

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

Revised AGENDA JULY 11, 2014 9 AM

Aventura Government Center 19200 West Country Club Drive Aventura, Florida 33180

1. CALL TO ORDER/ROLL CALL
2. OVERVIEW AND REVIEW OF PROPOSED BUDGET
 - A. GENERAL FUND
 - REVENUES
 - GENERAL GOVERNMENT DEPARTMENTS (CITY COMMISSION, OFFICE OF THE CITY MANAGER, LEGAL, CITY CLERK, FINANCE, & INFORMATION TECHNOLOGY)
 - PUBLIC SAFETY DEPARTMENT
 - COMMUNITY DEVELOPMENT DEPARTMENT
 - COMMUNITY SERVICES DEPARTMENT
 - ARTS & CULTURAL CENTER DEPARTMENT
 - NON-DEPARTMENTAL
 - CAPITAL OUTLAY
 - B. MOTION TO ADOPT RESOLUTION TO ESTABLISH TENTATIVE MILLAGE RATE:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2014/15 FISCAL YEAR; PROVIDING FOR THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE

RATE AND TENTATIVE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

C. POLICE EDUCATION FUND

D. TRANSPORTATION AND STREET MAINTENANCE FUND

E. 911 FUND

F. DEBT SERVICE FUND

G. CAPITAL PROJECTS FUND

H. STORMWATER UTILITY FUND

I. POLICE OFF-DUTY SERVICES FUND

3. A. CITY CLERK SELECTION PROCESS INTERVIEWS:

**BARBARA ESTEP, MMC, MIAMI SHORES VILLAGE CLERK
ELLISA HORVATH, MMC, BAL HARBOUR VILLAGE CLERK**

B. DISCUSSION AND POSSIBLE MOTION

4. ADJOURNMENT

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.

The City of Aventura



PROPOSED OPERATING AND CAPITAL BUDGET FISCAL YEAR 2014/15

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2014/15



CITY OF AVENTURA

CITY COMMISSION

Mayor Susan Gottlieb
Commissioner Enbar Cohen
Commissioner Teri Holzberg
Commissioner Billy Joel
Commissioner Michael Stern
Commissioner Howard Weinberg
Commissioner Luz Urbaz Weinberg

CITY MANAGER

Eric M. Soroka, ICMA - CM

DEPARTMENT DIRECTORS

Weiss Serota Helfman Pastoriza Cole & Boniske, P.L., City Attorney
Robert M. Sherman, Community Services Director
Teresa M. Soroka, MMC, City Clerk
Joanne Carr, Community Development Director
Karen J. Lanke, Information Technology Director
Steven Steinberg, Police Chief
Julie Alm, Charter School Principal
Brian K. Raducci, Finance Director
Steven Clark, Arts & Cultural Center General Manager

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2014/15**

TABLE OF CONTENTS

| <u>TOPIC</u> | <u>PAGE NO.</u> |
|--|------------------------|
| City Manager's Budget Message | I-XIV |
| Organization Chart/ Mission Statement | XV |
| Distinguished Budget Presentation Award | XVI |
| <i>INTRODUCTION</i> | 1-1 |
| Overview | 1-2 |
| Budget Procedures and Process | 1-5 |
| Financial Polices | 1-8 |
| Cash Management/Investment Policies | 1-9 |
| Fund Balance Policies | 1-10 |
| Financing Programs and Debt Administration | 1-13 |
| Risk Management | 1-15 |
| Demographics and Miscellaneous Statistics | 1-16 |
| Budget Preparation Calendar | 1-17 |
| Property Tax Information | 1-18 |
| Comparison of Number of Employees | 1-21 |
| <i>SUMMARY OF ALL FUNDS</i> | 2-1 |
| Comparative Personnel Summary | 2-3 |
| Fund Balance Analysis | 2-4 |
| <i>GENERAL FUND</i> | 2-5 |
| Summary of Budget | 2-6 |
| Revenue Projections | 2-9 |
| Expenditures: | |
| City Commission | 2-19 |
| Office of the City Manager | 2-23 |
| Legal Department | 2-29 |
| City Clerk's Office | 2-32 |
| Finance Department | 2-38 |
| Information Technology Department | 2-45 |
| Public Safety Department | 2-52 |
| Community Development Department | 2-60 |
| Community Services Department | 2-66 |
| Arts & Cultural Center Department | 2-73 |
| Non-Departmental | 2-79 |
| Capital Outlay | 2-83 |
| <i>POLICE EDUCATION FUND</i> | 2-88 |
| <i>TRANSPORTATION AND STREET MAINTENANCE FUND</i> | 2-91 |

| | |
|--|--------------|
| 911 FUND | 2-96 |
| DEBT SERVICE FUNDS | 2-100 |
| CAPITAL PROJECTS FUND | 2-114 |
| STORMWATER UTILITY FUND | 2-118 |
| POLICE OFFDUTY SERVICES FUND | 2-122 |
| SUMMARY OF CAPITAL IMPROVEMENT PROGRAM | 3-1 |
| 2014-2019 Highlights | 3-2 |
| Purpose of the Capital Improvement Program | 3-3 |
| Legal Authority | 3-4 |
| Development of Capital Improvement Program | 3-4 |
| Capital Improvement Program Policies | 3-5 |
| Preparing the Capital Budget | 3-6 |
| Summary of Recommended Projects | 3-7 |
| Summary of Financing Plan Model | 3-10 |
| Proposed Beautification and Park Facilities Improvements | 3-11 |
| Proposed Transportation, Drainage and Infrastructure Improvements | 3-12 |
| Proposed Public Buildings and Facilities Improvements | 3-13 |
| Proposed Information/Communications Technology | 3-14 |
| Proposed Capital Equipment Purchase and Replacement | 3-15 |
| Impact of Capital Projects on Operating Budget | 3-16 |
| GLOSSARY | 4-1 |



City of
Aventura
Government Center
19200 West Country Club Drive
Aventura, Florida 33180



Office of the City Manager

July 7, 2014

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

RE: 2014/15 Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura, I hereby submit the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2014, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational, and financial plan for the delivery of City services. It also represents the City's commitment to providing the highest level of City services to maximize the quality of life for its citizens, businesses and visitors. The proposed budget provides the resources to maintain our quality municipal services and facilities that make Aventura a premier community to live, work and play. Going forward in these uncertain economic times we need to continue our prudent fiscal practices. This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs.

Budget Format

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

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

The preparation of the budget document marks a continued commitment to a planned and professional process of developing a budget that will address both current and future issues facing the City. It also demonstrates the City's commitment to providing adequate service levels and the necessary justification to support all expenditure requests.

Significant Factors Affecting Budget Preparation

Our economy continues to show signs of recovery as witnessed by this year's increase in the City's property values. The City experienced a 7.8% increase in property values over the prior year. The new value of \$8.394 Billion is still down from the pre-recession value of \$9.609 Billion, but continues to track a positive upward trend for our community.

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. The positive economic recovery signs allow the City, for the first time in 3 years, not to utilize reserve funds to balance the budget and fund nonrecurring capital projects. Importantly, it also avoids the need to increase taxes. The new construction assessed values rose by \$104 million over the prior year. Recent development applications for the Park Square Aventura mixed use project and the expansion of the Aventura Mall will insure that this trend continues in the near future. Although the local economy has made strides, we need to continue to remain prudent and conservative in our financial management of the City.

In order to continue this philosophy, the following principles guided the preparation of this year's budget:

- Limit the overall operating costs increase to 4% while maintaining the current service levels and programs.
- Increase service levels where justified to address community needs.
- Not increasing the tax rate.
- Develop conservative revenue estimates and ensure that expenditure levels are maintained within the projected revenue amounts.

The budget process produced a total budget of \$57,716,594 or 1.9% more than the previous year. Operating costs were limited to a 3.7% increase as compared to the previous year. A major portion of the increase is attributed to an 8% increase or \$168,000 in health insurance premiums. The budget maintains our current level for all City services except funding for the following areas:

- Police services increased by adding 2 police officers to address increased service needs and workload requirements. The Motorcycle Unit was reactivated to assist activities in the traffic unit.
- Building Inspection and Review costs were increased to respond to the upswing in building activity.
- Increased funding for community events such as "movie nights", programming at the Arts & Cultural Center and special programs.

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.

Capital Outlay expenditures are budgeted at \$4,910,421 and include projects ranging from drainage improvements to road resurfacing and the commitment to invest in state-of-the-art technology to serve and protect our residents. Maintaining our infrastructure from government buildings to our park facilities continues to be a major funding priority to protect these assets.

The total number of full-time employees contained in the proposed budget increased by 2 compared to the prior year for a total of 175.

The City's residents deserve quality municipal services provided in a productive and efficient manner at the lowest possible cost. They also deserve proper justification when a budget is proposed. I believe the budget contained within does all of this.

2014/15 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2014/15 Budget Plan.

- ✓ Maintaining current service levels and programs.
- ✓ Increase police staffing to address service needs and workload requirements.
- ✓ Address drainage infrastructure improvements in areas subject to flash flooding and the long range impacts of climate change.
- ✓ Expand events and programs that promote a sense of community.
- ✓ Provide funding to maintain landscaped areas, City facilities and the City's infrastructure to continue to provide a high quality maintenance program.
- ✓ Expedite plan review and permitting for projects that create jobs and spur economic activity.
- ✓ Continue to adopt "Go Green" initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change. These initiatives over time will also reduce our annual operating cost and impacts on the environment.
- ✓ Continue to utilize technology to improve productivity and lower costs of providing services.
- ✓ No additional debt by implementing and funding the "pay-as-you-go" Capital Improvement Program to address the City's infrastructure needs.

Our Mission Statement

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

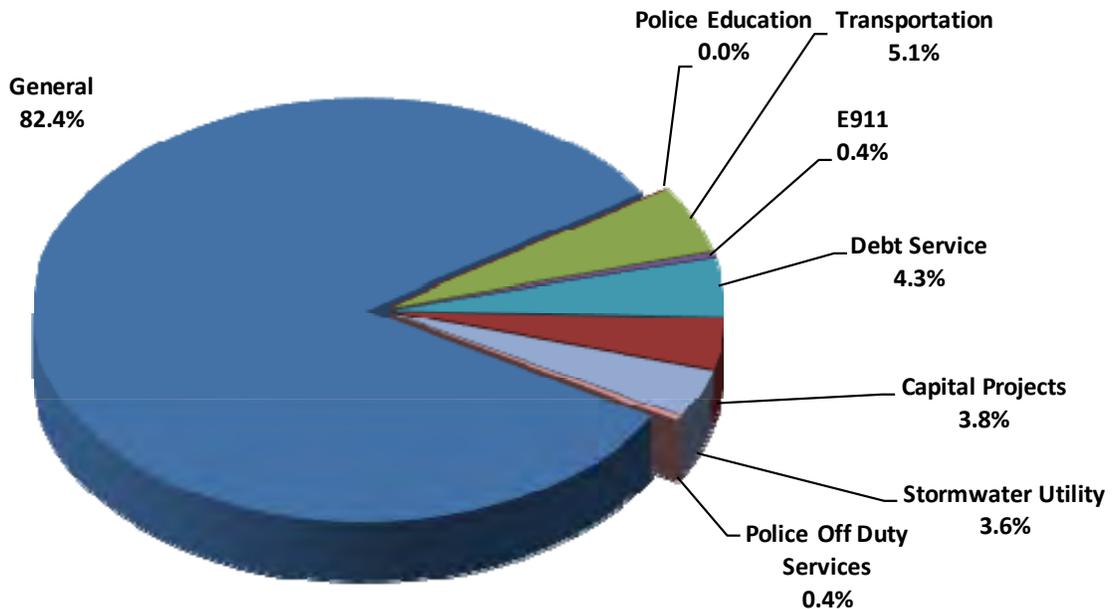
Summary of All Budgetary Funds

The total proposed budget for 2014/15, including all funds, capital outlay and debt service, is \$57,716,594. This is \$1,082,051 or 1.9% more as compared to the prior year. Operating expenditures total \$31,461,379, while Capital Outlay expenditures total \$23,697,293 and Debt Service expenditures total \$2,557,922.

Fund Summary by Amount

| FUND | PROPOSED AMOUNT | % of BUDGET |
|-------------------------------|--------------------|----------------|
| General Fund | \$ 49,407,478 | 82.4% |
| Police Education Fund | 7,000 | 0.0% |
| Transportation Fund | 3,085,815 | 5.1% |
| 911 Fund | 218,600 | 0.4% |
| Debt Service Funds | 2,557,922 | 4.3% |
| Capital Projects Fund | 2,280,824 | 3.8% |
| Stormwater Utility Fund | 2,176,000 | 3.6% |
| Police Off Duty Services Fund | 225,000 | 0.4% |

Fund Summary by Percentage

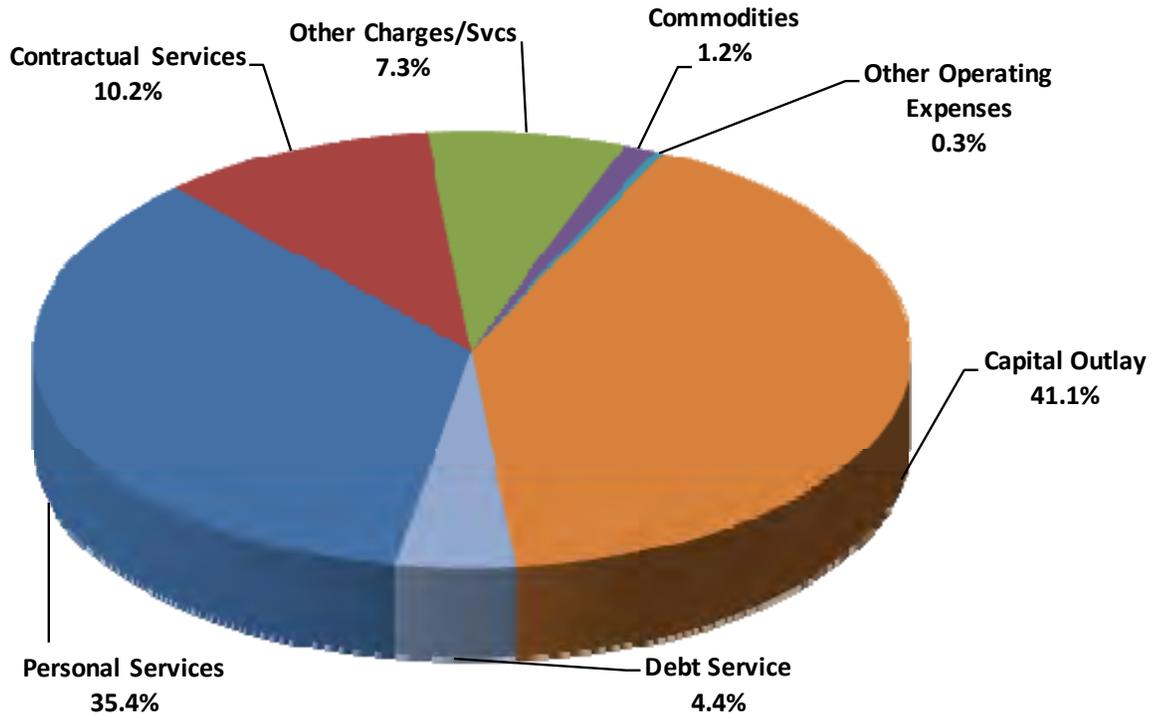


Expenditures by category are as follows:

CATEGORY SUMMARY

| CATEGORY | PROPOSED AMOUNT | % of BUDGET |
|--------------------------|----------------------|----------------|
| Personal Services | \$ 20,450,923 | 35.4% |
| Contractual Services | 5,879,900 | 10.2% |
| Other Charges/Svcs | 4,234,321 | 7.3% |
| Commodities | 695,600 | 1.2% |
| Other Operating Expenses | 200,635 | 0.3% |
| Capital Outlay | 23,697,293 | 41.1% |
| Debt Service | 2,557,922 | 4.4% |
| Total | <u>\$ 57,716,594</u> | <u>100.0%</u> |

Category Summary by Percentage



The following chart shows a comparison of each department's budget for the past two (2) years. The total budget amount is 1.9% or \$1,082,051 more than the previous year.

| DEPARTMENT | 2013/14 | 2014/15 | INCREASE (DECREASE) | % Change |
|----------------------------|----------------------|----------------------|--------------------------------|-----------------|
| City Commission | \$ 124,140 | \$ 125,339 | \$ 1,199 | 1.0% |
| Office of the City Manager | 787,104 | 807,931 | 20,827 | 2.6% |
| Legal | 270,000 | 270,000 | - | 0.0% |
| City Clerk's Office | 281,731 | 313,021 | 31,290 | 11.1% |
| Finance | 957,677 | 986,975 | 29,298 | 3.1% |
| Information Technology | 932,834 | 968,588 | 35,754 | 3.8% |
| Public Safety | 17,243,762 | 17,794,080 | 550,318 | 3.2% |
| Community Development | 1,889,105 | 2,104,435 | 215,330 | 11.4% |
| Community Services | 5,655,798 | 5,895,110 | 239,312 | 4.2% |
| Arts & Cultural Center | 693,792 | 726,900 | 33,108 | 4.8% |
| Non-Departmental | 1,500,200 | 1,469,000 | (31,200) | -2.1% |
| Subtotal | 30,336,143 | 31,461,379 | 1,125,236 | 3.7% |
| Capital Outlay | 6,446,668 | 4,910,421 | (1,536,247) | -23.8% |
| CIP Reserve | 17,285,275 | 18,786,872 | 1,501,597 | 8.7% |
| Debt Service | 2,566,457 | 2,557,922 | (8,535) | -0.3% |
| Total | \$ 56,634,543 | \$ 57,716,594 | \$ 1,082,051 | 1.9% |

GENERAL FUND

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

Revenues

The revenues, available for allocation in the 2014/15 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$49,407,478. This is a decrease of \$1,001,320 or 2.0% as compared to last year.

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser Department is \$8,394,311,130. This amount is 7.8% or \$607,878 more than last year. The new construction value was \$104,081,513. The ad valorem millage levy for fiscal year 2014/15 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$13,764,950 compared to last year's amount of \$12,768,153. This represents the 19th consecutive year without an increase. The budget includes \$4,265,000 from electric utility taxes and anticipated utility taxes for water and gas and the unified communications tax make up the remainder of this category and are based on historical data and the number of residential and commercial establishments located in the City.

Licenses and Permits – The amount for this revenue category is projected to be \$211,500 more than the prior year based on anticipated increases in FPL franchise fees and building

permits. The budget includes \$2,652,000 from FPL franchise fees based on the Interlocal Agreement with the County and \$1,600,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to increase by \$318,650 as compared to the amount budgeted for the prior year due to anticipated higher Sales Tax and State Revenue.

Charges For Services – Revenues relating to charges for services are anticipated to be \$149,800 more than the prior year’s budget. The majority of the increase is attributed to revenue generated from lien searches, summer recreation camp fees and police service agreement payments.

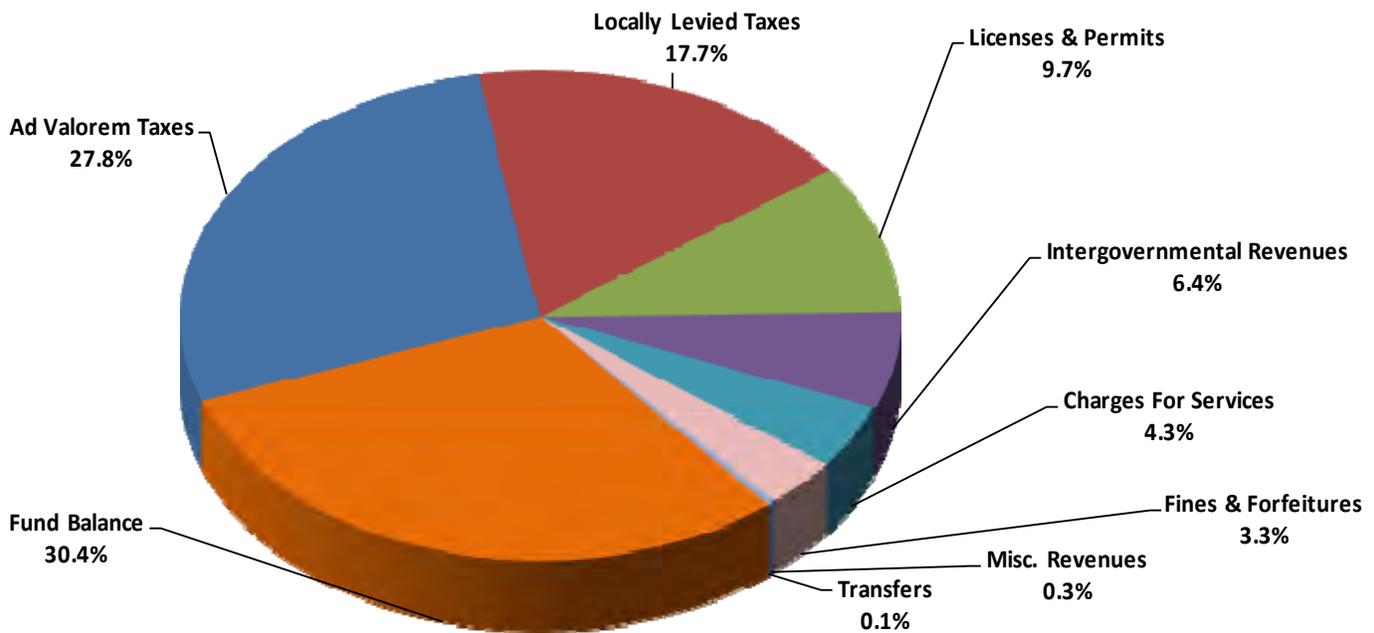
Fines and Forfeitures – Total revenues projected for 2014/15 is \$1,632,000. Revenues from county court fines and intersection safety violations are included in this category.

Miscellaneous Revenues – Projected revenues are anticipated to be \$165,000. This is a decrease of \$1,000 compared to the amount budgeted for the prior fiscal year.

Fund Balance – This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is \$15,019,433.

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

Revenues by Source



Expenditures

The estimated 2014/15 General Fund expenditures contained within this budget total \$49,407,478 and are balanced with the projected revenues. Total expenditures are \$1,001,320 or 2.0% less than the 2013/14 fiscal year amount. This is primarily due to the completion of major capital projects in the prior fiscal year. The operating expenditures have increased by \$1,099,820 or 3.9% as compared to the prior year.

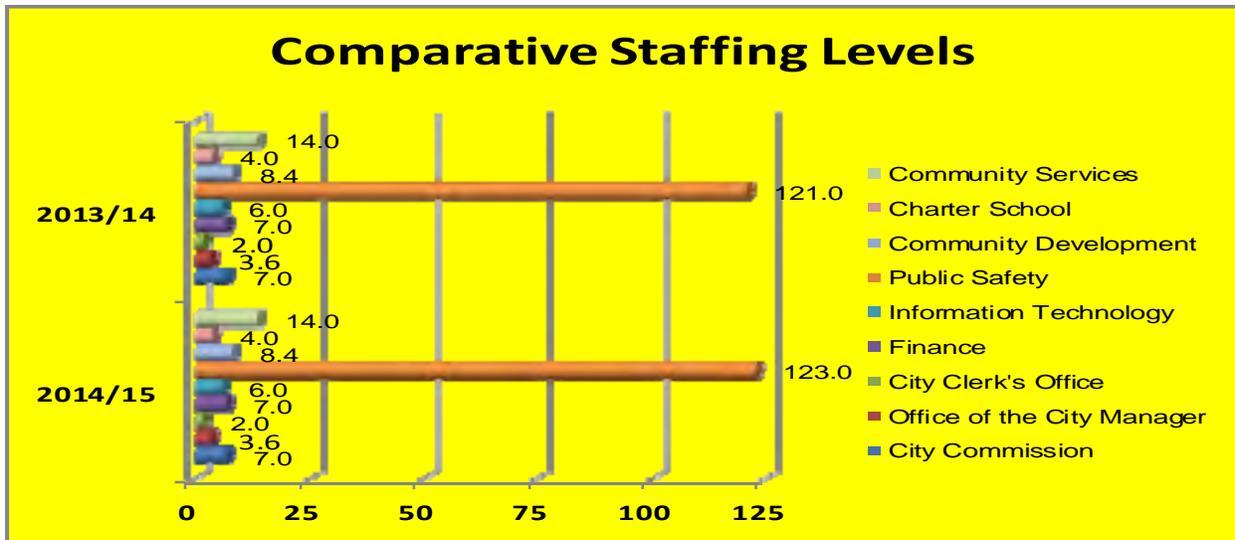
EXPENDITURE CATEGORY SUMMARY

| CATEGORY | 2013/14 | 2014/15 | INCREASE (DECREASE) | % Change |
|--------------------------|-----------------------------|-----------------------------|--------------------------------|---------------------|
| Personal Services | \$ 19,581,075 | \$ 20,225,923 | \$ 644,848 | 3.3% |
| Contractual Services | 4,166,292 | 4,461,000 | 294,708 | 7.1% |
| Other Charges/Svcs | 3,968,357 | 4,081,321 | 112,964 | 2.8% |
| Commodities | 643,850 | 693,600 | 49,750 | 7.7% |
| Other Operating Expenses | 192,685 | 190,235 | (2,450) | -1.3% |
| Subtotal | <u>28,552,259</u> | <u>29,652,079</u> | <u>1,099,820</u> | <u>3.9%</u> |
| Capital Outlay | 19,656,854 | 17,543,354 | (2,113,500) | -10.8% |
| Transfer to Funds | 2,199,685 | 2,212,045 | 12,360 | 0.6% |
| Total | <u>\$ 50,408,798</u> | <u>\$ 49,407,478</u> | <u>\$ (1,001,320)</u> | <u>-2.0%</u> |

Personal Services

Personal Services increased by \$644,848 or 3.3% compared to the prior year. The increase includes an 8% or \$168,000 increase in Health Insurance costs associated with changes associated with the Federal Health Care law and experience modifications. The expenditures for non-unionized employees have been budgeted to reflect a 3% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. The costs associated with the PBA Collective Bargaining Agreement are included in the proposed budget. The total number of full-time employees is 175 compared to 173 in 2013/14 fiscal year. The two new positions represent additional police officers in the Police Department to address growth in the community and workload increases. The total number of part-time employees remains at 12.

The per capita number of employees is significantly lower than adjacent municipalities. This is due to the City's emphasis on privatizing major functions of City services for greater productivity and cost savings. I am proud to work with a dedicated group of City employees that strive to provide excellent services and are committed to our community. Over the years they have proven that our work force can meet any challenge.



Operating Expenses

The expenditures for contractual services are budgeted at \$4,461,000 or 9.0% of the General Fund budget. This is \$294,708 more than the prior year. This can be attributed to increases in building inspection services generated by building activity, maintenance cost increases and costs associated with the Intersection Traffic Safety Program. Expenditures for other charges and services are budgeted at \$4,081,321, which represents 8.3% of the total budget. This category increased by \$112,964 due to costs associated with the election, summer recreation program and maintenance of information technology systems. Expenditures for commodities are budgeted at \$693,600, which represents 1.4% of the total budget. Total costs associated with other operating expenses are budgeted at \$190,235 which represents .4% of the total budget.

Capital Outlay

General Fund projects included in the first year of the City's five year Capital Improvement Program (CIP) for 2014-2019 represent a long term plan to address infrastructure maintenance needs. A total of \$1,165,030 has been budgeted in the General Fund for Capital Outlay projects along with a \$16,378,324 reserve to fund future projects.

Major General Fund capital outlay items are as follows:

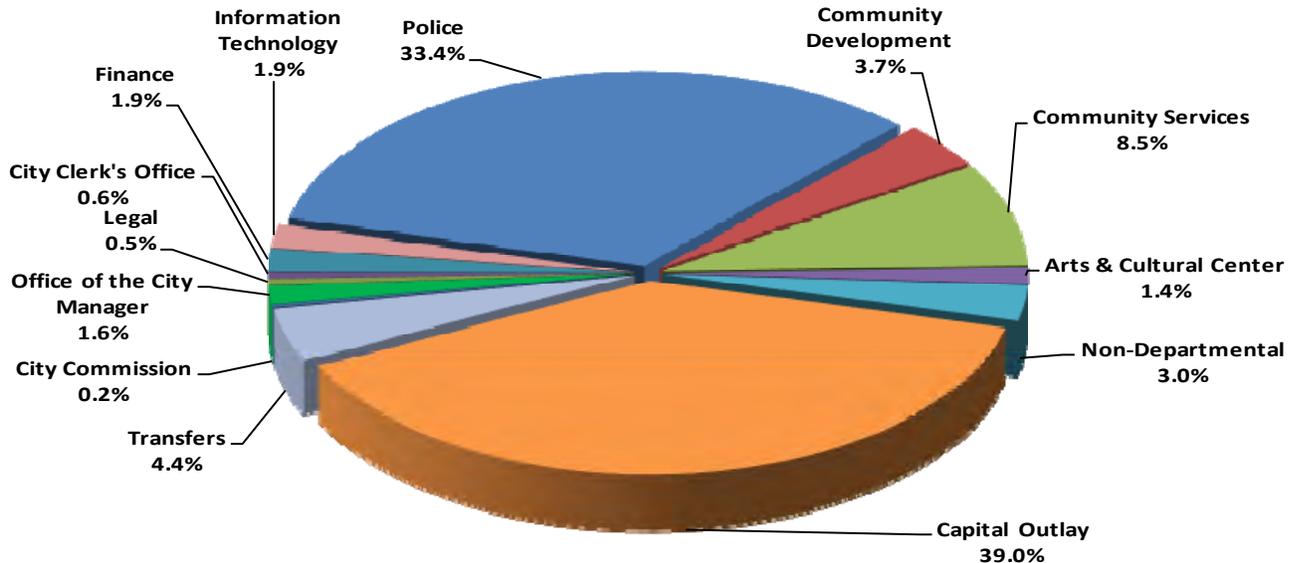
- Police Vehicles \$471,000
- Computer Equipment \$374,600
- Equipment \$238,430
- Park Improvements \$42,000
- Communications Center Improvements \$15,000
- E911 Equipment \$15,000
- Beautification Projects \$9,000

Transfer to Funds

Transfers to the debt service funds to pay principal and interest payments associated with the long-term financing of bonds and loans is \$2,212,045 which is an increase of \$12,360 as compared to the prior year. The transfer also includes \$100,000 from the Traffic Safety Program to the Charter School Fund.

**SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND**

| CATEGORY | 2013/14 | 2014/15 | INCREASE (DECREASE) | % Change |
|-------------------------------|----------------------|----------------------|--------------------------------|-----------------|
| GENERAL GOVERNMENT | | | | |
| City Commission | \$ 124,140 | \$ 125,339 | \$ 1,199 | 1.0% |
| Office of the City Manager | 787,104 | 807,931 | 20,827 | 2.6% |
| Legal | 270,000 | 270,000 | - | 0.0% |
| City Clerk's Office | 281,731 | 313,021 | 31,290 | 11.1% |
| Finance | 957,677 | 986,975 | 29,298 | 3.1% |
| Information Technology | 932,834 | 968,588 | 35,754 | 3.8% |
| Total General Govt | 3,353,486 | 3,471,854 | 118,368 | 3.5% |
| PUBLIC SAFETY | | | | |
| Public Safety | 16,819,878 | 17,403,680 | 583,802 | 3.5% |
| Community Development | 1,889,105 | 2,104,435 | 215,330 | 11.4% |
| Total Public Safety | 18,708,983 | 19,508,115 | 799,132 | 4.3% |
| COMMUNITY SERVICES | | | | |
| Community Services | 4,295,798 | 4,476,210 | 180,412 | 4.2% |
| Arts & Cultural Center | 693,792 | 726,900 | 33,108 | 4.8% |
| Total Community Svcs. | 4,989,590 | 5,203,110 | 213,520 | 4.3% |
| OTHER NON-DEPARTMENTAL | | | | |
| Non-Departmental | 1,500,200 | 1,469,000 | (31,200) | -2.1% |
| Capital Outlay | 19,656,854 | 17,543,354 | (2,113,500) | -10.8% |
| Transfer to Funds | 2,199,685 | 2,212,045 | 12,360 | 0.6% |
| Total Other Non-Dept. | 23,356,739 | 21,224,399 | (2,132,340) | -9.1% |
| TOTAL | \$ 50,408,798 | \$ 49,407,478 | \$ (1,001,320) | -2.0% |



Police Education Fund

This Fund is used to account for revenues and expenditures associated with the two dollars (\$2.00) the City receives from each paid traffic citation, which, by state statute, must be used to further the education of the City's Police Officers. A total of \$7,000 is anticipated in revenue for 2014/15. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

Transportation and Street Maintenance Fund

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Revenues are projected to be \$3,085,815 for 2014/15. The County Transit System Surtax is estimated to generate \$1,050,000. The funds will be used to provide transit system services, street light improvements for NE 29th Place, upgrades to the Traffic Video Monitoring System and fund road resurfacing projects (Biscayne Lake Gardens, NE 207th Street and NE 29th Place.). Operating expenditures for maintenance are budgeted at \$463,500.

911 Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statute 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operational costs. The anticipated revenues for 2014/15 are \$218,600. Funds will be used to pay costs associated with the 911 system and transfer an amount to the General Fund to offset communication officer costs.

Debt Service Funds

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

2010 & 2011 Debt Service Fund – Established for the purchase of Founders Park, the permanent Government Center site and construction of the Government Center. The original debt issued in 1999 was refinanced in 2010 and 2011. The proposed budget for 2014/15 is \$1,199,453.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2014/15 is \$508,680.

2012 (A) Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and to partially fund the Community Recreation Center. The proposed budget for 2014/15 is \$403,912. The original debt issued in 2002 was refinanced in 2012.

2012 (B) Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2014/15 is \$495,877. The original debt issued in 2002 was refinanced in 2012.

The total budget for all Debt Service Funds is \$2,557,922 and is \$8,535 less than the previous year.

Capital Projects Fund

This fund was established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinances or City Commission policy. The total fund for 2014/15 is \$2,280,824. The majority of the revenues are from the funds set-aside from the sale of land previously owned by the City and developer contributions. The funds will be utilized for upgrades to the Traffic Video monitoring System and the design costs for the proposed NE 188th Street Park.

Stormwater Utility Fund

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system. The maintenance costs total \$556,400. Capital improvements to the drainage system are budgeted in the amount of \$850,000. A reserve account to assist in funding future projects was established in the amount of \$769,600. Revenues are projected to be \$2,176,000 for 2014/15. It is recommended that the current rate of \$2.50/ERU be maintained.

Police Offduty Services Fund

This Fund was established to account for revenues and expenditures associated with services provided by offduty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Offduty Fund for 2014/15 is anticipated to be \$225,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2014/15. The budget reaffirms the City Commission's commitment to maintain our quality services at their current levels without raising the tax rate. Over the years, this City has maintained the lowest tax rate in the County. This budget document and its related policies represent our continued commitment to excellence and to our residents.

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

- For the 19th year, no property tax increase.
- Total expenditures in all funds increased by 1.9%.
- The operating cost increases were held to less than 4% without reducing current service levels.

- For the first time in 3 years reserve funds were not used to balance the budget and fund nonrecurring capital projects.
- Added 2 police officer positions to address increased service needs and workload requirements.
- Increases funding for community events such as “movie nights”, programming at the Arts & Cultural Center and special programs.
- Funds \$1,328,000 for drainage, street lighting, road resurfacing and safety improvements on NE 29th Place.
- Includes \$710,000 for road resurfacing on NE 207th Street and Biscayne Lake Gardens.
- Continues to implement and update technology enhancements that develop our “Electronic Government” to allow the public to interact more easily and conveniently with the City and to automate City operations.
- Updates the City’s Traffic Video Monitoring System by funding \$1,500,000 in system upgrades and expansion to the latest state of the art equipment.
- Funds police equipment needs from laptop computers to new police vehicles in the amount of \$781,450.
- Continues to adopt “Go Green” initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change.

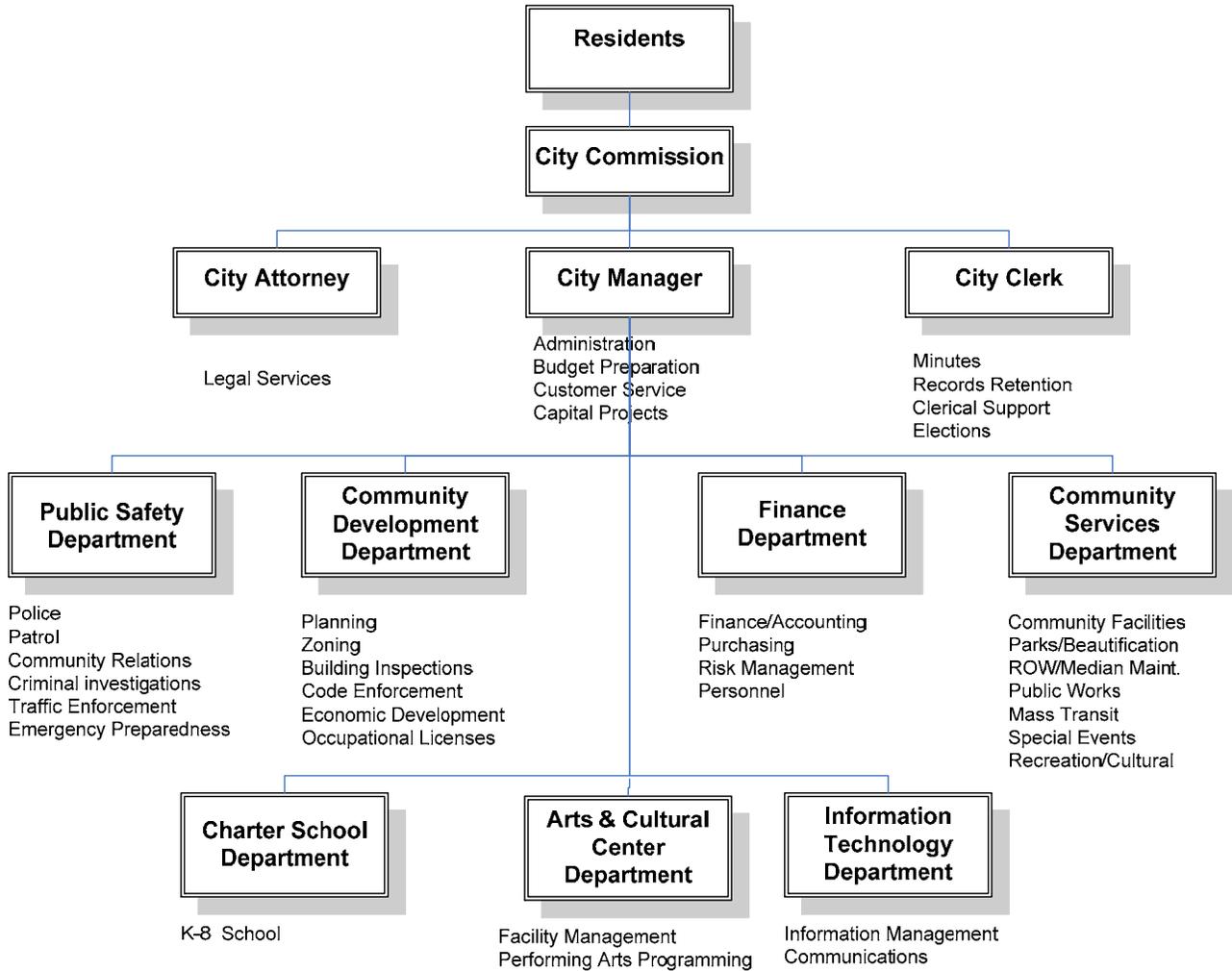
The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 11, 2014 to review in detail the proposed budget document.

Respectfully submitted,



Eric M. Soroka
City Manager

Organization Chart CITY OF AVENTURA



Our Mission Statement

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aventura
Florida**

For the Fiscal Year Beginning

October 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Aventura, Florida** for its annual budget for the fiscal year beginning **October 1, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



INTRODUCTION

Overview

Location and Size

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

Aventura is 3.2 square miles located on the Intracoastal Waterway in northeast Miami-Dade County and is conveniently located between Miami and Fort Lauderdale, just east of I-95.

The northern boundary of the City is the Miami-Dade/Broward County line, the western is the FEC Railroad, the eastern is the Intracoastal waterway and the southern boundary is NE 176th Street.



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

City Facts

- Location: 12 miles north of Miami
12 miles south of Fort Lauderdale
1 mile west of the Atlantic Ocean
- Zip Codes: 33180, 33160
- Police Force: 82 Sworn Officers and 38 Civilians
- Major Economic Drivers: Retail, medical
- Number of Businesses: 2,580

Government Structure

The form of government used in the City of Aventura, pursuant to its Charter, is a Commission-Manager form of government. Under this form of government the City Commission is the legislative branch of the government and the City Manager is the executive branch of the government. The City Commission enacts Ordinances, the laws of the City, adopts Resolutions authorizing actions on behalf of the City, reviews plans for development and establishes the policies by which the City is governed. The City Manager is the Chief Executive Officer of the City, overseeing the day-to-day operations, administering the City's service providers, preparing long range plans and implementing the policies established by the City Commission.

The City Commission hires the City Attorney, City Clerk and City Manager who then hires all subordinate employees.

The City Commission is comprised of seven (7) members, including the Mayor and six (6) Commissioners.

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

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

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

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

Always progressing...

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

- A state-of-the-art Government Center provides a one-stop-shop for its residents and houses all governmental operations, including Commission Chambers, Police Station and administrative offices.
- A Community/Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the new Community Recreation Center. The 84,000 square foot state-of-the-art school serves 996 Aventura schoolchildren from kindergarten to 8th grade.
- In 2010, the City's Arts & Cultural Center opened and has provided numerous performing arts and cultural events for all age groups in the community.

Privatization of Services

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

- Building Plans Review & Inspections
- Road, ROW, Park & Median Maintenance
- Engineering Services
- City Attorney and Legal Services

- Recreation Programming & Special Events
- Arts & Cultural Center Operations
- Solid Waste
- Shuttle Bus Service
- Charter School Teachers and Educational program
- Planning Services

Incorporation Accomplishments

- ❖ Highly Visible Police Department, Low Crime Rate
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 18 Budgets
- ❖ New Parks and Recreational Opportunities for All Age Groups
- ❖ Citywide Shuttle Bus Service – Ridership Continues to Expand
- ❖ Road and Safety Improvements – Traffic Lights, Sidewalks
- ❖ New Land Development Regulations – Control Over Zoning
- ❖ Citywide Beautification Program – Bus Shelters & Benches
- ❖ High Landscape and Roadway Maintenance Standards
- ❖ Reduced Costs to Citizens – City’s Assumption of roads, landscaping and bus service.
- ❖ “A” rated Charter School
- ❖ Community Recreation Center
- ❖ Government Center
- ❖ Arts & Cultural Center

Long Term Goals & Objectives

On November 7, 1995, the citizens of Aventura overwhelmingly voted to approve the City's Charter and officially incorporate as Miami-Dade County's 28th municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the City's destiny. Since incorporation, a great deal of progress has been made to accomplish the goals of

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

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



Budget Procedures and Process

Budget System

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

Budget Process

The City's fiscal year shall begin on October 1st and end on September 30th of each year as mandated by Florida statutes. When the certified taxable real estate and tangible property values for the City is received from the Miami-Dade County Property Appraiser on July 1st of each year, the City Manager then submits to the City Commission the Proposed Operating and Capital Budget for the coming year no later than July 10th of each fiscal year. The preliminary millage rate is based on the certified taxable value. The appropriations contained in the proposed recommendation shall not exceed the funds derived from taxation and other revenue sources.

The City's Budget process began in April with a staff meeting between the City Manager and Department Directors to review budget philosophy and develop overall goals and objectives. The entire budget process encompasses approximately five (5) months of the fiscal year. During this period, meetings

were held with Department Directors, the City Commission and the public to insure representative input. The budget calendar that follows details the actions taken during the budget process.

Budget Adoption

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

Budget Control/Monitoring

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

The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to each department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Resolution/Ordinance affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from one individual line item account to another, so long as the line item accounts are within the same department and fund.

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

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

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

Budget Amendment

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

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

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

Basis of Accounting

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

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

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

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

Fund Structure

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

Government Fund Types

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

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

- Police Education (110)
- Transportation & Street Maintenance (120)
- 911 (180)

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

- 2010 & 2011 Loan Debt Service (230)
- 2000 Loan Debt Service (240)
- 2012 (A) Loan Debt Service (250)

- 2012 (B) Loan Debt Service (290)

The *Capital Projects Funds* accounts for the acquisition and/or construction of major capital projects funded by impact fees or other revenues earmarked for specific projects. Included in the budget is the following Capital Projects Fund:

- Capital Projects Fund (392)

Proprietary Funds

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

- Stormwater Utility (410)

Funds Excluded from Adopted Budget

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



Financial Policies

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

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

Operating Budget Policies

1. The City will maintain at a minimum, an accessible cash reserve equivalent to eight (8) weeks of operating costs.
2. No new or expanded services shall be implemented without a corresponding revenue source or the implementation of trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
3. The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure.
4. The City shall support capital expenditures that reduce future operating costs.

Capital Budget Policies

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

economic base will be calculated and included in the Capital update process.

