

The City of Aventura



OPERATING AND CAPITAL BUDGET FISCAL YEAR 2011/12

OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2011/12



CITY OF AVENTURA

CITY COMMISSION

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

CITY MANAGER

Eric M. Soroka, ICMA - CM

DEPARTMENT DIRECTORS

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2011/12**

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



Office of the City Manager

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

RE: 2011/12 Budget Message Addendum

Members of the City Commission:

On July 1, 2011 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2011 was presented to the City Commission.

A Budget review meeting was held on July 21, 2011, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

Enclosed herein is the 2011/12 fiscal year budget.

Respectfully submitted,

Eric M. Soroka
City Manager



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



Office of the City Manager

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

RE: 2011/12 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, 2011, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational, and financial plan for the delivery of City services. As the City continues to respond to the economic recession that has resulted in an erosion of our tax base over the past four years, every effort was made to maintain our quality municipal services, in particular public safety services, free shuttle bus service, park availability hours and our signature beautification efforts. Cost saving measures and favorable bid results for service contracts assisted the City in addressing the revenue reductions and the current economic climate. Going forward in these uncertain economic times we need to continue our prudent fiscal practices. This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs. This government promotes and supports a high quality of life for its citizens, businesses and visitors.

Budget Format

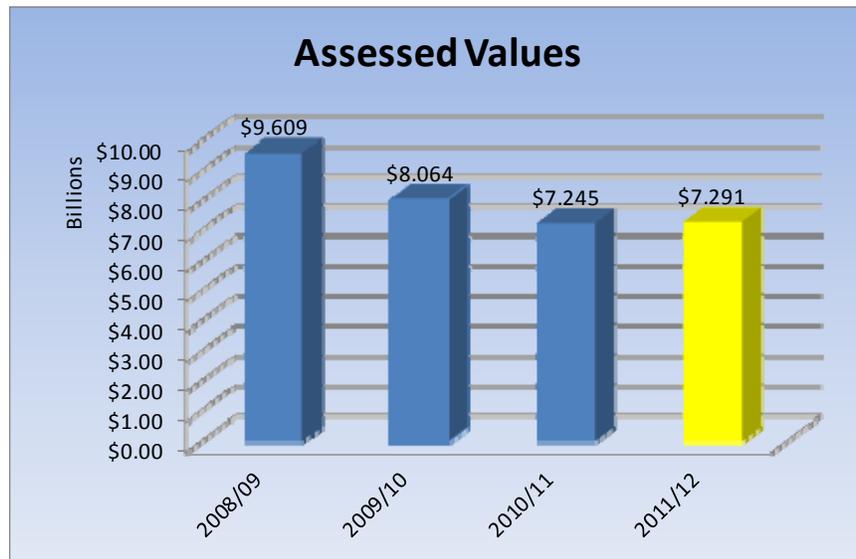
This single budget document, which includes all City Funds and service programs, has been prepared to provide the public with a comprehensive overview of all City services and financial framework. A separate budget document for the Charter School is adopted by the City in May of each year.

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

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

Significant Factors Affecting Budget Preparation

Over the past four years the City has experienced huge losses in property tax revenue. Between the economic recession that resulted in lower property values and voter-approved constitutional amendments that took effect three years ago, the City's taxable value has decreased from \$9.609 Billion to \$7.291 Billion. This represents a loss of 24% or \$4.0 million in tax revenue compared to the 2007 tax roll year. This year the City experienced a 0.6% increase in the property values.



Cautiously, it appears that trends point to the probability that the City's overall property values may have "bottomed out". Recently, we have witnessed positive signs that the local economy has shown some improvement. The new construction values rose moderately to 33.5 million. However, as we continue to observe, the recovery from this economic downturn is slower and longer than previous recoveries. All indications are that for the next several years we will experience either no or slow growth in the South Florida economy. More important, it is doubtful that the loss of housing values caused by the recession will share in a recovery for some time.

There was one silver lining to the recession that assisted the City in reducing its operating costs. 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. Over the past two years as the service contracts expired and were placed out for bids, the results were very favorable to the City and produced cost savings while maintaining current levels of service. The largest cost savings were realized in the maintenance and transportation service areas. In addition, capital project bids also produced favorable results and lower costs as compared to prior years.

In response to the current economic environment, the following important financial goals guided the preparation of this years' budget:

- Limit the overall operating costs increase to 2% while maintaining the current service levels and programs. The budget would not include any expansion or new government services.
- Avoid increasing the property tax rate In light of the economic times our residents and businesses are experiencing.
- Bridge the revenue gap by utilizing reserve funds to support nonrecurring capital improvements.

The budget process produced a total budget \$6,678,979 or 11.8% less than the previous year. This was due primarily to a 2010/11 \$5.6M budget amendment that pertained to the refunding of the remaining portion of the original Series 1999 Revenue Bonds. If you were to exclude this one-time budget amendment, the 2011/12 budget is lower by \$1,113,979 when compared to the previous year's budget. Operating costs were limited to a 1.1% increase as compared to the previous year. Lower costs associated with service delivery contracts assisted greatly in reducing our overall costs. Historically, this budget represents the lowest percentage of operating cost increase over the prior year since the incorporation of the City.

The previously mentioned refinancing of the original Series 1999 Revenue Bonds in this fiscal year resulted in a cost saving of \$140,555. It is important to note that the City has experienced reductions in utility expenses based on implementing various energy saving measures throughout the organization. In addition several other cost saving measures have been implemented including issuing stipends in lieu of City issued phones for non-essential employees, reducing the Community Service Department's fleet size and utilizing more paperless strategies.

In order to balance the budget, \$504,120 was utilized from the City's reserve funds in order to fund a portion of the nonrecurring capital projects contained in the budget. The City very prudently set aside reserves during better economic conditions. The key to our long time fiscal stability is to ensure that the amount used from the reserves is kept to a minimum. Capital Outlay costs decreased by \$784,041 or 4.3% due to the completion of major capital projects in prior years.

Keeping in line with the stated goals, the same tax rate as the prior year is recommended to balance the budget while maintaining all current service levels to the community. The rate continues to be the lowest in the County. In addition, the budget does not include any expansion or additional services.

The total number of full-time employees contained in the proposed budget is 173 as compared to 174 in 2010/11 fiscal year. Based on a reorganization of staffing in the Community Services Department that recently occurred, one position (Recreation Services Superintendent) was eliminated and resulted in a cost savings of \$92,000. Due to the new Federal health care requirements, an 8% increase in the employee health insurance premiums impacted the budget by \$155,152.

Due to the anticipated slow economic recovery, it is almost certain that fund balances or new revenues sources will be needed to balance future year's budgets. Every effort should be made to ensure fund balances are only utilized to fund nonrecurring capital projects and not annual operating costs. We need to continue to remain prudent and conservative in our financial management of the City.

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.

2011/12 Budget Priorities/Goals

The following represents the pre-established priorities and goals that provided a framework for the preparation of the 2011/12 Budget Plan.

- ✓ Avoid increasing the property tax rate in light of the economic times our residents and businesses are experiencing.
- ✓ Bridge the revenue gap by utilizing reserve funds to support nonrecurring capital improvements.
- ✓ In response to decreased revenues, limit increases in operating costs to 2% while maintaining current service levels and programs.
- ✓ Continue to adopt "Go Green" initiatives in order to save energy, conserve precious natural resources and reduce our impact on climate change. These initiatives over time will also reduce our annual operating cost and impacts on the environment.
- ✓ Provide funding to maintain landscaped areas and the City's infrastructure to continue to provide a high quality maintenance program.
- ✓ Continue to utilize technology to improve productivity and lower costs of providing services.
- ✓ Implement and fund the "pay as you go" Capital Improvement Program to address the City's infrastructure needs.

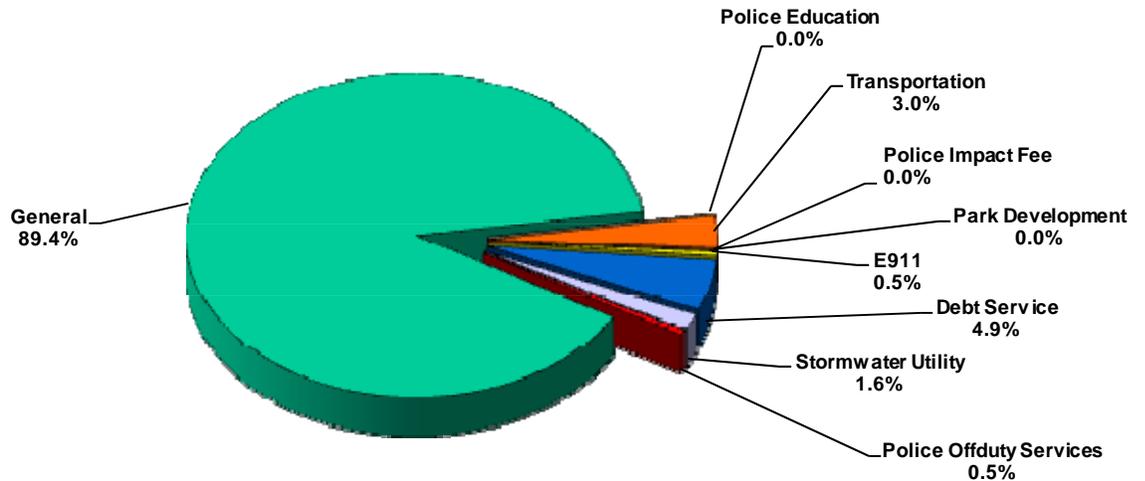
Summary of All Budgetary Funds

The total proposed budget for 2011/12, including all funds, capital outlay and debt service, is \$49,896,790. This is \$6,678,979 or 11.8% less as compared to the prior year. Operating expenditures total \$28,807,281, while Capital Outlay expenditures total \$18,521,599 and Debt Service expenditures total \$2,567,910.

Fund Summary by Amount

<u>FUND</u>	<u>PROPOSED AMOUNT</u>	<u>% OF BUDGET</u>
General	\$46,667,048	89.4%
Police Education	11,000	.0%
Transportation	1,642,150	3.0%
Police Impact Fee	16,557	.0%
Park Development	2,246	.0%
E911	211,650	0.5%
Debt Service	2,567,910	4.9%
Stormwater Utility	841,458	1.6%
Police Offduty Services	240,000	.5%

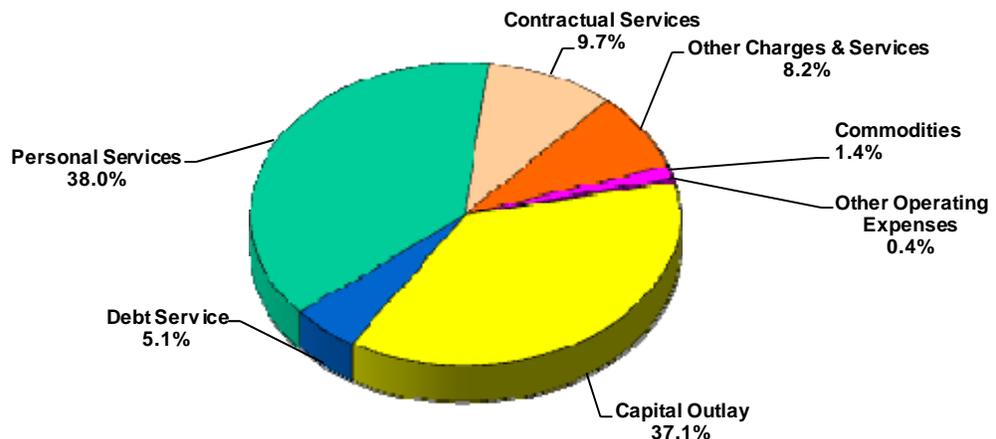
Fund Summary by Percentage



Expenditures by category are as follows:

<u>Category Summary</u>		
CATEGORY	PROPOSED AMOUNT	% OF BUDGET
Personal Services	\$ 18,967,221	38.0%
Contractual Services	\$ 4,850,253	9.7%
Other Charges/Svcs	\$ 4,078,705	8.2%
Commodities	\$ 687,642	1.4%
Other Operating Expenses	\$ 223,460	0.4%
Capital Outlay	\$ 18,521,599	37.1%
Debt Service	\$ 2,567,910	5.1%
Total Expenditures	\$ 49,896,790	100.0%

Category Summary by Percentage



The following chart shows a comparison of each department's budget for the past two (2) years. Although it appears that total costs decreased by 11.8% compared to the prior year, this was due primarily to a 2010/11 \$5.6M budget amendment that pertained to the refunding of the remaining portion of the original Series 1999 Revenue Bonds. This resulted in an approximate \$530,000 savings. If you were to exclude this one-time budget amendment, the 2011/12 budget is lower by \$1,113,979 when compared to the previous year's budget.

Departmental Budget Comparison

	<u>2010/11</u>	<u>2011/12</u>	Increase <u>(Decrease)</u>	<u>% Change</u>
City Commission	119,927	119,938	11	0.0%
Office of the City Manager	868,416	888,673	20,257	2.3%
Legal	280,000	280,000	-	0.0%
City Clerk	286,068	270,082	(15,986)	-5.6%
Finance	849,590	875,064	25,474	3.0%
Information Technology	915,901	969,176	53,275	5.8%
Police	15,270,691	16,276,119	1,005,428	6.6%
Comm. Development	1,477,308	1,506,872	29,564	2.0%
Community Services	6,094,912	5,344,104	(750,808)	-12.3%
Arts & Cultural Center	684,875	673,253	(11,622)	-1.7%
Non-Departmental	1,635,000	1,604,000	(31,000)	-1.9%
Subtotals	28,482,688	28,807,281	324,593	1.1%
Capital Outlay	3,589,741	3,108,700	(481,041)	-13.4%
CIP Reserve	16,215,527	15,412,899	(802,628)	-4.9%
Debt Service	8,287,813	2,567,910	(5,719,903)	-69.0%
Totals	56,575,769	49,896,790	(6,678,979)	-11.8%

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 2011/12 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$46,667,048. This is a decrease of \$273,089 or 0.6% as compared to last year.

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser Department is \$7,290,634,319. This amount is 0.6% or \$46,027,712 more than last year. The new construction value was \$33,596,714. The ad valorem millage levy for fiscal year 2011/12 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$11,955,146 compared to last year's amount of \$11,879,670. This represents the 16th consecutive year without an increase. The budget includes \$3,908,625 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 \$440,000 more than the prior year which is reflective of the slight upturn in building and renovation activity. The budget includes \$2,991,000 from FPL franchise fees based on the Interlocal Agreement with the County and \$1,300,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to decrease by \$5,458 as compared to the amount budgeted for the prior year due to anticipated lower Sales tax revenue.

Charges For Services – Revenues relating to charges for services are anticipated to be \$39,750 more than the prior year's budget. The majority of the increase is attributed to revenue generated from recreation user fees from increased participation.

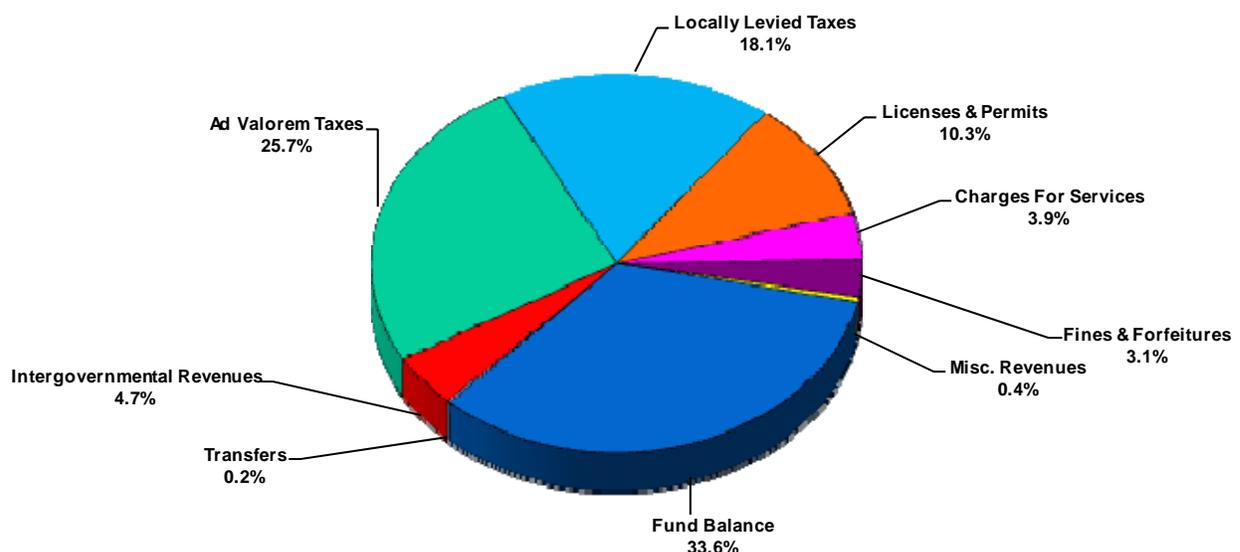
Fines and Forfeitures – Total revenues projected for 2011/12 is \$1,457,000. Revenues from county court fines and intersection safety violations are included in this category.

Miscellaneous Revenues – Projected revenues are anticipated to be \$191,000. This is a decrease of \$229,000 compared to the amount budgeted for the prior fiscal year. This is due to lower than expected interest earnings .

Fund Balance – This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is \$15,697,608.

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

Revenues by Source



Expenditures

The estimated 2011/12 General Fund expenditures contained within this budget total \$46,667,048 and are balanced with the projected revenues. Total expenditures are \$273,089 or 0.6% less than the 2010/11 fiscal year amount. The operating expenditures have increased by \$551,507 or 2.1% as compared to the prior year.

CATEGORY SUMMARY

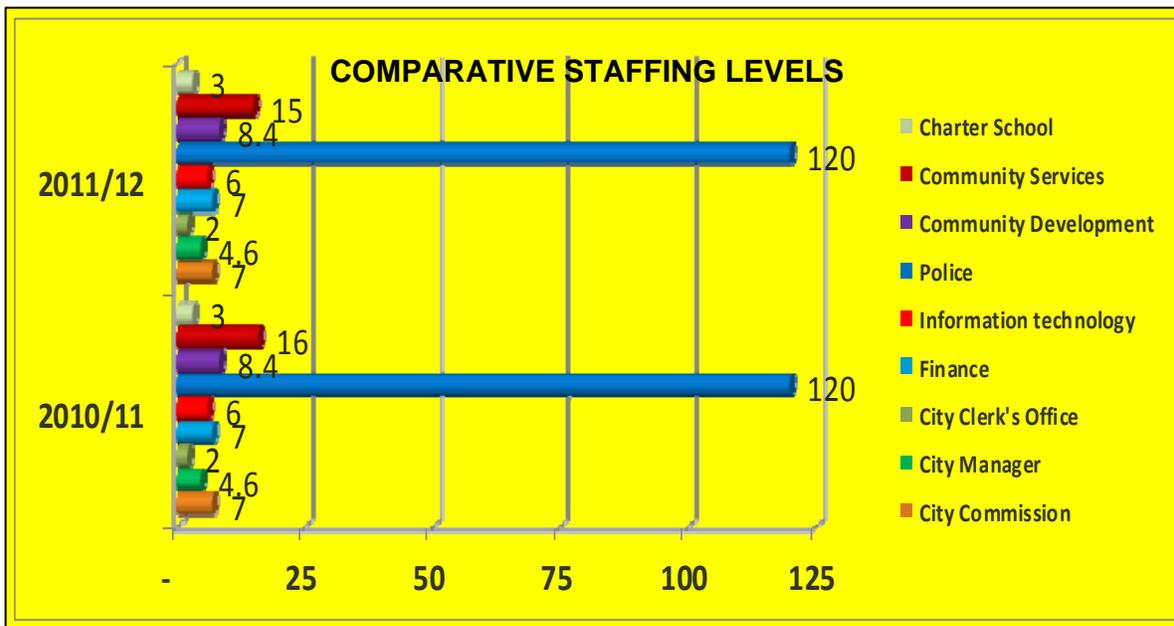
<u>Category</u>	<u>2010/11</u>	<u>2011/12</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Personal Services	18,097,235	18,727,221	629,986	3.5%
Contractual Services	3,586,375	3,575,253	(11,122)	-0.3%
Other Charges/Svcs	4,023,904	3,958,705	(65,199)	-1.6%
Commodities	648,600	683,642	35,042	5.4%
Other Operating Expenses	244,260	207,060	(37,200)	-15.2%
Total Operating Expenses	26,600,374	27,151,881	551,507	2.1%
Capital Outlay	18,078,229	17,294,188	(784,041)	-4.3%
Transfer To Funds	2,261,534	2,220,979	(40,555)	-1.8%
Total Expenditures	46,940,137	46,667,048	(273,089)	-0.6%

Personal Services

Personal Services increased by \$629,986 or 3.5% compared to the prior year. Of this amount, 1.5% or \$255,152 can be attributed to increased health insurance costs and police overtime. Expenditures for non-unionized employees have been budgeted to reflect a 2.5% 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 173 compared to 174 in 2010/11 fiscal year. Based on a reorganization of staffing in the Community Services Department that recently occurred, one position (Recreation Services Superintendent) was eliminated and resulted in a cost savings. The total number of part-time employees remains at 12. Other personnel changes contained in the budget are as follows:

- **Police Department** - Reclassified an Assistant Fleet Manager position and a Service Aide position to Fleet Maintenance Worker. Reclassified a Crime Scene II position to Property Room/Crime Scene Supervisor. Reclassified a Police Officer position to Sergeant.
- **City Clerk's Office** – Reclassified Administrative Assistant to City Clerk position to Executive Assistant to City Clerk.

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. Total pension costs increased by \$58,000 or 2.5% compared to the prior year.



Operating Expenses

The expenditures for contractual services are budgeted at \$3,575,253 or 7.7% of the General Fund budget. This is \$11,122 less than the prior year. Major decreases in the cost of providing maintenance services based on favorable bid results were offset by increases in building inspection services generated by building activity and costs associated with the Traffic Safety Program. Expenditures for other charges and services are budgeted at \$3,958,705, which represents 8.5% of the total budget. This category decreased by \$65,199 due to savings in utility and communications costs based on the implementation of “Go Green” policies and the cell phone stipend program. Expenditures for commodities are budgeted at \$683,642, which represents 1.5% of the total budget. This category increased by \$35,000 due to increased fuel prices. Total costs associated with other operating expenses are budgeted at \$207,060 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 2011-2016 represent a long term plan to address infrastructure maintenance needs. A total of \$2,100,700 has been budgeted in the General Fund for Capital Outlay projects along with a \$15,193,488 reserve to fund future projects.

Major General Fund capital outlay items are as follows:

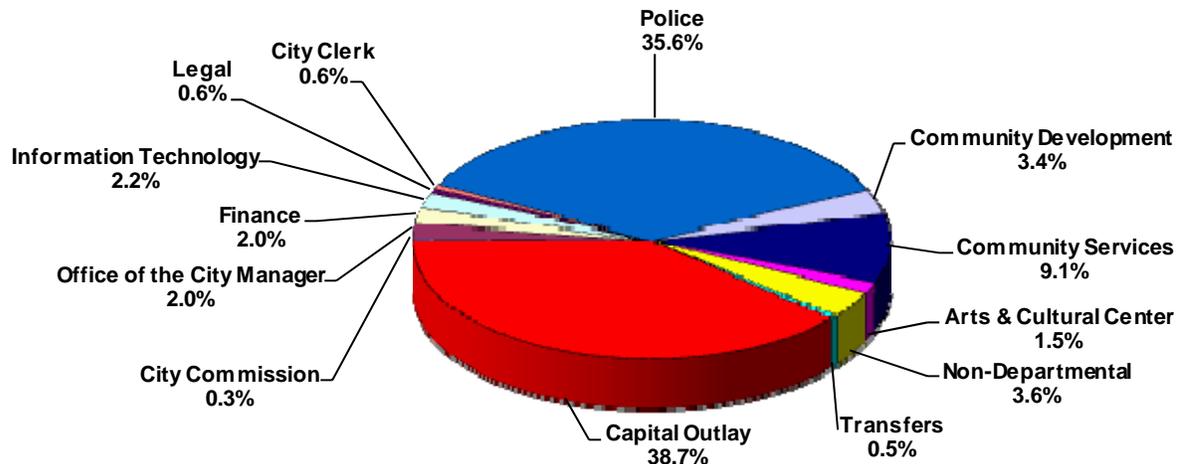
Radio Purchase & Replacement \$688,000	Equipment \$158,000
Police Vehicles \$430,000	Founders Park Improvements \$74,000
Street Lighting Improvements \$300,000	E911 Equipment 15,000
Computer Equipment \$252,900	Beautification Projects \$7,800
Government Center Improvements \$175,000	

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 \$2,120,979 which is a decrease of \$140,555 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**

	<u>2010/11</u>	<u>2011/12</u>	Increase (Decrease)	% Change
<u>GENERAL GOVERNMENT</u>				
City Commission	119,927	119,938	11	0.0%
Office of the City Manager	868,416	888,673	20,257	2.3%
Legal	280,000	280,000	-	0.0%
City Clerk	286,068	270,082	(15,986)	-5.6%
Finance	849,590	875,064	25,474	3.0%
Information Technology	915,901	969,176	53,275	5.8%
Total Gen. Gov't	3,319,902	3,402,933	83,031	2.5%
<u>PUBLIC SAFETY</u>				
Police	14,898,377	15,895,719	997,342	6.7%
Comm. Development	1,477,308	1,506,872	29,564	2.0%
Total Public Safety	16,375,685	17,402,591	1,026,906	6.3%
<u>COMMUNITY SERVICES</u>				
Total Community Services	4,584,912	4,069,104	(515,808)	-11.3%
Arts & Cultural Center	684,875	673,253	(11,622)	-1.7%
	5,269,787	4,742,357	(527,430)	-10.0%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	1,635,000	1,604,000	(31,000)	-1.9%
Tranfers to Funds	2,261,534	2,220,979	(40,555)	-1.8%
Capital Outlay	18,078,229	17,294,188	(784,041)	-4.3%
Total other Non-Dept.	21,974,763	21,119,167	(855,596)	-3.9%
TOTAL	46,940,137	46,667,048	(273,089)	-0.6%



Police Education Fund

This Fund is used to account for revenues and expenditures associated with the two dollars (\$2.00) the City receives from each paid traffic citation, which, by state statute, must be used to further the education of the City's Police Officers. A total of \$11,000 is anticipated in revenue for 2011/12. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

Transportation and Street Maintenance Fund

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Revenues are projected to be \$1,642,150 for 2011/12. The County Transit System Surtax is estimated to generate \$906,400. The funds will be used to provide transit system services, maintenance, street light improvements on Biscayne Boulevard and fund road resurfacing projects (NE 31th Avenue/NE 185th Street and a portion of NE 191st Street.). Operating expenditures for maintenance are budgeted at \$400,000.

