The City of Aventura

OPERATING AND CAPITAL BUDGET FISCAL YEAR 2013/14

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2013/14

CITY OF AVENTURA

CITY COMMISSION

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

CITY MANAGER

Eric M. Soroka, ICMA - CM

DEPARTMENT DIRECTORS

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

CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2013/14

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APPENDIX 4-1

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

Office of the City Manager

August 15, 2013

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

RE: 2013/14 Budget Message Addendum

Members of the City Commission:

On July 10, 2013 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2013 was presented to the City Commission.

A Budget review meeting was held on July 17, 2013, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

Enclosed herein is the 2013/14 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

July 10, 2013

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

RE: 2013/14 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, 2013, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational, and financial plan for the delivery of City services. It also represents the City's commitment to providing the highest level of City services to maximize the quality of life for its citizens, businesses and visitors. The proposed budget provides the resources to maintain our quality municipal services and facilities that make Aventura a premier community to live, work and play. Going forward in these uncertain economic times we need to continue our prudent fiscal practices. This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs.

Budget Format

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

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

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

Significant Factors Affecting Budget Preparation

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

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

Strong fiscal policies and prudent budgeting have enabled the City to maintain the lowest tax rate in the County while providing high-quality services to our residents. In order to continue this philosophy, the following principles guided the preparation of this year's budget:

- Limit the overall operating costs increase to 4% while maintaining the current service levels and programs.
- Not increasing the tax rate.
- Bridge the revenue gap by utilizing reserve funds to support nonrecurring capital improvements.
- Develop conservative revenue estimates and ensure that expenditure levels are maintained within the projected revenue amounts.

The budget process produced a total budget of $52,390,504 or 9.9% less than the previous year. This was due primarily to the completion of major capital projects in the current fiscal year. Operating costs were limited to a 3.6% increase as compared to the previous year. A major portion of the increase is attributed to a 10% increase or $200,000 in health insurance premiums. The budget maintains our current level for all City services except funding for recreational special events have been increased to add more family events. The model of privatizing many service areas of the City's operations over the years has served the City well and has allowed for a more cost effective service delivery system as compared to the traditional government structure. This along with implementing various energy saving measures throughout the organization assisted greatly in reducing our overall cost increases. The City's "Go Green" efforts continue to be been very beneficial in keeping our operating costs down.

Capital Outlay expenditures are budgeted at $3,625,400 and include projects ranging from road resurfacing to park improvements and the commitment to invest in state-of-the-art technology. Over the past few years, major capital projects, facilities and park projects have been completed at a record setting pace. It is important that this budget along with future budgets contain the necessary level of funding to maintain and protect these assets. In order to balance the budget, $246,000 was utilized from the City's reserve funds in order to fund a portion of the nonrecurring capital projects contained in the budget. The use of the reserve fund was pre-planned and contained in our Five Year Capital

Improvement Program (CIP) document. The City very prudently set aside reserves during better economic conditions. The key to our long time fiscal stability is to ensure that the amount used from the reserves is kept to a minimum and in accordance with the CIP. Every effort should be made to ensure fund balances are only utilized to fund nonrecurring capital projects and not annual operating costs.

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

The total number of full-time employees contained in the proposed budget is 173 with no increase compared to the prior year.

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.

2013/14 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2013/14 Budget Plan.

- ✓ Maintaining current service levels and programs.
- ✓ Bridge the revenue gap by utilizing reserve funds to support nonrecurring capital improvements.
- ✓ Expand family events and programs that promote a sense of community such as movie nights and the proposed community garden.
- ✓ Provide funding to maintain landscaped areas, City facilities and the City's infrastructure to continue to provide a high quality maintenance program.
- ✓ Expedite plan review and permitting for projects that create jobs and spur economic activity.
- ✓ Continue to adopt "Go Green" initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change. These initiatives over time will also reduce our annual operating cost and impacts on the environment.
- ✓ Continue to utilize technology to improve productivity and lower costs of providing services.
- ✓ No additional debt by implementing and funding the "pay-as-you-go" Capital Improvement Program to address the City's infrastructure needs.

Our Mission Statement

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

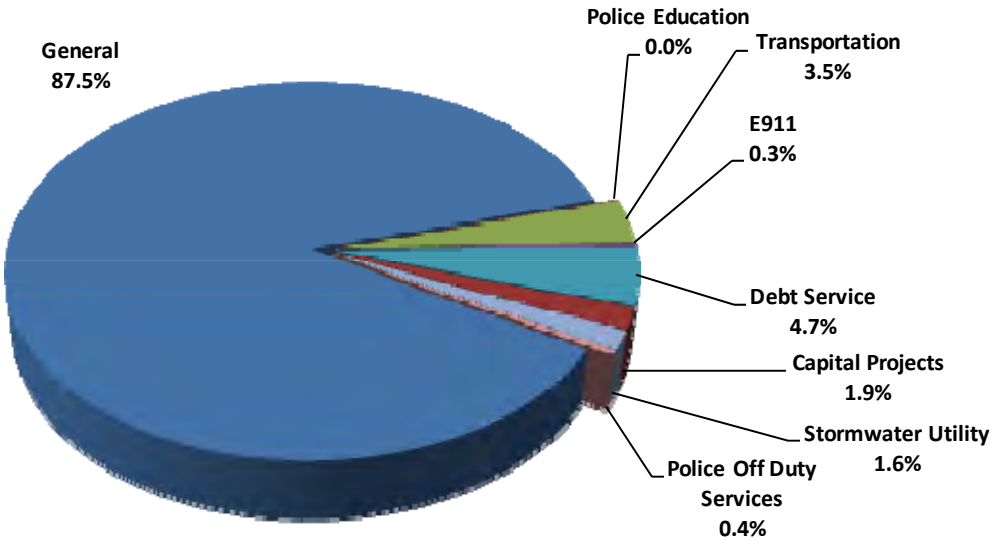
Summary of All Budgetary Funds

The total proposed budget for 2013/14, including all funds, capital outlay and debt service, is $52,390,504. This is $5,779,528 or 9.9% less as compared to the prior year. Operating expenditures total $30,330,660, while Capital Outlay expenditures total $19,493,388 and Debt Service expenditures total $2,566,457.

Fund Summary by Amount

FUND	PROPOSED AMOUNT	% of BUDGET
General Fund	$ 47,802,337	87.5%
Police Education Fund	11,000	0.0%
Transportation Fund	1,925,500	3.5%
911 Fund	212,400	0.4%
Debt Service Funds	2,566,457	4.7%
Capital Projects Fund	1,015,000	1.9%
Stormwater Utility Fund	884,000	1.6%
Police Off Duty Services Fund	225,000	0.4%

Fund Summary by Percentage

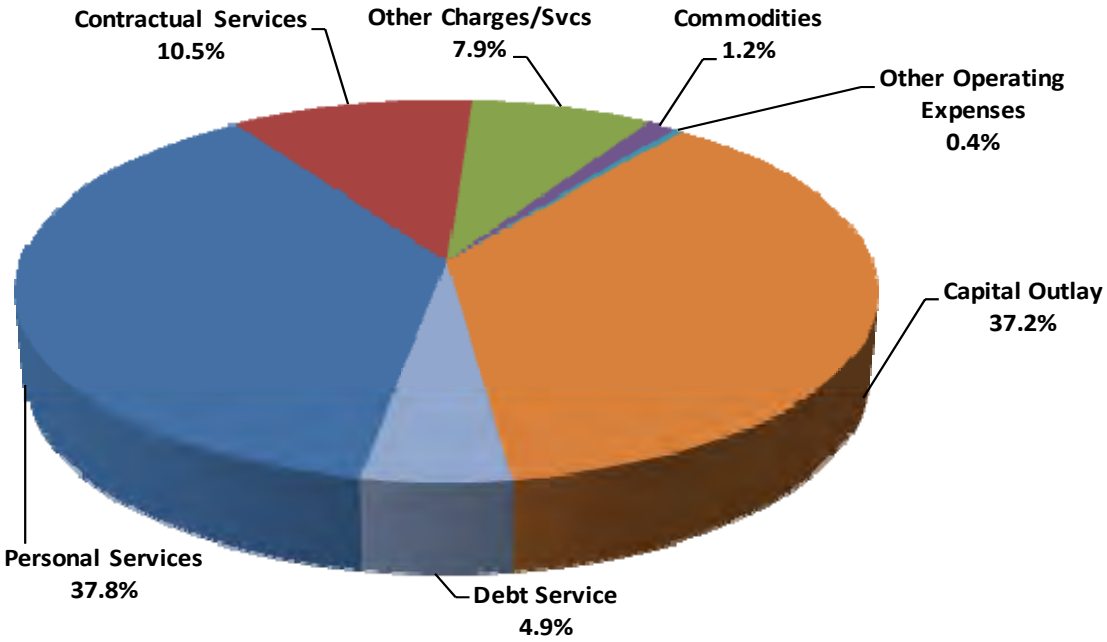


Expenditures by category are as follows:

CATEGORY SUMMARY

CATEGORY		PROPOSED AMOUNT	% of BUDGET
Personal Services	$	19,806,075	37.8%
Contractual Services		5,526,293	10.5%
Other Charges/Svcs		4,142,357	7.9%
Commodities		647,850	1.2%
Other Operating Expenses		208,085	0.4%
Capital Outlay		19,493,388	37.2%
Debt Service		2,566,457	4.9%
Total	$	52,390,504	100.0%

Category Summary by Percentage



The following chart shows a comparison of each department's budget for the past two (2) years. The total budget amount is 9.9% or $5,779,528 lower than the previous year.

DEPARTMENT	2012/13	2013/14	INCREASE (DECREASE)	% Change
City Commission	$ 123,068	$ 124,140	$ 1,072	0.9%
Office of the City Manager	910,770	787,104	(123,666)	-13.6%
Legal	270,000	270,000	-	0.0%
City Clerk's Office	299,921	281,731	(18,190)	-6.1%
Finance	814,017	957,677	143,660	17.6%
Information Technology	929,205	932,834	3,629	0.4%
Public Safety	16,709,080	17,238,278	529,198	3.2%
Community Development	1,664,314	1,889,105	224,791	13.5%
Community Services	5,456,509	5,655,798	199,289	3.7%
Arts & Cultural Center	673,590	693,793	20,203	3.0%
Non-Departmental	1,420,556	1,500,200	79,644	5.6%
Subtotal	**29,271,030**	**30,330,660**	**1,059,630**	**3.6%**
Capital Outlay	9,653,521	3,625,400	(6,028,121)	-62.4%
CIP Reserve	16,679,430	15,867,988	(811,442)	-4.9%
Debt Service	2,566,051	2,566,457	406	0.0%
Total	**$ 58,170,032**	**$ 52,390,504**	**$ (5,779,528)**	**-9.9%**

GENERAL FUND

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

Revenues

The revenues, available for allocation in the 2013/14 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be $47,802,337. This is a decrease of $5,360,778 or 10.1% as compared to last year.

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser Department is $7,786,432,398. This amount is 3.8% or $285,193,381 more than last year. The new construction value was $945,775. The ad valorem millage levy for fiscal year 2013/14 is recommended to be 1.7261, which is the same rate adopted last year. This will generate $12,768,153 compared to last year's amount of $12,300,495. This represents the 18th consecutive year without an increase. The budget includes $4,100,000 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 $334,000 more than the prior year based on anticipated increases in FPL franchise fees. The budget

includes $2,600,000 from FPL franchise fees based on the Interlocal Agreement with the County and $1,450,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to increase by $171,002 as compared to the amount budgeted for the prior year due to anticipated higher Sales Tax and State Revenue.

Charges For Services – Revenues relating to charges for services are anticipated to be $113,700 more than the prior year's budget. The majority of the increase is attributed to revenue generated from lien searches, development review fees and police service agreement payments.

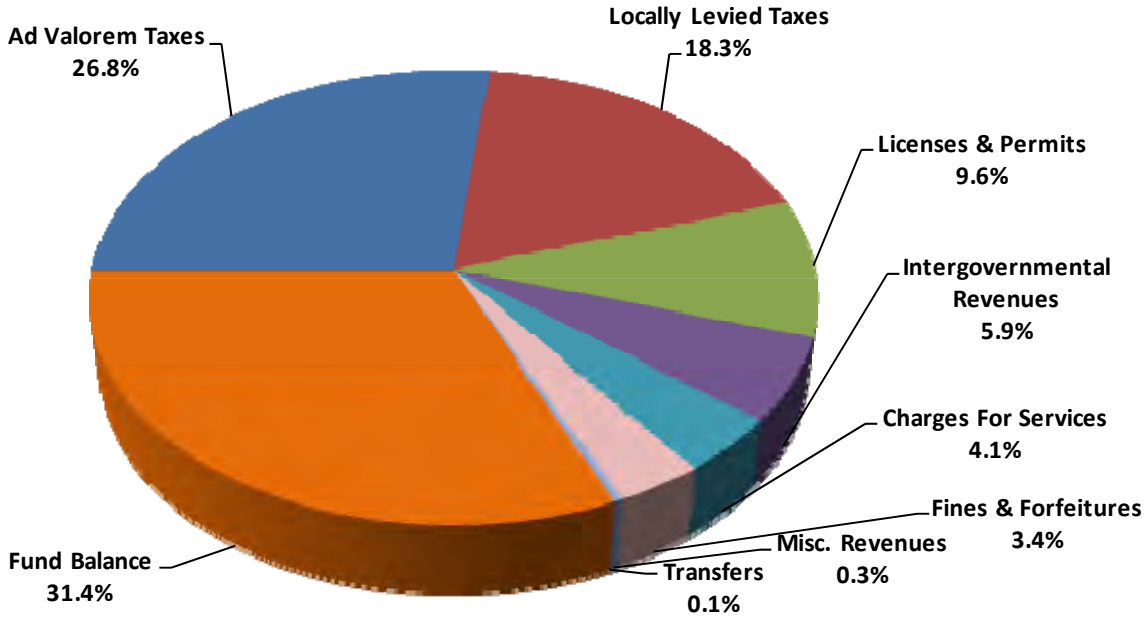
Fines and Forfeitures – Total revenues projected for 2013/14 is $1,632,000. Revenues from county court fines and intersection safety violations are included in this category.

Miscellaneous Revenues – Projected revenues are anticipated to be $166,000. This is an increase of $4,000 compared to the amount budgeted for the prior fiscal year. This is due to anticipated increases associated with the sale of assets.

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

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

Revenues by Source



Expenditures

The estimated 2013/14 General Fund expenditures contained within this budget total $47,802,337 and are balanced with the projected revenues. Total expenditures are $5,360,778 or 10.1% less than the 2012/13 fiscal year amount. This is primarily due to the completion of major capital projects in the prior fiscal year. The operating expenditures have increased by $954,480 or 3.5% as compared to the prior year.

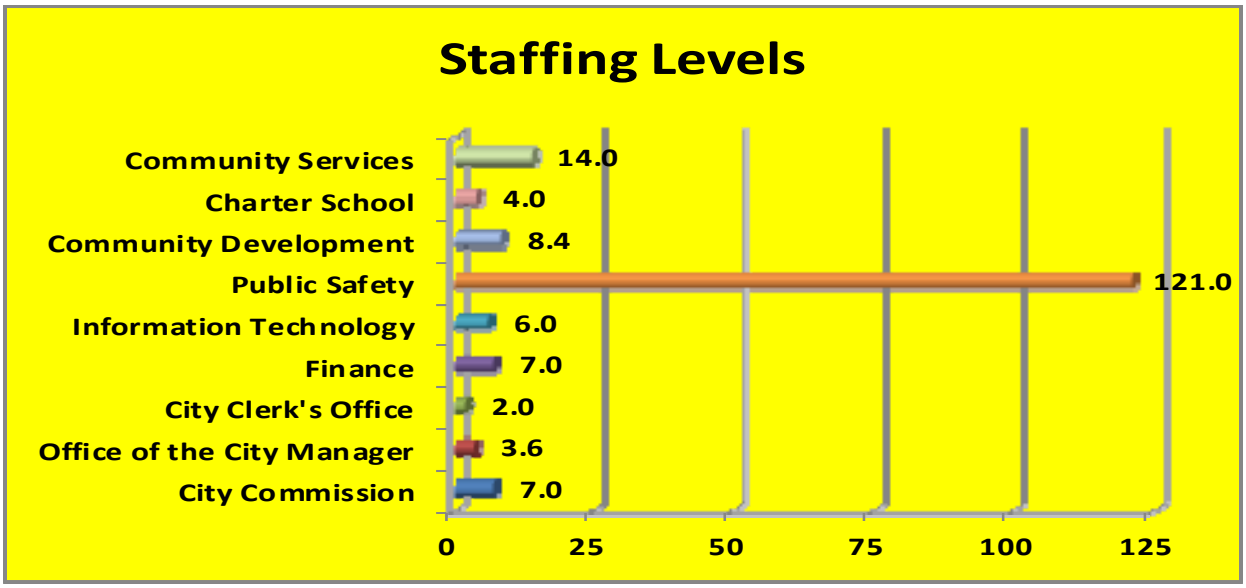
EXPENDITURE CATEGORY SUMMARY

CATEGORY	2012/13	2013/14	INCREASE (DECREASE)	% Change
Personal Services	$ 19,111,389	$ 19,581,075	$ 469,686	2.5%
Contractual Services	3,786,890	4,166,293	379,403	10.0%
Other Charges/Svcs	3,834,891	3,968,357	133,466	3.5%
Commodities	672,550	643,850	(28,700)	-4.3%
Other Operating Expenses	192,060	192,685	625	0.3%
Subtotal	27,597,780	28,552,260	954,480	3.5%
Capital Outlay	23,359,453	17,028,888	(6,330,565)	-27.1%
Transfer to Funds	2,205,882	2,221,190	15,308	0.7%
Total	**$53,163,115**	**$47,802,337**	**$ (5,360,778)**	**-10.1%**

Personal Services

Personal Services increased by $469,868 or 2.5% compared to the prior year. The increase includes a 10% or $200,000 increase in Health Insurance costs associated with changes associated with the Federal Health Care law and experience modifications. The expenditures for non-unionized employees have been budgeted to reflect a 3% cost of living adjustment and a performance/merit increase amount that averages 3% per employee. The Collective Bargaining Agreement for PBA members expires at the end of this fiscal year and is currently being re-negotiated. The total number of full-time employees is 173 with no increase compared to 2012/13 fiscal year. The total number of part-time employees remains at 12. The Human Resources Manager position previously contained in the City Manager's Office was reassigned to the Finance Department to align administrative services functions under one department.

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



Operating Expenses

The expenditures for contractual services are budgeted at $4,166,293 or 8.7% of the General Fund budget. This is $379,403 more than the prior year. This can be attributed to increases in building inspection services generated by building activity and costs associated with the Intersection Traffic Safety Program. Expenditures for other charges and services are budgeted at $3,968,357, which represents 8.3% of the total budget. This category increased by $133,466 due to costs associated with the maintenance of the Government Center and information technology systems. Expenditures for commodities are budgeted at $643,850, which represents 1.3% of the total budget. Total costs associated with other operating expenses are budgeted at $192,685 which represents .4% of the total budget.

Capital Outlay

General Fund projects included in the first year of the City's five year Capital Improvement Program (CIP) for 2013-2018 represent a long term plan to address infrastructure maintenance needs. A total of $2,255,400 has been budgeted in the General Fund for Capital Outlay projects along with a $14,773,488 reserve to fund future projects.

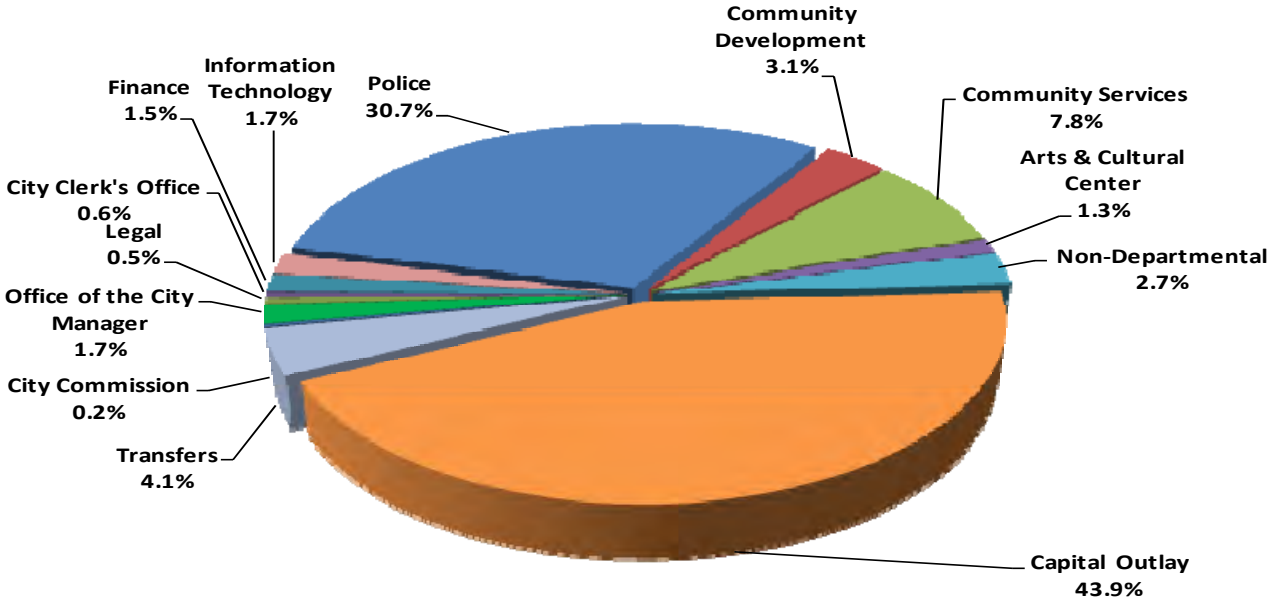
Major General Fund capital outlay items are as follows:
Street Lighting Improvements $1,000,000
Police Vehicles $399,000
Computer Equipment $396,300
Equipment $271,100
Founders Park Improvements $165,000
E911 Equipment $15,000
Beautification Projects $9,000

Transfer to Funds

Transfers to the debt service funds to pay principal and interest payments associated with the long-term financing of bonds and loans is $2,221,190 which is an increase of $15,308 as compared to the prior year. The transfer also includes $100,000 from the Traffic Safety Program to the Charter School Fund.

SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND

CATEGORY	2012/13	2013/14	INCREASE (DECREASE)	% Change
GENERAL GOVERNMENT				
City Commission	$ 123,068	$ 124,140	$ 1,072	0.9%
Office of the City Manager	910,770	787,104	(123,666)	-13.6%
Legal	270,000	270,000	-	0.0%
City Clerk's Office	299,921	281,731	(18,190)	-6.1%
Finance	814,017	957,677	143,660	17.6%
Information Technology	929,205	932,834	3,629	0.4%
Total General Gov't	3,346,981	3,353,486	6,505	0.2%
PUBLIC SAFETY				
Public Safety	16,335,830	16,819,878	484,048	3.0%
Community Development	1,664,314	1,889,105	224,791	13.5%
Total Public Safety	18,000,144	18,708,983	708,839	3.9%
COMMUNITY SERVICES				
Community Services	4,156,509	4,295,798	139,289	3.4%
Arts & Cultural Center	673,590	693,793	20,203	3.0%
Total Community Svcs.	4,830,099	4,989,591	159,492	3.3%
OTHER NON-DEPARTMENTAL				
Non-Departmental	1,420,556	1,500,200	79,644	5.6%
Capital Outlay	23,359,453	17,028,888	(6,330,565)	-27.1%
Transfer to Funds	2,205,882	2,221,190	15,308	0.7%
Total Other Non-Dept.	26,985,891	20,750,278	(6,235,613)	-23.1%
TOTAL	**$ 53,163,115**	**$ 47,802,337**	**$ (5,360,778)**	**-10.1%**



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 $11,000 is anticipated in revenue for 2013/14. 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 $1,925,500 for 2013/14. The County Transit System Surtax is estimated to generate $1,050,000. The funds will be used to provide transit system services, maintenance, traffic flow improvements at the intersection of NE 185th Street and Biscayne Boulevard and fund road resurfacing projects (Country Club Drive Sorth.). Operating expenditures for maintenance are budgeted at $450,000.

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. Based on the recent Governmental Accounting and Financial Standards Board Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, the Police Capital Outlay Impact Fee Fund is no longer recognized as a special revenue fund. As a result of this change, a new Capital Project Fund was established to account for revenues and expenditures associated with Police Impact Fees.

Park Development Fund

This fund was used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. This fund was created to account for impact fees derived from new developments and restricted by ordinance for Park capital improvements. Based on the recent Governmental Accounting and Financial Standards Board Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, the Park Development Fund is no longer recognized as a special revenue fund. As a result of this change, a new Capital Project Fund was established to account for revenues and expenditures associated with Park Impact Fees.

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 2013/14 are $212,400.

Funds will be used to pay costs associated with the 911 system and transfer an amount to the General Fund to offset communication officer costs.

Debt Service Funds

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

2010 & 2011 Debt Service Fund – Established for the purchase of Founders Park, the permanent Government Center site and construction of the Government Center. The original debt issued in 1999 was refinanced in 2010 and 2011. The proposed budget for 2013/14 is $1,206,428.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2013/14 is $511,398.

2012 (A) Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and to partially fund the Community Recreation Center. The proposed budget for 2013/14 is $403,364. The original debt issued in 2002 was refinanced in 2012.

2012 (B) Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2013/14 is $445,267. The original debt issued in 2002 was refinanced in 2012.

The total budget for all Debt Service Funds is $2,566,457 and is $406 more than the previous year.

Capital Projects Fund

This fund was established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinances or City Commission policy. The total fund for 2013/14 is $1,015,000. The majority of the revenues are from the funds set-aside from the sale of land previously owned by the City. The funds will be utilized for improvements at the following parks; Founders, Waterways, Waterways Dog Park and Veterans.

