The City of Aventura

OPERATING AND CAPITAL BUDGET FISCAL YEAR 2014/15

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2014/15

CITY OF AVENTURA

CITY COMMISSION

Mayor Susan Gottlieb
Commissioner Enbar Cohen
Commissioner Teri Holzberg
Commissioner Billy Joel
Commissioner Michael Stern
Commissioner Howard Weinberg
Commissioner Luz 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 2014/15

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

Office of the City Manager

August 15, 2014

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

RE: 2014/15 Budget Message Addendum

Members of the City Commission:

On July 7, 2014 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2014 was presented to the City Commission. A Budget review meeting was held on July 11, 2014, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

However, on August 15, 2014 the City was notified that its share of the FPL Franchise Fee payment was $870,000 less then what was anticipated due to improvements at the Turkey Point Plant. In accordance with the Franchise Fee Ordinance, FPL was allowed to deduct the increase in taxable values from their calculations.

Based on the foregoing the following revisions were made to the General Fund revenues in order to balance the budget:
Franchise Fee- Electric – reduced by $870,000
Carryover - increased by $605,619
Section 185 Premium Tax - increase by $30,000
Utility Tax Electric – increase by $85,000
Half Cent Sales Tax – increased by $80,000
Unified Communications Tax – increased by $69,381

Enclosed herein is the 2014/15 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 7, 2014

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

RE: 2014/15 Budget Message

Members of the City Commission:

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

Budget Format

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

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

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

Significant Factors Affecting Budget Preparation

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

Strong fiscal policies and prudent budgeting have enabled the City to maintain the lowest tax rate in the County while providing high-quality services to our residents. The positive economic recovery signs allows the City, for the first time in 3 years, not to utilize reserve funds to balance the budget and fund nonrecurring capital projects. Importantly, it also avoids the need to increase taxes. The new construction assessed values rose by $104 million over the prior year. Recent development applications for the Park Square Aventura mixed use project and the expansion of the Aventura Mall will insure that this trend continues in the near future. Although the local economy has made strides, we need to continue to remain prudent and conservative in our financial management of the City.

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

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

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

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

The model of privatizing many service areas of the City's operations over the years has served the City well and has allowed for a more cost effective service delivery system as compared to the traditional government structure.

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

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

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

2014/15 Budget Priorities/Goals

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

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

Our Mission Statement

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

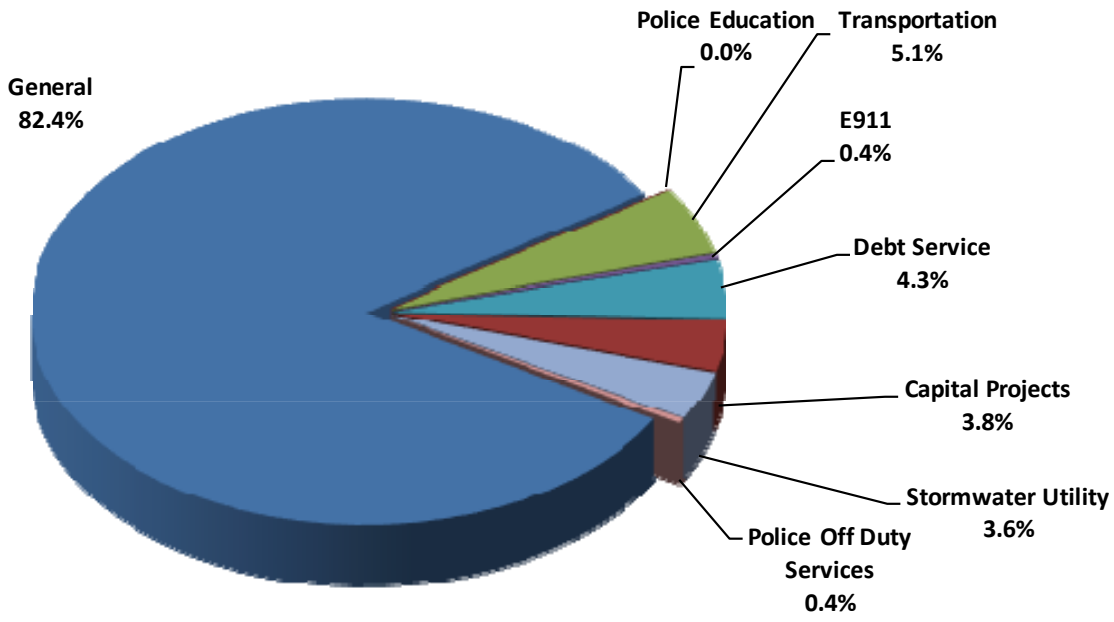
Summary of All Budgetary Funds

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

Fund Summary by Amount

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

Fund Summary by Percentage

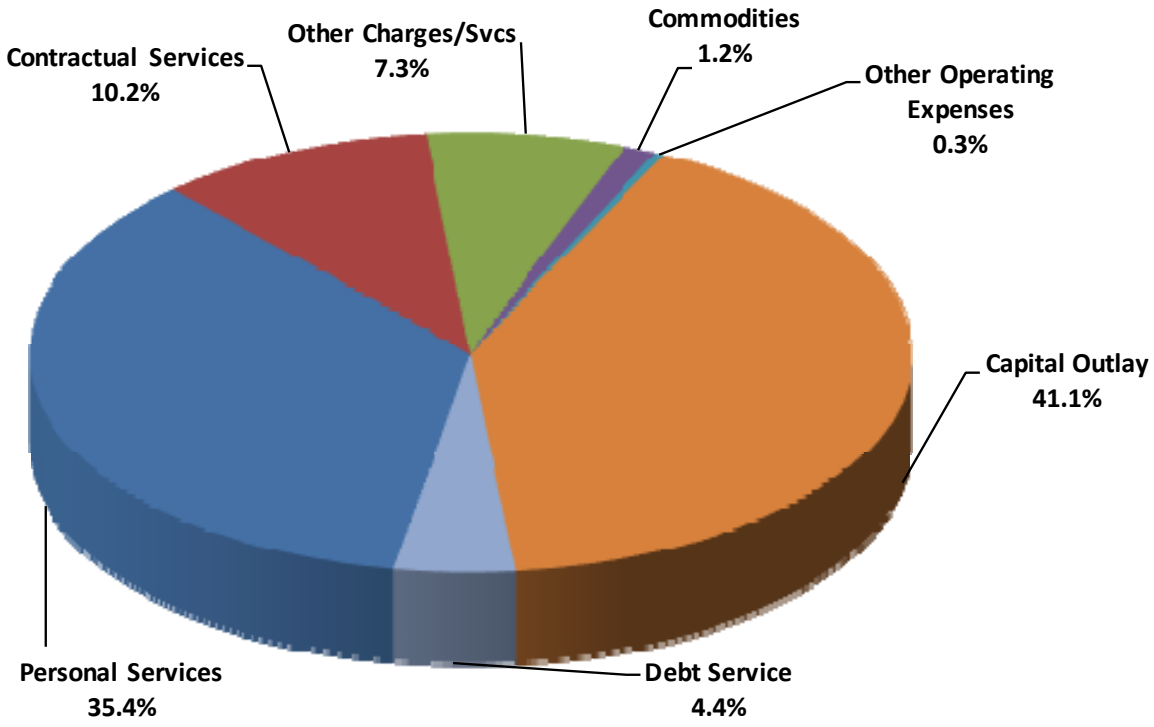


Expenditures by category are as follows:

CATEGORY SUMMARY

CATEGORY		PROPOSED AMOUNT	% of BUDGET
Personal Services	$	20,450,923	35.4%
Contractual Services		5,879,900	10.2%
Other Charges/Svcs		4,234,321	7.3%
Commodities		695,600	1.2%
Other Operating Expenses		200,635	0.3%
Capital Outlay		23,697,293	41.1%
Debt Service		2,557,922	4.4%
Total	$	57,716,594	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 1.9% or $1,082,051 more than the previous year.

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

GENERAL FUND

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

Revenues

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

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser Department is $8,394,311,130. This amount is 7.8% or $607,878 more than last year. The new construction value was $104,081,513. The ad valorem millage levy for fiscal year 2014/15 is recommended to be 1.7261, which is the same rate adopted last year. This will generate $13,764,950 compared to last year's amount of $12,768,153. This represents the 19th consecutive year without an increase. The budget includes $4,350,000 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 $658,500 less than the prior year based on the reduction in FPL franchise fees experienced in the

prior year. The budget includes $1,782,000 from FPL franchise fees based on the Interlocal Agreement with the County and $1,600,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to increase by $398,650 as compared to the amount budgeted for the prior year due to anticipated higher Sales Tax and State Revenue.

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

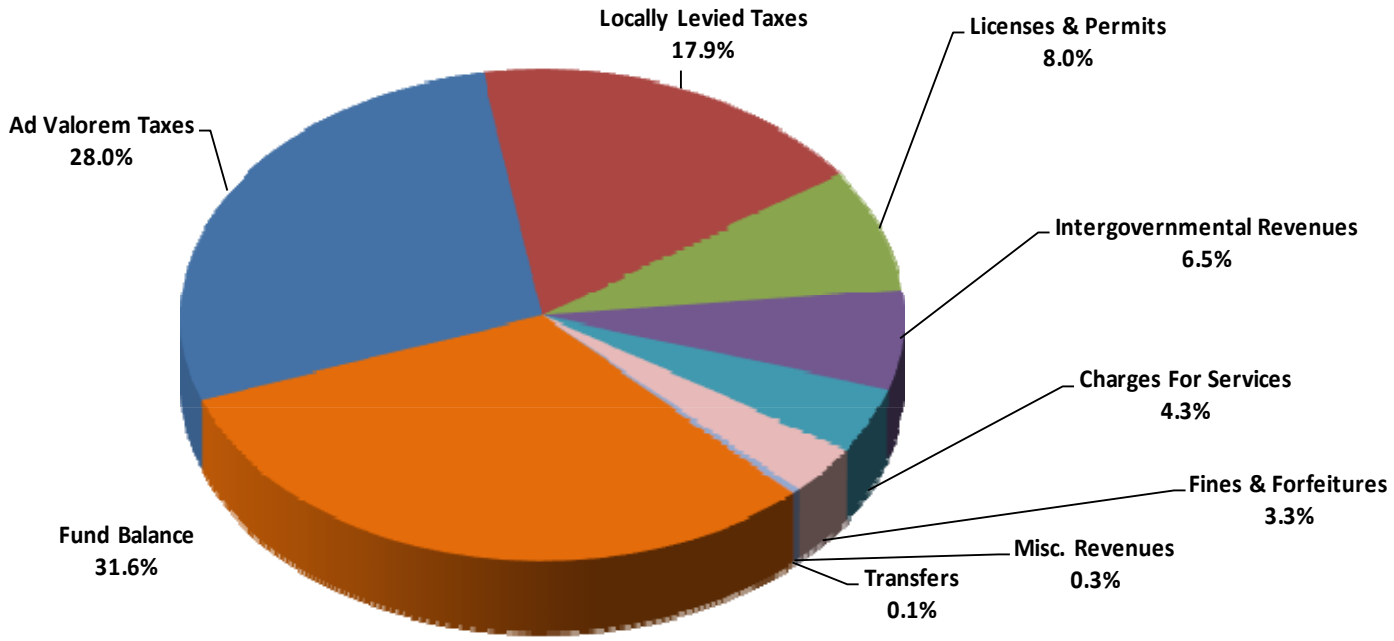
Fines and Forfeitures – Total revenues projected for 2014/15 is $1,632,000. Revenues from county court fines and intersection safety violations are included in this category.

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

Fund Balance – This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is $15,625,052.