Police Capital Outlay Impact Fee Fund

This fund was created to account for impact fees derived from new developments and restricted by ordinance for Police capital improvements. This fund provides a funding source to assist the City in providing police services required by the growth in the City. The proposed Police Capital Outlay Impact Fee Fund for 2011/12 is \$16,557, due to the decline in new development based on current economic conditions.

Park Development Fund

This fund is used to account for revenues and expenditures specifically earmarked for capital improvements to the City's park system. The fund accounts for impact fees derived from new developments and grant funds restricted by ordinance for Park capital improvement projects. The proposed Park Development Fund for 2011/12 is \$2,246. Due to the decline in new development based on current economic conditions no revenue is anticipated.

911 Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statute 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operational costs. The anticipated revenues for 2011/12 are \$211,650. 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 2011/12 is \$1,207,734.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2011/12 is \$508,465.

2002 Loan Debt Service Fund – Established for the acquisition of the property for the Charter School and to partially fund the Community Recreation Center. The proposed budget for 2011/12 is \$404,780.

FIFC Loan Debt Service Fund – Established for the construction and equipment of the Charter Elementary School. The proposed budget for 2011/12 is \$446,931.

The total budget for all Debt Service Funds is \$2,567,910. Although it appears that total costs decreased by \$5,719,903 compared to the prior year, this was due primarily to a 2010/11 \$5.6M budget amendment that pertained to the refunding of the remaining portion of the original Series 1999 Revenue Bonds. This resulted in an approximate \$530,000 savings. If you were to exclude this one-time budget amendment, the 2011/12 budget is lower by \$154,903 when compared to the previous year's budget.

Capital Construction Funds

These funds were established to account for the acquisition and/or construction of major capital projects funded by bond or loan proceeds and transfer from other governmental funds. No projects are included in this fund at this time.

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 \$505,000. Capital improvements to the drainage system are budgeted in the amount of \$200,000. A reserve account to assist in funding future projects was established in the amount of \$141,458. Revenues are projected to be \$841,458 for 2011/12. It is recommended that the current rate of \$2.50/ERU be maintained.

Police Offduty Services Fund

This Fund was established to account for revenues and expenditures associated with services provided by offduty Police Officers in private customer details to the various

businesses and condominium associations. The proposed Police Services Fund for 2011/12 is anticipated to be \$240,000.

Summary

I am pleased to submit the detailed budget contained herein for fiscal year 2011/12. The budget reaffirms the City Commission's commitment to maintain our quality services at their current levels in light of the economic downturn and without raising the tax rate. Over the years, this City has maintained the lowest tax rate in the County. Without increasing the property rate again this year, coupled with lower property values some residents and businesses will once again see a tax reduction. This budget document and its related policies represent our continued commitment to excellence and to our residents.

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

- For the sixteenth year, no property tax increase. By adopting last year's millage rate, which is less than the roll back rate, most residents with lower property assessments will see a reduction in their City's taxes.
- Total expenditures in all funds decreased by 11.8%.
- The operating cost increases were held to less than 2.0% without reducing current service levels or laying off employees.
- Approximately \$504,000 was utilized from the City's reserve funds to balance the budget and fund nonrecurring capital projects.
- Funds Phase 2 of upgrading the street lighting on the eastside of Biscayne Boulevard.
- Includes \$74,000 for improvements to Founders Park including replacing exercise equipment, pour in place surfacing and shade covers for the bleachers.
- Funds \$608,000 to resurface NE 31th Avenue/NE 185th Street, NE 188th Street and a portion of NE 191st Street.
- Continues to implement technology enhancements that develop our "Electronic Government" to allow the public to interact more easily and conveniently with the City and to automate City operations.
- Continues contracting most maintenance functions, engineering, plan review and inspection services, as well as the operation of the Arts & Cultural Center to the private sector.
- Funds police equipment needs from laptop computers to new police vehicles in the amount of \$1,384,500.
- Includes \$200,000 to upgrade the City's drainage system.

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

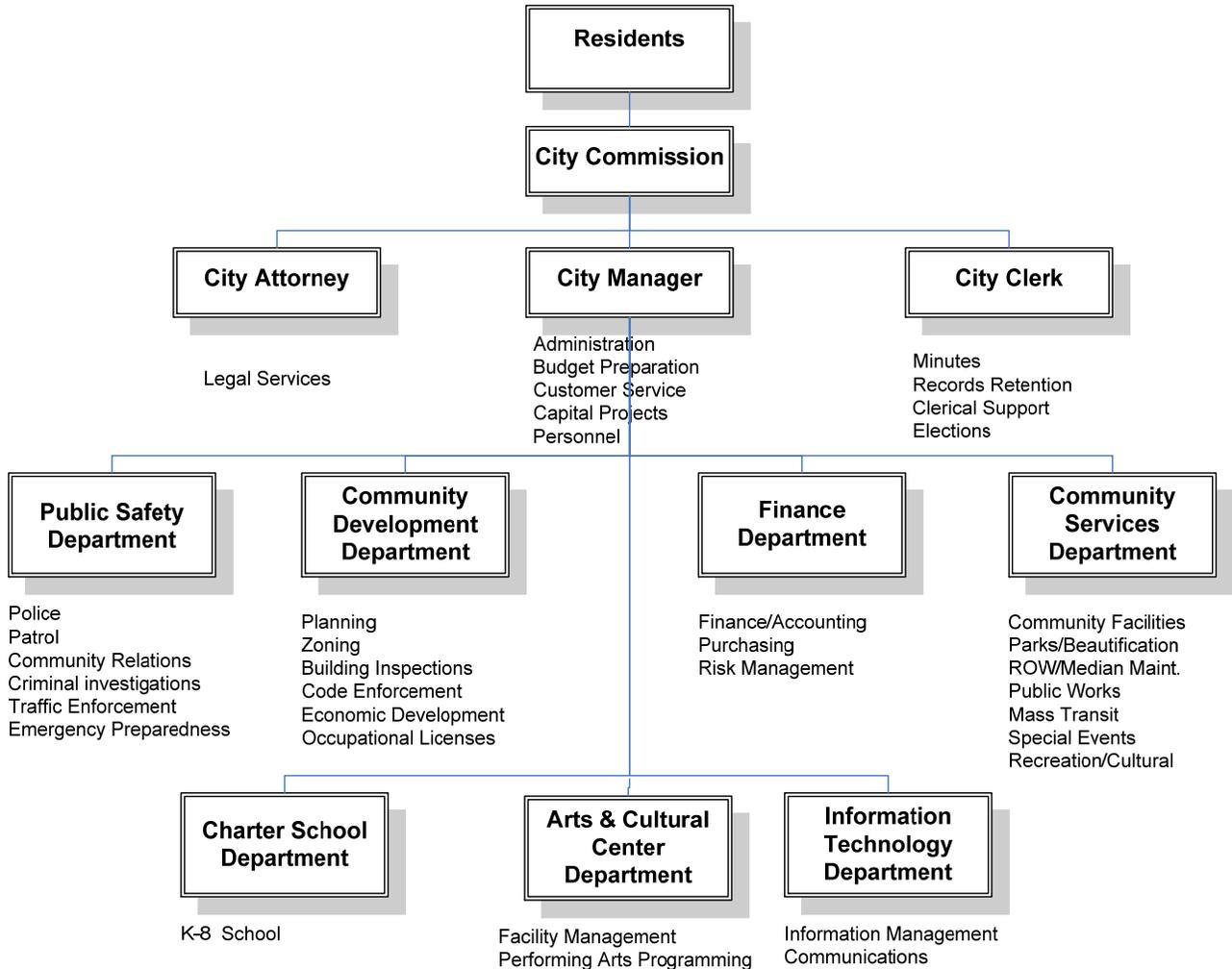
The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. All questions relating to the budget should be referred to my attention. A Commission meeting will be held on July 21, 2011 to review in detail the proposed budget document.

Respectfully submitted,



Eric M. Soroka
City Manager

Organization Chart CITY OF AVENTURA



Our Mission Statement

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Aventura
Florida**

For the Fiscal Year Beginning

October 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Aventura, Florida** for its annual budget for the fiscal year beginning **October 1, 2010**. 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: 2,708

Government Structure

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

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

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

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

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

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

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

Always progressing...

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

- A state-of-the-art Government Center provides a one-stop-shop for its residents and houses all governmental operations, including Commission Chambers, Police Station and administrative offices.
- A Community/Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the new Community Recreation Center. The 84,000 square foot state-of-the-art school serves 972 Aventura schoolchildren from kindergarten to 8th grade.
- 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 15 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)
- Police Capital Outlay Impact Fee (140)
- Park Development (170)
- 911 (180)

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

- 2010 & 2011 Loan Debt Service (230)

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

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

- Arts & Cultural Center Construction (391)

Proprietary Funds

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

- Stormwater Utility (410)

Funds Excluded from Adopted Budget

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



Financial Policies

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

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

Operating Budget Policies

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

Capital Budget Policies

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

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

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

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

7. The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
8. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the Capital Improvement Program document that is submitted to the City Commission for approval.
10. The City will determine the most appropriate financing method for all new projects.
11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
12. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.
13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
14. A CIP preparation calendar shall be established and adhered to.
15. Capital projects will conform to the City's Comprehensive Plan.
16. Long-term borrowing will not be used to fund current operations or normal maintenance.
17. The City will strive to maintain an unreserved General Fund balance at a level not less than 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 the City Commission adopted, by Resolution, Chapter 6.6 of the Administrative Policy Directives and Procedures Manual, entitled "Investment Objectives and Parameters" as the City's Investment Policy for the Management of Public Funds. The underlying objective of the policy is to properly manage and diversify the City's investments to ensure:

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

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

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

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

1. Commercial Paper

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

Portfolio Composition

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

Limits on Individual Sectors

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

Limits on Individual Issuers

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

Maturity Limitations

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

2. Corporate Notes

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

Portfolio Composition

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

Limits on Individual Sectors

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

Limits on Individual Issuers

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

Maturity Limitations

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

3. Taxable/Tax-Exempt Municipal Bonds

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

Portfolio Composition

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

Maturity Limitations

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

Fund Balance Policies

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

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

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

Fund Balance Definitions and Classifications

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

Fund Balance – Nonspendable

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

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

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

a) Inventory Reserve

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

b) Prepaid Expenditures

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

Fund Balance – Restricted

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

Fund Balance – Committed

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

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

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

a) Capital Reserve

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

b) Hurricane/Emergency Recovery Operating Reserve

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

Fund Balance – Assigned

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

Fund Balance – Unassigned

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

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

Spending Order of Fund Balance

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

Annual Review and Determination of Fund Balance Reserve Amounts

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

Accounting, Auditing, and Financial Reporting Policies

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

Financing Programs and Debt Administration

The City currently has four (4) outstanding long-term debt issues. At September 30, 2010, the principal balance outstanding totaled \$30,815,000.

The non-refunded Portion of the Series 1999 Revenue Bonds issued from the Florida Municipal Loan Council, Inc, is secured solely by a covenant to budget and appropriate the required debt service payments each year. The loan is structured the same as a serial bond issue with principal payments due on April 1st and 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 \$485,000 per year over the 19-year life of the bonds. The interest rate varies from 3.200% to 5.125% depending on the maturity date.

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 5.05%.

The Series 2002 Revenue Bonds were financed through the Florida Intergovernmental Finance Commission. The loan is 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 August 1st and interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2032. Debt service requirements average approximately \$850,000 per year over the 30-year life of the obligation. The interest rate varies from 2.5% to 5.0% depending on the maturity date.

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%.

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

All deposits in the City’s Operating Account, in excess of FDIC coverage are collateralized utilizing the State of Florida Pooled Fund Program as described in the Florida Security of Public Deposits Act Chapter 280.F.S. The City’s operating funds are currently in a Full Analysis Business Checking Account which earns credit against our analysis charges.

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 *	35,762		
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	6	****Public Schools	0
Open Space Recreation (acres)	30.5	Charter Schools	1
Public Libraries (Operated by Miami Dade County)	1	Police Stations	1
Fire Stations (Operated by Miami Dade County)	2	Arts & Cultural Center	1

* State of Florida, Bureau of Economic & Business Research. Population is as of April 1, 2011

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

**** City of Aventura comprehensive plan

**2011/12
BUDGET PREPARATION CALENDAR**

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 5	City Manager All Department Directors	Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.
April 20	City Manager	Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
April 21 to May 11	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.
May 16 to June 1	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
June 1 to June 30	City Manager	Conducts departmental budget review meetings, balances budget and prints budget document.
July 10	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 21	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 13	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 21	City Commission	Second reading on budget, ad valorem tax rate ordinance, and Public Hearing.
September 22	City Clerk	Tax rate ordinance delivered to Property Appraiser.
October 1	All Departments	New budget becomes effective.

City of Aventura, Florida

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

Fiscal Year Ended September 30,	Tax Roll Year	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2002	2001	\$ 3,752,226,238	\$ 162,055,639	N/A	\$ 3,914,281,877
2003	2002	4,007,501,399	160,384,595	N/A	4,167,885,994
2004	2003	4,569,228,195	161,725,854	N/A	4,730,954,049
2005	2004	5,378,718,735	178,342,801	N/A	5,557,061,536
2006	2005	6,780,880,599	187,347,215	(351,806,315)	6,616,421,499
2007	2006	8,331,742,670	201,721,611	(372,540,477)	8,160,923,804
2008	2007	9,774,193,983	227,245,274	(391,557,538)	9,609,881,719
2009	2008	9,860,466,135	209,118,365	(629,776,968)	9,439,807,532
2010	2009	8,433,846,719	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

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

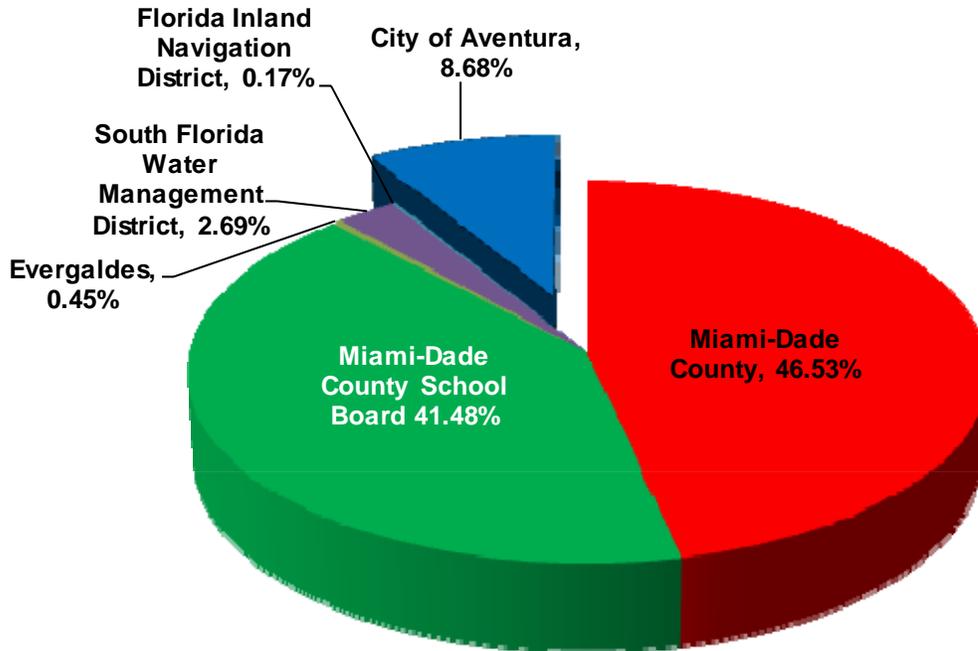
Tax Rate Comparison

The City of Aventura has the lowest tax rate in Miami-Dade County. The following table compares the 2010/11 fiscal year adopted tax rates of the cities located in Miami-Dade County:

City	Total Millage	Operating Millage	Debt Millage
Aventura	1.7261	1.7261	0.0000
Indian Creek	1.8038	1.8038	0.0000
Pinecrest	2.1040	2.1040	0.0000
Uninc. County	2.2980	2.2980	0.0000
Miami Lakes	2.3702	2.3702	0.0000
Palmetto Bay	2.4470	2.4470	0.0000
Doral	2.4470	2.4470	0.0000
Bal Harbour	2.5567	2.5567	0.0000
Cutler Bay	2.5888	2.5888	0.0000
Sunny Isles Beach	2.8860	2.8860	0.0000
Key Biscayne	3.2000	3.2000	0.0000
Sweetwater	4.6618	4.6618	0.0000
South Miami	4.9526	4.9526	0.0000
North Bay Village	5.2780	4.7772	0.5008
Bay Harbor Islands	5.2971	5.2971	0.0000
Hialeah Gardens	5.4600	5.4600	0.0000
Surfside	5.6030	5.6030	0.0000
Medley	5.6500	5.6500	0.0000
Miami Gardens	5.7141	5.7141	0.0000
Virginia Gardens	5.7485	5.7485	0.0000
Coral Gables	6.0720	6.0720	0.0000
Homestead	6.2917	6.2917	0.0000
Miami Beach	6.5025	6.2155	0.2870
Hialeah	6.5400	6.5400	0.0000
West Miami	6.8858	6.8858	0.0000
Miami Springs	6.9408	6.4710	0.4698
Florida City	7.7500	7.7500	0.0000
North Miami Beach	7.8096	6.6036	1.2060
El Portal	7.9000	7.9000	0.0000
North Miami	8.4192	8.1955	0.2237
Golden Beach	8.5000	7.0140	1.4860
Miami	8.6441	7.6740	0.9701
Miami Shores	8.7762	8.0000	0.7762
Opa-locka	8.8000	8.8000	0.0000
Biscayne Park	8.9933	8.9933	0.0000

Where Your Tax Dollars Go

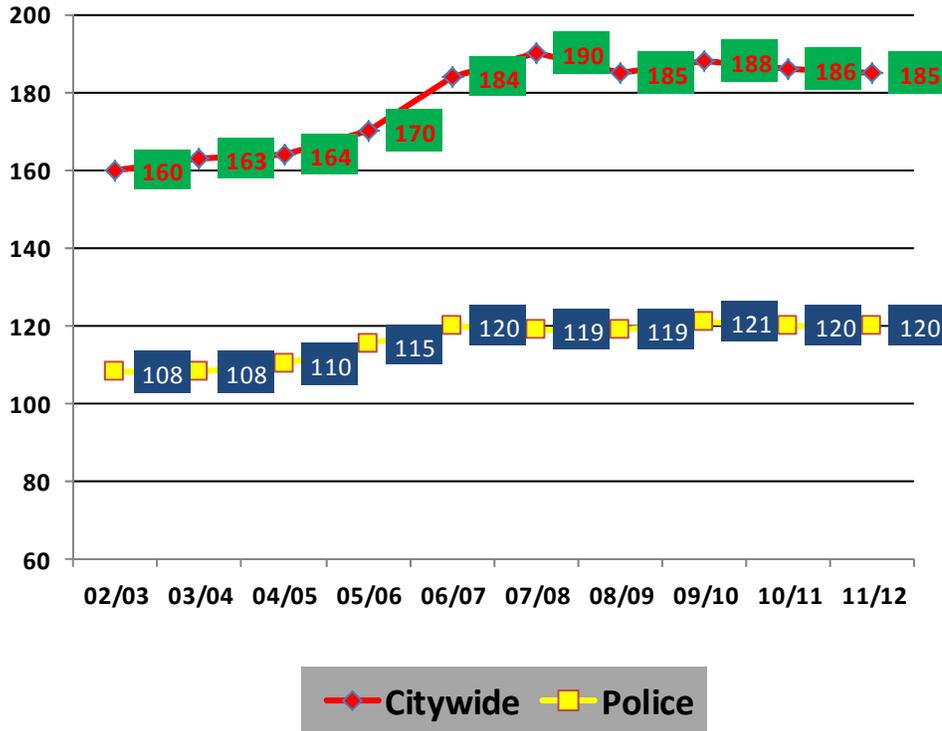
Based on 2010/11 Tax Rates



Components of Property Tax bill for 2010/11

	2010/11 Adopted Millages
Miami-Dade County	9.2518
Miami-Dade County School Board	8.2490
Evergaldes	0.0894
South Florida Water Management District	0.5346
Florida Inland Navigation District	0.0345
City of Aventura	1.7261
Total Millage Rate	19.8854

Comparison of Number of Employees



	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12
City Commission	7	7	7	7	7	7	7	7	7	7
Office of the City Manager	5	5	5	5	5	5	5	5	4.6	4.6
Legal	0	0	0	0	0	0	0	0	0	0
City Clerk's Office	2	2	2	2	2	2	2	2	2	2
Finance	10	12	11	12	8	8	7	7	7	7
Information Technology	0	0	0	0	5	5	5	6	6	6
Public Safety	108	108	110	115	120	119	119	121	120	120
Community Development	12	11	11	10	10	10	9	9	8.4	8.4
Arts & Cultural Center	0	0	0	0	0	0	0	0	0	0
Community Services	16	16	16	17	24	31	28	28	28	27
Charter School*	0	0	2	2	3	3	3	3	3	3
Total	160	163	164	170	184	190	185	188	186	185

* Included in Charter School Fund Budget Document



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2011/12

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
001	General Fund	\$ 50,311,985	\$ 52,263,206	\$ 46,940,137	\$ 46,667,048	\$ 46,667,048
110	Police Education Fund	8,106	21,367	18,310	11,000	11,000
120	Transportation Fund	1,558,944	1,534,594	1,482,968	1,642,150	1,642,150
140	Police Capital Outlay Impact Fee Fund	15,714	16,557	16,557	16,557	16,557
170	Park Development Fund	5,302	493,167	2,246	2,246	2,246
180	911 Fund	258,795	296,919	278,004	211,650	211,650
230-290	Debt Service Funds	2,706,563	13,779,245	8,287,813	2,567,910	2,567,910
391	Capital Projects Fund	4,609,690	4,684,418	-	-	-
410	Stormwater Utility Fund	911,463	1,021,490	841,458	841,458	841,458
620	Police Off Duty Services Fund	268,640	228,387	240,000	240,000	240,000
Subtotal		60,655,202	74,339,350	58,107,493	52,200,019	52,200,019
Interfund Eliminations		(4,680,587)	(4,079,669)	(2,425,534)	(2,303,229)	(2,303,229)
Total Revenue		\$ 55,974,615	\$ 70,259,681	\$ 55,681,959	\$ 49,896,790	\$ 49,896,790