Stormwater Utility Fund

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system. The maintenance costs total $535,000. Capital improvements to the drainage system are budgeted in the amount of $200,000. A reserve account to assist in funding future projects was established in the amount of $149,000. Revenues are projected to be $884,000 for 2013/14. It is recommended that the current rate of $2.50/ERU be maintained.

Police Offduty Services Fund

This Fund was established to account for revenues and expenditures associated with services provided by offduty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Offduty Fund for 2013/14 is anticipated to be $225,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2013/14. The budget reaffirms the City Commission's commitment to maintain our quality services at their current levels without raising the tax rate. Over the years, this City has maintained the lowest tax rate in the County. This budget document and its related policies represent our continued commitment to excellence and to our residents.

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

- For the eighteenth year, no property tax increase.

- Total expenditures in all funds decreased by 9.9% due to the completion of several large capital projects.

- The operating cost increases were held to less than 4% without reducing current service levels.

- Approximately $246,000 was utilized from the City's reserve funds to balance the budget and fund nonrecurring capital projects such as park improvements.

- Funds the final phase of upgrading the street lighting on the eastside of Biscayne Boulevard.

- Increases funding for community events such as "movie nights" and special programs.

- Implements Park Enhancement Package which includes the following improvements based on input from the users of our park system:
  - Install SunPad adjacent to the Spash Pad at Founders Park
  - Additional shade structure and benches at Waterways Park playground
  - Replace shade structure with permanent shelter at Waterways Dog Park
  - Install additional shade structure at Veterans Park

- Provides start-up funds for a proposed Community Garden at the south portion of Founders Park.

- Funds $885,000 to resurface the south portion of Country Club Drive.

- Continues to implement and update technology enhancements that develop our "Electronic Government" to allow the public to interact more easily and conveniently with the City and to automate City operations.

- Continues contracting most maintenance functions, engineering, plan review and inspection services, as well as the operation of the Arts & Cultural Center to the private sector.

- Funds police equipment needs from laptop computers to new police vehicles in the amount of $727,600.

- Includes $200,000 to upgrade the City's drainage system.

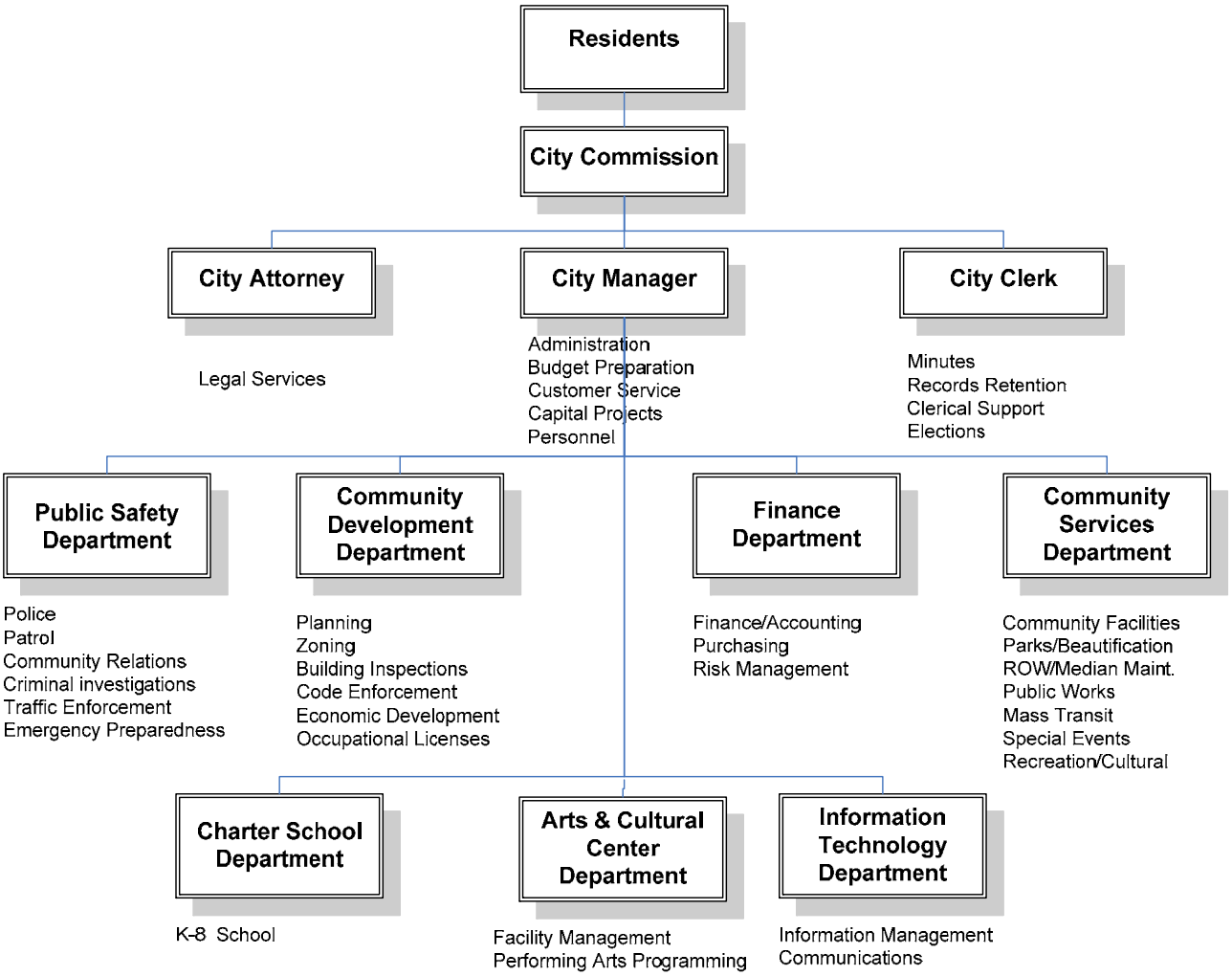
- Continues to adopt "Go Green" initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 17, 2013 to review in detail the proposed budget document.

Respectfully submitted,

Eric M. Soroka
City Manager

Organization Chart
CITY OF AVENTURA



Our Mission Statement

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Aventura

Florida

For the Fiscal Year Beginning

October 1, 2012

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Aventura, Florida** for its annual budget for the fiscal year beginning **October 1, 2012.** In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

INTRODUCTION

Overview

Location and Size

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

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

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

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

City Facts

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

Government Structure

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

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

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

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

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

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

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

Always progressing...

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

- A state-of-the-art Government Center provides a one-stop-shop for its residents and houses all governmental operations, including Commission Chambers, Police Station and administrative offices.
- A Community/Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the new Community Recreation Center. The 84,000 square foot state-of-the-art school serves 984 Aventura schoolchildren from kindergarten to 8th grade.
- In 2010, the City's Arts & Cultural Center opened and has provided numerous performing arts and cultural events for all age groups in the community.

Privatization of Services

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

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

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

Incorporation Accomplishments

- ❖ Highly Visible Police Department, Low Crime Rate
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 17 Budgets
- ❖ New Parks and Recreational Opportunities for All Age Groups
- ❖ Citywide Shuttle Bus Service – Ridership Continues to Expand
- ❖ Road and Safety Improvements – Traffic Lights, Sidewalks
- ❖ New Land Development Regulations – Control Over Zoning
- ❖ Citywide Beautification Program – Bus Shelters & Benches
- ❖ High Landscape and Roadway Maintenance Standards
- ❖ Reduced Costs to Citizens – City's Assumption of roads, landscaping and bus service.
- ❖ "A" rated Charter School
- ❖ Community Recreation Center
- ❖ Government Center
- ❖ Arts & Cultural Center

Long Term Goals & Objectives

On November 7, 1995, the citizens of Aventura overwhelmingly voted to approve the City's Charter and officially incorporate as Miami-Dade County's 28th municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the City's destiny. Since incorporation, a great deal of progress has been made to accomplish the goals of incorporation with the creation of our own police force, new and expanded parks and recreation opportunities and citywide beautification projects. Aventura is governed by a commission-manager form of government, combining the political leadership of its elected officials with the executive experience of its City Manager. This structure is vastly different from that of other local governments, emulating the private sector by privatizing services and emphasizing customer service based on the following principles:

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

Budget Procedures and Process

Budget System

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

Budget Process

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

The City's Budget process began in April with a staff meeting between the City Manager and Department Directors to review budget philosophy and develop overall goals and objectives. The entire budget process encompasses approximately five (5) months of the fiscal year. During this period, meetings were held with Department Directors, the City Commission and the public to insure representative input. The budget calendar that follows details the actions taken during the budget process.

Budget Adoption

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

Budget Control/Monitoring

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

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

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

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

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

Budget Amendment

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

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

- Any change or amendment to the budget that will increase the original total appropriated amount can only be accomplished with the preparation of an Ordinance requiring two (2) public hearings and approval by the City Commission.

- Any change or amendment to the budget which transfers monies within a fund but does not increase the total appropriated amount can be accomplished with the preparation of a Resolution. This does not require a public hearing, however, approval by the City Commission is still necessary.

Basis of Accounting

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

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

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

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

Fund Structure

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

Government Fund Types

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

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

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

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

- 2010 & 2011 Loan Debt Service (230)
- 2000 Loan Debt Service (240)
- 2012 (A) Loan Debt Service (250)
- 2012 (B) Loan Debt Service (290)

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

- Capital Projects Fund (392)

Proprietary Funds

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

- Stormwater Utility (410)

Funds Excluded from Adopted Budget

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

Financial Policies

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

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

Operating Budget Policies

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

Capital Budget Policies

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

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

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

Revenue Policies

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

Cash Management/Investment Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance Policies

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

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

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

Fund Balance Definitions and Classifications

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

Fund Balance – Nonspendable

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

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

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

a) <u>Inventory Reserve</u>

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

b) <u>Prepaid Expenditures</u>

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

Fund Balance – Restricted

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

Fund Balance – Committed

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

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

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

a) <u>Capital Reserve</u>

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

b) Hurricane/Emergency Recovery Operating Reserve

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

Fund Balance – Assigned

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

Fund Balance – Unassigned

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

Spending Order of Fund Balance

The City uses restricted amounts to be spent first when both the restricted and unrestricted fund balance is available unless there are legal documents/contract that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the restricted fund balance classification could be used. Open encumbrances at the end of the fiscal year may only be classified as committed or assigned, depending on at what level of authorization originally established them.

Annual Review and Determination of Fund Balance Reserve Amounts

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

Accounting, Auditing, and Financial Reporting Policies

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

Financing Programs and Debt Administration

The City currently has four (4) outstanding long-term debt issues. At September 30, 2012, the principal balance outstanding totaled $28,805,000.

2010 & 2011 Debt Service Fund 230

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

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

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

2000 Loan Debt Service Fund 240

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

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

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

The Series 2012 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately $368,000 and $411,000 for Debt Service Funds 250 and 290, respectively per year over the 15-year life of the obligation. The interest rate is locked at 2.180%.

Debt Policy and Administration

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

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

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

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

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

4. **Maturity of the Debt**
   Bonds will generally not have more than thirty (30) year duration.

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

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

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

Cash Management

Pooled Cash

The City maintains a pooled cash account for all funds, enabling the City to invest large amounts of idle cash for short periods of time

and to optimize earnings potential. Cash and cash equivalents represents the amount owned by each City fund. Interest earned on pooled cash and investments is allocated monthly based on cash balances of the respective funds. Investments are reported at their fair value based on quoted market prices as reported by recognized security exchanges.

Investment Categories

Cash, Cash Equivalents and Investments

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

Operating Account

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

State Board of Administration ("SBA")

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

Investments under Management

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

Risk Management

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

City of Aventura, Florida
Demographics and Miscellaneous Statistics

Date of Incorporation	November 7, 1995
Form of City Government	Commission - Manager
Area	3.2 Square Miles
Population per State Estimate *	37,725

Ethnic Distribution **:

White (Non-Hispanic)	57.9%	African American	3.9%
Hispanic	35.8%	Other	2.4%

Age Distribution **

Under 20	17%
20-34	18%
35-54	26%
55-64	13%
65+	26%

Average Household Size **

Average Household size	1.99
Average Family size	2.66

Housing Occupancy **

Total housing units	26,120
Owner occupied housing units	11,756
Renter occupied housing units	6,136
Seasonal, recreational and vacant housing units	8,228

Full Time Employees	173	Public Tennis Center	2
Public Facilities Located within Corporate Limits:		Public Recreation Centers	1
Public Parks	7		
Open Space Recreation (acres)	32	Public Schools	0
		Charter Schools	1
Public Libraries (Operated by Miami Dade County)	1	Police Stations	1
		Arts & Cultural Center	1
Fire Stations (Operated by Miami Dade County)	2		

* State of Florida, Bureau of Economic & Business Research. Population is as of April 1, 2012

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

2013/14
BUDGET PREPARATION CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
April 4	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 19	City Manager	Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
April 19 to May 10	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 16 to May 31	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
May 31 to June 29	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 17	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 9	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 18	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 29	Finance Director	Tax rate ordinance delivered to Property Appraiser.
October 1	All Departments	New budget becomes effective.

City of Aventura, Florida

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

Fiscal Year Ended September 30,	Tax Roll Year	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2004	2003	$ 4,569,228,195	$ 161,725,854	N/A	$ 4,730,954,049
2005	2004	5,378,718,735	178,342,801	N/A	5,557,061,536
2006	2005	6,780,880,599	187,347,215	(351,806,315)	6,616,421,499
2007	2006	8,331,742,670	201,721,611	(372,540,477)	8,160,923,804
2008	2007	9,774,193,983	227,245,274	(391,557,538)	9,609,881,719
2009	2008	9,860,466,135	209,118,365	(629,776,968)	9,439,807,532
2010	2009	8,433,846,719	221,526,640	(591,538,406)	8,063,834,953
2011	2010	7,607,087,842	216,861,227	(579,342,462)	7,244,606,607
2012	2011	7,599,224,177	212,774,157	(521,364,015)	7,290,634,319
2013	**2012**	**7,832,825,557**	**216,503,467**	**(548,090,007)**	**7,501,239,017**

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

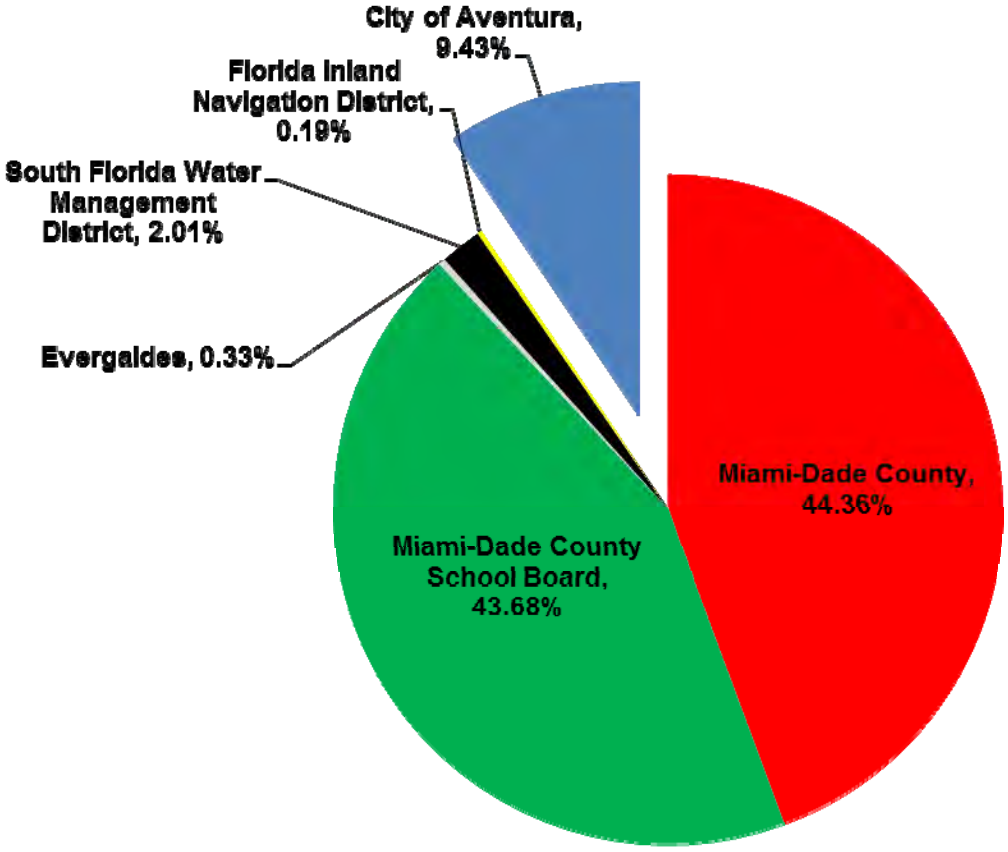
Tax Rate Comparison

The City of Aventura has the lowest tax rate in Miami-Dade County. The following table compares the 2012/13 fiscal year adopted tax rates of the cities located in Miami-Dade County:

City	Total Millage	Operating Millage	Debt Millage
Aventura	**1.7261**	**1.7261**	**0.0000**
Uninc. County	1.9283	1.9283	0.0000
Pinecrest	2.2000	2.2000	0.0000
Doral	2.2215	2.2215	0.0000
Bal Harbour	2.2678	2.2678	0.0000
Miami Lakes	2.3518	2.3518	0.0000
Palmetto Bay	2.4470	2.4470	0.0000
Cutler Bay	2.5702	2.5702	0.0000
Sunny Isles Beach	2.8000	2.8000	0.0000
Sweetwater	2.9200	2.9200	0.0000
Key Biscayne	3.2000	3.2000	0.0000
South Miami	4.3639	4.3639	0.0000
Bay Harbor Islands	5.2971	5.2971	0.0000
Surfside	5.3000	5.3000	0.0000
Hialeah Gardens	5.3812	5.3812	0.0000
Virginia Gardens	5.4233	5.4233	0.0000
Medley	5.5850	5.5850	0.0000
Coral Gables	5.6690	5.6690	0.0000
North Bay Village	6.0127	4.7772	1.2355
Homestead	6.2435	6.2435	0.0000
Hialeah	6.3018	6.3018	0.0000
Miami Beach	6.3477	6.0909	0.2568
Miami Gardens	6.3620	6.3620	0.0000
West Miami	6.8858	6.8858	0.0000
Miami Springs	6.9950	6.9950	0.0000
North Miami Beach	7.6445	6.6036	1.0409
Florida City	7.7500	7.7500	0.0000
Indian Creek	7.9518	7.9518	0.0000
North Miami	8.1000	8.1000	0.0000
El Portal	8.3000	8.3000	0.0000
Miami	8.4710	7.5710	0.9000
Golden Beach	8.5000	6.9950	1.5050
Miami Shores	8.7500	8.0000	0.7500
Opa-locka	9.1000	9.1000	0.0000
Biscayne Park	9.5000	9.5000	0.0000

Where Your Tax Dollars Go

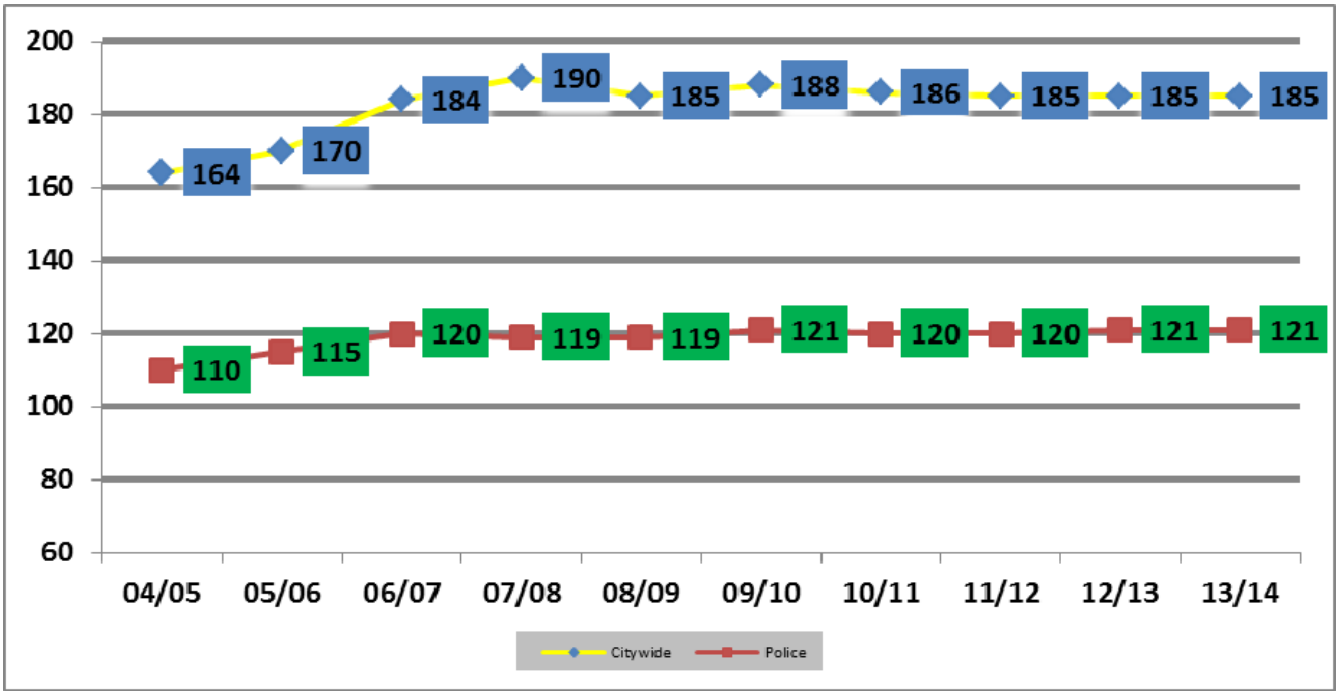
Based on 2012/13 Tax Rates



Components of Property Tax bill for 2012/13

	2012/13 Adopted Millages
Miami-Dade County	8.1237
Miami-Dade County School Board	7.9980
Evergaldes	0.0613
South Florida Water Management District	0.3676
Florida Inland Navigation District	0.0345
City of Aventura	1.7261
Total Millage Rate	18.3112

Comparison of Number of Employees



	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
City Commission	7	7	7	7	7	7	7	7	7	7
Office of the City Manager	5	5	5	5	5	5	4.6	4.6	4.6	3.6
Legal	0	0	0	0	0	0	0	0	0	0
City Clerk's Office	2	2	2	2	2	2	2	2	2	2
Finance	11	12	8	8	7	7	7	7	6	7
Information Technology	0	0	5	5	5	6	6	6	6	6
Public Safety	110	115	120	119	119	121	120	120	121	121
Community Development	11	10	10	10	9	9	8.4	8.4	8.4	8.4
Arts & Cultural Center	0	0	0	0	0	0	0	0	0	0
Community Services	16	17	24	31	28	28	28	27	26	26
Charter School*	2	2	3	3	3	3	3	3	4	4
Total	164	170	184	190	185	188	186	185	185	185

* Included in Charter School Fund Budget Document

SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2013/14

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
001	General Fund	$ 48,406,217	$ 48,665,789	$ 53,163,115	$ 47,802,337	$ 47,802,337
110	Police Education Fund	8,005	14,995	18,850	11,000	11,000
120	Transportation Fund	1,752,394	1,552,396	2,392,063	1,925,500	1,925,500
140	Police Capital Outlay Impact Fee Fund	18,646	6,168	5,513	-	-
170	Park Development Fund	10	2,268	2,264	-	-
180	911 Fund	207,784	91,815	167,058	212,400	212,400
230-290	Debt Service Funds	7,689,553	12,476,100	2,566,051	2,566,457	2,566,457
392	Capital Projects Fund	-	-	1,000,000	1,015,000	1,015,000
410	Stormwater Utility Fund	956,354	896,518	844,000	884,000	884,000
620	Police Off Duty Services Fund	253,497	219,409	225,000	225,000	225,000
	Subtotal	59,292,460	63,925,458	60,383,914	54,641,694	54,641,694
	Interfund Eliminations	(1,872,239)	(2,300,872)	(2,213,882)	(2,251,190)	(2,251,190)
	Total Revenue	$ 57,420,221	$ 61,624,586	$ 58,170,032	$ 52,390,504	$ 52,390,504

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Operating Expenditures:					
0101	City Commission	$ 113,050	$ 116,800	$ 123,068	$ 124,140	$ 124,140
0501	Office of the City Manager	843,472	873,828	910,770	787,104	787,104
0601	Legal	206,789	265,791	270,000	270,000	270,000
0801	City Clerk's Office	261,866	286,897	299,921	281,731	281,731
1001	Finance	789,003	767,398	814,017	957,677	957,677
1201	Information Technology	828,277	758,614	929,205	932,834	932,834
2001	Public Safety	15,356,720	16,332,594	16,709,080	17,238,278	17,238,278
4001	Community Development	2,256,325	2,007,178	1,664,314	1,889,105	1,889,105
5001	Community Services	5,593,759	5,268,839	5,456,509	5,655,798	5,655,798
7001	Arts & Cultural Center	658,764	627,069	673,590	693,793	693,793
9001	Non-Departmental	1,231,551	1,201,509	1,420,556	1,500,200	1,500,200
	Subtotal	28,139,576	28,506,517	29,271,030	30,330,660	30,330,660
	Capital Outlay:					
8001	City Commission	-	-	-	-	-
8005	Office of the City Manager	-	7,332	-	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	-	-	-	-	-
8010	Finance	4,670	1,652	2,000	2,000	2,000
8012	Information Technology	73,457	127,773	390,634	221,000	221,000
8020	Public Safety	647,088	568,727	3,667,946	727,600	727,600
8040	Community Development	2,854	2,479	93,800	4,000	4,000
8050	Community Services	1,423,628	1,334,822	2,111,441	2,647,600	2,647,600
8069	Charter School	-	82,381	60,000	-	-
8070	Arts & Cultural Center	178,640	87,560	27,700	19,200	19,200
8090	Non-Departmental	-	198,248	3,300,000	-	-
8090	CIP Reserve	38,702	-	16,679,430	15,867,988	15,867,988
	Subtotal	2,369,039	2,410,974	26,332,951	19,493,388	19,493,388
	Non - Departmental:					
9001	Transfer to Funds	-	-	-	-	-
9001	Debt Service	7,738,312	12,433,068	2,566,051	2,566,457	2,566,457
	Subtotal	7,738,312	12,433,068	2,566,051	2,566,457	2,566,457
	Total Expenditures	$ 38,246,927	$ 43,350,559	$ 58,170,032	$ 52,390,504	$ 52,390,504