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

Revenues by Source



Expenditures

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

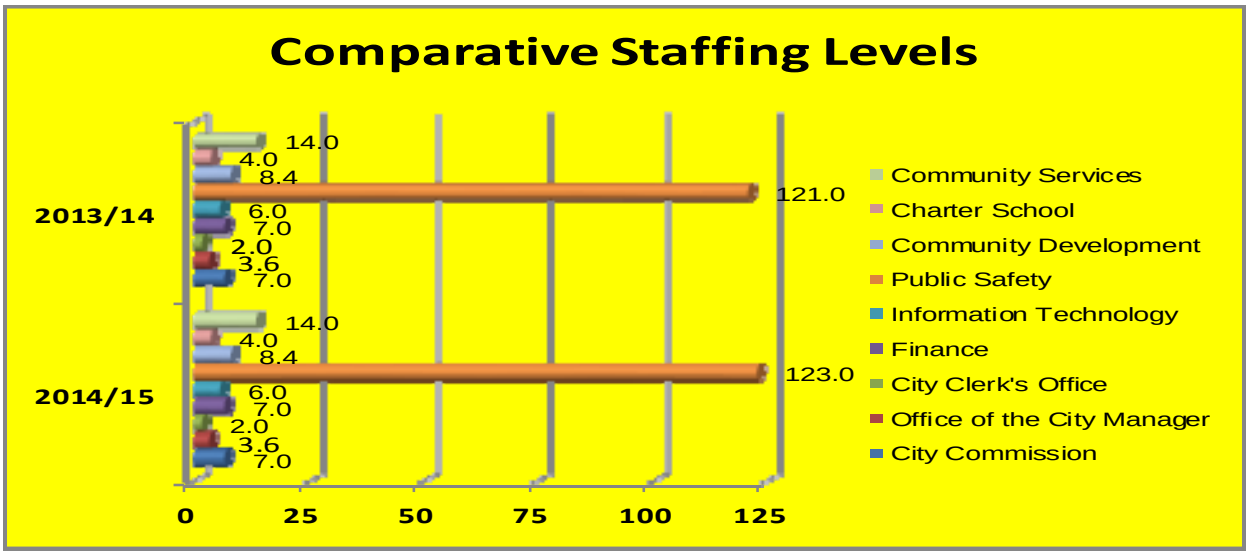
EXPENDITURE CATEGORY SUMMARY

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

Personal Services

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

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



Operating Expenses

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

Capital Outlay

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

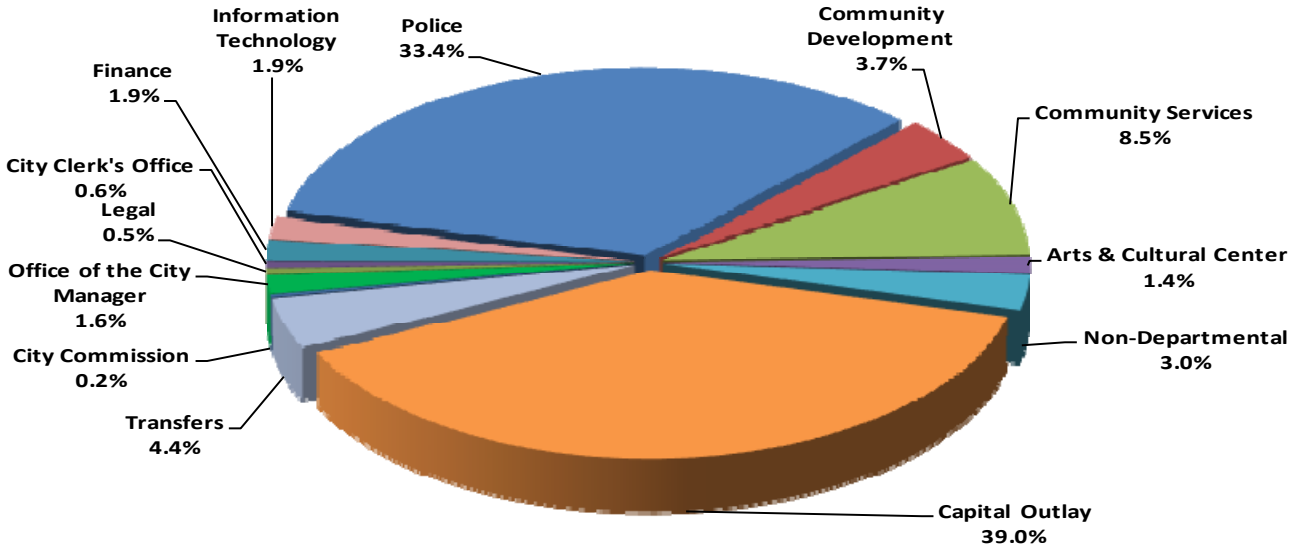
Major General Fund capital outlay items are as follows:
Police Vehicles $471,000
Computer Equipment $374,600
Equipment $238,430
Park Improvements $42,000
Communications Center Improvements $15,000
E911 Equipment $15,000
Beautification Projects $9,000

Transfer to Funds

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

SUMMARY OF EXPENDITURES BY DEPARTMENT
GENERAL FUND

CATEGORY	2013/14	2014/15	INCREASE (DECREASE)	% Change
GENERAL GOVERNMENT				
City Commission	$ 124,140	$ 125,339	$ 1,199	1.0%
Office of the City Manager	787,104	807,931	20,827	2.6%
Legal	270,000	270,000	-	0.0%
City Clerk's Office	281,731	313,021	31,290	11.1%
Finance	957,677	986,975	29,298	3.1%
Information Technology	932,834	968,588	35,754	3.8%
Total General Gov't	3,353,486	3,471,854	118,368	3.5%
PUBLIC SAFETY				
Public Safety	16,819,878	17,403,680	583,802	3.5%
Community Development	1,889,105	2,104,435	215,330	11.4%
Total Public Safety	18,708,983	19,508,115	799,132	4.3%
COMMUNITY SERVICES				
Community Services	4,295,798	4,476,210	180,412	4.2%
Arts & Cultural Center	693,792	726,900	33,108	4.8%
Total Community Svcs.	4,989,590	5,203,110	213,520	4.3%
OTHER NON-DEPARTMENTAL				
Non-Departmental	1,500,200	1,469,000	(31,200)	-2.1%
Capital Outlay	19,656,854	17,543,354	(2,113,500)	-10.8%
Transfer to Funds	2,199,685	2,212,045	12,360	0.6%
Total Other Non-Dept.	23,356,739	21,224,399	(2,132,340)	-9.1%
TOTAL	**$ 50,408,798**	**$ 49,407,478**	**$ (1,001,320)**	**-2.0%**



Police Education Fund

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

Transportation and Street Maintenance Fund

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

911 Fund

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

Debt Service Funds

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

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

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

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

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

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

Capital Projects Fund

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

Stormwater Utility Fund

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

Police Offduty Services Fund

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

Summary

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

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

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

- For the first time in 3 years reserve funds were not used to balance the budget and fund nonrecurring capital projects.

- Added 2 police officer positions to address increased service needs and workload requirements.

- Increases funding for community events such as “movie nights”, programming at the Arts & Cultural Center and special programs.

- Funds $1,328,000 for drainage, street lighting, road resurfacing and safety improvements on NE 29th Place.

- Includes $710,000 for road resurfacing on NE 207th Street and Biscayne Lake Gardens.

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

- Updates the City’s Traffic Video Monitoring System by funding $1,500,000 in system upgrades and expansion to the latest state of the art equipment.

- Funds police equipment needs from laptop computers to new police vehicles in the amount of $781,450.

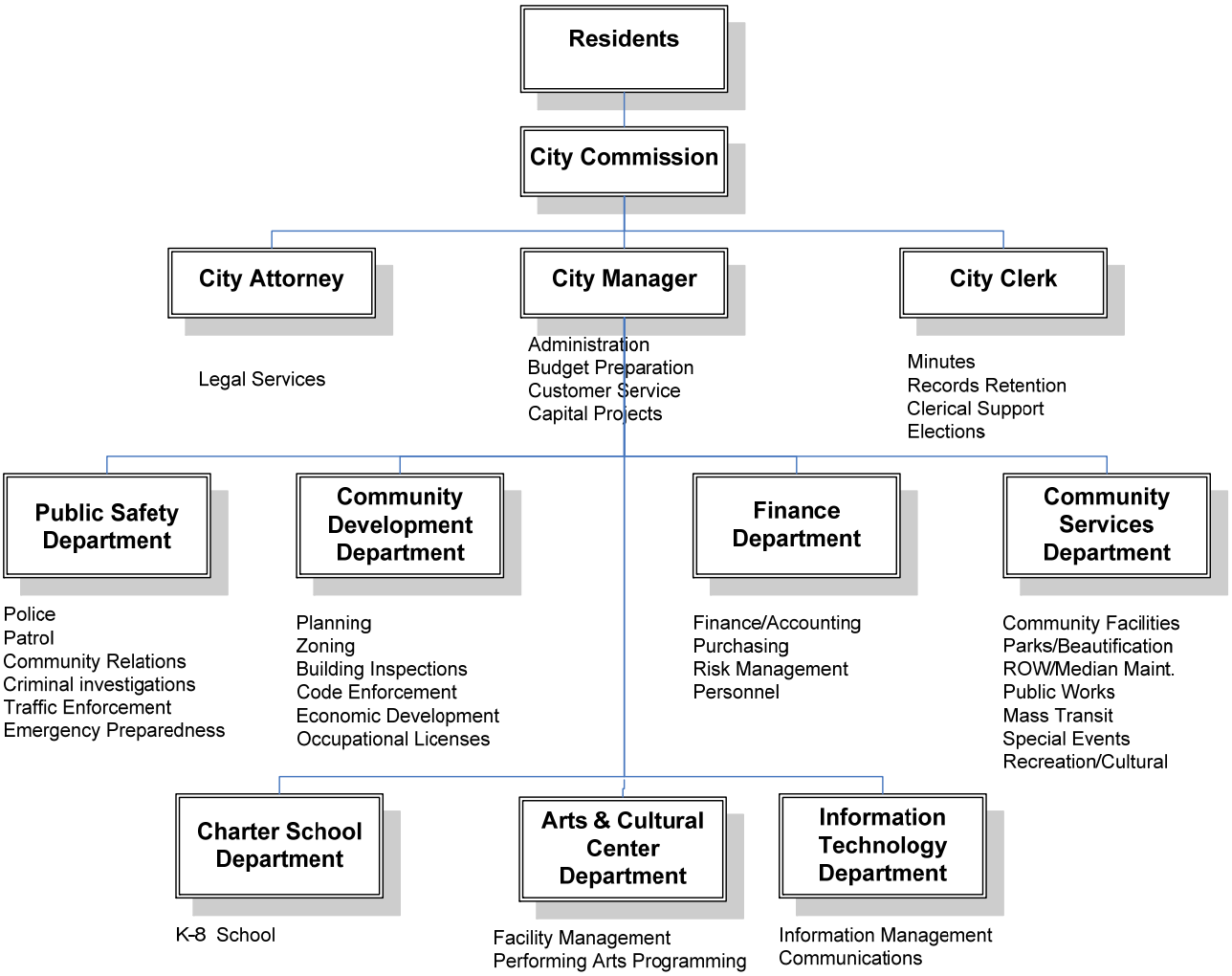
- Continues to adopt “Go Green” initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change.

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

Respectfully submitted,

Eric M. Soroka
City Manager

Organization Chart
CITY OF AVENTURA



Our Mission Statement

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

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

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

INTRODUCTION

Overview

Location and Size

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

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

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

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

City Facts

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

Government Structure

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

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

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

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

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

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

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

Always progressing...

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

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

Privatization of Services

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

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

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

Incorporation Accomplishments

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

Long Term Goals & Objectives

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

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

Budget Procedures and Process

Budget System

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

Budget Process

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

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

Budget Adoption

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

Budget Control/Monitoring

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

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

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

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

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

Budget Amendment

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

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

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

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

Basis of Accounting

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

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

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

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

Fund Structure

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

Government Fund Types

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

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

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

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

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

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

- Capital Projects Fund (392)

Proprietary Funds

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

- Stormwater Utility (410)

Funds Excluded from Adopted Budget

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

Financial Policies

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

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

Operating Budget Policies

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

Capital Budget Policies

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

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

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

Revenue Policies

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

Cash Management/Investment Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance Policies

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

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

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

Fund Balance Definitions and Classifications

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

Fund Balance – Nonspendable

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

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

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

a) <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, 2013, the principal balance outstanding totaled $27,215,000.

2010 & 2011 Debt Service Fund 230

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

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

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

2000 Loan Debt Service Fund 240

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

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

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

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

Debt Policy and Administration

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

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

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

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

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

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

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

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

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

Cash Management

Pooled Cash

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

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

Investment Categories

Cash, Cash Equivalents and Investments

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

Operating Account

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

State Board of Administration ("SBA")

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

Investments under Management

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

Risk Management

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

City of Aventura, Florida
Demographics and Miscellaneous Statistics

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

Ethnic Distribution **:

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, 2013

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

2014/15
BUDGET PREPARATION CALENDAR

DATE	RESPONSIBILITY	ACTION REQUIRED
April 3	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 16	City Manager	Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
April 16 to May 9	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 12 to May 31	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
May 31 to June 27	City Manager	Conducts departmental budget review meetings, balances budget and prints budget document.
July 7	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 11	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 8*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 17*	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 19	Finance Director	Documents transmitted to Property Appraiser and State.
October 1	All Departments	New budget becomes effective.

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

City of Aventura, Florida

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

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

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

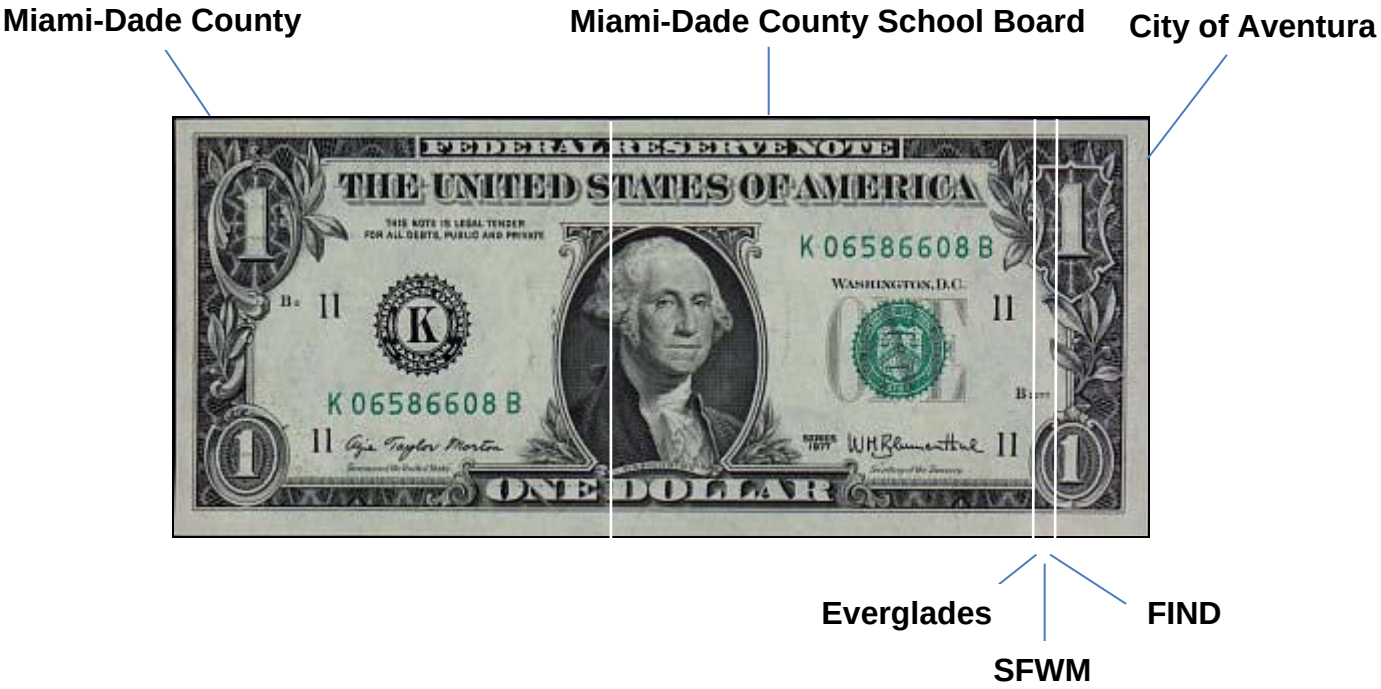
Tax Rate Comparison

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

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

Where Do Your Tax Dollars Go?

