

The City of Aventura



OPERATING AND CAPITAL BUDGET FISCAL YEAR 2009/10

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2009/10



CITY OF AVENTURA

CITY COMMISSION

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

CITY MANAGER

Eric M. Soroka, ICMA - CM

DEPARTMENT DIRECTORS

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2009/10**

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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: 2009/10 Budget Message Addendum

Members of the City Commission:

On July 8, 2009 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2009 was presented to the City Commission.

A Budget review meeting was held on July 16, 2009, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

Enclosed herein is the 2009/10 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: 2009/10 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, 2009, 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 recent property tax reform measures and the severe economic downturn 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 placed the City in a better position than most to weather 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 two years the City has experienced huge losses in property tax revenue. Between the economic recession that resulted in lower home values and voter-approved constitutional amendments that took effect last year, the City's taxable value has decreased from \$9.609 Billion to \$8.063 Billion. This represents a loss of 16.1% or \$2.5 million in tax revenue compared to the 2007 tax roll year.

It is important to note that for next year's budget cycle the taxable values are expected to decrease again due to the continuing decline in the housing market. The City has experienced a sharp reduction in building permits and development activity. The economic recession has negatively affected many of the City's other revenue sources as well.

As far as expenditures are concerned, due to privatizing and outsourcing many City services over the years, completing \$110 million in capital projects since 1996 and maintaining prudent reserve funds, the City has stabilized costs and is in a better position than most to weather the current economic slowdown. Prior year's comprehensive reevaluation of service levels and budget line items which resulted in operating cost reductions also played a key role in creating the foundation and financial stability for the City to respond to lower revenues as we prepared this year's budget.

In response to these uncertain economic times, the following three important financial goals guided the preparation of this year's budget goal:

- The budget will be balanced from current year revenues without utilizing fund balances.
- Limit the overall operating cost increases to 5% while maintaining the current service levels and programs. The budget would not include any expansion or additional areas of service except for the start-up operating costs associated with the Arts & Cultural Center.
- Avoid increasing the property tax rate in light of the economic times our residents and businesses are experiencing.

The budget process produced a total budget \$6,465,579 or 11.5% less than the previous year and operating costs were limited to a 4.3% increase as compared to the previous year. Capital Outlay costs decreased by 66.5% due to the completion of major capital projects in prior years. Only current year revenues were used to fund the budget requirements, which still resulted in a \$677,733 favorable variance in the General Fund. This will assist in addressing the loss of the tax base anticipated for the 2010/11 fiscal year.

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.

As previously reported to the City Commission, the budget also includes \$1,100,788 in anticipated Federal Economic stimulus dollars to fund transportation and transit improvements and one additional police officer position.

Although the City continues to experience a low crime rate, during these tough economic times we need to be vigilant of potential impacts on the City's crime rate. Acting in a proactive manner the budget includes two additional police officer positions to be stationed at and funded by the Aventura Mall. Also by reducing two Community Service Aides positions, a new Detective position to response to workload demands was added without impacting the budget.

Funding for the Arts & Cultural Center startup operations in the amount of \$419,823 is included in the budget. The facility is to be managed based on an agreement with the Performing Arts Center Authority (PACA) who will also provide staffing of the facility. A soft opening of the facility is scheduled for May 2010 and the 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.

The total number of full-time employees contained in the proposed budget is 176 compared to 174 in 2008/09 fiscal year. As discussed above, the new positions are funded from outside sources or by utilizing funding from vacant deleted positions. The total number of part-time employees remains at 12. The per capita number of employees is significantly lower than adjacent municipalities. Each year the administration evaluates the organizational structure, service levels and workforce requirements. This year no other positions are recommended for elimination or downsizing.

Due to the uncertainty associated with the housing market and continued lower property values as well as a 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. Even in the light of the economic recession, this budget continues important services and programs designed to preserve the community's quality of life.

2009/10 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2009/10 Budget Plan.

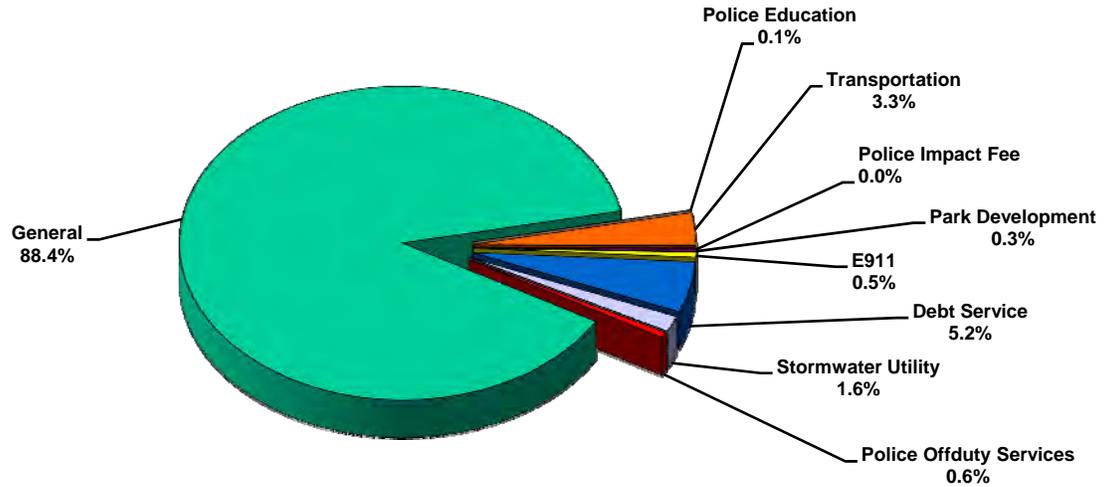
- ✓ Only rely on anticipated current year revenues to fund budget requirements without utilizing fund balances.
- ✓ Avoid increasing the property tax rate in light of the economic times our residents and businesses are experiencing.
- ✓ In response to decreased property tax revenues, limit increases in operating costs to 5% while maintaining current service levels and programs.
- ✓ In response to workload requirements and community needs increase funding for additional officers and a detective in the Police Department
- ✓ Fund startup operating requirements of the new Arts & Cultural Center scheduled to be opened in early 2010.
- ✓ Continue to improve traffic safety and management by improving high risk intersections and integrating red-light violation cameras at key intersections throughout the City.
- ✓ 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.
- ✓ Utilize Federal Stimulus funds for transportation and transit infrastructure improvements.
- ✓ Provide funding to maintain landscaped areas and continue to provide a high quality maintenance program.
- ✓ 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 2009/10, including all funds, capital outlay and debt service, is \$49,990,857. This is \$6,465,579 or 11.5 % less as compared to the prior year. The decrease is attributed to completing major capital projects and reducing operating costs. Operating expenditures total \$27,135,326, while Capital Outlay expenditures total \$20,129,335 and Debt Service expenditures total \$2,726,196.

<u>FUND</u>	<u>Fund Summary By Amount</u> <u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$46,312,308	88.4%
Police Education	10,000	.0%
Transportation	1,766,000	3.3%
Police Impact Fee	18,890	.0%
Park Development	140,000	0.3%
E911	280,423	0.5%
Debt Service	2,726,196	5.2%
Stormwater Utility	841,458	1.6%
Police Offduty Services	300,000	.6%

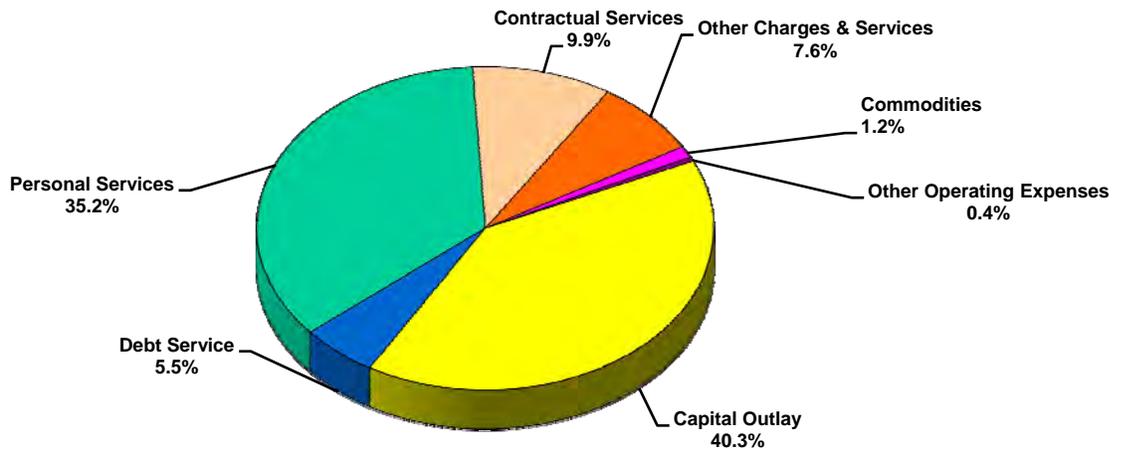
Fund Summary By Percentage



Expenditures by category are as follows:

<u>Category Summary</u>		
CATEGORY	PROPOSED AMOUNT	% OF BUDGET
Personal Services	\$ 17,602,187	35.2%
Contractual Services	4,951,823	9.9%
Other Charges/Svcs	3,783,405	7.6%
Commodities	580,600	1.2%
Other Operating Expenses	217,310	0.4%
Capital Outlay	20,129,335	40.3%
Debt Service	2,726,196	5.5%
Total Expenditures	\$ 49,990,857	100.0%

Category Summary By Percentage



The following chart shows a comparison of each department's budget for the past two years. Total costs decreased by 11.5% due to the completion of major capital projects and operating cost reductions.

Departmental Budget Comparison

	<u>2008/09</u>	<u>2009/10</u>	Increase <u>(Decrease)</u>	<u>% Change</u>
City Commission	116,443	118,943	2,500	2.1%
Office of the City Manager	888,267	913,875	25,608	2.9%
Legal	280,000	280,000	-	0.0%
City Clerk	266,947	279,399	12,452	4.7%
Finance	808,647	841,488	32,841	4.1%
Information Technology	771,282	879,272	107,990	14.0%
Police	13,859,611	14,469,336	609,725	4.4%
Comm. Development	1,445,740	1,482,789	37,049	2.6%
Community Services	5,745,182	5,836,400	91,218	1.6%
Arts & Cultural Center	97,361	419,823	322,462	331.2%
Non-Departmental	1,745,000	1,614,000	(131,000)	-7.5%
Subtotals	26,024,480	27,135,326	1,110,846	4.3%
Capital Outlay	10,617,671	3,552,548	(7,065,123)	-66.5%
CIP Reserve	16,993,117	16,576,787	(416,330)	-2.4%
Transfer to Funds	99,664	-	(99,664)	-100.0%
Debt Service	2,721,504	2,726,196	4,692	0.2%
Totals	56,456,436	49,990,857	(6,465,579)	-11.5%

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 2009/10 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$46,312,308. This is a decrease of \$1,322,408 or 2.8% as compared to last year.

Locally Levied Taxes - The City's assessed value as reported by the County Property Appraiser Department is \$8,063,834,953. This amount is 14.6% or \$1,375,972,579 less than last year. The City experienced a 16.8% reduction in the taxable assessed property values due to the impact of the decline in the housing market caused by the economic recession. However a 2.2% increase attributed to new construction resulted in an overall taxable values loss of 14.6%. The ad valorem millage levy for fiscal year 2009/10 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$13,223,037 compared to last year's amount of \$15,479,349. This represents the fourteenth year without an increase. The budget includes \$3,500,000

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 \$156,706 less than the prior year which is reflective of the declining construction market and economic recession. The budget includes \$3,300,000 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 increase by \$980,788 as compared to the amount budgeted for 2008/09 due to anticipated funds from the American Recovery Reinvestment Act. State revenue sharing and sales tax revenue are anticipated to decline by \$129,000.

Charges For Services - Revenues relating to charges for services are anticipated to be \$260,200 more than the prior year's budget. The majority of the increase is attributed to Aventura Mall providing funding for two additional police officers and revenue to be generated by the new Arts and Cultural Center.

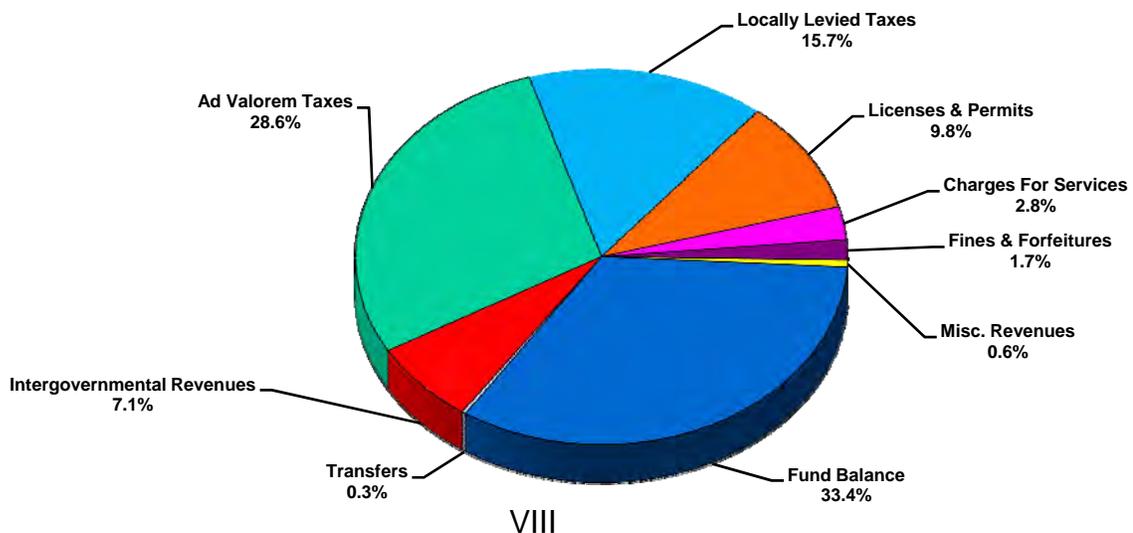
Fines and Forfeitures - Total revenues projected for 2009/10 are \$797,000. Revenues from county court fines, red light and code violations are included in this category.

Miscellaneous Revenues - Projected revenues are anticipated to be \$595,000 less than the amount budgeted for the prior fiscal year based on declining interest earnings resulting from the economic recession.

Fund Balance - This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is \$15,452,283.

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

Revenues by Source



Expenditures

The estimated 2009/10 General Fund expenditures contained within this budget total \$46,312,308 and are balanced with the projected revenues. Total expenditures are \$1,322,408 or 2.8% less than the 2008/09 fiscal year amount. The operating expenditures have increased by \$1,129,034 or 4.7% as compared to the prior year.

CATEGORY SUMMARY				
<u>Category</u>	<u>2008/09</u>	<u>2009/10</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Personal Services	16,320,394	17,302,187	981,793	6.0%
Contractual Services	3,009,000	3,420,823	411,823	13.7%
Other Charges/Svcs	3,836,888	3,673,405	(163,483)	-4.3%
Commodities	675,200	576,600	(98,600)	-14.6%
Other Operating Expenses	204,810	202,310	(2,500)	-1.2%
Total Operating Expenses	24,046,292	25,175,326	1,129,034	4.7%
Capital Outlay	19,351,837	18,857,564	(494,273)	-2.6%
Transfer To Funds	4,236,587	2,279,418	(1,957,169)	-46.2%
Total Expenditures	47,634,716	46,312,308	(1,322,408)	-2.8%

Personal Services

Personal Services expenditures for non-unionized employees have been budgeted to reflect a 3% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. The costs associated with the PBA Collective Bargaining Agreement (CBA) are included in the proposed budget. The total number of full-time employees is 176 compared to 174 in 2008/09 fiscal year. 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 6.0%. Position additions and deletions are as follows:

- *Police Department* – Deleted two vacant Police Service Aide positions and replaced with a new Detective position to respond to increased workload. Added three Police Officers positions, with two being located at and funded by Aventura Mall and one being funded by Economic Stimulus programs to be utilized in the Crime Suppression Unit.
- *Information Technology* - Added IT Project Coordinator position to the General fund that was previously funded from Police Forfeiture funds.
- *Arts & Cultural Center* – Deleted the Arts & Cultural Center Director position which will be provided on a contractual basis based on the management agreement with PACA.

Operating Expenses

The expenditures for contractual services are budgeted at \$3,420,823 or 7.4% of the General Fund budget. This is \$411,823 more than the prior year. This can be attributed to the addition of the management service agreement with PACA for the Arts & Cultural Center. Expenditures for other charges and services are budgeted at \$3,673,405, which represents 7.9% of the total budget. This category decreased by \$163,483 largely due to lower property insurance costs. Expenditures for commodities are budgeted at \$576,600, which represents 1.3% of the total budget. Total costs associated with other operating expenses are budgeted at \$202,310 which represents .4% of the total budget.

Capital Outlay

This budget incorporates General Fund projects included in the first year of the City's five year Capital Improvement Program (CIP) for 2009- 2014. The CIP defines a long term plan of proposed capital expenditures to address infrastructure needs and the maintenance of a desirable high quality of life. A total of \$2,727,548 has been budgeted in the General Fund for Capital Outlay projects along with a \$16,130,016 reserve to fund future projects.

Major General Fund capital outlay items are as follows:

• Police Vehicles 391,960	• Radio Purchase & Replacement 156,000
• Computer Equipment 417,500	• Equipment 219,500
• E911 Equipment 15,000	• Beautification Projects 7,800
• Government Center Improvements - 165,000	• Arts & cultural Center Equipment 325,000
• Police Department Improvements 15,000	• Transportation and Transit Improve. 1,014,788

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 \$2,279,418 which is a decrease of \$1,957,169 as compared to the prior year. The decrease is associated with a onetime transfer to the Capital Construction Fund for the Arts & Cultural Center project.

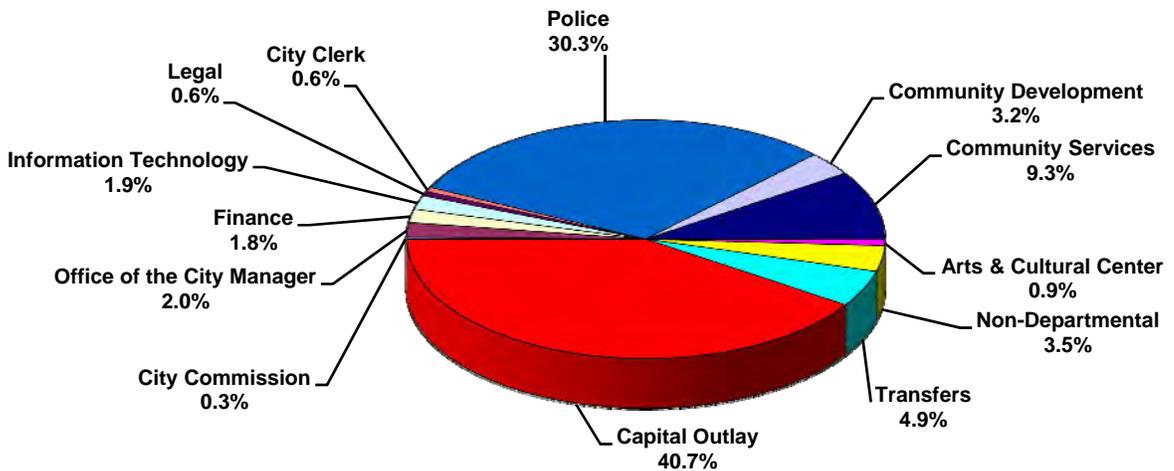
Expansion of Services

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

- **Arts & Cultural Center startup costs** – Funded the Arts & Cultural Center operational budget based on a May 2010 opening. Additional cost - \$322,462. This is partially offset by a projected \$30,000 in revenue generated by the facility.
- **Police Department** – Added a new Detective position to respond to increased workload. Added three Police Officers positions, with two being located at and funded by Aventura Mall and one being funded by Economic Stimulus programs to be utilized in the Crime Suppression Unit. Additional cost - \$270,000.

**SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND**

	<u>2008/09</u>	<u>2009/10</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
<u>GENERAL GOVERNMENT</u>				
City Commission	116,443	118,943	2,500	2.1%
Office of the City Manager	888,267	913,875	25,608	2.9%
Legal	280,000	280,000	-	0.0%
City Clerk	266,947	279,399	12,452	4.7%
Finance	808,647	841,488	32,841	4.1%
Information Technology	771,282	879,272	107,990	14.0%
Total Gen. Gov't	3,131,586	3,312,977	181,391	5.8%
<u>PUBLIC SAFETY</u>				
Police	13,395,623	14,040,336	644,713	4.8%
Comm. Development	1,445,740	1,482,789	37,049	2.6%
Total Public Safety	14,841,363	15,523,125	681,762	4.6%
<u>COMMUNITY SERVICES</u>				
Total Community Services	4,230,982	4,305,400	74,418	1.8%
Arts & Cultural Center	97,361	419,823	322,462	331.2%
	4,328,343	4,725,224	396,881	9.2%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	1,745,000	1,614,000	(131,000)	-7.5%
Tranfers to Funds	4,236,587	2,279,418	(1,957,169)	-46.2%
Capital Outlay	19,351,837	18,857,564	(494,273)	-2.6%
Total other Non-Dept.	25,333,424	22,750,982	(2,582,442)	-10.2%
TOTAL	47,634,716	46,312,308	(1,322,408)	-2.8%



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 \$10,000 is anticipated in revenue for 2009/10. 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 \$1,766,000 for 2009/10. The County Transit System Surtax is estimated to generate \$950,000. The funds will be used to provide transit system services, maintenance and fund road resurfacing projects (Williams Island Road & the Hospital District). 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 2009/10 is \$18,890, 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 2009/10 is \$140,000. This amount will fund future capital improvements. Due to the decline in new development based on current economic conditions only a small amount of 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 2009/10 are \$280,423. 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 2009/10 is \$1,362,518.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2008/09 is \$512,755.