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2013/14

OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO.	CATEGORY	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 18,116,733	$ 18,731,579	$ 19,336,389	$ 19,806,075	$ 19,806,075
3000/3999	Contractual Services	5,239,363	5,404,191	5,086,890	5,526,293	5,526,293
4000/4999	Other Charges/Svcs	3,678,215	3,705,933	3,954,891	4,142,357	4,142,357
5000/5399	Commodities	676,411	644,674	676,550	647,850	647,850
5400/5999	Other Operating Expenses	428,854	411,605	216,310	208,085	208,085
	Subtotal	28,139,576	28,897,982	29,271,030	30,330,660	30,330,660
6000/6999	Capital Outlay	2,369,039	2,410,974	26,332,951	19,493,388	19,493,388
7000/7999	Debt Service	7,738,312	12,433,068	2,566,051	2,566,457	2,566,457
8000/8999	Transfer to Funds	-	-	-	-	-
	Total Expenditures	$ 38,246,927	$ 43,742,024	$ 58,170,032	$ 52,390,504	$ 52,390,504

COMPARATIVE PERSONNEL SUMMARY

	2010/11	2011/12	2012/13	2013/14
City Commission	7.0	7.0	7.0	7.0
Office of the City Manager	4.6	4.6	4.6	3.6
Legal	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0
Finance	7.0	7.0	6.0	7.0
Information Technology	6.0	6.0	6.0	6.0
Public Safety	120.0	120.0	121.0	121.0
Community Development	8.4	8.4	8.4	8.4
Charter School*	3.0	3.0	4.0	4.0
Community Services	16.0	15.0	14.0	14.0
Arts & Cultural Center	-	-	-	-
Total Full Time Employees	174.0	173.0	173.0	173.0
Total Part Time Employees	12.0	12.0	12.0	12.0

* Included in Charter School Fund Budget Document

CITY OF AVENTURA
FUND BALANCE ANALYSIS

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	GENERAL FUND (001)					
	Beginning Balance/Carryover	$ 16,924,856	$ 16,354,979	$ 21,944,438	$ 15,019,433	$ 15,019,433
	Revenues/Sources	31,481,361	32,310,810	31,218,677	32,782,904	32,782,904
	Expenditures/Uses	(29,760,846)	(30,925,571)	(38,389,627)	(33,028,849)	(33,028,849)
	Ending Fund Balance	$ 18,645,371	$ 17,740,218	$ 14,773,488	$ 14,773,488	$ 14,773,488
	SPECIAL REVENUE FUNDS:					
	POLICE EDUCATION FUND (110)					
	Beginning Balance/Carryover	$ -	$ 11,850	$ 4,000	$ 4,000	$ 4,000
	Revenues/Sources	8,005	3,145	7,000	7,000	7,000
	Expenditures/Uses	(6,886)	(7,293)	(11,000)	(11,000)	(11,000)
	Ending Fund Balance	$ 1,119	$ 7,702	$ -	$ -	$ -
	STREET MAINTENANCE FUND (120)					
	Beginning Balance/Carryover	$ -	$ 811,313	$ 200,000	$ 200,000	$ 200,000
	Revenues/Sources	1,752,394	741,083	1,725,500	1,725,500	1,725,500
	Expenditures/Uses	(1,308,553)	(607,366)	(1,925,500)	(1,925,500)	(1,925,500)
	Ending Fund Balance	$ 443,841	$ 945,030	$ -	$ -	$ -
	POLICE CAPITAL OUTLAY IMPACT FEE FUND (140)					
	Beginning Balance/Carryover	$ -	$ 5,513	$ -	$ -	$ -
	Revenues/Sources	18,646	655	-	-	-
	Expenditures/Uses	-	-	-	-	-
	Ending Fund Balance	$ 18,646	$ 6,168	$ -	$ -	$ -
	PARK DEVELOPMENT FUND (170)					
	Beginning Balance/Carryover	$ -	$ 2,264	$ -	$ -	$ -
	Revenues/Sources	10	4	-	-	-
	Expenditures/Uses	-	-	-	-	-
	Ending Fund Balance	$ 10	$ 2,268	$ -	$ -	$ -
	911 FUND (180)					
	Beginning Balance/Carryover	$ -	$ 29,658	$ 40,900	$ 40,900	$ 40,900
	Revenues/Sources	207,527	62,123	171,500	171,500	171,500
	Expenditures/Uses	(238,286)	(49,470)	(212,400)	(212,400)	(212,400)
	Ending Fund Balance	$ (30,759)	$ 42,311	$ -	$ -	$ -
	DEBT SERVICE FUNDS (230-290)					
	Beginning Balance/Carryover	$ -	$ -	$ 15,079	$ -	$ -
	Revenues/Sources	7,689,553	12,476,100	2,550,972	2,566,457	2,566,457
	Expenditures/Uses	(7,738,312)	(12,433,068)	(2,566,051)	(2,566,457)	(2,566,457)
	Ending Fund Balance	$ (48,759)	$ 43,032	$ -	$ -	$ -
	CAPITAL PROJECTS FUND (392)					
	Beginning Balance/Carryover	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
	Revenues/Sources	-	-	1,000,000	15,000	15,000
	Expenditures/Uses	-	-	(1,000,000)	(1,015,000)	(1,015,000)
	Ending Fund Balance	$ -	$ -	$ -	$ -	$ -
	STORMWATER UTILITY FUND (410)					
	Beginning Balance/Carryover	$ -	$ -	$ -	$ -	$ -
	Revenues/Sources	956,354	896,518	844,000	884,000	884,000
	Expenditures/Uses	(827,090)	(758,184)	(844,000)	(884,000)	(884,000)
	Ending Fund Balance	$ 129,264	$ 138,334	$ -	$ -	$ -
	POLICE OFF DUTY SERVICES FUND (620)					
	Beginning Balance/Carryover	$ -	$ -	$ -	$ -	$ -
	Revenues/Sources	253,497	219,409	225,000	225,000	225,000
	Expenditures/Uses	(200,491)	(185,655)	(225,000)	(225,000)	(225,000)
	Ending Fund Balance	$ 53,006	$ 33,754	$ -	$ -	$ -

GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET
2013/14
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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
Current Revenues	$ 31,363,021	$ 32,228,560	$ 31,210,677	$ 32,752,904	$ 32,752,904
Transfers	118,340	82,250	8,000	30,000	30,000
Carryover	16,924,856	16,354,979	21,944,438	15,019,433	15,019,433
Total Revenues	$ 48,406,217	$ 48,665,789	$ 53,163,115	$ 47,802,337	$ 47,802,337

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
Operating Expenditures:						
0101	City Commission	$ 113,050	$ 116,800	$ 123,068	$ 124,140	$ 124,140
0501	Office of the City Manager	843,472	873,828	910,770	787,104	787,104
0601	Legal	206,789	265,791	270,000	270,000	270,000
0801	City Clerk's Office	261,866	286,897	299,921	281,731	281,731
1001	Finance	789,003	767,398	814,017	957,677	957,677
1201	Information Technology	828,277	758,614	929,205	932,834	932,834
2001	Public Safety	15,029,397	16,094,176	16,335,830	16,819,878	16,819,878
4001	Community Development	2,256,325	2,007,178	1,664,314	1,889,105	1,889,105
5001	Community Services	3,827,039	4,105,909	4,156,509	4,295,798	4,295,798
7001	Arts & Cultural Center	658,764	627,069	673,590	693,793	693,793
9001	Non-Departmental	1,231,551	1,201,509	1,420,556	1,500,200	1,500,200
	Subtotal	26,045,533	27,105,169	27,597,780	28,552,260	28,552,260
Capital Outlay						
8005	Office of the City Manager	-	7,332	-	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	-	-	-	-	-
8010	Finance	4,670	1,652	2,000	2,000	2,000
8012	Information Technology	73,457	127,773	390,634	221,000	221,000
8020	Public Safety	647,088	537,339	3,667,946	727,600	727,600
8040	Community Development	2,854	2,479	93,800	4,000	4,000
8050	Community Services	1,054,705	557,016	1,043,885	1,277,600	1,277,600
8069	Charter School	-	82,381	60,000	-	-
8070	Arts & Cultural Center	178,640	87,560	27,700	19,200	19,200
8090	Non-Departmental	-	198,248	3,300,000	-	-
8090	CIP Reserve	38,702	-	14,773,488	14,773,488	14,773,488
	Subtotal	2,000,116	1,601,780	23,359,453	17,028,888	17,028,888
	Transfer to Funds	1,753,899	2,218,622	2,205,882	2,221,190	2,221,190
	Subtotal	1,753,899	2,218,622	2,205,882	2,221,190	2,221,190
	Total	$ 29,799,548	$ 30,925,571	$ 53,163,115	$ 47,802,337	$ 47,802,337

CITY OF AVENTURA

GENERAL FUND - 001

CATEGORY SUMMARY

2013/14

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ 20,222,207	$ 20,318,057	$ 20,806,000	$ 21,550,525	$ 21,550,525
320000/329999	Licenses & Permits	4,286,297	4,754,342	4,267,500	4,601,500	4,601,500
330000/339999	Intergovernmental Revenues	2,686,293	3,095,700	2,661,677	2,832,679	2,832,679
340000/349999	Charges for Services	2,042,411	2,116,031	1,856,500	1,970,200	1,970,200
350000/359999	Fines & Forfeitures	1,874,214	1,752,696	1,457,000	1,632,000	1,632,000
360000/369999	Miscellaneous Revenues	251,599	191,734	162,000	166,000	166,000
380000/389999	Transfer from Funds	118,340	82,250	8,000	30,000	30,000
399900/399999	Fund Balance	16,924,856	16,354,979	21,944,438	15,019,433	15,019,433
Total Available General Fund		$ 48,406,217	$ 48,665,789	$ 53,163,115	$ 47,802,337	$ 47,802,337

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	17,916,242	18,545,924	19,111,389	19,581,075	19,581,075
3000/3999	Contractual Services	3,772,159	4,192,597	3,786,890	4,166,293	4,166,293
4000/4999	Other Charges & Services	3,563,914	3,620,802	3,834,891	3,968,357	3,968,357
5000/5399	Commodities	676,310	644,554	672,550	643,850	643,850
5400/5499	Other Operating Expenses	116,908	101,292	192,060	192,685	192,685
Total operating expenses		26,045,533	27,105,169	27,597,780	28,552,260	28,552,260
6000/6999	Capital Outlay	2,000,116	1,601,780	23,359,453	17,028,888	17,028,888
8000/8999	Transfer to Funds	1,753,899	2,218,622	2,205,882	2,221,190	2,221,190
Total expenditures		$ 29,799,548	$ 30,925,571	$ 53,163,115	$ 47,802,337	$ 47,802,337

CITY OF AVENTURA

GENERAL FUND - 001

FUND BALANCE ANALYSIS

2013/14

REVENUE PROJECTIONS

CATEGORY	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
Beginning Fund Balance	$ 16,924,856	$ 16,354,979	$ 21,944,438	$ 15,019,433	$ 15,019,433
Revenues/Sources:					
Locally Levied Taxes					
Property Taxes	$ 11,734,232	$ 11,724,186	$ 12,350,495	$ 12,812,525	$ 12,812,525
Section 185 Premium Tax	250,125	268,692	250,000	268,000	268,000
Utility Taxes	4,851,477	4,927,823	4,909,000	5,030,000	5,030,000
Unified Comm. Tax	2,613,552	2,558,968	2,524,505	2,600,000	2,600,000
City Business Tax	772,821	838,388	772,000	840,000	840,000
Subtotal	20,222,207	20,318,057	20,806,000	21,550,525	21,550,525
Licenses & Permits	4,286,297	4,754,342	4,267,500	4,601,500	4,601,500
Intergovernmental Rev.	2,686,293	3,095,700	2,661,677	2,832,679	2,832,679
Charges for Services	2,042,411	2,116,031	1,856,500	1,970,200	1,970,200
Fines & Forfeitures	1,874,214	1,752,696	1,457,000	1,632,000	1,632,000
Miscellaneous	251,599	191,734	162,000	166,000	166,000
Interfund Transfers In	118,340	82,250	8,000	30,000	30,000
Subtotal	11,259,154	11,992,753	10,412,677	11,232,379	11,232,379
Total Revenues/Sources	$ 31,481,361	$ 32,310,810	$ 31,218,677	$ 32,782,904	$ 32,782,904

OBJECT CODE	CATEGORY	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Expenditures/Uses:					
	Operating Expenditures					
0101	City Commission	$ 113,050	$ 116,800	$ 123,068	$ 124,140	$ 124,140
0501	Office of the City Manager	843,472	873,828	910,770	787,104	787,104
0601	Legal	206,789	265,791	270,000	270,000	270,000
0801	City Clerk's Office	261,866	286,897	299,921	281,731	281,731
1001	Finance	789,003	767,398	814,017	957,677	957,677
1201	Information Technology	828,277	758,614	929,205	932,834	932,834
2001	Public Safety	15,029,397	16,094,176	16,335,830	16,819,878	16,819,878
4001	Community Development	2,256,325	2,007,178	1,664,314	1,889,105	1,889,105
5001	Community Services	3,827,039	4,105,909	4,156,509	4,295,798	4,295,798
7001	Arts & Cultural Center	658,764	627,069	673,590	693,793	693,793
9001	Non-Departmental	1,231,551	1,201,509	1,420,556	1,500,200	1,500,200
	Total Operating Expenditures	26,045,533	27,105,169	27,597,780	28,552,260	28,552,260
	Capital Outlay Expenditures	2,000,116	1,601,780	8,585,965	2,255,400	2,255,400
	Interfund Transfers Out	1,753,899	2,218,622	2,205,882	2,221,190	2,221,190
	Total Expenditures/Uses	29,799,548	30,925,571	38,389,627	33,028,849	33,028,849
	Ending Fund Balance					
	Designated for					
	Capital Improvements	18,606,669	17,740,218	14,773,488	14,773,488	14,773,488

REVENUE PROJECTIONS

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2013/14

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Locally Levied Taxes					
3111000	Ad Valorem Taxes-Current	$ 11,460,434	$ 11,612,012	$ 12,300,495	$ 12,768,153	$ 12,768,153
3112000	Ad Valorem Taxes-Delinquent	273,798	112,174	50,000	44,372	44,372
3125200	Section 185 Premium Tax	250,125	268,692	250,000	268,000	268,000
3141000	Utility Tax-Electric	3,923,703	3,990,392	4,000,000	4,100,000	4,100,000
3143000	Utility Tax-Water	895,043	909,950	875,000	900,000	900,000
3144000	Utility Tax-Gas	32,731	27,481	34,000	30,000	30,000
3149000	Unified Communications Tax	2,613,552	2,558,968	2,524,505	2,600,000	2,600,000
3161000	City Business Tax	772,821	838,388	772,000	840,000	840,000
	Subtotal	20,222,207	20,318,057	20,806,000	21,550,525	21,550,525
	Licenses & Permits					
3221000	Building Permits	1,552,325	1,629,935	1,450,000	1,450,000	1,450,000
3221500	Radon/Code Comp Admn. Fee	4,148	4,810	1,500	1,500	1,500
3222000	Certificate of Occupancy	25,873	33,227	25,000	35,000	35,000
3231000	Franchise Fee-Electric	2,212,081	2,580,362	2,300,000	2,600,000	2,600,000
3234000	Franchise Fee-Gas	29,880	20,678	30,000	30,000	30,000
3237100	Franchise Fee-Sanitation	412,162	438,932	420,000	440,000	440,000
3238000	Franchise Fee-Towing	30,093	30,093	30,000	30,000	30,000
3291000	Engineering Permits	19,735	16,305	11,000	15,000	15,000
	Subtotal	4,286,297	4,754,342	4,267,500	4,601,500	4,601,500
	Intergovernmental Revenues					
3312100	Bulletproof Vests	3,999	11,947	-	-	-
3312276	American Recovery Reinvestmen	272,137	247,257	-	-	-
3312550	Byrne Grant	17,163	3,785	8,000	8,000	8,000
3312910	FEMA	-	6,996	-	-	-
3344901	Maintenance Agreement Paymen	8,677	9,676	8,677	9,679	9,679
3351200	State Revenue Sharing	370,572	413,739	365,000	435,000	435,000
3351500	Alcoholic Beverage License	19,772	17,454	20,000	20,000	20,000
3351800	Half Cent Sales Tax	1,937,310	2,320,912	2,200,000	2,300,000	2,300,000
3354930	Fuel Tax Refund	11,098	18,999	15,000	15,000	15,000
3382000	County Business Tax	45,565	44,935	45,000	45,000	45,000
	Subtotal	2,686,293	3,095,700	2,661,677	2,832,679	2,832,679
	Charges For Services					
3413000	Certificate of Use Fees	4,760	4,585	5,200	5,200	5,200
3419000	Election Filing Fees	-	-	1,300	-	-
3419500	Lien Search Fees	90,950	90,124	75,000	90,000	90,000
3421300	Police Services Agreement	772,863	804,509	760,000	800,000	800,000
3425000	Development Review Fees	97,958	153,067	50,000	90,000	90,000
3471000	Rec/Cultural Events	32,395	29,444	25,000	25,000	25,000
3472000	Parks & Recreation Fees	151,494	144,400	125,000	125,000	125,000
3472500	Community Center Fees	212,649	183,542	185,000	185,000	185,000
3474000	Founders Day	23,354	36,400	25,000	25,000	25,000
3475000	Summer Recreation	460,151	495,105	445,000	450,000	450,000
3476001	AACC Fees and Rentals	195,837	174,855	160,000	175,000	175,000
	Subtotal	2,042,411	2,116,031	1,856,500	1,970,200	1,970,200

	Fines & Forfeitures					
3511000	County Court Fines	445,092	426,897	400,000	425,000	425,000
3541000	Code Violation Fines	15,300	8,575	7,000	7,000	7,000
3542000	Intersection Safety Camera Prog	1,413,822	1,317,224	1,050,000	1,200,000	1,200,000
	Subtotal	1,874,214	1,752,696	1,457,000	1,632,000	1,632,000
	Misc. Revenues					
3611000	Interest Earnings	149,019	129,678	125,000	125,000	125,000
3644200	Sale of Assets	60,520	10,516	5,000	10,000	10,000
3644910	Lost/Abandoned Property	448	210	-	-	-
3644920	Evidence	-	-	-	-	-
3662000	AACC Contributions	-	-	-	-	-
3662010	Brick Pavers	1,800	1,200	1,000	1,000	1,000
3662020	Honor Roll	3,000	-	1,000	-	-
3699000	Misc. Revenues	36,812	50,130	30,000	30,000	30,000
	Subtotal	251,599	191,734	162,000	166,000	166,000
	Non-Revenue					
3811018	Transfer from 911 Fund	118,340	82,250	8,000	30,000	30,000
3811019	Transfer from Charter School Op	-	-	-	-	-
3999000	Carryover	16,924,856	16,354,979	21,944,438	15,019,433	15,019,433
	Subtotal	17,043,196	16,437,229	21,952,438	15,049,433	15,049,433
	Total Available General Fun	$ 48,406,217	$ 48,665,789	$ 53,163,115	$ 47,802,337	$ 47,802,337

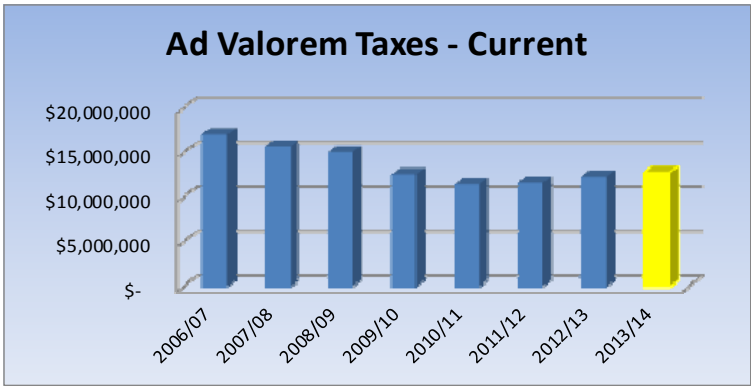
REVENUE PROJECTION RATIONALE

LOCALLY LEVIED TAXES

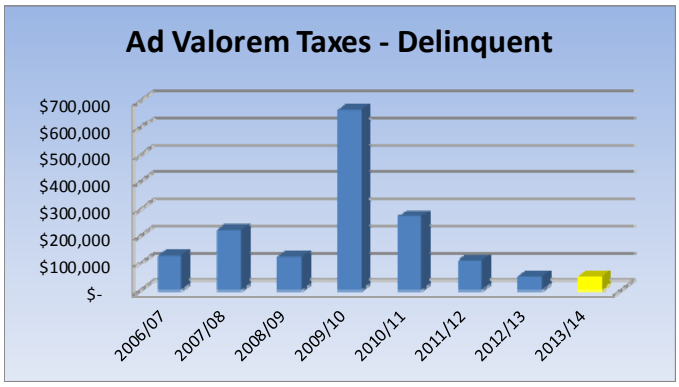
3111000 Ad Valorem Taxes Current – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraiser. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City's assessed value as reported by the Property Appraiser is $7,786,432,398. This amount is 3.8% or $285,193,381 higher than last year. The ad valorem millage levy for fiscal year 2013/14 is recommended to be 1.7261, which is the same rate adopted last year. This will generate $12,768,153 compared to last year's amount of $12,300,495. This represents the eighteenth year without an increase.

City Tax Rate History:

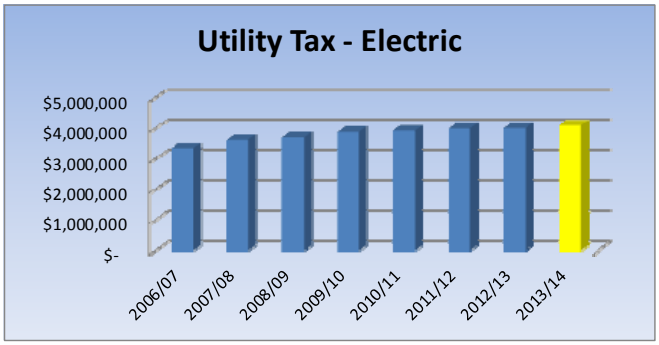
1995/96 to 2006/07 – 2.2270
2007/08 to present – 1.7261



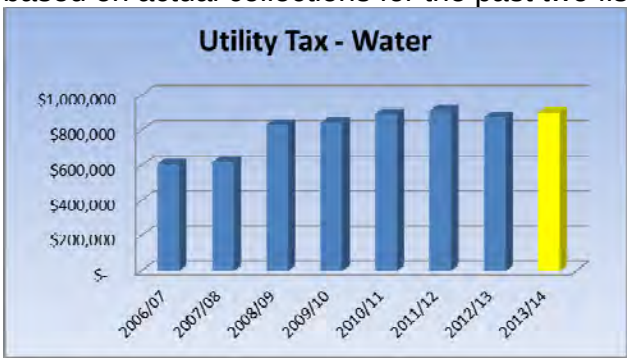
3112000 Ad Valorem Taxes Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



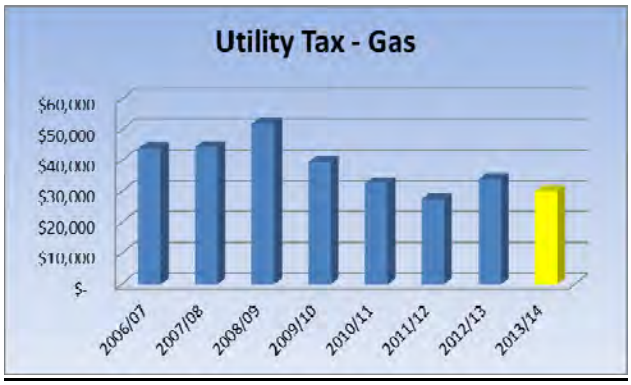
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



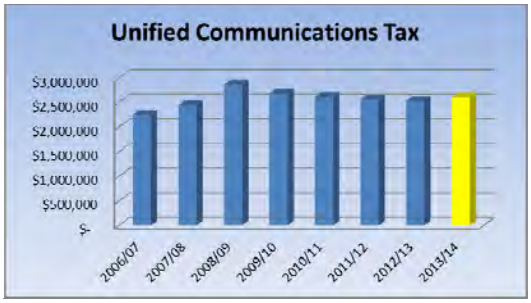
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



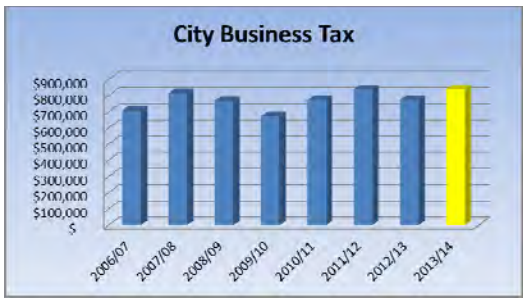
3144000 Utility Tax-Gas – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored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



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



3161000 City Business Tax – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in the 2012/13 fiscal year.

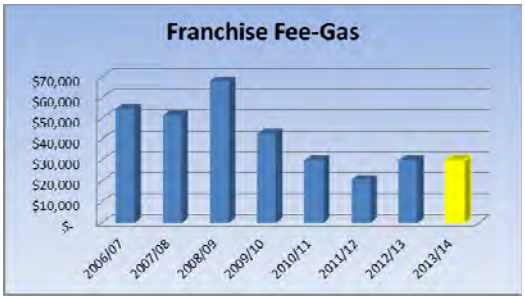


LICENSES AND PERMITS

3221000 Building Permits – Permits must be issued to any individual or business that performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection includes in increase based on actual collections in the 2012/13 fiscal year and an anticipated increase in building activity.

