

The City of Aventura



OPERATING AND CAPITAL BUDGET FISCAL YEAR 2010/11

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2010/11



CITY OF AVENTURA

CITY COMMISSION

Mayor Susan Gottlieb
Commissioner Zev Auerbach
Commissioner Bob Diamond
Commissioner Teri Holzberg
Commissioner Billy Joel
Commissioner Michael Stern
Commissioner Luz Urbaz Weinberg

CITY MANAGER

Eric M. Soroka, ICMA - CM

DEPARTMENT DIRECTORS

Weiss Serota Helfman Pastoriza Cole & Boniske, P.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, Principal Charter School
Brian K. Raducci, Finance Director
Steven Clark, Arts & Cultural Center General Manager

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2010/11**

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



Office of the City Manager

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

RE: 2010/11 Budget Message Addendum

Members of the City Commission:

On July 6, 2010 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2010 was presented to the City Commission.

A Budget review meeting was held on July 15, 2010, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

Enclosed herein is the 2010/11 fiscal year budget.

Respectfully submitted,

Eric M. Soroka
City Manager



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



Office of the City Manager

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

RE: 2010/11 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, 2010, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational, and financial plan for the delivery of City services. As the City responds to the severe economic recession that has resulted in an erosion of our tax base over the past three years every effort was made to maintain our quality municipal services, in particular public safety services, free shuttle bus service, park availability hours and our signature beautification efforts. Fiscal measures implemented over the past years assisted the City in addressing the revenue reductions and the current economic climate. 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. This government promotes and supports a high quality of life for its citizens, businesses and visitors.

Budget Format

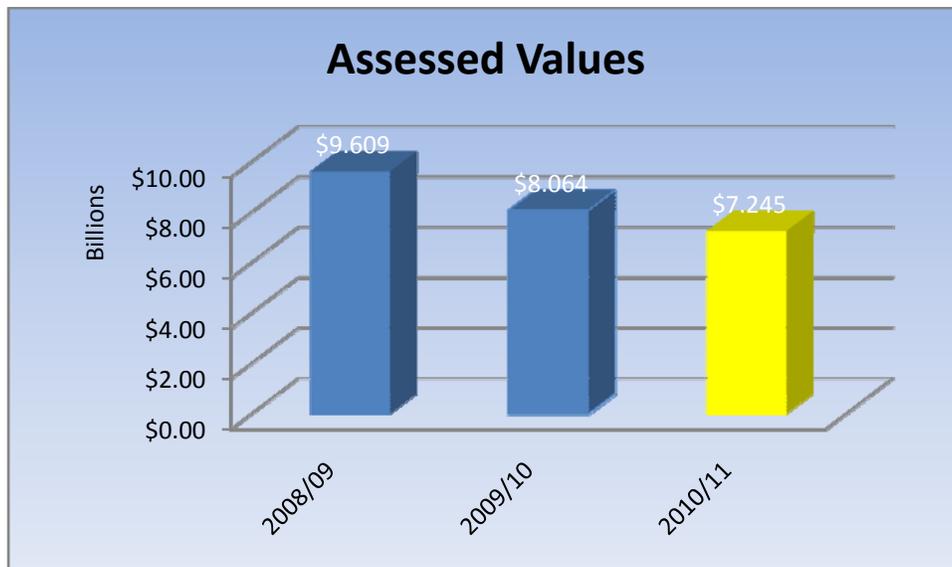
This single budget document, which includes all City Funds and service programs, has been prepared to provide the public with a comprehensive overview of all City services and financial framework. A separate budget document for the Charter School is adopted by the City in May of each year.

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

The preparation of the budget document marks a continued commitment to a planned and professional process of developing a budget that will address both current and future issues facing the City in light of the economic downturn. 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

Over the past three years the City has experienced huge losses in property tax revenue. Between the economic recession that resulted in lower property values and voter-approved constitutional amendments that took effect two years ago, the City's taxable value has decreased from \$9.609 Billion to \$7.245 Billion. This represents a loss of 25% or \$4.1 billion in tax revenue compared to the 2007 tax roll year. Simply stated, during the past three years the City lost 25% of its total assessed valuation. This included both residential and commercial properties.



It is unclear whether the property values have "bottomed out" or additional decreases are expected again next year due to the continuing decline in the housing market. Although we have witnessed signs that the local economy has shown some improvement, the recovery from this economic downturn is anticipated to be slower and longer than previous recoveries. The City also experienced a sharp reduction in development activity caused by the economic recession as witnessed by new construction values of only \$3.2 million as compared to \$213 million in the prior year. In addition, the recession has negatively affected many of the City's other revenue sources as well.

It was very clear based on the property value decreases, that this year's budget could not be balanced without either utilizing reserves, cutting services or raising taxes. In light of the economic times our residents and businesses were facing raising taxes was not an option I chose to consider. Prior year's comprehensive reevaluation of service levels and budget line items resulted in operating cost reductions and created the foundation and financial stability for the City to respond to lower revenues. Based on the fact that we outsource many of our services we have a low number of employees as compared to other cities. This

model has served us well in dealing with the uncertain economic times. For these reasons, and most importantly to preserve the quality of life for our community, I did not recommend any reduction in service levels provided to the community at this time.

Therefore, based on the foregoing and these extraordinary times, the budget would be balanced with funds from our reserves that the City very prudently set aside during better economic conditions. The key to our long time fiscal stability is to ensure that the amount used from the reserves is kept to a minimum. To ensure that this goal was realized, overall operating costs increases needed to be limited to 3.8% while maintaining the current service levels and programs. In addition, the budget would not include any expansion or additional services except for the start-up operating costs associated with the Arts & Cultural Center.

The budget process produced a total budget \$3,850,789 or 7.3% less than the previous year and operating costs were limited to a 3% increase as compared to the previous year. Historically, this budget represents the lowest percentage of operating cost increase over the prior year since the incorporation of the City. Based on all those involved in the budget process maintaining operating increases below the target amount, approximately \$570,000 was utilized from the City's reserve funds to balance the budget. Capital Outlay costs decreased by 59.2% due to the completion of major capital projects in prior years.

Keeping in line with the stated goals, the same tax rate as the prior year is recommended to balance the budget while maintaining all current service levels to the community. The rate continues to be the lowest in the County.

The upcoming fiscal year will mark the first full year of operation for the recently completed Arts & Cultural Center. The costs and revenues associated with the operations are included in the budget. The facility is managed based on an agreement with the Performing Arts Center Authority (PACA) who also provides staffing of the facility. A grand opening is scheduled in the Fall of 2010. The goal is to provide a Center which will be utilized to host a variety of performing arts and cultural programming for all age groups and add to our quality of life while developing a sense of community for our City.

The total number of full-time employees contained in the proposed budget is 174 as compared to 176 in 2009/10 fiscal year. A Police Officer position that was anticipated to be funded by Economic Stimulus funds never materialized and was deleted. Each year the administration evaluates the organizational structure, service levels and workforce requirements. Based on the reduction in the amount of capital projects the Capital Projects Coordinator position was reclassified and given the additional responsibilities of Code Enforcement Officer. This allows the elimination of a vacant Code Enforcement Officer position and resulted in a cost savings of \$73,000. Due to an increase in the actuarial determined employer contribution, increases in the Police Pension City contribution impacted the budget by \$210,000.

Several cost savings measures have been implemented including moving the City's email to an externally hosted Exchange email service, replacing the Citywide phone system with a VOIP system, utilizing energy efficient fixtures in City owned facilities and issuing stipends in lieu of City issued phones for non essential employees.

Due to the anticipated slow economic recovery, it is almost certain that fund balances or new revenues sources will be needed to balance future year's budgets. We need to continue to remain prudent and conservative in our financial management of the City.

These are challenging times for local governments to maintain quality services in light of revenue reductions caused by the downturn in the economy. 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.

2010/11 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2010/11 Budget Plan.

- ✓ Avoid increasing the property tax rate in light of the economic times our residents and businesses are experiencing by utilizing reserve funds to bridge the revenue gap.
- ✓ In response to decreased property tax revenues, limit increases in operating costs to 4% while maintaining current service levels and programs.
- ✓ Fund year round operating requirements of the new Arts & Cultural Center.
- ✓ 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.
- ✓ Provide funding to maintain landscaped areas and the City's infrastructure to continue to provide a high quality maintenance program.
- ✓ Continue to utilize technology to improve productivity and lower costs of providing services.
- ✓ Implement and fund the "pay as you go" Capital Improvement Program to address the City's infrastructure needs.

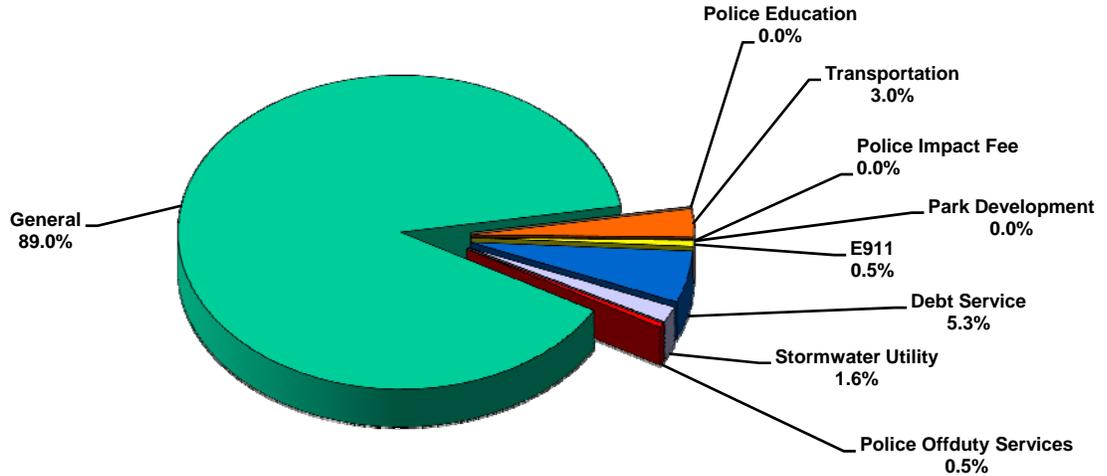
Summary of All Budgetary Funds

The total proposed budget for 2010/11, including all funds, capital outlay and debt service, is \$48,750,820. This is \$3,850,789 or 7.3% less as compared to the prior year. The decrease is attributed to completing major capital projects and reducing operating costs. Operating expenditures total \$27,957,374, while Capital Outlay expenditures total \$18,070,633 and Debt Service expenditures total \$2,722,813.

Fund Summary by Amount

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$45,561,281	89.0%
Police Education	7,000	.0%
Transportation	1,480,000	3.0%
Police Impact Fee	16.337	.0%
Park Development	0	.0%
E911	323,000	0.6%
Debt Service	2,722,813	5.3%
Stormwater Utility	841,458	1.6%
Police Offduty Services	240,000	.5%

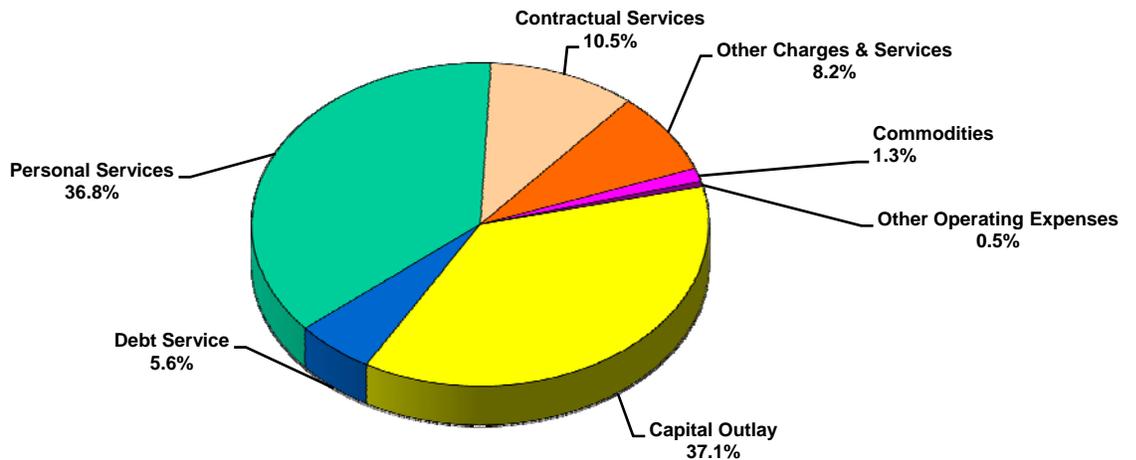
Fund Summary by Percentage



Expenditures by category are as follows:

CATEGORY	<u>Category Summary</u> PROPOSED AMOUNT	% OF BUDGET
Personal Services	\$ 17,959,235	36.8%
Contractual Services	\$ 5,096,375	10.5%
Other Charges/Svcs	\$ 3,992,904	8.2%
Commodities	\$ 652,600	1.3%
Other Operating Expenses	\$ 256,260	0.5%
Capital Outlay	\$ 18,070,633	37.1%
Debt Service	\$ 2,722,813	5.6%
Total Expenditures	\$ 48,750,820	100.0%

Category Summary by Percentage



The following chart shows a comparison of each department's budget for the past two (2) years. Total costs decreased by 7.3% due to the completion of major capital projects and operating cost reductions.

Departmental Budget Comparison

	<u>2009/10</u>	<u>2010/11</u>	Increase <u>(Decrease)</u>	<u>% Change</u>
City Commission	118,943	119,927	984	0.8%
Office of the City Manager	913,875	824,416	(89,459)	-9.8%
Legal	280,000	280,000	-	0.0%
City Clerk	279,399	286,068	6,669	2.4%
Finance	841,488	849,590	8,102	1.0%
Information Technology	879,272	915,901	36,629	4.2%
Police	14,480,069	14,930,377	450,308	3.1%
Comm. Development	1,482,789	1,477,308	(5,481)	-0.4%
Community Services	5,836,401	5,974,912	138,511	2.4%
Arts & Cultural Center	419,823	684,875	265,052	63.1%
Non-Departmental	1,614,000	1,614,000	-	0.0%
Subtotals	<u>27,146,059</u>	<u>27,957,374</u>	<u>811,315</u>	<u>3.0%</u>
Capital Outlay	6,065,925	2,474,350	(3,591,575)	-59.2%
CIP Reserve	16,663,429	15,596,283	(1,067,146)	-6.4%
Debt Service	2,726,196	2,722,813	(3,383)	-0.1%
Totals	<u>52,601,609</u>	<u>48,750,820</u>	<u>(3,850,789)</u>	<u>-7.3%</u>

GENERAL FUND

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

Revenues

The revenues, available for allocation in the 2010/11 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$45,561,281. This is a decrease of \$2,202,118 or 4.6% as compared to last year.

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser Department is \$7,244,606,607. This amount is 10.2% or \$819,228,346 less than last year. The City experienced this reduction in the taxable assessed property values due to the impact of the decline in the real estate market caused by the economic recession. The new construction value was at an all time low of \$3,163,260. The ad valorem millage levy for fiscal year 2010/11 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$11,879,670 compared to last year's amount of \$13,223,037. This represents the fifteenth consecutive year without an increase. The budget includes \$3,700,000 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 \$135,000 less than the prior year which is reflective of the declining construction market and economic recession. The budget includes \$3,150,000 from FPL franchise fees based on the Interlocal Agreement with the County and \$700,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to decrease by \$1,113,111 as compared to the amount budgeted for the prior year due to discontinuation of funding from the American Recovery Reinvestment Act. State revenue sharing and sales tax revenue are anticipated to decline by \$22,000.

Charges For Services – Revenues relating to charges for services are anticipated to be \$319,250 more than the prior year's budget. The majority of the increase is attributed revenue to be generated by the new Arts and Cultural Center and recreation user fees.

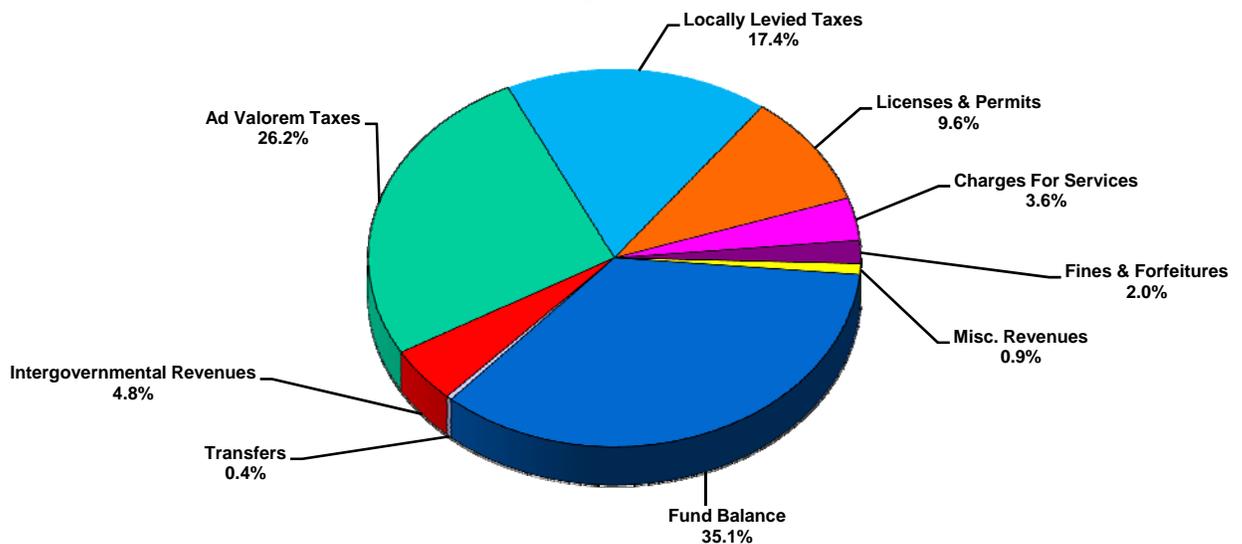
Fines and Forfeitures – Total revenues projected for 2010/11 are \$897,000. Revenues from county court fines and intersection safety violations are included in this category.

Miscellaneous Revenues – Projected revenues are anticipated to be \$140,000 more than the amount budgeted for the prior fiscal year based on interest earnings and fund raising projects for the Arts & Cultural Center.

Fund Balance – This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is \$16,000,000.

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

Revenues by Source



Expenditures

The estimated 2010/11 General Fund expenditures contained within this budget total \$45,561,281 and are balanced with the projected revenues. Total expenditures are \$2,202,118 or 4.6% less than the 2009/10 fiscal year amount. The operating expenditures have increased by \$906,048 or 3.6% as compared to the prior year.

CATEGORY SUMMARY

<u>Category</u>	<u>2009/10</u>	<u>2010/11</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Personal Services	17,302,188	17,719,235	417,047	2.4%
Contractual Services	3,420,823	3,586,375	165,552	4.8%
Other Charges/Svcs	3,673,405	3,882,904	209,499	5.7%
Commodities	576,600	648,600	72,000	12.5%
Other Operating Expenses	202,310	244,260	41,950	20.7%
Total Operating Expenses	25,175,326	26,081,374	906,048	3.6%
Capital Outlay	20,329,448	17,202,838	(3,126,610)	-15.4%
Transfer To Funds	2,258,625	2,277,069	18,444	0.8%
Total Expenditures	47,763,399	45,561,281	(2,202,118)	-4.6%

Personal Services

Personal Services expenditures for non-unionized employees have been budgeted to reflect a 2.75% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. The Collective Bargaining Agreement for PBA members expires at the end of this fiscal year and is currently being re-negotiated. The total number of full-time employees is 174 compared to 176 in 2009/10 fiscal year. A Police Officer position that was anticipated to be funded by Economic Stimulus funds never materialized and was deleted. Based on the reduction in the amount of capital projects the Capital Projects Coordinator position was reclassified and given the additional responsibilities of Code Enforcement Officer. This allows the elimination of a vacant Code Enforcement Officer position and resulted in a cost savings of \$73,000. 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. Personal Services expenditures increased by 2.4%.

Operating Expenses

The expenditures for contractual services are budgeted at \$3,586,375 or 7.9% of the General Fund budget. This is \$165,552 more than the prior year. This can be attributed to the cost for operating the Arts & Cultural Center on a year round basis. Expenditures for other charges and services are budgeted at \$3,882,904, which represents 8.5% of the total budget. This category increased by \$209,499 largely due to the Summer Recreation Program participation increase which is offset by user fees and the cost for operating the Arts & Cultural Center on a year round basis. Expenditures for commodities are budgeted at \$648,600, which represents 1.4% of the total budget. Total costs associated with other operating expenses are budgeted at \$244,260 which represents .5% 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 2010-2015 represent a long term plan to address infrastructure maintenance needs. A total of \$1,769,350 has been budgeted in the General Fund for Capital Outlay projects along with a \$15,433,488 reserve to fund future projects.

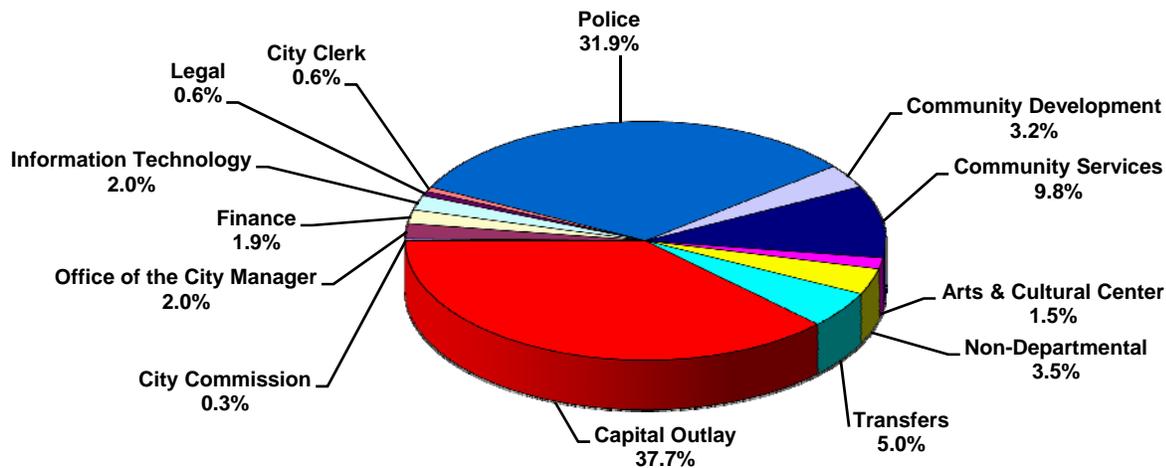
Major General Fund capital outlay items are as follows:

Police Vehicles \$388,000	Radio Purchase & Replacement \$86,000
Computer Equipment \$312,700	Equipment \$224,900
Founders Park Improvements \$491,600	Beautification Projects \$7,800
Government Center Improvements \$118,350	E911 Equipment 40,000
Arts & Cultural Center Equipment \$100,000	

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 \$2,277,069 which is an increase of \$18,444 as compared to the prior year.

SUMMARY OF EXPENDITURES BY DEPARTMENT				
GENERAL FUND				
	<u>2009/10</u>	<u>2010/11</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Change</u>
<u>GENERAL GOVERNMENT</u>				
City Commission	118,943	119,927	984	0.8%
Office of the City Manager	913,875	824,416	(89,459)	-9.8%
Legal	280,000	280,000	-	0.0%
City Clerk	279,399	286,068	6,669	2.4%
Finance	841,488	849,590	8,102	1.0%
Information Technology	879,272	915,901	36,629	4.2%
Total Gen. Gov't	3,312,977	3,275,902	(37,075)	-1.1%
<u>PUBLIC SAFETY</u>				
Police	14,040,336	14,564,377	524,041	3.7%
Comm. Development	1,482,789	1,477,308	(5,481)	-0.4%
Total Public Safety	15,523,125	16,041,685	518,560	3.3%
<u>COMMUNITY SERVICES</u>				
Total Community Services	4,305,401	4,464,912	159,511	3.7%
Arts & Cultural Center	419,823	684,875	265,052	63.1%
	4,725,224	5,149,787	424,563	9.0%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	1,614,000	1,614,000	-	0.0%
Transfers to Funds	2,258,625	2,277,069	18,444	0.8%
Capital Outlay	20,329,448	17,202,838	(3,126,610)	-15.4%
Total other Non-Dept.	24,202,073	21,093,907	(3,108,166)	-12.8%
TOTAL	47,763,399	45,561,281	(2,202,118)	-4.6%



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 2010/11. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

Transportation and Street Maintenance Fund

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Revenues are projected to be \$1,480,000 for 2010/11. The County Transit System Surtax is estimated to generate \$880,000. The funds will be used to provide transit system services, maintenance and fund road resurfacing projects (NE 29th Avenue, NE 187th Street and NE 34th Avenue). Operating expenditures for maintenance are budgeted at \$730,000.

