hereby rejected as late.

Purchasing Agent: Indra Sarju, CPPB



**SECTION 00410**  
**SCHEDULE OF VALUES**  
**FOR LUMP SUM**  
**CONTRACT**  
**GENERAL REQUIREMENTS**

Item	Quantity	Description	Unit	Unit Price	Extended Cost
<u>GENERAL</u>					
1	1	GENERAL CONDITIONS	LS	\$ 10,000	\$ 10,000
2	1	MOBILIZATION	LS	\$ 10,000	\$ 10,000
3	1	MAINTENANCE OF TRAFFIC	LS	\$ 10,000	\$ 10,000
SUB-TOTAL					\$ 30,000
<u>ROADWAY IMPROVEMENTS</u>					
4	28	REMOVE & DISPOSE EXISTING CURB	LF	\$ 50. <sup>00</sup>	\$ 1,400. <sup>00</sup>
5	46,988	MILL 1" OF ASPHALT	SY	\$ 2. <sup>00</sup>	\$ 93,976. <sup>00</sup>
6	46,988	INSTALL 1" ASPHALTIC CONCRETE (SUPERPAVE TYPE SP-9.5), INCLUDING TACK COAT	SY	\$ 6. <sup>00</sup>	\$ 281,928. <sup>00</sup>
7	20	FURNISH & INSTALL TYPE "D" CURB	LF	\$ 50. <sup>00</sup>	\$ 1,000. <sup>00</sup>
8	17	FURNISH & INSTALL TYPE "F" CURB & GUTTER	LF	\$ 50. <sup>00</sup>	\$ 850. <sup>00</sup>
9	594	PROVIDE ASPHALT PAVEMENT RESTORATION UP TO AVERAGE 4" THICK (SEE NOTE 1)	SY	\$ 58. <sup>00</sup>	\$ 34,452. <sup>00</sup>
10	14	ADJUST EXISTING VALVES	EA	\$ 300. <sup>00</sup>	\$ 4,200. <sup>00</sup>

Country Club Drive Milling and Resurfacing – Outside Half of Right-of-Way  
City of Aventura Bid No. 14-02-18-2  
CTA Project No. 01-0103.171  
Addendum No. 1  
2/13/2014

11	6	ADJUST EXISTING STORM AND SANITARY SEWER MANHOLE	EA	\$ 440. <sup>00</sup>	\$ 2,640. <sup>00</sup>
12	2	ADJUST EXISTING ELECTRICAL MANHOLE	EA	\$ 800. <sup>00</sup>	\$ 1,600. <sup>00</sup>
13	2	ADJUST EXISTING SANITARY CLEANOUT	EA	\$ 300. <sup>00</sup>	\$ 600. <sup>00</sup>
14	8	RESTORE EXISTING LOOP DETECTORS AND WIRELESS VEHICLE DETECTORS	EA	\$ 1,000. <sup>00</sup>	\$ 8,000. <sup>00</sup>
15	12	RESTORE EXISTING WIRELESS VEHICLE DETECTORS	EA	\$ 500. <sup>00</sup>	\$ 6,000. <sup>00</sup>
16	4	RE-SETTING OF EXISTING BRICK PAVERS	SY	\$ 50. <sup>00</sup>	\$ 200. <sup>00</sup>
17	12	FURNISH & INSTALL SIDEWALK	SY	\$ 50. <sup>00</sup>	\$ 600. <sup>00</sup>
SUB-TOTAL					\$ 439,446
<u>PAVEMENT MARKINGS</u>					
18	1	FURNISH & INSTALL PAVEMENT MARKINGS (THERMOPLASTIC), INCLUDING ARROWS, MESSAGES, AND REFLECTIVE PAVEMENT MARKERS	LS	\$ 55,000	\$ 55,000
19	9	REMOVE AND RE-INSTALL EXISTING TRAFFIC SIGN	EA	\$ 300. <sup>00</sup>	\$ 2,700. <sup>00</sup>
20	6	REMOVE EXISTING SIGN AND FURNISH & INSTALL TRAFFIC SIGN TO EXISTING POST	EA	\$ 300. <sup>00</sup>	\$ 1,800. <sup>00</sup>
21	1	FURNISH & INSTALL TEMPORARY PAVEMENT MARKINGS	LS	\$ 5,000. <sup>00</sup>	\$ 5,000. <sup>00</sup>
22	12	FURNISH INSTALL A NEW SIGN TO NEW POST	EA	\$ 300. <sup>00</sup>	\$ 3,600. <sup>00</sup>
SUB-TOTAL					\$ 68,100. <sup>00</sup>

Country Club Drive Milling and Resurfacing – Outside Half of Right-of-Way  
City of Aventura Bid No. 14-02-18-2  
CTA Project No. 01-0103.171  
Addendum No. 1  
2/13/2014

23	I	ALLOWANCE FOR CITY OF AVENTURA POLICE DEPARTMENT PRESENCE (\$40/HR)	LS	\$34,000	\$34,000
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TOTAL BASE BID

\$ 569,546.<sup>00</sup>

NOTE 1: Includes replacement of existing asphaltic concrete pavement or flowable fill for an average depth of 4". If the Contractor selects the use of flowable fill, the top surface layer shall be at least 1" of Superpave Type SP-9.5 asphaltic concrete.

BIDDER understands and agrees that the Contract Price is lump sum to furnish and install all of the Work complete in place. The Schedule of Values is provided for the purpose of Bid Evaluation and when initiated by the City, the pricing of change orders. Contractor's price will not be adjusted to reflect any deviation from the Schedule of Values, except to the extent that the City changes the scope of Project after the Contract Date.

Allowance Items will be paid based on the actual cost for each item. Any allowance item, or portion of an allowance item, that is not used shall be reconciled at the completion of the project and deleted from the Contract.

Country Club Drive Milling and Resurfacing – Outside Half of Right-of-Way  
City of Aventura Bid No. 14-02-18-2  
CTA Project No. 01-0103.171  
Addendum No. 1  
2/13/2014

00410 - 6

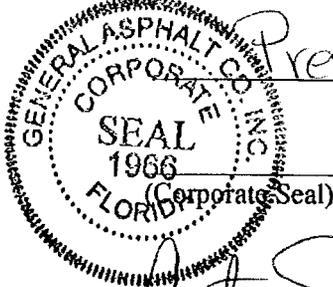
SIGNATURE PAGE FOR A CORPORATION

By: GENERAL ASPHALT CO INC  
(Corporation Name)

Florida  
(State of Incorporation)

By: Robert Lopez  
(Name of Person Authorized to Sign)

President  
(Title)



Attest: Curtis Simpson  
CURTIS SIMPSON  
ASSISTANT SECTY

ROBERT LOPEZ  
(President)

Business address: 4850 NW 72 AVE  
Miami, FL 33166

Phone No: (305) 592-3480 Facsimile No: (305) 477-4675

**CITY OF AVENTURA**

**OFFICE OF THE CITY MANAGER**

**MEMORANDUM**

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager

DATE: February 13, 2014

SUBJECT: **Recommended Appointment to the Arts & Cultural Center Advisory Board**



---

**March 4, 2014 City Commission Meeting Agenda Item 5-E**

**RECOMMENDATION**

It is recommended that the City Commission adopt the attached Resolution appointing one member to the Arts & Cultural Center Advisory Board to fill a current vacancy.

**BACKGROUND**

As pervious discussed a vacancy currently exists on the seven member Arts & Cultural Center Advisory Board. The vacancy was announced using the various communication methods available to the City.

**PROCESS**

The City received six (6) applications from many highly qualified individuals. This made the selection process a difficult one. All the applicants were interviewed with the Mayor present.

After a careful review of the applicants and in accordance with the goals of the Ordinance establishing the Board, the Mayor is recommending the City Commission appoint Renee Rotta to the Board:

If you have any questions, please feel free to contact me.

EMS/act

Attachment

11:15



**CITY OF AVENTURA  
APPLICATION FOR  
ARTS & CULTURAL CENTER ADVISORY BOARD**

Five members of the Board shall be residents of the City and four remaining members may be from within or outside the City limits. Potential Board members shall have resided at their residence for a continuous period of six months immediately prior to an appointment to the Board. Applicants must have specific experience and a strong commitment to performing arts including music, dance, the dramatic arts, the visual arts and the cultural arts.

Name of Applicant: Renée Rotta

Address: 19955 NE 38<sup>th</sup> Ct. (Porto Vita) #1801 Aventura

Home Phone: 786-416-1808 Email Address: reneerotta@aol.com

Business Name: Treasures of The Holy Land Occupation: Owner

Business Address: same

Business Phone: same Fax: (305) 933-5954

Qualifications: See Attached  
(Briefly describe the specific expertise and/or abilities you can contribute as a member of this Board.)

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Please attach a resume along with your application.

*I understand that in accordance with the State of Florida Government in the Sunshine Law, this information may be made public. I understand that all board appointments are for voluntary, uncompensated services and I will be subject to the requirements of the State of Florida Financial Disclosure Requirements.*

Renée Rotta 9-12-12

Signature of Applicant Date

Fax, Mail or E-Mail completed application & resume to:  
 Office of the City Manager  
 Government Center  
 19200 West Country Club Drive, Aventura, FL 33180  
 (305) 466-8910 (305) 466-8919 fax  
[sorokag@cityofaventura.com](mailto:sorokag@cityofaventura.com)

The Ordinance Establishing the Arts & Cultural Center Advisory Board is available for review on the City's web site at [www.cityofaventura.com](http://www.cityofaventura.com)

Hello, Eric,

It's been recommended by your colleague, Steve Clark, that we discuss my participating in the Advisory Board for The Aventura Cultural Center.

My brief resume is as follows:

Graduate: High School of Music and Art (the "Fame" HS), New York University BS, MA  
Additional studies in Voice at Juilliard, Manhattan School of Music, Salzburg Academy,  
Rubin Academy - Jerusalem

Soprano: Light Opera of Manhattan, performing every Gilbert & Sullivan operetta you can imagine, within a 5 year period!

Administrative experience:

New York City Opera, and City Center: Assistant Director of Education

Steinway Concert Series - Fisher Island, FL

Tanglewood Music Festival - Pre concert lecturer for The Boston Symphony Orchestra

Served on numerous Boards.....

There's more - but I didn't want to overwhelm you!

I've been an Aventura resident for the past 5 years - and frankly think we could expand the cultural offerings for our community. We have an extraordinary venue - and I'm happy to offer my help and expertise.

My tel. # is (786) 416-1808. It would be my pleasure to speak and/or meet with you in person.

Very best regards,

Renee

A handwritten signature in black ink that reads "Renee Rotta". The signature is written in a cursive style with a large, looped initial "R" and a long, sweeping underline.

Renee:

I am in receipt of your e-mail, and appreciate your interest in volunteering at the Aventura Arts & Cultural Center. With your background, you may be a viable candidate for the Cultural Center's Advisory Board. If you are interested, please get in touch with the City Manager, Eric Soroka (e-mail: [esoroka@cityofaventura.com](mailto:esoroka@cityofaventura.com)).

Thanks,

Steve Clark

***Aventura Arts & Cultural Center***

***Phone: 305-466-8002***

3385 N.E. 188th Street

Aventura, Florida 33180

Phone: 305-466-8006

***E-mail: [sclark@aventuracenter.org](mailto:sclark@aventuracenter.org)***

***E-mail: [sclark@browardcenter.org](mailto:sclark@browardcenter.org)***

## **RENEE ROTTA**

Two Columbus Avenue Apt. 7A  
New York, New York 10023  
(786) 416-1808 • reneerotta@gmail.com

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### **CURRENT PROFESSIONAL EXPERIENCE**

Martin Bookspan's Memoirs: My History in Broadcasting (2013 – Present)

#### **Coordinator**

Publication of a biography (in progress) by noted "Live From Lincoln Center" broadcaster Martin Bookspan as-told-to Renee Rotta

BOSTON SYMPHONY ORCHESTRA (TANGLEWOOD), LENOX, MA (2008 - Present)

#### **Educator**

Introduce groups of families and children of all ages to the Boston Symphony Orchestra through lectures, demonstrations and tours of Tanglewood

The Gateways Inn Cultural Series, Lenox, MA (2012 – Present)

#### **Arts Administrator**

Coordinate presenters; Manage productions; Oversee all public relations including press releases and media exposure for artists throughout the Berkshire Region

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### **EDUCATION AND CREDENTIALS**

**M.A. Arts-in-Education** (1976)

NEW YORK UNIVERSITY – New York, New York

**B.S. Music Education and Music Therapy** (1975)

NEW YORK UNIVERSITY – New York, New York

**High School of Music and Art** (1970)

Additional studies: Manhattan School of Music (voice major); Mozarteum Salzburg, Austria;  
Rubin Academy of Music, Jerusalem, Israel

Licensed Teacher (music) and Music Therapist - NYC Department of Education and NYS Education  
Department (1978)

Professional Vocal Experience: The Light Opera of Manhattan (1982 – 1988)

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### **COMMUNITY INVOLVEMENT**

National Children's Music Project, West Stockbridge, MA (2008 – 2011)

Board Member Alumni & Friends of LaGuardia High School of Music & Art  
and Performing Arts (2004 - 2005)

Sunday Afternoons of Music, Miami, FL (2002 – 2004)

RESOLUTION NO. 2014-\_\_

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, APPROVING THE APPOINTMENT OF A MEMBER TO THE CITY OF AVENTURA ARTS AND CULTURAL CENTER ADVISORY BOARD TO FILL A VACANCY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, Section 2-191 of the Aventura City Code provides for the creation of the Arts and Cultural Center Advisory Board; and

**WHEREAS**, there presently exists a vacancy in the seven -member Board; and

**WHEREAS**, in accordance with the provisions of Section 3.11 of the Aventura City Charter, the City Commission wishes to provide for approval of the Mayor's appointment of Renee Rotta to fill that vacancy.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, THAT:**

**Section 1.** The City Commission hereby approves the appointment by the Mayor of the following individual to serve as a member of the Arts and Cultural Center Advisory Board for a term of two years:

Renee Rotta

**Section 2.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbáez Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

PASSED AND ADOPTED this 4<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
SUSAN GOTTLIEB, MAYOR

ATTEST:

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

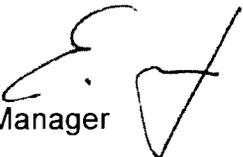
APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

**CITY OF AVENTURA**  
**FINANCE DEPARTMENT**

**MEMORANDUM**

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager 

BY:  Brian K. Raducci, Finance Director

DATE: February 20, 2014

SUBJECT: **Comprehensive Annual Financial Report (CAFR)  
Fiscal Year Ended September 30, 2013**

---

March 4, 2014 City Commission Meeting Agenda Item 5-F

**Recommendation**

It is recommended that the City Commission approve the following motion:

“Motion to accept for filing of the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2013 and the letter dated February 12, 2014 attached hereto as Attachment A.”

**Background**

The CAFR, a letter from our independent auditors – Keefe, McCullough & Co., LLP dated February 12, 2014 and a staff-prepared memorandum were distributed to the City Commission on February 20, 2014.

The Rules of the Auditor General, Chapter 10.550, require that the CAFR be filed as an official record at a public meeting. This motion satisfies that requirement. In addition, the auditors have requested that their letter dated February 12, 2014, identified as “Attachment A” on the staff-prepared memorandum, be accepted for filing with the City Commission.

A representative from the auditing firm will be present at the March 4<sup>th</sup> City Commission meeting. However, since the CAFR is the City’s responsibility, I respectfully request that any questions be discussed with the City Manager prior to the meeting.

BKR/bkr

**ATTACHMENT A**

**A LETTER FROM OUR INDEPENDENT AUDITORS – KEEFE, McCULLOUGH & Co., LLP  
DATED FEBRUARY 12, 2014**



February 12, 2014

To the Honorable Mayor,  
Member of the City Commission and City Manager  
City of Aventura, Florida

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Aventura, Florida (the "City"), for the year ended September 30, 2013. However, we did not audit the financial statements of the City of Aventura Police Officers' Retirement Plan Pension Trust Fund, which represent 100% of the total assets, net position, and revenues of the fiduciary funds. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the City of Aventura Police Officers' Retirement Plan Pension Trust Fund, is based solely on the report of the other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated November 13, 2013. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except for the implementation of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- *Defined Benefit Pension Plan* – The net pension asset is calculated as the difference between the annual required contribution and the actual contributions made by the City. The City with input from its pension actuary developed the actuarial assumptions based on relevant criteria. Management reviewed and approved the financial statements estimates derived from the pension actuarial report.

- *Depreciation of capital assets* – Depreciation is provided on a straight-line basis over the respective estimated useful lives ranging from 3 to 40 years. The City has informed us they used all relevant facts available to them at the time of acquisition to make the best judgments about the depreciation methods and estimated useful lives of capital assets.
- *Net OPEB Obligation* - In Florida, state statutes require that the employer make health insurance coverage available to retirees at the employer's group rate. This creates an implicit cost arising as a result of the blended rate premium since retiree health care costs, on average, are higher than those of active employee healthcare costs. In addition, the City's policy is to pay those premiums for certain department directors at retirement. The City obtained an actuarial valuation to record its estimated cost and liability in accordance with the requirements of GASB Statement No. 45, *Accounting for Financial Reporting by Employers for Post-Employment Benefits Other than Pensions* (OPEB).

We evaluated the key factors and assumptions used by management to develop and report the above significant estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during our audit.

In addition, we are responsible to communicate adjustments made to the financial statements arising from our auditing procedures that could, in our judgment, have a significant effect on your current financial reporting/process. There were no such adjustments identified during our audit.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 12, 2014.

#### *Management Consultations with Other Independent Auditors*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We are to discuss with the City Commission any major issues discussed with management in connection with our retention as auditors, including the application of accounting principles or auditing standards. There were no issues discussed with management in connection with our retention as auditors.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the City Commission and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

*Keefe, McCullough & Co., LLP*  
KEEFE, McCULLOUGH & CO., LLP

# THE CITY OF AVENTURA, FLORIDA



Comprehensive Annual  
Financial Report  
For The Fiscal Year Ended  
September 30, 2013



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**OF THE**  
**CITY OF AVENTURA, FLORIDA**  
**FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2013**



**Prepared By**  
**The Finance Department**  
**Brian K. Raducci, Finance Director**  
**Brent Rogers, Controller**

CITY OF AVENTURA, FLORIDA  
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 September 30, 2013

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# INTRODUCTORY SECTION



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

SUSAN GOTTLIEB  
**MAYOR**

**COMMISSIONERS**

ENBAR COHEN

TERI HOLZBERG

BILLY JOEL

MICHAEL STERN

HOWARD WEINBERG

LUZ URBÁEZ WEINBERG

ERIC M. SOROKA, ICMA-CM  
**CITY MANAGER**

February 12, 2014

To the Honorable Mayor,  
Members of the City Commission  
and Citizens of the  
City of Aventura, Florida

In accordance with Section 11.45, Florida Statutes and Section 4.11 of the City of Aventura (the "City") Charter, submitted herewith is the City's Comprehensive Annual Financial Report (the "CAFR") for the fiscal year ended September 30, 2013.

The financial statements included in this report conform to the generally accepted accounting principles in the United States ("GAAP") as prescribed by the Governmental Accounting Standards Board ("GASB"). The City is responsible for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures. The financial statements have been audited by Keefe, McCullough & Co., LLP., C.P.A.'s. The independent auditors have issued an unmodified opinion that this report fairly presents the financial position of the City and complies with all reporting standards noted above.

The contents of this report are aimed at compliance with GASB pronouncements, including Statement No. 34, requiring the preparation of government-wide financial statements on a full accrual basis of accounting for all funds and including Management's Discussion and Analysis. Also included are additional and enhanced Statistical Tables required by GASB Statement No. 44.

## **THE REPORTING ENTITY AND ITS SERVICES**

The City was incorporated on November 7, 1995 and is a political subdivision of the State of Florida. The City operates under a commission-manager form of government and provides General Government, Public Safety and Community Services to its residents and business community. The Mayor and six (6) Commissioners are responsible for establishing the City's policies. The Mayor and Commission appoint the City Manager who is the Chief Administrative Officer of the City and is responsible for implementing policies adopted by the Commission.

This report includes all of the funds for which the City is financially accountable. Although the Miami-Dade Board of County Commissioners, Miami-Dade District School Board, South Florida Water Management District and Florida Inland Navigation District levy and collect taxes on property located within the City's corporate limits, financial information on these taxing authorities is not included in this report since each has a separate elected governing body, are legally separate and are fiscally independent of the City. Annual financial reports of these units of government are available upon request from each authority.

## **ECONOMIC CONDITIONS AND OUTLOOK**

The City serves an area of approximately 4 square miles with a population of nearly 38,000 residents. Prior to incorporation, the City received services from Miami-Dade County (the "County") as a part of their unincorporated municipal services taxing unit. The City received no real property, facilities or equipment from the County upon incorporation.

### Fiscal Year 2013

The City's combination of upscale residential, Aventura Mall and commercial developments resulted in a taxable value of approximately \$7.5 billion within a land area of less than 4 square miles. After years of decline due to the economic recession, the City's taxable value had increased again for the second consecutive year and overall property values had shown a modest increase. During the year, we continued to see positive signs that the local economy had improved as the number of building permits and applications for commercial and residential projects increased. Importantly, these new projects will produce jobs for the local economy. The City's population surpassed 37,000 residents.

## **MAJOR INITIATIVES**

In the continued effort in making the maintenance of its infrastructure a priority, the City completed the following major capital improvements during fiscal year 2013:

- ✓ Country Club Drive Right Turn Lane at 34<sup>th</sup> Avenue
- ✓ Country Club Drive (Northbound) Road Resurfacing
- ✓ Traffic Signal Installation – Intersection of NE 185<sup>th</sup> & NE 28<sup>th</sup> Court

In addition, the following major capital improvements were in process at the end of fiscal year 2013:

- ✓ Biscayne Boulevard Decorative Lighting Improvements Phase III & IV
- ✓ Admiral's Port Crosswalk Safety Improvements

At the end of fiscal year 2013 the Government Center Parking Expansion project was 95% complete. This project consisted of constructing a new parking garage containing three levels adjacent to the Government Center to accommodate additional parking.

The Aventura Arts & Cultural Center completed its third season and has become the cultural heart of the City since opening in 2010. Thousands have enjoyed a wide range of shows in this beautiful waterfront facility.

Since its opening on August 25, 2003, the Aventura Charter Elementary School ("School") has achieved several milestones in the City's short history. The School was the first within the City's boundaries and the first municipal sponsored charter school in Miami-Dade County. The 2012/13 school year represented the 10<sup>th</sup> year of operations of the School. The School has been well received and has been at full capacity since its inception. The School has obtained academic success receiving an "A" grade issued by the State of Florida for the past nine (9) years. The School served 984 students in the 2012/13 school year and will serve 996 students in the 2013/14 school year.

## **FINANCIAL INFORMATION**

### Internal Accounting Control

Management of the City is responsible for establishing and maintaining internal controls designed to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes 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.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### Budgetary Control

An annual appropriated budget is adopted for all governmental funds with the exception of the Charter School Fund, Federal Forfeiture Fund and Law Enforcement Trust Fund (Special Revenue Funds) and the Capital Projects Fund which was established in fiscal year 2013. In accordance with City Ordinance, appropriations are legally controlled at the Department level. Encumbrance accounting, under which purchase orders and other commitments for the expenditure of funds are recorded in the accounting records and is utilized throughout the fiscal year.

### Overview of Financial Activity

The accompanying financial statements reflect that the City has continued to expand its services to meet the demands of its residential and business communities. A summary of the major financial activities is included in the Management Discussion & Analysis Section of this report.

### Fund Balances

In fiscal year 2011, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" for its governmental activities. GASB Statement No. 54 establishes various classifications of fund balance based on a hierarchy which details constraints placed on the use of resources by creditors, grantors, contributors, laws or regulations of other governments and those internally imposed. Fund balances classified as restricted are those with externally enforceable limitations on use. Fund balances classified as committed can only be used for specific purposes determined by formal action of the City Commission through an ordinance. Commitments can only be changed or lifted only by the City Commission through formal action. Assigned fund balances are amounts that the City intends to use for a specific purpose but are neither restricted nor committed. The intent to utilize these funds is delegated to the City Manager. Unassigned fund balance can be viewed as the net resources available at the end of the year.

### Retirement Programs

The City contributed to four (4) defined contribution pension plans based on employee classifications created in accordance with Internal Revenue Code Section 401(a). The plans currently cover all full-time employees of the City. Under these plans, the City contributes between 7% and an amount equal to the annual IRS maximum, depending on the employee classification. There are no employee contributions. Employer contributions for the fiscal year ended September 30, 2013 were approximately \$709,500.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments on those contributions, and forfeitures of other participant's benefits that may be reallocated to such participant's account.

In order to encourage employees to supplement the defined contribution plan, a deferred compensation program is also available to all full-time employees. Under this program, employees may voluntarily elect to defer a portion of their salary to future years. Both programs are administered by the ICMA Retirement Corporation under a trust agreement. The plan assets are separate and the City does not exercise any control or fiduciary responsibility over the assets. Therefore, the assets, liabilities and transactions are not included in the City's financial statements.

As discussed in the Notes to the Financial Statements, the City, through collective bargaining with the City's police officers agreed to establish a defined benefit retirement program covering all sworn officers. This program is funded by a combination of City and employee contributions and state insurance premium taxes. Please see Note 12 in the Notes to the Financial Statements for a detailed discussion of the retirement program.

### Financing Programs and Debt Administration

The City currently has four (4) outstanding long-term debt issues. At September 30, 2013, the principal balance outstanding totaled \$27,215,000.

The Series 2000 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on October 1<sup>st</sup> and semi-annual interest payments due on April 1<sup>st</sup> and October 1<sup>st</sup> of each year with the final maturity on October 1, 2020. Debt service requirements average approximately \$535,000 per year over the 20-year life of the obligation. The interest rate is locked at 5.04%.

The Series 2010 Refunding Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on April 1<sup>st</sup> and semi-annual interest payments due on April 1<sup>st</sup> and October 1<sup>st</sup> of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$751,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.42%.

The Series 2011 Refunding Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on April 1<sup>st</sup> and semi-annual interest payments due on April 1<sup>st</sup> and October 1<sup>st</sup> of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$406,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.64%.

The Series 2012 Refunding Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due August 1<sup>st</sup> and semi-annual interest payments due on February 1<sup>st</sup> and August 1<sup>st</sup> of each year with the final maturity on August 1, 2027. Debt service requirements average approximately \$779,000 per year over the 15-year life of the obligation. The interest rate is locked at 2.18%.

## OTHER INFORMATION

### Independent Audit

In accordance with Section 11.45(3)(a) (4), Florida Statutes, and Article I, Section 4.11 of the City Charter, the City engaged the firm of Keefe, McCullough & Co., LLP, to perform the independent audit of the City's accounts and records. The independent auditor's reports are included in the Financial section.

### Certificate of Achievement

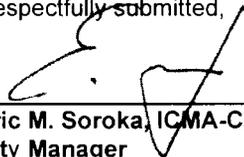
The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Aventura for its comprehensive annual financial report for the fiscal year ended September 30, 2012. This was the seventeenth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

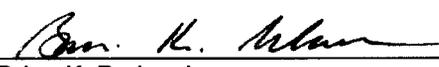
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### Acknowledgements

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire Finance Department. We express our appreciation to all members of the Department who assisted and contributed to its preparation. We also wish to thank the City Commission for their interest and support in planning and conducting the City's financial operations in a responsible and progressive manner.

Respectfully submitted,

  
Eric M. Soroka, ICMA-CM  
City Manager

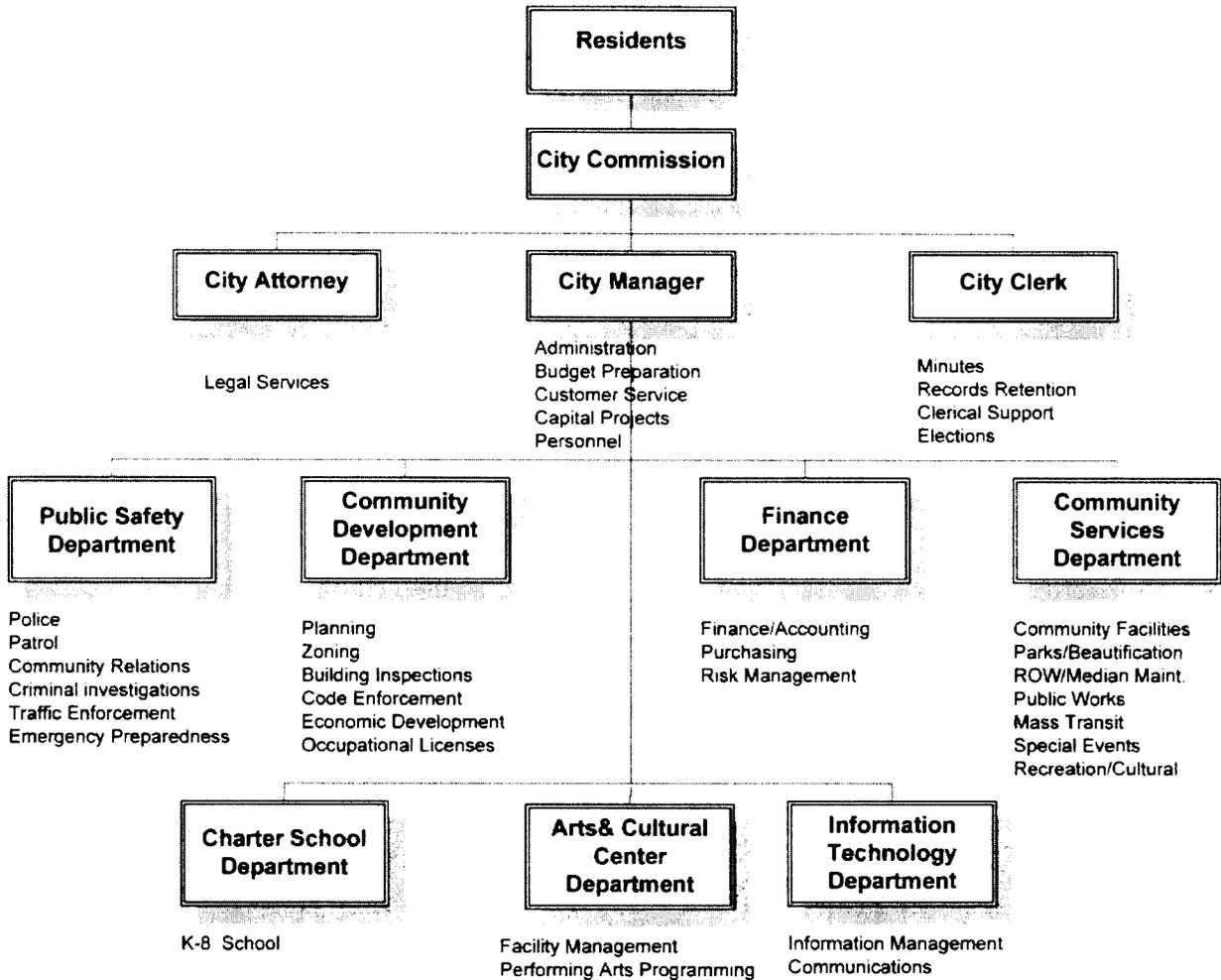
  
Brian K. Raducci  
Finance Director

**CITY OF AVENTURA, FLORIDA**  
**LIST OF PRINCIPAL OFFICIALS**

<u>Title</u>	<u>Name</u>
Mayor	Susan Gottlieb
Commissioner	Enbar Cohen
Commissioner	Teri Holzberg
Commissioner	Billy Joel
Commissioner	Michael Stern
Commissioner	Howard Weinberg
Commissioner	Luz Urbaez Weinberg
City Manager	Eric M. Soroka
Community Services Director	Robert M. Sherman
City Clerk	Teresa M. Soroka
Community Development Director	Joanne Carr
Information Technology Director	Karen J. Lanke
Police Chief	Steven Steinberg
Charter School Principal	Julie Alm
Finance Director	Brian K. Raducci
Arts & Cultural Center General Manager	Steven D. Clark
City Attorney	Weiss Serota Helfman Pastoriza Cole & Boniske, P.L.
City Auditor	Keefe, McCullough & Co., LLP

# CITY OF AVENTURA

## Organizational Chart





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Aventura  
Florida**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2012**

Executive Director/CEO

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# FINANCIAL SECTION



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor  
Members of the City Commission and City Manager  
City of Aventura, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Aventura, Florida (the "City"), as of and for the fiscal year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the City of Aventura Police Officers' Retirement Plan Pension Trust Fund, which represent 100% of the assets, net position, and revenues of the fiduciary funds. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the City of Aventura Police Officers' Retirement Plan Pension Trust Fund, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules of funding progress for pension and other post-employment benefits, and contributions from the employer and the State of Florida on pages 4 through 13 and 58 through 59, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, other financial information, budgetary comparison schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The other financial information, budgetary comparison schedules, and schedule of expenditures of Federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other financial information, budgetary comparison schedules, and schedule of expenditures of Federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

City of Aventura, Florida

**Other Reports Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2014, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Keefe, McCullough & Co., LLP*

KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
February 12, 2014

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**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
 September 30, 2013

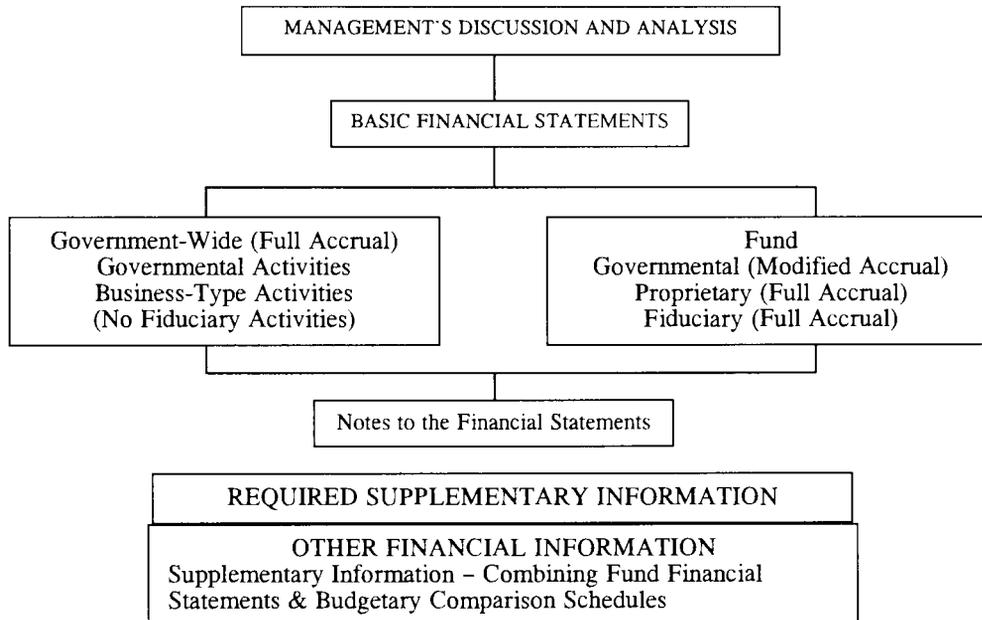
As management of the City of Aventura (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the City's financial activities for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented herein in conjunction with the Letter of Transmittal, which can be found on pages i through iv of this report. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

***Financial Highlights***

- The assets and deferred outflows of resources of the City exceeded its liabilities at the close of the most recent fiscal year by \$ 111.9 million (net position). Of this amount, \$ 38.4 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$ 2.1 million over the course of this year's operations. Net position of our business-type activities decreased by \$ 0.02 million, and the net position of our governmental activities increased by \$ 2.2 million.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$ 41.6 million, a decrease of \$ 2.5 million in comparison with the prior year. Approximately 35% of this amount (\$ 14.5 million) is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of committed, assigned and unassigned components of fund balance) for the General Fund was \$ 36.2 million, or approximately 105% of total General Fund expenditures.

***Overview of the Financial Statements***

The financial section of this annual report consists of four (4) parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other financial information that presents combining and individual fund financial statements and budgetary comparison schedules.



**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

**Major Features of the Basic Financial Statements**

	Government-Wide Financial Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire City government (except fiduciary activities)	Activities of the City that are not proprietary or fiduciary	Activities of the City that are operated similar to private business	Instances in which the City is the trustee or agent for someone else's resources
Required financial statements	* Statement of net position * Statement of activities	* Balance sheet * Statement of revenues, expenditures, and net changes in fund balances	* Statement of net position * Statement of revenues, expenses, and changes in net position * Statement of cash flows	* Statement of net position * Statement of changes in net position
Accounting basis and Measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, liability, and deferred outflows/inflows information	All assets and liabilities, both financial and capital, and short-term and long-term. It also includes the consumption and the acquisition of net position that applies to future period(s).	Only assets expected to be used up and liabilities that come due during the year to soon thereafter, no capital assets and long-term liabilities are included. It also includes the consumption and the acquisition of net position that applies to future period(s).	All assets and liabilities, both financial and capital, and short-term and long-term. It also includes the consumption and the acquisition of net position that applies to future period(s).	All assets and liabilities, both short-term and long-term. It also includes the consumption and the acquisition of net position that applies to future period(s).

**Basic Financial Statements**

**Government-wide financial statements.** The focus of the *government-wide financial statements* is on the City's overall financial position and its activities. Reporting is similar to that of a private-sector business. The government-wide financial statements report information about the City as a whole and about its activities in a way that helps answer questions about the City's financial health and whether the current year activities contributed positively or negatively to that health.

The City's *government-wide financial statements* include the *statement of net position* and *statement of activities*. As described below, these statements do not include the City's fiduciary activities because resources of these funds cannot be used to finance the City's activities. However, the financial statements of fiduciary activities are included in the City's fund financial statements because the City is financially accountable for those resources, even though they belong to other parties.

- The *Statement of Net Position* presents financial information on the assets held and liabilities owed by the City, both long and short-term, as well its deferred outflows/inflows of resources. Assets are reported when acquired by the City and liabilities are reported when they are incurred, regardless of the timing of the related cash flows to acquire these assets or liquidate such liabilities. For example, the City reports buildings and infrastructure as assets even though they are not available to pay the obligations incurred by the City. On the other hand, the City reports liabilities, such as other post-employment benefits even though these liabilities might not be paid until several years into the future. Deferred outflows/inflows of resources represent the consumption/acquisition, respectively, of net position that applies to a future period(s).