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<i>Operating Expenditures:</i>						
0101	City Commission	\$ 111,249	\$ 112,385	\$ 119,927	\$ 119,938	\$ 119,938
0501	Office of the City Manager	858,771	860,156	868,416	888,673	888,673
0601	Legal	308,658	249,159	280,000	280,000	280,000
0801	City Clerk's Office	269,248	248,636	286,068	270,082	270,082
1001	Finance	775,748	823,517	849,590	875,064	875,064
1201	Information Technology	743,547	828,852	915,901	969,176	969,176
2001	Public Safety	13,593,119	14,630,148	15,270,691	16,276,119	16,276,119
4001	Community Development	1,946,000	2,267,859	1,477,308	1,506,872	1,506,872
5001	Community Services	5,948,167	6,044,565	6,094,912	5,344,104	5,344,104
7001	Arts & Cultural Center	154,479	388,987	684,875	673,253	673,253
9001	Non-Departmental	1,572,516	1,238,296	1,635,000	1,604,000	1,604,000
Subtotal		26,281,502	27,692,560	28,482,688	28,807,281	28,807,281
<i>Capital Outlay:</i>						
8001	City Commission	-	-	-	-	-
8005	Office of the City Manager	2,452	1,896	2,000	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	1,589	872	-	-	-
8010	Finance	3,079	1,918	6,000	2,000	2,000
8012	Information Technology	35,926	195,825	334,000	111,000	111,000
8020	Public Safety	733,920	830,954	1,211,912	1,384,500	1,384,500
8040	Community Development	2,693	16,880	47,000	3,500	3,500
8050	Community Services	693,817	1,894,059	1,752,864	1,428,700	1,428,700
8069	Charter School	-	-	-	-	-
8070	Arts & Cultural Center	2,932,852	5,261,790	235,965	-	-
8090	Non-Departmental	38,280	-	-	175,000	175,000
8090	CIP Reserve	-	12,436	15,321,717	15,412,899	15,412,899
Subtotal		4,444,608	8,216,630	18,911,458	18,521,599	18,521,599
<i>Non - Departmental:</i>						
9001	Transfer to Funds	-	-	-	-	-
9001	Debt Service	2,706,178	13,615,306	8,287,813	2,567,910	2,567,910
Subtotal		2,706,178	13,615,306	8,287,813	2,567,910	2,567,910
Total Expenditures		\$ 33,432,288	\$ 49,524,496	\$ 55,681,959	\$ 49,896,790	\$ 49,896,790

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2011/12

OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO. CATEGORY	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999 Personal Services	\$ 16,588,386	\$ 17,646,799	\$ 18,337,235	\$ 18,967,221	\$ 18,967,221
3000/3999 Contractual Services	4,977,649	5,567,246	5,096,375	4,850,253	4,850,253
4000/4999 Other Charges/Svcs	3,772,375	3,481,420	4,128,908	4,078,705	4,078,705
5000/5399 Commodities	508,195	587,662	652,600	687,642	687,642
5400/5999 Other Operating Expenses	434,897	409,433	267,570	223,460	223,460
Subtotal	26,281,502	27,692,560	28,482,688	28,807,281	28,807,281
6000/6999 Capital Outlay	4,444,608	8,216,630	18,911,458	18,521,599	18,521,599
7000/7999 Debt Service	2,706,178	13,615,306	8,287,813	2,567,910	2,567,910
8000/8999 Transfer to Funds	-	-	-	-	-
Total Expenditures	\$ 33,432,288	\$ 49,524,496	\$ 55,681,959	\$ 49,896,790	\$ 49,896,790

COMPARATIVE PERSONNEL SUMMARY

	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>
City Commission	7.0	7.0	7.0	7.0
Office of the City Manager	5.0	5.0	4.6	4.6
Legal	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0
Finance	7.0	7.0	7.0	7.0
Information Technology	5.0	6.0	6.0	6.0
Public Safety	119.0	121.0	120.0	120.0
Community Development	9.0	9.0	8.4	8.4
Charter School*	3.0	3.0	3.0	3.0
Community Services	16.0	16.0	16.0	15.0
Arts & Cultural Center	-	-	-	-
Total Full Time Employees	173.0	176.0	174.0	173.0
Total Part Time Employees	12.0	12.0	12.0	12.0

* Included in Charter School Fund Budget Document

City of Aventura - Fiscal Year 2011-2012

General Fund

1.7261

	General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Total All Funds
ESTIMATED REVENUES					
Taxes:	Millage per \$1,000				
Ad Valorem Taxes	1.7261				
Section 185 Premium Tax	\$ 12,005,146	\$ -	\$ -	\$ -	\$ 12,005,146
Utility Taxes	284,000	-	-	-	284,000
Unified Communications Tax	4,809,625	-	-	-	4,809,625
City Business Tax	2,600,000	-	-	-	2,600,000
Licenses & Permits	725,000	-	-	-	725,000
Intergovernmental Revenues	4,825,000	-	-	-	4,825,000
Charges for Services	2,170,219	1,723,300	-	-	3,893,519
Fines & Forfeitures	1,820,200	240,000	-	841,458	2,901,658
Miscellaneous Revenues	1,457,000	7,000	-	-	1,464,000
	191,000	500	-	-	191,500
TOTAL SOURCES	30,887,190	1,970,800	-	841,458	33,699,448
Transfers In/Debt Proceeds	82,250	-	2,567,910	-	2,650,160
Fund Balances/Reserves/Net Assets	15,697,608	152,803	-	-	15,850,411
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 46,667,048	\$ 2,123,603	\$ 2,567,910	\$ 841,458	\$ 52,200,019
EXPENDITURES					
City Commission	\$ 119,938	\$ -	\$ -	\$ -	\$ 119,938
City Manager	892,673	-	-	-	892,673
Legal	280,000	-	-	-	280,000
City Clerk	270,082	-	-	-	270,082
Finance	877,064	-	-	-	877,064
Information Technology	1,080,176	-	-	-	1,080,176
Public Safety	17,280,219	380,400	-	-	17,660,619
Community Development	1,510,372	-	-	-	1,510,372
Community Services	4,489,804	1,583,000	-	700,000	6,772,804
Arts & Cultural Center	673,253	-	-	-	673,253
Non-Departmental	1,779,000	-	-	-	1,779,000
Debt Service	-	-	2,567,910	-	2,567,910
TOTAL EXPENDITURES	\$ 29,252,581	\$ 1,963,400	\$ 2,567,910	\$ 700,000	\$ 34,483,891
Transfers Out	2,220,979	82,250	-	-	2,303,229
Fund Balances/Reserves/Net Assets	15,193,488	77,953	-	141,458	15,412,899
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 46,667,048	\$ 2,123,603	\$ 2,567,910	\$ 841,458	\$ 52,200,019

CITY OF AVENTURA
FUND BALANCE ANALYSIS

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
GENERAL FUND (001)						
	Beginning Balance/Carryover	\$ 15,710,661	\$ 18,220,034	\$ 16,924,856	\$ 15,697,608	\$ 15,697,608
	Revenues/Sources	34,601,324	34,043,172	30,015,281	30,969,440	30,969,440
	Expenditures/Uses	(29,778,584)	(31,971,180)	(31,746,649)	(31,473,560)	(31,473,560)
	Ending Fund Balance	\$ 20,533,401	\$ 20,292,026	\$ 15,193,488	\$ 15,193,488	\$ 15,193,488
SPECIAL REVENUE FUNDS:						
POLICE EDUCATION FUND (110)						
	Beginning Balance/Carryover	\$ -	\$ 13,733	\$ 11,310	\$ 4,000	\$ 4,000
	Revenues/Sources	8,106	7,634	7,000	7,000	7,000
	Expenditures/Uses	(5,061)	(10,057)	(18,310)	(11,000)	(11,000)
	Ending Fund Balance	\$ 3,045	\$ 11,310	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND (120)						
	Beginning Balance/Carryover	\$ -	\$ 63,606	\$ 2,968	\$ 130,000	\$ 130,000
	Revenues/Sources	1,558,944	1,470,988	1,480,000	1,512,150	1,512,150
	Expenditures/Uses	(1,337,127)	(1,531,626)	(1,482,968)	(1,642,150)	(1,642,150)
	Ending Fund Balance	\$ 221,817	\$ 2,968	\$ -	\$ -	\$ -
POLICE CAPITAL OUTLAY IMPACT FEE FUND (140)						
	Beginning Balance/Carryover	\$ -	\$ 16,337	\$ 16,557	\$ 16,557	\$ 16,557
	Revenues/Sources	15,714	220	-	-	-
	Expenditures/Uses	(8,091)	-	(16,557)	(16,557)	(16,557)
	Ending Fund Balance	\$ 7,623	\$ 16,557	\$ -	\$ -	\$ -
PARK DEVELOPMENT FUND (170)						
	Beginning Balance/Carryover	\$ -	\$ 490,930	\$ 2,246	\$ 2,246	\$ 2,246
	Revenues/Sources	5,302	2,237	-	-	-
	Expenditures/Uses	(281,928)	(490,921)	(2,246)	(2,246)	(2,246)
	Ending Fund Balance	\$ (276,626)	\$ 2,246	\$ -	\$ -	\$ -
911 FUND (180)						
	Beginning Balance/Carryover	\$ -	\$ 123,216	\$ 55,004	\$ -	\$ -
	Revenues/Sources	258,795	173,703	223,000	211,650	211,650
	Expenditures/Uses	(193,002)	(241,915)	(278,004)	(211,650)	(211,650)
	Ending Fund Balance	\$ 65,793	\$ 55,004	\$ -	\$ -	\$ -
DEBT SERVICE FUNDS (230-290)						
	Beginning Balance/Carryover	\$ -	\$ 20,793	\$ 15,535	\$ -	\$ -
	Revenues/Sources	2,706,563	13,758,452	8,272,278	2,567,910	2,567,910
	Expenditures/Uses	(2,706,178)	(13,615,306)	(8,287,813)	(2,567,910)	(2,567,910)
	Ending Fund Balance	\$ 385	\$ 163,939	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS (320-391)						
	Beginning Balance/Carryover	\$ -	\$ 1,676,838	\$ -	\$ -	\$ -
	Revenues/Sources	4,609,690	3,007,580	-	-	-
	Expenditures/Uses	(2,932,852)	(4,684,418)	-	-	-
	Ending Fund Balance	\$ 1,676,838	\$ -	\$ -	\$ -	\$ -
STORMWATER UTILITY FUND (410)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues/Sources	911,463	1,021,490	841,458	841,458	841,458
	Expenditures/Uses	(651,175)	(843,251)	(841,458)	(841,458)	(841,458)
	Ending Fund Balance	\$ 260,288	\$ 178,239	\$ -	\$ -	\$ -
POLICE OFF DUTY SERVICES FUND (620)						
	Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues/Sources	268,640	228,387	240,000	240,000	240,000
	Expenditures/Uses	(218,877)	(203,055)	(240,000)	(240,000)	(240,000)
	Ending Fund Balance	\$ 49,763	\$ 25,332	\$ -	\$ -	\$ -



GENERAL FUND

CITY OF AVENTURA

GENERAL FUND - 001

SUMMARY OF BUDGET

2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Current Revenues	\$ 34,477,324	\$ 33,918,172	\$ 29,851,281	\$ 30,887,190	\$ 30,887,190
Transfers	124,000	125,000	164,000	82,250	82,250
Carryover	15,710,661	18,220,034	16,924,856	15,697,608	15,697,608
Total Revenues	\$ 50,311,985	\$ 52,263,206	\$ 46,940,137	\$ 46,667,048	\$ 46,667,048

EXPENDITURES

DEPT/ DIV. NO.	DEPARTMENT	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Operating Expenditures:						
0101	City Commission	\$ 111,249	\$ 112,385	\$ 119,927	\$ 119,938	\$ 119,938
0501	Office of the City Manager	858,771	860,156	868,416	888,673	888,673
0601	Legal	308,658	249,159	280,000	280,000	280,000
0801	City Clerk's Office	269,248	248,636	286,068	270,082	270,082
1001	Finance	775,748	823,517	849,590	875,064	875,064
1201	Information Technology	743,547	828,852	915,901	969,176	969,176
2001	Public Safety	13,270,179	14,300,121	14,898,377	15,895,719	15,895,719
4001	Community Development	1,946,000	2,267,859	1,477,308	1,506,872	1,506,872
5001	Community Services	4,214,158	4,138,842	4,584,912	4,069,104	4,069,104
7001	Arts & Cultural Center	154,479	388,987	684,875	673,253	673,253
9001	Non-Departmental	1,572,516	1,238,296	1,635,000	1,604,000	1,604,000
	Subtotal	24,224,553	25,456,810	26,600,374	27,151,881	27,151,881
Capital Outlay						
8005	Office of the City Manager	2,452	1,896	2,000	4,000	4,000
8006	Legal	-	-	-	-	-
8008	City Clerk's Office	1,589	872	-	-	-
8010	Finance	3,079	1,918	6,000	2,000	2,000
8012	Information Technology	35,926	195,825	334,000	111,000	111,000
8020	Public Safety	725,829	830,954	1,211,912	1,384,500	1,384,500
8040	Community Development	2,693	16,880	47,000	3,500	3,500
8050	Community Services	407,596	1,232,184	1,047,864	420,700	420,700
8070	Arts & Cultural Center	-	577,372	235,965	-	-
8090	Non-Departmental	38,280	-	-	175,000	175,000
8090	CIP Reserve	-	12,436	15,193,488	15,193,488	15,193,488
	Subtotal	1,217,444	2,870,337	18,078,229	17,294,188	17,294,188
	Transfer to Funds	4,336,587	3,656,469	2,261,534	2,220,979	2,220,979
	Subtotal	4,336,587	3,656,469	2,261,534	2,220,979	2,220,979
	Total	\$ 29,778,584	\$ 31,983,616	\$ 46,940,137	\$ 46,667,048	\$ 46,667,048

CITY OF AVENTURA

GENERAL FUND - 001 CATEGORY SUMMARY 2011/12

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ 23,674,227	\$ 21,660,616	\$ 20,143,154	\$ 20,423,771	\$ 20,423,771
320000/329999	Licenses & Permits	4,769,085	5,037,907	4,385,000	4,825,000	4,825,000
330000/339999	Intergovernmental Revenues	2,398,865	2,300,315	2,175,677	2,170,219	2,170,219
340000/349999	Charges for Services	1,457,659	1,681,015	1,780,450	1,820,200	1,820,200
350000/359999	Fines & Forfeitures	1,893,654	2,889,747	947,000	1,457,000	1,457,000
360000/369999	Miscellaneous Revenues	283,834	348,572	420,000	191,000	191,000
380000/389999	Transfer from Funds	124,000	125,000	164,000	82,250	82,250
399900/399999	Fund Balance	15,710,661	18,220,034	16,924,856	15,697,608	15,697,608
Total Available General Fund		\$ 50,311,985	\$ 52,263,206	\$ 46,940,137	\$ 46,667,048	\$ 46,667,048

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	16,369,509	17,443,744	18,097,235	18,727,221	18,727,221
3000/3999	Contractual Services	3,500,243	3,933,521	3,586,375	3,575,253	3,575,253
4000/4999	Other Charges & Services	3,675,812	3,367,315	4,023,904	3,958,705	3,958,705
5000/5399	Commodities	508,195	587,632	648,600	683,642	683,642
5400/5499	Other Operating Expenses	170,794	124,598	244,260	207,060	207,060
Total operating expenses		24,224,553	25,456,810	26,600,374	27,151,881	27,151,881
6000/6999	Capital Outlay	1,217,444	2,870,337	18,078,229	17,294,188	17,294,188
8000/8999	Transfer to Funds	4,336,587	3,656,469	2,261,534	2,220,979	2,220,979
Total expenditures		\$ 29,778,584	\$ 31,983,616	\$ 46,940,137	\$ 46,667,048	\$ 46,667,048

CITY OF AVENTURA

GENERAL FUND - 001

FUND BALANCE ANALYSIS

2011/12

REVENUE PROJECTIONS

CATEGORY	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Beginning Fund Balance	\$ 15,710,661	\$ 18,220,034	\$ 16,924,856	\$ 15,697,608	\$ 15,697,608
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	\$ 15,189,005	\$ 13,253,848	\$ 11,940,154	\$ 12,005,146	\$ 12,005,146
Section 185 Premium Tax	265,314	284,381	284,000	284,000	284,000
Utility Taxes	4,590,306	4,768,491	4,551,000	4,809,625	4,809,625
Unified Comm. Tax	2,861,566	2,679,607	2,600,000	2,600,000	2,600,000
City Business Tax	768,036	674,289	768,000	725,000	725,000
Subtotal	23,674,227	21,660,616	20,143,154	20,423,771	20,423,771
Licenses & Permits	4,769,085	5,037,907	4,385,000	4,825,000	4,825,000
Intergovernmental Rev.	2,398,865	2,300,315	2,175,677	2,170,219	2,170,219
Charges for Services	1,457,659	1,681,015	1,780,450	1,820,200	1,820,200
Fines & Forfeitures	1,893,654	2,889,747	947,000	1,457,000	1,457,000
Miscellaneous	283,834	348,572	420,000	191,000	191,000
Interfund Transfers In	124,000	125,000	164,000	82,250	82,250
Subtotal	10,927,097	12,382,556	9,872,127	10,545,669	10,545,669
Total Revenues/Sources	\$ 34,601,324	\$ 34,043,172	\$ 30,015,281	\$ 30,969,440	\$ 30,969,440

OBJECT CODE	CATEGORY	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Expenditures/Uses:						
<u>Operating Expenditures</u>						
0101	City Commission	\$ 111,249	\$ 112,385	\$ 119,927	\$ 119,938	\$ 119,938
0501	Office of the City Manager	858,771	860,156	868,416	888,673	888,673
0601	Legal	308,658	249,159	280,000	280,000	280,000
0801	City Clerk's Office	269,248	248,636	286,068	270,082	270,082
1001	Finance	775,748	823,517	849,590	875,064	875,064
1201	Information Technology	743,547	828,852	915,901	969,176	969,176
2001	Public Safety	13,270,179	14,300,121	14,898,377	15,895,719	15,895,719
4001	Community Development	1,946,000	2,267,859	1,477,308	1,506,872	1,506,872
5001	Community Services	4,214,158	4,138,842	4,584,912	4,069,104	4,069,104
7001	Arts & Cultural Center	154,479	388,987	684,875	673,253	673,253
9001	Non-Departmental	1,572,516	1,238,296	1,635,000	1,604,000	1,604,000
Total Operating Expenditures		24,224,553	25,456,810	26,600,374	27,151,881	27,151,881
Capital Outlay Expenditures		1,217,444	2,870,337	2,884,741	2,100,700	2,100,700
Interfund Transfers Out		4,336,587	3,656,469	2,261,534	2,220,979	2,220,979
Total Expenditures/Uses		29,778,584	31,983,616	31,746,649	31,473,560	31,473,560
Ending Fund Balance						
Designated for						
Capital Improvements		20,533,401	20,279,590	15,193,488	15,193,488	15,193,488



REVENUE PROJECTIONS

CITY OF AVENTURA

GENERAL FUND - 001 REVENUE PROJECTIONS 2011/12

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 15,062,722	\$ 12,585,864	\$ 11,879,670	\$ 11,955,146	\$ 11,955,146
3112000	Ad Valorem Taxes-Delinquent	126,283	667,984	60,484	50,000	50,000
3125200	Section 185 Premium Tax	265,314	284,381	284,000	284,000	284,000
3141000	Utility Tax-Electric	3,706,940	3,885,934	3,700,000	3,908,625	3,908,625
3143000	Utility Tax-Water	831,390	843,039	800,000	850,000	850,000
3144000	Utility Tax-Gas	51,976	39,518	51,000	51,000	51,000
3149000	Unified Communications Tax	2,861,566	2,679,607	2,600,000	2,600,000	2,600,000
3161000	City Business Tax	768,036	674,289	768,000	725,000	725,000
	Subtotal	23,674,227	21,660,616	20,143,154	20,423,771	20,423,771
<u>Licenses & Permits</u>						
3221000	Building Permits	997,205	1,303,630	700,000	1,300,000	1,300,000
3221500	Radon/Code Comp Admn. Fee	52	353	-	-	-
3222000	Certificate of Occupancy	118,636	33,804	15,000	10,000	10,000
3231000	Franchise Fee-Electric	3,130,232	3,196,576	3,150,000	2,991,000	2,991,000
3234000	Franchise Fee-Gas	67,928	42,675	65,000	65,000	65,000
3237100	Franchise Fee-Sanitation	415,924	417,541	420,000	420,000	420,000
3238000	Franchise Fee-Towing	30,093	30,093	30,000	30,000	30,000
3291000	Engineering Permits	9,015	13,235	5,000	9,000	9,000
	Subtotal	4,769,085	5,037,907	4,385,000	4,825,000	4,825,000
<u>Intergovernmental Revenues</u>						
3312000	ARRA Funds	-	140,241	-	-	-
3312100	Bulletproof Vests	8,334	4,936	-	-	-
3312251	Aggressive Driving Program	120,145	-	-	-	-
3312276	American Recovery Reinvestmen	-	-	-	-	-
3312550	Byrne Grant	148	5,910	-	7,542	7,542
3312910	FEMA	73,996	141	-	-	-
3342009	Justice Assistance Grant	5,653	-	-	-	-
3342090	Misc. State Grants	30,270	15,010	-	-	-
3344901	Maintenance Agreement Paymen	8,677	8,677	8,677	8,677	8,677
3351200	State Revenue Sharing	347,225	346,523	350,000	350,000	350,000
3351500	Alcoholic Beverage License	16,745	19,551	15,000	20,000	20,000
3351800	Half Cent Sales Tax	1,731,828	1,701,703	1,750,000	1,725,000	1,725,000
3354930	Fuel Tax Refund	11,208	15,013	8,000	15,000	15,000
3382000	County Business Tax	44,636	42,610	44,000	44,000	44,000
	Subtotal	2,398,865	2,300,315	2,175,677	2,170,219	2,170,219
<u>Charges For Services</u>						
3413000	Certificate of Use Fees	5,145	4,375	5,200	5,200	5,200
3419000	Election Filing Fees	-	-	250	-	-
3419500	Lien Search Fees	47,708	75,362	25,000	35,000	35,000
3421300	Police Services Agreement	508,521	662,796	760,000	760,000	760,000
3425000	Development Review Fees	73,270	77,726	25,000	35,000	35,000
3471000	Rec/Cultural Events	55,189	35,619	60,000	35,000	35,000
3472000	Parks & Recreation Fees	124,206	136,431	125,000	125,000	125,000
3472500	Community Center Fees	181,844	218,445	175,000	200,000	200,000
3474000	Founders Day	34,200	24,783	35,000	30,000	30,000
3475000	Summer Recreation	427,576	445,478	420,000	445,000	445,000
3476001	AACC Fees and Rentals	-	-	150,000	150,000	150,000
	Subtotal	1,457,659	1,681,015	1,780,450	1,820,200	1,820,200

	<u>Fines & Forfeitures</u>					
3511000	County Court Fines	401,368	400,442	390,000	400,000	400,000
3541000	Code Violation Fines	16,312	21,544	7,000	7,000	7,000
3542000	Intersection Safety Camera Progi	1,475,974	2,467,761	550,000	1,050,000	1,050,000
	Subtotal	1,893,654	2,889,747	947,000	1,457,000	1,457,000
	<u>Misc. Revenues</u>					
3611000	Interest Earnings	234,623	259,277	350,000	150,000	150,000
3644200	Sale of Assets	27,096	16,162	5,000	5,000	5,000
3644910	Lost/Abandoned Property	529	-	-	-	-
3662000	AACC Contributions	-	1,000	-	-	-
3662010	Brick Pavers	-	6,550	25,000	3,000	3,000
3662020	Honor Roll	-	32,500	15,000	3,000	3,000
3691000	Cobra Billings	-	-	-	-	-
3699000	Misc. Revenues	21,586	33,083	25,000	30,000	30,000
	Subtotal	283,834	348,572	420,000	191,000	191,000
	<u>Non-Revenue</u>					
3811018	Transfer from 911 Fund	94,000	125,000	164,000	82,250	82,250
3811019	Transfer from Charter School Op	30,000	-	-	-	-
3999000	Carryover	15,710,661	18,220,034	16,924,856	15,697,608	15,697,608
	Subtotal	15,834,661	18,345,034	17,088,856	15,779,858	15,779,858
	Total Available General Fun	\$ 50,311,985	\$ 52,263,206	\$ 46,940,137	\$ 46,667,048	\$ 46,667,048

REVENUE PROJECTION RATIONALE

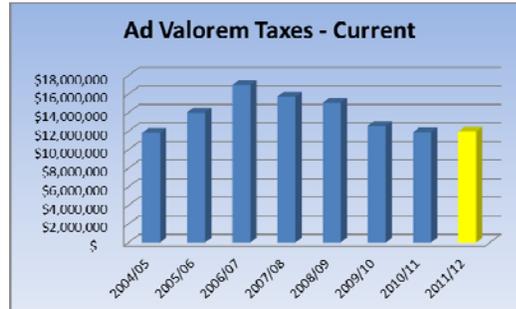
LOCALLY LEVIED TAXES

3111000 Ad Valorem Taxes Current – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraiser. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City's assessed value as reported by the Property Appraiser is \$7,290,634,319. This amount is 0.6% or \$46,027,712 higher than last year. The ad valorem millage levy for fiscal year 2011/12 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$11,955,146 compared to last year's amount of \$11,879,670. This represents the seventeenth year without an increase.