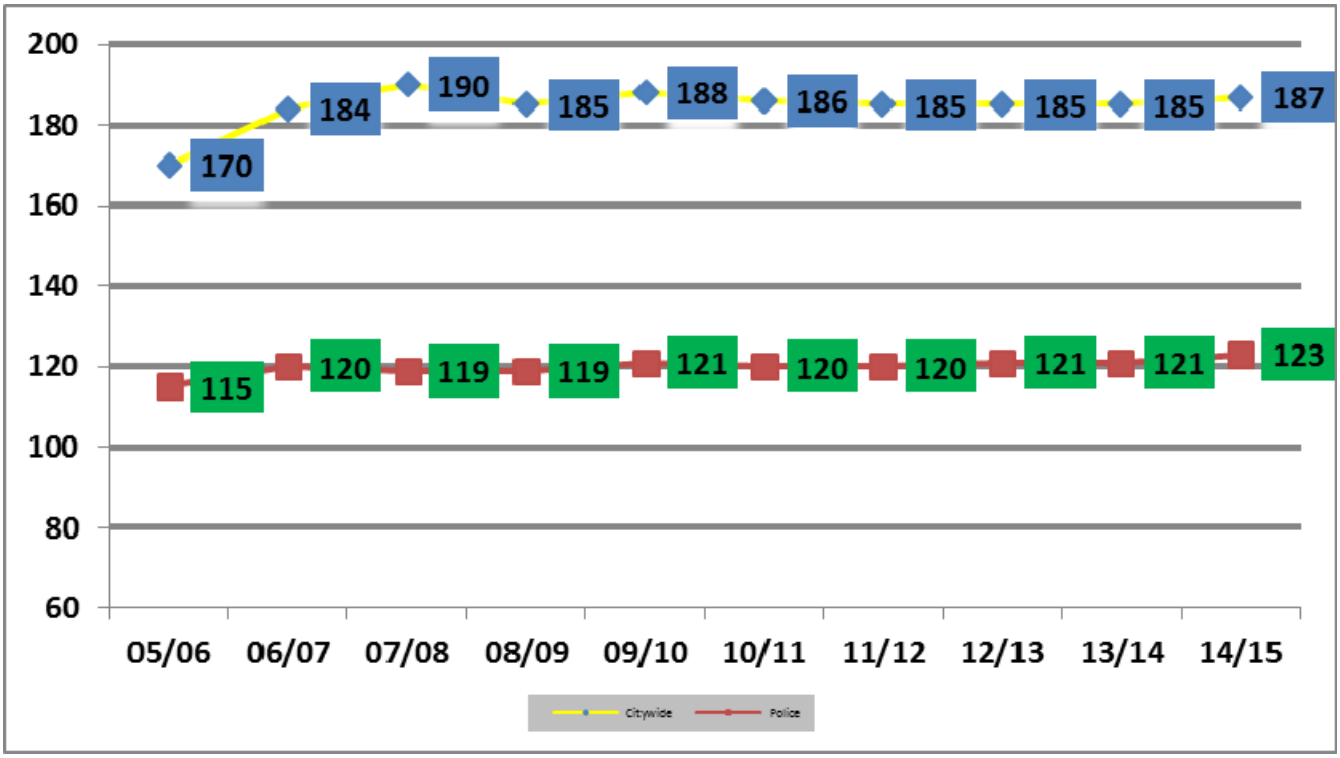
(Based on 2013/14 Tax Rates)



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

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

Comparison of Number of Employees



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

* Included in Charter School Fund Budget Document

SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2014/15

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2014/15

OPERATING & CAPITAL OUTLAY

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

COMPARATIVE PERSONNEL SUMMARY

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

* Included in Charter School Fund Budget Document

CITY OF AVENTURA

FUND BALANCE ANALYSIS

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	GENERAL FUND (001)					
	Beginning Balance/Carryover	$ 16,354,979	$ 21,944,438	$ 17,625,894	$ 15,019,433	$ 15,019,433
	Revenues/Sources	32,310,810	33,395,486	32,782,904	34,388,045	34,388,045
	Expenditures/Uses	(30,925,571)	(36,371,675)	(35,635,310)	(33,029,154)	(33,029,154)
	Ending Fund Balance	$ 17,740,218	$ 18,968,249	$ 14,773,488	$ 16,378,324	$ 16,378,324
	SPECIAL REVENUE FUNDS:					
	POLICE EDUCATION FUND (110)					
	Beginning Balance/Carryover	$ -	$ 11,850	$ 9,484	$ -	$ -
	Revenues/Sources	8,899	10,468	7,000	7,000	7,000
	Expenditures/Uses	(9,478)	(12,834)	(16,484)	(7,000)	(7,000)
	Ending Fund Balance	$ (579)	$ 9,484	$ -	$ -	$ -
	STREET MAINTENANCE FUND (120)					
	Beginning Balance/Carryover	$ -	$ 811,313	$ 1,586,617	$ 1,358,815	$ 1,358,815
	Revenues/Sources	1,893,043	2,475,151	1,725,500	1,727,000	1,727,000
	Expenditures/Uses	(1,528,539)	(1,699,847)	(3,312,117)	(3,085,815)	(3,085,815)
	Ending Fund Balance	$ 364,504	$ 1,586,617	$ -	$ -	$ -
	911 FUND (180)					
	Beginning Balance/Carryover	$ -	$ 29,658	$ 104,048	$ 65,000	$ 65,000
	Revenues/Sources	176,104	165,211	171,500	153,600	153,600
	Expenditures/Uses	(171,013)	(90,870)	(275,548)	(218,600)	(218,600)
	Ending Fund Balance	$ 5,091	$ 103,999	$ -	$ -	$ -
	DEBT SERVICE FUNDS (230-290)					
	Beginning Balance/Carryover	$ -	$ 15,079	$ 21,505	$ -	$ -
	Revenues/Sources	12,476,100	2,575,559	2,544,952	2,557,922	2,557,922
	Expenditures/Uses	(12,433,068)	(2,538,769)	(2,566,457)	(2,557,922)	(2,557,922)
	Ending Fund Balance	$ 43,032	$ 51,869	$ -	$ -	$ -
	CAPITAL PROJECTS FUND (392)					
	Beginning Balance/Carryover	$ -	$ -	$ 160,824	$ 1,515,824	$ 1,515,824
	Revenues/Sources	-	160,824	1,015,000	765,000	765,000
	Expenditures/Uses	-	-	(1,175,824)	(2,280,824)	(2,280,824)
	Ending Fund Balance	$ -	$ 160,824	$ -	$ -	$ -
	STORMWATER UTILITY FUND (410)					
	Beginning Balance/Carryover	$ -	$ -	$ -	$ 880,000	$ 880,000
	Revenues/Sources	896,518	849,357	884,000	1,296,000	1,296,000
	Expenditures/Uses	(758,184)	(872,010)	(884,000)	(2,176,000)	(2,176,000)
	Ending Fund Balance	$ 138,334	$ (22,653)	$ -	$ -	$ -
	POLICE OFF DUTY SERVICES FUND (620)					
	Beginning Balance/Carryover	$ -	$ -	$ -	$ -	$ -
	Revenues/Sources	219,409	220,575	225,000	225,000	225,000
	Expenditures/Uses	(185,655)	(186,862)	(225,000)	(225,000)	(225,000)
	Ending Fund Balance	$ 33,754	$ 33,713	$ -	$ -	$ -

GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET
2014/15
OPERATING & CAPITAL OUTLAY

FUND DESCRIPTION

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

REVENUE PROJECTIONS

CATEGORY	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
Current Revenues	$ 32,228,560	$ 33,387,486	32,752,904	$ 33,752,426	$ 33,752,426
Transfers	82,250	8,000	30,000	30,000	30,000
Carryover	16,354,979	21,944,438	17,625,894	15,625,052	15,625,052
Total Revenues	$ 48,665,789	$ 55,339,924	50,408,798	$ 49,407,478	$ 49,407,478

EXPENDITURES

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

CITY OF AVENTURA

GENERAL FUND - 001

CATEGORY SUMMARY

2014/15

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
310000/319999	Locally Levied Taxes	$ 20,318,057	$ 21,102,658	21,550,525	$ 22,661,097	$ 22,661,097
320000/329999	Licenses & Permits	4,754,342	4,435,258	4,601,500	3,943,000	3,943,000
330000/339999	Intergovernmental Revenues	3,095,700	3,295,083	2,832,679	3,231,329	3,231,329
340000/349999	Charges for Services	2,116,031	2,188,715	1,970,200	2,120,000	2,120,000
350000/359999	Fines & Forfeitures	1,752,696	2,203,502	1,632,000	1,632,000	1,632,000
360000/369999	Miscellaneous Revenues	191,734	162,270	166,000	165,000	165,000
380000/389999	Transfer from Funds	82,250	8,000	30,000	30,000	30,000
399900/399999	Fund Balance	16,354,979	21,944,438	17,625,894	15,625,052	15,625,052
Total Available General Fund		$ 48,665,789	$ 55,339,924	50,408,798	$ 49,407,478	$ 49,407,478

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	18,545,924	18,956,354	19,581,075	20,225,923	20,225,923
3000/3999	Contractual Services	4,192,597	4,417,089	4,166,292	4,461,000	4,461,000
4000/4999	Other Charges & Services	3,620,802	3,669,892	3,968,357	4,081,321	4,081,321
5000/5399	Commodities	644,554	669,208	643,850	693,600	693,600
5400/5499	Other Operating Expenses	101,292	134,042	192,685	190,235	190,235
Total operating expenses		27,105,169	27,846,585	28,552,259	29,652,079	29,652,079
6000/6999	Capital Outlay	1,601,780	6,501,560	19,656,854	17,543,354	17,543,354
8000/8999	Transfer to Funds	2,218,622	2,205,882	2,199,685	2,212,045	2,212,045
Total expenditures		$ 30,925,571	$ 36,554,027	50,408,798	$ 49,407,478	$ 49,407,478

CITY OF AVENTURA

GENERAL FUND - 001

FUND BALANCE ANALYSIS

2014/15

REVENUE PROJECTIONS

CATEGORY	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
Beginning Fund Balance	$ 16,354,979	$ 21,944,438	17,625,894	$ 15,625,052	$ 15,625,052
Revenues/Sources:					
Locally Levied Taxes					
Property Taxes	$ 11,724,186	$ 12,080,224	12,812,525	$ 13,811,097	$ 13,811,097
Section 185 Premium Tax	268,692	287,726	268,000	318,000	318,000
Utility Taxes	4,927,823	5,124,486	5,030,000	5,242,000	5,242,000
Unified Comm. Tax	2,558,968	2,732,283	2,600,000	2,410,000	2,410,000
City Business Tax	838,388	877,939	840,000	880,000	880,000
Subtotal	20,318,057	21,102,658	21,550,525	22,661,097	22,661,097
Licenses & Permits	4,754,342	4,435,258	4,601,500	3,943,000	3,943,000
Intergovernmental Rev.	3,095,700	3,295,083	2,832,679	3,231,329	3,231,329
Charges for Services	2,116,031	2,188,715	1,970,200	2,120,000	2,120,000
Fines & Forfeitures	1,752,696	2,203,502	1,632,000	1,632,000	1,632,000
Miscellaneous	191,734	162,270	166,000	165,000	165,000
Interfund Transfers In	82,250	8,000	30,000	30,000	30,000
Subtotal	11,992,753	12,292,828	11,232,379	11,121,329	11,121,329
Total Revenues/Sources	$ 32,310,810	$ 33,395,486	32,782,904	$ 33,782,426	$ 33,782,426