2. The City will perform all capital improvements in accordance with an adopted capital improvement program. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The City will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the City's work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter School.
4. The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 1. Projects specifically included in an approved replacement schedule.
 2. Projects that reduce the cost of operations.
 3. Projects that significantly improve safety and reduce risk exposure.
5. The classification of items as capital or operating will be determined by two (2) criteria - cost and frequency. Generally, a capital project has a "useful life" of more than one (1) year and a value of \$5,000 or more.
6. The City will coordinate development of the capital improvement program with the development of the operating

budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.

7. The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
8. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital Improvement Program document that is submitted to the City Commission for approval.
10. The City will determine the most appropriate financing method for all new projects.
11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
12. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
14. A CIP preparation calendar shall be established and adhered to.
15. Capital projects will conform to the City's Comprehensive Plan.
16. Long-term borrowing will not be used to fund current operations or normal maintenance.
17. The City will strive to maintain an unreserved General Fund balance at a level not less than 10% of the annual General Fund revenue.

18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

Revenue Policies

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

Cash Management/Investment Policies

In accordance with Section 218.415, F.S., on June 2, 2009 and on November 1, 2011, the City Commission adopted and re-adopted respectively, by Resolution, Chapter 6.6 of the Administrative Policy Directives and Procedures Manual, entitled "Investment Objectives and Parameters" as the City's Investment Policy for the Management of Public Funds. The underlying objective of the policy is to properly manage and diversify the City's investments to ensure:

1. Safety of Capital
2. Liquidity of Funds
3. Investment Income

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of the City. These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed and a competitive investment return.

This investment policy applies to the investment of public funds in excess of amounts needed to meet current expenses, which includes cash and investment balances of City funds.

At the recommendation of our Investment Manager and as part of our FY 2009/10 budget process (adoption by Ordinance) we added the following three (3) investment categories to our current investment policy.

1. Commercial Paper

Commercial paper of any United States company that is rated "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper). If the commercial paper is backed by a letter of credit ("LOC"), the long-term debt of the LOC provider must be rated "A" or better by at least two (2) nationally recognized rating agencies.

Portfolio Composition

A maximum of 25% of available funds may be directly invested in prime commercial paper.

Limits on Individual Sectors

A maximum of 10% of available funds may be invested with any one (1) sector.

Limits on Individual Issuers

A maximum of 2% of available funds may be invested with any one (1) issuer.

Maturity Limitations

The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

2. Corporate Notes

Corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time of purchase, at a minimum "Aa" by Moody's and a minimum long term debt rating of "AA" by Standard & Poor's.

Portfolio Composition

A maximum of 25% of available funds may be directly invested in corporate notes.

Limits on Individual Sectors

A maximum of 10% of available funds may be invested with any one (1) sector.

Limits on Individual Issuers

A maximum of 2% of available funds may be invested with any one (1) issuer.

Maturity Limitations

The maximum length to maturity for corporate notes shall be three (3) years from the date of purchase.

3. Taxable/Tax-Exempt Municipal Bonds

State (Florida) and/or (Florida) local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.

Portfolio Composition

A maximum of 25% of available funds may be invested in taxable and tax-exempt General Obligation bonds. A maximum of 10% of available funds may be invested in taxable and tax-exempt Revenue and Excise tax bonds of the various municipalities of the State of Florida, provided none of such securities have been in default within five (5) years prior to the date of purchase.

Maturity Limitations

A maximum length to maturity for an investment in any state or local government debt security is five (5) years from the date of purchase.

Fund Balance Policies

The City hereby establishes and will classify reservations of General Fund, Fund Balance, as defined herein, in accordance with

Governmental Accounting and Financial Standards Board Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy shall primarily apply to the City's General Fund. Fund Balance shall be composed of nonspendable, restricted, committed, assigned and unassigned amounts.

Fund Balance information is primarily used to identify the available resources to repay long-term debt, fund capital improvements, stabilize property tax rates, or enhance the City's financial position, in accordance with policies established by the City Commission.

Fund Balance Definitions and Classifications

Fund Balance – refers to the difference between assets and liabilities reported in a governmental fund. Listed below are the various Fund Balance categories (*in order from most to least restrictive*).

Fund Balance – Nonspendable

Includes amounts that are not in a spendable form (e.g., inventory) or are required, either legally or contractually, to be maintained intact (e.g., principal of an endowment fund). Examples include:

- Inventory
- Prepaid Expenditures
- Long-Term Portion of Receivables
- Corpus of a Permanent Fund

The City hereby establishes the following Nonspendable Fund Balance Reserves in the General Fund:

a) Inventory Reserve

The Inventory Fund Balance Reserve is established to indicate those amounts relating to inventories that are not in a spendable form.

b) Prepaid Expenditures

The Prepaid Expenditures Fund Balance Reserve is established to indicate those amounts relating to prepaid expenditures that are not in a spendable form.

Fund Balance – Restricted

Includes amounts that can be spent only for the specific purposes stipulated by external resource providers (e.g., creditors, grant providers, contributors or laws or regulations of other governmental entities), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers and when they are legally enforceable.

Fund Balance – Committed

Includes amounts that can be used only for the specific purposes as established by the adoption of this policy and the annual budget ordinance by the City Commission. Commitments can only be removed or changed by taking the same action that originally established the commitment (e.g., an ordinance).

Committed Fund Balance remains binding unless removed in the same manner in which it was established. The action to impose the limitation on resources needs to occur prior to the close of the fiscal year, although the exact amount may be determined subsequently. Contractual obligations should be incorporated to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual obligations. Encumbrances may be reported as committed.

The City hereby establishes the following Committed Fund Balance Reserves in the General Fund:

a) Capital Reserve

The Capital Fund Balance Reserve is committed by the City Commission as set forth in the annual budget ordinance (and any amendments thereto) to be utilized in future years to fund various capital needs.

b) Hurricane/Emergency Recovery Operating Reserve

The Hurricane/Emergency Recovery Operating Fund Balance Reserve is to be maintained by the City Manager at a minimum level of \$5,000,000 for the purposes of responding to and providing relief and recovery efforts to ensure the maintenance of services to the public during hurricane/emergency situations. Such emergencies include, but are not limited to hurricanes, tropical storms, flooding, terrorist activity and other natural or man-made disasters. Additional funds may be appropriated when necessary via a budget amendment ordinance. This Reserve may not necessarily be established in the annual budget. In the event these funds are utilized, they should be replenished in order to prepare for possible future events, The City will make every effort to replenish this reserve over a five-year period beginning with the completion of recovery from the event for which the reserve funds were used.

Fund Balance – Assigned

Includes amounts that the City intends to use for a specific purposes or projects as authorized by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. An appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. Encumbrances resulting from issuing purchase orders as a result of normal purchasing activities approved by appropriate officials may be reported as assigned.

Fund Balance – Unassigned

Unassigned fund balance for the General Fund includes all amounts not contained in the

other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and are generally available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund. The Minimum Level of Unassigned Fund Balance of the General Fund, at the beginning of each fiscal year, shall not be less than 10% of the annual General Fund revenue. In any fiscal year where the City is unable to maintain this 10% minimum reservation of fund balance as required in this section, the City shall not budget any amounts of unassigned fund balance for the purpose of balancing the budget. In addition, the City Manager will make every effort to reestablish the minimum Unassigned Fund Balance in a 24 – 36 month period beginning with the year from which the reserve funds fell below the 10% threshold.

Spending Order of Fund Balance

The City uses restricted amounts to be spent first when both the restricted and unrestricted fund balance is available unless there are legal documents/contract 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 restricted fund balance classification could be used. Open encumbrances at the end of the fiscal year may only be classified as committed or assigned, depending on at what level of authorization originally established them.

Annual Review and Determination of Fund Balance Reserve Amounts

The City Manager shall issue a report on an annual basis to the City Commission outlining compliance with the fund balance policy

Accounting, Auditing, and Financial Reporting Policies

An independent audit will be performed annually. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Financing Programs and Debt Administration

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

2010 & 2011 Debt Service Fund 230

Due to a very favorable interest rate environment, in September of 2010, the City issued a partial advance refunding of the original Series 1999 Revenue Bonds with a Bank Loan (described below) that resulted in a more than \$1.1M NPV savings over the life of the loan. The remaining portion of the original Series 1999 Revenue Bonds was refunded in February of 2011 and resulted in a nearly \$530,000 NPV savings over the life of its loan.

The Series 2010 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 1st and semi-annual interest payments due on April 1st and October 1st 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 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 1st and semi-annual interest payments due on April 1st

and October 1st 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%.

2000 Loan Debt Service Fund 240

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 1st and semi-annual interest payments due on April 1st and October 1st 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%.

2012 (A) Loan Debt Service Fund 250 & 2012 (B) Loan Debt Service Fund 290

Due to a very favorable interest rate environment, in June of 2012, the City refunded the original Series 2002 Revenue Bonds with a Bank Loan (described below) that resulted in a more than \$2.5M NPV savings over the life of the loan.

The Series 2012 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 August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately \$368,000 and \$411,000 for Debt Service Funds 250 and 290, respectively per year over the 15-year life of the obligation. The interest rate is locked at 2.180%.

Debt Policy and Administration

The City has established an informal policy regarding the utilization and management of debt instruments. Debt is used for a variety of

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

1. General

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

2. Debt Structure

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

3. Issuance of Obligations

- a) The City may retain an independent financial advisor for advice on debt structuring and marketing debt issuances.
- b) The City may also retain independent bond counsel and disclosure counsel for legal and procedural advice on all debt issuances.
- c) As necessary, the City may retain other service advisors, such as trustees, underwriters and pricing advisors.

- d) Any process utilized to select professional service providers in connection with the City's debt program shall be in conformance with City purchasing policies, procedures and requirements.

4. Maturity of the Debt

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

5. Payment of Debt

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

Although the City Charter makes no reference to limitations in establishing debt, the City has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. The City utilizes debt financing on large expenditures for capital projects or purchases that may be depreciated over their useful lives. By using debt financing, the cost of the expenditure is amortized over its useful life allowing the expenditure to be matched against revenue streams from those receiving the benefits.

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

Cash Management

Pooled Cash

The City maintains a pooled cash account for all funds, enabling 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. Interest earned on pooled cash and investments is allocated monthly based on cash balances of the respective funds. Investments are reported at their fair value based on quoted market prices as reported by recognized security exchanges.

Investment Categories

Cash, Cash Equivalents and Investments

This investment category consists of cash and short-term investments with original maturities of three (3) months or less when purchased, includes cash on hand, demand deposits and investments with the Florida State Board of Administration ("SBA") a Local Government Surplus Funds Trust Fund Investment Pool ("Pool").

Operating Account

The City's operating funds are currently in a Full Analysis Business Checking Account which earns credit against our analysis charges and was fully collateralized at March 31, 2013.

State Board of Administration ("SBA")

The SBA investments are allocated among two external funds, Fund A (Florida Prime) and Fund B. Fund A is a 2a7-like pool and the value of the City's position is the same as the value of the pool shares and is recorded at amortized cost. Fund B is accounted for as a fluctuating net asset value ("NAV") pool.

Investments under Management

In May of 2009 the City contracted with an Investment Manager to manage a portion of the City's investment portfolio in accordance with our Investment Objectives and Parameters Policy. The City utilizes a 3rd-Party Custodian for all of the City's investments under the direction of our Investment Manager.

Risk Management

The City is insured with the Florida Municipal Insurance Trust for liability, property and

workers compensation coverage. The liability limit under the policy is \$5,000,000.



**City of Aventura, Florida
Demographics and Miscellaneous Statistics**

| | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------------|---------------------------|---------------------------|------|-------------------------------|-------|----------------|------|-------------------------------|-----|-----------------|---|---|-----|-----------------|---|-----|-----|------------------------|---|--|--|--|
| Date of Incorporation | November 7, 1995 | | | | | | | | | | | | | | | | | | | | | | |
| Form of City Government | Commission - Manager | | | | | | | | | | | | | | | | | | | | | | |
| Area | 3.2 Square Miles | | | | | | | | | | | | | | | | | | | | | | |
| Population per State Estimate * | 37,725 | | | | | | | | | | | | | | | | | | | | | | |
| Ethnic Distribution **: <table border="0" style="margin-left: 20px;"> <tr> <td>White (Non-Hispanic)</td> <td>57.9%</td> <td>African American</td> <td>3.9%</td> </tr> <tr> <td>Hispanic</td> <td>35.8%</td> <td>Other</td> <td>2.4%</td> </tr> </table> | White (Non-Hispanic) | 57.9% | African American | 3.9% | Hispanic | 35.8% | Other | 2.4% | | | | | | | | | | | | | | | |
| White (Non-Hispanic) | 57.9% | African American | 3.9% | | | | | | | | | | | | | | | | | | | | |
| Hispanic | 35.8% | Other | 2.4% | | | | | | | | | | | | | | | | | | | | |
| Age Distribution **: <table border="0" style="margin-left: 20px;"> <tr> <td>Under 20</td> <td>17%</td> <td></td> <td></td> </tr> <tr> <td>20-34</td> <td>18%</td> <td></td> <td></td> </tr> <tr> <td>35-54</td> <td>26%</td> <td></td> <td></td> </tr> <tr> <td>55-64</td> <td>13%</td> <td></td> <td></td> </tr> <tr> <td>65+</td> <td>26%</td> <td></td> <td></td> </tr> </table> | Under 20 | 17% | | | 20-34 | 18% | | | 35-54 | 26% | | | 55-64 | 13% | | | 65+ | 26% | | | | | |
| Under 20 | 17% | | | | | | | | | | | | | | | | | | | | | | |
| 20-34 | 18% | | | | | | | | | | | | | | | | | | | | | | |
| 35-54 | 26% | | | | | | | | | | | | | | | | | | | | | | |
| 55-64 | 13% | | | | | | | | | | | | | | | | | | | | | | |
| 65+ | 26% | | | | | | | | | | | | | | | | | | | | | | |
| Average Household Size **: <table border="0" style="margin-left: 20px;"> <tr> <td>Average Household size</td> <td>1.99</td> <td></td> <td></td> </tr> <tr> <td>Average Family size</td> <td>2.66</td> <td></td> <td></td> </tr> </table> | Average Household size | 1.99 | | | Average Family size | 2.66 | | | | | | | | | | | | | | | | | |
| Average Household size | 1.99 | | | | | | | | | | | | | | | | | | | | | | |
| Average Family size | 2.66 | | | | | | | | | | | | | | | | | | | | | | |
| Housing Occupancy **: <table border="0" style="margin-left: 20px;"> <tr> <td>Total housing units</td> <td></td> <td>26,120</td> <td></td> </tr> <tr> <td>Owner occupied housing units</td> <td></td> <td>11,756</td> <td></td> </tr> <tr> <td>Renter occupied housing units</td> <td></td> <td>6,136</td> <td></td> </tr> <tr> <td>Seasonal, recreational and vacant housing units</td> <td></td> <td>8,228</td> <td></td> </tr> </table> | Total housing units | | 26,120 | | Owner occupied housing units | | 11,756 | | Renter occupied housing units | | 6,136 | | Seasonal, recreational and vacant housing units | | 8,228 | | | | | | | | |
| Total housing units | | 26,120 | | | | | | | | | | | | | | | | | | | | | |
| Owner occupied housing units | | 11,756 | | | | | | | | | | | | | | | | | | | | | |
| Renter occupied housing units | | 6,136 | | | | | | | | | | | | | | | | | | | | | |
| Seasonal, recreational and vacant housing units | | 8,228 | | | | | | | | | | | | | | | | | | | | | |
| Full Time Employees | 173 | Public Tennis Center | 2 | | | | | | | | | | | | | | | | | | | | |
| Public Facilities Located within Corporate Limits: <table border="0" style="margin-left: 20px;"> <tr> <td>Public Parks</td> <td>7</td> <td>Public Recreation Centers</td> <td>1</td> </tr> <tr> <td>Open Space Recreation (acres)</td> <td>32</td> <td>Public Schools</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>Charter Schools</td> <td>1</td> </tr> <tr> <td></td> <td></td> <td>Police Stations</td> <td>1</td> </tr> <tr> <td></td> <td></td> <td>Arts & Cultural Center</td> <td>1</td> </tr> </table> | Public Parks | 7 | Public Recreation Centers | 1 | Open Space Recreation (acres) | 32 | Public Schools | 0 | | | Charter Schools | 1 | | | Police Stations | 1 | | | Arts & Cultural Center | 1 | | | |
| Public Parks | 7 | Public Recreation Centers | 1 | | | | | | | | | | | | | | | | | | | | |
| Open Space Recreation (acres) | 32 | Public Schools | 0 | | | | | | | | | | | | | | | | | | | | |
| | | Charter Schools | 1 | | | | | | | | | | | | | | | | | | | | |
| | | Police Stations | 1 | | | | | | | | | | | | | | | | | | | | |
| | | Arts & Cultural Center | 1 | | | | | | | | | | | | | | | | | | | | |
| Public Libraries (Operated by Miami Dade County) | 1 | | | | | | | | | | | | | | | | | | | | | | |
| Fire Stations (Operated by Miami Dade County) | 2 | | | | | | | | | | | | | | | | | | | | | | |

* State of Florida, Bureau of Economic & Business Research. Population is as of April 1, 2013

** U.S. Census Bureau, Profile of General Demographic Characteristics: 2010 for Aventura, Florida

**2014/15
BUDGET PREPARATION CALENDAR**

| <u>DATE</u> | <u>RESPONSIBILITY</u> | <u>ACTION REQUIRED</u> |
|-------------------------|--|--|
| April 3 | City Manager All Department Directors | Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators. |
| April 16 | City Manager | Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives. |
| April 16 to May 9 | All Department Directors City Manager Finance Department | Completed budget estimates are submitted to City Manager. Revenue estimates are prepared. |
| May 12 to May 31 | Finance Department City Manager | Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager. |
| May 31 to June 27 | City Manager | Conducts departmental budget review meetings, balances budget and prints budget document. |
| July 10 | City Manager | City Manager's recommended budget document and message are submitted to City Commission. |
| July 11 | City Commission City Manager | Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes. |
| September 8* | City Commission | First reading on budget and ad valorem tax rate ordinances. |
| September 17* | City Commission | Second reading on budget, ad valorem tax rate ordinance, and Public Hearing. |
| September 19 | Finance Director | Documents transmitted to Property Appraiser and State. |
| October 1 | All Departments | New budget becomes effective. |

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

City of Aventura, Florida

**Assessed Value and Estimated Actual Assessed Value of Taxable Property
Last Ten Fiscal Years**

| Fiscal Year Ended September 30, | Tax Roll Year | Real Property | Personal Property | Less: Tax Exempt Real Property | Total Taxable Assessed Value |
|--|------------------------------|--------------------------|------------------------------|---|---|
| 2005 | 2004 | \$ 5,378,718,735 | \$ 178,342,801 | N/A | \$ 5,557,061,536 |
| 2006 | 2005 | 6,780,880,599 | 187,347,215 | (351,806,315) | 6,616,421,499 |
| 2007 | 2006 | 8,331,742,670 | 201,721,611 | (372,540,477) | 8,160,923,804 |
| 2008 | 2007 | 9,774,193,983 | 227,245,274 | (391,557,538) | 9,609,881,719 |
| 2009 | 2008 | 9,860,466,135 | 209,118,365 | (629,776,968) | 9,439,807,532 |
| 2010 | 2009 | 8,433,846,719 | 221,526,640 | (591,538,406) | 8,063,834,953 |
| 2011 | 2010 | 7,607,087,842 | 216,861,227 | (579,342,462) | 7,244,606,607 |
| 2012 | 2011 | 7,599,224,177 | 212,774,157 | (521,364,015) | 7,290,634,319 |
| 2013 | 2012 | 7,832,825,557 | 216,503,467 | (548,090,007) | 7,501,239,017 |
| 2014 | 2013 | 8,109,509,199 | 211,480,897 | (534,557,698) | 7,786,432,398 |

Note: (1) Florida Law requires that all property be assessed at current fair market value.

Tax Rate Comparison

The City of Aventura has the lowest tax rate in Miami-Dade County. The following table compares the 2013/14 fiscal year adopted tax rates of the cities located in Miami-Dade County:

| City | Total Millage | Operating Millage | Debt Millage |
|--------------------|---------------|-------------------|--------------|
| Aventura | 1.7261 | 1.7261 | - |
| Bal Harbour | 1.9192 | 1.9192 | - |
| Doral | 1.9280 | 1.9280 | - |
| Uninc. County | 1.9283 | 1.9283 | - |
| Pincrest | 2.2000 | 2.2000 | - |
| Miami Lakes | 2.3518 | 2.3518 | - |
| Palmetto Bay | 2.4470 | 2.4470 | - |
| Cutler Bay | 2.5702 | 2.5702 | - |
| Sunny Isles Beach | 2.7000 | 2.7000 | - |
| Sweetwater | 2.9200 | 2.9200 | - |
| Key Biscayne | 3.0000 | 3.0000 | - |
| South Miami | 4.3639 | 4.3639 | - |
| Surfside | 5.2000 | 5.2000 | - |
| Bay Harbor Islands | 5.2500 | 5.2500 | - |
| Medley | 5.3800 | 5.3800 | - |
| Hialeah Gardens | 5.3812 | 5.3812 | - |
| Virginia Gardens | 5.4233 | 5.4233 | - |
| Coral Gables | 5.6290 | 5.6290 | - |
| Homestead | 5.9215 | 5.9215 | - |
| Miami Beach | 6.1163 | 5.8634 | 0.2529 |
| Hialeah | 6.3018 | 6.3018 | - |
| North Bay Village | 6.5145 | 5.4740 | 1.0405 |
| West Miami | 6.8858 | 6.8858 | - |
| Miami Gardens | 6.9363 | 6.9363 | - |
| Indian Creek | 6.9500 | 6.9500 | - |
| Florida City | 7.5899 | 7.5899 | - |
| Miami Springs | 7.6710 | 7.6710 | - |
| North Miami Beach | 7.7052 | 6.6036 | 1.1016 |
| North Miami | 7.9336 | 7.9336 | - |
| El Portal | 8.3000 | 8.3000 | - |
| Miami | 8.4310 | 7.6148 | 0.8162 |
| Golden Beach | 8.5000 | 7.1130 | 1.3870 |
| Miami Shores | 8.6949 | 8.0000 | 0.6949 |
| Opa-locka | 9.0890 | 9.0890 | - |
| Biscayne Park | 9.7000 | 9.7000 | - |

Where Do Your Tax Dollars Go?

(Based on 2013/14 Tax Rates)

Miami-Dade County

Miami-Dade County School Board

City of Aventura



Everglades

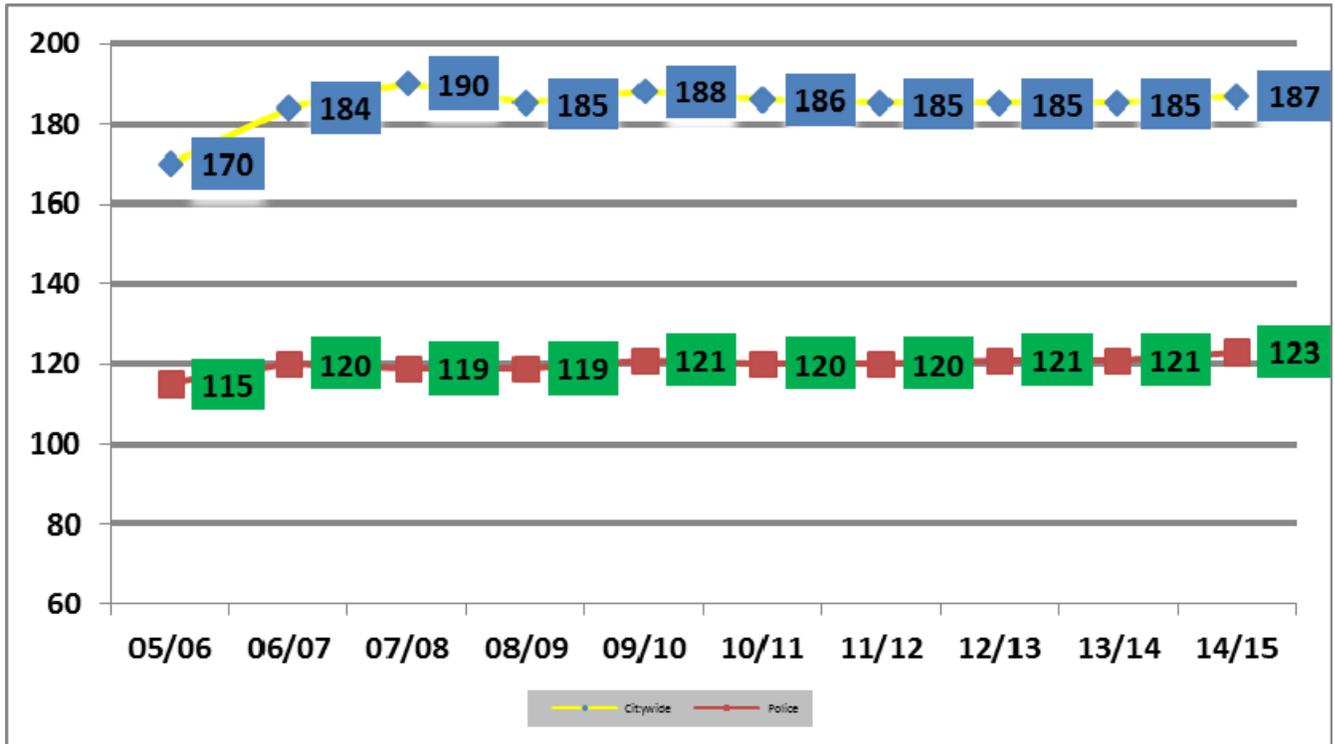
FIND

SFWM

(picture above is for representational purposes only and may not be to exact scale)

| Taxing Authority | 2013/14 Adopted Millages | % |
|--|---|----------------|
| Miami-Dade County | 8.2603 | 44.87% |
| Miami-Dade County School Board | 7.9770 | 43.33% |
| Everglades | 0.0587 | 0.32% |
| South Florida Water Management District (SFWM) | 0.3523 | 1.91% |
| Florida Inland Navigation District (FIND) | 0.0345 | 0.19% |
| City of Aventura | 1.7261 | 9.38% |
| Total Millage Rate | 18.4089 | 100.00% |

Comparison of Number of Employees



| | 05/06 | 06/07 | 07/08 | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 | 14/15 |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| City Commission | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Office of the City Manager | 5 | 5 | 5 | 5 | 5 | 4.6 | 4.6 | 4.6 | 3.6 | 3.6 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| City Clerk's Office | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Finance | 12 | 8 | 8 | 7 | 7 | 7 | 7 | 6 | 7 | 7 |
| Information Technology | 0 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 |
| Public Safety | 115 | 120 | 119 | 119 | 121 | 120 | 120 | 121 | 121 | 123 |
| Community Development | 10 | 10 | 10 | 9 | 9 | 8.4 | 8.4 | 8.4 | 8.4 | 8.4 |
| Arts & Cultural Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Services | 17 | 24 | 31 | 28 | 28 | 28 | 27 | 26 | 26 | 26 |
| Charter School* | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| Total | 170 | 184 | 190 | 185 | 188 | 186 | 185 | 185 | 185 | 187 |

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2014/15

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

| FUND NO. | FUND | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|----------|---------------------------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| 001 | General Fund | \$ 48,665,789 | \$ 55,339,924 | \$ 50,408,798 | \$ 37,377,368 | \$ 49,407,478 |
| 110 | Police Education Fund | 8,899 | 22,318 | 16,484 | 13,002 | 7,000 |
| 120 | Transportation Fund | 1,893,043 | 3,286,464 | 3,312,117 | 2,427,232 | 3,085,815 |
| 140 | Police Capital Outlay Impact Fee Fund | 1,698 | 5,513 | - | - | - |
| 170 | Park Development Fund | 8 | 2,264 | - | - | - |
| 180 | 911 Fund | 176,169 | 194,918 | 275,548 | 159,642 | 218,600 |
| 230-290 | Debt Service Funds | 12,476,100 | 2,590,638 | 2,566,457 | 1,306,696 | 2,557,922 |
| 392 | Capital Projects Fund | - | 160,824 | 1,175,824 | 1,129,234 | 2,280,824 |
| 410 | Stormwater Utility Fund | 896,518 | 849,357 | 884,000 | 284,663 | 2,176,000 |
| 620 | Police Off Duty Services Fund | 219,409 | 220,575 | 225,000 | 117,706 | 225,000 |
| | Subtotal | 64,337,633 | 62,672,795 | 58,864,228 | 42,815,543 | 59,958,639 |
| | Interfund Eliminations | (2,300,872) | (2,213,882) | (2,229,685) | (1,114,843) | (2,242,045) |
| | Total Revenue | \$ 62,036,761 | \$ 60,458,913 | \$ 56,634,543 | \$ 41,700,700 | \$ 57,716,594 |

EXPENDITURES

| DEPT./ DIV. NO. | DEPARTMENT | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--------------------------------|----------------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| <i>Operating Expenditures:</i> | | | | | | |
| 0101 | City Commission | \$ 116,800 | \$ 120,307 | \$ 124,140 | \$ 54,095 | \$ 125,339 |
| 0501 | Office of the City Manager | 873,828 | 899,043 | 787,104 | 354,827 | 807,931 |
| 0601 | Legal | 265,791 | 350,422 | 270,000 | 143,910 | 270,000 |
| 0801 | City Clerk's Office | 286,897 | 277,272 | 281,731 | 126,995 | 313,021 |
| 1001 | Finance | 767,398 | 780,480 | 957,677 | 472,100 | 986,975 |
| 1201 | Information Technology | 758,614 | 767,456 | 932,834 | 385,363 | 968,588 |
| 2001 | Public Safety | 16,378,072 | 16,853,654 | 17,243,762 | 7,881,659 | 17,794,080 |
| 4001 | Community Development | 2,007,178 | 1,924,074 | 1,889,105 | 1,218,136 | 2,104,435 |
| 5001 | Community Services | 5,614,826 | 5,868,108 | 5,655,798 | 2,501,159 | 5,895,110 |
| 7001 | Arts & Cultural Center | 627,069 | 664,481 | 693,792 | 244,680 | 726,900 |
| 9001 | Non-Departmental | 1,201,509 | 1,242,549 | 1,500,200 | 626,574 | 1,469,000 |
| | Subtotal | 28,897,982 | 29,747,846 | 30,336,143 | 14,009,498 | 31,461,379 |
| <i>Capital Outlay:</i> | | | | | | |
| 8001 | City Commission | - | - | - | - | - |
| 8005 | Office of the City Manager | 7,332 | - | 4,000 | - | - |
| 8006 | Legal | - | - | - | - | - |
| 8008 | City Clerk's Office | - | - | - | - | 3,000 |
| 8010 | Finance | 1,652 | 1,332 | 2,000 | - | 2,000 |
| 8012 | Information Technology | 127,773 | 160,443 | 450,900 | 6,128 | 221,000 |
| 8020 | Public Safety | 568,727 | 2,065,360 | 2,504,044 | 1,370,824 | 2,008,841 |
| 8040 | Community Development | 2,479 | 2,664 | 94,000 | - | 3,500 |
| 8050 | Community Services | 1,334,822 | 1,433,055 | 3,325,686 | 1,278,900 | 2,637,800 |
| 8069 | Charter School | 82,381 | 81,514 | 1,980 | - | - |
| 8070 | Arts & Cultural Center | 87,560 | 12,666 | 34,058 | - | 34,280 |
| 8090 | Non-Departmental | 198,248 | 3,443,162 | 30,000 | 94,769 | - |
| 8090 | CIP Reserve | - | 262,303 | 17,285,275 | - | 18,786,872 |
| | Subtotal | 2,410,974 | 7,462,499 | 23,731,943 | 2,750,621 | 23,697,293 |
| <i>Non - Departmental:</i> | | | | | | |
| 9001 | Transfer to Funds | - | - | - | - | - |
| 9001 | Debt Service | 12,433,068 | 2,538,769 | 2,566,457 | 1,283,230 | 2,557,922 |
| | Subtotal | 12,433,068 | 2,538,769 | 2,566,457 | 1,283,230 | 2,557,922 |
| | Total Expenditures | \$ 43,742,024 | \$ 39,749,114 | \$ 56,634,543 | \$ 18,043,349 | \$ 57,716,594 |

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2014/15

OPERATING & CAPITAL OUTLAY

| DEPT./ DIV. NO. | CATEGORY | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|---------------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| 1000/2999 | Personal Services | \$ 18,731,579 | \$ 19,143,216 | \$ 19,806,075 | \$ 9,165,229 | \$ 20,450,923 |
| 3000/3999 | Contractual Services | 5,404,191 | 5,738,461 | 5,526,292 | 2,882,913 | 5,879,900 |
| 4000/4999 | Other Charges/Svcs | 3,705,933 | 3,750,062 | 4,142,357 | 1,588,372 | 4,234,321 |
| 5000/5399 | Commodities | 644,674 | 669,208 | 647,850 | 326,176 | 695,600 |
| 5400/5999 | Other Operating Expenses | 411,605 | 446,899 | 213,569 | 46,808 | 200,635 |
| | Subtotal | 28,897,982 | 29,747,846 | 30,336,143 | 14,009,498 | 31,461,379 |
| 6000/6999 | Capital Outlay | 2,410,974 | 7,462,499 | 23,731,943 | 2,750,621 | 23,697,293 |
| 7000/7999 | Debt Service | 12,433,068 | 2,538,769 | 2,566,457 | 1,283,230 | 2,557,922 |
| 8000/8999 | Transfer to Funds | - | - | - | - | - |
| | Total Expenditures | \$ 43,742,024 | \$ 39,749,114 | \$ 56,634,543 | \$ 18,043,349 | \$ 57,716,594 |

COMPARATIVE PERSONNEL SUMMARY

| | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|----------------------------------|--------------|--------------|--------------|--------------|
| City Commission | 7.0 | 7.0 | 7.0 | 7.0 |
| Office of the City Manager | 4.6 | 4.6 | 3.6 | 3.6 |
| Legal | - | - | - | - |
| City Clerk's Office | 2.0 | 2.0 | 2.0 | 2.0 |
| Finance | 7.0 | 6.0 | 7.0 | 7.0 |
| Information Technology | 6.0 | 6.0 | 6.0 | 6.0 |
| Public Safety | 120.0 | 121.0 | 121.0 | 123.0 |
| Community Development | 8.4 | 8.4 | 8.4 | 8.4 |
| Charter School* | 3.0 | 3.0 | 4.0 | 4.0 |
| Community Services | 16.0 | 15.0 | 14.0 | 14.0 |
| Arts & Cultural Center | - | - | - | - |
| Total Full Time Employees | 174.0 | 173.0 | 173.0 | 175.0 |
| Total Part Time Employees | 12.0 | 12.0 | 12.0 | 12.0 |

* Included in Charter School Fund Budget Document

CITY OF AVENTURA
FUND BALANCE ANALYSIS

| DEPT/ DIV. NO. | DEPARTMENT | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-----------------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| GENERAL FUND (001) | | | | | | |
| | Beginning Balance/Carryover | \$ 16,354,979 | \$ 21,944,438 | \$ 17,625,894 | \$ 17,625,894 | \$ 15,019,433 |
| | Revenues/Sources | 32,310,810 | 33,395,486 | 32,782,904 | 19,751,474 | 34,388,045 |
| | Expenditures/Uses | (30,925,571) | (36,371,675) | (35,635,310) | (16,719,932) | (33,029,154) |
| | Ending Fund Balance | \$ 17,740,218 | \$ 18,968,249 | \$ 14,773,488 | \$ 20,657,436 | \$ 16,378,324 |
| SPECIAL REVENUE FUNDS: | | | | | | |
| POLICE EDUCATION FUND (110) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ 11,850 | \$ 9,484 | \$ 9,484 | \$ - |
| | Revenues/Sources | 8,899 | 10,468 | 7,000 | 3,518 | 7,000 |
| | Expenditures/Uses | (9,478) | (12,834) | (16,484) | (9,951) | (7,000) |
| | Ending Fund Balance | \$ (579) | \$ 9,484 | \$ - | \$ 3,051 | \$ - |
| STREET MAINTENANCE FUND (120) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ 811,313 | \$ 1,586,617 | \$ 1,586,617 | \$ 1,358,815 |
| | Revenues/Sources | 1,893,043 | 2,475,151 | 1,725,500 | 840,615 | 1,727,000 |
| | Expenditures/Uses | (1,528,539) | (1,699,847) | (3,312,117) | (495,583) | (3,085,815) |
| | Ending Fund Balance | \$ 364,504 | \$ 1,586,617 | \$ - | \$ 1,931,649 | \$ - |
| 911 FUND (180) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ 104,048 | \$ 65,000 | \$ 65,000 | \$ - |
| | Revenues/Sources | 176,104 | 55,468 | 153,600 | 153,600 | - |
| | Expenditures/Uses | (171,013) | (53,040) | (218,600) | (218,600) | - |
| | Ending Fund Balance | \$ 5,091 | \$ 106,476 | \$ - | \$ - | \$ - |
| DEBT SERVICE FUNDS (230-290) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ 15,079 | \$ 21,505 | \$ 21,505 | \$ - |
| | Revenues/Sources | 12,476,100 | 2,575,559 | 2,544,952 | 1,285,191 | 2,557,922 |
| | Expenditures/Uses | (12,433,068) | (2,538,769) | (2,566,457) | (1,283,230) | (2,557,922) |
| | Ending Fund Balance | \$ 43,032 | \$ 51,869 | \$ - | \$ 23,466 | \$ - |
| CAPITAL PROJECTS FUND (392) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ - | \$ 160,824 | \$ - | \$ 1,515,824 |
| | Revenues/Sources | - | 160,824 | 1,015,000 | 1,129,234 | 765,000 |
| | Expenditures/Uses | - | - | (1,175,824) | (213,149) | (2,280,824) |
| | Ending Fund Balance | \$ - | \$ 160,824 | \$ - | \$ 916,085 | \$ - |
| STORMWATER UTILITY FUND (410) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ - | \$ - | \$ - | \$ 880,000 |
| | Revenues/Sources | 896,518 | 849,357 | 884,000 | 284,663 | 1,296,000 |
| | Expenditures/Uses | (758,184) | (872,010) | (884,000) | (293,178) | (2,176,000) |
| | Ending Fund Balance | \$ 138,334 | \$ (22,653) | \$ - | \$ (8,515) | \$ - |
| POLICE OFF DUTY SERVICES FUND (620) | | | | | | |
| | Beginning Balance/Carryover | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Revenues/Sources | 219,409 | 220,575 | 225,000 | 117,706 | 225,000 |
| | Expenditures/Uses | (185,655) | (186,862) | (225,000) | (90,129) | (225,000) |
| | Ending Fund Balance | \$ 33,754 | \$ 33,713 | \$ - | \$ 27,577 | \$ - |



GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET

2014/15

OPERATING & CAPITAL OUTLAY

FUND DESCRIPTION

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

REVENUE PROJECTIONS

| CATEGORY | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| Current Revenues | \$ 32,228,560 | \$ 33,387,486 | 32,752,904 | \$ 19,736,474 | \$ 34,358,045 |
| Transfers | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| Carryover | 16,354,979 | 21,944,438 | 17,625,894 | 17,625,894 | 15,019,433 |
| Total Revenues | \$ 48,665,789 | \$ 55,339,924 | 50,408,798 | \$ 37,377,368 | \$ 49,407,478 |

EXPENDITURES

| DEPT./ DIV. NO. | DEPARTMENT | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--------------------------------|----------------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| Operating Expenditures: | | | | | | |
| 0101 | City Commission | \$ 116,800 | \$ 120,307 | 124,140 | \$ 54,095 | \$ 125,339 |
| 0501 | Office of the City Manager | 873,828 | 899,043 | 787,104 | 354,827 | 807,931 |
| 0601 | Legal | 265,791 | 350,422 | 270,000 | 143,910 | 270,000 |
| 0801 | City Clerk's Office | 286,897 | 277,272 | 281,731 | 126,995 | 313,021 |
| 1001 | Finance | 767,398 | 780,480 | 957,677 | 472,100 | 986,975 |
| 1201 | Information Technology | 758,614 | 767,456 | 932,834 | 385,363 | 968,588 |
| 2001 | Public Safety | 16,094,176 | 16,571,088 | 16,819,878 | 7,743,539 | 17,403,680 |
| 4001 | Community Development | 2,007,178 | 1,924,074 | 1,889,105 | 1,218,136 | 2,104,435 |
| 5001 | Community Services | 4,105,909 | 4,249,413 | 4,295,798 | 1,833,019 | 4,476,210 |
| 7001 | Arts & Cultural Center | 627,069 | 664,481 | 693,792 | 244,680 | 726,900 |
| 9001 | Non-Departmental | 1,201,509 | 1,242,549 | 1,500,200 | 626,574 | 1,469,000 |
| | Subtotal | 27,105,169 | 27,846,585 | 28,552,259 | 13,203,238 | 29,652,079 |
| Capital Outlay | | | | | | |
| 8005 | Office of the City Manager | 7,332 | - | 4,000 | - | - |
| 8006 | Legal | - | - | - | - | - |
| 8008 | City Clerk's Office | - | - | - | - | 3,000 |
| 8010 | Finance | 1,652 | 1,332 | 2,000 | - | 2,000 |
| 8012 | Information Technology | 127,773 | 160,443 | 450,900 | 6,128 | 221,000 |
| 8020 | Public Safety | 537,339 | 2,065,360 | 2,504,044 | 1,370,824 | 781,450 |
| 8040 | Community Development | 2,479 | 2,664 | 94,000 | - | 3,500 |
| 8050 | Community Services | 557,016 | 552,067 | 1,762,384 | 945,130 | 119,800 |
| 8069 | Charter School | 82,381 | 81,514 | 1,980 | - | - |
| 8070 | Arts & Cultural Center | 87,560 | 12,666 | 34,058 | - | 34,280 |
| 8090 | Non-Departmental | 198,248 | 3,443,162 | 30,000 | 94,769 | - |
| 8090 | CIP Reserve | - | 182,352 | 14,773,488 | - | 16,378,324 |
| | Subtotal | 1,601,780 | 6,501,560 | 19,656,854 | 2,416,851 | 17,543,354 |
| | Transfer to Funds | 2,218,622 | 2,205,882 | 2,199,685 | 1,099,843 | 2,212,045 |
| | Subtotal | 2,218,622 | 2,205,882 | 2,199,685 | 1,099,843 | 2,212,045 |
| | Total | \$ 30,925,571 | \$ 36,554,027 | 50,408,798 | \$ 16,719,932 | \$ 49,407,478 |

CITY OF AVENTURA

GENERAL FUND - 001 CATEGORY SUMMARY 2014/15

REVENUE PROJECTIONS

| OBJECT CODE | CATEGORY | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------------|----------------------------|----------------------|----------------------|-------------------------|--------------------------|-------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ 20,318,057 | \$ 21,102,658 | 21,550,525 | \$ 14,890,684 | \$ 22,476,716 |
| 320000/329999 | Licenses & Permits | 4,754,342 | 4,435,258 | 4,601,500 | 1,412,882 | 4,813,000 |
| 330000/339999 | Intergovernmental Revenues | 3,095,700 | 3,295,083 | 2,832,679 | 1,384,554 | 3,151,329 |
| 340000/349999 | Charges for Services | 2,116,031 | 2,188,715 | 1,970,200 | 865,844 | 2,120,000 |
| 350000/359999 | Fines & Forfeitures | 1,752,696 | 2,203,502 | 1,632,000 | 984,229 | 1,632,000 |
| 360000/369999 | Miscellaneous Revenues | 191,734 | 162,270 | 166,000 | 198,281 | 165,000 |
| 380000/389999 | Transfer from Funds | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| 399900/399999 | Fund Balance | 16,354,979 | 21,944,438 | 17,625,894 | 17,625,894 | 15,019,433 |
| Total Available General Fund | | \$ 48,665,789 | \$ 55,339,924 | 50,408,798 | \$ 37,377,368 | \$ 49,407,478 |

EXPENDITURES

| OBJECT CODE | CATEGORY | APPROVED BUDGET 2013/14 |
|---------------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 1000/2999 | Personal Services | 18,545,924 | 18,956,354 | 19,581,075 | 9,075,100 | 20,225,923 |
| 3000/3999 | Contractual Services | 4,192,597 | 4,417,089 | 4,166,292 | 2,214,773 | 4,461,000 |
| 4000/4999 | Other Charges & Services | 3,620,802 | 3,669,892 | 3,968,357 | 1,551,168 | 4,081,321 |
| 5000/5399 | Commodities | 644,554 | 669,208 | 643,850 | 326,064 | 693,600 |
| 5400/5499 | Other Operating Expenses | 101,292 | 134,042 | 192,685 | 36,133 | 190,235 |
| Total operating expenses | | 27,105,169 | 27,846,585 | 28,552,259 | 13,203,238 | 29,652,079 |
| 6000/6999 | Capital Outlay | 1,601,780 | 6,501,560 | 19,656,854 | 2,416,851 | 17,543,354 |
| 8000/8999 | Transfer to Funds | 2,218,622 | 2,205,882 | 2,199,685 | 1,099,843 | 2,212,045 |
| Total expenditures | | \$ 30,925,571 | \$ 36,554,027 | 50,408,798 | \$ 16,719,932 | \$ 49,407,478 |