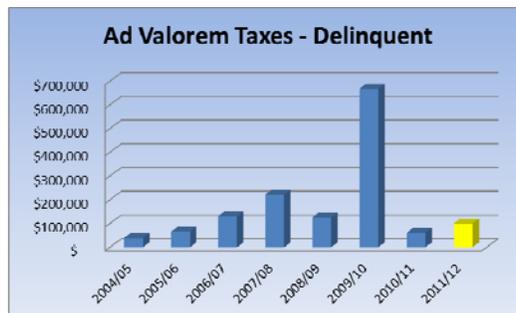
City Tax Rate History:

1995/96 to 2006/07 – 2.2270

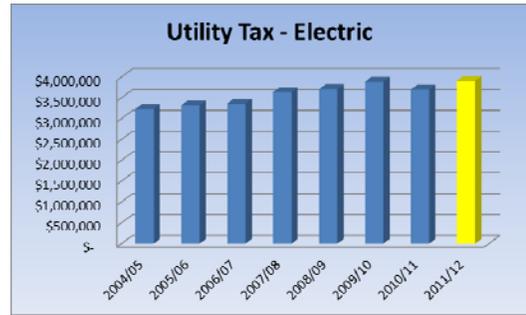
2007/08 to present – 1.7261



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



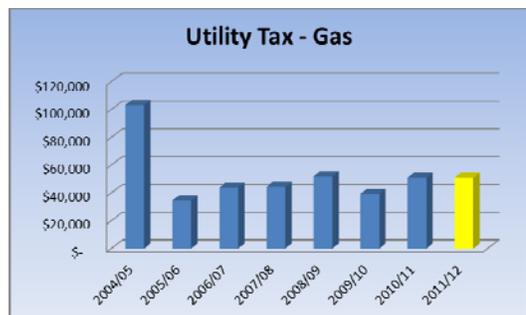
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



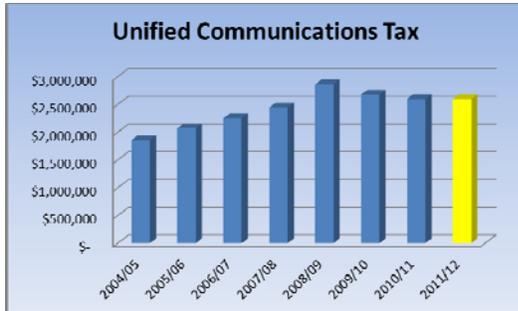
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



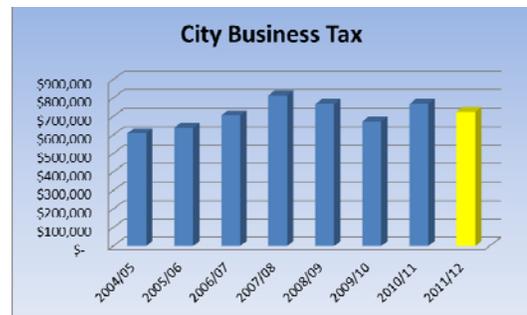
3144000 Utility Tax-Gas – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored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



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



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 2010/11 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 collection in the 2010/11 fiscal year and 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 reductions compared to the actual amount collected for 2009/10.



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.



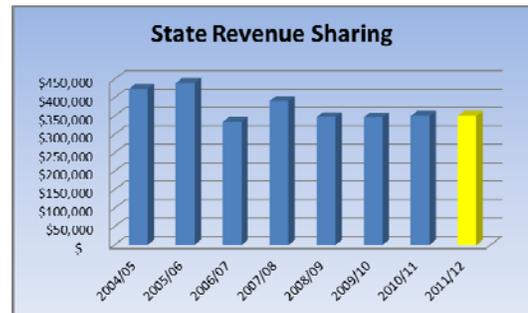
3238000 Franchise Fee-Towing – The City awarded a franchise agreement for towing services within our corporate limits during the 2007/08 fiscal year. The amount is based on that agreement.

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 2010/11 fiscal year and expectations for next year.

INTERGOVERNMENTAL REVENUES

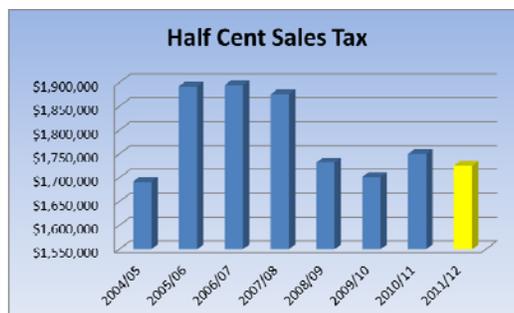
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights of Way along Biscayne Boulevard.

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.

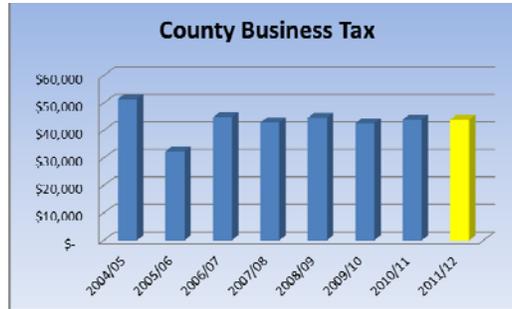


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City’s share is approximately 38% of the proceeds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



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



CHARGES FOR SERVICES

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

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

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

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

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

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

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

FINES & FORFEITURES

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

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

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

MISC. REVENUES

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

3699000 Miscellaneous Revenues – Any other revenues not otherwise classified.

NON – REVENUE

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

3811019 Transfer from Charter School Fund – This represents reimbursement to the General Fund to cover administrative expenses. The charge is proposed to be waive for the 2011/12 fiscal year.

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



CITY COMMISSION

CITY OF AVENTURA

CITY COMMISSION

2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 62,168	\$ 62,165	\$ 62,063	\$ 62,063	\$ 62,063
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	34,657	34,958	36,764	37,775	37,775
5000/5399	Commodities	461	3,049	3,300	3,300	3,300
5400/5499	Other Operating Expenses	13,963	12,213	17,800	16,800	16,800
Total Operating Expenses		\$ 111,249	\$ 112,385	\$ 119,927	\$ 119,938	\$ 119,938

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
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
2011/12
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
2101	FICA	6,859	6,938	6,865	6,865	6,865
2401	Workers' Compensation	309	227	198	198	198
	Subtotal	62,168	62,165	62,063	62,063	62,063
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	34,657	34,958	36,764	37,775	37,775
	Subtotal	34,657	34,958	36,764	37,775	37,775
<u>COMMODITIES</u>						
5101	Office Supplies	-	192	300	300	300
5290	Other Operating supplies	461	2,857	3,000	3,000	3,000
	Subtotal	461	3,049	3,300	3,300	3,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	7,297	2,429	7,800	7,800	7,800
5420	Conferences & Seminars	6,666	9,784	10,000	9,000	9,000
	Subtotal	13,963	12,213	17,800	16,800	16,800
	Total City Commission	\$ 111,249	\$ 112,385	\$ 119,927	\$ 119,938	\$ 119,938

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expenses – This account represents the \$5,383 established per Commissioner to offset expenses incurred in the performance of their official duties.

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

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

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

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



**OFFICE OF THE
CITY MANAGER**

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2011/12

DEPARTMENT DESCRIPTION

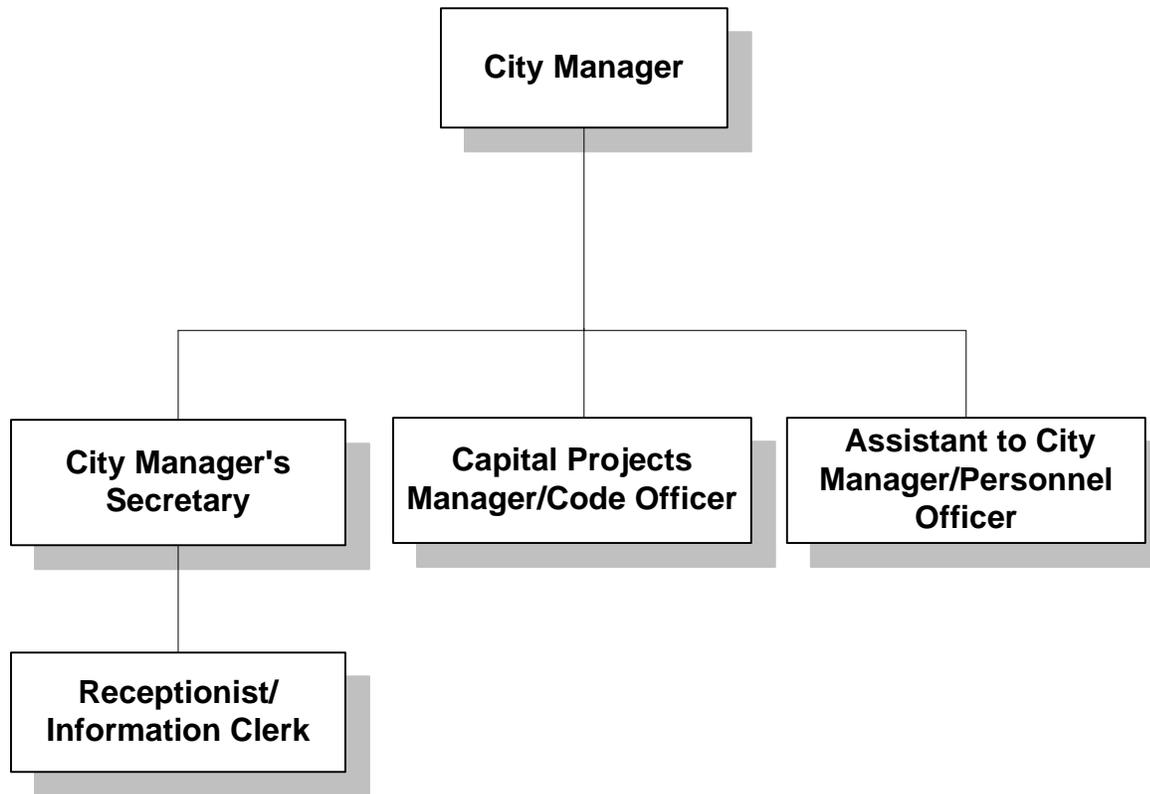
Maintain a City government structure that represents the needs of the community and provides quality services in an efficient, businesslike and professional manner. Responsible for the overall management of all functions and activities of the City's operations, preparation of annual budget and 5-year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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 728,892	\$ 741,855	\$ 705,116	\$ 727,373	\$ 727,373
3000/3999	Contractual Services	53,388	52,776	53,000	53,000	53,000
4000/4999	Other Charges & Services	67,651	57,267	91,500	91,500	91,500
5000/5399	Commodities	2,692	2,069	5,500	5,500	5,500
5400/5499	Other Operating Expenses	6,148	6,189	13,300	11,300	11,300
Total operating expenses		\$ 858,771	\$ 860,156	\$ 868,416	\$ 888,673	\$ 888,673

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
0101	City Manager	1.0	1.0	1.0	1.0
0601	Capital Projects Manager	1.0	1.0	-	-
4701	Capital Projects Manager/Code Enforcement Office	-	-	0.6	0.6
0701	Assistant to City Manager/Personnel Officer	1.0	1.0	1.0	1.0
0201	Secretary to City Manager	1.0	1.0	1.0	1.0
0801	Receptionist/Inform. Clerk	1.0	1.0	1.0	1.0
Total		5.0	5.0	4.6	4.6

**Office of the City Manager
Organization Chart**



CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

2011/12

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.
13. Maintain effective personnel system to allow for timely recruitment and hiring of employees.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATE 2011/12
Citizen Requests & Inquires	56	50	45	50
Commission Requests	30	27	25	25
Community Meetings Attended	20	15	13	13
Agenda Back up Items Prepared	56	66	55	55
No. of Newsletters & Reports Issued	5	5	5	5
Annual Budget & CIP Prepared	2	2	2	2
School Budget	1	1	1	1
City Manager Briefing Reports	12	12	12	12
Capital Projects Oversight	16	16	14	14
Capital Projects Completed	16	16	14	14
School Advisory Committee Meeting	5	5	5	5
Number of New Hires	4	3	4	4

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2011/12
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 516,494	\$ 540,156	\$ 507,314	\$ 515,263	\$ 515,263
2101	FICA	30,316	31,908	35,826	39,418	39,418
2201	Pension	87,602	77,321	88,852	89,725	89,725
2301	Health, Life & Disability	89,000	88,706	67,404	77,078	77,078
2401	Workers' Compensation	5,480	3,764	5,720	5,889	5,889
	Subtotal	728,892	741,855	705,116	727,373	727,373
<u>CONTRACTUAL SERVICES</u>						
3140	Background-New Employees	96	(34)	-	-	-
3170	Lobbyist Services	50,000	50,060	50,000	50,000	50,000
3180	Medical Exams-New Employees	3,292	2,750	3,000	3,000	3,000
	Subtotal	53,388	52,776	53,000	53,000	53,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	2,500	2,011	4,000	4,000	4,000
4040	Administrative Expenses	147	(160)	600	600	600
4041	Car Allowance	11,400	11,400	11,400	11,400	11,400
4101	Communication Services	1,952	2,338	2,500	2,500	2,500
4701	Printing & Binding	642	334	3,000	3,000	3,000
4710	Printing/Newsletter	43,738	34,635	53,000	53,000	53,000
4910	Advertising	7,272	6,709	17,000	17,000	17,000
	Subtotal	67,651	57,267	91,500	91,500	91,500
<u>COMMODITIES</u>						
5101	Office Supplies	2,260	1,495	4,000	4,000	4,000
5120	Computer Operating Supplies	-	-	1,000	1,000	1,000
5290	Other Operating Supplies	432	574	500	500	500
	Subtotal	2,692	2,069	5,500	5,500	5,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	4,390	3,835	6,800	5,800	5,800
5420	Conferences & Seminars	1,678	2,254	3,000	3,000	3,000
5450	Training	80	-	2,500	1,500	1,500
5901	Contingency	-	100	1,000	1,000	1,000
	Subtotal	6,148	6,189	13,300	11,300	11,300
	Total City Manager	\$ 858,771	\$ 860,156	\$ 868,416	\$ 888,673	\$ 888,673

**OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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



LEGAL

CITY OF AVENTURA

LEGAL
2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	306,498	243,197	275,000	275,000	275,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	2,160	5,962	5,000	5,000	5,000
Total Operating Expenses		\$ 308,658	\$ 249,159	\$ 280,000	\$ 280,000	\$ 280,000

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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

CITY OF AVENTURA
LEGAL
2011/12
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>CONTRACTUAL SERVICES</u>					
3120	Prof. Services - Legal	\$ 306,498	\$ 243,197	\$ 275,000	\$ 275,000	\$ 275,000
3301	Court Costs & Fees	-	-	-	-	-
	Subtotal	306,498	243,197	275,000	275,000	275,000
	<u>OTHER OPERATING EXPENSES</u>					
5901	Contingency	2,160	5,962	5,000	5,000	5,000
	Subtotal	2,160	5,962	5,000	5,000	5,000
	Total Legal	\$ 308,658	\$ 249,159	\$ 280,000	\$ 280,000	\$ 280,000

BUDGET JUSTIFICATIONS

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



CITY CLERK'S OFFICE

CITY OF AVENTURA

CITY CLERK'S OFFICE

2011/12

DEPARTMENT DESCRIPTION

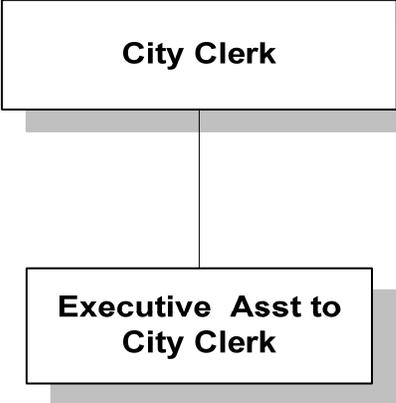
To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. Serve as the local Elections Supervisor. Provide notice of all required meetings, effect legal advertising and respond to public records requests. Implement and maintain records management program. 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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 205,383	\$ 210,694	\$ 214,668	\$ 215,382	\$ 215,382
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	59,176	34,325	64,500	48,000	48,000
5000/5399	Commodities	2,742	2,353	4,400	4,400	4,400
5400/5499	Other Operating Expenses	1,947	1,264	2,500	2,300	2,300
Total Operating Expenses		\$ 269,248	\$ 248,636	\$ 286,068	\$ 270,082	\$ 270,082

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
0501	City Clerk	1.0	1.0	1.0	1.0
3003	Executive Assistant to City Clerk	-	-	-	1.0
9601	Admin. Asst to City Clerk	1.0	1.0	1.0	-
Total		2.0	2.0	2.0	2.0

**City Clerk's Office
Organization Chart**



CITY OF AVENTURA

CITY CLERK'S OFFICE

2011/12

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 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATED 2011/12
No. of Sets of Minutes Prepared	38	42	40	40
No. of Public Notices Prepared	36	52	35	35
No. of Legal Advertisements Published	22	24	35	35
No. of Ordinances Drafted	6	6	6	6
No. of Resolutions Drafted	28	30	25	25
No. of Lien Requests Responded To	982	1,488	850	1,000
No. of Welcome Letters Prepared	302	399	350	400
No. of Agenda Packages Prepared/Distributed	34	42	40	40
No. of Agenda Recaps Prepared/Distributed	12	12	12	11
No. of Code Enforcement Hearings Scheduled	0	684	500	5

CITY OF AVENTURA
CITY CLERK'S OFFICE
2011/12
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 154,004	\$ 159,562	\$ 157,352	\$ 161,404	\$ 161,404
1401	Overtime	611	607	300	600	600
2101	FICA	11,373	11,785	12,037	12,347	12,347
2201	Pension	20,392	18,952	23,157	23,752	23,752
2301	Health, Life & Disability	18,487	19,373	21,256	16,698	16,698
2401	Workers' Compensation	516	415	566	581	581
	Subtotal	205,383	210,694	214,668	215,382	215,382
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	-	3,500	2,000	2,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Telephone	457	127	500	500	500
4701	Printing & Binding	498	305	3,000	3,000	3,000
4730	Records Retention	2,245	135	5,000	5,000	5,000
4740	Ordinance Codification	1,729	3,974	1,500	1,500	1,500
4911	Legal Advertising	48,247	23,784	30,000	30,000	30,000
4915	Election Expenses	-	-	15,000	-	-
	Subtotal	59,176	34,325	64,500	48,000	48,000
<u>COMMODITIES</u>						
5101	Office Supplies	2,063	1,724	3,000	3,000	3,000
5120	Computer Operating Supplies	562	531	600	600	600
5290	Other Operating Supplies	117	98	800	800	800
	Subtotal	2,742	2,353	4,400	4,400	4,400
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,099	1,124	1,300	1,300	1,300
5420	Conferences & Seminars	848	140	1,200	1,000	1,000
	Subtotal	1,947	1,264	2,500	2,300	2,300
	Total City Clerk	\$ 269,248	\$ 248,636	\$ 286,068	\$ 270,082	\$ 270,082

**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 2011/12

DEPARTMENT DESCRIPTION

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

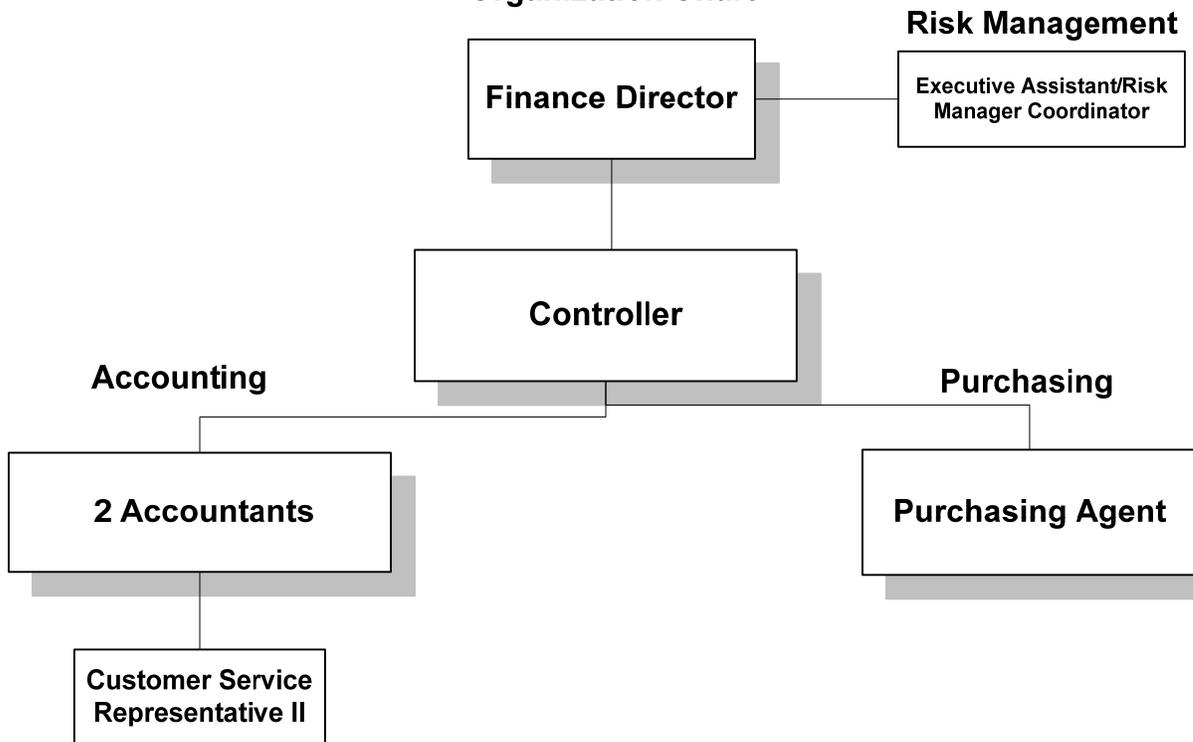
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 688,529	\$ 722,318	\$ 749,090	\$ 776,024	\$ 776,024
3000/3999	Contractual Services	59,079	68,759	61,700	59,100	59,100
4000/4999	Other Charges & Services	14,221	18,449	20,700	20,340	20,340
5000/5399	Commodities	7,443	7,304	8,600	10,100	10,100
5400/5499	Other Operating Expenses	6,476	6,687	9,500	9,500	9,500
	Total Operating Expenses	\$ 775,748	\$ 823,517	\$ 849,590	\$ 875,064	\$ 875,064

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
1001	Finance Director	1.0	1.0	1.0	1.0
1502	Controller	1.0	1.0	1.0	1.0
3001	Executive Assistant/Risk Mgm. Coordinator	1.0	1.0	1.0	1.0
1301	Purchasing Agent	1.0	1.0	1.0	1.0
1201 - 1203	Accountant	2.0	2.0	2.0	2.0
3601	Customer Service Rep. II	1.0	1.0	1.0	1.0
	Total	7.0	7.0	7.0	7.0

Finance Department

Organization Chart



CITY OF AVENTURA

FINANCE

2011/12

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATE 2011/12
% 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

CITY OF AVENTURA
FINANCE
2011/12
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 483,701	\$ 521,668	\$ 531,812	\$ 546,437	\$ 546,437
1401	Overtime	-	-	-	-	-
2101	FICA	34,641	36,255	40,684	41,802	41,802
2201	Pension	69,674	59,967	76,917	79,033	79,033
2301	Health, Life & Disability	98,901	103,108	99,517	106,785	106,785
2401	Workers' Compensation	1,612	1,320	160	1,967	1,967
	Subtotal	688,529	722,318	749,090	776,024	776,024
<u>CONTRACTUAL SERVICES</u>						
3190	Prof. Services	7,515	3,259	7,200	7,600	7,600
3201	Prof. Services - Auditor	51,564	65,500	54,500	51,500	51,500
	Subtotal	59,079	68,759	61,700	59,100	59,100
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,887	3,444	7,000	7,000	7,000
4101	Communication Services	1,221	1,141	1,200	840	840
4610	R&M - Vehicles	2,188	1,348	1,500	1,500	1,500
4650	R&M- Office Equipment	-	-	500	500	500
4701	Printing & Binding	2,777	2,586	4,000	4,000	4,000
4910	Advertising	4,148	9,930	6,000	6,000	6,000
4990	Other Current Charges	-	-	500	500	500
	Subtotal	14,221	18,449	20,700	20,340	20,340
<u>COMMODITIES</u>						
5101	Office Supplies	4,000	3,861	5,000	5,000	5,000
5120	Computer Operating Supplies	911	531	800	800	800
5220	Gas & Oil	2,279	2,902	2,500	4,000	4,000
5290	Other Operating Supplies	253	10	300	300	300
	Subtotal	7,443	7,304	8,600	10,100	10,100
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	3,641	3,006	3,500	3,500	3,500
5420	Conferences & Seminars	2,107	2,811	4,000	4,000	4,000
5450	Training	694	870	1,500	1,500	1,500
5901	Contingency	34	-	500	500	500
	Subtotal	6,476	6,687	9,500	9,500	9,500
	Total Finance	\$ 775,748	\$ 823,517	\$ 849,590	\$ 875,064	\$ 875,064