CITY OF AVENTURA, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2013

The difference between the City's total assets, deferred outflows of resources, total liabilities and deferred inflows of resources is *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating. Although the City's purpose is not to accumulate net position, in general, as this amount increases it indicates that the City's financial position is improving over time.

- The *Statement of Activities* presents the revenues and expenses of the City. The items presented on the statement of activities are measured in a manner similar to the approach used in the private-sector, in that revenues are recognized when earned and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish City functions that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The City's governmental activities include general government, public safety and community services. The City's business-type activities include stormwater utility.

**Fund financial statements.** Unlike government-wide financial statements, the focus of fund financial statements is directed to specific activities of the City rather than the City as a whole. Except for the General Fund, separate funds are established to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three (3) categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds.** Financial statements consist of a balance sheet and a statement of revenues, expenditures, and changes in fund balances. These statements are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables but do not include capital assets such as land and buildings. The difference between the fund's total assets, deferred outflows of resources, total liabilities and deferred inflows of resources is *fund balance*, and generally indicates the amount that can be used to finance the next fiscal year's activities. The operating statement for governmental funds reports only those revenues that were collected during the current period or very shortly after the end of the year. Expenditures are recorded when incurred.

For the most part, the balances and activities accounted for in governmental funds are also reported in the governmental activities columns of the government-wide financial statements. However, because different accounting basis are used to prepare governmental fund financial statements and government-wide financial statements, there are often significant differences between the totals presented. For this reason, there is an analysis after the governmental funds balance sheet that reconciles the total fund balances for all governmental funds to the amount of net position presented in the governmental activities column on the statement of net position. Also, there is an analysis after the statement of revenues, expenditures and changes in fund balances that reconciles the total change in fund balances for all governmental funds to the change in net position as reported in the governmental activities column in the statement of activities.

CITY OF AVENTURA, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2013

**Proprietary funds.** Financial statements consist of a statement of net position, statement of revenues, expenses, and changes in net position and statement of cash flows. These statements are prepared on an accounting basis that is similar to the basis used to prepare the government-wide financial statements. For financial reporting purposes, proprietary funds are grouped into Enterprise Funds and Internal Service Funds.

The City uses Enterprise Funds to account for business-type activities that charge fees to customers for the use of specific goods or services. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal Service funds are used to account for services provided and billed on an internal basis. The City does not have any Internal Service Funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City has one major enterprise fund, the Stormwater Utility fund. A statement of cash flows is presented at the fund financial statement level for proprietary funds, but no equivalent statement is presented in the government-wide financial statements for either governmental activities or business-type activities.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. Fiduciary financial statements consist of a statement of net position and a statement of changes in net position. The City reports one fiduciary fund to account for the Police Officers' Retirement Plan Fund.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### **Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning various issues such as a comparison between the City's adopted and final budget and actual financial results for its General Fund and major special revenue funds (if applicable). The City adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General Fund and major special revenue funds (if applicable) to demonstrate compliance with this budget. Required supplementary information is also presented for the City's defined benefit pension plan including a schedule of funding progress and schedule of employer and State of Florida contributions as well as a schedule of funding progress for other post-employment benefits.

### **Combining and Individual Fund Financial Statements and Budgetary Schedules**

Combining statements referred to earlier in connection with nonmajor governmental, internal service and fiduciary funds are presented immediately following the required supplementary information. Additional budgetary schedules are presented in this section including, as applicable, nonmajor special revenue funds, debt services funds, and capital projects funds.

**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

**Government-Wide Financial Analysis**

The table below presents a summary of net position as of September 30, 2013 and 2012, derived from the government-wide Statement of Net Position:

	Net Position (in thousands)					
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 46,703	\$ 48,108	\$ 1,747	\$ 1,473	\$ 48,450	\$ 49,581
Capital assets	90,942	87,374	6,829	7,127	97,771	94,501
<b>Total assets</b>	<b>137,645</b>	<b>135,482</b>	<b>8,576</b>	<b>8,600</b>	<b>146,221</b>	<b>144,082</b>
Total deferred outflows of resources	568	608	-	-	568	608
Long-term liabilities	30,036	31,536	-	-	30,036	31,536
Other liabilities	4,849	3,392	43	44	4,892	3,436
<b>Total liabilities</b>	<b>34,885</b>	<b>34,928</b>	<b>43</b>	<b>44</b>	<b>34,928</b>	<b>34,972</b>
Net position:						
Net investment in capital assets	63,727	59,177	6,829	7,127	70,556	66,304
Restricted	2,910	2,240	-	-	2,910	2,240
Unrestricted	36,691	39,745	1,704	1,429	38,395	41,174
<b>Total net position</b>	<b>\$ 103,328</b>	<b>\$ 101,162</b>	<b>\$ 8,533</b>	<b>\$ 8,556</b>	<b>\$ 111,861</b>	<b>\$ 109,718</b>

As noted earlier, net position may serve over time as a useful indication of a government's financial position. At the close of the most recent fiscal year, the City's assets and deferred outflows of resources exceeded its liabilities by approximately \$ 112 million.

The largest component of the City's net position is net investment in capital assets and is 63% of total net position. This category reflects its investment in capital assets net of any outstanding related debt used to acquire these assets. The City uses these capital assets to provide services to the citizens of the City; consequently this component of net position is not available for future spending. Although the capital assets are shown net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources. The next largest portion of the City's net position is unrestricted and is 34% of total net position. Unrestricted net position represents resources that are available for spending. Restricted net position represents 3% of total net position. Restricted net position represents resources that are subject to external restrictions on how they can be used.

Capital assets and net investment in capital assets increased approximately \$ 3.6 million and \$ 4.6 million, respectively, in the governmental activities primarily due to the net effect of new capital/infrastructure projects, increase in accumulated depreciation, disposal of equipment and decrease in related debt. Current and other assets and unrestricted net position in the governmental activities decreased by approximately \$ 1.4 million and \$ 3.1 million, respectively, due to the decrease in cash, cash equivalent and investments primarily used to self-finance the acquisition and construction of the new capital/infrastructure projects of the City. There were no significant changes in business-type activities.

**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

Over time, increases and decreases in net position measure whether the City's financial position is improving or deteriorating. In the current fiscal year, property taxes increased by \$ 0.36 million as the assessed value of our taxable property increased modestly over the prior year coupled with no change in our ad valorem millage rate. We also experienced increases in the following revenue categories: utility tax – electric \$ 0.27 million, unified communications tax - \$ 0.17 million, state revenue sharing - \$ 0.10 million and half cent sales tax - \$ 0.13 million as the economy continued to show some signs of recovery.

The table below presents a summary of changes in net position for the years ended September 30, 2013 and 2012, as derived from the government-wide Statement of Activities:

	Changes in Net Position (in thousands)					
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 6,981	\$ 7,035	\$ 847	\$ 893	\$ 7,828	\$ 7,928
Operating grants and contributions	7,324	7,032	-	-	7,324	7,032
Capital grants and contributions	724	677	-	-	724	677
General revenues:						
Property taxes	12,080	11,724	-	-	12,080	11,724
Utility service taxes	7,552	7,772	-	-	7,552	7,772
Franchise fees	2,824	3,070	-	-	2,824	3,070
Intergovernmental revenues	5,239	4,917	-	-	5,239	4,917
Other revenues	1,319	481	2	4	1,321	485
Total revenues	<u>44,043</u>	<u>42,708</u>	<u>849</u>	<u>897</u>	<u>44,892</u>	<u>43,605</u>
Expenses:						
General government	5,117	4,977	-	-	5,117	4,977
Public safety	19,777	19,571	-	-	19,777	19,571
Community services	16,006	15,188	-	-	16,006	15,188
Interest and fiscal charges	977	1,187	-	-	977	1,187
Stormwater utility	-	-	872	758	872	758
Total expenses	<u>41,877</u>	<u>40,923</u>	<u>872</u>	<u>758</u>	<u>42,749</u>	<u>41,681</u>
Increase in net position before transfers	2,166	1,785	(23)	139	2,143	1,924
Transfers	-	-	-	-	-	-
Change in net position	2,166	1,785	(23)	139	2,143	1,924
Net position, beginning of year	<u>101,162</u>	<u>99,377</u>	<u>8,556</u>	<u>8,417</u>	<u>109,718</u>	<u>107,794</u>
Net position, end of year	<u>\$ 103,328</u>	<u>\$ 101,162</u>	<u>\$ 8,533</u>	<u>\$ 8,556</u>	<u>\$ 111,861</u>	<u>\$ 109,718</u>

**Financial Analysis of the City of Aventura's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

**Governmental Funds**

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balance (committed, assigned, and unassigned) may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the City's chief operating fund. At end of the current fiscal year, unrestricted fund balance of the General Fund was \$ 36.2 million while the total fund balance reached \$ 36.5 million. Much of the unrestricted fund balance will be utilized in future years to continue to fund various capital needs and to maintain a hurricane/emergency and disaster recovery reserve. As a measure of the General Fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to total general fund expenditures. Unrestricted fund balance and total fund balance represent approximately 105% of total general fund expenditures. Approximately 40% of the General Fund total fund balance - \$ 14.5 million constitutes unassigned fund balance, which is available for spending at the government's discretion.

The fund balance of the City's General Fund decreased by \$ 3.1 million during the current fiscal year. Key factors of this net decrease include the planned use of fund balance to finance the following capital projects:

- \$ 3.3 million to construct the Government Center Parking Garage containing three levels adjacent to the Government Center to accommodate additional parking.
- Nearly \$ 2 million to upgrade the Police Department P25 Radio System. Only \$ 1 million actually expensed at year-end with the remaining \$ 1 million encumbered and automatically reappropriated into fiscal year 2014 so that the project could be completed in January 2014.

The Charter School Fund is used to record the operations of the Aventura City of Excellence School. The School's intergovernmental revenues increased by approximately \$ 0.4 million due to the State Legislature increase in funding for education, approximately 2% in FTE revenues. In addition, the departmentalization of the fourth grade allowed increasing the school's capacity by 12 students (from 972 to 984) in the 2012/13 school year. Additionally, expenditures increased \$ 0.3 million primarily as a result of teachers salary increases based on the revised pay plan and the services award based on years of service. In addition, the departmentalization of the fourth grade added a new full-time teacher position.

The Street Maintenance Fund is used to record the operations of the street maintenance and construction costs, which are designated by State Statute. Debt Service Fund 2000 Series is used to record principal retirement and did not have any significant changes from the prior year.

**Proprietary Fund**

The proprietary fund showed approximately a \$ 23,000 decrease in net position from the prior year. Total revenues remained at a similar level and expenses increased by approximately \$ 114,000; due to an increase in cost of sales and services.

**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

**General Fund Budgetary Highlights**

During the year, the original budget was amended and revenues and expenditures were increased by approximately \$ 4.22 million as follows:

- \$ 3.18 million related to the reappropriation of remaining capital funds from fiscal year 2012 for various capital projects which were either incomplete or assigned at the end of that fiscal year.
- \$ 0.27 million related to the increase in building permit activity.
- \$ 0.52 million related to operational overages in various departments which were offset by additional revenue.
- \$ 0.25 million related to capital outlay overages in various departments which were offset by additional revenue.

During the year, revenues exceeded budgetary estimates and expenditures were less than budgetary estimates, resulting in the net utilization of fund balance of approximately \$ 3.1 million. As explained earlier, much of the unrestricted fund balance will continue to be utilized in future years to fund various capital needs. Utility service taxes, franchise fees, intergovernmental revenues, licenses and permits, charges for services, and fines and forfeitures revenue exceeded the revised budget by \$ 0.3 million, \$ 0.04 million, \$ 0.3 million, \$ 0.1 million, \$ 0.2 million, and \$ 0.4, respectively. Nondepartmental capital outlay was approximately \$ 14.4 million less than budgeted because the City budgets a reserve for future capital expenditures which accounts for a significant portion of the appropriated beginning fund balance.

**Capital Assets and Debt Administration**

**Capital Assets**

As of September 30, 2013 and 2012, the City had \$ 97.7 and \$ 94.5, respectively, invested in a variety of capital assets, as reflected in the following schedule:

Capital assets (in thousands, net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 17.102	\$ 17.102	\$ -	\$ -	\$ 17.102	\$ 17.102
Buildings	32,956	34,197	-	-	32,956	34,197
Improvements other than buildings	8,152	8,033	-	-	8,152	8,033
Furniture, machinery and equipment	3,770	3,644	-	-	3,770	3,644
Infrastructure	22,829	23,823	6,829	7,127	29,658	30,950
Construction in progress	6,133	575	-	-	6,133	575
<b>Total</b>	<b>\$ 90,942</b>	<b>\$ 87,374</b>	<b>\$ 6,829</b>	<b>\$ 7,127</b>	<b>\$ 97,771</b>	<b>\$ 94,501</b>

Additional information can be found in Note 6 – Capital Assets.

**Debt Administration**

As of year-end, the City had \$ 27.215 million in debt outstanding compared to the \$ 28.805 million last year, a 5.5% decrease. All debt is secured only by a covenant to budget and appropriate.

**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

The debt position of the City is summarized below and is more fully explained in Note 7:

Bonded Debt and Notes Payable (in thousands)

	Governmental		Business-Type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Non-Ad Valorem bonds	\$ 27,215	\$ 28,805	\$ -	\$ -	\$ 27,215	\$ 28,805

**Economic Factors and Next Year's Budgets and Rates**

The State of Florida, by constitution, does not have a state personal income tax and therefore the State operates primarily using sales, gasoline and corporate income taxes. Local governments (cities, counties, school boards) primarily rely on property and a limited array of permitted other taxes (utility taxes, franchise fees and occupational licenses) as well as intergovernmental revenues for their governmental activities. For business-type activities and certain governmental activities (construction services and recreational programs), the user pays a related fee or charge associated with the service.

The adopted operating and capital budget for fiscal year 2014 totals approximately \$ 52.3 million, 9.9% lower than the final operating and capital budget for fiscal year 2013. This was due primarily to the completion of major capital projects in the current fiscal year. Operating costs were limited to a 3.6% increase as compared to the previous year. A major portion of the increase is attributed to a 10% increase or \$ 200,000 in health insurance premiums. The budget maintains our current level for all City services except funding for recreational special events have been increased to add more family events. The model of privatizing many service areas of the City's operations over the years has served the City well and has allowed for a more cost effective service delivery system as compared to the traditional government structure. This along with implementing various energy saving measures throughout the organization assisted greatly in reducing our overall cost increases. The City's "Go Green" efforts continue to be very beneficial in keeping our operating costs down.

After years of decline due to the economic recession, the City's taxable value has increased again for the second consecutive year and overall property values have shown a modest increase. This year the City experienced a 3.8% increase in property values. The new value of \$ 7.786 Billion is still sharply down from the pre-recession value of \$ 9.609 Billion.

Recently, we have witnessed positive signs that the local economy has shown some improvement. Many of the shopping centers along Biscayne Boulevard have completed major renovations and added new stores. New residential construction is on the upswing for the first time in five years. The number of building permits and applications for commercial and residential projects are on the upswing. Importantly, these new projects will produce jobs for the local economy. The new construction values rose less than one million in value. Although the local economy has made strides, we need to continue to remain prudent and conservative in our financial management of the City.

Strong fiscal policies and prudent budgeting have enabled the City to maintain the lowest tax rate in the County while providing high-quality services to our residents. In order to continue this philosophy, the following principles guided the preparation of the 2013/2014 budget: 1) limit the overall operating costs increase to 4% while maintaining the current service levels and programs; 2) not increasing the tax rate; 3) bridge the revenue gap by utilizing reserve funds to support nonrecurring capital improvements; and 4) develop conservative revenue estimates and ensure that expenditure levels are maintained within the projected revenue amounts.

**CITY OF AVENTURA, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
September 30, 2013

Our mission is to join with our community to make Aventura a city of the highest quality and a city of excellence. We do this by providing responsive, cost effective and innovative local government services.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability. If you should have any questions pertaining to the information presented in this report or would like additional information, please contact the City's Finance Director at 19200 W. Country Club Drive, Aventura, Florida 33180.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF NET POSITION  
September 30, 2013

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash, cash equivalents and investments	\$ 44,019,255	\$ 1,610,539	\$ 45,629,794
Receivables, net of allowance for uncollectibles	686,427	-	686,427
Due from other governments	1,018,133	136,641	1,154,774
Prepaid expenses	273,704	-	273,704
Inventories	11,352	-	11,352
Net pension asset	193,330	-	193,330
Restricted cash, cash equivalents and investments	500,657	-	500,657
Capital assets:			
Nondepreciable	23,234,997	-	23,234,997
Depreciable, net of accumulated depreciation	67,707,122	6,829,449	74,536,571
	<u>137,644,977</u>	<u>8,576,629</u>	<u>146,221,606</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred charge on refunding	568,389	-	568,389
	<u>568,389</u>	<u>-</u>	<u>568,389</u>
<b>LIABILITIES:</b>			
Accounts payable	2,560,966	43,467	2,604,433
Accrued liabilities	1,345,678	-	1,345,678
Retainage payable	153,766	-	153,766
Due to other governments	3,324	-	3,324
Unearned revenues	751,806	-	751,806
Accrued interest payable	33,772	-	33,772
Due within one year:			
Compensated absences payable	639,459	-	639,459
Bonds payable	1,675,000	-	1,675,000
Due in more than one year:			
Compensated absences payable	1,918,375	-	1,918,375
Bonds payable	25,540,000	-	25,540,000
OPEB obligation	263,000	-	263,000
	<u>34,885,146</u>	<u>43,467</u>	<u>34,928,613</u>
<b>NET POSITION:</b>			
Net investment in capital assets	63,727,119	6,829,449	70,556,568
Restricted for:			
Community services	1,727,550	-	1,727,550
Public safety	871,518	-	871,518
Debt service	311,384	-	311,384
Unrestricted	36,690,649	1,703,713	38,394,362
	<u>\$ 103,328,220</u>	<u>\$ 8,533,162</u>	<u>\$ 111,861,382</u>

The accompanying notes to the financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2013

FUNCTIONS/PROGRAMS:	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 5,116,689	\$ -	\$ 12,670	\$ -
Public safety	19,776,833	5,276,699	193,040	194,382
Community services	16,006,410	1,704,529	7,118,131	529,615
Interest and fiscal charges	976,609	-	-	-
Total governmental activities	41,876,541	6,981,228	7,323,841	723,997
Business-type activities:				
Stormwater utility	872,010	846,921	-	-
Total	\$ 42,748,551	\$ 7,828,149	\$ 7,323,841	\$ 723,997

General revenue:

Taxes:

  Ad valorem taxes

  Utility service taxes

  Franchise fees

Intergovernmental, not restricted for specific purposes

Interest income

Impact fees

Miscellaneous

Total general revenues

Change in net position

Net position, beginning of year, as restated (Note 14)

Net position, end of year

The accompanying notes to the financial statements are an integral part of these statements.

Net Revenue (Expense) and  
Change in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (5,104,019)	\$ -	\$ (5,104,019)
(14,112,712)	-	(14,112,712)
(6,654,135)	-	(6,654,135)
(976,609)	-	(976,609)
<u>(26,847,475)</u>	-	<u>(26,847,475)</u>
-	(25,089)	(25,089)
<u>(26,847,475)</u>	<u>(25,089)</u>	<u>(26,872,564)</u>
12,080,224	-	12,080,224
7,551,899	-	7,551,899
2,823,490	-	2,823,490
5,238,710	-	5,238,710
65,726	2,436	68,162
655,743	-	655,743
597,916	-	597,916
<u>29,013,708</u>	<u>2,436</u>	<u>29,016,144</u>
2,166,233	(22,653)	2,143,580
<u>101,161,987</u>	<u>8,555,815</u>	<u>109,717,802</u>
<u>\$ 103,328,220</u>	<u>\$ 8,533,162</u>	<u>\$ 111,861,382</u>

**CITY OF AVENTURA, FLORIDA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
September 30, 2013

	General Fund	Charter School Fund	Street Maintenance Fund	Debt Service Fund Series 2000	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>						
Cash and cash equivalents and investments	\$ 38,211,166	\$ 2,452,300	\$ 1,551,993	\$ 79,634	\$ 1,724,162	\$ 44,019,255
Restricted cash, cash equivalents and investments	-	-	-	500,533	124	500,657
Accounts receivable, net	633,004	-	-	-	53,423	686,427
Due from other governments	688,370	8,391	316,676	-	4,696	1,018,133
Inventories	11,352	-	-	-	-	11,352
Prepaid expenditures	273,704	-	-	-	-	273,704
	<u>\$ 39,817,596</u>	<u>\$ 2,460,691</u>	<u>\$ 1,868,669</u>	<u>\$ 580,167</u>	<u>\$ 1,782,405</u>	<u>\$ 46,509,528</u>
<b>LIABILITIES:</b>						
Accounts payable	\$ 1,906,501	\$ 125,618	\$ 192,383	\$ -	\$ 336,464	\$ 2,560,966
Accrued liabilities	495,292	178,448	-	416,224	255,714	1,345,678
Retainage payable	150,634	-	3,132	-	-	153,766
Due to other governments	-	3,324	-	-	-	3,324
Unearned revenues	751,806	-	-	-	-	751,806
	<u>3,304,233</u>	<u>307,390</u>	<u>195,515</u>	<u>416,224</u>	<u>592,178</u>	<u>4,815,540</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Unavailable revenue - intergovernmental	-	-	86,537	-	30,335	116,872
	<u>-</u>	<u>-</u>	<u>86,537</u>	<u>-</u>	<u>30,335</u>	<u>116,872</u>
<b>FUND BALANCES:</b>						
Nonspendable:						
Inventories	11,352	-	-	-	-	11,352
Prepaid expenditures	273,704	-	-	-	-	273,704
Restricted for:						
Community services	-	-	1,586,617	-	140,933	1,727,550
Public safety	-	-	-	-	871,518	871,518
Debt service	-	-	-	163,943	147,441	311,384
Committed to:						
Capital reserves	14,773,488	-	-	-	-	14,773,488
Hurricane/emergency and disaster recovery operating reserves	5,000,000	-	-	-	-	5,000,000
Assigned to:						
Charter school operations	-	2,153,301	-	-	-	2,153,301
Subsequent year's budget	1,995,152	-	-	-	-	1,995,152
Unassigned:						
General Fund	14,459,667	-	-	-	-	14,459,667
	<u>36,513,363</u>	<u>2,153,301</u>	<u>1,586,617</u>	<u>163,943</u>	<u>1,159,892</u>	<u>41,577,116</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 39,817,596</u>	<u>\$ 2,460,691</u>	<u>\$ 1,868,669</u>	<u>\$ 580,167</u>	<u>\$ 1,782,405</u>	<u>\$ 46,509,528</u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
September 30, 2013

Total Fund balances - governmental funds		\$ 41,577,116
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:		
The cost of capital assets is	\$ 132,565,287	
Accumulated depreciation is	<u>(41,623,168)</u>	90,942,119
Certain revenue that is not available to pay for current period expenditures and, therefore, is deferred in the funds.		116,872
Net pension asset resulting from excess contributions to pension plans is not reported in the fund financial statements.		193,330
OPEB obligation resulting from deficiency of contributions to OPEB plans is not reported in the fund financial statements as it is not due and payable in the current period.		(263,000)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Deferred charge on refunding	568,389	
Compensated absences	(2,557,834)	
Bonds payable	(27,215,000)	
Accrued interest payable	<u>(33,772)</u>	<u>(29,238,217)</u>
Net position of governmental activities		\$ <u><u>103,328,220</u></u>

The accompanying notes to financial statements are an integral part of these statements.

**CITY OF AVENTURA, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2013

	General Fund	Charter School Fund	Street Maintenance Fund	Debt Service Fund Series 2000	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>						
Ad valorem taxes	\$ 12,080,224	\$ -	\$ -	\$ -	\$ -	\$ 12,080,224
Utility service taxes	7,856,769	-	-	-	-	7,856,769
Franchise fees	2,823,490	-	-	-	-	2,823,490
Intergovernmental	3,567,507	6,721,240	1,978,747	-	165,211	12,432,705
Licenses and permits	2,489,707	-	-	-	-	2,489,707
Charges for services	2,408,326	589,590	-	-	-	2,997,916
Fines and forfeitures	2,203,501	-	-	-	168,043	2,371,544
Impact fees	-	-	494,919	-	160,824	655,743
Interest income	32,034	4,516	1,485	25,410	2,281	65,726
Miscellaneous	146,502	226,244	-	-	7,700	380,446
<b>Total revenues</b>	<b><u>33,608,060</u></b>	<b><u>7,541,590</u></b>	<b><u>2,475,151</u></b>	<b><u>25,410</u></b>	<b><u>504,059</u></b>	<b><u>44,154,270</u></b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	4,437,525	-	-	-	-	4,437,525
Public safety	18,682,026	-	-	-	138,601	18,820,627
Community services	4,913,897	7,035,149	778,001	-	-	12,727,047
Capital outlay	6,501,558	236,377	921,846	-	498,846	8,158,627
<b>Debt service:</b>						
Principal	-	-	-	325,000	1,265,000	1,590,000
Interest	-	-	-	182,449	766,320	948,769
<b>Total expenditures</b>	<b><u>34,535,006</u></b>	<b><u>7,271,526</u></b>	<b><u>1,699,847</u></b>	<b><u>507,449</u></b>	<b><u>2,668,767</u></b>	<b><u>46,682,595</u></b>
Excess (deficiency) of revenues over expenditures	<u>(926,946)</u>	<u>270,064</u>	<u>775,304</u>	<u>(482,039)</u>	<u>(2,164,708)</u>	<u>(2,528,325)</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	8,000	100,000	-	507,810	2,042,072	2,657,882
Transfers out	<u>(2,205,882)</u>	<u>(444,000)</u>	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>(2,657,882)</u>
<b>Total other financing sources (uses)</b>	<b><u>(2,197,882)</u></b>	<b><u>(344,000)</u></b>	<b><u>-</u></b>	<b><u>507,810</u></b>	<b><u>2,034,072</u></b>	<b><u>-</u></b>
<b>Net change in fund balances</b>	<b>(3,124,828)</b>	<b>(73,936)</b>	<b>775,304</b>	<b>25,771</b>	<b>(130,636)</b>	<b>(2,528,325)</b>
<b>FUND BALANCES, beginning of year</b>	<b><u>39,638,191</u></b>	<b><u>2,227,237</u></b>	<b><u>811,313</u></b>	<b><u>138,172</u></b>	<b><u>1,290,528</u></b>	<b><u>44,105,441</u></b>
<b>FUND BALANCES, end of year</b>	<b><u>\$ 36,513,363</u></b>	<b><u>\$ 2,153,301</u></b>	<b><u>\$ 1,586,617</u></b>	<b><u>\$ 163,943</u></b>	<b><u>\$ 1,159,892</u></b>	<b><u>\$ 41,577,116</u></b>

The accompanying notes to financial statements are an integral part of these statements.

**CITY OF AVENTURA, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended September 30, 2013

Net change in fund balances - total governmental funds	\$	(2,528,325)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capitalized capital outlays in the current period:		
Expenditures for capital assets	\$ 7,854,877	
Less current year's depreciation	<u>(4,278,092)</u>	3,576,785
In the statement of activities, the loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. The change in net position differs from the change in fund balance by:		
Cost of the assets disposed	(597,668)	
Related accumulated depreciation	<u>588,681</u>	(8,987)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		1,590,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Net pension obligation (asset)	(12,453)	
OPEB obligation	(59,000)	
Interest	11,322	
Amortization of deferred charge on refunding	(39,162)	
Compensated absences	<u>(31,562)</u>	(130,855)
Revenues that are earned but not received within the availability period are recognized in the statement of activities when earned and subsequently in the governmental fund financial statements when they become available. The net difference is recorded as a reconciling item.		<u>(332,385)</u>
Change in net position of governmental activities	\$	<u><u>2,166,233</u></u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
September 30, 2013

	<u>Stormwater Utility Fund</u>
<b>ASSETS:</b>	
Current assets:	
Cash, cash equivalents and investments	\$ 1,610,539
Due from other governments	<u>136,641</u>
Total current assets	<u>1,747,180</u>
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>6,829,449</u>
Total noncurrent assets	<u>6,829,449</u>
Total assets	<u>8,576,629</u>
<b>LIABILITIES:</b>	
Current liabilities:	
Accounts payable	<u>43,467</u>
Total liabilities	<u>43,467</u>
<b>NET POSITION:</b>	
Net investment in capital assets	6,829,449
Unrestricted	<u>1,703,713</u>
Total net position	\$ <u><u>8,533,162</u></u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
For the Year Ended September 30, 2013

	<u>Stormwater Utility Fund</u>
OPERATING REVENUES:	
Charges for services	\$ <u>846,921</u>
OPERATING EXPENSES:	
Cost of sales and services	574,687
Depreciation expense	<u>297,323</u>
Total operating expenses	<u>872,010</u>
Operating income (loss)	(25,089)
NONOPERATING REVENUES:	
Interest income	<u>2,436</u>
Change in net position	<u>(22,653)</u>
NET POSITION, beginning of year	<u>8,555,815</u>
NET POSITION, end of year	\$ <u><u>8,533,162</u></u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Year Ended September 30, 2013

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from customers, users and other	\$ 884,183
Cash paid to suppliers	<u>(575,385)</u>
Net cash provided by operating activities	<u>308,798</u>
<b>CASH FLOWS PROVIDED BY INVESTING ACTIVITIES:</b>	
Interest received	<u>2,436</u>
Net cash provided by investing activities	<u>2,436</u>
Net increase in cash, cash equivalents and investments	311,234
CASH, CASH EQUIVALENTS AND INVESTMENTS, beginning of year	<u>1,299,305</u>
CASH, CASH EQUIVALENTS AND INVESTMENTS, end of year	<u><u>\$ 1,610,539</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>	
Operating income (loss)	\$ <u>(25,089)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation expense	297,323
Changes in assets and liabilities:	
Decrease in due from other governments	37,262
Decrease in accounts payable	<u>(698)</u>
Total adjustments	<u>333,887</u>
Net cash provided by operating activities	<u><u>\$ 308,798</u></u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF NET POSITION  
FIDUCIARY FUND - POLICE OFFICERS' RETIREMENT PLAN  
September 30, 2013

ASSETS:

Investments, at fair value:	
Common stocks, net of options and futures	\$ 15,434,555
U.S. Government securities	3,758,394
Corporate bonds	2,842,839
Money market funds	1,547,175
Real estate	1,073,317
Receivables:	
Employer contributions	35,091
Due for securities sold	8,315
Accrued interest	75,209
	<u>24,774,895</u>
Total assets	<u>24,774,895</u>

LIABILITIES:

Accounts payable	4,366
Due for securities purchased	135,253
	<u>139,619</u>
Total liabilities	<u>139,619</u>
Net position held in trust for pension benefits	\$ <u><u>24,635,276</u></u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUND - POLICE OFFICERS' RETIREMENT PLAN  
For the Year Ended September 30, 2013

ADDITIONS:	
Contributions:	
Employer	\$ 1,671,831
Employees	529,177
State of Florida, premium tax	<u>287,726</u>
Total contributions	<u>2,488,734</u>
Investment earnings:	
Net appreciation in fair value of investments	2,019,589
Interest and dividend income	<u>495,354</u>
Total investment income	2,514,943
Less investment expense	<u>196,174</u>
Net investment income	<u>2,318,769</u>
Other income	<u>88</u>
Total additions	<u>4,807,591</u>
DEDUCTIONS:	
Administrative expenses	62,369
Benefits paid	284,567
Refund of contributions	<u>21,504</u>
Total deductions	<u>368,440</u>
Change in net position	4,439,151
NET POSITION HELD IN TRUST FOR PENSION BENEFITS, beginning of year	<u>20,196,125</u>
NET POSITION HELD IN TRUST FOR PENSION BENEFITS, end of year	<u>\$ 24,635,276</u>

The accompanying notes to financial statements are an integral part of these statements.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Aventura, Florida (the "City") was incorporated on November 7, 1995, under the provisions of Chapter 63-1675 Laws of Florida. The City operates under a commission-manager form of government and provides the following full range of municipal services as authorized by its charter: public safety, highways and streets, building, licensing and code compliance, culture and recreation, public works and stormwater management, public records and general administrative services.

The Comprehensive Annual Financial Report (the "CAFR") of the City includes all funds. The financial statements of the City have been prepared to conform with accounting principles generally accepted in the United States of America ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Significant accounting and reporting policies and practices used by the City are described below:

A. Financial Reporting Entity

The financial statements were prepared in accordance with Government Accounting Standards, which establishes standards for defining and reporting on the financial reporting entity. The definition of the financial reporting entity is based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of the elected officials. The financial reporting entity consists of the City, organizations for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The City is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City of Aventura. Based upon the application of these criteria, there were no organizations that met the criteria described above.

B. Government Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. As a general rule, the effect of interfund services provided and used has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The net cost (by function) is normally covered by general revenue (i.e., property taxes, sales taxes, franchise taxes, unrestricted intergovernmental revenues, interest income, etc.)

Separate fund financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements. GASB Statement No. 34 sets forth minimum criteria (percentage of assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category for the governmental and enterprise, combined or funds that management deems of public importance) for the determination of major funds. The nonmajor funds are combined and presented in a single column in the fund financial statements.

The government-wide-focus is more on the-sustainability of the City as an entity and the-change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and business-type categories, (by category). Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and, expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year when an enforceable lien exists and when levied for. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension, other postemployment benefits and claims and judgments, are recorded only when due.

Property taxes when levied for, franchise fees, utility taxes, charges for services, impact fees, intergovernmental revenues when eligibility requirements are met and interest associated with the current fiscal period are all considered to be measurable and have been recognized as revenues of the current fiscal period, if available. All other revenue items such as fines and forfeitures and licenses and permits are considered to be measurable and available when cash is received by the City.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund are charges to customers for sales and services. Operating expenses for proprietary funds include the costs of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses that do not meet this definition are reported as non-operating revenues or expenses.

The City reports the following major governmental funds:

General Fund - This fund is the principal operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

Charter School Fund - This fund is used to account for revenues and expenditures from the operations of the Aventura City of Excellence School, a special revenue fund of the City.

Street Maintenance Fund - This fund is used to account for revenues and expenditures, which by State Statute are designated for street maintenance and construction costs.

Debt Service Fund Series 2000 - is used to account for the payment of principal, interest and other expenditures associated with the Series 2000 Revenue Bonds.

The City reports the following major proprietary fund:

Stormwater Utility Fund - This fund accounts for the operation of the City's stormwater system.

Additionally, the government reports the following fiduciary fund type:

Police Officers' Retirement Plan Fund - This fund accounts for the activities of the Police Officers' Retirement Plan that accumulates resources for pension benefits to qualifying police officers.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided and fines and forfeitures, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

1. Cash, cash equivalents and investments - Cash and cash equivalents are defined as demand deposits, money market accounts and other short-term investments with original maturities of three months or less from the date of acquisition.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City maintains a pooled cash account for all funds. This enables the City to invest large amounts of idle cash for short periods of time and to optimize earnings potential. Cash and cash equivalents represents the amount owned by each City fund. Resources of all funds, with the exception of the pension fund, are also combined into investment pools for the purpose of maximizing investment yields. Earnings on pooled cash and investments are allocated monthly based on balances of the respective funds.

The City's investments are reported at their fair value based on quoted market prices as reported by recognized security exchanges except for the Guaranteed Investment Contract which is recorded at cost and the City's investment in the Florida PRIME which is recorded at the amortized cost method.

The pension plan's investments in common stocks, U.S. government securities, corporate bonds, and real estate are reported at fair value based on quoted market prices. Investments in money market funds are valued at amortized cost.

2. Receivables and payables - Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (the current portion of interfund loans) or "advances to/from other funds" (the noncurrent portions of interfund loans). Any residual balances outstanding between the governmental activities and business activities are reported in the government-wide financial statements as "internal balances."
3. Prepaid expenses/expenditures - Certain payments to vendors reflect costs applicable to a future accounting period and are recorded as prepaid items in both government-wide and fund financial statements.
4. Inventories - Inventories are valued at the lower of cost (first-in, first-out) or market. These amounts are reported as nonspendable in governmental fund financial statements. Inventory is accounted for using the consumption method whereby inventories are recorded as expenditures when they are used.
5. Capital assets - Capital assets purchased or acquired with an original cost of \$ 5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	25
Improvements other than buildings	20 - 30
Infrastructure	20 - 40
Furniture, machinery and equipment	3-20

Within governmental funds (government-wide level), amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported within the governmental fund financial statements.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Deferred outflows/inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category. It is deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from intergovernmental revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Compensated absences payable - The City's sick leave policy permits employees to accumulate earned but unused sick pay benefits. Upon termination, sick pay is paid out, between 0 - 100% based on length of service.

The City's vacation policy is that earned vacation is cumulative although limited to certain maximums based on length of service.

Accumulated compensated absences are recorded in the government-wide and proprietary fund financial statements when earned. Expenditures for accumulated compensated absences have been recorded in the governmental funds only if they have matured, (e.g., resulting from employee resignations and retirements). Payments are generally paid out of the General Fund.

8. Long-term obligations - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums, and discounts are deferred and amortized over the life of the bonds using the straight line method, which approximates the effective interest method. Bonds payable are reported net of the applicable premiums and discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Net position - Net position in the government-wide and proprietary funds are categorized as net investment in capital assets; restricted or unrestricted. Net investment in capital assets, is the difference between the cost of capital assets, less accumulated depreciation reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

Restricted consists of net position with constraints placed on their use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation. Unrestricted indicates that portion of net position that is available to fund future operations.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

10. Fund balance

The City follows GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* which requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact. In fiscal year 2013, this represents \$ 285,056.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. In fiscal year 2013, this represents \$ 2,910,452.

Committed: This classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making. The City Commission is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Resources accumulated pursuant to stabilization arrangements are reported in this category. In fiscal year 2013, this represents \$ 19,773,488.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. The City Commission has by resolution authorized the City Manager to assign fund balance. The City Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's budget. Unlike commitments, assignments generally can only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. In fiscal year 2013, this represents \$ 4,148,453. In the general fund, assigned fund balance for subsequent year's budget is comprised of \$ 245,945 and \$ 1,749,207 representing the appropriation of a portion of existing fund balance in the 2014 budget and outstanding encumbrances, respectively.

Unassigned: This classification includes the residual fund balance for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes. In fiscal year 2013, this represents \$ 14,459,667.