CITY OF AVENTURA

GENERAL FUND - 001 FUND BALANCE ANALYSIS 2014/15

REVENUE PROJECTIONS

| CATEGORY | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|----------------------|----------------------|-------------------------------|--------------------------------|-------------------------------------|
| Beginning Fund Balance | \$ 16,354,979 | \$ 21,944,438 | 17,625,894 | \$ 17,625,894 | \$ 15,019,433 |
| Revenues/Sources: | | | | | |
| <u>Locally Levied Taxes</u> | | | | | |
| Property Taxes | \$ 11,724,186 | \$ 12,080,224 | 12,812,525 | \$ 11,526,408 | \$ 13,811,097 |
| Section 185 Premium Tax | 268,692 | 287,726 | 268,000 | - | 288,000 |
| Utility Taxes | 4,927,823 | 5,124,486 | 5,030,000 | 2,227,685 | 5,157,000 |
| Unified Comm. Tax | 2,558,968 | 2,732,283 | 2,600,000 | 1,001,853 | 2,340,619 |
| City Business Tax | 838,388 | 877,939 | 840,000 | 134,738 | 880,000 |
| Subtotal | 20,318,057 | 21,102,658 | 21,550,525 | 14,890,684 | 22,476,716 |
| Licenses & Permits | 4,754,342 | 4,435,258 | 4,601,500 | 1,412,882 | 4,813,000 |
| Intergovernmental Rev. | 3,095,700 | 3,295,083 | 2,832,679 | 1,384,554 | 3,151,329 |
| Charges for Services | 2,116,031 | 2,188,715 | 1,970,200 | 865,844 | 2,120,000 |
| Fines & Forfeitures | 1,752,696 | 2,203,502 | 1,632,000 | 984,229 | 1,632,000 |
| Miscellaneous | 191,734 | 162,270 | 166,000 | 198,281 | 165,000 |
| Interfund Transfers In | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| Subtotal | 11,992,753 | 12,292,828 | 11,232,379 | 4,860,790 | 11,911,329 |
| Total Revenues/Sources | \$ 32,310,810 | \$ 33,395,486 | 32,782,904 | \$ 19,751,474 | \$ 34,388,045 |

| OBJECT CODE | CATEGORY | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| Expenditures/Uses: | | | | | | |
| <u>Operating Expenditures</u> | | | | | | |
| 0101 | City Commission | \$ 116,800 | \$ 120,307 | 124,140 | \$ 54,095 | \$ 125,339 |
| 0501 | Office of the City Manager | 873,828 | 899,043 | 787,104 | 354,827 | 807,931 |
| 0601 | Legal | 265,791 | 350,422 | 270,000 | 143,910 | 270,000 |
| 0801 | City Clerk's Office | 286,897 | 277,272 | 281,731 | 126,995 | 313,021 |
| 1001 | Finance | 767,398 | 780,480 | 957,677 | 472,100 | 986,975 |
| 1201 | Information Technology | 758,614 | 767,456 | 932,834 | 385,363 | 968,588 |
| 2001 | Public Safety | 16,094,176 | 16,571,088 | 16,819,878 | 7,743,539 | 17,403,680 |
| 4001 | Community Development | 2,007,178 | 1,924,074 | 1,889,105 | 1,218,136 | 2,104,435 |
| 5001 | Community Services | 4,105,909 | 4,249,413 | 4,295,798 | 1,833,019 | 4,476,210 |
| 7001 | Arts & Cultural Center | 627,069 | 664,481 | 693,792 | 244,680 | 726,900 |
| 9001 | Non-Departmental | 1,201,509 | 1,242,549 | 1,500,200 | 626,574 | 1,469,000 |
| Total Operating Expenditures | | 27,105,169 | 27,846,585 | 28,552,259 | 13,203,238 | 29,652,079 |
| Capital Outlay Expenditures | | 1,601,780 | 6,501,560 | 4,883,366 | 2,416,851 | 1,165,030 |
| Interfund Transfers Out | | 2,218,622 | 2,205,882 | 2,199,685 | 1,099,843 | 2,212,045 |
| Total Expenditures/Uses | | 30,925,571 | 36,554,027 | 35,635,310 | 16,719,932 | 33,029,154 |
| Ending Fund Balance | | | | | | |
| Designated for | | | | | | |
| Capital Improvements | | 17,740,218 | 18,785,897 | 14,773,488 | 20,657,436 | 16,378,324 |



REVENUE PROJECTIONS

CITY OF AVENTURA

GENERAL FUND - 001 REVENUE PROJECTIONS 2014/15

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>Locally Levied Taxes</u> | | | | | | |
| 3111000 | Ad Valorem Taxes-Current | \$ 11,612,012 | \$ 11,857,991 | \$ 12,768,153 | \$ 11,518,905 | \$ 13,764,950 |
| 3112000 | Ad Valorem Taxes-Delinquent | 112,174 | 222,233 | 44,372 | 7,503 | 46,147 |
| 3125200 | Section 185 Premium Tax | 268,692 | 287,726 | 268,000 | - | 288,000 |
| 3141000 | Utility Tax-Electric | 3,990,392 | 4,259,017 | 4,100,000 | 1,866,424 | 4,265,000 |
| 3143000 | Utility Tax-Water | 909,950 | 844,187 | 900,000 | 350,588 | 870,000 |
| 3144000 | Utility Tax-Gas | 27,481 | 21,282 | 30,000 | 10,673 | 22,000 |
| 3149000 | Unified Communications Tax | 2,558,968 | 2,732,283 | 2,600,000 | 1,001,853 | 2,340,619 |
| 3161000 | City Business Tax | 838,388 | 877,939 | 840,000 | 134,738 | 880,000 |
| | Subtotal | 20,318,057 | 21,102,658 | 21,550,525 | 14,890,684 | 22,476,716 |
| <u>Licenses & Permits</u> | | | | | | |
| 3221000 | Building Permits | 1,629,935 | 1,538,127 | 1,450,000 | 1,124,865 | 1,600,000 |
| 3221500 | Radon/Code Comp Admn. Fee | 4,810 | 4,663 | 1,500 | 2,052 | 2,000 |
| 3222000 | Certificate of Occupancy | 33,227 | 41,933 | 35,000 | 30,291 | 35,000 |
| 3231000 | Franchise Fee-Electric | 2,580,362 | 2,328,313 | 2,600,000 | - | 2,652,000 |
| 3234000 | Franchise Fee-Gas | 20,678 | 17,795 | 30,000 | 7,016 | 18,000 |
| 3237100 | Franchise Fee-Sanitation | 438,932 | 457,007 | 440,000 | 192,688 | 460,000 |
| 3238000 | Franchise Fee-Towing | 30,093 | 20,375 | 30,000 | 47,330 | 30,000 |
| 3291000 | Engineering Permits | 16,305 | 27,045 | 15,000 | 8,640 | 16,000 |
| | Subtotal | 4,754,342 | 4,435,258 | 4,601,500 | 1,412,882 | 4,813,000 |
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3312100 | Bulletproof Vests | 11,947 | 22,259 | - | 8,414 | - |
| 3312200 | Federal Grants | - | 194,382 | - | - | - |
| 3312276 | American Recovery Reinvestmen | 247,257 | - | - | - | - |
| 3312550 | Byrne Grant | 3,785 | 5,235 | 8,000 | 261 | 7,200 |
| 3312910 | FEMA | 6,996 | - | - | - | - |
| 3342009 | Justice Assistance Grant | - | 9,539 | - | - | - |
| 3344901 | Maintenance Agreement Paymen | 9,676 | 12,670 | 9,679 | 6,543 | 9,679 |
| 3351200 | State Revenue Sharing | 413,739 | 512,571 | 435,000 | 250,134 | 500,000 |
| 3351500 | Alcoholic Beverage License | 17,454 | 18,708 | 20,000 | 2,022 | 20,000 |
| 3351800 | Half Cent Sales Tax | 2,320,912 | 2,455,849 | 2,300,000 | 1,105,200 | 2,550,000 |
| 3354930 | Fuel Tax Refund | 18,999 | 15,303 | 15,000 | - | 15,450 |
| 3382000 | County Business Tax | 44,935 | 48,567 | 45,000 | 11,980 | 49,000 |
| | Subtotal | 3,095,700 | 3,295,083 | 2,832,679 | 1,384,554 | 3,151,329 |
| <u>Charges For Services</u> | | | | | | |
| 3413000 | Certificate of Use Fees | 4,585 | 4,095 | 5,200 | 2,065 | 5,000 |
| 3419000 | Election Filing Fees | - | - | - | - | 2,000 |
| 3419500 | Lien Search Fees | 90,124 | 113,000 | 90,000 | 53,400 | 100,000 |
| 3421300 | Police Services Agreement | 804,509 | 815,145 | 800,000 | 410,245 | 828,000 |
| 3425000 | Development Review Fees | 153,067 | 141,229 | 90,000 | 121,620 | 90,000 |
| 3471000 | Rec/Cultural Events | 29,444 | 26,933 | 25,000 | 6,896 | 25,000 |
| 3472000 | Parks & Recreation Fees | 144,400 | 141,428 | 125,000 | 86,429 | 130,000 |
| 3472500 | Community Center Fees | 183,542 | 197,340 | 185,000 | 107,710 | 190,000 |
| 3474000 | Founders Day | 36,400 | 29,375 | 25,000 | 29,850 | 30,000 |
| 3475000 | Summer Recreation | 495,105 | 543,507 | 450,000 | 2,905 | 540,000 |
| 3476001 | AACC Fees and Rentals | 174,855 | 176,663 | 175,000 | 44,724 | 180,000 |
| | Subtotal | 2,116,031 | 2,188,715 | 1,970,200 | 865,844 | 2,120,000 |

| <u>Fines & Forfeitures</u> | | | | | | |
|-------------------------------------|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 3511000 | County Court Fines | 426,897 | 383,118 | 425,000 | 130,883 | 425,000 |
| 3541000 | Code Violation Fines | 8,575 | 4,473 | 7,000 | 1,180 | 7,000 |
| 3542000 | Intersection Safety Camera Progi | 1,317,224 | 1,815,911 | 1,200,000 | 852,166 | 1,200,000 |
| | Subtotal | 1,752,696 | 2,203,502 | 1,632,000 | 984,229 | 1,632,000 |
| <u>Misc. Revenues</u> | | | | | | |
| 3611000 | Interest Earnings | 129,678 | 31,378 | 125,000 | 41,553 | 125,000 |
| 3644200 | Sale of Assets | 10,516 | 26,647 | 10,000 | 109,092 | 10,000 |
| 3644910 | Lost/Abandoned Property | 210 | 2,847 | - | 106 | - |
| 3644920 | Evidence | - | 55,239 | - | 12,190 | - |
| 3662000 | AACC Contributions | - | - | - | - | - |
| 3662010 | Brick Pavers | 1,200 | - | 1,000 | - | - |
| 3662020 | Honor Roll | - | - | - | - | - |
| 3699000 | Misc. Revenues | 50,130 | 46,159 | 30,000 | 35,340 | 30,000 |
| | Subtotal | 191,734 | 162,270 | 166,000 | 198,281 | 165,000 |
| <u>Non-Revenue</u> | | | | | | |
| 3811018 | Transfer from 911 Fund | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| 3999000 | Carryover | 16,354,979 | 21,944,438 | 17,625,894 | 17,625,894 | 15,019,433 |
| | Subtotal | 16,437,229 | 21,952,438 | 17,655,894 | 17,640,894 | 15,049,433 |
| Total Available General Fund | | \$ 48,665,789 | \$ 55,339,924 | \$ 50,408,798 | \$ 37,377,368 | \$ 49,407,478 |

REVENUE PROJECTION RATIONALE

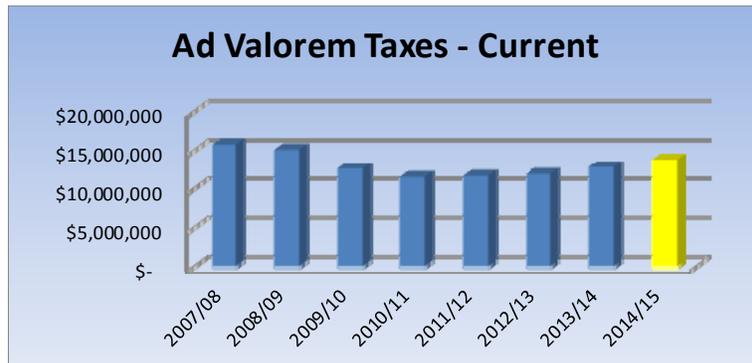
LOCALLY LEVIED TAXES

3111000 Ad Valorem Taxes Current – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraiser. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City's assessed value as reported by the Property Appraiser is \$8,394,311,130. This amount is 7.8% or \$607,878 higher than last year. The ad valorem millage levy for fiscal year 2014/15 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$13,764,950 compared to last year's amount of \$12,768,153. This represents the nineteenth year without an increase.

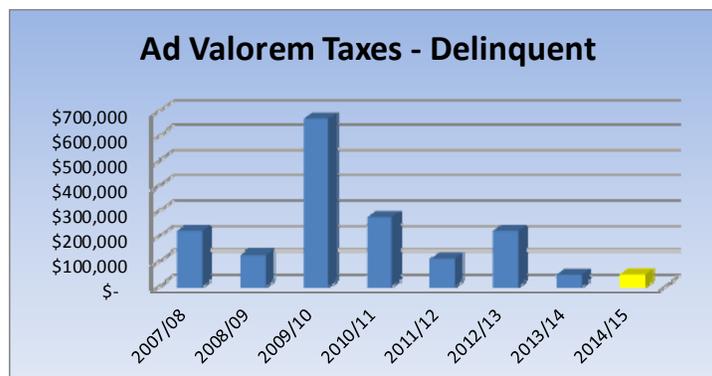
City Tax Rate History:

1995/96 to 2006/07 – 2.2270

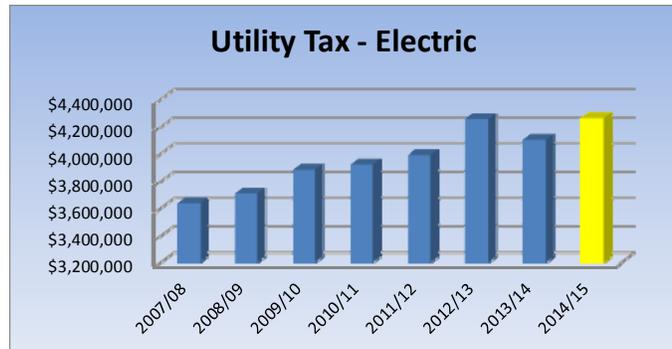
2007/08 to present – 1.7261



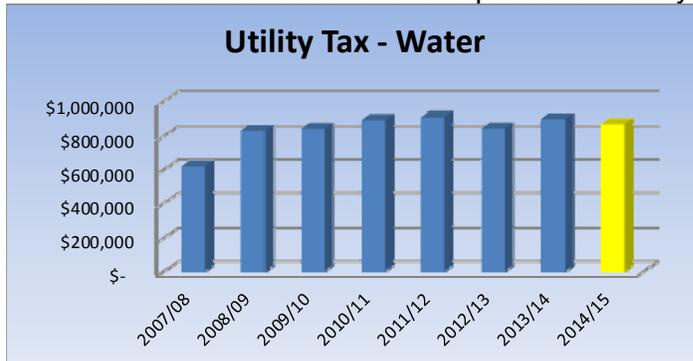
3112000 Ad Valorem Taxes Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



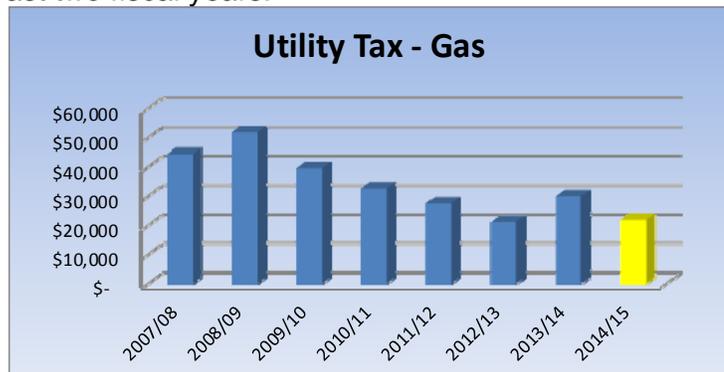
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



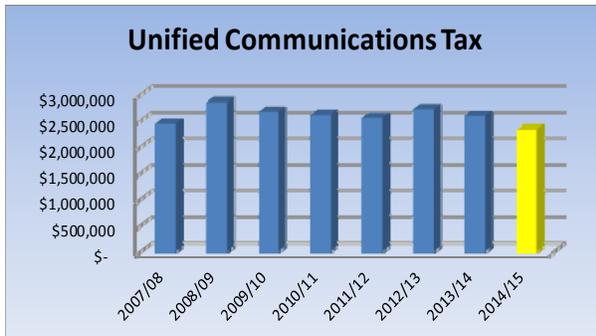
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



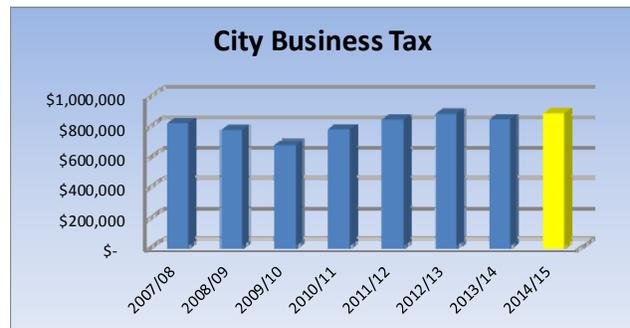
3144000 Utility Tax-Gas – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored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



3149000 Unified Communications Tax – Effective October 1, 2001, the Unified Communications Tax replaced municipal utility taxes and franchise fees on all telecommunication, cable and other communication services. The projection is based on anticipated actual collections for the past fiscal year and changes in the state law.

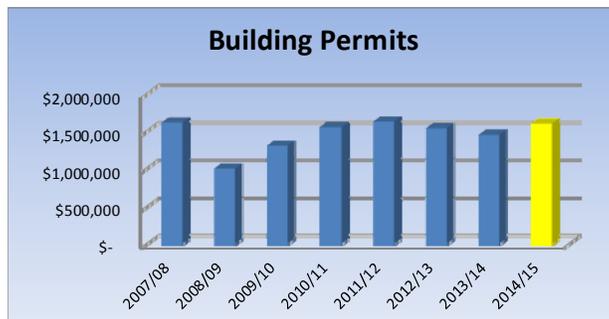


3161000 City Business Tax – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in the 2013/14 fiscal year.

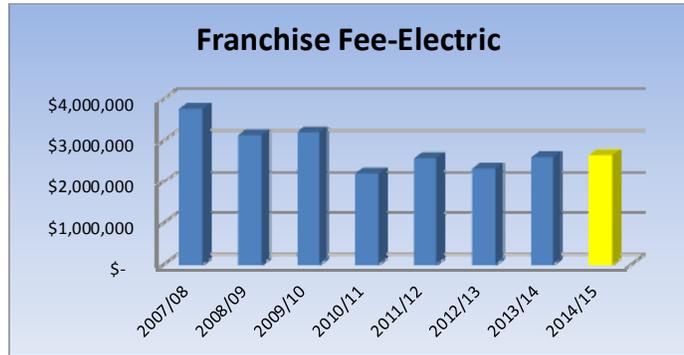


LICENSES AND PERMITS

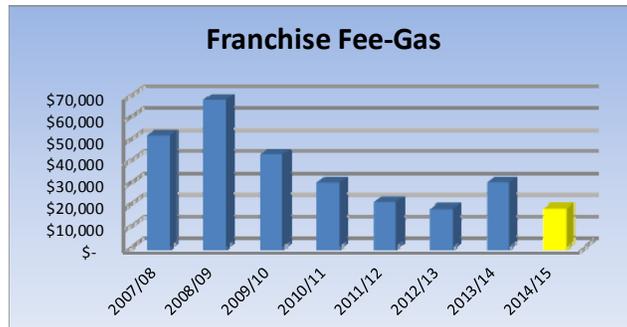
3221000 Building Permits – Permits must be issued to any individual or business that performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes in increase based on actual collections in the 2013/14 fiscal year and an anticipated increase in building activity.



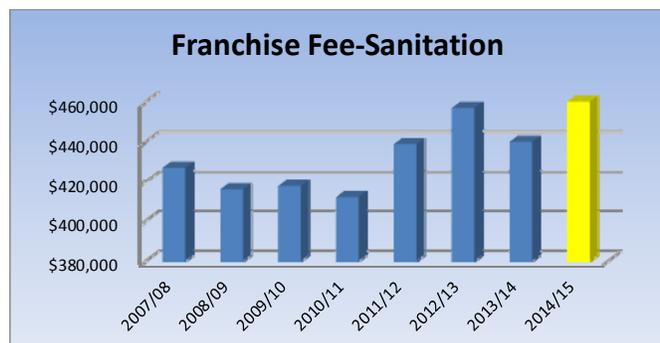
3231000 Franchise Fee-Electric – A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. Miami-Dade County currently has an agreement with FPL covering the area now incorporated as Aventura, as well as the current unincorporated areas of the County. The County Commission, via an interlocal agreement, has agreed to share these revenues with Aventura. The amount projected is based on anticipated collections compared to the actual amount collected for the 2012/13 fiscal year.



32134000 Franchise Fee-Gas – A city may charge gas companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. It is standard practice to enact a 6% fee on gross revenues. The amount projected is based on historical collections.



3237100 Franchise Fee-Sanitation – The City issues solid waste franchises to the private sector for all areas of the City. In addition a fee of 10% was adopted for the private companies to utilize the City's rights-of-way. The amount projected is based on historical collections.



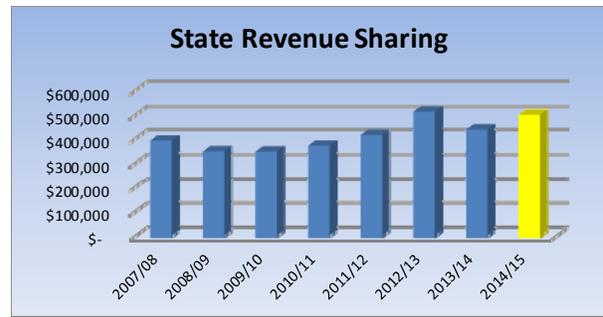
3238000 Franchise Fee-Towing – The City awarded a franchise agreement for towing services within our corporate limits during the 2011/12 fiscal year. The amount is based on that agreement.

3291000 Engineering Permits – This fee is representative of the costs associated with regulatory review of the installation of utilities, paving, drainage and right-of-way renovation/excavation by the City staff. The amount budgeted is based on actual collections in the 2013/14 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

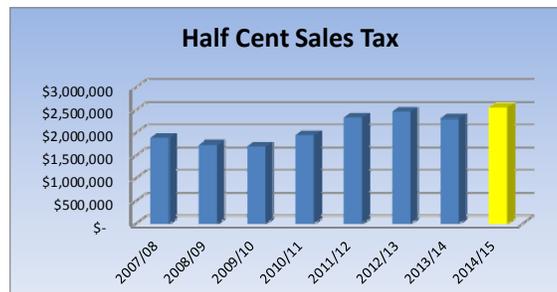
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights of Way along Biscayne Boulevard.

3351200 State Revenue Sharing – Revenues received in this category represent base cigarette tax and 8th cent motor fuel tax which are levied by the State. The portion which comes from cigarette tax of approximately 71% of the total is deposited to the General Fund. The remainder is deposited to the Transportation and Street Maintenance Fund. The amount budgeted is based on actual collections in the current fiscal year.

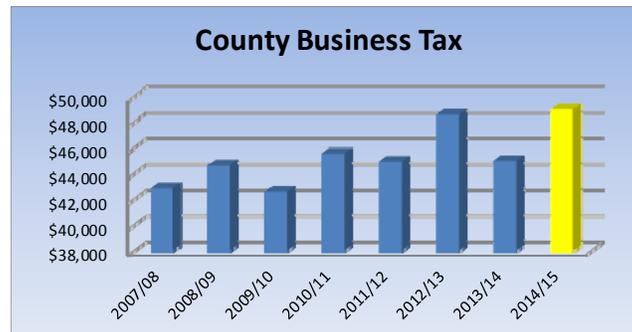


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City’s share is approximately 38% of the proceeds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

3351800 Half Cent Sales Tax – This revenue source represents one half of the revenue generated by the additional 1% sales tax which is distributed to counties and cities based on a per capita formula. The amount budgeted is based on actual collections for the current fiscal year which includes an increase compared to the prior year.



3382000 County Business Tax – All businesses in the City must have pay a County Business Tax in addition to the City's Business Tax to operate a business within the County's corporate limits. A portion of the County's revenues are remitted to the City.



CHARGES FOR SERVICES

3421300 Police Services Agreement – This amount represents the amount to be paid by Aventura Mall for an increased level of services. The amount represents the cost of the City providing officers pursuant to agreement renegotiated in 2010.

3425000 Development Review Fees – These are fees charged to developers for costs associated with the interdepartmental review of new development proposals such as site plans and plats.

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

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

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

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

3476001 Arts & Cultural Center Fees and Rentals – This represents anticipated revenue from rental fees, sponsors, grants and the summer performing arts camp.

FINES & FORFEITURES

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

3541000 Code Violation Fines – Revenues in this category are generated when the owner of property within the City's corporate limits violates a City code.

3542000 Intersection Safety Camera Program – Revenues generated from the Traffic Safety Camera Program. Projection is based on historical data.

MISC. REVENUES

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

3699000 Miscellaneous Revenues – Any other revenues not otherwise classified.

NON – REVENUE

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

3999000 Carryover – This amount is derived by a comparison of all of the anticipated revenues for the current period to all of the anticipated expenditures for the current period. The amount budgeted represents the total needed to fund anticipated future capital projects and to balance the revenues with projected expenditures.



CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2014/15

DEPARTMENT DESCRIPTION

The City Commission is the community's legislative body which acts as the decision-making entity that establishes policies and ordinances to meet the community's needs on a proactive basis. The City Commission is committed to providing the best possible professional government and the delivery of quality service levels that reflect community priorities and maintain the quality of life for all residents.

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 63,276 | \$ 62,432 | \$ 62,063 | \$ 28,284 | \$ 62,063 |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | 37,604 | 38,452 | 39,977 | 19,891 | 41,176 |
| 5000/5399 | Commodities | 1,528 | 1,511 | 3,300 | - | 3,300 |
| 5400/5499 | Other Operating Expenses | 14,392 | 17,912 | 18,800 | 5,920 | 18,800 |
| | Total Operating Expenses | \$ 116,800 | \$ 120,307 | \$ 124,140 | \$ 54,095 | \$ 125,339 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|----------------|------------|------------|------------|------------|
| 0301 | Mayor | 1.0 | 1.0 | 1.0 | 1.0 |
| 0401 | Commissioner | 1.0 | 1.0 | 1.0 | 1.0 |
| 0402 | Commissioner | 1.0 | 1.0 | 1.0 | 1.0 |
| 0403 | Commissioner | 1.0 | 1.0 | 1.0 | 1.0 |
| 0404 | Commissioner | 1.0 | 1.0 | 1.0 | 1.0 |
| 0405 | Commissioner | 1.0 | 1.0 | 1.0 | 1.0 |
| 0406 | Commissioner | 1.0 | 1.0 | 1.0 | 1.0 |
| | Total | 7.0 | 7.0 | 7.0 | 7.0 |

CITY OF AVENTURA
CITY COMMISSION
2014/15
BUDGETARY ACCOUNT SUMMARY
001-0101-511

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1210 | Commission Salaries | \$ 55,655 | \$ 55,029 | \$ 55,000 | \$ 24,888 | \$ 55,000 |
| 2101 | FICA | 7,380 | 7,168 | 6,865 | 3,289 | 6,865 |
| 2401 | Workers' Compensation | 241 | 235 | 198 | 107 | 198 |
| | Subtotal | 63,276 | 62,432 | 62,063 | 28,284 | 62,063 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4030 | Legislative Expenses | 37,604 | 38,452 | 39,977 | 19,891 | 41,176 |
| | Subtotal | 37,604 | 38,452 | 39,977 | 19,891 | 41,176 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 222 | 193 | 300 | - | 300 |
| 5290 | Other Operating supplies | 1,306 | 1,318 | 3,000 | - | 3,000 |
| | Subtotal | 1,528 | 1,511 | 3,300 | - | 3,300 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 11,132 | 10,824 | 9,300 | 4,725 | 9,300 |
| 5420 | Conferences & Seminars | 2,260 | 6,088 | 8,500 | 1,195 | 8,500 |
| 5981 | Krop High School Scholarship | 1,000 | 1,000 | 1,000 | - | 1,000 |
| | Subtotal | 14,392 | 17,912 | 18,800 | 5,920 | 18,800 |
| | Total City Commission | \$ 116,800 | \$ 120,307 | \$ 124,140 | \$ 54,095 | \$ 125,339 |

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expenses – This account represents the \$5,882 established per Commissioner to offset expenses incurred in the performance of their official duties.

5410 Subscriptions & Memberships – The following memberships are included for funding:
Florida League of Cities
National League of Cities
Miscellaneous Seminars

5420 Conferences & Seminars – Funding for this purpose is essential in order to keep informed of changing and new developments in local government.
Florida League of Cities
National League of Cities
Miscellaneous Seminars

5981 Krop High School Scholarship – Annually the City Commission establishes this scholarship for Aventura students who are seniors attending Krop High School to offset College expenses.



OFFICE OF THE CITY MANAGER

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2014/15

DEPARTMENT DESCRIPTION

Maintain a City government structure that represents the needs of the community and provides quality services in an efficient, businesslike and professional manner. Responsible for the overall management of all functions and activities of the City's operations, preparation of annual budget and 5-year CIP document and ensures the proper implementation of policies and ordinances adopted by the City Commission. Provides recommendations and solutions to community concerns. Utilizes customer service focus process to respond to citizen requests.

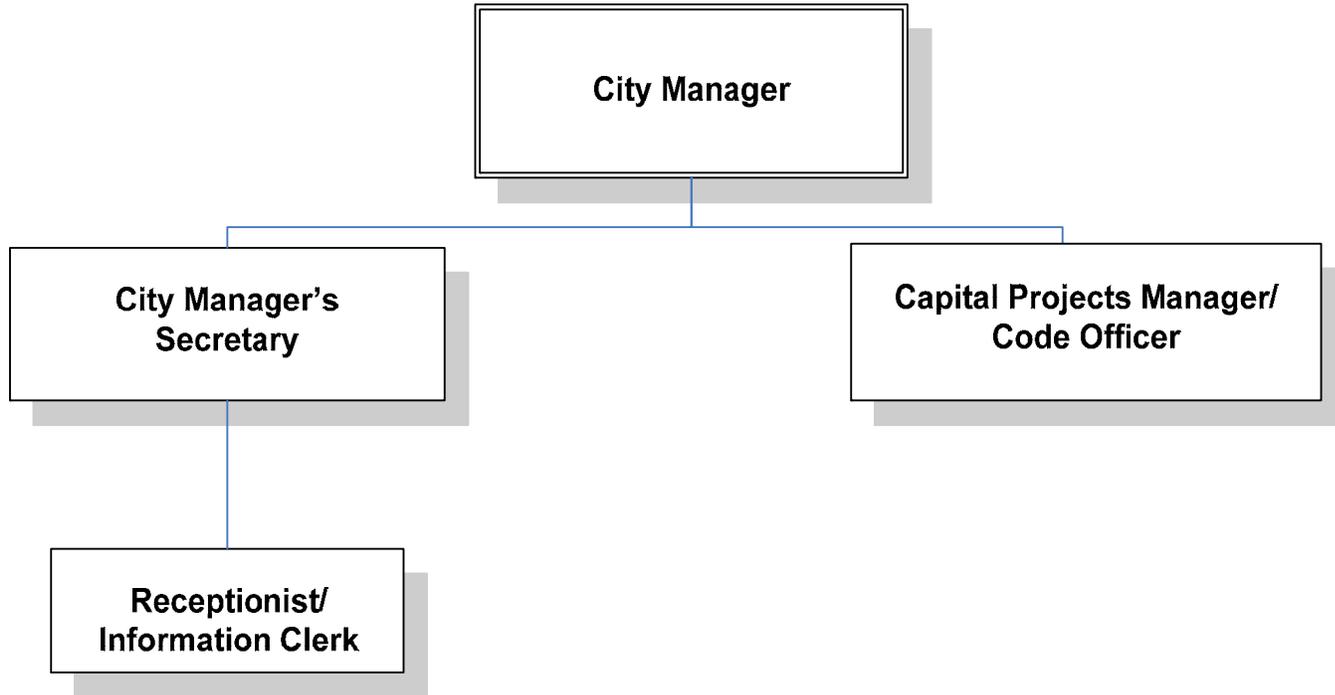
| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 742,984 | \$ 772,744 | \$ 645,604 | \$ 290,020 | \$ 666,431 |
| 3000/3999 | Contractual Services | 52,625 | 50,700 | 50,000 | 25,000 | 50,000 |
| 4000/4999 | Other Charges & Services | 70,357 | 67,777 | 77,200 | 34,645 | 77,200 |
| 5000/5399 | Commodities | 2,944 | 1,666 | 4,500 | 564 | 4,500 |
| 5400/5499 | Other Operating Expenses | 4,918 | 6,156 | 9,800 | 4,598 | 9,800 |
| | Total operating expenses | \$ 873,828 | \$ 899,043 | \$ 787,104 | \$ 354,827 | \$ 807,931 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|--|------------|------------|------------|------------|
| 0101 | City Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| 4701 | Capital Projects Manager/Code Enforcement Office | 0.6 | 0.6 | 0.6 | 0.6 |
| 0701 | Assistant to City Manager/Personnel Officer | 1.0 | 1.0 | - | - |
| 0201 | Secretary to City Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| 0801 | Receptionist/Inform. Clerk | 1.0 | 1.0 | 1.0 | 1.0 |
| | Total | 4.6 | 4.6 | 3.6 | 3.6 |

Office of the City Manager

Organization Chart



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2014/15

OBJECTIVES

1. Provide completed reports and recommendations on a timely basis upon which the City Commission can make policy decisions.
2. Prepare and submit budget to the City Commission by July 10th of each year.
3. Oversee customer service functions by all Departments to ensure timely response or resolution of citizen requests.
4. Coordinate, control and monitor the activities of all City Departments and operations.
5. Interact with community organizations and associations to increase public awareness of City's various programs, facilities and services.
6. Update 5-year Capital Improvement Program document and submit to the City Commission by June of each year.
7. Effectively administer the budget priorities and goals established by the City Commission.
8. Perform the functions of Director of Emergency Management to provide for an effective emergency response capability for all City operations.
9. Coordinate and oversee the City's Charter School operations.
10. Prepare Charter School budget.
11. Oversee and coordinate capital projects.
12. Issue newsletters and annual report to the public.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATE 2013/14 |
|-------------------------------------|-------------------|-------------------|----------------------|---------------------|
| Citizen Requests & Inquires | 28 | 24 | 30 | 30 |
| Commission Requests | 15 | 15 | 15 | 15 |
| Community Meetings Attended | 15 | 15 | 15 | 15 |
| Agenda Back up Items Prepared | 66 | 76 | 66 | 60 |
| No. of Newsletters & Reports Issued | 6 | 6 | 6 | 6 |
| Annual Budget & CIP Prepared | 2 | 2 | 2 | 2 |
| School Budget | 1 | 1 | 1 | 1 |
| City Manager Briefing Reports | 12 | 12 | 12 | 12 |
| Capital Projects Oversight | 14 | 14 | 14 | 14 |
| Capital Projects Completed | 14 | 14 | 14 | 14 |
| School Advisory Committee Meeting | 5 | 5 | 5 | 5 |

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2014/15
BUDGETARY ACCOUNT SUMMARY
001-0501-512

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-----------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 535,509 | \$ 561,408 | \$ 458,114 | \$ 200,186 | \$ 470,956 |
| 2101 | FICA | 30,578 | 32,189 | 35,046 | 12,283 | 36,028 |
| 2201 | Pension | 85,866 | 90,249 | 78,459 | 36,222 | 79,283 |
| 2301 | Health, Life & Disability | 88,143 | 85,904 | 67,949 | 40,050 | 73,950 |
| 2401 | Workers' Compensation | 2,888 | 2,994 | 6,036 | 1,279 | 6,214 |
| | Subtotal | 742,984 | 772,744 | 645,604 | 290,020 | 666,431 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3170 | Lobbyist Services | 50,060 | 50,000 | 50,000 | 25,000 | 50,000 |
| 3180 | Medical Exams-New Employees | 2,565 | 700 | - | - | - |
| | Subtotal | 52,625 | 50,700 | 50,000 | 25,000 | 50,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 2,265 | 2,741 | 4,000 | - | 4,000 |
| 4040 | Administrative Expenses | 127 | - | 600 | - | 600 |
| 4041 | Car Allowance | 11,400 | 11,400 | 11,400 | 5,700 | 11,400 |
| 4101 | Communication Services | 2,081 | 2,426 | 2,200 | 882 | 2,200 |
| 4701 | Printing & Binding | 2,031 | 551 | 3,000 | 2,158 | 3,000 |
| 4710 | Printing/Newsletter | 42,210 | 32,521 | 55,000 | 25,905 | 55,000 |
| 4910 | Advertising | 10,243 | 18,138 | 1,000 | - | 1,000 |
| | Subtotal | 70,357 | 67,777 | 77,200 | 34,645 | 77,200 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 2,647 | 1,403 | 4,000 | 564 | 4,000 |
| 5290 | Other Operating Supplies | 297 | 263 | 500 | - | 500 |
| | Subtotal | 2,944 | 1,666 | 4,500 | 564 | 4,500 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 3,648 | 3,239 | 5,800 | 4,598 | 5,800 |
| 5420 | Conferences & Seminars | 1,199 | 2,364 | 3,000 | - | 3,000 |
| 5901 | Contingency | 71 | 553 | 1,000 | - | 1,000 |
| | Subtotal | 4,918 | 6,156 | 9,800 | 4,598 | 9,800 |
| | Total City Manager | \$ 873,828 | \$ 899,043 | \$ 787,104 | \$ 354,827 | \$ 807,931 |

**OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS**

3170 Lobbyist Services – Costs associated with retaining a professional lobbyist to foster the City's position at the state and county level.

4710 Printing/Newsletter – Represents the cost of printing various documents, informational newsletters and annual report to the residents.

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

- Florida City & County Manager's Association
- International City Management Association
- American Planning Association
- Government Finance Officers Association
- American Society of Public Administration
- Miscellaneous subscriptions

5420 Conferences & Seminars – Funding for this purpose is essential in order to keep informed of changing and new developments in the field of City Management, local government and personnel.

- Florida City & County Manager's Association
- International City Management Association
- Florida League of Cities
- Miscellaneous Management Seminars



LEGAL

CITY OF AVENTURA

LEGAL
2014/15

DEPARTMENT DESCRIPTION

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

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | 265,791 | 347,047 | 265,000 | 143,910 | 265,000 |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5499 | Other Operating Expenses | - | 3,375 | 5,000 | - | 5,000 |
| Total Operating Expenses | | \$ 265,791 | \$ 350,422 | \$ 270,000 | \$ 143,910 | \$ 270,000 |

OBJECTIVES

1. Ensure that the various rules, laws and requirements of state, local and federal governments are understood and followed by the City.
2. Review and preparation of contracts, ordinances and resolutions.
3. Represent the City in litigation matters.
4. Provide legal support services to the City Commission, staff and City Boards.

PERFORMANCE WORKLOAD INDICATORS

1. Positive compliance with all rules and regulations.
2. Number of documents prepared.
3. Litigation is avoided or concluded to the City's satisfaction.
4. Number of meetings attended.

CITY OF AVENTURA
LEGAL
2014/15
BUDGETARY ACCOUNT SUMMARY
001-0601-514

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|--|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| | <u>CONTRACTUAL SERVICES</u> | | | | | |
| 3120 | Prof. Services - Legal | \$ 265,791 | \$ 347,047 | \$ 265,000 | \$ 143,910 | \$ 265,000 |
| 3301 | Court Costs & Fees | - | - | - | - | - |
| | Subtotal | 265,791 | 347,047 | 265,000 | 143,910 | 265,000 |
| | <u>OTHER OPERATING EXPENSES</u> | | | | | |
| 5901 | Contingency | - | 3,375 | 5,000 | - | 5,000 |
| | Subtotal | - | 3,375 | 5,000 | - | 5,000 |
| | Total Legal | \$ 265,791 | \$ 350,422 | \$ 270,000 | \$ 143,910 | \$ 270,000 |

BUDGET JUSTIFICATIONS

3120 Professional Services Legal – Represents the estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Pastoriza Cole & Boniske, P.L. at an hourly rate of \$197, other special counsel and Leibowitz & Associates, P.A. to perform legal services required by the City Commission and City Manager.



CITY CLERK'S OFFICE

CITY OF AVENTURA

CITY CLERK'S OFFICE

2014/15

DEPARTMENT DESCRIPTION

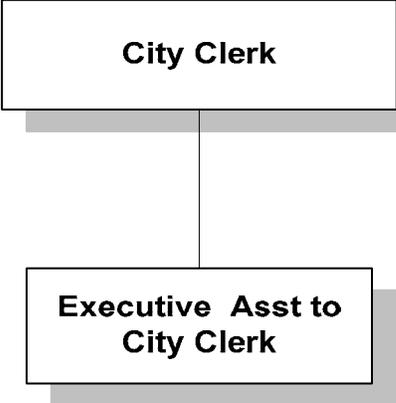
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising and respond to public records requests. Implement and maintain records management program. Administer publication and supplement of City Code Book. Maintain custody of City Seal and all City records. Assist in preparation of agenda items, prepare and distribute agenda packages and recaps. Schedule Code Enforcement Hearings and provide administrative support to Special Master. Provide clerical support to the City Commission. Assist City Manager's Office with special projects.