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

REVENUE PROJECTIONS

CITY OF AVENTURA

GENERAL FUND - 001

REVENUE PROJECTIONS

2014/15

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	Locally Levied Taxes					
3111000	Ad Valorem Taxes-Current	$ 11,612,012	$ 11,857,991	$ 12,768,153	$ 13,764,950	$ 13,764,950
3112000	Ad Valorem Taxes-Delinquent	112,174	222,233	44,372	46,147	46,147
3125200	Section 185 Premium Tax	268,692	287,726	268,000	318,000	318,000
3141000	Utility Tax-Electric	3,990,392	4,259,017	4,100,000	4,350,000	4,350,000
3143000	Utility Tax-Water	909,950	844,187	900,000	870,000	870,000
3144000	Utility Tax-Gas	27,481	21,282	30,000	22,000	22,000
3149000	Unified Communications Tax	2,558,968	2,732,283	2,600,000	2,410,000	2,410,000
3161000	City Business Tax	838,388	877,939	840,000	880,000	880,000
	Subtotal	20,318,057	21,102,658	21,550,525	22,661,097	22,661,097
	Licenses & Permits					
3221000	Building Permits	1,629,935	1,538,127	1,450,000	1,600,000	1,600,000
3221500	Radon/Code Comp Admn. Fee	4,810	4,663	1,500	2,000	2,000
3222000	Certificate of Occupancy	33,227	41,933	35,000	35,000	35,000
3231000	Franchise Fee-Electric	2,580,362	2,328,313	2,600,000	1,782,000	1,782,000
3234000	Franchise Fee-Gas	20,678	17,795	30,000	18,000	18,000
3237100	Franchise Fee-Sanitation	438,932	457,007	440,000	460,000	460,000
3238000	Franchise Fee-Towing	30,093	20,375	30,000	30,000	30,000
3291000	Engineering Permits	16,305	27,045	15,000	16,000	16,000
	Subtotal	4,754,342	4,435,258	4,601,500	3,943,000	3,943,000
	Intergovernmental Revenues					
3312100	Bulletproof Vests	11,947	22,259	-	-	-
3312200	Federal Grants	-	194,382	-	-	-
3312276	American Recovery Reinvestmer	247,257	-	-	-	-
3312550	Byrne Grant	3,785	5,235	8,000	7,200	7,200
3312910	FEMA	6,996	-	-	-	-
3342009	Justice Assistance Grant	-	9,539	-	-	-
3344901	Maintenance Agreement Paymer	9,676	12,670	9,679	9,679	9,679
3351200	State Revenue Sharing	413,739	512,571	435,000	500,000	500,000
3351500	Alcoholic Beverage License	17,454	18,708	20,000	20,000	20,000
3351800	Half Cent Sales Tax	2,320,912	2,455,849	2,300,000	2,630,000	2,630,000
3354930	Fuel Tax Refund	18,999	15,303	15,000	15,450	15,450
3382000	County Business Tax	44,935	48,567	45,000	49,000	49,000
	Subtotal	3,095,700	3,295,083	2,832,679	3,231,329	3,231,329
	Charges For Services					
3413000	Certificate of Use Fees	4,585	4,095	5,200	5,000	5,000
3419000	Election Filing Fees	-	-	-	2,000	2,000
3419500	Lien Search Fees	90,124	113,000	90,000	100,000	100,000
3421300	Police Services Agreement	804,509	815,145	800,000	828,000	828,000
3425000	Development Review Fees	153,067	141,229	90,000	90,000	90,000
3471000	Rec/Cultural Events	29,444	26,933	25,000	25,000	25,000
3472000	Parks & Recreation Fees	144,400	141,428	125,000	130,000	130,000
3472500	Community Center Fees	183,542	197,340	185,000	190,000	190,000
3474000	Founders Day	36,400	29,375	25,000	30,000	30,000
3475000	Summer Recreation	495,105	543,507	450,000	540,000	540,000
3476001	AACC Fees and Rentals	174,855	176,663	175,000	180,000	180,000
	Subtotal	2,116,031	2,188,715	1,970,200	2,120,000	2,120,000

	Fines & Forfeitures					
3511000	County Court Fines	426,897	383,118	425,000	425,000	425,000
3541000	Code Violation Fines	8,575	4,473	7,000	7,000	7,000
3542000	Intersection Safety Camera Prog	1,317,224	1,815,911	1,200,000	1,200,000	1,200,000
	Subtotal	1,752,696	2,203,502	1,632,000	1,632,000	1,632,000
	Misc. Revenues					
3611000	Interest Earnings	129,678	31,378	125,000	125,000	125,000
3644200	Sale of Assets	10,516	26,647	10,000	10,000	10,000
3644910	Lost/Abandoned Property	210	2,847	-	-	-
3644920	Evidence	-	55,239	-	-	-
3662000	AACC Contributions	-	-	-	-	-
3662010	Brick Pavers	1,200	-	1,000	-	-
3662020	Honor Roll	-	-	-	-	-
3699000	Misc. Revenues	50,130	46,159	30,000	30,000	30,000
	Subtotal	191,734	162,270	166,000	165,000	165,000
	Non-Revenue					
3811018	Transfer from 911 Fund	82,250	8,000	30,000	30,000	30,000
3999000	Carryover	16,354,979	21,944,438	17,625,894	15,625,052	15,625,052
	Subtotal	16,437,229	21,952,438	17,655,894	15,655,052	15,655,052
	Total Available General Fun	$ 48,665,789	$ 55,339,924	$ 50,408,798	$ 49,407,478	$ 49,407,478

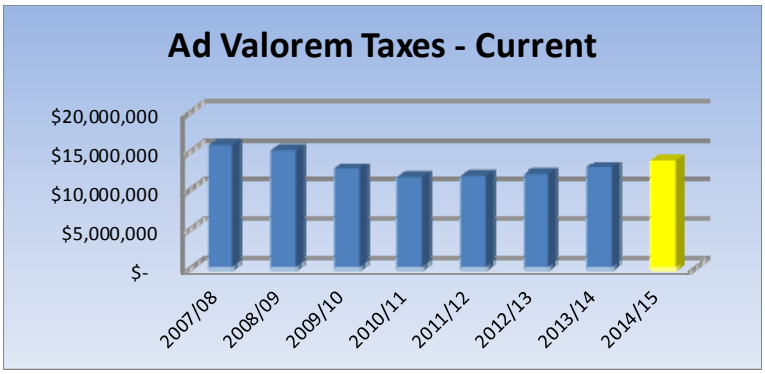
REVENUE PROJECTION RATIONALE

LOCALLY LEVIED TAXES

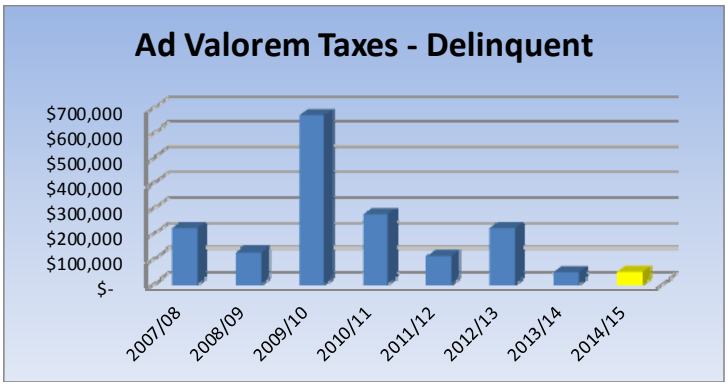
3111000 Ad Valorem Taxes Current – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City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

City Tax Rate History:

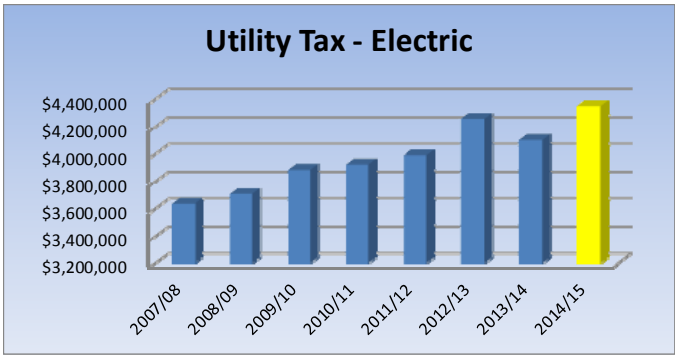
1995/96 to 2006/07 – 2.2270
2007/08 to present – 1.7261



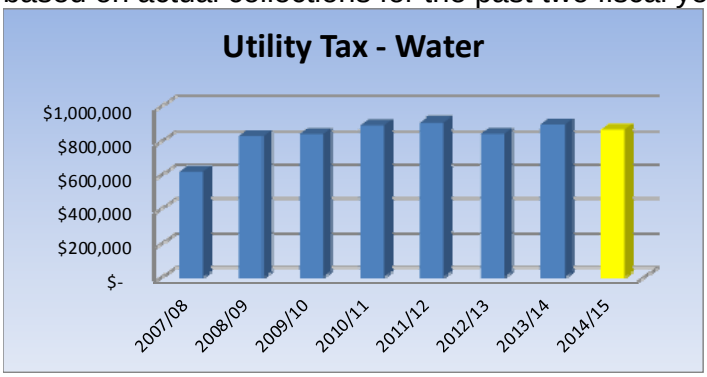
3112000 Ad Valorem Taxes Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31 of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



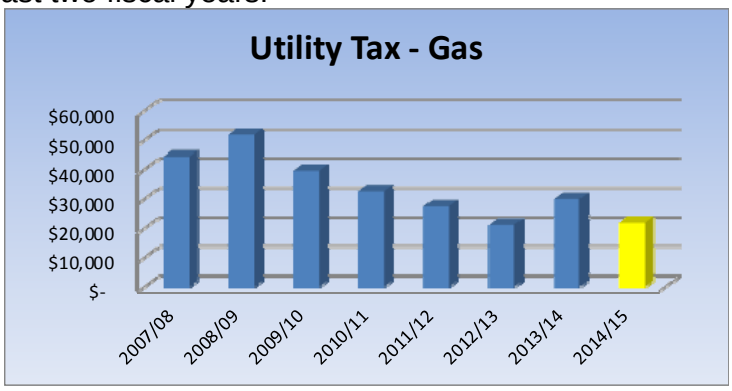
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



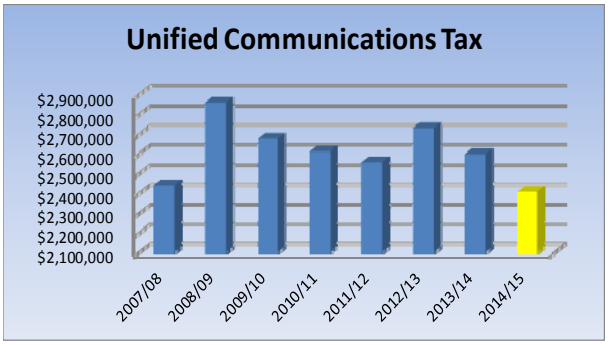
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



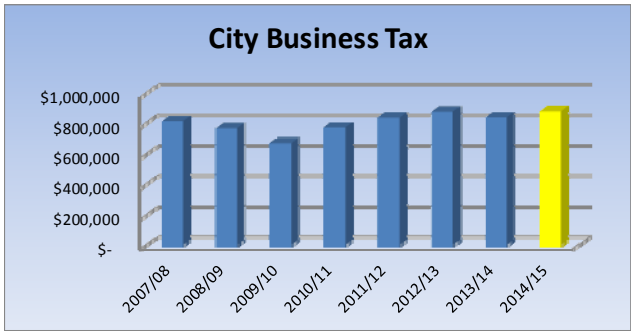
3144000 Utility Tax-Gas – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored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



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

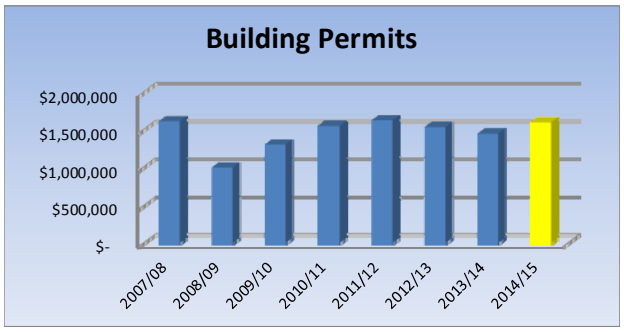


3161000 City Business Tax – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in the 2013/14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

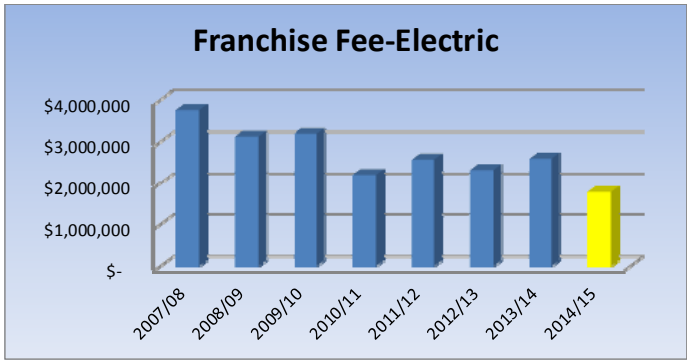


LICENSES AND PERMITS

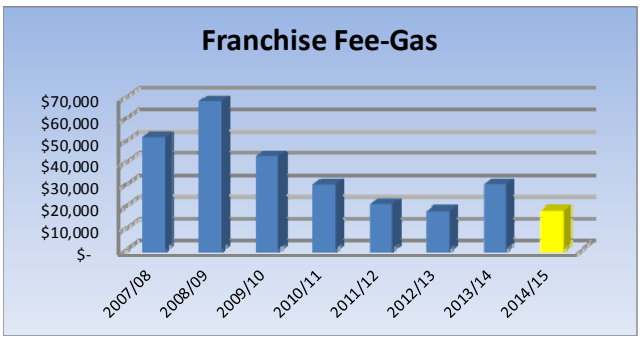
3221000 Building Permits – Permits must be issued to any individual or business that performs construction work within the corporate limits of the City. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. The fees are set by City Ordinance. The projection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



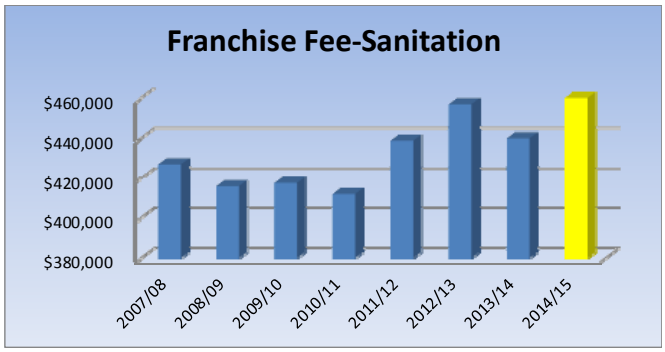
3231000 Franchise Fee-Electric – A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. Miami-Dade County currently has an agreement with FPL covering the area now incorporated as Aventura, as well as the current unincorporated areas of the County. The County Commission, via an interlocal agreement, has agreed to share these revenues with Aventura. The amount projected is based on anticipated collections compared to the actual amount collected for the 2013/14 fiscal year.