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 2008/09 is \$404,145.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2008/09 is \$446,778.

The total budget for all Debt Service Funds is \$2,726,196, which is \$4,692 more 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 \$430,000. 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 \$211,458. Revenues are projected to be \$841,458 for 2009/10. 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 2009/10 is anticipated to be \$300,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2009/10. 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. Our residents have enjoyed property tax relief during that time without the necessity of state imposed legislation or voter mandates. 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 fourteenth 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 11.5%.
- The operating cost increases were held to 4.3% without reducing current service levels.
- Reserve funds were not utilized to fund current budgetary operational requirements.
- Includes \$1,100,788 in anticipated Federal Economic stimulus dollars to fund transportation and transit improvements (Yacht Club Way Bridge Improvements, Exercise Trail Improvements and bus shelters) and one additional police officer position.
- Funds startup 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 funds to construct traffic flow intersection improvements and resurface Williams Island Road and the Hospital District at a cost of \$625,000.
- Addresses additional police manpower needs to respond to community requirements without impacting the budget.
- Continues to implement technology enhancements that develop our "Electronic Government" to allow the public to interact more easily and conveniently with the City and to automate City operations.
- Continues contracting most maintenance functions, engineering, plan review and inspection services to the private sector.
- Funds police equipment needs from laptop computers to new police vehicles in the amount of \$839,260.
- Includes \$200,000 to upgrade the City's drainage system.

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

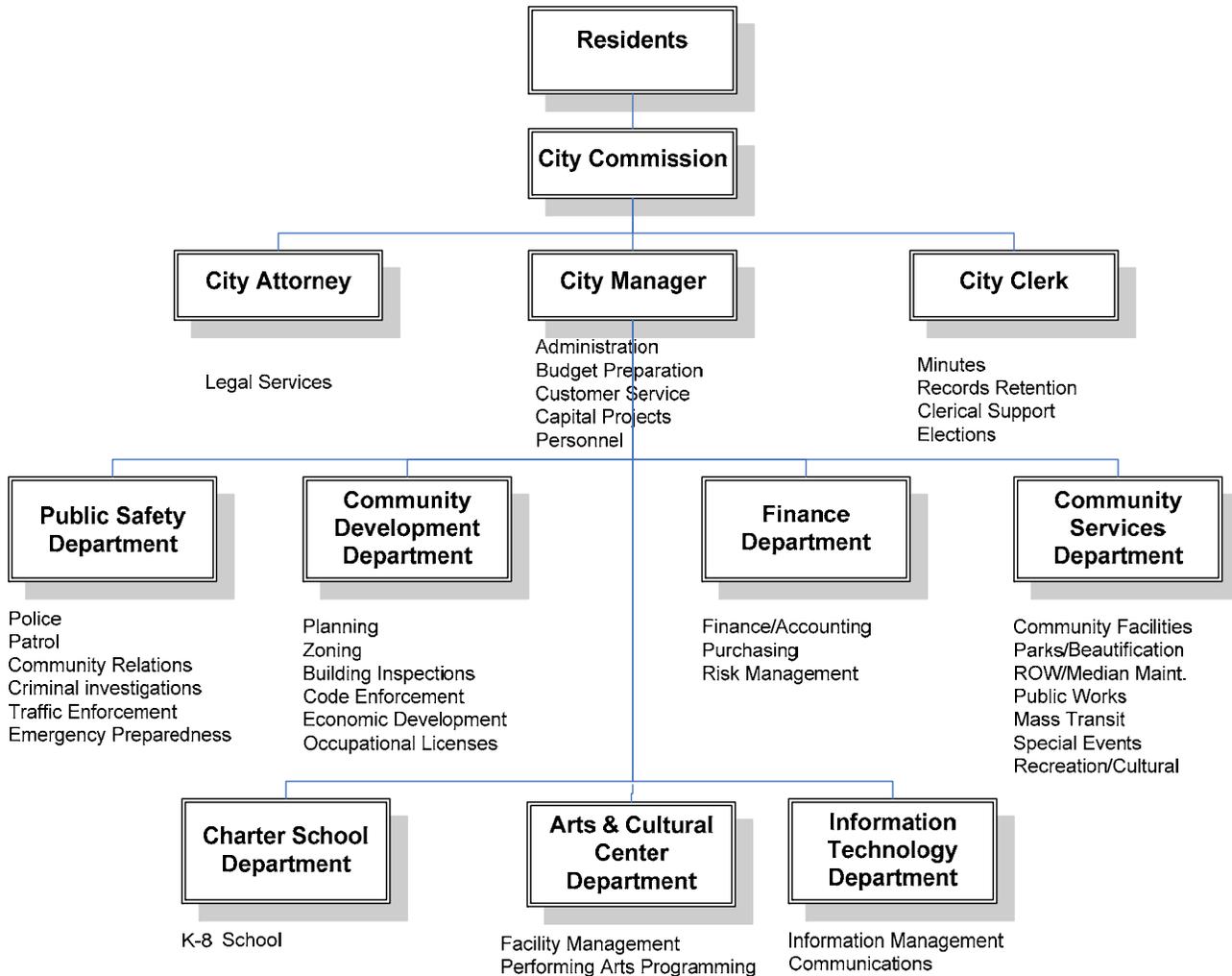
The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 16, 2009 to review in detail the proposed budget document.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'E. Soroka', written over a horizontal line.

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, 2008

Handwritten signature of Phil L. Rutt in black ink.

President

Handwritten signature of Jeffrey R. Egan in black ink.

Executive Director

The Government Finance Officers Association of United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Aventura for its annual budget for fiscal year beginning October 1, 2008. The award is valid for a period of one year. We believe our current budget continues to conform, to program requirements, and we are submitting it to the 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: 79 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 members, including the Mayor and six Commissioners.

The Mayor is the ceremonial leader of the City, the presiding officer at Commission Meetings and is a voting member of the Commission, with his/her vote having no more or less weight than that of any other member of the Commission. While the leading political figure of the City, the Mayor does not bear the responsibility nor has the authority of directing the day-to-day municipal activities. The Mayor executes all 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 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 72,000 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 13 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

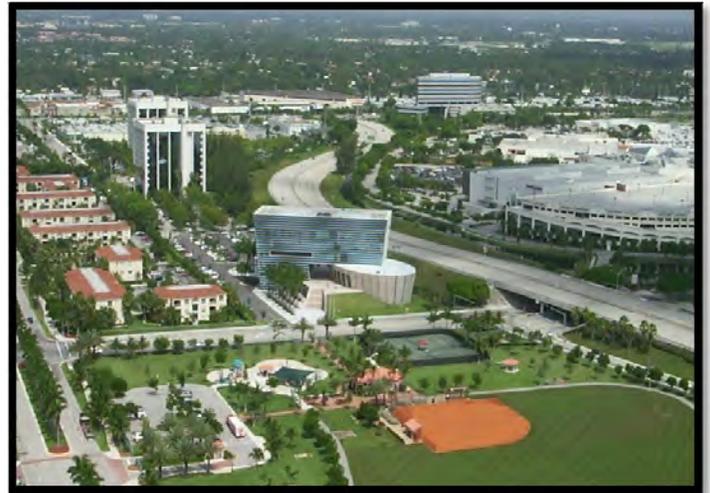
Long Term Goals & Objectives

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 years 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 debt 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 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:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations.

c. Projects that significantly improve safety and reduce risk exposure.

5. The classification of items as capital or operating will be determined by two criteria - cost and frequency. Generally, a capital project has a "useful life" of more than one year and a value of \$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 budget process (adoption by Ordinance) we are adding 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 and 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, 2008, the principal balance outstanding totaled \$33,220,000.

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 *	31,000		
Ethnic Distribution **: <ul style="list-style-type: none"> White (Non-Hispanic) Hispanic 	<ul style="list-style-type: none"> 73.1% 20.7% 	<ul style="list-style-type: none"> African American Other 	<ul style="list-style-type: none"> 1.7% 4.5%
Age Distribution **: <ul style="list-style-type: none"> Under 20 20-34 35-54 55-64 65+ 	<ul style="list-style-type: none"> 11.0% 18.2% 23.5% 12.0% 35.3% 		
Average Household Size **: <ul style="list-style-type: none"> Average Household size Average Family size 	<ul style="list-style-type: none"> 1.79 2.45 		
Housing Occupancy **: <ul style="list-style-type: none"> Total housing units Owner occupied housing units Renter occupied housing units Seasonal, recreational and vacant housing units 		<ul style="list-style-type: none"> 20,020 10,044 3,956 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, 2006.
 **U.S. Census Bureau, Profile of General Demographic Characteristics: 2000 for Aventura, Florida
 ***City of Aventura comprehensive plan

**2009/10
BUDGET PREPARATION CALENDAR**

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 1	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 15 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 16	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 8	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 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.

Property Tax Information

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

Fiscal Year Ended September 30,	Tax Roll Year	Real Property (\$)	Personal Property (\$)	Total Taxable Assessed Value (\$)
2000	1999	3,238,050,389	142,847,663	3,380,898,052
2001	2000	3,349,591,933	160,779,980	3,510,371,913
2002	2001	3,752,226,238	162,055,639	3,914,281,877
2003	2002	4,007,501,399	160,384,595	4,167,885,994
2004	2003	4,569,228,195	161,725,854	4,730,954,049
2005	2004	5,378,718,735	178,342,801	5,557,061,536
2006	2005	6,429,074,284	187,347,215	6,616,421,499
2007	2006	7,959,202,193	201,721,611	8,160,923,804
2008	2007	9,382,636,445	227,245,274	9,609,881,719
2009	2008	9,230,689,167	209,118,365	9,439,807,532

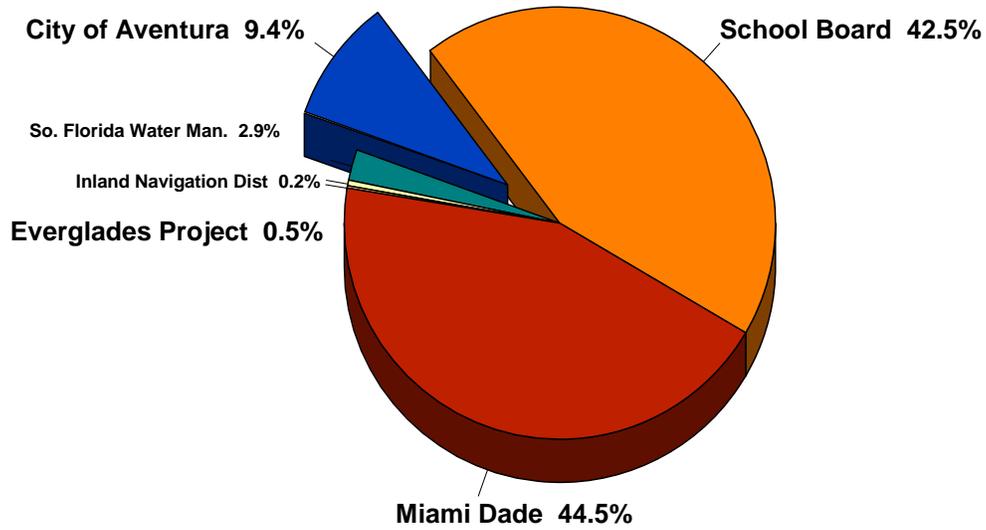
Tax Rate Comparison

The City of Aventura has the lowest tax rate in Miami-Dade County. The following table compares the 2008/09 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
Pinecrest	1.9809	1.9809	0.0000
Uninc. County	2.0083	2.0083	0.0000
Bal Harbour	2.3085	2.3085	0.0000
Doral	2.4470	2.4470	0.0000
Cutler Bay	2.4470	2.4470	0.0000
Palmetto Bay	2.4476	2.4476	0.0000
Miami Lakes	2.4795	2.4795	0.0000
Sunny Isles Beach	2.4842	2.4842	0.0000
Key Biscayne	3.2000	3.2000	0.0000
Sweetwater	3.4037	3.4037	0.0000
Bay Harbor Islands	3.9750	3.9750	0.0000
Virginia Gardens	4.0908	4.0908	0.0000
Surfside	4.7332	4.7332	0.0000
North Bay Village	4.7987	4.6697	0.1290
Hialeah Gardens	4.9000	4.9000	0.0000
Miami Gardens	5.1402	5.1402	0.0000
Coral Gables	5.2500	5.2500	0.0000
South Miami	5.2790	5.2790	0.0000
Homestead	5.3410	5.3410	0.0000
Medley	5.7000	5.7000	0.0000
Miami Beach	5.8930	5.6555	0.2375
Hialeah	6.5400	6.5400	0.0000
West Miami	6.7376	6.7376	0.0000
Miami Springs	6.7992	6.4305	0.3687
Islandia	6.8043	6.8043	0.0000
Indian Creek	6.9500	6.5000	0.4500
North Miami	7.0571	6.9195	0.1376
North Miami Beach	7.4375	6.6236	0.8139
Florida City	7.7500	7.7500	0.0000
El Portal	7.8442	7.8442	0.0000
Opa-locka	8.2084	8.2084	0.0000
Miami	8.2543	7.6740	0.5803
Miami Shores	8.2929	7.6351	0.6578
Golden Beach	8.5000	7.6050	0.8950
Biscayne Park	8.8903	8.8903	0.0000

Where Your Tax Dollars Go

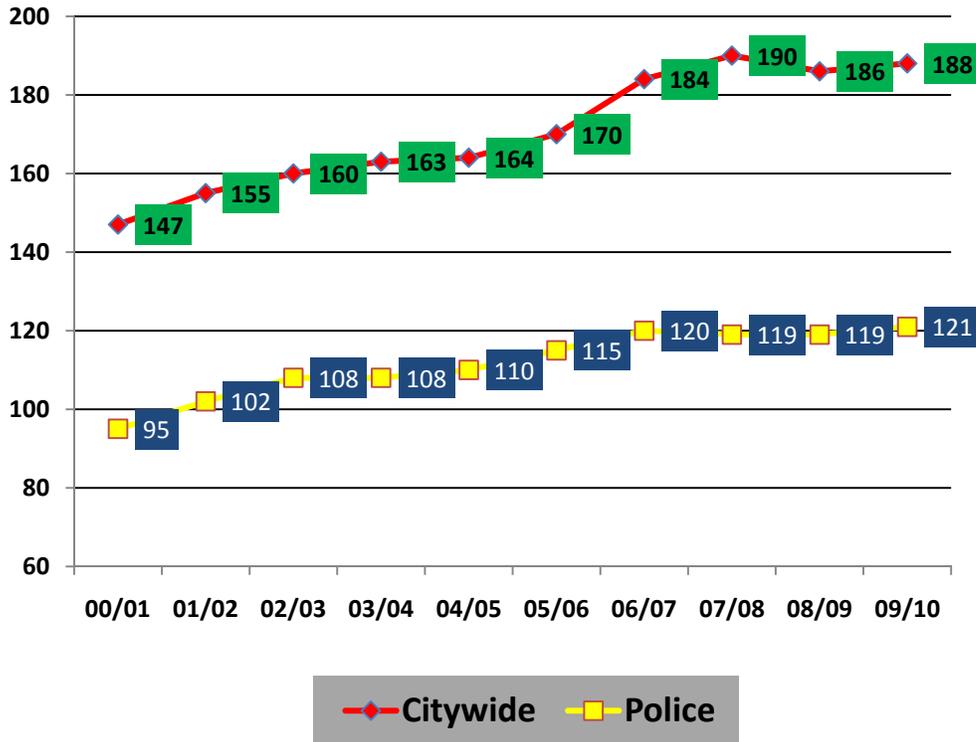
Based on 2008/09 Tax Rates



Components of Property Tax bill for 2008-09

Miami- Dade County	8.1534
Miami-Dade County School Board	7.7970
South Florida Water Management District	0.5346
Florida Inland Navigation District	0.0345
Everglades Project	0.0894
City of Aventura	<u>1.7261</u>
Total Millage Rate	18.3350

Comparison of Number of Employees



	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10
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	5
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	9	10	10	12	11	12	8	8	7	7
Information Technology	0	0	0	0	0	0	5	5	5	6
Public Safety	95	102	108	108	110	115	120	119	119	121
Community Development	12	12	12	11	11	10	10	10	9	9
Arts & Cultural Center	0	0	0	0	0	0	0	0	1	0
Community Services	17	17	16	16	16	17	24	31	28	28
Charter School*	0	0	0	0	2	2	3	3	3	3
Total	147	155	160	163	164	170	184	190	186	188

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2009/10

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
001	General Fund	\$ 53,932,661	\$ 49,134,445	\$ 47,634,716	\$ 46,312,308	\$ 46,312,308
110	Police Education Fund	8,490	13,229	14,988	10,000	10,000
120	Transportation Fund	1,674,659	2,788,421	1,646,000	1,766,000	1,766,000
140	Police Capital Outlay Impact Fee Fund	39,314	83,941	9,714	18,890	18,890
170	Park Development Fund	99,868	1,930,166	768,556	140,000	140,000
180	911 Fund	-	183,459	270,423	280,423	280,423
230-290	Debt Service Funds	2,820,764	2,729,143	2,721,504	2,726,196	2,726,196
320-391	Capital Projects Funds	104,073	1,895,006	6,799,664	-	-
410	Stormwater Utility Fund	1,473,272	938,864	841,458	841,458	841,458
620	Police Off Duty Services Fund	336,286	296,467	330,000	300,000	300,000
	Subtotal	60,489,387	59,993,141	61,037,023	52,395,275	52,395,275
	Interfund Eliminations	(2,228,497)	(2,277,585)	(4,580,587)	(2,404,418)	(2,404,418)
	Total Revenue	\$ 58,260,890	\$ 57,715,556	\$ 56,456,436	\$ 49,990,857	\$ 49,990,857

EXPENDITURES

DEPT/ DIV. NO.	DEPARTMENT	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<i>Operating Expenditures:</i>						
0101	City Commission	\$ 115,163	\$ 114,268	\$ 116,443	\$ 118,943	\$ 118,943
0501	Office of the City Manager	803,178	837,800	888,267	913,875	913,875
0601	Legal	199,886	192,763	280,000	280,000	280,000
0801	City Clerk's Office	274,179	265,947	266,947	279,399	279,399
1001	Finance	835,080	753,394	808,647	841,488	841,488
1201	Information Technology	624,195	714,051	771,282	879,272	879,272
2001	Public Safety	11,842,597	12,439,250	13,859,611	14,469,336	14,469,336
4001	Community Development	2,506,709	2,225,105	1,445,740	1,482,789	1,482,789
5001	Community Services	5,819,963	5,649,806	5,745,182	5,836,400	5,836,400
7001	Arts & Cultural Center	-	-	97,361	419,823	419,823
9001	Non-Departmental	1,913,606	1,682,797	1,745,000	1,614,000	1,614,000
	Subtotal	24,934,556	24,875,181	26,024,480	27,135,326	27,135,326
<i>Capital Outlay:</i>						
8001	City Commission	-	-	-	-	-
8005	Office of the City Manager	2,726	2,939	4,000	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	7,044	2,820	3,000	3,000	3,000
8010	Finance	35,635	20,866	5,080	2,000	2,000
8012	Information Technology	119,417	88,509	205,074	271,000	271,000
8020	Public Safety	1,450,453	1,114,831	1,099,646	839,260	839,260
8040	Community Development	7,196	8,012	48,300	25,100	25,100
8050	Community Services	7,388,659	6,851,622	2,552,571	2,083,188	2,083,188
8069	Charter School	397,136	-	-	-	-
8070	Arts & Cultural Center	-	-	6,700,000	325,000	325,000
8090	Non-Departmental	47,334	-	-	-	-
8090	CIP Reserve	-	-	16,993,117	16,576,787	16,576,787
	Subtotal	9,455,600	8,089,599	27,610,788	20,129,335	20,129,335
<i>Non - Departmental:</i>						
9001	Transfer to Funds	-	155,526	99,664	-	-
9001	Debt Service	2,711,989	2,702,912	2,721,504	2,726,196	2,726,196
	Subtotal	2,711,989	2,858,438	2,821,168	2,726,196	2,726,196
	Total Expenditures	\$ 37,102,145	\$ 35,823,218	\$ 56,456,436	\$ 49,990,857	\$ 49,990,857

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2009/10

OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO.	CATEGORY	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 14,220,010	\$ 15,146,035	\$ 16,650,394	\$ 17,602,187	\$ 17,602,187
3000/3999	Contractual Services	5,481,287	4,906,289	4,518,200	4,951,823	4,951,823
4000/4999	Other Charges/Svcs	4,229,358	3,740,223	3,949,888	3,783,405	3,783,405
5000/5399	Commodities	520,576	640,683	675,200	580,600	580,600
5400/5999	Other Operating Expenses	212,428	266,023	230,798	217,310	217,310
Subtotal		24,663,659	24,699,253	26,024,480	27,135,326	27,135,326
6000/6999	Capital Outlay	9,467,144	8,920,633	27,610,788	20,129,335	20,129,335
7000/7999	Debt Service	2,711,989	2,702,912	2,721,504	2,726,196	2,726,196
8000/8999	Transfer to Funds	-	-	99,664	-	-
Total Expenditures		\$ 36,842,792	\$ 36,322,798	\$ 56,456,436	\$ 49,990,857	\$ 49,990,857

COMPARATIVE PERSONNEL SUMMARY

	2006/07	2007/08	2008/9	2009/10
City Commission	7	7	7	7
Office of the City Manager	5	5	5	5
Legal	-	-	-	-
City Clerk's Office	2	2	2	2
Finance	8	8	7	7
Information Technology	5	5	5	6
Public Safety	120	119	119	121
Community Development	10	10	9	9
Charter School*	3	3	3	3
Community Services	15	17	16	16
Arts & Cultural Center	-	-	1	-
Total Full Time Employees	175	176	174	176
Total Part Time Employees	9	14	12	12