3231000 Franchise Fee-Electric – A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. Miami-Dade County currently has an agreement with FPL covering the area now incorporated as Aventura, as well as the current unincorporated areas of the County. The County Commission, via an interlocal agreement, has agreed to share these revenues with Aventura. The amount projected is based on anticipated collections compared to the actual amount collected for the 2011/12 fiscal year.

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



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

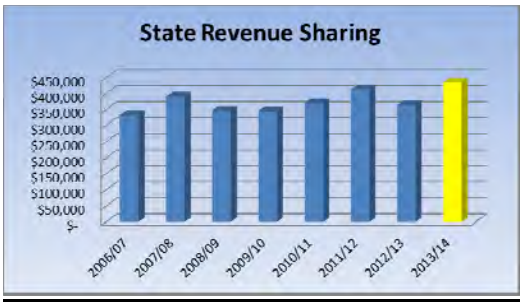
3238000 Franchise Fee-Towing – The City awarded a franchise agreement for towing services within our corporate limits during the 2011/12 fiscal year. The amount is based on that agreement.

3291000 Engineering Permits – This fee is representative of the costs associated with regulatory review of the installation of utilities, paving, drainage and right-of-way renovation/excavation by the City staff. The amount budgeted is based on actual collections in the 2012/13 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

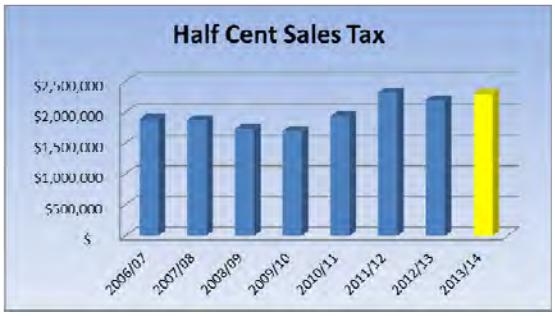
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights of Way along Biscayne Boulevard.

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

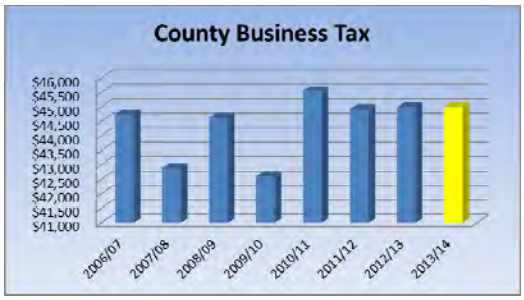


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City's share is approximately 38% of the proceeds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

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



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



CHARGES FOR SERVICES

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

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

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

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

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

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

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

FINES & FORFEITURES

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

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

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

MISC. REVENUES

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

3699000 Miscellaneous Revenues – Any other revenues not otherwise classified.

NON – REVENUE

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

3811019 Transfer from Charter School Fund – This represents reimbursement to the General Fund to cover administrative expenses. The charge is proposed to be waived for the 2013/14 fiscal year.

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

CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2013/14

DEPARTMENT DESCRIPTION

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 63,817	$ 63,276	$ 62,063	$ 62,063	$ 62,063
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	36,683	37,604	38,905	39,977	39,977
5000/5399	Commodities	380	1,528	3,300	3,300	3,300
5400/5499	Other Operating Expenses	12,170	14,392	18,800	18,800	18,800
	Total Operating Expenses	$ 113,050	$ 116,800	$ 123,068	$ 124,140	$ 124,140

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
0301	Mayor	1.0	1.0	1.0	1.0
0401	Commissioner	1.0	1.0	1.0	1.0
0402	Commissioner	1.0	1.0	1.0	1.0
0403	Commissioner	1.0	1.0	1.0	1.0
0404	Commissioner	1.0	1.0	1.0	1.0
0405	Commissioner	1.0	1.0	1.0	1.0
0406	Commissioner	1.0	1.0	1.0	1.0
	Total	7.0	7.0	7.0	7.0

CITY OF AVENTURA

CITY COMMISSION
2013/14
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1210	Commission Salaries	$ 56,637	$ 55,655	$ 55,000	$ 55,000	$ 55,000
2101	FICA	7,014	7,380	6,865	6,865	6,865
2401	Workers' Compensation	166	241	198	198	198
	Subtotal	63,817	63,276	62,063	62,063	62,063
	OTHER CHARGES & SERVICES					
4030	Legislative Expenses	36,683	37,604	38,905	39,977	39,977
	Subtotal	36,683	37,604	38,905	39,977	39,977
	COMMODITIES					
5101	Office Supplies	30	222	300	300	300
5290	Other Operating supplies	350	1,306	3,000	3,000	3,000
	Subtotal	380	1,528	3,300	3,300	3,300
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	9,532	11,132	9,300	9,300	9,300
5420	Conferences & Seminars	2,638	2,260	8,500	8,500	8,500
5981	Krop High School Scholarship	-	1,000	1,000	1,000	1,000
	Subtotal	12,170	14,392	18,800	18,800	18,800
	Total City Commission	$ 113,050	$ 116,800	$ 123,068	$ 124,140	$ 124,140

CITY COMMISSION
BUDGET JUSTIFICATIONS

4030 Legislative Expenses – This account represents the $5,711 established per Commissioner to offset expenses incurred in the performance of their official duties.

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

Florida League of Cities
National League of Cities
Miscellaneous Seminars

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

Florida League of Cities
National League of Cities
Miscellaneous Seminars

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

OFFICE OF THE CITY MANAGER

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2013/14

DEPARTMENT DESCRIPTION

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

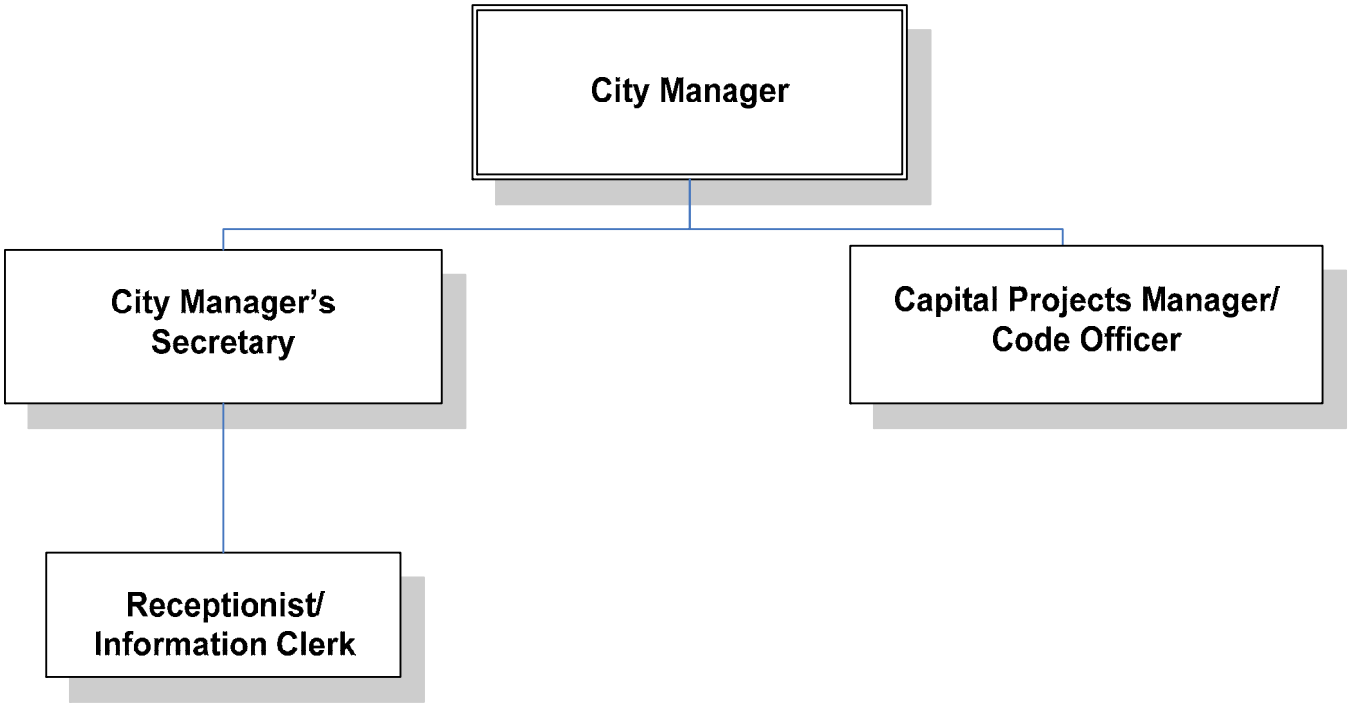
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 698,859	$ 742,984	$ 750,970	$ 645,604	$ 645,604
3000/3999	Contractual Services	52,055	52,625	53,000	50,000	50,000
4000/4999	Other Charges & Services	84,606	70,357	91,000	77,200	77,200
5000/5399	Commodities	2,586	2,944	4,500	4,500	4,500
5400/5499	Other Operating Expenses	5,366	4,918	11,300	9,800	9,800
	Total operating expenses	$ 843,472	$ 873,828	$ 910,770	$ 787,104	$ 787,104

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
0101	City Manager	1.0	1.0	1.0	1.0
4701	Capital Projects Manager/Code Enforcement Office	0.6	0.6	0.6	0.6
0701	Assistant to City Manager/Personnel Officer	1.0	1.0	1.0	-
0201	Secretary to City Manager	1.0	1.0	1.0	1.0
0801	Receptionist/Inform. Clerk	1.0	1.0	1.0	1.0
	Total	4.6	4.6	4.6	3.6

Office of the City Manager

Organization Chart



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2013/14

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATE 2013/14
Citizen Requests & Inquires	26	28	30	30
Commission Requests	15	15	15	15
Community Meetings Attended	15	15	15	15
Agenda Back up Items Prepared	52	76	66	60
No. of Newsletters & Reports Issued	5	6	6	6
Annual Budget & CIP Prepared	2	2	2	2
School Budget	1	1	1	1
City Manager Briefing Reports	12	12	12	12
Capital Projects Oversight	16	14	14	14
Capital Projects Completed	16	14	14	14
School Advisory Committee Meeting	5	5	5	5

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER
2013/14
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 529,856	$ 535,509	$ 531,164	$ 458,114	$ 458,114
2101	FICA	30,492	30,578	40,634	35,046	35,046
2201	Pension	50,274	85,866	91,032	78,459	78,459
2301	Health, Life & Disability	86,009	88,143	81,969	67,949	67,949
2401	Workers' Compensation	2,228	2,888	6,171	6,036	6,036
	Subtotal	698,859	742,984	750,970	645,604	645,604
	CONTRACTUAL SERVICES					
3170	Lobbyist Services	50,000	50,060	50,000	50,000	50,000
3180	Medical Exams-New Employees	2,055	2,565	3,000	-	-
	Subtotal	52,055	52,625	53,000	50,000	50,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	995	2,265	4,000	4,000	4,000
4040	Administrative Expenses	-	127	600	600	600
4041	Car Allowance	11,400	11,400	11,400	11,400	11,400
4101	Communication Services	2,449	2,081	2,000	2,200	2,200
4701	Printing & Binding	2,674	2,031	3,000	3,000	3,000
4710	Printing/Newsletter	54,562	42,210	55,000	55,000	55,000
4910	Advertising	12,526	10,243	15,000	1,000	1,000
	Subtotal	84,606	70,357	91,000	77,200	77,200
	COMMODITIES					
5101	Office Supplies	2,500	2,647	4,000	4,000	4,000
5290	Other Operating Supplies	86	297	500	500	500
	Subtotal	2,586	2,944	4,500	4,500	4,500
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	3,837	3,648	5,800	5,800	5,800
5420	Conferences & Seminars	1,529	1,199	3,000	3,000	3,000
5450	Training	-	-	1,500	-	-
5901	Contingency	-	71	1,000	1,000	1,000
	Subtotal	5,366	4,918	11,300	9,800	9,800
	Total City Manager	$ 843,472	$ 873,828	$ 910,770	$ 787,104	$ 787,104

OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

LEGAL

CITY OF AVENTURA

LEGAL

2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	206,789	265,791	265,000	265,000	265,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	-	5,000	5,000	5,000
	Total Operating Expenses	$ 206,789	$ 265,791	$ 270,000	$ 270,000	$ 270,000

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA

LEGAL
2013/14
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	CONTRACTUAL SERVICES					
3120	Prof. Services - Legal	$ 206,789	$ 265,791	$ 265,000	$ 265,000	$ 265,000
3301	Court Costs & Fees	-	-	-	-	-
	Subtotal	206,789	265,791	265,000	265,000	265,000
	OTHER OPERATING EXPENSES					
5901	Contingency	-	-	5,000	5,000	5,000
	Subtotal	-	-	5,000	5,000	5,000
	Total Legal	$ 206,789	$ 265,791	$ 270,000	$ 270,000	$ 270,000

BUDGET JUSTIFICATIONS

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

CITY CLERK'S OFFICE

CITY OF AVENTURA

CITY CLERK'S OFFICE

2013/14

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.

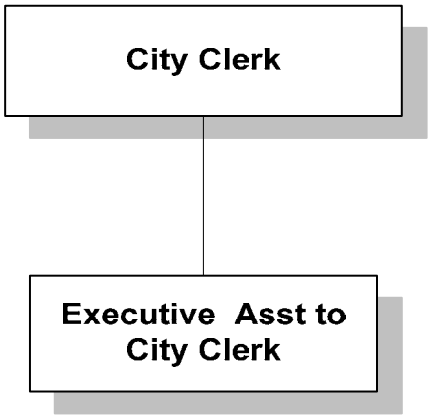
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 207,503	$ 221,570	$ 224,921	$ 231,031	$ 231,031
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	48,587	59,397	68,100	43,600	43,600
5000/5399	Commodities	4,558	3,282	4,600	4,600	4,600
5400/5499	Other Operating Expenses	1,218	2,648	2,300	2,500	2,500
	Total Operating Expenses	$ 261,866	$ 286,897	$ 299,921	$ 281,731	$ 281,731

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
0501	City Clerk	1.0	1.0	1.0	1.0
3005	Executive Assistant to City Clerk	-	1.0	1.0	1.0
9601	Admin. Asst to City Clerk	1.0	-	-	-
	Total	2.0	2.0	2.0	2.0

City Clerk's Office

Organization Chart



CITY OF AVENTURA

CITY CLERK'S OFFICE

2013/14

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 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATED 2013/14
No. of Sets of Minutes Prepared	34	33	32	32
No. of Public Notices Prepared	39	25	40	35
No. of Legal Advertisements Published	18	21	25	25
No. of Ordinances Drafted	4	8	6	6
No. of Resolutions Drafted	41	29	30	30
No. of Lien Requests Responded To	1,655	1,817	1,500	1,650
No. of Welcome Letters Prepared	359	460	400	400
No. of Agenda Packages Prepared/Distributed	34	31	32	32
No. of Agenda Recaps Prepared/Distributed	14	12	12	12
No. of Code Enforcement Hearings Scheduled	555	0	100	500

CITY OF AVENTURA

CITY CLERK'S OFFICE
2013/14
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 161,932	$ 168,650	$ 167,921	$ 172,659	$ 172,659
1401	Overtime	518	807	600	600	600
2101	FICA	12,097	12,157	12,846	13,208	13,208
2201	Pension	16,043	22,199	24,694	25,389	25,389
2301	Health, Life & Disability	16,604	17,318	18,255	18,553	18,553
2401	Workers' Compensation	309	439	605	622	622
	Subtotal	207,503	221,570	224,921	231,031	231,031
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	-	5,857	2,000	2,000	2,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Telephone	500	600	600	600	600
4701	Printing & Binding	214	1,933	3,000	3,000	3,000
4730	Records Retention	1,812	3,151	5,000	5,000	5,000
4740	Ordinance Codification	400	1,867	1,500	2,000	2,000
4911	Legal Advertising	10,137	39,989	25,000	25,000	25,000
4915	Election Expenses	29,524	-	25,000	-	-
	Subtotal	48,587	59,397	68,100	43,600	43,600
	COMMODITIES					
5101	Office Supplies	3,438	2,908	3,200	3,200	3,200
5120	Computer Operating Supplies	529	346	600	600	600
5290	Other Operating Supplies	591	28	800	800	800
	Subtotal	4,558	3,282	4,600	4,600	4,600
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	1,146	1,353	1,300	1,300	1,300
5420	Conferences & Seminars	72	1,295	1,000	1,200	1,200
	Subtotal	1,218	2,648	2,300	2,500	2,500
	Total City Clerk	$ 261,866	$ 286,897	$ 299,921	$ 281,731	$ 281,731

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
2013/14

DEPARTMENT DESCRIPTION

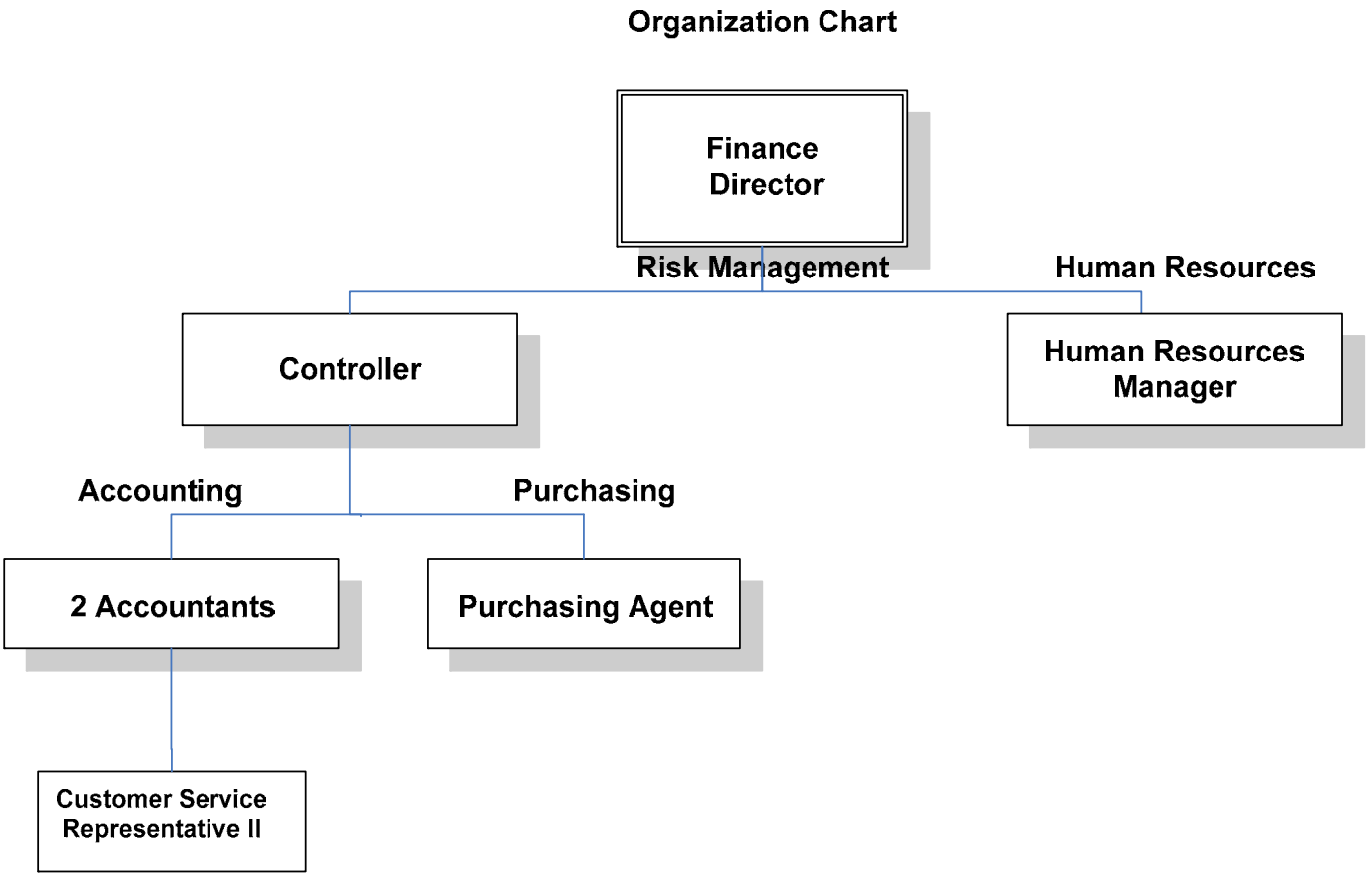
To provide overall financial and support services to the organization which includes accounting, cash management, purchasing, risk management, personnel management financial planning and budgetary control.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 712,721	$ 686,469	$ 713,077	$ 832,712	$ 832,712
3000/3999	Contractual Services	48,984	53,609	61,000	63,000	63,000
4000/4999	Other Charges & Services	14,328	13,236	20,340	40,440	40,440
5000/5399	Commodities	6,886	8,412	10,100	10,100	10,100
5400/5499	Other Operating Expenses	6,084	5,672	9,500	11,425	11,425
	Total Operating Expenses	$ 789,003	$ 767,398	$ 814,017	$ 957,677	$ 957,677

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
1001	Finance Director	1.0	1.0	1.0	1.0
1502	Controller	1.0	1.0	1.0	1.0
1370	Human Resources Manager	-	-	-	1.0
3001	Executive Assistant/Risk Mgm. Coordinator	1.0	1.0	-	-
1301	Purchasing Agent	1.0	1.0	1.0	1.0
1201-1202	Accountant	2.0	2.0	2.0	2.0
3601	Customer Service Rep. II	1.0	1.0	1.0	1.0
	Total	7.0	7.0	6.0	7.0

Finance Department



CITY OF AVENTURA

FINANCE

2013/14

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATE 2013/14
% of idle funds invested in accordance with policy	100%	100%	100%	100%
Number of CAFRs issued prior to 3/31	1	1	1	1
Number of GFOA Certificate of Achievements	1	1	1	1
Number of quarterly reports produced timely	4	4	4	4
Annually review purchasing procedures	1	1	1	1
% of purchase orders issued within 2 days	99%	99%	99%	99%
% of invoices processed within 10 days	98%	98%	98%	98%
Number of bi-weekly payroll processed timely	26	26	26	26
Annually review adequacy of insurance coverage	1	1	1	1
Number of New Hires	3	4	4	4

CITY OF AVENTURA

FINANCE
2013/14
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 532,424	$ 483,619	$ 493,321	$ 582,384	$ 582,384
1401	Overtime	-	320	-	-	-
2101	FICA	36,422	32,677	37,739	44,552	44,552
2201	Pension	39,063	66,782	71,666	84,213	84,213
2301	Health, Life & Disability	103,839	101,844	108,575	119,466	119,466
2401	Workers' Compensation	973	1,227	1,776	2,097	2,097
	Subtotal	712,721	686,469	713,077	832,712	832,712
	CONTRACTUAL SERVICES					
3180	Medical Exams-New Employees	-	-	-	3,000	3,000
3190	Prof. Services	3,559	3,479	6,000	5,000	5,000
3201	Prof. Services - Auditor	45,425	50,130	55,000	55,000	55,000
	Subtotal	48,984	53,609	61,000	63,000	63,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	3,594	3,397	7,000	7,500	7,500
4101	Communication Services	807	840	840	1,440	1,440
4610	R&M - Vehicles	1,133	697	1,500	1,500	1,500
4650	R&M- Office Equipment	-	-	500	5,500	5,500
4701	Printing & Binding	1,257	2,261	4,000	4,000	4,000
4910	Advertising	7,537	5,908	6,000	20,000	20,000
4990	Other Current Charges	-	133	500	500	500
	Subtotal	14,328	13,236	20,340	40,440	40,440
	COMMODITIES					
5101	Office Supplies	2,519	4,075	5,000	5,000	5,000
5120	Computer Operating Supplies	529	1,006	800	1,000	1,000
5220	Gas & Oil	3,838	3,331	4,000	3,800	3,800
5290	Other Operating Supplies	-	-	300	300	300
	Subtotal	6,886	8,412	10,100	10,100	10,100
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	2,854	3,157	3,500	3,925	3,925
5420	Conferences & Seminars	2,958	2,515	4,000	5,500	5,500
5450	Training	272	-	1,500	1,500	1,500
5901	Contingency	-	-	500	500	500
	Subtotal	6,084	5,672	9,500	11,425	11,425
	Total Finance	$ 789,003	$ 767,398	$ 814,017	$ 957,677	$ 957,677

FINANCE
BUDGET JUSTIFICATIONS

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

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

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

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

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

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 Procurement Officer
National Institute of Governmental Purchasing
HR Florida Conference & Expo
IPMA or other personnel related conferences & seminars
Florida Public Human Resources Association annual Conference

INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY

2013/14

DEPARTMENT DESCRIPTION

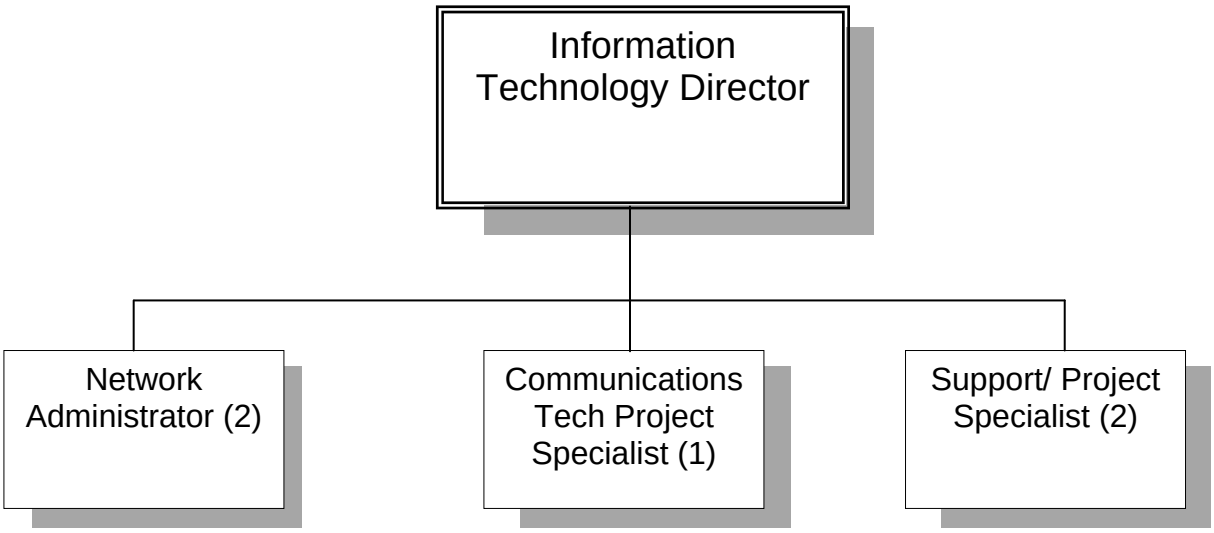
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 648,759	$ 553,887	$ 686,405	$ 683,734	$ 683,734
3000/3999	Contractual Services	1,920	6,105	10,000	10,000	10,000
4000/4999	Other Charges & Services	155,575	171,960	201,240	207,540	207,540
5000/5399	Commodities	12,724	14,411	18,000	18,000	18,000
5400/5499	Other Operating Expenses	9,299	12,251	13,560	13,560	13,560
	Total Operating Expenses	$ 828,277	$ 758,614	$ 929,205	$ 932,834	$ 932,834

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
9201	Information Technology Director	1.0	1.0	1.0	1.0
8702	Network Administrator II	1.0	1.0	1.0	1.0
1402	Network Administrator I	1.0	1.0	1.0	1.0
8001	Webmaster/Communications Specialist	1.0	1.0	-	-
13201	Commun Tech Project Specialist	-	-	1.0	1.0
13601-13602	Support/Project Specialist	-	-	2.0	2.0
9501	IT Project Coordinator	1.0	1.0	-	-
9701	Support Specialist	1.0	1.0	-	-
	Total	6.0	6.0	6.0	6.0

Information Technology Department
Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2013/14

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATED 2013/14
% of time computer network is operational	99	99	99	99
% of time www.cityofaventura.com is available	99	99	99	99
% of time www.aventuracharter.org is available	99	99	99	99
Number of workstations supported	235	235	240	240
Number of physical servers supported	18	13	9	8
Number of virtual servers supported	14	20	25	27
Number of help desk support cases	3,482	2,856	3,000	3,000
Number of City periodical publications coordinated	4	4	4	4
Number of training sessions held	4	4	4	4

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2013/14
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 490,073	$ 390,731	$ 473,313	$ 475,623	$ 475,623
2101	FICA	35,175	27,209	36,208	36,385	36,385
2201	Pension	22,515	52,631	67,677	68,043	68,043
2301	Health, Life & Disability	100,096	82,327	107,508	101,976	101,976
2401	Workers' Compensation	900	989	1,699	1,707	1,707
	Subtotal	648,759	553,887	686,405	683,734	683,734
	CONTRACTUAL SERVICES					
3130	Computer Programmer	1,048	-	-	-	-
3190	Other Prof. Services	872	6,105	10,000	10,000	10,000
	Subtotal	1,920	6,105	10,000	10,000	10,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	2,698	1,273	5,300	5,300	5,300
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	8,091	7,686	8,500	8,500	8,500
4650	R&M- Office Equipment	116,067	134,164	154,040	160,040	160,040
4701	Printing & Binding	237	474	500	500	500
4851	Web Page Maintenance	5,776	6,323	7,700	8,000	8,000
4852	Email Hosting Services	16,706	16,040	19,200	19,200	19,200
	Subtotal	155,575	171,960	201,240	207,540	207,540
	COMMODITIES					
5101	Office Supplies	2,230	1,890	3,000	3,000	3,000
5120	Computer Operating Supplies	10,494	12,521	15,000	15,000	15,000
	Subtotal	12,724	14,411	18,000	18,000	18,000
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	1,991	774	2,460	2,460	2,460
5420	Conferences & Seminars	1,308	778	3,100	3,100	3,100
5450	Training	6,000	10,699	8,000	8,000	8,000
	Subtotal	9,299	12,251	13,560	13,560	13,560
	Total Information Technology	$ 828,277	$ 758,614	$ 929,205	$ 932,834	$ 932,834

INFORMATION TECHNOLOGY
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PUBLIC SAFETY

CITY OF AVENTURA

POLICE

2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 13,714,263	$ 14,267,234	$ 14,575,330	$ 14,960,378	$ 14,960,378
3000/3999	Contractual Services	55,856	600,408	434,000	534,000	534,000
4000/4999	Other Charges & Services	612,041	640,386	712,000	739,000	739,000
5000/5399	Commodities	596,860	563,158	567,000	539,000	539,000
5400/5499	Other Operating Expenses	50,377	22,990	47,500	47,500	47,500
	Total Operating Expenses	$ 15,029,397	$ 16,094,176	$ 16,335,830	$ 16,819,878	$ 16,819,878

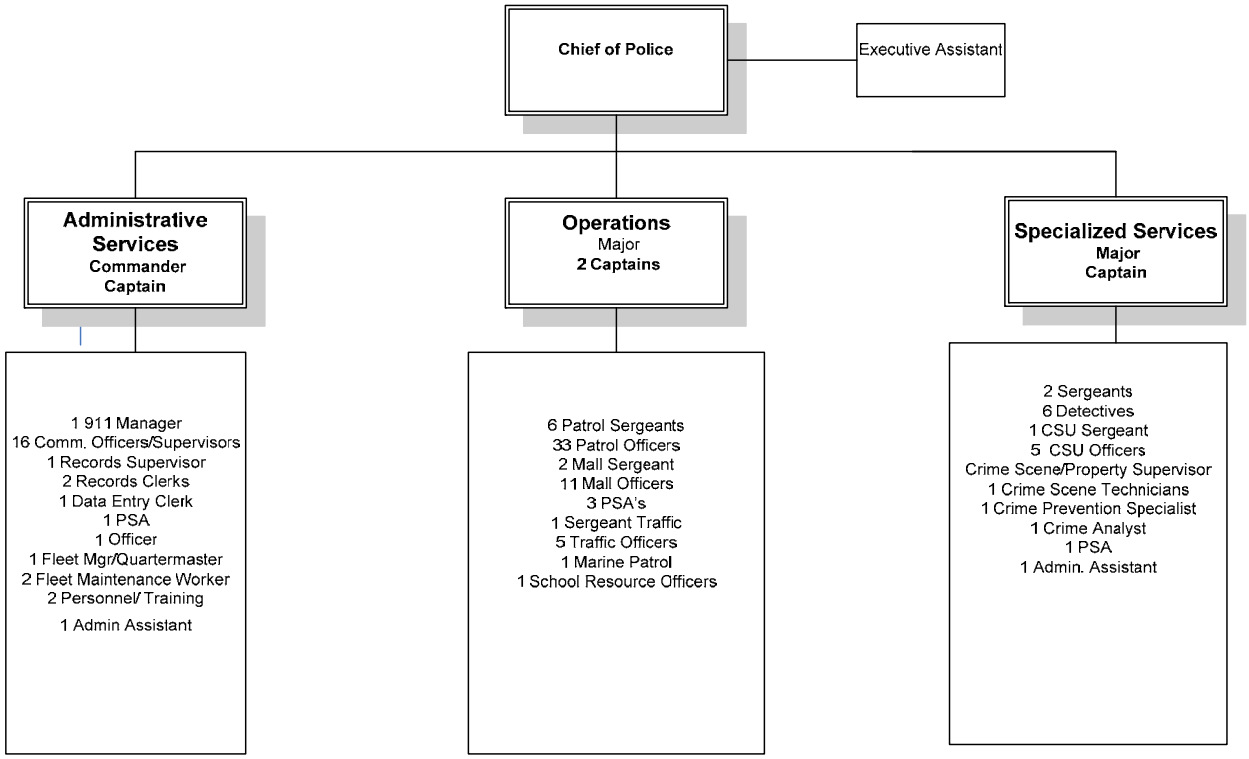
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
0901	Police Chief	1.0	1.0	1.0	1.0
9401-9402	Majors	-	2.0	2.0	2.0
2601	Commander	1.0	1.0	1.0	1.0
3002	Executive Assistant	1.0	1.0	1.0	1.0
2201-2204	Captains	2.0	-	4.0	4.0
1701-1704	Lieutenants	4.0	4.0	-	-
2301-2313	Sergeants	11.0	12.0	12.0	12.0
2101-2107	Detectives	6.0	6.0	6.0	6.0
2001-2060	Police Officers	58.0	57.0	57.0	57.0
6201	Crime Prev Coordinator	1.0	1.0	1.0	1.0
3701	Crime Analyst	1.0	1.0	1.0	1.0
5501	Property Room/Crime Scene Supervisor	-	1.0	1.0	1.0
3901	Crime Scene Tech II	1.0	-	1.0	1.0
2901	Crime Scene Tech I	1.0	1.0	-	-
2801-2805	Police Service Aides	5.0	4.0	4.0	4.0
4801	Property Room/Crime Scene Tech	1.0	1.0	1.0	1.0
6301	Records Supervisor	1.0	1.0	1.0	1.0
6901-6903	Records Clerk	3.0	3.0	3.0	3.0
1601	911 Manager	1.0	1.0	1.0	1.0
13001-13003	Communication Supervisor	3.0	3.0	3.0	3.0
12901-12905	Communication Officer III	2.0	2.0	4.0	5.0
6701-6706	Communication Officer II	8.0	8.0	6.0	6.0
2701-2704	Communication Officer	2.0	2.0	3.0	2.0
8601-8602	Administrative Asst. III	2.0	2.0	2.0	2.0
8501-8502	Administrative Asst. II	2.0	2.0	-	-
13501-13502	Personnel & Training Specialist	-	-	2.0	2.0
9301-9302	Fleet Maintenance Worker	-	2.0	2.0	2.0
7501	Fleet Manager/Quartermaster	1.0	1.0	1.0	1.0
8401	Asst. Fleet Manager	1.0	-	-	-
	Total	120.0	120.0	121.0	121.0

POLICE DEPARTMENT

2013/14

Organization Chart



CITY OF AVENTURA

POLICE

2013/14

OBJECTIVES

1. Move forward with replacement of the current E911 system to a newer, more technologically advanced system.
2. Ensure that all Communications personnel and officers working in the Communications section are certified as per new FSS.
3. Upgrade CAD and RMS from the current H.T.E. system to the OSSI system which is move advanced in features and functions.
4. Upgrade the current radio system to the new P25 standard.
5. Continue to work with Miami-Dade Fire Rescue towards completing Phase II of software integration to transfer medically related emergency calls for service to Miami-Dade County Fire Rescue directly into their CAD system.
6. Continue to have the Crime Suppression Unit be proactive toward crime within the city and continue liaisons with our Detective Bureau and various task forces and/or other agencies regarding organized crime and theft and fraud groups.
7. Maintain service levels provided to the public by all Divisions within the agency.
8. Maintain a partnership with the community through Crime Prevention and police services.
9. Work with residents, businesses, organizations and associations to solve problems.
10. Participate in community programs and community involvement activities.
11. Conduct community presentations with an emphasis on safety for children and senior citizens.
12. Conduct customer service surveys of residents, businesses and victims of crimes.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATE 2013/14
Man-hours Assigned to traffic flow Issues	16,000	16,000	18,000	18,500
Progress Toward National Re-accreditation	50%	100%	100%	33%
Personnel Hired	6	4	8	4
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	43	43	40	45
Community Presentations	55	55	50	60
Community Involvement Activities	25	25	27	30
Man hours Assigned to School Resources	2400	2400	2400	2400
Calls for Service	30,470	29,276	29,700	29,700
Arrests	2,241	2,215	1,916	2,200
Accidents	1,437	1,101	1,400	1,400

Traffic Citations	19,114	18,707	18,628	18,700
Parking Citations Issued	2,886	2,117	2,004	2,000
Part 1 Crimes Reported	2,425	2,306	2,400	2,400
Customer Service Surveys	1,000	1,000	1,000	1,000

CITY OF AVENTURA
PUBLIC SAFETY
2013/14
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 8,347,061	$ 8,500,902	$ 8,736,811	$ 9,028,704	9,028,704
1390	Court Time	137,023	122,247	100,000	100,000	100,000
1401	Overtime	792,872	812,782	675,000	750,000	750,000
1410	Holiday Pay	173,179	176,568	150,000	150,000	150,000
1501	Police Incentive Pay	71,735	66,955	67,080	68,100	68,100
2101	FICA	683,649	695,092	686,694	709,102	709,102
2201	Pension	1,942,912	2,147,617	2,031,930	2,019,804	2,019,804
2301	Health, Life & Disability	1,411,754	1,528,961	1,654,455	1,706,120	1,706,120
2401	Workers' Compensation	154,078	216,110	473,360	428,548	428,548
	Subtotal	13,714,263	14,267,234	14,575,330	14,960,378	14,960,378
	CONTRACTUAL SERVICES					
3180	Medical Exams	5,386	4,470	4,000	4,000	4,000
3190	Prof. Services - Traffic Safety Prc	-	569,840	400,000	500,000	500,000
3192	Prof. Services	50,470	26,098	30,000	30,000	30,000
	Subtotal	55,856	600,408	434,000	534,000	534,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	14,153	10,603	15,000	15,000	15,000
4040	Administrative Expenses	10,150	4,644	10,000	10,000	10,000
4042	Recruiting & Hiring Expense	843	1,126	2,000	2,000	2,000
4043	CALEA Accreditation	9,140	20,119	7,000	7,000	7,000
4050	Investigative Expense	6,835	11,678	15,000	15,000	15,000
4101	Communication Services	95,107	90,033	110,000	110,000	110,000
4201	Postage	3,006	2,750	3,000	4,000	4,000
4420	Leased Equipment	57,553	52,679	60,000	72,000	72,000
4440	Copy Machine Costs	4,445	4,212	5,000	5,000	5,000
4610	R&M- Vehicles	139,853	167,791	155,000	155,000	155,000
4645	R&M- Equipment	138,019	134,655	180,000	210,000	210,000
4650	R&M- Office Equipment	130,929	136,676	145,000	130,000	130,000
4701	Printing & Binding	2,008	3,420	5,000	4,000	4,000
	Subtotal	612,041	640,386	712,000	739,000	739,000
	COMMODITIES					
5101	Office Supplies	15,349	14,903	18,000	15,000	15,000
5115	Byrne Grant Match	17,841	12,681	8,000	8,000	8,000
5120	Computer Operating Supplies	5,842	8,935	20,000	15,000	15,000
5220	Gas & Oil	359,884	365,815	320,000	300,000	300,000
5240	Uniforms	29,561	28,950	35,000	30,000	30,000
5245	Uniform Allowance	104,313	68,850	70,000	70,000	70,000
5266	Photography	310	620	1,000	1,000	1,000
5270	Ammunition	18,949	9,861	35,000	40,000	40,000
5290	Operating Supplies	44,811	52,543	60,000	60,000	60,000
	Subtotal	596,860	563,158	567,000	539,000	539,000
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	5,151	5,495	6,000	6,000	6,000
5430	Educational Assistance	13,619	3,445	6,500	6,500	6,500
5450	Training	31,607	14,050	35,000	35,000	35,000
5901	Contingency	-	-	-	-	-
	Subtotal	50,377	22,990	47,500	47,500	47,500
	Total Public Safety	$ 15,029,397	$ 16,094,176	$ 16,335,830	$ 16,819,878	$ 16,819,878

PUBLIC SAFETY

BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

International Association of Chiefs	MDCACP
Florida Police Chiefs Association	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

2013/14

DEPARTMENT DESCRIPTION

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

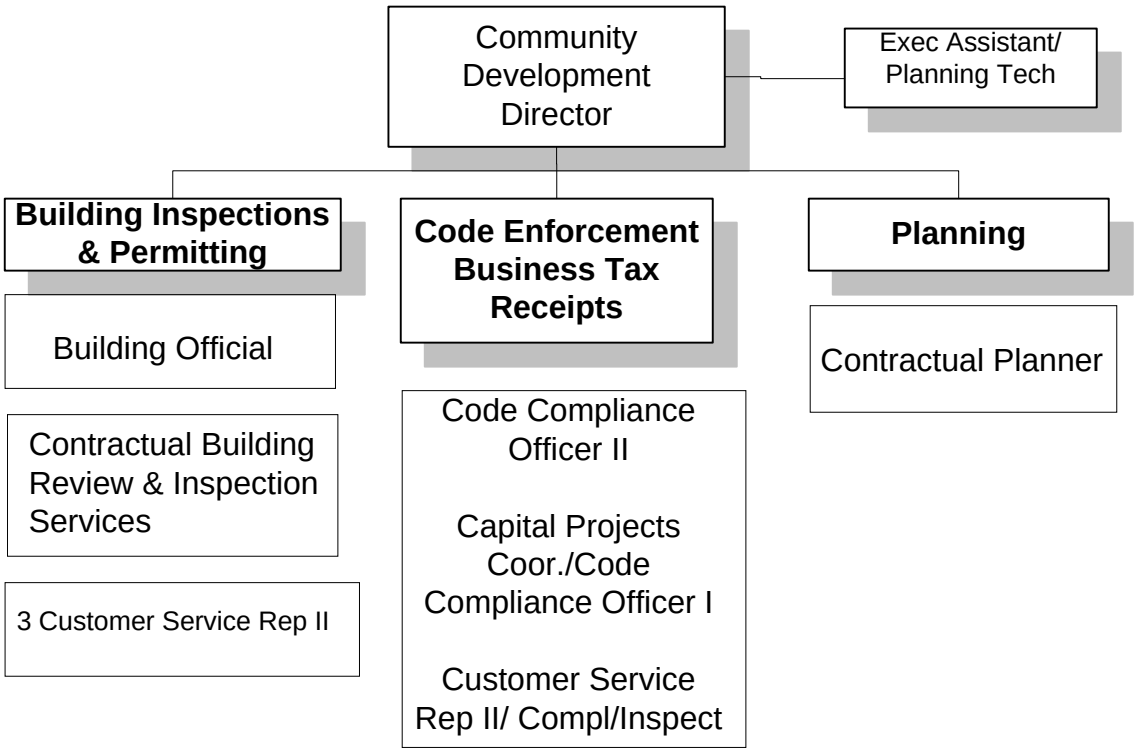
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 668,350	$ 709,824	$ 744,064	$ 767,255	$ 767,255
3000/3999	Contractual Services	1,523,387	1,165,278	835,000	1,035,000	1,035,000
4000/4999	Other Charges & Services	52,738	115,146	59,800	62,300	62,300
5000/5399	Commodities	9,766	12,978	16,550	15,650	15,650
5400/5499	Other Operating Expenses	2,084	3,952	8,900	8,900	8,900
	Total Operating Expenses	$ 2,256,325	$ 2,007,178	$ 1,664,314	$ 1,889,105	$ 1,889,105

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2010/11	2011/12	2012/13	2013/14
13101	Community Development Director	1.0	1.0	1.0	1.0
4201	Building Official (P/T)	1.0	1.0	1.0	1.0
9001	Executive Assistant/Planning Technician	1.0	1.0	1.0	1.0
3601-3603	Customer Service Rep II	3.0	3.0	4.0	4.0
3202-3204	Customer Service Rep I	1.0	1.0	-	-
8901	Code Compliance Officer II/Zoning Review	1.0	1.0	1.0	1.0
4701	Capital Projects Manager/Code Enforcement Officer	0.4	0.4	0.4	0.4
	Total	8.4	8.4	8.4	8.4

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2013/14

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. Review software for electronic submission of building permits and plans.
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.
16. Continue with the records management program for all divisions of the department.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATE 2013/14
No. of Local Business Tax Receipts Issued	2,776	2,580	3,000	3,000
No. of Code Notice of Violations Issued	153	135	200	200
No. of Special Master Hearings	577	0	10	6
No. of Building Permits Issued	4,465	4,615	4,500	4,500
No. of Building Inspections Performed	7,903	7,963	7,500	7,500
No. of Land Development Petitions Processed	4	14	10	10
No. of Variance Requests Processed	4	4	3	3
No. of Site Plans Reviewed	6	9	5	5
% of Inspections Performed 24 Hrs. of Request	99	99	99	99
% of Plan Reviews Conducted Within 10 Days	98	98	98	98

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2013/14
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 521,152	$ 515,793	$ 530,762	$ 547,900	$ 547,900
1401	Overtime	27	865	600	600	600
2101	FICA	39,027	38,378	40,603	41,914	41,914
2201	Pension	24,868	63,364	68,745	70,807	70,807
2301	Health, Life & Disability	79,246	86,393	90,954	93,178	93,178
2401	Workers' Compensation	4,030	5,031	12,400	12,856	12,856
	Subtotal	668,350	709,824	744,064	767,255	767,255
	CONTRACTUAL SERVICES					
3101	Building Inspection Services	1,076,454	1,133,691	800,000	1,000,000	1,000,000
3190	Prof. Services	446,933	31,587	35,000	35,000	35,000
	Subtotal	1,523,387	1,165,278	835,000	1,035,000	1,035,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	1,921	2,053	4,000	4,000	4,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	2,381	1,389	1,500	1,500	1,500
4420	Lease Equipment	1,558	533	2,800	2,800	2,800
4610	R&M - Vehicles	574	99	2,000	2,000	2,000
4645	R&M - Equipment	541	-	1,000	1,000	1,000
4701	Printing	4,744	3,306	7,500	5,000	5,000
4730	Records Retention	35,019	101,766	35,000	40,000	40,000
	Subtotal	52,738	115,146	59,800	62,300	62,300
	COMMODITIES					
5101	Office Supplies	4,235	6,824	7,500	7,500	7,500
5120	Computer Operating Supplies	1,501	740	2,500	2,000	2,000
5220	Gas & Oil	3,808	4,925	4,400	4,000	4,000
5240	Uniforms	207	489	650	650	650
5245	Uniform Allowance	-	-	1,500	1,500	1,500
5290	Other Operating Supplies	15	-	-	-	-
	Subtotal	9,766	12,978	16,550	15,650	15,650
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	359	1,675	2,500	2,500	2,500
5420	Conferences & Seminars	1,725	2,242	3,400	3,400	3,400
5450	Training	-	-	2,500	2,500	2,500
5901	Contingency	-	35	500	500	500
	Subtotal	2,084	3,952	8,900	8,900	8,900
	Total Community Development	$ 2,256,325	$ 2,007,178	$ 1,664,314	$ 1,889,105	$ 1,889,105

COMMUNITY DEVELOPMENT
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

COMMUNITY SERVICES

CITY OF AVENTURA

COMMUNITY SERVICES

2013/14

DEPARTMENT DESCRIPTION

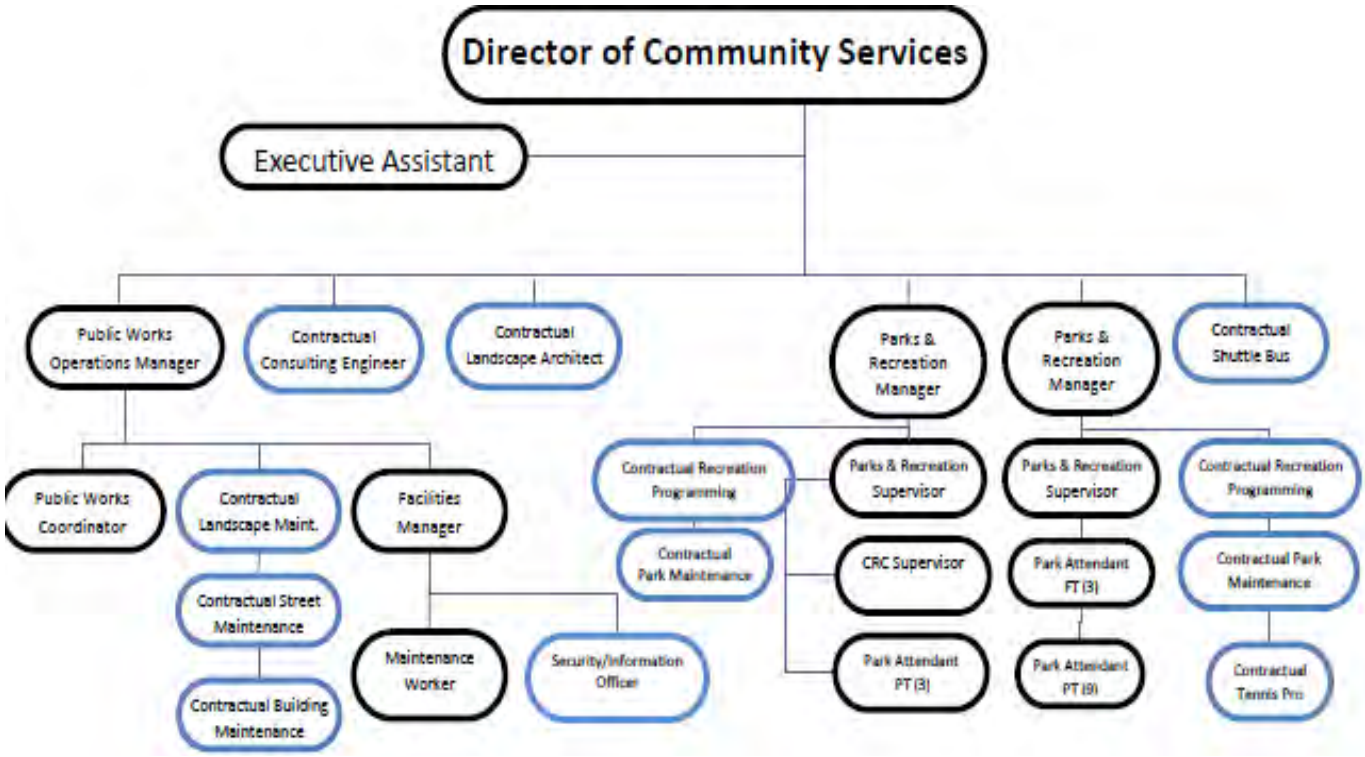
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 1,201,970	$ 1,287,195	$ 1,339,559	$ 1,388,298	$ 1,388,298
3000/3999	Contractual Services	1,322,446	1,496,696	1,555,000	1,602,000	1,602,000
4000/4999	Other Charges & Services	1,255,088	1,270,660	1,208,450	1,252,000	1,252,000
5000/5399	Commodities	21,865	24,779	30,500	30,500	30,500
5400/5499	Other Operating Expenses	25,670	26,579	23,000	23,000	23,000
	Total Operating Expenses	$ 3,827,039	$ 4,105,909	$ 4,156,509	$ 4,295,798	$ 4,295,798