FINANCE
BUDGET JUSTIFICATIONS

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

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

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

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

4101 Communication Services – Includes telephone services for department personnel.

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

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

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

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

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

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



INFORMATION TECHNOLOGY

CITY OF AVENTURA

INFORMATION TECHNOLOGY

2011/12

DEPARTMENT DESCRIPTION

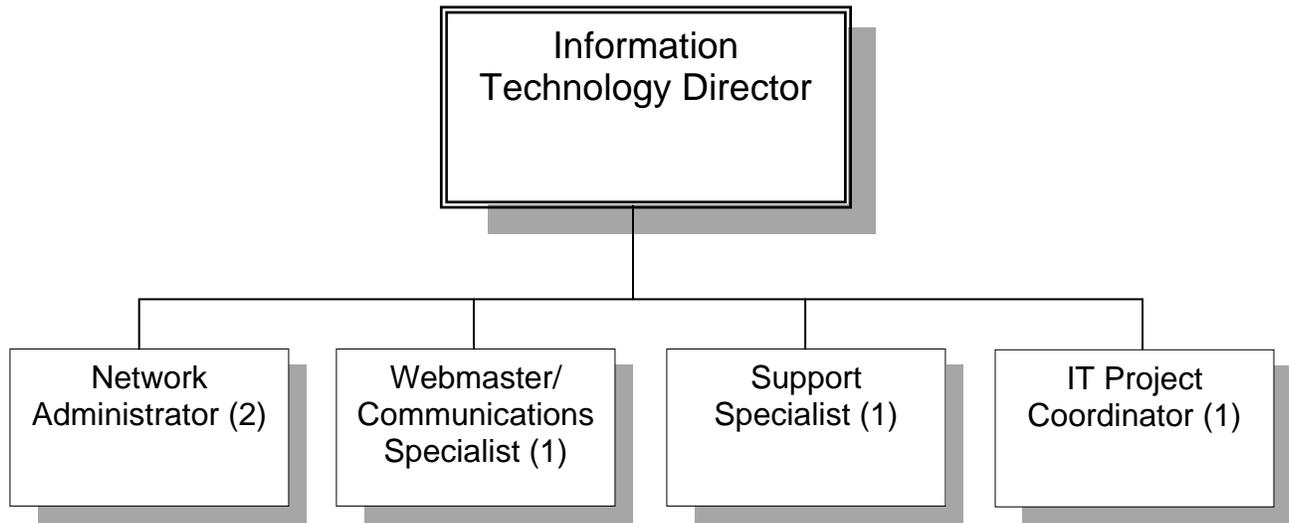
This department provides a secure computing environment that allows for efficient processing of City-related business. Information Technology uses the City's website, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 563,697	\$ 664,571	\$ 694,501	\$ 734,626	\$ 734,626
3000/3999	Contractual Services	2,450	5,257	10,000	10,000	10,000
4000/4999	Other Charges & Services	149,981	138,199	179,540	192,690	192,690
5000/5399	Commodities	18,852	14,557	18,300	18,300	18,300
5400/5499	Other Operating Expenses	8,567	6,268	13,560	13,560	13,560
	Total Operating Expenses	\$ 743,547	\$ 828,852	\$ 915,901	\$ 969,176	\$ 969,176

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
9201	Information Technology Director	1.0	1.0	1.0	1.0
8701	Network Administrator II	1.0	1.0	1.0	1.0
1402	Network Administrator I	1.0	1.0	1.0	1.0
8001	Webmaster/Communications Specialist	1.0	1.0	1.0	1.0
9501	IT Project Coordinator	-	1.0	1.0	1.0
9701	Support Specialist	1.0	1.0	1.0	1.0
	Total	5.0	6.0	6.0	6.0

Information Technology Department Organization Chart



CITY OF AVENTURA

INFORMATION TECHNOLOGY

2011/12

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATED 2011/12
% of time computer network is operational	99	99	99	99
% of time www.cityofaventura.com is available	99	99	99	99
% of time www.aventuracharter.org is available	99	99	99	99
Number of workstations supported	235	235	235	235
Number of physical servers supported	25	18	15	10
Number of virtual servers supported	2	9	15	20
Number of help desk support cases	3,396	3,272	3,100	3,100
Number of newsletters and annual reports coordinated	4	4	4	4
Number of training sessions held	4	4	4	4

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2011/12
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 403,998	\$ 485,932	\$ 497,811	\$ 511,501	\$ 511,501
2101	FICA	29,386	34,813	38,083	39,130	39,130
2201	Pension	57,214	51,097	71,032	72,986	72,986
2301	Health, Life & Disability	71,756	91,500	85,788	109,173	109,173
2401	Workers' Compensation	1,343	1,229	1,787	1,836	1,836
	Subtotal	563,697	664,571	694,501	734,626	734,626
<u>CONTRACTUAL SERVICES</u>						
3130	Computer Programmer	-	3,437	8,000	-	-
3190	Other Prof. Services	2,450	1,820	2,000	10,000	10,000
	Subtotal	2,450	5,257	10,000	10,000	10,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,772	1,632	5,300	5,300	5,300
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	7,408	7,079	8,200	8,500	8,500
4650	R&M- Office Equipment	129,526	108,344	133,790	145,440	145,440
4701	Printing & Binding	292	305	500	500	500
4851	Web Page Maintenance	2,983	9,339	7,500	7,500	7,500
4852	Email Hosting Services	-	5,500	18,000	19,200	19,200
4990	Other Current Charges	-	-	250	250	250
	Subtotal	149,981	138,199	179,540	192,690	192,690
<u>COMMODITIES</u>						
5101	Office Supplies	1,595	1,522	3,000	3,000	3,000
5120	Computer Operating Supplies	17,257	13,035	15,000	15,000	15,000
5290	Other operating supplies	-	-	300	300	300
	Subtotal	18,852	14,557	18,300	18,300	18,300
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	672	889	2,460	2,460	2,460
5420	Conferences & Seminars	2,606	1,264	3,100	3,100	3,100
5450	Training	5,289	4,115	8,000	8,000	8,000
	Subtotal	8,567	6,268	13,560	13,560	13,560
	Total Information Technology	\$ 743,547	\$ 828,852	\$ 915,901	\$ 969,176	\$ 969,176

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 HTE as well as other major hardware maintenance paid directly to IBM or other vendors. Includes Cisco Networking equipment, security software and application maintenance.

4851 Web Page Maintenance – Costs associated with maintaining and updating the City's Web Page including placement of agenda package on Web and the translation tool subscription.

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

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

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

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

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

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

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

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

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



PUBLIC SAFETY

CITY OF AVENTURA

POLICE 2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 12,152,947	\$ 13,096,247	\$ 13,573,877	\$ 14,133,177	\$ 14,133,177
3000/3999	Contractual Services	32,155	28,508	44,500	437,500	437,500
4000/4999	Other Charges & Services	602,433	615,479	697,000	699,000	699,000
5000/5399	Commodities	430,094	511,705	535,000	576,542	576,542
5400/5499	Other Operating Expenses	52,550	48,182	48,000	49,500	49,500
Total Operating Expenses		\$ 13,270,179	\$ 14,300,121	\$ 14,898,377	\$ 15,895,719	\$ 15,895,719

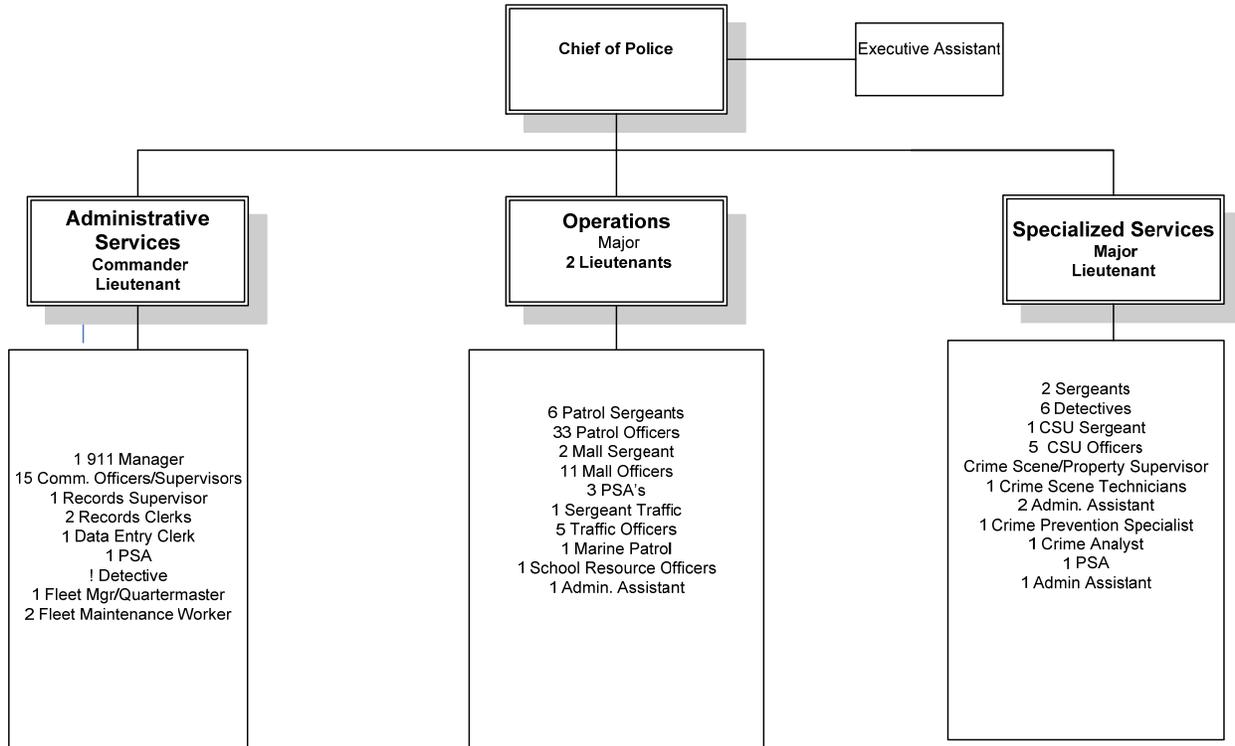
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
0901	Police Chief	1.0	1.0	1.0	1.0
2201-2202	Captains	3.0	2.0	2.0	-
9401-9402	Majors	-	-	-	2.0
2601	Commander	1.0	1.0	1.0	1.0
3002	Executive Assistant	1.0	1.0	1.0	1.0
1701-1704	Lieutenants	3.0	4.0	4.0	4.0
2301-2313	Sergeants	11.0	11.0	11.0	12.0
2101-2105	Detectives	6.0	7.0	6.0	6.0
2001-2059	Police Officers	55.0	58.0	58.0	57.0
6201	Crime Prev Coordinator	1.0	1.0	1.0	1.0
3701	Crime Analyst	1.0	1.0	1.0	1.0
0055	Property Room/Crime Scene Supervisor	-	-	-	1.0
3901	Crime Scene Tech II	-	-	1.0	-
2901	Crime Scene Tech I	2.0	2.0	1.0	1.0
2801, 2803-05	Police Service Aides	8.0	6.0	5.0	4.0
4801	Property Room/Crime Scene Tech	-	-	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
12901-12902	Communication Officer III	2.0	2.0	2.0	2.0
6701-6706	Communication Officer II	6.0	6.0	8.0	8.0
2701-2704	Communication Officer	4.0	4.0	2.0	2.0
8601-8602	Administrative Asst. III	-	2.0	2.0	2.0
8501-8502	Administrative Asst. II	2.0	2.0	2.0	2.0
3401-3403	Administrative Asst. I	2.0	-	-	-
0093	Fleet Maintenance Worker	-	-	-	2.0
7501	Fleet Manager/Quartermaster	1.0	1.0	1.0	1.0
8401	Asst. Fleet Manager	1.0	1.0	1.0	-
Total		119.0	121.0	120.0	120.0

POLICE DEPARTMENT

2011/12

Organization Chart



CITY OF AVENTURA

POLICE
2011/12

OBJECTIVES

1. Complete review and revision of Departmental Procedural Directives and Rules & Regulations. Revision will remove redundant files, add an index and update Procedural Directives to General Orders and Standard Operating Procedures.
2. Work towards expanding and improving the current radio system. Outdated equipment will be replaced and a new micro-wave site will be established to improve system coverage. Initiate Pro-Voice digital program for encryption of radio traffic.
3. Continue to work with Miami-Dade Fire Rescue towards completing Phase II of software integration to transfer medically related emergency calls for service to Miami-Dade County Fire Rescue directly into their CAD system.
4. Continue to have the Crime Suppression Unit be proactive toward crime within the city and continue liaisons with various task forces and/or other agencies regarding organized theft and fraud groups.
5. Maintain service levels and enhance the capabilities of the Special Services Division to continue to provide a Detective to handle crimes related to fraud, computers and ID theft.
6. Maintain a partnership with the community through Crime Prevention and Police services.
7. Work with residents, businesses, organizations and associations to solve problems.
8. Participate in community programs and community involvement activities.
9. Conduct community presentations with an emphasis on safety for children and senior citizens.
10. Conduct customer service surveys of residents, businesses and victims of crimes.

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATE 2011/12
Man-hours Assigned to traffic flow Issues	14,560	16,000	16,000	16,500
Progress Toward National Re-accreditation	100%	50%	100%	100%
Personnel Hired	5	6	4	0
Progress Toward Emergency Management Programs	100%	100%	100%	100%
Community Programs	50	43	43	40
Community Presentations	60	55	55	50
Man hours Assigned to School Resources	2,410	2,400	2,400	2,400
Calls for Service	32,616	31,169	31,169	31,000
Arrests	2,469	2,283	2,283	2,300
Accidents	1,955	1,878	1,878	1,878
Traffic Citations	20,814	20,814	23,000	22,000
Parking Citations Issued	3,375	3,375	3,000	1,800

Part 1 Crimes Reported	2,484	2,283	2,283	2,200
Customer Service Surveys	1,000	1,000	1,000	1,000

CITY OF AVENTURA
PUBLIC SAFETY
2011/12
BUDGETARY ACCOUNT SUMMARY
001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 7,376,221	\$ 8,018,957	\$ 8,279,807	\$ 8,527,961	\$ 8,527,961
1390	Court Time	65,376	119,534	100,000	85,000	85,000
1401	Overtime	575,035	689,572	550,000	650,000	650,000
1410	Holiday Pay	156,574	162,132	150,000	150,000	150,000
1501	Police Incentive Pay	63,735	65,720	65,820	67,620	67,620
2101	FICA	605,922	660,073	651,637	670,758	670,758
2201	Pension	1,728,365	1,724,593	1,938,800	1,994,879	1,994,879
2301	Health, Life & Disability	1,346,375	1,453,103	1,385,702	1,521,978	1,521,978
2401	Workers' Compensation	235,344	202,563	452,111	464,981	464,981
	Subtotal	12,152,947	13,096,247	13,573,877	14,133,177	14,133,177
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams	2,632	4,280	4,500	4,500	4,500
3190	Prof. Services - Traffic Safety Proc	-	-	-	393,000	393,000
3192	Prof. Services	29,523	24,228	40,000	40,000	40,000
	Subtotal	32,155	28,508	44,500	437,500	437,500
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	12,789	11,863	17,000	17,000	17,000
4040	Administrative Expenses	6,691	6,178	10,000	10,000	10,000
4042	Recruiting & Hiring Expense	600	1,228	2,000	2,000	2,000
4043	CALEA Accreditation	13,394	9,363	7,000	7,000	7,000
4050	Investigative Expense	9,704	10,310	15,000	15,000	15,000
4101	Communication Services	100,009	91,975	100,000	100,000	100,000
4201	Postage	5,466	3,930	4,000	4,000	4,000
4420	Leased Equipment	66,181	63,583	58,000	58,000	58,000
4440	Copy Machine Costs	3,496	5,289	4,000	6,000	6,000
4610	R&M- Vehicles	130,736	144,311	150,000	150,000	150,000
4645	R&M- Equipment	142,590	131,853	195,000	195,000	195,000
4650	R&M- Office Equipment	104,846	130,861	130,000	130,000	130,000
4701	Printing & Binding	5,931	4,735	5,000	5,000	5,000
	Subtotal	602,433	615,479	697,000	699,000	699,000
<u>COMMODITIES</u>						
5101	Office Supplies	19,171	17,049	18,000	18,000	18,000
5115	Byrne Grant Match	2,840	7,542	-	7,542	7,542
5116	Byrne SRO Grant Match	-	1,032	-	-	-
5120	Computer Operating Supplies	11,939	7,521	30,000	25,000	25,000
5220	Gas & Oil	223,958	273,889	254,000	305,000	305,000
5240	Uniforms	26,355	33,362	40,000	40,000	40,000
5245	Uniform Allowance	67,683	68,248	60,000	70,000	70,000
5266	Photography	1,270	428	3,000	1,000	1,000
5270	Ammunition	21,208	48,542	50,000	50,000	50,000
5290	Operating Supplies	55,670	54,092	80,000	60,000	60,000
	Subtotal	430,094	511,705	535,000	576,542	576,542
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	4,573	4,576	6,000	6,000	6,000
5430	Educational Assistance	3,008	4,145	5,000	6,500	6,500
5450	Training	31,347	39,461	35,000	35,000	35,000
5901	Contingency	13,622	-	2,000	2,000	2,000
	Subtotal	52,550	48,182	48,000	49,500	49,500
Total Public Safety		\$ 13,270,179	\$ 14,300,121	\$ 14,898,377	\$ 15,895,719	\$ 15,895,719

**PUBLIC SAFETY
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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

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

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

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

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

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

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

4420 Leased Equipment – Covers costs for leased equipment, vehicles and motorcycles.

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

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

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

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

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

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

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

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

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

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

International Association of Chiefs
Florida Police Chiefs Association

MDCACP
FBI National Academy Associates

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

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



COMMUNITY DEVELOPMENT

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2011/12

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.

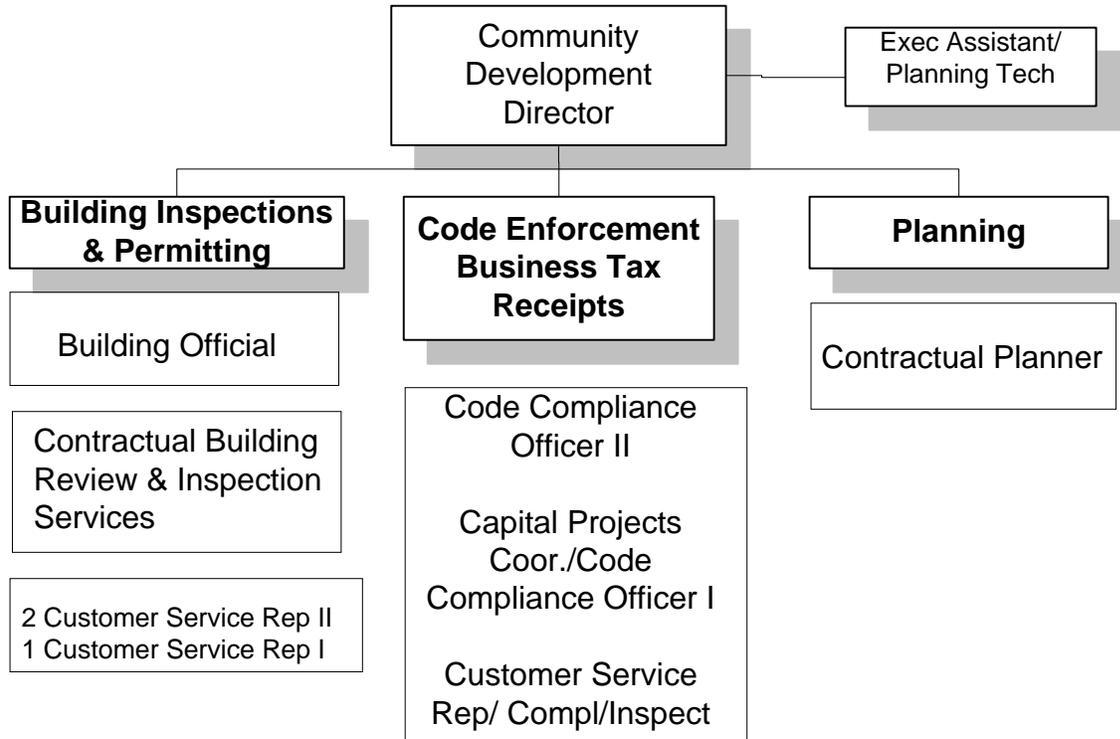
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 691,113	\$ 652,427	\$ 708,208	\$ 719,172	\$ 719,172
3000/3999	Contractual Services	1,169,118	1,500,284	680,000	700,000	700,000
4000/4999	Other Charges & Services	68,487	102,020	62,700	62,800	62,800
5000/5399	Commodities	11,416	8,580	17,500	16,000	16,000
5400/5499	Other Operating Expenses	5,866	4,548	8,900	8,900	8,900
	Total Operating Expenses	\$ 1,946,000	\$ 2,267,859	\$ 1,477,308	\$ 1,506,872	\$ 1,506,872

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2008/09	2009/10	2010/11	2011/12
1311	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	3.0	3.0
3202-3204	Customer Service Rep I	1.0	1.0	1.0	1.0
8901	Code Compliance Officer II/Zoning Review	1.0	1.0	1.0	1.0
4101	Code Compliance Officer	1.0	1.0	-	-
4701	Capital Projects Manager/Code Enforcement Officer	-	-	0.4	0.4
	Total	9.0	9.0	8.4	8.4

Community Development Department

Organization Chart



CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2011/12

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATE 2011/12
No. of Local Business Tax Receipts Issued	2,817	2,884	3,500	3,000
No. of Code Notice of Violations Issued	122	134	200	200
No. of Special Master Hearings	317	631	500	25
No. of Building Permits Issued	3,377	4,130	3,500	3,500
No. of Building Inspections Performed	6,015	6,963	7,000	7,500
No. of Land Development Petitions Processed	10	7	10	10
No. of Variance Requests Processed	2	2	3	3
No. of Site Plans Reviewed	7	3	8	5
% of Inspections Performed 24 Hrs. of Request	99	99	99	99
% of Plan Reviews Conducted Within 10 Days	99	99	98	98

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2011/12
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 493,539	\$ 487,648	\$ 508,797	\$ 516,617	\$ 516,617
1401	Overtime	-	464	500	500	500
2101	FICA	37,152	36,651	38,923	39,521	39,521
2201	Pension	59,262	44,357	64,853	66,747	66,747
2301	Health, Life & Disability	92,375	78,355	82,848	83,715	83,715
2401	Workers' Compensation	8,785	4,952	12,287	12,072	12,072
	Subtotal	691,113	652,427	708,208	719,172	719,172
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspection Services	803,057	898,930	480,000	650,000	650,000
3190	Prof. Services	366,061	601,354	200,000	50,000	50,000
	Subtotal	1,169,118	1,500,284	680,000	700,000	700,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,119	3,681	4,000	4,000	4,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	1,930	1,593	2,000	2,000	2,000
4420	Lease Equipment	2,802	2,722	1,700	2,800	2,800
4610	R&M - Vehicles	1,060	1,754	2,000	2,000	2,000
4645	R&M - Equipment	529	536	1,000	1,000	1,000
4701	Printing	9,998	7,732	11,000	10,000	10,000
4730	Records Retention	43,049	78,002	35,000	35,000	35,000
	Subtotal	68,487	102,020	62,700	62,800	62,800
<u>COMMODITIES</u>						
5101	Office Supplies	5,684	3,876	7,500	7,500	7,500
5120	Computer Operating Supplies	2,096	2,066	2,500	2,500	2,500
5220	Gas & Oil	3,349	2,638	4,000	4,000	4,000
5240	Uniforms	287	-	500	500	500
5245	Uniform Allowance	-	-	1,500	1,500	1,500
5290	Other Operating Supplies	-	-	1,500	-	-
	Subtotal	11,416	8,580	17,500	16,000	16,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,628	1,798	2,500	2,500	2,500
5420	Conferences & Seminars	2,698	2,270	3,400	3,400	3,400
5450	Training	1,540	480	2,500	2,500	2,500
5901	Contingency	-	-	500	500	500
	Subtotal	5,866	4,548	8,900	8,900	8,900
Total Community Development		\$ 1,946,000	\$ 2,267,859	\$ 1,477,308	\$ 1,506,872	\$ 1,506,872