* Included in Charter School Fund Budget Document

	General Fund	Police Education Fund	Transportation and Street Maintenance Fund	Police Capital Outlay Impact Fee Fund	Park Development Fund	911 Fund	Police Off Duty Services Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Total All Funds
ESTIMATED REVENUES:												
Taxes:	Millage per \$1,000											
Ad Valorem Taxes	1.7261											
Franchise Fees	13,248,037	-	-	-	-	-	-	-	-	-	-	13,248,037
Utility Taxes	3,790,000	-	-	-	-	-	-	-	-	-	-	3,790,000
Unified Communications Tax	4,185,000	-	-	-	-	-	-	-	-	-	-	4,185,000
Licenses & Permits	2,400,000	-	-	-	-	-	-	-	-	-	-	2,400,000
Intergovernmental Revenues	1,405,000	-	-	-	-	-	-	-	-	-	-	1,405,000
Charges for Services	3,288,788	-	1,550,000	-	-	223,000	-	1,773,000	-	-	-	5,061,788
Fines & Forfeitures	1,341,200	-	-	-	-	-	300,000	300,000	-	-	841,458	2,482,658
Miscellaneous Revenues	797,000	7,000	-	-	-	-	-	7,000	-	-	-	804,000
TOTAL REVENUES	280,000	-	1,000	500	-	223,000	300,000	2,081,500	-	-	841,458	33,657,983
Transfers In/Debt Proceeds	30,735,025	7,000	1,551,000	500	-	223,000	300,000	2,081,500	-	-	841,458	33,657,983
Fund Balances/Reserves/Net Assets	125,000	-	-	-	-	-	-	-	2,726,196	-	-	2,851,196
TOTAL ESTIMATED REVENUES AND BALANCES	\$ 46,312,308	\$ 10,000	\$ 1,766,000	\$ 18,890	\$ 140,000	\$ 280,423	\$ 300,000	\$ 2,515,313	\$ 2,726,196	\$ -	\$ 841,458	\$ 52,395,275
EXPENDITURES/EXPENSES												
City Commission	118,943	-	-	-	-	-	-	-	-	-	-	118,943
City Manager	917,875	-	-	-	-	-	-	-	-	-	-	917,875
Legal	280,000	-	-	-	-	-	-	-	-	-	-	280,000
City Clerk	282,399	-	-	-	-	-	-	-	-	-	-	282,399
Finance	843,488	-	-	-	-	-	-	-	-	-	-	843,488
Information Technology	1,150,272	-	-	-	-	-	-	-	-	-	-	1,150,272
Public Safety	14,879,596	10,000	-	-	-	119,000	300,000	429,000	-	-	-	15,308,596
Community Development	1,507,889	-	-	-	-	-	-	-	-	-	-	1,507,889
Community Services	5,563,588	-	1,726,000	-	-	-	-	1,726,000	-	-	630,000	7,919,588
Arts & Cultural Center	744,823	-	-	-	-	-	-	-	-	-	-	744,823
Non-Departmental	1,614,000	-	-	-	-	-	-	-	-	-	-	1,614,000
Debt Service	-	-	-	-	-	-	-	-	2,726,196	-	-	2,726,196
TOTAL EXPENDITURES	\$ 27,902,874	\$ 10,000	\$ 1,726,000	\$ -	\$ -	\$ 119,000	\$ 300,000	\$ 2,155,000	\$ 2,726,196	\$ -	\$ 630,000	\$ 33,414,070
Transfers Out	2,279,418	-	-	-	-	125,000	-	125,000	-	-	-	2,404,418
Fund Balances/Reserves/Net Assets	16,130,016	-	40,000	18,890	140,000	36,423	-	235,313	-	-	211,458	16,576,787
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 46,312,308	\$ 10,000	\$ 1,766,000	\$ 18,890	\$ 140,000	\$ 280,423	\$ 300,000	\$ 2,515,313	\$ 2,726,196	\$ -	\$ 841,458	\$ 52,395,275

**CITY OF AVENTURA
FUND BALANCE ANALYSIS**

DEPT/ DIV. NO.	DEPARTMENT	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
GENERAL FUND (001)						
	Beginning Balance/Carryover	\$ 16,003,834	\$ 13,994,179	\$ 15,710,661	\$ 15,452,283	\$ 15,452,283
	Revenues/Sources	37,928,827	35,140,266	31,924,055	30,860,025	30,860,025
	Expenditures/Uses	(31,106,530)	(28,943,308)	(31,134,716)	(30,182,292)	(30,182,292)
	Ending Fund Balance	\$ 22,826,131	\$ 20,191,137	\$ 16,500,000	\$ 16,130,016	\$ 16,130,016
SPECIAL REVENUE FUNDS:						
POLICE EDUCATION FUND (110)						
	Beginning Balance/Carryover	\$ -	\$ 4,601	\$ 10,688	\$ 3,000	\$ 3,000
	Revenues/Sources	8,490	8,628	4,300	7,000	7,000
	Expenditures/Uses	(9,326)	(2,541)	(14,988)	(10,000)	(10,000)
	Ending Fund Balance	\$ (836)	\$ 10,688	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND (120)						
	Beginning Balance/Carryover	\$ -	\$ 413,552	\$ -	\$ 215,000	\$ 215,000
	Revenues/Sources	1,674,659	2,374,869	1,646,000	1,551,000	1,551,000
	Expenditures/Uses	(1,676,583)	(2,946,632)	(1,646,000)	(1,766,000)	(1,766,000)
	Ending Fund Balance	\$ (1,924)	\$ (158,211)	\$ -	\$ -	\$ -
POLICE CAPITAL OUTLAY IMPACT FEE FUND (140)						
	Beginning Balance/Carryover	\$ -	\$ 82,534	\$ 8,714	\$ 18,390	\$ 18,390
	Revenues/Sources	39,314	1,407	1,000	500	500
	Expenditures/Uses	(118,534)	(75,227)	(9,714)	(18,890)	(18,890)
	Ending Fund Balance	\$ (79,220)	\$ 8,714	\$ -	\$ -	\$ -
PARK DEVELOPMENT FUND (170)						
	Beginning Balance/Carryover	\$ -	\$ 1,895,417	\$ 767,556	\$ 140,000	\$ 140,000
	Revenues/Sources	99,868	34,749	1,000	-	-
	Expenditures/Uses	(177,837)	(1,162,610)	(768,556)	(140,000)	(140,000)
	Ending Fund Balance	\$ (77,969)	\$ 767,556	\$ -	\$ -	\$ -
911 FUND (180)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ 57,423	\$ 57,423	\$ 57,423
	Revenues/Sources	-	183,459	213,000	223,000	223,000
	Expenditures/Uses	-	(126,036)	(270,423)	(280,423)	(280,423)
	Ending Fund Balance	\$ -	\$ 57,423	\$ -	\$ -	\$ -
DEBT SERVICE FUNDS (230-290)						
	Beginning Balance/Carryover	\$ -	\$ 22,494	\$ 20,442	\$ -	\$ -
	Revenues/Sources	2,820,764	2,706,649	2,701,062	2,726,196	2,726,196
	Expenditures/Uses	(2,711,989)	(2,702,912)	(2,721,504)	(2,726,196)	(2,726,196)
	Ending Fund Balance	\$ 108,775	\$ 26,231	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS (320-391)						
	Beginning Balance/Carryover	\$ -	\$ 1,571,966	\$ 99,664	\$ -	\$ -
	Revenues/Sources	104,073	22,578	2,600,000	-	-
	Expenditures/Uses	(2,679,648)	(1,891,447)	(6,700,000)	-	-
	Ending Fund Balance	\$ (2,575,575)	\$ (296,903)	\$ (4,000,336)	\$ -	\$ -
STORMWATER UTILITY FUND (410)						
	Beginning Balance/Carryover	\$ -	\$ 38,907	\$ -	\$ -	\$ -
	Revenues/Sources	1,473,272	899,957	841,458	841,458	841,458
	Expenditures/Uses	(557,635)	(670,603)	(841,458)	(841,458)	(841,458)
	Ending Fund Balance	\$ 915,637	\$ 268,261	\$ -	\$ -	\$ -
POLICE OFF DUTY SERVICES FUND (620)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues/Sources	336,286	296,467	330,000	300,000	300,000
	Expenditures/Uses	(304,104)	(254,995)	(330,000)	(300,000)	(300,000)
	Ending Fund Balance	\$ 32,182	\$ 41,472	\$ -	\$ -	\$ -



GENERAL FUND

CITY OF AVENTURA
GENERAL FUND - 001
SUMMARY OF BUDGET
2009/10
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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
Current Revenues	\$ 37,891,327	\$ 35,059,266	\$ 31,800,055	\$ 30,735,025	\$ 30,735,025
Transfers	37,500	81,000	124,000	125,000	125,000
Carryover	16,003,834	13,994,179	15,710,661	15,452,283	15,452,283
Total Revenues	\$ 53,932,661	\$ 49,134,445	\$ 47,634,716	\$ 46,312,308	\$ 46,312,308

EXPENDITURES

DEPT/ DIV. NO.	DEPARTMENT	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
Operating Expenditures:						
0101	City Commission	\$ 115,163	\$ 114,268	\$ 116,443	\$ 118,943	\$ 118,943
0501	Office of the City Manager	803,178	837,800	888,267	913,875	913,875
0601	Legal	199,886	192,763	280,000	280,000	280,000
0801	City Clerk's Office	274,179	265,947	266,947	279,399	279,399
1001	Finance	835,080	753,394	808,647	841,488	841,488
1201	Information Technology	624,195	714,051	771,282	879,272	879,272
2001	Public Safety	11,529,167	12,106,678	13,395,623	14,040,336	14,040,336
4001	Community Development	2,506,709	2,225,105	1,445,740	1,482,789	1,482,789
5001	Community Services	4,598,889	3,964,088	4,230,982	4,305,400	4,305,400
7001	Arts & Cultural Center	-	-	97,361	419,823	419,823
9001	Non-Departmental	1,913,606	1,682,797	1,745,000	1,614,000	1,614,000
	Subtotal	23,400,052	22,856,891	24,046,292	25,175,326	25,175,326
Capital Outlay						
8005	Office of the City Manager	2,726	2,939	4,000	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	7,044	2,820	3,000	3,000	3,000
8010	Finance	35,635	20,866	5,080	2,000	2,000
8012	Information Technology	119,417	88,509	205,074	271,000	271,000
8020	Public Safety	1,331,919	1,039,604	1,096,754	839,260	839,260
8040	Community Development	7,196	8,012	48,300	25,100	25,100
8050	Community Services	3,529,574	2,697,082	1,489,629	1,258,188	1,258,188
8070	Arts & Cultural Center	-	-	-	325,000	325,000
8090	Non-Departmental	444,470	-	-	-	-
8090	CIP Reserve	-	-	16,500,000	16,130,016	16,130,016
	Subtotal	5,477,981	3,859,832	19,351,837	18,857,564	18,857,564
	Transfer to Funds	2,228,497	2,226,585	4,236,587	2,279,418	2,279,418
	Subtotal	2,228,497	2,226,585	4,236,587	2,279,418	2,279,418
	Total	\$ 31,106,530	\$ 28,943,308	\$ 47,634,716	\$ 46,312,308	\$ 46,312,308

CITY OF AVENTURA

GENERAL FUND - 001

CATEGORY SUMMARY

2009/10

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ 24,104,359	\$ 23,498,629	\$ 22,520,349	\$ 20,508,037	\$ 20,508,037
320000/329999	Licenses & Permits	6,759,321	6,264,736	4,676,706	4,520,000	4,520,000
330000/339999	Intergovernmental Revenues	3,947,873	2,418,246	2,308,000	3,288,788	3,288,788
340000/349999	Charges for Services	1,353,442	1,531,242	1,081,000	1,341,200	1,341,200
350000/359999	Fines & Forfeitures	404,617	424,016	339,000	797,000	797,000
360000/369999	Miscellaneous Revenues	1,321,715	922,397	875,000	280,000	280,000
380000/389999	Transfer from Funds	37,500	81,000	124,000	125,000	125,000
399900/399999	Fund Balance	16,003,834	13,994,179	15,710,661	15,452,283	15,452,283
Total Available General Fund		\$ 53,932,661	\$ 49,134,445	\$ 47,634,716	\$ 46,312,308	\$ 46,312,308

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	13,915,906	14,891,040	16,320,394	17,302,187	17,302,187
3000/3999	Contractual Services	4,463,315	3,475,286	3,009,000	3,420,823	3,420,823
4000/4999	Other Charges & Services	4,229,358	3,673,954	3,836,888	3,673,405	3,673,405
5000/5399	Commodities	520,576	640,683	675,200	576,600	576,600
5400/5499	Other Operating Expenses	270,897	175,928	204,810	202,310	202,310
Total operating expenses		23,400,052	22,856,891	24,046,292	25,175,326	25,175,326
6000/6999	Capital Outlay	5,477,981	3,859,832	19,351,837	18,857,564	18,857,564
8000/8999	Transfer to Funds	2,228,497	2,226,585	4,236,587	2,279,418	2,279,418
Total expenditures		\$ 31,106,530	\$ 28,943,308	\$ 47,634,716	\$ 46,312,308	\$ 46,312,308

CITY OF AVENTURA

GENERAL FUND - 001 FUND BALANCE ANALYSIS 2009/10

REVENUE PROJECTIONS

CATEGORY	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
Beginning Fund Balance	\$ 16,003,834	\$ 13,994,179	\$ 15,710,661	\$ 15,452,283	\$ 15,452,283
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	\$ 17,127,913	\$ 15,942,020	\$ 15,504,349	\$ 13,248,037	\$ 13,248,037
Utility Taxes	4,016,484	4,299,132	4,003,000	4,185,000	4,185,000
Unified Comm. Tax	2,253,325	2,442,771	2,298,000	2,400,000	2,400,000
City Business Tax	706,637	814,706	715,000	675,000	675,000
Subtotal	24,104,359	23,498,629	22,520,349	20,508,037	20,508,037
Licenses & Permits	6,759,321	6,264,736	4,676,706	4,520,000	4,520,000
Intergovernmental Rev.	3,947,873	2,418,246	2,308,000	3,288,788	3,288,788
Charges for Services	1,353,442	1,531,242	1,081,000	1,341,200	1,341,200
Fines & Forfeitures	404,617	424,016	339,000	797,000	797,000
Miscellaneous	1,321,715	922,397	875,000	280,000	280,000
Interfund Transfers In	37,500	81,000	124,000	125,000	125,000
Subtotal	13,824,468	11,641,637	9,403,706	10,351,988	10,351,988
Total Revenues/Sources	\$ 37,928,827	\$ 35,140,266	\$ 31,924,055	\$ 30,860,025	\$ 30,860,025

OBJECT CODE	CATEGORY	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
Expenditures/Uses:						
<u>Operating Expenditures</u>						
0101	City Commission	\$ 115,163	\$ 114,268	\$ 116,443	\$ 118,943	\$ 118,943
0501	Office of the City Manager	803,178	837,800	888,267	913,875	913,875
0601	Legal	199,886	192,763	280,000	280,000	280,000
0801	City Clerk's Office	274,179	265,947	266,947	279,399	279,399
1001	Finance	835,080	753,394	808,647	841,488	841,488
1201	Information Technology	624,195	714,051	771,282	879,272	879,272
2001	Public Safety	11,529,167	12,106,678	13,395,623	14,040,336	14,040,336
4001	Community Development	2,506,709	2,225,105	1,445,740	1,482,789	1,482,789
5001	Community Services	4,598,889	3,964,088	4,230,982	4,305,400	4,305,400
7001	Arts & Cultural Center	-	-	97,361	419,823	419,823
9001	Non-Departmental	1,913,606	1,682,797	1,745,000	1,614,000	1,614,000
Total Operating Expenditures		23,400,052	22,856,891	24,046,292	25,175,326	25,175,326
Capital Outlay Expenditures		5,477,981	3,859,832	2,851,837	2,727,548	2,727,548
Interfund Transfers Out		2,228,497	2,226,585	4,236,587	2,279,418	2,279,418
Total Expenditures/Uses		31,106,530	28,943,308	31,134,716	30,182,292	30,182,292
Ending Fund Balance						
<u>Designated for</u>						
Capital Improvements		22,826,131	20,191,137	16,500,000	16,130,016	16,130,016



REVENUE PROJECTIONS

CITY OF AVENTURA

GENERAL FUND - 001 REVENUE PROJECTIONS 2009/10

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 16,997,222	\$ 15,719,769	\$ 15,479,349	\$ 13,223,037	\$ 13,223,037
3112000	Ad Valorem Taxes-Delinquent	130,691	222,251	25,000	25,000	25,000
3141000	Utility Tax-Electric	3,363,499	3,635,065	3,418,000	3,500,000	3,500,000
3143000	Utility Tax-Water	609,024	619,650	550,000	650,000	650,000
3144000	Utility Tax-Gas	43,961	44,417	35,000	35,000	35,000
3149000	Unified Communications Tax	2,253,325	2,442,771	2,298,000	2,400,000	2,400,000
3161000	City Business Tax	706,637	814,706	715,000	675,000	675,000
	Subtotal	24,104,359	23,498,629	22,520,349	20,508,037	20,508,037
<u>Licenses & Permits</u>						
3221000	Building Permits	1,983,608	1,615,627	800,000	700,000	700,000
3221500	Radon/Code Comp Admn. Fee	1,606	659	-	-	-
3222000	Certificate of Occupancy	415,428	339,015	50,000	25,000	25,000
3231000	Franchise Fee-Electric	3,760,394	3,762,159	3,306,706	3,300,000	3,300,000
3234000	Franchise Fee-Gas	54,717	51,539	50,000	50,000	50,000
3237100	Franchise Fee-Sanitation	400,141	426,880	410,000	410,000	410,000
3238000	Franchise Fee-Towing	19,322	30,093	25,000	30,000	30,000
3291000	Engineering Permits	124,105	38,764	35,000	5,000	5,000
	Subtotal	6,759,321	6,264,736	4,676,706	4,520,000	4,520,000
<u>Intergovernmental Revenues</u>						
3312100	Bulletproof Vests	10,401	2,965	-	-	-
3312251	Aggressive Driving Program	-	-	-	-	-
3312275	SCBA Grant	50,000	-	-	-	-
3312276	American Recovery Reinvestmen	-	-	-	1,014,788	1,014,788
3312550	Byrne Grant	12,872	7,336	-	-	-
3312910	FEMA	158,587	62,462	-	-	-
3342008	HIDTA Grant	7,976	-	-	-	-
3342009	Justice Assistance Grant	-	-	-	86,000	86,000
3342117	Electronic LEO Prints	10,000	-	-	-	-
3344901	Maintenance Agreement Paymen	8,677	8,677	-	-	-
3351200	State Revenue Sharing	334,115	390,923	390,000	365,000	365,000
3351500	Alcoholic Beverage License	19,373	14,867	19,000	15,000	15,000
3351800	Half Cent Sales Tax	1,894,418	1,875,399	1,854,000	1,758,000	1,758,000
3354930	Fuel Tax Refund	13,256	12,724	-	8,000	8,000
3372105	Community Policing	5,262	-	-	-	-
3374000	County- Miami Gardens Drive Ext.	1,363,936	-	-	-	-
3377501	MPO Transit Study	14,254	-	-	-	-
3382000	County Business Tax	44,746	42,893	45,000	42,000	42,000
	Subtotal	3,947,873	2,418,246	2,308,000	3,288,788	3,288,788
<u>Charges For Services</u>						
3413000	Certificate of Use Fees	3,710	5,715	5,000	5,200	5,200
3419000	Election Filing Fees	100	-	-	-	-
3419500	Lien Search Fees	52,358	37,286	25,000	25,000	25,000
3421300	Police Services Agreement	544,375	484,571	441,000	656,000	656,000
3425000	Development Review Fees	95,185	197,197	25,000	25,000	25,000
3471000	Rec/Cultural Events	40,545	66,415	60,000	60,000	60,000
3472000	Parks & Recreation Fees	73,159	110,210	85,000	90,000	90,000
3472500	Community Center Fees	178,781	193,703	170,000	175,000	175,000
3473000	AACC Fees and Rentals	-	-	-	30,000	30,000
3474000	Founders Day	47,950	42,679	45,000	40,000	40,000
3475000	Summer Recreation	317,279	393,466	225,000	235,000	235,000
	Subtotal	1,353,442	1,531,242	1,081,000	1,341,200	1,341,200

	<u>Fines & Forfeitures</u>					
3511000	County Court Fines	398,717	404,653	274,000	390,000	390,000
3541000	Code Violation Fines	5,900	19,363	65,000	7,000	7,000
3542000	Red Light Violations	-	-	-	400,000	400,000
	Subtotal	404,617	424,016	339,000	797,000	797,000
	<u>Misc. Revenues</u>					
3611000	Interest Earnings	1,230,834	853,977	800,000	250,000	250,000
3644200	Sale of Assets	42,090	40,359	5,000	5,000	5,000
3644910	Lost/Abandoned Property	20	-	-	-	-
3691000	Cobra Billings	10,418	4,542	-	-	-
3699000	Misc. Revenues	38,353	23,519	70,000	25,000	25,000
	Subtotal	1,321,715	922,397	875,000	280,000	280,000
	<u>Non-Revenue</u>					
3811018	Transfer from 911 Fund	-	51,000	94,000	125,000	125,000
3811019	Transfer from Charter School Op	37,500	30,000	30,000	-	-
3999000	Carryover	16,003,834	13,994,179	15,710,661	15,452,283	15,452,283
	Subtotal	16,041,334	14,075,179	15,834,661	15,577,283	15,577,283
	Total Available General Fund	\$ 53,932,661	\$ 49,134,445	\$ 47,634,716	\$ 46,312,308	\$ 46,312,308

REVENUE PROJECTION RATIONALE
LOCALLY LEVIED TAXES

3111000 Ad Valorem Taxes Current - Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraisal Department. The amount is then budgeted at 95% of it's gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City's assessed value as reported by the Property Appraisal Department is \$8,063,834,953. This amount is 14.6% or \$1,375,972,598 lower than last year. The City experienced a 16.8% reduction in the taxable assessed property values due to the impact of the decline in the housing market caused by the economic recession. However, a 2.2% increase attributed to new construction resulted in an overall taxable values loss of 14.6%. The ad valorem millage levy for fiscal year 2009/10 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$12,223,037 compared to last year's amount of \$15,479,349. This represents the fifteenth 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 plus a growth rate of 2.0%.