PERSONNEL ALLOCATION SUMMARY

Position No	Position Title	2010/11	2011/12	2013/14	2013/14
5001	Director of Community Services	1.0	1.0	1.0	1.0
5101	Public Works Operations Manager	1.0	1.0	1.0	1.0
3004	Executive Assistant	1.0	1.0	1.0	1.0
5301	Engineer Tech/CAD Operator	1.0	1.0	-	-
5301	Public Works Coordinator	-	-	1.0	1.0
7701	Facilities Manager	1.0	1.0	1.0	1.0
5401	Maintenance Worker	1.0	1.0	1.0	1.0
7201	Security Guard/Info Officer	1.0	1.0	-	-
5201	Parks and Recreation Services Supt.	1.0	-	-	-
4901-4902	Parks and Recreation Manager	-	2.0	2.0	2.0
1901-1902	Parks and Recreation Supervisor	-	2.0	2.0	3.0
1021	Community Rec Center Manager	1.0	-	-	-
1051	CRC Assistant Manager/Special Events Coordinator	1.0	-	-	-
10401	Community Rec Center Supervisor	1.0	1.0	1.0	1.0
1011	Parks and Recreation Activities Manager	1.0	-	-	-
5801-5803	Park Attendant (F/T)	4.0	3.0	3.0	2.0
5701-5714	Park Attendant (P/T)	12.0	12.0	12.0	12.0
	Total Full Time	16.0	15.0	14.0	14.0
	Total Part time	12.0	12.0	12.0	12.0

Community Services Department Organization Chart



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

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

CITY OF AVENTURA

COMMUNITY SERVICES

2013/14

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATE 2013/14
Resident complaints & concerns cleared	96	126	135	145
Advisory Board Meetings attended	5	5	5	5
CIP projects completed	4	4	3	4
Tree City re-certification	1	1	1	1
Stormwater basins/systems cleaned for compliance	55	52	60	65
Shuttle bus ridership	260,325	271,645	275,000	280,000
Community Recreation Center attendance	81,255	77,926	80,000	81,500
Number of participants registered in youth sports	772	843	850	865
Number of public outreach programs & special events	8	8	10	10

2013-14 Youth Sports Calendar

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

CITY OF AVENTURA
COMMUNITY SERVICES
2013/14
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ 942,634	$ 935,507	$ 952,692	$ 991,384	$ 991,384
1401	Overtime	6,856	7,306	9,000	14,500	14,500
2101	FICA	70,339	68,701	72,881	75,841	75,841
2201	Pension	29,565	106,788	118,942	123,989	123,989
2301	Health, Life & Disability	134,253	140,763	163,393	160,755	160,755
2401	Workers' Compensation	18,323	28,130	22,651	21,829	21,829
	Subtotal	1,201,970	1,287,195	1,339,559	1,388,298	1,388,298
	CONTRACTUAL SERVICES					
3113	Prof. Services - Comm. Cen. Inst.	106,263	107,207	100,000	100,000	100,000
3150	Prof. Services - Landscape Arch.	39,768	18,227	20,000	15,000	15,000
3160	Prof. Services - Security	3,856	32,883	35,000	37,000	37,000
3450	Lands/Tree Maint. Svcs - Streets	600,343	728,763	760,000	800,000	800,000
3451	Beautification/Signage	66,252	57,298	70,000	70,000	70,000
3452	Lands/Tree Maint. Svcs - Parks	151,808	206,033	225,000	235,000	235,000
3455	Transportation Services	354,156	346,285	345,000	345,000	345,000
	Subtotal	1,322,446	1,496,696	1,555,000	1,602,000	1,602,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	630	2,451	2,500	2,500	2,500
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	6,326	5,699	7,000	7,000	7,000
4301	Utilities - Electric	65,871	61,320	50,000	50,000	50,000
4311	Utilities - Street Lighting	193,173	201,094	205,000	205,000	205,000
4320	Utilities - Water	252,817	207,837	205,000	205,000	205,000
4420	Lease	2,790	3,371	5,200	8,500	8,500
4610	R&M - Vehicles	3,377	6,899	4,750	5,000	5,000
4620	R&M - Buildings	74,159	104,717	56,500	60,000	60,000
4631	R&M - Janitorial Services	-	-	40,000	42,500	42,500
4645	R&M - Equipment	9,035	12,140	15,000	15,000	15,000
4672	R&M - Parks	70,459	53,900	75,000	75,000	75,000
4691	R&M - Streets	16,045	30,973	12,500	12,500	12,500
4701	Printing & Binding	4,513	3,980	7,000	6,000	6,000
4850	Special Events	45,901	46,442	47,000	70,000	70,000
4851	Cultural/Recreation Programs	121,444	120,009	110,000	110,000	110,000
4852	Founders Day Activities	58,958	57,035	60,000	62,000	62,000
4854	Summer Recreation	323,590	346,793	300,000	310,000	310,000
	Subtotal	1,255,088	1,270,660	1,208,450	1,252,000	1,252,000
	COMMODITIES					
5101	Office Supplies	4,190	4,164	6,000	6,000	6,000
5120	Computer Operating Supplies	7,303	6,444	8,500	8,500	8,500
5220	Gas & Oil	5,258	5,764	5,250	5,250	5,250
5240	Uniforms	4,520	6,961	7,250	7,250	7,250
5290	Other Operating Supplies	594	1,446	3,500	3,500	3,500
	Subtotal	21,865	24,779	30,500	30,500	30,500
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	2,398	2,715	2,500	2,500	2,500
5420	Conferences & Seminars	2,589	680	3,000	3,000	3,000
5450	Training	6,168	4,222	10,000	10,000	10,000
5901	Contingency	14,515	18,962	7,500	7,500	7,500
	Subtotal	25,670	26,579	23,000	23,000	23,000
	Total Community Services	$ 3,827,039	$ 4,105,909	$ 4,156,509	$ 4,295,798	$ 4,295,798

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

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

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

3455 Transportation Services – Funding level includes providing five mini-bus public transit routes six days per week on a contractual basis, including the printing costs for 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 – Provides for costs associated with senior recreation programming for trips to local venues, performing arts and classical music. This line item also funds recreation programs, youth athletics and the costs to conduct background checks for all volunteers. All costs are offset by registration fees.

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

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

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

ARTS & CULTURAL CENTER

CITY OF AVENTURA

ARTS & CULTURAL CENTER

2013/14

DEPARTMENT DESCRIPTION

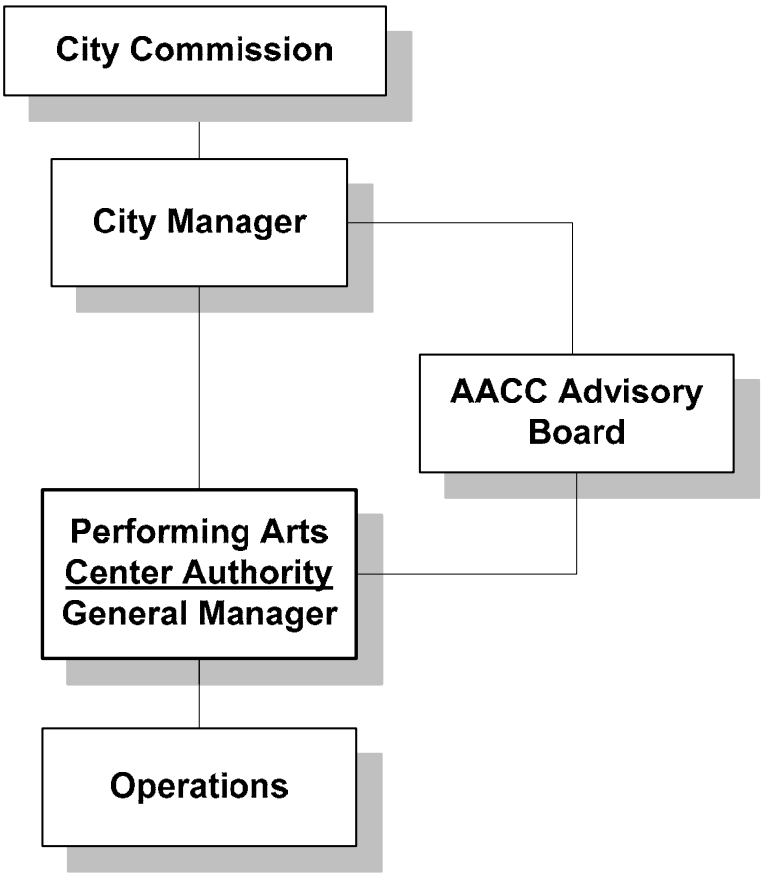
This department is responsible for the operations and programming of the Arts and Cultural Center. The goal is to provide a facility that offers a wide range of quality entertainment and cultivates partnerships with other local and regional organizations to enhance the quality of life for the City by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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	498,793	495,346	511,890	537,293	537,293
4000/4999	Other Charges & Services	148,181	129,284	152,500	147,100	147,100
5000/5399	Commodities	10,038	2,409	7,000	7,200	7,200
5400/5499	Other Operating Expenses	1,752	30	2,200	2,200	2,200
	Total Operating Expenses	$ 658,764	$ 627,069	$ 673,590	$ 693,793	$ 693,793

PACA Contractual Employees	2010/11	2011/12	2012/13	2013/14
General Manager	1.0	1.0	1.0	1.0
Event Manager	1.0	1.0	1.0	1.0
Technical Manager	1.0	1.0	1.0	1.0
Box Office Manager	1.0	1.0	1.0	1.0
Marketing Coordinator	0.3	0.3	0.3	0.3
P/T Labor	0.3	0.3	0.3	0.3
Total	4.6	4.6	4.6	4.6

Arts & Cultural Center Department

Organization Chart



CITY OF AVENTURA

ARTS & CULTURAL CENTER

2013/14

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 2010/11	ACTUAL 2011/12	PROJECTED 2012/13	ESTIMATE 2013/14
Advisory Board Meetings attended	4	4	4	4
Number of performances/events	167	176	138	140
Total attendance	29,555	23,700	28,500	29,000
Number of promotional material produced	40	40	40	40
Summer Camp	1	1	1	1
% of patrons who respond favorably to AACC	70%	70%	70%	70%

CITY OF AVENTURA

ARTS & CULTURAL CENTER
2013/14
BUDGETARY ACCOUNT SUMMARY
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
1201	Employee Salaries	$ -	$ -	$ -	$ -	$ -
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	-	-	-
2201	Pension	-	-	-	-	-
2301	Health, Life & Disability	-	-	-	-	-
2401	Workers' Compensation	-	-	-	-	-
	Subtotal	-	-	-	-	-
	CONTRACTUAL SERVICES					
3112	Prof. Services - Management Servi	141,412	134,940	144,000	148,320	148,320
3114	Prof. Services - Man Services /Staf	311,223	273,563	290,290	298,773	298,773
3115	Prof. Services - Man Services /Mar	19,117	21,835	21,600	22,200	22,200
3190	Prof. Services - Programming	8,866	38,692	40,000	50,000	50,000
3410	Prof. Services - Janitorial Services	18,175	26,316	16,000	18,000	18,000
	Subtotal	498,793	495,346	511,890	537,293	537,293
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	-	-	-	-	-
4101	Communication Services	2,139	4,185	2,600	4,200	4,200
4201	Postage	5,890	5,902	6,000	7,000	7,000
4301	Utilities	53,933	60,684	54,000	54,000	54,000
4440	Copy Machine Costs	2,512	2,302	2,400	2,400	2,400
4620	R&M - Buildings	6,103	6,291	5,000	5,000	5,000
4645	R&M - Equipment	3,615	4,361	5,000	5,000	5,000
4701	Printing & Binding	2,795	12,431	12,000	12,000	12,000
4850	Special Events	13,018	(7,500)	10,000	2,000	2,000
4910	Advertising	58,176	40,628	55,000	55,000	55,000
4920	Licenses/Permit Fees	-	-	500	500	500
	Subtotal	148,181	129,284	152,500	147,100	147,100
	COMMODITIES					
5101	Office Supplies	1,635	1,065	1,000	1,200	1,200
5120	Computer Operating Supplies	1,933	-	2,000	2,000	2,000
5290	Other Operating Supplies	6,470	1,344	4,000	4,000	4,000
	Subtotal	10,038	2,409	7,000	7,200	7,200
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	-	-	1,200	1,200	1,200
5430	Reserve for Programming	-	-	-	-	-
5901	Contingency	1,752	30	1,000	1,000	1,000
	Subtotal	1,752	30	2,200	2,200	2,200
	Total Arts & Cultural Center	$ 658,764	$ 627,069	$ 673,590	$ 693,793	$ 693,793

ARTS & CULTURAL CENTER
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

NON DEPARTMENTAL

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2013/14

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	TRANSFERS					
9118	Transfer to Charter School Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
9123	Transfer to Debt Service Fund - 2010/11	802,991	1,206,377	1,198,430	1,206,428	1,206,428
9124	Transfer to Debt Service Fund - 2000	447,809	508,465	507,810	511,398	511,398
9125	Transfer to Debt Service Fund - 2012	403,099	403,780	399,642	403,364	403,364
	Total Non-Departmental - Transfers	$ 1,753,899	$ 2,218,622	$ 2,205,882	$ 2,221,190	$ 2,221,190

NON-DEPARTMENTAL - TRANSFERS
BUDGET JUSTIFICATIONS

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

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

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

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

CITY OF AVENTURA

NON-DEPARTMENTAL

2013/14

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
2501	Unemployment	$ -	$ 13,485	$ 15,000	$ 10,000	$ 10,000
	Subtotal	-	13,485	15,000	10,000	10,000
	CONTRACTUAL SERVICES					
3410	Prof. Services - Janitorial	$ 61,929	$ 56,739	$ 62,000	$ 70,000	$ 70,000
	Subtotal	61,929	56,739	62,000	70,000	70,000
	OTHER CHARGES & SERVICES					
4101	Communication Services	95,421	95,413	100,000	100,000	100,000
4201	Postage	13,648	12,644	20,000	13,000	13,000
4301	Utilities	211,247	204,519	220,000	220,000	220,000
4440	Copy Machine Costs	10,469	8,929	15,000	15,000	15,000
4501	Insurance	720,952	670,672	820,456	828,200	828,200
4620	R&M - Government Center	104,350	119,589	105,100	181,000	181,000
4650	R&M - Office Equipment	-	1,006	2,000	2,000	2,000
	Subtotal	1,156,087	1,112,772	1,282,556	1,359,200	1,359,200
	COMMODITIES					
5290	Other Operating Supplies	10,647	10,653	11,000	11,000	11,000
	Subtotal	10,647	10,653	11,000	11,000	11,000
	OTHER OPERATING EXPENSES					
5901	Contingency	2,888	7,860	50,000	50,000	50,000
5904	Hurricane/Storm Exp	-	-	-	-	-
	Subtotal	2,888	7,860	50,000	50,000	50,000
	Total Non-Departmental	$ 1,231,551	$ 1,201,509	$ 1,420,556	$ 1,500,200	$ 1,500,200

NON-DEPARTMENTAL
BUDGET JUSTIFICATIONS

2501 Unemployment - Unemployment costs.

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

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

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

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

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

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

CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL OUTLAY
2013/14
PROJECT APPROPRIATION
001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	City Manager's Office - 05-512					
6402	Computer Equipment <$5,000	$ -	$ 7,332	$ -	$ 4,000	$ 4,000
	Subtotal	-	7,332	-	4,000	4,000
	City Clerk - 08-519					
6402	Computer Equipment <$5,000	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Finance - 10-513					
6402	Computer Equipment <$5,000	4,670	1,652	2,000	2,000	2,000
	Subtotal	4,670	1,652	2,000	2,000	2,000
	Information Technology. - 12-513					
6401	Computer Equipment >$5,000	67,989	125,043	384,634	215,000	215,000
6402	Computer Equipment <$5,000	5,468	2,730	6,000	6,000	6,000
	Subtotal	73,457	127,773	390,634	221,000	221,000
	Public Safety - 20- 521					
6206	Police Training Room	-	18,158	-	-	-
6401	Computer Equipment >$5,000	-	-	340,000	-	-
6402	Computer Equipment <$5,000	92,765	48,722	326,428	148,000	148,000
6405	E911 Equipment	-	-	202,000	15,000	15,000
6407	Radio Purchase & Replace.	5,037	97,275	2,012,000	-	-
6410	Equipment >$5,000	105,279	114,280	137,600	124,000	124,000
6411	Equipment <$5,000	43,962	26,229	25,400	41,600	41,600
6414	Police Dept Offices Improve	1,386	-	-	-	-
6450	Vehicles	398,659	232,675	624,518	399,000	399,000
	Subtotal	647,088	537,339	3,667,946	727,600	727,600
	Community Development - 40-524					
6402	Computer Equipment <$5,000	2,854	2,479	93,800	4,000	4,000
	Subtotal	2,854	2,479	93,800	4,000	4,000
	Community Services - 50-539/541/572					
6205	Government Center Improvements	141,186	-	-	-	-
6402	Computer Equipment <$5,000	7,347	7,426	35,000	13,300	13,300
6410	Equipment >$5,000	10,720	15,120	31,000	86,000	86,000
6411	Equipment <$5,000	2,524	1,855	4,000	4,300	4,300
6301	Beautification Projects	7,800	8,195	8,600	9,000	9,000
6306	Traffic Safety and Flow Improvements	-	-	450,000	-	-
6307	Lighting Improvements	-	424,715	-	-	-
6307	Street Lighting Improv.	-	-	515,285	1,000,000	1,000,000
6310	Entrance Monument Sign	36,272	-	-	-	-
6341	Transportation System Improve.	344,311	42,663	-	-	-
6310	Aventura Founders Park	504,545	57,042	-	165,000	165,000
	Subtotal	1,054,705	557,016	1,043,885	1,277,600	1,277,600

	Charter School - 69-569					
6401	Charter School Construction	-	82,381	60,000	-	-
	Subtotal	-	82,381	60,000	-	-
	Arts & Cultural Center - 70-575					
6301	Improve. Other Than Bldg/Marquee	72,708	87,106	-	-	-
6402	Computer Equipment <$5,000	-	-	5,500	4,000	4,000
6410	Equipment >$5,000	105,932	454	22,200	15,200	15,200
	Subtotal	178,640	87,560	27,700	19,200	19,200
	Non-Departmental - 90-590					
6206	Gov't Center Garage Expansion	-	198,248	3,300,000	-	-
6999	Capital Reserve	38,702	-	14,773,488	14,773,488	14,773,488
	Subtotal	38,702	198,248	18,073,488	14,773,488	14,773,488
	Total Capital	$ 2,000,116	$ 1,601,780	$ 23,359,453	$ 17,028,888	$ 17,028,888

CAPITAL PROJECT DESCRIPTIONS

CITY MANAGER'S OFFICE

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

FINANCE

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

INFORMATION TECHNOLOGY

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

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

PUBLIC SAFETY

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

Replace 25 Mobile Laptops	50,000	Vehicle Modems	40,000
Replace 2 Servers	10,000	10 Vehicle Printers	10,000
20 Desktop Computers	24,000	Upgrades	10,000
Laptop-Ruggized	4,000		

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.

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

11 Vehicle Equipment	$75,000
Replace Segway	9,000
Property Room Equipment	7,000
Replace In-car Video	33,000

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

Replace 10 Ballistic Vests	$12,000
Optics for AR	2,500
2 Laser Units	7,500
Dive Equipment	4,000
6 Tasers	8,100
Replace 25 Chairs	7,500

6450 Vehicles – This project consists of purchasing police vehicles to accommodate the vehicle replacement program in the Police Department.
Replace 10 Patrol Vehicles, K-9 Vehicle and Marine Patrol Vehicle.

COMMUNITY DEVELOPMENT

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

COMMUNITY SERVICES

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

6410 Equipment >$5,000 – This project consists of purchasing 2 Vehicles and 2 electric Low speed vehicles.

6411 Equipment <$5,000 – This project consists of replacing 1 Exercise Bicycle 2 Tents at the Community Recreation Center.

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

6307 Street Lighting Improvements – Provides funding for phase 4 of upgrading the street lighting along the eastside of Biscayne Boulevard.

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

ARTS & CULTURAL CENTER

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

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

POLICE EDUCATION FUND

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY
2013/14

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ -	$ -	$ -	$ -	$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	7,962	8,867	7,000	7,000	7,000
360000/369999	Miscellaneous Revenues	43	32	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	11,850	4,000	4,000
	Total Available	$ 8,005	$ 8,899	$ 18,850	$ 11,000	$ 11,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	6,886	9,478	18,850	11,000	11,000
	Total Operating Expenses	6,886	9,478	18,850	11,000	11,000
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	$ 6,886	$ 9,478	$ 18,850	$ 11,000	$ 11,000

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Fines & Forfeitures					
3511000	Fines	$ 7,962	$ 8,867	$ 7,000	$ 7,000	$ 7,000
	Subtotal	7,962	8,867	7,000	7,000	7,000
	Miscellaneous Revenues					
3611000	Interest	43	32	-	-	-
	Subtotal	43	32	-	-	-
	Fund Balance					
3999000	Carryover	-	-	11,850	4,000	4,000
	Subtotal	-	-	11,850	4,000	4,000
	Total Revenues	$ 8,005	$ 8,899	$ 18,850	$ 11,000	$ 11,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	OTHER OPERATING EXPENSES					
	Public Safety					
5450	Training	$ 6,886	$ 9,478	$ 18,850	$ 11,000	$ 11,000
	Total Expenditures	$ 6,886	$ 9,478	$ 18,850	$ 11,000	$ 11,000

REVENUE PROJECTION RATIONALE

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

TRANSPORTATION AND STREET MAINTENANCE FUND

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ -	$ -	$ -	$ -	$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	1,579,284	1,869,446	1,580,250	1,725,000	1,725,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	173,110	23,597	500	500	500
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	811,313	200,000	200,000
	Total Available	$ 1,752,394	$ 1,893,043	$ 2,392,063	$ 1,925,500	$ 1,925,500

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	939,630	753,233	785,000	825,000	825,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	939,630	753,233	785,000	825,000	825,000
6000/6999	Capital Outlay	368,923	775,306	1,607,063	1,100,500	1,100,500
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 1,308,553	$ 1,528,539	$ 2,392,063	$ 1,925,500	$ 1,925,500

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2013/14

REVENUE PROJECTIONS

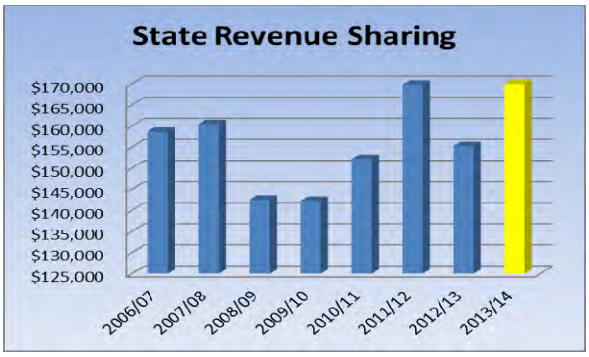
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Intergovernmental Revenues					
3351200	State Revenue Sharing	$ 152,097	$ 169,814	$ 155,250	$ 170,000	$ 170,000
3353001	Local Option Cap. Impr. Gas Tax	126,891	141,288	125,000	140,000	140,000
3353010	Local Option Gas Tax	325,955	364,650	325,000	365,000	365,000
3383801	County Transit System Surtax	974,341	1,193,694	975,000	1,050,000	1,050,000
	Subtotal	1,579,284	1,869,446	1,580,250	1,725,000	1,725,000
	Miscellaneous Revenues					
3611000	Interest	2,181	2,769	500	500	500
3632000	Transportation Mitigation Impact F	170,929	20,828	-	-	-
3661000	Developer Contributions/Streets	-	-	-	-	-
	Subtotal	173,110	23,597	500	500	500
	Fund Balance					
3999000	Carryover	-	-	811,313	200,000	200,000
	Subtotal	-	-	811,313	200,000	200,000
	Total Revenues	$ 1,752,394	$ 1,893,043	$ 2,392,063	$ 1,925,500	$ 1,925,500

EXPENDITURES 5001-541

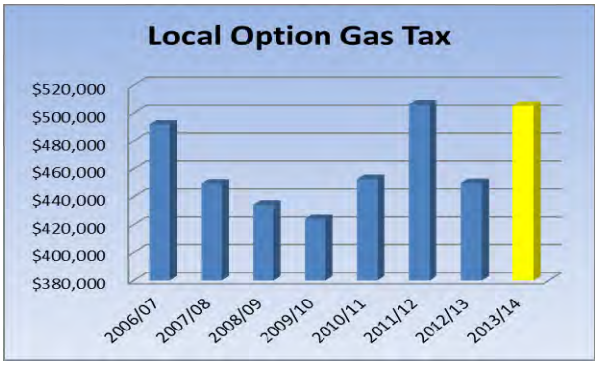
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	CONTRACTUAL SERVICES					
	Community Services - 50-541					
3450	Landscape/Tree Maint/Streets	$ 592,374	$ 382,248	$ 410,000	$ 450,000	$ 450,000
3455	Enhanced Transit Services	347,256	370,985	375,000	375,000	375,000
	Subtotal	939,630	753,233	785,000	825,000	825,000
	CAPITAL OUTLAY					
	Community Services - 50-541					
6305	Road Resurfacing	368,923	657,862	685,000	885,000	885,000
6307	Street Lighting Improv.	-	117,444	182,556	-	-
6341	Transportation System Improv.	-	-	-	50,000	50,000
6999	Capital Reserve	-	-	739,507	165,500	165,500
	Subtotal	368,923	775,306	1,607,063	1,100,500	1,100,500
	Total Expenditures	$ 1,308,553	$ 1,528,539	$ 2,392,063	$ 1,925,500	$ 1,925,500

REVENUE PROJECTION RATIONALE

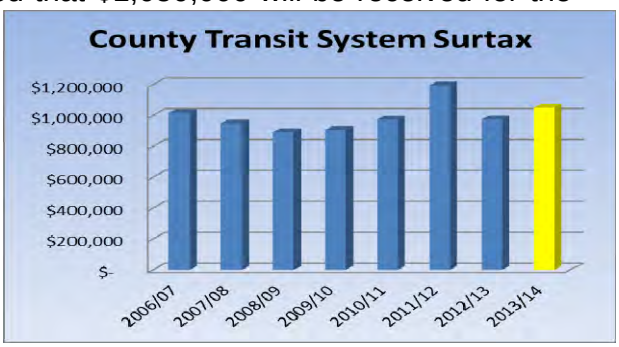
3351200 State Revenue Sharing – Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that $170,000 will be received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



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



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



EXPENDITURE JUSTIFICATIONS

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

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

6305 Road Resurfacing – This project consists of resurfacing Country Club Drive south as part of the City's ongoing maintenance program.