Police Capital Outlay Impact Fee Fund

This fund was created to account for impact fees derived from new developments and restricted by ordinance for Police capital improvements. This fund provides a funding source to assist the City in providing police services required by the growth in the City. The proposed Police Capital Outlay Impact Fee Fund for 2010/11 is \$16,337, due to the decline in new development based on current economic conditions.

Park Development Fund

This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. The fund accounts for impact fees derived from new developments and grant funds restricted by ordinance for Park capital improvement projects. The proposed Park Development Fund for 2010/11 is \$0. Due to the decline in new development based on current economic conditions no revenue is anticipated.

911 Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statute 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance

and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operational costs. The anticipated revenues for 2010/11 are \$323,000. Funds will be used to pay costs associated with the 911 system and transfer an amount to the General Fund to offset communication officer costs.

Debt Service Funds

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

FMLC 1999 Debt Service Fund – Established for the purchase of Founders Park, the permanent Government Center site and construction of the Government Center. The proposed budget for 2010/11 is \$1,364,988.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2010/11 is \$508,363.

2002 Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and to partially fund the Community Recreation Center. The proposed budget for 2010/11 is \$403,718.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2010/11 is \$445,744.

The total budget for all Debt Service Funds is \$2,722,813, which is \$3,383 less than last fiscal year.

Capital Construction Funds

These funds were established to account for the acquisition and/or construction of major capital projects funded by bond or loan proceeds and transfer from other governmental funds. All projects are anticipated to be completed.

Stormwater Utility Fund

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system. The maintenance costs total \$535,000. Capital improvements to the drainage system are budgeted in the amount of \$200,000. A reserve account to assist in funding future projects was established in the amount of \$106,458. Revenues are projected to be \$841,458 for 2010/11. It is recommended that the current rate of \$2.50/ERU be maintained.

Police Offduty Services Fund

This Fund was established to account for revenues and expenditures associated with services provided by offduty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Fund for 2010/11 is anticipated to be \$240,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2010/11. The budget reaffirms the City Commission's commitment to maintain our quality services at their current levels in light of the severe economic downturn and without raising the tax rate. Over the years, this City has maintained the lowest tax rate in the County. Without increasing the property rate again this year, coupled with lower property values some residents and businesses will once again see a tax reduction. 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 fifteenth year, no property tax increase. By adopting last year's millage rate, which is less than the roll back rate, most residents with lower property assessments will see a reduction in their City's taxes.
- Total expenditures in all funds decreased by 7.3%.
- The operating cost increases were held to 3.0% without reducing current service levels or laying off employees.
- For the first time in the City's history, approximately \$570,000 was utilized from the City's reserve funds to balance the budget due to reduction in property tax assessments.
- Funds first full year of operations of the Aventura Arts & Cultural Center which will be utilized to host a variety of performing arts and cultural programming for all age groups.
- Includes \$491,200 for improvements to Founders Park including replacing playground equipment and sun covers and adding a hard surface tennis court.
- Funds \$505,000 to resurface NE 29th Avenue, NE 187th Street and NE 34th Avenue.
- Continues to implement technology enhancements that develop our "Electronic Government" to allow the public to interact more easily and conveniently with the City and to automate City operations.
- Continues contracting most maintenance functions, engineering, plan review and inspection services, as well as the operation of the new Arts & Cultural Center to the private sector.
- Funds police equipment needs from laptop computers to new police vehicles in the amount of \$852,000.
- Includes \$200,000 to upgrade the City's drainage system.

- Continues to adopt “Go Green” initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change.

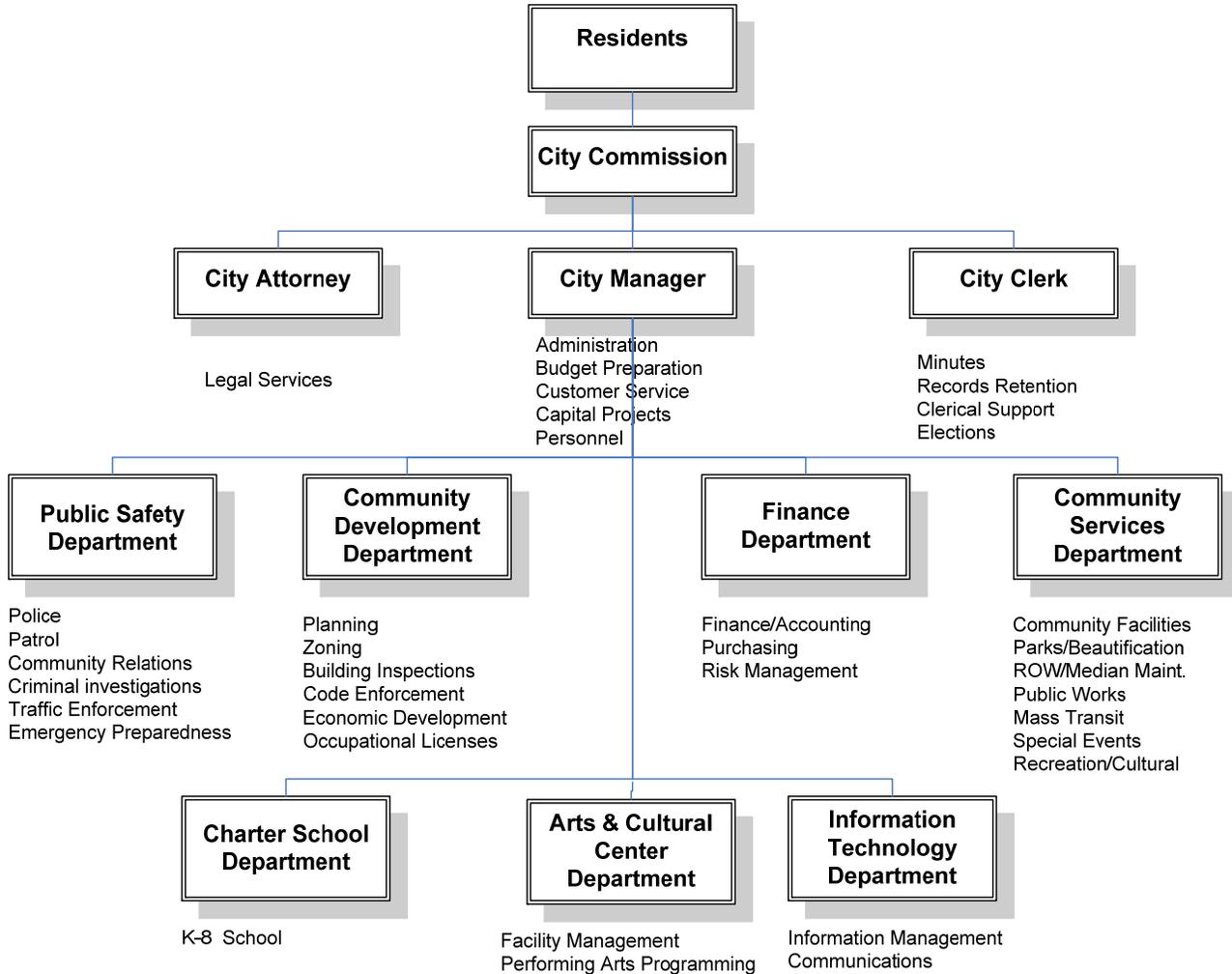
The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 15, 2010 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, 2009

President

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, 2009**. 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 40 Civilians
- Major Economic Drivers: Retail, medical
- Number of Businesses: 2,708

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 \$4 million Community/Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the new Community Recreation Center. The 84,000 square foot state-of-the-art school serves 972 Aventura schoolchildren from kindergarten to 8th grade.

Privatization of Services

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

- Building Plans Review & Inspections
- Road, ROW, Park & Median Maintenance
- Engineering Services
- City Attorney and Legal Services
- Recreation Programming & Special Events
- 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 14 Budgets
- ❖ New Parks and Recreational Opportunities for All Age Groups
- ❖ Citywide Shuttle Bus Service – Ridership Continues to Expand
- ❖ Road and Safety Improvements – Traffic Lights, Sidewalks
- ❖ New Land Development Regulations – Control Over Zoning
- ❖ Citywide Beautification Program – Bus Shelters & Benches
- ❖ High Landscape and Roadway Maintenance Standards
- ❖ Reduced Costs to Citizens – City's Assumption of roads, landscaping and bus service.
- ❖ "A" rated Charter School
- ❖ Community Recreation Center
- ❖ Government Center

Long Term Goals & Objectives

On November 7, 1995, the citizens of Aventura overwhelmingly voted to approve the City's Charter and officially incorporate as Miami-Dade County's 28th municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the City's destiny. Since incorporation, a great deal of progress has been made to accomplish the goals of incorporation with the creation of our own police force, new and expanded parks and recreation opportunities and citywide beautification projects. Aventura is governed by a commission-manager form of government, combining the political leadership

of its elected officials with the executive experience of its City Manager. This structure is vastly different from that of other local governments, emulating the private sector by privatizing services and emphasizing customer service based on the following principles:

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



Budget Procedures and Process

Budget System

The City of Aventura uses the Budgeting by Objectives Process in the formulation of its budget. Departmental Budgets include a Recap page that contains the Department Description and Personnel Allocation Summary and Organization Chart. Each department also includes an Objectives page and a Budgetary Account Summary. The Objectives page presents a review of the department objectives and performance/workload indicators. The Budgetary Account Summary provides expenditure detail and a comparison of current and previous 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)
- Police Capital Outlay Impact Fee (140)
- Park Development (170)
- 911 (180)

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

- FMLC 1999 Debt Service (230)

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

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

- Arts & Cultural Center Construction (391)

Proprietary Funds

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

- Stormwater Utility (410)

Funds Excluded from Adopted Budget

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



Financial Policies

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

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

Operating Budget Policies

1. The City will maintain at a minimum, an accessible cash reserve equivalent to eight (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 7.5% of the annual General Fund revenue.

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

Revenue Policies

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

Cash Management/Investment Policies

In accordance with Section 218.415, F.S., on June 2, 2009 the City Commission adopted, 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.

Reserve Policies

The City will maintain a fund balance of at least \$5,000,000.

Accounting, Auditing, and Financial Reporting Policies

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

Financing Programs and Debt Administration

The City currently has three outstanding long-term debt issues. At September 30, 2009, the principal balance outstanding totaled \$32,140,000.

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

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

The Series 2002 Revenue Bonds were financed through the Florida Intergovernmental Finance Commission. The loan is secured solely by the covenant to budget and appropriate the required debt service payments each year. This loan is

structured the same as a serial bond issue with principal payments due August 1st and interest payments due on February 1st and August 1st of each year. Interest rates range from 2.5% to 5.0% during the 30 year term of the financing. Debt Service requirements are approximately \$840,000 per year for the next several years.

Debt Policy and Administration

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

1. General

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

2. Debt Structure

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

3. Issuance of Obligations

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

4. Maturity of the Debt

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

5. Payment of Debt

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

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

When establishing debt, there are a number of factors that must be considered in the process. These factors include the long-term needs of the City and the amount of resources available

to repay the debt. There are different ways for a City to achieve debt financing. The City may obtain a bank loan, issue special revenue bonds or ask the residents to approve a ballot item authorizing the issuance of general obligation bonds. The Commission considers the asset's useful life and current economic conditions, to determine the appropriate financing instrument.

Cash Management

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

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

Risk Management

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



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

Date of Incorporation	November 7, 1995																						
Form of City Government	Commission - Manager																						
Area	3.2 Square Miles																						
Population per State Estimate *	31,126																						
Ethnic Distribution **: <table border="0" style="margin-left: 20px;"> <tr> <td>White (Non-Hispanic)</td> <td>73.1%</td> <td>African American</td> <td>1.7%</td> </tr> <tr> <td>Hispanic</td> <td>20.7%</td> <td>Other</td> <td>4.5%</td> </tr> </table>	White (Non-Hispanic)	73.1%	African American	1.7%	Hispanic	20.7%	Other	4.5%															
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Age Distribution **: <table border="0" style="margin-left: 20px;"> <tr> <td>Under 20</td> <td>11.0%</td> <td></td> <td></td> </tr> <tr> <td>20-34</td> <td>18.2%</td> <td></td> <td></td> </tr> <tr> <td>35-54</td> <td>23.5%</td> <td></td> <td></td> </tr> <tr> <td>55-64</td> <td>12.0%</td> <td></td> <td></td> </tr> <tr> <td>65+</td> <td>35.3%</td> <td></td> <td></td> </tr> </table>	Under 20	11.0%			20-34	18.2%			35-54	23.5%			55-64	12.0%			65+	35.3%					
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Average Household size	1.79																						
Average Family size	2.45																						
Housing Occupancy **: <table border="0" style="margin-left: 20px;"> <tr> <td>Total housing units</td> <td></td> <td>20,020</td> <td></td> </tr> <tr> <td>Owner occupied housing units</td> <td></td> <td>10,044</td> <td></td> </tr> <tr> <td>Renter occupied housing units</td> <td></td> <td>3,956</td> <td></td> </tr> <tr> <td>Seasonal, recreational and vacant housing units</td> <td></td> <td>6,020</td> <td></td> </tr> </table>	Total housing units		20,020		Owner occupied housing units		10,044		Renter occupied housing units		3,956		Seasonal, recreational and vacant housing units		6,020								
Total housing units		20,020																					
Owner occupied housing units		10,044																					
Renter occupied housing units		3,956																					
Seasonal, recreational and vacant housing units		6,020																					
Full Time Employees	174	Public Tennis Center	2																				
Public Facilities Located within Corporate Limits:		Public Recreation Centers	1																				
Public Parks	6	*** Public Schools	0																				
Open Space Recreation (acres)	30.5	Charter Schools	1																				
Public Libraries (Operated by Miami Dade County)	1	Police Stations	1																				
Fire Stations (Operated by Miami Dade County)	2																						

* State of Florida, Bureau of Economic & Business Research. Population is as of April 1, 2009.
 **U.S. Census Bureau, Profile of General Demographic Characteristics: 2000 for Aventura, Florida
 ***City of Aventura comprehensive plan

**2010/11
BUDGET PREPARATION CALENDAR**

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 5	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 21	City Manager	Staff meeting to review budget preparation process. Electronic spreadsheets are delivered to Department Directors.
April 21 to May 12	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 17 to June 2	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
June 2 to June 30	City Manager	Conducts departmental budget review meetings, balances budget and prints budget document.
July 10	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 15	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 14	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 22	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 23	City Clerk	Tax rate ordinance delivered to Property Appraiser.
October 1	All Departments	New budget becomes effective.

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
2001	2000	\$ 3,349,591,933	\$ 160,779,980	N/A	\$ 3,510,371,913
2002	2001	3,752,226,238	162,055,639	N/A	3,914,281,877
2003	2002	4,007,501,399	160,384,595	N/A	4,167,885,994
2004	2003	4,569,228,195	161,725,854	N/A	4,730,954,049
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	8,472,085,281	221,526,640	(629,776,968) *	8,063,834,953

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

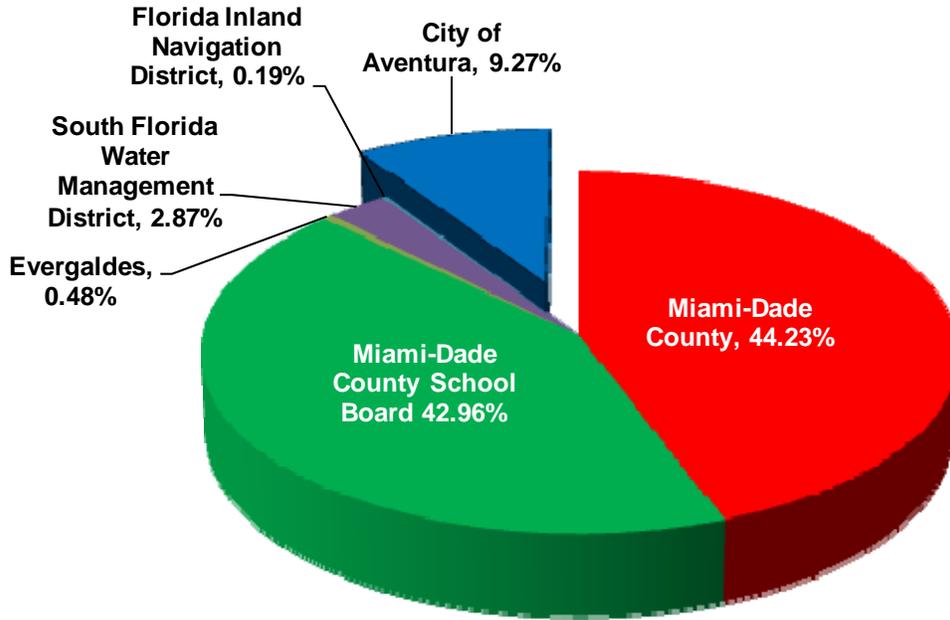
Tax Rate Comparison

The City of Aventura has the lowest tax rate in Miami-Dade County. The following table compares the 2009/10 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	0.0000
Uninc. County	2.0083	2.0083	0.0000
Pinecrest	2.1040	2.1040	0.0000
Miami Lakes	2.4470	2.4470	0.0000
Palmetto Bay	2.4470	2.4470	0.0000
Doral	2.4470	2.4470	0.0000
Bal Harbour	2.5265	2.5265	0.0000
Cutler Bay	2.5888	2.5888	0.0000
Sunny Isles Beach	2.6500	2.6500	0.0000
Key Biscayne	3.2000	3.2000	0.0000
Sweetwater	3.9252	3.9252	0.0000
Bay Harbor Islands	4.4120	4.4120	0.0000
Virginia Gardens	4.4233	4.4233	0.0000
Surfside	4.7332	4.7332	0.0000
North Bay Village	4.7987	4.2772	0.5215
Hialeah Gardens	4.9000	4.9000	0.0000
South Miami	4.9526	4.9526	0.0000
Miami Gardens	5.3734	5.3734	0.0000
Medley	5.6500	5.6500	0.0000
Coral Gables	5.8950	5.8950	0.0000
Miami Beach	5.9123	5.6555	0.2568
Homestead	6.2917	6.2917	0.0000
Hialeah	6.5400	6.5400	0.0000
Miami Springs	6.5924	6.1698	0.4226
West Miami	6.7376	6.7376	0.0000
Indian Creek	6.9500	6.5000	0.4500
North Miami	7.4973	7.3390	0.1583
North Miami Beach	7.5731	6.6136	0.9595
Florida City	7.7500	7.7500	0.0000
El Portal	7.8442	7.8442	0.0000
Opa-locka	8.3000	8.3000	0.0000
Miami	8.3335	7.6740	0.6595
Golden Beach	8.5000	7.1525	1.3475
Miami Shores	8.7059	8.0000	0.7059
Biscayne Park	8.8903	8.8903	0.0000

Where Your Tax Dollars Go

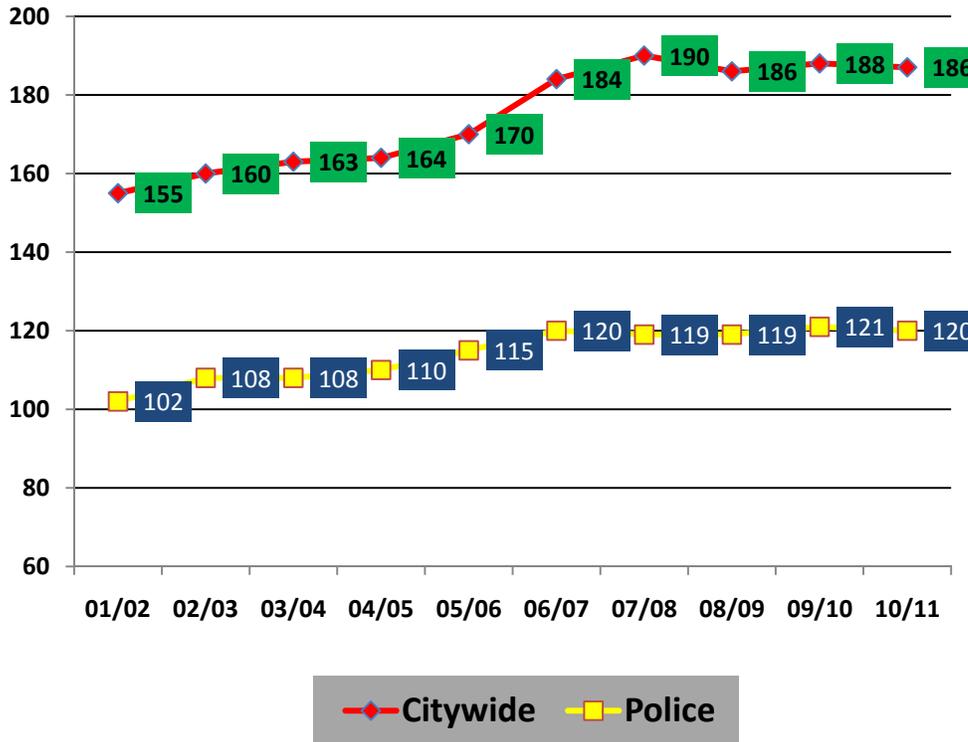
Based on 2009/10 Tax Rates



Components of Property Tax bill for 2009/10

	2009/10 Adopted Millages
Miami-Dade County	8.2322
Miami-Dade County School Board	7.9950
Evergaldes	0.0894
South Florida Water Management District	0.5346
Florida Inland Navigation District	0.0345
City of Aventura	1.7261
Total Millage Rate	18.6118

Comparison of Number of Employees



	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11
City Commission	7	7	7	7	7	7	7	7	7	7
Office of the City Manager	5	5	5	5	5	5	5	5	5	4.6
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	10	10	12	11	12	8	8	7	7	7
Information Technology	0	0	0	0	0	5	5	5	6	6
Public Safety	102	108	108	110	115	120	119	119	121	120
Community Development	12	12	11	11	10	10	10	9	9	8.4
Arts & Cultural Center	0	0	0	0	0	0	0	1	0	0
Community Services	17	16	16	16	17	24	31	28	28	28
Charter School*	0	0	0	2	2	3	3	3	3	3
Total	155	160	163	164	170	184	190	186	188	186

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2010/11

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
001	General Fund	\$ 49,134,445	\$ 50,311,985	\$ 47,763,399	\$ 45,561,281	\$ 45,561,281
110	Police Education Fund	13,229	8,106	20,733	7,000	7,000
120	Transportation Fund	2,788,421	1,558,944	1,614,606	1,480,000	1,480,000
140	Police Capital Outlay Impact Fee Fund	83,941	15,714	16,837	16,337	16,337
170	Park Development Fund	1,930,166	5,302	490,930	-	-
180	911 Fund	183,459	258,795	346,216	323,000	323,000
230-290	Debt Service Funds	2,729,143	2,706,563	2,726,196	2,722,813	2,722,813
391	Capital Projects Fund	300,462	4,609,690	864,859	-	-
410	Stormwater Utility Fund	938,864	911,463	841,458	841,458	841,458
620	Police Off Duty Services Fund	296,467	268,640	300,000	240,000	240,000
	Subtotal	58,398,597	60,655,202	54,985,234	51,191,889	51,191,889
	Interfund Eliminations	(2,277,585)	(4,680,587)	(2,383,625)	(2,441,069)	(2,441,069)
	Total Revenue	\$ 56,121,012	\$ 55,974,615	\$ 52,601,609	\$ 48,750,820	\$ 48,750,820

EXPENDITURES

DEPT/ DIV. NO.	DEPARTMENT	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<i>Operating Expenditures:</i>					
0101	City Commission	\$ 114,268	\$ 111,249	\$ 118,943	\$ 119,927	\$ 119,927
0501	Office of the City Manager	837,800	858,771	913,875	824,416	824,416
0601	Legal	192,763	308,658	280,000	280,000	280,000
0801	City Clerk's Office	265,947	269,248	279,399	286,068	286,068
1001	Finance	753,394	775,748	841,488	849,590	849,590
1201	Information Technology	714,051	743,547	879,272	915,901	915,901
2001	Public Safety	12,439,250	13,593,119	14,480,069	14,930,377	14,930,377
4001	Community Development	2,225,105	1,946,000	1,482,789	1,477,308	1,477,308
5001	Community Services	5,649,805	5,948,167	5,836,401	5,974,912	5,974,912
7001	Arts & Cultural Center	-	154,479	419,823	684,875	684,875
9001	Non-Departmental	1,682,797	1,572,516	1,614,000	1,614,000	1,614,000
	Subtotal	24,875,180	26,281,502	27,146,059	27,957,374	27,957,374
	<i>Capital Outlay:</i>					
8001	City Commission	-	-	-	-	-
8005	Office of the City Manager	2,939	2,452	4,000	2,000	2,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	2,820	1,589	3,000	-	-
8010	Finance	20,866	3,079	2,000	6,000	6,000
8012	Information Technology	88,509	35,926	440,148	96,000	96,000
8020	Public Safety	1,114,831	733,920	1,174,714	889,900	889,900
8040	Community Development	8,012	2,693	69,100	3,000	3,000
8050	Community Services	5,260,637	693,817	3,181,554	1,377,450	1,377,450
8069	Charter School	-	-	-	-	-
8070	Arts & Cultural Center	-	2,932,852	1,189,859	100,000	100,000
8090	Non-Departmental	-	38,280	1,550	-	-
8090	CIP Reserve	-	-	16,663,429	15,596,283	15,596,283
	Subtotal	6,498,614	4,444,608	22,729,354	18,070,633	18,070,633
	<i>Non - Departmental:</i>					
9001	Transfer to Funds	-	-	-	-	-
9001	Debt Service	2,702,912	2,706,178	2,726,196	2,722,813	2,722,813
	Subtotal	2,702,912	2,706,178	2,726,196	2,722,813	2,722,813
	Total Expenditures	\$ 34,076,706	\$ 33,432,288	\$ 52,601,609	\$ 48,750,820	\$ 48,750,820