**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

2011/12

DEPARTMENT DESCRIPTION

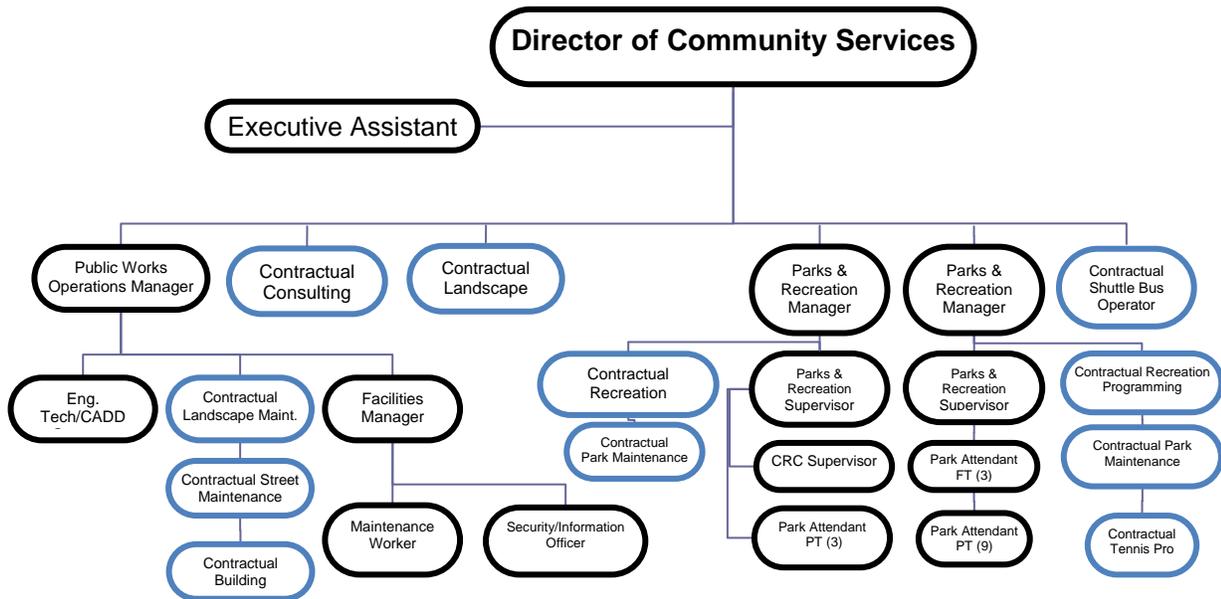
This department is responsible for the maintenance of roads, public areas and facilities, beautification projects, community recreation and cultural activities, special events programming, implementation of mass transit programs and park development. The department is organized to provide a wide scope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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 1,276,780	\$ 1,293,467	\$ 1,389,712	\$ 1,344,404	\$ 1,344,404
3000/3999	Contractual Services	1,661,135	1,645,086	1,917,000	1,475,000	1,475,000
4000/4999	Other Charges & Services	1,241,068	1,170,545	1,216,700	1,196,200	1,196,200
5000/5399	Commodities	22,625	22,129	31,000	30,500	30,500
5400/5499	Other Operating Expenses	12,550	7,615	30,500	23,000	23,000
Total Operating Expenses		\$ 4,214,158	\$ 4,138,842	\$ 4,584,912	\$ 4,069,104	\$ 4,069,104

PERSONNEL ALLOCATION SUMMARY

Position No	Position Title	2008/09	2009/10	2010/11	2011/12
5001	Director of Community Services	1.0	1.0	1.0	1.0
5101	Public Works Operations Manager	1.0	1.0	1.0	1.0
3004	Executive Assistant	1.0	1.0	1.0	1.0
5301	Engineer Tech/CAD Operator	1.0	1.0	1.0	1.0
7701	Facilities Manager	1.0	1.0	1.0	1.0
5401	Maintenance Worker	1.0	1.0	1.0	1.0
7201	Security Guard/Info Officer	1.0	1.0	1.0	1.0
5201	Parks and Recreation Services Supt.	1.0	1.0	1.0	-
4901-4902	Parks and Recreation Manager	-	-	-	2.0
1901-1902	Parks and Recreation Supervisor	-	-	-	2.0
1021	Community Rec Center Manager	1.0	1.0	1.0	-
1051	CRC Assistant Manager/Special Events Coordinator	1.0	1.0	1.0	-
1041	Community Rec Center Supervisor	1.0	1.0	1.0	1.0
1011	Parks and Recreation Activities Manager	1.0	1.0	1.0	-
5801-5803	Park Attendant (F/T)	4.0	4.0	4.0	3.0
5701-5714	Park Attendant (P/T)	12.0	12.0	12.0	12.0
Total Full Time		16.0	16.0	16.0	15.0
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

Total: 15 Full Time Employees
12 Part time Employees

- 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

2011/12

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATE 2011/12
Resident complaints & concerns cleared	72	84	96	100
Advisory Board Meetings attended	5	4	5	5
CIP projects completed	4	4	4	3
Tree City re-certification	1	1	1	1
Stormwater basins/systems cleaned for compliance	45	50	60	65
Shuttle bus ridership	208,763	241,273	256,000	262,000
Community Recreation Center attendance	57,921	73,626	80,000	85,000
Number of participants registered in youth sports	742	639	725	765
Number of public outreach programs & special events	2	6	8	8

2011-12 Youth Sports Calendar

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

CITY OF AVENTURA
COMMUNITY SERVICES
2011/12
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
PERSONAL SERVICES						
1201	Employee Salaries	\$ 916,692	961,761	\$ 999,072	\$ 965,419	\$ 965,419
1401	Overtime	5,427	6,301	8,000	8,000	8,000
2101	FICA	68,334	71,662	76,429	73,855	73,855
2201	Pension	115,267	83,951	126,234	120,686	120,686
2301	Health, Life & Disability	141,128	145,834	152,802	154,215	154,215
2401	Workers' Compensation	29,932	23,958	27,175	22,229	22,229
	Subtotal	1,276,780	1,293,467	1,389,712	1,344,404	1,344,404
CONTRACTUAL SERVICES						
3113	Prof. Services - Comm. Cen. Inst.	89,108	95,672	77,000	80,000	80,000
3150	Prof. Services - Landscape Arch.	20,711	36,817	18,000	20,000	20,000
3450	Lands/Tree Maint. Svcs - Streets	910,132	870,013	1,085,000	740,000	740,000
3451	Beautification/Signage	62,704	50,235	67,000	70,000	70,000
3452	Lands/Tree Maint. Svcs - Parks	246,757	250,599	325,000	220,000	220,000
3455	Transportation Services	331,723	341,750	345,000	345,000	345,000
	Subtotal	1,661,135	1,645,086	1,917,000	1,475,000	1,475,000
OTHER CHARGES & SERVICES						
4001	Travel & Per Diem	2,187	1,783	2,500	2,500	2,500
4041	Car Allowance	-	9,565	6,000	6,000	6,000
4101	Communication Services	9,685	71,245	7,500	7,000	7,000
4301	Utilities - Electric	80,014	-	62,500	50,000	50,000
4311	Utilities - Street Lighting	220,036	217,131	210,000	218,000	218,000
4320	Utilities - Water	243,228	183,983	220,000	200,000	200,000
4420	Lease	5,284	4,104	5,200	5,200	5,200
4610	R&M - Vehicles	2,292	2,080	2,000	1,500	1,500
4620	R&M - Buildings	77,232	73,243	80,000	82,500	82,500
4645	R&M - Equipment	7,324	7,607	10,000	12,500	12,500
4672	R&M - Parks	53,655	46,443	73,000	75,000	75,000
4691	R&M - Streets	1,512	2,752	12,500	12,500	12,500
4701	Printing & Binding	11,791	5,614	12,000	7,000	7,000
4850	Special Events	42,865	45,947	46,000	46,500	46,500
4851	Cultural/Recreation Programs	124,122	139,110	107,500	110,000	110,000
4852	Founders Day Activities	56,671	49,838	60,000	60,000	60,000
4854	Summer Recreation	303,170	310,100	300,000	300,000	300,000
	Subtotal	1,241,068	1,170,545	1,216,700	1,196,200	1,196,200
COMMODITIES						
5101	Office Supplies	4,180	3,927	6,000	6,000	6,000
5120	Computer Operating Supplies	6,890	6,416	8,500	8,500	8,500
5220	Gas & Oil	6,515	6,300	5,000	5,250	5,250
5240	Uniforms	4,557	5,370	8,000	7,250	7,250
5290	Other Operating Supplies	483	116	3,500	3,500	3,500
	Subtotal	22,625	22,129	31,000	30,500	30,500
OTHER OPERATING EXPENSES						
5410	Subscriptions & Memberships	3,379	904	2,500	2,500	2,500
5420	Conferences & Seminars	670	577	3,000	3,000	3,000
5450	Training	5,690	5,704	10,000	10,000	10,000
5901	Contingency	2,811	430	15,000	7,500	7,500
	Subtotal	12,550	7,615	30,500	23,000	23,000
Total Community Services		\$ 4,214,158	\$ 4,138,842	\$ 4,584,912	\$ 4,069,104	\$ 4,069,104

COMMUNITY SERVICES
BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



ARTS & CULTURAL CENTER

CITY OF AVENTURA

ARTS & CULTURAL CENTER

2011/12

DEPARTMENT DESCRIPTION

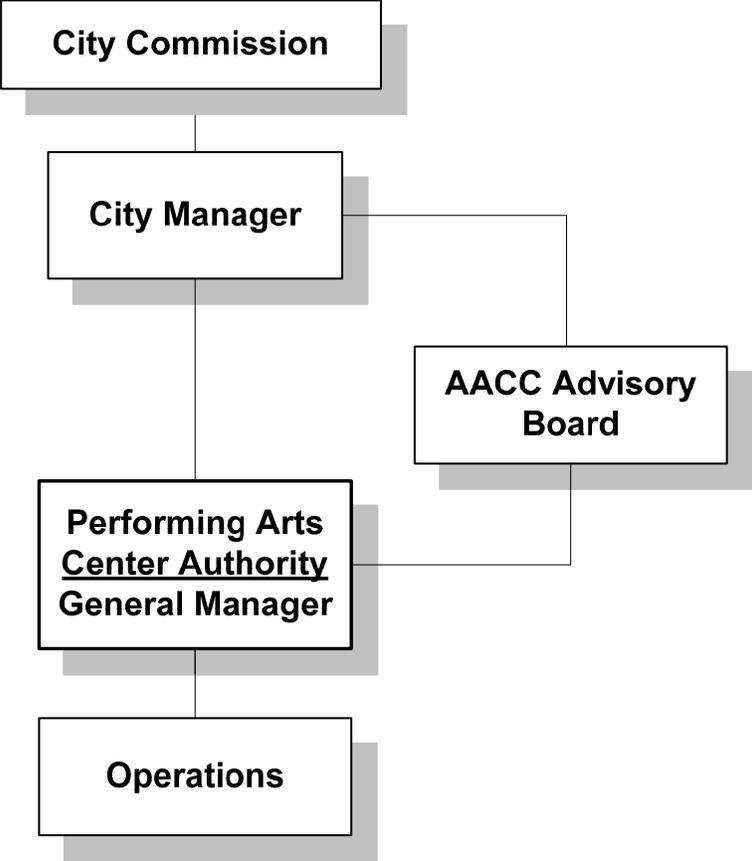
This department is responsible for the operations and programming of the Arts and Cultural Center. The goal is to provide a facility that offers a wide range of quality entertainment and cultivates partnerships with other local and regional organizations to enhance the quality of life for the City by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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	154,320	327,254	483,175	503,653	503,653
4000/4999	Other Charges & Services	130	54,150	141,500	143,400	143,400
5000/5399	Commodities	29	5,813	15,000	9,000	9,000
5400/5499	Other Operating Expenses	-	1,770	45,200	17,200	17,200
Total Operating Expenses		\$ 154,479	\$ 388,987	\$ 684,875	\$ 673,253	\$ 673,253

PACA Contractual Employees	2008/09	2009/10	2010/11	2011/12
General Manager	N/A	12 months	1.0	1.0
Event Manager	N/A	2 months	1.0	1.0
Technical Manager	N/A	6 months	1.0	1.0
Box Office Manager	N/A	2 months	1.0	1.0
Marketing Coordinator	N/A	N/A	0.3	0.3
P/T Labor	N/A	N/A	0.3	0.3

Arts & Cultural Center Department

Organization Chart



CITY OF AVENTURA

ARTS & CULTURAL CENTER

2011/12

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 2008/09	ACTUAL 2009/10	PROJECTED 2010/11	ESTIMATE 2011/12
Advisory Board Meetings attended	4	8	4	4
Number of performances/events	N/A	N/A	138	140
Number of promotional material produced	1	7	40	40
Summer Camp	N/A	N/A	1	1
% of patrons who respond favorably to AACC	N/A	N/A	70%	70%

CITY OF AVENTURA
ARTS & CULTURAL CENTER
2011/12
BUDGETARY ACCOUNT SUMMARY
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	-	-	-
2201	Pension	-	-	-	-	-
2301	Health, Life & Disability	-	-	-	-	-
2401	Workers' Compensation	-	-	-	-	-
	Subtotal	-	-	-	-	-
<u>CONTRACTUAL SERVICES</u>						
3112	Prof. Services - Management Serv	154,320	187,740	144,000	144,000	144,000
3114	Prof. Services - Man Services /Staff	-	123,613	269,375	282,053	282,053
3115	Prof. Services - Man Services /Marl	-	10,725	19,800	21,600	21,600
3190	Prof. Services - Programming	-	1,795	35,000	40,000	40,000
3410	Prof. Services - Janitorial Services	-	3,381	15,000	16,000	16,000
	Subtotal	154,320	327,254	483,175	503,653	503,653
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	130	1,709	4,000	2,000	2,000
4101	Communication Services	-	987	3,000	2,000	2,000
4201	Postage	-	5,896	10,000	6,000	6,000
4301	Utilities	-	31,797	33,000	41,000	41,000
4440	Copy Machine Costs	-	709	2,000	2,400	2,400
4620	R&M - Buildings	-	907	5,000	5,000	5,000
4645	R&M - Equipment	-	898	5,000	5,000	5,000
4701	Printing & Binding	-	2,437	25,000	25,000	25,000
4850	Special Events	-	6,047	10,000	10,000	10,000
4851	Web Page Maintenance	-	2,763	2,500	2,500	2,500
4910	Advertising	-	-	40,000	42,000	42,000
4920	Licenses/Permit Fees	-	-	2,000	500	500
	Subtotal	130	54,150	141,500	143,400	143,400
<u>COMMODITIES</u>						
5101	Office Supplies	29	1,021	2,000	2,000	2,000
5120	Computer Operating Supplies	-	2,085	3,000	3,000	3,000
5290	Other Operating Supplies	-	2,707	10,000	4,000	4,000
	Subtotal	29	5,813	15,000	9,000	9,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	-	1,200	1,200	1,200
5420	Conferences & Seminars	-	1,770	1,000	-	-
5430	Reserve for Programming	-	-	40,000	15,000	15,000
5901	Contingency	-	-	3,000	1,000	1,000
	Subtotal	-	1,770	45,200	17,200	17,200
	Total Arts & Cultural Center	\$ 154,479	\$ 388,987	\$ 684,875	\$ 673,253	\$ 673,253

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

2011/12

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
TRANSFERS						
9118	Transfer to Charter School Fund	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
9123	Transfer to Debt Service Fund - 2010/11	1,345,341	1,867,459	1,349,462	1,207,734	1,207,734
9124	Transfer to Debt Service Fund - 2000	490,669	628,705	508,363	508,465	508,465
9125	Transfer to Debt Service Fund - 2002	400,577	404,120	403,709	404,780	404,780
9170	Transfer to Cultural Center Con. Fund	2,000,000	656,185	-	-	-
Total Non-Departmental - Transfers		\$ 4,336,587	\$ 3,656,469	\$ 2,261,534	\$ 2,220,979	\$ 2,220,979

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

CITY OF AVENTURA

NON-DEPARTMENTAL

2011/12

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>PERSONAL SERVICES</u>						
2501	Unemploment	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
	Subtotal	-	-	-	15,000	15,000
<u>CONTRACTUAL SERVICES</u>						
3410	Prof. Services - Janitorial	\$ 62,100	\$ 62,400	\$ 62,000	\$ 62,000	\$ 62,000
	Subtotal	62,100	62,400	62,000	62,000	62,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	110,615	105,173	118,000	105,000	105,000
4201	Postage	21,465	14,311	22,000	25,000	25,000
4301	Utilities	307,603	226,115	275,000	260,000	260,000
4440	Copy Machine Costs	8,304	13,059	15,000	15,000	15,000
4501	Insurance	910,822	679,190	936,000	936,000	936,000
4620	R&M - Government Center	78,584	102,845	145,000	124,000	124,000
4650	R&M - Office Equipment	615	1,230	2,000	2,000	2,000
	Subtotal	1,438,008	1,141,923	1,513,000	1,467,000	1,467,000
<u>COMMODITIES</u>						
5290	Other Operating Supplies	11,841	10,073	10,000	10,000	10,000
	Subtotal	11,841	10,073	10,000	10,000	10,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	60,567	23,900	50,000	50,000	50,000
5904	Hurricane/Storm Exp	-	-	-	-	-
	Subtotal	60,567	23,900	50,000	50,000	50,000
Total Non-Departmental		\$ 1,572,516	\$ 1,238,296	\$ 1,635,000	\$ 1,604,000	\$ 1,604,000

**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.

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

2011/12

PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>City Manager's Office - 05-512</u>						
6402	Computer Equipment <\$5,000	\$ 2,452	\$ 1,896	\$ 2,000	\$ 4,000	\$ 4,000
	Subtotal	2,452	1,896	2,000	4,000	4,000
<u>City Clerk - 08-519</u>						
6402	Computer Equipment <\$5,000	1,589	872	-	-	-
	Subtotal	1,589	872	-	-	-
<u>Finance - 10-513</u>						
6401	Computer Equipment >\$5,000	1,266	-	-	-	-
6402	Computer Equipment <\$5,000	1,813	1,918	6,000	2,000	2,000
6410	Equipment	-	-	-	-	-
	Subtotal	3,079	1,918	6,000	2,000	2,000
<u>Information Technology - 12-513</u>						
6401	Computer Equipment >\$5,000	35,081	154,198	328,000	105,000	105,000
6402	Computer Equipment <\$5,000	845	11,077	6,000	6,000	6,000
6410	Equipment >\$5,000	-	30,550	-	-	-
	Subtotal	35,926	195,825	334,000	111,000	111,000
<u>Public Safety - 20- 521</u>						
6303	Safety Improvements	12,220	-	-	-	-
6401	Computer Equipment >\$5,000	10,481	5,836	10,000	-	-
6402	Computer Equipment <\$5,000	101,057	91,822	240,000	110,000	110,000
6405	E911 Equipment	11,722	-	40,000	15,000	15,000
6407	Radio Purchase & Replace.	179,346	115,748	321,764	688,000	688,000
6408	Secure Out Schools Grant	-	24,237	-	-	-
6410	Equipment >\$5,000	70,010	129,496	150,000	120,000	120,000
6411	Equipment <\$5,000	13,270	19,036	40,214	21,500	21,500
6413	State 911 Grant	30,270	14,709	-	-	-
6414	Police Dept Offices Improve	-	17,750	-	-	-
6450	Vehicles	297,453	412,320	409,934	430,000	430,000
	Subtotal	725,829	830,954	1,211,912	1,384,500	1,384,500
<u>Community Development - 40-524</u>						
6401	Computer Equipment >\$5,000	-	-	44,000	-	-
6402	Computer Equipment <\$5,000	2,693	2,930	3,000	3,500	3,500
6411	Equipment <\$5,000	-	-	-	-	-
6450	Vehicles	-	13,950	-	-	-
	Subtotal	2,693	16,880	47,000	3,500	3,500
<u>Community Services - 50-539/541/572</u>						
6205	Government Center Improvements	-	331,913	157,287	-	-
6402	Computer Equipment <\$5,000	14,410	12,631	19,177	22,400	22,400
6410	Equipment >\$5,000	55,360	46,736	33,500	14,000	14,000
6411	Equipment <\$5,000	-	5,872	3,500	2,500	2,500
6301	Beautification Projects	89,739	7,795	7,800	7,800	7,800
6307	Street Lighting Improv.	-	-	-	300,000	300,000
6310	Entrance Monument Sign	-	-	50,000	-	-
6341	Transportation System Improve.	220,544	827,237	285,000	-	-
6205	Community Center	4,488	-	-	-	-
6310	Aventura Founders Park	-	-	491,600	74,000	74,000
6322	Waterways Park Improvements	23,055	-	-	-	-
	Subtotal	407,596	1,232,184	1,047,864	420,700	420,700

<u>Arts & Cultural Center - 70-575</u>						
6301	Improve. Other Than Bldg/Marquee	-	157,315	125,000	-	-
6410	Equipment >\$5,000	-	420,057	110,965	-	-
	Subtotal	-	577,372	235,965	-	-
<u>Non-Departmental - 90-590</u>						
6206	Gov't Center Garage Expansion	-	-	-	175,000	175,000
6208	Building\Equipment	38,280	-	-	-	-
6999	Capital Reserve	-	12,436	15,193,488	15,193,488	15,193,488
	Subtotal	38,280	12,436	15,193,488	15,368,488	15,368,488
	Total Capital	\$ 1,217,444	\$ 2,870,337	\$ 18,078,229	\$ 17,294,188	\$ 17,294,188

CAPITAL PROJECT DESCRIPTIONS

OFFICE OF THE CITY MANAGER

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

FINANCE

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

INFORMATION TECHNOLOGY

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

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

PUBLIC SAFETY

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

Replace 25 Mobile Laptops	50,000	Vehicle Modems	6,000
Replace 2 Servers	10,000	10 Vehicle Printers	10,000
20 Desktop Computers	24,000	Upgrades	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 consists of purchasing 108 mobile and 8 desktop radios and upgrades to the 800 MHz to accommodate the communication needs of the Police Department.

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

10 Vehicle Equipment	\$72,000
Replace 1 Message Board	11,000
Prisoner Vehicle Equipment	20,000
K-9 Vehicle Equipment	7,000
Crime Scene Ventilation System	5,000
RFID Expansion	5,000

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

Replace 10 Ballistic Vests	\$8,500
Replace Dive team Equipment	2,000

Replace 2 Bikes	2,000
7 Tasers	7,800
Portable Generator	1,200

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

Replace 11 Patrol Vehicles, Prisoner Van, Fleet Truck and K-9 Vehicle.

COMMUNITY DEVELOPMENT

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

COMMUNITY SERVICES

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

6410 Equipment >\$5,000 – This project consists of purchasing 1 service cart and replacing 2 Exercise Bikes.

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

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

6307 Street Lighting Improvements – Provides partial funding in conjunction with the Street Transportation Fund to fund phase 2 of upgrading the street lighting along the eastside of Biscayne Boulevard.

6310 Aventura Founders Park Improvements – This project consists of replacing exercise equipment, pour in place surfacing and shade covers for bleachers.

NON-DEPARTMENTAL

Government Center Parking Expansion - This project consists of adding a second level to the parking area adjacent to the Government Center to provide higher ground for police vehicles and accommodate additional parking.