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 1000/2999 | Personal Services | \$ 221,570 | \$ 227,506 | \$ 231,031 | \$ 105,255 | \$ 225,521 |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | 59,397 | 45,139 | 43,600 | 19,054 | 79,600 |
| 5000/5399 | Commodities | 3,282 | 2,420 | 4,600 | 1,628 | 4,600 |
| 5400/5499 | Other Operating Expenses | 2,648 | 2,207 | 2,500 | 1,058 | 3,300 |
| Total Operating Expenses | | \$ 286,897 | \$ 277,272 | \$ 281,731 | \$ 126,995 | \$ 313,021 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|-----------------------------------|------------|------------|------------|------------|
| 0501 | City Clerk | 1.0 | 1.0 | 1.0 | 1.0 |
| 3005 | Executive Assistant to City Clerk | - | 1.0 | 1.0 | 1.0 |
| 9601 | Admin. Asst to City Clerk | 1.0 | - | - | - |
| Total | | 2.0 | 2.0 | 2.0 | 2.0 |

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATED 2014/15 |
|---|-------------------|-------------------|----------------------|----------------------|
| No. of Sets of Minutes Prepared | 33 | 33 | 32 | 33 |
| No. of Public Notices Prepared | 25 | 39 | 35 | 40 |
| No. of Legal Advertisements Published | 21 | 18 | 25 | 20 |
| No. of Ordinances Drafted | 8 | 6 | 6 | 5 |
| No. of Resolutions Drafted | 29 | 30 | 30 | 20 |
| No. of Lien Requests Responded To | 1,817 | 1,687 | 1,650 | 1,650 |
| No. of Welcome Letters Prepared | 460 | 485 | 400 | 450 |
| No. of Agenda Packages Prepared/Distributed | 31 | 33 | 32 | 33 |
| No. of Agenda Recaps Prepared/Distributed | 12 | 12 | 12 | 12 |

CITY OF AVENTURA
CITY CLERK'S OFFICE
2014/15
BUDGETARY ACCOUNT SUMMARY
001-0801-519

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-----------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 168,650 | \$ 173,299 | \$ 172,659 | \$ 78,961 | \$ 167,540 |
| 1401 | Overtime | 807 | 873 | 600 | 395 | 700 |
| 2101 | FICA | 12,157 | 12,595 | 13,208 | 5,214 | 12,817 |
| 2201 | Pension | 22,199 | 22,940 | 25,389 | 11,320 | 24,606 |
| 2301 | Health, Life & Disability | 17,318 | 17,348 | 18,553 | 9,159 | 19,255 |
| 2401 | Workers' Compensation | 439 | 451 | 622 | 206 | 603 |
| | Subtotal | 221,570 | 227,506 | 231,031 | 105,255 | 225,521 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 5,857 | 1,841 | 2,000 | 31 | 3,000 |
| 4041 | Car Allowance | 6,000 | 6,000 | 6,000 | 3,000 | 6,000 |
| 4101 | Telephone | 600 | 600 | 600 | 300 | 600 |
| 4701 | Printing & Binding | 1,933 | 249 | 3,000 | 123 | 3,000 |
| 4730 | Records Retention | 3,151 | 797 | 5,000 | 754 | 4,000 |
| 4740 | Ordinance Codification | 1,867 | 3,496 | 2,000 | 2,293 | 3,000 |
| 4911 | Legal Advertising | 39,989 | 16,340 | 25,000 | 12,553 | 25,000 |
| 4915 | Election Expenses | - | 15,816 | - | - | 35,000 |
| | Subtotal | 59,397 | 45,139 | 43,600 | 19,054 | 79,600 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 2,908 | 2,061 | 3,200 | 964 | 3,200 |
| 5120 | Computer Operating Supplies | 346 | - | 600 | - | 600 |
| 5290 | Other Operating Supplies | 28 | 359 | 800 | 664 | 800 |
| | Subtotal | 3,282 | 2,420 | 4,600 | 1,628 | 4,600 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 1,353 | 1,223 | 1,300 | 483 | 1,300 |
| 5420 | Conferences & Seminars | 1,295 | 984 | 1,200 | 575 | 2,000 |
| | Subtotal | 2,648 | 2,207 | 2,500 | 1,058 | 3,300 |
| | Total City Clerk | \$ 286,897 | \$ 277,272 | \$ 281,731 | \$ 126,995 | \$ 313,021 |

**CITY CLERK'S OFFICE
BUDGET JUSTIFICATIONS**

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

4730 Records Retention – Costs associated with imaging of records to maintain records management program.

4740 Ordinance Codification – Costs associated with the official codification of City Ordinances.

4911 Legal Advertising – Costs incurred to satisfy legal requirements of State Statutes, County and City Code.

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

Florida Association of City Clerks
International Institute of Municipal Clerks
Miami-Dade County Municipal Clerks Association
Newspapers



FINANCE

CITY OF AVENTURA

FINANCE

2014/15

DEPARTMENT DESCRIPTION

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

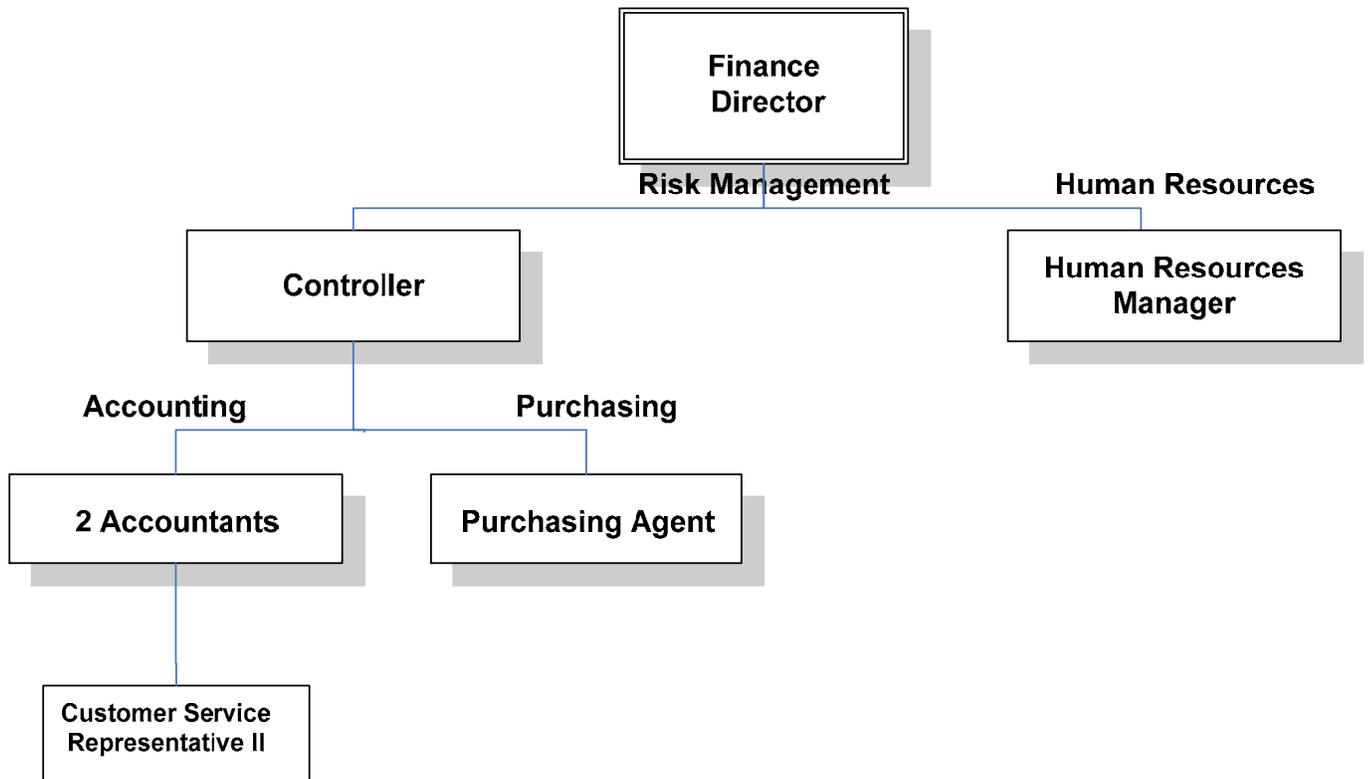
| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 686,469 | \$ 712,246 | \$ 832,712 | \$ 400,379 | \$ 862,010 |
| 3000/3999 | Contractual Services | 53,609 | 47,477 | 63,000 | 54,855 | 63,000 |
| 4000/4999 | Other Charges & Services | 13,236 | 8,709 | 40,440 | 9,582 | 40,440 |
| 5000/5399 | Commodities | 8,412 | 6,651 | 10,100 | 3,634 | 10,100 |
| 5400/5499 | Other Operating Expenses | 5,672 | 5,397 | 11,425 | 3,650 | 11,425 |
| | Total Operating Expenses | \$ 767,398 | \$ 780,480 | \$ 957,677 | \$ 472,100 | \$ 986,975 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|---|------------|------------|------------|------------|
| 1001 | Finance Director | 1.0 | 1.0 | 1.0 | 1.0 |
| 1502 | Controller | 1.0 | 1.0 | 1.0 | 1.0 |
| 1370 | Human Resources Manager | - | - | 1.0 | 1.0 |
| 3001 | Executive Assistant/Risk Mgm. Coordinator | 1.0 | - | - | - |
| 1301 | Purchasing Agent | 1.0 | 1.0 | 1.0 | 1.0 |
| 1201-1202 | Accountant | 2.0 | 2.0 | 2.0 | 2.0 |
| 3601 | Customer Service Rep. II | 1.0 | 1.0 | 1.0 | 1.0 |
| | Total | 7.0 | 6.0 | 7.0 | 7.0 |

Finance Department

Organization Chart



CITY OF AVENTURA

FINANCE

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATE 2014/15 |
|--|-------------------|-------------------|----------------------|---------------------|
| % of idle funds invested in accordance with policy | 100% | 100% | 100% | 100% |
| Number of CAFRs issued prior to 3/31 | 1 | 1 | 1 | 1 |
| Number of GFOA Certificate of Achievements | 1 | 1 | 1 | 1 |
| Number of quarterly reports produced timely | 4 | 4 | 4 | 4 |
| Annually review purchasing procedures | 1 | 1 | 1 | 1 |
| % of purchase orders issued within 2 days | 99% | 99% | 99% | 99% |
| % of invoices processed within 10 days | 98% | 98% | 98% | 98% |
| Number of bi-weekly payroll processed timely | 26 | 26 | 26 | 26 |
| Annually review adequacy of insurance coverage | 1 | 1 | 1 | 1 |
| Number of New Hires | 4 | 6 | 7 | 5 |

CITY OF AVENTURA
FINANCE
2014/15
BUDGETARY ACCOUNT SUMMARY
001-1001-513

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-------------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 483,619 | \$ 503,255 | \$ 582,384 | \$ 281,375 | \$ 599,853 |
| 1401 | Overtime | 320 | - | - | - | - |
| 2101 | FICA | 32,677 | 34,152 | 44,552 | 18,686 | 45,889 |
| 2201 | Pension | 66,782 | 69,649 | 84,213 | 39,191 | 86,739 |
| 2301 | Health, Life & Disability | 101,844 | 103,914 | 119,466 | 60,418 | 127,370 |
| 2401 | Workers' Compensation | 1,227 | 1,276 | 2,097 | 709 | 2,159 |
| | Subtotal | 686,469 | 712,246 | 832,712 | 400,379 | 862,010 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3180 | Medical Exams - New Employees | - | - | 3,000 | 1,740 | 3,000 |
| 3190 | Prof. Services | 3,479 | 2,502 | 5,000 | 1,315 | 5,000 |
| 3201 | Prof. Services - Auditor | 50,130 | 44,975 | 55,000 | 51,800 | 55,000 |
| | Subtotal | 53,609 | 47,477 | 63,000 | 54,855 | 63,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 3,397 | 3,519 | 7,500 | 1,229 | 7,500 |
| 4101 | Communication Services | 840 | 840 | 1,440 | 720 | 1,440 |
| 4610 | R&M - Vehicles | 697 | 1,255 | 1,500 | 238 | 1,500 |
| 4650 | R&M- Office Equipment | - | - | 5,500 | 125 | 5,500 |
| 4701 | Printing & Binding | 2,261 | 1,114 | 4,000 | 2,397 | 4,000 |
| 4910 | Advertising | 5,908 | 1,714 | 20,000 | 4,660 | 20,000 |
| 4990 | Other Current Charges | 133 | 267 | 500 | 213 | 500 |
| | Subtotal | 13,236 | 8,709 | 40,440 | 9,582 | 40,440 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 4,075 | 3,473 | 5,000 | 1,582 | 5,000 |
| 5120 | Computer Operating Supplies | 1,006 | 465 | 1,000 | 1,000 | 1,000 |
| 5220 | Gas & Oil | 3,331 | 2,363 | 3,800 | 1,046 | 3,800 |
| 5290 | Other Operating Supplies | - | 350 | 300 | 6 | 300 |
| | Subtotal | 8,412 | 6,651 | 10,100 | 3,634 | 10,100 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 3,157 | 2,707 | 3,925 | 1,670 | 3,925 |
| 5420 | Conferences & Seminars | 2,515 | 2,535 | 5,500 | 1,718 | 5,500 |
| 5450 | Training | - | 155 | 1,500 | 262 | 1,500 |
| 5901 | Contingency | - | - | 500 | - | 500 |
| | Subtotal | 5,672 | 5,397 | 11,425 | 3,650 | 11,425 |
| | Total Finance | \$ 767,398 | \$ 780,480 | \$ 957,677 | \$ 472,100 | \$ 986,975 |

FINANCE
BUDGET JUSTIFICATIONS

3190 Professional Services – The cost of an actuary to prepare an actuarial evaluation for the City's Other Post Employment Benefits and the cost related to armored car services.

3201 Professional Services - Auditor – The cost of an audit firm to perform the City's year-end financial audit (including any State and Federal Single Audits), in addition to any other audit-related services that may be required.

4001 Travel & Per Diem – The costs associated with employees to attend conferences and seminars in order maintain professional designations and to remain current in their respective field.

Florida Association of Public Procurement Officer
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Government Finance Officers Association
HR Florida Conference & Expo
National Institute of Governmental Procurement

4101 Communication Services – Includes telephone services for department personnel.

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

4910 Advertising – Includes the cost of advertising all bids and RFP notices.

5410 Subscriptions & Memberships – Includes the cost to fund memberships and subscriptions to professional organizations.

American Institute of Certified Public Accountants
American Payroll Association
Florida Association of Public Procurement Officer
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Public Human Resources Association, Inc.
Government Finance Officers Association
Greater Miami Society for Human Resource Management
International Public Management Association for Human Resources
National Contract Management Association
National Institute of Governmental Procurement
Society for Human Resource Management

5420 Conferences & Seminars – Includes the cost to maintain professional designations as well as educate and inform staff of the latest developments and trends in their respective field.

Akerman Labor & Employment Law Seminar
Florida Association of Public Procurement Officer
Florida Government Finance Officers Association

Florida Institute of Certified Public Accountants
Florida Public Human Resources Association Annual Conference
Government Finance Officers Association
HR Florida Conference & Expo
International Public Management Association or other personnel-related conferences
& seminars
National Institute of Governmental Procurement
Society for Human Resource Management National Conference



INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY

2014/15

DEPARTMENT DESCRIPTION

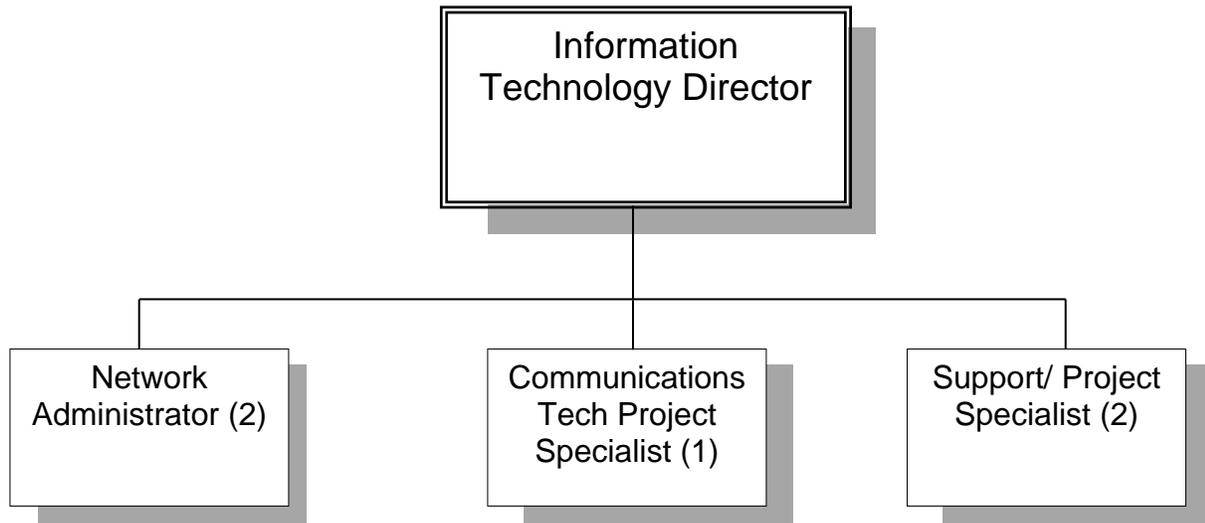
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 553,887 | \$ 574,857 | \$ 683,734 | \$ 290,476 | \$ 711,423 |
| 3000/3999 | Contractual Services | 6,105 | 4,383 | 10,000 | 2,380 | 10,000 |
| 4000/4999 | Other Charges & Services | 171,960 | 168,138 | 207,540 | 87,748 | 215,605 |
| 5000/5399 | Commodities | 14,411 | 16,249 | 18,000 | 2,241 | 18,000 |
| 5400/5499 | Other Operating Expenses | 12,251 | 3,829 | 13,560 | 2,518 | 13,560 |
| Total Operating Expenses | | \$ 758,614 | \$ 767,456 | \$ 932,834 | \$ 385,363 | \$ 968,588 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|-------------------------------------|------------|------------|------------|------------|
| 9201 | Information Technology Director | 1.0 | 1.0 | 1.0 | 1.0 |
| 8702 | Network Administrator II | 1.0 | 1.0 | 1.0 | 1.0 |
| 1402 | Network Administrator I | 1.0 | 1.0 | 1.0 | 1.0 |
| 8001 | Webmaster/Communications Specialist | 1.0 | 1.0 | - | - |
| 13201 | Commun Tech Project Specialist | - | - | 1.0 | 1.0 |
| 13601-13602 | Support/Project Specialist | - | - | 2.0 | 2.0 |
| 9501 | IT Project Coordinator | 1.0 | 1.0 | - | - |
| 9701 | Support Specialist | 1.0 | 1.0 | - | - |
| Total | | 6.0 | 6.0 | 6.0 | 6.0 |

Information Technology Department Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATED 2014/15 |
|--|-------------------|-------------------|----------------------|----------------------|
| % of time computer network is operational | 99 | 99 | 99 | 99 |
| % of time www.cityofaventura.com is available | 99 | 99 | 99 | 99 |
| % of time www.aventuracharter.org is available | 99 | 99 | 99 | 99 |
| Number of workstations supported | 235 | 240 | 775 | 775 |
| Number of physical servers supported | 13 | 9 | 9 | 9 |
| Number of virtual servers supported | 20 | 25 | 37 | 35 |
| Number of help desk support cases | 2,856 | 3,133 | 3,800 | 3,800 |
| Number of City periodical publications coordinated | 4 | 4 | 4 | 4 |
| Number of training sessions held | 4 | 4 | 4 | 4 |

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2014/15
BUDGETARY ACCOUNT SUMMARY
001-1201-513

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-----------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 390,731 | \$ 408,239 | \$ 475,623 | \$ 203,458 | \$ 488,173 |
| 2101 | FICA | 27,209 | 28,967 | 36,385 | 13,460 | 37,345 |
| 2201 | Pension | 52,631 | 55,929 | 68,043 | 27,849 | 69,844 |
| 2301 | Health, Life & Disability | 82,327 | 80,680 | 101,976 | 45,191 | 114,308 |
| 2401 | Workers' Compensation | 989 | 1,042 | 1,707 | 518 | 1,753 |
| | Subtotal | 553,887 | 574,857 | 683,734 | 290,476 | 711,423 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3190 | Other Prof. Services | 6,105 | 4,383 | 10,000 | 2,380 | 10,000 |
| | Subtotal | 6,105 | 4,383 | 10,000 | 2,380 | 10,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 1,273 | 3,530 | 5,300 | 807 | 5,300 |
| 4041 | Car Allowance | 6,000 | 6,000 | 6,000 | 3,000 | 6,000 |
| 4101 | Communication Services | 7,686 | 5,707 | 8,500 | 4,004 | 8,500 |
| 4650 | R&M- Office Equipment | 134,164 | 130,144 | 160,040 | 65,892 | 168,105 |
| 4701 | Printing & Binding | 474 | 181 | 500 | 61 | 500 |
| 4851 | Web Page Maintenance | 6,323 | 6,522 | 8,000 | 5,807 | 8,000 |
| 4852 | Email Hosting Services | 16,040 | 16,054 | 19,200 | 8,177 | 19,200 |
| | Subtotal | 171,960 | 168,138 | 207,540 | 87,748 | 215,605 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 1,890 | 1,891 | 3,000 | 575 | 3,000 |
| 5120 | Computer Operating Supplies | 12,521 | 14,358 | 15,000 | 1,666 | 15,000 |
| | Subtotal | 14,411 | 16,249 | 18,000 | 2,241 | 18,000 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 774 | 1,374 | 2,460 | 865 | 2,460 |
| 5420 | Conferences & Seminars | 778 | 1,255 | 3,100 | 453 | 3,100 |
| 5450 | Training | 10,699 | 1,200 | 8,000 | 1,200 | 8,000 |
| | Subtotal | 12,251 | 3,829 | 13,560 | 2,518 | 13,560 |
| Total Information Technology | | \$ 758,614 | \$ 767,456 | \$ 932,834 | \$ 385,363 | \$ 968,588 |

INFORMATION TECHNOLOGY BUDGET JUSTIFICATIONS

3190 Other Professional Services – Costs associated with utilizing professional services for the City's network infrastructure, security and applications and to enhance the cable TV channel and radio station programming.

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

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

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

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

4851 Web Page Maintenance – Costs associated with maintaining and updating the City's Web Page and associated online services.

4852 Email Hosting Services – Costs associated with providing email, virus protection and spam filtering for City staff.

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

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

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

- Florida Local Government Information Systems Association
- National Association of Government Webmasters
- Florida Government Communicators Association
- Technical resource subscriptions
- Digital subscription to photo library

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

Florida Local Government Information Systems Association Conference
National Association of Government Webmaster Conference
Florida Government Communicators Association Conference
Computer related courses for certification and seminars

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



PUBLIC SAFETY

CITY OF AVENTURA

POLICE 2014/15

DEPARTMENT DESCRIPTION

To provide a professional, full service, community oriented Police Department. Respond to all calls for service in a timely and professional manner. Ensure that all crimes are thoroughly investigated and those who are arrested are successfully prosecuted. Interact with the community and create partnerships that enhance law enforcement, crime prevention and quality of life issues.

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|----------------------|----------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 14,267,234 | \$ 14,569,933 | \$ 14,960,378 | \$ 6,935,869 | \$ 15,452,180 |
| 3000/3999 | Contractual Services | 600,408 | 712,354 | 534,000 | 284,324 | 568,000 |
| 4000/4999 | Other Charges & Services | 640,386 | 656,853 | 739,000 | 223,836 | 750,000 |
| 5000/5399 | Commodities | 563,158 | 587,608 | 539,000 | 292,196 | 589,500 |
| 5400/5499 | Other Operating Expenses | 22,990 | 44,340 | 47,500 | 7,314 | 44,000 |
| Total Operating Expenses | | \$ 16,094,176 | \$ 16,571,088 | \$ 16,819,878 | \$ 7,743,539 | \$ 17,403,680 |

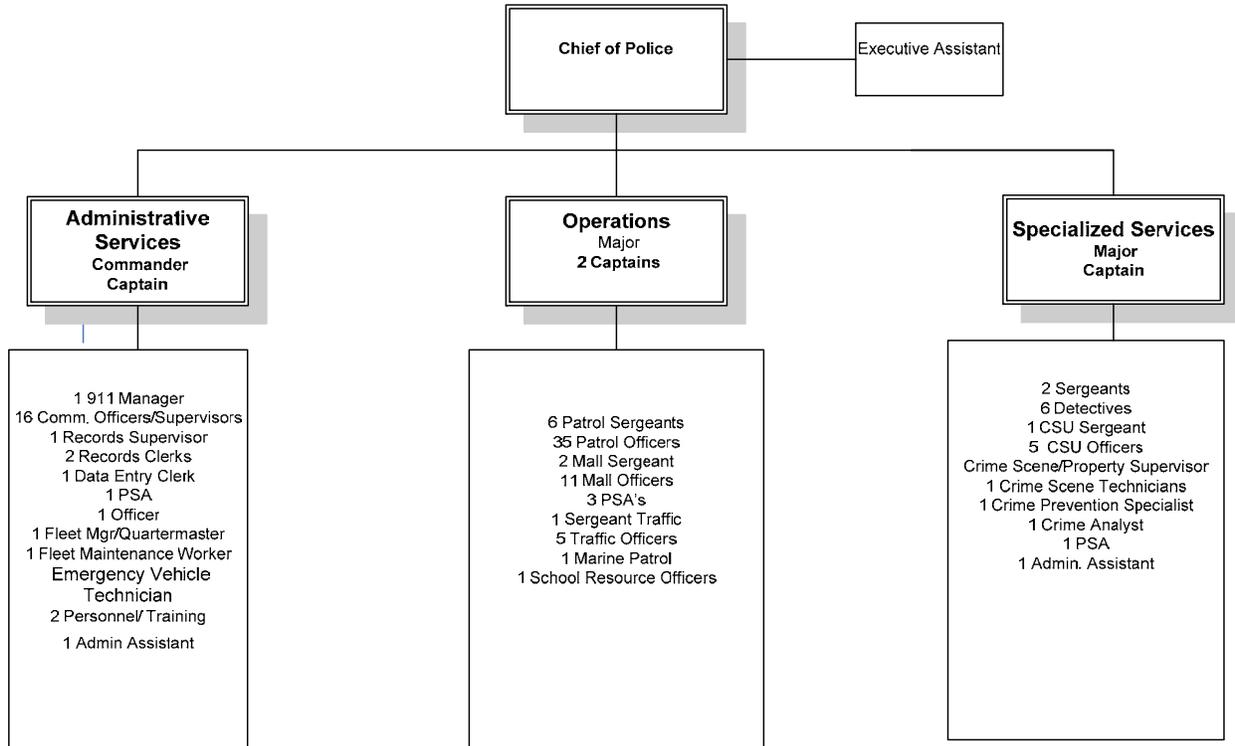
PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|--------------------------------------|--------------|--------------|--------------|--------------|
| 0901 | Police Chief | 1.0 | 1.0 | 1.0 | 1.0 |
| 9401-9402 | Majors | - | 2.0 | 2.0 | 2.0 |
| 2601 | Commander | 1.0 | 1.0 | 1.0 | 1.0 |
| 3002 | Executive Assistant | 1.0 | 1.0 | 1.0 | 1.0 |
| 2201-2204 | Captains | 2.0 | - | 4.0 | 4.0 |
| 1701-1704 | Lieutenants | 4.0 | 4.0 | - | - |
| 2301-2313 | Sergeants | 11.0 | 12.0 | 12.0 | 12.0 |
| 2101-2107 | Detectives | 6.0 | 6.0 | 6.0 | 6.0 |
| 2001-2061 | Police Officers | 58.0 | 57.0 | 57.0 | 59.0 |
| 6201 | Crime Prev Coordinator | 1.0 | 1.0 | 1.0 | 1.0 |
| 3701 | Crime Analyst | 1.0 | 1.0 | 1.0 | 1.0 |
| 5501 | Property Room/Crime Scene Supervisor | - | 1.0 | 1.0 | 1.0 |
| 3901 | Crime Scene Tech II | 1.0 | 1.0 | 1.0 | 1.0 |
| 2901 | Crime Scene Tech I | 1.0 | - | - | - |
| 2801-2805 | Police Service Aides | 5.0 | 4.0 | 4.0 | 4.0 |
| 4801 | Property Room/Crime Scene Tech | 1.0 | 1.0 | 1.0 | 1.0 |
| 6301 | Records Supervisor | 1.0 | 1.0 | 1.0 | 1.0 |
| 6901-6903 | Records Clerk | 3.0 | 3.0 | 3.0 | 3.0 |
| 1601 | 911 Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| 13001-13003 | Communication Supervisor | 3.0 | 3.0 | 3.0 | 3.0 |
| 12901-12905 | Communication Officer III | 2.0 | 4.0 | 4.0 | 4.0 |
| 6701-6706 | Communication Officer II | 8.0 | 6.0 | 6.0 | 6.0 |
| 2701-2704 | Communication Officer | 2.0 | 3.0 | 3.0 | 3.0 |
| 8601-8602 | Administrative Asst. III | 2.0 | 2.0 | 2.0 | 2.0 |
| 8501-8502 | Administrative Asst. II | 2.0 | - | - | - |
| 13501-13502 | Personnel & Training Specialist | - | 2.0 | 2.0 | 2.0 |
| 9301 | Fleet Maintenance Worker | - | 2.0 | 2.0 | 1.0 |
| 13801 | Emergency Vehicle Technician | - | - | - | 1.0 |
| 7501 | Fleet Manager/Quartermaster | 1.0 | 1.0 | 1.0 | 1.0 |
| 8401 | Asst. Fleet Manager | 1.0 | - | - | - |
| Total | | 120.0 | 121.0 | 121.0 | 123.0 |

POLICE DEPARTMENT

2014/15

Organization Chart



CITY OF AVENTURA

POLICE
2014/15

OBJECTIVES

1. Move forward with replacement of the current E911 system to a newer, more technologically advanced system.
2. Ensure that all Communications personnel and officers working in the Communications section are certified as per new FSS
3. Upgrade CAD and RMS from the current H.T.E. system to the OSSI system. A contract has been signed and the system should be operational by mid-year of 2015.
4. In order to more effectively address specific traffic issues, it is proposed that the motorcycle unit will be reinstated. Motorcycles have proven to be very effective in moving around traffic and being able to handle issues in an expeditious manner.
5. Continue to work with Miami-Dade Fire Rescue towards completing Phase II of software integration to transfer medically related emergency calls for service to Miami-Dade County Fire Rescue directly into their CAD system.
6. Continue to have the Crime Suppression Unit be proactive toward crime within the city and continue liaisons with our Detective Bureau and various task forces and/or other agencies regarding organized crime and theft and fraud groups.
7. Maintain service levels provided to the public by all Divisions within the agency.
8. Maintain a partnership with the community through Crime Prevention and police services.
9. Work with residents, businesses, organizations and associations to solve problems.
10. Participate in community programs and community involvement activities.
11. Conduct community presentations with an emphasis on safety for children and senior citizens.
12. Conduct customer service surveys of residents, businesses and victims of crimes.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATE 2014/15 |
|---|-------------------|-------------------|----------------------|---------------------|
| Man-hours Assigned to traffic flow Issues | 18,000 | 18,500 | 18,750 | 18,750 |
| Progress Toward National Re-accreditation | 100% | 33% | 33% | 33% |
| Personnel Hired | 8 | 3 | 4 | 4 |
| Community Programs | 40 | 36 | 38 | 38 |
| Community Presentations | 50 | 46 | 52 | 52 |
| Community Involvement Activities | 27 | 38 | 40 | 40 |
| Man hours Assigned to School Resources | 2400 | 2400 | 2400 | 2400 |
| Calls for Service | 29,276 | 29,123 | 30,705 | 30705 |
| Arrests | 2,215 | 2,015 | 2,094 | 2,200 |

| | | | | |
|--------------------------|--------|--------|--------|--------|
| Accidents | 1,101 | 2,046 | 2,511 | 1,400 |
| Traffic Citations | 18,707 | 16,918 | 20,661 | 18,700 |
| Parking Citations Issued | 2,117 | 1,847 | 1,722 | 2,000 |
| Part 1 Crimes Reported | 2,306 | 2,353 | 2,175 | 2,400 |
| Customer Service Surveys | 1,000 | 1,000 | 1,000 | 1,000 |

CITY OF AVENTURA
PUBLIC SAFETY
2014/15
BUDGETARY ACCOUNT SUMMARY
001-2001-521

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-------------------------------------|----------------------|----------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 8,500,902 | \$ 8,690,749 | \$ 9,028,704 | \$ 4,253,660 | \$ 9,299,076 |
| 1390 | Court Time | 122,247 | 121,069 | 100,000 | 54,886 | 110,000 |
| 1401 | Overtime | 812,782 | 765,874 | 750,000 | 360,332 | 750,000 |
| 1410 | Holiday Pay | 176,568 | 175,453 | 150,000 | 106,760 | 150,000 |
| 1501 | Police Incentive Pay | 66,955 | 68,175 | 68,100 | 35,180 | 70,440 |
| 2101 | FICA | 695,092 | 704,274 | 709,102 | 341,808 | 729,964 |
| 2201 | Pension | 2,147,617 | 2,254,651 | 2,019,804 | 827,478 | 2,074,902 |
| 2301 | Health, Life & Disability | 1,528,961 | 1,570,624 | 1,706,120 | 846,914 | 1,827,100 |
| 2401 | Workers' Compensation | 216,110 | 219,064 | 428,548 | 108,851 | 440,698 |
| | Subtotal | 14,267,234 | 14,569,933 | 14,960,378 | 6,935,869 | 15,452,180 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3180 | Medical Exams | 4,470 | 3,473 | 4,000 | 517 | 3,000 |
| 3190 | Prof. Services - Traffic Safety Prc | 569,840 | 670,983 | 500,000 | 278,814 | 550,000 |
| 3192 | Prof. Services | 26,098 | 37,898 | 30,000 | 4,993 | 15,000 |
| | Subtotal | 600,408 | 712,354 | 534,000 | 284,324 | 568,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 10,603 | 15,192 | 15,000 | 7,892 | 15,000 |
| 4040 | Administrative Expenses | 4,644 | 9,174 | 10,000 | 7,116 | 10,000 |
| 4042 | Recruiting & Hiring Expense | 1,126 | 882 | 2,000 | 419 | 1,000 |
| 4043 | CALEA Accreditation | 20,119 | 4,140 | 7,000 | 1,045 | 20,000 |
| 4050 | Investigative Expense | 11,678 | 10,786 | 15,000 | 7,429 | 15,000 |
| 4101 | Communication Services | 90,033 | 92,008 | 110,000 | 42,281 | 110,000 |
| 4201 | Postage | 2,750 | 3,329 | 4,000 | 2,725 | 4,000 |
| 4420 | Leased Equipment | 52,679 | 77,264 | 72,000 | 29,249 | 72,000 |
| 4440 | Copy Machine Costs | 4,212 | 3,272 | 5,000 | 921 | 4,000 |
| 4610 | R&M- Vehicles | 167,791 | 167,525 | 155,000 | 33,541 | 115,000 |
| 4645 | R&M- Equipment | 134,655 | 144,304 | 210,000 | 88,636 | 250,000 |
| 4650 | R&M- Office Equipment | 136,676 | 125,809 | 130,000 | - | 130,000 |
| 4701 | Printing & Binding | 3,420 | 3,168 | 4,000 | 2,582 | 4,000 |
| | Subtotal | 640,386 | 656,853 | 739,000 | 223,836 | 750,000 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 14,903 | 11,517 | 15,000 | 4,628 | 14,000 |
| 5115 | Byrne Grant Match | 12,681 | 13,571 | 8,000 | 3,796 | 10,000 |
| 5120 | Computer Operating Supplies | 8,935 | 20,288 | 15,000 | 8,174 | 15,000 |
| 5220 | Gas & Oil | 365,815 | 373,720 | 300,000 | 185,161 | 350,000 |
| 5240 | Uniforms | 28,950 | 18,264 | 30,000 | 15,239 | 30,000 |
| 5245 | Uniform Allowance | 68,850 | 70,250 | 70,000 | 34,650 | 70,000 |
| 5266 | Photography | 620 | - | 1,000 | - | 500 |
| 5270 | Ammunition | 9,861 | 33,535 | 40,000 | 11,481 | 40,000 |
| 5290 | Operating Supplies | 52,543 | 46,463 | 60,000 | 29,067 | 60,000 |
| | Subtotal | 563,158 | 587,608 | 539,000 | 292,196 | 589,500 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 5,495 | 6,197 | 6,000 | 3,872 | 6,000 |
| 5430 | Educational Assistance | 3,445 | 832 | 6,500 | 952 | 3,000 |
| 5450 | Training | 14,050 | 37,311 | 35,000 | 2,490 | 35,000 |
| 5901 | Contingency | - | - | - | - | - |
| | Subtotal | 22,990 | 44,340 | 47,500 | 7,314 | 44,000 |
| | Total Public Safety | \$ 16,094,176 | \$ 16,571,088 | \$ 16,819,878 | \$ 7,743,539 | \$ 17,403,680 |

PUBLIC SAFETY

BUDGET JUSTIFICATIONS

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

1401 Overtime – The expenditures from this account are anticipated and unanticipated manpower hours such as major criminal investigations, natural and manmade disasters, holiday details, homeland security and various dignitary details.

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

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

3180 Medical Exams – All police officers are required to have a physical exam prior to employment or as required per departmental policy for specialized units.

3190 Professional Services – Costs associated with the Traffic Safety Program including payments to the vendor for the equipment and the use of contractual employees to review the violations.

3192 Professional Services – Costs associated with outsourcing the administration of off duty details, promotional testing and document imaging.

4001 Travel & Per Diem - Used to pay for travel and other expenses associated with employees on city business.

4040 Administrative Expenses - Expenses not directly tied to a specific function or account.

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

4043 CALEA Accreditation – Costs associated with the Department becoming nationally accredited with the **Commission on Accreditation for Law Enforcement Agencies**.

4050 Investigative Expense – Costs associated with the Detectives in Specialized Services and Crime Scene to complete complex criminal investigations.

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

4420 Leased Equipment – Covers costs for leased equipment, radio antenna at the Point and vehicles.

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

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

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

4701 Printing& Binding – This account covers the cost of printing of materials for the police department used in official police or City business. Items in this account include business cards and letterhead.

5240 Uniforms – This account is used for issuing uniforms and accessories worn by both police and civilian personnel of the Police Department.

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

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

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

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

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

International Association of Chiefs
Florida Police Chiefs Association

MDCACP
FBI National Academy Associates

5430 Educational Assistance – This account is used to reimburse employees up to 75% of the state tuition rate for college courses and/or college degrees that are related to their job functions.

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



COMMUNITY DEVELOPMENT

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2014/15

DEPARTMENT DESCRIPTION

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

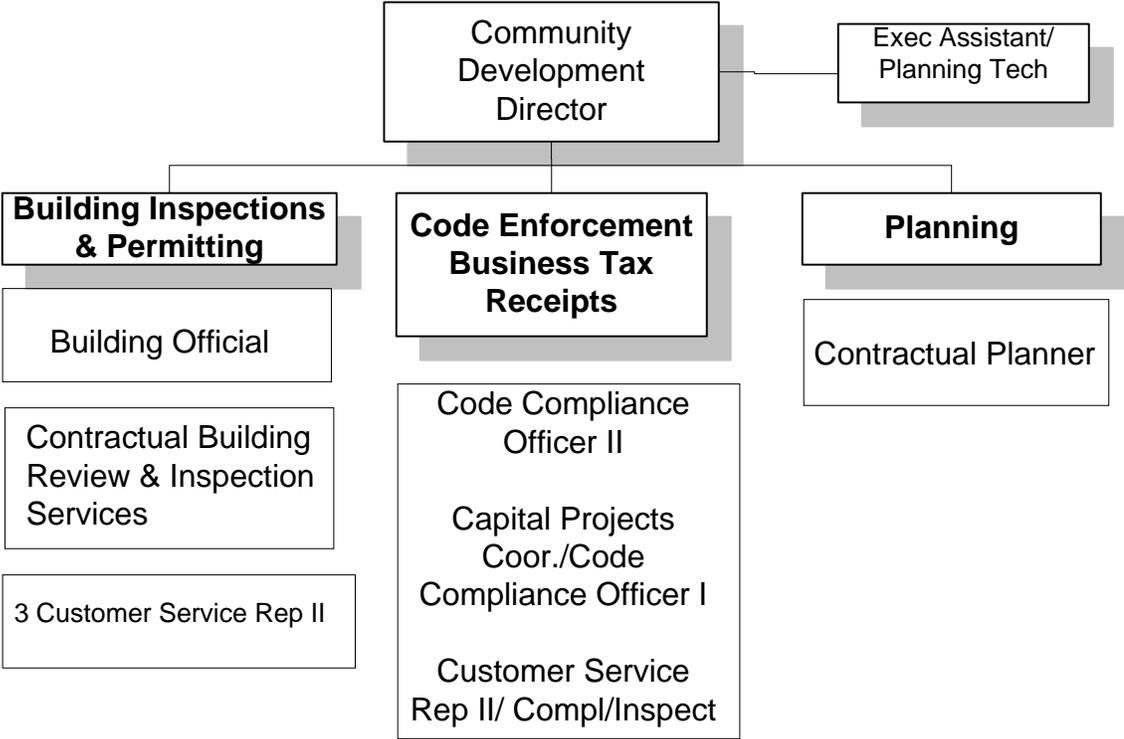
| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 709,824 | \$ 728,184 | \$ 767,255 | \$ 367,738 | \$ 802,585 |
| 3000/3999 | Contractual Services | 1,165,278 | 1,134,148 | 1,035,000 | 808,567 | 1,215,000 |
| 4000/4999 | Other Charges & Services | 115,146 | 47,990 | 62,300 | 36,653 | 62,300 |
| 5000/5399 | Commodities | 12,978 | 11,185 | 15,650 | 3,743 | 15,650 |
| 5400/5499 | Other Operating Expenses | 3,952 | 2,567 | 8,900 | 1,435 | 8,900 |
| | Total Operating Expenses | \$ 2,007,178 | \$ 1,924,074 | \$ 1,889,105 | \$ 1,218,136 | \$ 2,104,435 |

PERSONNEL ALLOCATION SUMMARY

| Position No. | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|--------------|---|------------|------------|------------|------------|
| 13101 | Community Development Director | 1.0 | 1.0 | 1.0 | 1.0 |
| 4201 | Building Official (P/T) | 1.0 | 1.0 | 1.0 | 1.0 |
| 9001 | Executive Assistant/Planning Technician | 1.0 | 1.0 | 1.0 | 1.0 |
| 3601-3603 | Customer Service Rep II | 3.0 | 3.0 | 4.0 | 4.0 |
| 3202-3204 | Customer Service Rep I | 1.0 | 1.0 | - | - |
| 8901 | Code Compliance Officer II/Zoning Review | 1.0 | 1.0 | 1.0 | 1.0 |
| 4701 | Capital Projects Manager/Code Enforcement Officer | 0.4 | 0.4 | 0.4 | 0.4 |
| | Total | 8.4 | 8.4 | 8.4 | 8.4 |

Community Development Department

Organization Chart



CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2014/15

OBJECTIVES

1. Continue to provide customer-focused technical assistance to the community.
2. Provide staff support for land development and variance applications and requests.
3. Provide staff support for the Building Division to receive and process building permit and contractors' license applications.
4. Provide staff support to ensure efficient issuance and maximize collection of Local Business Tax Receipts.
5. Provide staff support to ensure compliance with City Code by residential and commercial development.
6. Provide staff support at Special Master hearings.
7. Provide staff support for the City's Intersection Safety Camera Program.
8. Maintain privatized building inspection and review.
9. Maintain an up-to-date listing of existing businesses in the City.
10. Provide building inspections within 24 hours of the request.
11. Complete non-complex building plan review within 10 days.
12. Provide all building, planning, zoning and local business tax receipt applications on the City's website for download.
13. Continue to provide inspection services on the City's website.
14. Provide H.T.E. modules for credit card base for payment in person and by internet.
15. Review software for electronic submission of building permits and plans.
16. Update procedural manual for all divisions of the department.
17. Update H.T.E. Land Management Parcel records to ensure efficient operation of all divisions of the department.
18. Continue with the records management program for all divisions of the department.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATE 2014/15 |
|---|-------------------|-------------------|----------------------|---------------------|
| No. of Local Business Tax Receipts Issued | 2,580 | 2,712 | 3,000 | 2,800 |
| No. of Code Notice of Violations Issued | 135 | 187 | 200 | 200 |
| No. of Special Master Hearings | 0 | 22 | 6 | 400 |
| No. of Building Permits Issued | 4,615 | 5,141 | 4,500 | 4,500 |
| No. of Building Inspections Performed | 7,963 | 8,954 | 7,500 | 8,000 |
| No. of Land Development Petitions Processed | 14 | 10 | 10 | 10 |
| No. of Variance Requests Processed | 4 | 6 | 3 | 3 |
| No. of Site Plans Reviewed | 9 | 7 | 5 | 5 |
| % of Inspections Performed 24 Hrs. of Request | 99 | 99 | 99 | 99 |
| % of Plan Reviews Conducted Within 10 Days | 98 | 98 | 98 | 98 |

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2014/15
BUDGETARY ACCOUNT SUMMARY
001-4001-524

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|------------------------------|---------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 515,793 | \$ 527,361 | \$ 547,900 | \$ 262,529 | \$ 565,989 |
| 1401 | Overtime | 865 | 402 | 600 | 676 | 800 |
| 2101 | FICA | 38,378 | 39,226 | 41,914 | 18,800 | 43,298 |
| 2201 | Pension | 63,364 | 65,841 | 70,807 | 32,964 | 73,250 |
| 2301 | Health, Life & Disability | 86,393 | 90,260 | 93,178 | 50,243 | 106,031 |
| 2401 | Workers' Compensation | 5,031 | 5,094 | 12,856 | 2,526 | 13,217 |
| | Subtotal | 709,824 | 728,184 | 767,255 | 367,738 | 802,585 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3101 | Building Inspection Services | 1,133,691 | 1,095,737 | 1,000,000 | 787,349 | 1,175,000 |
| 3190 | Prof. Services | 31,587 | 38,411 | 35,000 | 21,218 | 40,000 |
| | Subtotal | 1,165,278 | 1,134,148 | 1,035,000 | 808,567 | 1,215,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 2,053 | 1,098 | 4,000 | 458 | 4,000 |
| 4041 | Car Allowance | 6,000 | 6,000 | 6,000 | 3,000 | 6,000 |
| 4101 | Communication Services | 1,389 | 1,244 | 1,500 | 611 | 1,500 |
| 4420 | Lease Equipment | 533 | 595 | 2,800 | 131 | 2,800 |
| 4610 | R&M - Vehicles | 99 | 414 | 2,000 | 31 | 2,000 |
| 4645 | R&M - Equipment | - | 456 | 1,000 | - | 1,000 |
| 4701 | Printing | 3,306 | 5,501 | 5,000 | 4,469 | 5,000 |
| 4730 | Records Retention | 101,766 | 32,682 | 40,000 | 27,953 | 40,000 |
| | Subtotal | 115,146 | 47,990 | 62,300 | 36,653 | 62,300 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 6,824 | 5,722 | 7,500 | 1,905 | 7,500 |
| 5120 | Computer Operating Supplies | 740 | 1,906 | 2,000 | - | 2,000 |
| 5220 | Gas & Oil | 4,925 | 3,075 | 4,000 | 1,297 | 4,000 |
| 5240 | Uniforms | 489 | 482 | 650 | 541 | 650 |
| 5245 | Uniform Allowance | - | - | 1,500 | - | 1,500 |
| | Subtotal | 12,978 | 11,185 | 15,650 | 3,743 | 15,650 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 1,675 | 1,107 | 2,500 | 718 | 2,500 |
| 5420 | Conferences & Seminars | 2,242 | 1,460 | 3,400 | 454 | 3,400 |
| 5450 | Training | - | - | 2,500 | 263 | 2,500 |
| 5901 | Contingency | 35 | - | 500 | - | 500 |
| | Subtotal | 3,952 | 2,567 | 8,900 | 1,435 | 8,900 |
| Total Community Development | | \$ 2,007,178 | \$ 1,924,074 | \$ 1,889,105 | \$ 1,218,136 | \$ 2,104,435 |