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2010/11

OPERATING & CAPITAL OUTLAY

DEPT/ DIV. NO.	CATEGORY	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 15,146,035	\$ 16,588,386	\$ 17,602,188	\$ 17,959,235	\$ 17,959,235
3000/3999	Contractual Services	4,906,288	4,977,649	4,951,823	5,096,375	5,096,375
4000/4999	Other Charges/Svcs	3,740,223	3,772,375	3,783,405	3,992,904	3,992,904
5000/5399	Commodities	640,683	508,195	580,600	652,600	652,600
5400/5999	Other Operating Expenses	266,023	434,897	228,043	256,260	256,260
	Subtotal	24,699,252	26,281,502	27,146,059	27,957,374	27,957,374
6000/6999	Capital Outlay	7,329,648	4,444,608	22,729,354	18,070,633	18,070,633
7000/7999	Debt Service	2,702,912	2,706,178	2,726,196	2,722,813	2,722,813
8000/8999	Transfer to Funds	-	-	-	-	-
	Total Expenditures	\$ 34,731,812	\$ 33,432,288	\$ 52,601,609	\$ 48,750,820	\$ 48,750,820

COMPARATIVE PERSONNEL SUMMARY

	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>
City Commission	7.0	7.0	7.0	7.0
Office of the City Manager	5.0	5.0	5.0	4.6
Legal	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0
Finance	8.0	7.0	7.0	7.0
Information Technology	5.0	5.0	6.0	6.0
Public Safety	119.0	119.0	121.0	120.0
Community Development	10.0	9.0	9.0	8.4
Charter School*	3.0	3.0	3.0	3.0
Community Services	17.0	16.0	16.0	16.0
Arts & Cultural Center	-	-	-	-
Total Full Time Employees	176.0	173.0	176.0	174.0
Total Part Time Employees	14.0	12.0	12.0	12.0

* Included in Charter School Fund Budget Document

**CITY OF AVENTURA
FUND BALANCE ANALYSIS**

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
GENERAL FUND (001)						
	Beginning Balance/Carryover	\$ 13,994,179	\$ 15,710,661	\$ 16,903,374	\$ 16,000,000	\$ 16,000,000
	Revenues/Sources	35,140,266	34,601,324	30,860,025	29,561,281	29,561,281
	Expenditures/Uses	(28,943,308)	(29,778,584)	(31,633,383)	(30,127,793)	(30,127,793)
	Ending Fund Balance	\$ 20,191,137	\$ 20,533,401	\$ 16,130,016	\$ 15,433,488	\$ 15,433,488
SPECIAL REVENUE FUNDS:						
POLICE EDUCATION FUND (110)						
	Beginning Balance/Carryover	\$ 4,601	\$ -	\$ 13,733	\$ -	\$ -
	Revenues/Sources	8,628	8,106	7,000	7,000	7,000
	Expenditures/Uses	(2,541)	(5,061)	(20,733)	(7,000)	(7,000)
	Ending Fund Balance	\$ 10,688	\$ 3,045	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND (120)						
	Beginning Balance/Carryover	\$ 413,552	\$ -	\$ 63,606	\$ -	\$ -
	Revenues/Sources	2,374,869	1,558,944	1,551,000	1,480,000	1,480,000
	Expenditures/Uses	(2,946,632)	(1,337,127)	(1,614,606)	(1,480,000)	(1,480,000)
	Ending Fund Balance	\$ (158,211)	\$ 221,817	\$ -	\$ -	\$ -
POLICE CAPITAL OUTLAY IMPACT FEE FUND (140)						
	Beginning Balance/Carryover	\$ 82,534	\$ -	\$ 16,337	\$ 16,337	\$ 16,337
	Revenues/Sources	1,407	15,714	500	-	-
	Expenditures/Uses	(75,227)	(8,091)	(16,837)	(16,337)	(16,337)
	Ending Fund Balance	\$ 8,714	\$ 7,623	\$ -	\$ -	\$ -
PARK DEVELOPMENT FUND (170)						
	Beginning Balance/Carryover	\$ 1,895,417	\$ -	\$ 490,930	\$ -	\$ -
	Revenues/Sources	34,749	5,302	-	-	-
	Expenditures/Uses	(1,162,610)	(281,928)	(490,930)	-	-
	Ending Fund Balance	\$ 767,556	\$ (276,626)	\$ -	\$ -	\$ -
911 FUND (180)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ 123,216	\$ 100,000	\$ 100,000
	Revenues/Sources	183,459	258,795	223,000	223,000	223,000
	Expenditures/Uses	(126,036)	(193,002)	(346,216)	(323,000)	(323,000)
	Ending Fund Balance	\$ 57,423	\$ 65,793	\$ -	\$ -	\$ -
DEBT SERVICE FUNDS (230-290)						
	Beginning Balance/Carryover	\$ 22,494	\$ -	\$ 20,793	\$ -	\$ -
	Revenues/Sources	2,706,649	2,706,563	2,705,403	2,722,813	2,722,813
	Expenditures/Uses	(2,702,912)	(2,706,178)	(2,726,196)	(2,722,813)	(2,722,813)
	Ending Fund Balance	\$ 26,231	\$ 385	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS (320-391)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ 864,859	\$ -	\$ -
	Revenues/Sources	-	2,250,000	-	-	-
	Expenditures/Uses	(300,462)	(2,932,852)	(864,859)	-	-
	Ending Fund Balance	\$ (300,462)	\$ (682,852)	\$ -	\$ -	\$ -
STORMWATER UTILITY FUND (410)						
	Beginning Balance/Carryover	\$ 38,907	\$ -	\$ -	\$ -	\$ -
	Revenues/Sources	899,957	911,463	841,458	841,458	841,458
	Expenditures/Uses	(670,602)	(651,175)	(841,458)	(841,458)	(841,458)
	Ending Fund Balance	\$ 268,262	\$ 260,288	\$ -	\$ -	\$ -
POLICE OFF DUTY SERVICES FUND (620)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues/Sources	296,467	268,640	300,000	240,000	240,000
	Expenditures/Uses	(254,995)	(218,877)	(300,000)	(240,000)	(240,000)
	Ending Fund Balance	\$ 41,472	\$ 49,763	\$ -	\$ -	\$ -



GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET

2010/11

OPERATING & CAPITAL OUTLAY

FUND DESCRIPTION

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

REVENUE PROJECTIONS

CATEGORY	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
	2007/08	2008/09	BUDGET 2009/10	PROPOSAL 2010/11	APPROVAL 2010/11
Current Revenues	\$ 35,059,266	\$ 34,477,324	\$ 30,735,025	\$ 29,397,281	\$ 29,397,281
Transfers	81,000	124,000	125,000	164,000	164,000
Carryover	13,994,179	15,710,661	16,903,374	16,000,000	16,000,000
Total Revenues	\$ 49,134,445	\$ 50,311,985	\$ 47,763,399	\$ 45,561,281	\$ 45,561,281

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
Operating Expenditures:						
0101	City Commission	\$ 114,268	\$ 111,249	\$ 118,943	\$ 119,927	\$ 119,927
0501	Office of the City Manager	837,800	858,771	913,875	824,416	824,416
0601	Legal	192,763	308,658	280,000	280,000	280,000
0801	City Clerk's Office	265,947	269,248	279,399	286,068	286,068
1001	Finance	753,394	775,748	841,488	849,590	849,590
1201	Information Technology	714,051	743,547	879,272	915,901	915,901
2001	Public Safety	12,106,678	13,270,179	14,040,336	14,564,377	14,564,377
4001	Community Development	2,225,105	1,946,000	1,482,789	1,477,308	1,477,308
5001	Community Services	3,964,088	4,214,158	4,305,401	4,464,912	4,464,912
7001	Arts & Cultural Center	-	154,479	419,823	684,875	684,875
9001	Non-Departmental	1,682,797	1,572,516	1,614,000	1,614,000	1,614,000
	Subtotal	22,856,891	24,224,553	25,175,326	26,081,374	26,081,374
Capital Outlay						
8005	Office of the City Manager	2,939	2,452	4,000	2,000	2,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	2,820	1,589	3,000	-	-
8010	Finance	20,866	3,079	2,000	6,000	6,000
8012	Information Technology	88,509	35,926	440,148	96,000	96,000
8020	Public Safety	1,039,604	725,829	1,174,714	889,900	889,900
8040	Community Development	8,012	2,693	69,100	3,000	3,000
8050	Community Services	2,697,082	407,596	2,179,920	672,450	672,450
8070	Arts & Cultural Center	-	-	325,000	100,000	100,000
8090	Non-Departmental	-	38,280	1,550	-	-
8090	CIP Reserve	-	-	16,130,016	15,433,488	15,433,488
	Subtotal	3,859,832	1,217,444	20,329,448	17,202,838	17,202,838
	Transfer to Funds	2,226,585	4,336,587	2,258,625	2,277,069	2,277,069
	Subtotal	2,226,585	4,336,587	2,258,625	2,277,069	2,277,069
	Total	\$ 28,943,308	\$ 29,778,584	\$ 47,763,399	\$ 45,561,281	\$ 45,561,281

CITY OF AVENTURA

GENERAL FUND - 001 CATEGORY SUMMARY 2010/11

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ 23,498,629	\$ 23,674,227	\$ 20,508,037	\$ 19,859,154	\$ 19,859,154
320000/329999	Licenses & Permits	6,264,736	4,769,085	4,520,000	4,385,000	4,385,000
330000/339999	Intergovernmental Revenues	2,418,246	2,398,865	3,288,788	2,175,677	2,175,677
340000/349999	Charges for Services	1,531,242	1,457,659	1,341,200	1,660,450	1,660,450
350000/359999	Fines & Forfeitures	424,016	1,893,654	797,000	897,000	897,000
360000/369999	Miscellaneous Revenues	922,397	283,834	280,000	420,000	420,000
380000/389999	Transfer from Funds	81,000	124,000	125,000	164,000	164,000
399900/399999	Fund Balance	13,994,179	15,710,661	16,903,374	16,000,000	16,000,000
Total Available General Fund		\$ 49,134,445	\$ 50,311,985	\$ 47,763,399	\$ 45,561,281	\$ 45,561,281

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	14,891,040	16,369,509	17,302,188	17,719,235	17,719,235
3000/3999	Contractual Services	3,475,286	3,500,243	3,420,823	3,586,375	3,586,375
4000/4999	Other Charges & Services	3,673,954	3,675,812	3,673,405	3,882,904	3,882,904
5000/5399	Commodities	640,683	508,195	576,600	648,600	648,600
5400/5499	Other Operating Expenses	175,928	170,794	202,310	244,260	244,260
Total operating expenses		22,856,891	24,224,553	25,175,326	26,081,374	26,081,374
6000/6999	Capital Outlay	3,859,832	1,217,444	20,329,448	17,202,838	17,202,838
8000/8999	Transfer to Funds	2,226,585	4,336,587	2,258,625	2,277,069	2,277,069
Total expenditures		\$ 28,943,308	\$ 29,778,584	\$ 47,763,399	\$ 45,561,281	\$ 45,561,281

CITY OF AVENTURA

GENERAL FUND - 001

FUND BALANCE ANALYSIS

2010/11

REVENUE PROJECTIONS

CATEGORY	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
Beginning Fund Balance	\$ 13,994,179	\$ 15,710,661	\$ 16,903,374	\$ 16,000,000	\$ 16,000,000
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	\$ 15,942,020	\$ 15,454,319	\$ 13,248,037	\$ 11,940,154	\$ 11,940,154
Utility Taxes	4,299,132	4,590,306	4,185,000	4,551,000	4,551,000
Unified Comm. Tax	2,442,771	2,861,566	2,400,000	2,600,000	2,600,000
City Business Tax	814,706	768,036	675,000	768,000	768,000
Subtotal	23,498,629	23,674,227	20,508,037	19,859,154	19,859,154
Licenses & Permits	6,264,736	4,769,085	4,520,000	4,385,000	4,385,000
Intergovernmental Rev.	2,418,246	2,398,865	3,288,788	2,175,677	2,175,677
Charges for Services	1,531,242	1,457,659	1,341,200	1,660,450	1,660,450
Fines & Forfeitures	424,016	1,893,654	797,000	897,000	897,000
Miscellaneous	922,397	283,834	280,000	420,000	420,000
Interfund Transfers In	81,000	124,000	125,000	164,000	164,000
Subtotal	11,641,637	10,927,097	10,351,988	9,702,127	9,702,127
Total Revenues/Sources	\$ 35,140,266	\$ 34,601,324	\$ 30,860,025	\$ 29,561,281	\$ 29,561,281

OBJECT CODE	CATEGORY	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
Expenditures/Uses:						
<u>Operating Expenditures</u>						
0101	City Commission	\$ 114,268	\$ 111,249	\$ 118,943	\$ 119,927	\$ 119,927
0501	Office of the City Manager	837,800	858,771	913,875	824,416	824,416
0601	Legal	192,763	308,658	280,000	280,000	280,000
0801	City Clerk's Office	265,947	269,248	279,399	286,068	286,068
1001	Finance	753,394	775,748	841,488	849,590	849,590
1201	Information Technology	714,051	743,547	879,272	915,901	915,901
2001	Public Safety	12,106,678	13,270,179	14,040,336	14,564,377	14,564,377
4001	Community Development	2,225,105	1,946,000	1,482,789	1,477,308	1,477,308
5001	Community Services	3,964,088	4,214,158	4,305,401	4,464,912	4,464,912
7001	Arts & Cultural Center	-	154,479	419,823	684,875	684,875
9001	Non-Departmental	1,682,797	1,572,516	1,614,000	1,614,000	1,614,000
Total Operating Expenditures		22,856,891	24,224,553	25,175,326	26,081,374	26,081,374
Capital Outlay Expenditures		3,859,832	1,217,444	4,199,432	1,769,350	1,769,350
Interfund Transfers Out		2,226,585	4,336,587	2,258,625	2,277,069	2,277,069
Total Expenditures/Uses		28,943,308	29,778,584	31,633,383	30,127,793	30,127,793
Ending Fund Balance						
<u>Designated for</u>						
Capital Improvements		20,191,137	20,533,401	16,130,016	15,433,488	15,433,488



REVENUE PROJECTIONS

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2010/11

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 15,719,769	\$ 15,062,722	\$ 13,223,037	\$ 11,879,670	\$ 11,879,670
3112000	Ad Valorem Taxes-Delinquent	222,251	126,283	25,000	60,484	60,484
3125200	Section 185 Premium Tax	-	265,314	-	-	-
3141000	Utility Tax-Electric	3,635,065	3,706,940	3,500,000	3,700,000	3,700,000
3143000	Utility Tax-Water	619,650	831,390	650,000	800,000	800,000
3144000	Utility Tax-Gas	44,417	51,976	35,000	51,000	51,000
3149000	Unified Communications Tax	2,442,771	2,861,566	2,400,000	2,600,000	2,600,000
3161000	City Business Tax	814,706	768,036	675,000	768,000	768,000
	Subtotal	23,498,629	23,674,227	20,508,037	19,859,154	19,859,154
<u>Licenses & Permits</u>						
3221000	Building Permits	1,615,627	997,205	700,000	700,000	700,000
3221500	Radon/Code Comp Admn. Fee	659	52	-	-	-
3222000	Certificate of Occupancy	339,015	118,636	25,000	15,000	15,000
3231000	Franchise Fee-Electric	3,762,159	3,130,232	3,300,000	3,150,000	3,150,000
3234000	Franchise Fee-Gas	51,539	67,928	50,000	65,000	65,000
3237100	Franchise Fee-Sanitation	426,880	415,924	410,000	420,000	420,000
3238000	Franchise Fee-Towing	30,093	30,093	30,000	30,000	30,000
3291000	Engineering Permits	38,764	9,015	5,000	5,000	5,000
	Subtotal	6,264,736	4,769,085	4,520,000	4,385,000	4,385,000
<u>Intergovernmental Revenues</u>						
3312100	Bulletproof Vests	2,965	8,334	-	-	-
3312251	Aggressive Driving Program	-	120,145	-	-	-
3312276	American Recovery Reinvestment	-	-	1,014,788	-	-
3312550	Byrne Grant	7,336	148	-	-	-
3312910	FEMA	62,462	73,996	-	-	-
3342009	Justice Assistance Grant	-	5,653	86,000	-	-
3342090	Misc. State Grants	-	30,270	-	-	-
3344901	Maintenance Agreement Payment	8,677	8,677	-	8,677	8,677
3351200	State Revenue Sharing	390,923	347,225	365,000	350,000	350,000
3351500	Alcoholic Beverage License	14,867	16,745	15,000	15,000	15,000
3351800	Half Cent Sales Tax	1,875,399	1,731,828	1,758,000	1,750,000	1,750,000
3354930	Fuel Tax Refund	12,724	11,208	8,000	8,000	8,000
3382000	County Business Tax	42,893	44,636	42,000	44,000	44,000
	Subtotal	2,418,246	2,398,865	3,288,788	2,175,677	2,175,677
<u>Charges For Services</u>						
3413000	Certificate of Use Fees	5,715	5,145	5,200	5,200	5,200
3419000	Election Filing Fees	-	-	-	250	250
3419500	Lien Search Fees	37,286	47,708	25,000	25,000	25,000
3421300	Police Services Agreement	484,571	508,521	656,000	760,000	760,000
3425000	Development Review Fees	197,197	73,270	25,000	25,000	25,000
3471000	Rec/Cultural Events	66,415	55,189	60,000	60,000	60,000
3472000	Parks & Recreation Fees	110,210	124,206	90,000	125,000	125,000
3472500	Community Center Fees	193,703	181,844	175,000	175,000	175,000
3473000	AACC Fees and Rentals	-	-	30,000	150,000	150,000
3474000	Founders Day	42,679	34,200	40,000	35,000	35,000
3475000	Summer Recreation	393,466	427,576	235,000	300,000	300,000
	Subtotal	1,531,242	1,457,659	1,341,200	1,660,450	1,660,450

<u>Fines & Forfeitures</u>						
3511000	County Court Fines	404,653	401,368	390,000	390,000	390,000
3541000	Code Violation Fines	19,363	16,312	7,000	7,000	7,000
3542000	Red Light Violations	-	1,475,974	400,000	500,000	500,000
	Subtotal	424,016	1,893,654	797,000	897,000	897,000
<u>Misc. Revenues</u>						
3611000	Interest Earnings	853,977	234,623	250,000	350,000	350,000
3644200	Sale of Assets	40,359	27,096	5,000	5,000	5,000
3644910	Lost/Abandoned Property	-	529	-	-	-
3662000	AACC Contributions	-	-	-	-	-
3662010	Brick Pavers	-	-	-	25,000	25,000
3662020	Honor Roll	-	-	-	15,000	15,000
3691000	Cobra Billings	4,542	-	-	-	-
3699000	Misc. Revenues	23,519	21,586	25,000	25,000	25,000
	Subtotal	922,397	283,834	280,000	420,000	420,000
<u>Non-Revenue</u>						
3811018	Transfer from 911 Fund	51,000	94,000	125,000	164,000	164,000
3811019	Transfer from Charter School Op	30,000	30,000	-	-	-
3999000	Carryover	13,994,179	15,710,661	16,903,374	16,000,000	16,000,000
	Subtotal	14,075,179	15,834,661	17,028,374	16,164,000	16,164,000
Total Available General Fund		\$ 49,134,445	\$ 50,311,985	\$ 47,763,399	\$ 45,561,281	\$ 45,561,281

REVENUE PROJECTION RATIONALE

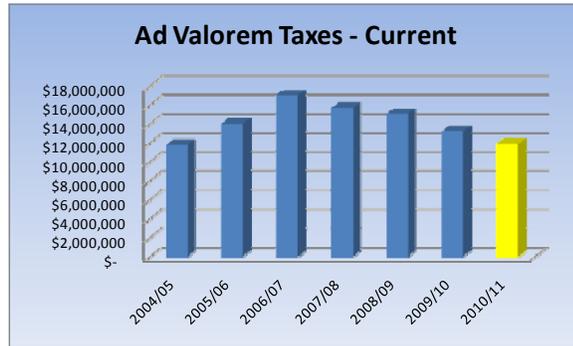
LOCALLY LEVIED TAXES

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 \$7,244,606,607. This amount is 10.2% or \$819,228,346 lower than last year. The City experienced a reduction in the taxable assessed property values due to the impact of the decline in the housing market caused by the economic recession. The ad valorem millage levy for fiscal year 2010/11 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$11,879,670 compared to last year's amount of \$13,223,037. This represents the sixteenth year without an increase.

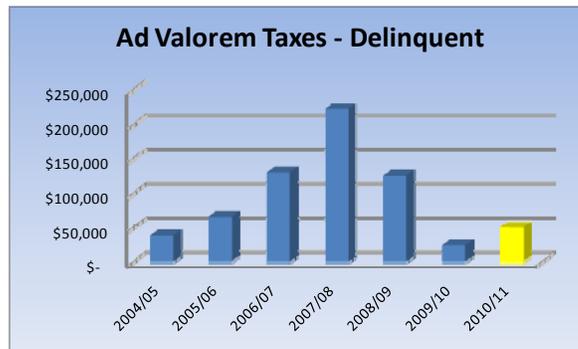
City Tax Rate History:

1995/96 to 2006/07 – 2.2270

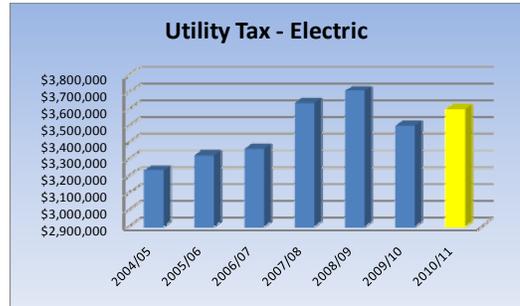
2007/08 to present – 1.7261



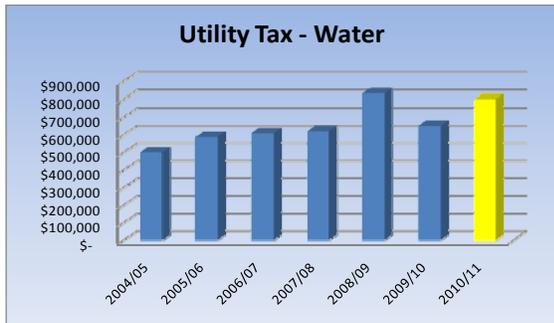
3112000 Ad Valorem Taxes Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



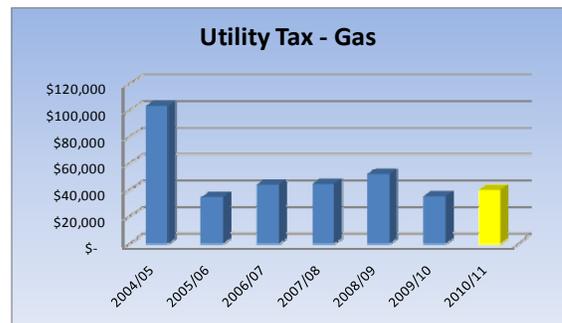
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



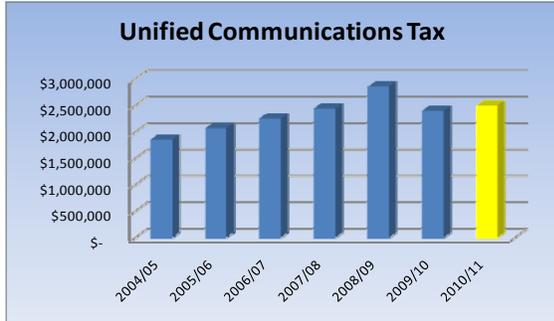
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



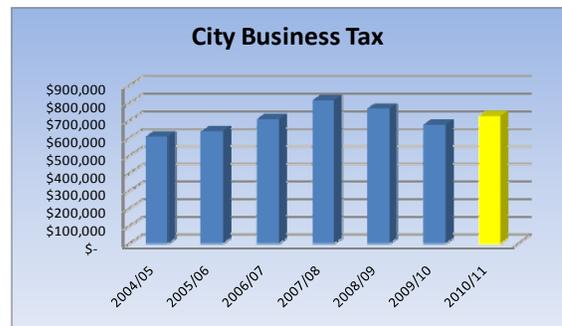
3144000 Utility Tax-Gas – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored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



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 actual collections in the 2009/10 fiscal year.