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



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



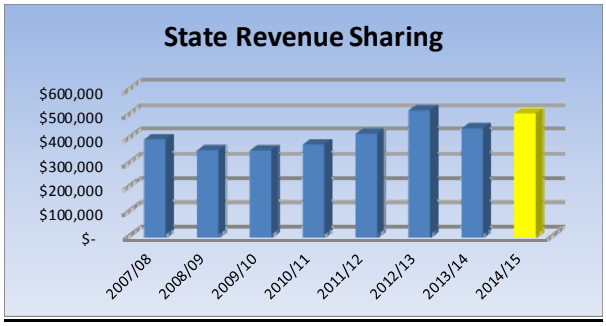
3238000 Franchise Fee-Towing – The City awarded a franchise agreement for towing services within our corporate limits during the 2011/12 fiscal year. The amount is based on that agreement.

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

INTERGOVERNMENTAL REVENUES

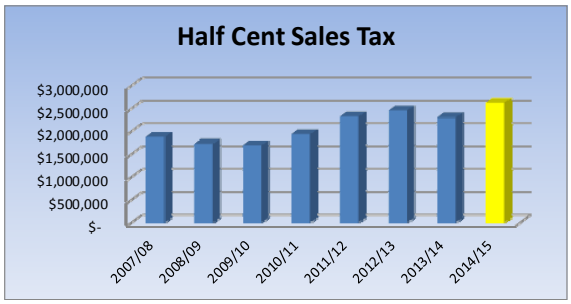
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights of Way along Biscayne Boulevard.

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

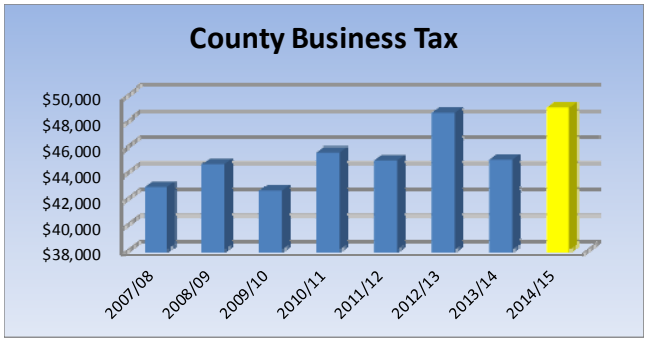


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City's share is approximately 38% of the proceeds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

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



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



CHARGES FOR SERVICES

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

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

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

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

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

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

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

FINES & FORFEITURES

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

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

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

MISC. REVENUES

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

3699000 Miscellaneous Revenues – Any other revenues not otherwise classified.

NON – REVENUE

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

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

CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2014/15

DEPARTMENT DESCRIPTION

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

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

PERSONNEL ALLOCATION SUMMARY

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

CITY OF AVENTURA

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

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

CITY COMMISSION
BUDGET JUSTIFICATIONS

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

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

Florida League of Cities
National League of Cities
Miscellaneous Seminars

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

Florida League of Cities
National League of Cities
Miscellaneous Seminars

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

OFFICE OF THE CITY MANAGER

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2014/15

DEPARTMENT DESCRIPTION

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

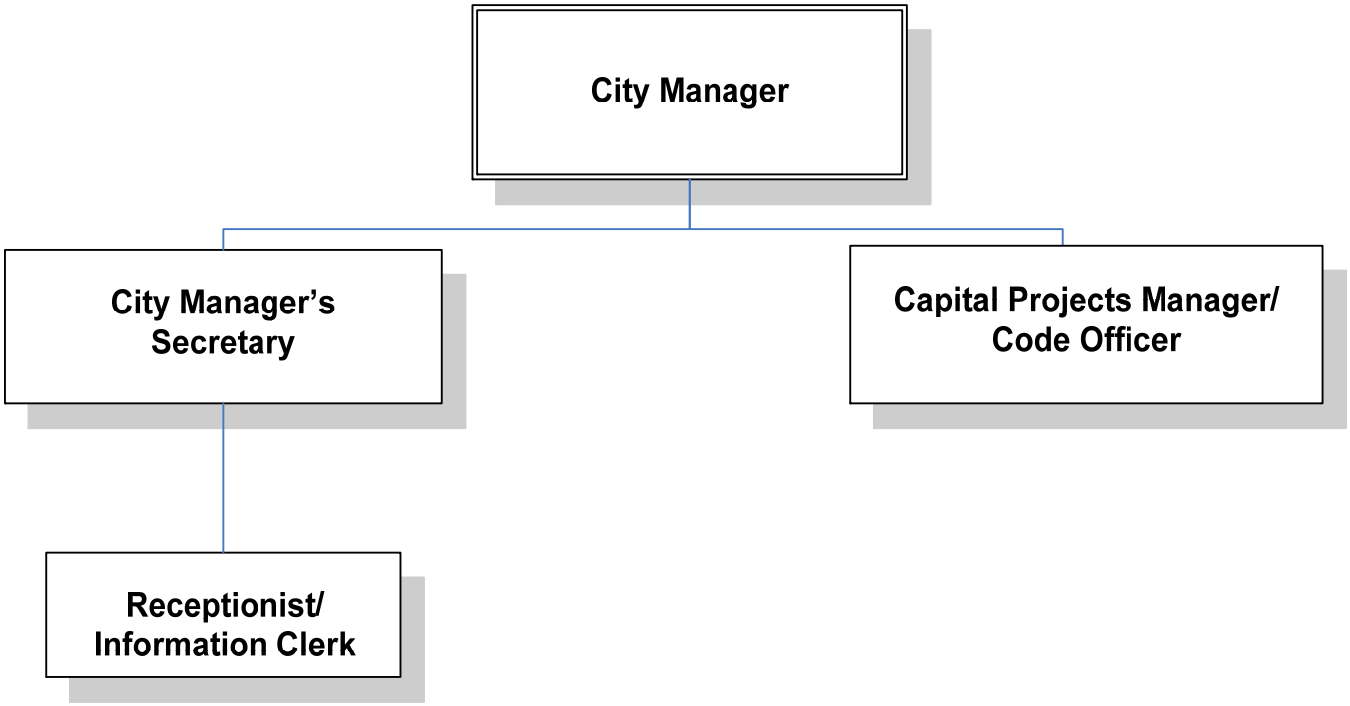
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	$ 742,984	$ 772,744	$ 645,604	$ 666,431	$ 666,431
3000/3999	Contractual Services	52,625	50,700	50,000	50,000	50,000
4000/4999	Other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

PERSONNEL ALLOCATION SUMMARY

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

Office of the City Manager

Organization Chart



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA

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

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

OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

LEGAL

CITY OF AVENTURA

LEGAL

2014/15

DEPARTMENT DESCRIPTION

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	265,791	347,047	265,000	265,000	265,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	3,375	5,000	5,000	5,000
	Total Operating Expenses	$ 265,791	$ 350,422	$ 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
2014/15
BUDGETARY ACCOUNT SUMMARY
001-0601-514

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

2014/15

DEPARTMENT DESCRIPTION

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

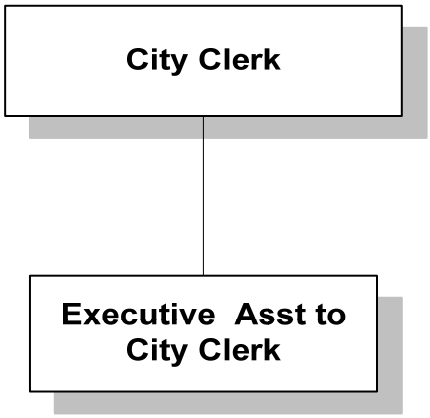
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	$ 221,570	$ 227,506	$ 231,031	$ 225,521	$ 225,521
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	59,397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

PERSONNEL ALLOCATION SUMMARY

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

City Clerk's Office

Organization Chart



CITY OF AVENTURA

CITY CLERK'S OFFICE

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA

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

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

CITY CLERK'S OFFICE
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

FINANCE

CITY OF AVENTURA

FINANCE
2014/15

DEPARTMENT DESCRIPTION

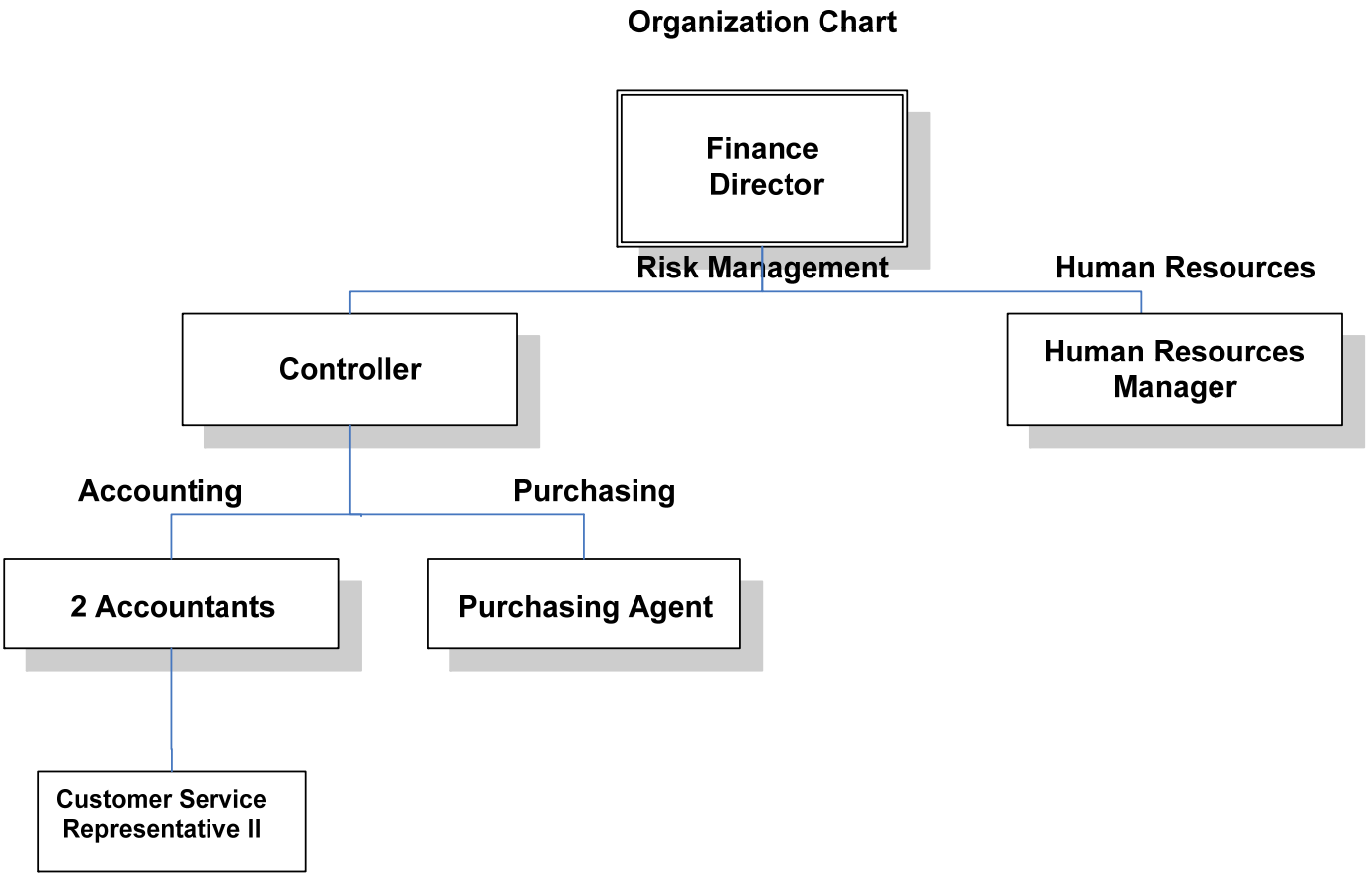
To provide overall financial and support services to the organization which includes accounting, cash management, purchasing, risk management, personnel management financial planning and budgetary control.