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 three 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 2008/09 fiscal year.

LICENSES AND PERMITS

3221000 Building Permits - Permits must be issued to any individual or business who performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes a 13% decrease compared with the 2008/09 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 decline of 4% compared to the actual amount collected for 2007/08.

3234000 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 2008/09 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

3312276 American Recovery Reinvestment Act – Federal stimulus funds anticipated for transportation and transit capital improvements.

3342009 Justice Assistance Grant - Federal stimulus funds for the COPS program to fund additional police officers.

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 5% 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 and also includes 2 additional officers.

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 corporate limits of the City violates a City code.

3542000 Red Light 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.

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



CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2009/10

DEPARTMENT DESCRIPTION

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 62,124	\$ 62,076	\$ 59,405	\$ 62,063	\$ 62,063
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	33,112	33,579	34,738	35,780	35,780
5000/5399	Commodities	2,015	1,834	3,500	3,300	3,300
5400/5499	Other Operating Expenses	17,912	16,779	18,800	17,800	17,800
	Total Operating Expenses	\$ 115,163	\$ 114,268	\$ 116,443	\$ 118,943	\$ 118,943

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
0301	Mayor	1	1	1	1
0401	Commissioner	1	1	1	1
0402	Commissioner	1	1	1	1
0403	Commissioner	1	1	1	1
0404	Commissioner	1	1	1	1
0405	Commissioner	1	1	1	1
0406	Commissioner	1	1	1	1
	Total	7	7	7	7

CITY OF AVENTURA
CITY COMMISSION
2009/10
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	\$ 55,017	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
2101	FICA	6,683	6,761	4,208	6,865	6,865
2401	Workers' Compensation	424	315	197	198	198
	Subtotal	62,124	62,076	59,405	62,063	62,063
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	33,112	33,579	34,738	35,780	35,780
	Subtotal	33,112	33,579	34,738	35,780	35,780
<u>COMMODITIES</u>						
5101	Office Supplies	416	513	300	300	300
5290	Other Operating supplies	1,599	1,321	3,200	3,000	3,000
	Subtotal	2,015	1,834	3,500	3,300	3,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	7,785	13,593	7,800	7,800	7,800
5420	Conferences & Seminars	10,127	3,186	11,000	10,000	10,000
	Subtotal	17,912	16,779	18,800	17,800	17,800
Total City Commission		\$ 115,163	\$ 114,268	\$ 116,443	\$ 118,943	\$ 118,943

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expense - This account represents the \$5,111 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
2009/10

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.

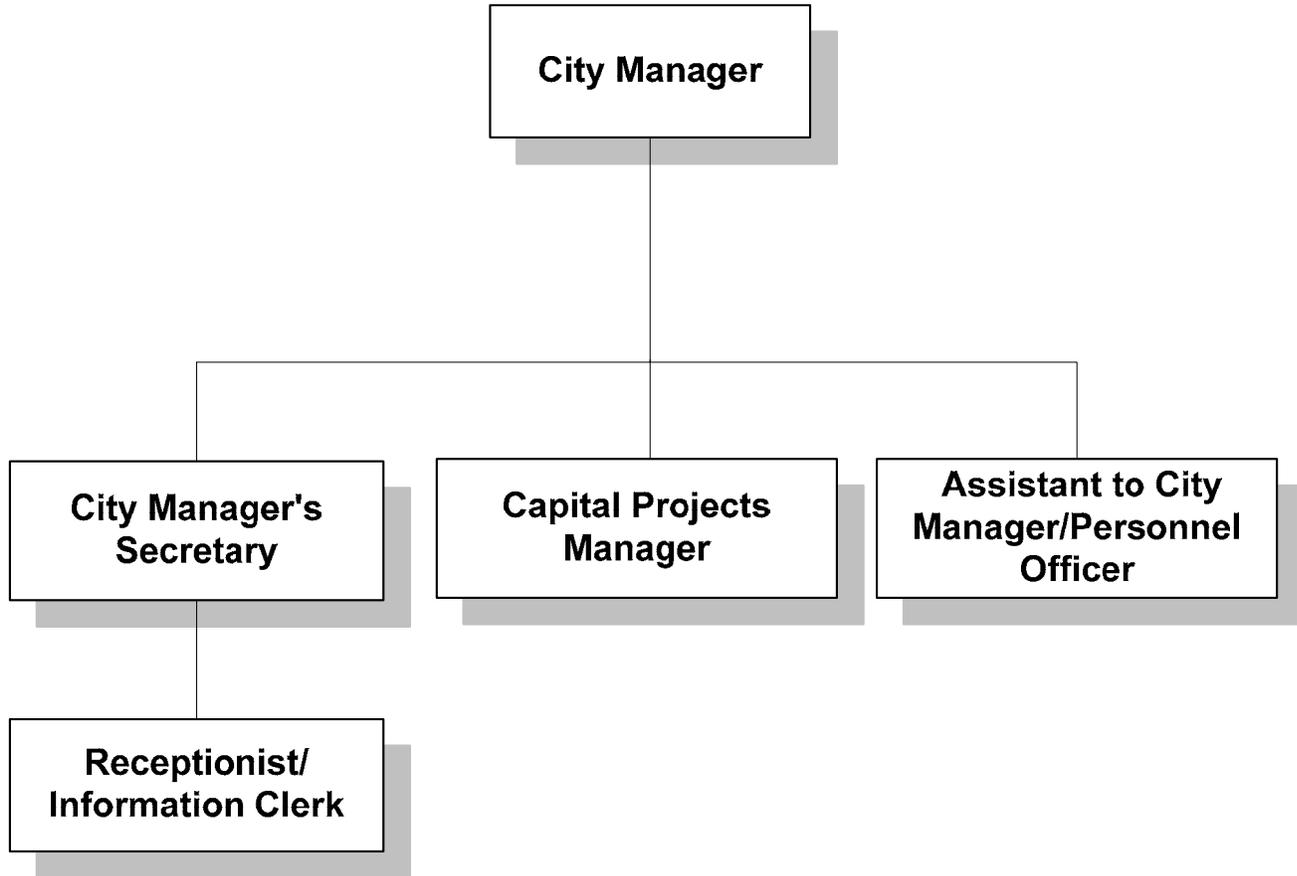
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 641,177	\$ 681,928	\$ 717,967	\$ 745,575	\$ 745,575
3000/3999	Contractual Services	53,275	55,130	53,000	53,000	53,000
4000/4999	Other Charges & Services	95,488	90,997	98,500	96,500	96,500
5000/5399	Commodities	5,038	3,272	5,500	5,500	5,500
5400/5499	Other Operating Expenses	8,200	6,473	13,300	13,300	13,300
Total operating expenses		\$ 803,178	\$ 837,800	\$ 888,267	\$ 913,875	\$ 913,875

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
0101	City Manager	1	1	1	1
0201	Secretary to City Manager	1	1	1	1
0701	Assistant to City Manager/Personnel Officer	1	1	1	1
0801	Receptionist/Inform. Clerk	1	1	1	1
0601	Capital Projects Manager	1	1	1	1
Total		5	5	5	5

Office of the City Manager

Organization Chart



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2009/10

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 five year Capital Improvement Program document and submit to the City Commission by May of each year.
7. Effectively administer the budget priorities and goals established by the City Commission.
8. Perform the functions of Director of Emergency Management to provide for an effective emergency response capability for all City operations.
9. Coordinate and oversee the City's Charter School operations.
10. Oversee and coordinate capital projects.
11. Issue newsletters and annual report to the public.
12. Coordinate and oversee the City's new Arts & Cultural Center operations.
13. Maintain effective personnel system to allow for timely recruitment and hiring of employees.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATE 2009/10
Citizen Requests & Inquires	76	86	75	75
Commission Requests	32	29	30	30
Community Meetings Attended	24	22	20	20
Agenda Back up Items Prepared	102	96	62	50
No. of Newsletters & Reports Issued	5	5	5	5
Annual Budget & CIP Prepared	2	2	2	2
School Budget	1	1	1	1
Quarterly Progress Reports	4	4	4	4
Capital Projects Oversight	20	17	16	16
Capital Projects Completed	20	17	16	16
City Manager Briefing Reports	12	12	12	12
Number of New Hires	5	6	4	4

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2009/10
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 459,786	\$ 484,803	\$ 506,518	\$ 525,836	\$ 525,836
1401	Overtime	72	-	-	-	-
2101	FICA	26,664	28,362	38,749	40,226	40,226
2201	Pension	70,786	77,395	85,887	92,724	92,724
2301	Health, Life & Disability	75,458	85,091	80,800	80,477	80,477
2401	Workers' Compensation	8,411	6,277	6,013	6,312	6,312
	Subtotal	641,177	681,928	717,967	745,575	745,575
<u>CONTRACTUAL SERVICES</u>						
3170	Lobbyist Services	50,000	50,040	50,000	50,000	50,000
3180	Medical Exams-New Employees	3,275	5,090	3,000	3,000	3,000
	Subtotal	53,275	55,130	53,000	53,000	53,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	932	2,609	4,000	4,000	4,000
4040	Administrative Expenses	306	-	600	600	600
4041	Car Allowance	8,400	9,400	11,400	11,400	11,400
4101	Communication Services	2,325	1,808	2,500	2,500	2,500
4701	Printing & Binding	5,912	3,456	3,000	3,000	3,000
4710	PrintingNewsletter	44,690	47,980	53,000	53,000	53,000
4815	Web Page Maintenance	5,280	-	-	-	-
4910	Advertising	27,643	25,744	24,000	22,000	22,000
	Subtotal	95,488	90,997	98,500	96,500	96,500
<u>COMMODITIES</u>						
5101	Office Supplies	2,982	2,840	4,000	4,000	4,000
5120	Computer Operating Supplies	1,720	-	1,000	1,000	1,000
5290	Other Operating Supplies	336	432	500	500	500
	Subtotal	5,038	3,272	5,500	5,500	5,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	5,247	4,725	6,800	6,800	6,800
5420	Conferences & Seminars	2,597	1,514	3,000	3,000	3,000
5450	Training	245	-	2,500	2,500	2,500
5901	Contingency	111	234	1,000	1,000	1,000
	Subtotal	8,200	6,473	13,300	13,300	13,300
	Total City Manager	\$ 803,178	\$ 837,800	\$ 888,267	\$ 913,875	\$ 913,875

**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
2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	199,471	192,763	275,000	275,000	275,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	415	-	5,000	5,000	5,000
Total Operating Expenses		\$ 199,886	\$ 192,763	\$ 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
2009/10
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>CONTRACTUAL SERVICES</u>						
3120	Prof. Services - Legal	\$ 199,409	\$ 192,668	\$ 275,000	\$ 275,000	\$ 275,000
3301	Court Costs & Fees	62	95	-	-	-
	Subtotal	199,471	192,763	275,000	275,000	275,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	415	-	5,000	5,000	5,000
	Subtotal	415	-	5,000	5,000	5,000
	Total Legal	\$ 199,886	\$ 192,763	\$ 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, 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

2009/10

DEPARTMENT DESCRIPTION

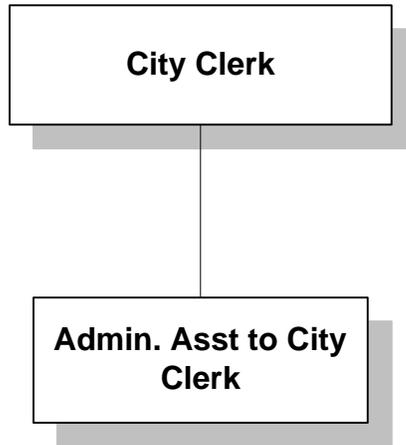
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising, and respond to public records requests. Implement and maintain records management program. 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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 183,331	\$ 193,765	\$ 202,647	\$ 216,499	\$ 216,499
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	85,245	66,888	57,400	56,000	56,000
5000/5399	Commodities	3,609	3,589	4,400	4,400	4,400
5400/5499	Other Operating Expenses	1,994	1,705	2,500	2,500	2,500
Total Operating Expenses		\$ 274,179	\$ 265,947	\$ 266,947	\$ 279,399	\$ 279,399

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
0501	City Clerk	1	1	1	1
9601	Admin. Asst to City Clerk	1	1	1	1
Total		2	2	2	2

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2009/10

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 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATED 2009/10
No. of Sets of Minutes Prepared	35	41	40	40
No. of Public Notices Prepared	30	28	45	35
No. of Legal Advertisements Published	30	37	35	35
No. of Ordinances Drafted	5	7	6	6
No. of Resolutions Drafted	17	26	25	25
No. of Lien Requests Responded To	1,029	782	1,000	850
No. of Welcome Letters Prepared	302	339	500	400
No. of Agenda Packages Prepared/Distributed	34	30	40	40
No. of Agenda Recaps Prepared/Distributed	12	10	11	11
No. of Code Enforcement Hearings Scheduled	0	0	3	300

CITY OF AVENTURA
CITY CLERK'S OFFICE
2009/10
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 140,648	\$ 148,203	\$ 153,118	\$ 159,144	\$ 159,144
1401	Overtime	530	532	300	300	300
2101	FICA	10,308	10,800	11,714	12,175	12,175
2201	Pension	17,709	18,599	21,437	23,420	23,420
2301	Health, Life & Disability	13,452	15,088	15,528	20,887	20,887
2401	Workers' Compensation	684	543	550	573	573
	Subtotal	183,331	193,765	202,647	216,499	216,499
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	860	1,249	3,500	3,500	3,500
4041	Car Allowance	3,000	3,500	2,400	6,000	6,000
4101	Telephone	385	530	500	500	500
4701	Printing & Binding	1,381	227	3,000	3,000	3,000
4730	Records Retention	495	668	10,000	5,000	5,000
4740	Ordinance Codification	2,256	2,756	3,000	3,000	3,000
4911	Legal Advertising	38,471	33,149	35,000	35,000	35,000
4915	Election Expenses	38,397	24,809	-	-	-
	Subtotal	85,245	66,888	57,400	56,000	56,000
<u>COMMODITIES</u>						
5101	Office Supplies	3,078	2,298	3,000	3,000	3,000
5120	Computer Operating Supplies	471	646	600	600	600
5290	Other Operating Supplies	60	645	800	800	800
	Subtotal	3,609	3,589	4,400	4,400	4,400
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,144	875	1,300	1,300	1,300
5420	Conferences & Seminars	850	830	1,200	1,200	1,200
	Subtotal	1,994	1,705	2,500	2,500	2,500
	Total City Clerk	\$ 274,179	\$ 265,947	\$ 266,947	\$ 279,399	\$ 279,399

**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

2009/10

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.

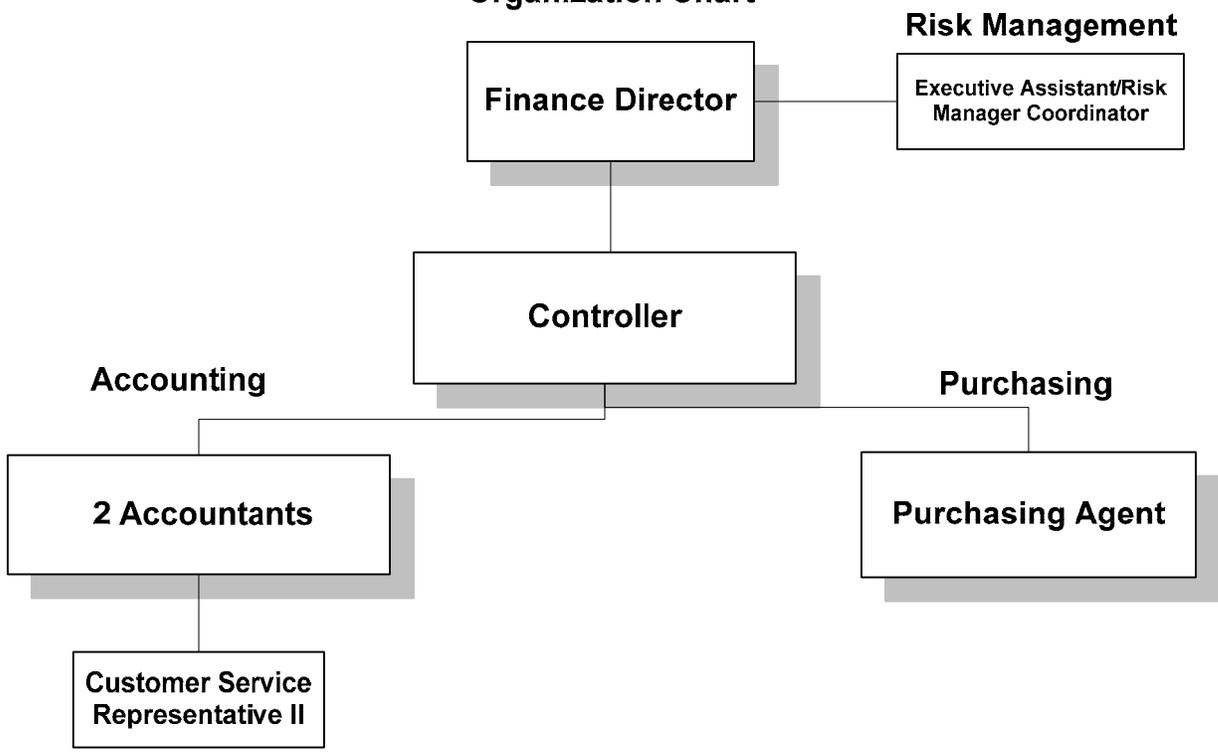
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 727,066	\$ 650,339	\$ 686,547	\$ 730,188	\$ 730,188
3000/3999	Contractual Services	59,594	74,479	75,000	72,000	72,000
4000/4999	Other Charges & Services	29,834	12,231	27,800	20,700	20,700
5000/5399	Commodities	7,191	7,787	9,300	8,600	8,600
5400/5499	Other Operating Expenses	11,395	8,558	10,000	10,000	10,000
Total Operating Expenses		\$ 835,080	\$ 753,394	\$ 808,647	\$ 841,488	\$ 841,488

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
1001	Finance Director	1	1	1	1
3001	Executive Assistant/Risk Mgm. Coordinator	1	1	1	1
1201 - 1202	Accountant	2	3	2	2
1301	Purchasing Agent	1	1	1	1
1502	Controller	1	1	1	1
3601	Customer Service Rep. II	1	1	1	1
8801	Payroll/Accts Pay Coord	1	-	-	-
Total		8	8	7	7

Finance Department

Organization Chart



CITY OF AVENTURA

FINANCE 2009/10

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 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATE 2009/10
% 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	N/A	4	4	4
Annually review purchasing procedures	1	1	1	1
% of purchase orders issued within 2 days	97%	97%	98%	98%
% of invoices processed within 10 days	99%	99%	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
2009/10
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 541,008	\$ 459,390	\$ 486,527	\$ 516,196	\$ 516,196
1401	Overtime	-	122	300	300	300
2101	FICA	34,829	33,308	37,219	39,489	39,489
2201	Pension	74,803	64,315	68,114	74,651	74,651
2301	Health, Life & Disability	73,016	91,565	92,640	97,693	97,693
2401	Workers' Compensation	2,585	1,639	1,747	1,858	1,858
2501	Unemployment	825	-	-	-	-
	Subtotal	727,066	650,339	686,547	730,188	730,188
<u>CONTRACTUAL SERVICES</u>						
3190	Prof. Services	10,026	11,268	13,000	-	-
3201	Prof. Services - Auditor	49,568	63,211	62,000	72,000	72,000
	Subtotal	59,594	74,479	75,000	72,000	72,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	5,603	3,113	8,850	7,000	7,000
4041	Car Allowance	6,400	500	-	-	-
4101	Communication Services	510	1,246	1,200	1,200	1,200
4610	R&M - Vehicles	-	82	750	1,500	1,500
4650	R&M- Office Equipment	-	125	500	500	500
4701	Printing & Binding	5,615	2,921	5,000	4,000	4,000
4910	Advertising	11,212	4,244	11,000	6,000	6,000
4990	Other Current Charges	494	-	500	500	500
	Subtotal	29,834	12,231	27,800	20,700	20,700
<u>COMMODITIES</u>						
5101	Office Supplies	4,994	4,104	5,000	5,000	5,000
5120	Computer Operating Supplies	2,143	837	500	800	800
5220	Gas & Oil	-	1,933	3,500	2,500	2,500
5290	Other Operating Supplies	54	913	300	300	300
	Subtotal	7,191	7,787	9,300	8,600	8,600
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	5,935	2,972	3,500	3,500	3,500
5420	Conferences & Seminars	2,329	3,403	4,000	4,000	4,000
5450	Training	2,130	1,831	2,000	2,000	2,000
5901	Contingency	1,001	352	500	500	500
	Subtotal	11,395	8,558	10,000	10,000	10,000
	Total Finance	\$ 835,080	\$ 753,394	\$ 808,647	\$ 841,488	\$ 841,488