**COMMUNITY DEVELOPMENT
BUDGET JUSTIFICATIONS**

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

3190 Professional Services – Costs associated with utilizing professional planning consulting services.

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

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

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

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

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

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



COMMUNITY SERVICES

CITY OF AVENTURA

COMMUNITY SERVICES

2014/15

DEPARTMENT DESCRIPTION

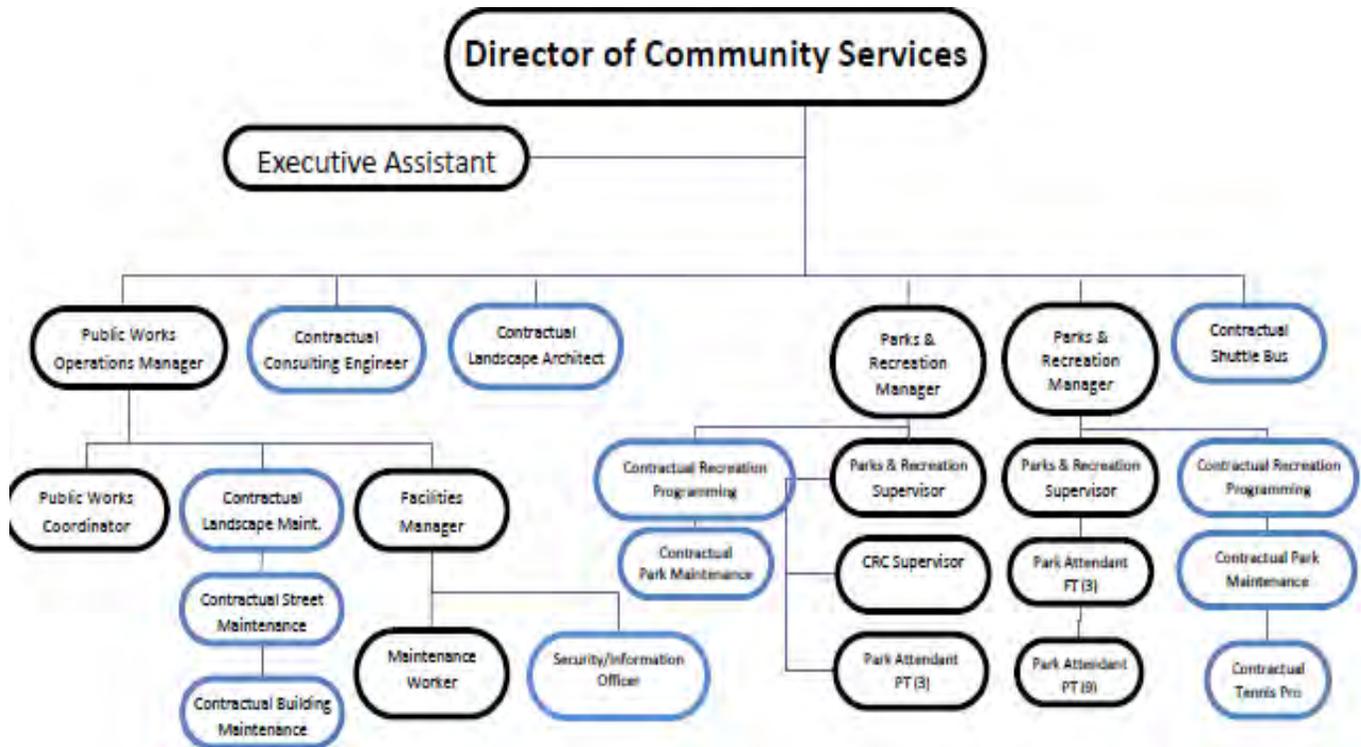
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope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

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 1,287,195 | \$ 1,308,452 | \$ 1,388,298 | \$ 657,079 | \$ 1,433,710 |
| 3000/3999 | Contractual Services | 1,496,696 | 1,543,132 | 1,602,000 | 675,475 | 1,651,000 |
| 4000/4999 | Other Charges & Services | 1,270,660 | 1,361,656 | 1,252,000 | 483,872 | 1,337,500 |
| 5000/5399 | Commodities | 24,779 | 23,426 | 30,500 | 13,572 | 30,750 |
| 5400/5499 | Other Operating Expenses | 26,579 | 12,747 | 23,000 | 3,021 | 23,250 |
| Total Operating Expenses | | \$ 4,105,909 | \$ 4,249,413 | \$ 4,295,798 | \$ 1,833,019 | \$ 4,476,210 |

PERSONNEL ALLOCATION SUMMARY

| Position No | Position Title | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|------------------------|--|-------------|-------------|-------------|-------------|
| 5001 | Director of Community Services | 1.0 | 1.0 | 1.0 | 1.0 |
| 5101 | Public Works Operations Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| 3004 | Executive Assistant | 1.0 | 1.0 | 1.0 | 1.0 |
| 5301 | Engineer Tech/CAD Operator | 1.0 | 1.0 | - | - |
| 5301 | Public Works Coordinator | - | - | 1.0 | 1.0 |
| 7701 | Facilities Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| 5401 | Maintenance Worker | 1.0 | 1.0 | 1.0 | 1.0 |
| 7201 | Security Guard/Info Officer | 1.0 | 1.0 | - | - |
| 5201 | Parks and Recreation Services Supt. | 1.0 | - | - | - |
| 4901-4902 | Parks and Recreation Manager | - | 2.0 | 2.0 | 2.0 |
| 1901-1902 | Parks and Recreation Supervisor | - | 2.0 | 2.0 | 2.0 |
| 1021 | Community Rec Center Manager | 1.0 | - | - | - |
| 1051 | CRC Assistant Manager/Special Events Coordinator | 1.0 | - | - | - |
| 10401 | Community Rec Center Supervisor | 1.0 | 1.0 | 1.0 | 1.0 |
| 1011 | Parks and Recreation Activities Manager | 1.0 | - | - | - |
| 5801-5803 | Park Attendant (F/T) | 4.0 | 3.0 | 3.0 | 3.0 |
| 5701-5714 | Park Attendant (P/T) | 12.0 | 12.0 | 12.0 | 12.0 |
| Total Full Time | | 16.0 | 15.0 | 14.0 | 14.0 |
| Total Part time | | 12.0 | 12.0 | 12.0 | 12.0 |

Community Services Department Organization Chart



- Public Works
- GIS/Mapping
- Public Works Permitting
- ROW/Streets/ Stormwater Drainage Maintenance
- Landscape Maintenance/Beautification
- Engineering
- City Buildings & Facilities Maintenance

- Community Recreation Center
- Founders Park
- Founders Park SplashPad
- Veterans Park
- Waterways Park
- Waterways Dog Park
- Camps/Teacher Planning Days
- Special Events: Arbor Day, Senior Prom, Halloween, Founders Day, Veterans Day
- Recreation Programs & Activities
- Athletic Leagues
- Park/Athletic Field Maintenance
- Special Event Permitting
- Founders Day

CITY OF AVENTURA

COMMUNITY SERVICES

2014/15

OBJECTIVES

1. Provide accurate and quick responses to resident complaints and concerns.
2. Work with Community Services Advisory Board to provide quality programs and services.
3. Implement approved operating and CIP Budget.
4. Continue Tree City USA Status.
5. Conform to NPDES stormwater standards.
6. Expand ridership and improve customer service on City-wide shuttle bus service.
7. Increase Community Recreation Center attendance.
8. Increase youth athletic leagues participation.
9. Expand GO GREEN/recycling program using efficient lighting and water management practices.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATE 2014/15 |
|---|-------------------|-------------------|----------------------|---------------------|
| Resident complaints & concerns cleared | 126 | 132 | 135 | 135 |
| Advisory Board Meetings attended | 5 | 5 | 5 | 5 |
| CIP projects completed | 3 | 3 | 6 | 4 |
| Tree City re-certification | 1 | 1 | 1 | 1 |
| Stormwater basins/systems cleaned for compliance | 52 | 61 | 65 | 60 |
| Shuttle bus ridership | 271,645 | 284,876 | 280,000 | 290,000 |
| Community Recreation Center attendance | 77,926 | 80,915 | 81,500 | 82,000 |
| Number of participants registered in youth sports | 843 | 967 | 975 | 990 |
| Number of public outreach programs & special events | 8 | 8 | 10 | 10 |

2014-15 Youth Sports Calendar

| Sport | Season |
|------------------------|------------|
| Flag Football | Sept - Oct |
| Basketball | Oct - Dec |
| Boys Soccer | Jan- March |
| Girls Soccer | Oct - Feb |
| Little League Baseball | Feb - May |

CITY OF AVENTURA
COMMUNITY SERVICES
2014/15
BUDGETARY ACCOUNT SUMMARY
001-5001-539

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-----------------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ 935,507 | \$ 947,238 | \$ 991,384 | \$ 463,331 | \$ 1,020,558 |
| 1401 | Overtime | 7,306 | 10,832 | 14,500 | 7,686 | 14,000 |
| 2101 | FICA | 68,701 | 70,185 | 75,841 | 33,841 | 78,073 |
| 2201 | Pension | 106,788 | 109,713 | 123,989 | 57,879 | 127,247 |
| 2301 | Health, Life & Disability | 140,763 | 141,435 | 160,755 | 80,122 | 171,365 |
| 2401 | Workers' Compensation | 28,130 | 29,049 | 21,829 | 14,220 | 22,467 |
| | Subtotal | 1,287,195 | 1,308,452 | 1,388,298 | 657,079 | 1,433,710 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3113 | Prof. Services - Comm. Cen. Inst. | 107,207 | 100,645 | 100,000 | 63,466 | 110,000 |
| 3150 | Prof. Services - Landscape Arch. | 18,227 | 7,630 | 15,000 | - | 15,000 |
| 3160 | Prof. Services - Security | 32,883 | 36,510 | 37,000 | 15,303 | 37,000 |
| 3450 | Lands/Tree Maint. Svcs - Streets | 728,763 | 790,906 | 800,000 | 264,249 | 825,000 |
| 3451 | Beautification/Signage | 57,298 | 55,890 | 70,000 | 73,669 | 72,000 |
| 3452 | Lands/Tree Maint. Svcs - Parks | 206,033 | 212,911 | 235,000 | 84,503 | 242,000 |
| 3455 | Transportation Services | 346,285 | 338,640 | 345,000 | 174,285 | 350,000 |
| | Subtotal | 1,496,696 | 1,543,132 | 1,602,000 | 675,475 | 1,651,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | 2,451 | 1,184 | 2,500 | 159 | 2,500 |
| 4041 | Car Allowance | 6,000 | 6,000 | 6,000 | 3,000 | 6,000 |
| 4101 | Communication Services | 5,699 | 6,598 | 7,000 | 3,944 | 7,250 |
| 4301 | Utilities - Electric | 61,320 | 67,225 | 50,000 | 22,146 | 50,000 |
| 4311 | Utilities - Street Lighting | 201,094 | 212,169 | 205,000 | 109,980 | 210,000 |
| 4320 | Utilities - Water | 207,837 | 261,130 | 205,000 | 61,912 | 205,000 |
| 4420 | Lease | 3,371 | 2,369 | 8,500 | 1,363 | 8,500 |
| 4610 | R&M - Vehicles | 6,899 | 4,491 | 5,000 | 3,606 | 6,000 |
| 4620 | R&M - Buildings | 104,717 | 62,964 | 60,000 | 37,102 | 62,500 |
| 4631 | R&M - Janitorial Services | - | 42,190 | 42,500 | 22,651 | 45,000 |
| 4645 | R&M - Equipment | 12,140 | 13,411 | 15,000 | 8,432 | 17,000 |
| 4672 | R&M - Parks | 53,900 | 63,624 | 75,000 | 41,968 | 80,000 |
| 4691 | R&M - Streets | 30,973 | 14,071 | 12,500 | 5,481 | 12,500 |
| 4701 | Printing & Binding | 3,980 | 2,647 | 6,000 | 4,008 | 6,500 |
| 4850 | Special Events | 46,442 | 55,672 | 70,000 | 21,214 | 75,000 |
| 4851 | Cultural/Recreation Programs | 120,009 | 108,288 | 110,000 | 74,240 | 110,000 |
| 4852 | Founders Day Activities | 57,035 | 59,752 | 62,000 | 62,192 | 63,750 |
| 4854 | Summer Recreation | 346,793 | 377,871 | 310,000 | 474 | 370,000 |
| | Subtotal | 1,270,660 | 1,361,656 | 1,252,000 | 483,872 | 1,337,500 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 4,164 | 4,198 | 6,000 | 2,297 | 6,000 |
| 5120 | Computer Operating Supplies | 6,444 | 7,418 | 8,500 | 3,603 | 8,500 |
| 5220 | Gas & Oil | 5,764 | 5,559 | 5,250 | 2,662 | 5,500 |
| 5240 | Uniforms | 6,961 | 5,078 | 7,250 | 4,739 | 7,250 |
| 5290 | Other Operating Supplies | 1,446 | 1,173 | 3,500 | 271 | 3,500 |
| | Subtotal | 24,779 | 23,426 | 30,500 | 13,572 | 30,750 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 2,715 | 2,330 | 2,500 | 2,539 | 2,750 |
| 5420 | Conferences & Seminars | 680 | 575 | 3,000 | 58 | 3,000 |
| 5450 | Training | 4,222 | 8,982 | 10,000 | 149 | 10,000 |
| 5901 | Contingency | 18,962 | 860 | 7,500 | 275 | 7,500 |
| | Subtotal | 26,579 | 12,747 | 23,000 | 3,021 | 23,250 |
| | Total Community Services | \$ 4,105,909 | \$ 4,249,413 | \$ 4,295,798 | \$ 1,833,019 | \$ 4,476,210 |

COMMUNITY SERVICES

BUDGET JUSTIFICATIONS

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

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

3451 Beautification/Signage - Provides funding for banner and street furniture maintenance, repair and replacements. Funding request includes costs for median informational signage, banners and associated hardware, bus shelters, benches, trash cans, water fountains, doggie waste stations, up-lights, and bollards.

3452 Landscape/Tree Maintenance Services Parks - Provides funding for contracting maintenance services for Founders Park, Waterways Park, Waterways Dog Park and Veterans Park. Services include: grounds maintenance; tree maintenance; infield maintenance, flowers, and Bermuda turf maintenance for athletic fields.

3455 Transportation Services - Funding level includes providing five mini-bus public transit routes six days per week on a contractual basis that handles over 285,000 passengers per year, including the printing costs for rout schedules. Transit system links the residential areas to community, retail, and medical establishments, as well as Miami-Dade and Broward routes.

4311 Utilities Street Lighting - Provides funding for services associated with maintaining street lighting in the various areas of the City.

4320 Utilities Water - Provides funding for purchasing water for irrigating the medians, parks, swales and right of ways in the City.

4620 R&M Buildings - Provides for funding the necessary building repair and maintenance functions for the Community Recreation Center and park buildings throughout the City for air conditioning maintenance; pest control services; fire alarm system monitoring and maintenance; roof inspections; misc. building repairs; security system monitoring; and annual gymnasium floor maintenance.

4672 R&M Parks - Provides funding for repair and maintenance of park amenities and equipment.

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

4850 Special Events - This figure represents funding for events related to community wide, annual events to enhance civic pride and improve the quality of life for the residents: Arbor

Day, Senior Prom, July 4th Fireworks, Halloween Harvest, Founders Day, Veterans Day and 4 Movie Nights throughout the year.

4851 Culture/Recreation Programs - Provide for costs associated with establishing a wide variety of recreation programming such as senior trips to local venues, youth athletics, recreation programs, and other programs. All costs are offset by registration fees.

4852 Founders Day Activities - Provides for funding entertainment, activities, games, production costs, and tent/stage/chairs rentals for Founders Day activities from 12 noon - 5 PM on Sunday November 9, 2014.

5410 Subscriptions & Memberships - Provides for funding memberships in the American Public Works Association, Florida Recreation and Parks Association, and National Recreation and Parks Association for staff.

5420 Conferences & Seminars - Provides for funding for attending the following conferences: American Public Works Association, Florida Recreation and Parks Association, National Recreation and Parks Association, Nation Youth Sports Coaches Association, customer service training, and local seminars.



**ARTS &
CULTURAL
CENTER**

CITY OF AVENTURA

ARTS & CULTURAL CENTER

2014/15

DEPARTMENT DESCRIPTION

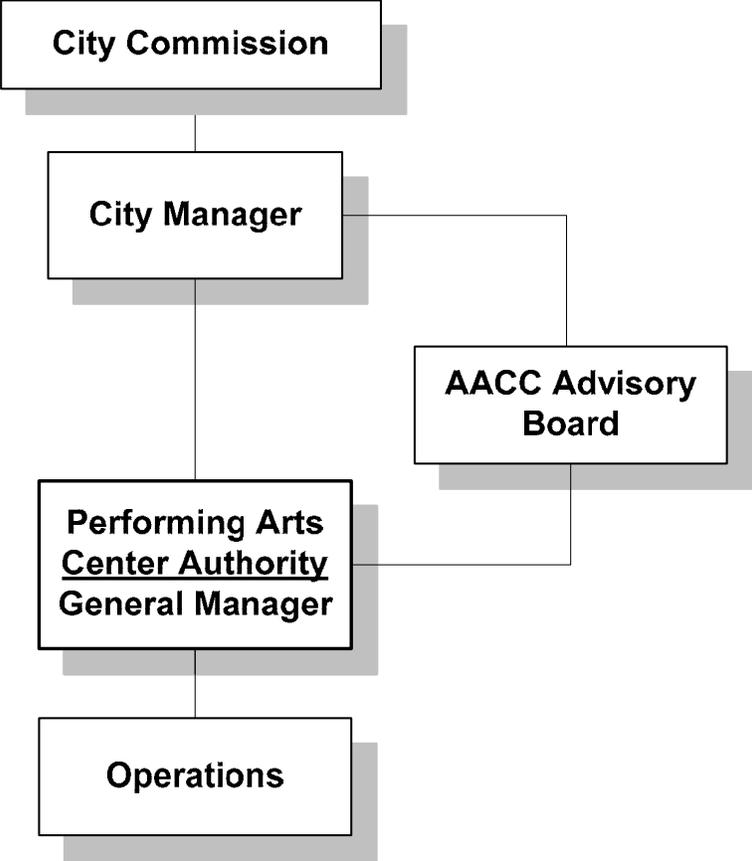
This department is responsible for the operations and programming of the Arts and Cultural Center. The goal is to provide a facility that offers a wide range of quality entertainment and cultivates partnerships with other local and regional organizations to enhance the quality of life for the City by providing a variety of performing arts and relevant cultural programming for audiences of all ages.

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | 495,346 | 516,784 | 537,292 | 188,162 | 567,000 |
| 4000/4999 | Other Charges & Services | 129,284 | 143,236 | 147,100 | 53,687 | 151,500 |
| 5000/5399 | Commodities | 2,409 | 4,461 | 7,200 | 2,831 | 6,200 |
| 5400/5499 | Other Operating Expenses | 30 | - | 2,200 | - | 2,200 |
| Total Operating Expenses | | \$ 627,069 | \$ 664,481 | \$ 693,792 | \$ 244,680 | \$ 726,900 |

| PACA Contractual Employees | 2011/12 | 2012/13 | 2013/14 | 2014/15 |
|----------------------------|------------|------------|------------|------------|
| General Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| Event Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| Technical Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| Box Office Manager | 1.0 | 1.0 | 1.0 | 1.0 |
| Marketing Coordinator | 0.3 | 0.3 | 0.3 | 0.3 |
| P/T Labor | 0.3 | 0.3 | 0.3 | 0.3 |
| Total | 4.6 | 4.6 | 4.6 | 4.6 |

Arts & Cultural Center Department

Organization Chart



CITY OF AVENTURA

ARTS & CULTURAL CENTER

2014/15

OBJECTIVES

1. To provide artistic offerings to our increasingly diverse community with an emphasis on fostering a cooperative spirit and enhancing the quality of life in Aventura.
2. Create a performing arts facility that is welcoming and inclusive of the public at large by maintaining an aesthetically pleasing and professional facility.
3. Attract and secure financial support through grants and other fundraising opportunities.
4. Enhance the learning experiences of students at Aventura City of Excellence Charter School by expanding performing arts activities and educational opportunities.
5. To increase general public awareness of the value of the cultural and educational programs available.

PERFORMANCE WORKLOAD INDICATORS

| | ACTUAL 2011/12 | ACTUAL 2012/13 | PROJECTED 2013/14 | ESTIMATE 2014/15 |
|--|-------------------|-------------------|----------------------|---------------------|
| Advisory Board Meetings attended | 4 | 4 | 2 | 2 |
| Number of performances/events | 176 | 138 | 140 | 140 |
| Total attendance | 23,700 | 28,500 | 30,200 | 30,000 |
| Number of promotional material produced | 40 | 40 | 40 | 40 |
| Summer Camp | 1 | 1 | 1 | 1 |
| % of patrons who respond favorably to AACC | 70% | 70% | 80% | 80% |

CITY OF AVENTURA
ARTS & CULTURAL CENTER
2014/15
BUDGETARY ACCOUNT SUMMARY
001-7001-575

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|--------------------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 1201 | Employee Salaries | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1401 | Overtime | - | - | - | - | - |
| 2101 | FICA | - | - | - | - | - |
| 2201 | Pension | - | - | - | - | - |
| 2301 | Health, Life & Disability | - | - | - | - | - |
| 2401 | Workers' Compensation | - | - | - | - | - |
| | Subtotal | - | - | - | - | - |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3112 | Prof. Services - Management Serv | 134,940 | 133,366 | 148,320 | 66,000 | 144,000 |
| 3114 | Prof. Services - Man Services /Staff | 273,563 | 289,584 | 298,772 | 104,068 | 307,000 |
| 3115 | Prof. Services - Man Services /Marl | 21,835 | 22,498 | 22,200 | 9,200 | 23,000 |
| 3190 | Prof. Services - Programming | 38,692 | 57,455 | 50,000 | 1,266 | 75,000 |
| 3410 | Prof. Services - Janitorial Services | 26,316 | 13,881 | 18,000 | 7,628 | 18,000 |
| | Subtotal | 495,346 | 516,784 | 537,292 | 188,162 | 567,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | - | - | - | - | - |
| 4101 | Communication Services | 4,185 | 6,617 | 4,200 | 3,174 | 6,200 |
| 4201 | Postage | 5,902 | 3,493 | 7,000 | 5,765 | 7,000 |
| 4301 | Utilities | 60,684 | 55,205 | 54,000 | 22,544 | 54,000 |
| 4440 | Copy Machine Costs | 2,302 | 2,512 | 2,400 | 1,465 | 2,800 |
| 4620 | R&M - Buildings | 6,291 | 8,853 | 5,000 | 4,391 | 7,000 |
| 4645 | R&M - Equipment | 4,361 | 5,787 | 5,000 | 4,265 | 5,000 |
| 4701 | Printing & Binding | 12,431 | 3,276 | 12,000 | 11,785 | 12,000 |
| 4850 | Special Events | (7,500) | 480 | 2,000 | - | 2,000 |
| 4910 | Advertising | 40,628 | 57,013 | 55,000 | 298 | 55,000 |
| 4920 | Licenses/Permit Fees | - | - | 500 | - | 500 |
| | Subtotal | 129,284 | 143,236 | 147,100 | 53,687 | 151,500 |
| <u>COMMODITIES</u> | | | | | | |
| 5101 | Office Supplies | 1,065 | 982 | 1,200 | 457 | 1,200 |
| 5120 | Computer Operating Supplies | - | 129 | 2,000 | 239 | 1,000 |
| 5290 | Other Operating Supplies | 1,344 | 3,350 | 4,000 | 2,135 | 4,000 |
| | Subtotal | 2,409 | 4,461 | 7,200 | 2,831 | 6,200 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | - | - | 1,200 | - | 1,200 |
| 5430 | Reserve for Programming | - | - | - | - | - |
| 5901 | Contingency | 30 | - | 1,000 | - | 1,000 |
| | Subtotal | 30 | - | 2,200 | - | 2,200 |
| Total Arts & Cultural Center | | \$ 627,069 | \$ 664,481 | \$ 693,792 | \$ 244,680 | \$ 726,900 |

**ARTS & CULTURAL CENTER
BUDGET JUSTIFICATIONS**

3112 Professional Services- Management Services – Payment for services provided in conjunction with the Agreement with Performing Arts Center Authority for management, programming and operational support services.

3114 Professional Services- Management Services/Staffing – Reimbursement to Performing Arts Center Authority in accordance with agreement for staff personnel costs.

3115 Professional Services – Management Services Marketing – Payment for marketing and public relation services.

3190 Professional Services Programming – This line item is used to fund “City Presents” performances in order to attract a variety of programming.

3410 Professional Services Janitorial Services – Costs for cleaning the AACC facility.

4101 Communication Services – Costs associated with telephone service and other communication type services.

4301 Utilities – Costs associated with electricity, water, sewer and refuse service for the AACC.

4620 R&M Building – Costs of maintaining service contracts for mechanical systems within the AACC.

4645 R&M Equipment – Costs of maintaining service contracts on all equipment located at the AACC.

4910 Advertising – Costs associated with promoting events at the AACC.

5430 Reserve for Programming – This account was established to accumulate funds derived from fund raising programs such as from the sale of bricks and honor roll plaques to fund future performing arts events.



**NON
DEPARTMENTAL**

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2014/15

BUDGETARY ACCOUNT SUMMARY

001-9001-581

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---|---|---------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| TRANSFERS | | | | | | |
| 9118 | Transfer to Charter School Fund | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 | \$ 100,000 |
| 9123 | Transfer to Debt Service Fund - 2010/11 | 1,206,377 | 1,198,430 | 1,194,379 | 597,190 | 1,199,453 |
| 9124 | Transfer to Debt Service Fund - 2000 | 508,465 | 507,810 | 511,398 | 255,699 | 508,680 |
| 9125 | Transfer to Debt Service Fund - 2012 | 403,780 | 399,642 | 393,908 | 196,954 | 403,912 |
| Total Non-Departmental - Transfers | | \$ 2,218,622 | \$ 2,205,882 | \$ 2,199,685 | \$ 1,099,843 | \$ 2,212,045 |

**NON-DEPARTMENTAL - TRANSFERS
BUDGET JUSTIFICATIONS**

9118 Transfer to Charter School Fund – Represents transfer of amount from the Intersection Safety Camera Program revenues to the Charter School Fund.

9123 Transfer to 2010 & 2011 Debt Service Fund – Transfer to 2010 & 2011 Loan Debt Service Fund for required interest and principal on that Loan.

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

9125 Transfer to 2012 Loan Debt Service Fund – Transfer to 2012 Loan Debt Service Fund for required interest and principal on that Loan.

CITY OF AVENTURA

NON-DEPARTMENTAL

2014/15

BUDGETARY ACCOUNT SUMMARY

001-9001-590

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-----------------------------|---------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>PERSONAL SERVICES</u> | | | | | | |
| 2501 | Unemployment | \$ 13,485 | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| | Subtotal | 13,485 | - | 10,000 | - | 10,000 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 3410 | Prof. Services - Janitorial | \$ 56,739 | \$ 61,064 | \$ 70,000 | \$ 32,100 | \$ 72,000 |
| | Subtotal | 56,739 | 61,064 | 70,000 | 32,100 | 72,000 |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4101 | Communication Services | 95,413 | 85,635 | 100,000 | 42,180 | 95,000 |
| 4201 | Postage | 12,644 | 11,042 | 13,000 | 6,929 | 14,000 |
| 4301 | Utilities | 204,519 | 191,022 | 220,000 | 91,862 | 220,000 |
| 4440 | Copy Machine Costs | 8,929 | 9,545 | 15,000 | 4,710 | 10,000 |
| 4501 | Insurance | 670,672 | 704,035 | 828,200 | 313,686 | 785,000 |
| 4620 | R&M - Government Center | 119,589 | 129,244 | 181,000 | 122,833 | 200,000 |
| 4650 | R&M - Office Equipment | 1,006 | 1,419 | 2,000 | - | 2,000 |
| | Subtotal | 1,112,772 | 1,131,942 | 1,359,200 | 582,200 | 1,326,000 |
| <u>COMMODITIES</u> | | | | | | |
| 5290 | Other Operating Supplies | 10,653 | 14,031 | 11,000 | 5,655 | 11,000 |
| | Subtotal | 10,653 | 14,031 | 11,000 | 5,655 | 11,000 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5901 | Contingency | 7,860 | 35,512 | 50,000 | 6,619 | 50,000 |
| | Subtotal | 7,860 | 35,512 | 50,000 | 6,619 | 50,000 |
| Total Non-Departmental | | \$ 1,201,509 | \$ 1,242,549 | \$ 1,500,200 | \$ 626,574 | \$ 1,469,000 |

**NON-DEPARTMENTAL
BUDGET JUSTIFICATIONS**

2501 Unemployment - Unemployment costs.

3410 Professional Services - Janitorial Services – Costs for Government Center.

4101 Communication Services – Costs associated with telephone service, internet access, web pages, and other communication type services for Government Center. Includes Intertel maintenance and Wireless data service.

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

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

4620 R&M Government Center – Costs of maintaining service contracts for mechanical systems within the Government Center. Includes exterior lighting improvements and fifth floor carpeting replacements.

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



CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL OUTLAY

2014/15

PROJECT APPROPRIATION

001-80XX

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|--------------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>City Manager's Office - 05-512</u> | | | | | | |
| 6402 | Computer Equipment <\$5,000 | \$ 7,332 | \$ - | \$ 4,000 | \$ - | - |
| | Subtotal | 7,332 | - | 4,000 | - | - |
| <u>City Clerk - 08-519</u> | | | | | | |
| 6402 | Computer Equipment <\$5,000 | - | - | - | - | 3,000 |
| | Subtotal | - | - | - | - | 3,000 |
| <u>Finance - 10-513</u> | | | | | | |
| 6402 | Computer Equipment <\$5,000 | 1,652 | 1,332 | 2,000 | - | 2,000 |
| | Subtotal | 1,652 | 1,332 | 2,000 | - | 2,000 |
| <u>Information Technology. - 12-513</u> | | | | | | |
| 6401 | Computer Equipment >\$5,000 | 125,043 | 154,000 | 444,900 | 5,048 | 215,000 |
| 6402 | Computer Equipment <\$5,000 | 2,730 | 6,443 | 6,000 | 1,080 | 6,000 |
| | Subtotal | 127,773 | 160,443 | 450,900 | 6,128 | 221,000 |
| <u>Public Safety - 20- 521</u> | | | | | | |
| 6206 | Police Training Room | 18,158 | - | - | - | - |
| 6304 | Police Communications Center Improv | - | - | - | - | 15,000 |
| 6401 | Computer Equipment >\$5,000 | - | - | 340,000 | 3,355 | - |
| 6402 | Computer Equipment <\$5,000 | 48,722 | 135,865 | 338,382 | 89,359 | 124,600 |
| 6405 | E911 Equipment | - | - | 217,000 | 150,000 | 15,000 |
| 6407 | Radio Purchase & Replace. | 97,275 | 1,021,977 | 991,881 | 992,180 | 32,000 |
| 6410 | Equipment >\$5,000 | 114,280 | 80,377 | 168,181 | 56,116 | 94,000 |
| 6411 | Equipment <\$5,000 | 26,229 | 20,413 | 46,020 | 14,268 | 29,850 |
| 6414 | Police Dept Offices Improve | - | - | - | - | - |
| 6418 | Buffer Zone | - | 194,382 | - | - | - |
| 6450 | Vehicles | 232,675 | 612,346 | 402,580 | 65,546 | 471,000 |
| | Subtotal | 537,339 | 2,065,360 | 2,504,044 | 1,370,824 | 781,450 |
| <u>Community Development - 40-524</u> | | | | | | |
| 6402 | Computer Equipment <\$5,000 | 2,479 | 2,664 | 94,000 | - | 3,500 |
| | Subtotal | 2,479 | 2,664 | 94,000 | - | 3,500 |
| <u>Community Services - 50-539/541/572</u> | | | | | | |
| 6402 | Computer Equipment <\$5,000 | 7,426 | 27,795 | 13,300 | 679 | 14,000 |
| 6410 | Equipment >\$5,000 | 15,120 | 27,598 | 86,000 | 25,496 | 31,000 |
| 6411 | Equipment <\$5,000 | 1,855 | 3,728 | 4,300 | 3,873 | 23,800 |
| 6301 | Beautification Projects | 8,195 | 8,600 | 9,000 | 9,000 | 9,000 |
| 6306 | Traffic Safety and Flow Improvements | - | 375,467 | 84,393 | 67,335 | - |
| 6307 | Lighting Improvements | 424,715 | 108,879 | - | - | - |
| 6307 | Street Lighting Improv. | - | - | 1,400,391 | 785,241 | - |
| 6322 | Waterways Park Improvements | - | - | - | - | 14,000 |
| 6341 | Transportation System Improve. | 42,663 | - | - | - | - |
| 6310 | Aventura Founders Park | 57,042 | - | 165,000 | 53,506 | 28,000 |
| | Subtotal | 557,016 | 552,067 | 1,762,384 | 945,130 | 119,800 |
| <u>Charter School - 69-569</u> | | | | | | |
| 6307 | Charter School Construction | 82,381 | 81,514 | 1,980 | - | - |
| | Subtotal | 82,381 | 81,514 | 1,980 | - | - |

Arts & Cultural Center - 70-575

| | | | | | | |
|------|----------------------------------|---------------|---------------|---------------|----------|---------------|
| 6301 | Improve. Other Than Bldg/Marquee | 87,106 | - | - | - | - |
| 6402 | Computer Equipment <\$5,000 | - | 5,324 | 4,000 | - | 6,500 |
| 6410 | Equipment >\$5,000 | 454 | 7,342 | 30,058 | - | 27,780 |
| | Subtotal | 87,560 | 12,666 | 34,058 | - | 34,280 |

Non-Departmental - 90-590

| | | | | | | |
|------|-------------------------------|----------------|------------------|-------------------|---------------|-------------------|
| 6206 | Gov't Center Garage Expansion | 198,248 | 3,443,162 | - | 94,769 | - |
| 6454 | Art in Public Places | - | - | 30,000 | - | - |
| 6999 | Capital Reserve | - | 182,352 | 14,773,488 | - | 16,378,324 |
| | Subtotal | 198,248 | 3,625,514 | 14,803,488 | 94,769 | 16,378,324 |

| | | | | | | |
|--|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| | Total Capital | \$ 1,601,780 | \$ 6,501,560 | \$ 19,656,854 | \$ 2,416,851 | \$ 17,543,354 |
|--|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|

CAPITAL PROJECT DESCRIPTIONS

CITY CLERK'S OFFICE

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

FINANCE

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

INFORMATION TECHNOLOGY

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

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

PUBLIC SAFETY

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

| | | | |
|---------------------------|--------|---------------------|--------|
| Replace 25 Mobile Laptops | 50,000 | Vehicle Modems | 5,600 |
| Replace 2 Servers | 10,000 | 20 Vehicle Printers | 20,000 |
| 20 Desktop Computers | 24,000 | Upgrades | 5,000 |
| Key Track System | 10,000 | | |

6405 E911 Equipment – This project consists of upgrades to the E911 system to accommodate the communication needs of the Police Department at a cost of \$15,000.

6407 Radio Purchase & Replacement – this project includes adding 7 mobile radios at a cost of \$32,000.

6410 Equipment >\$5,000 – This project consists of purchasing equipment for the Police Department as follows:

| | |
|-------------------------------|----------|
| 10 Vehicle Equipment | \$74,000 |
| Crime Scene Vehicle Equipment | 10,000 |
| K-9 Vehicle Equipment | 10,000 |

6410 Equipment <\$5,000 – This project consists of purchasing equipment for the Police Department as follows:

| | |
|----------------------------|----------|
| Replace 10 Ballistic Vests | \$12,000 |
| Site Block 4 Panel Unit | 2,750 |
| 6 Tasers | 8,100 |
| Digital Camera | 3,000 |
| K-9 Supplies | 4,000 |

Police Communications Center Improvements – This project includes replacing the carpet in the Communications Center and Emergency Operations Center.

6450 Vehicles – This project consists of purchasing police vehicles to accommodate the vehicle replacement program in the Police Department.
Replace 9 Patrol Vehicles, K-9 Vehicle, 2 Traffic Vehicles and Crime Scene Vehicle.

COMMUNITY DEVELOPMENT

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

COMMUNITY SERVICES

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

6410 Equipment >\$5,000 – This project consists of replacing 2 Elliptical Machines and a Pickup Truck.

6411 Equipment <\$5,000 – This project consists of replacing 40 chairs, AV equipment, lobby furniture 2 tents and sports fencing panels.

6301 Beautification Projects – This program consists of replacing trash cans.

Waterways Park Improvements – This project consists of replacing the shade structure at the playground area.

6310 Aventura Founders Park – This project consists of replacing SplashPad water features.

ARTS & CULTURAL CENTER

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

6410 Equipment >\$5,000 – This project consists of purchasing microphones, sound equipment, upright piano and chairs for the AACC.



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL | | APPROVED | HALF YEAR | CITY MANAGER |
|------------------------|----------------------------|-----------------|------------------|-------------------|-------------------|---------------------|
| | | 2011/12 | 2012/13 | BUDGET 2013/14 | ACTUAL 2013/14 | PROPOSAL 2014/15 |
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | 8,867 | 10,452 | 7,000 | 3,513 | 7,000 |
| 360000/369999 | Miscellaneous Revenues | 32 | 16 | - | 5 | - |
| 380000/389999 | Transfer from Funds | - | - | - | - | - |
| 399900/399999 | Fund Balance | - | 11,850 | 9,484 | 9,484 | - |
| Total Available | | \$ 8,899 | \$ 22,318 | \$ 16,484 | \$ 13,002 | \$ 7,000 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL | | APPROVED | HALF YEAR | CITY MANAGER |
|---------------------------------|--------------------------|-----------------|------------------|-------------------|-------------------|---------------------|
| | | 2011/12 | 2012/13 | BUDGET 2013/14 | ACTUAL 2013/14 | PROPOSAL 2014/15 |
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | 9,478 | 12,834 | 16,484 | 9,951 | 7,000 |
| Total Operating Expenses | | 9,478 | 12,834 | 16,484 | 9,951 | 7,000 |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| Total Expenditures | | \$ 9,478 | \$ 12,834 | \$ 16,484 | \$ 9,951 | \$ 7,000 |

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|--------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| | <u>Fines & Forfeitures</u> | | | | | |
| 3511000 | Fines | \$ 8,867 | \$ 10,452 | \$ 7,000 | \$ 3,513 | \$ 7,000 |
| | Subtotal | 8,867 | 10,452 | 7,000 | 3,513 | 7,000 |
| | <u>Miscellaneous Revenues</u> | | | | | |
| 3611000 | Interest | 32 | 16 | - | 5 | - |
| | Subtotal | 32 | 16 | - | 5 | - |
| | <u>Fund Balance</u> | | | | | |
| 3999000 | Carryover | - | 11,850 | 9,484 | 9,484 | - |
| | Subtotal | - | 11,850 | 9,484 | 9,484 | - |
| | Total Revenues | \$ 8,899 | \$ 22,318 | \$ 16,484 | \$ 13,002 | \$ 7,000 |

EXPENDITURES 2001-521

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|---------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| | <u>OTHER OPERATING EXPENSES</u> | | | | | |
| | <u>Public Safety</u> | | | | | |
| 5450 | Training | \$ 9,478 | \$ 12,834 | \$ 16,484 | \$ 9,951 | \$ 7,000 |
| | Total Expenditures | \$ 9,478 | \$ 12,834 | \$ 16,484 | \$ 9,951 | \$ 7,000 |

REVENUE PROJECTION RATIONALE

3511000 Fines – Two dollars (\$2.00) is received from each paid traffic citation issued within the City's corporate limits, which, by law, must be used to further the education of the City's Police Officers.



**TRANSPORTATION
AND STREET
MAINTENANCE
FUND**

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY 2014/15

FUND DESCRIPTION

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs.

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|----------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | 1,869,446 | 1,978,747 | 1,725,000 | 798,900 | 1,725,000 |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 23,597 | 496,404 | 500 | 41,715 | 2,000 |
| 380000/389999 | Transfer from Funds | - | - | - | - | - |
| 399900/399999 | Fund Balance | - | 811,313 | 1,586,617 | 1,586,617 | 1,358,815 |
| | Total Available | \$ 1,893,043 | \$ 3,286,464 | \$ 3,312,117 | \$ 2,427,232 | \$ 3,085,815 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | 753,233 | 778,001 | 825,000 | 374,962 | 862,500 |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| | Total Operating Expenses | 753,233 | 778,001 | 825,000 | 374,962 | 862,500 |
| 6000/6999 | Capital Outlay | 775,306 | 921,998 | 2,487,117 | 120,621 | 2,223,315 |
| 9000/9999 | Transfers | - | - | - | - | - |
| | Total Expenditures | \$ 1,528,539 | \$ 1,699,999 | \$ 3,312,117 | \$ 495,583 | \$ 3,085,815 |

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2014/15

REVENUE PROJECTIONS

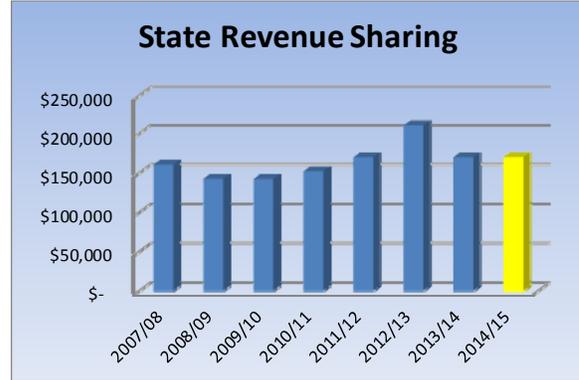
| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------------------|------------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3351200 | State Revenue Sharing | \$ 169,814 | \$ 210,378 | \$ 170,000 | \$ 102,664 | \$ 170,000 |
| 3353001 | Local Option Cap. Impr. Gas Tax | 141,288 | 137,693 | 140,000 | 63,164 | 140,000 |
| 3353010 | Local Option Gas Tax | 364,650 | 356,337 | 365,000 | 158,743 | 365,000 |
| 3383801 | County Transit System Surtax | 1,193,694 | 1,274,339 | 1,050,000 | 474,329 | 1,050,000 |
| | Subtotal | 1,869,446 | 1,978,747 | 1,725,000 | 798,900 | 1,725,000 |
| <u>Miscellaneous Revenues</u> | | | | | | |
| 3611000 | Interest | 2,769 | 1,485 | 500 | 2,102 | 2,000 |
| 3632000 | Transportation Mitigation Impact F | 20,828 | 166,413 | - | 39,613 | - |
| 3661000 | Developer Contributions/Streets | - | 328,506 | - | - | - |
| | Subtotal | 23,597 | 496,404 | 500 | 41,715 | 2,000 |
| <u>Fund Balance</u> | | | | | | |
| 3999000 | Carryover | - | 811,313 | 1,586,617 | 1,586,617 | 1,358,815 |
| | Subtotal | - | 811,313 | 1,586,617 | 1,586,617 | 1,358,815 |
| | Total Revenues | \$ 1,893,043 | \$ 3,286,464 | \$ 3,312,117 | \$ 2,427,232 | \$ 3,085,815 |

EXPENDITURES 5001-541

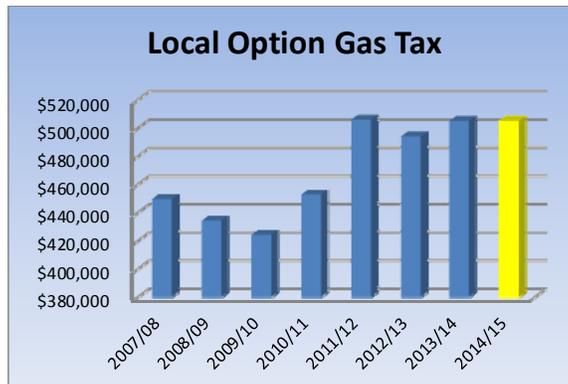
| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------------------|-------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| <u>Community Services - 50-541</u> | | | | | | |
| 3450 | Landscape/Tree Maint/Streets | \$ 382,248 | \$ 407,893 | \$ 450,000 | \$ 197,772 | \$ 463,500 |
| 3455 | Enhanced Transit Services | 370,985 | 370,108 | 375,000 | 177,190 | 399,000 |
| | Subtotal | 753,233 | 778,001 | 825,000 | 374,962 | 862,500 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| <u>Community Services - 50-541</u> | | | | | | |
| 6305 | Road Resurfacing | 657,862 | 771,593 | 978,302 | 51,163 | 1,010,000 |
| 6307 | Street Lighting Improv. | 117,444 | 78,231 | 100,000 | 62,343 | 228,000 |
| 6341 | Transportation System Improv. | - | - | 50,000 | 7,115 | 300,000 |
| 6999 | Capital Reserve | - | 72,174 | 1,358,815 | - | 685,315 |
| | Subtotal | 775,306 | 921,998 | 2,487,117 | 120,621 | 2,223,315 |
| | Total Expenditures | \$ 1,528,539 | \$ 1,699,999 | \$ 3,312,117 | \$ 495,583 | \$ 3,085,815 |

REVENUE PROJECTION RATIONALE

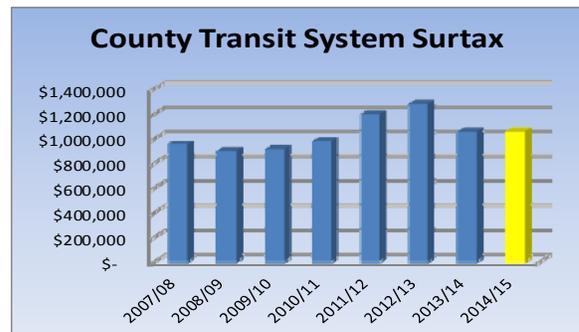
3351200 State Revenue Sharing – Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$170,000 will be received in the upcoming fiscal year.