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

11. Minimum Fund Balance Policy and Hurricane/Emergency and Disaster Recovery Reserve - The City's policy is to maintain an adequate General Fund balance to meet seasonal shortfalls in cash flow and reduce susceptibility to emergency and unanticipated expenditures and/or revenue shortfalls. The City's Commission has adopted a financial standard to maintain a Hurricane/Emergency and Disaster Recovery's Operating Reserve at a minimum level of \$ 5,000,000 and a Fiscal Stability Reserve of 10% of the annual General Fund revenue.
12. Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration.

Encumbrances are recorded at the time a purchase order or other commitment is entered into. Encumbrances outstanding at year-end represent the estimated amount of expenditures which would result if unperformed purchase orders and other commitments at year-end are completed. Encumbrances lapse at year-end; however, the City generally intends to honor purchase orders and other commitments in process. As a result, encumbrances outstanding at year-end are re-appropriated in the next fiscal year and are therefore presented as committed or assigned fund balance for the subsequent year.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

13. Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
14. Date of management review - Subsequent events were evaluated by management through February 12, 2014, which is the date the financial statements were available to be issued.

NOTE 2 - PROPERTY TAXES

Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1.

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board and special district property taxes are consolidated in the Offices of the County Property Appraiser and County Tax Collector. The laws for the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$ 10 per \$ 1,000 of assessed taxable valuation). The millage rate assessed by the City for the year ended September 30, 2013 was 1.7261 mills.

The City's tax levy is established by the City Commission prior to October 1 of each year, and the County Property Appraiser incorporates the millage into the total tax levy, which includes Miami-Dade County, Miami-Dade County School Board and certain other special taxing districts.

All property is reassessed according to its fair market value as of January 1 each year. Each assessment roll is submitted to the Executive Director of the Florida Department of Revenue for review to determine if the assessment rolls meet all of the appropriate requirements of State Statutes.

All real and tangible personal property taxes are due and payable on November 1 each year or as soon as practicable thereafter as the assessment roll is certified by the County Property Appraiser. Miami-Dade County mails each property owner on the assessment roll a notice of the taxes due and collects the taxes for the City. Taxes may be paid upon receipt of the notice from Miami-Dade County, with discounts at the rate of 4% if paid in the month of November, 3% if paid in the month of December, 2% if paid in the month of January and 1% if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April 1 of the year following the year in which the taxes were assessed. Procedures for the collection of delinquent taxes by Miami-Dade County are provided for in the laws of Florida. There were no material delinquent property taxes as of September 30, 2013.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits:

The City's custodial credit risk policy is in accordance with Florida Statutes. Florida Statutes authorize the deposit of City funds in demand deposits or time deposits of financial institutions approved by the State Treasurer. These are defined as public deposits. All City public deposits are held in qualified public depositories pursuant to Chapter 280, Florida Statutes, "Florida Security for Public Deposits Act." Under the act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral pledging level. The collateral pledging level may range from 50% to 125% depending upon the depository's financial condition and the length of time that the depository has been established. All collateral must be deposited with the State Treasurer. Any losses to public depositors resulting from insolvency are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessment against other qualified public depositories of the same type as the depository in default. The City's bank balances were insured either by the Federal depository insurance corporation or collateralized in the bank's participation in the Florida Security for Public Deposits Act.

The Florida SBA Pool is not a registrant with the Securities and Exchange Commission ("SEC"); however, its board has adopted operating procedures consistent with the requirements for a 2a-7 fund. The SBA investments are allocated among two funds, Fund A and Fund B (hereinafter referred to as "Florida PRIME" and "LGIP-B"). For the Florida PRIME, a 2a7-like pool, the value of the City's position is the same as the value of the pool shares and is recorded at amortized cost. At September 30, 2013, the City's investment in the Florida PRIME was that of \$ 17,316,434. In accordance with these requirements, the method used to determine the participants' shares sold and redeemed is the amortized cost method. The amortized cost method is the same method used to report investments. Amortized cost includes accrued income and is a method of calculating an investment's value by adjusting its acquisition cost for the amortization of discount or premium over the period from purchase to maturity. Thus, the City's account balance in the SBA is its amortized cost. The LGIP-B pool is accounted for as a fluctuating net asset value "NAV." The balance of the City's investment in LGIP-B at year end amounted to \$ 40,017, with a net asset value factor of 1.13262284. The SBA is governed by Chapter 19-7 of the Florida Administrative Code. These rules provide guidance and establish the general operating procedures for the administration of the SBA. Additionally, the Office of the Auditor General of the State of Florida performs the operational audit of the activities and investment of the SBA. The SBA accounts are not subject to custodial credit risk as these investments are not evidenced by securities that exist in physical or bank entry form.

Investments:

On June 2, 2009 and on November 1, 2011, the City adopted and re-adopted, respectively, Chapter 6.6 of the Administrative Policy and Directives and Procedures Manual, entitled "Investments Objective and Parameters," as the City's Investment Policy for the management of Public Funds ("the policy"). The policy was created in accordance with Section 218.415, Florida Statutes. The policy applies to all investments held and controlled by the City, with the exception of the Police Officers' Pension Plan and its debt issuance where there are other existing policies or indentures in effect for the investment of related funds.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

The City's policy for investments other than pension plan and debt issuance is summarized herein. The Finance Director has responsibility for the type of investments the City makes. The investment policy establishes permitted investments, asset allocation, issuer limits, credit rating requirements and maturity limits to protect the City's assets. All investment securities are held by a Trust custodian, and are managed by financial advisors. In general, the City's policy allows to invest, in the following: (1) securities and obligations of the United States and its agencies; (2) nonnegotiable interest bearing time deposits or savings accounts provided that such deposits are secured by collateral as prescribed by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes; (3) repurchase agreements collateralized by full or general faith and credit obligations of the U. S. Government or Agency securities; (4) the Florida Local Government Surplus Funds Trust Fund "SBA"; (5) intergovernmental investment pools authorized pursuant to the Florida Interlocal Cooperation Act, provided by Section 163.01, Florida Statutes, and provided that such funds contain no derivatives; (6) money market mutual funds - registered investment companies with the highest credit quality rating; (7) commercial paper of any U.S. company; (8) corporate notes; and (9) taxable/tax-exempt municipal bonds.

The City policy for pension investments is under the oversight of the Plan's Board of Trustees (the "Board"). The Board contracts with investment advisory firms and approves any new investment vehicles presented by the consultants. The Board follows all applicable state statutes.

The City has a Guaranteed Investment Contract ("GIC") that is not subject to interest rate risk classification because it is a direct contractual investment and is not a security. The GIC also is not rated for credit risk classification purposes. The GIC provides for a guaranteed return on investments over a specific period of time at a rate of 5.04% per annum. The collateral value of the GIC as of September 30, 2013 is \$ 526,276 and is expected to continue to be sufficient to meet the reserve fund requirement for the Series 2000 Revenue Bond of a minimum of \$ 500,000. The GIC is recorded at the contract amount which is \$ 500,657.

As of September 30, 2013, the City's cash, cash equivalents and investments consisted of the following:

Cash and cash equivalents and investments:	
State Board of Administration -	
SBA, Florida PRIME	\$ 17,316,434
Deposits with financial institutions	12,606,501
U.S. Treasury bills	6,475,177
U.S. Government obligations	4,684,017
Asset backed securities	1,413,951
Corporate bonds	1,023,431
Municipal obligations	880,952
Commercial paper	699,586
Guarenteed investment contract	500,657
Collateralized mortgage obligations	335,955
Money market funds	80,916
Mortgage-backed securitires	70,402
State Board of Administation-Fund B	40,017
Petty Cash	2,455
	46,130,451

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Fiduciary fund investments:	
Common stocks, net of options and futures	15,434,555
U.S. Government securities	3,758,394
Corporate bonds	2,842,839
Money market funds	1,547,175
Real estate	1,073,317
	24,656,280
	\$ 70,786,731

Cash, cash equivalents and investments are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash, cash equivalents and investments	\$ 45,629,794
Restricted cash, cash equivalents and investments	500,657
	46,130,451
Statement of Net Position - Fiduciary Fund:	
Common stocks, net of options and futures	15,434,555
U.S. Government securities	3,758,394
Corporate bonds	2,842,839
Money market funds	1,547,175
Real estate	1,073,317
	24,656,280
	\$ 70,786,731

Interest rate risk – The City's policy is to limit its exposure to fair value losses arising from changes in 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, and investing operating funds primarily in shorter-term securities, money market mutual funds or similar investment pools.

This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's policy is that unless matched with specific cash flow, the City will not directly invest in securities maturing more than seven (7) years from the date of purchase. Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds to ensure that proper liquidity is maintained to meet ongoing obligations.

The City does not have a formal investment policy for its pension funds that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**CITY OF AVENTURA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
September 30, 2013

**NOTE 3 - DEPOSITS AND INVESTMENTS (continued)**

Information about the exposure of the City's debt-type investments to this risk using the segmented time distribution model is as follows:

Summary of Investments and Interest Rate Risk	Fair Value	Time to Maturity (in Years)			
		Less Than 1 Year	1-5 Years	6-10 Years	Greater Than 10 Years
<b>City Investments:</b>					
State Board of Administration - SBA, Florida PRIME	\$ 17,316,434	\$ 17,316,434	\$ -	\$ -	\$ -
U.S. Treasury bills	6,475,177	1,753,874	4,721,303	-	-
U.S. Government obligations	4,684,017	953,775	3,730,242	-	-
Asset backed securities	1,413,951	6,028	1,407,923	-	-
Corporate bonds	1,023,431	748,314	275,117	-	-
Municipal obligations	880,952	466,208	414,744	-	-
Commercial paper	699,586	699,586	-	-	-
Collateralized mortgage obligations	335,955	-	237,218	98,737	-
Money market funds	80,916	80,916	-	-	-
Mortgage-backed securities	70,402	-	70,402	-	-
State Board Administration - SBA, Fund B	40,017	-	40,017	-	-
Subtotal - City Investments	<u>33,020,838</u>	<u>22,025,135</u>	<u>10,896,966</u>	<u>98,737</u>	<u>-</u>
<b>Fiduciary Fund:</b>					
U.S. Government securities	3,758,394	676,550	1,959,574	1,122,270	-
Corporate bonds	2,842,839	395,505	1,761,129	686,205	-
Money market funds	1,547,175	1,547,175	-	-	-
Subtotal - Fiduciary Fund	<u>8,148,408</u>	<u>2,619,230</u>	<u>3,720,703</u>	<u>1,808,475</u>	<u>-</u>
Total investments	<u>\$ 41,169,246</u>	<u>\$ 24,644,365</u>	<u>\$ 14,617,669</u>	<u>\$ 1,907,212</u>	<u>\$ -</u>

**Credit Risk** - Generally, credit risk is the risk that an issuer of a debt-type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally-recognized rating organization. The City's investment policy provides strict guidelines and limits investments to highly rated securities with minimum ratings of AAA/Aaa (long term securities), A-1/P-1 (short term securities), and AAAM (money market mutual funds). The Finance Director shall determine the appropriate action for any investment held that is downgraded below the minimum rating by one or more rating agencies.

The pension fund limits its credit risk by limiting its fixed income investments to securities with the top (4) ratings issued by nationally recognized statistical rating organizations.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

U.S. government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure. Investments in the LGIP-B, certain money market funds, certain U.S. government obligations and certain corporate bonds are not rated. The City's and fiduciary fund's portfolio is rated by Standard & Poor's and Moody's Investor Services, respectively, as follows:

Rating	Fair Value
City Investments:	
AAA	\$ 1,794,157
AAAm	17,397,350
AA+	11,731,304
AA	617,459
AA-	335,972
A-1+	299,987
A-1	599,607
Not Rated	245,002
	33,020,838
Fiduciary Fund:	
A1	824,245
A2	1,250,645
A3	355,864
Aa3	412,085
Not rated	5,305,569
	8,148,408
	\$ 41,169,246

Concentration - The City's policy is to maintain a diversified portfolio to minimize the risk of loss resulting from concentration of assets in a specific issuer. Specific limits have been established which limit the percentage of portfolio assets that can be invested with a specific issuer. GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, requires disclosure when the percentage is 5% or more in any one issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds external investments pools, or other pooled investments are excluded from this requirement. At September 30, 2013, the City had investments in the Federal National Mortgage Association (Fannie Mae) amounting to 6.70% of the total investments held by the City.

The pension fund limits investments that may be invested in any one issuer to no more than 5% of plan's net position, other than those issued by the U.S. Government or its Agencies. More than 5% of the plan's net position is invested in debt securities issued by the U. S. Treasury. The U. S. Treasury investments represented 11.79% of Plan's Net Position. Given the restriction to the highest rating, this concentration is not viewed to be an additional risk to the City.

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The City's investment policy requires securities, with the exception of certificates of deposit, to be registered in the City's name and held with a third party custodian.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Foreign credit risk - For an investment, foreign credit risk is the risk that fluctuations in currency exchange rates may affect transactions conducted in currencies other than U.S. dollars and the carrying value of foreign investments. The City is not exposed to foreign credit risk. The pension fund's investments include American Depository Receipts ("ADRs"), which are non-U.S. equity issued in U.S. dollars and have no foreign credit risk. The total of the investments in foreign securities, all of which are ADR's, is \$ 3,229,985. The investment policy limits the foreign investments to no more than 25% of the plan's investments balance. At September 30, 2013, these foreign investments were 13.10% of the total investments.

NOTE 4 - RECEIVABLES

Receivables as of September 30, 2013 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total
Governmental funds:			
Utility service taxes	\$ 428,627	\$ -	\$ 428,627
Police services	74,339	53,423	127,762
Vendors and miscellaneous	91,305	-	91,305
Franchise fees	38,733	-	38,733
 Total governmental funds	 \$ 633,004	 \$ 53,423	 \$ 686,427

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers during the year ended September 30, 2013 were as follows:

	Transfers In	Transfers Out
General Fund	\$ 8,000	\$ 2,205,882
Charter School Fund	100,000	444,000
Debt Service Fund Series 2000	507,810	-
Other nonmajor governmental funds	2,042,072	8,000
	\$ 2,657,882	\$ 2,657,882

Transfers are used to: (1) move revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them from or (2) use of unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers to the General Fund represent reimbursement of cost from the 911 Fund of \$ 8,000. The transfer to the Charter School Fund consists of \$ 100,000 from the General Fund which is being used to support future capital projects occurring in the Charter School Special Revenue Fund. The remaining transfers represent transfers to meet debt service requirements in the Debt Service Funds.

**CITY OF AVENTURA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
September 30, 2013

**NOTE 6 - CAPITAL ASSETS**

Capital assets activity for the year ended September 30, 2013 was as follows:

	Balance October 1, 2012	Additions	Retirements and Transfers	Balance September 30, 2013
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 17,102,344	\$ -	\$ -	\$ 17,102,344
Construction in progress	574,554	6,132,653	(574,554)	6,132,653
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total capital assets, not being depreciated	17,676,898	6,132,653	(574,554)	23,234,997
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Capital assets, being depreciated:				
Buildings	44,239,938	56,861	-	44,296,799
Improvements other than buildings	11,233,799	549,551	-	11,783,350
Infrastructure	37,920,867	433,643	-	38,354,510
Furniture, machinery and equipment	14,236,576	1,256,723	(597,668)	14,895,631
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total capital assets, being depreciated	107,631,180	2,296,778	(597,668)	109,330,290
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Less accumulated depreciation for:				
Buildings	10,042,389	1,298,620	-	11,341,009
Improvements other than buildings	3,200,975	430,290	-	3,631,265
Infrastructure	14,098,217	1,427,212	-	15,525,429
Furniture, machinery and equipment	10,592,176	1,121,970	(588,681)	11,125,465
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total accumulated depreciation	37,933,757	4,278,092	(588,681)	41,623,168
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total capital assets, being depreciated, net	69,697,423	(1,981,314)	(8,987)	67,707,122
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Governmental activities capital assets, net	\$ <u>87,374,321</u>	\$ <u>4,151,339</u>	\$ <u>(583,541)</u>	\$ <u>90,942,119</u>
Business-type activities:				
Capital assets, being depreciated:				
Infrastructure	\$ 9,658,576	\$ -	\$ -	\$ 9,658,576
Less accumulated depreciation	2,531,804	297,323	-	2,829,127
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total capital assets, being depreciated, net	7,126,772	(297,323)	-	6,829,449
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Business-type activities capital assets, net	\$ <u>7,126,772</u>	\$ <u>(297,323)</u>	\$ <u>-</u>	\$ <u>6,829,449</u>

**CITY OF AVENTURA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
September 30, 2013

**NOTE 6 - CAPITAL ASSETS (continued)**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 523,857
Public safety	728,418
Community services	<u>3,025,817</u>
	<u>\$ 4,278,092</u>
Business-type activities:	
Stormwater utility	\$ <u>297,323</u>

**NOTE 7 - LONG-TERM LIABILITIES OF GOVERNMENTAL ACTIVITIES**

Changes in Governmental Activities long-term liabilities during the year ended September 30, 2013 were as follows:

	Balance October 1, 2012	Additions	Reductions	Balance September 30, 2013	Due Within One Year
Series 2000 Revenue Bonds payable	\$ 3,620,000	\$ -	\$ (325,000)	\$ 3,295,000	\$ 345,000
Series 2010 Refunding Revenue Bonds payable	9,955,000	-	(445,000)	9,510,000	455,000
Series 2011 Refunding Revenue Bonds payable	5,345,000	-	(230,000)	5,115,000	240,000
Series 2012 Refunding Revenue Bonds payable	9,885,000	-	(590,000)	9,295,000	635,000
Compensated absences payable	2,526,272	1,252,808	(1,221,246)	2,557,834	639,459
Other post-employment benefits	<u>204,000</u>	<u>59,000</u>	<u>-</u>	<u>263,000</u>	<u>-</u>
	<u>\$ 31,535,272</u>	<u>\$ 1,311,808</u>	<u>\$ (2,811,246)</u>	<u>\$ 30,035,834</u>	<u>\$ 2,314,459</u>

Revenue bonds as of September 30, 2013 were comprised of the following:

Series 2000 Revenue Bonds, principal is due annually over 20 years in various amounts through October 2020. The bonds bear interest at 5.04% and are payable semi-annually on October 1 and April 1 of each year. The bonds are collateralized by available Non-Ad Valorem revenues. \$ 3,295,000

Series 2010 Refunding Revenue Bonds, principal is due annually over 18 years in various amounts through April 2029. The bonds bear interest at 3.42% and are payable semi-annually on October 1 and April 1 of each year. The bonds are collateralized by available Non-Ad Valorem revenues. 9,510,000

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 7 - LONG-TERM LIABILITIES OF GOVERNMENTAL ACTIVITIES (continued)

Series 2011 Refunding Revenue Bonds, principal is due annually over 18 years in various amounts through April 2029. The bonds bear interest at 3.64% and are payable semi-annually on October 1 and April 1 of each year. The bonds are collateralized by available Non-Ad Valorem revenues.

5,115,000

Series 2012 Refunding Revenue Bonds, principal is due annually over 15 years in various amounts through August 2027. The bonds bear interest at 2.18% and are payable semi-annually on February 1 and August 1 of each year. The bonds are collateralized by available Non-Ad Valorem revenues.

9,295,000

\$ 27,215,000

Compensated absences attributable to governmental activities are generally liquidated by the General Fund.

Series 2000 Revenue Bonds

The City previously issued \$ 6,555,000 in Series 2000 Revenue Bonds to finance the acquisition of land for parks and recreational purposes and for the construction of a community recreation center. The bond indenture relating to this issue requires that a reserve fund of \$ 500,000 be established, the balance of which as of September 30, 2013 was sufficient to meet this requirement. The indenture also requires the maintenance of a minimum debt service coverage ratio of 2.50:1.00.

Series 2010 and 2011 Refunding Revenue Bonds

The City previously issued \$ 21,000,000 in Series 1999 Revenue Bonds to finance the acquisition of land, buildings and other improvements related to municipal parks and the City's administrative complex and police station. At September 30, 2013, this bond series was fully defeased.

In fiscal year 2010, the City issued Series 2010 Refunding Revenue Bonds to partially advance refund \$ 10,580,000 of the then outstanding Series 1999 Revenue Bonds. In fiscal year 2011, the City issued Series 2011 Refunding Revenue Bonds to advance refund the remaining \$ 5,700,000 of the then outstanding Series 1999 Revenue Bonds. The City refunded the Series 1999 Revenue Bonds to reduce its aggregate debt service payments by approximately \$ 3,166,000.

Series 2012 Refunding Revenue Bonds

The City previously entered into a bond indenture agreement with the Florida Intergovernmental Finance Commission through an interlocal governmental agreement. As a result, the City issued \$ 12,610,000 in Series 2002 Revenue Bonds to finance the acquisition of land and construction of a charter school as well as the construction of the community recreation center. At September 30, 2013, this bond series was fully defeased.

**CITY OF AVENTURA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
September 30, 2013

**NOTE 7 - LONG-TERM LIABILITIES OF GOVERNMENTAL ACTIVITIES (continued)**

In fiscal year 2012, the City issued \$ 9,885,000 in Series 2012 Refunding Revenue Bonds to advance refund \$ 10,165,000 (including a City contribution of \$ 597,856) of the then outstanding Series 2002 Revenue Bonds. The City advance refunded the Series 2002 Revenue Bonds to reduce its total debt service payments by approximately \$ 3,810,000.

The annual debt service requirements to maturity for the revenue bonds are approximately as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 1,675,000	\$ 868,300	\$ 2,543,300
2015	1,735,000	812,200	2,547,200
2016	1,790,000	754,200	2,544,200
2017	1,850,000	693,900	2,543,900
2018	1,820,000	631,500	2,451,500
2019-2023	9,055,000	2,168,000	11,223,000
2024-2028	8,120,000	834,700	8,954,700
2029	1,170,000	20,500	1,190,500
	<u>\$ 27,215,000</u>	<u>\$ 6,783,300</u>	<u>\$ 33,998,300</u>

**NOTE 8 - COMMITMENTS AND CONTINGENCIES**

Litigation:

Various claims and lawsuits, which arise in the normal course of operations, are pending against the City. It is management's opinion, based on the advice of the City Attorney, that the outcome of these actions will not have a material adverse effect on the financial statements of the City. Management also believes that the litigation against the City will be covered by insurance.

Government grants:

Revenue recognized from grants may be subject to audit by the grantor agencies. In the opinion of City management, as a result of such audits, disallowances of grant revenues, if any, would not have a material adverse effect on the City's financial condition.

Employment agreement:

The City has an employment contract with its City Manager that provides for an annual salary, adjusted for cost-of-living increases and certain benefits. This agreement is effective for an indefinite term subject to termination of the City Manager by the City Commission in accordance with Article III, Section 3.08 of the City Charter. The City Manager must provide two (2) months advance written notice to resign voluntarily.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 8 - COMMITMENTS AND CONTINGENCIES (continued)

Charter school agreements:

The City has a contract with the School Board of Miami-Dade County, Florida, that allows for Aventura City of Excellence School to provide the residents of the City of Aventura an elementary and middle school education choice. In 2012, the City Commission acting in their capacity as the School's Governing Board, signed their third contract amendment with the County to increase the School's capacity from 972 to 1032 students over five years, commencing with the school year 2012/2013. The contract ends on June 30, 2018 but provides for a renewal of up to 15 years by mutual agreement of both parties.

The City previously entered into an agreement with Charter School USA, Inc. ("CSUSA") to provide administrative and educational services for the City's charter school. The agreement expired on June 30, 2013 and both parties agreed to a five-year renewal term through June 30, 2018. The renewed agreement provides for an additional renewal term of up to five years upon agreement of both parties and provided the Miami-Dade County School Board extends the charter granted to the City.

Other agreements:

The City has a three-year nonexclusive agreement with an engineering consulting firm (the "Consultant") to provide building inspections and plan review services. Pursuant to the agreement, the Consultant receives 70% of the gross building permit fee revenues for the first \$ 50,000 in fees in a month and 65% of the amount in excess of \$ 50,000 per month. However, the Consultant receives 35% of the permit fee for all projects owned, paid for and to be operated by the City. The agreement may be renewed for one additional three-year term.

Pension funding:

Economic developments surrounding the overall market-liquidity, credit availability and market collateral levels may result in declines in the value of the investment securities held by the Police Officers' Retirement Plan. Consequently, the City's required contribution amount to the Plan, which is necessary to maintain the actuarial soundness and to provide the level of assets sufficient to meet participant benefits, could significantly increase in future periods. It is management's opinion that future contributions to the Plan will not have a material adverse effect on the City's financial position.

Construction agreements:

The City has entered into various agreements in reference to the construction and maintenance of the City streets and other infrastructure projects. At year-end, outstanding construction commitments amounted to approximately \$ 110,000.

NOTE 9 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, thefts of, damage to and destruction of assets, errors and omissions, employee health, workers' compensation and natural disasters for which the City carries commercial insurance. Settlement amounts have not exceeded insurance coverage for any of the past three (3) fiscal years. In addition, there were no reductions in insurance coverage from those in the prior year.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS

The City had previously implemented the Governmental Accounting Standards Board Statement No. 45, *Accounting and Reporting by Employers for Postemployment Benefits Other Than Pension (OPEB)*, for certain postemployment health care benefits provided by the City.

As of October 1, 2013, the latest actuarial valuation, health care and dental plan participants consisted of:

Active Plan participants	165	
Retiree Plan participants	2	
		167

Plan Description:

Pursuant to Section 112.0801, Florida Statutes, the City is required to permit participation in the health insurance program to retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. Other than certain department directors, retirees must pay a monthly premium as determined by the insurance carrier. Retirees pay 100% of the blended equivalent premium rates. The blended rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Pursuant to Resolution 2006-64; department directors who retire at age 55 or later with at least 10 years of service are not required to pay a premium for medical or dental coverage for themselves prior to age 65. For these individuals, there is an explicit subsidy where the City provides for the retiree's coverage.

The plan described above is currently offered by the City under a "single employer plan" structure. The City provides all financial information and required disclosures of its other post-employment benefit plan in this document; therefore, a separate audited post-employment benefits plan report is not available.

Funding Policy:

The City is funding the post-employment benefits on a pay-as-you-go basis. For the fiscal year ended September 30, 2013, the annual required contribution was \$ 116,000. The City made estimated explicit and implicit contributions of \$ 43,000 towards this amount. Retirees contributed approximately \$ 48,000 towards the cost of these benefits, for the fiscal year ended September 30, 2013. At September 30, 2013 the City recorded a net OPEB obligation of \$ 263,000 for governmental activities, in its government-wide statement of net position.

Annual OPEB Cost and Net OPEB Obligation:

The annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed 30 years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed, and the changes in the net OPEB obligation.

**CITY OF AVENTURA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
September 30, 2013

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (continued)**

Annual Required Contribution (ARC)	\$	116,000
Interest on net pension obligation		8,000
Adjustment to annual required contribution		(21,000)
Total annual OPEB cost		103,000
Employer contributions made	*	(43,000)
Interest on employer contributions		(1,000)
Increase in net OPEB obligation		59,000
Net OPEB obligation, beginning of year		204,000
Net OPEB obligation, end of year	\$	263,000

*\*estimated, reflects both the explicit and implicit subsidy.*

The City's annual OPEB cost, the percentage of annual OPEB costs contributed to the plan, and the net OPEB obligation for 2013 and two preceding years were as follows:

<u>Year Ending September 30.</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2013	\$ 103,000	43.00%	\$ 263,000
2012	\$ 111,000	87.00%	\$ 204,000
2011	\$ 113,000	86.00%	\$ 190,000

Funded Status and Funding Progress:

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits. An analysis of funding progress (the last plan year valuation date) is as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability at Entry Age (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
10/01/13	\$ -	\$ 679,000	\$ 679,000	0.0%	\$ 11,640,000	5.8%

Methods and Assumptions:

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (continued)

In the October 1, 2013 actuarial valuation, the projected unit credit cost method was used. The annual required contribution (ARC) reflects a 12-year open period, level dollar payment amortization of the unfunded actuarial accrued liability (UAAL). The actuarial assumptions included a 4.0% investment rate of return.

The following assumptions were made:

Eligibility:

For police officers, retirement was assumed to occur at the earlier of any age with at least 25 years of service or at age 55 with at least six (6) years of service; for all other employees eligibility was assumed to occur at the earlier of any age with at least 30 years of service or at age 62 with at least six (6) years of service.

Mortality:

Sex-distinct mortality rates set forth in the RP-2000 mortality table for annuitants and non-annuitants, projected to 2013 by Scale AA, as published by the IRS for purposes of IRC section 430.

Disability:

Sex-distinct disability rates set forth in the Wyatt 1985 Disability Study; class 4 rates were used for police officers and class 1 rates were used for all other employees.

Permanent Withdrawal from Active Status:

Sex-distinct withdrawal rates set forth in Scale 155 table.

Investment Rate of Return:

A discount rate of 4.00% per annum (includes inflation at 2.50% per annum).

Healthcare Cost Trend Rate:

The cost of covered medical services has been assumed to increase in accordance with the following rates, compounded annually:

2012/2013	7.50%
2013/2014	7.00%
2014/2015	6.50%
2015/2016	6.00%
2016/2017	5.50%
2017/2018 and later	5.00%

With respect to the fully subsidized dental insurance, the assumed dental costs increase at the rate of 3.00% per year

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Implied Subsidy (Medical Insurance):

The implied subsidy for a 62-year old retiree is assumed to be \$ 6,300 per year for each the retiree and the retiree's spouse.

Implied Subsidy (Dental Insurance):

There is no implied subsidy for the dental insurance since we have assumed that the premium charged for the covered individuals does not increase with age.

Age-Related Morbidity:

The cost of the medical services has been assumed to increase with age at the rate of 3.50% per annum.

Retiree Contributions:

Other than eligible department directors, retirees electing post-employment healthcare coverage have been assumed to make monthly contributions equal to the premium charged to active employees. Eligible department directors have been assumed to make the required contribution for healthcare coverage for their spouses.

Cost-of-Living Increase:

Retiree contributions have been assumed to increase in accordance with the healthcare cost trend assumption.

Future Participation Rates:

Other than eligible department directors, 5% of eligible employees were assumed to elect coverage until age 65 upon retirement or disability; 100% of department directors who are eligible for the explicit subsidy from the City were assumed to elect coverage until age 65.

Marriage and Dependent Assumption:

80% of males and 50% of females are assumed to elect coverage at retirement for themselves and their spouses, with husbands assumed to be three (3) years older than their wives; active employees were not assumed to have any dependent children upon retirement or disability.

COBRA Assumption:

Future healthcare coverage provided solely pursuant to COBRA was not included in the OPEB valuation; because the COBRA premium is determined periodically based on plan experience, it is assumed that the COBRA premium to be paid by the participant fully covers the cost of providing healthcare coverage during the relevant period.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 11 - DEFINED CONTRIBUTION PENSION PLANS

The City is a single-employer that contributes to four (4) defined contribution pension plans based on employee classification created in accordance with *Internal Revenue Code Section 401(a)*. The plans currently cover all full-time employees of the City. Under these plans, the City contributes between 7% and an amount equal to the annual IRS maximum depending on employee classifications. City contributions for the City Manager, department directors and assistant department directors vest in the year they are contributed. City contributions to general employees vest beginning after one year of service through year five in 20% increments. Participants are not permitted to make contributions during the year. The City made plan contributions of approximately \$ 709,500 during the year. Plan provisions and contribution requirements may be amended by the City Commission. In addition, the City provides to all full-time employees a deferred compensation plan under *Section 457 of the Internal Revenue Code*. Under this program, employees may voluntarily elect to defer a portion of their salary to future years; with no required contributions from the City. Both programs are administered by ICMA Retirement Corp. The City does not exercise any control or fiduciary responsibility over the Plans' assets. Therefore, the assets, liabilities and transactions are not included in the City's financial statements.

NOTE 12 - DEFINED BENEFIT PENSION PLAN

The City agreed to provide a defined benefit retirement plan effective October 1, 2003 through a collective bargaining contract between the City and the Miami-Dade County Police Benevolent Association City of Aventura Police Officers' Retirement Plan (the "Plan"). The Plan is a single-employer defined benefit retirement plan. The Plan was established by the City in accordance with a City ordinance and state statutes. The Plan covers, only sworn police officers and is funded by a combination of City contributions, employee contributions, rollover of 401(a) plan assets for certain employees and the proceeds of the state insurance premium tax on casualty insurance policies. The current funding levels of covered payroll are 20.955% for the City's contribution, 6.775% for the employee's contribution and 4.133% for the state premiums tax. The State is required to contribute pursuant to Chapter 185 of the Florida Statutes, a premium on certain casualty insurance contracts written on the City's property. The premium tax is collected by the State and remitted to the City. During the current fiscal year the City received \$ 287,726 from the State. The Plan and employee contributions are mandatory for all sworn police officers. Contribution requirements of the Plan members and the participating employer are established and may be changed by an amendment to the City ordinance.

The City utilizes the entry age normal cost method. The asset valuation method is a 5 year smooth.

Information as of the latest actuarial valuation, dated October 1, 2012, included no cost of living adjustments and a 3.00% annual inflation rate; an annual investment rate of return of 7.50%; projected annual salary increases of 5.00%; the amortization method is level dollar, closed; and a remaining amortization period of 21 years. There have been no plan changes, changes to assumptions or methods since the prior valuation report.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 12 - DEFINED BENEFIT PENSION PLAN (continued)

On October 1, 2012, (the most recent actuarial valuation date), Plan membership consisted of:

Retirees and beneficiaries receiving benefits	13
Active Plan members	82
	95
	95

The financial statements of the Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

The general administration, management and investment decisions of the Plan and the responsibility for carrying out its provisions is vested in the five (5) members Board of Trustees. Administrative costs of the Plan are financed through current or prior investment earnings.

The City has issued stand-alone financial statements for the Plan, which may be obtained from the City's Finance Department.

Benefits:

Normal retirement may be received upon attainment the earlier of age 55 with 10 years of credited service or upon completion of 25 years of credited service, regardless of age. For the first 40 years of service, the monthly benefit received will be 3.00% of final monthly compensation multiplied by the number of years of service, to a maximum of 80.00%. Years credited beyond 40 will be taken into account at 2.00% of final compensation per year. Early retirement may be received upon the attainment of age 45 with 10 years of credited service. The benefit may be received either on a deferred basis or on an immediate basis. On an immediate basis, the benefit amount will be the normal retirement benefit reduced by 3.00% per year for each year by which the retirement date precedes the normal retirement date. On a deferred basis, the benefit amount will be the same as the normal retirement benefit except that the final compensation and credited service will be based upon the early retirement date.

Disability retirement:

Members who become disabled due to service-incurred injuries, which arise out of performance of service with the City, will receive a monthly benefit amount equal to the member's accrued benefit but not less than 42.00% of the member's final monthly compensation as of the date of disability, offset by any other payments, such as worker's compensation. Members who become disabled due to non-service-incurred injuries, which do not arise out of performance with the City, and who have completed at least 10 years of service, will receive a monthly benefit amount equal to 3.00% of final monthly compensation for each year of credited service, but not less than 30.00%.

CITY OF AVENTURA, FLORIDA  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 September 30, 2013

NOTE 12 - DEFINED BENEFIT PENSION PLAN (continued)

Trend information:

Trend information indicates the progress made in accumulating sufficient assets to pay benefits when due. An analysis of funding progress for the year ended September 30, 2013 is as follows:

<u>Year Ending September 30,</u>	<u>Annual Pension Cost</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation/ (Asset)</u>
2013	\$ 1,972,010	99%	\$ (193,330)
2012	\$ 1,936,952	99%	\$ (205,783)
2011	\$ 1,659,953	99%	\$ (219,038)

Funded status and funding progress:

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits. An analysis of funding progress as of October 1, 2012, (the most recent actuarial valuation date), is as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability at Entry Age (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
10/01/12	\$ 19,610,921	\$ 25,129,927	\$ 5,519,006	78.04%	\$ 7,663,687	72.02%

The annual pension cost and net pension obligation (asset) for the Plan for year ended September 30, 2013 is as follows:

Annual Required Contribution (ARC)	\$ 1,959,557
Interest on net pension obligation	(15,435)
Adjustment to annual required contribution	27,888
Annual Pension Cost	<u>1,972,010</u>
Contributions made	<u>1,959,557</u>
Decrease in net pension (asset) obligation	12,453
Net pension (asset) obligation, beginning of year	<u>(205,783)</u>
Net pension (asset) obligation, end of year	<u>\$ (193,330)</u>

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 13 - PRONOUNCEMENTS ISSUED BUT NOT YET EFFECTIVE

The GASB has issued several statements not yet implemented by the City. The statements which might impact the City are as follows:

GASB Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*, was issued March 2012. The objective of this Statement is to improve accounting and financial reporting by state and local governmental entities by resolving conflicting guidance that resulted from the issuance of two pronouncements—Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The provisions of this Statement will be effective for the fiscal year ending September 30, 2014.

GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, was issued June 2012. The objective of this Statement is to improve financial reporting by state and local governmental *pension plans*. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The provisions of this Statement will be effective for the fiscal year ending September 30, 2014.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, was issued June 2012. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The provisions of this Statement will be effective for the fiscal year ending September 30, 2015.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, was issued January 2013. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The provisions of this Statement will be effective for the fiscal year ending September 30, 2015.

GASB Statement No. 70, *Accounting and Financial Reporting for Non-Exchange Financial Transactions*, was issued April 2013. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive non-exchange financial guarantees. The provisions of this Statement will be effective for the fiscal year ending September 30, 2014.

CITY OF AVENTURA, FLORIDA  
NOTES TO BASIC FINANCIAL STATEMENTS  
September 30, 2013

NOTE 13 - PRONOUNCEMENTS ISSUED BUT NOT YET EFFECTIVE (continued)

GASB Statement No. 71, *Accounting and Financial Reporting for Non-Exchange Financial Transactions*, was issued November 2013. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of this Statement will be effective for the fiscal year ending September 30, 2015.

The City's management has not yet determined the effect that these unadopted standards may have on the City's financial statements.

NOTE 14 - RESTATEMENT OF BEGINNING NET POSITION

For the year ended September 30, 2013 the City implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This resulted in a decrease to the beginning net position on the statement of activities of \$ 154,918 for governmental activities to remove bond issuance costs in accordance with GASB 65.