LICENSES AND PERMITS

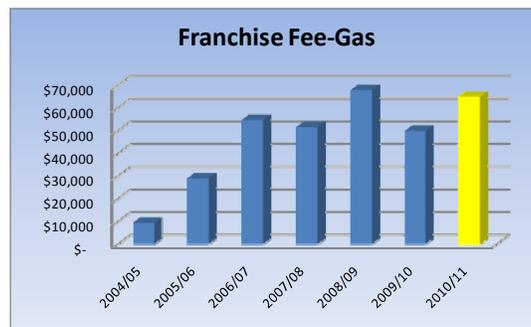
3221000 Building Permits – Permits must be issued to any individual or business that performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes the same amount as compared with the 2009/10 levels.



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 a slight increase compared to the actual amount collected for 2008/09.



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.



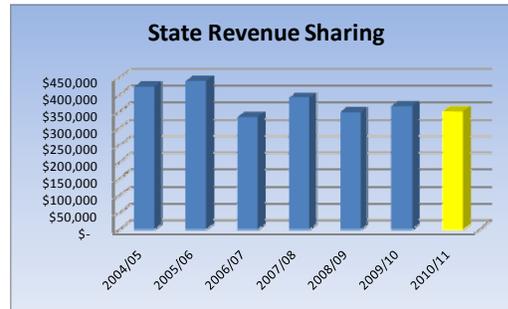
3238000 Franchise Fee-Towing – The City awarded a franchise agreement for towing services within our corporate limits during the 2006/07 fiscal year. The amount is based on that agreement.

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 2009/10 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

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

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

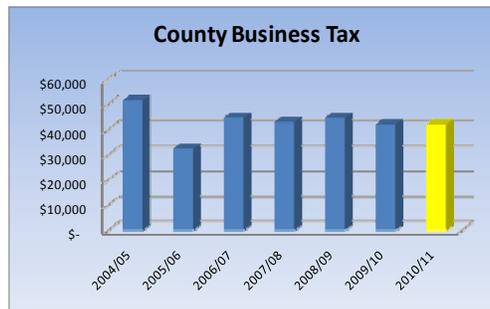


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City’s share is approximately 38% of the proceeds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

3473000 Arts & Cultural Center Fees and Rentals – This represents anticipated revenue from rental fees, grants and the summer performing arts camp.

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

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 Violations – 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.

3811019 Transfer from Charter School Fund – This represents reimbursement to the General Fund to cover administrative expenses. The charge is proposed to be waived for the 2010/11 fiscal year.

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

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 62,076	\$ 62,168	\$ 62,063	\$ 62,063	\$ 62,063
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	33,579	34,657	35,780	36,764	36,764
5000/5399	Commodities	1,834	461	3,300	3,300	3,300
5400/5499	Other Operating Expenses	16,779	13,963	17,800	17,800	17,800
Total Operating Expenses		\$ 114,268	\$ 111,249	\$ 118,943	\$ 119,927	\$ 119,927

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
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
2010/11
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
2101	FICA	6,761	6,859	6,865	6,865	6,865
2401	Workers' Compensation	315	309	198	198	198
	Subtotal	62,076	62,168	62,063	62,063	62,063
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	33,579	34,657	35,780	36,764	36,764
	Subtotal	33,579	34,657	35,780	36,764	36,764
<u>COMMODITIES</u>						
5101	Office Supplies	513	-	300	300	300
5290	Other Operating supplies	1,321	461	3,000	3,000	3,000
	Subtotal	1,834	461	3,300	3,300	3,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	13,593	7,297	7,800	7,800	7,800
5420	Conferences & Seminars	3,186	6,666	10,000	10,000	10,000
	Subtotal	16,779	13,963	17,800	17,800	17,800
	Total City Commission	\$ 114,268	\$ 111,249	\$ 118,943	\$ 119,927	\$ 119,927

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expense – This account represents the \$5,252 established per Commissioner to offset expenses incurred in the performance of their official duties.

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

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

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

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



OFFICE OF THE CITY MANAGER

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2010/11

DEPARTMENT DESCRIPTION

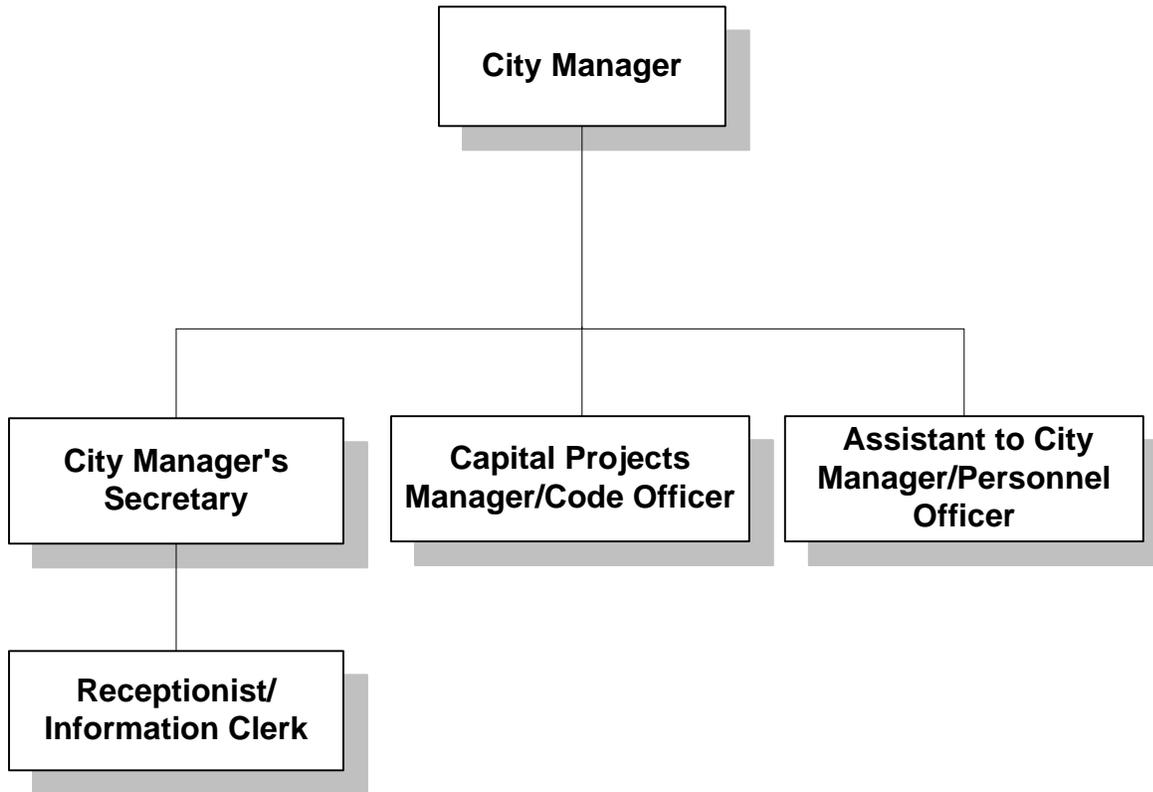
Maintain a City government structure that represents the needs of the community and provides quality services in an efficient, businesslike and professional manner. Responsible for the overall management of all functions and activities of the City's operations, preparation of annual budget and 5-year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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 681,928	\$ 728,892	\$ 745,575	\$ 661,116	\$ 661,116
3000/3999	Contractual Services	55,130	53,388	53,000	53,000	53,000
4000/4999	Other Charges & Services	90,997	67,651	96,500	91,500	91,500
5000/5399	Commodities	3,272	2,692	5,500	5,500	5,500
5400/5499	Other Operating Expenses	6,473	6,148	13,300	13,300	13,300
	Total operating expenses	\$ 837,800	\$ 858,771	\$ 913,875	\$ 824,416	\$ 824,416

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
0101	City Manager	1.0	1.0	1.0	1.0
0601	Capital Projects Manager	1.0	1.0	1.0	-
4701	Capital Projects Manager/Code Enforcement Office	-	-	-	0.6
0701	Assistant to City Manager/Personnel Officer	1.0	1.0	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	5.0	5.0	5.0	4.6

**Office of the City Manager
Organization Chart**



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2010/11

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. Oversee and coordinate capital projects.
11. Issue newsletters and annual report to the public.
12. Coordinate and oversee the City's Arts & Cultural Center start up operations.
13. Maintain effective personnel system to allow for timely recruitment and hiring of employees.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATE 2010/11
Citizen Requests & Inquires	66	56	50	50
Commission Requests	30	30	30	30
Community Meetings Attended	20	20	20	20
Agenda Back up Items Prepared	62	56	50	50
No. of Newsletters & Reports Issued	5	5	5	5
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	16	16	16	16
Capital Projects Completed	16	16	16	16
School Advisory Committee Meeting	7	5	5	5
Number of New Hires	4	4	4	4

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2010/11
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 484,803	\$ 516,494	\$ 525,836	\$ 468,314	\$ 468,314
2101	FICA	28,362	30,316	40,226	35,826	35,826
2201	Pension	77,395	87,602	92,724	83,852	83,852
2301	Health, Life & Disability	85,091	89,000	80,477	67,404	67,404
2401	Workers' Compensation	6,277	5,480	6,312	5,720	5,720
	Subtotal	681,928	728,892	745,575	661,116	661,116
<u>CONTRACTUAL SERVICES</u>						
3140	Background-New Employees	-	96	-	-	-
3170	Lobbyist Services	50,040	50,000	50,000	50,000	50,000
3180	Medical Exams-New Employees	5,090	3,292	3,000	3,000	3,000
	Subtotal	55,130	53,388	53,000	53,000	53,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	2,609	2,500	4,000	4,000	4,000
4040	Administrative Expenses	-	147	600	600	600
4041	Car Allowance	9,400	11,400	11,400	11,400	11,400
4101	Communication Services	1,808	1,952	2,500	2,500	2,500
4701	Printing & Binding	3,456	642	3,000	3,000	3,000
4710	Printing\Newsletter	47,980	43,738	53,000	53,000	53,000
4910	Advertising	25,744	7,272	22,000	17,000	17,000
	Subtotal	90,997	67,651	96,500	91,500	91,500
<u>COMMODITIES</u>						
5101	Office Supplies	2,840	2,260	4,000	4,000	4,000
5120	Computer Operating Supplies	-	-	1,000	1,000	1,000
5290	Other Operating Supplies	432	432	500	500	500
	Subtotal	3,272	2,692	5,500	5,500	5,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	4,725	4,390	6,800	6,800	6,800
5420	Conferences & Seminars	1,514	1,678	3,000	3,000	3,000
5450	Training	-	80	2,500	2,500	2,500
5901	Contingency	234	-	1,000	1,000	1,000
	Subtotal	6,473	6,148	13,300	13,300	13,300
	Total City Manager	\$ 837,800	\$ 858,771	\$ 913,875	\$ 824,416	\$ 824,416

**OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS**

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

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

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

- Florida City & County Manager’s Association
- International City Management Association
- American Planning Association
- Government Finance Officers Association
- International Personnel Manager Association
- Florida Personnel Managers Association
- American Society of Public Administration
- Society for Human Resource Management
- Miscellaneous subscriptions

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

- Florida City & County Manager’s Association
- International City Management Association
- Florida League of Cities
- Miscellaneous Management Seminars
- IPMA or other Personnel Related
- Florida Public Personnel Association



LEGAL

CITY OF AVENTURA

LEGAL
2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	192,763	306,498	275,000	275,000	275,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	2,160	5,000	5,000	5,000
Total Operating Expenses		\$ 192,763	\$ 308,658	\$ 280,000	\$ 280,000	\$ 280,000

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA
LEGAL
2010/11
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>CONTRACTUAL SERVICES</u>						
3120	Prof. Services - Legal	\$ 192,668	\$ 306,498	\$ 275,000	\$ 275,000	\$ 275,000
3301	Court Costs & Fees	95	-	-	-	-
	Subtotal	192,763	306,498	275,000	275,000	275,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	-	2,160	5,000	5,000	5,000
	Subtotal	-	2,160	5,000	5,000	5,000
	Total Legal	\$ 192,763	\$ 308,658	\$ 280,000	\$ 280,000	\$ 280,000

BUDGET JUSTIFICATIONS

3120 Professional Services Legal – Represents the estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Pastoriza Cole & Boniske, 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

2010/11

DEPARTMENT DESCRIPTION

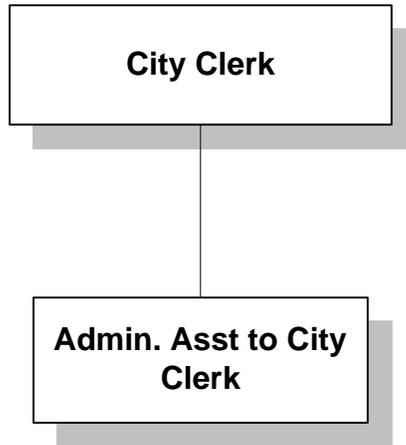
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising and respond to public records requests. Implement and maintain records management program. 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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 193,765	\$ 205,383	\$ 216,499	\$ 214,668	\$ 214,668
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	66,888	59,176	56,000	64,500	64,500
5000/5399	Commodities	3,589	2,742	4,400	4,400	4,400
5400/5499	Other Operating Expenses	1,705	1,947	2,500	2,500	2,500
Total Operating Expenses		\$ 265,947	\$ 269,248	\$ 279,399	\$ 286,068	\$ 286,068

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
0501	City Clerk	1.0	1.0	1.0	1.0
9601	Admin. Asst to City Clerk	1.0	1.0	1.0	1.0
Total		2.0	2.0	2.0	2.0

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2010/11

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 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATED 2010/11
No. of Sets of Minutes Prepared	41	38	40	40
No. of Public Notices Prepared	28	36	35	35
No. of Legal Advertisements Published	37	22	35	35
No. of Ordinances Drafted	7	6	6	5
No. of Resolutions Drafted	26	28	25	25
No. of Lien Requests Responded To	782	982	850	800
No. of Welcome Letters Prepared	339	302	400	350
No. of Agenda Packages Prepared/Distributed	30	34	40	40
No. of Agenda Recaps Prepared/Distributed	10	12	11	12
No. of Code Enforcement Hearings Scheduled	0	0	500	500

CITY OF AVENTURA
CITY CLERK'S OFFICE
2010/11
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 148,203	\$ 154,004	\$ 159,144	\$ 157,352	\$ 157,352
1401	Overtime	532	611	300	300	300
2101	FICA	10,800	11,373	12,175	12,037	12,037
2201	Pension	18,599	20,392	23,420	23,157	23,157
2301	Health, Life & Disability	15,088	18,487	20,887	21,256	21,256
2401	Workers' Compensation	543	516	573	566	566
	Subtotal	193,765	205,383	216,499	214,668	214,668
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	1,249	-	3,500	3,500	3,500
4041	Car Allowance	3,500	6,000	6,000	6,000	6,000
4101	Telephone	530	457	500	500	500
4701	Printing & Binding	227	498	3,000	3,000	3,000
4730	Records Retention	668	2,245	5,000	5,000	5,000
4740	Ordinance Codification	2,756	1,729	3,000	1,500	1,500
4911	Legal Advertising	33,149	48,247	35,000	30,000	30,000
4915	Election Expenses	24,809	-	-	15,000	15,000
	Subtotal	66,888	59,176	56,000	64,500	64,500
<u>COMMODITIES</u>						
5101	Office Supplies	2,298	2,063	3,000	3,000	3,000
5120	Computer Operating Supplies	646	562	600	600	600
5290	Other Operating Supplies	645	117	800	800	800
	Subtotal	3,589	2,742	4,400	4,400	4,400
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	875	1,099	1,300	1,300	1,300
5420	Conferences & Seminars	830	848	1,200	1,200	1,200
	Subtotal	1,705	1,947	2,500	2,500	2,500
	Total City Clerk	\$ 265,947	\$ 269,248	\$ 279,399	\$ 286,068	\$ 286,068

**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

2010/11

DEPARTMENT DESCRIPTION

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

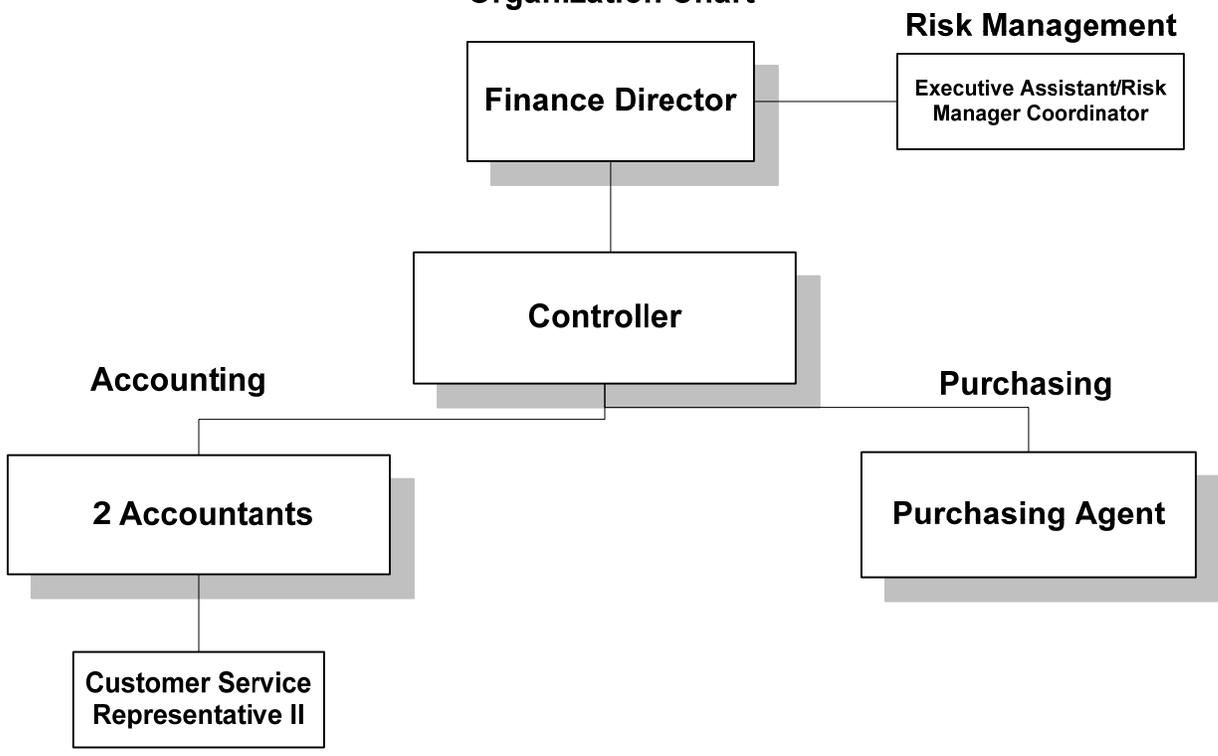
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 650,339	\$ 688,529	\$ 730,188	\$ 749,090	\$ 749,090
3000/3999	Contractual Services	74,479	59,079	72,000	61,700	61,700
4000/4999	Other Charges & Services	12,231	14,221	20,700	20,700	20,700
5000/5399	Commodities	7,787	7,443	8,600	8,600	8,600
5400/5499	Other Operating Expenses	8,558	6,476	10,000	9,500	9,500
	Total Operating Expenses	\$ 753,394	\$ 775,748	\$ 841,488	\$ 849,590	\$ 849,590

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
1001	Finance Director	1.0	1.0	1.0	1.0
1502	Controller	1.0	1.0	1.0	1.0
3001	Executive Assistant/Risk Mgm. Coordinator	1.0	1.0	1.0	1.0
1301	Purchasing Agent	1.0	1.0	1.0	1.0
1201 - 1203	Accountant	3.0	2.0	2.0	2.0
3601	Customer Service Rep. II	1.0	1.0	1.0	1.0
	Total	8.0	7.0	7.0	7.0

Finance Department

Organization Chart



CITY OF AVENTURA

FINANCE

2010/11

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATE 2010/11
% 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	97%	98%	99%	99%
% of invoices processed within 10 days	99%	98%	98%	98%
Number of bi-weekly payroll processed timely	26	26	26	26
Annually review adequacy of insurance coverage	1	1	1	1

CITY OF AVENTURA
FINANCE
2010/11
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 459,390	\$ 483,701	\$ 516,197	\$ 531,812	\$ 531,812
1401	Overtime	122	-	300	-	-
2101	FICA	33,308	34,641	39,489	40,684	40,684
2201	Pension	64,315	69,674	74,651	76,917	76,917
2301	Health, Life & Disability	91,565	98,901	97,693	99,517	99,517
2401	Workers' Compensation	1,639	1,612	1,858	160	160
	Subtotal	650,339	688,529	730,188	749,090	749,090
<u>CONTRACTUAL SERVICES</u>						
3190	Prof. Services	11,268	7,515	-	7,200	7,200
3201	Prof. Services - Auditor	63,211	51,564	72,000	54,500	54,500
	Subtotal	74,479	59,079	72,000	61,700	61,700
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,113	3,887	7,000	7,000	7,000
4041	Car Allowance	500	-	-	-	-
4101	Communication Services	1,246	1,221	1,200	1,200	1,200
4610	R&M - Vehicles	82	2,188	1,500	1,500	1,500
4650	R&M- Office Equipment	125	-	500	500	500
4701	Printing & Binding	2,921	2,777	4,000	4,000	4,000
4910	Advertising	4,244	4,148	6,000	6,000	6,000
4990	Other Current Charges	-	-	500	500	500
	Subtotal	12,231	14,221	20,700	20,700	20,700
<u>COMMODITIES</u>						
5101	Office Supplies	4,104	4,000	5,000	5,000	5,000
5120	Computer Operating Supplies	837	911	800	800	800
5220	Gas & Oil	1,933	2,279	2,500	2,500	2,500
5290	Other Operating Supplies	913	253	300	300	300
	Subtotal	7,787	7,443	8,600	8,600	8,600
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,972	3,641	3,500	3,500	3,500
5420	Conferences & Seminars	3,403	2,107	4,000	4,000	4,000
5450	Training	1,831	694	2,000	1,500	1,500
5901	Contingency	352	34	500	500	500
	Subtotal	8,558	6,476	10,000	9,500	9,500
	Total Finance	\$ 753,394	\$ 775,748	\$ 841,488	\$ 849,590	\$ 849,590

**FINANCE
BUDGET JUSTIFICATIONS**

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

3190 Professional Services – The cost of hiring an actuary to conduct an actuarial evaluation as required by GASB for Other Post Employment Benefits which must be included in the CAFR.

3201 Professional Services - Auditor – The cost of an audit firm to perform the City's year-end financial audit, including any Single audits pertaining to State and Federal grants plus any additional services as required by GASB or other auditing standards.

4001 Travel & Per Diem – Costs of employees to attend conferences and seminars in order to remain current in their respective field.

Government Finance Officers Association
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Association of Public Purchasing Officer
National Institute of Governmental Purchasing

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.

Government Finance Officers Association
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Association of Public Purchasing Officer
National Institute of Governmental Purchasing
National Contract Management Association

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.