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

2009/10

DEPARTMENT DESCRIPTION

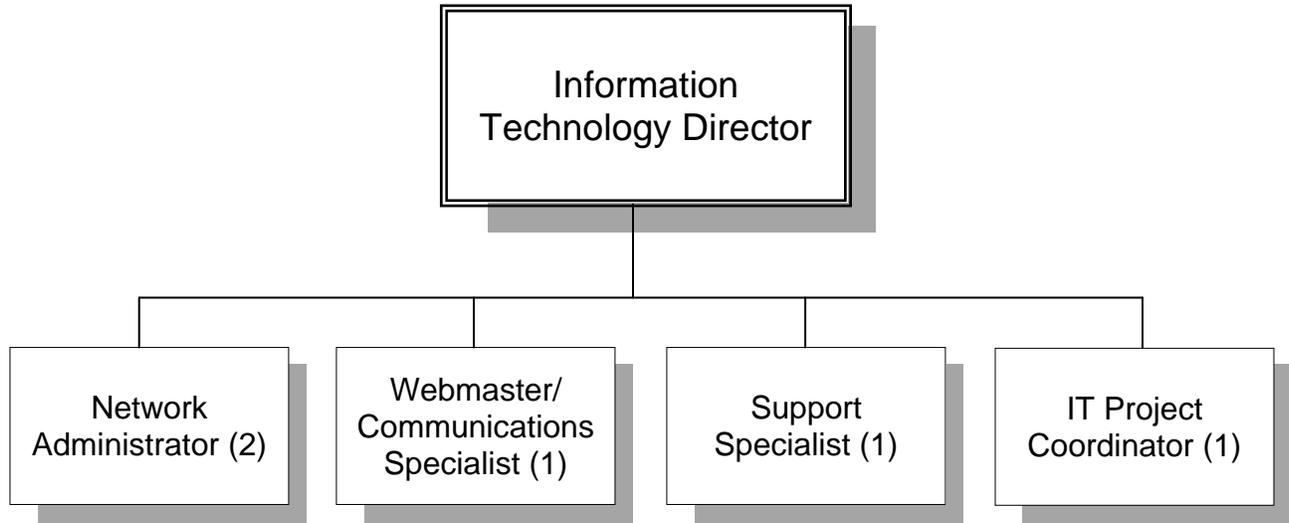
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 469,641	\$ 531,336	\$ 556,922	\$ 676,637	\$ 676,637
3000/3999	Contractual Services	10,000	10,070	13,000	10,000	10,000
4000/4999	Other Charges & Services	117,741	143,202	165,750	160,525	160,525
5000/5399	Commodities	19,331	17,845	21,800	18,300	18,300
5400/5499	Other Operating Expenses	7,482	11,598	13,810	13,810	13,810
Total Operating Expenses		\$ 624,195	\$ 714,051	\$ 771,282	\$ 879,272	\$ 879,272

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
9201	Information Technology Director	1	1	1	1
8701	Network Administrator II	1	1	1	1
1402	Network Administrator I	1	1	1	1
8001	Webmaster/Communications Specialist	1	1	1	1
9701	Support Specialist	1	1	1	1
	IT Project Coordinator	-	-	-	1
Total		5	5	5	6

Information Technology Department Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2009/10

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 and ACES's website.
7. Enhance the City's intranet to provide timely information to the City's staff.
8. Deliver a consistent message to the City's customers by coordinating communications.
9. Improve AVTV and the City's Information Radio Station WPZQ420 1650AM by keeping information accurate and current and by varying programming.
10. Coordinate the creation and distribution of the City's newsletters and annual report.
11. Provide training on computer applications and computer related topics.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATED 2009/10
% 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	N/A	99	99
Number of workstations supported	190	225	235	235
Number of physical servers supported	22	25	25	20
Number of virtual servers supported	N/A	N/A	2	10
Number of help desk support cases	3,176	3,339	3,200	3,200
Number of newsletters and annual reports coordinated	4	4	4	4
Number of training sessions held	2	4	4	4

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2009/10
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 337,961	\$ 380,024	\$ 398,613	\$ 484,488	\$ 484,488
2101	FICA	25,390	27,678	30,494	37,063	37,063
2201	Pension	47,843	53,203	55,806	69,131	69,131
2301	Health, Life & Disability	56,806	69,059	70,578	84,215	84,215
2401	Workers' Compensation	1,641	1,372	1,431	1,739	1,739
	Subtotal	469,641	531,336	556,922	676,637	676,637
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	10,000	9,800	10,000	8,000	8,000
3190	Prof. Services	-	270	3,000	2,000	2,000
	Subtotal	10,000	10,070	13,000	10,000	10,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	2,302	4,366	6,000	6,000	6,000
4041	Car Allowance	4,400	4,800	6,000	6,000	6,000
4101	Communication Services	6,714	6,365	8,500	9,400	9,400
4650	R&M- Office Equipment	100,779	120,231	137,000	130,875	130,875
4701	Printing & Binding	546	163	500	500	500
4851	Web Page Maintenance	3,000	7,277	7,500	7,500	7,500
4990	Other Current Charges	-	-	250	250	250
	Subtotal	117,741	143,202	165,750	160,525	160,525
<u>COMMODITIES</u>						
5101	Office Supplies	1,700	2,221	3,000	3,000	3,000
5120	Computer Operating Supplies	17,631	15,624	18,500	15,000	15,000
5290	Other operating supplies	-	-	300	300	300
	Subtotal	19,331	17,845	21,800	18,300	18,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,652	1,539	2,460	2,460	2,460
5420	Conferences & Seminars	830	2,059	3,350	3,350	3,350
5450	Training	4,000	8,000	8,000	8,000	8,000
5901	Contingency	-	-	-	-	-
	Subtotal	7,482	11,598	13,810	13,810	13,810
	Total Information Technology	\$ 624,195	\$ 714,051	\$ 771,282	\$ 879,272	\$ 879,272

**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.

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
- City-County Communications & Marketing Association Conference
- Florida Government Communicators Association Conference
- Computer related courses for certification and seminars

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

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



PUBLIC SAFETY

CITY OF AVENTURA

POLICE 2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 10,265,004	\$ 10,894,784	\$ 11,983,123	\$ 12,797,836	\$ 12,797,836
3000/3999	Contractual Services	83,136	40,126	43,000	46,500	46,500
4000/4999	Other Charges & Services	685,102	575,791	755,500	682,000	682,000
5000/5399	Commodities	425,758	551,076	566,000	466,000	466,000
5400/5499	Other Operating Expenses	70,167	44,901	48,000	48,000	48,000
Total Operating Expenses		\$ 11,529,167	\$ 12,106,678	\$ 13,395,623	\$ 14,040,336	\$ 14,040,336

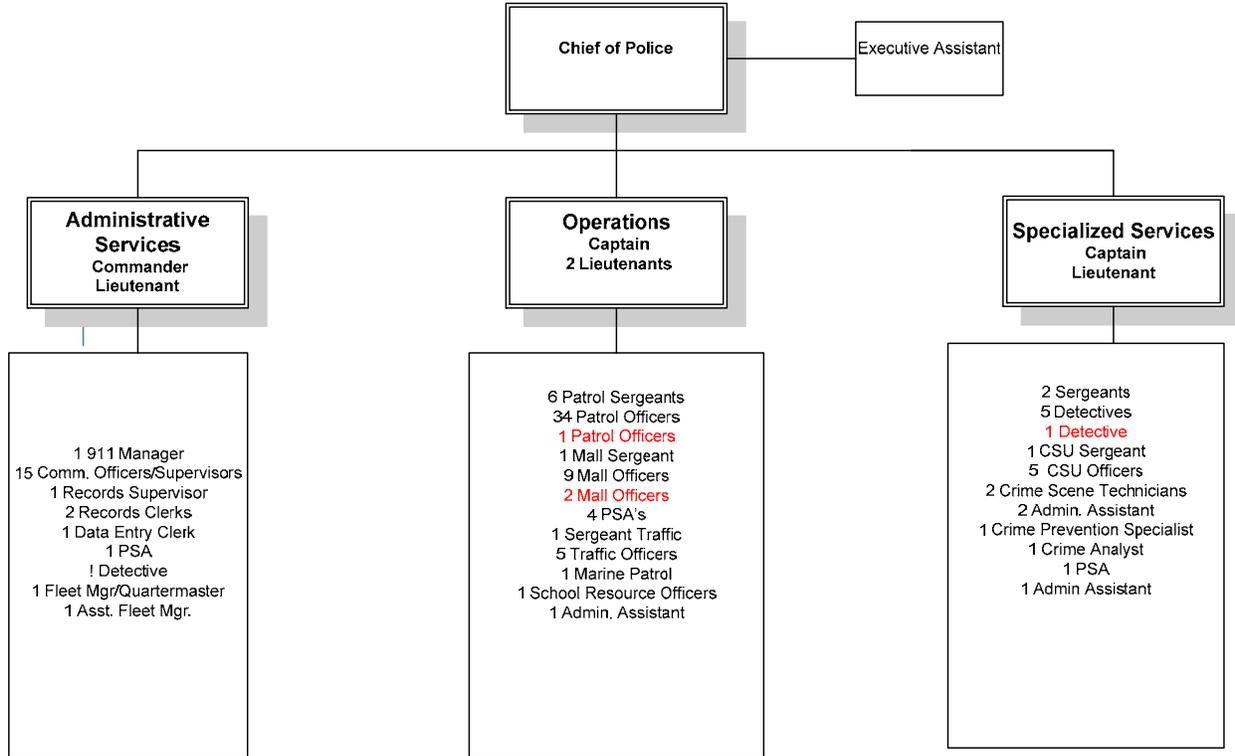
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
0901	Police Chief	1	1	1	1
3002	Executive Assistant	1	1	1	1
2201-2202	Captains	3	3	3	2
2601	Commander	1	1	1	1
1701-1704	Lieutenants	3	3	3	4
2301-2312	Sergeants	11	11	11	11
2001-2059	Police Officers	56	56	55	58
2901-2902	Crime Scene Tech	2	2	2	2
2801-2807	Police Service Aides	8	8	8	6
2101-2105	Detectives	5	5	6	7
6201	Crime Prev Coordinator	1	1	1	1
6301	Records Supervisor	1	1	1	1
6901-6903	Records Clerk	3	3	3	3
3701	Crime Analyst	1	1	1	1
1601	911 Manager	1	1	1	1
2701-2704	Communication Officer	4	4	4	4
6701-6706	Communication Officer II	6	6	6	6
12901-12902	Communication Officer III	2	2	2	2
13001-13003	Communication Supervisor	3	3	3	3
3401-3403	Administrative Asst. I	4	-	2	-
8501-8502	Administrative Asst. II	-	2	2	2
8601-8602	Administrative Asst. III	-	2	-	2
8401	Asst. Fleet Manager	1	1	1	1
6401	Victim Advocate	1	-	-	-
7501	Fleet Manager/Quartermaster	1	1	1	1
Total		120	119	119	121

POLICE DEPARTMENT

2009/10

Organization Chart



CITY OF AVENTURA

POLICE
2009/10

OBJECTIVES

1. Conduct staff inspections and keep CALEA files up to date. Review Procedural Directives, place documentation of compliance in files and keep current all required reports and inspections.
2. Work to improve radio system coverage within the city; re-band radio system to true 800 Mhz frequencies for improved performance and coverage.
3. Continue to maintain model E911 Center; implement software integration with MDRF to transfer medically related emergency calls for service to Miami-Dade County Fire Rescue directly into their CAD system.
4. Enhance manner and method of tracking personal issues and records through the addition of computer software programs.
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. Continue participating in Homeland Security planning, training and intelligence.
7. Maintain a partnership with the community through Crime Prevention and Community Policing.
8. Work with residents, businesses, organizations and associations to solve problems.
9. Participate in community programs and community involvement activities.
10. Conduct community presentations with an emphasis on safety for children and senior citizens.
11. Conduct customer service surveys of residents, businesses and victims of crimes.
12. Continue to enhance police coverage and services at the Aventura mall through cooperation between the city and the mall.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATE 2009/10
Man-hours Assigned to traffic flow Issues	12,480	12,480	14,560	16,500
Progress Toward National Re-accreditation	50%	100%	100%	25%
Personnel Hired	10	10	5	6
Progress Toward E911Center	75%	100%	100%	100%
Manhours Assigned to Community Policing	8,320	8,320	1,000	360
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	25	27	50	60
Community Presentations	40	56	60	65
Manhours Assigned to School	4,160	4,160	2,410	2,400

Resources

Calls for Service	33,707	35,392	33,500	33,500
Arrests	1,759	2,300	2,300	2,300
Accidents	2,169	2,100	2,100	2,100
Traffic Citations	17,644	17,644	17,000	17,000
Parking Citations Issued	4,359	4,359	4,100	4,100
Part 1 Crimes Reported	2,165	2,165	2,400	2,400
Customer Service Surveys	1,000	1,000	1,000	1,000

CITY OF AVENTURA
PUBLIC SAFETY
2009/10
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 6,390,464	\$ 6,806,718	\$ 7,531,793	\$ 8,108,190	\$ 8,108,190
1390	Court Time	50,561	40,737	40,000	40,000	40,000
1401	Overtime	480,117	575,265	475,000	515,000	515,000
1410	Holiday Pay	133,742	137,602	150,000	150,000	150,000
1501	Police Incentive Pay	59,670	61,910	60,720	64,440	64,440
2101	FICA	530,271	567,089	594,023	638,402	638,402
2201	Pension	1,188,642	1,219,342	1,316,569	1,416,766	1,416,766
2301	Health, Life & Disability	1,111,754	1,255,174	1,403,236	1,426,005	1,426,005
2401	Workers' Compensation	319,783	230,947	411,782	439,032	439,032
	Subtotal	10,265,004	10,894,784	11,983,123	12,797,836	12,797,836
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams	6,368	6,612	8,000	6,500	6,500
3192	Prof. Services	76,768	33,514	35,000	40,000	40,000
	Subtotal	83,136	40,126	43,000	46,500	46,500
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	28,022	13,796	17,000	17,000	17,000
4040	Administrative Expenses	21,517	10,798	13,000	10,000	10,000
4042	Recruiting & Hiring Expense	4,456	1,300	3,000	2,000	2,000
4043	CALEA Accreditation	6,076	12,977	16,500	10,000	10,000
4050	Investigative Expense	8,361	11,688	11,000	15,000	15,000
4101	Communication Services	110,046	80,848	95,000	100,000	100,000
4201	Postage	4,854	5,672	4,000	4,000	4,000
4420	Leased Equipment	74,130	52,843	108,000	50,000	50,000
4440	Copy Machine Costs	904	3,311	4,000	4,000	4,000
4610	R&M- Vehicles	159,032	140,055	165,000	150,000	150,000
4645	R&M- Equipment	145,983	123,478	195,000	195,000	195,000
4650	R&M- Office Equipment	112,275	115,304	119,000	120,000	120,000
4701	Printing & Binding	9,446	3,721	5,000	5,000	5,000
	Subtotal	685,102	575,791	755,500	682,000	682,000
<u>COMMODITIES</u>						
5101	Office Supplies	22,307	17,238	18,000	18,000	18,000
5115	Byrne Grant Match	1,761	8,248	-	-	-
5120	Computer Operating Supplies	5,301	7,733	10,000	30,000	30,000
5220	Gas & Oil	256,267	347,438	325,000	185,000	185,000
5240	Uniforms	31,974	38,452	40,000	40,000	40,000
5245	Uniform Allowance	53,385	55,993	50,000	60,000	60,000
5266	Photography	536	318	3,000	3,000	3,000
5270	Ammunition	12,578	30,785	40,000	50,000	50,000
5290	Operating Supplies	41,649	44,871	80,000	80,000	80,000
	Subtotal	425,758	551,076	566,000	466,000	466,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	6,149	5,725	6,000	6,000	6,000
5430	Educational Assistance	1,545	7,727	5,000	5,000	5,000
5450	Training	62,248	31,449	35,000	35,000	35,000
5901	Contingency	225	-	2,000	2,000	2,000
	Subtotal	70,167	44,901	48,000	48,000	48,000
	Total Public Safety	\$ 11,529,167	\$ 12,106,678	\$ 13,395,623	\$ 14,040,336	\$ 14,040,336

**PUBLIC SAFETY
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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

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 **Commission on Accreditation for Law Enforcement Agencies**.

4050 Investigative Expenses - Costs associated with the Detective Bureau 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, domestic violence pamphlets and letterhead.

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

5245 Uniform Allowance - Each employee required to wear a uniform receives \$600.00 for uniform maintenance and cleaning. This account is paid out 50% in October and 50% in April each fiscal year.

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

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

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

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

International Association of Chiefs
Florida Police Chiefs Association

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

2009/10

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.

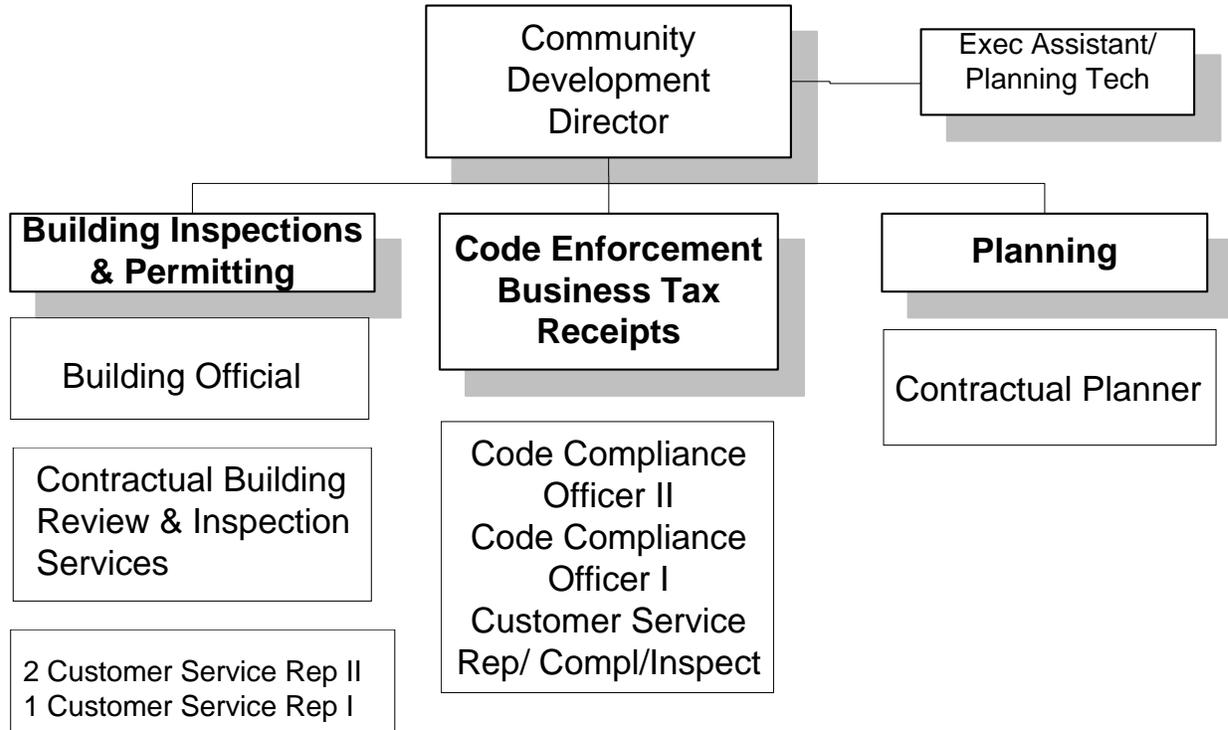
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 618,162	\$ 686,095	\$ 669,940	\$ 703,189	\$ 703,189
3000/3999	Contractual Services	1,760,655	1,432,203	650,000	680,000	680,000
4000/4999	Other Charges & Services	106,782	83,908	92,700	70,700	70,700
5000/5399	Commodities	15,404	17,640	21,700	17,500	17,500
5400/5499	Other Operating Expenses	5,706	5,259	11,400	11,400	11,400
Total Operating Expenses		\$ 2,506,709	\$ 2,225,105	\$ 1,445,740	\$ 1,482,789	\$ 1,482,789

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2006/07	2007/08	2008/09	2009/10
	Community Development Director	-	-	1	1
4001	Planning Director	1	1	-	-
8901	Code Compliance Officer II/Zoning Review	1	1	1	1
4101	Code Compliance Officer	1	1	1	1
9001	Executive Assistant/Planning Technician	1	1	1	1
4201	Building Official (P/T)	1	1	1	1
3202-3204	Customer Service Rep I	4	3	1	1
3601-3603	Customer Service Rep II	1	2	3	3
Total		10	10	9	9

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2009/10

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. Prepare and implement Education Element and Water Supply Facilities Element as part of the City's Comprehensive Plan in accordance with State statute
14. Update procedural manual for all divisions of the department
15. Update H.T.E. Land Management Parcel records to ensure efficient operation of all divisions of the department

	ACTUAL 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATE 2009/10
No. of Local Business Tax Receipts Issued	2,978	2,875	3,500	3,500
No. of Code Notice of Violations Issued	199	118	350	300
No. of Special Master Hearings	0	0	25	25
No. of Building Permits Issued	6,161	4,112	3,000	3,000
No. of Building Inspections Performed	13,891	9,365	8,500	8,500
No. of Land Development Petitions Processed	19	13	10	10
No. of Variance Requests Processed	3	5	3	3
No. of Site Plans Reviewed	7	9	8	8
% of Inspections Performed 24 Hrs. of Request	93	99	95	99
% of all Plan Review Conducted Within 10 Days	91	99	90	98