**CITY OF AVENTURA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Ad valorem taxes:				
Current	\$ 12,300,495	\$ 12,300,495	\$ 11,857,991	\$ (442,504)
Delinquent	50,000	50,000	222,233	172,233
Utility service taxes:				
Electric	4,000,000	4,000,000	4,259,017	259,017
Telecommunication	2,524,505	2,609,505	2,732,283	122,778
Water	875,000	875,000	844,187	(30,813)
Gas	34,000	34,000	21,282	(12,718)
Franchise fees:				
Electric	2,300,000	2,300,000	2,328,313	28,313
Gas	30,000	30,000	17,795	(12,205)
Sanitation	420,000	420,000	457,007	37,007
Towing	30,000	30,000	20,375	(9,625)
Total taxes	<u>22,564,000</u>	<u>22,649,000</u>	<u>22,760,483</u>	<u>111,483</u>
Intergovernmental revenues:				
Federal grants	8,000	202,382	221,876	19,494
State and local grants	8,677	8,677	22,209	13,532
State pension contribution	250,000	250,000	287,726	37,726
Alcoholic beverage licenses	20,000	20,000	18,708	(1,292)
State revenue sharing	365,000	365,000	512,571	147,571
Half cent sales tax	2,200,000	2,379,000	2,455,850	76,850
County occupational licenses	45,000	45,000	48,567	3,567
Total intergovernmental revenues	<u>2,896,677</u>	<u>3,270,059</u>	<u>3,567,507</u>	<u>297,448</u>
Licenses and permits:				
City business tax receipts	772,000	772,000	877,939	105,939
Building permits	1,451,500	1,539,500	1,542,790	3,290
Certificates of occupancy	25,000	25,000	41,933	16,933
Engineering	11,000	11,000	27,045	16,045
Total licenses and permits	<u>2,259,500</u>	<u>2,347,500</u>	<u>2,489,707</u>	<u>142,207</u>
Charges for services:				
Certificate of use fees	5,200	5,200	4,095	(1,105)
Lien search fees	75,000	75,000	113,000	38,000
Development review fees	50,000	50,000	141,229	91,229
Recreation/cultural events	965,000	1,063,000	1,114,939	51,939
Police services	985,000	985,000	1,035,063	50,063
Total charges for services	<u>2,080,200</u>	<u>2,178,200</u>	<u>2,408,326</u>	<u>230,126</u>

**CITY OF AVENTURA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**

(continued)

For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Fines and forfeitures:				
County court fees	400,000	400,000	383,118	(16,882)
Code violation fines	1,057,000	1,407,000	1,820,383	413,383
Total fines and forfeitures	<u>1,457,000</u>	<u>1,807,000</u>	<u>2,203,501</u>	<u>396,501</u>
Other:				
Interest income	125,000	125,000	32,034	(92,966)
Miscellaneous	53,300	53,300	146,502	93,202
Total other	<u>178,300</u>	<u>178,300</u>	<u>178,536</u>	<u>236</u>
Total revenues	<u>31,435,677</u>	<u>32,430,059</u>	<u>33,608,060</u>	<u>1,178,001</u>
<b>EXPENDITURES:</b>				
Current				
General government:				
City Commission:				
Personnel services	62,063	62,063	62,432	(369)
Operating	61,005	61,005	57,876	3,129
City Manager:				
Personnel services	750,970	750,970	772,744	(21,774)
Operating	159,800	159,800	126,301	33,499
Finance:				
Personnel services	713,077	713,077	712,246	831
Operating	100,940	100,940	68,234	32,706
Capital outlay	2,000	2,000	1,332	668
Information technology:				
Personnel services	686,405	686,405	574,857	111,548
Operating	242,800	242,800	192,599	50,201
Capital outlay	151,000	390,634	160,443	230,191
Legal:				
Operating	270,000	355,000	350,422	4,578
City Clerk:				
Personnel services	224,921	224,921	227,506	(2,585)
Operating	75,000	75,000	49,766	25,234
Total general government- departmental	<u>3,499,981</u>	<u>3,824,615</u>	<u>3,356,758</u>	<u>467,857</u>

**CITY OF AVENTURA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**

(continued)

For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Nondepartmental:				
Personnel services	15,000	15,000	-	15,000
Operating	1,405,556	1,405,556	1,242,542	163,014
Capital outlay	18,073,488	18,073,488	3,625,514	14,447,974
Total general government- nondepartmental	19,494,044	19,494,044	4,868,056	14,625,988
Total general government	22,994,025	23,318,659	8,224,814	15,093,845
Public safety:				
Police:				
Personnel services	14,800,330	14,800,330	14,756,795	43,535
Operating	1,760,500	2,110,500	2,001,155	109,345
Capital outlay	864,400	3,862,328	2,065,359	1,796,969
Community development:				
Personnel services	744,064	744,064	728,184	15,880
Operating	920,250	1,187,250	1,195,892	(8,642)
Capital outlay	93,800	93,800	2,664	91,136
Total public safety	19,183,344	22,798,272	20,750,049	2,048,223
Community services:				
Personnel services	1,339,559	1,339,559	1,308,452	31,107
Operating	2,816,950	2,914,950	2,940,963	(26,013)
Capital outlay	903,600	1,103,885	633,580	470,305
Arts and cultural center:				
Operating	673,590	673,590	664,482	9,108
Capital outlay	27,700	27,700	12,666	15,034
Total community services	5,761,399	6,059,684	5,560,143	499,541
Total expenditures	47,938,768	52,176,615	34,535,006	17,641,609
Excess (deficiency) of revenues over expenditures	(16,503,091)	(19,746,556)	(926,946)	18,819,610
Other financing sources (uses):				
Transfers in	8,000	8,000	8,000	-
Transfers out	(2,220,961)	(2,205,882)	(2,205,882)	-
Appropriated fund balance	18,716,052	21,944,438	-	(21,944,438)
Total other financing sources (uses)	16,503,091	19,746,556	(2,197,882)	(21,944,438)
Net change in fund balance	\$ -	\$ -	\$ (3,124,828)	\$ (3,124,828)

See Notes to Required Supplementary Information.

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND  
STREET MAINTENANCE FUND  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 1,580,250	\$ 1,580,250	\$ 1,978,747	\$ 398,497
Impact fees	-	-	494,919	494,919
Interest income	500	500	1,485	985
Total revenues	<u>1,580,750</u>	<u>1,580,750</u>	<u>2,475,151</u>	<u>894,401</u>
<b>EXPENDITURES:</b>				
Operating	785,000	785,000	778,001	6,999
Capital outlay	854,900	1,607,063	921,846	685,217
Total expenditures	<u>1,639,900</u>	<u>2,392,063</u>	<u>1,699,847</u>	<u>692,216</u>
Excess (deficiency) of revenues over expenditures	<u>(59,150)</u>	<u>(811,313)</u>	<u>775,304</u>	<u>1,586,617</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Appropriated fund balance	<u>59,150</u>	<u>811,313</u>	<u>-</u>	<u>(811,313)</u>
Total other financing sources (uses)	<u>59,150</u>	<u>811,313</u>	<u>-</u>	<u>(811,313)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 775,304</u>	<u>\$ 775,304</u>

See Notes to Required Supplementary Information.

CITY OF AVENTURA, FLORIDA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULES OF FUNDING PROGRESS  
 POLICE OFFICERS' RETIREMENT PLAN FUND  
 AND OTHER POST-EMPLOYMENT BENEFITS (UNAUDITED)

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)- Frozen Initial Liability	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a)/(b)	(c) Covered Payroll	UAAL as a Percentage of Covered Payroll (b-a)/(c)
POLICE OFFICERS' RETIREMENT PLAN FUND (UNAUDITED)						
10/01/12	\$ 19,610,921	\$ 25,129,927	\$ 5,519,006	78.04%	\$ 7,663,687	72.02%
10/01/09	\$ 10,375,587	\$ 16,273,418	\$ 5,897,831	63.76%	\$ 6,418,797	91.88%
10/01/07	\$ 6,935,097	\$ 10,825,108	\$ 3,890,011	64.06%	\$ 5,576,592	69.76%
OTHER POST-EMPLOYMENT BENEFITS (UNAUDITED)						
10/01/13	\$ -	\$ 679,000	\$ 679,000	0.0%	\$ 11,640,000	5.83%
10/01/11	\$ -	\$ 710,000	\$ 710,000	0.0%	\$ 12,781,000	5.56%
10/01/08	\$ -	\$ 735,000	\$ 735,000	0.0%	\$ 9,175,000	8.01%

See Notes to Required Supplementary Information.

CITY OF AVENTURA, FLORIDA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER AND THE STATE  
 OF FLORIDA - POLICE OFFICERS' RETIREMENT PLAN FUND (UNAUDITED)

	CITY			STATE OF FLORIDA	
	Annual Required Contribution	City Contribution	Percentage Contributed	Annual Contribution	Percentage Contributed
2013	\$ 1,671,831	\$ 1,671,831	100.00%	\$ 287,726	100.00%
2012	\$ 1,655,005	\$ 1,655,005	100.00%	\$ 268,692	100.00%
2011	\$ 1,645,843	\$ 1,645,843	100.00%	\$ 250,125	100.00%
2010	\$ 1,245,754	\$ 1,320,667	106.01%	\$ 284,381	100.00%
2009	\$ 886,124	\$ 1,149,156	129.68%	\$ 265,314	100.00%
2008	\$ 1,006,054	\$ 1,024,908	101.87%	\$ 163,088	100.00%

See Notes to Required Supplementary Information.

CITY OF AVENTURA, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
September 30, 2013

NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING

An annual appropriated budget is adopted for all governmental funds with the exception of the Charter School Fund, Federal Forfeiture Fund, Law Enforcement Trust Fund and Capital Projects Fund (Special Revenue Funds).

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. The City Manager submits to the City Commission a proposed operating and capital budget for the ensuing fiscal year. The budget includes proposed expenditures and the means of financing them.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- d. Formal budgetary integration is employed as a management control device during the year for the governmental funds described above.
- e. The City Commission, by ordinance, may make supplemental appropriations for the year up to the amount of revenues in excess of those estimated. The City Commission made several supplementary budgetary appropriations throughout the year including approximately \$ 4,222,800 in the General Fund.
- f. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles ("GAAP").
- g. The City Manager is authorized to transfer part or all of an unencumbered appropriation balance within departments within a fund; however, any revisions that alter the total appropriations of any department or fund must be approved by the City Commission. The classification detail at which expenditures may not legally exceed appropriations is at the department level.
- h. Unencumbered appropriations lapse at fiscal year-end. Unencumbered amounts are reappropriated in the following year's budget for capital accounts only.
- i. Expenditures did not exceed appropriations in any of the governmental funds.

NOTE 2 - ACTUARIAL ASSUMPTIONS

Police Officers' Retirement Plan Fund - Information as of the latest actuarial valuation date of October 1, 2012 included no cost of living adjustments and a 3.00% annual inflation rate; an annual investment rate of return of 7.50%; projected annual salary increases of 5.00%; the amortization method is level dollar, closed; and a remaining amortization period of 21 years.

Other Post-Employment Benefits - Information as of the latest actuarial valuation date of October 1, 2013 included an annual investment rate of return of 4.0%; the amortization method is level dollar; an amortization period of 12 year-open and an actuarial cost method of projected unit credit.

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## NON-MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

*Special revenue funds are used to account for and report specific revenues that are restricted or committed to expenditure for particular purposes other than debt service or capital projects.*

Police Education Fund - This fund is used to account for revenues and expenditures associated with the two dollars (\$2) the City receives from each paid traffic citation, by State Statute, must be used to further the education of the City's police officers.

Police Capital Outlay Impact Fee Fund - This fund is used to account for impact fees derived from new developments and restricted by ordinance for police capital improvements. This fund provides a funding source to assist the City in providing police services required by the growth in the City. *This fund was closed during the fiscal year ended September 30, 2013.*

Park Development Fund - This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. This fund accounts for impact fees derived from new developments and restricted by ordinance for park capital improvement projects. *This fund was closed during the fiscal year ended September 30, 2013.*

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

Federal Forfeiture Fund - This fund is used to account for proceeds obtained from the sale of confiscated and unclaimed property turned over to the City through court judgments. Proceeds are to be used solely for crime fighting purposes.

Law Enforcement Trust Fund - This fund is used to account for resources resulting from police department confiscations and their expenditure for law enforcement purposes.

### CAPITAL PROJECTS FUNDS

*Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.*

Capital Projects - This fund is used to account for impact fees and other revenue sources specifically earmarked for capital projects.

### DEBT SERVICE FUNDS

*Debt service funds are used to account for and report the accumulation of financial resources that are restricted, committed, or assigned for the payment of principal and interest on all general long-term debt.*

Debt Service Fund Series 2010 & 2011 - This fund is used to accumulate monies for the payment of the 2010 and 2011 Refunding Revenue Bonds. Non-ad valorem tax revenues in the governmental funds are pledged for the payment of principal and interest.

Debt Service Fund Series 2012 - Charter School Land Acquisition - This fund is used to accumulate monies for the payment of the 2012 Refunding Revenue Bonds. Non-ad valorem tax revenues in the governmental funds are pledged for the payment of principal and interest.

Debt Service Fund Series 2012 - Charter School Building Construction - This fund is used to accumulate monies for the payment of the 2002 Refunding Revenue Bonds. Non-ad valorem tax revenues in the governmental funds are pledged for the payment of principal and interest.

CITY OF AVENTURA, FLORIDA  
 COMBINING BALANCE SHEET  
 OTHER NONMAJOR GOVERNMENTAL FUNDS  
 September 30, 2013

	Special Revenue Funds				
	Police Education Fund	Police Capital Outlay Impact Fee Fund	Park Development Fund	911 Fund	Federal Forfeiture Fund
<b>ASSETS:</b>					
Cash, cash equivalents and investments	\$ 8,040	\$ -	\$ -	\$ 80,995	\$ 922,743
Restricted cash, cash equivalents and investments	-	-	-	-	-
Accounts receivable, net	-	-	-	53,423	-
Due from other governments	1,444	-	-	-	3,252
Total assets	\$ 9,484	\$ -	\$ -	\$ 134,418	\$ 925,995
<b>LIABILITIES:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 35	\$ 308,588
Accrued liabilities	-	-	-	-	-
Total liabilities	-	-	-	35	308,588
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable revenue - intergovernmental	-	-	-	30,335	-
<b>FUND BALANCES:</b>					
Restricted for:					
Community services	-	-	-	-	-
Public safety	9,484	-	-	104,048	617,407
Debt service	-	-	-	-	-
Total fund balances	9,484	-	-	104,048	617,407
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,484	\$ -	\$ -	\$ 134,418	\$ 925,995

Law Enforcement Trust Fund	Capital	Debt Service Funds			Total Nonmajor Governmental Funds
	Projects Fund	Debt Service Fund Series 2010 & 2011	Debt Service Fund Series 2012 Charter School Land Acquisition	Debt Service Fund Series 2012 Charter School Building Construction	
\$ 148,529	\$ 160,824	\$ 267,763	\$ 9,393	\$ 125,875	\$ 1,724,162
-	-	-	63	61	124
-	-	-	-	-	53,423
-	-	-	-	-	4,696
<u>\$ 148,529</u>	<u>\$ 160,824</u>	<u>\$ 267,763</u>	<u>\$ 9,456</u>	<u>\$ 125,936</u>	<u>\$ 1,782,405</u>
\$ 27,841	\$ -	\$ -	\$ -	\$ -	\$ 336,464
-	-	255,714	-	-	255,714
27,841	-	255,714	-	-	592,178
-	-	-	-	-	30,335
-	140,933	-	-	-	140,933
120,688	19,891	-	-	-	871,518
-	-	12,049	9,456	125,936	147,441
120,688	160,824	12,049	9,456	125,936	1,159,892
<u>\$ 148,529</u>	<u>\$ 160,824</u>	<u>\$ 267,763</u>	<u>\$ 9,456</u>	<u>\$ 125,936</u>	<u>\$ 1,782,405</u>

**CITY OF AVENTURA, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**OTHER NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2013

Special Revenue Funds

	Police Education Fund	Police Capital Outlay Impact Fee Fund	Park Development Fund	911 Fund	Federal Forfeiture Fund
<b>REVENUES:</b>					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 165,211	\$ -
Fines and forfeitures	10,452	-	-	-	105,986
Impact fees	-	-	-	-	-
Interest income	16	-	-	49	1,684
Miscellaneous income	-	-	-	-	-
	<u>10,468</u>	<u>-</u>	<u>-</u>	<u>165,260</u>	<u>107,670</u>
<b>Total revenues</b>	<b>10,468</b>	<b>-</b>	<b>-</b>	<b>165,260</b>	<b>107,670</b>
<b>EXPENDITURES:</b>					
Current:					
Public safety	12,834	-	-	82,870	-
Capital outlay	-	5,513	2,264	-	491,069
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
	<u>12,834</u>	<u>5,513</u>	<u>2,264</u>	<u>82,870</u>	<u>491,069</u>
<b>Total expenditures</b>	<b>12,834</b>	<b>5,513</b>	<b>2,264</b>	<b>82,870</b>	<b>491,069</b>
Excess (deficiency) of revenues over expenditures	<u>(2,366)</u>	<u>(5,513)</u>	<u>(2,264)</u>	<u>82,390</u>	<u>(383,399)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(8,000)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(2,366)</b>	<b>(5,513)</b>	<b>(2,264)</b>	<b>74,390</b>	<b>(383,399)</b>
<b>FUND BALANCES, beginning</b>	<b>11,850</b>	<b>5,513</b>	<b>2,264</b>	<b>29,658</b>	<b>1,000,806</b>
<b>FUND BALANCES, ending</b>	<b>\$ <u>9,484</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>104,048</u></b>	<b>\$ <u>617,407</u></b>

Law Enforcement Trust Fund	Capital Projects Fund	Debt Service Funds			Total Nonmajor Governmental Funds
	Capital Projects	Debt Service Fund Series 2010 & 2011	Debt Service Fund Series 2012 Charter School Land Acquisition	Debt Service Fund Series 2012 Charter School Building Construction	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,211
51,605	-	-	-	-	168,043
-	160,824	-	-	-	160,824
265	-	254	13	-	2,281
7,700	-	-	-	-	7,700
<u>59,570</u>	<u>160,824</u>	<u>254</u>	<u>13</u>	<u>-</u>	<u>504,059</u>
42,897	-	-	-	-	138,601
-	-	-	-	-	498,846
-	-	675,000	278,834	311,166	1,265,000
-	-	523,224	114,855	128,241	766,320
<u>42,897</u>	<u>-</u>	<u>1,198,224</u>	<u>393,689</u>	<u>439,407</u>	<u>2,668,767</u>
<u>16,673</u>	<u>160,824</u>	<u>(1,197,970)</u>	<u>(393,676)</u>	<u>(439,407)</u>	<u>(2,164,708)</u>
-	-	1,198,430	399,642	444,000	2,042,072
-	-	-	-	-	(8,000)
-	-	1,198,430	399,642	444,000	2,034,072
16,673	160,824	460	5,966	4,593	(130,636)
104,015	-	11,589	3,490	121,343	1,290,528
<u>\$ 120,688</u>	<u>\$ 160,824</u>	<u>\$ 12,049</u>	<u>\$ 9,456</u>	<u>\$ 125,936</u>	<u>\$ 1,159,892</u>

**CITY OF AVENTURA, FLORIDA**  
**SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**POLICE EDUCATION FUND**  
 For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fines and forfeitures	\$ 7,000	\$ 7,000	\$ 10,452	\$ 3,452
Interest income	-	-	16	16
Total revenues	7,000	7,000	10,468	3,468
<b>EXPENDITURES:</b>				
Operating	7,000	18,850	12,834	6,016
Total expenditures	7,000	18,850	12,834	6,016
Excess (deficiency) of revenues over expenditures	-	(11,850)	(2,366)	9,484
<b>OTHER FINANCING SOURCES (USES):</b>				
Appropriated fund balance	-	11,850	-	(11,850)
Total other financing sources (uses)	-	11,850	-	(11,850)
Net change in fund balance	\$ -	\$ -	\$ (2,366)	\$ (2,366)

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND  
POLICE CAPITAL OUTLAY IMPACT FEE FUND  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital outlay	-	5,513	5,513	-
Total expenditures	-	5,513	5,513	-
Excess (deficiency) of revenues over expenditures	-	(5,513)	(5,513)	-
OTHER FINANCING SOURCES (USES):				
Appropriated fund balance	-	5,513	-	(5,513)
Total other financing sources (uses)	-	5,513	-	(5,513)
Net change in fund balance	\$ -	\$ -	\$ (5,513)	\$ (5,513)

**CITY OF AVENTURA, FLORIDA**  
**SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**PARK DEVELOPMENT FUND**  
**For the Year Ended September 30, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Interest income	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital outlay	2,256	2,264	2,264	-
Total expenditures	2,256	2,264	2,264	-
Excess (deficiency) of revenues over expenditures	(2,256)	(2,264)	(2,264)	-
OTHER FINANCING SOURCES (USES):				
Appropriated fund balance	2,256	2,264	-	(2,264)
Total other financing sources (uses)	2,256	2,264	-	(2,264)
Net change in fund balance	\$ -	\$ -	\$ (2,264)	\$ (2,264)

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND  
911 FUND  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 137,400	\$ 137,400	\$ 165,211	\$ 27,811
Interest income	-	-	49	49
Total revenues	<u>137,400</u>	<u>137,400</u>	<u>165,260</u>	<u>27,860</u>
<b>EXPENDITURES:</b>				
Operating	129,400	129,400	82,870	46,530
Capital outlay	-	29,658	-	29,658
Total expenditures	<u>129,400</u>	<u>159,058</u>	<u>82,870</u>	<u>76,188</u>
Excess (deficiency) of revenues over expenditures	<u>8,000</u>	<u>(21,658)</u>	<u>82,390</u>	<u>104,048</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(8,000)	(8,000)	(8,000)	-
Appropriated fund balance	-	29,658	-	(29,658)
Total other financing sources (uses)	<u>(8,000)</u>	<u>21,658</u>	<u>(8,000)</u>	<u>(29,658)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,390</u>	<u>\$ 74,390</u>

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
DEBT SERVICE FUND SERIES 2010 & 2011  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest income	\$ -	\$ -	\$ 254	\$ 254
Total revenues	-	-	254	254
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	675,000	675,000	675,000	-
Interest	535,019	535,019	523,224	11,795
Total expenditures	1,210,019	1,210,019	1,198,224	11,795
Excess (deficiency) of revenues over expenditures	(1,210,019)	(1,210,019)	(1,197,970)	12,049
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,210,019	1,198,430	1,198,430	-
Appropriated fund balance	-	11,589	-	(11,589)
Total other financing sources (uses)	1,210,019	1,210,019	1,198,430	(11,589)
Net change in fund balance	\$ -	\$ -	\$ 460	\$ 460

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
DEBT SERVICE FUND SERIES 2000  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest income	\$ -	\$ -	\$ 25,410	\$ 25,410
Total revenues	-	-	25,410	25,410
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	325,000	325,000	325,000	-
Interest	182,810	182,810	182,449	361
Total expenditures	507,810	507,810	507,449	361
Excess (deficiency) of revenues over expenditures	(507,810)	(507,810)	(482,039)	25,771
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	507,810	507,810	507,810	-
Total other financing sources (uses)	507,810	507,810	507,810	-
Net change in fund balance	\$ -	\$ -	\$ 25,771	\$ 25,771

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
DEBT SERVICE FUND SERIES 2012-  
CHARTER SCHOOL LAND ACQUISITION  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest income	\$ -	\$ -	\$ 13	\$ 13
Total revenues	-	-	13	13
<b>EXPENDITURES:</b>				
Debt Service:				
Principal	278,834	278,834	278,834	-
Interest	114,855	114,855	114,855	-
Trustee fees and other	9,443	9,443	-	9,443
Total expenditures	403,132	403,132	393,689	9,443
Excess (deficiency) of revenues over expenditures	(403,132)	(403,132)	(393,676)	9,456
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	403,132	399,642	399,642	-
Appropriated fund balance	-	3,490	-	(3,490)
Total other financing sources (uses)	403,132	403,132	399,642	(3,490)
Net change in fund balance	\$ -	\$ -	\$ 5,966	\$ 5,966

CITY OF AVENTURA, FLORIDA  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
DEBT SERVICE FUND SERIES 2012 -  
CHARTER SCHOOL BUILDING CONSTRUCTION  
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Debt Service:				
Principal	311,166	311,166	311,166	-
Interest	128,241	128,241	128,241	-
Trustee fees and other	5,683	5,683	-	5,683
Total expenditures	<u>445,090</u>	<u>445,090</u>	<u>439,407</u>	<u>5,683</u>
Excess (deficiency) of revenues over expenditures	<u>(445,090)</u>	<u>(445,090)</u>	<u>(439,407)</u>	<u>5,683</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>445,090</u>	<u>445,090</u>	<u>444,000</u>	<u>(1,090)</u>
Total other financing sources (uses)	<u>445,090</u>	<u>445,090</u>	<u>444,000</u>	<u>(1,090)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,593</u>	<u>\$ 4,593</u>

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# STATISTICAL SECTION

## STATISTICAL SECTION

This part of City of Aventura's comprehensive annual financial report presents detailed information as a context for understanding what information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

### Financial Trends

*These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.*

Net position by component	73
Changes in net position	74-75
Governmental activities tax revenues by source	76
Fund balances of governmental funds	77
Changes in fund balances of governmental funds	78-79
General governmental tax revenues by source	80

### Revenue Capacity

*These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.*

Assessed value and estimated actual assessed value of taxable property	81
Property tax rates - direct and overlapping governments	82-83
Principal property taxpayers	84
Property tax levies and collections	85

### Debt Capacity:

*These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.*

Ratios of outstanding debt by type	86
Ratios of general bonded debt outstanding	87
Direct and overlapping governmental activity debt	88
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### Demographic and Economic Information

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.*

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### Operating Information

*These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.*

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Sources: Unless otherwise indicated, information in these schedules is derived from the comprehensive annual financial reports for the respective years.

Table 1

**CITY OF AVENTURA, FLORIDA**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>GOVERNMENTAL ACTIVITIES:</b>										
Net investment in capital assets	\$ 22,471,893	\$ 23,896,000	\$ 26,151,708	\$ 45,438,705	\$ 50,968,930	\$ 54,916,084	\$ 60,320,654	\$ 59,215,769	\$ 59,176,872	\$ 63,727,119
Restricted	1,872,770	2,944,000	3,047,457	2,942,261	1,226,693	1,592,461	895,481	1,694,288	2,240,013	2,910,452
Unrestricted	12,099,673	15,844,000	20,119,775	25,046,530	31,110,719	35,762,870	37,169,427	38,621,886	39,900,020	36,690,649
Total governmental activities, net position	\$ 36,444,336	\$ 42,684,000	\$ 49,318,940	\$ 73,427,496	\$ 83,306,342	\$ 92,271,415	\$ 98,385,562	\$ 99,531,943	\$ 101,316,905	\$ 103,328,220
<b>BUSINESS-TYPE ACTIVITIES:</b>										
Net investment in capital assets	\$ 5,350,598	\$ 6,161,008	\$ 6,417,218	\$ 7,502,883	\$ 7,431,770	\$ 7,580,426	\$ 7,616,360	\$ 7,424,095	\$ 7,126,772	\$ 6,829,449
Unrestricted	62,243	(278,512)	287,480	117,452	417,920	529,552	671,857	993,386	1,429,043	1,703,713
Total business-type activities, net position	\$ 5,412,841	\$ 5,882,496	\$ 6,704,698	\$ 7,620,335	\$ 7,849,690	\$ 8,109,978	\$ 8,288,217	\$ 8,417,481	\$ 8,555,815	\$ 8,533,162
<b>PRIMARY GOVERNMENT:</b>										
Net investment in capital assets	\$ 27,822,491	\$ 30,057,008	\$ 32,568,926	\$ 52,941,588	\$ 58,400,700	\$ 62,496,510	\$ 67,937,014	\$ 66,639,864	\$ 66,303,644	\$ 70,556,568
Restricted	1,872,770	2,944,000	3,047,457	2,942,261	1,226,693	1,592,461	895,481	1,694,288	2,240,013	2,910,452
Unrestricted	12,161,916	15,565,488	20,407,255	25,163,982	31,528,639	36,292,422	37,841,284	39,615,272	41,329,063	38,394,362
Total primary government, net position	\$ 41,857,177	\$ 48,566,496	\$ 56,023,638	\$ 81,047,831	\$ 91,156,032	\$ 100,381,393	\$ 106,673,779	\$ 107,949,424	\$ 109,872,720	\$ 111,861,382

Table 2

**CITY OF AVENTURA, FLORIDA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>EXPENSES:</b>										
Governmental activities:										
General government	\$ 4,378,320	\$ 5,234,533	\$ 8,614,169	\$ 6,221,118	\$ 6,776,605	\$ 6,792,783	\$ 4,574,365	\$ 4,917,160	\$ 4,977,304	\$ 5,116,689
Public safety	11,548,304	13,042,732	14,480,174	15,364,893	15,517,221	16,107,437	18,460,900	18,928,521	19,571,423	19,776,833
Community services	8,395,691	8,958,704	10,057,441	13,061,771	13,030,566	12,666,857	15,059,743	14,947,707	15,187,991	16,006,410
Interest and fiscal charges	1,830,330	1,777,122	1,804,438	1,720,827	1,674,297	1,641,919	1,574,525	1,396,059	1,187,024	976,609
Total governmental activities	26,152,645	29,013,091	34,956,222	36,368,609	36,998,689	37,208,996	39,669,533	40,189,447	40,923,742	41,876,541
Business-type activities:										
Stormwater utility	147,242	249,947	360,712	557,635	670,602	651,175	843,251	827,090	758,185	872,010
Total business-type activities	147,242	249,947	360,712	557,635	670,602	651,175	843,251	827,090	758,185	872,010
Total primary government expenses	\$ 26,299,887	\$ 29,263,038	\$ 35,316,934	\$ 36,926,244	\$ 37,669,291	\$ 37,860,171	\$ 40,512,784	\$ 41,016,537	\$ 41,681,927	\$ 42,748,551
<b>PROGRAM REVENUES:</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,057,776	\$ 539,332	\$ 91,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,402,106	3,585,061	4,788,890	3,489,180	2,965,541	1,973,570	5,505,242	4,917,288	5,413,866	5,276,699
Community services	227,512	671,809	944,724	1,805,425	1,993,719	3,505,392	1,275,753	1,596,122	1,621,334	1,704,529
Operating grants and contributions	4,099,084	5,212,020	7,302,460	8,298,050	8,379,687	7,726,423	7,663,169	7,559,658	7,032,045	7,323,841
Capital grants and contributions	401,076	8,987	420,493	40,340	-	2,359,690	2,465,574	500,068	676,604	723,997
Total governmental activities program revenues	8,187,554	10,017,209	13,548,089	13,632,995	13,338,947	15,565,075	16,909,738	14,573,136	14,743,849	15,029,066
Business-type activities:										
Charges for services:										
Stormwater utility	826,199	820,554	815,454	889,178	882,429	801,532	842,867	843,930	892,395	846,921
Operating grants and contributions	-	-	415,000	580,759	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	107,364	175,303	108,862	-	-
Total business-type activities program revenues	826,199	820,554	1,230,454	1,469,937	882,429	908,896	1,018,170	952,792	892,395	846,921
Total primary government program revenues	\$ 9,013,753	\$ 10,837,763	\$ 14,778,543	\$ 15,102,932	\$ 14,221,376	\$ 16,473,971	\$ 17,927,908	\$ 15,525,928	\$ 15,636,244	\$ 15,875,987

**CITY OF AVENTURA, FLORIDA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
 (continued)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>NET EXPENSE/REVENUE:</b>										
Governmental activities	\$ (17,965,091)	\$ (18,995,882)	\$ (21,408,133)	\$ (22,735,614)	\$ (23,659,742)	\$ (21,643,921)	\$ (22,759,795)	\$ (25,616,311)	\$ (26,179,893)	\$ (26,847,475)
Business-type activities	678,957	570,607	869,742	912,302	211,827	257,721	174,919	125,702	134,210	(25,089)
Total primary government net expense	\$ (17,286,134)	\$ (18,425,275)	\$ (20,538,391)	\$ (21,823,312)	\$ (23,447,915)	\$ (21,386,200)	\$ (22,584,876)	\$ (25,490,609)	\$ (26,045,683)	\$ (26,872,564)
<b>GENERAL REVENUES AND OTHER:</b>										
Changes in net position:										
Governmental activities:										
Taxes:										
Ad valorem taxes	\$ 10,143,246	\$ 11,842,689	\$ 14,089,388	\$ 17,127,913	\$ 15,942,020	\$ 15,189,005	\$ 13,253,848	\$ 11,734,232	\$ 11,724,189	\$ 12,080,224
Utility service taxes	5,460,119	5,719,554	6,015,016	6,269,809	6,741,903	7,451,872	7,362,899	7,379,830	7,772,000	7,551,899
Franchise fees	2,185,155	2,330,809	3,359,261	4,234,574	4,270,671	3,644,177	3,686,885	2,684,216	3,070,065	2,823,490
Intergovernmental revenue - unrestricted	3,203,912	3,427,647	3,003,546	4,041,947	4,799,706	3,577,758	3,838,972	4,182,305	4,917,107	5,238,710
Impact fees	754,954	959,264	-	-	-	15,581	101	189,440	22,426	655,743
Interest income	174,983	553,135	1,159,778	1,580,978	1,035,457	292,180	310,885	195,382	174,152	65,726
Miscellaneous revenues	107,193	298,875	365,705	92,987	748,831	438,421	420,352	397,287	284,916	597,916
Transfers	402,282	103,210	50,742	-	-	-	-	-	-	-
Total governmental activities	22,431,844	25,235,183	28,043,436	33,348,208	33,538,588	30,608,994	28,873,942	26,762,692	27,964,855	29,013,708
Business-type activities:										
Interest income	2,555	2,258	3,202	3,335	17,528	2,567	3,320	3,562	4,124	2,436
Transfers	(396,904)	(103,210)	(50,742)	-	-	-	-	-	-	-
Total business-type activities	(394,349)	(100,952)	(47,540)	3,335	17,528	2,567	3,320	3,562	4,124	2,436
Total primary government	\$ 22,037,495	\$ 25,134,231	\$ 27,995,896	\$ 33,351,543	\$ 33,556,116	\$ 30,611,561	\$ 28,877,262	\$ 26,766,254	\$ 27,968,979	\$ 29,016,144
<b>CHANGE IN NET POSITION:</b>										
Governmental activities	\$ 4,466,753	\$ 6,239,301	\$ 6,635,303	\$ 10,612,594	\$ 9,878,846	\$ 8,965,073	\$ 6,114,147	\$ 1,146,381	\$ 1,784,962	\$ 2,166,233
Business-type activities	284,608	469,655	822,202	915,637	229,355	260,288	178,239	129,264	138,334	(22,653)
Total primary government	\$ 4,751,361	\$ 6,708,956	\$ 7,457,505	\$ 11,528,231	\$ 10,108,201	\$ 9,225,361	\$ 6,292,386	\$ 1,275,645	\$ 1,923,296	\$ 2,143,580

CITY OF AVENTURA, FLORIDA  
 GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE  
 LAST TEN FISCAL YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)

Table 3

Fiscal Year	Tax Roll Year	Ad Valorem Taxes	Utility Taxes	Franchise Fees	Total
2004	2003	\$ 10,143,246	\$ 5,460,119	\$ 2,185,155	\$ 17,788,520
2005	2004	11,842,689	5,719,554	2,330,809	19,893,052
2006	2005	14,089,388	6,015,016	3,359,261	23,463,665
2007	2006	17,127,913	6,269,809	4,234,574	27,632,296
2008	2007	15,942,020	6,741,903	4,270,671	26,954,594
2009	2008	15,189,005	7,451,872	3,644,177	26,285,054
2010	2009	13,253,848	7,362,899	3,686,885	24,303,632
2011	2010	11,734,232	7,379,830	2,684,216	21,798,278
2012	2011	11,724,189	7,772,000	3,070,065	22,566,254
2013	2012	12,080,224	7,551,899	2,823,490	22,455,613

**CITY OF AVENTURA, FLORIDA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

Table 4

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Fund:</b>										
Reserved	\$ 4,560,475	\$ 1,358,556	\$ 3,799,001	\$ 1,523,001	\$ 439,385	\$ 215,174	\$ 139,823	\$ -	\$ -	\$ -
Unreserved	8,089,508	9,975,843	12,635,078	21,765,557	29,087,603	34,184,317	36,344,556	-	-	-
Nonspendable	-	-	-	-	-	-	-	37,204	33,045	285,056
Committed	-	-	-	-	-	-	-	20,193,488	19,773,488	19,773,488
Assigned	-	-	-	-	-	-	-	2,119,548	5,747,436	1,995,152
Unassigned	-	-	-	-	-	-	-	15,868,958	14,084,222	14,459,667
<b>Total General Fund</b>	<b>\$ 12,649,983</b>	<b>\$ 11,334,399</b>	<b>\$ 16,434,079</b>	<b>\$ 23,288,558</b>	<b>\$ 29,526,988</b>	<b>\$ 34,399,491</b>	<b>\$ 36,484,379</b>	<b>\$ 38,219,198</b>	<b>\$ 39,638,191</b>	<b>\$ 36,513,363</b>
<b>All other governmental funds:</b>										
Reserved	\$ 34,811	\$ 44,124	\$ 1,206,173	\$ 186,560	\$ 170,219	\$ 1,067,451	\$ 253,040	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special Revenue Funds	2,267,113	3,245,826	2,746,804	3,950,116	3,676,879	2,439,375	2,308,838	-	-	-
Debt Service Funds	-	(3,441)	(4,525)	133,053	136,790	137,175	280,321	-	-	-
Capital Projects Funds	4,089,706	4,310,386	3,963,362	1,823,597	99,664	811,979	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	30,575	30,759	-
Restricted	-	-	-	-	-	-	-	1,694,288	2,240,013	2,910,452
Assigned	-	-	-	-	-	-	-	2,352,114	2,196,478	2,153,301
<b>Total all other governmental funds</b>	<b>\$ 6,391,630</b>	<b>\$ 7,596,895</b>	<b>\$ 7,911,814</b>	<b>\$ 6,093,326</b>	<b>\$ 4,083,552</b>	<b>\$ 4,455,980</b>	<b>\$ 2,842,199</b>	<b>\$ 4,076,977</b>	<b>\$ 4,467,250</b>	<b>\$ 5,063,753</b>

(1) Information for fiscal years 2004 to 2010 has not been restated for Governmental Accounting Standards Board (GASB) Statement No. 54 classifications.