**POLICE
EDUCATION
FUND**

CITY OF AVENTURA

POLICE EDUCATION FUND 110

CATEGORY SUMMARY 2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	8,023	7,560	7,000	7,000	7,000
360000/369999	Miscellaneous Revenues	83	74	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	13,733	11,310	4,000	4,000
	Total Available	\$ 8,106	\$ 21,367	\$ 18,310	\$ 11,000	\$ 11,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	5,061	10,057	18,310	11,000	11,000
	Total Operating Expenses	5,061	10,057	18,310	11,000	11,000
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	\$ 5,061	\$ 10,057	\$ 18,310	\$ 11,000	\$ 11,000

CITY OF AVENTURA
POLICE EDUCATION FUND 110
2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>Fines & Forfeitures</u>					
3511000	Fines	\$ 8,023	\$ 7,560	\$ 7,000	\$ 7,000	\$ 7,000
	Subtotal	8,023	7,560	7,000	7,000	7,000
	<u>Miscellaneous Revenues</u>					
3611000	Interest	83	74	-	-	-
	Subtotal	83	74	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	-	13,733	11,310	4,000	4,000
	Subtotal	-	13,733	11,310	4,000	4,000
	Total Revenues	\$ 8,106	\$ 21,367	\$ 18,310	\$ 11,000	\$ 11,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety</u>					
5450	Training	\$ 5,061	\$ 10,057	\$ 18,310	\$ 11,000	\$ 11,000
	Total Expenditures	\$ 5,061	\$ 10,057	\$ 18,310	\$ 11,000	\$ 11,000

REVENUE PROJECTION RATIONALE

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



**TRANSPORTATION
AND STREET
MAINTENANCE
FUND**

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

CATEGORY SUMMARY 2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	1,558,451	1,470,944	1,480,000	1,511,650	1,511,650
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	493	44	-	500	500
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	63,606	2,968	130,000	130,000
	Total Available	\$ 1,558,944	\$ 1,534,594	\$ 1,482,968	\$ 1,642,150	\$ 1,642,150

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	1,094,391	1,077,116	975,000	775,000	775,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	1,094,391	1,077,116	975,000	775,000	775,000
6000/6999	Capital Outlay	242,736	454,510	507,968	867,150	867,150
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	\$ 1,337,127	\$ 1,531,626	\$ 1,482,968	\$ 1,642,150	\$ 1,642,150

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2011/12

REVENUE PROJECTIONS

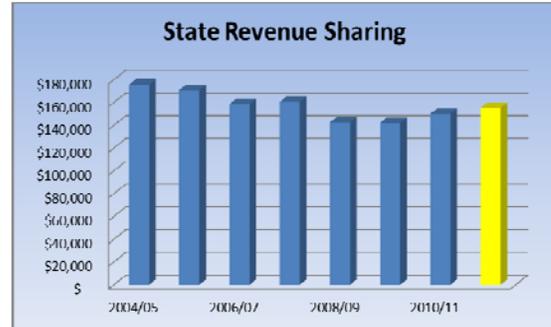
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>Intergovernmental Revenues</u>						
3343903	Miami Gardens Drive Conn	\$ 91,188	\$ -	\$ -	\$ -	\$ -
3351200	State Revenue Sharing	142,514	142,226	150,000	155,250	155,250
3353001	Local Option Cap. Impr. Gas Tax	111,797	117,222	125,000	125,000	125,000
3353010	Local Option Gas Tax	322,544	306,926	325,000	325,000	325,000
3383801	County Transit System Surtax	890,408	904,570	880,000	906,400	906,400
	Subtotal	1,558,451	1,470,944	1,480,000	1,511,650	1,511,650
<u>Miscellaneous Revenues</u>						
3611000	Interest	493	44	-	500	500
3632000	Transportation Mitigation Impact F	-	-	-	-	-
3661000	Developer Contributions/Streets	-	-	-	-	-
	Subtotal	493	44	-	500	500
<u>Fund Balance</u>						
3999000	Carryover	-	63,606	2,968	130,000	130,000
	Subtotal	-	63,606	2,968	130,000	130,000
	Total Revenues	\$ 1,558,944	\$ 1,534,594	\$ 1,482,968	\$ 1,642,150	\$ 1,642,150

EXPENDITURES 5001-541

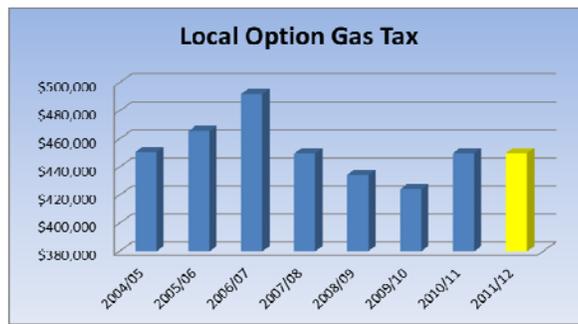
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>CONTRACTUAL SERVICES</u>						
<u>Community Services - 50-541</u>						
3450	Landscape/Tree Maint/Streets	\$ 711,622	\$ 728,494	\$ 600,000	\$ 400,000	\$ 400,000
3455	Enhanced Transit Services	382,769	348,622	375,000	375,000	375,000
	Subtotal	1,094,391	1,077,116	975,000	775,000	775,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 50-541</u>						
6305	Road Resurfacing	242,736	448,112	505,000	608,000	608,000
6307	Street Lighting Improv.	-	-	-	200,000	200,000
6341	Transportation System Improv.	-	6,398	-	-	-
6999	Capital Reserve	-	-	2,968	59,150	59,150
	Subtotal	242,736	454,510	507,968	867,150	867,150
	Total Expenditures	\$ 1,337,127	\$ 1,531,626	\$ 1,482,968	\$ 1,642,150	\$ 1,642,150

REVENUE PROJECTION RATIONALE

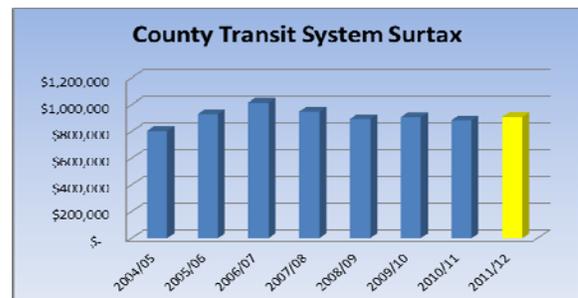
3351200 State Revenue Sharing – Revenue received in this category represents a portion of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$155,250 will be received 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 \$906,400 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.

6307 Street Lighting Improvements – Provides partial funding in conjunction with the General Fund to fund phase 2 of upgrading the street lighting along the eastside of Biscayne Boulevard.

6305 Road Resurfacing – This project consists of resurfacing NE 31th Avenue/ NE 185th Street, NE 188th Street and a portion of NE 191st Street as part of the City's ongoing maintenance program.



**POLICE CAPITAL
OUTLAY IMPACT
FEE FUND**

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

CATEGORY SUMMARY

2011/12

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
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	15,714	220	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	16,337	16,557	16,557	16,557
	Total Available	\$ 15,714	\$ 16,557	\$ 16,557	\$ 16,557	\$ 16,557

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
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	8,091	-	16,557	16,557	16,557
	Total Expenditures	\$ 8,091	\$ -	\$ 16,557	\$ 16,557	\$ 16,557

CITY OF AVENTURA

POLICE CAPITAL OUTLAY IMPACT FEE FUND 140

2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 133	\$ 119	\$ -	\$ -	\$ -
3632200	Police Impact Fees	15,581	101	-	-	-
	Subtotal	15,714	220	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	-	16,337	16,557	16,557	16,557
	Subtotal	-	16,337	16,557	16,557	16,557
	Total Revenues	\$ 15,714	\$ 16,557	\$ 16,557	\$ 16,557	\$ 16,557

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety</u>					
6410	Equipment	\$ 8,091	\$ -	\$ -	\$ -	\$ -
	Subtotal	8,091	-	-	-	-
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety</u>					
6999	Capital Reserve	-	-	16,557	16,557	16,557
	Subtotal	-	-	16,557	16,557	16,557
	Total Expenditures	\$ 8,091	\$ -	\$ 16,557	\$ 16,557	\$ 16,557

REVENUE PROJECTION RATIONALE

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



PARK DEVELOPMENT FUND

CITY OF AVENTURA

PARK DEVELOPMENT FUND 170

CATEGORY SUMMARY

2011/12

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	5,302	2,237	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	490,930	2,246	2,246	2,246
	Total Available	\$ 5,302	\$ 493,167	\$ 2,246	\$ 2,246	\$ 2,246

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	-	-	-	-	-
6000/6999	Capital Outlay	31,928	192,721	2,246	2,246	2,246
9000/9999	Transfers	250,000	298,200	-	-	-
	Total Expenditures	\$ 281,928	\$ 490,921	\$ 2,246	\$ 2,246	\$ 2,246

CITY OF AVENTURA
PARK DEVELOPMENT FUND 170
2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 5,302	\$ 2,237	\$ -	\$ -	\$ -
3632700	Recreation Impact Fees	-	-	-	-	-
	Subtotal	5,302	2,237	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	-	490,930	2,246	2,246	2,246
	Subtotal	-	490,930	2,246	2,246	2,246
	Total Revenues	\$ 5,302	\$ 493,167	\$ 2,246	\$ 2,246	\$ 2,246

EXPENDITURES 5001-572

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>CAPITAL OUTLAY</u>						
<u>Community Services</u>						
6203	Waterways Park Improv.	\$ 8,919	\$ 5,994	\$ -	\$ -	\$ -
6204	Waterways Dog Park Improv.	-	-	-	-	-
6206	Veterans Park Modifications	19,914	186,727	-	-	-
6313	Country Club Dr. Tennis Court	3,095	-	-	-	-
	Subtotal	31,928	192,721	-	-	-
<u>CAPITAL OUTLAY</u>						
<u>Community Services</u>						
6999	Capital Reserve	-	-	2,246	2,246	2,246
	Subtotal	-	-	2,246	2,246	2,246
<u>TRANSFERS - 90-701</u>						
<u>Non-Departmental - 590</u>						
7001	Transfer to Arts Center Con Fun	250,000	298,200	-	-	-
	Subtotal	250,000	298,200	-	-	-
	Total Expenditures	\$ 281,928	\$ 490,921	\$ 2,246	\$ 2,246	\$ 2,246

REVENUE PROJECTION RATIONALE

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



911 FUND

CITY OF AVENTURA

911 FUND 180

CATEGORY SUMMARY

2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	258,795	173,703	223,000	211,650	211,650
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	123,216	55,004	-	-
Total Available		\$ 258,795	\$ 296,919	\$ 278,004	\$ 211,650	\$ 211,650

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	96,563	114,105	105,004	120,000	120,000
5000/5399	Commodities	-	30	4,000	4,000	4,000
5400/5999	Other Operating Expenses	2,439	2,780	5,000	5,400	5,400
Total Operating Expenses		99,002	116,915	114,004	129,400	129,400
6000/6999	Capital Outlay	-	-	-	-	-
9000/9999	Transfers	94,000	125,000	164,000	82,250	82,250
Total Expenditures		\$ 193,002	\$ 241,915	\$ 278,004	\$ 211,650	\$ 211,650

CITY OF AVENTURA

911 FUND 180

2011/12

REVENUE PROJECTIONS

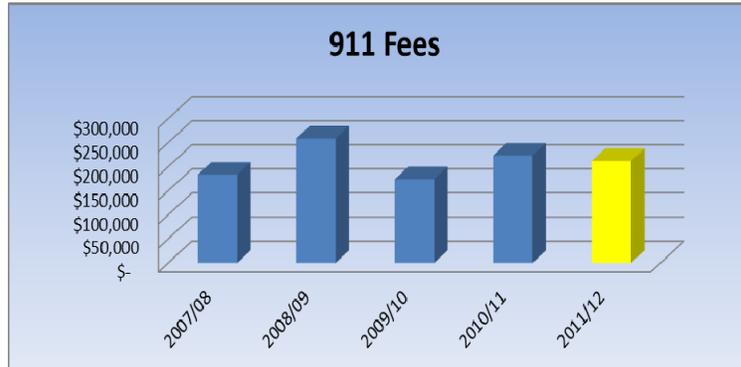
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>Intergovernmental Revenues</u>						
3379110	911 Fees - Wire Line	\$ 164,782	\$ 121,253	\$ 150,000	\$ 140,650	\$ 140,650
3379111	911 Fees - Wireless	94,013	52,450	73,000	71,000	71,000
	Subtotal	258,795	173,703	223,000	211,650	211,650
<u>Miscellaneous Revenues</u>						
3611000	Interest on Investments	-	-	-	-	-
	Subtotal	-	-	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	-	123,216	55,004	-	-
	Subtotal	-	123,216	55,004	-	-
	Total Revenues	\$ 258,795	\$ 296,919	\$ 278,004	\$ 211,650	\$ 211,650

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>OPERATING</u>						
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	\$ 2,998	\$ 2,025	\$ 5,000	\$ 5,000	\$ 5,000
4101	Communications	39,285	21,872	45,000	60,000	60,000
4645	R&M - Equipment	54,280	90,208	55,004	55,000	55,000
	Subtotal	96,563	114,105	105,004	120,000	120,000
<u>COMMODITIES</u>						
5120	Computer Operating Supplies	-	-	2,000	2,000	2,000
5290	Other Operating Supplies	-	30	2,000	2,000	2,000
	Subtotal	-	30	4,000	4,000	4,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	240	360	-	400	400
5450	Training	2,199	2,420	5,000	5,000	5,000
	Subtotal	2,439	2,780	5,000	5,400	5,400
<u>CAPITAL OUTLAY</u>						
<u>Public Safety - 2001-521</u>						
6999	Capital Reserves	-	-	-	-	-
	Subtotal	-	-	-	-	-
<u>TRANSFERS - 90-901</u>						
9101	Transfer to General Fund	94,000	125,000	164,000	82,250	82,250
	Subtotal	94,000	125,000	164,000	82,250	82,250
	Total Expenditures	\$ 193,002	\$ 241,915	\$ 278,004	\$ 211,650	\$ 211,650

REVENUE PROJECTION RATIONALE

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



EXPENDITURE JUSTIFICATIONS

4101 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

2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
10000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
20000/329999	Licenses & Permits	-	-	-	-	-
30000/339999	Intergovernmental Revenues	-	-	-	-	-
40000/349999	Charges for Services	-	-	-	-	-
50000/359999	Fines & Forfeitures	-	-	-	-	-
60000/369999	Miscellaneous Revenues	25,976	26,390	-	-	-
80000/389999	Transfer/Debt Proceeds	2,680,587	13,732,062	8,272,278	2,567,910	2,567,910
99900/399999	Fund Balance	-	20,793	15,535	-	-
Total Available		\$ 2,706,563	\$ 13,779,245	\$ 8,287,813	\$ 2,567,910	\$ 2,567,910

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	2,706,178	13,615,306	8,287,813	2,567,910	2,567,910
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 2,706,178	\$ 13,615,306	\$ 8,287,813	\$ 2,567,910	\$ 2,567,910

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

CATEGORY SUMMARY

2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
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	281	104	-	-	-
380000/389999	Transfer/Debt Proceeds	1,345,341	12,252,459	6,914,462	1,207,734	1,207,734
399900/399999	Fund Balance	-	15,059	15,526	-	-
Total Available		\$ 1,345,622	\$ 12,267,622	\$ 6,929,988	\$ 1,207,734	\$ 1,207,734

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	1,348,779	12,252,096	6,929,988	1,207,734	1,207,734
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 1,348,779	\$ 12,252,096	\$ 6,929,988	\$ 1,207,734	\$ 1,207,734

CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Miscellaneous Revenues						
3611000	Interest	\$ 281	\$ 104	\$ -	\$ -	\$ -
	Subtotal	281	104	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	1,345,341	1,867,459	1,349,462	1,207,734	1,207,734
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	10,385,000	5,565,000	-	-
	Subtotal	1,345,341	12,252,459	6,914,462	1,207,734	1,207,734
Fund Balance						
3999000	Carryover	-	15,059	15,526	-	-
	Subtotal	-	15,059	15,526	-	-
Total Revenues		\$ 1,345,622	\$ 12,267,622	\$ 6,929,988	\$ 1,207,734	\$ 1,207,734

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
DEBT SERVICE						
Non-Departmental - 590						
0100	Payment to Refunded Bond	\$ -	\$ 10,321,560	\$ 5,505,000	\$ -	\$ -
7130	Advance Refunding Escrow	-	520,000	-	-	-
7130	Principal	495,000	515,000	540,000	650,000	650,000
7230	Interest	846,018	816,402	804,988	557,734	557,734
7330	Other Debt Service Costs	7,761	79,134	80,000	-	-
	Total Expenditures	\$ 1,348,779	\$ 12,252,096	\$ 6,929,988	\$ 1,207,734	\$ 1,207,734

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 4/1/2012 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 4/1/2012 and 10/1/2012.

CITY OF AVENTURA
2010 LOAN DEBT SERVICE FUND 230
Bank Qualified Loan
FBO Refunding Bonds, Series 2010

Principal 230-0001-590.71-30
Interest 230-0001-590.72-30
Other 230-0001-590.73-30

CITY OF AVENTURA
2011 LOAN DEBT SERVICE FUND 230
Bank Qualified Loan
FBO Refunding Bonds, Series 2011

Principal 230-0001-590.71-30
Interest 230-0001-590.72-30
Other 230-0001-590.73-30

CITY OF AVENTURA
2010 & 2011 COMBINED LOAN DEBT SERVICE FUND 230
Bank Qualified Loan
FBO Refunding Bonds, Series 2010 & 2011 Combined

Principal 230-0001-590.71-30
Interest 230-0001-590.72-30
Other 230-0001-590.73-30

Annual						Annual						Annual					
Date	Principal	Coupon	Interest	Debt Service	Debt Service	Date	Principal	Coupon	Interest	Debt Service	Debt Service	Date	Principal	Interest	Debt Service	Debt Service	
4/1/2011	\$ -	3.420%	\$ 185,476.10	\$ 185,476.10	\$ 185,476.10	4/1/2011	\$ -	-	\$ 37,137.10	\$ 37,137.10	\$ 37,137.10	4/1/2011	\$ -	\$ 222,613.20	\$ 222,613.20	\$ 222,613.20	
10/1/2011	-	-	177,583.50	177,583.50	177,583.50	10/1/2011	-	-	101,283.00	101,283.00	101,283.00	10/1/2011	-	278,866.50	278,866.50	278,866.50	
4/1/2012	430,000.00	3.420%	177,583.50	607,583.50	785,167.00	4/1/2012	220,000.00	3.640%	101,283.00	321,283.00	422,566.00	4/1/2012	650,000.00	278,866.50	928,866.50	1,207,733.00	
10/1/2012	-	-	170,230.50	170,230.50	170,230.50	10/1/2012	-	-	97,279.00	97,279.00	97,279.00	10/1/2012	-	267,509.50	267,509.50	267,509.50	
4/1/2013	445,000.00	3.420%	170,230.50	615,230.50	785,461.00	4/1/2013	230,000.00	3.640%	97,279.00	327,279.00	424,558.00	4/1/2013	675,000.00	267,509.50	942,509.50	1,210,019.00	
10/1/2013	-	-	162,621.00	162,621.00	162,621.00	10/1/2013	-	-	93,093.00	93,093.00	93,093.00	10/1/2013	-	255,714.00	255,714.00	255,714.00	
4/1/2014	455,000.00	3.420%	162,621.00	617,621.00	790,242.00	4/1/2014	240,000.00	3.640%	93,093.00	333,093.00	426,186.00	4/1/2014	695,000.00	255,714.00	950,714.00	1,206,428.00	
10/1/2014	-	-	154,940.50	154,940.50	154,940.50	10/1/2014	-	-	88,725.00	88,725.00	88,725.00	10/1/2014	-	243,565.50	243,565.50	243,565.50	
4/1/2015	470,000.00	3.420%	154,940.50	624,940.50	779,681.00	4/1/2015	255,000.00	3.640%	88,725.00	343,725.00	432,450.00	4/1/2015	725,000.00	243,565.50	988,565.50	1,212,131.00	
10/1/2015	-	-	146,803.50	146,803.50	146,803.50	10/1/2015	-	-	84,084.00	84,084.00	84,084.00	10/1/2015	-	230,887.50	230,887.50	230,887.50	
4/1/2016	485,000.00	3.420%	146,803.50	631,803.50	778,607.00	4/1/2016	260,000.00	3.640%	84,084.00	344,084.00	428,168.00	4/1/2016	745,000.00	230,887.50	975,887.50	1,206,775.00	
10/1/2016	-	-	138,510.00	138,510.00	138,510.00	10/1/2016	-	-	79,352.00	79,352.00	79,352.00	10/1/2016	-	217,862.00	217,862.00	217,862.00	
4/1/2017	505,000.00	3.420%	138,510.00	643,510.00	782,020.00	4/1/2017	270,000.00	3.640%	79,352.00	349,352.00	428,704.00	4/1/2017	775,000.00	217,862.00	992,862.00	1,210,724.00	
10/1/2017	-	-	129,874.50	129,874.50	129,874.50	10/1/2017	-	-	74,438.00	74,438.00	74,438.00	10/1/2017	-	204,312.50	204,312.50	204,312.50	
4/1/2018	525,000.00	3.420%	129,874.50	654,874.50	784,749.00	4/1/2018	280,000.00	3.640%	74,438.00	354,438.00	428,876.00	4/1/2018	805,000.00	204,312.50	1,009,312.50	1,213,625.00	
10/1/2018	-	-	120,897.00	120,897.00	120,897.00	10/1/2018	-	-	69,342.00	69,342.00	69,342.00	10/1/2018	-	190,239.00	190,239.00	190,239.00	
4/1/2019	545,000.00	3.420%	120,897.00	665,897.00	786,794.00	4/1/2019	285,000.00	3.640%	69,342.00	354,342.00	423,684.00	4/1/2019	830,000.00	190,239.00	1,020,239.00	1,210,478.00	
10/1/2019	-	-	111,577.50	111,577.50	111,577.50	10/1/2019	-	-	64,155.00	64,155.00	64,155.00	10/1/2019	-	175,732.50	175,732.50	175,732.50	
4/1/2020	560,000.00	3.420%	111,577.50	677,577.50	783,155.00	4/1/2020	300,000.00	3.640%	64,155.00	364,155.00	428,310.00	4/1/2020	860,000.00	175,732.50	1,035,732.50	1,211,465.00	
10/1/2020	-	-	102,001.50	102,001.50	102,001.50	10/1/2020	-	-	58,695.00	58,695.00	58,695.00	10/1/2020	-	160,696.50	160,696.50	160,696.50	
4/1/2021	575,000.00	3.420%	102,001.50	677,001.50	779,003.00	4/1/2021	310,000.00	3.640%	58,695.00	368,695.00	427,390.00	4/1/2021	885,000.00	160,696.50	1,045,696.50	1,206,393.00	
10/1/2021	-	-	92,169.00	92,169.00	92,169.00	10/1/2021	-	-	53,053.00	53,053.00	53,053.00	10/1/2021	-	145,222.00	145,222.00	145,222.00	
4/1/2022	595,000.00	3.420%	92,169.00	687,169.00	779,338.00	4/1/2022	320,000.00	3.640%	53,053.00	373,053.00	426,106.00	4/1/2022	915,000.00	145,222.00	1,060,222.00	1,205,444.00	
10/1/2022	-	-	81,994.50	81,994.50	81,994.50	10/1/2022	-	-	47,229.00	47,229.00	47,229.00	10/1/2022	-	129,223.50	129,223.50	129,223.50	
4/1/2023	615,000.00	3.420%	81,994.50	696,994.50	778,989.00	4/1/2023	335,000.00	3.640%	47,229.00	382,229.00	429,458.00	4/1/2023	950,000.00	129,223.50	1,079,223.50	1,208,447.00	
10/1/2023	-	-	71,478.00	71,478.00	71,478.00	10/1/2023	-	-	41,132.00	41,132.00	41,132.00	10/1/2023	-	112,610.00	112,610.00	112,610.00	
4/1/2024	640,000.00	3.420%	71,478.00	711,478.00	782,956.00	4/1/2024	345,000.00	3.640%	41,132.00	386,132.00	427,264.00	4/1/2024	985,000.00	112,610.00	1,097,610.00	1,210,220.00	
10/1/2024	-	-	60,534.00	60,534.00	60,534.00	10/1/2024	-	-	34,853.00	34,853.00	34,853.00	10/1/2024	-	95,387.00	95,387.00	95,387.00	
4/1/2025	660,000.00	3.420%	60,534.00	720,534.00	781,068.00	4/1/2025	360,000.00	3.640%	34,853.00	394,853.00	429,706.00	4/1/2025	1,020,000.00	95,387.00	1,115,387.00	1,210,774.00	
10/1/2025	-	-	49,248.00	49,248.00	49,248.00	10/1/2025	-	-	28,301.00	28,301.00	28,301.00	10/1/2025	-	77,549.00	77,549.00	77,549.00	
4/1/2026	685,000.00	3.420%	49,248.00	734,248.00	783,496.00	4/1/2026	365,000.00	3.640%	28,301.00	393,301.00	421,602.00	4/1/2026	1,050,000.00	77,549.00	1,127,549.00	1,205,098.00	
10/1/2026	-	-	37,534.50	37,534.50	37,534.50	10/1/2026	-	-	21,658.00	21,658.00	21,658.00	10/1/2026	-	59,192.50	59,192.50	59,192.50	
4/1/2027	705,000.00	3.420%	37,534.50	742,534.50	780,069.00	4/1/2027	380,000.00	3.640%	21,658.00	401,658.00	423,316.00	4/1/2027	1,085,000.00	59,192.50	1,144,192.50	1,203,385.00	
10/1/2027	-	-	25,479.00	25,479.00	25,479.00	10/1/2027	-	-	14,742.00	14,742.00	14,742.00	10/1/2027	-	40,221.00	40,221.00	40,221.00	
4/1/2028	735,000.00	3.420%	25,479.00	760,479.00	785,958.00	4/1/2028	395,000.00	3.640%	14,742.00	409,742.00	424,484.00	4/1/2028	1,130,000.00	40,221.00	1,170,221.00	1,210,442.00	
10/1/2028	-	-	12,910.50	12,910.50	12,910.50	10/1/2028	-	-	7,553.00	7,553.00	7,553.00	10/1/2028	-	20,463.50	20,463.50	20,463.50	
4/1/2029	755,000.00	3.420%	12,910.50	767,910.50	780,821.00	4/1/2029	415,000.00	3.640%	7,553.00	422,553.00	430,106.00	4/1/2029	1,170,000.00	20,463.50	1,190,463.50	1,210,927.00	
	\$ 10,385,000.00		\$ 3,878,050.10	\$ 14,263,050.10	\$ 14,263,050.10		\$ 5,565,000.00		\$ 2,155,071.10	\$ 7,720,071.10	\$ 7,720,071.10		\$ 15,950,000.00	\$ 6,033,121.20	\$ 21,983,121.20	\$ 21,983,121.20	

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

CATEGORY SUMMARY 2011/12

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
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	25,231	25,484	-	-	-
380000/389999	Transfer/Debt Proceeds	490,669	628,705	508,363	508,465	508,465
399900/399999	Fund Balance	-	5,709	-	-	-
Total Available		\$ 515,900	\$ 659,898	\$ 508,363	\$ 508,465	\$ 508,465

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
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	510,912	512,304	508,363	508,465	508,465
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 510,912	\$ 512,304	\$ 508,363	\$ 508,465	\$ 508,465

CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240

2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Miscellaneous Revenues						
3611000	Interest	\$ 25,231	\$ 25,484	\$ -	\$ -	\$ -
	Subtotal	25,231	25,484	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	490,669	628,705	508,363	508,465	508,465
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	-	-	-	-
	Subtotal	490,669	628,705	508,363	508,465	508,465
Fund Balance						
3999000	Carryover	-	5,709	-	-	-
	Subtotal	-	5,709	-	-	-
	Total Revenues	\$ 515,900	\$ 659,898	\$ 508,363	\$ 508,465	\$ 508,465

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
DEBT SERVICE						
Non-Departmental - 590						
0100	Payment to Refunded Bond	\$ -	\$ -	\$ -	\$ -	\$ -
7130	Advance Refunding Escrow	-	-	-	-	-
7130	Principal	270,000	285,000	295,000	310,000	310,000
7230	Interest	240,912	227,304	213,363	198,465	198,465
7330	Other Debt Service Costs	-	-	-	-	-
	Total Expenditures	\$ 510,912	\$ 512,304	\$ 508,363	\$ 508,465	\$ 508,465

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 10/1/2012 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 4/1/2012 and 10/1/2012.