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

PERSONNEL ALLOCATION SUMMARY

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

Finance Department



CITY OF AVENTURA

FINANCE

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

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FINANCE
2014/15
BUDGETARY ACCOUNT SUMMARY
001-1001-513

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

FINANCE
BUDGET JUSTIFICATIONS

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

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

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

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

4101 Communication Services – Includes telephone services for department personnel.

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

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

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

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

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

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

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

INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY

2014/15

DEPARTMENT DESCRIPTION

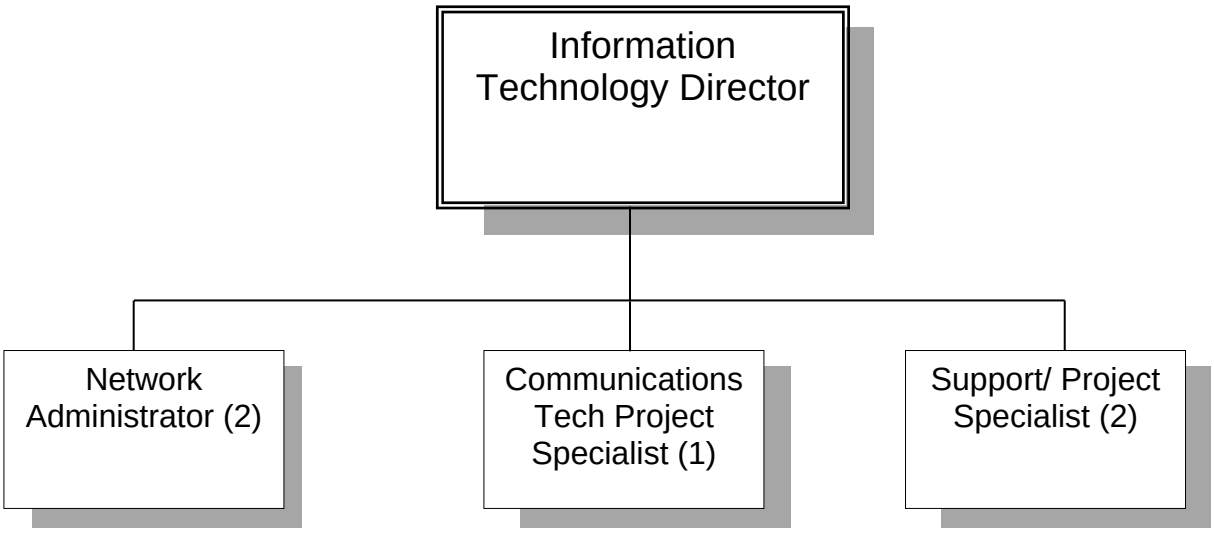
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

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

PERSONNEL ALLOCATION SUMMARY

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

Information Technology Department
Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2014/15

OBJECTIVES

1. Provide a secure computer network for applications, sharing of common files, email, etc.
2. Provide a central computer system that serves the information management needs of all departments.
3. Provide a central computer system that serves the information management needs of ACES.
4. Provide help desk services for all City staff.
5. Develop a 3 - 4 year replacement cycle for computing equipment.
6. Expand E-Government applications and services.
7. Address departmental and customer requests to enhance the information on the City's, ACES' and Aventura Arts & Cultural Center's websites.
8. Enhance the City's intranet to provide timely information to City staff.
9. Deliver a consistent message to the City's customers by coordinating communications.
10. Improve AVTV and the City's Informat0ion Radio Station WPZQ420 1650AM by keeping information accurate and current and by varying programming.
11. Coordinate the creation and distribution of the City's periodical publications including newsletters and annual report.
12. Provide training on computer applications and computer related topics.

PERFORMANCE WORKLOAD INDICATORS

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

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

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

INFORMATION TECHNOLOGY
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PUBLIC SAFETY

CITY OF AVENTURA

POLICE

2014/15

DEPARTMENT DESCRIPTION

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

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

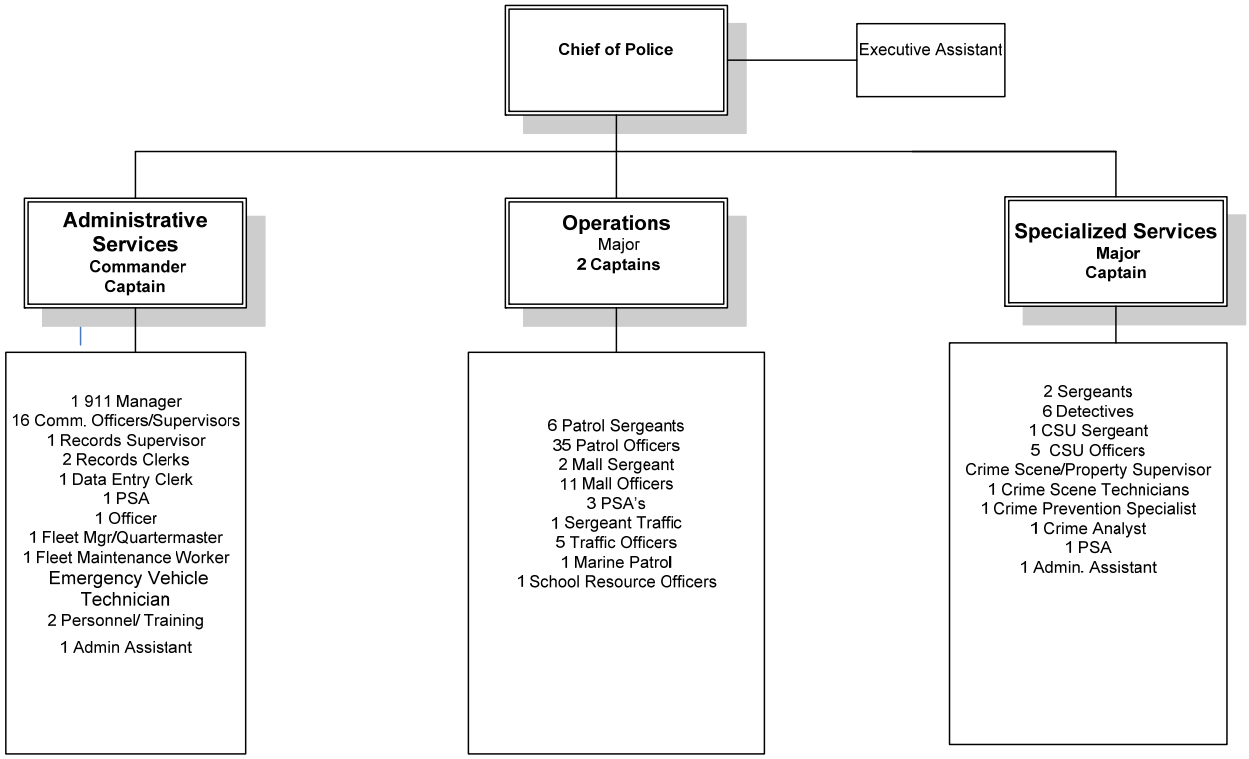
PERSONNEL ALLOCATION SUMMARY

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

POLICE DEPARTMENT

2014/15

Organization Chart



CITY OF AVENTURA

POLICE

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

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

CITY OF AVENTURA

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

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

PUBLIC SAFETY

BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

4043 CALEA Accreditation – Costs associated with the Department becoming nationally accredited with the **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

2014/15

DEPARTMENT DESCRIPTION

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

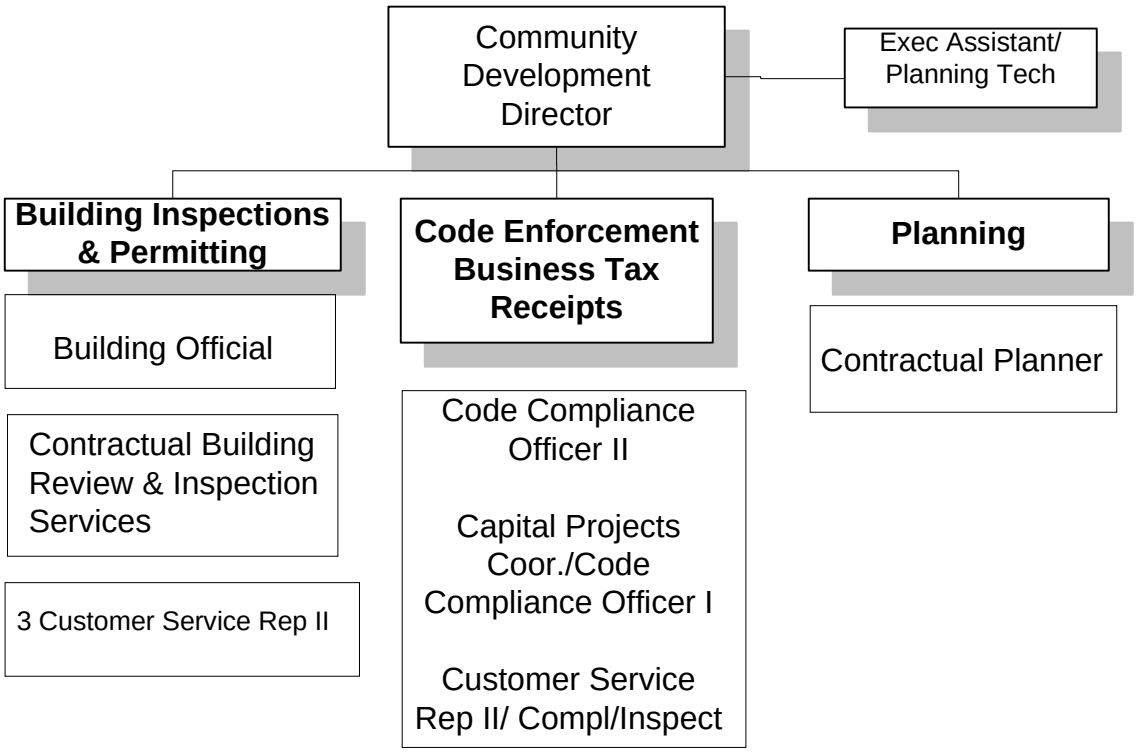
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	$ 709,824	$ 728,184	$ 767,255	$ 802,585	$ 802,585
3000/3999	Contractual Services	1,165,278	1,134,148	1,035,000	1,215,000	1,215,000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

PERSONNEL ALLOCATION SUMMARY

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

Community Development Department

Organization Chart



CITY OF AVENTURA

COMMUNITY DEVELOPMENT

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA

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

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

COMMUNITY DEVELOPMENT
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

COMMUNITY SERVICES

CITY OF AVENTURA

COMMUNITY SERVICES

2014/15

DEPARTMENT DESCRIPTION

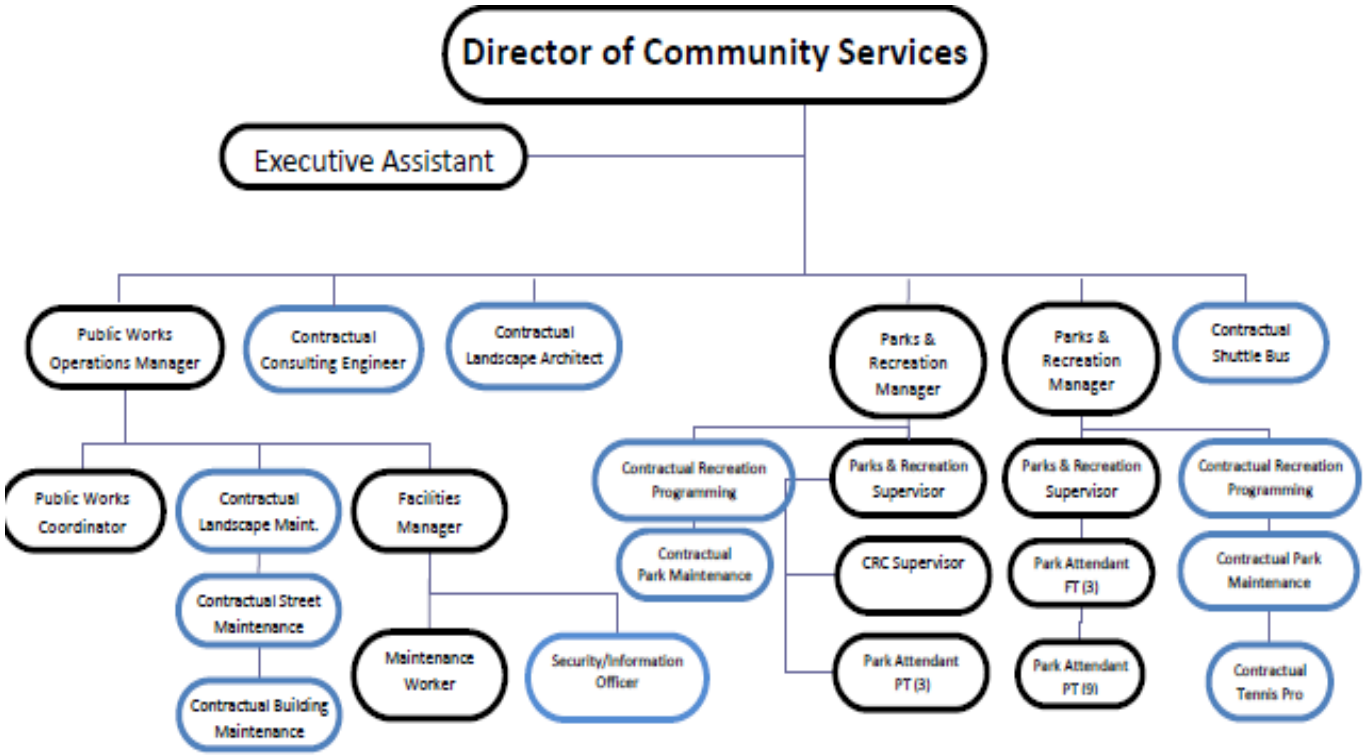
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope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