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**CITY OF AVENTURA, FLORIDA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2004	2005	2006	2007
<b>REVENUES:</b>				
Ad valorem taxes	\$ 10,143,246	\$ 11,842,689	\$ 14,089,388	\$ 17,127,913
Utility service taxes	5,460,119	5,719,554	6,015,016	6,269,809
Franchise fees	2,185,155	2,330,809	3,359,261	4,234,574
Intergovernmental	7,663,308	7,263,468	10,905,885	11,586,872
Licenses and permits	2,146,913	3,335,034	3,277,960	3,229,778
Charges for services	1,099,321	1,598,230	1,904,741	2,194,596
Fines and forfeitures	351,698	472,465	601,339	577,148
Impact fees	754,954	959,264	398,436	40,340
Interest income	174,983	553,135	1,159,778	1,580,978
Developer contributions	85,842	-	-	-
Miscellaneous	134,768	298,875	610,584	234,544
<b>Total revenues</b>	<b>30,200,307</b>	<b>34,373,523</b>	<b>42,322,388</b>	<b>47,076,552</b>
<b>EXPENDITURES:</b>				
Current:				
General government	2,371,236	2,580,989	2,668,284	4,884,708
Public safety	10,594,453	12,256,346	13,781,535	14,360,873
Community services	7,495,145	7,997,769	9,019,229	10,817,310
Nondepartmental	1,292,580	1,623,794	2,978,900	-
Capital outlay	3,905,875	7,416,346	5,800,374	9,265,681
Debt service:				
Principal	900,000	930,000	965,000	1,005,000
Advance refunding escrow	-	-	-	-
Interest	1,786,797	1,753,446	1,719,392	1,682,298
Trustee fees and other	28,932	28,363	25,817	24,691
<b>Total expenditures</b>	<b>28,375,018</b>	<b>34,587,053</b>	<b>36,958,531</b>	<b>42,040,561</b>
<b>Excess (deficiency of revenues over expenditures)</b>	<b>1,825,289</b>	<b>(213,530)</b>	<b>5,363,857</b>	<b>5,035,991</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of debt	-	-	-	-
Transfers in	3,687,963	2,821,795	2,740,850	2,898,498
Transfers out	(3,285,681)	(2,718,585)	(2,690,108)	(2,898,498)
Payment to refunded bond escrow agent	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>402,282</b>	<b>103,210</b>	<b>50,742</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 2,227,571</b>	<b>\$ (110,320)</b>	<b>\$ 5,414,599</b>	<b>\$ 5,035,991</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>10.98%</b>	<b>9.88%</b>	<b>8.62%</b>	<b>8.20%</b>

Table 5

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$	15,942,020	\$ 15,189,005	\$ 13,253,848	\$ 11,734,232	\$ 11,724,189	\$ 12,080,224
	6,741,903	7,451,872	7,448,097	7,465,029	7,486,791	7,856,769
	4,270,671	3,644,177	3,686,885	2,684,216	3,070,065	2,823,490
	11,762,763	13,273,593	12,970,784	11,764,642	11,738,610	12,432,705
	2,808,112	1,892,862	2,025,310	2,374,902	2,522,665	2,489,707
	2,313,107	2,078,224	2,322,794	2,814,652	2,891,647	2,997,916
	652,747	2,275,882	3,107,179	2,096,677	2,459,276	2,371,544
	-	15,581	101	189,440	22,426	655,743
	1,035,457	292,180	310,885	195,382	174,152	65,726
	-	-	-	-	-	-
	748,831	438,421	428,907	414,678	303,795	380,446
	<u>46,275,611</u>	<u>46,551,797</u>	<u>45,554,790</u>	<u>41,733,850</u>	<u>42,393,616</u>	<u>44,154,270</u>
	4,561,020	4,639,737	4,360,999	4,274,015	4,266,981	4,437,525
	14,727,849	15,625,029	16,965,808	17,636,378	18,413,325	18,820,627
	10,798,272	11,057,179	11,950,071	12,083,949	12,305,720	12,727,047
	-	-	-	-	-	-
	9,256,902	7,278,743	8,576,499	2,596,599	3,050,256	8,158,627
	1,035,000	1,080,000	1,130,000	635,000	960,000	1,590,000
	-	-	520,000	336,928	597,856	-
	1,642,606	1,607,984	1,553,980	1,212,882	987,303	948,769
	25,306	18,194	89,766	49,496	77,909	-
	<u>42,046,955</u>	<u>41,306,866</u>	<u>45,147,123</u>	<u>38,825,247</u>	<u>40,659,350</u>	<u>46,682,595</u>
	<u>4,228,656</u>	<u>5,244,931</u>	<u>407,667</u>	<u>2,908,603</u>	<u>1,734,266</u>	<u>(2,528,325)</u>
	-	-	10,385,000	5,565,000	9,885,000	-
	2,907,111	5,254,251	4,526,447	2,316,510	2,747,803	2,657,882
	(2,907,111)	(5,254,251)	(4,526,447)	(2,316,510)	(2,747,803)	(2,657,882)
	-	-	(10,321,560)	(5,504,006)	(9,810,000)	-
	-	-	63,440	60,994	75,000	-
\$	<u>4,228,656</u>	<u>5,244,931</u>	<u>471,107</u>	<u>2,969,597</u>	<u>1,809,266</u>	<u>(2,528,325)</u>
	8.17%	7.90%	7.15%	5.07%	5.11%	6.54%

Table 6

**CITY OF AVENTURA, FLORIDA**  
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

Fiscal Year	Taxes	Inter-Governmental	Licenses and Permits	Charges for Services	Fines and Forfeitures	Interest Income	Other	Total
2004	\$ 17,788,520	\$ 7,663,308	\$ 2,146,913	\$ 1,099,321	\$ 351,698	\$ 174,983	\$ 975,564	\$ 30,200,307
2005	19,893,052	7,263,468	3,335,034	1,598,230	472,465	553,135	1,258,139	34,373,523
2006	23,463,665	10,905,885	3,277,960	1,904,741	601,339	1,159,778	1,009,020	42,322,388
2007	27,632,296	11,586,872	3,229,778	2,194,596	577,148	1,580,978	274,884	47,076,552
2008	26,954,594	11,762,763	2,808,112	2,313,107	652,747	1,035,457	748,831	46,275,611
2009	26,285,054	13,273,593	1,892,862	2,078,224	2,275,882	292,180	454,002	46,551,797
2010	24,388,830	12,970,784	2,025,310	2,322,794	3,107,179	310,885	429,008	45,554,790
2011	21,883,477	11,764,642	2,374,902	2,814,652	2,096,677	195,382	604,118	41,733,850
2012	22,281,045	11,738,610	2,522,665	2,891,647	2,459,276	174,152	326,221	42,393,616
2013	22,760,483	12,432,705	2,489,707	2,997,916	2,371,544	65,726	1,036,189	44,154,270

Table 7

**CITY OF AVENTURA, FLORIDA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL ASSESSED VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Tax Roll Year	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (1)	Assessed Value as a Percentage of Actual Value
2004	2003	\$ 4,569,228,195	\$ 161,725,854	\$ N/A	\$ 4,730,954,049	2.2270	\$ N/A	N/A
2005	2004	5,378,718,735	178,342,801	N/A	5,557,061,536	2.2270	N/A	N/A
2006	2005	6,780,880,599	187,347,215	(351,806,315)	6,616,421,499	2.2270	7,576,931,843	87.323%
2007	2006	8,331,742,670	201,721,611	(372,540,477)	8,160,923,804	2.2270	9,597,268,019	85.034%
2008	2007	9,774,193,983	227,245,274	(391,557,538)	9,609,881,719	1.7261	11,419,378,837	84.154%
2009	2008	9,860,466,135	209,118,365	(629,776,968)	9,439,807,532	1.7261	10,972,855,584	86.029%
2010	2009	8,433,846,719	221,526,640	(591,538,406)	8,063,834,953	1.7261	9,042,917,094	89.173%
2011	2010	7,607,087,842	216,861,227	(579,342,462)	7,244,606,607	1.7261	8,039,916,683	90.108%
2012	2011	7,599,224,177	212,774,157	(521,364,015)	7,290,634,319	1.7261	8,158,847,193	89.359%
2013	2012	7,832,825,557	216,503,467	(548,090,007)	7,501,239,017	1.7261	8,489,607,871	88.358%

Note: (1) Florida Law requires that all property be assessed at current fair market value.

**CITY OF AVENTURA, FLORIDA  
PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$ 1,000 OF TAXABLE VALUE)  
LAST TEN FISCAL YEARS**

Fiscal Year	Tax Roll Year	City of Aventura			School District			Overlapping Rates			Total State Millage
		Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total School Millage	Everglades Project	South Florida Water Management District	Florida Inland Navigational District	
2004	2003	2.2270	-	2.2270	8.4180	0.6820	9.1000	0.1000	0.5970	0.0385	0.7355
2005	2004	2.2270	-	2.2270	8.0900	0.5970	8.6870	0.1000	0.5970	0.0385	0.7355
2006	2005	2.2270	-	2.2270	7.9470	0.4910	8.4380	0.1000	0.5970	0.0385	0.7355
2007	2006	2.2270	-	2.2270	7.6910	0.4140	8.1050	0.1000	0.5970	0.0385	0.7355
2008	2007	1.7261	-	1.7261	7.5700	0.3780	7.9480	0.0894	0.5346	0.0345	0.6585
2009	2008	1.7261	-	1.7261	7.5330	0.2640	7.7970	0.0894	0.5346	0.0345	0.6585
2010	2009	1.7261	-	1.7261	7.6980	0.2970	7.9950	0.0894	0.5346	0.0345	0.6585
2011	2010	1.7261	-	1.7261	7.8640	0.3850	8.2490	0.0894	0.5346	0.0345	0.6585
2012	2011	1.7261	-	1.7261	7.7650	0.2400	8.0050	0.0624	0.3739	0.0345	0.4708
2013	2012	1.7261	-	1.7261	7.7650	0.2330	7.9980	0.0613	0.3676	0.0345	0.4634

Source: Miami-Dade County Appraiser's Office.

Table 8

Overlapping Rates								
Miami-Dade County			Special Districts				Total Direct and Overlapping Rates	
Operating Millage	Debt Service Millage	Total County Millage	Children's Trust	Fire and Rescue	Fire Debt	Library	Total District's Millage	
5.9690	0.2850	6.2540	0.5000	2.5820	0.0790	0.4860	3.6470	21.9635
5.9350	0.2850	6.2200	0.4442	2.5920	0.0690	0.4860	3.5912	21.4607
5.8350	0.2850	6.1200	0.4288	2.6090	0.0520	0.4860	3.5758	21.0963
5.6150	0.2850	5.9000	0.4223	2.6090	0.0420	0.4860	3.5593	20.5268
4.5796	0.2850	4.8646	0.4223	2.2067	0.0420	0.3842	3.0552	18.2524
4.8379	0.2850	5.1229	0.4212	2.1851	0.0420	0.3822	3.0305	18.3350
4.8379	0.2850	5.1229	0.5000	2.1851	0.0420	0.3822	3.1093	18.6118
5.4275	0.4450	5.8725	0.5000	2.5753	0.0200	0.2840	3.3793	19.8854
4.8050	0.2850	5.0900	0.5000	2.4496	0.0131	0.1795	3.1422	18.4341
4.7035	0.2850	4.9885	0.5000	2.4496	0.0131	0.1725	3.1352	18.3112

**CITY OF AVENTURA, FLORIDA  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

Table 9

	Fiscal Year									
	2013					2004				
			Percentage Total Taxable Assessed Value					Percentage Total Taxable Assessed Value		
Taxpayer	Type of Use	Taxable Assessed Value	Rank	5.81% 1.92% 1.08% 0.93% 0.75% 0.67% 0.60% 0.58% 0.55% 0.52%	Taxable Assessed Value	Rank	\$	274,800,000	Rank	Percentage Total Taxable Assessed Value
Aventura Mall Ventures	Shopping Center	\$ 435,582,841	1	5.81%	\$ 274,800,000	1		274,800,000	1	5.81%
Miami Beach Health Care Group, LTD	Hospital & Health Care Facility	144,283,828	2	1.92%	-	-		-	-	-
CC-Aventura, Inc.	Independent/Assisted Living Facility	81,350,000	3	1.08%	-	-		-	-	-
Turnberry Isle Resort, LP	Golf Course, Hotel & Marina	69,481,443	4	0.93%	72,963,000	3		72,963,000	3	1.54%
D. Soffer and B. Redich TRS	Commercial Developer	55,895,107	5	0.75%	34,417,000	6		34,417,000	6	0.73%
Summit Properties Partnership, LP	Rental Apartment Complex	50,600,000	6	0.67%	38,636,000	5		38,636,000	5	0.82%
Florida Power & Light Co.	Electrical Utility Company	44,927,625	7	0.60%	-	-		-	-	-
Bruce Strohm and D. Neithercut TRS	Rental Apartment Complex	43,300,000	8	0.58%	33,971,000	7		33,971,000	7	0.72%
Equity One, LLC	Shopping Center	40,940,000	9	0.55%	-	-		-	-	-
NNN Aventura Harbour Centre, LLC	Mixed Use Zones & Offices	38,700,000	10	0.52%	-	-		-	-	-
The Bay Club of Aventura	Rental Apartment Complex	-	-	-	73,815,000	2		73,815,000	2	1.56%
Miami Beach Healthcare Group, Ltd.	Hospital/Medical Center	-	-	-	52,153,000	4		52,153,000	4	1.10%
Champion Retail, Ltd. & D. Soffer & B. Redich Trust	Developer	-	-	-	29,791,000	8		29,791,000	8	0.63%
The Prudential Insurance Co.	Shopping Center	-	-	-	26,600,000	9		26,600,000	9	0.56%
Shefaor Tarragon LLP	Rental Apartment Complex	-	-	-	25,600,000	10		25,600,000	10	0.54%
<b>Totals</b>		<b>\$ 1,005,060,844</b>		<b>13.40%</b>	<b>\$ 662,746,000</b>			<b>\$ 662,746,000</b>		<b>14.01%</b>

Source: Miami-Dade County - Office of the Property Appraiser.

Table 10

**CITY OF AVENTURA, FLORIDA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
(\$ in 000'S)

Fiscal Year	Tax Roll Year	Property Tax Levy		(1) Property Tax Discount		Net Tax Levy		Current Tax Collection		Percentage of Current Tax Collections to Net Tax Levy		(2) Delinquent Tax Collection		Total Tax Collection		Percentage of Total Tax Collection to Property Tax Levy	
		\$		\$		\$		\$		%		\$		\$		%	
2004	2003	10,535,835		421,433		10,114,402		10,054,175		99.40%		89,071		10,143,246		96.27%	
2005	2004	12,375,576		495,023		11,880,553		11,804,181		99.36%		38,508		11,842,689		95.69%	
2006	2005	14,734,771		589,391		14,145,380		14,023,963		99.14%		65,425		14,089,388		95.62%	
2007	2006	18,174,377		726,975		17,447,402		16,997,222		97.42%		130,691		17,127,913		94.24%	
2008	2007	16,587,617		663,505		15,924,112		15,719,769		98.72%		222,251		15,942,020		96.11%	
2009	2008	16,294,052		651,762		15,642,290		15,062,722		96.29%		126,283		15,189,005		93.22%	
2010	2009	13,918,986		556,759		13,362,227		12,585,864		94.19%		667,984		13,253,848		95.22%	
2011	2010	12,504,915		500,197		12,004,718		11,460,434		95.47%		273,798		11,734,232		93.84%	
2012	2011	12,584,364		503,375		12,080,989		11,612,015		96.12%		112,174		11,724,189		93.16%	
2013	2012	12,947,889		517,916		12,429,973		11,857,991		95.40%		222,233		12,080,224		93.30%	

Source: Miami-Dade County, Florida, Tax Collector.

Notes: (1) Florida Law allows up to a 4% discount for timely payment of property taxes.

(2) Includes corrections and penalties.

**CITY OF AVENTURA, FLORIDA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

Table 11

Fiscal Year	Governmental Activities			Business-Type	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Line of Credit	Outstanding Bonds			
2004	\$ -	\$ 37,155,000	\$ -	\$ -	\$ 37,155,000	4.27%	\$ 1,317.23
2005	-	36,225,000	-	-	36,225,000	3.85%	1,271.05
2006	-	35,260,000	-	-	35,260,000	3.33%	1,197.24
2007	-	34,255,000	-	-	34,255,000	3.07%	1,127.44
2008	-	33,220,000	-	-	33,220,000	2.88%	1,070.09
2009	-	32,140,000	-	-	32,140,000	2.90%	1,032.58
2010	-	30,815,000	-	-	30,815,000	2.70%	988.26
2011	-	30,045,000	-	-	30,045,000	2.21%	841.05
2012	-	28,805,000	-	-	28,805,000	1.99%	773.52
2013	-	27,215,000	-	-	27,215,000	*	721.40

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

\* Information not available.

**CITY OF AVENTURA, FLORIDA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

Table 12

Fiscal Year	Gross Bonded Debt	Less: Amounts Available in Debt Service Funds	Net Bonded Debt	Assessed Value of Taxable Property	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita (1)
2004	\$ 37,155,000	\$ 31,000	\$ 37,124,000	\$ 4,730,954,049	0.78%	\$ 1,316.13
2005	36,225,000	42,000	36,183,000	5,557,061,536	0.65%	1,269.58
2006	35,260,000	24,278	35,235,722	6,616,421,499	0.53%	1,196.42
2007	34,255,000	133,053	34,121,947	8,160,923,804	0.42%	1,123.06
2008	33,220,000	136,790	33,083,210	9,609,881,719	0.34%	1,065.69
2009	32,140,000	137,175	32,002,825	9,439,807,532	0.34%	1,028.17
2010	30,815,000	280,321	30,534,679	8,063,834,953	0.38%	979.27
2011	30,045,000	231,562	29,813,438	7,244,606,607	0.41%	834.57
2012	28,805,000	274,594	28,530,406	7,290,634,319	0.39%	766.14
2013	27,215,000	311,384	26,903,616	7,501,239,017	0.36%	713.15

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for population data.

CITY OF AVENTURA, FLORIDA  
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITY DEBT  
 September 30, 2013

Table 13

Jurisdiction	Debt Outstanding	Estimated Percentage Applicable to City of Aventura (1)	Estimated Share of Overlapping Debt
Overlapping debt:			
Miami-Dade Board of County Commissioners (2)	\$ 3,800,709,000	3.938%	\$ 149,671,920
Miami-Dade County School Board (2)	<u>3,141,534,000</u>	3.938%	<u>123,713,609</u>
Subtotal overlapping debt	<u>6,942,243,000</u>		<u>273,385,529</u>
Direct debt:			
City of Aventura	<u>27,215,000</u>	100.000%	<u>27,215,000</u>
Subtotal direct debt	<u>27,215,000</u>		<u>27,215,000</u>
Total direct and overlapping debt	<u>\$ 6,969,458,000</u>		<u>\$ 300,600,529</u>

Notes: (1) The percentage of the overlap is calculated as follows:

$$\frac{\text{Overlapping portion of the government's revenue base (City of Aventura)}}{\text{Total revenue base of the overlapping government (Miami-Dade County)}}$$

Assesed value of taxable property is the base used in the above calculation.

(2) Source: Miami-Dade County Public Schools, Finance Department.

**CITY OF AVENTURA, FLORIDA**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**

Table 14

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 473,095,400	\$ 555,706,154	\$ 661,642,150	\$ 816,092,380	\$ 960,988,172	\$ 943,980,753	\$ 806,383,495	\$ 724,460,661	\$ 729,063,432	\$ 750,123,902
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 473,095,400	\$ 555,706,154	\$ 661,642,150	\$ 816,092,380	\$ 960,988,172	\$ 943,980,753	\$ 806,383,495	\$ 724,460,661	\$ 729,063,432	\$ 750,123,902
Total net debt applicable to the limit as a percentage of debt limit	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Legal Debt Margin Calculation for Fiscal Year 2013**

Assessed valuation of taxable real and personal property	\$ 7,501,239,017
Bonded debt limit - 10% above (1)	\$ 750,123,902
Amount of debt applicable to debt limit:	
Total bonded debt	\$ 27,215,000
Less: debt to be repaid from specified revenue sources:	
Covenant to budget and appropriate	<u>(27,215,000)</u>
Total net debt applicable to limit	-
Legal Debt Margin (1)	<u>\$ 750,123,902</u>

Note: (1) The City Charter allows revenue bonds to be issued when authorized by the City Commission as long as five (5) of the seven (7) Commission members approve the debt. Ad Valorem (general obligation bonds) must be approved by referendum of the electorate. The Charter provides no limit on the amount of the general obligation debt; however, the adopted Capital Improvement Program provides that general obligation bonds shall not exceed 10% of the City's total assessed value.

**CITY OF AVENTURA, FLORIDA  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

Table 15

Fiscal Year	Population (1)	Personal Income (Amounts Expressed in Thousands)	Per Capita Personal Income (2)	Unemployment Rate (3)
2004	28,207	\$ 869,706	\$ 30,833	3.3%
2005	28,500	940,700	33,007	3.7%
2006	29,451	1,057,379	35,903	3.4%
2007	30,383	1,115,481	36,714	3.5%
2008	31,044	1,151,484	37,092	4.3%
2009	31,126	1,107,556	35,583	8.5%
2010	31,181	1,142,908	36,654	9.2%
2011	35,723	1,362,047	38,128	8.7%
2012	37,239	1,447,108	38,860	6.8%
2013	37,725	*	*	6.3%

Data sources:

- (1) Years are as of April 1 of each year per the University of Florida Bureau of Economics & Business Research.
  - (2) Represents income per capita for Miami-Dade County as provided by the U.S. Department of Commerce, Bureau of Economic Analysis.
  - (3) Florida Department of Labor, Bureau of Labor Market Information.
- \* Information not available.

**CITY OF AVENTURA, FLORIDA**  
**OCCUPATIONAL EMPLOYMENT BY GROUP - MIAMI-DADE COUNTY, FLORIDA**  
**CURRENT YEAR AND NINE YEARS AGO**

Table 16

Occupational Groups	Fiscal Year					
	2013			2004		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Office and administrative support	197,250	1	19.74%	N/A	N/A	N/A
Sales and related	142,470	2	14.26%	N/A	N/A	N/A
Food preparation and service related	93,050	3	9.31%	N/A	N/A	N/A
Transportation and material moving	70,560	4	7.06%	N/A	N/A	N/A
Healthcare practitioners and technical	63,640	5	6.37%	N/A	N/A	N/A
Business and financial operations	53,330	6	5.34%	N/A	N/A	N/A
Education, training and library	51,200	7	5.12%	N/A	N/A	N/A
Protective service	36,810	8	3.68%	N/A	N/A	N/A
Installation, maintenance and repair	36,710	9	3.67%	N/A	N/A	N/A
Production	34,470	10	3.45%	N/A	N/A	N/A
Building and grounds cleaning and maintenance	32,730	11	3.27%	N/A	N/A	N/A
Management	32,520	12	3.25%	N/A	N/A	N/A
Personal care and service	30,040	13	3.01%	N/A	N/A	N/A
Healthcare support	25,420	14	2.54%	N/A	N/A	N/A
Construction and extraction	22,710	15	2.27%	N/A	N/A	N/A
Computer and mathematical science	17,170	16	1.72%	N/A	N/A	N/A
Legal	15,080	17	1.51%	N/A	N/A	N/A
Arts, design, entertainment, sports and media	14,410	18	1.44%	N/A	N/A	N/A
Community and social services	12,130	19	1.21%	N/A	N/A	N/A
Architecture and engineering	9,960	20	1.00%	N/A	N/A	N/A
Life, physical and social sciences	4,010	21	0.40%	N/A	N/A	N/A
Farming, fishing and forestry	3,720	22	0.37%	N/A	N/A	N/A
<b>Total</b>	<b>999,390</b>		<b>100.00%</b>	<b>N/A</b>		<b>N/A</b>

Source: Represents Metropolitan and Nonmetropolitan Area Occupational Employment for the entire Miami-Miami Beach-Kendall, Florida Metropolitan Division as provided by the U.S. Department of Labor, Bureau of Labor Statistics as of May 2012. Estimates do not include self-employed workers.

N/A: Information not available.

**CITY OF AVENTURA, FLORIDA**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

FUNCTION:	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	26	25	26	23	23	19	20	19	19	18
Public safety:										
Sworn	74	77	74	80	80	80	83	83	83	83
Civilians	34	33	37	34	35	37	37	37	38	38
Community services	16	16	17	15	16	16	16	15	14	14
Community development	11	11	10	10	9	9	8	8	8	8
<b>Total</b>	<b>161</b>	<b>162</b>	<b>164</b>	<b>162</b>	<b>163</b>	<b>161</b>	<b>164</b>	<b>162</b>	<b>162</b>	<b>161</b>

Source: Various City departments.

**CITY OF AVENTURA, FLORIDA  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

Table 18

FUNCTION:	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public safety:										
Part 1 Crimes reported*	1,851	1,646	1,797	2,045	2,363	2,302	2,193	2,400	2,298	2,353
Arrests	2,106	2,090	1,733	1,966	2,215	2,387	2,203	2,137	2,258	2,015
Traffic citations and warnings	12,820	13,942	14,431	16,848	16,987	20,026	20,814	19,114	18,707	16,940
Parking citations issued	1,619	2,328	4,816	4,750	4,049	3,639	3,375	2,886	2,120	1,847
Calls for service	23,104	26,891	33,905	34,987	33,281	32,616	31,169	30,470	29,276	29,123
Accidents	1,903	1,939	1,816	2,222	2,087	1,961	1,878	1,437	1,102	2,046
Community development:										
Building permits issued	2,475	3,528	5,242	6,161	4,112	3,377	4,130	4,465	4,615	5,141
Building inspections conducted	7,779	9,112	10,292	13,891	9,365	6,015	6,963	7,903	7,963	8,954
Code notice of violations issued	312	152	170	199	118	122	134	153	135	187
City business tax receipts issued	3,107	3,035	2,966	2,978	2,875	2,817	2,884	2,776	2,580	2,712
Community services:										
Recreation center memberships	N/A	N/A	N/A	N/A	1,149	1,112	1,238	1,242	1,101	1,088
Special event attendance	33,500	34,728	36,365	38,714	22,242	23,068	24,017	24,849	24,957	27,188
Shuttle bus ridership	95,000	118,629	146,506	166,255	189,996	209,257	241,273	260,325	271,045	284,876
Charter school enrollment	600	700	800	800	900	900	932	972	984	996

Source: Various City departments.

\* Part 1 crimes include: homicide, sex offenses, robbery, aggravated assault, burglary, larceny, arson and auto theft.

N/A: Information not available.

**CITY OF AVENTURA, FLORIDA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Table 19

FUNCTION:	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Zone offices	1	-	-	-	-	-	-	-	-	-
Fire stations (1)	2	2	2	2	2	2	2	2	2	2
Parks and recreation:										
Parks	4	4	4	5	5	5	5	5	5	5
Park acreage	21.00	23.50	23.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
Baseball/softball diamonds	1	1	1	1	2	2	2	2	2	2
Soccer/football fields	3	3	3	3	3	3	3	3	3	3
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community recreation centers	1	1	1	1	1	1	1	1	1	1
Libraries (1)	1	1	1	1	1	1	1	1	1	1
Public works:										
Street lights	N/A	N/A	639	654	712	712	712	712	712	742
Miles of roads	13.00	13.00	13.00	13.25	13.80	13.80	13.80	13.80	13.80	13.80
Charter schools (K-8)	1	1	1	1	1	1	1	1	1	1
Transit routes/minibuses (2)	4	4	5	5	5	5	5	5	5	5

Notes: (1) Owned and operated by Miami-Dade County, Florida.  
(2) Operated under contractual agreement.

N/A: Information not available.

# COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor  
Members of the City Commission and City Manager  
City of Aventura, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Aventura, Florida (the "City") as of and for the year ended September 30, 2013, and the related notes to the financial statements which collectively comprise the City's basic financial statements and have issued our report thereon dated February 12, 2014. Our report includes a reference to other auditors who audited the financial statements of the City of Aventura Police Officers' Retirement Plan Pension Trust Fund, as described in our report on the City's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

City of Aventura, Florida

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Keefe, McCullough & Co., LLP*  
KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
February 12, 2014



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Honorable Mayor  
Members of the City Commission and City Manager  
City of Aventura, Florida

**Report on Compliance for Each Major Federal Program**

We have audited City of Aventura, Florida's (the "City") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City's major Federal programs for the year ended September 30, 2013. The City's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended September 30, 2013.

## Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to in the first paragraph. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program and/or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Keefe, McCullough & Co., LLP*  
KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
February 12, 2014



## INDEPENDENT AUDITOR'S REPORT TO CITY MANAGEMENT

To the Honorable Mayor  
Members of the City Commission and City Manager  
City of Aventura, Florida

We have audited the basic financial statements of City of Aventura, Florida (the "City"), as of and for the year ended September 30, 2013, and have issued our report thereon dated February 12, 2014.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the Florida Auditor General. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated February 12, 2014, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports.

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial report.

Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the City complied with Section 218.415, Florida Statutes.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)4., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

City of Aventura, Florida

Section 10.554(1)(i)5., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information is disclosed in Note 1 to the financial statements.

Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Section 10.554(1)(i)6.b., Rules of the Auditor General, requires that we determine whether the annual financial report for the City for the fiscal year ended September 30, 2013, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2013. In connection with our audit, we determined that these two reports were in agreement.

Pursuant to Sections 10.554(1)(i)6.c. and 10.556(7), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Keefe, McCullough & Co., LLP*  
KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
February 12, 2014

**CITY OF AVENTURA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended September 30, 2013

Federal Agency/ Pass-through Entity/ Federal Program	CFDA Number	Contract/Grant Number	Expenditures	Transfers to Sub recipients
<b>FEDERAL AGENCY NAME:</b>				
<b>Direct Programs:</b>				
United States Department of Justice - Equitable Sharing Program - Bulletproof Vest Partnership Program -	* 16.922 16.607	FL0139100 ---	\$ 479,069 22,259	\$ - -
United States Department of the Treasury - Equitable Sharing Program -	21.000 ---	---	12,000	-
<b>Indirect Programs:</b>				
United States Department of Homeland Security - Passed through the State of Florida Department of Law Enforcement: Buffer Zone Protection Program (BZPP)	97.078	2013-BZPP-DADE-1-H2-001	194,382	-
United States Department of Agriculture - Passed through the State of Florida Department of Education: National School Lunch Program School Breakfast Program	10.555 10.553	--- ---	70,575 2,153	- -
United States Department of Education - Passed through the State of Florida Department of Education: Race to the Top	84.395	130-RL111-1C301	27,960	-

**CITY OF AVENTURA, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

(continued)

For the Year Ended September 30, 2013

Federal Agency/ Pass-through Entity/ Federal Program	CFDA Number	Contract/Grant Number	Expenditures	Transfers to Sub recipients
<b>FEDERAL AGENCY NAME (CONTINUED):</b>				
Indirect Programs (continued):				
Passed through the State of Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant -	16.738	2013-JAGD-DADE-2-D8-134	9,539	-
Passed through the Miami-Dade County Edward Byrne Memorial Justice Assistance Grant -	16.738	---	<u>5,235</u>	<u>-</u>
Total expenditures of Federal awards			<u>\$ 823,172</u>	<u>\$ -</u>

\* Denotes a major program.

CITY OF AVENTURA, FLORIDA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
September 30, 2013

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the grant activity of the City and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

NOTE 2 – CONTINGENCY

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the City of Aventura, Florida. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable Federal and state laws and regulations.

NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE

Complete Catalog of Federal Domestic Assistance (“CFDA”) numbers are presented for those programs for which such numbers were available. CFDA prefixes are presented for programs for which a complete CFDA number is not available.

CITY OF AVENTURA, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended September 30, 2013

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the basic financial statements.
2. No material weaknesses relating to the audit of the basic financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the basic financial statements of City of Aventura, Florida, were disclosed during the audit.
4. No material weaknesses relating to the audit of the major Federal program is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133.
5. The auditor's report on compliance for the major Federal program for City of Aventura, Florida expresses an unmodified opinion.
6. No audit findings relative to the major Federal program for City of Aventura, Florida are reported in Part C of this schedule.
7. The program tested as major program is as follows:

<b>Federal Program:</b>	<b>Federal CFDA No.</b>
United States Department of Justice Equitable Sharing Program	16.922

8. The threshold for distinguishing Types A and B programs was \$ 300,000 for the major Federal programs.
9. City of Aventura, Florida was not determined to be a low-risk auditee pursuant to OMB Circular A-133.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

NONE

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM**

NONE

**D. OTHER ISSUES**

No Summary Schedule of Prior Audit Findings for Federal Awards is required because there were no prior audit findings related to Federal programs.

No Corrective Action Plan is required because there were no findings required to be reported under the Federal Single Audit Act.



19200 West Country Club Drive  
Aventura, Florida 33180

Phone: (305) 466-8920

Fax: (305) 466-8939

[www.cityofaventura.com](http://www.cityofaventura.com)

**CITY OF AVENTURA**

**OFFICE OF THE CITY MANAGER**

**MEMORANDUM**

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager 

DATE: February 21, 2014

SUBJECT: **Resolution Authorizing Agreement for Grant Funds for Pedestrian and Bicycle Safety Enforcement Campaign**

---

**March 4, 2014 Commission Meeting Agenda Item 5-G**

**RECOMMENDATION**

It is recommended that the City Commission authorize the execution of the attached grant Agreement with the University of South Florida's Center for Urban Transportation Research in the amount of \$9,360 for the Police Department to implement a pedestrian and bicycle safety enforcement campaign.

**BACKGROUND**

In our continued efforts to improve pedestrian and bicycle safety throughout the City, the Police Department has obtained a grant to pay for overtime costs to implement a Pedestrian and Bicycle Safety Enforcement Campaign. The services to be provided by the Police Department include high visibility enforcement through the use of selective enforcement and education, distribution of safety educational materials and engaging the media to assist with distributing messages to the community regarding the safety campaign.

If you have any questions, please feel free to contact me.

EMS/act

Attachment

CCO1836-14

## Letter of Agreement and Contract

In this contract between the City of Aventura Police Department (vendor) and the University of South Florida Board of Trustees for the University of South Florida's Center for Urban Transportation Research ("University"), the vendor shall perform the services outlined in the scope of services (Exhibit A).

**Total not to exceed: \$9,360.00**

This contract is being entered into under the terms and conditions of the Florida Department of Transportation ("FDOT") project TWO #945-001, Contract #BDV25. A final product must be received or services completed by August 15, 2014; a final invoice must be received by August 15, 2014. The vendor shall forfeit payment of costs if final invoice is not received by close of business on August 15, 2014. Invoices may be mailed via the U.S. Post Office, shipped or emailed to [Kristin@cutr.usf.edu](mailto:Kristin@cutr.usf.edu). Faxed invoices are not accepted.

It is expressly understood that the vendor is an independent contractor, and not an agent of the FDOT or the University of South Florida. The FDOT and the University's liability in negligence or indemnity for acts of its employees or officers will only be provided under Section 768.28, Florida Statutes. Neither the FDOT nor the University shall be responsible for attorney fees except as provided by statute.

Subject to the limitations of Section 768.28, Florida Statutes, the contractor shall be required to defend, hold harmless and indemnify the University, the FDOT, NHTSA, FHWA, and USDOT, from all claims and liability, or both due to recklessness or intentional wrongful misconduct of the contractor, consultant, or their employees.

In accordance with the contract, the vendor is authorized to perform the tasks detailed in the attached Exhibits, and is fully responsible for satisfactory completion of all services. The delivery of services will begin upon execution of the contract and will end on or before August 15, 2014. Allowable expenses include overtime detail hours, and FICA and retirement based on those hours only.

Invoices must be submitted monthly, beginning within 30 days of execution of this contract. All invoices are required to include the inclusive dates (to/from) of service and the following certification statement "All costs are true and valid costs incurred in accordance with the agreement" and must be signed by an authorized vendor representative.

CANCELLATION: This contract may be unilaterally cancelled by the Department or the University for refusal by the contractor to allow public access to all documents, papers, letters, or other material made or received by the contractor in conjunction with this contract, unless the records are exempt from section 24(1) of Article 1 of the state constitution and section 119.07(1), Florida Statutes.

\_\_\_\_\_  
University of South Florida

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Director, University of South Florida

\_\_\_\_\_  
Date

\_\_\_\_\_  
Vendor's Authorized Agent Signature

\_\_\_\_\_  
Date

**EXHIBIT "A"**  
**SCOPE OF SERVICES**  
**PEDESTRIAN AND BICYCLE SAFETY ENFORCEMENT CAMPAIGN**  
**City of Aventura Police Department (Vendor/Agency)**

**I. OBJECTIVE:**

The Florida Department of Transportation, through a Task Work Order with the University of South Florida, will utilize law enforcement support to enhance a comprehensive safety campaign that promotes safe pedestrian, bicyclist, and driver behaviors in high priority counties throughout the state.

**II. PURPOSE:**

In 2011, traffic crashes in Florida resulted in 497 pedestrian fatalities, 6,194 pedestrian injuries, 120 bicyclist fatalities, and 4,632 bicyclist injuries. Based on the National Highway Traffic Safety Administration (NHTSA) Traffic Safety Facts, these rates nearly double the national average for pedestrians and nearly triple the national average for bicyclists.

Pedestrian and Bicycle crashes are more likely to result in fatal or serious injuries than any other types of crashes. The number of hospitalizations and emergency room visits related to these crashes indicate that the magnitude of the problem may even be larger than identified by traffic crash reports. The financial impacts and suffering caused by these fatalities and injuries are significant.

This campaign is a component of Florida's Bicycle/Pedestrian Focused Initiative Communication & High Visibility Enforcement Implementation under the direction of the Florida Department of Transportation (FDOT) and the University of South Florida. This program supports the goals established in Florida's Pedestrian and Bicycle Strategic Safety Plan.