Government Finance Officers Association
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
Florida Association of Public Purchasing Officer
National Institute of Governmental Purchasing



INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY

2010/11

DEPARTMENT DESCRIPTION

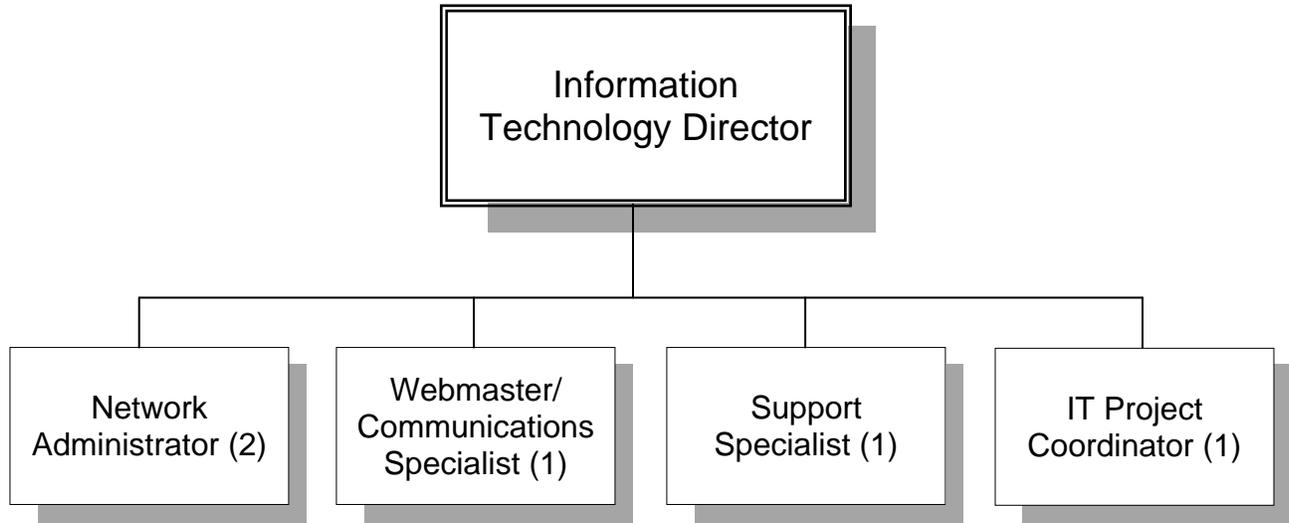
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 531,336	\$ 563,697	\$ 676,637	\$ 694,501	\$ 694,501
3000/3999	Contractual Services	10,070	2,450	10,000	10,000	10,000
4000/4999	Other Charges & Services	143,202	149,981	160,525	179,540	179,540
5000/5399	Commodities	17,845	18,852	18,300	18,300	18,300
5400/5499	Other Operating Expenses	11,598	8,567	13,810	13,560	13,560
	Total Operating Expenses	\$ 714,051	\$ 743,547	\$ 879,272	\$ 915,901	\$ 915,901

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
9201	Information Technology Director	1.0	1.0	1.0	1.0
8701	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	1.0	1.0
9501	IT Project Coordinator	-	-	1.0	1.0
9701	Support Specialist	1.0	1.0	1.0	1.0
	Total	5.0	5.0	6.0	6.0

Information Technology Department Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2010/11

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATED 2010/11
% 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	N/A	99	99	99
Number of workstations supported	225	235	235	235
Number of physical servers supported	25	25	20	15
Number of virtual servers supported	N/A	2	10	15
Number of help desk support cases	3,339	3,396	3,200	3,200
Number of newsletters and annual reports coordinated	4	4	4	4
Number of training sessions held	4	4	4	4

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2010/11
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 380,024	\$ 403,998	\$ 484,489	\$ 497,811	\$ 497,811
2101	FICA	27,678	29,386	37,063	38,083	38,083
2201	Pension	53,203	57,214	69,131	71,032	71,032
2301	Health, Life & Disability	69,059	71,756	84,215	85,788	85,788
2401	Workers' Compensation	1,372	1,343	1,739	1,787	1,787
	Subtotal	531,336	563,697	676,637	694,501	694,501
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	9,800	-	8,000	8,000	8,000
3190	Prof. Services	270	2,450	2,000	2,000	2,000
	Subtotal	10,070	2,450	10,000	10,000	10,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	4,366	3,772	6,000	5,300	5,300
4041	Car Allowance	4,800	6,000	6,000	6,000	6,000
4101	Communication Services	6,365	7,408	9,400	8,200	8,200
4650	R&M- Office Equipment	120,231	129,526	130,875	133,790	133,790
4701	Printing & Binding	163	292	500	500	500
4851	Web Page Maintenance	7,277	2,983	7,500	7,500	7,500
4852	Email Hosting Services	-	-	-	18,000	18,000
4990	Other Current Charges	-	-	250	250	250
	Subtotal	143,202	149,981	160,525	179,540	179,540
<u>COMMODITIES</u>						
5101	Office Supplies	2,221	1,595	3,000	3,000	3,000
5120	Computer Operating Supplies	15,624	17,257	15,000	15,000	15,000
5290	Other operating supplies	-	-	300	300	300
	Subtotal	17,845	18,852	18,300	18,300	18,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,539	672	2,460	2,460	2,460
5420	Conferences & Seminars	2,059	2,606	3,350	3,100	3,100
5450	Training	8,000	5,289	8,000	8,000	8,000
	Subtotal	11,598	8,567	13,810	13,560	13,560
	Total Information Technology	\$ 714,051	\$ 743,547	\$ 879,272	\$ 915,901	\$ 915,901

**INFORMATION TECHNOLOGY
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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

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

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.

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



PUBLIC SAFETY

CITY OF AVENTURA

POLICE 2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 10,894,784	\$ 12,152,947	\$ 12,797,836	\$ 13,239,877	\$ 13,239,877
3000/3999	Contractual Services	40,126	32,155	46,500	44,500	44,500
4000/4999	Other Charges & Services	575,791	602,433	682,000	697,000	697,000
5000/5399	Commodities	551,076	430,094	466,000	535,000	535,000
5400/5499	Other Operating Expenses	44,901	52,550	48,000	48,000	48,000
	Total Operating Expenses	\$ 12,106,678	\$ 13,270,179	\$ 14,040,336	\$ 14,564,377	\$ 14,564,377

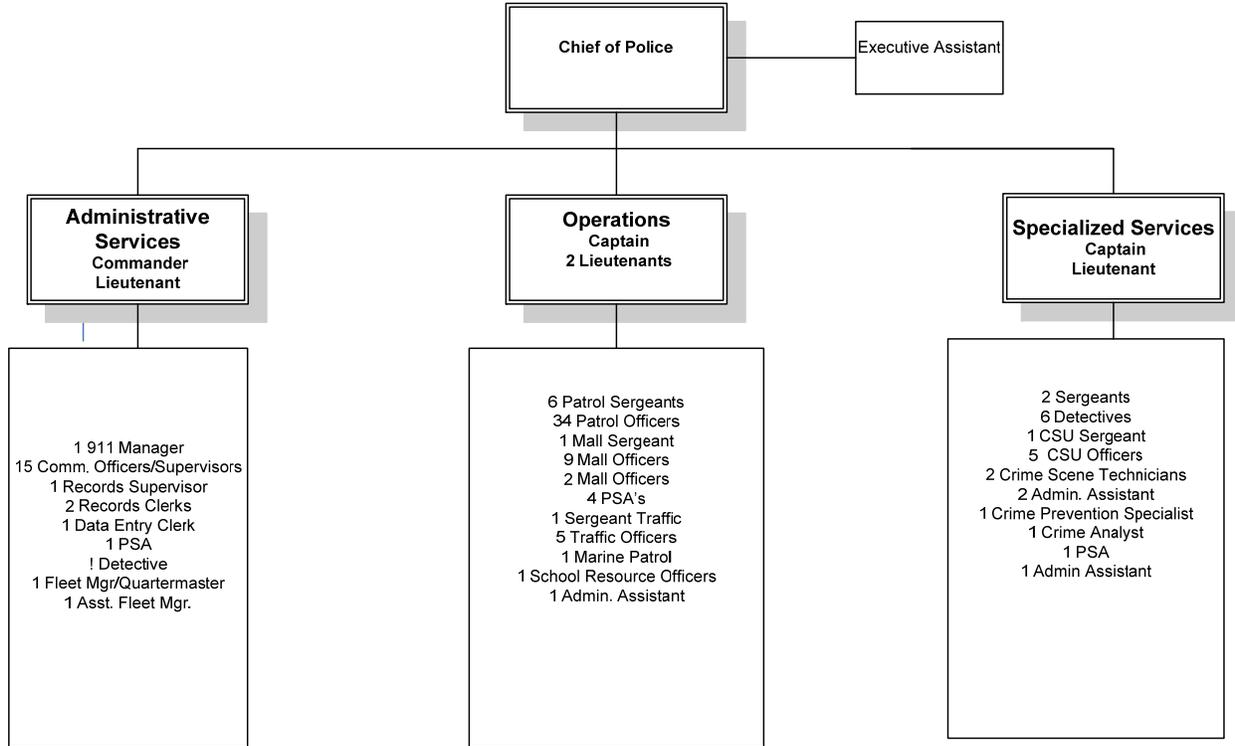
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
0901	Police Chief	1.0	1.0	1.0	1.0
2201-2202	Captains	3.0	3.0	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
1701-1704	Lieutenants	3.0	3.0	4.0	4.0
2301-2312	Sergeants	11.0	11.0	11.0	11.0
2101-2105	Detectives	5.0	6.0	7.0	7.0
2001-2059	Police Officers	56.0	55.0	58.0	57.0
6201	Crime Prev Coordinator	1.0	1.0	1.0	1.0
3701	Crime Analyst	1.0	1.0	1.0	1.0
3901	Crime Scene Tech II	-	-	-	1.0
2901	Crime Scene Tech I	2.0	2.0	2.0	1.0
2801-2807	Police Service Aides	8.0	8.0	6.0	5.0
4801	Property Room/Crime Scene Tech	-	-	-	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
12901-12902	Communication Officer III	2.0	2.0	2.0	2.0
6701-6706	Communication Officer II	6.0	6.0	6.0	8.0
2701-2704	Communication Officer	4.0	4.0	4.0	2.0
8601-8602	Administrative Asst. III	2.0	-	2.0	2.0
8501-8502	Administrative Asst. II	2.0	2.0	2.0	2.0
3401-3403	Administrative Asst. I	-	2.0	-	-
7501	Fleet Manager/Quartermaster	1.0	1.0	1.0	1.0
8401	Asst. Fleet Manager	1.0	1.0	1.0	1.0
6401	Victim Advocate	-	-	-	-
	Total	119.0	119.0	121.0	120.0

POLICE DEPARTMENT

2010/11

Organization Chart



CITY OF AVENTURA

POLICE
2010/11

OBJECTIVES

1. Complete review and revision of Departmental Procedural Directives and Rules & Regulations. Revision will remove redundant files, add an index and update Procedural Directives to General Orders and Standard Operating Procedures.
2. Work to towards re-banding radio system to true 800 Mhz frequencies for improved performance and coverage. Initiate Pro-Voice digital program for encryption of radio traffic.
3. 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.
4. Continue to have the Crime Suppression Unit be proactive toward crime within the city and continue liaisons with various task forces and/or other agencies regarding organized theft and fraud groups.
5. Maintain service levels and enhance the capabilities of the Special Services Division to provide a Detective to handle crimes related to fraud, computers and ID theft.
6. Maintain a partnership with the community through Crime Prevention and Community Policing.
7. Work with residents, businesses, organizations and associations to solve problems.
8. Participate in community programs and community involvement activities.
9. Conduct community presentations with an emphasis on safety for children and senior citizens.
10. Conduct customer service surveys of residents, businesses and victims of crimes.
11. Continue to enhance police coverage and services at the Aventura mall through cooperation between the City and the Mall.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATE 2010/11
Man-hours Assigned to traffic flow Issues	12,480	14,560	16,500	16,500
Progress Toward National Re-accréditation	100%	100%	25%	50%
Personnel Hired	10	5	4	0
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	27	50	60	60
Community Presentations	56	60	65	65
Man hours Assigned to School Resources	4,160	2,410	2,400	2,400
Calls for Service	33,281	32,616	33,500	33,500
Arrests	2,215	2,469	2,300	2,300
Accidents	2,087	1,955	2,000	2,000

Traffic Citations	16,987	19,486	20,000	20,000
Parking Citations Issued	4,049	3,639	4,100	4,100
Part 1 Crimes Reported	2,363	2,484	2,400	2,400
Customer Service Surveys	1,000	1,000	1,000	1,000

CITY OF AVENTURA
PUBLIC SAFETY
2010/11
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 6,806,718	\$ 7,376,221	\$ 8,108,191	\$ 8,279,807	\$ 8,279,807
1390	Court Time	40,737	65,376	40,000	50,000	50,000
1401	Overtime	575,265	575,035	515,000	550,000	550,000
1410	Holiday Pay	137,602	156,574	150,000	150,000	150,000
1501	Police Incentive Pay	61,910	63,735	64,440	65,820	65,820
2101	FICA	567,089	605,922	638,402	651,637	651,637
2201	Pension	1,219,342	1,728,365	1,416,766	1,654,800	1,654,800
2301	Health, Life & Disability	1,255,174	1,346,375	1,426,005	1,385,702	1,385,702
2401	Workers' Compensation	230,947	235,344	439,032	452,111	452,111
	Subtotal	10,894,784	12,152,947	12,797,836	13,239,877	13,239,877
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams	6,612	2,632	6,500	4,500	4,500
3192	Prof. Services	33,514	29,523	40,000	40,000	40,000
	Subtotal	40,126	32,155	46,500	44,500	44,500
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	13,796	12,789	17,000	17,000	17,000
4040	Administrative Expenses	10,798	6,691	10,000	10,000	10,000
4042	Recruiting & Hiring Expense	1,300	600	2,000	2,000	2,000
4043	CALEA Accreditation	12,977	13,394	10,000	7,000	7,000
4050	Investigative Expense	11,688	9,704	15,000	15,000	15,000
4101	Communication Services	80,848	100,009	100,000	100,000	100,000
4201	Postage	5,672	5,466	4,000	4,000	4,000
4420	Leased Equipment	52,843	66,181	50,000	58,000	58,000
4440	Copy Machine Costs	3,311	3,496	4,000	4,000	4,000
4610	R&M- Vehicles	140,055	130,736	150,000	150,000	150,000
4645	R&M- Equipment	123,478	142,590	195,000	195,000	195,000
4650	R&M- Office Equipment	115,304	104,846	120,000	130,000	130,000
4701	Printing & Binding	3,721	5,931	5,000	5,000	5,000
	Subtotal	575,791	602,433	682,000	697,000	697,000
<u>COMMODITIES</u>						
5101	Office Supplies	17,238	19,171	18,000	18,000	18,000
5115	Byrne Grant Match	8,248	2,840	-	-	-
5120	Computer Operating Supplies	7,733	11,939	30,000	30,000	30,000
5220	Gas & Oil	347,438	223,958	185,000	254,000	254,000
5240	Uniforms	38,452	26,355	40,000	40,000	40,000
5245	Uniform Allowance	55,993	67,683	60,000	60,000	60,000
5266	Photography	318	1,270	3,000	3,000	3,000
5270	Ammunition	30,785	21,208	50,000	50,000	50,000
5290	Operating Supplies	44,871	55,670	80,000	80,000	80,000
	Subtotal	551,076	430,094	466,000	535,000	535,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	5,725	4,573	6,000	6,000	6,000
5430	Educational Assistance	7,727	3,008	5,000	5,000	5,000
5450	Training	31,449	31,347	35,000	35,000	35,000
5901	Contingency	-	13,622	2,000	2,000	2,000
	Subtotal	44,901	52,550	48,000	48,000	48,000
	Total Public Safety	\$ 12,106,678	\$ 13,270,179	\$ 14,040,336	\$ 14,564,377	\$ 14,564,377

**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.

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

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

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

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

4043 CALEA Accreditation – Costs associated with the Department becoming nationally accredited with the **C**ommission on **A**ccreditation for **L**aw **E**nforcement **A**gencies.

4050 Investigative Expenses – 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, vehicles and motorcycles.

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

4645 R&M Equipment – Funds allocated to this account will be used for repair and maintenance of Police Department radios, Reverse R911 system, computers, DDSI, 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 – 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
2010/11

DEPARTMENT DESCRIPTION

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

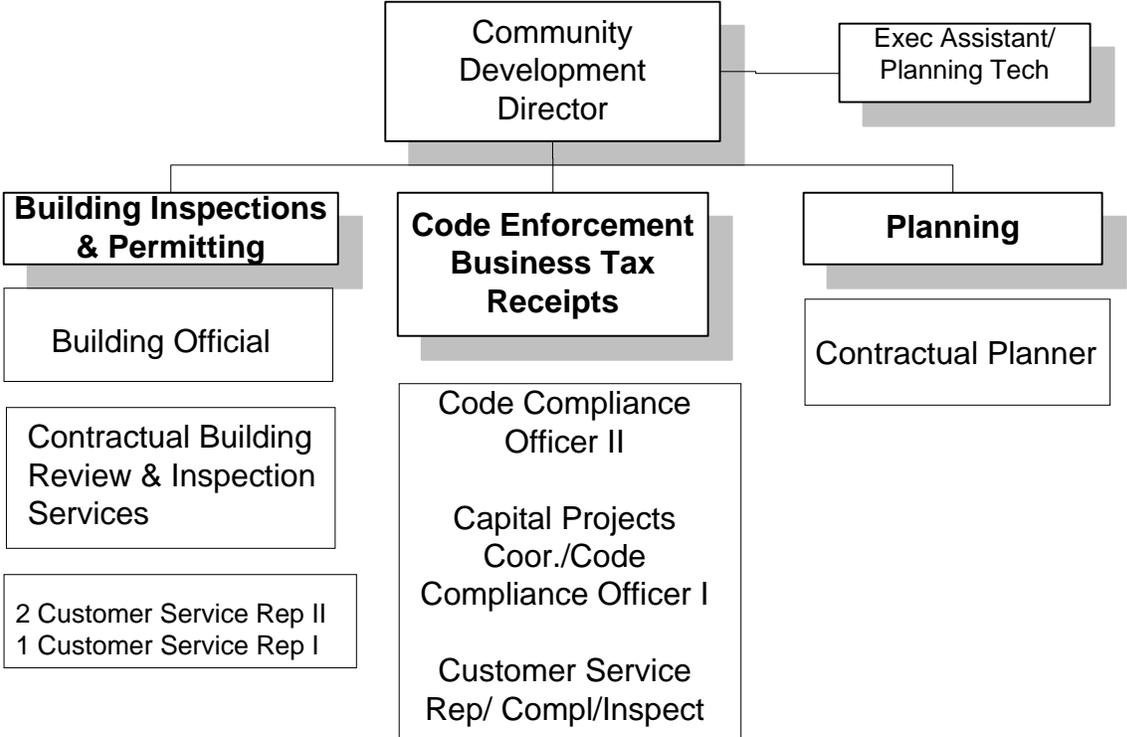
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 686,095	\$ 691,113	\$ 703,189	\$ 708,208	\$ 708,208
3000/3999	Contractual Services	1,432,203	1,169,118	680,000	680,000	680,000
4000/4999	Other Charges & Services	83,908	68,487	70,700	62,700	62,700
5000/5399	Commodities	17,640	11,416	17,500	17,500	17,500
5400/5499	Other Operating Expenses	5,259	5,866	11,400	8,900	8,900
	Total Operating Expenses	\$ 2,225,105	\$ 1,946,000	\$ 1,482,789	\$ 1,477,308	\$ 1,477,308

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2007/08	2008/09	2009/10	2010/11
1311	Community Development Director	-	1.0	1.0	1.0
4001	Planning Director	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	2.0	3.0	3.0	3.0
3202-3204	Customer Service Rep I	3.0	1.0	1.0	1.0
8901	Code Compliance Officer II/Zoning Review	1.0	1.0	1.0	1.0
4101	Code Compliance Officer	1.0	1.0	1.0	-
4701	Capital Projects Manager/Code Enforcement Officer	-	-	-	0.4
	Total	10.0	9.0	9.0	8.4

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2010/11

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATE 2010/11
No. of Local Business Tax Receipts Issued	2,875	2,817	3,500	3,500
No. of Code Notice of Violations Issued	118	122	300	20
No. of Special Master Hearings	0	317	350	10
No. of Building Permits Issued	4,112	3,377	3,000	3,500
No. of Building Inspections Performed	9,365	6,015	9,000	9,000
No. of Land Development Petitions Processed	13	10	10	10
No. of Variance Requests Processed	5	2	3	3
No. of Site Plans Reviewed	9	7	8	8
% of Inspections Performed 24 Hrs. of Request	99	99	99	99
% of Plan Reviews Conducted Within 10 Days	99	99	98	98

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2010/11
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 488,669	\$ 493,539	\$ 496,868	\$ 508,797	\$ 508,797
1401	Overtime	546	-	500	500	500
2101	FICA	37,125	37,152	38,010	38,923	38,923
2201	Pension	56,543	59,262	63,179	64,853	64,853
2301	Health, Life & Disability	92,253	92,375	92,284	82,848	82,848
2401	Workers' Compensation	10,959	8,785	12,348	12,287	12,287
	Subtotal	686,095	691,113	703,189	708,208	708,208
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspection Services	1,344,723	803,057	480,000	480,000	480,000
3190	Prof. Services	87,480	366,061	200,000	200,000	200,000
	Subtotal	1,432,203	1,169,118	680,000	680,000	680,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,265	3,119	4,000	4,000	4,000
4041	Car Allowance	4,800	6,000	6,000	6,000	6,000
4101	Communication Services	2,200	1,930	2,000	2,000	2,000
4420	Lease Equipment	1,074	2,802	1,700	1,700	1,700
4610	R&M - Vehicles	2,673	1,060	2,000	2,000	2,000
4645	R&M - Equipment	522	529	1,000	1,000	1,000
4701	Printing	16,549	9,998	14,000	11,000	11,000
4730	Records Retention	52,825	43,049	40,000	35,000	35,000
	Subtotal	83,908	68,487	70,700	62,700	62,700
<u>COMMODITIES</u>						
5101	Office Supplies	8,621	5,684	7,500	7,500	7,500
5120	Computer Operating Supplies	1,347	2,096	2,500	2,500	2,500
5220	Gas & Oil	6,746	3,349	4,000	4,000	4,000
5240	Uniforms	237	287	500	500	500
5245	Uniform Allowance	-	-	1,500	1,500	1,500
5290	Other Operating Supplies	689	-	1,500	1,500	1,500
	Subtotal	17,640	11,416	17,500	17,500	17,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	642	1,628	3,500	2,500	2,500
5420	Conferences & Seminars	2,979	2,698	3,400	3,400	3,400
5450	Training	1,638	1,540	4,000	2,500	2,500
5901	Contingency	-	-	500	500	500
	Subtotal	5,259	5,866	11,400	8,900	8,900
Total Community Development		\$ 2,225,105	\$ 1,946,000	\$ 1,482,789	\$ 1,477,308	\$ 1,477,308

**COMMUNITY DEVELOPMENT
BUDGET JUSTIFICATIONS**

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

3190 Professional Services – Costs associated with utilizing professional planning consulting services and ATS's costs associated with the Red Light Camera Program.