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2009/10
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 433,581	\$ 488,669	\$ 470,691	\$ 496,867	\$ 496,867
1401	Overtime	2,616	546	500	500	500
2101	FICA	33,191	37,125	36,008	38,010	38,010
2201	Pension	53,267	56,543	58,346	63,179	63,179
2301	Health, Life & Disability	82,683	92,253	92,648	92,284	92,284
2401	Workers' Compensation	12,824	10,959	11,747	12,348	12,348
	Subtotal	618,162	686,095	669,940	703,189	703,189
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspection Services	1,636,895	1,344,723	580,000	480,000	480,000
3190	Prof. Services	123,760	87,480	70,000	200,000	200,000
	Subtotal	1,760,655	1,432,203	650,000	680,000	680,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,437	3,265	4,000	4,000	4,000
4041	Car Allowance	4,650	4,800	6,000	6,000	6,000
4101	Communication Services	2,044	2,200	2,000	2,000	2,000
4420	Lease Equipment	2,136	1,074	1,700	1,700	1,700
4610	R&M - Vehicles	2,517	2,673	3,000	2,000	2,000
4645	R&M - Equipment	515	522	1,000	1,000	1,000
4701	Printing	21,766	16,549	15,000	14,000	14,000
4730	Records Retention	69,717	52,825	60,000	40,000	40,000
	Subtotal	106,782	83,908	92,700	70,700	70,700
<u>COMMODITIES</u>						
5101	Office Supplies	7,087	8,621	7,500	7,500	7,500
5120	Computer Operating Supplies	817	1,347	2,500	2,500	2,500
5220	Gas & Oil	7,494	6,746	7,200	4,000	4,000
5240	Uniforms	-	237	500	500	500
5245	Uniform Allowance	-	-	1,500	1,500	1,500
5290	Other Operating Supplies	6	689	2,500	1,500	1,500
	Subtotal	15,404	17,640	21,700	17,500	17,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,126	642	3,500	3,500	3,500
5420	Conferences & Seminars	2,660	2,979	3,400	3,400	3,400
5450	Training	920	1,638	4,000	4,000	4,000
5901	Contingency	-	-	500	500	500
	Subtotal	5,706	5,259	11,400	11,400	11,400
Total Community Development		\$ 2,506,709	\$ 2,225,105	\$ 1,445,740	\$ 1,482,789	\$ 1,482,789

**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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 949,401	\$ 1,190,717	\$ 1,357,482	\$ 1,370,200	\$ 1,370,200
3000/3999	Contractual Services	2,212,004	1,608,115	1,833,000	1,875,000	1,875,000
4000/4999	Other Charges & Services	1,395,432	1,115,630	977,500	997,200	997,200
5000/5399	Commodities	30,587	28,697	32,500	32,500	32,500
5400/5499	Other Operating Expenses	11,465	20,929	30,500	30,500	30,500
	Total Operating Expenses	\$ 4,598,889	\$ 3,964,088	\$ 4,230,982	\$ 4,305,400	\$ 4,305,400

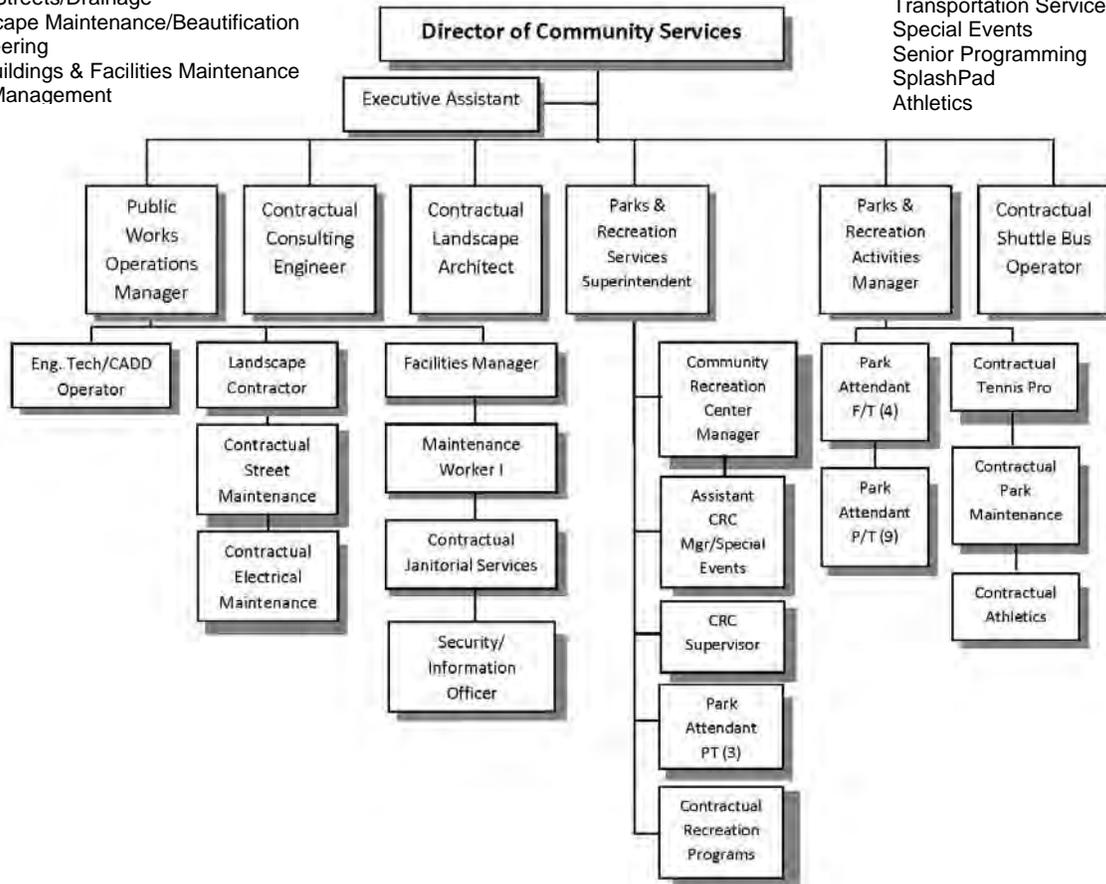
PERSONNEL ALLOCATION SUMMARY

Position N°	Position Title	2006/07	2007/08	2008/09	2009/10
5001	Director of Community Services	1	1	1	1
3004	Executive Assistant	1	1	1	1
5101	Public Works Operations Manager	1	1	1	1
5201	Parks and Recreation Services Supt.	1	1	1	1
5901	Recreation/Cultural Activities Programmer	1	1	-	-
5401	Maintenance Worker	1	1	1	1
5301	Engineer Tech/CAD Operator	1	1	1	1
5601	Park Supervisor	1	1	-	-
5701-5714	Park Attendant (P/T)	9	14	12	12
5801-5803	Park Attendant (F/T)	2	3	4	4
7701	Facilities Manager	1	1	1	1
7201	Security Guard/Info Officer	1	1	1	1
1011	Parks and Recreation Activities Manager	-	1	1	1
1021	Community Rec Center Manager	1	1	1	1
1031	Community Rec Center Asst. Manager	1	1	-	-
1041	Community Rec Center Supervisor	1	1	1	1
1051	CRC Assistant Manager/Special Events Coordinator	-	-	1	1
	Total Full Time	15	17	16	16
	Total Part time	9	14	12	12

Community Services Department Organization Chart

Public Works
GIS/Mapping
Streetlighting/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

2009/10

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. Expand Community Recreation Center attendance by incorporating new and relevant programming.
8. Increase youth athletic leagues by adding youth baseball.
9. Expand GO GREEN/recycling program.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATE 2009/10
Resident complaints & concerns cleared	72	72	84	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	45	45
Shuttle bus ridership	166,255	189,996	200,000	210,000
Community Recreation Center attendance	53,875	56,447	58,000	60,000
Number of participants registered in youth sports	669	773	775	825
Number of public outreach programs and special events	N/A	2	6	8

CITY OF AVENTURA
COMMUNITY SERVICES
2009/10
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 666,491	\$ 844,201	\$ 974,150	\$ 985,185	\$ 985,185
1401	Overtime	9,810	6,602	8,000	8,000	8,000
2101	FICA	50,366	62,666	74,522	75,367	75,367
2201	Pension	84,482	106,869	118,535	124,691	124,691
2301	Health, Life & Disability	105,025	142,795	156,038	149,997	149,997
2401	Workers' Compensation	33,227	27,584	26,237	26,961	26,961
	Subtotal	949,401	1,190,717	1,357,482	1,370,200	1,370,200
<u>CONTRACTUAL SERVICES</u>						
3110	Prof. Services - Engineering	180,492	-	-	-	-
3112	Prof. Services - Community Center	194,716	-	-	-	-
3113	Prof. Services - Comm. Cen. Inst.	84,070	89,386	75,000	75,000	75,000
3150	Prof. Services - Landscape Arch.	28,672	24,556	18,000	18,000	18,000
3450	Lands/Tree Maint. Svcs - Streets	1,186,031	912,878	1,015,000	1,045,000	1,045,000
3451	Beautification/Signage	71,349	36,613	65,000	67,000	67,000
3452	Lands/Tree Maint. Svcs - Parks	130,633	219,722	315,000	325,000	325,000
3455	Transportation Services	326,872	324,960	345,000	345,000	345,000
3460	Street Maintenance/Drainage	9,169	-	-	-	-
	Subtotal	2,212,004	1,608,115	1,833,000	1,875,000	1,875,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	548	961	2,500	2,500	2,500
4101	Communication Services	6,498	9,676	12,000	11,000	11,000
4301	Utilities - Electric	76,748	71,946	62,500	62,500	62,500
4311	Utilities - Street Lighting	214,382	172,962	185,000	200,000	200,000
4320	Utilities - Water	281,845	198,254	235,000	235,000	235,000
4420	Lease	7,427	3,073	2,000	5,200	5,200
4610	R&M - Vehicles	3,187	2,711	2,500	2,500	2,500
4620	R&M - Buildings	73,510	66,726	75,000	80,000	80,000
4645	R&M - Equipment	-	-	10,000	10,000	10,000
4672	R&M - Parks	46,003	62,751	70,000	73,000	73,000
4691	R&M - Streets	87,888	5,052	12,500	12,500	12,500
4701	Printing & Binding	28,984	14,774	22,500	12,000	12,000
4850	Special Events	96,241	57,599	46,000	46,000	46,000
4851	Cultural/Recreation Programs	127,281	118,946	105,000	105,000	105,000
4852	Founders Day Activities	134,689	50,068	60,000	60,000	60,000
4854	Summer Recreation	210,201	280,131	75,000	80,000	80,000
	Subtotal	1,395,432	1,115,630	977,500	997,200	997,200
<u>COMMODITIES</u>						
5101	Office Supplies	4,076	4,660	6,000	6,000	6,000
5120	Computer Operating Supplies	4,938	6,049	7,000	8,500	8,500
5220	Gas & Oil	7,002	10,450	8,000	6,500	6,500
5240	Uniforms	6,711	7,173	8,000	8,000	8,000
5290	Other Operating Supplies	7,860	365	3,500	3,500	3,500
	Subtotal	30,587	28,697	32,500	32,500	32,500

OTHER OPERATING EXPENSES

5410	Subscriptions & Memberships	2,076	1,424	2,500	2,500	2,500
5420	Conferences & Seminars	971	338	3,000	3,000	3,000
5450	Training	7,077	5,697	10,000	10,000	10,000
5901	Contingency	1,341	13,470	15,000	15,000	15,000
	Subtotal	11,465	20,929	30,500	30,500	30,500

Total Community Services	\$	4,598,889	\$	3,964,088	\$	4,230,982	\$	4,305,400	\$	4,305,400
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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 include: grounds maintenance; tree maintenance; 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 rout 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 - Provide 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

2009/10

DEPARTMENT DESCRIPTION

This department is responsible for the operations and programming of the new Arts and Cultural Center scheduled to open in May 2010. 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.

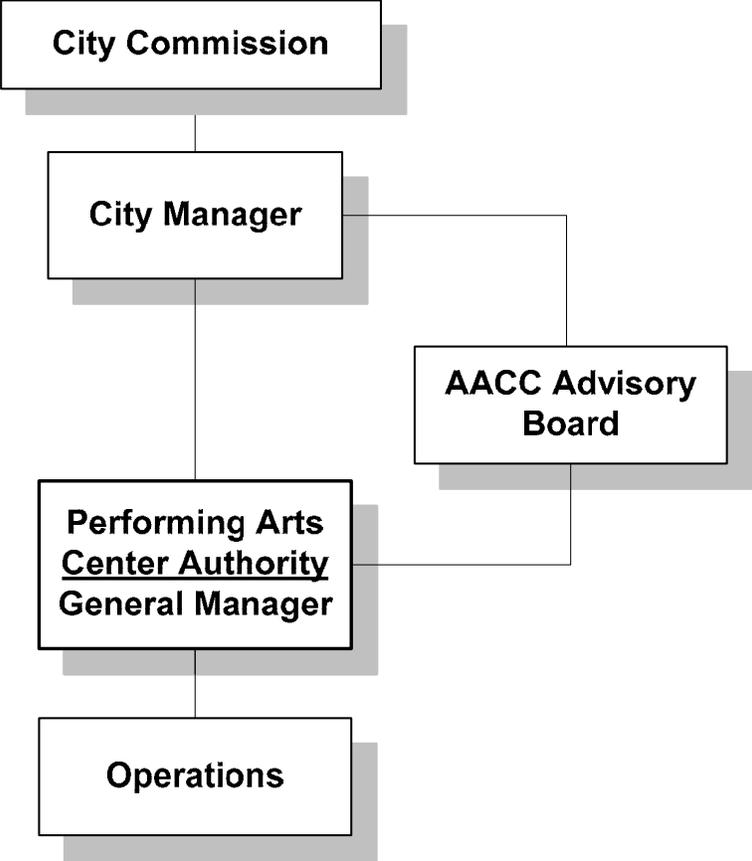
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ -	\$ -	\$ 86,361	\$ -	\$ -
3000/3999	Contractual Services	-	-	5,000	347,323	347,323
4000/4999	Other Charges & Services	-	-	4,000	62,000	62,000
5000/5399	Commodities	-	-	500	10,500	10,500
5400/5499	Other Operating Expenses	-	-	1,500	-	-
	Total Operating Expenses	\$ -	\$ -	\$ 97,361	\$ 419,823	\$ 419,823

Contractual Employees

General Manager	12 months	12 months
Event Manager	2 months	2 months
Technical Manager	6 months	6 months
Box Office Manager	2 months	2 months
Office Assistant/Vol. Coordinator	-	-
P/T Labor		

Arts & Cultural Center Department

Organization Chart



CITY OF AVENTURA

ARTS & CULTURAL CENTER

2009/10

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 2006/07	ACTUAL 2007/08	PROJECTED 2008/09	ESTIMATE 2009/10
Advisory Board Meetings attended	N/A	N/A	5	6
Number of performances/events	N/A	N/A	N/A	20
Number of promotional material produced	N/A	N/A	1	4
Percentage of patrons who respond favorably to AACC	N/A	N/A	N/A	70%

CITY OF AVENTURA
ARTS & CULTURAL CENTER
2009/10
BUDGETARY ACCOUNT SUMMARY
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ 60,000	\$ -	\$ -
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	4,590	-	-
2201	Pension	-	-	8,400	-	-
2301	Health, Life & Disability	-	-	13,156	-	-
2401	Workers' Compensation	-	-	215	-	-
	Subtotal	-	-	86,361	-	-
<u>CONTRACTUAL SERVICES</u>						
3112	Prof. Services - Management Servi	-	-	-	187,740	187,740
3114	Prof. Services - Man Services /Staff	-	-	-	144,583	144,583
3190	Prof. Services - Programming	-	-	-	10,000	10,000
3410	Prof. Services - Janitorial Services	-	-	5,000	5,000	5,000
	Subtotal	-	-	5,000	347,323	347,323
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	-	2,000	-	-
4101	Communication Services	-	-	2,000	2,000	2,000
4201	Postage	-	-	-	2,000	2,000
4301	Utilities	-	-	-	20,000	20,000
4440	Copy Machine Costs	-	-	-	2,000	2,000
4620	R&M - Buildings	-	-	-	2,000	2,000
4645	R&M - Equipment	-	-	-	3,000	3,000
4701	Printing & Binding	-	-	-	5,000	5,000
4850	Special Events	-	-	-	-	-
4910	Advertising	-	-	-	25,000	25,000
4920	Licenses/Permit Fees	-	-	-	1,000	1,000
	Subtotal	-	-	4,000	62,000	62,000
<u>COMMODITIES</u>						
5101	Office Supplies	-	-	500	1,000	1,000
5120	Computer Operating Supplies	-	-	-	7,500	7,500
5290	Other Operating Supplies	-	-	-	2,000	2,000
	Subtotal	-	-	500	10,500	10,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	-	500	-	-
5420	Conferences & Seminars	-	-	1,000	-	-
5901	Contingency	-	-	-	-	-
	Subtotal	-	-	1,500	-	-
	Total Arts & Cultural Center	\$ -	\$ -	\$ 97,361	\$ 419,823	\$ 419,823

**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 startup services (\$115,740) and management, programming and operational support services (\$72,000).

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

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.



**NON
DEPARTMENTAL**

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2009/10

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
TRANSFERS						
9123	Transfer to Debt Service Fund - 1999	\$ 1,346,410	\$ 1,346,409	\$ 1,345,341	\$ 1,362,518	\$ 1,362,518
9124	Transfer to Debt Service Fund - 2000	483,239	483,250	490,669	512,755	512,755
9125	Transfer to Debt Service Fund - 2002	398,848	396,926	400,577	404,145	404,145
9170	Transfer to Cultural Center Con. Fund	-	-	2,000,000	-	-
Total Non-Departmental - Transfers		\$ 2,228,497	\$ 2,226,585	\$ 4,236,587	\$ 2,279,418	\$ 2,279,418

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

2009/10

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>CONTRACTUAL SERVICES</u>						
3156	Performing Arts Center Study	\$ 17,837	\$ -	\$ -	\$ -	-
3410	Prof. Services - Janitorial	67,343	62,400	62,000	62,000	62,000
	Subtotal	85,180	62,400	62,000	62,000	62,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	97,519	104,560	115,000	118,000	118,000
4201	Postage	25,172	22,683	22,000	22,000	22,000
4301	Utilities	313,059	252,711	270,000	275,000	275,000
4440	Copy Machine Costs	10,342	9,694	15,000	15,000	15,000
4501	Insurance	1,129,971	1,070,356	1,075,000	936,000	936,000
4620	R&M - Government Center	104,399	91,724	124,000	124,000	124,000
4650	R&M - Office Equipment	160	-	2,000	2,000	2,000
	Subtotal	1,680,622	1,551,728	1,623,000	1,492,000	1,492,000
<u>COMMODITIES</u>						
5290	Other Operating Supplies	11,643	8,943	10,000	10,000	10,000
	Subtotal	11,643	8,943	10,000	10,000	10,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	41,055	47,659	50,000	50,000	50,000
5904	Hurricane/Storm Exp	95,106	12,067	-	-	-
	Subtotal	136,161	59,726	50,000	50,000	50,000
Total Non-Departmental		\$ 1,913,606	\$ 1,682,797	\$ 1,745,000	\$ 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

2009/10

PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>City Manager's Office - 05-512</u>						
6402	Computer Equipment<\$5,000 \$	2,726	2,939	4,000	4,000	4,000
	Subtotal	2,726	2,939	4,000	4,000	4,000
<u>City Clerk - 08-519</u>						
6402	Computer Equipment<\$5,000	7,044	2,820	3,000	3,000	3,000
	Subtotal	7,044	2,820	3,000	3,000	3,000
<u>Finance - 10-513</u>						
6401	Computer Equipment>\$5,000	33,369	-	2,080	-	-
6402	Computer Equipment<\$5,000	-	5,705	3,000	2,000	2,000
6410	Equipment	2,266	15,161	-	-	-
	Subtotal	35,635	20,866	5,080	2,000	2,000
<u>Information Technology - 12-513</u>						
6401	Computer Equipment>\$5,000	119,417	88,509	184,074	265,000	265,000
6402	Computer Equipment<\$5,000	-	-	6,000	6,000	6,000
6410	Equipment>\$5,000	-	-	15,000	-	-
	Subtotal	119,417	88,509	205,074	271,000	271,000
<u>Public Safety - 20- 521</u>						
6303	Safety Improvements	-	170,966	2,700	-	-
6401	Computer Equipment>\$5,000	-	-	26,481	7,000	7,000
6402	Computer Equipment<\$5,000	284,112	172,477	138,000	110,400	110,400
6405	E911 Equipment	215,322	35,584	90,000	15,000	15,000
6407	Radio Purchase & Replace.	366,528	161,665	408,784	156,000	156,000
6410	Equipment>\$5,000	-	46,738	70,000	127,000	127,000
6411	Equipment<\$5,000	-	-	11,500	16,900	16,900
	Police Dept Offices Improve	-	-	-	15,000	15,000
6412	SCBA Grant	50,000	-	-	-	-
6417	Electronic LEO Prints	10,000	-	-	-	-
6450	Vehicles	405,957	330,175	349,289	391,960	391,960
6451	Aggressive Driving Program	-	121,999	-	-	-
	Subtotal	1,331,919	1,039,604	1,096,754	839,260	839,260
<u>Community Development - 40-524</u>						
6401	Computer Equipment>\$5,000	-	-	44,000	-	-
6402	Computer Equipment<\$5,000	7,196	7,031	3,500	4,100	4,100
6411	Equipment<\$5,000	-	981	800	-	-
6450	Vehicles	-	-	-	21,000	21,000
	Subtotal	7,196	8,012	48,300	25,100	25,100

<u>Community Services - 50-539/541/572</u>						
6402	Computer Equipment<\$5,000	4,748	40,413	12,000	16,000	16,000
6410	Equipment>\$5,000	-	56,844	58,500	48,600	48,600
6411	Equipment<\$5,000	-	-	-	6,000	6,000
6205	Government Center Improven	-	-	-	165,000	165,000
6301	Beautification Projects	123,304	701,688	13,000	7,800	7,800
6305	Road Resurfacing	-	-	-	-	-
6307	Lighting Improvements	17,150	-	-	-	-
6341	Transportation System Impro	2,690,858	80,492	1,400,629	1,014,788	1,014,788
6352	Hurricane Landscape Restor	99,031	-	-	-	-
6205	Community Center	24,414	5,190	5,500	-	-
6231	NE 31 Avenue Park Developm	-	64,039	-	-	-
6310	Aventura Founders Park	567,462	-	-	-	-
6322	Waterways Park Improveme	2,607	1,748,416	-	-	-
	Subtotal	3,529,574	2,697,082	1,489,629	1,258,188	1,258,188
<u>Charter School - 69-569</u>						
6307	Charter School Addition	397,136	-	-	-	-
	Subtotal	397,136	-	-	-	-
<u>Cultural & Arts Center - 70-575</u>						
6410	Equipment>\$5,000	-	-	-	325,000	325,000
	Subtotal	-	-	-	325,000	325,000
<u>Non-Departmental - 90-590</u>						
6208	Building\Equipment	47,334	-	-	-	-
6999	Capital Reserve	-	-	16,500,000	16,130,016	16,130,016
	Subtotal	47,334	-	16,500,000	16,130,016	16,130,016
	Total Capital	\$ 5,477,981	\$ 3,859,832	\$ 19,351,837	\$ 18,857,564	\$ 18,857,564

CAPITAL PROJECT DESCRIPTIONS

OFFICE OF THE CITY MANAGER

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

CITY CLERK

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

6401 Computer Equipment >\$5,000 - This project consists of replacing the Data Retrieval System for as cost of \$7,000.

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 requires 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	20 Vehicle Printers	20,400
20 Desktop Computers	24,000		

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

6407 Radio 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	\$58,000
Replace Firearms	23,000
K-9 (2) Vehicle Equipment	12,000

Marine Video System	10,000
Replace Audio System	14,000
Replace Swat Headset Radio	10,000

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

Replace 10 Ballistic Vests	\$7,000
5 Tasers	5,200
Replace Crime Prevention Equipment	3,500
Infrared Camcorder	1,200

6450 Vehicles - This project consists of purchasing police vehicles to accommodate the vehicle replacement program in the Police Department.