**III. SERVICES TO BE PROVIDED:**

- A. High Visibility Enforcement of all road users, including pedestrians, bicyclists, and motorists. These enforcement activities are being implemented to remind and educate pedestrians, bicyclists, and motorists of safe behaviors. The main objective of this effort is to reduce traffic crashes and fatalities involving pedestrians and bicyclists through the use of selected Traffic Enforcement and Education Details. Education and Enforcement activities may include warnings and/or citations to pedestrians, bicyclists, and motorists in accordance with Florida Statutes.
- B. Enforcement Officers shall distribute safety educational materials, such as reflective items and printed materials, during High Visibility Enforcement Activities. It is strongly recommended that an education phase be conducted prior to issuing citations.
- C. Enforcement agencies are required to engage the media to assist in distributing messages regarding the safety campaign to motorist, pedestrians, and bicyclist in the identified areas. Approved messages will be provided for your use.

**IV. DEPARTMENT RESPONSIBILITIES:**

- A. The Department will provide each agency copies of the required training materials, a copy of Florida's Pedestrian and Bicycle Strategic Safety Plan, and educational materials to support the efforts. It is required that education and enforcement efforts included in this project be concentrated in high priority areas as identified in the proposal and approved by the Department. Funding is restricted to overtime efforts specific to pedestrian and bicycle safety in the identified high priority areas.

**V. AGENCY RESPONSIBILITIES:**

All officers assigned to details under this contract must first complete the National Highway Traffic Safety Administration's "Pedestrian Safety Training for Law Enforcement". Once training has been completed, a certification must be submitted to the University listing which officers completed the training. A copy of this training CD has been provided to your training officer.

- B. It is strongly recommended that officers engaged in these enforcement efforts also participate in:  
NHTSA "Bicycle Safety Training for Law Enforcement"  
[http://mcs.nhtsa.gov/index.cfm?fuseaction=category.display&category\\_ID=24&CFID=20271928&CFTOKEN=38513143](http://mcs.nhtsa.gov/index.cfm?fuseaction=category.display&category_ID=24&CFID=20271928&CFTOKEN=38513143)  
NHTSA Roll Call Video "Enforcing Law for Bicyclists"  
<http://www.nhtsa.gov/Driving+Safety/Bicycles/Enhancing+Bicycle+Safety:+Law+Enforcement's+Role>

Within 30 days of the contract execution, the agency must submit a list of personnel authorized to perform overtime details under this agreement.

Only personnel listed on the authorized personnel list and with a certification of completion of the approved training are eligible for reimbursement under this agreement.

Monthly reports will be provided to the University which will include:

Number of enforcement details conducted with a list of officers assigned/working the detail, and the date, time and location specified.

Citation data, including warnings issued to motorist, pedestrians, and bicyclists.

Educational efforts conducted with date, time, location and number of contacts specified.

Personnel Timesheet Forms and Detail Reporting Forms (these will be provided to you by the University)

The funding that is provided to the Agency is not to be used to supplant the Agency's on-going enforcement and educational efforts. Duplicated efforts will not be eligible for reimbursement.

**VI. BEGINNING AND LENGTH OF SERVICES:**

- A. The performance period of this Agreement shall begin upon execution of the contract and shall end on August 15, 2014.  
B. This Agreement is non-renewable.

**VII. ATTACHMENTS:**

Exhibits, required forms and additional data may be attached to this agreement.

**VIII. TERMINATION ACTION:**

This contract may be unilaterally cancelled by the Department for refusal by the contractor to allow public access to all documents, papers, letters, or other material made or received by the contractor in conjunction with this contract, unless the records are exempt from section 24(1) of Article 1 of the state constitution and section 119.07(1), Florida Statutes.

**EXHIBIT "B"**  
**METHOD OF COMPENSATION**  
**PEDESTRIAN AND BICYCLE SAFETY ENFORCEMENT CAMPAIGN**  
**City of Aventura Police Department (Vendor/Agency)**

**I. PURPOSE:**

This Exhibit defines the limits and method of compensation to be made to the Vendor for the services set forth in Exhibit "A" and the method by which payments shall be made.

**II. COMPENSATION:**

For the satisfactory performance of services detailed in Exhibit "A" the Vendor shall be paid a Maximum Amount of \$9,360.00.

The University, based on need and availability of budget, may increase or decrease the Maximum Amount by Amendment.

**III. PROGRESS PAYMENTS:**

The Vendor shall submit an invoice (3 copies) in a format acceptable to the Department. Payment shall be made at the contract hourly billing rates in Exhibit "C", for services provided, as approved by the Department. The contract hourly billing rates shall include the costs of salaries and fringe benefits. Payment for expenses shall be made on the basis of actual allowable cost incurred as authorized and approved by the Department.

Invoices shall be submitted to:  
University of South Florida  
Attn: Kristin Larsson  
4202 East Fowler Avenue, CUT 100  
Tampa, Florida 33620

**IV. DETAILS OF COSTS AND FEES:**

Details of costs and fees for the performance of the services are contained in Exhibit "C", attached hereto and made a part hereof.

**V. TANGIBLE PERSONAL PROPERTY:**

This contract does not involve the purchase of Tangible Personal Property, as defined in Chapter 273, F.S.

**EXHIBIT "C"**  
**PRICE SHEET - PEDESTRIAN AND BICYCLE SAFETY ENFORCEMENT CAMPAIGN**  
**City of Aventura Police Department**

**SERVICE PROVIDED:** Enhanced Traffic Enforcement Detail/High Visibility Enforcement

Details to be completed per week	1
Hours per detail	3
Officers per detail	2
Total number of hot spots/corridors	1
Frequency each hot spot will be enforced	Once every week
Total number of times each hot spot will be enforced	26

Hourly Rate	Quantity	Total Budget
\$60	156	\$9,360.00
	Quantity calculated from 26 weeks at level of effort indicated above	

**NOTE:** Modifications from submitted proposal: reduction from 30 total details to 26 (1x per week for 26 weeks), no funding for physical improvements (\$7,500 reduction), compress education/warn/citation phases to 6 months total.

**ACKNOWLEDGEMENT:** I certify that I have read and agree to abide by the pricing and all terms and conditions of this Agreement and that I am authorized to sign for the **City of Aventura Police Department**.

Agency: \_\_\_\_\_ FEID# \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: FL Zip: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

**PERSONNEL SERVICES TIME SHEET**

Implementing Agency: _____	Claim Number: _____
Project Number: _____	to: _____
For a period of: _____	
Certified Correct by: _____ <i>Signature of Administrator of Implementing Agency</i>	

**Instructions**

- 1. Detail Location reflects the roadways and intersections where the enforcement activities were performed.
- 2. Project Time reflects the number of hours directly related to duties associated with this project. Annual and sick leave are part of project time.
- 3. Total Hours reflects project time and other hours performing duties paid for by agency.

Day of Month	Name: _____			Name: _____			Name: _____		
	Detail Location	Project Time	Total Hours	Detail Location	Project Time	Total Hours	Detail Location	Project Time	Total Hours
01									
02									
03									
04									
05									
06									
07									
08									
09									
10									
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31									
<b>TOTAL</b>		0.00	0.00		0.00	0.00		0.00	0.00



RESOLUTION NO. 2014-\_\_

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA AUTHORIZING THE CITY MANAGER TO EXECUTE AND OTHERWISE ENTER INTO THAT AGREEMENT BETWEEN THE CITY OF AVENTURA AND THE UNIVERSITY OF SOUTH FLORIDA BOARD OF TRUSTEES FOR THE UNIVERSITY OF SOUTH FLORIDA'S CENTER FOR URBAN TRANSPORTATION RESEARCH; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, THAT:

**Section 1.** The City Manager is authorized to execute and otherwise enter into that certain Agreement attached hereto between the City of Aventura and the University of South Florida Board of Trustees for the University of South Florida's Center for Urban Transportation Research.

**Section 2.** The City Manager is authorized to do all things necessary to carry out the aims of this Resolution.

**Section 3.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by Commissioner \_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbacz-Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

PASSED AND ADOPTED this 4<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
SUSAN GOTTLIEB, MAYOR

ATTEST:

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

**CITY OF AVENTURA**

**COMMUNITY DEVELOPMENT DEPARTMENT**

**MEMORANDUM**

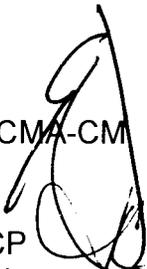
TO: City Commission

FROM: Eric M. Soroka, ICMA-CM  
City Manager

BY: Joanne Carr, AICP  
Community Development Director

DATE: February 13, 2014

SUBJECT: Request of Pollo Tropical for Sign Variance  
20403 Biscayne Boulevard (01-SV-14)



---

**March 4, 2014 City Commission Meeting Agenda Item 6 \_\_\_\_\_**

**RECOMMENDATION**

It is recommended that the City Commission approve the request for a second wall sign measuring 23.36 square feet to be located on the west elevation of the proposed Pollo Tropical building at 20403 Biscayne Boulevard, in the Promenade Shops Plaza.

**THE REQUEST**

The applicant, Corporate Property Services Inc., is requesting variance from Section 31-191(j)(2)a. of the City Code to permit a second wall sign on a one-story freestanding restaurant building in the Promenade Shops Plaza at 20403 Biscayne Boulevard, where one wall sign is permitted by Code. (See Exhibit #1 for Letter of Intent)

**BACKGROUND**

**OWNER OF PROPERTY**

Promventure Limited Partnership

**LOCATION OF PROPERTY**

20403 Biscayne Boulevard (see Exhibit #2 for Location Map and Exhibit #3 for Detail of Restaurant Location)

**LEGAL DESCRIPTION**

Part of Tract A & B, The Promenade Shops, as recorded in Plat Book 133, Page 39 Public Records of Miami-Dade County

**ZONING**

Subject property:	B2, Community Business District
Property to the North:	OP, Office Park District
Property to the South:	RMF3, Multifamily Medium Density Residential District
Property to the East:	TC3, Town Center Neighborhood District and CF, Community Facilities District
Property to the West:	MO, Medical Office District

**EXISTING LAND USE**

Subject property:	Commercial Plaza
Property to the North:	Office Park
Property to the South:	Multifamily Residential
Property to the East:	Aventura Turnberry Jewish Center and Vacant Land
Property to the West:	Commercial Plazas and Bank

**FUTURE LAND USE** – According to the City of Aventura Comprehensive Plan, the following properties are currently designated as follows:

Subject property:	Business and Office
Property to the North:	Business and Office
Property to the South:	Medium-High Density Residential
Property to the East:	Business and Office
Property to the West:	Business and Office

**The Site** - The subject site lies within the Promenade Shops Plaza on the east side of Biscayne Boulevard. The specific site is the former one-story freestanding Burger King restaurant building in the southwesterly portion of the plaza.

**The Project** – The applicant is proposing to demolish the existing one-story, 2972 square foot building and to construct a new one-story, 3505 square foot for a Pollo Tropical restaurant with drive through facility, new parking area and landscaping. Administrative site plan approval for the development was issued on February 12, 2014.

The applicant has submitted a sign package for the new restaurant and is requesting two wall signs; one sign over the entrance door on the east elevation of the building, interior to the plaza, and one on the west elevation of the building facing Biscayne Boulevard.

The sign package, showing location and detail of the two requested wall signs, is attached as Exhibit #4.

The new restaurant has 49 feet 6 inches of building frontage. Our City's Sign Code permits one channel letter or reverse channel letter wall sign measuring a maximum of 49.5 square feet. The applicant is proposing a 47.00 square foot channel letter wall sign on the front (east) elevation of the building facing the interior of the plaza and requests sign variance approval for a 23.36 square foot channel letter wall sign on the rear (west) elevation of the building facing Biscayne Boulevard. The east elevation sign will provide direction to the restaurant for traffic inside the plaza, but is visible only from the interior of the plaza. The second sign is requested to provide direction for traffic on Biscayne Boulevard.

**Citizen Comments** - As of the date of writing of this report, the Community Development Department has not received any written or verbal citizen comments.

### **ANALYSIS**

Section 31-191(j)(2)a. of the City Code regulates wall signs on retail buildings. One wall sign per building is permitted, except two wall signs may be permitted for corner or through locations. This is not a corner or through location. The maximum size of the sign is one square foot for each one lineal foot of building frontage. This building has a frontage of 49.5 lineal feet; therefore, one wall sign at 49.5 square feet is permitted by Code. The applicant is requesting sign variance approval for a second wall sign measuring 23.36 square feet.

The criteria for approval of sign variances are set out in Section 31-191(j)(8) of the City of Aventura Land Development Regulations, as follows:

*“The Sign Variance maintains the basic intent and purpose of these regulations; particularly as it affects the stability and appearance of the City and provided that the variance will be otherwise compatible with the surrounding land uses and would not be detrimental to the community. No showing of unnecessary hardship to the land is required.”*

This request does maintain the basic intent and purpose of the City's sign regulation. It does preserve or enhance the unique character of the City, it is compatible with the surrounding land uses and it will properly index the environment by providing direction to the restaurant for traffic on Biscayne Boulevard.

# CORPORATE PROPERTY SERVICES, INC.

1239 E. NEWPORT CENTER DRIVE • SUITE 113 • DEERFIELD BEACH, FLORIDA 33442

January 14, 2014

Ms. Joanne Carr  
Community Development Director  
City of Aventura  
19200 West Country Club Drive  
Aventura, FL 33180

**RE: Letter of Intent  
Pollo Tropical  
20403 Biscayne Boulevard  
Aventura, Florida**

Dear Ms. Carr:

Pollo Tropical is proposing to demolish the existing 2,972 square foot Burger King restaurant with a drive-thru and construct a new 3,505 square foot Pollo Tropical restaurant with a drive-thru. The site is currently zoned B-2, Community Business, and has a Commercial Future Land Use Designation. The proposed use is consistent with permitted uses in the B-2 Zoning District and compatible with the Commercial Future Land Use Designation. The restaurant and drive thru use is consistent with the existing commercial uses in the Promenade Shops and will provide a healthy dining option for the residents of Aventura. The project will provide safe onsite circulation and facilitate convenient access while reducing the current visual clutter. The proposed architectural building elevations will create an appealing development pattern, which will improve the aesthetic quality and character of the Biscayne Boulevard corridor in the City of Aventura. The proposed site layout will provide a new ADA compliant, pedestrian connection path to the existing sidewalk adjacent to Biscayne Boulevard, which will be surrounded by landscaping and located in between the existing public sidewalk and the proposed buildings.

The project will foster and preserve the public health, safety, comfort and welfare and aid in the harmonious, orderly and progressive development within the Biscayne Boulevard Corridor, as well as the Promenade Shops and in accordance with the Growth Management Plan.

Pollo Tropical in order to facilitate the construction of the proposed restaurant is requesting a sign variance from Section 31-191(j)(2a), to allow for an additional wall identification sign. The justification for the request has been included with this submittal.

The overall site will be greatly improved in terms of how it functions and visually appears from that which currently exists today and will foster and preserve the public health, safety, comfort and welfare.

Thank you for consideration of this application. If you have any questions, please call me.

Sincerely,



Craig McDonald  
Agent for Pollo Tropical

**Exhibit #1  
01-SV-14**

BROWARD COUNTY  
DADE COUNTY

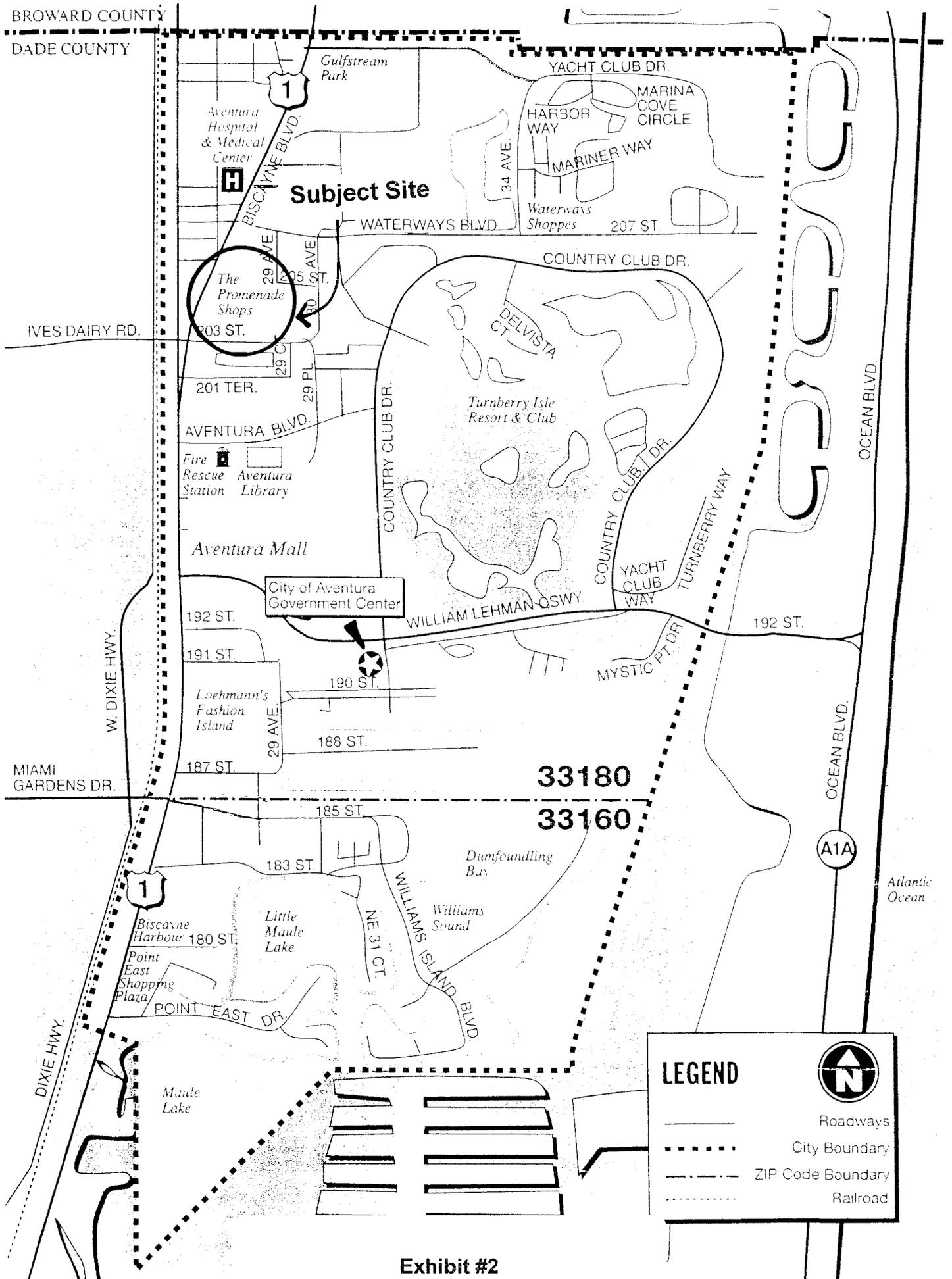


Exhibit #2  
01-SV-14

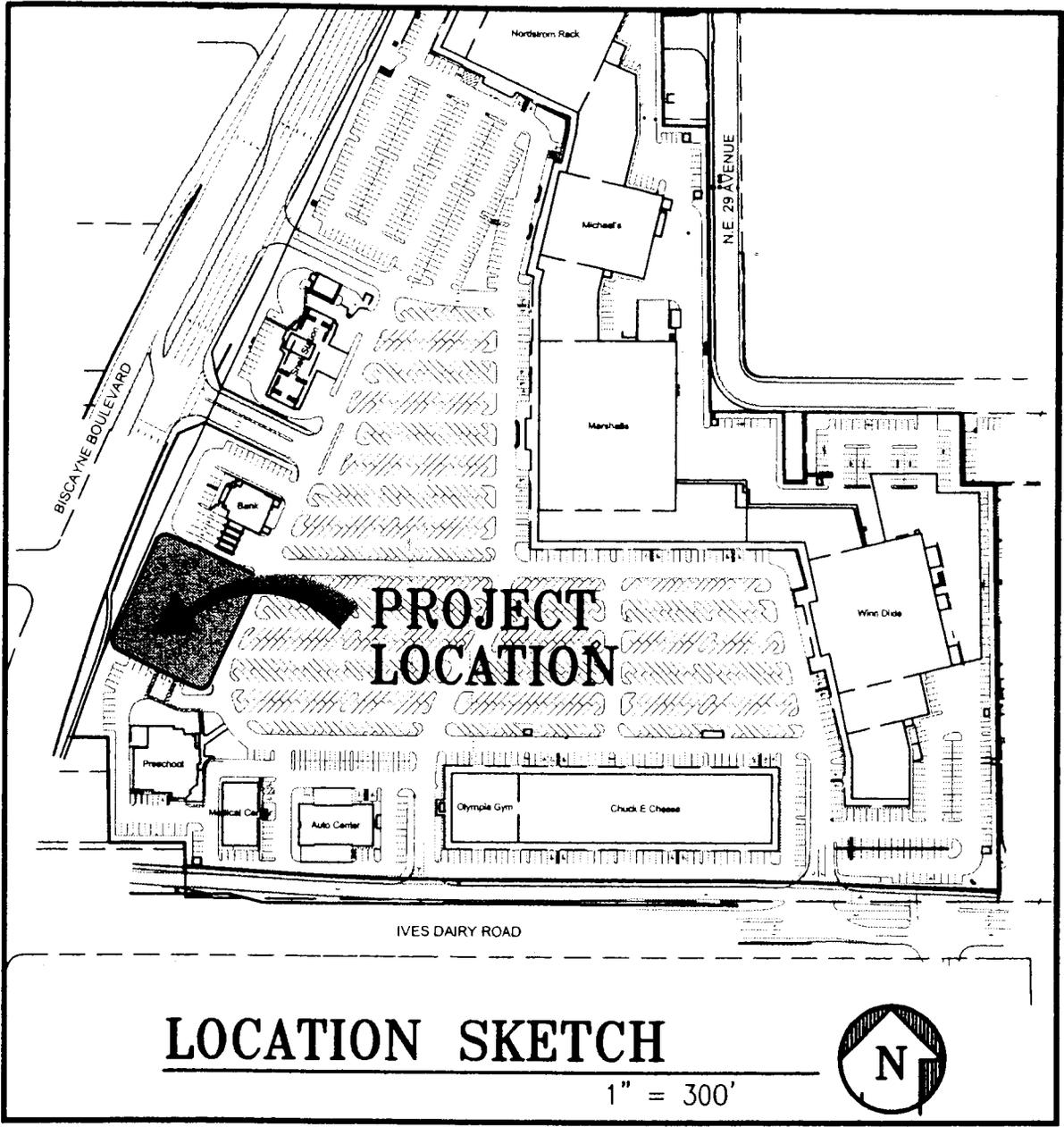
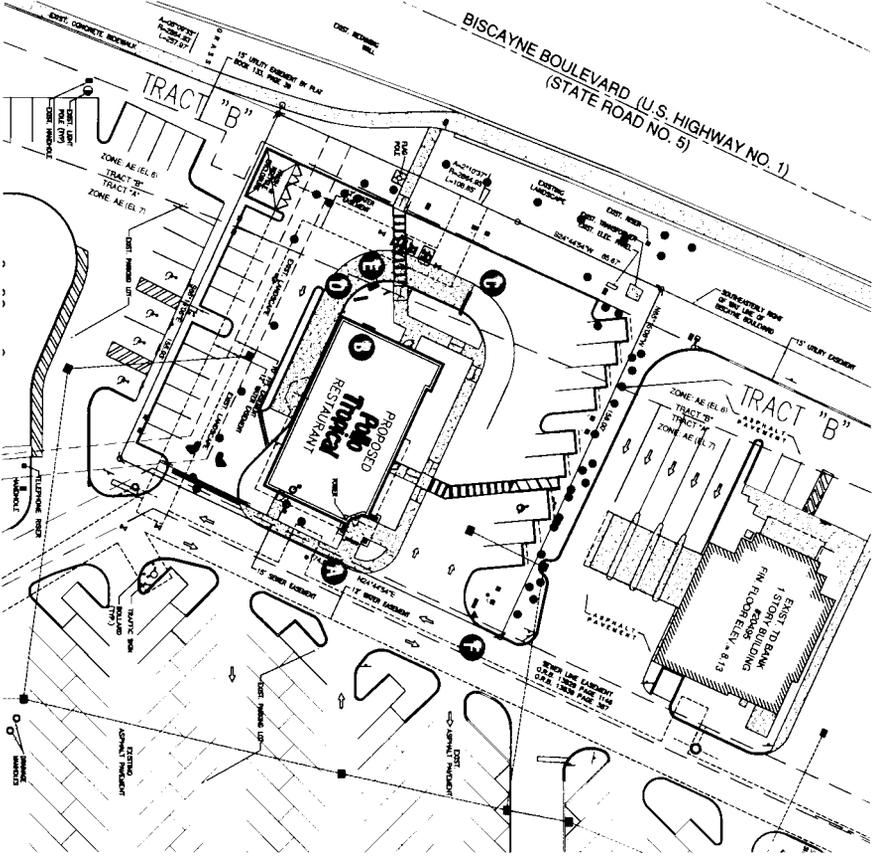


Exhibit #3  
01-SV-14

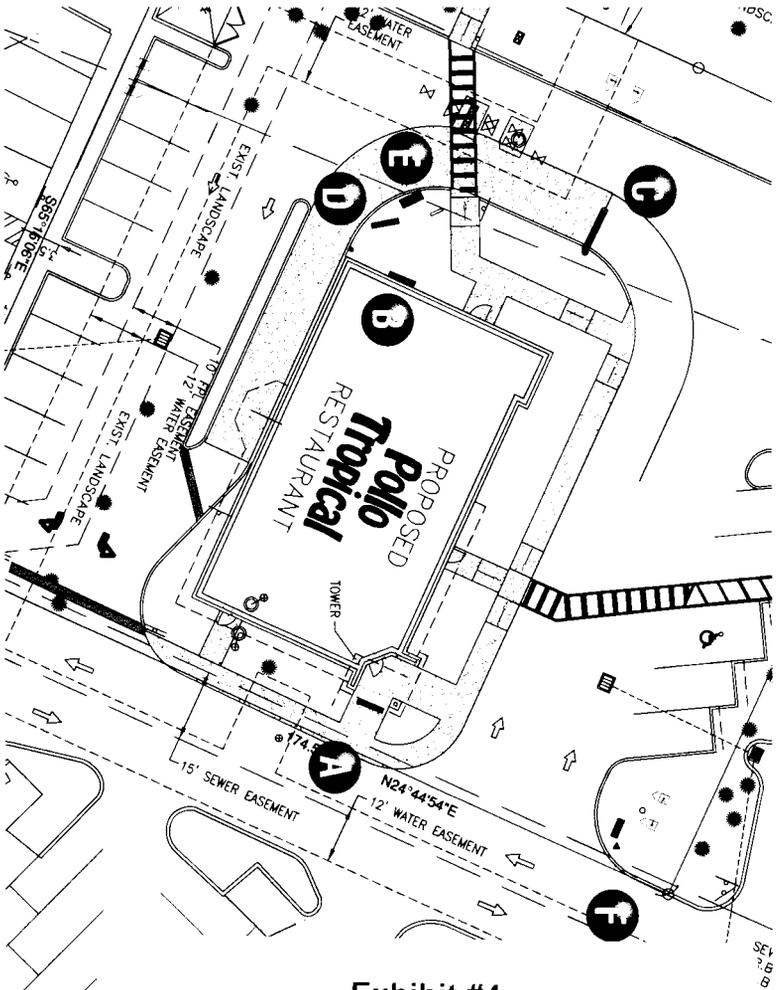
# Pollo Tropical SITE PLAN



SCALE 1" = 50'

## SIGN SCHEDULE

- A 2'-2 1/2" X 11'-2" WALL LETTERS / PALM
- B 2'-0" X 10'-7" WALL LETTERS
- C CLEARANCE BAR
- D CORE MENU
- E SPEAKER
- F DIRECTIONAL SIGN "ENTER"



ENLARGEMENT - NOT TO SCALE

Exhibit #4  
01-SV-14

# FEDERAL HEATH

SIGN COMPANY

WWW.FEDERALHEATH.COM

12709 Dunton Circle, Tampa, FL 33626  
 (813) 853-4415 (800) 264-3249 Fax (813) 854-3037

**Manufacturing Plants:**  
 Charlotte, NC; Dallas, TX; Jacksonville, FL; Orlando, FL;  
 Other Locations: Lafayette, LA;  
 Miami, FL; Orlando, FL; Jacksonville, FL; San Antonio, TX;  
 Louisville, KY; Denver, CO; Phoenix, AZ; Oklahoma City, OK;  
 Tampa, FL; Tallahassee, FL; Savannah, GA

**Client Approval/Date:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**Landlord Approval/Date:**  
 \_\_\_\_\_  
 \_\_\_\_\_

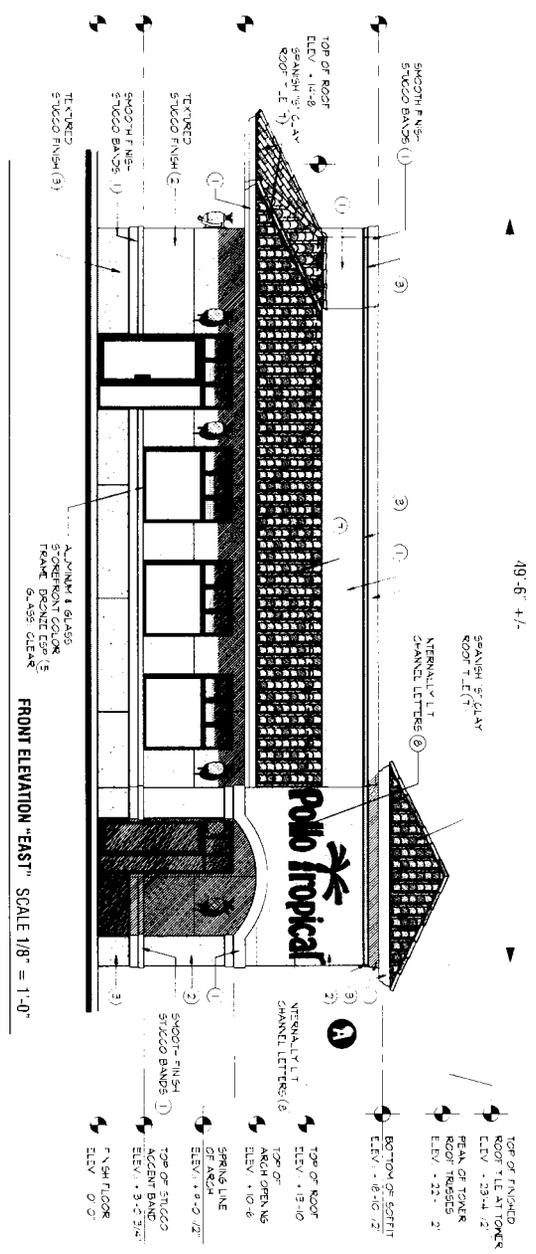
**Project Manager:**  
 DENNIS RAOTKE

**Drawn By:**  
 DANIA MOBRIDE

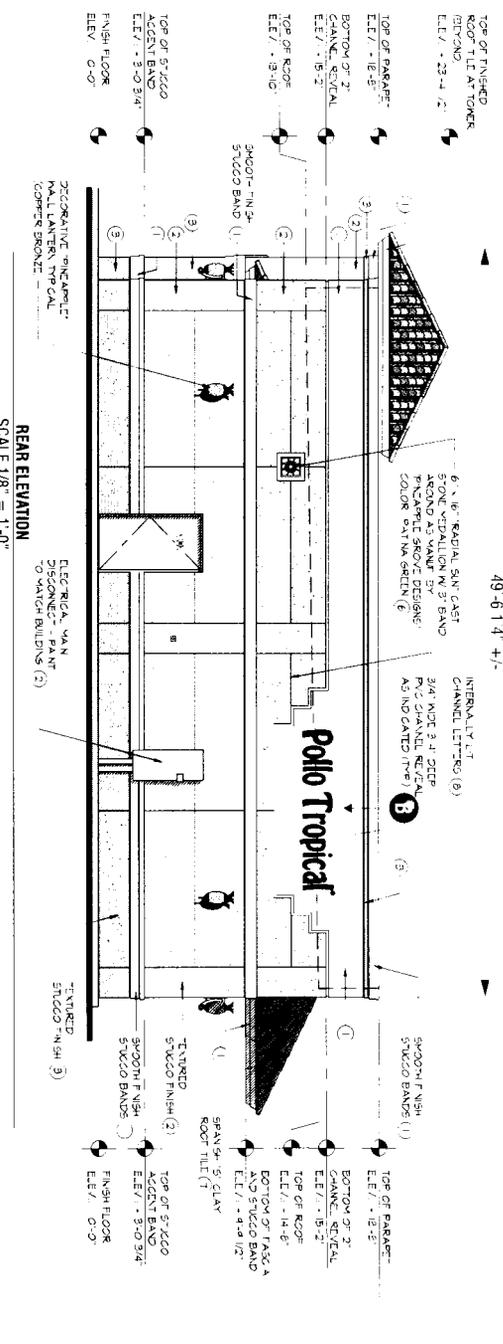
**Pollo Tropical**  
 20403 BISCAYNE BLVD  
 AVENTURA, FL 33180

**Job Number:** 23-20194-10  
**Date:** 9-30-2013  
**Sheet Number:** 1 of 12  
**Design Number:** 23-20194-10-R6

This original drawing is provided as part of a plan and is not to be exhibited, copied or reproduced without the written consent of Federal Heath Sign Company, LLC or its authorized agent. # 888



FRONT ELEVATION "EAST" SCALE 1/8" = 1'-0"



REAR ELEVATION SCALE 1/8" = 1'-0"

SIGN TYPE "B" TO BE INSTALLED SO IT IS 50% BELOW AND ABOVE ROOF LINE

**FEDERAL HEATH**  
SIGN COMPANY  
17094 Dupont Circle Tampa, FL 33626  
WWW.FEDERALHEATH.COM  
(813) 855-4415 (800) 788-3288 Fax (813) 854-3037

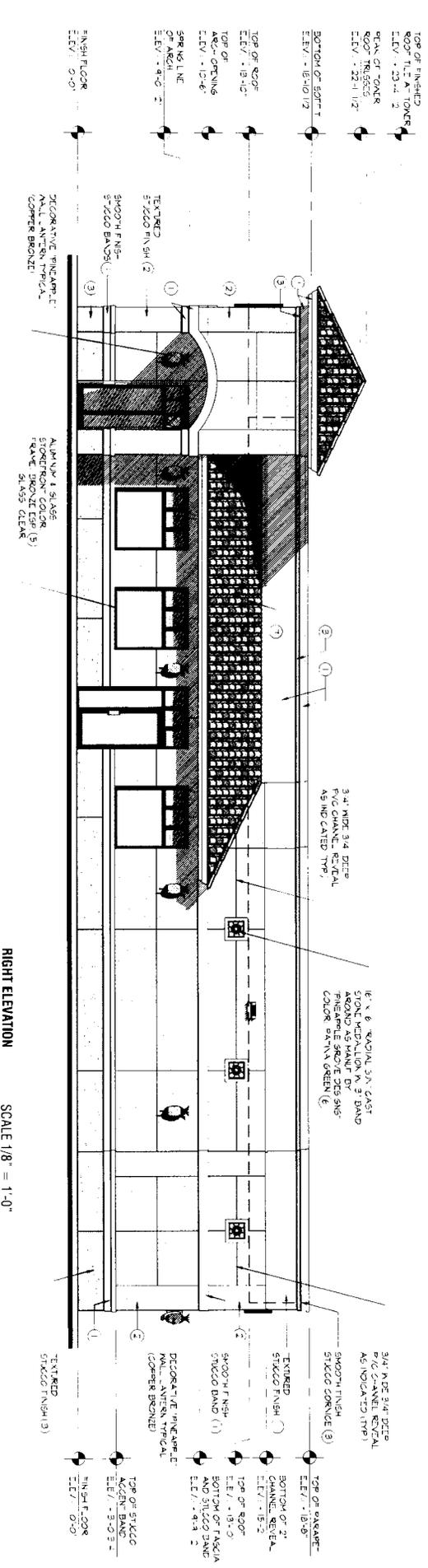
**Manufacturing Address:**  
Chapman Co. Edison, NJ 07033  
**Production Address:**  
17094 Dupont Circle, Tampa, FL 33626  
**Client Approval/Date:**

**Account Rep:** MIKE ST. ONGE  
**Project Manager:** DENNIS RAOTKE  
**Drawn By:** DANIA MOBRIDE

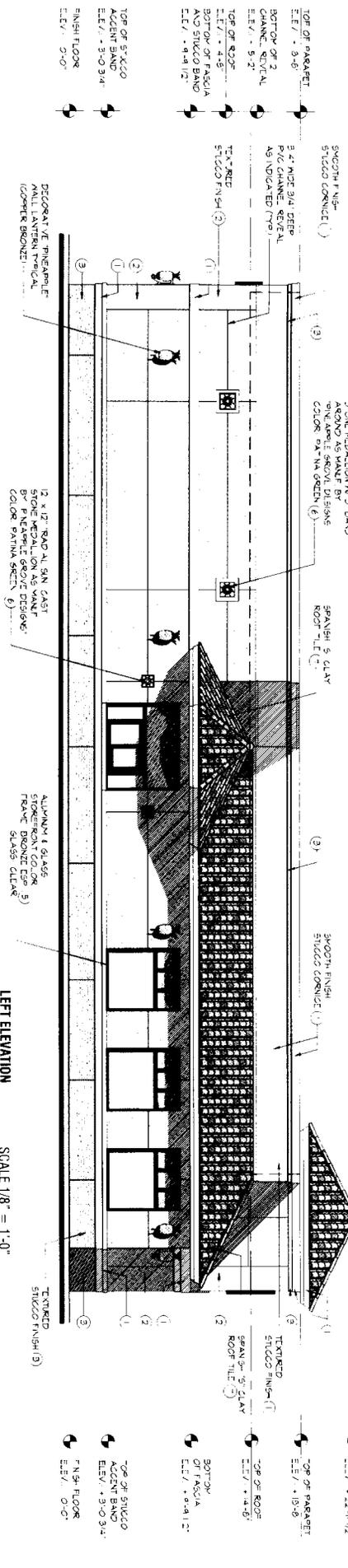
**Job Number:** 23-20194-10  
**Date:** 9-30-2013  
**Sheet Number:** 2 of 12  
**Design Number:** 23-20194-10-R6

This original drawing is provided as part of a plan for a project and is not to be exhibited, copied or reproduced without the written consent of Federal Heath Sign Company, LLC or its authorized agent.