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

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 1,190,717	\$ 1,276,780	\$ 1,370,201	\$ 1,389,712	\$ 1,389,712
3000/3999	Contractual Services	1,608,115	1,661,135	1,875,000	1,917,000	1,917,000
4000/4999	Other Charges & Services	1,115,630	1,241,068	997,200	1,096,700	1,096,700
5000/5399	Commodities	28,697	22,625	32,500	31,000	31,000
5400/5499	Other Operating Expenses	20,929	12,550	30,500	30,500	30,500
Total Operating Expenses		\$ 3,964,088	\$ 4,214,158	\$ 4,305,401	\$ 4,464,912	\$ 4,464,912

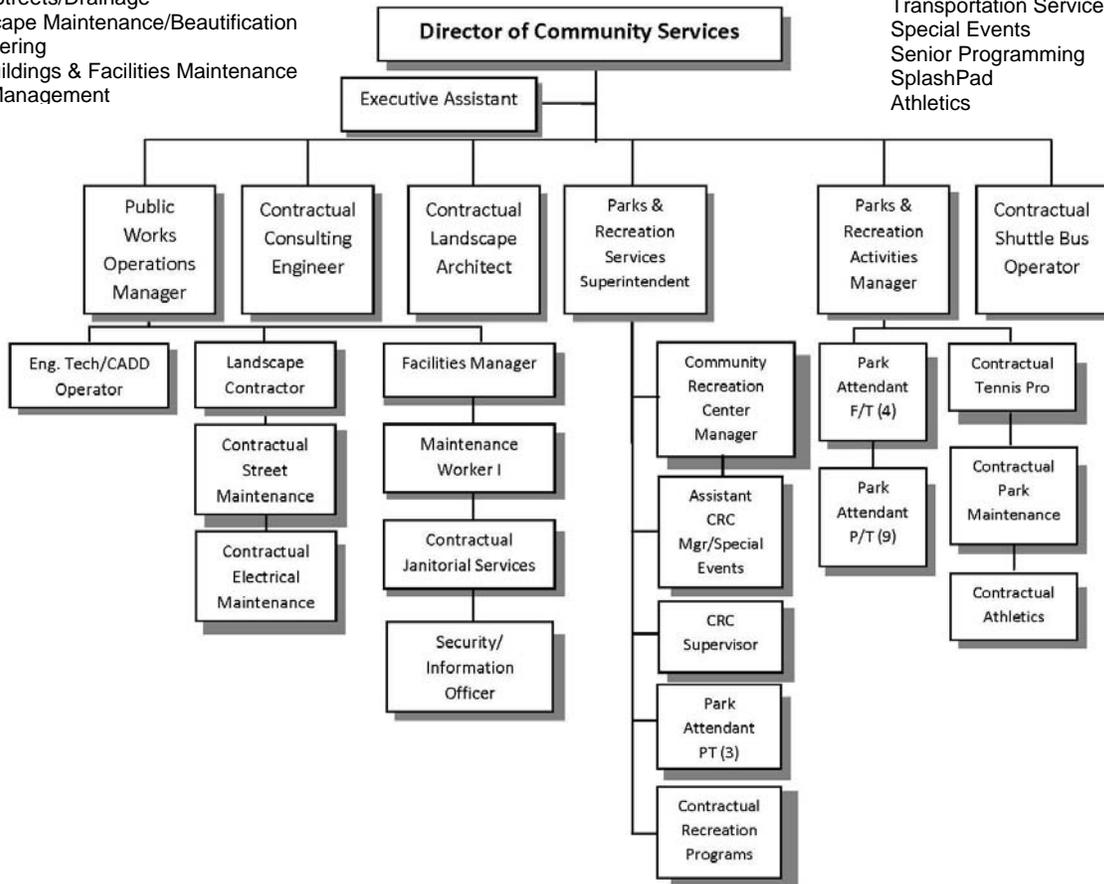
PERSONNEL ALLOCATION SUMMARY

Position N#	Position Title	2007/08	2008/09	2009/10	2010/11
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	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	1.0	1.0
5201	Parks and Recreation Services Supt.	1.0	1.0	1.0	1.0
1021	Community Rec Center Manager	1.0	1.0	1.0	1.0
1051	CRC Assistant Manager/Special Events Coordinator	-	1.0	1.0	1.0
1031	Community Rec Center Asst. Manager	1.0	-	-	-
1041	Community Rec Center Supervisor	1.0	1.0	1.0	1.0
1011	Parks and Recreation Activities Manager	1.0	1.0	1.0	1.0
5601	Park Supervisor	1.0	-	-	-
5801-5803	Park Attendant (F/T)	3.0	4.0	4.0	4.0
5701-5714	Park Attendant (P/T)	14.0	12.0	12.0	12.0
5901	Recreation/Cultural Activities Programmer	1.0	-	-	-
Total Full Time		17.0	16.0	16.0	16.0
Total Part time		14.0	12.0	12.0	12.0

Community Services Department Organization Chart

Public Works
GIS/Mapping
Street lighting/Street Furniture
Permitting
ROW/Streets/Drainage
Landscape Maintenance/Beautification
Engineering
City Buildings & Facilities Maintenance
Fleet Management

Community Recreation Center
Founders Park
Veterans Park
Waterways Park
Waterways Dog Park
Volunteers
Camp Programs
Transportation Services
Special Events
Senior Programming
SplashPad
Athletics



Total: 16 Full Time Employees
12 Part Time Employees

CITY OF AVENTURA

COMMUNITY SERVICES

2010/11

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.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATE 2010/11
Resident complaints & concerns cleared	72	84	96	96
Advisory Board Meetings attended	12	12	4	4
CIP projects completed	4	4	4	4
Tree City re-certification	1	1	1	1
Stormwater basins/systems cleaned for compliance	45	45	50	60
Shuttle bus ridership	189,996	209,763	235,000	245,000
Community Recreation Center attendance	56,447	66,408	70,000	73,000
Number of participants registered in youth sports	644	742	750	775
Number of public outreach programs & special events	2	6	8	8

2010-2011 Youth Sports Calendar

Sport	Season
Flag Football	Sept - Oct
Basketball	Nov - Dec
Boys Soccer	Jan- Feb
Girls Soccer	Nov- March
Little League Baseball	March- May
Little League T-Ball	March- May
Little League Softball	March - May

CITY OF AVENTURA
COMMUNITY SERVICES
2010/11
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
PERSONAL SERVICES						
1201	Employee Salaries	\$ 844,201	\$ 916,692	\$ 985,185	\$ 999,072	\$ 999,072
1401	Overtime	6,602	5,427	8,000	8,000	8,000
2101	FICA	62,666	68,334	75,367	76,429	76,429
2201	Pension	106,869	115,267	124,691	126,234	126,234
2301	Health, Life & Disability	142,795	141,128	149,997	152,802	152,802
2401	Workers' Compensation	27,584	29,932	26,961	27,175	27,175
	Subtotal	1,190,717	1,276,780	1,370,201	1,389,712	1,389,712
CONTRACTUAL SERVICES						
3113	Prof. Services - Comm. Cen. Inst.	89,386	89,108	75,000	77,000	77,000
3150	Prof. Services - Landscape Arch.	24,556	20,711	18,000	18,000	18,000
3450	Lands/Tree Maint. Svcs - Streets	912,878	910,132	1,045,000	1,085,000	1,085,000
3451	Beautification/Signage	36,613	62,704	67,000	67,000	67,000
3452	Lands/Tree Maint. Svcs - Parks	219,722	246,757	325,000	325,000	325,000
3455	Transportation Services	324,960	331,723	345,000	345,000	345,000
	Subtotal	1,608,115	1,661,135	1,875,000	1,917,000	1,917,000
OTHER CHARGES & SERVICES						
4001	Travel & Per Diem	961	2,187	2,500	2,500	2,500
4041	Car Allowance	-	-	-	6,000	6,000
4101	Communication Services	9,676	9,685	11,000	7,500	7,500
4301	Utilities - Electric	71,946	80,014	62,500	62,500	62,500
4311	Utilities - Street Lighting	172,962	220,036	200,000	210,000	210,000
4320	Utilities - Water	198,254	243,228	235,000	220,000	220,000
4420	Lease	3,073	5,284	5,200	5,200	5,200
4610	R&M - Vehicles	2,711	2,292	2,500	2,000	2,000
4620	R&M - Buildings	66,726	77,232	80,000	80,000	80,000
4645	R&M - Equipment	-	7,324	10,000	10,000	10,000
4672	R&M - Parks	62,751	53,655	73,000	73,000	73,000
4691	R&M - Streets	5,052	1,512	12,500	12,500	12,500
4701	Printing & Binding	14,774	11,791	12,000	12,000	12,000
4850	Special Events	57,599	42,865	46,000	46,000	46,000
4851	Cultural/Recreation Programs	118,946	124,122	105,000	107,500	107,500
4852	Founders Day Activities	50,068	56,671	60,000	60,000	60,000
4854	Summer Recreation	280,131	303,170	80,000	180,000	180,000
	Subtotal	1,115,630	1,241,068	997,200	1,096,700	1,096,700
COMMODITIES						
5101	Office Supplies	4,660	4,180	6,000	6,000	6,000
5120	Computer Operating Supplies	6,049	6,890	8,500	8,500	8,500
5220	Gas & Oil	10,450	6,515	6,500	5,000	5,000
5240	Uniforms	7,173	4,557	8,000	8,000	8,000
5290	Other Operating Supplies	365	483	3,500	3,500	3,500
	Subtotal	28,697	22,625	32,500	31,000	31,000
OTHER OPERATING EXPENSES						
5410	Subscriptions & Memberships	1,424	3,379	2,500	2,500	2,500
5420	Conferences & Seminars	338	670	3,000	3,000	3,000
5450	Training	5,697	5,690	10,000	10,000	10,000
5901	Contingency	13,470	2,811	15,000	15,000	15,000
	Subtotal	20,929	12,550	30,500	30,500	30,500
	Total Community Services	\$ 3,964,088	\$ 4,214,158	\$ 4,305,401	\$ 4,464,912	\$ 4,464,912

COMMUNITY SERVICES BUDGET JUSTIFICATIONS

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

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

3451 Beautification/Signage – Establishes funding for banners, directional, informational, and illuminated street and replacement signs. Funding request includes maintenance of street furniture; water fountains, bollards, decorative streetlights, bus shelters, benches and trash cans. Funds costs associated with the FEC Lease for landscaping.

3452 Landscape/Tree Maintenance Services - Parks – Provides funding for contracting maintenance services for Founders Park, Waterways and Veterans Park. Services including: grounds maintenance, tree maintenance and athletic field maintenance.

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

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

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

4620 R&M Buildings – Provides for funding the necessary building maintenance services to the Community Recreation Center the two small buildings at Founders Park, and the Waterways Park Building for the following services: air conditioning maintenance contract, pest control, fire alarm system monitoring and maintenance, roof inspections, plumbing and electrical repairs, janitorial services for the CRC, security system monitoring and maintenance and annual gymnasium floor maintenance.

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

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

4850 Special Events – This figure represents funding for events related to community wide, annual events to enhance civic pride and improve the quality of life for the residents: Halloween Harvest, Veterans Day, Arbor Day, Senior Prom and July 4th fireworks.

4851 Cultural & Recreation Programs – Provides for costs associated with senior recreation programming for trips to local venues, performing arts and classical music. This line item also funds recreation programs, youth athletics and the costs to conduct background checks for all volunteers. All costs are offset by registration fees.

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

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

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



**ARTS &
CULTURAL
CENTER**

CITY OF AVENTURA

ARTS & CULTURAL CENTER

2010/11

DEPARTMENT DESCRIPTION

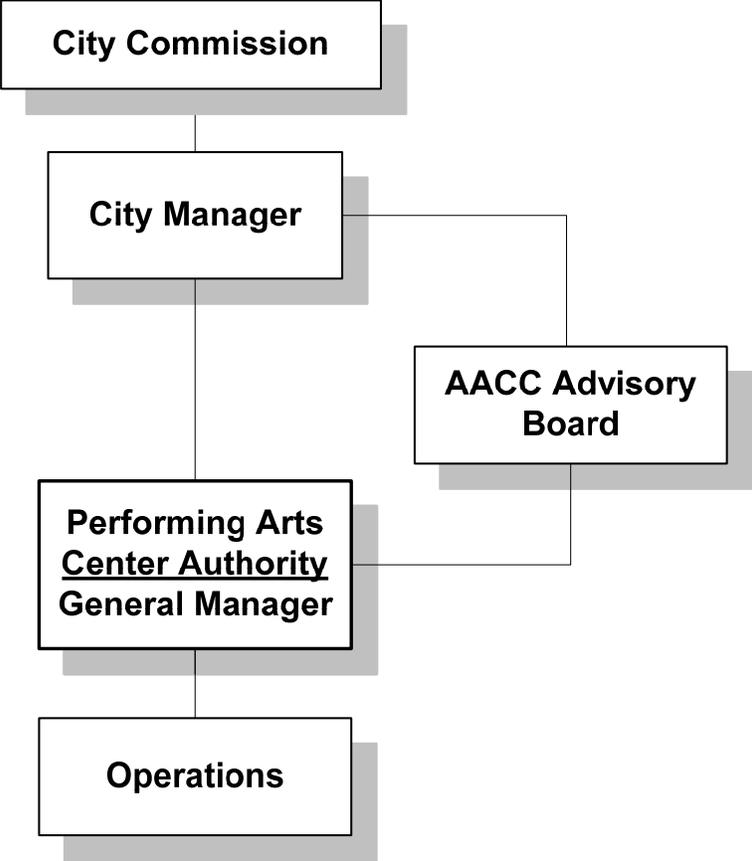
This department is responsible for the operations and programming of the Arts and Cultural Center. The goal is to provide a facility that offers a wide range of quality entertainment and cultivates partnerships with other local and regional organizations to enhance the quality of life for the City by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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	154,320	347,323	483,175	483,175
4000/4999	Other Charges & Services	-	130	62,000	141,500	141,500
5000/5399	Commodities	-	29	10,500	15,000	15,000
5400/5499	Other Operating Expenses	-	-	-	45,200	45,200
Total Operating Expenses		\$ -	\$ 154,479	\$ 419,823	\$ 684,875	\$ 684,875

PACA Contractual Employees	2007/08	2008/09	2009/10	2010/11
General Manager	N/A	N/A	12 months	1.0
Event Manager	N/A	N/A	2 months	1.0
Technical Manager	N/A	N/A	6 months	1.0
Box Office Manager	N/A	N/A	2 months	1.0
Marketing Coordinator	N/A	N/A	N/A	0.3
P/T Labor	N/A	N/A	N/A	0.3

Arts & Cultural Center Department

Organization Chart



CITY OF AVENTURA

ARTS & CULTURAL CENTER

2010/11

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 2007/08	ACTUAL 2008/09	PROJECTED 2009/10	ESTIMATE 2010/11
Advisory Board Meetings attended	N/A	7	10	6
Number of performances/events	N/A	N/A	30	120
Number of promotional material produced	N/A	1	7	10
Summer Camp			1	1
% of patrons who respond favorably to AACC	N/A	N/A	70%	70%

CITY OF AVENTURA
ARTS & CULTURAL CENTER
2010/11
BUDGETARY ACCOUNT SUMMARY
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<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 Servi	-	154,320	187,740	144,000	144,000
3114	Prof. Services - Man Services /Staff	-	-	144,583	269,375	269,375
3115	Prof. Services - Man Services /Marl	-	-	-	19,800	19,800
3190	Prof. Services - Programming	-	-	10,000	35,000	35,000
3410	Prof. Services - Janitorial Services	-	-	5,000	15,000	15,000
	Subtotal	-	154,320	347,323	483,175	483,175
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	130	-	4,000	4,000
4101	Communication Services	-	-	2,000	3,000	3,000
4201	Postage	-	-	2,000	10,000	10,000
4301	Utilities	-	-	20,000	33,000	33,000
4440	Copy Machine Costs	-	-	2,000	2,000	2,000
4620	R&M - Buildings	-	-	2,000	5,000	5,000
4645	R&M - Equipment	-	-	3,000	5,000	5,000
4701	Printing & Binding	-	-	5,000	25,000	25,000
4850	Special Events	-	-	-	10,000	10,000
4851	Web Page Maintenance	-	-	-	2,500	2,500
4910	Advertising	-	-	25,000	40,000	40,000
4920	Licenses/Permit Fees	-	-	1,000	2,000	2,000
	Subtotal	-	130	62,000	141,500	141,500
<u>COMMODITIES</u>						
5101	Office Supplies	-	29	1,000	2,000	2,000
5120	Computer Operating Supplies	-	-	7,500	3,000	3,000
5290	Other Operating Supplies	-	-	2,000	10,000	10,000
	Subtotal	-	29	10,500	15,000	15,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	-	-	1,200	1,200
5420	Conferences & Seminars	-	-	-	1,000	1,000
5430	Reserve for Programming	-	-	-	40,000	40,000
5901	Contingency	-	-	-	3,000	3,000
	Subtotal	-	-	-	45,200	45,200
	Total Arts & Cultural Center	\$ -	\$ 154,479	\$ 419,823	\$ 684,875	\$ 684,875

**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-Marketing – Payment for marketing and public relation services.

3190 Programming – This line item is used to offset expenses for certain performances in order to attract a variety of programming.

3410 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.

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

2010/11

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
TRANSFERS						
9118	Transfer to Charter School Fund	\$ -	\$ 100,000	\$ -	\$ -	\$ -
9123	Transfer to Debt Service Fund - 1999	1,346,409	1,345,341	1,347,459	1,364,988	1,364,988
9124	Transfer to Debt Service Fund - 2000	483,250	490,669	507,046	508,363	508,363
9125	Transfer to Debt Service Fund - 2002	396,926	400,577	404,120	403,718	403,718
9170	Transfer to Cultural Center Con. Fund	-	2,000,000	-	-	-
Total Non-Departmental - Transfers		\$ 2,226,585	\$ 4,336,587	\$ 2,258,625	\$ 2,277,069	\$ 2,277,069

**NON-DEPARTMENTAL - TRANSFERS
BUDGET JUSTIFICATIONS**

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

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

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

CITY OF AVENTURA

NON-DEPARTMENTAL

2010/11

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>CONTRACTUAL SERVICES</u>						
3410	Prof. Services - Janitorial	\$ 62,400	\$ 62,100	\$ 62,000	\$ 62,000	\$ 62,000
	Subtotal	62,400	62,100	62,000	62,000	62,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	104,560	110,615	118,000	118,000	118,000
4201	Postage	22,683	21,465	22,000	22,000	22,000
4301	Utilities	252,711	307,603	275,000	275,000	275,000
4320	Water	-	-	-	-	-
4440	Copy Machine Costs	9,694	8,304	15,000	15,000	15,000
4501	Insurance	1,070,356	910,822	936,000	936,000	936,000
4620	R&M - Government Center	91,724	78,584	124,000	124,000	124,000
4650	R&M - Office Equipment	-	615	2,000	2,000	2,000
	Subtotal	1,551,728	1,438,008	1,492,000	1,492,000	1,492,000
<u>COMMODITIES</u>						
5290	Other Operating Supplies	8,943	11,841	10,000	10,000	10,000
	Subtotal	8,943	11,841	10,000	10,000	10,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	47,659	60,567	50,000	50,000	50,000
5904	Hurricane/Storm Exp	12,067	-	-	-	-
	Subtotal	59,726	60,567	50,000	50,000	50,000
Total Non-Departmental		\$ 1,682,797	\$ 1,572,516	\$ 1,614,000	\$ 1,614,000	\$ 1,614,000

**NON-DEPARTMENTAL
BUDGET JUSTIFICATIONS**

3410 Janitorial Services – Costs for Government Center.

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

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

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

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

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



CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL OUTLAY

2010/11

PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>City Manager's Office - 05-512</u>						
6402	Computer Equipment <\$5,000	\$ 2,939	\$ 2,452	\$ 4,000	\$ 2,000	\$ 2,000
	Subtotal	2,939	2,452	4,000	2,000	2,000
<u>City Clerk - 08-519</u>						
6402	Computer Equipment <\$5,000	2,820	1,589	3,000	-	-
	Subtotal	2,820	1,589	3,000	-	-
<u>Finance - 10-513</u>						
6401	Computer Equipment >\$5,000	-	1,266	-	-	-
6402	Computer Equipment <\$5,000	5,705	1,813	2,000	6,000	6,000
6410	Equipment	15,161	-	-	-	-
	Subtotal	20,866	3,079	2,000	6,000	6,000
<u>Information Technology - 12-513</u>						
6401	Computer Equipment >\$5,000	88,509	35,081	413,993	90,000	90,000
6402	Computer Equipment <\$5,000	-	845	11,155	6,000	6,000
6410	Equipment >\$5,000	-	-	15,000	-	-
	Subtotal	88,509	35,926	440,148	96,000	96,000
<u>Public Safety - 20- 521</u>						
6303	Safety Improvements	170,966	12,220	-	-	-
6401	Computer Equipment >\$5,000	-	10,481	23,000	-	-
6402	Computer Equipment <\$5,000	172,477	101,057	144,314	188,000	188,000
6405	E911 Equipment	35,584	11,722	15,000	40,000	40,000
6407	Radio Purchase & Replace.	161,665	179,346	351,567	86,000	86,000
6408	Secure Out Schools Grant	-	-	24,237	-	-
6410	Equipment >\$5,000	46,738	70,010	127,000	150,000	150,000
6411	Equipment <\$5,000	-	13,270	16,900	37,900	37,900
6413	State 911 Grant	-	30,270	14,709	-	-
6414	Police Dept Offices Improve	-	-	15,000	-	-
6450	Vehicles	330,175	297,453	442,987	388,000	388,000
6451	Aggressive Driving Program	121,999	-	-	-	-
	Subtotal	1,039,604	725,829	1,174,714	889,900	889,900
<u>Community Development - 40-524</u>						
6401	Computer Equipment >\$5,000	-	-	44,000	-	-
6402	Computer Equipment <\$5,000	7,031	2,693	4,100	3,000	3,000
6411	Equipment <\$5,000	981	-	-	-	-
6450	Vehicles	-	-	21,000	-	-
	Subtotal	8,012	2,693	69,100	3,000	3,000
<u>Community Services - 50-539/541/572</u>						
6205	Government Center Improvements	-	-	165,000	118,350	118,350
6402	Computer Equipment <\$5,000	40,413	14,410	16,000	17,700	17,700
6410	Equipment >\$5,000	56,844	55,360	51,740	33,500	33,500
6411	Equipment <\$5,000	-	-	6,000	3,500	3,500
6301	Beautification Projects	701,688	89,739	7,800	7,800	7,800
6341	Transportation System Improve.	80,492	220,544	1,933,380	-	-
6205	Community Center	5,190	4,488	-	-	-
6231	NE 31 Avenue Park Development	64,039	-	-	-	-
6310	Aventura Founders Park	-	-	-	491,600	491,600
6322	Waterways Park Improvements	1,748,416	23,055	-	-	-
	Subtotal	2,697,082	407,596	2,179,920	672,450	672,450

<u>Arts & Cultural Center - 70-575</u>					
6301	Improve. Other Than Bldg/Marquee	-	-	-	-
6410	Equipment >\$5,000	-	-	325,000	100,000
	Subtotal	-	-	325,000	100,000
<u>Non-Departmental - 90-590</u>					
6208	Building\Equipment	-	38,280	1,550	-
6999	Capital Reserve	-	-	16,130,016	15,433,488
	Subtotal	-	38,280	16,131,566	15,433,488
	Total Capital	\$ 3,859,832	\$ 1,217,444	\$ 20,329,448	\$ 17,202,838

CAPITAL PROJECT DESCRIPTIONS

OFFICE OF THE CITY MANAGER

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	6,000
Replace 2 Servers	10,000	10 Vehicle Printers	10,000
20 Desktop Computers	24,000	Replace 9 EOC Computers	13,000
Replace AS400	50,000	Upgrades	25,000

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 \$40,000.

6407 Radio Equipment – This project consists of purchasing 5 handheld and 10 mobile radios, upgrades to the 800 MHz to accommodate the communication needs of the Police Department.

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

11 Vehicle Equipment	\$60,000
Replace 1 Message Board	11,000
Replace 2 Boat Engines	60,000
Replace K-9	11,000
Segway	8,000

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

Replace 10 Ballistic Vests	\$8,000
2 Radar Units	3,000

2 Lasar Units	8,000
7 Tasers	7,700
Replace 5 Glock Firearms	4,000
Replace Dive Team Equipment	3,200
Replace 2 Bikes	2,000
10 Gas Mask for SWAT	2,000

6450 Vehicles – This project consists of purchasing police vehicles to accommodate the vehicle replacement program in the Police Department.
Replace 12 Patrol Vehicles and Special Services SUV.

COMMUNITY DEVELOPMENT

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

COMMUNITY SERVICES

6205 Government Center Improvements – This project provides for upgrading the video components in the City Commission Chambers to provide for better picture quality and upgrading the Government Center security equipment to a state of the art digital surveillance system by replacing the video recorders and cameras throughout the building.

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

6410 Equipment >\$5,000 – This project consists of purchasing 1 pickup vehicle and 2 treadmills.

6411 Equipment <\$5,000 – This project consists of replacing 40 chairs at the Community Recreation Center.

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



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	8,486	8,023	7,000	7,000	7,000
360000/369999	Miscellaneous Revenues	142	83	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	4,601	-	13,733	-	-
	Total Available	\$ 13,229	\$ 8,106	\$ 20,733	\$ 7,000	\$ 7,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	2,541	5,061	20,733	7,000	7,000
	Total Operating Expenses	2,541	5,061	20,733	7,000	7,000
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	\$ 2,541	\$ 5,061	\$ 20,733	\$ 7,000	\$ 7,000

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>Fines & Forfeitures</u>					
3511000	Fines	\$ 8,486	\$ 8,023	\$ 7,000	\$ 7,000	\$ 7,000
	Subtotal	8,486	8,023	7,000	7,000	7,000
	<u>Miscellaneous Revenues</u>					
3611000	Interest	142	83	-	-	-
	Subtotal	142	83	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	4,601	-	13,733	-	-
	Subtotal	4,601	-	13,733	-	-
	Total Revenues	\$ 13,229	\$ 8,106	\$ 20,733	\$ 7,000	\$ 7,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety</u>					
5450	Training	\$ 2,541	\$ 5,061	\$ 20,733	\$ 7,000	\$ 7,000
	Total Expenditures	\$ 2,541	\$ 5,061	\$ 20,733	\$ 7,000	\$ 7,000

REVENUE PROJECTION RATIONALE

351395 Fine Assessed for Local Police Education – Two dollars (\$2.00) is received from each paid traffic citation issued within the City's corporate limits, which, by law, must be used to further the education of the City's Police Officers.