Replace 12 Patrol Vehicles and 2 K-9 Vehicles.

Police Department Offices Improvements – This project consists of expanding the CSU office area to accommodate personnel assigned to this unit.

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.

6450 Equipment >\$5,000 – This project consists of replacing a pickup truck.

COMMUNITY SERVICES

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

6410 Equipment >\$5,000 – This project consists of purchasing 1 utility vehicle, 2 treadmill, elliptical machine and additional security cameras.

6411 Equipment <\$5,000 – This project consists of replacing tables and an exercise bicycle at the Community Recreation Center.

6205 Government Center Improvements – This project consists replacing one chiller unit with a more energy efficient unit.

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

6341 Transportation System Improvements - This project includes improvements to the City's transportation and traffic system.

Yacht Club Way Bridge Improvements	\$250,000
Don Soffer Exercise Trail Improvements	452,788
2 Bus Shelter Installations Country Club Drive	296,400
12 Bus Bench Replacements	15,600



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2009/10

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.

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	8,442	8,486	4,300	7,000	7,000
360000/369999	Miscellaneous Revenues	48	142	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	4,601	10,688	3,000	3,000
Total Available		\$ 8,490	\$ 13,229	\$ 14,988	\$ 10,000	\$ 10,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	9,326	2,541	14,988	10,000	10,000
Total Operating Expenses		9,326	2,541	14,988	10,000	10,000
6000/6999	Capital Outlay	-	-	-	-	-
Total Expenditures		\$ 9,326	\$ 2,541	\$ 14,988	\$ 10,000	\$ 10,000

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>Fines & Forfeitures</u>					
3511000	Fines	\$ 8,442	\$ 8,486	\$ 4,300	\$ 7,000	\$ 7,000
	Subtotal	8,442	8,486	4,300	7,000	7,000
	<u>Miscellaneous Revenues</u>					
3611000	Interest	48	142	-	-	-
	Subtotal	48	142	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	-	4,601	10,688	3,000	3,000
	Subtotal	-	4,601	10,688	3,000	3,000
	Total Revenues	\$ 8,490	\$ 13,229	\$ 14,988	\$ 10,000	\$ 10,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety</u>					
5450	Training	\$ 9,326	\$ 2,541	\$ 14,988	\$ 10,000	\$ 10,000
	Total Expenditures	\$ 9,326	\$ 2,541	\$ 14,988	\$ 10,000	\$ 10,000

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 2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	1,665,741	1,929,317	1,636,000	1,550,000	1,550,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	8,918	445,552	10,000	1,000	1,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	413,552	-	215,000	215,000
Total Available		\$ 1,674,659	\$ 2,788,421	\$ 1,646,000	\$ 1,766,000	\$ 1,766,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	1,017,972	1,016,622	1,101,000	1,101,000	1,101,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		1,017,972	1,016,622	1,101,000	1,101,000	1,101,000
6000/6999	Capital Outlay	658,611	1,930,010	545,000	665,000	665,000
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 1,676,583	\$ 2,946,632	\$ 1,646,000	\$ 1,766,000	\$ 1,766,000

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Intergovernmental Revenues</u>						
3343903	Miami Gardens Drive Conn	\$ -	\$ 371,864	\$ -	\$ -	\$ -
3351200	State Revenue Sharing	158,677	160,450	180,000	150,000	150,000
3353001	Local Option Cap. Impr. Gas Tax	159,868	125,283	135,000	125,000	125,000
3353010	Local Option Gas Tax	332,160	324,323	360,000	325,000	325,000
3383801	County Transit System Surtax	1,015,036	947,397	961,000	950,000	950,000
	Subtotal	1,665,741	1,929,317	1,636,000	1,550,000	1,550,000
<u>Miscellaneous Revenues</u>						
3611000	Interest	8,918	2,874	10,000	1,000	1,000
3661000	Developer Contributions/Streets	-	442,678	-	-	-
	Subtotal	8,918	445,552	10,000	1,000	1,000
<u>Fund Balance</u>						
3999000	Carryover	-	413,552	-	215,000	215,000
	Subtotal	-	413,552	-	215,000	215,000
Total Revenues		\$ 1,674,659	\$ 2,788,421	\$ 1,646,000	\$ 1,766,000	\$ 1,766,000

EXPENDITURES 5001-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>CONTRACTUAL SERVICES</u>						
<u>Community Services - 50-541</u>						
3450	Landscape/Tree Maint/Streets	\$ 652,039	\$ 655,685	\$ 710,000	\$ 730,000	\$ 730,000
3455	Enhanced Transit Services	365,933	360,937	391,000	371,000	371,000
	Subtotal	1,017,972	1,016,622	1,101,000	1,101,000	1,101,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 50-541</u>						
6305	Road Resurfacing	469,230	236,828	485,000	625,000	625,000
6307	Street Lighting Improv.	38,331	-	-	-	-
6341	Transportation System Improv.	151,050	1,693,182	-	-	-
6999	Capital Reserve	-	-	60,000	40,000	40,000
	Subtotal	658,611	1,930,010	545,000	665,000	665,000
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	-	-	-	-	-
	Subtotal	-	-	-	-	-
Total Expenditures		\$ 1,676,583	\$ 2,946,632	\$ 1,646,000	\$ 1,766,000	\$ 1,766,000

REVENUE PROJECTION RATIONALE

3351200 State Revenue Sharing - Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$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 \$950,000 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 Williams Island Road including intersection improvements and the Hospital District 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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	39,314	1,407	1,000	500	500
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	82,534	8,714	18,390	18,390
	Total Available	\$ 39,314	\$ 83,941	\$ 9,714	\$ 18,890	\$ 18,890

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	118,534	75,227	9,714	18,890	18,890
	Total Expenditures	\$ 118,534	\$ 75,227	\$ 9,714	\$ 18,890	\$ 18,890

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 4,788	\$ 1,407	\$ -	\$ -	\$ -
3632200	Police Impact Fees	34,526	-	1,000	500	500
	Subtotal	39,314	1,407	1,000	500	500
	<u>Fund Balance</u>					
3999000	Carryover	-	82,534	8,714	18,390	18,390
	Subtotal	-	82,534	8,714	18,390	18,390
	Total Revenues	\$ 39,314	\$ 83,941	\$ 9,714	\$ 18,890	\$ 18,890

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety</u>					
6410	Equipment	\$ 118,534	\$ 75,227	\$ 2,892	\$ -	\$ -
	Subtotal	118,534	75,227	2,892	-	-
	<u>CAPITAL OUTLAY</u>					
	<u>Non-Departmental - 590</u>					
6999	Capital Reserve	-	-	6,822	18,890	18,890
	Subtotal	-	-	6,822	18,890	18,890
	Total Expenditures	\$ 118,534	\$ 75,227	\$ 9,714	\$ 18,890	\$ 18,890

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

2008/09

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	99,868	34,749	1,000	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	1,895,417	767,556	140,000	140,000
Total Available		\$ 99,868	\$ 1,930,166	\$ 768,556	\$ 140,000	\$ 140,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	177,837	1,162,610	518,556	140,000	140,000
9000/9999	Transfers	-	-	250,000	-	-
Total Expenditures		\$ 177,837	\$ 1,162,610	\$ 768,556	\$ 140,000	\$ 140,000

CITY OF AVENTURA
PARK DEVELOPMENT FUND 170
2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 94,054	\$ 34,749	\$ -	\$ -	\$ -
3632700	Recreation Impact Fees	5,814	-	1,000	-	-
	Subtotal	99,868	34,749	1,000	-	-
<u>Fund Balance</u>						
3999000	Carryover	-	1,895,417	767,556	140,000	140,000
	Subtotal	-	1,895,417	767,556	140,000	140,000
	Total Revenues	\$ 99,868	\$ 1,930,166	\$ 768,556	\$ 140,000	\$ 140,000

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>CAPITAL OUTLAY</u>						
<u>Community Services</u>						
6203	Waterways Park Improv.	\$ 177,837	\$ 956,290	\$ -	\$ -	\$ -
6204	Waterways Dog Park Improv.	-	90,575	-	-	-
6206	Veterans Park Modifications	-	81,945	307,942	-	-
6313	Country Club Dr. Tennis Court	-	33,800	70,000	-	-
	Subtotal	177,837	1,162,610	377,942	-	-
<u>CAPITAL OUTLAY</u>						
<u>Non-Departmental - 572</u>						
6999	Capital Reserve	-	-	140,614	140,000	140,000
	Subtotal	-	-	140,614	140,000	140,000
<u>TRANSFERS - 90-701</u>						
<u>Non-Departmental - 590</u>						
7001	Transfer to Arts Center Con Fun	-	-	250,000	-	-
	Subtotal	-	-	250,000	-	-
	Total Expenditures	\$ 177,837	\$ 1,162,610	\$ 768,556	\$ 140,000	\$ 140,000

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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	183,459	213,000	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	-	-	57,423	57,423	57,423
Total Available		\$ -	\$ 183,459	\$ 270,423	\$ 280,423	\$ 280,423

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	66,269	113,000	110,000	110,000
5000/5399	Commodities	-	-	-	4,000	4,000
5400/5999	Other Operating Expenses	-	8,767	6,000	5,000	5,000
Total Operating Expenses		-	75,036	119,000	119,000	119,000
6000/6999	Capital Outlay	-	-	57,423	36,423	36,423
9000/9999	Transfers	-	51,000	94,000	125,000	125,000
Total Expenditures		\$ -	\$ 126,036	\$ 270,423	\$ 280,423	\$ 280,423

CITY OF AVENTURA

911 FUND 180

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Intergovernmental Revenues</u>						
3379110	911 Fees - Wire Line	\$ -	\$ 128,051	\$ 140,000	\$ 150,000	\$ 150,000
3379111	911 Fees - Wireless	-	55,408	73,000	73,000	73,000
	Subtotal	-	183,459	213,000	223,000	223,000
<u>Miscellaneous Revenues</u>						
3611000	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	-	-	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	\$ -	\$ -	57,423	57,423	57,423
	Subtotal	-	-	57,423	57,423	57,423
	Total Revenues	\$ -	\$ 183,459	\$ 270,423	\$ 280,423	\$ 280,423

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>OPERATING</u>						
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ -	\$ 2,795	\$ 5,000	\$ 5,000	\$ 5,000
4101	Communications	-	21,595	50,000	45,000	45,000
4645	R&M - Equipment	-	41,879	58,000	60,000	60,000
	Subtotal	-	66,269	113,000	110,000	110,000
<u>COMMODITIES</u>						
5120	Computer Operating Supplies	-	-	-	2,000	2,000
5290	Other Operating Supplies	-	-	-	2,000	2,000
	Subtotal	-	-	-	4,000	4,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	-	-	-	-
5450	Training	-	8,767	6,000	5,000	5,000
	Subtotal	-	8,767	6,000	5,000	5,000
<u>CAPITAL OUTLAY</u>						
<u>Public Safety - 2001-521</u>						
6305	Capital Reserves	-	-	57,423	36,423	36,423
	Subtotal	-	-	57,423	36,423	36,423
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	-	51,000	94,000	125,000	125,000
	Subtotal	-	51,000	94,000	125,000	125,000
	Total Expenditures	\$ -	\$ 126,036	\$ 270,423	\$ 280,423	\$ 280,423

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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	37,267	36,064	20,000	-	-
380000/389999	Transfer/Debt Proceeds	2,783,497	2,670,585	2,681,062	2,726,196	2,726,196
399900/399999	Fund Balance	-	22,494	20,442	-	-
Total Available		\$ 2,820,764	\$ 2,729,143	\$ 2,721,504	\$ 2,726,196	\$ 2,726,196

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	2,711,989	2,702,912	2,721,504	2,726,196	2,726,196
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 2,711,989	\$ 2,702,912	\$ 2,721,504	\$ 2,726,196	\$ 2,726,196

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	6,000	3,871	-	-	-
380000/389999	Transfer/Debt Proceeds	1,346,410	1,346,409	1,345,341	1,362,518	1,362,518
399900/399999	Fund Balance	-	16,741	18,216	-	-
Total Available		\$ 1,352,410	\$ 1,367,021	\$ 1,363,557	\$ 1,362,518	\$ 1,362,518

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	1,355,759	1,348,805	1,363,557	1,362,518	1,362,518
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 1,355,759	\$ 1,348,805	\$ 1,363,557	\$ 1,362,518	\$ 1,362,518

CITY OF AVENTURA

F M L C 1999 DEBT SERVICE FUND 230

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 6,000	\$ 3,871	\$ -	\$ -	\$ -
	Subtotal	6,000	3,871	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	1,346,410	1,346,409	1,345,341	1,362,518	1,362,518
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	1,346,410	1,346,409	1,345,341	1,362,518	1,362,518
<u>Fund Balance</u>						
3999000	Carryover	-	16,741	18,216	-	-
	Subtotal	-	16,741	18,216	-	-
Total Revenues		\$ 1,352,410	\$ 1,367,021	\$ 1,363,557	\$ 1,362,518	\$ 1,362,518

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 590</u>						
7130	Principal	\$ 460,000	\$ 475,000	\$ 495,000	\$ 515,000	\$ 515,000
7230	Interest	877,498	858,353	848,557	827,518	827,518
7330	Other Debt Service Costs	18,261	15,452	20,000	20,000	20,000
	Total Expenditures	\$ 1,355,759	\$ 1,348,805	\$ 1,363,557	\$ 1,362,518	\$ 1,362,518

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 4/1/2010 and 10/1/2010.

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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	25,130	25,417	20,000	-	-
380000/389999	Transfer/Debt Proceeds	483,239	483,250	490,669	512,755	512,755
399900/399999	Fund Balance	-	818	721	-	-
Total Available		\$ 508,369	\$ 509,485	\$ 511,390	\$ 512,755	\$ 512,755

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	511,112	508,764	511,390	512,755	512,755
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 511,112	\$ 508,764	\$ 511,390	\$ 512,755	\$ 512,755

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 25,130	\$ 25,417	\$ 20,000	\$ -	\$ -
	Subtotal	25,130	25,417	20,000	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	483,239	483,250	490,669	512,755	512,755
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	483,239	483,250	490,669	512,755	512,755
	<u>Fund Balance</u>					
3999000	Carryover	-	818	721	-	-
	Subtotal	-	818	721	-	-
	Total Revenues	\$ 508,369	\$ 509,485	\$ 511,390	\$ 512,755	\$ 512,755

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 590</u>					
7130	Principal	\$ 245,000	\$ 255,000	\$ 270,000	\$ 285,000	\$ 285,000
7230	Interest	266,112	253,764	241,390	227,755	227,755
7330	Other Debt Service Costs	-	-	-	-	-
	Total Expenditures	\$ 511,112	\$ 508,764	\$ 511,390	\$ 512,755	\$ 512,755

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 10/1/2010 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 4/1/2010 and 10/1/2010.

**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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	2,053	1,095	-	-	-
380000/389999	Transfer/Debt Proceeds	398,848	396,926	400,577	404,145	404,145
399900/399999	Fund Balance	-	4,935	1,505	-	-
Total Available		\$ 400,901	\$ 402,956	\$ 402,082	\$ 404,145	\$ 404,145

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	401,118	401,451	402,082	404,145	404,145
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 401,118	\$ 401,451	\$ 402,082	\$ 404,145	\$ 404,145

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 2,053	\$ 1,095	\$ -	\$ -	\$ -
	Subtotal	2,053	1,095	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	398,848	396,926	400,577	404,145	404,145
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	398,848	396,926	400,577	404,145	404,145
<u>Fund Balance</u>						
3999000	Carryover	-	4,935	1,505	-	-
	Subtotal	-	4,935	1,505	-	-
	Total Revenues	\$ 400,901	\$ 402,956	\$ 402,082	\$ 404,145	\$ 404,145

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 590</u>						
7130	Principal	\$ 141,766	\$ 143,960	\$ 148,855	\$ 155,943	\$ 155,943
7230	Interest	254,480	250,537	246,227	241,202	241,202
7330	Other Debt Service Costs	4,872	6,954	7,000	7,000	7,000
	Total Expenditures	\$ 401,118	\$ 401,451	\$ 402,082	\$ 404,145	\$ 404,145

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 8/1/2010 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 2/1/2010 and 8/1/2010.

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	386,560.85
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	205,960.72	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%	106,927.79	297,625.47	8/1/2024	229,188.39	5.000%	126,644.31	356,832.70
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	356,123.86
8/1/2028	45,207.26	5.000%	12,638.62	58,245.88	8/1/2028	231,199.24	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	47,126.27	5.000%	10,358.26	58,284.53	8/1/2029	241,056.83	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	299,601.73	8/1/2030	309,522.46	5.000%	48,673.00	356,195.46
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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	4,084	5,681	-	-	-
380000/389999	Transfer/Debt Proceeds	555,000	444,000	444,475	446,778	446,778
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 559,084	\$ 449,681	\$ 444,475	\$ 446,778	\$ 446,778

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	444,000	443,892	444,475	446,778	446,778
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 444,000	\$ 443,892	\$ 444,475	\$ 446,778	\$ 446,778

CITY OF AVENTURA
FIFC LOAN DEBT SERVICE FUND 290
2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
Miscellaneous Revenues						
3611000	Interest	\$ 4,084	\$ 5,681	\$ -	\$ -	\$ -
	Subtotal	4,084	5,681	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	-	-	-	-	-
3811901	Transfer from Charter School Fund	555,000	444,000	444,475	446,778	446,778
3842000	Bond Proceeds	-	-	-	-	-
	Subtotal	555,000	444,000	444,475	446,778	446,778
Fund Balance						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 559,084	\$ 449,681	\$ 444,475	\$ 446,778	\$ 446,778

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
DEBT SERVICE						
Non-Departmental - 590						
7130	Principal	\$ 158,234	\$ 161,040	\$ 166,146	\$ 174,057	\$ 174,057
7230	Interest	284,208	279,952	274,829	269,221	269,221
7330	Other Debt Service Costs	1,558	2,900	3,500	3,500	3,500
	Total Expenditures	\$ 444,000	\$ 443,892	\$ 444,475	\$ 446,778	\$ 446,778

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 8/1/2010 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 2/1/2010 and 8/1/2010.

**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 FUNDS RECAP

CATEGORY SUMMARY

2009/10

FUND DESCRIPTION

These funds were established to account for bond and loan proceeds and expenditures associated with various projects which were financed through long-term borrowing.