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

PERSONNEL ALLOCATION SUMMARY

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

Community Services Department Organization Chart



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

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

CITY OF AVENTURA

COMMUNITY SERVICES

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

2014-15 Youth Sports Calendar

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

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

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

COMMUNITY SERVICES

BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTS & CULTURAL CENTER

CITY OF AVENTURA

ARTS & CULTURAL CENTER

2014/15

DEPARTMENT DESCRIPTION

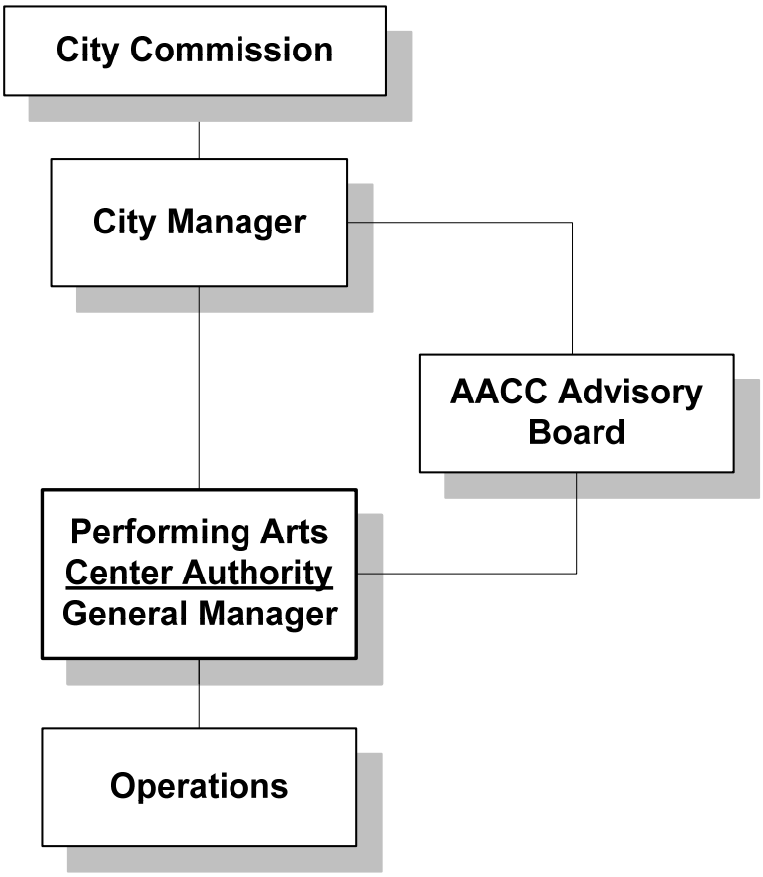
This department is responsible for the operations and programming of the Arts and Cultural Center. The goal is to provide a facility that offers a wide range of quality entertainment and cultivates partnerships with other local and regional organizations to enhance the quality of life for the City by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

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

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

Arts & Cultural Center Department

Organization Chart



CITY OF AVENTURA

ARTS & CULTURAL CENTER

2014/15

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	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	134,940	133,366	148,320	144,000	144,000
3114	Prof. Services - Man Services /Staf	273,563	289,584	298,772	307,000	307,000
3115	Prof. Services - Man Services /Mar	21,835	22,498	22,200	23,000	23,000
3190	Prof. Services - Programming	38,692	57,455	50,000	75,000	75,000
3410	Prof. Services - Janitorial Services	26,316	13,881	18,000	18,000	18,000
	Subtotal	495,346	516,784	537,292	567,000	567,000
	OTHER CHARGES & SERVICES					
4001	Travel & Per Diem	-	-	-	-	-
4101	Communication Services	4,185	6,617	4,200	6,200	6,200
4201	Postage	5,902	3,493	7,000	7,000	7,000
4301	Utilities	60,684	55,205	54,000	54,000	54,000
4440	Copy Machine Costs	2,302	2,512	2,400	2,800	2,800
4620	R&M - Buildings	6,291	8,853	5,000	7,000	7,000
4645	R&M - Equipment	4,361	5,787	5,000	5,000	5,000
4701	Printing & Binding	12,431	3,276	12,000	12,000	12,000
4850	Special Events	(7,500)	480	2,000	2,000	2,000
4910	Advertising	40,628	57,013	55,000	55,000	55,000
4920	Licenses/Permit Fees	-	-	500	500	500
	Subtotal	129,284	143,236	147,100	151,500	151,500
	COMMODITIES					
5101	Office Supplies	1,065	982	1,200	1,200	1,200
5120	Computer Operating Supplies	-	129	2,000	1,000	1,000
5290	Other Operating Supplies	1,344	3,350	4,000	4,000	4,000
	Subtotal	2,409	4,461	7,200	6,200	6,200
	OTHER OPERATING EXPENSES					
5410	Subscriptions & Memberships	-	-	1,200	1,200	1,200
5430	Reserve for Programming	-	-	-	-	-
5901	Contingency	30	-	1,000	1,000	1,000
	Subtotal	30	-	2,200	2,200	2,200
	Total Arts & Cultural Center	$ 627,069	$ 664,481	$ 693,792	$ 726,900	$ 726,900

ARTS & CULTURAL CENTER
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

NON DEPARTMENTAL

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2014/15

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	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	1,206,377	1,198,430	1,194,379	1,199,453	1,199,453
9124	Transfer to Debt Service Fund - 2000	508,465	507,810	511,398	508,680	508,680
9125	Transfer to Debt Service Fund - 2012	403,780	399,642	393,908	403,912	403,912
	Total Non-Departmental - Transfers	$ 2,218,622	$ 2,205,882	$ 2,199,685	$ 2,212,045	$ 2,212,045

NON-DEPARTMENTAL - TRANSFERS
BUDGET JUSTIFICATIONS

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

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

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

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

CITY OF AVENTURA

NON-DEPARTMENTAL

2014/15

BUDGETARY ACCOUNT SUMMARY

001-9001-590

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

NON-DEPARTMENTAL
BUDGET JUSTIFICATIONS

2501 Unemployment - Unemployment costs.

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

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

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

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

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

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

CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL OUTLAY
2014/15
PROJECT APPROPRIATION
001-80XX

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

	Arts & Cultural Center - 70-575					
6301	Improve. Other Than Bldg/Marquee	87,106	-	-	-	-
6402	Computer Equipment <$5,000	-	5,324	4,000	6,500	6,500
6410	Equipment >$5,000	454	7,342	30,058	27,780	27,780
	Subtotal	87,560	12,666	34,058	34,280	34,280
	Non-Departmental - 90-590					
6206	Gov't Center Garage Expansion	198,248	3,443,162	-	-	-
6454	Art in Public Places	-	-	30,000	-	-
6999	Capital Reserve	-	182,352	14,773,488	16,378,324	16,378,324
	Subtotal	198,248	3,625,514	14,803,488	16,378,324	16,378,324
	Total Capital	$ 1,601,780	$ 6,501,560	$ 19,656,854	$ 17,543,354	$ 17,543,354

CAPITAL PROJECT DESCRIPTIONS

CITY CLERK'S OFFICE

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

FINANCE

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

INFORMATION TECHNOLOGY

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

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

PUBLIC SAFETY

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

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

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

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

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

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

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

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

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

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

COMMUNITY DEVELOPMENT

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

COMMUNITY SERVICES

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

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

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

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

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

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

ARTS & CULTURAL CENTER

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

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

POLICE EDUCATION FUND

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2014/15

REVENUE PROJECTIONS

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

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	OTHER OPERATING EXPENSES					
	Public Safety					
5450	Training	$ 9,478	$ 12,834	$ 16,484	$ 7,000	$ 7,000
	Total Expenditures	$ 9,478	$ 12,834	$ 16,484	$ 7,000	$ 7,000

REVENUE PROJECTION RATIONALE

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

TRANSPORTATION AND STREET MAINTENANCE FUND

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	$ -	$ -	$ -	$ -	$ -
3000/3999	Contractual Services	753,233	778,001	825,000	862,500	862,500
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	753,233	778,001	825,000	862,500	862,500
6000/6999	Capital Outlay	775,306	921,846	2,487,117	2,223,315	2,223,315
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	$ 1,528,539	$ 1,699,847	$ 3,312,117	$ 3,085,815	$ 3,085,815

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2014/15

REVENUE PROJECTIONS

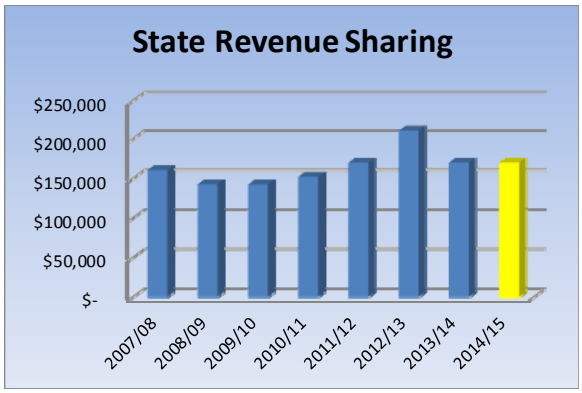
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	Intergovernmental Revenues					
3351200	State Revenue Sharing	$ 169,814	$ 210,378	$ 170,000	$ 170,000	$ 170,000
3353001	Local Option Cap. Impr. Gas Tax	141,288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

EXPENDITURES 5001-541

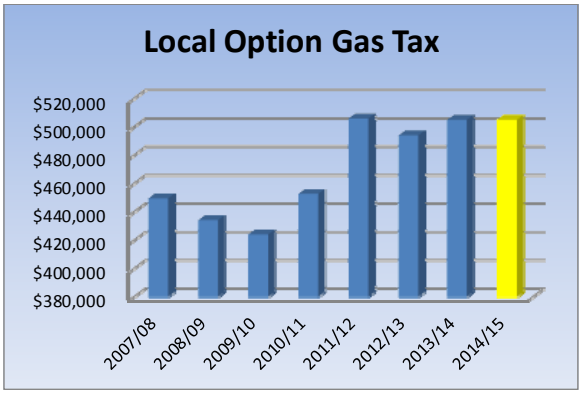
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	CONTRACTUAL SERVICES					
	Community Services - 50-541					
3450	Landscape/Tree Maint/Streets	$ 382,248	$ 407,893	$ 450,000	$ 463,500	$ 463,500
3455	Enhanced Transit Services	370,985	370,108	375,000	399,000	399,000
	Subtotal	753,233	778,001	825,000	862,500	862,500
	CAPITAL OUTLAY					
	Community Services - 50-541					
6305	Road Resurfacing	657,862	771,441	978,302	1,010,000	1,010,000
6307	Street Lighting Improv.	117,444	78,231	100,000	228,000	228,000
6341	Transportation System Improv.	-	-	50,000	300,000	300,000
6999	Capital Reserve	-	72,174	1,358,815	685,315	685,315
	Subtotal	775,306	921,846	2,487,117	2,223,315	2,223,315
	Total Expenditures	$ 1,528,539	$ 1,699,847	$ 3,312,117	$ 3,085,815	$ 3,085,815

REVENUE PROJECTION RATIONALE

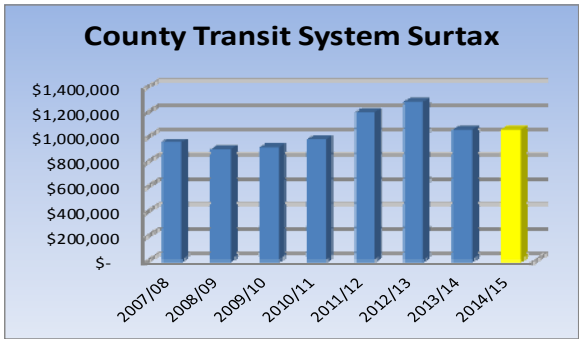
3351200 State Revenue Sharing – Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that $170,000 will be received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



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



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



EXPENDITURE JUSTIFICATIONS

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

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

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

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

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

911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

911 FUND 180

2014/15

REVENUE PROJECTIONS

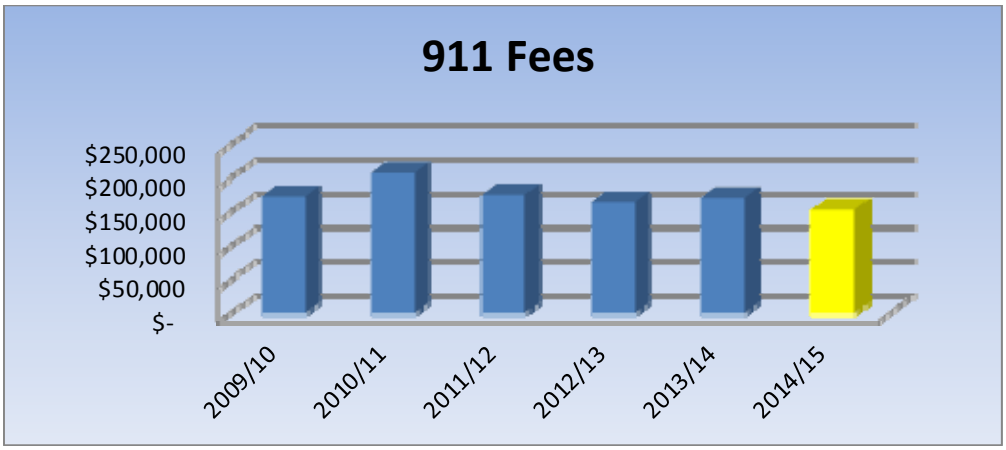
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	Intergovernmental Revenues					
3379110	911 Fees - Wire Line	$ 120,044	$ 124,917	$ 125,000	$ 120,000	$ 120,000
3379111	911 Fees - Wireless	56,060	40,294	46,500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

EXPENDITURES 2001-521

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

REVENUE PROJECTION RATIONALE

3379110/9111 911 Fees – This represents the amount anticipated for 911 fees collected by the State in accordance with Florida 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
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

2014/15

REVENUE PROJECTIONS

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

EXPENDITURES 9001-590

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

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

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

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

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

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

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

Date	Principal	Interest	Debt Service	Annual Debt Service
4/1/2011	$ -	$ 222,613.20	$ 222,613.20	$ 222,613.20
10/1/2011	-	278,866.50	278,866.50	
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
2014/15