**TRANSPORTATION
AND STREET
MAINTENANCE
FUND**

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	1,929,317	1,558,451	1,550,000	1,480,000	1,480,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	445,552	493	1,000	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	413,552	-	63,606	-	-
Total Available		\$ 2,788,421	\$ 1,558,944	\$ 1,614,606	\$ 1,480,000	\$ 1,480,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	1,016,622	1,094,391	1,101,000	975,000	975,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		1,016,622	1,094,391	1,101,000	975,000	975,000
6000/6999	Capital Outlay	1,930,010	242,736	513,606	505,000	505,000
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 2,946,632	\$ 1,337,127	\$ 1,614,606	\$ 1,480,000	\$ 1,480,000

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>Intergovernmental Revenues</u>						
3343903	Miami Gardens Drive Conn	\$ 371,864	\$ 91,188	\$ -	\$ -	-
3351200	State Revenue Sharing	160,450	142,514	150,000	150,000	150,000
3353001	Local Option Cap. Impr. Gas Tax	125,283	111,797	125,000	125,000	125,000
3353010	Local Option Gas Tax	324,323	322,544	325,000	325,000	325,000
3383801	County Transit System Surtax	947,397	890,408	950,000	880,000	880,000
	Subtotal	1,929,317	1,558,451	1,550,000	1,480,000	1,480,000
<u>Miscellaneous Revenues</u>						
3611000	Interest	2,874	493	1,000	-	-
3661000	Developer Contributions/Streets	442,678	-	-	-	-
	Subtotal	445,552	493	1,000	-	-
<u>Fund Balance</u>						
3999000	Carryover	413,552	-	63,606	-	-
	Subtotal	413,552	-	63,606	-	-
	Total Revenues	\$ 2,788,421	\$ 1,558,944	\$ 1,614,606	\$ 1,480,000	\$ 1,480,000

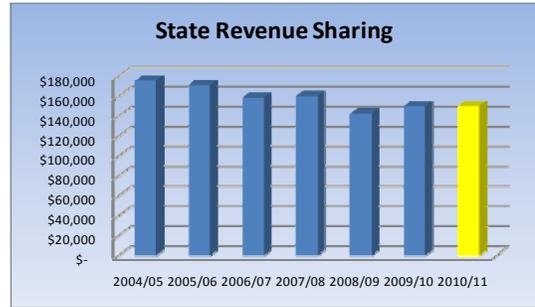
EXPENDITURES 5001-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>CONTRACTUAL SERVICES</u>						
<u>Community Services - 50-541</u>						
3450	Landscape/Tree Maint/Streets	\$ 655,685	\$ 711,622	\$ 730,000	\$ 600,000	\$ 600,000
3455	Enhanced Transit Services	360,937	382,769	371,000	375,000	375,000
	Subtotal	1,016,622	1,094,391	1,101,000	975,000	975,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 50-541</u>						
6305	Road Resurfacing	236,828	242,736	513,606	505,000	505,000
6341	Transportation System Improv.	1,693,182	-	-	-	-
6999	Capital Reserve	-	-	-	-	-
	Subtotal	1,930,010	242,736	513,606	505,000	505,000
	Total Expenditures	\$ 2,946,632	\$ 1,337,127	\$ 1,614,606	\$ 1,480,000	\$ 1,480,000

* Funded from County Transit System Surtax

REVENUE PROJECTION RATIONALE

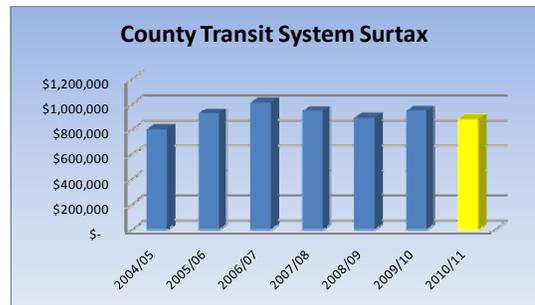
3351200 State Revenue Sharing – Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$150,000 will be received 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 \$880,000 will be received for the fiscal year.



EXPENDITURE JUSTIFICATIONS

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

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

6305 Road Resurfacing – This project consists of resurfacing NE 29th Avenue/ NE 187th Street and NE 34th Avenue as part of the City's ongoing maintenance program.



POLICE CAPITAL OUTLAY IMPACT FEE FUND

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,407	15,714	500	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	82,534	-	16,337	16,337	16,337
Total Available		\$ 83,941	\$ 15,714	\$ 16,837	\$ 16,337	\$ 16,337

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	75,227	8,091	16,837	16,337	16,337
Total Expenditures		\$ 75,227	\$ 8,091	\$ 16,837	\$ 16,337	\$ 16,337

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 1,407	\$ 133	\$ -	\$ -	-
3632200	Police Impact Fees	-	15,581	500	-	-
	Subtotal	1,407	15,714	500	-	-
	<u>Fund Balance</u>					
3999000	Carryover	82,534	-	16,337	16,337	16,337
	Subtotal	82,534	-	16,337	16,337	16,337
	Total Revenues	\$ 83,941	\$ 15,714	\$ 16,837	\$ 16,337	\$ 16,337

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety</u>					
6410	Equipment	\$ 75,227	\$ 8,091	\$ -	\$ -	-
	Subtotal	75,227	8,091	-	-	-
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety</u>					
6999	Capital Reserve	-	-	16,837	16,337	16,337
	Subtotal	-	-	16,837	16,337	16,337
	Total Expenditures	\$ 75,227	\$ 8,091	\$ 16,837	\$ 16,337	\$ 16,337

REVENUE PROJECTION RATIONALE

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



PARK DEVELOPMENT FUND

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	34,749	5,302	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	1,895,417	-	490,930	-	-
Total Available		\$ 1,930,166	\$ 5,302	\$ 490,930	\$ -	-

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	1,162,610	31,928	490,930	-	-
9000/9999	Transfers	-	250,000	-	-	-
Total Expenditures		\$ 1,162,610	\$ 281,928	\$ 490,930	\$ -	-

CITY OF AVENTURA
PARK DEVELOPMENT FUND 170
2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 34,749	\$ 5,302	\$ -	\$ -	-
3632700	Recreation Impact Fees	-	-	-	-	-
	Subtotal	34,749	5,302	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	1,895,417	-	490,930	-	-
	Subtotal	1,895,417	-	490,930	-	-
	Total Revenues	\$ 1,930,166	\$ 5,302	\$ 490,930	\$ -	-

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>CAPITAL OUTLAY</u>					
	<u>Community Services</u>					
6203	Waterways Park Improv.	\$ 956,290	\$ 8,919	\$ -	\$ -	-
6204	Waterways Dog Park Improv.	90,575	-	-	-	-
6206	Veterans Park Modifications	81,945	19,914	288,028	-	-
6313	Country Club Dr. Tennis Court	33,800	3,095	-	-	-
	Subtotal	1,162,610	31,928	288,028	-	-
	<u>CAPITAL OUTLAY</u>					
	<u>Community Services</u>					
6999	Capital Reserve	-	-	202,902	-	-
	Subtotal	-	-	202,902	-	-
	<u>TRANSFERS - 90-701</u>					
	<u>Non-Departmental - 590</u>					
7001	Transfer to Arts Center Con Fun	-	250,000	-	-	-
	Subtotal	-	250,000	-	-	-
	Total Expenditures	\$ 1,162,610	\$ 281,928	\$ 490,930	\$ -	-

REVENUE PROJECTION RATIONALE

3632700 Recreation Impact Fees – This represents the amount anticipated from park impact fees required from new residential development in the City.



911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	183,459	258,795	223,000	223,000	223,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	123,216	100,000	100,000
Total Available		\$ 183,459	\$ 258,795	\$ 346,216	\$ 323,000	\$ 323,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	66,269	96,563	110,000	110,000	110,000
5000/5399	Commodities	-	-	4,000	4,000	4,000
5400/5999	Other Operating Expenses	8,767	2,439	5,000	5,000	5,000
Total Operating Expenses		75,036	99,002	119,000	119,000	119,000
6000/6999	Capital Outlay	-	-	102,216	40,000	40,000
9000/9999	Transfers	51,000	94,000	125,000	164,000	164,000
Total Expenditures		\$ 126,036	\$ 193,002	\$ 346,216	\$ 323,000	\$ 323,000

CITY OF AVENTURA

911 FUND 180

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>Intergovernmental Revenues</u>						
3379110	911 Fees - Wire Line	\$ 128,051	\$ 164,782	\$ 150,000	\$ 150,000	\$ 150,000
3379111	911 Fees - Wireless	55,408	94,013	73,000	73,000	73,000
	Subtotal	183,459	258,795	223,000	223,000	223,000
<u>Miscellaneous Revenues</u>						
3611000	Interest on Investments	-	-	-	-	-
	Subtotal	-	-	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	-	-	123,216	100,000	100,000
	Subtotal	-	-	123,216	100,000	100,000
	Total Revenues	\$ 183,459	\$ 258,795	\$ 346,216	\$ 323,000	\$ 323,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>OPERATING</u>						
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 2,795	\$ 2,998	\$ 5,000	\$ 5,000	\$ 5,000
4101	Communications	21,595	39,285	45,000	45,000	45,000
4645	R&M - Equipment	41,879	54,280	60,000	60,000	60,000
	Subtotal	66,269	96,563	110,000	110,000	110,000
<u>COMMODITIES</u>						
5120	Computer Operating Supplies	-	-	2,000	2,000	2,000
5290	Other Operating Supplies	-	-	2,000	2,000	2,000
	Subtotal	-	-	4,000	4,000	4,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	240	-	-	-
5450	Training	8,767	2,199	5,000	5,000	5,000
	Subtotal	8,767	2,439	5,000	5,000	5,000
<u>CAPITAL OUTLAY</u>						
<u>Public Safety - 2001-521</u>						
6999	Capital Reserves	-	-	102,216	40,000	40,000
	Subtotal	-	-	102,216	40,000	40,000
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	51,000	94,000	125,000	164,000	164,000
	Subtotal	51,000	94,000	125,000	164,000	164,000
	Total Expenditures	\$ 126,036	\$ 193,002	\$ 346,216	\$ 323,000	\$ 323,000

REVENUE PROJECTION RATIONALE

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



EXPENDITURE JUSTIFICATIONS

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

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

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

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



DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	36,064	25,976	-	-	-
380000/389999	Transfer/Debt Proceeds	2,670,585	2,680,587	2,705,403	2,722,813	2,722,813
399900/399999	Fund Balance	22,494	-	20,793	-	-
Total Available		\$ 2,729,143	\$ 2,706,563	\$ 2,726,196	\$ 2,722,813	\$ 2,722,813

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	2,702,912	2,706,178	2,726,196	2,722,813	2,722,813
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 2,702,912	\$ 2,706,178	\$ 2,726,196	\$ 2,722,813	\$ 2,722,813

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	3,871	281	-	-	-
380000/389999	Transfer/Debt Proceeds	1,346,409	1,345,341	1,347,459	1,364,988	1,364,988
399900/399999	Fund Balance	16,741	-	15,059	-	-
Total Available		\$ 1,367,021	\$ 1,345,622	\$ 1,362,518	\$ 1,364,988	\$ 1,364,988

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	1,348,805	1,348,779	1,362,518	1,364,988	1,364,988
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 1,348,805	\$ 1,348,779	\$ 1,362,518	\$ 1,364,988	\$ 1,364,988

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
Miscellaneous Revenues						
3611000	Interest	\$ 3,871	\$ 281	\$ -	\$ -	\$ -
	Subtotal	3,871	281	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	1,346,409	1,345,341	1,347,459	1,364,988	1,364,988
	Subtotal	1,346,409	1,345,341	1,347,459	1,364,988	1,364,988
Fund Balance						
3999000	Carryover	16,741	-	15,059	-	-
	Subtotal	16,741	-	15,059	-	-
Total Revenues		\$ 1,367,021	\$ 1,345,622	\$ 1,362,518	\$ 1,364,988	\$ 1,364,988

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
DEBT SERVICE						
Non-Departmental - 590						
7130	Principal	\$ 475,000	\$ 495,000	\$ 515,000	\$ 540,000	\$ 540,000
7230	Interest	858,353	846,018	827,518	804,988	804,988
7330	Other Debt Service Costs	15,452	7,761	20,000	20,000	20,000
	Total Expenditures	\$ 1,348,805	\$ 1,348,779	\$ 1,362,518	\$ 1,364,988	\$ 1,364,988

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 4/1/2010 on the Florida Municipal Loan Council Loan which financed the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park and Government Center site.

7230 Interest – Interest payments due on the loan which will be payable on 4/1/2011 and 10/1/2011.

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

**CITY OF AVENTURA
F M L C 1999 DEBT SERVICE FUND 230**

**Florida Municipal Loan Council
Capital Revenue Bonds, Series 1999**

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

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

Notes:

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

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	25,417	25,231	-	-	-
380000/389999	Transfer/Debt Proceeds	483,250	490,669	507,046	508,363	508,363
399900/399999	Fund Balance	818	-	5,709	-	-
Total Available		\$ 509,485	\$ 515,900	\$ 512,755	\$ 508,363	\$ 508,363

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	508,764	510,912	512,755	508,363	508,363
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 508,764	\$ 510,912	\$ 512,755	\$ 508,363	\$ 508,363

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
Miscellaneous Revenues						
3611000	Interest	\$ 25,417	\$ 25,231	\$ -	\$ -	-
	Subtotal	25,417	25,231	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	483,250	490,669	507,046	508,363	508,363
	Subtotal	483,250	490,669	507,046	508,363	508,363
Fund Balance						
3999000	Carryover	818	-	5,709	-	-
	Subtotal	818	-	5,709	-	-
	Total Revenues	\$ 509,485	\$ 515,900	\$ 512,755	\$ 508,363	\$ 508,363

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
DEBT SERVICE						
Non-Departmental - 590						
7130	Principal	\$ 255,000	\$ 270,000	\$ 285,000	\$ 295,000	\$ 295,000
7230	Interest	253,764	240,912	227,755	213,363	213,363
	Total Expenditures	\$ 508,764	\$ 510,912	\$ 512,755	\$ 508,363	\$ 508,363

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 10/1/2011 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 4/1/2011 and 10/1/2011.

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

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

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

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

Notes:

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

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,095	5	-	-	-
380000/389999	Transfer/Debt Proceeds	396,926	400,577	404,120	403,718	403,718
399900/399999	Fund Balance	4,935	-	25	-	-
Total Available		\$ 402,956	\$ 400,582	\$ 404,145	\$ 403,718	\$ 403,718

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	401,451	402,062	404,145	403,718	403,718
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 401,451	\$ 402,062	\$ 404,145	\$ 403,718	\$ 403,718

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 1,095	\$ 5	\$ -	\$ -	\$ -
	Subtotal	1,095	5	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	396,926	400,577	404,120	403,718	403,718
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	396,926	400,577	404,120	403,718	403,718
	<u>Fund Balance</u>					
3999000	Carryover	4,935	-	25	-	-
	Subtotal	4,935	-	25	-	-
	Total Revenues	\$ 402,956	\$ 400,582	\$ 404,145	\$ 403,718	\$ 403,718

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 590</u>					
7130	Principal	\$ 143,960	\$ 148,854	\$ 155,943	\$ 160,668	\$ 160,668
7230	Interest	250,537	245,764	241,202	235,550	235,550
7330	Other Debt Service Costs	6,954	7,444	7,000	7,500	7,500
	Total Expenditures	\$ 401,451	\$ 402,062	\$ 404,145	\$ 403,718	\$ 403,718

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 8/1/2011 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 2/1/2011 and 8/1/2011.

CITY OF AVENTURA
2002 LOAN DEBT SERVICE FUND 250

Florida Intergovernmental Finance Commission
Capital Revenue Bonds, Series 2002

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

CITY DEBT SERVICE SCHEDULE - FUND #250

LAND ACQUISITION DEBT SERVICE SCHEDULE - FUND #250

2002 LOAN DEBT SERVICE FUND - FUND #250

Date	Principal	Coupon	Interest	Debt Service	Date	Principal	Coupon	Interest	Debt Service	Date	Principal	Coupon	Interest	Debt Service
8/1/2003	\$ -	0.000%	\$ 38,174.53	\$ 38,174.53	8/1/2003	\$ -	0.000%	\$ 195,194.20	\$ 195,194.20	8/1/2003	\$ -	0.000%	\$ 233,368.73	\$ 233,368.73
8/1/2004	21,644.12	2.500%	43,216.45	64,860.57	8/1/2004	110,670.83	2.500%	220,974.56	331,645.39	8/1/2004	132,314.95	2.500%	264,191.01	396,505.96
8/1/2005	22,030.62	2.100%	42,675.35	64,705.97	8/1/2005	112,647.09	2.100%	218,207.79	330,854.88	8/1/2005	134,677.71	2.100%	260,883.14	395,560.85
8/1/2006	22,417.13	2.500%	42,212.70	64,629.83	8/1/2006	114,623.35	2.500%	215,842.20	330,465.56	8/1/2006	137,040.48	2.500%	258,054.91	395,095.39
8/1/2007	23,190.13	2.750%	41,652.28	64,842.41	8/1/2007	118,575.88	2.750%	212,976.62	331,552.50	8/1/2007	141,766.01	2.750%	254,628.90	396,394.91
8/1/2008	23,576.63	3.125%	41,014.55	64,591.18	8/1/2008	120,552.15	3.125%	209,715.78	330,267.93	8/1/2008	144,128.78	3.125%	250,730.33	394,859.11
8/1/2009	24,349.64	3.375%	40,277.78	64,627.41	8/1/2009	124,504.68	3.375%	205,948.52	330,453.20	8/1/2009	148,854.31	3.375%	246,226.30	395,080.62
8/1/2010	25,509.14	3.625%	39,455.98	64,965.12	8/1/2010	130,433.47	3.625%	201,746.50	332,179.97	8/1/2010	155,942.62	3.625%	241,202.47	397,145.09
8/1/2011	26,282.15	3.750%	38,531.27	64,813.42	8/1/2011	134,386.00	3.750%	197,018.28	331,404.28	8/1/2011	160,668.15	3.750%	235,549.55	396,217.70
8/1/2012	27,441.65	3.800%	37,545.69	64,987.34	8/1/2012	140,314.80	3.800%	191,978.81	332,293.60	8/1/2012	167,756.45	3.800%	229,524.50	397,280.95
8/1/2013	28,214.66	4.000%	36,502.91	64,717.57	8/1/2013	144,267.33	4.000%	186,646.84	330,914.17	8/1/2013	172,481.98	4.000%	223,149.75	395,631.74
8/1/2014	29,374.16	4.100%	35,374.32	64,748.49	8/1/2014	150,196.12	4.100%	180,876.15	331,072.27	8/1/2014	179,570.28	4.100%	216,250.47	395,820.76
8/1/2015	30,920.17	4.200%	34,169.98	65,090.15	8/1/2015	158,101.18	4.200%	174,718.11	332,819.29	8/1/2015	189,021.35	4.200%	208,888.09	397,909.44
8/1/2016	32,079.68	4.300%	32,871.33	64,951.01	8/1/2016	164,029.97	4.300%	168,077.86	332,107.83	8/1/2016	196,109.65	4.300%	200,949.19	397,058.85
8/1/2017	33,625.69	4.400%	31,491.91	65,117.60	8/1/2017	171,935.03	4.400%	161,024.57	332,959.60	8/1/2017	205,560.72	4.400%	192,516.48	398,077.20
8/1/2018	27,828.16	4.875%	30,012.38	57,840.53	8/1/2018	142,291.06	4.875%	153,459.43	295,750.49	8/1/2018	170,119.22	4.875%	183,471.81	353,591.02
8/1/2019	29,374.16	4.875%	28,655.75	58,029.92	8/1/2019	150,196.12	4.875%	146,522.74	296,718.86	8/1/2019	179,570.28	4.875%	175,178.50	354,748.78
8/1/2020	30,920.17	4.875%	27,223.76	58,143.94	8/1/2020	158,101.18	4.875%	139,200.68	297,301.86	8/1/2020	189,021.35	4.875%	166,424.44	355,445.80
8/1/2021	32,079.68	4.875%	25,716.41	57,796.09	8/1/2021	164,029.97	4.875%	131,493.25	295,523.22	8/1/2021	196,109.65	4.875%	157,209.65	353,319.31
8/1/2022	34,012.19	4.875%	24,152.52	58,164.71	8/1/2022	173,911.30	4.875%	123,496.78	297,408.08	8/1/2022	207,923.49	4.875%	147,649.30	355,572.79
8/1/2023	35,558.20	5.000%	22,494.43	58,052.63	8/1/2023	181,816.36	5.000%	115,018.61	296,834.96	8/1/2023	217,374.55	5.000%	137,513.03	354,887.59
8/1/2024	37,490.71	5.000%	20,716.52	58,207.23	8/1/2024	191,697.68	5.000%	105,927.79	297,625.47	8/1/2024	229,188.39	5.000%	126,644.31	355,832.70
8/1/2025	39,423.22	5.000%	18,841.98	58,265.20	8/1/2025	201,579.00	5.000%	96,342.91	297,921.91	8/1/2025	241,002.22	5.000%	115,184.89	356,187.11
8/1/2026	41,355.73	5.000%	16,870.82	58,226.55	8/1/2026	211,460.33	5.000%	86,263.96	297,724.28	8/1/2026	252,816.06	5.000%	103,134.78	355,950.83
8/1/2027	43,288.24	5.000%	14,803.03	58,091.28	8/1/2027	221,341.65	5.000%	75,690.94	297,032.59	8/1/2027	264,629.89	5.000%	90,493.97	355,123.86
8/1/2028	45,607.26	5.000%	12,638.62	58,245.88	8/1/2028	233,199.24	5.000%	64,623.86	297,823.10	8/1/2028	278,806.49	5.000%	77,262.48	356,068.97
8/1/2029	47,926.27	5.000%	10,358.26	58,284.53	8/1/2029	245,056.83	5.000%	52,963.89	298,020.72	8/1/2029	292,983.10	5.000%	63,322.15	356,305.25
8/1/2030	50,631.78	5.000%	7,961.94	58,593.73	8/1/2030	258,890.68	5.000%	40,711.05	298,601.73	8/1/2030	309,522.46	5.000%	48,673.00	358,195.46
8/1/2031	52,950.80	5.000%	5,430.36	58,381.15	8/1/2031	270,748.27	5.000%	27,766.52	298,514.79	8/1/2031	323,699.07	5.000%	33,196.87	356,895.94
8/1/2032	55,656.31	5.000%	2,782.82	58,439.13	8/1/2032	284,582.12	5.000%	14,229.11	298,811.23	8/1/2032	340,238.43	5.000%	17,011.92	357,250.36
	\$ 974,758.46		\$ 843,826.62	\$ 1,818,585.08		\$ 4,984,139.66		\$ 4,314,658.32	\$ 9,298,797.98		\$5,958,898.12		\$5,158,484.94	\$ 11,117,383.06

Notes:

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

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	5,681	459	-	-	-
380000/389999	Transfer/Debt Proceeds	444,000	444,000	446,778	445,744	445,744
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 449,681	\$ 444,459	\$ 446,778	\$ 445,744	\$ 445,744

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	443,892	444,425	446,778	445,744	445,744
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 443,892	\$ 444,425	\$ 446,778	\$ 445,744	\$ 445,744

CITY OF AVENTURA
FIFC LOAN DEBT SERVICE FUND 290
2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
Miscellaneous Revenues						
3611000	Interest	\$ 5,681	\$ 459	\$ -	\$ -	\$ -
	Subtotal	5,681	459	-	-	-
Transfer/Debt Proceeds						
3811901	Transfer from Charter School Fund	444,000	444,000	446,778	445,744	445,744
	Subtotal	444,000	444,000	446,778	445,744	445,744
Fund Balance						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
Total Revenues		\$ 449,681	\$ 444,459	\$ 446,778	\$ 445,744	\$ 445,744

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
DEBT SERVICE						
Non-Departmental - 590						
7130	Principal	\$ 161,040	\$ 166,146	\$ 174,057	\$ 179,332	\$ 179,332
7230	Interest	279,952	275,290	269,221	262,912	262,912
7330	Other Debt Service Costs	2,900	2,989	3,500	3,500	3,500
	Total Expenditures	\$ 443,892	\$ 444,425	\$ 446,778	\$ 445,744	\$ 445,744

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 8/1/2011 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 2/1/2011 and 8/1/2011.