**Pollo Tropical**  
20403 BISCAYNE BLVD  
AVENTURA, FL 33180



RIGHT ELEVATION SCALE 1/8" = 1'-0"



LEFT ELEVATION SCALE 1/8" = 1'-0"

**FEDERAL SIGN COMPANY**  
 12704 Duffort Circle Tampa, FL 33626  
 (813) 935-4415 (800) 284-3284 Fax (813) 934-3037

**Manufacturing Plants:**  
 Cleveland, OH  
 Dallas, TX  
 Denver, CO  
 Detroit, MI  
 Houston, TX  
 Indianapolis, IN  
 Jacksonville, FL  
 Kansas City, MO  
 Miami, FL  
 Milwaukee, WI  
 Minneapolis, MN  
 New York, NY  
 Oklahoma City, OK  
 Omaha, NE  
 Phoenix, AZ  
 Portland, OR  
 St. Louis, MO  
 Tulsa, OK

**Building Quality Signage Since 1901**

**Client Approval/Date:** \_\_\_\_\_  
**Architect Approval/Date:** \_\_\_\_\_

**Account Rep:** MIKE ST. ONGE  
**Project Manager:** DENNIS RADTKE  
**Designer:** DAMA MOBRIDE

**Project Location:**  
**Pollo Tropical**  
 20403 BISCAYNE BLVD  
 AVENTURA, FL 33180

**Job Number:** 23-20194-10  
**Date:** 9-30-2013  
**Sheet Number:** 3 of 12

This original drawing is loaned as part of a project and is not to be exhibited, copied or reproduced without the written consent of Federal Sign Company, LLC or its authorized agent.



NON-STANDARD

2'-0" 10'-7" 2'-2 1/2"

# Pollo Tropical

\*ELECTRICAL PENETRATIONS WILL BE AT THE VERY BOTTOM OF THE LETTERS

SIGN TYPE: **B** LETTER SET ELEVATION

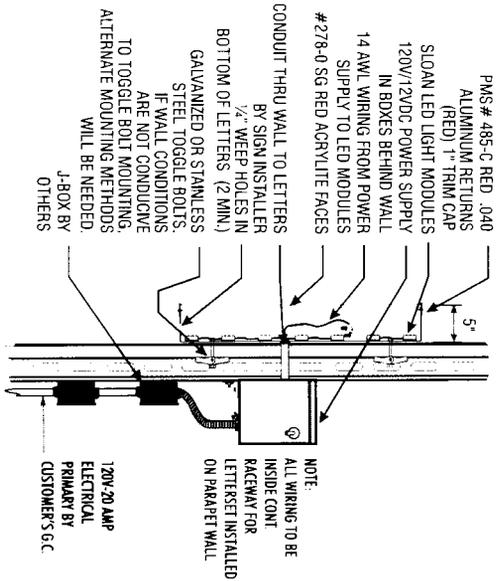
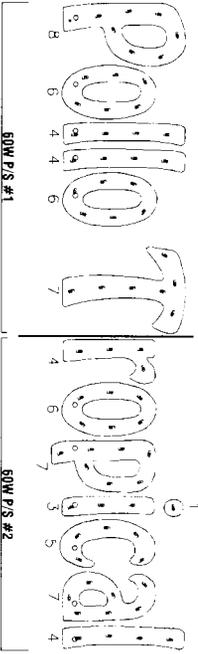
(1) ONE REQUIRED

SQ. FT. TOTAL: 23.36

SCALE: 1/2" to 1'-0"

NOTE TO POLLO TROPICAL AND GENERAL CONTRACTOR

ELECTRICAL WILL BE DONE WITH-IN THE BUILDING



**TYPICAL REMOTE L.E.D. CHANNEL LETTER**

SCALE: 3/4" to 1'-0"

SLOAN LED LOW VOLTAGE LIGHTING SYSTEM  
U.L. LISTED - CLASS 2 - CONFORMS TO U.L. 48 - N.E.C. 600.5 STANDARDS

ELECTRICAL REQUIREMENTS	
Total 2.0 Amps (ea. set)	(1) 120V 20A Circuit Required.
	All conductors shall be sized to meet the ampacity of the conductors and shall not be oversized with other conductors.

- GENERAL NOTES:**
1. CONTRACTOR SHALL VERIFY WALL CONDITIONS IN THE FIELD.
  2. TYPE, SIZE & NUMBER OF FASTENERS TO BE DETERMINED.
  3. ALL BOLTS TO BE DRILLED AND OR PLUNGED.
  4. ISOLATE ALUMINUM FROM STEEL.
- ELECTRICAL LOAD INFORMATION:**
- 72 MODS SLOAN SHORT RED LEDS = 36'  
 (2) 60 WATT POWER SUPPLIES @ 1.0 AMPS EA.  
 TOTAL AMP LOAD = 2.0 AMPS FBC 106, MDC 8-10

SIGN SHALL BE U.L. LISTED AND SHALL MEET N.E.C. STANDARDS

**Underwriters Laboratories Inc. LISTED ELECTRIC SIGN**

ALL ELECTRICAL COMPONENTS WILL BE U.L. LISTED AND PROVIDED AS PER NEC ART 600.5 FBC

ALL SIGN COMPONENTS ARE TO BE U.L. LISTED, SIGN GROUNDING ACCORDING TO NEC 250.

PRIMARY #12 THW

ALL MATERIAL AND FASTENERS TO MEET 3004.4

ALL ELECTRICAL WIRING ARE CONTROLLED BY THE ELECTRICAL CONTRACTOR THROUGH A BRANCHED BRANCH CIRCUIT RATED 20 AMP.

TRANSFORMER, POWER SUPPLY AS PER NEC 600.32

INSULATED CONDUCTORS AS PER NEC 310.8

SIGN DISCONNECT PER NEC 600.6

\*ALL PRIMARY WIRING SHALL BE #12 THW HIGH TENSION AS PER NEC 600-21\*

\*THESE PLANS COMPLY WITH FBC 4805-21\*

\*PRIMARY ELECTRICAL SOURCE TO BE SUPPLIED BY CUSTOMER TO WITHIN SIX FEET OF SIGN\*

SIGN TO MEET N.E.C. AND U.L. 48 STANDARDS FOR ELECTRICAL SIGNS, GROUNDING & BONDING AS PER N.E.C. 250-90 & NEC 600-7

PRIMARIES AND FINAL CONNECTION TO SIGN BY CERTIFIED ELECTRICIAN

**COLOR SPECIFICATIONS**

48 HANG	THANK YOU	48 LEDS
RED	RED	RED
RED	RED	RED

**CUSTOMER TO PROVIDE:**

- ALL BRANCH (PRIMARY ELECTRICAL SERVICE) CIRCUITS & FINAL CONNECTION TO EACH SIGN (WITHIN 5 FT.) TO BE BY CERTIFIED ELECTRICIAN.
- A. All branch circuits for signs must be properly dedicated to signs (including dedicated ground and dedicated neutral per circuit).
  - B. Sign includes must not be shared with other loads such as lighting, air conditioning, and other equipment.
  - C. Sign must be properly grounded and can be grounded back to the building panel must be provided.
  - D. Must be installed by a qualified electrician. All electrical work must be done in accordance with the applicable code and local health sign requirements.
- Any deviation from the above requirements shall be the responsibility of the customer.
1. Damage to or improper operation of the sign(s).
  2. Delays and additional costs.

**Notes:**

- 1. Certain electrical components of signs will fail prematurely if signs are not switched off for a period of time, once each day. For best performance, we recommend signs to be connected to an automatic controlling device such as an Energy Management System. Time Clock or Photo Cell that will automatically shut-off the sign for a period of time each day. Failure to do so will cause damage to the electrical components of the sign and will void the warranty.
- 2. Some wiring devices will also adversely affect sign electrical components, causing failure. Any dimming of the sign without consultation with Federal Health Sign Co. will void the warranty.

**INSTALLER IS RESPONSIBLE FOR:**

- ELECTRICAL NOTES:**
1. INSTALLATION OF THESE ELECTRICAL SIGNS SHALL CONFORM TO THE REQUIREMENTS OF ARTICLE 600 OF THE N.E.C., U.L. 48 AND / OR OTHER APPLICABLE LOCAL CODES.
- THIS INCLUDES PROPER GROUNDING AND BONDING OF THE SIGN.
- PROVIDING ALL NEEDED INSTALLATION HARDWARE AS DETERMINED BY LOCAL CODE AND SITE CONDITIONS.

12700 Dupont Circle Tampa, FL 33626  
 WWW.FEDERALHEALTH.COM  
 (813) 855-4415 (800) 284-3288 Fax: (813) 854-3037

Manufacturing/Production: Orlando, FL  
 Other Locations: Chicago, IL; Denver, CO; Fort Lauderdale, FL; Houston, TX; Indianapolis, IN; Jacksonville, FL; Las Vegas, NV; Little Rock, AR; Louisville, KY; Memphis, TN; Orlando, FL; Phoenix, AZ; Richmond, VA; San Antonio, TX; San Diego, CA; Tallahassee, FL; Tampa, FL; Washington, DC; Wichita, KS

Building Quality Signage Since 1901

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Account By: **MIKE ST OJNE**

Project Manager: **DENNIS RADTKE**

Drawn By: **DANA MORRIDE**

Underwriters Laboratories Inc. LISTED ELECTRIC SIGN

Pollo tropical

20403 BISCAYNE BLVD  
 AVENTURA, FL 33180

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Job Number: **23-20194-10**

Date: **9-30-2013**

Sheet Number: **5** of **12**

Design Number: **23-20194-10-R6**

This original drawing is provided in part of a contract and is not to be exhibited, copied or reproduced without the written consent of Federal Health Sign Company, LLC. No alterations or changes are to be made without the written approval of the Designer.





### APPLICANT REPRESENTATIVE AFFIDAVIT

Pursuant to Section 31-71(b)(2)(i) of the City of Aventura Land Development Code, this Applicant Representative Affidavit is hereby made and submitted. The undersigned authorized representative of the individual or entity applying for the Development Permit, which is identified in the accompanying application, and the owner of the property subject to the application (if different) hereby lists and identifies all persons representing the individual or entity applying for the Development Permit in connection with the application, as follows:

Name	Relationship (i.e. Attorneys, Architects, Landscape Architects, Engineers, Lobbyists, Etc.)
<u>Craig McDonald</u>	<u>Agent / Planner</u>
<u>Eduardo Carcache</u>	<u>Engineer / Architect</u>
<u>Daniel C. Fortin</u>	<u>Surveyor</u>
<u>Carl B. Higgins</u>	<u>Landscape Architect</u>

(Attach Additional Sheets If Necessary)

NOTICE: ANY STATEMENT OR REPRESENTATION MADE BY ANY PERSON LISTED ON THE APPLICANT REPRESENTATIVE AFFIDAVIT SHALL BE BINDING UPON THE INDIVIDUAL OR ENTITY APPLYING FOR THE DEVELOPMENT PERMIT AND THE OWNER OF THE SUBJECT PROPERTY. APPLICANTS AND AFFIANTS ARE ADVISED TO TIMELY SUPPLEMENT THIS AFFIDAVIT PURSUANT TO SEC. 31-71(B)(2)(IV) OF THE CITY'S LAND DEVELOPMENT REGULATIONS IN THE CITY CODE, IN THE EVENT THAT PRIOR TO CONSIDERATION OF THE APPLICATION BY THE CITY BOARD OR COMMISSION, THE INFORMATION PROVIDED IN THE AFFIDAVIT BECOMES INCORRECT OR INCOMPLETE.

WITNESS MY HAND THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2009.

AUTHORIZED REPRESENTATIVE OF APPLICANT:

By:   
 Name: Craig McDonald  
(Print)  
 Title: \_\_\_\_\_  
 Address: \_\_\_\_\_

OWNER

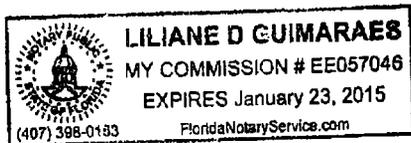
By:   
 Name: Craig McDonald  
(Print)  
 Title: \_\_\_\_\_  
 Address: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE ) Broward

Before me the undersigned authority personally appeared Craig McDonald as the authorized representative of the Applicant and/or the owner of the property subject to the application, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

AFFIANT

SWORN TO AND SUBSCRIBED BEFORE ME this 13 day of February, 2009



Notary Public State of Florida At Large  
Printed Name of Notary Liliane Guimaraes  
My commission expires: 1/23/15



## BUSINESS RELATIONSHIP AFFIDAVIT\*

This Affidavit is made pursuant to Section 31-71(b)(2)(ii) of the City of Aventura Land Development Code. The undersigned Affiant hereby discloses that: (mark with "x" applicable portions only)

1. Affiant does not have a Business Relationship with any member of the City Commission or any City Advisory Board to which the application will be presented.
2. Affiant hereby discloses that it does have a Business Relationship with a member of the City Commission or a City Advisory Board to which the application will be presented, as follows:

\_\_\_\_\_ (List name of Commissioner or Advisory Board Member) who serves on the  
\_\_\_\_\_ (List City Commission or City Advisory Board upon which member serves).

The nature of the Business Relationship is as follows:

- i. Member of City Commission or Board holds an ownership interest in excess of 1% of total assets or capital stock of Applicant or Representative;
- ii. Member of City Commission or Board is a partner, co-shareholder (as to shares of a corporation which are not listed on any national or regional stock exchange) or joint venturer with the Applicant or Representative in any business venture;
- iii. The Applicant or Representative is a Client of a member of the City Commission or Board or a Client of another professional working from the same office or for the same employer as the member of the City Commission or Board;
- iv. A City Commissioner or Board member is a Client of the Applicant or Representative;
- v. The Applicant or Representative is a Customer of the member of the City Commission or Board (or of his or her employer) and transacts more than \$10,000.00 of the business of the member of the City Commission or Board (or his or her employer) in a given calendar year.
- vi. The member of the City Commission or Board is a Customer of the Applicant or Representative and transacts more than \$25,000.00 of the business of the Applicant or Representative in a given calendar year.

WITNESS MY HAND THIS 27<sup>th</sup> DAY OF November, 2003

APPLICANT:

By: ~~\_\_\_\_\_~~ (Signature)  
Name: Craig McDonald (Print)  
Title: Agent for Pollo Tropical (Print)

WITNESS MY HAND THIS 27 DAY OF November, 2003

PROPERTY OWNER:

By: ~~\_\_\_\_\_~~ (Signature)  
Name: Agent for Promventure Limited Partnership (Print)  
Title: Craig McDonald (Print)

\*The terms "Business Relationship," "Client," "Customer," "Applicant," "Representative" and "Interested Person" are defined in Section 2-395 of the Aventura City Code.

WITNESS MY HAND THIS 27<sup>th</sup> DAY OF November, 2013

REPRESENTATIVE: (Listed on Business Relationship Affidavit)

By: ~~\_\_\_\_\_~~ (Signature)

Name: Craig M' Donald (Print)

Title: Agent/Planner (Print)  
for Pollo Tropical

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Title: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Title: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Title: \_\_\_\_\_ (Print)

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By: \_\_\_\_\_ (Signature)

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NOTE: 1) Use duplicate sheets if disclosure information for Representative varies

2) Applicants and Affiants are advised to timely supplement this Affidavit pursuant to Sec. 31-71(b)(2)(iv) of the City's Land Development Regulations in the City Code, in the event that prior to consideration of the application by the City Board or Commission, the information provided in the Affidavit becomes incorrect or incomplete.

**NOTARIZATION PROVISION**

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE) Broward

Before me, the undersigned authority, personally appeared Craig McDonald the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

Craig McDonald  
AFFIANT

SWORN TO AND SUBSCRIBED before me this 27 day of November, 2003



Liliane Guimaraes  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: 1/23/15

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_ day of \_\_\_\_\_, 200\_.

\_\_\_\_\_  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_ day of \_\_\_\_\_, 200\_.

\_\_\_\_\_  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_ day of \_\_\_\_\_, 200\_.

\_\_\_\_\_  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: \_\_\_\_\_



# BUSINESS RELATIONSHIP AFFIDAVIT\*

This Affidavit is made pursuant to Section 31-71(b)(2)(ii) of the City of Aventura Land Development Code. The undersigned Affiant hereby discloses that (mark with "x" applicable portions only)

- 1. Affiant does not have a Business Relationship with any member of the City Commission or any City Advisory Board to which the application will be presented.
- 2. Affiant hereby discloses that it does have a Business Relationship with a member of the City Commission or a City Advisory Board to which the application will be presented, as follows:

\_\_\_\_\_ (List name of Commissioner or Advisory Board Member) who serves on the  
 \_\_\_\_\_ (List City Commission or City Advisory Board upon which member serves).

The nature of the Business Relationship is as follows:

- i. Member of City Commission or Board holds an ownership interest in excess of 1% of total assets or capital stock of Applicant or Representative;
- ii. Member of City Commission or Board is a partner, co-shareholder (as to shares of a corporation which are not listed on any national or regional stock exchange) or joint venturer with the Applicant or Representative in any business venture;
- iii. The Applicant or Representative is a Client of a member of the City Commission or Board or a Client of another professional working from the same office or for the same employer as the member of the City Commission or Board;
- iv. A City Commissioner or Board member is a Client of the Applicant or Representative;
- v. The Applicant or Representative is a Customer of the member of the City Commission or Board (or of his or her employer) and transacts more than \$10,000.00 of the business of the member of the City Commission or Board (or his or her employer) in a given calendar year;
- vi. The member of the City Commission or Board is a Customer of the Applicant or Representative and transacts more than \$25,000.00 of the business of the Applicant or Representative in a given calendar year.

WITNESS MY HAND THIS \_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_.

APPLICANT:

By: Eduardo L. Carcache (Signature)  
 Name: EDUARDO L. CARCACHE (Print)  
 Title: PEGS ENGINEER (Print)

WITNESS MY HAND THIS \_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_.

PROPERTY OWNER:

By: \_\_\_\_\_ (Signature)  
 Name: \_\_\_\_\_ (Print)  
 Title: \_\_\_\_\_ (Print)

\*The terms "Business Relationship," "Client," "Customer," "Applicant," "Representative" and "Interested Person" are defined in Section 2-395 of the Aventura City Code.

WITNESS MY HAND THIS 26 DAY OF December, 2013

REPRESENTATIVE: (Listed on Business Relationship Affidavit)

By: Eduardo R. Carache (Signature)

By: \_\_\_\_\_ (Signature)

Name: EDUARDO L. CARACHE (Print)

Name: \_\_\_\_\_ (Print)

Title: PROF. ENGINEER (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

By: \_\_\_\_\_ (Signature)

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Title: \_\_\_\_\_ (Print)

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Title: \_\_\_\_\_ (Print)

NOTE: 1) Use duplicate sheets if disclosure information for Representative varies

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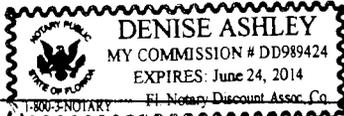
**NOTARIZATION PROVISION**

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared Edwanda Carache the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

Edwanda Carache  
AFFIANT

SWORN TO AND SUBSCRIBED before me this 26 day of Dec., 2013



Denise Ashley  
Notary Public State of Florida At Large  
Denise Ashley  
Printed Name of Notary  
My commission expires: 6-24-14

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_ day of \_\_\_\_\_, 200\_\_

\_\_\_\_\_  
Notary Public State of Florida At Large  
\_\_\_\_\_  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_ day of \_\_\_\_\_, 200\_\_

\_\_\_\_\_  
Notary Public State of Florida At Large  
\_\_\_\_\_  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

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\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_ day of \_\_\_\_\_, 200\_\_

\_\_\_\_\_  
Notary Public State of Florida At Large  
\_\_\_\_\_  
Printed Name of Notary  
My commission expires: \_\_\_\_\_



# BUSINESS RELATIONSHIP AFFIDAVIT\*

This Affidavit is made pursuant to Section 31-71(b)(2)(ii) of the City of Aventura Land Development Code. The undersigned Affiant hereby discloses that (mark with "x" applicable portions only)

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- iv. A City Commissioner or Board member is a Client of the Applicant or Representative;
- v. The Applicant or Representative is a Customer of the member of the City Commission or Board (or of his or her employer) and transacts more than \$10,000.00 of the business of the member of the City Commission or Board (or his or her employer) in a given calendar year;
- vi. The member of the City Commission or Board is a Customer of the Applicant or Representative and transacts more than \$25,000.00 of the business of the Applicant or Representative in a given calendar year.

WITNESS MY HAND THIS 26 DAY OF December, ~~2012~~ 2013

APPLICANT:

By: Carl B. Higgins (Signature)  
Name: Carl B. Higgins (Print)  
Title: Landscape Architect (Print)

WITNESS MY HAND THIS 26 DAY OF December, ~~2012~~ 2013

PROPERTY OWNER:

By: \_\_\_\_\_ (Signature)  
Name: \_\_\_\_\_ (Print)  
Title: \_\_\_\_\_ (Print)

\*The terms "Business Relationship," "Client," "Customer," "Applicant," "Representative" and "Interested Person" are defined in Section 2-395 of the Aventura City Code.

WITNESS MY HAND THIS 26 DAY OF December, 2013

REPRESENTATIVE: (Listed on Business Relationship Affidavit)

By: Carl B Higgin (Signature)

Name: Carl B Higgin (Print)

Title: Landscape Architect (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

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Title: \_\_\_\_\_ (Print)

NOTE: 1) Use duplicate sheets if disclosure information for Representative varies

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**NOTARIZATION PROVISION**

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared Carl B. Higgins the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

Carl B. Higgins  
AFFIRANT

SWORN TO AND SUBSCRIBED before me this 26<sup>th</sup> day of December, 2013

Eileen M. Dibilio  
Notary Public State of Florida At Large  
Eileen M. Dibilio  
Printed Name of Notary  
My commission expires: Aug 23, 2014

NOTARY PUBLIC-STATE OF FLORIDA  
Eileen M. Dibilio  
Commission # EE011259  
Expires: AUG. 23, 2014  
BONDED TERU ATLANTIC BONDING CO., INC.

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIRANT

SWORN TO AND SUBSCRIBED before me this \_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public State of Florida At Large  
\_\_\_\_\_  
Printed Name of Notary  
\_\_\_\_\_  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

\_\_\_\_\_  
AFFIRANT

SWORN TO AND SUBSCRIBED before me this \_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public State of Florida At Large  
\_\_\_\_\_  
Printed Name of Notary  
\_\_\_\_\_  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

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\_\_\_\_\_  
AFFIRANT

SWORN TO AND SUBSCRIBED before me this \_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public State of Florida At Large  
\_\_\_\_\_  
Printed Name of Notary  
\_\_\_\_\_  
My commission expires: \_\_\_\_\_



# BUSINESS RELATIONSHIP AFFIDAVIT\*

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- iv. A City Commissioner or Board member is a Client of the Applicant or Representative;
- v. The Applicant or Representative is a Customer of the member of the City Commission or Board (or of his or her employer) and transacts more than \$10,000.00 of the business of the member of the City Commission or Board (or his or her employer) in a given calendar year;
- vi. The member of the City Commission or Board is a Customer of the Applicant or Representative and transacts more than \$25,000.00 of the business of the Applicant or Representative in a given calendar year.

WITNESS MY HAND THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_.

APPLICANT: *Daniel C. Fortin*  
 By: DANIEL C. FORTIN (Signature)  
 Name: \_\_\_\_\_ (Print)  
 Title: PRESIDENT (Print)

WITNESS MY HAND THIS 26<sup>th</sup> DAY OF DEC., 200\_\_ 2013

PROPERTY OWNER:

By: \_\_\_\_\_ (Signature)  
 Name: \_\_\_\_\_ (Print)  
 Title: \_\_\_\_\_ (Print)

\*The terms "Business Relationship," "Client," "Customer," "Applicant," "Representative" and "Interested Person" are defined in Section 2-395 of the Aventura City Code.

WITNESS MY HAND THIS 26<sup>TH</sup> DAY OF DECEMBER, 2013.

REPRESENTATIVE: (Listed on Business Relationship Affidavit)

By: [Signature] (Signature)

Name: DANIEL C. FORTIN (Print)

Title: PRESIDENT (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

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Title: \_\_\_\_\_ (Print)

NOTE: 1) Use duplicate sheets if disclosure information for Representative varies

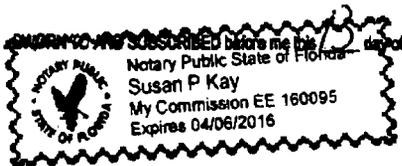
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**NOTARIZATION PROVISION**

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared DANIEL FORTIN the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

*[Signature]*  
AFFIANT



Feb 24 2016  
Susan P. Kay  
Notary Public State of Florida At Large  
Printed Name of Notary: SUSAN P. KAY  
My commission expires: 04-06-2016

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated herein and that it is true and correct.

\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

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\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

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\_\_\_\_\_  
AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
Notary Public State of Florida At Large  
Printed Name of Notary  
My commission expires: \_\_\_\_\_

**RESOLUTION NO. 2014-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, APPROVING SIGN VARIANCE FOR POLLO TROPICAL RESTAURANT ON PROPERTY LOCATED AT 20403 BISCAYNE BOULEVARD, CITY OF AVENTURA; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the property described herein is zoned B2, Community Business District; and

**WHEREAS**, the Applicant, Corporate Property Services Inc., as agent for Pollo Tropical, through Application No. 01-SV-14, has requested a sign variance to permit a second wall sign measuring 23.36 square feet on the west elevation of a one-story freestanding building at 20403 Biscayne Boulevard in the Promenade Shops Plaza, where one wall sign is permitted by Code; and

**WHEREAS**, following proper notice, the City Commission has held a public hearing as provided by law; and

**WHEREAS**, the City Commission finds that the application for the second wall sign meets the criteria of the applicable codes and ordinances to the extent the application is granted herein; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, THAT:**

**Section 1.** Application No. 01-SV-14 for Sign Variance to permit a second wall sign measuring 23.36 square feet on the west elevation of the one-story freestanding building at 20403 Biscayne Boulevard, City of Aventura, legally described as Part Tract A & B, according to the plat of The Promenade Shops, as recorded in Plat Book 133, Page 39 of the Public Records of Miami-Dade County, Florida, is hereby granted exclusively to the Pollo Tropical restaurant in the Promenade Shops Plaza, subject to the condition that the sign must substantially comply with the plans submitted with Application No. 01-SV-14, as follows:

- Pollo Tropical, Site Plan and Sign Schedule, Sheet 1 of 12, Federal Heath Sign Company, dated 9-30-2013;
- Pollo Tropical, Front and Rear Elevation, Sheet 2 of 12, Federal Heath Sign Company, dated 9-30-2013;
- Pollo Tropical, Right and Left Elevation, Sheet 3 of 12, Federal Heath Sign Company, dated 9-30-2013;
- Pollo Tropical, Letter Set Elevation, Sheet 4 of 12, Federal Heath Sign Company, dated 9-30-2013;
- Pollo Tropical, Letter Set Elevation, Sheet 5 of 12, Federal Heath Sign Company, dated 9-30-2013;
- Pollo Tropical, Wall Section, Sheet 6 of 12, Federal Heath Sign Company, dated 9-30-2013.

**Section 2.** Issuance of this development order by the City of Aventura does not in any way create any right on the part of an applicant to obtain a permit from a state or federal agency and does not create any liability on the part of the City of Aventura for issuance of the development order if the applicant fails to obtain requisite approvals or fulfill the obligations imposed by a state or federal agency or undertakes actions that result in a violation of state or federal law. All applicable state and federal permits must be obtained before commencement of the development. This condition is included pursuant to Section 166.033, Florida Statutes, as amended.

**Section 3.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbaez-Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

**PASSED AND ADOPTED** this 4<sup>th</sup> day of March, 2014.

ATTEST:

\_\_\_\_\_  
Susan Gottlieb, Mayor

\_\_\_\_\_  
Teresa M. Soroka, MMC, City Clerk

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

This Resolution was filed in the Office of the City Clerk this \_\_\_\_ day of March, 2014.

\_\_\_\_\_  
CITY CLERK

CITY OF AVENTURA  
FINANCE DEPARTMENT

MEMORANDUM

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager

BY:  Brian K. Raducci, Finance Director

DATE: February 21, 2014

SUBJECT: Mid-Year Ordinance Amending 2013/14 Budget

1<sup>st</sup> Reading March 4, 2014 City Commission Meeting Agenda Item 7  
2<sup>nd</sup> Reading April 1, 2014 City Commission Meeting Agenda Item       

**RECOMMENDATION**

It is recommended that the City Commission approve the attached Ordinance amending the 2013/14 budget. The total amount of each fund's budget amendment is outlined below.

**BACKGROUND**

As you are aware, the City normally amends the budget to recognize actual fund balance amounts carried over based on the prior year's audit. In addition, budget amounts are amended to re-appropriate the balances in capital outlay projects which were not 100% complete by the end of the prior fiscal year.

The need to re-appropriate unspent capital accounts and to recognize the actual fund balances at September 30, 2013 to the 2013/14 budget was also discussed in my memorandum dated February 20<sup>th</sup> which was distributed electronically to the Commission along with the Comprehensive Annual Financial Report.

**GENERAL FUND (001) REVENUES/EXPENDITURES – \$857,254**

To recognize additional Carryover to fund the items described below.

1. To re-appropriate \$848,759 worth of capital outlay projects which were not 100% complete by the end of the prior fiscal year as follows:
  - a. computer equipment, \$381,510
  - b. equipment – other, \$66,858
  - c. street lighting improvements \$400,391
2. To appropriate \$30,000 for the commission of a piece of art (*this project was approved at the February 4<sup>th</sup> Commission meeting*)

3. To decrease Non Departmental/Transfers by \$21,505 in order to recognize actual fund balances as explained under the two-related debt service funds, *(found at the end of this memorandum)*, based on the prior year's audit.

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**POLICE EDUCATION FUND (110) REVENUES/EXPENDITURES – \$5,484**

To recognize and re-appropriate the actual fund balance amount carried over based on the prior year's audit.

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**STREET MAINTENANCE FUND (120) REVENUES/EXPENDITURES – \$1,293,315**

To recognize additional Carryover to fund the two (2) items described below.

1. To re-appropriate \$100,000 worth of Street Lighting Improvements (e.g., Biscayne Lighting Project – Phase III) which was not 100% complete by the end of the prior fiscal year.
2. To increase the Capital Reserve by \$1,193,315 in order to recognize additional fund balance amounts to be utilized to fund future capital improvement projects.

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**911 FUND (180) REVENUES/EXPENDITURES – \$63,148**

To recognize and re-appropriate the actual fund balance amount carried over based on the prior year's audit.

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**DEBT SERVICE FUND SERIES 2010 & 2011 (230) REVENUES – \$0  
(Revenue Reclassification of \$12,049 – Net effect is \$0)**

To recognize and re-appropriate the actual fund balance amount carried over based on the prior year's audit and to reduce the transfer from the General Fund, respectively by \$12,049 for a net effect of \$0.

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**DEBT SERVICE FUND SERIES 2012, Charter School Land (250) REVENUES – \$0  
(Revenue Reclassification of \$9,456 – Net effect is \$0)**

To recognize and re-appropriate the actual fund balance amount carried over based on the prior year's audit and to reduce the transfer from the General Fund, respectively by \$9,456 for a net effect of \$0.

**CAPITAL PROJECTS FUND 392 REVENUES/EXPENDITURES – \$160,824**

1. To recognize and re-appropriate the actual fund balance amount that existed at end of the prior fiscal year that resulted from the collection of \$160,824 worth of impact fees (\$140,933 for Parks and \$19,891 for Police) and;
2. To adjust the current fiscal year budget for the timing difference related to the sale of City land on Biscayne Boulevard (\$1M), which was originally anticipated to occur during FY 2012/13.

If you should have any questions related to this memorandum, please feel free to contact the City Manager.

BKR/bkr

## FY 2013/14 Budget Amendments

		GENERAL FUND (001)		
OBJECT CODE	CATEGORY	2013/14 ADOPTED BUDGET	2013/14 AMENDED AMOUNT	2013/14 REVISED BUDGET
<b>Revenues</b>				
<u>Non-Revenue</u>				
3999000	Carryover	\$ 16,768,640	\$ 857,254	\$ 17,625,894
	SUBTOTAL	<u>\$ 16,768,640</u>	<u>\$ 857,254</u>	<u>\$ 17,625,894</u>
<b>Total Amendments - Revenues</b>			<u>\$ 857,254</u>	
<b>Expenditures</b>				
<u>Capital Outlay/Information Technology (8012-513)</u>				
6401	Computer Equipment>\$5,000	\$ 227,400	\$ 217,500	\$ 444,900
	SUBTOTAL	<u>\$ 227,400</u>	<u>\$ 217,500</u>	<u>\$ 444,900</u>
<u>Capital Outlay/Public Safety (8020-521)</u>				
6401	Computer Equipment>\$5,000	\$ 338,490	\$ 1,510	\$ 340,000
6402	Computer Equipment<\$5,000	265,882	72,500	338,382
6405	E911 Equipment	165,000	52,000	217,000
	SUBTOTAL	<u>\$ 769,372</u>	<u>\$ 126,010</u>	<u>\$ 895,382</u>
<u>Capital Outlay/Community Development (8040-524)</u>				
6402	Computer Equipment<\$5,000	\$ 4,000	\$ 90,000	\$ 94,000
	SUBTOTAL	<u>\$ 4,000</u>	<u>\$ 90,000</u>	<u>\$ 94,000</u>
<u>Capital Outlay/Community Services (8050-539/541)</u>				
6307	Street Lighting Improv.	\$ 1,000,000	\$ 400,391	\$ 1,400,391
	SUBTOTAL	<u>\$ 1,000,000</u>	<u>\$ 400,391</u>	<u>\$ 1,400,391</u>
<u>Arts &amp; Cultural Center - (8070-575)</u>				
6410	Equipment>\$5,000	\$ 15,200	\$ 14,858	\$ 30,058
	SUBTOTAL	<u>\$ 15,200</u>	<u>\$ 14,858</u>	<u>\$ 30,058</u>
<u>Non-Departmental - (8090-590)</u>				
6454	Art in Public Places	\$ -	\$ 30,000	\$ 30,000
	SUBTOTAL	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
<u>Non Departmental/Transfers (9001-581)</u>				
9123	Transfer to 1999 Debt Service Fund (230)	\$ 1,206,428	\$ (12,049)	\$ 1,194,379
9125	Transfer to 2012 Debt Service Fund (250)	403,364	(9,456)	393,908
	SUBTOTAL	<u>\$ 1,609,792</u>	<u>\$ (21,505)</u>	<u>\$ 1,588,287</u>
<b>Total Amendments - Expenditures</b>			<u>\$ 857,254</u>	

**POLICE EDUCATION FUND (110)**

<b>OBJECT CODE</b>	<b>CATEGORY</b>	<b>2013/14 ADOPTED BUDGET</b>	<b>2013/14 AMENDED AMOUNT</b>	<b>2013/14 REVISED BUDGET</b>
<b>Revenues</b>				
<u>Non-Revenue</u>				
3999000	Carryover	\$ 4,000	\$ 5,484	\$ 9,484
	<b>SUBTOTAL</b>	<b>\$ 4,000</b>	<b>\$ 5,484</b>	<b>\$ 9,484</b>
	<b>Total Amendments - Revenues</b>		<b>\$ 5,484</b>	
<b>Expenditures</b>				
<u>Public Safety (2001-521)</u>				
5450	Training	\$ 11,000	\$ 5,484	\$ 16,484
	<b>SUBTOTAL</b>	<b>\$ 11,000</b>	<b>\$ 5,484</b>	<b>\$ 16,484</b>
	<b>Total Amendments - Expenditures</b>		<b>\$ 5,484</b>	

**TRANSPORTATION AND STREET MAINTENANCE FUND (120)**

<b>OBJECT CODE</b>	<b>CATEGORY</b>	<b>2013/14 ADOPTED BUDGET</b>	<b>2013/14 AMENDED AMOUNT</b>	<b>2013/14 REVISED BUDGET</b>
<b>Revenues</b>				
<u>Non-Revenue</u>				
3999000	Carryover	\$ 293,302	\$ 1,293,315	\$ 1,586,617
	<b>SUBTOTAL</b>	<b>\$ 293,302</b>	<b>\$ 1,293,315</b>	<b>\$ 1,586,617</b>
	<b>Total Amendments - Revenues</b>		<b>\$ 1,293,315</b>	
<b>Expenditures</b>				
<u>Community Services (5001-541)</u>				
6307	Street Lighting Improv.	\$ -	\$ 100,000	\$ 100,000
6999	Capital Reserve	165,500	1,193,315	1,358,815
	<b>SUBTOTAL</b>	<b>\$ 165,500</b>	<b>\$ 1,293,315</b>	<b>\$ 1,458,815</b>
	<b>Total Amendments - Expenditures</b>		<b>\$ 1,293,315</b>	

**911 FUND (180)**

<b>OBJECT CODE</b>	<b>CATEGORY</b>	<b>2013/14 ADOPTED BUDGET</b>	<b>2013/14 AMENDED AMOUNT</b>	<b>2013/14 REVISED BUDGET</b>
<b>Revenues</b>				
<u>Non-Revenue</u>				
3999000	Carryover	\$ 40,900	\$ 63,148	\$ 104,048
	<b>SUBTOTAL</b>	<b>\$ 40,900</b>	<b>\$ 63,148</b>	<b>\$ 104,048</b>
	<b>Total Amendments - Revenues</b>		<b>\$ 63,148</b>	
<b>Expenditures</b>				
<u>Public Safety (2001-521)</u>				
6999	Capital Reserve	\$ -	\$ 63,148	\$ 63,148
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 63,148</b>	<b>\$ 63,148</b>
	<b>Total Amendments - Expenditures</b>		<b>\$ 63,148</b>	

**DEBT SERVICE FUND  
SERIES 2010 & 2011 (230)**

OBJECT CODE	CATEGORY	2013/14 ADOPTED BUDGET	2013/14 AMENDED AMOUNT	2013/14 REVISED BUDGET
<b>Revenues</b>				
<u>Non-Revenue</u>				
3811001	Transfer from General Fund	\$ 1,206,428	\$ (12,049)	\$ 1,194,379
3999000	Carryover	-	12,049	12,049
	<b>SUBTOTAL</b>	<b>\$ 1,206,428</b>	<b>\$ -</b>	<b>\$ 1,206,428</b>
	<b>Total Amendments - Revenues</b>		<b>\$ -</b>	

**DEBT SERVICE FUND  
SERIES 2012 CHARTER SCHOOL LAND ACQUISITION (250)**

OBJECT CODE	CATEGORY	2013/14 ADOPTED BUDGET	2013/14 AMENDED AMOUNT	2013/14 REVISED BUDGET
<b>Revenues</b>				
<u>Non-Revenue</u>				
3811001	Transfer from General Fund	\$ 403,364	\$ (9,456)	\$ 393,908
3999000	Carryover	-	9,456	9,456
	<b>SUBTOTAL</b>	<b>\$ 403,364</b>	<b>\$ -</b>	<b>\$ 403,364</b>
	<b>Total Amendments - Revenues</b>		<b>\$ -</b>	

**CAPITAL PROJECTS FUND (392)**

OBJECT CODE	CATEGORY	2013/14 ADOPTED BUDGET	2013/14 AMENDED AMOUNT	2013/14 REVISED BUDGET
<b>Revenues</b>				
<u>Non-Revenue</u>				
3644300	Sale of Land	\$ -	\$ 1,000,000	\$ 1,000,000
3999000	Carryover - Parks	1,000,000	(859,067)	140,933
3999000	Carryover - Police	-	19,891	19,891
	<b>SUBTOTAL</b>	<b>\$ 1,000,000</b>	<b>\$ 160,824</b>	<b>\$ 1,160,824</b>
	<b>Total Amendments - Revenues</b>		<b>\$ 160,824</b>	
<b>Expenditures</b>				
<u>Public Safety (2001-521)</u>				
6999	Capital Reserve	\$ 780,000	\$ 160,824	\$ 940,824
	<b>SUBTOTAL</b>	<b>\$ 780,000</b>	<b>\$ 160,824</b>	<b>\$ 940,824</b>
	<b>Total Amendments - Expenditures</b>		<b>\$ 160,824</b>	

**ORDINANCE NO. 2014-\_\_**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AMENDING ORDINANCE NO. 2013-04 WHICH ORDINANCE ADOPTED A BUDGET FOR THE 2013/2014 FISCAL YEAR BY REVISING THE 2013/2014 FISCAL YEAR OPERATING AND CAPITAL BUDGET AS OUTLINED IN EXHIBIT "A" ATTACHED HERETO; AUTHORIZING THE CITY MANAGER TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THIS ORDINANCE; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, upon the periodic review and analysis of current budgetary commitments and obligations, and based upon the projected needs and requirements of the City and upon the recommendations of the City Manager (and the concurrence of the Finance Director as to Accounting Principles), it is deemed necessary to adjust, amend and implement the 2013/2014 Operating and Capital Budget as set forth in Exhibit "A" attached hereto and made a part hereof.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AS FOLLOWS:**

**Section 1.** The recitals contained in the preamble to this Ordinance are incorporated by reference herein.

**Section 2.** The City Commission hereby authorizes the amendment of Ordinance No. 2013-04, which Ordinance adopted a budget for the 2013/2014 fiscal year, by revising the 2013/2014 budget as set forth on the attached Exhibit "A" which exhibits are deemed incorporated by reference as though set forth in full herein.