3353001/3010 Local Option Gas Tax – The County has adopted two phases of the local option gas tax. The first phase is six cents per gallon on fuel and is collected by the State’s Department of Revenue and remitted monthly based on a formula which provides a weight of 75% to population and 25% to center line mileage in each city. These funds must be used for transportation related expenditures. The second phase must be used for transportation expenditures needed to meet the requirements of the capital improvements elements of an adopted comprehensive plan.



3383801 County Transit System Surtax – County voters approved a 1/2 percent sales tax increase for transportation needs that went into effect January 2003. As provided by County Ordinance the cities receive 20% of the proceeds based upon population. Based on information provided by the County it is anticipated that \$1,050,000 will be received for the fiscal year.



EXPENDITURE JUSTIFICATIONS

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

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

6305 Road Resurfacing – This project consists of resurfacing Biscayne Lake Gardens, NE 207th Street and NE 29th Place Phase I as part of the City's ongoing maintenance program.

6307 Streetlight Improvements – Provides funding for NE 29th Place Street lights and plan design for street lights on NE 30th Avenue.

Traffic Video Monitoring System Upgrade – This project consists of upgrading the existing system to state of the art technology standards.



911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|----------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | 176,104 | 165,211 | 171,500 | 55,468 | 153,600 |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 65 | 49 | - | 126 | - |
| 380000/389999 | Transfer from Funds | - | - | - | - | - |
| 399900/399999 | Fund Balance | - | 29,658 | 104,048 | 104,048 | 65,000 |
| | Total Available | \$ 176,169 | \$ 194,918 | \$ 275,548 | \$ 159,642 | \$ 218,600 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|-------------------|------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | 85,131 | 80,170 | 174,000 | 37,204 | 153,000 |
| 5000/5399 | Commodities | 120 | - | 4,000 | 112 | 2,000 |
| 5400/5999 | Other Operating Expenses | 3,512 | 2,700 | 4,400 | 724 | 3,400 |
| | Total Operating Expenses | 88,763 | 82,870 | 182,400 | 38,040 | 158,400 |
| 6000/6999 | Capital Outlay | - | - | 63,148 | - | 30,200 |
| 9000/9999 | Transfers | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| | Total Expenditures | \$ 171,013 | \$ 90,870 | \$ 275,548 | \$ 53,040 | \$ 218,600 |

CITY OF AVENTURA

911 FUND 180

2014/15

REVENUE PROJECTIONS

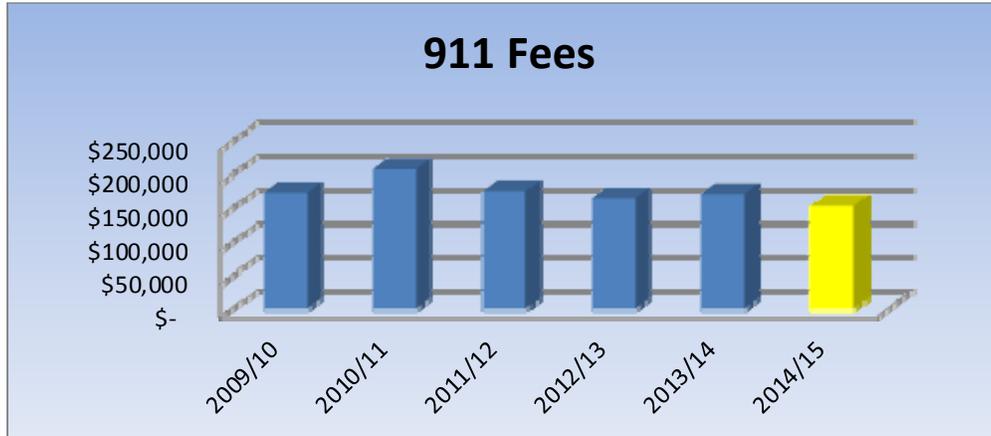
| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3379110 | 911 Fees - Wire Line | \$ 120,044 | \$ 124,917 | \$ 125,000 | \$ 40,452 | \$ 120,000 |
| 3379111 | 911 Fees - Wireless | 56,060 | 40,294 | 46,500 | 15,016 | 33,600 |
| | Subtotal | 176,104 | 165,211 | 171,500 | 55,468 | 153,600 |
| <u>Miscellaneous Revenues</u> | | | | | | |
| 3611000 | Interest on Investments | 65 | 49 | - | 126 | - |
| | Subtotal | 65 | 49 | - | 126 | - |
| <u>Fund Balance</u> | | | | | | |
| 3999000 | Carryover | - | 29,658 | 104,048 | 104,048 | 65,000 |
| | Subtotal | - | 29,658 | 104,048 | 104,048 | 65,000 |
| | Total Revenues | \$ 176,169 | \$ 194,918 | \$ 275,548 | \$ 159,642 | \$ 218,600 |

EXPENDITURES 2001-521

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------------|-----------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>OPERATING</u> | | | | | | |
| <u>OTHER CHARGES & SERVICES</u> | | | | | | |
| 4001 | Travel & Per Diem | \$ 1,221 | \$ 607 | \$ 3,000 | \$ 808 | \$ 4,000 |
| 4101 | Communications | 39,715 | 35,011 | 40,000 | 21,879 | 55,000 |
| 4645 | R&M - Equipment | 44,195 | 44,552 | 131,000 | 14,517 | 94,000 |
| | Subtotal | 85,131 | 80,170 | 174,000 | 37,204 | 153,000 |
| <u>COMMODITIES</u> | | | | | | |
| 5120 | Computer Operating Supplies | - | - | 2,000 | - | 1,000 |
| 5290 | Other Operating Supplies | 120 | - | 2,000 | 112 | 1,000 |
| | Subtotal | 120 | - | 4,000 | 112 | 2,000 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5410 | Subscriptions & Memberships | 260 | 815 | 400 | 274 | 400 |
| 5450 | Training | 3,252 | 1,885 | 4,000 | 450 | 3,000 |
| | Subtotal | 3,512 | 2,700 | 4,400 | 724 | 3,400 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| <u>Public Safety - 2001-521</u> | | | | | | |
| 6999 | Capital Reserves | - | - | 63,148 | - | 30,200 |
| | Subtotal | - | - | 63,148 | - | 30,200 |
| <u>TRANSFERS - 90-901</u> | | | | | | |
| 9101 | Transfer to General Fund | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| | Subtotal | 82,250 | 8,000 | 30,000 | 15,000 | 30,000 |
| | Total Expenditures | \$ 171,013 | \$ 90,870 | \$ 275,548 | \$ 53,040 | \$ 218,600 |

REVENUE PROJECTION RATIONALE

3379110/9111 911 Fees – This represents the amount anticipated for 911 fees collected by the State in accordance with Florida Statutes 365.172.



EXPENDITURE JUSTIFICATIONS

4101 Communications – Costs paid to Bellsouth for selective routing of 911 calls and associated fees.

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

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

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



DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------|----------------------------|----------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 25,547 | 25,677 | - | 12,714 | - |
| 380000/389999 | Transfer/Debt Proceeds | 12,450,553 | 2,549,882 | 2,544,952 | 1,272,477 | 2,557,922 |
| 399900/399999 | Fund Balance | - | 15,079 | 21,505 | 21,505 | - |
| Total Available | | \$ 12,476,100 | \$ 2,590,638 | \$ 2,566,457 | \$ 1,306,696 | \$ 2,557,922 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|----------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| Total Operating Expenses | | - | - | - | - | - |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| 7000/7999 | Debt Service | 12,433,068 | 2,538,769 | 2,566,457 | 1,283,230 | 2,557,922 |
| 9000/9999 | Transfers | - | - | - | - | - |
| Total Expenditures | | \$ 12,433,068 | \$ 2,538,769 | \$ 2,566,457 | \$ 1,283,230 | \$ 2,557,922 |

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the long term financing for the purchase of properties utilized for public parks and the permanent Government Center and the construction of the Government Center. The original debt issued in 1999 was refinanced in 2010 and 2011.

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|----------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 231 | 254 | - | - | - |
| 380000/389999 | Transfer/Debt Proceeds | 1,206,377 | 1,198,430 | 1,194,379 | 597,190 | 1,199,453 |
| 399900/399999 | Fund Balance | - | 11,589 | 12,049 | 12,049 | - |
| | Total Available | \$ 1,206,608 | \$ 1,210,273 | \$ 1,206,428 | \$ 609,239 | \$ 1,199,453 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------|---------------------------------|---------------------|---------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| | Total Operating Expenses | - | - | - | - | - |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| 7000/7999 | Debt Service | 1,196,376 | 1,198,224 | 1,206,428 | 603,214 | 1,199,453 |
| 9000/9999 | Transfers | - | - | - | - | - |
| | Total Expenditures | \$ 1,196,376 | \$ 1,198,224 | \$ 1,206,428 | \$ 603,214 | \$ 1,199,453 |

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|-------------------------------|---------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| Miscellaneous Revenues | | | | | | |
| 3611000 | Interest | \$ 231 | \$ 254 | \$ - | \$ - | \$ - |
| | Subtotal | 231 | 254 | - | - | - |
| Transfer/Debt Proceeds | | | | | | |
| 3811001 | Transfer from General Fund | 1,206,377 | 1,198,430 | 1,194,379 | 597,190 | 1,199,453 |
| 3842000 | Bond Proceeds | - | - | - | - | - |
| 3850100 | Proceeds from Refunding Bonds | - | - | - | - | - |
| | Subtotal | 1,206,377 | 1,198,430 | 1,194,379 | 597,190 | 1,199,453 |
| Fund Balance | | | | | | |
| 3999000 | Carryover | - | 11,589 | 12,049 | 12,049 | - |
| | Subtotal | - | 11,589 | 12,049 | 12,049 | - |
| | Total Revenues | \$ 1,206,608 | \$ 1,210,273 | \$ 1,206,428 | \$ 609,239 | \$ 1,199,453 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|---------------------------|---------------------|---------------------|-------------------------------|--------------------------------|-------------------------------------|
| DEBT SERVICE | | | | | | |
| Non-Departmental - 590 | | | | | | |
| 0100 | Payment to Refunded Bond | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7130 | Advance Refunding Escrow | - | - | - | - | - |
| 7130 | Principal | 650,000 | 675,000 | 695,000 | 347,500 | 725,000 |
| 7230 | Interest | 546,376 | 523,224 | 511,428 | 255,714 | 474,453 |
| 7330 | Other Debt Service Costs | - | - | - | - | - |
| | Total Expenditures | \$ 1,196,376 | \$ 1,198,224 | \$ 1,206,428 | \$ 603,214 | \$ 1,199,453 |

REVENUE PROJECTION RATIONALE

3811001 Transfer From General Fund – Amount transferred from the General Fund to fund debt service costs.

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 4/1/2015 on the Bank Qualified Loan which refinanced the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park and Government Center site.

7230 Interest – Interest payments due on the loan which will be payable on 4/1/2015 and 10/1/2015.

**CITY OF AVENTURA
2010 & 2011 COMBINED LOAN DEBT SERVICE FUND 230**

**Bank Qualified Loan
FBO Refunding Bonds, Series 2010 & 2011 Combined**

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

| Date | Principal | Interest | Debt Service | Annual Debt Service |
|------------------|----------------------|------------------------|-------------------------|--------------------------------|
| 4/1/2011 | \$ - | \$ 222,613.20 | \$ 222,613.20 | \$ 222,613.20 |
| 10/1/2011 | - | 278,866.50 | 278,866.50 | 278,866.50 |
| 4/1/2012 | 650,000.00 | 278,866.50 | 928,866.50 | 1,207,733.00 |
| 10/1/2012 | - | 267,509.50 | 267,509.50 | 267,509.50 |
| 4/1/2013 | 675,000.00 | 267,509.50 | 942,509.50 | 1,210,019.00 |
| 10/1/2013 | - | 255,714.00 | 255,714.00 | 255,714.00 |
| 4/1/2014 | 695,000.00 | 255,714.00 | 950,714.00 | 1,206,428.00 |
| 10/1/2014 | - | 243,565.50 | 243,565.50 | 243,565.50 |
| 4/1/2015 | 725,000.00 | 243,565.50 | 968,565.50 | 1,212,131.00 |
| 10/1/2015 | - | 230,887.50 | 230,887.50 | 230,887.50 |
| 4/1/2016 | 745,000.00 | 230,887.50 | 975,887.50 | 1,206,775.00 |
| 10/1/2016 | - | 217,862.00 | 217,862.00 | 217,862.00 |
| 4/1/2017 | 775,000.00 | 217,862.00 | 992,862.00 | 1,210,724.00 |
| 10/1/2017 | - | 204,312.50 | 204,312.50 | 204,312.50 |
| 4/1/2018 | 805,000.00 | 204,312.50 | 1,009,312.50 | 1,213,625.00 |
| 10/1/2018 | - | 190,239.00 | 190,239.00 | 190,239.00 |
| 4/1/2019 | 830,000.00 | 190,239.00 | 1,020,239.00 | 1,210,478.00 |
| 10/1/2019 | - | 175,732.50 | 175,732.50 | 175,732.50 |
| 4/1/2020 | 860,000.00 | 175,732.50 | 1,035,732.50 | 1,211,465.00 |
| 10/1/2020 | - | 160,696.50 | 160,696.50 | 160,696.50 |
| 4/1/2021 | 885,000.00 | 160,696.50 | 1,045,696.50 | 1,206,393.00 |
| 10/1/2021 | - | 145,222.00 | 145,222.00 | 145,222.00 |
| 4/1/2022 | 915,000.00 | 145,222.00 | 1,060,222.00 | 1,205,444.00 |
| 10/1/2022 | - | 129,223.50 | 129,223.50 | 129,223.50 |
| 4/1/2023 | 950,000.00 | 129,223.50 | 1,079,223.50 | 1,208,447.00 |
| 10/1/2023 | - | 112,610.00 | 112,610.00 | 112,610.00 |
| 4/1/2024 | 985,000.00 | 112,610.00 | 1,097,610.00 | 1,210,220.00 |
| 10/1/2024 | - | 95,387.00 | 95,387.00 | 95,387.00 |
| 4/1/2025 | 1,020,000.00 | 95,387.00 | 1,115,387.00 | 1,210,774.00 |
| 10/1/2025 | - | 77,549.00 | 77,549.00 | 77,549.00 |
| 4/1/2026 | 1,050,000.00 | 77,549.00 | 1,127,549.00 | 1,205,098.00 |
| 10/1/2026 | - | 59,192.50 | 59,192.50 | 59,192.50 |
| 4/1/2027 | 1,085,000.00 | 59,192.50 | 1,144,192.50 | 1,203,385.00 |
| 10/1/2027 | - | 40,221.00 | 40,221.00 | 40,221.00 |
| 4/1/2028 | 1,130,000.00 | 40,221.00 | 1,170,221.00 | 1,210,442.00 |
| 10/1/2028 | - | 20,463.50 | 20,463.50 | 20,463.50 |
| 4/1/2029 | 1,170,000.00 | 20,463.50 | 1,190,463.50 | 1,210,927.00 |
| \$ | 15,950,000.00 | \$ 6,033,121.20 | \$ 21,983,121.20 | \$ 21,983,121.20 |

Notes:

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

Due to a very favorable interest rate environment, in September of 2010, the City issued a partial advance refunding of the original Series 1999 Revenue Bonds with a Bank Loan (described below) that resulted in a more than \$1.1M NPV savings over the life of the loan. The remaining portion of the original Series 1999 Revenue Bonds was refunded in February of 2011 and resulted in a nearly \$530,000 NPV savings over the life of its loan.

The Series 2010 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 1st and semi-annual interest payments due on April 1st and October 1st of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$775,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.42%.

The Series 2011 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 1st and semi-annual interest payments due on April 1st and October 1st of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$427,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.64%.

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY 2014/15

FUND DESCRIPTION

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

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|----------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
|-----------------------|----------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 25,099 | 25,410 | - | 12,600 | - |
| 380000/389999 | Transfer/Debt Proceeds | 508,465 | 507,810 | 511,398 | 255,699 | 508,680 |
| 399900/399999 | Fund Balance | - | - | - | - | - |
| Total Available | | \$ 533,564 | \$ 533,220 | \$ 511,398 | \$ 268,299 | \$ 508,680 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| Total Operating Expenses | | - | - | - | - | - |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| 7000/7999 | Debt Service | 508,072 | 507,449 | 511,398 | 255,699 | 508,680 |
| 9000/9999 | Transfers | - | - | - | - | - |
| Total Expenditures | | \$ 508,072 | \$ 507,449 | \$ 511,398 | \$ 255,699 | \$ 508,680 |

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|-------------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| Miscellaneous Revenues | | | | | | |
| 3611000 | Interest | \$ 25,099 | \$ 25,410 | \$ - | \$ 12,600 | \$ - |
| | Subtotal | 25,099 | 25,410 | - | 12,600 | - |
| Transfer/Debt Proceeds | | | | | | |
| 3811001 | Transfer from General Fund | 508,465 | 507,810 | 511,398 | 255,699 | 508,680 |
| 3842000 | Bond Proceeds | - | - | - | - | - |
| 3850100 | Proceeds from Refunding Bonds | - | - | - | - | - |
| | Subtotal | 508,465 | 507,810 | 511,398 | 255,699 | 508,680 |
| Fund Balance | | | | | | |
| 3999000 | Carryover | - | - | - | - | - |
| | Subtotal | - | - | - | - | - |
| | Total Revenues | \$ 533,564 | \$ 533,220 | \$ 511,398 | \$ 268,299 | \$ 508,680 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|---------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| DEBT SERVICE | | | | | | |
| Non-Departmental - 590 | | | | | | |
| 7130 | Principal | \$ 310,000 | \$ 325,000 | \$ 345,000 | \$ 172,500 | \$ 360,000 |
| 7230 | Interest | 198,072 | 182,449 | 166,398 | 83,199 | 148,680 |
| 7330 | Other Debt Service Costs | - | - | - | - | - |
| | Total Expenditures | \$ 508,072 | \$ 507,449 | \$ 511,398 | \$ 255,699 | \$ 508,680 |

REVENUE PROJECTION RATIONALE

3811001 Transfer From General Fund – Amount transferred from the General Fund to fund debt service costs.

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 10/1/2015 on Bank Qualified Loan which financed the Community Recreation Center and the acquisition and construction of Waterways Park.

7230 Interest – Interest payments due on the loan which will be payable on 4/1/2015 and 10/1/2015.

**CITY OF AVENTURA
2000 LOAN DEBT SERVICE FUND 240**

**Bank Qualified Loan
Capital Revenue Bonds, Series 2000**

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

| Date | Principal | Coupon | Interest | Debt Service | |
|------------------|------------------------|---------------|------------------------|-------------------------|---------------------|
| 4/1/2001 | \$ - | 5.040% | \$ 124,807.20 | \$ 124,807.20 | \$ 6,555,000.00 |
| 10/1/2001 | 220,000.00 | 5.040% | 165,186.00 | 385,186.00 | 6,335,000.00 |
| 4/1/2002 | - | 5.040% | 159,642.00 | 159,642.00 | 6,335,000.00 |
| 10/1/2002 | 190,000.00 | 5.040% | 159,642.00 | 349,642.00 | 6,145,000.00 |
| 4/1/2003 | - | 5.040% | 154,854.00 | 154,854.00 | 6,145,000.00 |
| 10/1/2003 | 200,000.00 | 5.040% | 154,854.00 | 354,854.00 | 5,945,000.00 |
| 4/1/2004 | - | 5.040% | 149,814.00 | 149,814.00 | 5,945,000.00 |
| 10/1/2004 | 210,000.00 | 5.040% | 149,814.00 | 359,814.00 | 5,735,000.00 |
| 4/1/2005 | - | 5.040% | 144,522.00 | 144,522.00 | 5,735,000.00 |
| 10/1/2005 | 220,000.00 | 5.040% | 144,522.00 | 364,522.00 | 5,515,000.00 |
| 4/1/2006 | - | 5.040% | 138,978.00 | 138,978.00 | 5,515,000.00 |
| 10/1/2006 | 235,000.00 | 5.040% | 138,978.00 | 373,978.00 | 5,280,000.00 |
| 4/1/2007 | - | 5.040% | 133,056.00 | 133,056.00 | 5,280,000.00 |
| 10/1/2007 | 245,000.00 | 5.040% | 133,056.00 | 378,056.00 | 5,035,000.00 |
| 4/1/2008 | - | 5.040% | 126,882.00 | 126,882.00 | 5,035,000.00 |
| 10/1/2008 | 255,000.00 | 5.040% | 126,882.00 | 381,882.00 | 4,780,000.00 |
| 4/1/2009 | - | 5.040% | 120,456.00 | 120,456.00 | 4,780,000.00 |
| 10/1/2009 | 270,000.00 | 5.040% | 120,456.00 | 390,456.00 | 4,510,000.00 |
| 4/1/2010 | - | 5.040% | 113,652.00 | 113,652.00 | 4,510,000.00 |
| 10/1/2010 | 285,000.00 | 5.040% | 113,652.00 | 398,652.00 | 4,225,000.00 |
| 4/1/2011 | - | 5.040% | 106,470.00 | 106,470.00 | 4,225,000.00 |
| 10/1/2011 | 295,000.00 | 5.040% | 106,470.00 | 401,470.00 | 3,930,000.00 |
| 4/1/2012 | - | 5.040% | 99,036.00 | 99,036.00 | 3,930,000.00 |
| 10/1/2012 | 310,000.00 | 5.040% | 99,036.00 | 409,036.00 | 3,620,000.00 |
| 4/1/2013 | - | 5.040% | 91,224.00 | 91,224.00 | 3,620,000.00 |
| 10/1/2013 | 325,000.00 | 5.040% | 91,224.00 | 416,224.00 | 3,295,000.00 |
| 4/1/2014 | - | 5.040% | 83,034.00 | 83,034.00 | 3,295,000.00 |
| 10/1/2014 | 345,000.00 | 5.040% | 83,034.00 | 428,034.00 | 2,950,000.00 |
| 4/1/2015 | - | 5.040% | 74,340.00 | 74,340.00 | 2,950,000.00 |
| 10/1/2015 | 360,000.00 | 5.040% | 74,340.00 | 434,340.00 | 2,590,000.00 |
| 4/1/2016 | - | 5.040% | 65,268.00 | 65,268.00 | 2,590,000.00 |
| 10/1/2016 | 380,000.00 | 5.040% | 65,268.00 | 445,268.00 | 2,210,000.00 |
| 4/1/2017 | - | 5.040% | 55,692.00 | 55,692.00 | 2,210,000.00 |
| 10/1/2017 | 395,000.00 | 5.040% | 55,692.00 | 450,692.00 | 1,815,000.00 |
| 4/1/2018 | - | 5.040% | 45,738.00 | 45,738.00 | 1,815,000.00 |
| 10/1/2018 | 415,000.00 | 5.040% | 45,738.00 | 460,738.00 | 1,400,000.00 |
| 4/1/2019 | - | 5.040% | 35,280.00 | 35,280.00 | 1,400,000.00 |
| 10/1/2019 | 435,000.00 | 5.040% | 35,280.00 | 470,280.00 | 965,000.00 |
| 4/1/2020 | - | 5.040% | 24,318.00 | 24,318.00 | 965,000.00 |
| 10/1/2020 | 965,000.00 | 5.040% | 24,318.00 | 989,318.00 | - |
| | \$ 6,555,000.00 | | \$ 4,134,505.20 | \$ 10,689,505.20 | |

Notes:

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

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 1st and semi-annual interest payments due on April 1st and October 1st 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%.

CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the 2002 Loan which was used to acquire property for the Charter School and partially fund the Community Recreation Center. The original debt issued in 2002 was refinanced in 2012.

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------|----------------------------|---------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 4 | 13 | - | 5 | - |
| 380000/389999 | Transfer/Debt Proceeds | 5,074,970 | 399,642 | 393,908 | 196,954 | 403,912 |
| 399900/399999 | Fund Balance | - | 3,490 | 9,456 | - | - |
| Total Available | | \$ 5,074,974 | \$ 403,145 | \$ 403,364 | \$ 196,959 | \$ 403,912 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|---------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| Total Operating Expenses | | - | - | - | - | - |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| 7000/7999 | Debt Service | 5,072,484 | 393,689 | 403,364 | 201,683 | 403,912 |
| 9000/9999 | Transfers | - | - | - | - | - |
| Total Expenditures | | \$ 5,072,484 | \$ 393,689 | \$ 403,364 | \$ 201,683 | \$ 403,912 |

CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|-------------------------------|---------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| Miscellaneous Revenues | | | | | | |
| 3611000 | Interest | \$ 4 | \$ 13 | \$ - | \$ 5 | - |
| | Subtotal | 4 | 13 | - | 5 | - |
| Transfer/Debt Proceeds | | | | | | |
| 3811001 | Transfer from General Fund | 403,780 | 399,642 | 393,908 | 196,954 | 403,912 |
| 3842000 | Bond Proceeds | - | - | - | - | - |
| 3850100 | Proceeds from Refunding Bonds | 4,671,190 | - | - | - | - |
| | Subtotal | 5,074,970 | 399,642 | 393,908 | 196,954 | 403,912 |
| Fund Balance | | | | | | |
| 3999000 | Carryover | - | 3,490 | 9,456 | - | - |
| | Subtotal | - | 3,490 | 9,456 | - | - |
| | Total Revenues | \$ 5,074,974 | \$ 403,145 | \$ 403,364 | \$ 196,959 | \$ 403,912 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|---------------------------|---------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| DEBT SERVICE | | | | | | |
| Non-Departmental - 590 | | | | | | |
| 0100 | Payment to Refunded Bond | \$ 4,635,749 | \$ - | \$ - | \$ - | - |
| 7130 | Advance Refunding Escrow | 282,518 | - | - | - | - |
| 7130 | Principal | - | 278,834 | 300,101 | 150,051 | 307,190 |
| 7230 | Interest | 114,628 | 114,855 | 95,763 | 47,882 | 89,222 |
| 7330 | Other Debt Service Costs | 39,589 | - | 7,500 | 3,750 | 7,500 |
| | Total Expenditures | \$ 5,072,484 | \$ 393,689 | \$ 403,364 | \$ 201,683 | \$ 403,912 |

REVENUE PROJECTION RATIONALE

3811001 Transfer From General Fund – Amount transferred from the General Fund to fund debt service costs.

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2015 on the Loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest – Interest payments due on the loan which will be payable on 2/1/2015 and 8/1/2015.

**CITY OF AVENTURA
2012 (A) LOAN DEBT SERVICE FUND 250**

**Bank Qualified Loan
Refunding Bonds, Series 2012**

Principal **250-9001-590.71-30**
Interest **250-9001-590.72-30**
Other **250-9001-590.73-30**

| | | | | Annual |
|-----------------|------------------------|---------------|----------------------|------------------------|
| Date | Principal | Coupon | Interest | Debt Service |
| 2/1/2014 | - | | 47,881.71 | |
| 8/1/2014 | 300,101.00 | 2.180% | 47,881.71 | \$ 395,864.41 |
| 2/1/2015 | - | | 44,610.60 | |
| 8/1/2015 | 307,190.00 | 2.180% | 44,610.60 | 396,411.21 |
| 2/1/2016 | - | | 41,262.23 | |
| 8/1/2016 | 314,279.00 | 2.180% | 41,262.23 | 396,803.47 |
| 2/1/2017 | - | | 37,836.59 | |
| 8/1/2017 | 321,368.00 | 2.180% | 37,836.59 | 397,041.18 |
| 2/1/2018 | - | | 34,333.68 | |
| 8/1/2018 | 283,560.00 | 2.180% | 34,333.68 | 352,227.36 |
| 2/1/2019 | - | | 31,242.88 | |
| 8/1/2019 | 290,649.00 | 2.180% | 31,242.88 | 353,134.75 |
| 2/1/2020 | - | | 28,074.80 | |
| 8/1/2020 | 297,738.00 | 2.180% | 28,074.80 | 353,887.61 |
| 2/1/2021 | - | | 24,829.46 | |
| 8/1/2021 | 302,464.00 | 2.180% | 24,829.46 | 352,122.92 |
| 2/1/2022 | - | | 21,532.60 | |
| 8/1/2022 | 311,916.00 | 2.180% | 21,532.60 | 354,981.20 |
| 2/1/2023 | - | | 18,132.72 | |
| 8/1/2023 | 316,642.00 | 2.180% | 18,132.72 | 352,907.43 |
| 2/1/2024 | - | | 14,681.32 | |
| 8/1/2024 | 326,094.00 | 2.180% | 14,681.32 | 355,456.64 |
| 2/1/2025 | - | | 11,126.89 | |
| 8/1/2025 | 333,183.00 | 2.180% | 11,126.89 | 355,436.79 |
| 2/1/2026 | - | | 7,495.20 | |
| 8/1/2026 | 340,272.00 | 2.180% | 7,495.20 | 355,262.40 |
| 2/1/2027 | - | | 3,786.23 | |
| 8/1/2027 | 347,361.00 | 2.180% | 3,786.23 | 354,933.47 |
| | \$ 4,392,817.00 | | \$ 733,653.84 | \$ 5,126,470.84 |

Notes:

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

Funding from the original Series 2002 Revenue Bonds was utilized for various projects and as a result, separate debt service funds were created to independently track the repayment of the related debt (i.e., Fund 250 and Fund 290).

Due to a very favorable interest rate environment, in June of 2012, the City refunded the original Series 2002 Revenue Bonds with a Bank Loan (described below) that resulted in a more than \$2.5M NPV savings (inclusive of Fund 290) over the life of the loan.

The Series 2012 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 August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately \$368,000 (exclusive of Fund 290) per year over the 15-year life of the obligation. The interest rate is locked at 2.180%.

CITY OF AVENTURA

2012 (B) LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

This fund was established to account for debt service payment expenditures associated with the Florida Intergovernmental Finance Commission Loan which was used to fund the construction and equipment for of the Aventura Charter Elementary School. The original debt issued in 2002 was refinanced in 2012.

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL | | APPROVED | HALF YEAR | CITY MANAGER |
|------------------------|----------------------------|---------------------|-------------------|-------------------|-------------------|---------------------|
| | | 2011/12 | 2012/13 | BUDGET 2013/14 | ACTUAL 2013/14 | PROPOSAL 2014/15 |
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 213 | - | - | 109 | - |
| 380000/389999 | Transfer/Debt Proceeds | 5,660,741 | 444,000 | 445,267 | 222,634 | 445,877 |
| 399900/399999 | Fund Balance | - | - | - | - | - |
| Total Available | | \$ 5,660,954 | \$ 444,000 | \$ 445,267 | \$ 222,743 | \$ 445,877 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL | | APPROVED | HALF YEAR | CITY MANAGER |
|---------------------------------|--------------------------|---------------------|-------------------|-------------------|-------------------|---------------------|
| | | 2011/12 | 2012/13 | BUDGET 2013/14 | ACTUAL 2013/14 | PROPOSAL 2014/15 |
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| Total Operating Expenses | | - | - | - | - | - |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| 7000/7999 | Debt Service | 5,656,136 | 439,407 | 445,267 | 222,634 | 445,877 |
| 9000/9999 | Transfers | - | - | - | - | - |
| Total Expenditures | | \$ 5,656,136 | \$ 439,407 | \$ 445,267 | \$ 222,634 | \$ 445,877 |

CITY OF AVENTURA

2012 (B) LOAN DEBT SERVICE FUND 290 2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|-----------------------------------|---------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| Miscellaneous Revenues | | | | | | |
| 3611000 | Interest | \$ 213 | \$ - | \$ - | \$ 109 | \$ - |
| | Subtotal | 213 | - | - | 109 | - |
| Transfer/Debt Proceeds | | | | | | |
| 3811001 | Transfer from General Fund | - | - | - | - | - |
| 3811901 | Transfer from Charter School Fund | 446,931 | 444,000 | 445,267 | 222,634 | 445,877 |
| 3842000 | Bond Proceeds | - | - | - | - | - |
| 3850100 | Proceeds from Refunding Bonds | 5,213,810 | - | - | - | - |
| | Subtotal | 5,660,741 | 444,000 | 445,267 | 222,634 | 445,877 |
| Fund Balance | | | | | | |
| 3999000 | Carryover | - | - | - | - | - |
| | Subtotal | - | - | - | - | - |
| | Total Revenues | \$ 5,660,954 | \$ 444,000 | \$ 445,267 | \$ 222,743 | \$ 445,877 |

EXPENDITURES 9001-590

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|---------------------------|---------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| DEBT SERVICE | | | | | | |
| Non-Departmental - 590 | | | | | | |
| 0100 | Payment to Refunded Bond | \$ 5,174,251 | \$ - | \$ - | \$ - | \$ - |
| 7130 | Advance Refunding Escrow | 315,338 | - | - | - | - |
| 7130 | Principal | - | 311,166 | 334,899 | 167,450 | 342,810 |
| 7230 | Interest | 128,227 | 128,241 | 106,868 | 53,434 | 99,567 |
| 7330 | Other Debt Service Costs | 38,320 | - | 3,500 | 1,750 | 3,500 |
| | Total Expenditures | \$ 5,656,136 | \$ 439,407 | \$ 445,267 | \$ 222,634 | \$ 445,877 |

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2015 on the Loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest – Interest payments due on the loan which will be payable on 2/1/2015 and 8/1/2015.

**CITY OF AVENTURA
2012 (B) LOAN DEBT SERVICE FUND 290**

**Bank Qualified Loan
Refunding Bonds, Series 2012**

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

| | | | | Annual |
|-----------------|------------------------|---------------|----------------------|------------------------|
| Date | Principal | Coupon | Interest | Debt Service |
| 2/1/2014 | - | | 53,433.79 | |
| 8/1/2014 | 334,899.00 | 2.180% | 53,433.79 | \$ 441,766.59 |
| 2/1/2015 | - | | 49,783.40 | |
| 8/1/2015 | 342,810.00 | 2.180% | 49,783.40 | 442,376.79 |
| 2/1/2016 | - | | 46,046.77 | |
| 8/1/2016 | 350,721.00 | 2.180% | 46,046.77 | 442,814.53 |
| 2/1/2017 | - | | 42,223.91 | |
| 8/1/2017 | 358,632.00 | 2.180% | 42,223.91 | 443,079.82 |
| 2/1/2018 | - | | 38,314.82 | |
| 8/1/2018 | 316,440.00 | 2.180% | 38,314.82 | 393,069.64 |
| 2/1/2019 | - | | 34,865.62 | |
| 8/1/2019 | 324,351.00 | 2.180% | 34,865.62 | 394,082.25 |
| 2/1/2020 | - | | 31,330.20 | |
| 8/1/2020 | 332,262.00 | 2.180% | 31,330.20 | 394,922.39 |
| 2/1/2021 | - | | 27,708.54 | |
| 8/1/2021 | 337,536.00 | 2.180% | 27,708.54 | 392,953.08 |
| 2/1/2022 | - | | 24,029.40 | |
| 8/1/2022 | 348,084.00 | 2.180% | 24,029.40 | 396,142.80 |
| 2/1/2023 | - | | 20,235.28 | |
| 8/1/2023 | 353,358.00 | 2.180% | 20,235.28 | 393,828.57 |
| 2/1/2024 | - | | 16,383.68 | |
| 8/1/2024 | 363,906.00 | 2.180% | 16,383.68 | 396,673.36 |
| 2/1/2025 | - | | 12,417.11 | |
| 8/1/2025 | 371,817.00 | 2.180% | 12,417.11 | 396,651.21 |
| 2/1/2026 | - | | 8,364.30 | |
| 8/1/2026 | 379,728.00 | 2.180% | 8,364.30 | 396,456.60 |
| 2/1/2027 | - | | 4,225.27 | |
| 8/1/2027 | 387,639.00 | 2.180% | 4,225.27 | 396,089.53 |
| | \$ 4,902,183.00 | | \$ 818,724.16 | \$ 5,720,907.16 |

Notes:

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

Funding from the original Series 2002 Revenue Bonds was utilized for various projects and as a result, separate debt service funds were created to independently track the repayment of the related debt (i.e., Fund 250 and Fund 290).

Due to a very favorable interest rate environment, in June of 2012, the City refunded the original Series 2002 Revenue Bonds with a Bank Loan (described below) that resulted in a more than \$2.5M NPV savings (inclusive of Fund 250) over the life of the loan.

The Series 2012 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 August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately \$411,000 (exclusive of Fund 250) per year over the 15-year life of the obligation. The interest rate is locked at 2.180%.



CAPITAL PROJECTS FUND

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

CATEGORY SUMMARY

2014/15

FUND DESCRIPTION

This fund was established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinance or Commission Policy.

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | - | - | - | - | - |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | - | 160,824 | 1,015,000 | 1,129,234 | 765,000 |
| 380000/389999 | Transfer/Debt Proceeds | - | - | - | - | - |
| 399900/399999 | Fund Balance | - | - | 160,824 | - | 1,515,824 |
| Total Available | | \$ - | \$ 160,824 | \$ 1,175,824 | \$ 1,129,234 | \$ 2,280,824 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| Total Operating Expenses | | - | - | - | - | - |
| 6000/6999 | Capital Outlay | - | - | 1,175,824 | 213,149 | 2,280,824 |
| 7000/7999 | Debt Service | - | - | - | - | - |
| 9000/9999 | Transfers | - | - | - | - | - |
| Total Expenditures | | \$ - | \$ - | \$ 1,175,824 | \$ 213,149 | \$ 2,280,824 |

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-------------------------------|------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>Miscellaneous Revenues</u> | | | | | | |
| 3499000 | Miscellaneous | \$ - | \$ - | \$ - | \$ 125,000 | \$ 750,000 |
| 3611000 | Interest | - | - | - | 3 | - |
| 3632200 | Police Impact Fees | - | 19,891 | 7,500 | 4,231 | 7,500 |
| 3632700 | Recreation Impact Fees | - | 140,933 | 7,500 | - | 7,500 |
| 3644300 | Land Proceeds | - | - | 1,000,000 | 1,000,000 | - |
| | Subtotal | - | 160,824 | 1,015,000 | 1,129,234 | 765,000 |
| <u>Fund Balance</u> | | | | | | |
| 3999000 | Carryover - Police | - | - | 19,891 | - | 469,891 |
| 3999000 | Carryover - Parks | - | - | 140,933 | - | 1,045,933 |
| | Subtotal | - | - | 160,824 | - | 1,515,824 |
| | Total Revenues | \$ - | \$ 160,824 | \$ 1,175,824 | \$ 1,129,234 | \$ 2,280,824 |

EXPENDITURES 2001/5001

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|--|-------------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| <u>CAPITAL OUTLAY</u> | | | | | | |
| <u>Public Safety - 20- 521</u> | | | | | | |
| 6320 | TVMS Upgrades | \$ - | \$ - | \$ - | \$ - | \$ 1,200,000 |
| 6410 | Equipment >\$5,000 | - | - | - | - | - |
| 6411 | Equipment <\$5,000 | - | - | - | - | - |
| 6999 | Capital Reserve | - | - | - | - | 27,391 |
| | Subtotal | - | - | - | - | 1,227,391 |
| <u>Community Services - 50-539/541/572</u> | | | | | | |
| 6310 | Founders Park Improvements | \$ - | \$ - | 175,000 | \$ 175,756 | \$ - |
| 6322 | Waterways Park Improvements | - | - | 10,000 | 7,117 | - |
| 6323 | Waterways Dog Park Improvem | - | - | 30,000 | 13,744 | - |
| 6324 | Veterans Park Improvements | - | - | 20,000 | 16,532 | - |
| 6325 | NE 188th Street Park Improvem | - | - | - | - | 130,000 |
| 6999 | Capital Reserve | - | - | 940,824 | - | 923,433 |
| | Subtotal | \$ - | \$ - | 1,175,824 | \$ 213,149 | \$ 1,053,433 |
| | Total Expenditures | \$ - | \$ - | \$ 1,175,824 | \$ 213,149 | \$ 2,280,824 |

REVENUE PROJECTION RATIONALE

3499000 Miscellaneous – Represents fees due from Aventura Square Project.

3632200 Police Impact Fees – Represents fees collected from new development to pay for additional police and capital equipment costs caused by the impact of the development on services and the community.

3632700 Park Impact Fees – Represents fees collected from new development to pay for park improvements caused by the impact of the development on services and the community.

3999000 Carryover – Parks – Represents funds set aside from the sale of land previously owned by the City on Biscayne Boulevard.

CAPITAL PROJECT DESCRIPTIONS

COMMUNITY SERVICES

NE 188th Park Improvements – This project consists of designing the proposed park improvements for bid in the following fiscal year.

Traffic Video Monitoring System Upgrade – This project consists of upgrading the existing system to state of the art technology standards.



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY 2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | 425,000 |
| 340000/349999 | Charges for Services | 892,394 | 846,921 | 880,000 | 282,736 | 867,000 |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | 4,124 | 2,436 | 4,000 | 1,927 | 4,000 |
| 380000/389999 | Transfer from Funds | - | - | - | - | - |
| 399900/399999 | Fund Balance | - | - | - | - | 880,000 |
| Total Available | | \$ 896,518 | \$ 849,357 | \$ 884,000 | \$ 284,663 | \$ 2,176,000 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| 1000/2999 | Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3000/3999 | Contractual Services | 458,361 | 543,371 | 535,000 | 293,178 | 556,400 |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | 297,323 | 297,323 | - | - | - |
| Total Operating Expenses | | 755,684 | 840,694 | 535,000 | 293,178 | 556,400 |
| 6000/6999 | Capital Outlay | 2,500 | 31,316 | 349,000 | - | 1,619,600 |
| 9000/9999 | Transfers | - | - | - | - | - |
| Total Expenditures | | \$ 758,184 | \$ 872,010 | \$ 884,000 | \$ 293,178 | \$ 2,176,000 |

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| <u>Intergovernmental Revenues</u> | | | | | | |
| 3343605 | State Grant | \$ - | \$ - | \$ - | \$ - | \$ 425,000 |
| | Subtotal | - | - | - | - | 425,000 |
| <u>Charges for Services</u> | | | | | | |
| 3439110 | Stormwater Utility Fees | 892,394 | 846,921 | 880,000 | 282,736 | 867,000 |
| | Subtotal | 892,394 | 846,921 | 880,000 | 282,736 | 867,000 |
| <u>Miscellaneous Revenues</u> | | | | | | |
| 3611000 | Interest | 4,124 | 2,436 | 4,000 | 1,927 | 4,000 |
| | Subtotal | 4,124 | 2,436 | 4,000 | 1,927 | 4,000 |
| <u>Fund Balance</u> | | | | | | |
| 3999000 | Carryover | - | - | - | - | 880,000 |
| | Subtotal | - | - | - | - | 880,000 |
| | Total Revenues | \$ 896,518 | \$ 849,357 | \$ 884,000 | \$ 284,663 | \$ 2,176,000 |

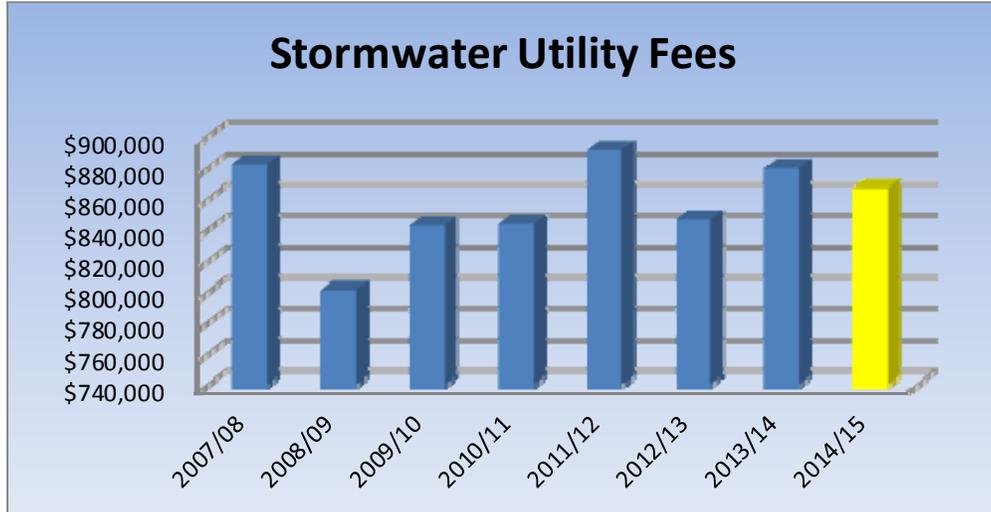
CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2014/15

EXPENDITURES 5001

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|------------------------------|----------------|----------------|-------------------------|--------------------------|-------------------------------|
| <u>Operating</u> | | | | | | |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| <u>Community Services - 538</u> | | | | | | |
| 3110 | Prof. Services - Engineering | \$ 85,027 | \$ 126,317 | \$ 90,000 | \$ 56,120 | \$ 93,400 |
| 3450 | Lands Maint. - Streets | 195,450 | 205,269 | 225,000 | 116,930 | 234,000 |
| 3460 | Street Maint./Drainage | 177,884 | 211,785 | 220,000 | 120,128 | 229,000 |
| | Subtotal | 458,361 | 543,371 | 535,000 | 293,178 | 556,400 |
| <u>OTHER OPERATING EXPENSES</u> | | | | | | |
| 5915 | Depreciation | 297,323 | 297,323 | - | - | - |
| | Subtotal | 297,323 | 297,323 | - | - | - |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| <u>Community Services - 538</u> | | | | | | |
| 6306 | Drainage Improvements | 2,500 | 31,316 | 200,000 | - | 850,000 |
| 6999 | Capital Reserve | - | - | 149,000 | - | 769,600 |
| | Subtotal | 2,500 | 31,316 | 349,000 | - | 1,619,600 |
| | Total | 758,184 | 872,010 | 884,000 | 293,178 | 2,176,000 |

REVENUE PROJECTION RATIONALE

3439110 Stormwater Utility Fees – It is proposed to maintain the Stormwater fee at \$2.50/ERU to fund the required drainage improvements. The revenue amount is based on 29,700 ERUs at 96%.



CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6306 Drainage Improvements – Funds have been budgeted for maintenance improvements and NE 29 Place Improvements.



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY 2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 310000/319999 | Locally Levied Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320000/329999 | Licenses & Permits | - | - | - | - | - |
| 330000/339999 | Intergovernmental Revenues | - | - | - | - | - |
| 340000/349999 | Charges for Services | 219,409 | 220,575 | 225,000 | 117,706 | 225,000 |
| 350000/359999 | Fines & Forfeitures | - | - | - | - | - |
| 360000/369999 | Miscellaneous Revenues | - | - | - | - | - |
| 380000/389999 | Transfer from Funds | - | - | - | - | - |
| 399900/399999 | Fund Balance | - | - | - | - | - |
| Total Available | | \$ 219,409 | \$ 220,575 | \$ 225,000 | \$ 117,706 | \$ 225,000 |

EXPENDITURES

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|--------------------------|-------------------------------|
| 1000/2999 | Personal Services | \$ 185,655 | \$ 186,862 | \$ 225,000 | \$ 90,129 | \$ 225,000 |
| 3000/3999 | Contractual Services | - | - | - | - | - |
| 4000/4999 | Other Charges & Services | - | - | - | - | - |
| 5000/5399 | Commodities | - | - | - | - | - |
| 5400/5999 | Other Operating Expenses | - | - | - | - | - |
| Total Operating Expenses | | 185,655 | 186,862 | 225,000 | 90,129 | 225,000 |
| 6000/6999 | Capital Outlay | - | - | - | - | - |
| Total Expenditures | | \$ 185,655 | \$ 186,862 | \$ 225,000 | \$ 90,129 | \$ 225,000 |

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2014/15

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|-----------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| | <u>Charges for Services</u> | | | | | |
| 3421100 | Police Detail Billing | \$ 219,409 | \$ 220,575 | \$ 225,000 | \$ 117,706 | \$ 225,000 |
| | Total Revenues | \$ 219,409 | \$ 220,575 | \$ 225,000 | \$ 117,706 | \$ 225,000 |

EXPENDITURES 2001-521

| OBJECT CODE NO. | CATEGORY RECAP | ACTUAL 2011/12 | ACTUAL 2012/13 | APPROVED BUDGET 2013/14 | HALF YEAR ACTUAL 2013/14 | CITY MANAGER PROPOSAL 2014/15 |
|-----------------------|---------------------------|-------------------|-------------------|-------------------------------|--------------------------------|-------------------------------------|
| | <u>PERSONAL SERVICES</u> | | | | | |
| | <u>Public Safety</u> | | | | | |
| 1420 | Extra Duty Detail | \$ 185,655 | \$ 186,862 | \$ 225,000 | \$ 90,129 | \$ 225,000 |
| | Total Expenditures | \$ 185,655 | \$ 186,862 | \$ 225,000 | \$ 90,129 | \$ 225,000 |

REVENUE RATIONALE

3421100 Police Detail Billing – Estimated amount of revenue generated by off-duty details in the City's business and residential communities.



SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM
2014 – 2019
HIGHLIGHTS

- Road maintenance projects that total \$3,296,000 to resurface asphalt and enhance safety are included for NE 29th Place, NE 207th Street, NE 213th Street, Biscayne Lake Gardens, NE 191st Street, NE 27th Avenue, NE 28th Court, NE 30th Avenue, NE 209th Street, Yacht Club Drive, Mystic Point Drive, NE 187th Street and NE 185th Street.
- Provides for improvements to Founders Park, Veterans Park, and Waterways Park in the amount of \$324,000 to address upgrades requested by the users of the facilities and maintenance requirements.
- Utilizes a stormwater utility program to improve drainage along NE 29th Place and NE 191st Street, upgrades seawalls along NE 213th Street, NE 183rd Street, NE 188th Street, NE 190th Street and maintain systems throughout the City. A total of \$2,490,000 has been earmarked during the five-year period.
- Funds development of a 1.5 acre new park planned on NE 188th Street at a cost of \$980,000.
- Provides funding in the amount of \$1,200,000 to retrofit street lighting throughout the City with more energy efficient LED fixtures and \$478,000 for new street lights on NE 30th Avenue and NE 29th Place.
- Includes \$1,800,000 to upgrade the City's Traffic Video Monitoring System to the latest state-of-the-art technology.
- Provides the necessary equipment to continue to provide high quality and effective police services.
- Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of City operations.
- Ensures that the tools of production, vehicles, equipment and technology, are available for City operations.

PURPOSE OF THE CAPITAL IMPROVEMENT PROGRAM

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

The CIP is an official statement of public policy regarding long-range capital development within the City. A capital improvement is defined as a capital expenditure of \$5,000 or more, resulting in the acquisition, improvement or addition to fixed assets in the form of land, buildings or improvements, more or less permanent in character, and durable equipment with a life expectancy of more than one (1) year. In addition, equipment that has a value of \$5,000 or less is also included in this document for budgetary purposes.

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

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

The annual capital programming process provides the following benefits:

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

5. The impact of capital projects on the City's operating budget can be projected.
6. The CIP serves as a source of information about the City's development and capital expenditures plan for the public, City operating departments and the City Commission.

LEGAL AUTHORITY

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

DEVELOPMENT OF THE CAPITAL IMPROVEMENT PROGRAM

The City's capital programming process began in January when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2014 - 2019. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. Annually, the City will prepare a five-year capital improvement program analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
2. The City will perform all capital improvements in accordance with an adopted CIP.
3. The classification of items as capital or operating will be determined by two criteria - cost and frequency. Generally, a capital project has a "useful life" of more than one (1) year and a value of \$5,000 or more. In addition, equipment that has a value of \$5,000 or less is also included in the document for budgetary purposes.
4. The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
5. The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
6. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
7. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital Improvement Program document that is submitted to the City Commission for approval.
8. The City will determine the most appropriate financing method for all new projects.
9. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
10. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
11. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
12. A CIP preparation calendar shall be established and adhered to.
13. Capital projects will conform to the City's Comprehensive Plan.
14. Long-term borrowing will not be used to fund current operations or normal maintenance.
15. The City will strive to maintain an unreserved General Fund Fund Balance at a level not less than 10% of the annual General Fund revenue.
16. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

PREPARING THE CAPITAL BUDGET

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

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

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

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

LOCATING A SPECIFIC CAPITAL PROJECT

The Capital Improvement Program is divided into five (5) program areas as follows:

Beautification and Parks (BP)

Transportation, Drainage and Infrastructure Improvements (TDI)

Public Buildings and Facilities (PBF)

Information/Communication Technology (ICT)

Capital Equipment Purchase & Replacement (CE)

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

SUMMARY OF RECOMMENDED PROJECTS

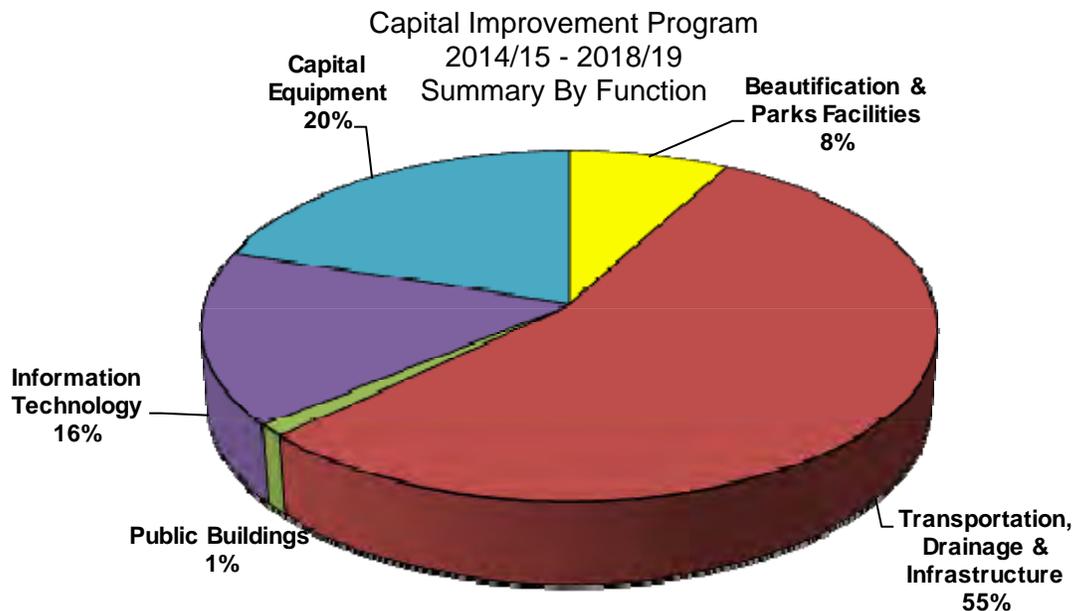
The proposed 2014 – 2019 CIP includes 32 projects in five (5) functional categories with a total value of \$16,890,900. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (8%), Transportation, Drainage and Infrastructure Improvements (55%), Capital Equipment Purchase and Replacement (20%), Information/Communication Technology (16%) and Public Buildings and Facilities Improvements (1%).

SUMMARY OF MAJOR PROGRAMS

The following table presents a summarized breakdown of the costs of the various projects recommended for funding categorized by major function for each of the five (5) years covered by the CIP.

Table 1

| Program | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | TOTAL |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Beautification & Parks Facilities | \$ 181,000 | \$ 871,200 | \$ 39,400 | \$ 200,000 | \$ 59,850 | \$ 1,351,450 |
| Transportation, Drainage & Infrastructure | 3,588,000 | 2,860,000 | 933,000 | 1,017,000 | 866,000 | 9,264,000 |
| Public Buildings & Facilities | 15,000.00 | 30,000.00 | 30,000 | 42,000 | 81,000 | 198,000 |
| Information/Communication Technology | 563,600 | 479,100 | 502,300 | 576,900 | 534,050 | 2,655,950 |
| Capital Equipment | 677,430 | 662,910 | 732,060 | 670,350 | 678,750 | 3,421,500 |
| Totals | \$ 5,025,030 | \$ 4,903,210 | \$ 2,236,760 | \$ 2,506,250 | \$ 2,219,650 | \$ 16,890,900 |



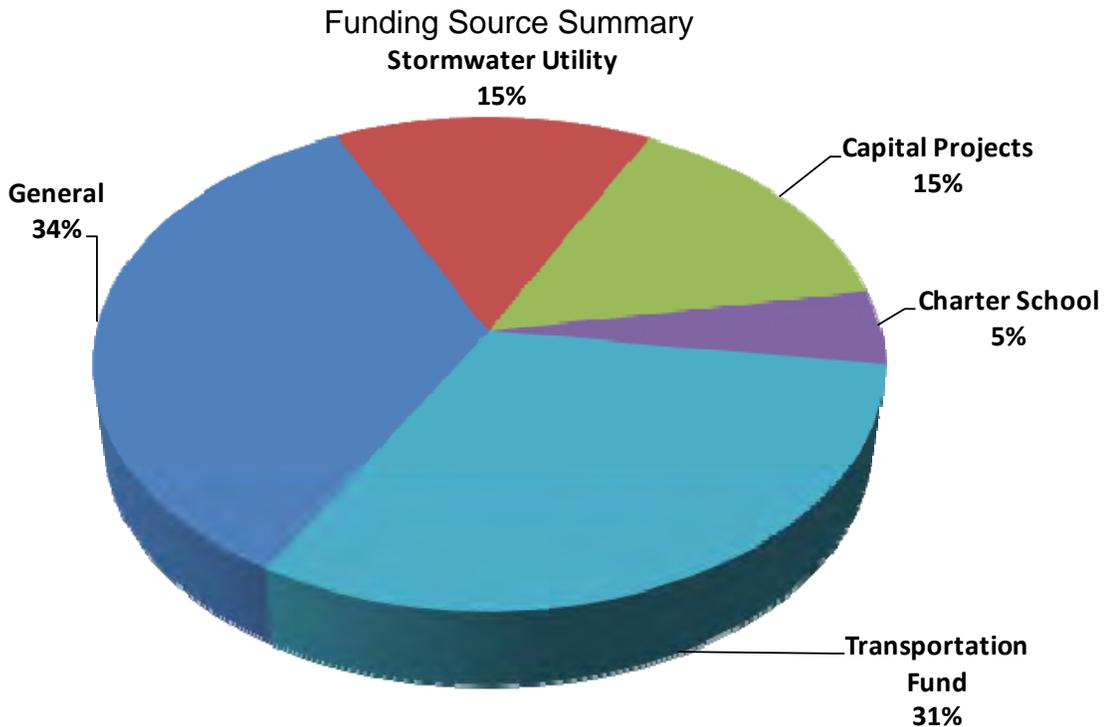
SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

Table 2
Capital Improvement Program
2014/15 - 2018/19
Summary By funding Source

| Funding Source | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | TOTAL |
|-----------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| General | \$ 1,165,030 | \$ 1,053,710 | \$ 1,131,760 | \$ 1,303,250 | \$ 1,178,650 | \$ 5,832,400 |
| Stormwater Utility | 850,000 | 1,040,000 | 200,000 | 200,000 | 200,000 | 2,490,000 |
| Capital Projects Fund | 1,330,000 | 1,150,000 | 0 | 0 | 0 | 2,480,000 |
| Charter School | 142,000 | 139,500 | 172,000 | 186,000 | 175,000 | 814,500 |
| Transportation Fund | 1,538,000 | 1,520,000 | 733,000 | 817,000 | 666,000 | 5,274,000 |
| | \$ 5,025,030 | \$ 4,903,210 | \$ 2,236,760 | \$ 2,506,250 | \$ 2,219,650 | \$ 16,890,900 |

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



SUMMARY OF PROJECTS BY LOCATION AND YEAR

The following outlines the major projects by location and the year they are proposed to be funded:

Table 3
Capital Improvement Program
2014/15 - 2018/19
Summary By Location

| Location | Resurfacing Street Lighting Drainage Improvements | Park Improvements |
|----------------------------------|--|------------------------------|
| Founders Park | | 2014 to 2018 |
| Waterways Park | | 2014/15 |
| Veterans Park | | 2017-2019 |
| NE 29 th Place | 2014 to 2016 | |
| Biscayne Lake Gardens | 2014/15 | |
| NE 207 th Street | 2014/15 | |
| NE 30 th Avenue | 2014 - 2016 | |
| NE 188 th Street Park | | 2014-16 |
| NE 213 th Street | 2015/16 | |
| Yacht Club Drive | 2015/16 | |
| NE 191 st Street | 2015/16 | |
| NE 27 th Avenue | 2016/17 | |
| NE 28 th Court | 2016/17 | |
| NE 209 th Street | 2016/17 | |
| Yacht Club Drive | 2017/18 | |
| Mystic Point Drive | 2017/18 | |
| NE 187 th Street | 2018/19 | |
| NE 185 th Street | 2018/19 | |

SUMMARY OF FINANCING PLAN MODEL

The following represents an overview of the major points of the recommended funding plan:

1. Utilize “pay-as-you-go” financing through annual appropriations to fund the total five year amount of \$16,890,900. No additional debt is recommended.
2. Adjusts property tax revenues based on projected conservative growth in assessments.

**TABLE 3
RECAP OF AVAILABLE RESOURCES vs PROPOSED APPROPRIATIONS
GENERAL FUND CAPITAL IMPROVEMENT PROGRAM**

| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|---|---------------------|---------------------|-------------------|-------------------|---------------------|
| TOTAL PROJECTED AVAILABLE RESOURCES | \$34,388,045 | \$35,514,834 | \$36,515,292 | \$37,549,897 | \$38,116,779 |
| PROJECTED OPERATING EXPENDITURES | 29,737,246 | 31,079,191 | 32,254,892 | 33,616,402 | 34,956,293 |
| DEBT SERVICE REQUIREMENTS | 2,212,045 | 2,220,979 | 2,220,979 | 2,220,979 | 2,220,979 |
| SUBTOTAL - EXPENDITURES | 31,949,291 | 33,300,170 | 34,475,871 | 35,837,381 | 37,177,272 |
| BALANCE AFTER OPERATING COSTS | 2,438,754 | 2,214,664 | 2,039,421 | 1,712,516 | 939,506 |
| LESS CIP APPROPRIATIONS | 1,165,030 | 1,053,710 | 1,131,760 | 1,303,250 | 1,178,650 |
| BALANCE | <u>\$ 1,273,724</u> | <u>\$ 1,160,954</u> | <u>\$ 907,661</u> | <u>\$ 409,266</u> | <u>\$ (239,144)</u> |
| AMOUNT NEEDED FROM CIP RESERVE OR NEW REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (239,144)</u> |

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

In the 5-year Capital Improvement Program there are no projects that have a significant impact on the City’s operating budget. The majority of the projects are considered maintenance of infrastructure or equipment replacement or purchase.

TABLE 1
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | Total |
|--------|---------------------------------------|---------|------------|------------|-----------|------------|-----------|--------------|
| BP1 | Founders Park Improvements | CS | \$ 28,000 | \$ 12,000 | \$ 30,000 | \$ 30,000 | \$ 35,000 | \$ 135,000 |
| BP2 | Waterways Park Improvements | CS | 14,000 | - | - | - | - | 14,000 |
| BP3 | Veterans Park Improvements | CS | - | - | - | 150,000 | 4,500 | 154,500 |
| BP4 | NE 188th Street Park Improvements | CS | 130,000 | 850,000 | - | - | - | 980,000 |
| BP5 | Exercise Trail Improvements | CS | - | - | - | 10,400 | 10,600 | 21,000 |
| BP6 | City-wide Beautification Improvements | CS | 9,000 | 9,200 | 9,400 | 9,600 | 9,750 | 46,950 |
| Totals | | | \$ 181,000 | \$ 871,200 | \$ 39,400 | \$ 200,000 | \$ 59,850 | \$ 1,351,450 |

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | Capital Projects | General Fund |
|--------|---------------------------------------|---------|------------|------------------|--------------|
| BP1 | Founders Park Improvements | CS | \$ 135,000 | \$ - | \$ 135,000 |
| BP2 | Waterways Park Improvements | CS | 14,000 | - | 14,000 |
| BP3 | Veterans Park Improvements | CS | 154,500 | - | 154,500 |
| BP4 | NE 188th Street Park Improvements | CS | 980,000 | 980,000 | - |
| BP5 | Exercise Trail Improvements | CS | 21,000 | - | 21,000 |
| BP6 | City-wide Beautification Improvements | CS | 46,950 | - | 46,950 |
| Totals | | | 1,351,450 | \$ 980,000 | \$ 371,450 |

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | Total |
|--------|----------------------------------|---------|--------------|--------------|------------|--------------|------------|--------------|
| TDI1 | Stormwater Drainage Improvements | CS | \$ 850,000 | \$ 1,040,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 2,490,000 |
| TDI2 | Road Resurfacing Program | CS | 1,010,000 | 1,270,000 | 333,000 | 417,000 | 266,000 | 3,296,000 |
| TDI3 | TVMS Upgrade | CS | 1,500,000 | 300,000 | - | - | - | 1,800,000 |
| TDI4 | Street Lighting Improvements | CS | 228,000 | 250,000 | 400,000 | 400,000 | 400,000 | 1,678,000 |
| Totals | | | \$ 3,588,000 | \$ 2,860,000 | \$ 933,000 | \$ 1,017,000 | \$ 866,000 | \$ 9,264,000 |

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | Stormwater Utility Fund | General Fund | Transportation Fund | Capital Project Fund |
|--------|----------------------------------|---------|--------------|-------------------------|--------------|---------------------|----------------------|
| TDI1 | Stormwater Drainage Improvements | CS | \$ 2,490,000 | \$ 2,490,000 | \$ - | \$ - | \$ - |
| TDI2 | Road Resurfacing Program | CS | 3,296,000 | - | - | 3,296,000 | - |
| TDI3 | TVMS Upgrade | CS | 1,800,000 | - | - | 300,000 | 1,500,000 |
| TDI4 | Street Lighting Improvements | CS | 1,678,000 | - | - | 1,678,000 | - |
| Totals | | | \$ 9,264,000 | \$ 2,490,000 | \$ - | \$ 5,274,000 | \$ 1,500,000 |

PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | Total |
|--------|---|-------|-----------|-----------|-----------|-----------|-----------|------------|
| PBF1 | HVAC Replacements | CS | \$ - | \$ 30,000 | \$ 30,000 | \$ 42,000 | \$ 50,000 | \$ 152,000 |
| PBF2 | Community Recreation Center Improvements | CS | - | - | - | - | 31,000 | 31,000 |
| PBF3 | Police Communications Center Improvements | PD | 15,000 | - | - | - | - | 15,000 |
| Totals | | | \$ 15,000 | \$ 30,000 | \$ 30,000 | \$ 42,000 | \$ 81,000 | \$ 198,000 |

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 FUNDING PLAN

| CIP # | Project Title | Dept. | Total | Charter Fund | General Fund |
|--------|---|-------|------------|--------------|--------------|
| PBF1 | HVAC Replacements | CS | \$ 152,000 | \$ 92,000 | \$ 60,000 |
| PBF2 | Community Recreation Center Improvements | CS | 31,000 | - | 31,000 |
| PBF3 | Police Communications Center Improvements | PD | 15,000 | - | 15,000 |
| Totals | | | \$ 198,000 | \$ 92,000 | \$ 106,000 |

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2014/15 | 2015/16 | 2016/17 | 2016/17 | 2017/18 | Total |
|--------|---------------------------------|---------|------------|------------|------------|------------|------------|--------------|
| ICT1 | Police Computers Systems<\$5000 | PD | \$ 124,600 | \$ 116,100 | \$ 151,000 | \$ 142,000 | \$ 152,000 | \$ 685,700 |
| ICT2 | Central Computer System>\$5000 | IT | 215,000 | 160,000 | 165,000 | 230,000 | 175,000 | 945,000 |
| ICT3 | Radios and E911 System | PD | 47,000 | 31,000 | 20,500 | 15,000 | 15,000 | 128,500 |
| ICT4 | Computer Equipment<\$5000 | ACES | 97,000 | 104,500 | 102,000 | 109,000 | 105,000 | 517,500 |
| ICT5 | Computer Equipment>\$5000 | ACES | 45,000 | 35,000 | 40,000 | 35,000 | 50,000 | 205,000 |
| ICT6 | Computer Equipment<\$5000 | IT | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 30,000 |
| ICT7 | Computer Equipment<\$5000 | F | 2,000 | 6,000 | 2,000 | 3,000 | 2,000 | 15,000 |
| ICT8 | Computer Equipment<\$5000 | CM | - | 4,000 | - | - | - | 4,000 |
| ICT9 | Computer Equipment<\$5000 | CS | 14,000 | 10,000 | 6,300 | 26,900 | 19,550 | 76,750 |
| ICT10 | Computer Equipment<\$5000 | CD | 3,500 | 4,500 | 3,500 | 4,000 | 4,500 | 20,000 |
| ICT11 | Computer Equipment<\$5000 | AACC | 6,500 | 2,000 | 6,000 | 6,000 | 5,000 | 25,500 |
| ICT12 | Computer Equipment<\$5000 | CC | 3,000 | - | - | - | - | 3,000 |
| Totals | | | \$ 563,600 | \$ 479,100 | \$ 502,300 | \$ 576,900 | \$ 534,050 | \$ 2,655,950 |

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | General Fund | Charter School Fund |
|--------|---------------------------------|---------|--------------|--------------|---------------------|
| ICT1 | Police Computers Systems<\$5000 | PD | \$ 685,700 | \$ 685,700 | - |
| ICT2 | Central Computer System>\$5000 | IT | 945,000 | 945,000 | - |
| ICT3 | Radios and E911 System | PD | 128,500 | 128,500 | - |
| ICT4 | Computer Equipment<\$5000 | ACES | 517,500 | - | 517,500 |
| ICT5 | Computer Equipment>\$5000 | ACES | 205,000 | - | 205,000 |
| ICT6 | Computer Equipment<\$5000 | IT | 30,000 | 30,000 | - |
| ICT7 | Computer Equipment<\$5000 | F | 15,000 | 15,000 | - |
| ICT8 | Computer Equipment<\$5000 | CM | 4,000 | 4,000 | - |
| ICT9 | Computer Equipment<\$5000 | CS | 76,750 | 76,750 | - |
| ICT10 | Computer Equipment<\$5000 | CD | 20,000 | 20,000 | - |
| ICT11 | Computer Equipment<\$5000 | AACC | 25,500 | 25,500 | - |
| ICT12 | Computer Equipment<\$5000 | CC | 3,000 | 3,000 | - |
| Totals | | | \$ 2,655,950 | \$ 1,933,450 | \$ 722,500 |

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 SUMMARY BY YEAR

| CIP # | Project Title | Dept. # | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | Total |
|--------|---|---------|------------|------------|------------|------------|------------|--------------|
| CE1 | Vehicle Purchase & Replacements | PD | \$ 471,000 | \$ 439,000 | \$ 497,000 | \$ 497,000 | \$ 448,000 | \$ 2,352,000 |
| CE2 | Equipment Purchase and Replacement>5000 | PD | 94,000 | 93,000 | 109,500 | 122,000 | 124,000 | 542,500 |
| CE3 | Equipment Purchase and Replacement<5000 | PD | 29,850 | 34,560 | 38,860 | 14,900 | 60,000 | 178,170 |
| CE4 | Equipment Purchase and Replacement>5000 | CS | 31,000 | 50,000 | 42,000 | 14,000 | 28,000 | 165,000 |
| CE5 | Equipment Purchase and Replacement<5000 | CS | 23,800 | 11,300 | 7,300 | 1,750 | 9,750 | 53,900 |
| CE6 | Equipment Purchase and Replacement>5000 | AACC | 27,780 | 15,050 | 37,400 | 20,700 | 9,000 | 109,930 |
| CE7 | Equipment Purchase and Replacement>5000 | CD | - | 20,000 | - | - | - | 20,000 |
| Totals | | | \$ 677,430 | \$ 662,910 | \$ 732,060 | \$ 670,350 | \$ 678,750 | \$ 3,421,500 |

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2014/15 - 2018/19
 FUNDING PLAN

| CIP # | Project Title | Dept. # | Total | General Fund |
|--------|---|---------|--------------|--------------|
| CE1 | Vehicle Purchase & Replacements | PD | \$ 2,352,000 | \$ 2,352,000 |
| CE2 | Equipment Purchase and Replacement>5000 | PD | 542,500 | 542,500 |
| CE3 | Equipment Purchase and Replacement<5000 | PD | 178,170 | 178,170 |
| CE4 | Equipment Purchase and Replacement>5000 | CS | 165,000 | 165,000 |
| CE5 | Equipment Purchase and Replacement<5000 | CS | 53,900 | 53,900 |
| CE6 | Equipment Purchase and Replacement>5000 | AACC | 109,930 | 109,930 |
| CE7 | Equipment Purchase and Replacement>5000 | CD | 20,000 | 20,000 |
| Totals | | | \$ 3,421,500 | \$ 3,421,500 |

CITY OF AVENTURA

CAPITAL OUTLAY

2014/15

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

| OBJECT CODE NO. | CATEGORY RECAP | CITY MANAGER PROPOSAL 2014/15 | ROUTINE/ ANNUAL CAPITAL EXPENDITURE | ESTIMATED USEFUL LIFE (YEARS) | ANNUAL OPERATING BUDGET IMPACT | | |
|---|---|-------------------------------|-------------------------------------|-------------------------------|--------------------------------|-------------|-------------|
| | | | | | PERSONNEL | OPERATING | TOTAL |
| 001-80XX | | | | | | | |
| 6402 | <u>City Clerk - 08-519</u> Computer Equipment <\$5,000 | \$ 3,000 | Yes | 4 | \$ - | \$ - | \$ - |
| 6402 | <u>Finance - 10-513</u> Computer Equipment <\$5,000 | 2,000 | Yes | 4 | - | - | - |
| 6401 | <u>Information Technology - 12-513</u> Computer Equipment >\$5,000 | 215,000 | No | 4 | - | - | - |
| 6402 | Computer Equipment <\$5,000 | 6,000 | Yes | 4 | - | - | - |
| 6304 | <u>Public Safety - 20- 521</u> Police Communications Center Impr | 15,000 | No | 5 | - | - | - |
| 6402 | Computer Equipment <\$5,000 | 124,600 | Yes | 4 | - | - | - |
| 6405 | E911 Equipment | 15,000 | No | 5 | - | - | - |
| 6407 | Radio Purchase & Replace. | 32,000 | No | 5 | - | - | - |
| 6410 | Equipment >\$5,000 | 94,000 | No | 5 | - | - | - |
| 6411 | Equipment <\$5,000 | 29,850 | Yes | 5 | - | - | - |
| 6450 | Vehicles | 471,000 | Yes | 4 | - | - | - |
| 6402 | <u>Community Development - 40-524</u> Computer Equipment <\$5,000 | 3,500 | Yes | 4 | - | - | - |
| 6402 | <u>Community Services - 50-539/541/572</u> Computer Equipment <\$5,000 | 14,000 | Yes | 4 | - | - | - |
| 6410 | Equipment >\$5,000 | 31,000 | No | 5 | - | - | - |
| 6411 | Equipment <\$5,000 | 23,800 | Yes | 5 | - | - | - |
| 6301 | Beautification Projects | 9,000 | No | 5 | - | - | - |
| 6310 | Aventura Founders Park | 28,000 | No | 10 | - | - | - |
| 6322 | Waterways Park Improvements | 14,000 | No | 10 | - | - | - |
| 6402 | <u>Arts & Cultural Center - 70-575</u> Computer Equipment <\$5,000 | 6,500 | Yes | 4 | - | - | - |
| 6410 | Equipment >\$5,000 | 27,780 | No | 5 | - | - | - |
| 6999 | <u>Non-Departmental - 90-590</u> Capital Reserve | 16,378,324 | N/A | N/A | N/A | N/A | N/A |
| | Total Capital | \$ 17,543,354 | | | \$ - | \$ - | \$ - |
| TRANSPORTATION AND STREET MAINTENANCE FUND - 120 | | | | | | | |
| 6305 | <u>Community Services - 50-541</u> Road Resurfacing | \$ 1,010,000 | Yes | 10 | \$ - | \$ - | - |
| 6307 | Street Lighting Improv. | 228,000 | Yes | 10 | - | - | - |
| 6341 | Transportation System Improv. | 300,000 | Yes | 10 | - | - | - |
| 6999 | Capital Reserve | 685,315 | N/A | N/A | N/A | N/A | N/A |
| | Total Capital | \$ 2,223,315 | | | \$ - | \$ - | \$ - |
| CAPITAL PROJECTS FUND - 392 | | | | | | | |
| 6320 | <u>Public Safety - 20- 521</u> TVMS Upgrades | \$ 1,200,000 | No | 15 | \$ - | \$ - | - |
| 6999 | Capital Reserve | 27,391 | N/A | N/A | N/A | N/A | N/A |
| 6325 | <u>Community Services - 572</u> NE 188th Street Park Improvements | 130,000 | No | N/A | - | - | - |
| 6999 | Capital Reserve | 923,433 | N/A | N/A | N/A | N/A | N/A |
| | Total Capital | \$ 2,280,824 | | | \$ - | \$ - | \$ - |
| STORMWATER UTILITY FUND - 410 | | | | | | | |
| 6306 | <u>Community Services - 538</u> Drainage Improvements | \$ 850,000 | Yes | 10 | \$ - | \$ - | - |
| 6999 | Capital Reserve | 769,600 | N/A | N/A | N/A | N/A | N/A |
| | Total Capital | \$ 1,619,600 | | | \$ - | \$ - | \$ - |



GLOSSARY

Account

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

Accounting System

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

Accrual Basis of Accounting

A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Actuary

A person that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Taxes

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

Adopted Budget

The proposed budget as initially formally approved by the City Commission.

Amended Budget

The adopted budget as formally adjusted by the City Commission.

Amortization

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

Appropriation

An authorization granted by the City Commission to make expenditures and to incur obligations for specific purposes. An

appropriation is limited in amount to the time it may be expended.

Assessed Valuation

A valuation set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Assets

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

Balance Sheet

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

Balanced Budget

A budget in which current funds or revenues equal planned expenditures.

Basis Point

Equal to 1/100 of 1%. If interest rates rise from 7.50% to 7.75%, the difference is referred to as an increase of 25 basis points.

Bond

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Covenants

A legally enforceable promise made to the bondholders from the issuer, generally in relation to the funding source utilized for repayment.

Bonded Debt

That portion of indebtedness represented by outstanding bonds.

Budget

A financial operating plan that embodies an estimate of proposed expenditures for a given period (usually a single fiscal year) and the proposed means of financing them.

Budget Calendar

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

Budget Message

A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

Budgetary Control

The control or management of the City in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues. Represents the level of control at which expenditures may not exceed budget. Any revisions that alter the total expenditures of a department must be approved by the City Commission.

Capital Budget

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Construction Fund

A fund established to account for bond proceeds and expenditures associated with the purchase of properties to be utilized for public parks, cultural center and the permanent Government Center and Police Station.

Capital Improvement Program (CIP)

A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlays

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

Capital Projects Fund

A fund established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinance or Commission Policy.

Carryover

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

Chart of Accounts

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

Commercial Paper

An unsecured promissory note that is issued for a specific amount, maturing on a specific day. Normally, the maximum maturity is 270 days, but the most common length is 30 days.

Comprehensive Annual Financial Report (CAFR)

This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two (2) basic types of information: a balance sheet that compares assets with liabilities and fund balance and an operating statement that compares revenues and expenditures.

Contingency

An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year-end. Note: This is not the same as fund balance.

Current Assets

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

Current Liabilities

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

Debt Service

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

Debt Service Fund

A fund established to finance and account for the accumulation of resources for and the payment of, general long-term debt principal and interest. Note: This fund is also referred to as a "Sinking Fund".

Debt Service Requirements

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

Defeasance

A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is defeased, the borrower sets aside cash to pay off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.

Depreciation

The decrease in the value of physical assets due to their use and the passage of time.

Encumbrances

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Expenditures

For accrual basis accounts, this term designates total charges incurred, whether paid or unpaid, including

expenses, provision for debt service and capital outlays. For cash basis accounts, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

Expenses

Charges incurred, whether paid or unpaid, for operation, maintenance and interest and other charges which are presumed to benefit the current fiscal period.

Fiscal Period

Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. Note: It is usually a year, though not necessarily a calendar year.

Fiscal Year (FY)

Any period of 12 consecutive months to which the annual budget applies and at the end of which the City determines its financial position and results of operations. The City's fiscal year begins October 1st and ends September 30th.

Fixed Assets

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

Franchise Fee

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

Full-Time Equivalent Position

A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours/year.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the

Fund Accounts

All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance

The excess of a fund's assets over its liabilities and reserves. 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.

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.

Committed: This classification includes amounts that can be used only

for the specific purposes determined by a formal action of the City Commission 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.

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.

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.

General Fund

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The

General Fund is used to finance the City's ordinary operations.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Grant

A contribution by one (1) governmental unit to another. The contribution is usually made to aid in the support of a specified function (e.g., education), but is sometimes also made for general purposes.

Income

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

Infrastructure

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

Interest Income

Revenue generated through the investment of fund balances.

Interfund Transfers

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

Intergovernmental Revenue

Revenue received from or through the Federal, State or County government, including State Revenue Sharing, Alcoholic Beverage Tax, Sales Tax and Gasoline Taxes.

Inventory

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

Liabilities

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

Mill

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

Millage

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

Mission Statement

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

Net Position

Excess of the City's assets and deferred outflows over its liabilities.

Non-Departmental

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

Objective

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

Operating Budget

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

Ordinance

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

Pay-as-You-Go Financing

A method of paying for capital projects that relies on current tax and grant revenues rather than on debt.

Performance Budget

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

Performance Workload Indicators

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

Police Education Fund

A special revenue fund used to account for revenues pursuant to Florida Statute 943.25 which allows municipalities to collect two dollars (\$2.00) from each traffic citation for the purpose of criminal justice education and training for police officers.

Police Offduty Services Fund

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

Property Tax

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

Proprietary Fund

Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities. Note: An example of this type of fund is the Stormwater Utility Fund.

Reserves

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

Resolution

A legislative act by the City with less legal formality than an ordinance.

Revenues

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

Rolled-Back Rate

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

Sales Tax

Tax imposed on the purchase of goods and services.

Special Revenue Fund

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

Stormwater Utility Fund

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

Taxable Value

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

Taxes

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

Transportation and Street Maintenance Fund

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

Trust and Agency Funds

These funds are used to account for

assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operations.

Truth in Millage (TRIM)

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

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

Unencumbered

The portion of an allotment not yet expended or encumbered.

Useful Life

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

User Charges or Fees

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

Utility Service Tax

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

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



The City of Excellence

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

MEMORANDUM

TO: City Commission

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

DATE: July 7, 2014

SUBJECT: **Resolution Establishing Proposed Millage Rate 2014/15 Fiscal Year**



July 11, 2014 City Commission Meeting Agenda Item 2B

RECOMMENDATION

It is recommended that the City Commission adopt a millage rate of 1.7261 for fiscal year 2014/15. This rate includes no increase. This will generate \$13,764,950 based on an assessed value of \$8,394,311,130. This is \$996,797 more than the previous year.

BACKGROUND

Attached hereto is a Resolution that establishes the proposed millage rate for the 2014/15 fiscal year and public hearing dates. State statutes require the City to establish a tentative millage rate and the first public hearing date that will be transmitted to the County Property Appraisal Department. The County Property Appraiser issues a notice to all property owners in the City. The notice includes the proposed tax rates and public hearing dates for all government agencies imposing ad valorem taxes.

A detail discussion of the requirements for setting the millage rate is contained in the memorandum attached hereto from our Finance Director.

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

EMS/act

Attachment

CITY OF AVENTURA

FINANCE DEPARTMENT

MEMORANDUM

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

FROM:  Brian K. Raducci, Finance Director

DATE: July 1, 2014

SUBJECT: **Certification of Taxable Value/Public Hearing Dates**

DR-420 Certification of Taxable Value and Millage Rates

On June 30, 2014, we received the 2014 Certification of Taxable Value – DR-420 (the “DR-420” included as Exhibit I) from the Miami-Dade County Property Appraiser. On line 4 of the DR-420, the City’s taxable value of \$8,394,311,130 is reported. This value is approximately \$42.3M higher than the estimated \$8,352,000,000 that was tentatively reported to us on June 1, 2014 and nearly \$608M or 7.81% higher than the \$7,786,432,398 which was reported to us last year at this time.

The DR-420 includes a breakdown of the change in taxable value as follows:

New Construction - \$104,081,513 (line 5) represents the increase in taxable value for properties that came on line between January 1 and December 31, 2014.

Existing Property - \$730,380,714 (9.66%) represents the increase in taxable value of existing property, [\$8,290,229,617 (line 6) minus \$7,559,848,903 (line 7) of the form] and appears to indicate that we are continuing to show signs of recovery.

The purpose of the DR-420 is for a taxing authority to calculate its “rolled-back rate.” Section 200.065 (1) of the Florida Statutes, defines the rolled-back rate as “...a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation..., will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year...”

The City’s rolled-back rate for 2014 (FY 2014/15) is 1.5740 (line 16) of the DR-420 and is lower than the City’s current millage rate of 1.7261. This rate is important because if we levy any rate above it, the City will be required to place a quarter page ad in the newspaper before the second public hearing on the budget and tax rate in September which is titled “**NOTICE OF PROPOSED TAX INCREASE**” and would also be required to include the statement that the proposed rate exceeds the rolled back rate by 9.66% in the ordinance adopting the millage rate which will be read at the two (2) public hearings in September.

DR-420MM-P Maximum Millage Levy Calculation Preliminary Disclosure

In addition, we must prepare the DR-420MM-P (Exhibit II) to determine what other millage rates the City could adopt and by what level of Commission approval. For example:

- A.) Majority Vote (4 of 7 Commissioners) – a millage rate of 1.9358 mills (line 13 of the DR-420MM-P) could be adopted
- B.) Two-thirds Vote (5 of 7 Commissioners) – a millage rate of 2.1294 mills (line 14 of the DR-420MM-P) could be adopted

In accordance with your recommendation to not increase the millage rate, the proposed millage rate of 1.7261 mills has been utilized in preparing our FY 2014/15 Budget. This rate will require a majority vote of the City Commission to adopt. After a 5% reduction to cover early payment discounts of up to 4%, plus 1% for uncollectibility, the proposed millage rate will generate the \$13,764,950 of ad valorem taxes reflected on page 2-10 of the budget document. You will note that this amount is nearly \$997,000 more than the \$12,768,153 budgeted last year based on the same rate of 1.7261 mills. By comparison, if the roll-back rate of 1.5740 were adopted, the City would generate \$12,552,014 in ad valorem taxes, for a difference of \$1,212,936 (\$13,764,950 – \$12,552,014).

Public Hearing Dates

Since we received the certification on June 30, state law requires us to hold two (2) public hearings (between September 3rd and October 8th) that cannot conflict with any of the following dates:

Miami-Dade County – public hearings are scheduled for September 4th and September 18th
Miami-Dade County School Board – a public hearing is scheduled for September 3rd.

As a result, the following dates are recommended for the City's public hearings:

| | |
|-----------------------|--|
| First public hearing | 6:00 P.M., Monday, September 8 th |
| Second public hearing | 6:00 P.M., Wednesday, September 17 th |

Since we need to include the date of the first meeting on our submitted DR-420, we need to have a commitment from the Mayor and Commission by no later than the July 11th budget review meeting.

The information contained in the preceding paragraphs is based on my review of the Florida Department of Revenue's Instruction Manual for TRIM Compliance. Please let me know if you have any questions or comments pertaining to this memorandum.