6341 Transportation System Improvements – Provides funding for modification on the median at the intersection of NE 18th Street and Biscayne Boulevard.

POLICE CAPITAL OUTLAY IMPACT FEE FUND

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

CATEGORY SUMMARY
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	18,646	1,698	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	5,513	-	-
	Total Available	$ 18,646	$ 1,698	$ 5,513	$ -	$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	-	31,388	5,513	-	-
	Total Expenditures	$ -	$ 31,388	$ 5,513	$ -	$ -

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
3611000	Interest	$ 135	$ 102	$ -	$ -	$ -
3632200	Police Impact Fees	18,511	1,596	-	-	-
	Subtotal	18,646	1,698	-	-	-
	Fund Balance					
3999000	Carryover	-	-	5,513	-	-
	Subtotal	-	-	5,513	-	-
	Total Revenues	$ 18,646	$ 1,698	$ 5,513	$ -	$ -

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	CAPITAL OUTLAY					
	Public Safety					
6206	Training	$ -	$ 31,388	$ -	$ -	$ -
6410	Equipment	-	-	-	-	-
	Subtotal	-	31,388	-	-	-
	CAPITAL OUTLAY					
	Public Safety					
6999	Capital Reserve	-	-	5,513	-	-
	Subtotal	-	-	5,513	-	-
	Total Expenditures	$ -	$ 31,388	$ 5,513	$ -	$ -

PARK DEVELOPMENT FUND

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY
2013/14

FUND DESCRIPTION

This fund was 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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	10	8	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	2,264	-	-
	Total Available	$ 10	$ 8	$ 2,264	$ -	$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	-	-	2,264	-	-
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ -	$ -	$ 2,264	$ -	$ -

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
3611000	Interest	$ 10	$ 8	$ -	$ -	$ -
3632700	Recreation Impact Fees	-	-	-	-	-
	Subtotal	10	8	-	-	-
	Fund Balance					
3999000	Carryover	-	-	2,264	-	-
	Subtotal	-	-	2,264	-	-
	Total Revenues	$ 10	$ 8	$ 2,264	$ -	$ -

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	CAPITAL OUTLAY					
	Community Services					
6203	Waterways Park Improv.	$ -	$ -	$ -	$ -	$ -
6204	Waterways Dog Park Improv.	-	-	-	-	-
6206	Veterans Park Modifications	-	-	-	-	-
6313	Country Club Dr. Tennis Court	-	-	-	-	-
	Subtotal	-	-	-	-	-
	CAPITAL OUTLAY					
	Community Services					
6999	Capital Reserve	-	-	2,264	-	-
	Subtotal	-	-	2,264	-	-
	TRANSFERS - 90-701					
	Non-Departmental - 590					
7001	Transfer to Arts Center Con Fun	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Expenditures	$ -	$ -	$ 2,264	$ -	$ -

911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ -	$ -	$ -	$ -	$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	207,527	176,104	137,400	171,500	171,500
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	257	65	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	29,658	40,900	40,900
	Total Available	$ 207,784	$ 176,169	$ 167,058	$ 212,400	$ 212,400

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	114,301	85,131	120,000	174,000	174,000
5000/5399	Commodities	101	120	4,000	4,000	4,000
5400/5999	Other Operating Expenses	5,544	3,512	5,400	4,400	4,400
	Total Operating Expenses	119,946	88,763	129,400	182,400	182,400
6000/6999	Capital Outlay	-	-	29,658	-	-
9000/9999	Transfers	118,340	82,250	8,000	30,000	30,000
	Total Expenditures	$ 238,286	$ 171,013	$ 167,058	$ 212,400	$ 212,400

CITY OF AVENTURA

911 FUND 180

2013/14

REVENUE PROJECTIONS

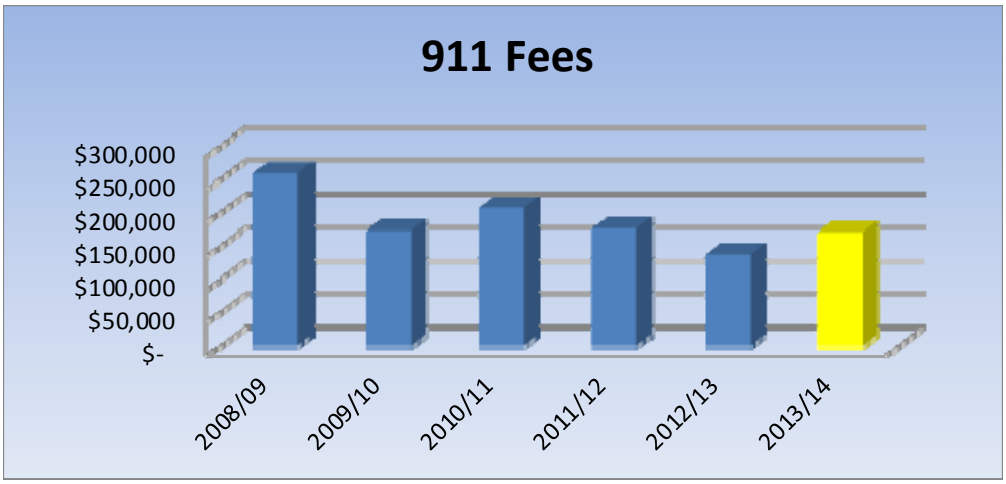
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Intergovernmental Revenues					
3379110	911 Fees - Wire Line	$ 162,193	$ 120,044	$ 132,000	$ 125,000	$ 125,000
3379111	911 Fees - Wireless	45,334	56,060	5,400	46,500	46,500
	Subtotal	207,527	176,104	137,400	171,500	171,500
	Miscellaneous Revenues					
3611000	Interest on Investments	257	65	-	-	-
	Subtotal	257	65	-	-	-
	Fund Balance					
3999000	Carryover	-	-	29,658	40,900	40,900
	Subtotal	-	-	29,658	40,900	40,900
	Total Revenues	$ 207,784	$ 176,169	$ 167,058	$ 212,400	$ 212,400

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	OPERATING					
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	$ 1,029	$ 1,221	$ 5,000	$ 3,000	$ 3,000
4101	Communications	57,606	39,715	60,000	40,000	40,000
4645	R&M - Equipment	55,666	44,195	55,000	131,000	131,000
	Subtotal	114,301	85,131	120,000	174,000	174,000
	COMMODITIES					
5120	Computer Operating Supplies	-	-	2,000	2,000	2,000
5290	Other Operating Supplies	101	120	2,000	2,000	2,000
	Subtotal	101	120	4,000	4,000	4,000
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	390	260	400	400	400
5450	Training	5,154	3,252	5,000	4,000	4,000
	Subtotal	5,544	3,512	5,400	4,400	4,400
	CAPITAL OUTLAY					
	Public Safety - 2001-521					
6999	Capital Reserves	-	-	29,658	-	-
	Subtotal	-	-	29,658	-	-
	TRANSFERS - 90-901					
9101	Transfer to General Fund	118,340	82,250	8,000	30,000	30,000
	Subtotal	118,340	82,250	8,000	30,000	30,000
	Total Expenditures	$ 238,286	$ 171,013	$ 167,058	$ 212,400	$ 212,400

REVENUE PROJECTION RATIONALE

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



EXPENDITURE JUSTIFICATIONS

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

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

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

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

DEBT SERVICE FUNDS

CITY OF AVENTURA

DEBT SERVICE FUND RECAP

CATEGORY SUMMARY
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	26,382	25,547	-	-	-
380000/389999	Transfer/Debt Proceeds	7,663,171	12,450,553	2,550,972	2,566,457	2,566,457
399900/399999	Fund Balance	-	-	15,079	-	-
	Total Available	$ 7,689,553	$ 12,476,100	$ 2,566,051	$ 2,566,457	$ 2,566,457

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	7,738,312	12,433,068	2,566,051	2,566,457	2,566,457
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 7,738,312	$ 12,433,068	$ 2,566,051	$ 2,566,457	$ 2,566,457

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

CATEGORY SUMMARY
2013/14

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	367	231	-	-	-
380000/389999	Transfer/Debt Proceeds	6,367,991	1,206,377	1,198,430	1,206,428	1,206,428
399900/399999	Fund Balance	-	-	11,589	-	-
	Total Available	$ 6,368,358	$ 1,206,608	$ 1,210,019	$ 1,206,428	$ 1,206,428

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	6,382,527	1,196,376	1,210,019	1,206,428	1,206,428
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 6,382,527	$ 1,196,376	$ 1,210,019	$ 1,206,428	$ 1,206,428

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
3611000	Interest	$ 367	$ 231	$ -	$ -	$ -
	Subtotal	367	231	-	-	-
	Transfer/Debt Proceeds					
3811001	Transfer from General Fund	802,991	1,206,377	1,198,430	1,206,428	1,206,428
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	5,565,000	-	-	-	-
	Subtotal	6,367,991	1,206,377	1,198,430	1,206,428	1,206,428
	Fund Balance					
3999000	Carryover	-	-	11,589	-	-
	Subtotal	-	-	11,589	-	-
	Total Revenues	$ 6,368,358	$ 1,206,608	$ 1,210,019	$ 1,206,428	$ 1,206,428

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	DEBT SERVICE					
	Non-Departmental - 590					
0100	Payment to Refunded Bond	$ 5,505,000	$ -	$ -	$ -	$ -
7130	Advance Refunding Escrow	-	-	-	-	-
7130	Principal	336,928	650,000	675,000	695,000	695,000
7230	Interest	501,480	546,376	535,019	511,428	511,428
7330	Other Debt Service Costs	39,119	-	-	-	-
	Total Expenditures	$ 6,382,527	$ 1,196,376	$ 1,210,019	$ 1,206,428	$ 1,206,428

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 4/1/2014 on the Bank Qualified Loan which refinanced the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park and Government Center site.

7230 Interest – Interest payments due on the loan which will be payable on 4/1/2014 and 10/1/2013.

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

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

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

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

Notes:

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

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

The Series 2010 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on April 1st and semi-annual interest payments due on April 1st and October 1st of each year with the final maturity on April 1, 2029. Debt service requirements average approximately $775,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.42%.

The Series 2011 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on April 1st and semi-annual interest payments due on April 1st and October 1st of each year with the final maturity on April 1, 2029. Debt service requirements average approximately $427,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.64%.

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	25,217	25,099	-	-	-
380000/389999	Transfer/Debt Proceeds	447,809	508,465	507,810	511,398	511,398
399900/399999	Fund Balance	-	-	-	-	-
	Total Available	$ 473,026	$ 533,564	$ 507,810	$ 511,398	$ 511,398

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	507,940	508,072	507,810	511,398	511,398
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 507,940	$ 508,072	$ 507,810	$ 511,398	$ 511,398

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
3611000	Interest	$ 25,217	$ 25,099	$ -	$ -	$ -
	Subtotal	25,217	25,099	-	-	-
	Transfer/Debt Proceeds					
3811001	Transfer from General Fund	447,809	508,465	507,810	511,398	511,398
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	-	-	-	-
	Subtotal	447,809	508,465	507,810	511,398	511,398
	Fund Balance					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	$ 473,026	$ 533,564	$ 507,810	$ 511,398	$ 511,398

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	DEBT SERVICE					
	Non-Departmental - 590					
7130	Principal	295,000	310,000	325,000	345,000	345,000
7230	Interest	212,940	198,072	182,810	166,398	166,398
7330	Other Debt Service Costs	-	-	-	-	-
	Total Expenditures	$ 507,940	$ 508,072	$ 507,810	$ 511,398	$ 511,398

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 10/1/2014 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 4/1/2014 and 10/1/2014.

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	5.040%	$ 290,568.58	$ 510,568.58
10/1/2002	190,000.00	5.040%	319,917.50	509,917.50
10/1/2003	200,000.00	5.040%	310,322.50	510,322.50
10/1/2004	210,000.00	5.040%	300,222.50	510,222.50
10/1/2005	220,000.00	5.040%	289,617.60	509,617.60
10/1/2006	235,000.00	5.040%	278,507.50	513,507.50
10/1/2007	245,000.00	5.040%	266,640.50	511,640.50
10/1/2008	255,000.00	5.040%	254,267.50	509,267.50
10/1/2009	270,000.00	5.040%	241,390.00	511,390.00
10/1/2010	285,000.00	5.040%	227,755.00	512,755.00
10/1/2011	295,000.00	5.040%	213,362.50	508,362.50
10/1/2012	310,000.00	5.040%	198,465.00	508,465.00
10/1/2013	325,000.00	5.040%	182,810.00	507,810.00
10/1/2014	**345,000.00**	**5.040%**	**166,397.50**	**511,397.50**
10/1/2015	360,000.00	5.040%	148,975.00	508,975.00
10/1/2016	380,000.00	5.040%	130,795.00	510,795.00
10/1/2017	395,000.00	5.040%	111,605.00	506,605.00
10/1/2018	415,000.00	5.040%	91,657.50	506,657.50
10/1/2019	435,000.00	5.040%	70,700.00	505,700.00
10/1/2020	965,000.00	5.040%	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).

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

CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY
2013/14

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	-	-	-
380000/389999	Transfer/Debt Proceeds	403,100	5,074,970	399,642	403,364	403,364
399900/399999	Fund Balance	-	-	3,490	-	-
	Total Available	$ 403,100	$ 5,074,974	$ 403,132	$ 403,364	$ 403,364

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	402,109	5,072,484	403,132	403,364	403,364
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 402,109	$ 5,072,484	$ 403,132	$ 403,364	$ 403,364

CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
3611000	Interest	$ -	$ 4	$ -	$ -	$ -
	Subtotal	-	4	-	-	-
	Transfer/Debt Proceeds					
3811001	Transfer from General Fund	403,100	403,780	399,642	403,364	403,364
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	4,671,190	-	-	-
	Subtotal	403,100	5,074,970	399,642	403,364	403,364
	Fund Balance					
3999000	Carryover	-	-	3,490	-	-
	Subtotal	-	-	3,490	-	-
	Total Revenues	$ 403,100	$ 5,074,974	$ 403,132	$ 403,364	$ 403,364

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	DEBT SERVICE					
	Non-Departmental - 590					
0100	Payment to Refunded Bond	$ -	$ 4,635,749	$ -	$ -	$ -
7130	Advance Refunding Escrow	-	282,518	-	-	-
7130	Principal	160,668	-	278,834	300,101	300,101
7230	Interest	235,412	114,628	114,855	95,763	95,763
7330	Other Debt Service Costs	6,029	39,589	9,443	7,500	7,500
	Total Expenditures	$ 402,109	$ 5,072,484	$ 403,132	$ 403,364	$ 403,364

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 8/1/2014 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 2/1/2014 and 8/1/2014.

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

Bank Qualified Loan
Refunding Bonds, Series 2012

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

Date	Principal	Coupon	Interest	Annual Debt Service
2/1/2013	$ -		$ 63,934.14	
8/1/2013	278,834.00	2.180%	50,921.00	$ 393,689.14
2/1/2014	**-**		**47,881.71**	
8/1/2014	**300,101.00**	**2.180%**	**47,881.71**	**395,864.41**
2/1/2015	-		44,610.60	
8/1/2015	307,190.00	2.180%	44,610.60	396,411.21
2/1/2016	-		41,262.23	
8/1/2016	314,279.00	2.180%	41,262.23	396,803.47
2/1/2017	-		37,836.59	
8/1/2017	321,368.00	2.180%	37,836.59	397,041.18
2/1/2018	-		34,333.68	
8/1/2018	283,560.00	2.180%	34,333.68	352,227.36
2/1/2019	-		31,242.88	
8/1/2019	290,649.00	2.180%	31,242.88	353,134.75
2/1/2020	-		28,074.80	
8/1/2020	297,738.00	2.180%	28,074.80	353,887.61
2/1/2021	-		24,829.46	
8/1/2021	302,464.00	2.180%	24,829.46	352,122.92
2/1/2022	-		21,532.60	
8/1/2022	311,916.00	2.180%	21,532.60	354,981.20
2/1/2023	-		18,132.72	
8/1/2023	316,642.00	2.180%	18,132.72	352,907.43
2/1/2024	-		14,681.32	
8/1/2024	326,094.00	2.180%	14,681.32	355,456.64
2/1/2025	-		11,126.89	
8/1/2025	333,183.00	2.180%	11,126.89	355,436.79
2/1/2026	-		7,495.20	
8/1/2026	340,272.00	2.180%	7,495.20	355,262.40
2/1/2027	-		3,786.23	
8/1/2027	347,361.00	2.180%	3,786.23	354,933.47
	$ 4,671,651.00		**$ 848,508.98**	**$ 5,520,159.98**

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 Com

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

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

The Series 2012 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately $368,000 (exclusive of Fund 290) per year over the 15-year life of the obligation. The interest rate is locked at 2.180%.

CITY OF AVENTURA

2012 (B) LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY
2013/14

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	798	213	-	-	-
380000/389999	Transfer/Debt Proceeds	444,271	5,660,741	445,090	445,267	445,267
399900/399999	Fund Balance	-	-	-	-	-
	Total Available	$ 445,069	$ 5,660,954	$ 445,090	$ 445,267	$ 445,267

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
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	445,736	5,656,136	445,090	445,267	445,267
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 445,736	$ 5,656,136	$ 445,090	$ 445,267	$ 445,267

CITY OF AVENTURA

2012 (B) LOAN DEBT SERVICE FUND 290

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
3611000	Interest	$ 798	$ 213	$ -	$ -	$ -
	Subtotal	798	213	-	-	-
	Transfer/Debt Proceeds					
3811001	Transfer from General Fund	-	-	-	-	-
3811901	Transfer from Charter School Fund	444,271	446,931	445,090	445,267	445,267
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	5,213,810	-	-	-
	Subtotal	444,271	5,660,741	445,090	445,267	445,267
	Fund Balance					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	$ 445,069	$ 5,660,954	$ 445,090	$ 445,267	$ 445,267

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	DEBT SERVICE					
	Non-Departmental - 590					
0100	Payment to Refunded Bond	$ -	$ 5,174,251	$ -	$ -	$ -
7130	Advance Refunding Escrow	-	315,338	-	-	-
7130	Principal	179,332	-	311,166	334,899	334,899
7230	Interest	263,050	128,227	128,173	106,868	106,868
7330	Other Debt Service Costs	3,354	38,320	5,751	3,500	3,500
	Total Expenditures	$ 445,736	$ 5,656,136	$ 445,090	$ 445,267	$ 445,267

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 8/1/2014 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 2/1/2014 and 8/1/2014.

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

Bank Qualified Loan
Refunding Bonds, Series 2012

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

Date	Principal	Coupon	Interest	Annual Debt Service
2/1/2013	$ -		$ 71,347.58	
8/1/2013	311,166.00	2.180%	56,825.50	$ 439,339.08
2/1/2014	**-**		**53,433.79**	
8/1/2014	**334,899.00**	**2.180%**	**53,433.79**	**441,766.59**
2/1/2015	-		49,783.40	
8/1/2015	342,810.00	2.180%	49,783.40	442,376.79
2/1/2016	-		46,046.77	
8/1/2016	350,721.00	2.180%	46,046.77	442,814.53
2/1/2017	-		42,223.91	
8/1/2017	358,632.00	2.180%	42,223.91	443,079.82
2/1/2018	-		38,314.82	
8/1/2018	316,440.00	2.180%	38,314.82	393,069.64
2/1/2019	-		34,865.62	
8/1/2019	324,351.00	2.180%	34,865.62	394,082.25
2/1/2020	-		31,330.20	
8/1/2020	332,262.00	2.180%	31,330.20	394,922.39
2/1/2021	-		27,708.54	
8/1/2021	337,536.00	2.180%	27,708.54	392,953.08
2/1/2022	-		24,029.40	
8/1/2022	348,084.00	2.180%	24,029.40	396,142.80
2/1/2023	-		20,235.28	
8/1/2023	353,358.00	2.180%	20,235.28	393,828.57
2/1/2024	-		16,383.68	
8/1/2024	363,906.00	2.180%	16,383.68	396,673.36
2/1/2025	-		12,417.11	
8/1/2025	371,817.00	2.180%	12,417.11	396,651.21
2/1/2026	-		8,364.30	
8/1/2026	379,728.00	2.180%	8,364.30	396,456.60
2/1/2027	-		4,225.27	
8/1/2027	387,639.00	2.180%	4,225.27	396,089.53
	$ 5,213,349.00		**$ 946,897.24**	**$ 6,160,246.24**

Notes:

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

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

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

The Series 2012 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately $411,000 (exclusive of Fund 250) per year over the 15-year life of the obligation. The interest rate is locked at 2.180%.

CAPITAL PROJECTS FUND

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

CATEGORY SUMMARY
2013/14

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ -	$ -	$ -	$ -	$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	1,000,000	15,000	15,000
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	1,000,000	1,000,000
	Total Available	$ -	$ -	$ 1,000,000	$ 1,015,000	$ 1,015,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	-	-	-	-	-
6000/6999	Capital Outlay	-	-	1,000,000	1,015,000	1,015,000
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ -	$ -	$ 1,000,000	$ 1,015,000	$ 1,015,000

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Miscellaneous Revenues					
	Land Proceeds	$ -	$ -	$ 1,000,000	$ -	$ -
3611000	Interest	-	-	-	-	-
3632700	Recreation Impact Fees	-	-	-	7,500	7,500
3632200	Police Impact Fees	-	-	-	7,500	7,500
	Subtotal	-	-	1,000,000	15,000	15,000
	Fund Balance					
3999000	Carryover - Parks	-	-	-	1,000,000	1,000,000
3999000	Carryover - Police	-	-	-	-	-
	Subtotal	-	-	-	1,000,000	1,000,000
	Total Revenues	$ -	$ -	$ 1,000,000	$ 1,015,000	$ 1,015,000

EXPENDITURES 2001/5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	CAPITAL OUTLAY					
	Public Safety - 20- 521					
6410	Equipment >$5,000	$ -	$ -	$ -	$ -	$ -
6411	Equipment <$5,000	-	-	-	-	-
6999	Capital Reserve	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Community Services - 50-539/541/572					
6310	Founders Park Improvements	$ -	$ -	$ -	$ 175,000	$ 175,000
6322	Waterways Park Improvements	-	-	-	10,000	10,000
6323	Waterways Dog Park Improvem	-	-	-	30,000	30,000
6324	Veterans Park Improvements	-	-	-	20,000	20,000
6999	Capital Reserve	-	-	1,000,000	780,000	780,000
	Subtotal	$ -	$ -	$ 1,000,000	$ 1,015,000	$ 1,015,000
	Total Expenditures	$ -	$ -	$ 1,000,000	$ 1,015,000	$ 1,015,000

REVENUE PROJECTION RATIONALE

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

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

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

CAPITAL PROJECT DESCRIPTIONS

COMMUNITY SERVICES

Founders Park Improvements – This project consists of Installing a SunPad adjacent to Splash Pad.

Waterways Park Improvements – This project consists of installing an additional shade structure and benches at Waterways Park Playground.

Waterways Dog Park Improvements – This project consists of replacing a shade structure with a permanent shelter.

Veterans Park Improvements – This program consists of installing an additional shade structure.

STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ -	$ -	$ -	$ -	$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	108,862	-	-	-	-
340000/349999	Charges for Services	843,930	892,394	844,000	880,000	880,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	3,562	4,124	-	4,000	4,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
	Total Available	$ 956,354	$ 896,518	$ 844,000	$ 884,000	$ 884,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	527,574	458,361	515,000	535,000	535,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	299,516	297,323	-	-	-
	Total Operating Expenses	827,090	755,684	515,000	535,000	535,000
6000/6999	Capital Outlay	-	2,500	329,000	349,000	349,000
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 827,090	$ 758,184	$ 844,000	$ 884,000	$ 884,000

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Intergovernmental Revenues					
3343605	State Grant	$ 108,862	$ -	$ -	$ -	$ -
	Subtotal	108,862	-	-	-	-
	Charges for Services					
3439110	Stormwater Utility Fees	843,930	892,394	844,000	880,000	880,000
	Subtotal	843,930	892,394	844,000	880,000	880,000
	Miscellaneous Revenues					
3611000	Interest	3,562	4,124	-	4,000	4,000
	Subtotal	3,562	4,124	-	4,000	4,000
	Fund Balance					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	$ 956,354	$ 896,518	$ 844,000	$ 884,000	$ 884,000

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

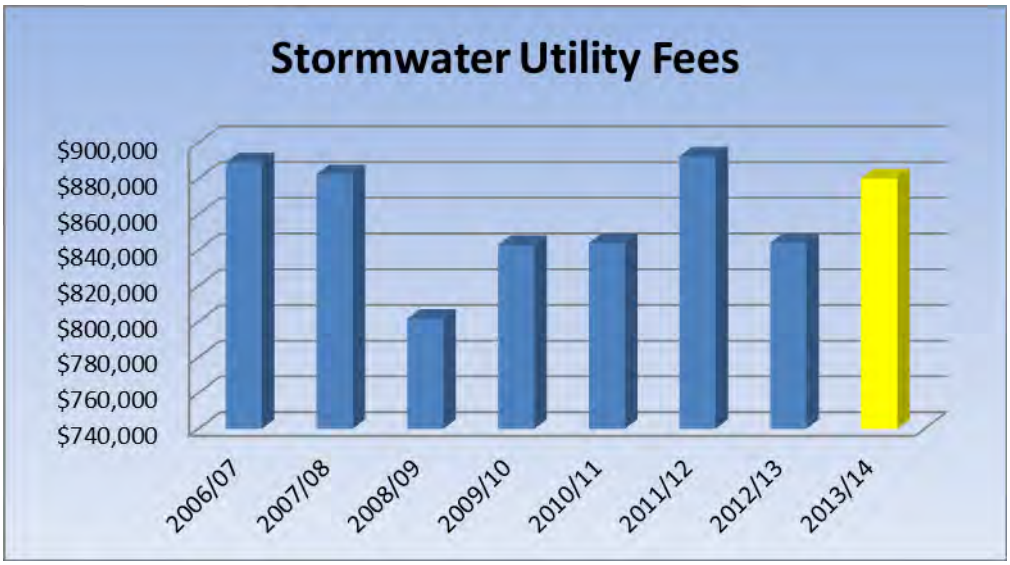
2013/14

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Operating					
	CONTRACTUAL SERVICES					
	Community Services - 538					
3110	Prof. Services - Engineering	$ 106,640	$ 85,027	$ 90,000	$ 90,000	$ 90,000
3450	Lands Maint. - Streets	255,678	195,450	205,000	225,000	225,000
3460	Street Maint./Drainage	165,256	177,884	220,000	220,000	220,000
	Subtotal	527,574	458,361	515,000	535,000	535,000
	OTHER OPERATING EXPENSES					
5915	Depreciation	299,516	297,323	-	-	-
	Subtotal	299,516	297,323	-	-	-
	CAPITAL OUTLAY					
	Community Services - 538					
6306	Drainage Improvements	-	2,500	200,000	200,000	200,000
	Subtotal	-	2,500	200,000	200,000	200,000
	CAPITAL OUTLAY					
	Community Services					
6999	Capital Reserve	-	-	129,000	149,000	149,000
	Subtotal	-	-	129,000	149,000	149,000
	Total	827,090	758,184	844,000	884,000	884,000

REVENUE PROJECTION RATIONALE

3439110 Stormwater Utility Fees – It is proposed to maintain the Stormwater fee at $2.50/ERU to fund the required drainage improvements. The revenue amount is based on 29,217 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
2013/14

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 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
310000/319999	Locally Levied Taxes	$ -	$ -	$ -	$ -	$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	253,497	219,409	225,000	225,000	225,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
	Total Available	$ 253,497	$ 219,409	$ 225,000	$ 225,000	$ 225,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
1000/2999	Personal Services	$ 200,491	$ 185,655	$ 225,000	$ 225,000	$ 225,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	200,491	185,655	225,000	225,000	225,000
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	$ 200,491	$ 185,655	$ 225,000	$ 225,000	$ 225,000

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2013/14

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	Charges for Services					
3421100	Police Detail Billing	$ 253,497	$ 219,409	$ 225,000	$ 225,000	$ 225,000
	Total Revenues	$ 253,497	$ 219,409	$ 225,000	$ 225,000	$ 225,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2010/11	ACTUAL 2011/12	APPROVED BUDGET 2012/13	CITY MANAGER PROPOSAL 2013/14	COMMISSION APPROVAL 2013/14
	PERSONAL SERVICES					
	Public Safety					
1420	Extra Duty Detail	$ 200,491	$ 185,655	$ 225,000	$ 225,000	$ 225,000
	Total Expenditures	$ 200,491	$ 185,655	$ 225,000	$ 225,000	$ 225,000

REVENUE RATIONALE

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

SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM
2013 – 2018
HIGHLIGHTS

- Road maintenance projects that total $3,050,000 to resurface asphalt and enhance safety are included for Country Club Drive, NE 207th Street, NE 213th Street, Biscayne Lake Gardens, NE 27th Avenue, NE 28th Court, NE 30th Avenue NE 209th Street, Yacht Club Drive and Mystic Point Drive.

- Provides for improvements to Founders Park, Veterans Park, Waterways Park and Waterways Dog Park in the amount of $647,000 to address upgrades requested by the users of the facilities and maintenance requirements.

- Includes $50,000 for modifications to the median on NE 185th Street to improve traffic flow.

- Utilizes a stormwater utility program to maintain drainage systems throughout the City. A total of $1,000,000 has been earmarked during the five-year period.

- Funds development of a 1.5 acre new park planned on NE 188th Street at a cost of $880,000.

- Provides funding in the amount of $1,000,000 to complete, the street lighting upgrade project along the eastside of Biscayne Boulevard and $300,000 for new street lights on NE 30th Avenue.

- 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 Statues.

DEVELOPMENT OF THE CAPITAL IMPROVEMENT PROGRAM

The City's capital programming process began in January when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2013 - 2018. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES

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

PREPARING THE CAPITAL BUDGET

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

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

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

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

LOCATING A SPECIFIC CAPITAL PROJECT

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

Beautification and Parks (BP)

Transportation, Drainage and Infrastructure Improvements (TDI)

Public Buildings and Facilities (PBF)

Information/Communication Technology (ICT)

Capital Equipment Purchase & Replacement (CE)

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

SUMMARY OF RECOMMENDED PROJECTS

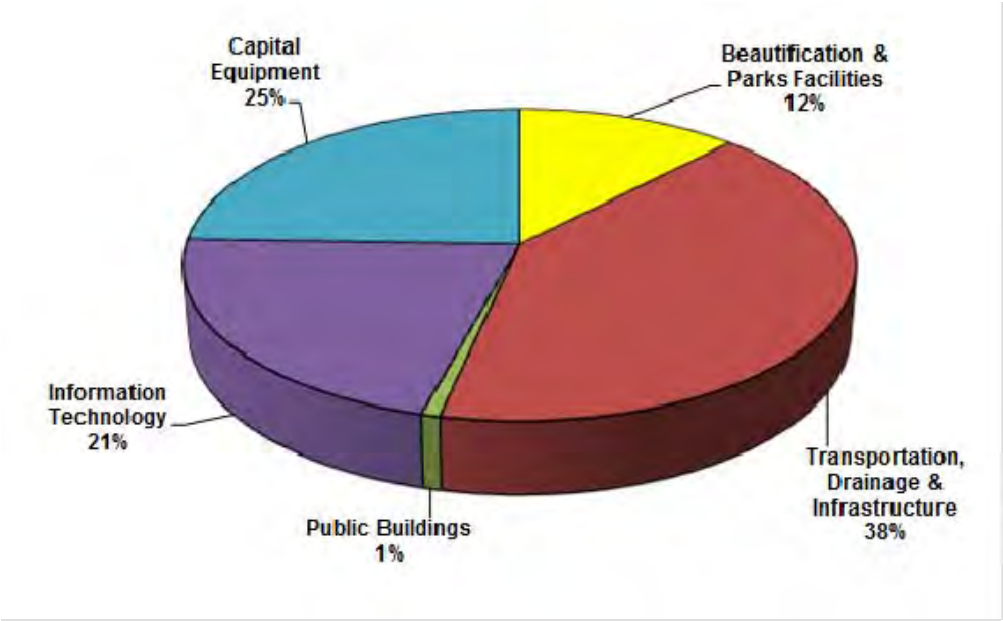
The proposed 2013 – 2018 CIP includes 30 projects in five (5) functional categories with a total value of $13,080,876. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (12%), Transportation, Drainage and Infrastructure Improvements (38%), Capital Equipment Purchase and Replacement (25%), Information/Communication Technology (21%) and Public Buildings and Facilities Improvements (1%).

SUMMARY OF MAJOR PROGRAMS

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

Table 1
Capital Improvement Program
20013/14 – 2017/18
Summary by Function

Program	2013/14	2014/15	2015/16	2016/17	2017/18	TOTAL
Beautification & Parks Facilities	$ 409,000	$ 121,500	$ 821,000	$ 39,000	$ 189,000	$ 1,579,500
Transportation, Drainage & Infrastructure	2,135,000	915,000	810,000	730,000	810,000	5,400,000
Public Buildings & Facilities	-	-	30,000	30,000	42,000	102,000
Information/Communication Technology	571,800	536,100	470,400	517,050	699,500	2,794,850
Capital Equipment	670,100	668,900	622,950	681,176	561,400	3,204,526
Totals	$ 3,785,900	$ 2,241,500	$ 2,754,350	$ 1,997,226	$ 2,301,900	$ 13,080,876



SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

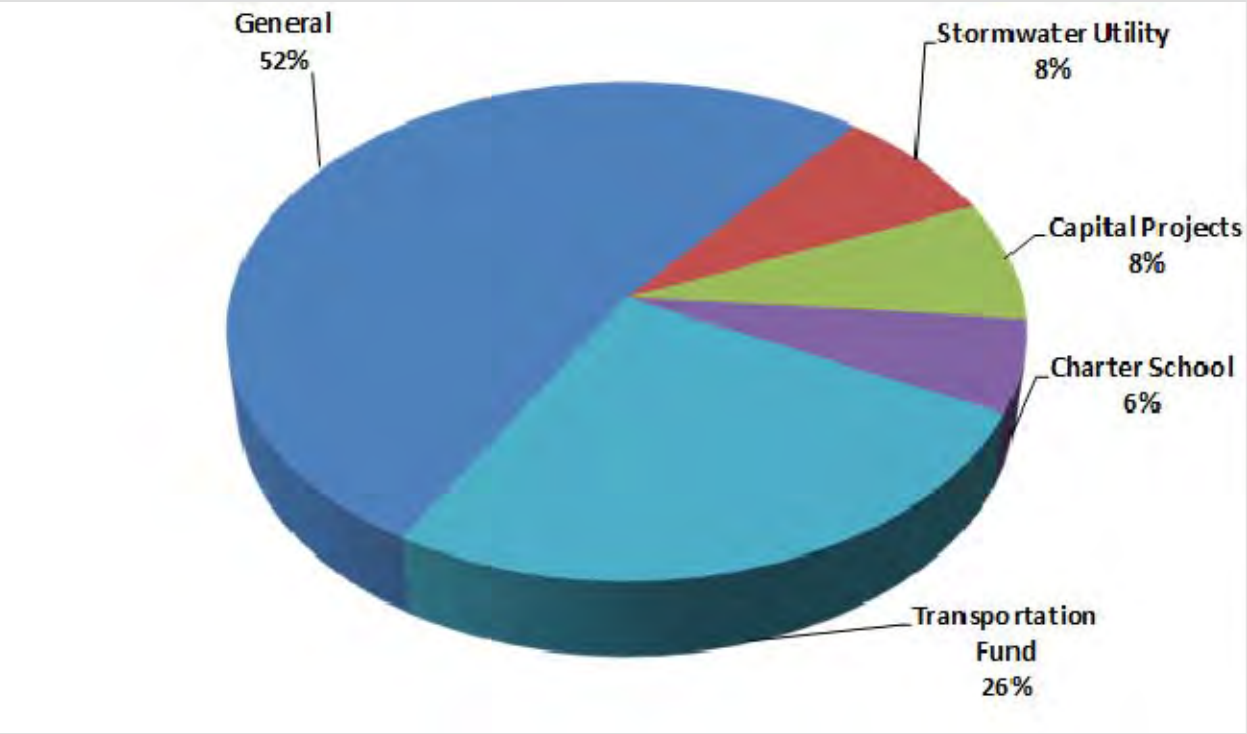
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

Table 2
Capital Improvement Program
2013/14 – 2017/18
Summary by Funding Source

Funding Source	2013/14	2014/15	2015/16	2016/17	2017/18	TOTAL
General	$ 2,255,400	$ 1,105,000	$ 1,104,850	$ 1,095,226	$ 1,321,400	$ 6,881,876
Stormwater Utility	200,000	200,000	200,000	200,000	200,000	1,000,000
Capital Projects Fund	235,000	80,000	700,000	0	0	1,015,000
Charter School	160,500	141,500	139,500	172,000	170,500	784,000
Transportation Fund	935,000	715,000	610,000	530,000	610,000	3,400,000
	$ 3,785,900	$ 2,241,500	$ 2,754,350	$ 1,997,226	$ 2,301,900	$ 13,080,876

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
2013/14 - 2017/18

Summary by Location

Location	Transportation Improvements	Park Improve
Founders Park Improvements		**2013-2017**
Waterways and Dog Park Improvements		**2013/14**
Veterans Park Improvements		**2013 & 2017**
Biscayne Boulevard Street lighting	**2013/14**	
Country Club Drive	**2013/14**	
Biscayne Lake Gardens	**2014/15**	
NE 207th Street	**2014/15**	
NE 188th Street Park Improvements		**2015/16**
NE 185th Street Traffic Flow Improve	**2015/16**	
NE 213th Street		
NE 27th Avenue	**2016/17**	
NE 210th Street NE 28th Court	**2016/17**	
NE 30th Avenue	**2016/17**	
NE 209th	**2016/17**	
Yacht Club Drive	**2017/18**	
Mystic Point Drive	**2017/18**	

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 $13,080,876. No additional debt is recommended.

2. Adjusts property tax revenues based on projected conservative growth in assessments.

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

	2013/14	2014/15	2015/16	2016/17	2017/18
TOTAL PROJECTED AVAILABLE RESOURCES	$32,782,904	$33,766,302	$34,696,992	$35,698,777	$36,332,343
PROJECTED OPERATING EXPENDITURES	28,666,162	29,783,406	31,022,105	32,357,479	33,772,993
DEBT SERVICE REQUIREMENTS	2,221,190	2,220,979	2,220,979	2,220,979	2,220,979
SUBTOTAL - EXPENDITURES	30,887,352	32,004,385	33,243,084	34,578,458	35,993,972
BALANCE	1,895,552	1,761,917	1,453,907	1,120,319	338,370
Less CIP APPROPRIATIONS	2,255,400	1,105,000	1,104,850	1,095,226	1,321,400
AMOUNT NEEDED FROM CIP RESERVE OR NEW REVENUES	$ (359,848)	$ 656,917	$ 349,057	$ 25,093	$ (983,030)

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

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

TABLE 1
PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2013/14	2014/15	2015/16	2016/17	2017/18	Total
BP1	Founders Park Improvements	CS	$ 340,000	$ 25,000	$ 12,000	$ 30,000	$ 30,000	$ 437,000
BP2	Waterways Park/Dog Park Improvements	CS	40,000	-	-	-	-	40,000
BP3	Veterans Park Improvements	CS	20,000	-	-	-	150,000	170,000
BP4	NE 188th Street Park Improvements	CS	-	80,000	800,000	-	-	880,000
BP5	City-wide Beautification Improvements	CS	9,000	16,500	9,000	9,000	9,000	52,500
	Totals		$ 409,000	$ 121,500	$ 821,000	$ 39,000	$ 189,000	$ 1,579,500

TABLE 2
PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Capital Projects	General Fund
BP1	Founders Park Improvements	CS	$ 437,000	$ 175,000	$ 262,000
BP2	Waterways Park/Dog Park Improvements	CS	40,000	40,000	-
BP3	Veterans Park Improvements	CS	170,000	20,000	150,000
BP4	NE 188th Street Park Improvements	CS	880,000	780,000	100,000
BP5	City-wide Beautification Improvements	CS	52,500	-	52,500
	Totals		1,579,500	$ 1,015,000	$ 564,500

TABLE 1
PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2013/14	2014/15	2015/16	2016/17	2017/18	Total
TDI1	Stormwater Drainage Improvements	CS	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
TDI2	Biscayne Blvd Street Lighting	CS	1,000,000	-	-	-	-	1,000,000
TDI3	Road Resurfacing Program	CS	885,000	665,000	360,000	530,000	610,000	3,050,000
TDI4	Traffic Safety and Flow Improvements	CS	50,000	-	-	-	-	50,000
TDI5	Street Lighting Improvements	CS	-	50,000	250,000	-	-	300,000
	Totals		$ 2,135,000	$ 915,000	$ 810,000	$ 730,000	$ 810,000	$ 5,400,000

TABLE 2
PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Fund	Transportation Fund
TDI1	Stormwater Drainage Improvements	CS	$ 1,000,000	$ 1,000,000	$ -	$ -
TDI2	Biscayne Blvd Street Lighting	CS	1,000,000	-	$ 1,000,000	-
TDI3	Road Resurfacing Program	CS	3,050,000	-	-	$ 3,050,000
TDI4	Traffic Safety and Flow Improvements	CS	50,000	-	-	50,000
TDI5	Street Lighting Improvements	CS	300,000	-	-	300,000
	Totals		$ 5,400,000	$ 1,000,000	$ 1,000,000	$ 3,400,000

TABLE 1
PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
SUMMARY BY YEAR

CIP #	Project Title	Dept.	2013/14	2014/15	2015/16	2016/17	2017/18	Total
PBF1	HVAC Replacements	CS	$ -	$ -	$ 30,000	$ 30,000	$ 42,000	$ 102,000
	Totals		$ -	$ -	$ 30,000	$ 30,000	$ 42,000	$ 102,000

TABLE 2
PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
FUNDING PLAN

CIP #	Project Title	Dept.	Total	Charter Fund	General Fund
PBF1	HVAC Replacements	CS	$ 102,000	$ 72,000	$ 30,000
	Totals		$ 102,000	$ 72,000	$ 30,000

TABLE 1
PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2013/14	2014/15	2015/16	2016/17	2016/17	Total
ICT1	Police Computers Systems<$5000	PD	$ 148,000	$ 129,600	$ 121,500	$ 156,000	$ 154,000	$ 709,100
ICT2	Central Computer System>$5000	IT	215,000	215,000	160,000	165,000	230,000	985,000
ICT3	Radios and E911 System	PD	15,000	15,000	15,000	15,000	157,000	217,000
ICT4	Computer Equipment<$5000	ACES	120,500	96,500	104,500	102,000	98,500	522,000
ICT5	Computer Equipment>$5000	ACES	40,000	45,000	35,000	40,000	30,000	190,000
ICT6	Computer Equipment<$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000
ICT7	Computer Equipment<$5000	F	2,000	2,000	2,000	6,000	2,000	14,000
ICT8	Computer Equipment<$5000	CM	4,000	-	-	-	-	4,000
ICT9	Computer Equipment<$5000	CS	13,300	14,000	19,900	17,550	14,000	78,750
ICT10	Computer Equipment<$5000	CD	4,000	3,500	4,500	3,500	4,000	19,500
ICT11	Computer Equipment<$5000	AACC	4,000	6,500	2,000	6,000	4,000	22,500
ICT12	Computer Equipment<$5000	CC	-	3,000	-	-	-	3,000
	Totals		$ 571,800	$ 536,100	$ 470,400	$ 517,050	$ 699,500	$ 2,794,850

TABLE 2
PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Charter School Fund
ICT1	Police Computers Systems<$5000	PD	$ 709,100	$ 709,100	
ICT2	Central Computer System>$5000	IT	985,000	985,000	
ICT3	Radios and E911 System	PD	217,000	217,000	
ICT4	Computer Equipment<$5000	ACES	522,000		522,000
ICT5	Computer Equipment>$5000	ACES	190,000		190,000
ICT6	Computer Equipment<$5000	IT	30,000	30,000	
ICT7	Computer Equipment<$5000	F	14,000	14,000	
ICT8	Computer Equipment<$5000	CM	4,000	4,000	
ICT9	Computer Equipment<$5000	CS	78,750	78,750	
ICT10	Computer Equipment<$5000	CD	19,500	19,500	
ICT11	Computer Equipment<$5000	AACC	22,500	22,500	
ICT12	Computer Equipment<$5000	CC	3,000	3,000	
	Totals		$ 2,794,850	$ 2,082,850	$ 712,000

TABLE 1
PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2013/14	2014/15	2015/16	2016/17	2016/17	Total
CE1	Vehicle Purchase & Replacements	PD	$ 399,000	$ 478,000	$ 408,890	$ 455,116	$ 436,000	$ 2,177,006
CE2	Equipment Purchase and Replacement>5000	PD	124,000	105,700	75,000	118,500	86,500	509,700
CE3	Equipment Purchase and Replacement<5000	PD	41,600	25,100	47,560	25,860	14,900	155,020
CE4	Equipment Purchase and Replacement>5000	CS	86,000	29,000	49,000	42,000	14,000	220,000
CE5	Equipment Purchase and Replacement<5000	CS	4,300	21,300	6,500	2,500	-	34,600
CE6	Equipment Purchase and Replacement>5000	AACC	15,200	9,800	16,000	37,200	10,000	88,200
CE7	Equipment Purchase and Replacement>5000	CD	-	-	20,000	-	-	20,000
	Totals		$ 670,100	$ 668,900	$ 622,950	$ 681,176	$ 561,400	$ 3,204,526

TABLE 2
PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
PROJECTS SCHEDULED FOR 2013/14 - 2017/18
FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund
CE1	Vehicle Purchase & Replacements	PD	$ 2,177,006	$ 2,177,006
CE2	Equipment Purchase and Replacement>5000	PD	509,700	509,700
CE3	Equipment Purchase and Replacement<5000	PD	155,020	155,020
CE4	Equipment Purchase and Replacement>5000	CS	220,000	220,000
CE5	Equipment Purchase and Replacement<5000	CS	34,600	34,600
CE6	Equipment Purchase and Replacement>5000	AACC	88,200	88,200
CE7	Equipment Purchase and Replacement>5000	CD	20,000	20,000
	Totals		$ 3,204,526	$ 3,204,526

CITY OF AVENTURA

CAPITAL OUTLAY
2013/14
IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

OBJECT CODE NO.	CATEGORY RECAP	CITY MANAGER PROPOSAL 2013/14	ROUTINE/ ANNUAL CAPITAL EXPENDITURE	ESTIMATED USEFULE LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT PERSONNEL	OPERATING	TOTAL
	001-80XX						
	City Manager's Office - 05-512						
6402	Computer Equipment <$5,000	$ 4,000	Yes	4	$ -	$ -	$ -
	Finance - 10-513						
6402	Computer Equipment <$5,000	2,000	Yes	4	-	-	-
	Information Technology. - 12-513						
6401	Computer Equipment >$5,000	215,000	No	4	-	-	-
6402	Computer Equipment <$5,000	6,000	Yes	4	-	-	-
	Public Safety - 20- 521						
6402	Computer Equipment <$5,000	148,000	Yes	4	-	-	-
6405	E911 Equipment	15,000	No	5	-	-	-
6410	Equipment >$5,000	124,000	No	5	-	-	-
6411	Equipment <$5,000	41,600	Yes	5	-	-	-
6450	Vehicles	399,000	Yes	4	-	-	-
	Community Development - 40-524						
6402	Computer Equipment <$5,000	4,000	Yes	4	-	-	-
	Community Services - 50-539/541/572						
6402	Computer Equipment <$5,000	13,300	Yes	4	-	-	-
6410	Equipment >$5,000	86,000	No	5	-	-	-
6411	Equipment <$5,000	4,300	Yes	5	-	-	-
6301	Beautification Projects	9,000	No	5	-	-	-
6307	Street Lighting Improv.	1,000,000	No	10	-	-	-
6310	Aventura Founders Park	165,000	No	10	-	-	-
	Arts & Cultural Center - 70-575						
6402	Computer Equipment <$5,000	4,000	Yes	4	-	-	-
6410	Equipment >$5,000	15,200	No	5	-	-	-
	Non-Departmental - 90-590						
6999	Capital Reserve	14,773,488	N/A	N/A	N/A	N/A	N/A
	Total Capital	$ 17,028,888			$ -	$ -	$ -
	TRANSPORTATION AND STREET MAINTENANCE FUND - 120						
	Community Services - 50-541						
6305	Road Resurfacing	$ 885,000	Yes	10	$ -	$ -	$ -
6341	Transportation System Improv.	50,000	Yes	10	-	-	-
6999	Capital Reserve	165,500	N/A	N/A	N/A	N/A	N/A
	Total Capital	$ 1,100,500			$ -	$ -	$ -
	CAPITAL PROJECTS FUND - 392						
	Community Services - 572						
6310	Founders Park Improvements	$ 175,000	No	10	$ -	$ -	$ -
6322	Waterways Park Improvements	10,000	No	10	-	-	-
6323	Waterways Dog Park Improvements	30,000	No	10	-	-	-
6324	Veterans Park Improvements	20,000	No	10	-	-	-
6999	Capital Reserve	780,000	N/A	N/A	N/A	N/A	N/A
	Total Capital	$ 1,015,000			$ -	$ -	$ -
	STORMWATER UTILITY FUND - 410						
	Community Services - 538						
6306	Drainage Improvements	$ 200,000	Yes	10	$ -	$ -	$ -
6999	Capital Reserve	149,000	N/A	N/A	N/A	N/A	N/A
	Total Capital	$ 349,000			$ -	$ -	$ -

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 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 Projects 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.

Committed 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.

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 of 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.

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

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

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

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

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

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

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

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

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

Fund
An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

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

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

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

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

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

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

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

Interest Income
Revenue generated through the investment of fund balances.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Retained Earnings
The net value and accumulated annual financial resources of the City's Enterprise Fund. This balance also reflects the undepreciated values (or "book value") of the Fund's fixed assets such as automobiles, equipment and buildings.

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

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

Sales Tax
Tax imposed on the purchase of goods and services.

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

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

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

Transportation and Street Maintenance Fund
A special revenue fund to account for restricted revenues and expenditures

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

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

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

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.

CITY OF AVENTURA

1995 - FLORIDA

The City of Excellence