**Section 3.** The City Manager is hereby authorized to do all things necessary to carry out the aims of this Ordinance.

**Section 4. Effective Date.** This Ordinance shall be effective immediately upon adoption on second reading and shall be applicable retroactively from and after October 1, 2013.

The foregoing Ordinance was offered by Commissioner \_\_\_\_, who moved its adoption on first reading. This motion was seconded by Commissioner \_\_\_\_, and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbáez Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

The foregoing Ordinance was offered by Commissioner \_\_\_\_, who moved its adoption on second reading. This motion was seconded by Commissioner \_\_\_\_ and upon being put to a vote, the vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Howard Weinberg	_____
Commissioner Luz Urbáez Weinberg	_____
Mayor Susan Gottlieb	_____

**PASSED AND ADOPTED** on first reading this 4<sup>th</sup> day of March, 2014.

**PASSED AND ADOPTED** on second reading this 1<sup>st</sup> day of April, 2014.

\_\_\_\_\_  
SUSAN GOTTLIEB, MAYOR

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

**CITY OF AVENTURA**

**COMMUNITY DEVELOPMENT DEPARTMENT**

**MEMORANDUM**

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM  
City Manager

BY: Joanne Carr, AICP  
Community Development Director

DATE: January 30, 2014

SUBJECT: Application to Amend Section 31-144(c)(5)a. of the Land Development Regulations to add a provision for increased lot coverage for specific uses (01-LDR-14)

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February 4, 2014                      Local Planning Agency Agenda Item 4  
February 4, 2014                      City Commission Meeting Agenda Item 7A  
March 4, 2014                         City Commission Meeting Agenda Item 8A

**RECOMMENDATION**

It is recommended that the City Commission approve the request for an amendment to Section 31-144, "Business Zoning Districts" of the Land Development Regulations to add to that section, a provision for a maximum lot coverage of 45% of the total lot area for parcels that include shopping centers, provided that the shopping center buildings contain more than 1,000,000 square feet of gross leasable area, and do not exceed five stories in height and provide a centralized multi-modal transportation facility which is enclosed with a parking structure.

**THE REQUEST**

The owner of the Aventura Mall is proposing an expansion consisting of a three-story, 288,250 square foot addition to the mall structure and a seven-level parking structure. The first level of the parking structure will contain a mass transit terminal which will accommodate City, County and other buses, taxis and other private transit vehicles. In order to build the expansion and parking structure and to accommodate future development on the Mall property, the owner is requesting an amendment to the site development criteria of the B2 zoning district to increase maximum lot coverage from 40% to 45%. (See Exhibit #1 for Letter of Intent)

## **BACKGROUND**

After construction of the last expansion of the Aventura Mall for the Nordstrom anchor and retail approach wing, the current lot coverage is 36% of the total lot area. The applicant advises that the current expansion proposal will increase lot coverage to 40.34%. The applicant further advises that other proposed future development may increase lot coverage up to a maximum of 45%.

The B2 zoning district allows a maximum height of 12 stories or 120 feet. Any expansion of the Aventura Mall could maintain the 40% lot coverage maximum by building vertically. The increased lot coverage is requested to keep the low profile of the shopping center buildings, which are currently four stories at the highest, and to allow for the construction of a new parking structure that will contain a multi-modal transportation facility.

Generally, lot coverage maximums are included in development codes to ensure that open space is provided and also to ensure that proper drainage is provided and maintained. Section 31-144(c) of the Code includes "all buildings on site" in lot coverage calculation. This includes the primary building and any accessory buildings, such as parking structures, but does not include surface parking areas.

In the case of an enclosed regional mall, traditional outdoor open space would not be used by the public in this type of commercial environment. What is desirable for public comfort in a regional mall are interior public plazas with seating areas to meet others or to rest, water features, pedestrian corridors that can also function as recreational walking areas and other public amenities such as art displays. This was recognized by the City Commission in 2005 through passage of Ordinance No. 2005-15, which allows a minimum of 15% open space for regional malls, where up to 40% was required by Code at that time, provided that the aforementioned public amenities are in place. The Aventura Mall is complying with this open space/amenity provision.

The consulting engineer for the Aventura Mall has confirmed that an increase of 5% in permitted lot coverage will not affect the ability to provide and maintain proper drainage. The drainage structures and retention ponds are currently functioning as intended. Any development application for expansion will be required to include drainage plans to upgrade and improve, as necessary, any components of the drainage system. Those drainage plans will be reviewed by the City's Consultants as part of the site plan review process.

## **DESCRIPTION OF THE PROPOSED AMENDMENT**

The proposed amendment to the Community Business (B2) District follows in underlined text:

"Section 31-144(c). Community Business (B2) District.

c) *Community Business (B2) District.* This district is intended primarily to provide for general commercial activity for a wide range of goods and services to the entire community and sub region. Such businesses generally require locations convenient for both vehicular and pedestrian traffic and would be expected to have orientation toward and direct access to arterial roadways.

(5) *Site development standards.*

a. *Floor area ratio and lot coverage and minimum landscaped open space requirements:*

1. For all buildings: Any structure parking serving the primary use on the site shall be incorporated into the building envelope and shall be compatibly designed. Such parking structure shall comply with all minimum setback and buffer yard requirements.

2. The floor area ratio shall be 0.40 at one story and shall be increased by 0.11 for each additional story. Structure parking shall not count as part of the floor area, but shall be counted in computing building height. The total lot coverage permitted for all buildings on the site shall not exceed 40 percent of the total lot area, except as provided in Subsection 4. below. The floor area ratio shall not exceed 2.0 for all buildings in this district in conformance with the comprehensive plan.

3. For shopping center buildings with ~~other~~ more than 1,000,000 square feet of gross leasable area that provide public amenities including, but not limited to, public plazas, fountains or other water features, seating areas and recreational walking areas and that do not exceed five stories in height, the minimum landscaped open space shall be 15 percent of the total lot area. Said open space shall be extensively landscaped with grass, trees and shrubbery in accordance with a landscape plan to be approved by the City Manager. The non-leasable areas within enclosed or non-enclosed malls which are landscaped with grass, trees and/or shrubbery, water areas therein, and areas therein with permanent art display areas may be used as part of the required landscaped open space provided such areas do not exceed ten percent of the required landscaped open space.

4. For parcels that include one or more shopping center buildings, the maximum lot coverage shall not exceed 45% of the total lot area, provided that such shopping center buildings contain more than 1,000,000 square feet of gross leasable area and do not exceed five stories in height and that the shopping center building provides a centralized multi-modal transportation facility which is enclosed

within a parking structure, and which may be used by: City transit providers, County transit providers, any other governmental entities requesting use of the facility and private transit providers.” ...

## **ANALYSIS**

Staff provides the following analysis of the request using the standards for reviewing proposed amendments to the text of the Land Development Regulations contained in Section 31-77 of the City Code.

1. *The proposed amendment is legally required.*

The proposed amendment is legally required to implement the requested revision to the Code.

2. *The proposed amendment is consistent with the goals and objectives of the Comprehensive Plan.*

The proposed amendment is consistent with the goals and objectives of the Comprehensive Plan. The business and office land use designation is described in the Future Land Use Element of the City's Comprehensive Plan. This category provides that "...the specific range and intensity of uses applicable in a particular Business and Office property is dependent upon the particular land use, design, urban services, transportation, environmental and social conditions on and around the subject property, including consideration of applicable goals, objectives and policies of the Plan. The Transportation Goal in the Transportation Element of the City's Comprehensive Plan includes the goal to provide a safe and efficient multimodal transportation system to serve the needs of the City. This proposed amendment is consistent with both the language of the Business and Office future land use category and with the Transportation Goal in that this particular property will be designed to provide a multimodal transit facility that will function as part of an overall safe and efficient transportation system within the City.

3. *The proposed amendment is consistent with the authority and purpose of the LDRs.*

The proposed amendment is consistent with the authority and purpose of the Land Development Regulations. The purpose of the LDRs is to implement further the Comprehensive Plan of the City by establishing regulations, procedures and standards for review and approval of all development and uses of land and water in the City. Further, the LDRs are adopted in order to foster and preserve public health, safety and welfare and to aid in the harmonious, orderly and progressive development and redevelopment of the City. The proposed amendment is consistent with this purpose. The proposed amendment will aid in the harmonious, orderly and progressive redevelopment of the City.

4. *The proposed amendment furthers the orderly development of the City.*

The proposed amendment furthers the orderly development of the City, for the reasons provided in Paragraph 3 above.

5. *The proposed amendment improves the administration or execution of the development process.*

The proposed amendment improves the administration or execution of the development process in that it provides for regulation and a process by which to approve development or redevelopment of a property within the Community Business District.



**BERCOW RADELL & FERNANDEZ**  
ZONING, LAND USE AND ENVIRONMENTAL LAW

DIRECT LINE: 305-377-6238  
E-MAIL: [mmarrero@brzoninglaw.com](mailto:mmarrero@brzoninglaw.com)

VIA HAND DELIVERY AND E-MAIL

January 16, 2014

**Exhibit #1**  
**01-LDR-14**

Ms. Joanne Carr  
Community Development Director  
City of Aventura  
19200 West Country Club Drive, 4<sup>th</sup> Floor  
Aventura, Florida 33180

Re: Land Development Code Amendment Regarding Lot Coverage in B2

Dear Joanne:

This law firm represents Aventura Mall Venture and Turnberry Associates, Inc. (the "Applicant"), with regard to an application to amend the City of Aventura Land Development Code to permit additional lot coverage in the B2 zoning district for shopping center buildings that provide a multi-modal transportation facility within their property.

Proposed Expansion. The Applicant is proposing to add additional floor area to the existing mall at the northeast corner of the structure. The proposal will add 288,249 SF of additional floor area comprised mostly of small retail shops. Additionally, there will be additional concourse and non-retail related areas. These improvements to the Property will continue to enhance the Aventura Mall and help continue making the City of Aventura one of the preeminent destinations in South Florida. It is important that the mall and its stores continue to stay current and vibrant, as the Mall hopes to continue its recent successes. The improvement will also include a multi-modal transportation facility.

The Applicant requests an amendment to Section 31-144(c) of the City Code in order to provide for additional allowable lot coverage, up to 45% for shopping center buildings with more than 1,000,000 square feet of gross leasable area, that also provide a centralized multi-modal transportation facility. Section

31-155(c) provides for the site development standards for properties in the B2 zoning district, and would thus be the appropriate place for the amendment.

Section 33-77(g) of the City Code provides standards that staff and the City Commission shall consider when reviewing proposed amendments to the text of the City's Land Development Regulations (the "LDRs"). The Applicant's request addresses each of the standards as follows:

**(1) The proposed amendment is legally required.**

In order for the Aventura Mall to continue to improve as envisioned pursuant to the submitted site plan application, the proposed amendment to the LDRs must be approved and is thus required.

**(2) The proposed amendment is consistent with the goals and objectives of the Comprehensive Plan.**

The proposed changes are consistent with the goals and objectives of the Comprehensive Plan, specifically the Business and Office designation.

**(3) The proposed amendment is consistent with the authority and purpose of the LDR.**

The proposed amendment is consistent with the authority and purpose of the LDRs, as described in Section 31-2 of the City Code.

**(4) The proposed amendment furthers the orderly development of the City.**

The proposed amendment certainly furthers the orderly development of the City. The proposed amendment will permit the continued improvements to the Aventura Mall - one of the City's most important landmark properties and one of the most successful shopping centers in the country. Further, the amendment will permit the development of a multi-modal transportation facility within the mall property which will accommodate City, County and other public and private transportation. Understanding that the mall generates a great deal of visitors from outside of the City, this improvement hopes to encourage more users to use public transportation and alleviate traffic to the City. Additionally, the improvement will certainly centralize much of the public transportation and naturally provide traffic and

- (5) The proposed amendment improves the administration or execution of the development process.

This amendment itself does not have a direct effect on the administration of the City's development process.

For all the foregoing reasons, the applicant respectfully requests your department's favorable review and recommendation of this application. Should you have any questions, comments, or require additional information, please do not hesitate to phone my direct line at (305) 377-6238.

Sincerely yours,

A handwritten signature in black ink, consisting of stylized, overlapping loops and lines, representing the name Michael J. Marrero.

Michael J. Marrero



APPLICANT REPRESENTATIVE AFFIDAVIT

Pursuant to Section 31-71(b)(2)(i) of the City of Aventura Land Development Code, this Applicant Representative Affidavit is hereby made and submitted. The undersigned authorized representative of the individual or entity applying for the Development Permit, which is identified in the accompanying application, and the owner of the property subject to the application (if different) hereby lists and identifies all persons representing the individual or entity applying for the Development Permit in connection with the application, as follows:

Table with 2 columns: Name, Relationship (i.e. Attorneys, Architects, Landscape Architects, Engineers, Lobbyists, Etc.). Rows include Jeff Bercow (Attorney) and Michael Marrero (Attorney).

(Attach Additional Sheets If Necessary)

NOTICE: ANY STATEMENT OR REPRESENTATION MADE BY ANY PERSON LISTED ON THE APPLICANT REPRESENTATIVE AFFIDAVIT SHALL BE BINDING UPON THE INDIVIDUAL OR ENTITY APPLYING FOR THE DEVELOPMENT PERMIT AND THE OWNER OF THE SUBJECT PROPERTY. APPLICANTS AND AFFIANTS ARE ADVISED TO TIMELY SUPPLEMENT THIS AFFIDAVIT PURSUANT TO SEC. 31-71(B)(2)(IV) OF THE CITY'S LAND DEVELOPMENT REGULATIONS IN THE CITY CODE, IN THE EVENT THAT PRIOR TO CONSIDERATION OF THE APPLICATION BY THE CITY BOARD OR COMMISSION, THE INFORMATION PROVIDED IN THE AFFIDAVIT BECOMES INCORRECT OR INCOMPLETE.

WITNESS MY HAND THIS \_\_\_ DAY OF \_\_\_ 200\_

AUTHORIZED REPRESENTATIVE OF APPLICANT:

By [Signature]
Name: Michael Marrero
Title: Attorney
Address: 200 S. Biscayne Blvd, #850 Miami, FL 33131

OWNER

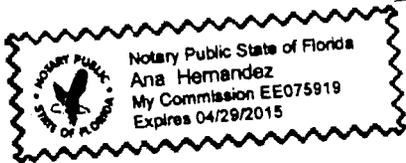
By [Signature]
Name: Jacquelyn Soffer
Title: Principal
Address: 14950 West Country Club Drive 10th Floor, Aventura, FL 33180

STATE OF FLORIDA )
COUNTY OF MIAMI-DADE)

Before me the undersigned authority personally appeared Michael Marrero as the authorized representative of the Applicant and/or the owner of the property subject to the application, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

SWORN TO AND SUBSCRIBED BEFORE ME this 22 day of January 200\_

AFFIANT 200\_ 14



Notary Public State of Florida At Large
Printed Name of Notary Ana Hernandez
My commission expires: 4/29/2015



# BUSINESS RELATIONSHIP AFFIDAVIT\*

This Affidavit is made pursuant to Section 31-71(b)(2)(ii) of the City of Aventura Land Development Code. The undersigned Affiant hereby discloses that (mark with "x" applicable portions only)

- 1. Affiant does not have a Business Relationship with any member of the City Commission or any City Advisory Board to which the application will be presented
- 2. Affiant hereby discloses that it does have a Business Relationship with a member of the City Commission or a City Advisory Board to which the application will be presented, as follows

\_\_\_\_\_ (List name of Commissioner or Advisory Board Member) who serves on the  
 \_\_\_\_\_ (List City Commission or City Advisory Board upon which member serves)

The nature of the Business Relationship is as follows

- i. Member of City Commission or Board holds an ownership interest in excess of 1% of total assets or capital stock of Applicant or Representative.
- ii. Member of City Commission or Board is a partner, co-shareholder (as to shares of a corporation which are not listed on any national or regional stock exchange) or joint venturer with the Applicant or Representative in any business venture.
- iii. The Applicant or Representative is a Client of a member of the City Commission or Board or a Client of another professional working from the same office or for the same employer as the member of the City Commission or Board.
- iv. A City Commissioner or Board member is a Client of the Applicant or Representative.
- v. The Applicant or Representative is a Customer of the member of the City Commission or Board (or of his or her employer) and transacts more than \$10,000.00 of the business of the member of the City Commission or Board (or his or her employer) in a given calendar year.
- vi. The member of the City Commission or Board is a Customer of the Applicant or Representative and transacts more than \$25,000.00 of the business of the Applicant or Representative in a given calendar year.

WITNESS MY HAND THIS 22 DAY OF January, 2014

APPLICANT

By [Signature] (Signature)  
 Name Michael Marrero (Print)  
 Title Attorney (Print)

WITNESS MY HAND THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_

PROPERTY OWNER

By [Signature] (Signature)  
 Name Jacquelyn Soffer (Print)  
 Title Principal (Print)

\*The terms "Business Relationship," "Client," "Customer," "Applicant," "Representative" and "Interested Person" are defined in Section 2-395 of the Aventura City Code.

WITNESS MY HAND THIS 20<sup>th</sup> DAY OF January, 2011

REPRESENTATIVE: (Listed on Business Relationship Affidavit)

By: [Signature] (Signature)

Name: Michael Mocco (Print)

Title: Attorney (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: [Signature] (Signature)

Name: Jeffrey Boreas (Print)

Title: Attorney (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Name: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

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Title: \_\_\_\_\_ (Print)

By: \_\_\_\_\_ (Signature)

Title: \_\_\_\_\_ (Print)

Title: \_\_\_\_\_ (Print)

NOTE: 1) Use duplicate sheets if disclosure information for Representative varies

2) Applicants and Affiants are advised to timely supplement this Affidavit pursuant to Sec. 31-71(b)(2)(iv) of the City's Land Development Regulations in the City Code, in the event that prior to consideration of the application by the City Board or Commission, the information provided in the Affidavit becomes incorrect or incomplete.

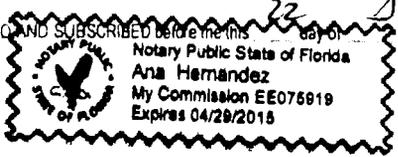
**NOTARIZATION PROVISION**

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared Michael Morron the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct

*[Signature]*  
AFFIANT

SWORN TO AND SUBSCRIBED before me this 22 day of January, 20014



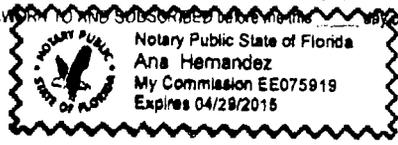
*[Signature]*  
Notary Public, State of Florida At Large  
Printed Name of Notary: Ana Hernandez  
My commission expires: 4/29/2015

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared Jeff Borcow the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct

*[Signature]*  
AFFIANT

SWORN TO AND SUBSCRIBED before me this 22 day of January, 20014



*[Signature]*  
Notary Public, State of Florida At Large  
Printed Name of Notary: Ana Hernandez  
My commission expires: 4/29/2015

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared Jacquelyn Soffer the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct

*[Signature]*  
AFFIANT

SWORN TO AND SUBSCRIBED before me this 27 day of January, 20014



*[Signature]*  
Notary Public, State of Florida At Large  
Printed Name of Notary: Carol Abramson  
My commission expires: 4/14/14

STATE OF FLORIDA )  
COUNTY OF MIAMI-DADE)

Before me, the undersigned authority, personally appeared \_\_\_\_\_ the Affiant, who being first by me duly sworn, did swear or affirm that he/she executed this Affidavit for the purposes stated therein and that it is true and correct.

AFFIANT

SWORN TO AND SUBSCRIBED before me this \_\_\_\_\_ day of \_\_\_\_\_, 200    .

Notary Public, State of Florida At Large

Printed Name of Notary  
My commission expires

ORDINANCE NO. 2014-\_\_\_\_\_

**AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA AMENDING SECTION 31-144 "BUSINESS ZONING DISTRICTS" OF THE CITY'S LAND DEVELOPMENT REGULATIONS BY AMENDING SECTION 31-144(C)(5)A., COMMUNITY BUSINESS (B2) DISTRICT TO ALLOW INCREASED LOT COVERAGE FOR SHOPPING CENTERS WITH MORE THAN 1,000,000 SQUARE FEET OF GROSS LEASABLE AREA, WITH HEIGHT NOT GREATER THAN FIVE STORIES AND THAT PROVIDE A CENTRALIZED MULTI MODAL TRANSPORTATION FACILITY WHICH IS ENCLOSED WITHIN A PARKING STRUCTURE AND WHICH MAY BE USED BY CITY TRANSIT PROVIDERS, COUNTY TRANSIT PROVIDERS, ANY OTHER GOVERNMENT ENTITIES REQUESTING USE OF THE FACILITY AND PRIVATE TRANSIT PROVIDERS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Aventura ("City Commission") is desirous of amending Section 31-144 "Business Zoning Districts" of Chapter 31 "Land Development Regulations" of the Code of Ordinances ("City Code") to include a provision for a maximum lot coverage of 45% for parcels that include one or more shopping center buildings with more than 1,000,000 square feet of leasable area and that do not exceed five stories in height and that provide a centralized multi-modal transportation facility which is enclosed within a parking structure and which may be used by City transit providers, County transit providers, any other governmental entities requesting use of the facility and private transit providers; and

**WHEREAS**, the Business and Office future land use category applicable to the proposed amendment provides that "...the specific range and intensity of uses applicable in a particular Business and Office property is dependent upon the particular land use, design, urban services, transportation, environmental and social conditions on and around the subject property, including consideration of applicable goals, objectives and policies of the Plan..."; and the Transportation Goal in the Transportation Element of the City's Comprehensive Plan is "...to provide a safe and efficient multimodal transportation system to serve the needs of the City..."; and

**WHEREAS**, the City Commission finds that the proposed amendment to Section 31-144 of the City Code to provide increased lot coverage for large-scale shopping center buildings which provide a centralized multi-modal transportation facility which is enclosed within a parking structure is consistent with the applicable goals, objectives and policies of the City's Comprehensive Plan; and

**WHEREAS**, the City Commission has been designated as the Local Planning Agency for the City pursuant to Section 163.3174, Florida Statutes; and

**WHEREAS**, the Local Planning Agency has reviewed the proposed amendment during the required public hearing and has recommended approval to the City Commission; and

**WHEREAS**, the City Commission has reviewed the proposed amendment, and finds that it is in the best interests of the public to amend Section 31-144 of Chapter 31 "Land Development Regulations," as set forth in this Ordinance; and

**WHEREAS**, the City Commission has held the required public hearings, duly noticed in accordance with law; and

**WHEREAS**, the City Commission has reviewed the action set forth in the Ordinance and has determined that such action is consistent with the Comprehensive Plan.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, THAT:**

**Section 1. Recitals.** The foregoing whereas clauses are hereby ratified and incorporated within this Ordinance.

**Section 2. City Code Amended.** That Section 31-144 "Business Zoning Districts" of Article VII "Use Regulations" of Chapter 31 "Land Development Regulations" of the City Code is hereby amended to read as follows<sup>1</sup>:

\* \* \*

**Sec. 31-144. – Business Districts.**

...

*(c) Community Business (B2) District.* This district is intended primarily to provide for general commercial activity for a wide range of goods and services to the entire community and sub region. Such businesses generally require locations convenient for both vehicular and pedestrian traffic and would be expected to have orientation toward and direct access to arterial roadways.

...

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<sup>1</sup> Underlined provisions constitute proposed additions to existing text. ~~Strikethrough~~ provisions constitute proposed deletions to existing text.

(5) *Site development standards.*

a. *Floor area ratio and lot coverage and minimum landscaped open space requirements:*

1. For all buildings: Any structure parking serving the primary use on the site shall be incorporated into the building envelope and shall be compatibly designed. Such parking structure shall comply with all minimum setback and buffer yard requirements.

2. The floor area ratio shall be 0.40 at one story and shall be increased by 0.11 for each additional story. Structure parking shall not count as part of the floor area, but shall be counted in computing building height. The total lot coverage permitted for all buildings on the site shall not exceed 40 percent of the total lot area, except as provided in Subsection 4. below. The floor area ratio shall not exceed 2.0 for all buildings in this district in conformance with the comprehensive plan.

3. For shopping center buildings with ~~other~~ more than 1,000,000 square feet of gross leasable area that provide public amenities including, but not limited to, public plazas, fountains or other water features, seating areas and recreational walking areas and that do not exceed five stories in height, the minimum landscaped open space shall be 15 percent of the total lot area. Said open space shall be extensively landscaped with grass, trees and shrubbery in accordance with a landscape plan to be approved by the City Manager. The non-leasable areas within enclosed or non-enclosed malls which are landscaped with grass, trees and/or shrubbery, water areas therein, and areas therein with permanent art display areas may be used as part of the required landscaped open space provided such areas do not exceed ten percent of the required landscaped open space.

4. For parcels that include one or more shopping center buildings, the maximum lot coverage shall not exceed 45% of the total lot area, provided that such shopping center buildings contain more than 1,000,000 square feet of gross leasable area and do not exceed five stories in height, and that the shopping center building provides a centralized multi-modal transportation facility which is enclosed within a parking structure, and which may be used by City transit providers, County transit providers, any other governmental entities requesting use of the facility and private transit providers."

...

**Section 3. Severability.** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity

of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 4. Inclusion in the Code.** It is the intention of the City Commission, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the City of Aventura; that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5. Effective Date.** This Ordinance shall be effective immediately upon adoption on second reading.

The foregoing Ordinance was offered by \_\_\_\_\_, who moved its adoption on first reading. This motion was seconded by \_\_\_\_\_, and upon being put to a vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbáez Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

The foregoing Ordinance was offered by \_\_\_\_\_, who moved its adoption on second reading. This motion was seconded by \_\_\_\_\_, and upon being put to a vote was as follows:

Commissioner Enbar Cohen	_____
Commissioner Teri Holzberg	_____
Commissioner Billy Joel	_____
Commissioner Michael Stern	_____
Commissioner Luz Urbáez Weinberg	_____
Vice Mayor Howard Weinberg	_____
Mayor Susan Gottlieb	_____

PASSED on first reading this 4<sup>th</sup> day of February, 2014.

PASSED AND ADOPTED on second reading this 4<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
SUSAN GOTTLIEB, MAYOR

ATTEST:

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY

This Ordinance was filed in the Office of the City Clerk this \_\_\_\_ day of \_\_\_\_\_, 2014.

**CITY OF AVENTURA**

**OFFICE OF THE CITY MANAGER**

**MEMORANDUM**

TO: City Commission

FROM: Eric M. Soroka, ICMA-CM, City Manager 

DATE: January 22, 2014

SUBJECT: **Ordinance Amending City Code to Regulate the Retail Sales of Dogs And Cats**

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1<sup>st</sup> Reading February 4, 2014 City Commission Meeting Agenda Item 1B  
2<sup>nd</sup> Reading March 4, 2014 City Commission Meeting Agenda Item 8B

**BACKGROUND**

As per the direction of the City Commission at the January 2014 Workshop Meeting, attached is an Ordinance amending the City Code to regulate the retail sales of dogs and cats. The Ordinance was developed based on the Village of Pinecrest Ordinance.

If you have any questions, please feel free to contact me.

EMS/act

Attachment

CCO1830-14

**CITY OF AVENTURA**  
**OFFICE OF THE CITY COMMISSION**

**MEMORANDUM**

TO: City Commission

FROM: Commissioner Enbar Cohen

DATE: January 7, 2013

SUBJECT: **Proposed Ordinance Regulating the Sale of Dogs and Cats**

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I would like to propose an Ordinance regulating the sale of dogs and cats in the City of Aventura in order to promote community awareness of animal welfare and to encourage pet consumers to adopt dogs and cats from shelters, thereby saving the animals' lives and reducing the cost to the public of sheltering animals. Attached is a sample Ordinance drafted by the City of Pinecrest.

Please place this item on the next Workshop Agenda.

Thank you.

EC/tms



ORDINANCE NO. 2014-\_\_\_

AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA; AMENDING CHAPTER 1 "GENERAL PROVISIONS" OF THE CITY CODE OF THE CITY OF AVENTURA BY CREATING SECTION 1-17, "RETAIL SALE OF DOGS AND CATS"; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR PENALTY; PROVIDING FOR EFFECTIVE DATE.

**WHEREAS**, existing state and federal laws regulate dog and cat breeders, as well as pet stores that sell dogs and cats including the Animal Welfare Act ("AWA") (7 U.S.C. Section 2131 et seq.); and

**WHEREAS**, the Animal Welfare Act requires, among other things, the licensing of certain breeders of dogs and cats and that these breeders maintain minimum health, safety and welfare standards for animals in their care with enforcement of these requirements by the United States Department of Agriculture ("USDA"); and

**WHEREAS**, according to The Humane Society of the United States, American consumers purchase dogs and cats from pet stores that the consumers believe to be healthy and genetically sound, but in reality, the animals often face an array of health problems including communicable diseases or genetic disorders that present immediately after sale or that do not surface until several years later, all of which lead to costly veterinary bills and distress to consumers; and

**WHEREAS**, according to The Humane Society of the United States, hundreds of thousands of dogs and cats in the United States have been housed and bred at substandard breeding facilities known as "puppy mills" or "kitten factories," that mass-produce animals for sale to the public; and many of these animals are sold at retail in pet stores; and

**WHEREAS**, according to USDA inspection reports, some additional documented problems found at puppy mills include: (1) sanitation problems leading to infectious disease; (2) large numbers of animals overcrowded in cages; (3) lack of proper veterinary care for severe illnesses and injuries; (4) lack of protection from harsh weather conditions; and (5) lack of adequate food and water; and

**WHEREAS**, while "puppy mill" puppies and "kitten factory" kittens are being sold in pet stores, many dogs and cats are euthanized by Miami-Dade County's Animal Control Services; and

**WHEREAS**, across the country, thousands of independent pet stores as well as large chains operate profitably with a business model focused on the sale of pet services and supplies and not on the sale of dogs and cats; many of these stores collaborate with local animal sheltering and rescue organizations to offer space and support for showcasing adoptable homeless pets on their premises; and

**WHEREAS**, while the City Commission recognizes that not all dogs and cats retailed in pet stores are products of inhumane breeding conditions and would not classify every commercial breeder selling dogs or cats to pet stores as a “puppy mill” or “kitten factory,” it is the City Commission’s belief that puppy mills and kitten factories continue to exist in part because of public demand and the sale of dogs and cats in pet stores; and

**WHEREAS**, the City Commission believes that eliminating the retail sale of dogs and cats in pet stores in the City will promote community awareness of animal welfare and, in turn, will foster a more humane environment as well as encourage pet consumers to adopt dogs and cats from shelters, thereby saving animals’ lives and reducing the cost to the public of sheltering animals.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, AS FOLLOWS:**

**Section 1. Findings.** That the forgoing “Whereas” clauses are hereby ratified and incorporated as the legislative intent of this Ordinance.

**Section 2. City Code Amended.** That Chapter 1” General Provisions”, of the City’s Code of Ordinances is hereby amended by creating a new Section 1-17, to read , as follows<sup>1</sup>:

Section 1-17. Retail Sale of Dogs and Cats

(a) Definitions. For purposes of this Section, the following definitions shall apply:

- (1) “Animal shelter” means a public animal shelter or duly incorporated nonprofit organization devoted to the rescue, care and adoption of stray, abandoned or surrendered animals, and which does not breed animals.
- (2) “Cat” means an animal of the Felidae family of the order Carnivora.

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<sup>1</sup> Underlined text indicates proposed additions to the City Code; ~~stricken-through~~ text indicates proposed deletions from existing City Code text.

- (3) "Dog" means an animal of the Canidae family of the order Carnivora.
  - (4) "Pet store" means a pet shop, dog beauty parlor, dog or pet hospital or other retail establishment open to the public and engaging in the business of selling pet supplies and/or services and/or offering for sale and/or selling animals at retail.
  - (5) "Pet store operator" means a person who owns or operates a pet store, or both.
  - (6) "Retail sale" includes display, offer for sale, offer for adoption, barter, auction, give away, or other transfer of any cat or dog.
- (b) *Prohibition.* No pet store shall display, sell, deliver, offer for sale, barter, auction, give away, or otherwise transfer or dispose of dogs or cats in the City on or after the effective date of this Section.
- (c) *Exemptions.* This Section shall not apply to:
- (1) A person or establishment that sells, delivers, offers for sale, barter, auctions, gives away, or otherwise transfers or disposes of only animals that were bred and reared on the premises of the person or establishment;
  - (2) A publicly operated animal control facility or animal shelter;
  - (3) A private, charitable, nonprofit humane society or animal rescue organization; or
  - (4) A publicly operated animal control agency, nonprofit humane society, or nonprofit animal rescue organization that operates out of or in connection with a pet store.
- (d) *Adoption of Shelter and Rescue Animals.* Nothing in this Section shall prevent a pet store or its owner, operator or employees from providing space and appropriate care for animals owned by a publicly operated animal control agency, nonprofit humane society, or nonprofit animal rescue agency and maintained at the pet store for the purpose of adopting those animals to the public.

**Section 3. Severability.** That the provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of

the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 4. Inclusion in the Code with Cross Reference.** That it is the intention of the City Commission and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the City Code of the City of Aventura, that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions, that the word Ordinance shall be changed to Section or other appropriate word and that a cross reference to Section 1-17 shall be added to Sections 31-144(c)(1)h. and 31-144(c)(1)t.

**Section 5. Penalty.** Any person who violates any provisions of this Ordinance shall, upon conviction, be punished by a fine not to exceed \$500.00 or imprisonment for a term not to exceed 60 days, or by both such fine and imprisonment. Each day any violation of any provision of this Ordinance shall continue shall constitute a separate offense. This Ordinance shall be subject to enforcement under the Local Government Code Enforcement Act, Chapter 162, F.S. as amended and Article V of Chapter 2 of the City Code, as amended. Enforcement may also be by suit for declaratory, injunctive or other appropriate relief in a court of competent jurisdiction.

**Section 6. Effective Date.** That this Ordinance shall be effective upon passage by the City Commission on second reading.

The foregoing Ordinance was offered by \_\_\_\_\_, who moved its adoption on first reading. This motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

- Commissioner Enbar Cohen \_\_\_\_\_
- Commissioner Teri Holzberg \_\_\_\_\_
- Commissioner Billy Joel \_\_\_\_\_
- Commissioner Michael Stern \_\_\_\_\_
- Commissioner Luz Urbáez Weinberg \_\_\_\_\_
- Vice Mayor Howard Weinberg \_\_\_\_\_
- Mayor Susan Gottlieb \_\_\_\_\_

The foregoing Ordinance was offered by \_\_\_\_\_, who moved its adoption on second reading. This motion was seconded by \_\_\_\_\_, and upon being put to a vote, the vote was as follows:

- Commissioner Enbar Cohen \_\_\_\_\_
- Commissioner Teri Holzberg \_\_\_\_\_
- Commissioner Billy Joel \_\_\_\_\_
- Commissioner Michael Stern \_\_\_\_\_
- Commissioner Luz Urbáez Weinberg \_\_\_\_\_
- Vice Mayor Howard Weinberg \_\_\_\_\_
- Mayor Susan Gottlieb \_\_\_\_\_

**PASSED** on first reading this 4<sup>th</sup> day of February, 2014.

**PASSED AND ADOPTED** on second reading this 4<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
Susan Gottlieb, Mayor

ATTEST:

\_\_\_\_\_  
TERESA M. SOROKA, MMC  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
CITY ATTORNEY