FUND DESCRIPTION

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

2000 LOAN DEBT SERVICE FUND 240
CATEGORY SUMMARY
2014/15

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2014/15

REVENUE PROJECTIONS

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

EXPENDITURES 9001-590

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

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

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

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

CITY OF AVENTURA
2000 LOAN DEBT SERVICE FUND 240

Bank Qualified Loan
Capital Revenue Bonds, Series 2000

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

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

Notes:

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

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

CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

2014/15

REVENUE PROJECTIONS

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

EXPENDITURES 9001-590

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

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

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

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

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

Bank Qualified Loan
Refunding Bonds, Series 2012

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

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

Notes:

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

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

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

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

CITY OF AVENTURA

2012 (B) LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

2012 (B) LOAN DEBT SERVICE FUND 290

2014/15

REVENUE PROJECTIONS

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

EXPENDITURES 9001-590

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

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

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

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

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

Bank Qualified Loan
Refunding Bonds, Series 2012

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

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

Notes:

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

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

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

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

CAPITAL PROJECTS FUND

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

2014/15

REVENUE PROJECTIONS

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

EXPENDITURES 2001/5001

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

REVENUE PROJECTION RATIONALE

3499000 Miscellaneous – Represents fees due from Aventura Square Project.

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

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

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

CAPITAL PROJECT DESCRIPTIONS

COMMUNITY SERVICES

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

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

STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

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

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

2014/15

REVENUE PROJECTIONS

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

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

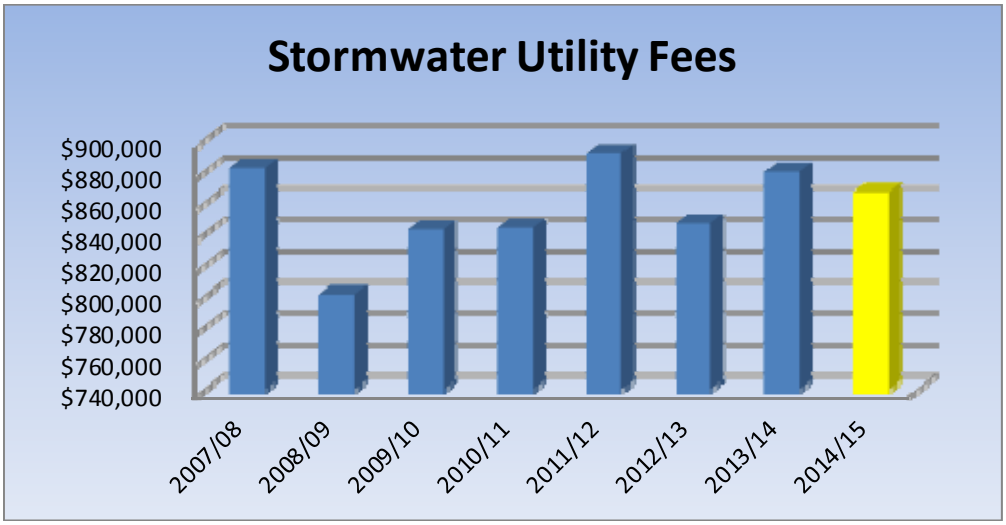
2014/15

EXPENDITURES 5001

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

REVENUE PROJECTION RATIONALE

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



CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

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

POLICE OFFDUTY SERVICES FUND

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY
2014/15

FUND DESCRIPTION

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

REVENUE PROJECTIONS

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

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
1000/2999	Personal Services	$ 185,655	$ 186,862	$ 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	185,655	186,862	225,000	225,000	225,000
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	$ 185,655	$ 186,862	$ 225,000	$ 225,000	$ 225,000

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2014/15

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	Charges for Services					
3421100	Police Detail Billing	$ 219,409	$ 220,575	$ 225,000	$ 225,000	$ 225,000
	Total Revenues	$ 219,409	$ 220,575	$ 225,000	$ 225,000	$ 225,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2011/12	ACTUAL 2012/13	APPROVED BUDGET 2013/14	CITY MANAGER PROPOSAL 2014/15	COMMISSION APPROVAL 2014/15
	PERSONAL SERVICES					
	Public Safety					
1420	Extra Duty Detail	$ 185,655	$ 186,862	$ 225,000	$ 225,000	$ 225,000
	Total Expenditures	$ 185,655	$ 186,862	$ 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
2014 – 2019
HIGHLIGHTS

- Road maintenance projects that total $3,296,000 to resurface asphalt and enhance safety are included for NE 29th Place, NE 207th Street, NE 213th Street, Biscayne Lake Gardens, NE 191st Street, NE 27th Avenue, NE 28th Court, NE 30th Avenue, NE 209th Street, Yacht Club Drive, Mystic Point Drive, NE 187th Street and NE 185th Street.

- Provides for improvements to Founders Park, Veterans Park, and Waterways Park in the amount of $324,000 to address upgrades requested by the users of the facilities and maintenance requirements.

- Utilizes a stormwater utility program to improve drainage along NE 29th Place and NE 191st Street, upgrades seawalls along NE 213th Street, NE 183rd Street, NE 188th Street, NE 190th Street and maintain systems throughout the City. A total of $2,490,000 has been earmarked during the five-year period.

- Funds development of a 1.5 acre new park planned on NE 188th Street at a cost of $980,000.

- Provides funding in the amount of $1,200,000 to retrofit street lighting throughout the City with more energy efficient LED fixtures and $478,000 for new street lights on NE 30th Avenue and NE 29th Place.

- Includes $1,800,000 to upgrade the City's Traffic Video Monitoring System to the latest state-of-the-art technology.

- Provides the necessary equipment to continue to provide high quality and effective police services.

- Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of City operations.

- Ensures that the tools of production, vehicles, equipment and technology, are available for City operations.

PURPOSE OF THE CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

The annual capital programming process provides the following benefits:

1. The CIP is a tool for implementing the City's Comprehensive Plan.

2. The CIP process provides a mechanism for coordinating among projects with respect to function, location, and timing.

3. The yearly evaluation of project priorities ensures that the most crucial projects are developed first.

4. The CIP process facilitates long-range financial planning by matching estimated revenue against capital needs, establishing capital expenditures and identifying the need for municipal borrowing and indebtedness within a sound long-range fiscal framework. The sound fiscal policy that results from this process will have a positive impact on the City's bond rating.

5. The impact of capital projects on the City's operating budget can be projected.

6. The CIP serves as a source of information about the City's development and capital expenditures plan for the public, City operating departments and the City Commission.

LEGAL AUTHORITY

A capital programming process to support the comprehensive plan is required by the Local Government Comprehensive Planning and Land Development Regulations, incorporated as Chapter 163, Florida 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 2014 - 2019. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES

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

PREPARING THE CAPITAL BUDGET

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

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

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

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

LOCATING A SPECIFIC CAPITAL PROJECT

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

Beautification and Parks (BP)

Transportation, Drainage and Infrastructure Improvements (TDI)

Public Buildings and Facilities (PBF)

Information/Communication Technology (ICT)

Capital Equipment Purchase & Replacement (CE)

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

SUMMARY OF RECOMMENDED PROJECTS

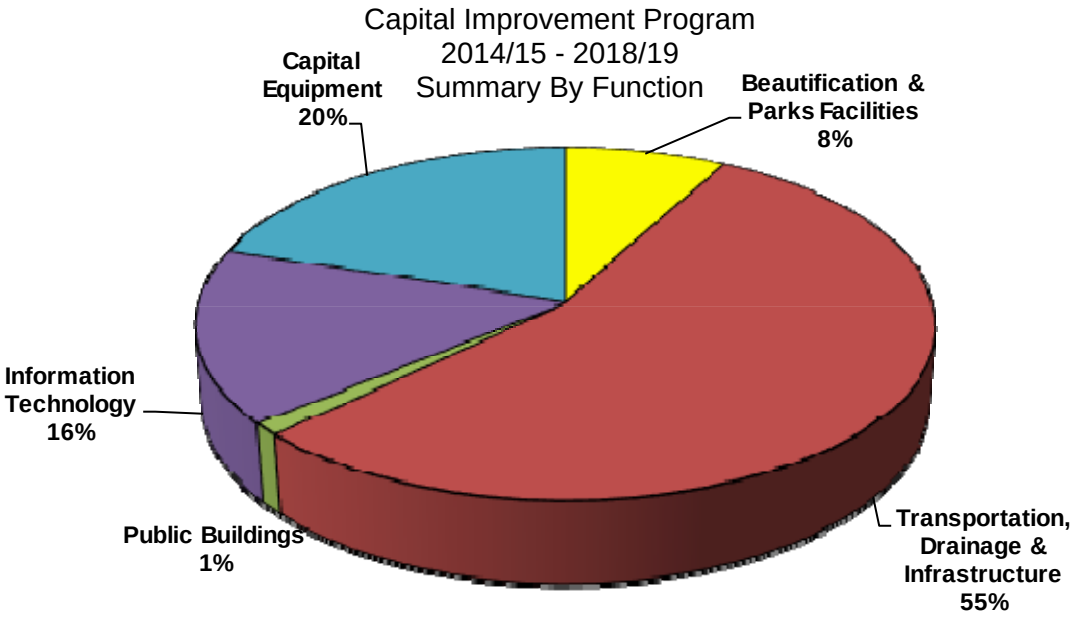
The proposed 2014 – 2019 CIP includes 32 projects in five (5) functional categories with a total value of $16,890,900. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (8%), Transportation, Drainage and Infrastructure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

SUMMARY OF MAJOR PROGRAMS

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

Table 1

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



SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

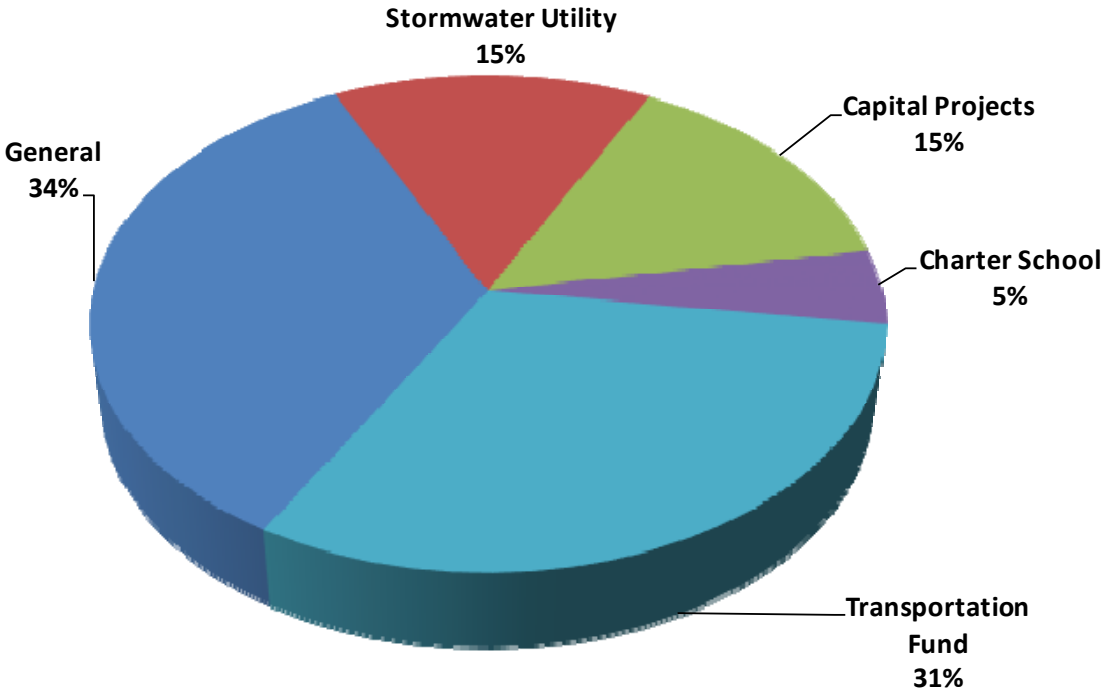
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

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

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

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

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
2014/15 - 2018/19
Summary By Location

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

SUMMARY OF FINANCING PLAN MODEL

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

1. Utilize "pay-as-you-go" financing through annual appropriations to fund the total five year amount of $16,890,900. No additional debt is recommended.

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

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

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

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF AVENTURA

CAPITAL OUTLAY
2014/15
IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

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

GLOSSARY

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

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

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

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

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

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

Amended Budget
The adopted budget as formally adjusted by the City Commission.

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

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

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

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

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

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

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

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

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

Bonded Debt
That portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditures
For accrual basis accounts, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for debt service and capital outlays. For cash basis accounts, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

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

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

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

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

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

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

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

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

Fund Balance
The excess of a fund's assets over its liabilities and reserves. The City follows GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions which requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The classifications used in the governmental fund financial statements are as follows:

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

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

Committed: This classification includes amounts that can be used only for the specific purposes determined by a formal action of the City Commission that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Resources accumulated pursuant to stabilization arrangements are reported in this category.

Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. The City Commission has by resolution authorized the City Manager to assign fund balance. The City Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's budget. Unlike commitments, assignments generally can only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

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

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

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

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

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

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

Interest Income
Revenue generated through the investment of fund balances.

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

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

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

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

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

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

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

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

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

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

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

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

Pay-as-You-Go Financing
A method of paying for capital projects that relies on current tax and grant revenues rather than on debt.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Trust and Agency Funds
These funds are used to account for

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

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

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

Unencumbered
The portion of an allotment not yet expended or encumbered.

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

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

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

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

CITY OF AVENTURA

1995 - FLORIDA

The City of Excellence