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	300,462	4,100,000	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	104,073	22,578	350,000	-	-
380000/389999	Transfer/Debt Proceeds	-	-	2,250,000	-	-
399900/399999	Fund Balance	-	1,571,966	99,664	-	-
Total Available		\$ 104,073	\$ 1,895,006	\$ 6,799,664	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	2,679,648	1,891,447	6,700,000	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	99,664	-	-
Total Expenditures		\$ 2,679,648	\$ 1,891,447	\$ 6,799,664	\$ -	\$ -

CITY OF AVENTURA

2000 LOAN CONSTRUCTION FUND 340

CATEGORY SUMMARY

2009/10

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	103,885	22,578	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	1,568,000	99,664	-	-
Total Available		\$ 103,885	\$ 1,590,578	\$ 99,664	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	2,679,648	1,590,985	-	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	99,664	-	-
Total Expenditures		\$ 2,679,648	\$ 1,590,985	\$ 99,664	\$ -	\$ -

CITY OF AVENTURA

2002 LOAN CONSTRUCTION FUND 350

CATEGORY SUMMARY

2009/10

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	188	-	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	3,966	-	-	-
Total Available		\$ 188	\$ 3,966	\$ -	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	-	-	-	-	-
9000/9999	Transfers	-	3,966	-	-	-
Total Expenditures		\$ -	\$ 3,966	\$ -	\$ -	\$ -

CITY OF AVENTURA

FIFC LOAN CONSTRUCTION FUND 390

CATEGORY SUMMARY

2009/10

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	-	-	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	-	-	-	-	-
9000/9999	Transfers	-	151,560	-	-	-
Total Expenditures		\$ -	\$ 151,560	\$ -	\$ -	\$ -

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUND - ARTS & CULTURAL CENTER CONSTRUCTION 391

CATEGORY SUMMARY

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	300,462	4,100,000	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	350,000	-	-
380000/389999	Transfer/Debt Proceeds	-	-	2,250,000	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ -	\$ 300,462	\$ 6,700,000	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
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	6,700,000	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ -	\$ 300,462	\$ 6,700,000	\$ -	\$ -



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	423,528	-	-	-	-
340000/349999	Charges for Services	889,178	882,429	841,458	841,458	841,458
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	160,566	17,528	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	38,907	-	-	-
Total Available		\$ 1,473,272	\$ 938,864	\$ 841,458	\$ 841,458	\$ 841,458

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	414,381	408,200	430,000	430,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	203,102	254,715	5,000	-	-
Total Operating Expenses		203,102	669,096	413,200	430,000	430,000
6000/6999	Capital Outlay	354,533	1,507	428,258	411,458	411,458
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 557,635	\$ 670,603	\$ 841,458	\$ 841,458	\$ 841,458

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Intergovernmental Revenues</u>						
3343605	State Grant	\$ 423,528	\$ -	\$ -	\$ -	\$ -
	Subtotal	423,528	-	-	-	-
<u>Charges for Services</u>						
3439110	Stormwater Utility Fees	889,178	882,429	841,458	841,458	841,458
	Subtotal	889,178	882,429	841,458	841,458	841,458
<u>Miscellaneous Revenues</u>						
3611000	Interest	3,335	17,528	-	-	-
3661010	NE 188 St. Development	157,231	-	-	-	-
	Subtotal	160,566	17,528	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	-	38,907	-	-	-
	Subtotal	-	38,907	-	-	-
	Total Revenues	\$ 1,473,272	\$ 938,864	\$ 841,458	\$ 841,458	\$ 841,458

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2009/10

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
<u>Operating</u>						
<u>CONTRACTUAL SERVICES</u>						
<u>Community Services - 538</u>						
3110	Prof. Services - Engineering	\$ -	\$ 55,530	\$ 65,000	\$ 70,000	\$ 70,000
3450	Lands Maint. - Streets	-	149,268	156,000	165,000	165,000
3460	Street Maint./Drainage	-	209,583	187,200	195,000	195,000
	Subtotal	-	414,381	408,200	430,000	430,000
<u>OTHER OPERATING EXPENSES</u>						
5290	Other Operating Supplies	-	-	5,000	-	-
5915	Depreciation	203,102	254,715	-	-	-
	Subtotal	203,102	254,715	5,000	-	-
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 538</u>						
6306	Drainage Improvements	354,533	1,507	200,000	200,000	200,000
	Subtotal	354,533	1,507	200,000	200,000	200,000
<u>CAPITAL OUTLAY</u>						
<u>Non-Departmental - 590</u>						
6999	Capital Reserve	-	-	228,258	211,458	211,458
	Subtotal	-	-	228,258	211,458	211,458
	Total	557,635	670,603	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

2009/10

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 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	336,286	296,467	330,000	300,000	300,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 336,286	\$ 296,467	\$ 330,000	\$ 300,000	\$ 300,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
1000/2999	Personal Services	\$ 304,104	\$ 254,995	\$ 330,000	\$ 300,000	\$ 300,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		304,104	254,995	330,000	300,000	300,000
6000/6999	Capital Outlay	-	-	-	-	-
Total Expenditures		\$ 304,104	\$ 254,995	\$ 330,000	\$ 300,000	\$ 300,000

CITY OF AVENTURA
POLICE OFFDUTY SERVICES FUND 620
2009/10

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 336,286	\$ 296,467	\$ 330,000	\$ 300,000	\$ 300,000
	Total Revenues	\$ 336,286	\$ 296,467	\$ 330,000	\$ 300,000	\$ 300,000

EXPENDITURES 5001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2006/07	ACTUAL 2007/08	APPROVED BUDGET 2008/09	CITY MANAGER PROPOSAL 2009/10	COMMISSION APPROVAL 2009/10
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety</u>					
1420	Extra Duty Detail	\$ 304,104	\$ 254,995	\$ 290,000	\$ 300,000	\$ 300,000
2101	FICA	-	-	20,000	-	-
2401	Workers' Compensation	-	-	20,000	-	-
	Total Expenditures	\$ 304,104	\$ 254,995	\$ 330,000	\$ 300,000	\$ 300,000

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
2009 – 2014
HIGHLIGHTS

- Road maintenance projects that total \$3,120,000 to resurface asphalt and enhance safety are included for Williams Island Road, Hospital District, NE 29th Avenue, NE 34th Avenue NE 187th Street, NE 185th Street, NE188th street and the northern and southern portion of Country Club Drive.
- 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.
- Provides funding to upgrade the Yacht Club Way Bridge and for the Don Soffer Exercise Trail improvements in the amount of \$702,788.
- Adds two bus shelters on Country Club Drive and the replacement of bus benches at a cost of \$312,000.
- Continues the implementation of Biscayne Boulevard intersection improvements for NE 183rd Street at a cost of \$75,000.
- Replaces the Air conditioning Chiller System at the Government Center at a cost of \$330,000.
- 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 December when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2009 - 2014. 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

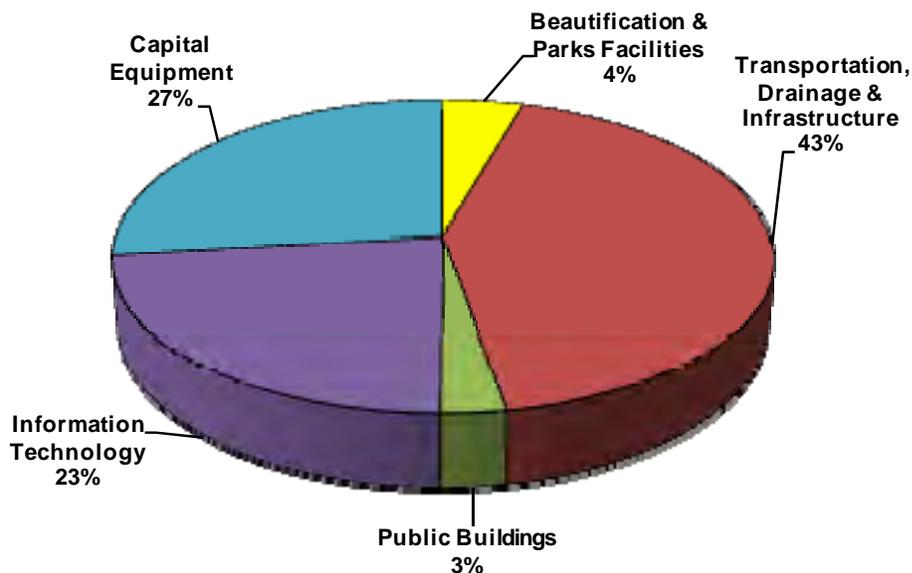
The proposed 2009 - 2014 CIP includes 18 projects in five (5) functional categories with a total value of \$12,235,893. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (4%), Transportation, Drainage and Infrastructure Improvements (43%), Capital Equipment Purchase and Replacement (27%), Information/Communication Technology (23%) and Public Buildings and Facilities Improvements (3%).

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
2009/10 - 2013/14
Summary By Function

Program	2009/10	2010/11	2011/12	2012/13	2013/14	TOTAL
Beautification & Parks Facilities	\$ 7,800	\$ 439,400	\$ 59,800	\$ 7,800	\$ 32,800	\$ 547,600
Transportation, Drainage & Infrastructure	1,839,788	800,000	695,000	950,000	950,000	5,234,788
Public Buildings & Facilities	180,000	165,000	0	0	0	345,000
Information/Communication Technology	788,000	552,300	466,000	541,500	475,400	2,823,200
Capital Equipment	936,460	734,610	595,871	499,400	518,964	3,285,305
Totals	\$ 3,752,048	\$ 2,691,310	\$ 1,816,671	\$ 1,998,700	\$ 1,977,164	\$ 12,235,893



SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

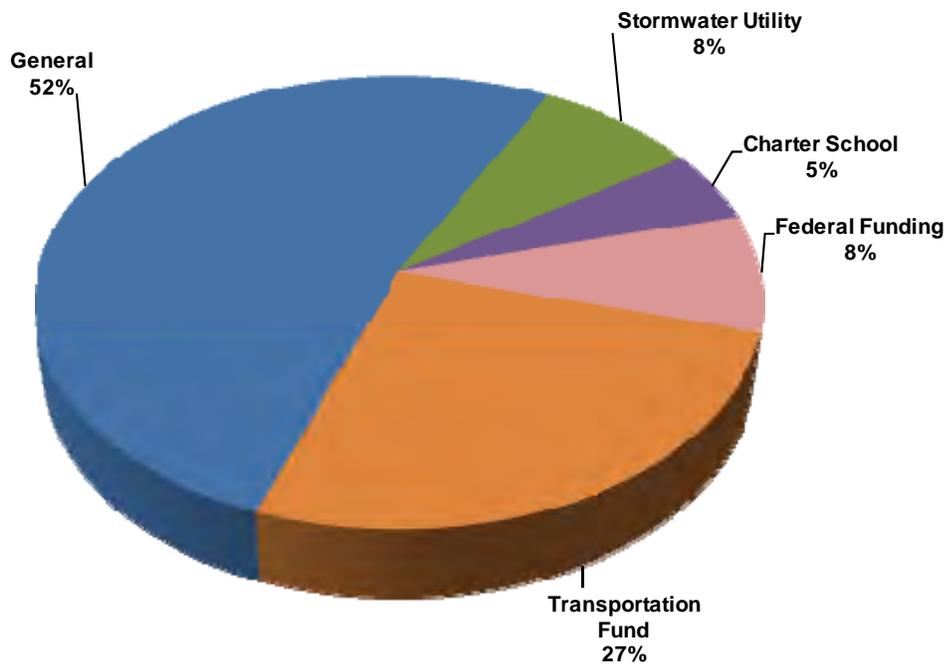
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

Table 2
Capital Improvement Program
2009/10 - 2013/14
Summary By Funding Source

Funding Source	2009/10	2010/11	2011/12	2012/13	2013/14	TOTAL
General	\$ 1,712,760	\$ 1,785,310	\$ 1,024,171	\$ 950,200	\$ 909,164	\$ 6,381,605
Stormwater Utility	200,000	200,000	200,000	200,000	200,000	1,000,000
Parks Development	0	0				0
Charter School	199,500	106,000	97,500	98,500	118,000	619,500
Federal Funding	1,014,788	0				1,014,788
Transportation Fund	625,000	600,000	495,000	750,000	750,000	3,220,000
	\$ 3,752,048	\$ 2,691,310	\$ 1,816,671	\$ 1,998,700	\$ 1,977,164	\$ 12,235,893

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.

Funding Source Summary



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
 2009/10-2013/14
Summary By Location

Location	Beautification Improvements	Transportation Improvements	Drainage Improve	Park Improve
Founders Park Improvements				2010-2011
Yacht Club Way Bridge Improve.		2009/10		
Traffic Improvements		2009/10		
Hospital District		2009/10		
Williams Island Road		2009/10		
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		
Bus Shelter - CCD		2009/10		
Country Club Drive		2012-2013		

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 \$12,235,893. No additional debt is recommended.
2. Adjusts property tax revenues based on projected lower property assessments caused by the economic downturn.

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

	2009/10	2010/11	2011/12	2012/13	2013/14
TOTAL PROJECTED AVAILABLE RESOURCES	\$30,594,308	\$30,368,332	\$31,254,835	\$32,120,328	\$33,102,669
PROJECTED OPERATING EXPENDITURES	25,359,000	27,014,890	28,823,921	30,767,323	32,844,439
DEBT SERVICE REQUIREMENTS	2,258,000	2,258,000	2,258,000	2,258,000	2,258,000
SUBTOTAL - EXPENDITURES	27,617,000	29,272,890	31,081,921	33,025,323	35,102,439
BALANCE	2,977,308	1,095,442	172,914	(904,995)	(1,999,770)
BEGINNING CIP RESERVE	25,000,000	25,249,760	24,559,892	23,708,635	21,853,440
Less CIP APPROPRIATIONS	2,727,548	1,785,310	1,024,171	950,200	909,164
BALANCE IN CIP RESERVE - END OF YEAR	25,249,760	24,559,892	23,708,635	21,853,440	18,944,506

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.

TABLE 1
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2009/10 - 20013/14
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2009/10	2010/11	2011/12	2012/13	2013/14	Total
BP1	Founders Park Improvements	CS	\$ 431,600	\$ 52,000		\$ 25,000	\$ 508,600	
BP2	Citywide Beautification Improvements	CS	7,800	7,800	7,800	7,800	39,000	
Totals			\$ 7,800	\$ 439,400	\$ 59,800	\$ 7,800	\$ 547,600	

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2009/10 - 20013/14
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Impact Fees	General Fund
BP1	Founders Park Improvements	CS	508,600		508,600
BP3	Citywide Beautification Improvements	CS	39,000		39,000
Totals			547,600	\$ -	\$ 547,600

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2009/10- 2013/14
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2009/10	2010/11	2011/12	2012/13	2013/14	Total
TD11	Stormwater Drainage Improvement	CS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
TD12	Transportation System & Traffic Improvements	CS	1,014,788	-	-	-	-	1,014,788
TD13	Road Resurfacing Program	CS	625,000	600,000	495,000	750,000	750,000	3,220,000
Totals			\$ 1,839,788	\$ 800,000	\$ 695,000	\$ 950,000	\$ 950,000	\$ 5,234,788

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2009/10- 2013/14
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Transportator Fund	Federal Funding
TD11	Stormwater Drainage Improvement	CS	\$ 1,000,000	\$ 1,000,000		
TD12	Transportation System & Traffic Improvements	CS	1,014,788		-	1,014,788
TD13	Road Resurfacing Program	CS	3,220,000	\$	-	3,220,000
Totals			\$ 5,234,788	\$ 1,000,000	\$ -	\$ 3,220,000

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2009/10 - 20013/14
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2009/10	2010/11	2011/12	2012/12	2013/14	Total
PBF1	Government Center Chiller Replacement	CS	\$ 165,000	\$ 165,000			\$	330,000
PBF2	Police Department Offices Improvement	PD	15,000					15,000
Totals			\$ 180,000	\$ 165,000	\$ -	\$ -	\$ -	\$ 345,000

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2009/10 - 20013/14
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Charter School	General Fund
PBF1	Government Center Chiller Replacement	CS	\$ 330,000		\$ 330,000
PBF2	Police Department Offices Improvement	PD	15,000		15,000
Totals			\$ 345,000		\$ 345,000

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2009/10 - 2013/14
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2009/10	2010/11	2011/12	2012/13	2013/14	Total
ICT1	Police Computers Systems<\$5000	PD	117,400	188,000	125,000	134,000	125,000	689,400
ICT2	Central Computer System>\$5000	IT	265,000	90,000	95,000	105,000	105,000	660,000
ICT3	Radios and E911 System	PD	171,000	126,000	106,000	181,000	96,000	680,000
ICT4	Computer Equipment<\$5000	ACES	123,000	96,000	87,500	78,500	108,000	493,000
ICT5	Computer Equipment>\$5000	ACES	76,500	10,000	10,000	20,000	10,000	126,500
ICT6	Computer Equipment<\$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000
ICT7	Computer Equipment<\$5000	FSS	2,000	6,000	2,000	2,000	2,000	14,000
ICT8	Computer Equipment<\$5000	CM	4,000	2,000	4,000	-	2,000	12,000
ICT9	Computer Equipment<\$5000	CS	16,000	20,300	27,000	11,000	17,300	91,600
ICT10	Computer Equipment<\$5000	CD	4,100	8,000	3,500	4,000	4,100	23,700
ICT11	Computer Equipment	CC	3,000	-	-	-	-	3,000
Totals			\$ 788,000	\$ 552,300	\$ 466,000	\$ 541,500	\$ 475,400	\$ 2,823,200

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2009/10 - 2013/14
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Charter School Fund
ICT1	Police Computers Systems<\$5000	PD	689,400	689,400	
ICT2	Central Computer System>\$5000	IT	660,000	660,000	
ICT3	Radios and E911 System	PD	680,000	680,000	
ICT4	Computer Equipment<\$5000	ACES	493,000		493,000
ICT5	Computer Equipment>\$5000	ACES	126,500		126,500
ICT6	Computer Equipment<\$5000	IT	30,000	30,000	
ICT7	Computer Equipment<\$5000	FSS	14,000	14,000	
ICT8	Computer Equipment<\$5000	CM	12,000	12,000	
ICT9	Computer Equipment<\$5000	CS	91,600	91,600	
ICT10	Computer Equipment<\$5000	CD	23,700	23,700	
ICT11	Computer Equipment	CC	3,000	3,000	
Totals			\$ 2,823,200	\$ 2,203,700	\$ 619,500

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2009/10 - 2013/14
 SUMMARY BY YEAR

CIP #	Project Title	Dept.	2009/10	2010/11	2011/12	2012/13	2013/14	Total
CE1	Vehicle Purchase & Replacements	PD	391,960	453,000	445,000	379,100	379,100	2,048,160
CE2	Equipment Purchase and Replacement>5000	PD	127,000	188,710	83,471	63,000	64,890	527,071
CE3	Equipment Purchase and Replacement<5000	PD	16,900	28,400	22,200	49,300	14,474	131,274
CE4	Equipment Purchase and Replacement>5000	CS	48,600	61,000	20,000	6,000	58,000	193,600
CE5	Equipment Purchase and Replacement<5000	CS	6,000	3,500	2,500	2,000	2,500	16,500
CE6	Equipment Purchase and Replacement>5000	ACC	325,000					
CE7	Equipment Purchase and Replacement>5000	CD	21,000		22,700		-	43,700
Totals			\$ 936,460	\$ 734,610	\$ 595,871	\$ 499,400	\$ 518,964	\$ 3,285,305

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2009/10 - 2013/14
 FUNDING PLAN

CIP #	Project Title	Dept.	Total	General Fund
CE1	Vehicle Purchase & Replacements	PD	2,048,160	2,048,160
CE2	Equipment Purchase and Replacement>5000	PD	527,071	527,071
CE3	Equipment Purchase and Replacement<5000	PD	131,274	131,274
CE4	Equipment Purchase and Replacement>5000	CS	193,600	193,600
CE5	Equipment Purchase and Replacement<5000	CS	16,500	16,500
CE6	Equipment Purchase and Replacement>5000	ACC	325,000	325,000
CE7	Equipment Purchase and Replacement>5000	CD	43,700	43,700
Totals			3,285,305	3,285,305

CITY OF AVENTURA

CAPITAL OUTLAY

2009/10

PROJECT APPROPRIATION

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2009/10	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	\$ 4,000	Yes	4	\$ -	\$ -	\$ -
<u>City Clerk - 08-519</u>							
6402	Computer Equipment<\$5,000	3,000	Yes	4	-	-	-
<u>Finance - 10-513</u>							
6402	Computer Equipment<\$5,000	2,000	Yes	4	-	-	-
<u>Information Technology. - 12-513</u>							
6401	Computer Equipment>\$5,000	265,000	No	4	-	-	-
6402	Computer Equipment<\$5,000	6,000	Yes	4	-	-	-
<u>Public Safety - 20- 521</u>							
6401	Computer Equipment>\$5,000	7,000	Yes	4	-	-	-
6402	Computer Equipment<\$5,000	110,400	No	4	-	-	-
6402	E911 Equipment	15,000	No	5	-	-	-
6407	Radio Purchase & Replace.	156,000	No	5	-	-	-
6410	Equipment>\$5,000	127,000	No	5	-	-	-
6411	Equipment<\$5,000	16,900	Yes	5	-	-	-
6450	Police Dept Offices Improve Vehicles	15,000	No	5	-	-	-
6450	Vehicles	391,960	Yes	4	-	-	-
<u>Community Development - 40-524</u>							
6402	Computer Equipment<\$5,000	4,100	Yes	4	-	-	-
6450	Vehicles	21,000	No	5	-	-	-
<u>Community Services - 50-539/541/572</u>							
6402	Computer Equipment<\$5,000	16,000	Yes	4	-	-	-
6410	Equipment>\$5,000	48,600	Yes	5	-	-	-
6411	Equipment<\$5,000	6,000	Yes	5	-	-	-
6205	Government Center Improvements	165,000	No	10	-	-	-
6301	Beautification Projects	7,800	No	5	-	-	-
6341	Transportation System Improve.	1,014,788	No	10	-	-	-
<u>Cultural & Arts Center - 70-575</u>							
6410	Equipment>\$5,000	325,000	No	5	-	-	-
Total Capital		\$ 2,727,548			\$ -	\$ -	\$ -
TRANSPORTATION AND STREET MAINTENANCE FUND 120							
<u>Community Services - 50-541</u>							
6305	Road Resurfacing	625,000	Yes	10	-	-	-
Total Capital		\$ 625,000			\$ -	\$ -	\$ -
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 Measures

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 (2) dollars from each traffic citation for the purpose of criminal justice education and training for police officers.

Police Offduty Services Fund

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

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