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

Exhibit I
 DR-420
 R. 5/12
 Rule 12D-16.002
 Florida Administrative Code
 Effective 11/12

| | |
|--|---------------------------------------|
| Year: 2014 | County: MIAMI-DADE |
| Principal Authority: CITY OF AVENTURA | Taxing Authority: CITY OF AVENTURA |

SECTION I: COMPLETED BY PROPERTY APPRAISER

| | | | | |
|----|--|------------------------------|--|-----------------|
| 1. | Current year taxable value of real property for operating purposes | \$ | 8,195,629,273 | (1) |
| 2. | Current year taxable value of personal property for operating purposes | \$ | 197,621,619 | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | \$ | 1,060,238 | (3) |
| 4. | Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i> | \$ | 8,394,311,130 | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | \$ | 104,081,513 | (5) |
| 6. | Current year adjusted taxable value <i>(Line 4 minus Line 5)</i> | \$ | 8,290,229,617 | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | \$ | 7,559,848,903 | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number 0 (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0 | <input type="checkbox"/> YES | <input checked="" type="checkbox"/> NO | Number 0 (9) |

| | | | |
|---|---|-------------------|--|
| Property Appraiser Certification | I certify the taxable values above are correct to the best of my knowledge. | | |
| SIGN HERE | Signature of Property Appraiser : | Date : | |
| | Electronically Certified by Property Appraiser | 6/30/2014 5:03 PM | |

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | | |
|-----|--|----|--------------------|------|
| 10. | Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i> | | 1.7261 per \$1,000 | (10) |
| 11. | Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i> | \$ | 13,049,055 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i> | \$ | 0 | (12) |
| 13. | Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i> | \$ | 13,049,055 | (13) |
| 14. | Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i> | \$ | 0 | (14) |
| 15. | Adjusted current year taxable value <i>(Line 6 minus Line 14)</i> | \$ | 8,290,229,617 | (15) |
| 16. | Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i> | | 1.5740 per \$1000 | (16) |
| 17. | Current year proposed operating millage rate | | 1.7261 per \$1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i> | \$ | 14,489,420 | (18) |

| | | | | |
|-----|--|---|--|------|
| 19. | TYPE of principal authority (check one) | <input type="checkbox"/> County | <input type="checkbox"/> Independent Special District | (19) |
| | | <input checked="" type="checkbox"/> Municipality | <input type="checkbox"/> Water Management District | |
| 20. | Applicable taxing authority (check one) | <input checked="" type="checkbox"/> Principal Authority | <input type="checkbox"/> Dependent Special District | (20) |
| | | <input type="checkbox"/> MSTU | <input type="checkbox"/> Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | (21) |

DEPENDENT SPECIAL DISTRICTS AND MSTUs



STOP HERE - SIGN AND SUBMIT

| | | | | |
|-----|--|----|--------------------|------|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i> | \$ | 13,049,055 | (22) |
| 23. | Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i> | | 1.5740 per \$1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i> | \$ | 13,212,646 | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i> | \$ | 14,489,420 | (25) |
| 26. | Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i> | | 1.7261 per \$1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i> | | 9.66 % | (27) |

First public budget hearing

Date :

9/8/2014

Time :

6:00 PM

Place :

19200 W. Country Club Drive
Aventura, FL 33180 Phone: (305) 466-8920

**S
I
G
N
H
E
R
E**

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer :

Date :

Title :

ERIC M. SOROKA, CITY MANAGER

Contact Name and Contact Title :

BRIAN K. RADUCCI, FINANCE DIRECTOR

Mailing Address :

19200 W. COUNTRY CLUB DRIVE

Physical Address :

19200 W. COUNTRY CLUB DRIVE

City, State, Zip :

AVENTURA, FL 33180

Phone Number :

(305) 466-8920

Fax Number :

(305) 466-8939

Instructions on page 3



**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE**
For municipal governments, counties, and special districts

Exhibit II

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | | | |
|--|---|---------------------------------------|--|
| Year: 2014 | | County: MIAMI-DADE | |
| Principal Authority: CITY OF AVENTURA | | Taxing Authority: CITY OF AVENTURA | |
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No (1) |
| IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation. | | | |
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 1.5740 | per \$1,000 (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2013 Form DR-420MM, Line 13 | 2.0580 | per \$1,000 (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 1.7261 | per \$1,000 (4) |
| If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5. | | | |
| Adjust rolled-back rate based on prior year majority-vote maximum millage rate | | | |
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | \$ 7,559,848,903 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i> | \$ 15,558,169 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | \$ 0 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i> | \$ 15,558,169 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | \$ 8,290,229,617 | (9) |
| 10. | Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i> | 1.8767 | per \$1,000 (10) |
| Calculate maximum millage levy | | | |
| 11. | Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i> | 1.8767 | per \$1,000 (11) |
| 12. | Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i> | 1.0315 | (12) |
| 13. | Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i> | 1.9358 | per \$1,000 (13) |
| 14. | Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i> | 2.1294 | per \$1,000 (14) |
| 15. | Current year proposed millage rate | 1.7261 | per \$1,000 (15) |
| 16. | Minimum vote required to levy proposed millage: (Check one) | | (16) |
| <input checked="" type="checkbox"/> | a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17. | | |
| <input type="checkbox"/> | b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17. | | |
| <input type="checkbox"/> | c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17. | | |
| <input type="checkbox"/> | d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17. | | |
| 17. | The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i> | 1.9358 | per \$1,000 (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | \$ 8,394,311,130 | (18) |

| | | | |
|---|--|---|---|
| Taxing Authority: CITY OF AVENTURA | | DR-420MM-P R. 5/12 Page 2 | |
| 19. | Current year proposed taxes (Line 15 multiplied by Line 18, divided by 1,000) | \$ 14,489,420 | (19) |
| 20. | Total taxes levied at the maximum millage rate (Line 17 multiplied by Line 18, divided by 1,000) | \$ 16,249,707 | (20) |
| DEPENDENT SPECIAL DISTRICTS AND MSTUs | | | |
| STOP HERE. SEE INSTRUCTIONS. | | | |
| 21. | Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. (The sum of all Lines 19 from each district's Form DR-420MM-P) | \$ 0 | (21) |
| 22. | Total current year proposed taxes (Line 19 plus Line 21) | \$ 14,489,420 | (22) |
| Total Maximum Taxes | | | |
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 20 from each district's Form DR-420MM-P) | \$ 0 | (23) |
| 24. | Total taxes at maximum millage rate (Line 20 plus Line 23) | \$ 16,249,707 | (24) |
| Total Maximum Versus Total Taxes Levied | | | |
| 25. | Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO | (25) |
| S I G N H E R E | Taxing Authority Certification | | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. |
| | Signature of Chief Administrative Officer : | | Date : |
| | Title : | Contact Name and Contact Title : | |
| | ERIC M. SOROKA, CITY MANAGER | BRIAN K. RADUCCI, FINANCE DIRECTOR | |
| | Mailing Address : | Physical Address : | |
| 19200 W. COUNTRY CLUB DRIVE | 19200 W. COUNTRY CLUB DRIVE | | |
| City, State, Zip : | Phone Number : | Fax Number : | |
| AVENTURA, FL 33180 | (305) 466-8920 | (305) 466-8939 | |

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

RESOLUTION NO. 2014- __

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2014/2015 FISCAL YEAR; PROVIDING FOR THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Determination of Millage, sets forth the procedures that must be followed in establishing a millage rate and adopting an annual budget; and

WHEREAS, the Miami Dade County Property Appraiser has certified the taxable value of property within the City of Aventura, as required by Chapter 200, Section 200.065(1) and Chapter 193, Section 193.023, Florida Statutes; and

WHEREAS, pursuant to Chapter 200, Section 200.065(2)(b), the City of Aventura is required to establish its proposed millage rate and the date, time and place that the public hearing will be held to consider the proposed millage rate and tentative budget.

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

Section 1. The following is hereby established as the proposed millage rate for the 2014/2015 fiscal year: 1.7261 per \$1,000.00 of taxable assessed value.

Section 2. September 8, 2014 is hereby established as the date for a public hearing on the tentative budget and proposed millage rate, to be held at 6 p.m. at the Aventura Government Center, 19200 West Country Club Drive, Aventura, Florida.

Section 3. The City Clerk be and is hereby authorized and directed to place all necessary advertisements in accordance with Chapter 200, Florida Statutes, the Truth in Millage (TRIM) Bill.

Section 4. 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 _____, upon being put to a vote, the vote was as follows:

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

PASSED AND ADOPTED this 11th day of July, 2014.

Susan Gottlieb, Mayor

Attest:

Teresa M. Soroka, MMC
City Clerk

Approved as to Form and Legal Sufficiency:

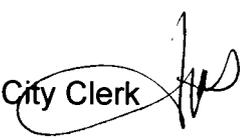
City Attorney

CITY OF AVENTURA

OFFICE OF THE CITY CLERK

MEMORANDUM

TO: City Commission

FROM: Teresa M. Soroka, MMC, City Clerk 

DATE: July 7, 2014

SUBJECT: **City Clerk Selection Process - Interviews**

July 11, 2014 City Commission Meeting Agenda Item 3

Background

We received a total of thirteen applications for the position of City Clerk advertised through the month of June. Out of the applications received, only four have experience in a Florida City Clerk's office and out of those, only two meet all of the criteria required. Those two candidates are currently serving as the Village Clerk in their respective Miami-Dade County municipalities, as follows:

Ellisa Horvath, MMC - currently the Village Clerk of Bal Harbour Village. She has worked in the Clerk's office in Bal Harbour for over 18 years. She has the required CMC certification and the preferred Master Municipal Clerk (MMC) certification. In addition, Ellisa has an AA degree in business management from Broward Community College and further college studies not related to local government.

Barbara Estep, MMC - currently the Village Clerk of Miami Shores Village. She has worked in the Clerk's office in Miami Shores for over 19 years. She has the required CMC certification and the preferred Master Municipal Clerk (MMC) certification.

Recommendation

My recommendation, and that of the other members of the Committee including Guido Inguanzo, CMC, Pinecrest City Clerk, and Gladys Carcamo, Human Resources Manager, is that you interview these two candidates, immediately followed by discussion and possible motion for selection, contingent on the City's background check, and negotiation of salary and benefits.

Again, I would suggest that the starting date for the new City Clerk be mid-October so that she will be involved in the November municipal election and that will provide time for me to work with her and introduce her to the City of Aventura policies and procedures, and appropriate time for her to submit her resignation of her current position.

AT 6/17/14
PL 6/09/14

CITY OF AVENTURA

19200 W. COUNTRY CLUB DRIVE
AVENTURA, FLORIDA 33180
(305) 466-8900

RECEIVED

JUN 09 2014

HUMAN RESOURCES

APPLICATION FOR EMPLOYMENT

The City of Aventura is committed to providing quality and responsive services to its residents and expects all employees to be highly motivated and dedicated in order for the organization to perform its mission.

"An Equal Opportunity Employer"

INSTRUCTIONS: Please print in ink or type all information. The application must be filled out accurately and completely. Answer all questions. Do not leave an item blank. If an item does not apply, write N/A (not applicable). If you need additional space to answer a question fully, you may use full sheets of paper that are the same size as this page. On each additional page, be sure to include your name and position title. Attach copies of documents or certificates as requested. All materials submitted become the property of the City and will not be returned. Nothing can be added to your application after the announcement period has closed. All statements made on the application are subject to verification. Exaggerated, false, or misleading statements may be cause for rejection of the application and/or termination of employment.

| | | |
|--|---|--|
| 1. NAME | | |
| Last Name ESTEP | First Name BARBARA | M.I. A |
| Email Address: BrbEst5@aol.com | 3. POSITION APPLYING FOR City Clerk | |
| 4. TODAY'S DATE | 5. WHEN AVAILABLE December 1, 2014 | 6. ARE YOU WILLING TO WORK <input checked="" type="checkbox"/> Shift Work <input type="checkbox"/> Weekends |
| 7. APPLYING FOR <input checked="" type="checkbox"/> Full time <input type="checkbox"/> Part time CHECK ALL RESPONSES THAT APPLY | | If you require assistance with testing due to disability, please notify our staff. |
| 8. HOME TELEPHONE NUMBER | | 9. DRIVER'S LICENSE: Do you have a valid license? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No License Type: <input checked="" type="checkbox"/> Operator <input type="checkbox"/> CDL Class <u>E</u> Endorsement Code <u>N/A</u> |
| Area Code 954 | Number 923-5780 | |
| OTHER TELEPHONE NUMBER | | |
| Area Code 954 | Number 699-4901 | |
| 10. PRESENT ADDRESS | | |
| Street Address 958 Nautilus Isle | | |
| City Dania Beach | State FL | Zip Code 33004 |
| How long have you lived at present address? Years <u>14</u> Months <u>2</u> | | |
| 11. PREVIOUS ADDRESS | | |
| Street Address 3833 Adams Street | | |
| City Hollywood. | State FL | Zip Code 33021 |
| How long have you lived at this address? Years <u>6</u> Months <u>3</u> | | |

12. EDUCATION AND SPECIAL TRAINING

Circle highest grade completed: 1 2 3 4 5 6 7 8 9 10 11 (12)
 High School Diploma (Check): Yes No If yes, date received: June 1975
 (Month) (Year)
 Equivalency — GED (Check): Yes No If yes, date received: _____
 Name and location of last HIGH SCHOOL attended: Staples High Westport CT
 Name City State

List Special Training (Business, Trade, Vocational, Armed Forces Schools, etc.) Below:

| Name and Location | Dates Attended | | | | Total Months Completed | Courses or Subject Taken | Certificates given or other pertinent information |
|----------------------------|----------------|-----|-----|-----|------------------------|---------------------------|---|
| | From | | To | | | | |
| | Mo. | Yr. | Mo. | Yr. | | | |
| Florida Institute of Gov't | 10 | 94 | 12 | 97 | | Municipal Clerk Academics | CMC |
| Florida Institute of Gov't | 06 | 98 | 04 | 06 | | Municipal Clerk Academics | MMC |

List Colleges and Universities Attended Below:

| Name and Location | Dates Attended | | | | Credit Hours Received Sem Qtr | Grade Point Average | Major/Minor Degree Field or Program of Study | Degree Received |
|---|----------------|-----|-----|-----|----------------------------------|---------------------|--|-----------------|
| | From | | To | | | | | |
| | Mo. | Yr. | Mo. | Yr. | | | | |
| Sacred Heart University Bridgeport, Ct | 04 | 83 | 04 | 87 | 39 Total | 3.61 | Business | N/A |
| | | | | | | | | |
| | | | | | | | | |

13. EMPLOYMENT RECORD - List all jobs held in the last TEN years and any other jobs relevant to the position for which you are applying. Major changes in duties or job titles with the same employer should be listed as separate jobs. Start with your PRESENT or MOST RECENT position and work back. BE SPECIFIC — all or part of your rating may depend on the information you provide. If additional space is needed, please use continuation sheet. Periods of unemployment should be listed separately in Section 14. NOTE: We may contact previous employers to verify your descriptions of past duties.

May we contact your present employer regarding your record of employment? Yes No

(Job 1) Present or Most Recent Job

| From | | To | | Total Time | |
|------|-----|---------|-----|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| 02 | 95 | Present | | 19 | 4 |

Hours per week: 40
 Starting Salary: \$ 33,000 per yr
 Last Salary: \$ 46,400 per yr

Employer: Miami Shores Village
 Address: 10050 NE 2nd Ave, Miami Shores FL
 Telephone Number: 305-795-2207
 Your Job Title: Village Clerk
 Supervisor's Name and Title: Tom Benton, Village Manager
 Reason for Leaving Position: _____

Specific Duties: Please see attached resume.

Number of employees supervised (if applicable): None presently.

(Job 2) Previous Job

| From | | To | | Total Time | |
|------|-----|-----|-----|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| 01 | 94 | 02 | 95 | 1 | - |

Hours per week: 40
 Starting Salary: \$ 12.50 per hr
 Last Salary: \$ 12.75 per hr

Employer: Miami Shores Village
 Address: 10050 NE 2nd Avenue, Miami Shores, FL
 Telephone Number: 305-795-2207
 Your Job Title: Executive Assistant
 Supervisor's Name and Title: Michael Covizzo, Village Manager
 Reason for Leaving Position: Promotion

Specific Duties: Please see attached resume.

Number of employees supervised (if applicable): _____

(Job 3) Previous Job

| From | | To | | Total Time | |
|------|-----|-----|-----|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| | | | | | |

Hours per week _____
 Starting Salary \$ _____ per _____
 Last Salary \$ _____ per _____

Employer: _____
 Address: _____
 Telephone Number: _____
 Your Job Title: _____
 Supervisor's Name and Title: _____
 Reason for Leaving Position: _____

Specific Duties: _____

Number of employees supervised (if applicable): _____

(Job 4) Previous Job

| From | | To | | Total Time | |
|------|-----|-----|-----|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| | | | | | |

Hours per week _____
 Starting Salary \$ _____ per _____
 Last Salary \$ _____ per _____

Employer: _____
 Address: _____
 Telephone Number: _____
 Your Job Title: _____
 Supervisor's Name and Title: _____
 Reason for Leaving Position: _____

Specific Duties: _____

Number of employees supervised (if applicable): _____

14. LIST ANY RELEVANT VOLUNTEER WORK AND ALL PERIODS OF UNEMPLOYMENT DURING THE PAST 10 YEARS.

| From | | To | | Description of Activities or Volunteer Work |
|------|-----|-----|-----|---|
| Mo. | Yr. | Mo. | Yr. | |
| | | | | sff |
| | | | | N/A |

15. SPECIFIC SKILLS — List below the Job Number from your Employment Record (Section 13) and total number of months of experience in skillfully operating the equipment and/or total number of months of substantial experience in craft(s), trade(s), or technical profession(s).

| No. of Mths. | Job No. | List of Office & Related Equipment Operated | No. of Mths. | Job No. | List of All Other Equipment Operated | No. of Mths. | Job No. | List of Crafts, Trades & Technical Professions |
|--------------|---------|---|--------------|---------|--------------------------------------|--------------|---------|--|
| 224 | 1 | Desktop Dell Computer | 30 | 1 | Digital Recording Syst | | | |
| 224 | 1 | IBM Selectric Typewriter | 8 | 1 | Live Stream Video Equip | | | |
| 224 | 1 | Calculator | | | | | | |
| 224 | 1 | Copy Machine | | | | | | |
| 224 | 1 | Postage Machine | | | | | | |

16. List membership(s) in professional, job-related organizations: Please see attached resume.

17. List any active professional, technical, occupational licenses or certificates and registrations you now hold: N/A

18. List awards, commendations, or other recognition received for outstanding achievement in school, military service, your work, or civic duties: Florida Assoc. of City Clerks Proclamation, numerous letters of thanks.

19. VETERAN PREFERENCE: Are you claiming veteran's preference? Yes _____ No

If yes, please complete the Veteran's Employment Preference Form.

Also, please submit a copy of your DD214 showing dates of entry and separation, and if disabled, proof of current receipt of disability benefits with your application.

Are you or have you ever been employed by the State of Florida or one of its Counties, Cities, etc.? Yes _____ No _____

20. Have you ever worked for the City of Aventura?
 No Yes _____
 If yes, please give date(s) of employment: _____

21. Are you related to or is any member of your household employed by the City of Aventura?
 No Yes _____ If yes, please give the person's:
 Name _____
 Relationship to you: _____

22. Since your 18th birthday have you been CONVICTED of ANY violation of the law, other than minor traffic offenses, or pleaded NOLU CONTENDERE to criminal charges, even if adjudication was withheld? No Yes _____ If yes, please give:
 Nature of offense: _____
 Name and location of court: _____
 Disposition of case: _____ Date: _____
NOTE: A conviction does not automatically mean you cannot be employed by the City of Aventura. The nature of the offense, how long ago it occurred, etc. are given consideration.

23. How did you learn about the position for which you are applying? — Check the response that applies.
 Newspaper ad Visit to Personnel Division Florida State Employment Agency
 City Employee Personnel Counselor Recruiting Program — Career Day
 High School College Counselor (please specify) _____
 Other Source (please specify) City Clerks Association Professional Journal

24. REFERENCES: list three (3) personal references who are not relatives or former employers.

| Name and Occupation | Address | Telephone No. | Years Known |
|-----------------------------|--|---------------|-------------|
| Richard Sarakau Attorney | Genovese Toblax & Battista 100 SE 2nd St, 44th Floor Miami, FL 33131 | 305-349-2300 | 16 |
| | Richard Masten Crime Stoppers Director | | |
| Tracy Ackroyd City Clerk | City of Clermont 685 W. Montrose St. Clermont, FL 34711 | 352-241-7332 | 8 |

IMPORTANT: Employment is subject to verification of an applicant's background. Persons selected for employment must (1) present a valid social security card (2) take a Loyalty Oath, as per Florida Statute, Section 876.06 and, (3) subsequent to an offer of employment, pass a medical examination by City appointed physician. The medical examination may include testing for current use of drugs and/or controlled substances. If traces of drugs or controlled substances are present in a candidate's blood, urine or hair and have NOT been obtained and taken as directed by a valid prescription, the candidate WILL NOT be given further consideration under the present announcement for this classification. Additionally, the City of Aventura is required by federal law to verify having seen documents, which the applicant must provide as part of employment processing, that show the applicant's identity and right to work in the United States.

APPLICANT: PLEASE READ THIS STATEMENT CAREFULLY BEFORE SIGNING BELOW.
 I hereby certify that each response on this application and all other information I have furnished in applying for employment with the City of Aventura is true and correct. I understand that any incorrect, incomplete, or false statement or information I have furnished may subject me to disqualification in an examination or to discharge at any time. Subsequent to an offer of employment, I give my voluntary consent to be medically examined and to provide a sample of my blood, urine, or hair which may be tested for recent use of drugs and/or controlled substances. Further, I release the City of Aventura, its officers, agents, and employees from any liability whatsoever in connection with such a medical examination or the use of the test results therefrom.

Signature of Applicant Barbara A. Estep Date 6/6/14

Barbara A. Estep
958 Nautilus Isle
Dania Beach, FL 33004

June 6, 2014

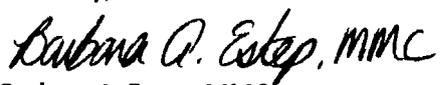
Human Resources Department
City of Aventura
19200 W. Country Club Drive
Aventura, FL 33180

Dear Sir or Madam:

I would like to express my interest in the recently posted City Clerk position for the City of Aventura. I have completed and attached the requisite application as well as a copy of my resume for your review and consideration. I believe that my years of experience and knowledge of government operations will be a benefit to Aventura and I welcome the opportunity to discuss the position with you.

Thank you for your time and I look forward to hearing from your offices. I can be reached via my cell phone at 954-699-4901 or via e-mail at BrbEst5@aol.com.

Sincerely,


Barbara A. Estep, MMC

Enclosures

Barbara A. Estep, MMC
958 Nautilus Isle
Dania Beach, FL 33004
954-923-5780
BrbEst5@aol.com

PROFESSIONAL EXPERIENCE

Miami Shores Village, Miami Shores, Florida
Village Clerk/Assistant to the Village Manager

February, 1995 – Present

Responsibilities include Council agenda preparation and management; attendance, recording and transcribing of Village Council Meetings; contract review; drafting of ordinances and resolutions; publishing public notices as required by law; administering the publication of the Village Code of Ordinances and Charter; maintaining custody of municipal records; and managing the Village's Local Business Tax Receipt program. Serve as the liaison between Village residents and their government, providing support and responses as appropriate. In addition, I serve as the Supervisor of Elections for all municipal elections and serve as the Financial Disclosure Coordinator and Records Management Liaison with the State of Florida.

Serve as the Assistant to the Village Manager responsible for managing the day to day operation of the Manager's office, including composing correspondence, report writing, responding to citizen complaints and telephone calls.

Miami Shores Village, Miami Shores, Florida
Executive Assistant to the Village Manager

February, 1994 – February, 1995

Responsible for the administrative operation of the Village Manager's office, coordinating daily activities.

Neuro-Psychology Associates, Springfield, Massachusetts
Office Manager

May, 1991 – August, 1993

Responsible for all administrative aspects of an eight employee, private specialized psychology practice, including management, analysis and collection of all third party insurance accounts and maintaining medical records. Improved collection rate by approximately 75% through instituting tracking procedures and improving administrative forms. Other responsibilities included preparation of month-end closing, aging and statistical reports, managing accounts payable checking account, patient/testing scheduling, administration of the employee health insurance plan and payroll reporting.

BlueRidge Center, Bloomfield, Connecticut
Utilization Review Manager / Operations Coordinator

May, 1987 – May, 1991

UR Manager: Responsible for ensuring insurance carrier authorization for patient length of stay. Daily contact with corresponding insurance company UR departments to report patient progress within program and to obtain authorization for further inpatient days.

Operations Coordinator: Responsible for facility wide personnel activities, including Policy & Procedure updates, Employee Handbook revisions and staff credentialing. Supervise reception and security staff. Responsible for third party billing of all psychiatric consults, psychological testing and coded toxicology screens. Serve as liaison to Mount Sinai Hospital for contract services, i.e. housekeeping, engineering, laundry and purchasing.

EDUCATION

| | | |
|------------------------|--|----------------------|
| 1984 - 1987 | Sacred Heart University Business Management | Fairfield, CT |
|------------------------|--|----------------------|

PROFESSIONAL AFFILIATIONS

Member and Past President (2000-2001) of the Miami-Dade County Municipal Clerk's Association
Member and Past President (2011-2012) of the Florida Association of City Clerks
Member of the International Institute of Municipal Clerks
Member of the Florida Association of Local Business Tax Receipt Officials
Past Member of the Miami Shores Village Employee Federal Credit Union Credit Committee

PERSONAL

Born and raised in Westport, Connecticut
Avid boater and sports fan

CITY OF AVENTURA

19200 W. COUNTRY CLUB DRIVE
AVENTURA, FLORIDA 33180
(305) 466-8900

RECEIVED

JUN 25 2014

PERSONNEL

APPLICATION FOR EMPLOYMENT

The City of Aventura is committed to providing quality and responsive services to its residents and expects all employees to be highly motivated and dedicated in order for the organization to perform its mission.

"An Equal Opportunity Employer"

INSTRUCTIONS: Please print in ink or type all information. The application must be filled out accurately and completely. Answer all questions. Do not leave an item blank. If an item does not apply, write N/A (not applicable). If you need additional space to answer a question fully, you may use full sheets of paper that are the same size as this page. On each additional page, be sure to include your name and position title. Attach copies of documents or certificates as requested. All materials submitted become the property of the City and will not be returned. Nothing can be added to your application after the announcement period has closed. All statements made on the application are subject to verification. Exaggerated, false, or misleading statements may be cause for rejection of the application and/or termination of employment.

| | | |
|--|---|---|
| 1. NAME | | |
| Last Name Horvath | First Name Ellisa | M.I. L |
| Email Address: ellisahorvath@gmail.com | 3. POSITION APPLYING FOR City Clerk | |
| 4. TODAY'S DATE June 25, 2014 | 5. WHEN AVAILABLE Must provide 60 days notice to current Employer | 6. ARE YOU WILLING TO WORK <input checked="" type="checkbox"/> Shift Work <input checked="" type="checkbox"/> Weekends |
| 7. APPLYING FOR <input checked="" type="checkbox"/> Full time <input type="checkbox"/> Part time CHECK ALL RESPONSES THAT APPLY | | If you require assistance with testing due to disability, please notify our staff. |
| 8. HOME TELEPHONE NUMBER | | 9. DRIVER'S LICENSE: Do you have a valid license? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No License Type: <input checked="" type="checkbox"/> Operator <input type="checkbox"/> CDL Class <u>E</u> Endorsement Code _____ |
| Area Code 954 | Number 424-8647 | |
| OTHER TELEPHONE NUMBER | | |
| Area Code 305 | Number 343-9143 | |
| 10. PRESENT ADDRESS | | |
| Street Address 2640 Millwood Court | | |
| City Davie | State Florida | Zip Code 33328 |
| How long have you lived at present address? Years <u>16</u> Months <u>5</u> | | |
| 11. PREVIOUS ADDRESS | | |
| Street Address 9216 Arborwood Circle | | |
| City Davie | State Florida | Zip Code 33328 |
| How long have you lived at this address? Years <u>1</u> Months <u>7</u> | | |

12. EDUCATION AND SPECIAL TRAINING

Circle highest grade completed: 1 2 3 4 5 6 7 8 9 10 11 **12**

High School Diploma (Check): Yes No If yes, date received: June 1985
(Month) (Year)

Equivalency — GED (Check): Yes No If yes, date received: _____
(Month) (Year)

Name and location of last HIGH SCHOOL attended: North Miami Senior High School North Miami FL
Name City State

List Special Training (Business, Trade, Vocational, Armed Forces Schools, etc.) Below:

| Name and Location | Dates Attended | | | | Total Months Completed | Courses or Subject Taken | Certificates given or other pertinent information |
|--|----------------|------|-----|------|------------------------|--|---|
| | From | | To | | | | |
| | Mo. | Yr. | Mo. | Yr. | | | |
| International Institute of Municipal Clerks (IIMC) Master Municipal Clerk Academy Program | 09 | 2003 | 2 | 2010 | | Various Academics, Conferences, and Seminars hosted by IIMC, FACC, FLC, and others | Master Municipal Clerk (MMC) |
| Florida Association of City Clerks (FACC) Career Development Institute | 11 | 1995 | 11 | 1997 | | Various courses related to Village Clerk Duties | |

List Colleges and Universities Attended Below:

| Name and Location | Dates Attended | | | | Credit Hours Received Sem Qtr | Grade Point Average | Major/Minor Degree Field or Program of Study | Degree Received |
|---|----------------|------|------|------|-------------------------------|---------------------|--|-----------------|
| | From | | To | | | | | |
| | Mo. | Yr. | Mo. | Yr. | | | | |
| Florida Atlantic University, Davie, FL | | 1998 | | 2003 | 18 | 4.0 | Business Management Accounting | |
| Broward Community College, Davie, FL | Jan. | 1986 | May | 1998 | | 3.75 | Business Administration | AA |
| The Art Institute of Fort Lauderdale Fort Lauderdale, FL | | 1986 | June | 1989 | | 3.8 | Interior Design | AS |

13. EMPLOYMENT RECORD - List all jobs held in the last TEN years and any other jobs relevant to the position for which you are applying. Major changes in duties or job titles with the same employer should be listed as separate jobs. Start with your PRESENT or MOST RECENT position and work back. BE SPECIFIC — all or part of your rating may depend on the information you provide. If additional space is needed, please use continuation sheet. Periods of unemployment should be listed separately in Section 14. NOTE: We may contact previous employers to verify your descriptions of past duties.

May we contact your present employer regarding your record of employment? Yes No

(Job 1) Present or Most Recent Job

| From | | To | | Total Time | |
|------|------|---------|-----|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| 06 | 2004 | Current | | 10 | |

Hours per week: 40
 Starting Salary: \$ 55,000 per year
 Last Salary: \$ 100,000 per year

Employer: Bal Harbour Village
 Address: 655 - 96th Street, Bal Harbour, Florida 33154
 Telephone Number: (305) 866-4633
 Your Job Title: Village Clerk
 Supervisor's Name and Title: The Honorable Mayor and Council
 Reason for Leaving Position: _____

Specific Duties: Including, but not limited to:

- * Attend, prepare agendas, and provide minutes for all Council, appointed Boards/Committees, and other Village meetings
- * Serve as the Municipal Supervisor of Elections
- * Prepare and distribute public notices and legal advertisements
- * Serve as financial disclosure and lobbyist registration coordinator
- * Update and oversee publication of the Village Charter and Code

Number of employees supervised (if applicable): One

(Job 2) Previous Job

| From | | To | | Total Time | |
|------|------|-----|------|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| 05 | 1996 | 06 | 2004 | 8 | 1 |

Hours per week: 40
 Starting Salary: \$ 39,000 per year
 Last Salary: \$ 56,000 per year

Employer: Bal Harbour Village
 Address: 655 - 96th Street, Bal Harbour, Florida 33154
 Telephone Number: (305) 866-4633
 Your Job Title: Deputy Village Clerk/Administrative Assistant to the Village Manager
 Supervisor's Name and Title: Alfred J. Treppeda, Village Manager
 Reason for Leaving Position: Promoted to Village Clerk

Specific Duties: Included, but not limited to:

- * Prepared agendas for all Council, Council appointed Boards/Committees, and other Village meetings
- * Attended and prepared minutes for all Council, Council appointed Boards/Committees, and other Village meetings
- * Assisted with Village Election process
- * Prepared proclamations
- * Continued Administrative Assistant duties, as outlined in prior position

Number of employees supervised (if applicable): Two

(Job 3) Previous Job

| From | | To | | Total Time | |
|------|------|-----|------|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| 03 | 1994 | 05 | 1996 | 2 | 2 |

Hours per week 40
 Starting Salary \$ 28,000 per year
 Last Salary \$ 37,000 per year

Employer: Bal Harbour Village
 Address: 655 - 96th Street, Bal Harbour, Florida 33154
 Telephone Number: (305) 866-4633
 Your Job Title: Administrative Assistant to the Village Manager
 Supervisor's Name and Title: Alfred J. Trappeda, Village Manager
 Reason for Leaving Position: Promoted to Deputy Village Clerk/Administrative Assistant to the Village Manager

- Specific Duties: Included, but not limited to:
- * Provided administrative support to the Village Manager, Mayor and Council, and Village Clerk/Finance Director
 - * Responsible for Human Resource duties (maintained personnel files, reviewed resumes, conducted interviews, processed workers' comp. claims)
 - * Organized and maintained records of all Village contracts
 - * Provided varied technology support (basic computer troubleshooting and software training) to employees
 - * Updated and maintained Village Information Cable Channel and programmed phone system

Number of employees supervised (if applicable): TWO

(Job 4) Previous Job

| From | | To | | Total Time | |
|------|------|-----|------|------------|-------|
| Mo. | Yr. | Mo. | Yr. | Yrs. | Mths. |
| 05 | 1991 | 03 | 1994 | 2 | 10 |

Hours per week 40
 Starting Salary \$ 21,000 per year
 Last Salary \$ 24,000 per year

Employer: Bal Harbour Village
 Address: 655 - 96th Street, Bal Harbour, Florida 33154
 Telephone Number: (305) 866-4633
 Your Job Title: Building Department Assistant
 Supervisor's Name and Title: Daniel B. Niede, Building Official
 Reason for Leaving Position: Promoted to Administrative Assistant to the Village Manager

- Specific Duties: Included, but not limited to:
- * Provided administrative support to the Building Official and Inspectors (Building, Mechanical, Plumbing, and Electrical)
 - * Issued construction permits and coordinated job inspection schedules
 - * Prepared City, County, and State reports
 - * Organized and maintained construction plans and files
 - * Operated Southern Building Code Software Program (SBCCI)

Number of employees supervised (if applicable): Managed five person department operations

14. LIST ANY RELEVANT VOLUNTEER WORK AND ALL PERIODS OF UNEMPLOYMENT DURING THE PAST 10 YEARS.

| From | | To | | Description of Activities or Volunteer Work |
|------|------|-----|------|---|
| Mo. | Yr. | Mo. | Yr. | |
| 06 | 2003 | 06 | 2012 | Florida Association of City Clerks Resolutions Committee Member (Vice-Chair 2008-2009) |
| 06 | 2007 | 06 | 2008 | Florida Association of City Clerks Sponsors and Exhibitors Committee Member |
| 08 | 2009 | 08 | 2009 | Town of Davie Panel for Assistant Town Clerk Selection |
| 10 | 2004 | 10 | 2005 | Miami-Dade County Municipal Clerks Association President |
| 10 | 2001 | 10 | 2004 | Miami-Dade County Municipal Clerks Association Executive Board (Treasurer, Secretary, and Vice-President) |

15. SPECIFIC SKILLS — List below the Job Number from your Employment Record (Section 13) and total number of months of experience in skillfully operating the equipment and/or total number of months of substantial experience in craft(s), trade(s), or technical profession(s).

| No. of Mths. | Job No. | List of Office & Related Equipment Operated | No. of Mths. | Job No. | List of All Other Equipment Operated | No. of Mths. | Job No. | List of Crafts, Trades & Technical Professions |
|--------------|---------|--|--------------|---------|--------------------------------------|--------------|---------|--|
| 120 | 1 | Standard Office Equipment* | | | | | | |
| 97 | 2 | Standard Office Equipment* | | | | | | |
| 26 | 3 | Standard Office Equipment* | | | | | | |
| 34 | 4 | Standard Office Equipment* | | | | | | |
| | | *Standard Office Equipment defined as: | | | | | | |
| | | computer, scanner, fax machine, copier, etc. | | | | | | |

16. List membership(s) in professional, job-related organizations: International Institute of Municipal Clerks (IIMC)
Florida Association of City Clerks (FACC)
Miami-Dade County Municipal Clerks Association (MDCMCA)

17. List any active professional, technical, occupational licenses or certificates and registrations you now hold:
Master Municipal Clerk (MMC)

18. List awards, commendations, or other recognition received for outstanding achievement in school, military service, your work, or civic duties: Commendation from Interim Village Manager/Police Chief for assistance with administrative operations;
Certificate of Award from Village Manager for tireless efforts in training and education of new employees; Broward Community College - Graduated with High Honors

19. VETERAN PREFERENCE: Are you claiming veteran's preference? Yes _____ No

If yes, please complete the Veteran's Employment Preference Form.

Also, please submit a copy of your DD214 showing dates of entry and separation, and if disabled, proof of current receipt of disability benefits with your application.

Are you or have you ever been employed by the State of Florida or one of its Counties, Cities, etc.? Yes _____ No _____

| | |
|--|---|
| <p>20. Have you ever worked for the City of Aventura? No <input checked="" type="checkbox"/> Yes _____</p> <p>If yes, please give date(s) of employment: _____ _____ _____</p> | <p>21. Are you related to or is any member of your household employed by the City of Aventura? No <input checked="" type="checkbox"/> Yes _____ If yes, please give the person's: Name _____ Relationship to you: _____</p> |
|--|---|

22. Since your 18th birthday have you been CONVICTED of ANY violation of the law, other than minor traffic offenses, or pleaded NOLO CONTENDERE to criminal charges, even if adjudication was withheld? No Yes _____ If yes, please give:

Nature of offense: _____

Name and location of court: _____

Disposition of case: _____ Date: _____

NOTE: A conviction does not automatically mean you cannot be employed by the City of Aventura. The nature of the offense, how long ago it occurred, etc. are given consideration.

23. How did you learn about the position for which you are applying? — Check the response that applies.

- | | | |
|---|--|--|
| <input type="checkbox"/> Newspaper ad | <input type="checkbox"/> Visit to Personnel Division | <input type="checkbox"/> Florida State Employment Agency |
| <input checked="" type="checkbox"/> City Employee | <input type="checkbox"/> Personnel Counselor | <input type="checkbox"/> Recruiting Program — Career Day |
| <input type="checkbox"/> High School | <input type="checkbox"/> College Counselor | (please specify) _____ |
| <input checked="" type="checkbox"/> Other Source (please specify) MDCMCA and FACC | <input type="checkbox"/> Professional Journal | |

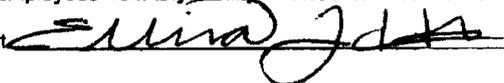
24. REFERENCES: list three (3) personal references who are not relatives or former employers.

| Name and Occupation | Address | Telephone No. | Years Known |
|--|--------------------------------------|----------------|-------------|
| Richard Jay Weiss Attorney | 200 E. Broward Boulevard, Suite 1900 | 954-763-4242 | 23 |
| | Fort Lauderdale, FL 33301 | | |
| Jay R. Smith Human Resources Director | 655 - 96th Street | (305) 219-8700 | 30 |
| | Bal Harbour, FL 33154 | | |
| Tiffanie Barton-Andrews Store Manager | 2849 Lucky John Drive | (954) 592-5494 | 25 |
| | Park City, UT 84060 | | |

IMPORTANT: Employment is subject to verification of an applicant's background. Persons selected for employment must (1) present a valid social security card (2) take a Loyalty Oath, as per Florida Statute, Section 876.05 and, (3) subsequent to an offer of employment, pass a medical examination by City appointed physician. The medical examination may include testing for current use of drugs and/or controlled substances. If traces of drugs or controlled substances are present in a candidate's blood, urine or hair and have NOT been obtained and taken as directed by a valid prescription, the candidate WILL NOT be given further consideration under the present announcement for this classification. Additionally, the City of Aventura is required by federal law to verify having seen documents, which the applicant must provide as part of employment processing, that show the applicant's identity and right to work in the United States.

APPLICANT: PLEASE READ THIS STATEMENT CAREFULLY BEFORE SIGNING BELOW.

I hereby certify that each response on this application and all other information I have furnished in applying for employment with the City of Aventura is true and correct. I understand that any incorrect, incomplete, or false statement or information I have furnished may subject me to disqualification in an examination or to discharge at any time. Subsequent to an offer of employment, I give my voluntary consent to be medically examined and to provide a sample of my blood, urine, or hair which may be tested for recent use of drugs and/or controlled substances. Further, I release the City of Aventura, its officers, agents, and employees from any liability whatsoever in connection with such a medical examination or the use of the test results therefrom.

Signature of Applicant  Date 6/25/2014

June 25, 2014

Ms. Gladys Carcamo
Human Resources Manager
City of Aventura
19200 West Country Club Drive
Aventura, FL 33180

Re: City Clerk Position

Ms. Carcamo:

Enclosed please find my resume and application for the City Clerk position available with the City of Aventura. I have been employed with Bal Harbour Village for over 24 years in various positions, serving as Village Clerk during the last ten years. I obtained by Master Municipal Clerk (MMC) designation in 2010 and have an Associate of Arts Degree in Business Administration.

As indicated in my enclosed resume, I have developed a working knowledge of the various operations of municipal government, specifically in the Clerk's office. I am self-motivated and continuously strive to improve my skills, as well as the efficiency and professionalism of the municipality that I work for.

Please contact me at (305) 343-9143, or via email at ellisahorvath@gmail.com, should you require any additional information or documentation.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Ellisa L. Horvath". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Ellisa L. Horvath, MMC

ELLISA L. HORVATH

2640 Millwood Court • Davie • Florida • 33328
Cell: (305) 343-9143 • Email: ellisahorvath@gmail.com

PROFESSIONAL OVERVIEW:

Dynamic municipal clerk, with over 24 years of experience in municipal government. Able to provide expertise in increasing efficiency, through administrative and management skills. Focused on enhanced technology applications, for the management of public records and agenda processing. Excellent at establishing rapport with elected officials, as well as residents and members of the public.

CORE COMPETENCIES:

- Implementing Enhanced Technology
- Digital Public Records Access
- Election Supervision
- Mentoring and Leadership
- Research and Organization
- Candidate Qualifying

Proficient in Microsoft Word, Adobe Acrobat, and DCR2 Recording Software
Knowledgeable in Microsoft Excel and PowerPoint

PROFESSIONAL EXPERIENCE:

BAL HARBOUR VILLAGE, Bal Harbour, FL

Village Clerk (June 2004 – Current)

- Serve as a Charter Officer appointed by and reporting to the Mayor and Council
- Serve as the Municipal Supervisor of Elections
- Attend, prepare agendas, and provide minutes for all Council, Council appointed Boards/Committees, Special Master, and other Village meetings
- Record and provide live streaming audio/video of Council and other Village meetings online
- Provide updates to Village web site and manage online digital library
- Provide research for Mayor, Council, Manager, and Attorney
- Prepare and distribute public notices and advertisements, as legally required
- Coordinate submission of financial disclosure and lobbyist registration forms
- Responsible for administering oaths of office
- Process and coordinate public records requests
- Update and oversee publication of Village Charter and Code
- Create proclamations
- Oversee processing of Business Tax Receipts
- Supervise Administrative Assistant and provide executive assistance to other departments
- Serve as Acting Village Manager, during the absence of the Village Manager
- Assisted the Interim Village Manager with various executive tasks

SELECTED ACCOMPLISHMENTS

- **Master Municipal Clerk** – Received MMC Designation
- **Electronic Public Library** – Provided online digital library of current and archived Village records
- **Livestream for Meetings** – Provided live streaming (video and audio) online of Village meetings

Deputy Village Clerk/Administrative Assistant to Village Manager (May 1996 – June 2004)

- Attended, processed agendas, and provided minutes for all Council, Council appointed Boards/Committees, and other Village meetings
- Assisted with Village Election process
- Created and prepared proclamations
- Continued Administrative Assistant duties, as outlined in prior position

SELECTED ACCOMPLISHMENTS

- **Certified Municipal Clerk** – Received CMC Designation
- **Communications Research** – Provided research used to brief President Bill Clinton for local visit

Administrative Assistant to the Village Manager (March 1994 - May 1996)

- Provided administrative support to the Village Manager, Mayor and Council, and Village Clerk/Finance Director
- Responsible for Human Resource duties (maintained personnel files, reviewed resumes, conducted interviews, and processed workers' compensation claims)
- Organized and maintained records of Village contracts
- Provided varied technology support to employees (basic computer troubleshooting and software training)
- Updated and maintained Village Information Cable Channel and programmed phone system
- Provided executive assistance to the Building Department during the absence of the Building Official
- Supervised Receptionist and Municipal Service Assistant

SELECTED ACCOMPLISHMENTS

- ***New Policies*** – Instrumental in the implementation of a policy for educational benefits, as well as uniforms, for Village general employees
- ***Training and Education*** – Received Certificate of Award from the Village Manager for tireless efforts in training and education of new Village employees

Building Department Assistant (May 1991 – March 1994)

- Managed five-person department operations, during the absence of the Building Official
- Provided administrative support to the Building Official and Inspectors
- Issued construction permits and coordinated job inspection schedules
- Organized and maintained construction plans and files
- Prepared City, County, and State reports
- Operated Southern Building Code Software Program (SBCCI)

SELECTED ACCOMPLISHMENTS

- ***Public Records*** – Implemented a microfilm process for Building Department files and plans, dated from 1946 through 1991

EDUCATION & CREDENTIALS:

Master Municipal Clerk (MMC) Designation (February 2010)

INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS

Certified Municipal Clerk (CMC) Designation (October 2001)

INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS

Bachelor of Business Administration (18 Credit Hours)

Business Management

FLORIDA ATLANTIC UNIVERSITY

Associate of Arts Degree (May 1998)

Business Administration

BROWARD COMMUNITY COLLEGE

Graduated with High Honors

Member of the Alpha Delta Rho Honor Society Chapter of Phi Theta Kappa

Associate of Science Degree (June 1989)

Interior Design

THE ART INSTITUTE OF FORT LAUDERDALE

Award for Outstanding Academic Achievement, Proficiency in Classroom Endeavors, and Creative Performance

PROFESSIONAL AFFILIATIONS AND VOLUNTEER WORK:

International Institute of Municipal Clerks (IIMC) Member (1996 - Current)

Florida Association of City Clerks (FACC) Member (1996 – Current)

Resolutions Committee Member (2003-2004, 2005-2007, and 2009-2012)

Resolutions Committee Vice-Chair (2008-2009)

Sponsors and Exhibitors Committee Member (2007-2008)

Miami-Dade County Municipal Clerks Association (MDCMCA) Member (1995 – Current)

President (2004-2005)

Vice-President (2003-2004)

Secretary (2002-2003)

Treasurer (2001-2002)

Education/Speaker Committee Member (2003-2004)

Town of Davie Panel for Assistant Town Clerk Selection (2009)

REFERENCES PROVIDED UPON REQUEST