**CITY OF AVENTURA
FIFC LOAN DEBT SERVICE FUND 290**

**Florida Intergovernmental Finance Commission
Capital Revenue Bonds, Series 2002**

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

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

Notes:

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



CAPITAL CONSTRUCTION FUNDS

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUND - ARTS & CULTURAL CENTER CONSTRUCTION 391

CATEGORY SUMMARY

2010/11

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	300,462	2,359,690	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer/Debt Proceeds	-	2,250,000	-	-	-
399900/399999	Fund Balance	-	-	864,859	-	-
Total Available		\$ 300,462	\$ 4,609,690	\$ 864,859	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
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	300,462	2,932,852	864,859	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 300,462	\$ 2,932,852	\$ 864,859	\$ -	\$ -



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
31000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
32000/329999	Licenses & Permits	-	-	-	-	-
33000/339999	Intergovernmental Revenues	-	107,364	-	-	-
34000/349999	Charges for Services	882,429	801,532	841,458	841,458	841,458
35000/359999	Fines & Forfeitures	-	-	-	-	-
36000/369999	Miscellaneous Revenues	17,528	2,567	-	-	-
38000/389999	Transfer from Funds	-	-	-	-	-
39990/399999	Fund Balance	38,907	-	-	-	-
Total Available		\$ 938,864	\$ 911,463	\$ 841,458	\$ 841,458	\$ 841,458

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	414,380	383,015	430,000	535,000	535,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	254,715	256,603	-	-	-
Total Operating Expenses		669,095	639,618	430,000	535,000	535,000
6000/6999	Capital Outlay	1,507	11,557	411,458	306,458	306,458
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 670,602	\$ 651,175	\$ 841,458	\$ 841,458	\$ 841,458

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2010/11

REVENUE PROJECTIONS

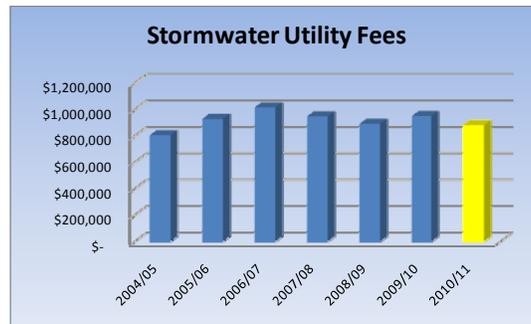
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>Intergovernmental Revenues</u>						
3343605	State Grant	\$ -	\$ 107,364	\$ -	\$ -	\$ -
	Subtotal	-	107,364	-	-	-
<u>Charges for Services</u>						
3439110	Stormwater Utility Fees	882,429	801,532	841,458	841,458	841,458
	Subtotal	882,429	801,532	841,458	841,458	841,458
<u>Miscellaneous Revenues</u>						
3611000	Interest	17,528	2,567	-	-	-
	Subtotal	17,528	2,567	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	38,907	-	-	-	-
	Subtotal	38,907	-	-	-	-
	Total Revenues	\$ 938,864	\$ 911,463	\$ 841,458	\$ 841,458	\$ 841,458

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
<u>Operating CONTRACTUAL SERVICES</u>						
<u>Community Services - 538</u>						
3110	Prof. Services - Engineering	\$ 55,530	\$ 64,068	\$ 70,000	\$ 75,000	\$ 75,000
3450	Lands Maint. - Streets	149,268	156,466	165,000	250,000	250,000
3460	Street Maint./Drainage	209,582	162,481	195,000	210,000	210,000
	Subtotal	414,380	383,015	430,000	535,000	535,000
<u>OTHER OPERATING EXPENSES</u>						
5915	Depreciation	254,715	256,603	-	-	-
	Subtotal	254,715	256,603	-	-	-
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 538</u>						
6306	Drainage Improvements	1,507	11,557	200,000	200,000	200,000
	Subtotal	1,507	11,557	200,000	200,000	200,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services</u>						
6999	Capital Reserve	-	-	211,458	106,458	106,458
	Subtotal	-	-	211,458	106,458	106,458
	Total	670,602	651,175	841,458	841,458	841,458

REVENUE PROJECTION RATIONALE

3439110 Stormwater Utility Fees – It is proposed to maintain the Stormwater fee at \$2.50/ERU to fund the required drainage improvements. The revenue amount is based on 29,217 ERUs at 96%.



CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

6306 Drainage Improvements – Funds have been budgeted for maintenance improvements.



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY

2010/11

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 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	296,467	268,640	300,000	240,000	240,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 296,467	\$ 268,640	\$ 300,000	\$ 240,000	\$ 240,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
1000/2999	Personal Services	\$ 254,995	\$ 218,877	\$ 300,000	\$ 240,000	\$ 240,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		254,995	218,877	300,000	240,000	240,000
6000/6999	Capital Outlay	-	-	-	-	-
Total Expenditures		\$ 254,995	\$ 218,877	\$ 300,000	\$ 240,000	\$ 240,000

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2010/11

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 296,467	\$ 268,640	\$ 300,000	\$ 240,000	\$ 240,000
	Total Revenues	\$ 296,467	\$ 268,640	\$ 300,000	\$ 240,000	\$ 240,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2007/08	ACTUAL 2008/09	APPROVED BUDGET 2009/10	CITY MANAGER PROPOSAL 2010/11	COMMISSION APPROVAL 2010/11
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety</u>					
1420	Extra Duty Detail	\$ 254,995	\$ 218,877	\$ 300,000	\$ 240,000	\$ 240,000
	Total Expenditures	\$ 254,995	\$ 218,877	\$ 300,000	\$ 240,000	\$ 240,000

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
2010 – 2015
HIGHLIGHTS**

- Road maintenance projects that total \$2,775,000 to resurface asphalt and enhance safety are included for NE 29th Avenue, NE 34th Avenue NE 187th Street, NE 185th Street, NE 188th Street, Country Club Drive and NE 207th Street.
- Utilizes a stormwater utility program to maintain drainage systems throughout the City. A total of \$1,000,000 has been earmarked during the five-year period.
- Funds improvements to Founders Park including an additional hard surface tennis court and playground equipment replacements at a cost of \$593,600
- Upgrades Commission Chambers video equipment and the Government Center security system at a cost of \$118,350
- 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 2010 - 2015. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES

1. Annually, the City will prepare a five-year capital improvement program analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
2. The City will perform all capital improvements in accordance with an adopted CIP.
3. The classification of items as capital or operating will be determined by two criteria - cost and frequency. Generally, a capital project has a "useful life" of more than one (1) year and a value of \$5,000 or more. In addition, equipment that has a value of \$5,000 or less is also included in the document for budgetary purposes.
4. The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
5. The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
6. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
7. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital Improvement Program document that is submitted to the City Commission for approval.
8. The City will determine the most appropriate financing method for all new projects.
9. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
10. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
11. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
12. A CIP preparation calendar shall be established and adhered to.
13. Capital projects will conform to the City's Comprehensive Plan.
14. Long-term borrowing will not be used to fund current operations or normal maintenance.
15. The City will strive to maintain an unreserved General Fund Fund Balance at a level not less than 7.5% of the annual General Fund revenue.
16. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

PREPARING THE CAPITAL BUDGET

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

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

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

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

LOCATING A SPECIFIC CAPITAL PROJECT

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

Beautification and Parks (BP)

Transportation, Drainage and Infrastructure Improvements (TDI)

Public Buildings and Facilities (PBF)

Information/Communication Technology (ICT)

Capital Equipment Purchase & Replacement (CE)

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

SUMMARY OF RECOMMENDED PROJECTS

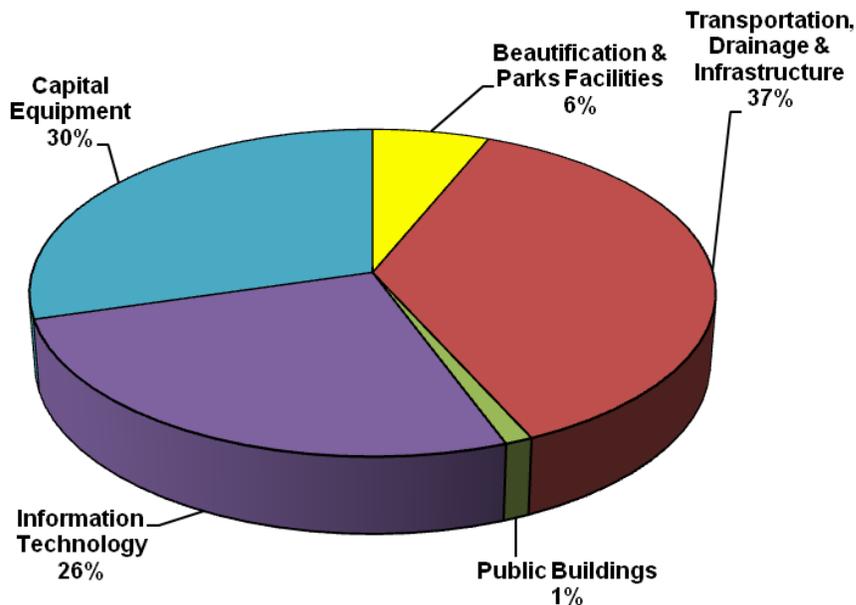
The proposed 2010 – 2015 CIP includes 24 projects in five (5) functional categories with a total value of \$10,199,551. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (6%), Transportation, Drainage and Infrastructure Improvements (37%), Capital Equipment Purchase and Replacement (30%), Information/Communication Technology (26%) 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
Capital Improvement Program
2010/11 – 2014/15
Summary by Function

Program	2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL
Beautification & Parks Facilities	\$ 499,400	\$ 59,800	\$ 7,800	\$ 32,800	\$ 32,800	\$ 632,600
Transportation, Drainage & Infrastructure	705,000	685,000	935,000	850,000	600,000	3,775,000
Public Buildings & Facilities	118,350	0	0	0	0	118,350
Information/Communication Technology	646,500	458,450	529,300	481,200	545,400	2,660,850
Capital Equipment	712,000	615,471	534,300	520,890	630,090	3,012,751
Totals	\$ 2,681,250	\$ 1,818,721	\$ 2,006,400	\$ 1,884,890	\$ 1,808,290	10,199,551



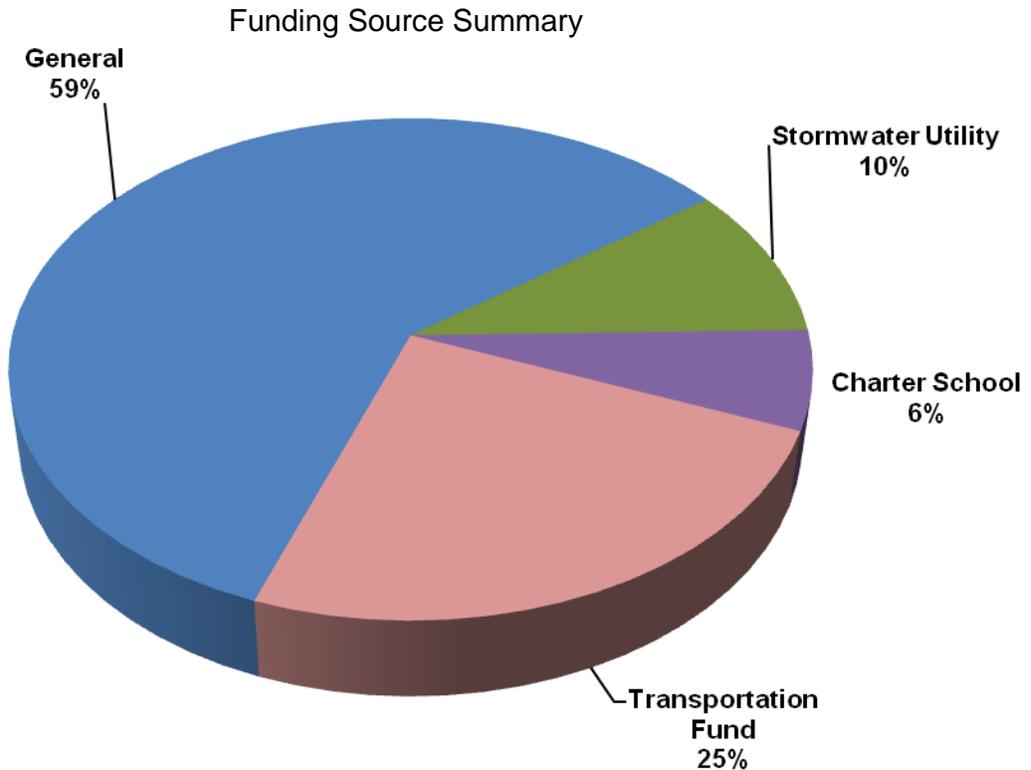
SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

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
2010/11 – 2014/15
Summary by Funding Source

Funding Source	2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL
General	\$ 1,768,450	\$ 1,043,221	\$ 1,169,229	\$ 989,757	\$ 1,077,290	\$ 6,047,947
Stormwater Utility	200,000	200,000	200,000	200,000	200,000	1,000,000
Parks Development	0	0				0
Charter School	207,800	90,500	91,500	129,000	131,000	649,800
Federal Funding	0	0				0
Transportation Fund	505,000	485,000	545,671	566,133	400,000	2,501,804
	\$ 2,681,250	\$ 1,818,721	\$ 2,006,400	\$ 1,884,890	\$ 1,808,290	\$ 10,199,551

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
 2010/11 – 2014/15
Summary by Location

Location	Beautification Improvements	Transportation Improvements	Drainage Improve	Park Improve
Founders Park Improvements				2010-2011
NE 34 th Avenue		2010/11		
NE 29 th Avenue		2010/11		
NE 187 th Street		2010/11		
NE 185 th Street/NE 31th Avenue		2011/12		
NE 188th Street		2011/12		
Country Club Drive		2012-2014		
NE 207 th Street		2014/15		

SUMMARY OF FINANCING PLAN MODEL

Detailed funding plans for individual funds of the City are enclosed herein in the following sections. The following represents an overview of the major points of the recommended funding plan:

1. Utilize “pay - as - you - go” financing through annual appropriations to fund the total five year amount of \$10,199,551. No additional debt is recommended.
2. Adjusts property tax revenues based on projected lower property assessments caused by the economic downturn.

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

	2010/11	2011/12	2012/13	2013/14	2014/15
TOTAL PROJECTED AVAILABLE RESOURCES	\$29,666,153	\$30,388,526	\$31,286,334	\$32,237,870	\$33,220,107
PROJECTED OPERATING EXPENDITURES	26,427,000	27,668,300	29,013,311	30,442,657	31,944,811
DEBT SERVICE REQUIREMENTS	2,277,069	2,277,069	2,277,069	2,277,069	2,277,069
SUBTOTAL - EXPENDITURES	28,704,069	29,945,369	31,290,380	32,719,726	34,221,880
BALANCE	962,084	443,157	(4,046)	(481,856)	(1,001,772)
Less CIP APPROPRIATIONS	1,768,450	1,043,221	1,128,771	996,106	1,077,290
AMOUNT NEEDED FROM CIP RESERVE OR NEW REVENUES	\$ (806,366)	\$ (600,064)	\$ (1,132,817)	\$ (1,477,962)	\$ (2,079,062)

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 2010/11 - 20014/15
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2010/11	2011/12	2012/13	2013/14	2014/15	Total
BP1	Founders Park Improvements	CS	\$ 491,600	\$ 52,000	\$ -	\$ 25,000	\$ 25,000	\$ 593,600
BP2	Citywide Beautification Improvements	CS	7,800	7,800	7,800	7,800	7,800	39,000
Totals			\$ 499,400	\$ 59,800	\$ 7,800	\$ 32,800	\$ 32,800	\$ 632,600

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2010/11 - 20014/15
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Impact Fees	General Fund
BP1	Founders Park Improvements	CS	593,600		593,600
BP3	Citywide Beautification Improvements	CS	39,000		39,000
Totals			632,600 \$	- \$	632,600

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2010/11 - 20014/15
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2010/11	2011/12	2012/13	2013/14	2014/15	Total
TDI1	Stormwater Drainage Improvement	CS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
TDI2	Road Resurfacing Program	CS	505,000	485,000	735,000	650,000	400,000	2,775,000
Totals			\$ 705,000	\$ 685,000	\$ 935,000	\$ 850,000	\$ 600,000	\$ 3,775,000

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2010/11 - 20014/15
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Fund	Transportation Fund	Federal Funding
TDI1	Stormwater Drainage Improvement	CS	\$ 1,000,000	\$ 1,000,000			
TDI2	Road Resurfacing Program	CS	2,775,000		\$ 239,087	2,535,913	
Totals			\$ 3,775,000	\$ 1,000,000	\$ 239,087	\$ 2,535,913	\$ -

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2010/11 - 20014/15
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2010/11	2011/12	2012/12	2013/14	2014/15	Total
PBF1	Government Center Commission Chambers Video Upgrad	CS	\$ 53,350	\$ -			\$	53,350
PBF2	Government Center Security Equipment Upgrades	CS	65,000					65,000
Totals			\$ 118,350	\$ -	\$ -	\$ -	\$ -	\$ 118,350

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2010/11 - 20014/15
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund
PBF1	Government Center Commission Chambers Video Upgrad	CS	\$ 53,350	\$ 53,350
PBF2	Government Center Security Equipment Upgrades	CS	65,000	65,000
Totals			\$ 118,350	\$ 118,350

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2010/11 - 2014/15
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2010/11	2011/12	2012/13	2013/14	2014/15	Total
ICT1	Police Computers Systems<\$5000	PD	188,000	125,000	134,000	125,000	125,400	697,400
ICT2	Central Computer System>\$5000	IT	90,000	95,000	100,000	105,000	140,000	530,000
ICT3	Radios and E911 System	PD	126,000	106,000	181,000	96,000	108,000	617,000
ICT4	Computer Equipment<\$5000	ACES	104,800	80,500	71,500	99,000	86,000	441,800
ICT5	Computer Equipment>\$5000	ACES	103,000	10,000	20,000	30,000	45,000	208,000
ICT6	Computer Equipment<\$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000
ICT7	Computer Equipment<\$5000	F	6,000	2,000	2,000	2,000	6,000	18,000
ICT8	Computer Equipment<\$5000	CM	2,000	4,000	-	2,000	-	8,000
ICT9	Computer Equipment<\$5000	CS	17,700	23,450	11,000	12,100	25,400	89,650
ICT10	Computer Equipment<\$5000	CD	3,000	3,500	3,800	4,100	3,600	18,000
ICT11	Computer Equipment	CC	0	3,000	-	-	-	3,000
Totals			\$ 646,500	\$ 458,450	\$ 529,300	\$ 481,200	\$ 545,400	\$ 2,660,850

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2010/11 - 2014/15
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Charter School Fund
ICT1	Police Computers Systems<\$5000	PD	697,400	697,400	
ICT2	Central Computer System>\$5000	IT	530,000	530,000	
ICT3	Radios and E911 System	PD	617,000	617,000	
ICT4	Computer Equipment<\$5000	ACES	441,800		441,800
ICT5	Computer Equipment>\$5000	ACES	208,000		208,000
ICT6	Computer Equipment<\$5000	IT	30,000	30,000	
ICT7	Computer Equipment<\$5000	F	18,000	18,000	
ICT8	Computer Equipment<\$5000	CM	8,000	8,000	
ICT9	Computer Equipment<\$5000	CS	89,650	89,650	
ICT10	Computer Equipment<\$5000	CD	18,000	18,000	
ICT11	Computer Equipment	CC	3,000	3,000	
Totals			\$ 2,660,850	\$ 2,011,050	\$ 649,800

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2010/11 - 2014/15
 SUMMARY BY YEAR

CIP #	Project Title	Dept.	2010/11	2011/12	2012/13	2013/14	2014/15	Total
CE1	Vehicle Purchase & Replacements	PD	388,000	470,000	414,000	379,100	435,000	2,086,100
CE2	Equipment Purchase and Replacement>5000	PD	150,000	97,471	63,000	64,890	97,890	473,251
CE3	Equipment Purchase and Replacement<5000	PD	37,000	25,500	49,300	16,400	28,700	156,900
CE4	Equipment Purchase and Replacement>5000	CS	33,500	20,000	6,000	58,000	28,000	145,500
CE5	Equipment Purchase and Replacement<5000	CS	3,500	2,500	2,000	2,500	19,500	30,000
CE6	Equipment Purchase and Replacement>5000	ACC	100,000	-	-	-	-	100,000
CE7	Equipment Purchase and Replacement>5000	CD	-	-	-	-	21,000	21,000
Totals			\$ 712,000	\$ 615,471	\$ 534,300	\$ 520,890	\$ 630,090	\$ 3,012,751

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2010/11 - 2014/15
 FUNDING PLAN

CIP #	Project Title	Dept.	Total	General Fund
CE1	Vehicle Purchase & Replacements	PD	2,086,100	2,086,100
CE2	Equipment Purchase and Replacement>5000	PD	473,251	473,251
CE3	Equipment Purchase and Replacement<5000	PD	156,900	156,900
CE4	Equipment Purchase and Replacement>5000	CS	145,500	145,500
CE5	Equipment Purchase and Replacement<5000	CS	30,000	30,000
CE6	Equipment Purchase and Replacement>5000	ACC	100,000	100,000
CE7	Equipment Purchase and Replacement>5000	CD	21,000	21,000
Totals			3,012,751	3,012,751

CITY OF AVENTURA

CAPITAL OUTLAY

2010/11

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2010/11	ROUTINE/ ANNUAL CAPITAL EXPENDITURE	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT		
					PERSONNEL	OPERATING	TOTAL
001-80XX							
	<u>City Manager's Office - 05-512</u>						
6402	Computer Equipment <\$5,000	\$ 2,000	Yes	4	\$ -	\$ -	\$ -
	<u>Finance - 10-513</u>						
6402	Computer Equipment <\$5,000	6,000	Yes	4	-	-	-
	<u>Information Technology - 12-513</u>						
6401	Computer Equipment >\$5,000	90,000	No	4	-	-	-
6402	Computer Equipment <\$5,000	6,000	Yes	4	-	-	-
	<u>Public Safety - 20- 521</u>						
6402	Computer Equipment <\$5,000	188,000	No	4	-	-	-
6405	E911 Equipment	40,000	No	5	-	-	-
6407	Radio Purchase & Replace.	86,000	No	5	-	-	-
6410	Equipment >\$5,000	150,000	No	5	-	-	-
6411	Equipment <\$5,000	37,900	Yes	5	-	-	-
6450	Vehicles	388,000	Yes	4	-	-	-
	<u>Community Development - 40-524</u>						
6402	Computer Equipment <\$5,000	3,000	Yes	4	-	-	-
	<u>Community Services - 50-539/541/572</u>						
6205	Government Center Improvements	118,350	No	10	-	-	-
6402	Computer Equipment <\$5,000	17,700	Yes	4	-	-	-
6410	Equipment >\$5,000	33,500	Yes	5	-	-	-
6411	Equipment <\$5,000	3,500	Yes	5	-	-	-
6301	Beautification Projects	7,800	No	5	-	-	-
6310	Aventura Founders Park	491,600	No	10	-	-	-
	<u>Arts & Cultural Center - 70-575</u>						
6410	Equipment >\$5,000	100,000	No	5	-	-	-
	Total Capital	\$ 1,769,350			\$ -	\$ -	\$ -

TRANSPORTATION AND STREET MAINTENANCE FUND 120

	<u>Community Services - 50-541</u>						
6305	Road Resurfacing	505,000	Yes	10	-	-	-
	Total Capital	\$ 505,000			\$ -	\$ -	\$ -

STORMWATER UTILITY FUND 410

	<u>Community Services - 538</u>						
6306	Drainage Improvements	200,000	Yes	10	-	-	-
	Total Capital	\$ 200,000			\$ -	\$ -	\$ -

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

In the five 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.



GLOSSARY

Account

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

Accounting System

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

Accrual

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

Ad Valorem Taxes

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

Amortization

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

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation

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

Assets

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

Balance Sheet

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

Balanced Budget

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

Bond

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

Bonded Debt

That portion of indebtedness represented by outstanding bonds.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar

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

Budget Message

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budgetary Control

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

Capital Budget

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

Capital Construction Fund

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

Capital Improvement Program (CIP)

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

Capital Outlays

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

Capital Project Fund

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

Carryover

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

Chart of Accounts

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

Contingency

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

Current Assets

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

Current Liabilities

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

Debt Service

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

Debt Service Fund

A fund established to finance and account for the accumulation of resources for and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

Debt Service Requirements

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

Depreciation

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting depreciation may be recorded in proprietary funds and trust funds where expenses, net income and/or capital maintenance are measured.

Designated

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

Designated Fund Balance

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

Encumbrances

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

Enterprise Fund

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities, swimming pools, airports, and solid waste services.

Expenditures

If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

Expenses

Charges incurred, whether paid or unpaid, for operation, maintenance and interest and other charges which are presumed to benefit the current fiscal period. Note: Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future

periods. For example, purchase of materials and supplies which may be used over a period of more than one (1) year and payments for insurance which may be used over a period of more than one (1) year and payments for insurance which is to be in force for a longer period than one (1) year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends to other periods.

Fiscal Period

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

Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which the City determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Fixed Assets

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

Franchise Fee

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

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other

resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounts

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

Fund Balance

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

General Fund

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund: Note: The General Fund is used to finance the ordinary operations of a governmental unit.

Goal

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

Grant

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

Income

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over

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

Infrastructure

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

Interest Income

Revenue generated through the investment of fund balances.

Interfund Transfers

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

Intergovernmental Revenue

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

Internal Service Fund

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

Inventory

A detailed list showing quantities, descriptions, property values, units of measure and unit prices. Note: The term

is often confined to consumable supplies but may also cover fixed assets.

Liabilities

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

Mill

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

Millage

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

Mission Statement

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

Net Current Assets

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

Non-Departmental

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

Objective

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

Operating Budget

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

Ordinance

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

Performance Budget

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

Performance 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.

Reserves

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

Retained Earnings

The net value and accumulated annual financial resources of the City's Enterprise Fund. This balance also reflects the undepreciated values (or "book value") of

the Fund's fixed assets such as automobiles, equipment and buildings.

Revenues

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

Rolled-Back Rate

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

Sales Tax

Tax imposed on the purchase of goods and services.

Special Revenue Fund

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

Taxable Value

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

Taxes

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

Transportation and Street Maintenance Fund

A special revenue fund to account for restricted revenues and expenditures

which by Florida Statutes are designated for street maintenance and construction costs.

Truth in Millage

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

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

Unappropriated

Not obligated for specific purposes.
(See Undesignated)

Undesignated

Without a specific purpose.
(See Unappropriated)

Unencumbered

The portion of an allotment not yet expended or encumbered.

Useful Life

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

User Charges or Fees

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

Utility Service Tax

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



The City of Excellence