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

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

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

Date	Principal	Coupon	Interest	Debt Service
10/1/2001	\$ 220,000.00	5.050%	\$ 290,568.58	\$ 510,568.58
10/1/2002	190,000.00	5.050%	319,917.50	509,917.50
10/1/2003	200,000.00	5.050%	310,322.50	510,322.50
10/1/2004	210,000.00	5.050%	300,222.50	510,222.50
10/1/2005	220,000.00	5.050%	289,617.60	509,617.60
10/1/2006	235,000.00	5.050%	278,507.50	513,507.50
10/1/2007	245,000.00	5.050%	266,640.50	511,640.50
10/1/2008	255,000.00	5.050%	254,267.50	509,267.50
10/1/2009	270,000.00	5.050%	241,390.00	511,390.00
10/1/2010	285,000.00	5.050%	227,755.00	512,755.00
10/1/2011	295,000.00	5.050%	213,362.50	508,362.50
10/1/2012	310,000.00	5.050%	198,465.00	508,465.00
10/1/2013	325,000.00	5.050%	182,810.00	507,810.00
10/1/2014	345,000.00	5.050%	166,397.50	511,397.50
10/1/2015	360,000.00	5.050%	148,975.00	508,975.00
10/1/2016	380,000.00	5.050%	130,795.00	510,795.00
10/1/2017	395,000.00	5.050%	111,605.00	506,605.00
10/1/2018	415,000.00	5.050%	91,657.50	506,657.50
10/1/2019	435,000.00	5.050%	70,700.00	505,700.00
10/1/2020	965,000.00	5.050%	48,732.50	1,013,732.50
	\$ 6,555,000.00		\$ 4,142,709.18	\$ 10,697,709.18

Notes:

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

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 5.05%.

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

CATEGORY SUMMARY

2011/12

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	5	2	-	-	-
380000/389999	Transfer/Debt Proceeds	400,577	404,120	403,709	404,780	404,780
399900/399999	Fund Balance	-	25	9	-	-
Total Available		\$ 400,582	\$ 404,147	\$ 403,718	\$ 404,780	\$ 404,780

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	402,062	404,138	403,718	404,780	404,780
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 402,062	\$ 404,138	\$ 403,718	\$ 404,780	\$ 404,780

CITY OF AVENTURA

2002 LOAN DEBT SERVICE FUND 250

2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Miscellaneous Revenues						
3611000	Interest	\$ 5	\$ 2	\$ -	\$ -	\$ -
	Subtotal	5	2	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	400,577	404,120	403,709	404,780	404,780
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	-	-	-	-
	Subtotal	400,577	404,120	403,709	404,780	404,780
Fund Balance						
3999000	Carryover	-	25	9	-	-
	Subtotal	-	25	9	-	-
	Total Revenues	\$ 400,582	\$ 404,147	\$ 403,718	\$ 404,780	\$ 404,780

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
DEBT SERVICE						
Non-Departmental - 590						
0100	Payment to Refunded Bond	\$ -	\$ -	\$ -	\$ -	\$ -
7130	Advance Refunding Escrow	-	-	-	-	-
7130	Principal	148,854	155,943	160,668	167,756	167,756
7230	Interest	245,764	241,061	235,550	229,524	229,524
7330	Other Debt Service Costs	7,444	7,134	7,500	7,500	7,500
	Total Expenditures	\$ 402,062	\$ 404,138	\$ 403,718	\$ 404,780	\$ 404,780

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 8/1/2012 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 2/1/2012 and 8/1/2012.

**CITY OF AVENTURA
2002 LOAN DEBT SERVICE FUND 250**

Florida Intergovernmental Finance Commission
Capital Revenue Bonds, Series 2002

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

CITY DEBT SERVICE SCHEDULE - FUND #250					LAND ACQUISITION DEBT SERVICE SCHEDULE - FUND #250					2002 LOAN DEBT SERVICE FUND - FUND #250				
Date	Principal	Coupon	Interest	Debt Service	Date	Principal	Coupon	Interest	Debt Service	Date	Principal	Coupon	Interest	Debt Service
8/1/2003	\$ -	0.000%	\$ 38,174.53	\$ 38,174.53	8/1/2003	\$ -	0.000%	\$ 195,194.20	\$ 195,194.20	8/1/2003	\$ -	0.000%	\$ 233,368.73	\$ 233,368.73
8/1/2004	21,644.12	2.500%	43,216.45	64,860.57	8/1/2004	110,670.83	2.500%	220,974.56	331,645.39	8/1/2004	132,314.95	2.500%	264,191.01	396,505.96
8/1/2005	22,030.62	2.100%	42,675.35	64,705.97	8/1/2005	112,647.09	2.100%	218,207.79	330,854.88	8/1/2005	134,677.71	2.100%	260,883.14	395,560.85
8/1/2006	22,417.13	2.500%	42,212.70	64,629.83	8/1/2006	114,623.35	2.500%	215,842.20	330,465.56	8/1/2006	137,040.48	2.500%	258,054.91	395,095.39
8/1/2007	23,190.13	2.750%	41,652.28	64,842.41	8/1/2007	118,575.88	2.750%	212,976.62	331,552.50	8/1/2007	141,766.01	2.750%	254,628.90	396,394.91
8/1/2008	23,576.63	3.125%	41,014.55	64,591.18	8/1/2008	120,552.15	3.125%	209,715.78	330,267.93	8/1/2008	144,128.78	3.125%	250,730.33	394,859.11
8/1/2009	24,349.64	3.375%	40,277.78	64,627.41	8/1/2009	124,504.68	3.375%	205,948.52	330,453.20	8/1/2009	148,854.31	3.375%	246,226.30	395,080.62
8/1/2010	25,509.14	3.625%	39,455.98	64,965.12	8/1/2010	130,433.47	3.625%	201,746.50	332,179.97	8/1/2010	155,942.62	3.625%	241,202.47	397,145.09
8/1/2011	26,282.15	3.750%	38,531.27	64,813.42	8/1/2011	134,386.00	3.750%	197,018.28	331,404.28	8/1/2011	160,668.15	3.750%	235,549.55	396,217.70
8/1/2012	27,441.65	3.800%	37,545.69	64,987.34	8/1/2012	140,314.80	3.800%	191,978.81	332,293.60	8/1/2012	167,756.45	3.800%	229,524.50	397,280.95
8/1/2013	28,214.66	4.000%	36,502.91	64,717.57	8/1/2013	144,267.33	4.000%	186,646.84	330,914.17	8/1/2013	172,481.98	4.000%	223,149.75	395,631.74
8/1/2014	29,374.16	4.100%	35,374.32	64,748.49	8/1/2014	150,196.12	4.100%	180,876.15	331,072.27	8/1/2014	179,570.28	4.100%	216,250.47	395,820.76
8/1/2015	30,920.17	4.200%	34,169.98	65,090.15	8/1/2015	158,101.18	4.200%	174,718.11	332,819.29	8/1/2015	189,021.35	4.200%	208,888.09	397,909.44
8/1/2016	32,079.68	4.300%	32,871.33	64,951.01	8/1/2016	164,029.97	4.300%	168,077.86	332,107.83	8/1/2016	196,109.65	4.300%	200,949.19	397,058.85
8/1/2017	33,625.69	4.400%	31,491.91	65,117.60	8/1/2017	171,935.03	4.400%	161,024.57	332,959.60	8/1/2017	205,560.72	4.400%	192,516.48	398,077.20
8/1/2018	27,828.16	4.875%	30,012.38	57,840.53	8/1/2018	142,291.06	4.875%	153,459.43	295,750.49	8/1/2018	170,119.22	4.875%	183,471.81	353,591.02
8/1/2019	29,374.16	4.875%	28,655.75	58,029.92	8/1/2019	150,196.12	4.875%	146,522.74	296,718.86	8/1/2019	179,570.28	4.875%	175,178.50	354,748.78
8/1/2020	30,920.17	4.875%	27,223.76	58,143.94	8/1/2020	158,101.18	4.875%	139,200.68	297,301.86	8/1/2020	189,021.35	4.875%	166,424.44	355,445.80
8/1/2021	32,079.68	4.875%	25,716.41	57,796.09	8/1/2021	164,029.97	4.875%	131,493.25	295,523.22	8/1/2021	196,109.65	4.875%	157,209.65	353,319.31
8/1/2022	34,012.19	4.875%	24,152.52	58,164.71	8/1/2022	173,911.30	4.875%	123,496.78	297,408.08	8/1/2022	207,923.49	4.875%	147,649.30	355,572.79
8/1/2023	35,558.20	5.000%	22,494.43	58,052.63	8/1/2023	181,816.36	5.000%	115,018.61	296,834.96	8/1/2023	217,374.55	5.000%	137,513.03	354,887.59
8/1/2024	37,490.71	5.000%	20,716.52	58,207.23	8/1/2024	191,697.68	5.000%	105,927.79	297,625.47	8/1/2024	229,188.39	5.000%	126,644.31	355,832.70
8/1/2025	39,423.22	5.000%	18,841.98	58,265.20	8/1/2025	201,579.00	5.000%	96,342.91	297,921.91	8/1/2025	241,002.22	5.000%	115,184.89	356,187.11
8/1/2026	41,355.73	5.000%	16,870.82	58,226.55	8/1/2026	211,460.33	5.000%	86,263.96	297,724.28	8/1/2026	252,816.06	5.000%	103,134.78	355,950.83
8/1/2027	43,288.24	5.000%	14,803.03	58,091.28	8/1/2027	221,341.65	5.000%	75,690.94	297,032.59	8/1/2027	264,629.89	5.000%	90,493.97	355,123.86
8/1/2028	45,607.26	5.000%	12,638.62	58,245.88	8/1/2028	233,199.24	5.000%	64,623.86	297,823.10	8/1/2028	278,806.49	5.000%	77,262.48	356,068.97
8/1/2029	47,926.27	5.000%	10,358.26	58,284.53	8/1/2029	245,056.83	5.000%	52,963.89	298,020.72	8/1/2029	292,983.10	5.000%	63,322.15	356,305.25
8/1/2030	50,631.78	5.000%	7,961.94	58,593.73	8/1/2030	258,890.68	5.000%	40,711.05	299,601.73	8/1/2030	309,522.46	5.000%	48,673.00	358,195.46
8/1/2031	52,950.80	5.000%	5,430.36	58,381.15	8/1/2031	270,748.27	5.000%	27,766.52	298,514.79	8/1/2031	323,699.07	5.000%	33,196.87	356,895.94
8/1/2032	55,656.31	5.000%	2,782.82	58,439.13	8/1/2032	284,582.12	5.000%	14,229.11	298,811.23	8/1/2032	340,238.43	5.000%	17,011.92	357,250.36
	\$ 974,758.46		\$ 843,826.62	\$ 1,818,585.08		\$ 4,984,139.66		\$ 4,314,658.32	\$ 9,298,797.98		\$5,958,898.12		\$5,158,484.94	\$ 11,117,383.06

Notes:

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

The Series 2002 Revenue Bonds were financed through the Florida Intergovernmental Finance Commission. The loan is 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 August 1st and interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2032. Debt service requirements average approximately \$850,000 per year over the 30-year life of the obligation. The interest rate varies from 2.5% to 5.0% depending on the maturity date.

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

CATEGORY SUMMARY

2011/12

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	REVENUE PROJECTIONS		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2008/09	ACTUAL 2009/10	BUDGET 2010/11	PROPOSAL 2011/12	APPROVAL 2011/12
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	459	800	-	-	-
380000/389999	Transfer/Debt Proceeds	444,000	446,778	445,744	446,931	446,931
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 444,459	\$ 447,578	\$ 445,744	\$ 446,931	\$ 446,931

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	EXPENDITURES		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2008/09	ACTUAL 2009/10	BUDGET 2010/11	PROPOSAL 2011/12	APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	444,425	446,768	445,744	446,931	446,931
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 444,425	\$ 446,768	\$ 445,744	\$ 446,931	\$ 446,931

CITY OF AVENTURA

FIFC LOAN DEBT SERVICE FUND 290

2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
Miscellaneous Revenues						
3611000	Interest	\$ 459	\$ 800	\$ -	\$ -	-
	Subtotal	459	800	-	-	-
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	-	-	-	-	-
3811901	Transfer from Charter School Fund	444,000	446,778	445,744	446,931	446,931
3842000	Bond Proceeds	-	-	-	-	-
3850100	Proceeds from Refunding Bonds	-	-	-	-	-
	Subtotal	444,000	446,778	445,744	446,931	446,931
Fund Balance						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 444,459	\$ 447,578	\$ 445,744	\$ 446,931	\$ 446,931

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
DEBT SERVICE						
Non-Departmental - 590						
0100	Payment to Refunded Bond	\$ -	\$ -	\$ -	\$ -	-
7130	Advance Refunding Escrow	-	-	-	-	-
7130	Principal	166,146	174,057	179,332	187,244	187,244
7230	Interest	275,290	269,213	262,912	256,187	256,187
7330	Other Debt Service Costs	2,989	3,498	3,500	3,500	3,500
	Total Expenditures	\$ 444,425	\$ 446,768	\$ 445,744	\$ 446,931	\$ 446,931

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 8/1/2012 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 2/1/2012 and 8/1/2012.

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

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

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

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

Notes:

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- Other debt requires Commission approval by a Simple Majority (4 of 7 Commissioners).

The Series 2002 Revenue Bonds were financed through the Florida Intergovernmental Finance Commission. The loan is 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 August 1st and interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2032. Debt service requirements average approximately \$850,000 per year over the 30-year life of the obligation. The interest rate varies from 2.5% to 5.0% depending on the maturity date.



CAPITAL CONSTRUCTION FUNDS

CITY OF AVENTURA

CAPITAL CONSTRUCTION FUND - ARTS & CULTURAL CENTER CONSTRUCTION 391

CATEGORY SUMMARY

2011/12

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	2,359,690	2,053,195	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer/Debt Proceeds	2,250,000	954,385	-	-	-
399900/399999	Fund Balance	-	1,676,838	-	-	-
	Total Available	\$ 4,609,690	\$ 4,684,418	\$ -	\$ -	\$ -

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	-	-	-	-	-
6000/6999	Capital Outlay	2,932,852	4,684,418	-	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	\$ 2,932,852	\$ 4,684,418	\$ -	\$ -	\$ -



STORMWATER UTILITY FUND

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

CATEGORY SUMMARY

2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	107,364	175,303	-	-	-
340000/349999	Charges for Services	801,532	842,867	841,458	841,458	841,458
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	2,567	3,320	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 911,463	\$ 1,021,490	\$ 841,458	\$ 841,458	\$ 841,458

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	383,015	556,609	535,000	500,000	500,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	256,603	271,998	-	-	-
Total Operating Expenses		639,618	828,607	535,000	500,000	500,000
6000/6999	Capital Outlay	11,557	14,644	306,458	341,458	341,458
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 651,175	\$ 843,251	\$ 841,458	\$ 841,458	\$ 841,458

CITY OF AVENTURA
STORMWATER UTILITY FUND 410
2011/12

REVENUE PROJECTIONS

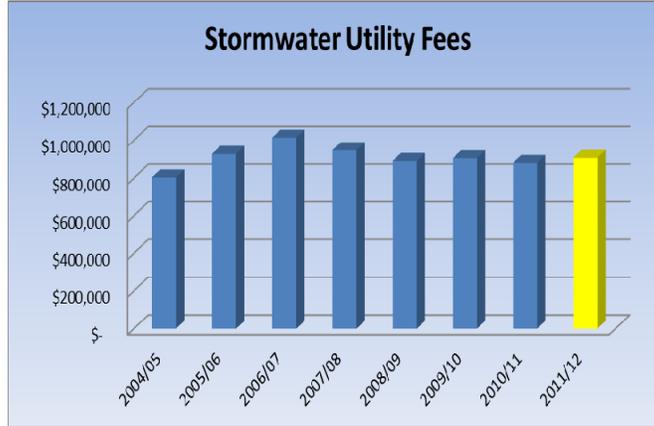
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>Intergovernmental Revenues</u>						
3343605	State Grant	\$ 107,364	\$ 175,303	\$ -	\$ -	\$ -
	Subtotal	107,364	175,303	-	-	-
<u>Charges for Services</u>						
3439110	Stormwater Utility Fees	801,532	842,867	841,458	841,458	841,458
	Subtotal	801,532	842,867	841,458	841,458	841,458
<u>Miscellaneous Revenues</u>						
3611000	Interest	2,567	3,320	-	-	-
	Subtotal	2,567	3,320	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 911,463	\$ 1,021,490	\$ 841,458	\$ 841,458	\$ 841,458

EXPENDITURES 5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
<u>Operating</u>						
<u>CONTRACTUAL SERVICES</u>						
<u>Community Services - 538</u>						
3110	Prof. Services - Engineering	\$ 64,068	\$ 135,327	\$ 75,000	\$ 90,000	\$ 90,000
3450	Lands Maint. - Streets	156,466	164,501	250,000	200,000	200,000
3460	Street Maint./Drainage	162,481	256,781	210,000	210,000	210,000
	Subtotal	383,015	556,609	535,000	500,000	500,000
<u>OTHER OPERATING EXPENSES</u>						
5915	Depreciation	256,603	271,998	-	-	-
	Subtotal	256,603	271,998	-	-	-
<u>CAPITAL OUTLAY</u>						
<u>Community Services - 538</u>						
6306	Drainage Improvements	11,557	14,644	200,000	200,000	200,000
	Subtotal	11,557	14,644	200,000	200,000	200,000
<u>CAPITAL OUTLAY</u>						
<u>Community Services</u>						
6999	Capital Reserve	-	-	106,458	141,458	141,458
	Subtotal	-	-	106,458	141,458	141,458
	Total	651,175	843,251	841,458	841,458	841,458

REVENUE PROJECTION RATIONALE

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



CAPITAL PROJECT DESCRIPTION

COMMUNITY SERVICES

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



**POLICE
OFFDUTY
SERVICES FUND**

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

CATEGORY SUMMARY 2011/12

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 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	268,640	228,387	240,000	240,000	240,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 268,640	\$ 228,387	\$ 240,000	\$ 240,000	\$ 240,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
1000/2999	Personal Services	\$ 218,877	\$ 203,055	\$ 240,000	\$ 240,000	\$ 240,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		218,877	203,055	240,000	240,000	240,000
6000/6999	Capital Outlay	-	-	-	-	-
Total Expenditures		\$ 218,877	\$ 203,055	\$ 240,000	\$ 240,000	\$ 240,000

CITY OF AVENTURA

POLICE OFFDUTY SERVICES FUND 620

2011/12

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 268,640	\$ 228,387	\$ 240,000	\$ 240,000	\$ 240,000
	Total Revenues	\$ 268,640	\$ 228,387	\$ 240,000	\$ 240,000	\$ 240,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2008/09	ACTUAL 2009/10	APPROVED BUDGET 2010/11	CITY MANAGER PROPOSAL 2011/12	COMMISSION APPROVAL 2011/12
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety</u>					
1420	Extra Duty Detail	\$ 218,877	\$ 203,055	\$ 240,000	\$ 240,000	\$ 240,000
	Total Expenditures	\$ 218,877	\$ 203,055	\$ 240,000	\$ 240,000	\$ 240,000

REVENUE RATIONALE

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



SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM
2011 – 2016
HIGHLIGHTS

- Road maintenance projects that total \$3,100,000 to resurface asphalt and enhance safety are included NE 185th Street, NE 188th Street, NE 191st Street, Country Club Drive, NE 207th Street, NE 213th Street and Biscayne Lake Gardens.
- Utilizes a stormwater utility program to maintain drainage systems throughout the City. A total of \$1,000,000 has been earmarked during the five-year period.
- Funds improvements to Founders Park including shade covers for the bleachers, replacing splashpad water features and exercise equipment at a cost of \$136,000.
- Includes the construction a second level to the parking area adjacent to the Government Center to provide higher ground for police vehicles and accommodate additional parking at a cost of \$2,175,000.
- Provides funding in the amount of \$1,500,000 to complete, over a three year period, the street lighting upgrade project along the eastside of Biscayne Boulevard.
- Provides the necessary equipment to continue to provide high quality and effective police services.
- Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of City operations.
- Ensures that the tools of production, vehicles, equipment and technology, are available for City operations.

PURPOSE OF THE CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

The annual capital programming process provides the following benefits:

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

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

LEGAL AUTHORITY

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

DEVELOPMENT OF THE CAPITAL IMPROVEMENT PROGRAM

The City's capital programming process began in January when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2011 - 2016. 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

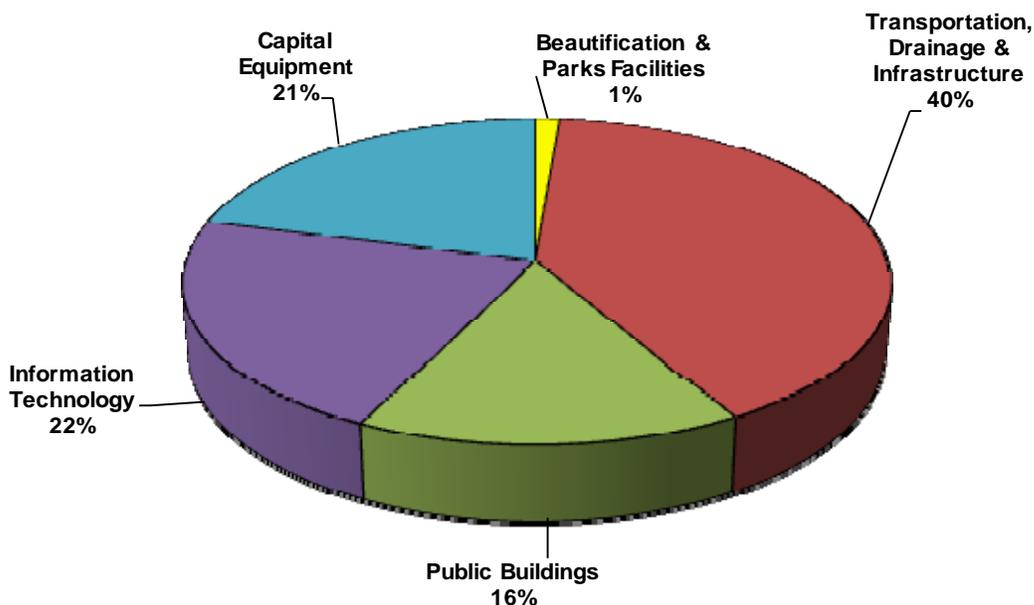
The proposed 2011 – 2016 CIP includes 25 projects in five (5) functional categories with a total value of \$13,881,400. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (1%), Transportation, Drainage and Infrastructure Improvements (40%), Capital Equipment Purchase and Replacement (21%), Information/Communication Technology (22%) and Public Buildings and Facilities Improvements (16%).

SUMMARY OF MAJOR PROGRAMS

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

Table 1
Capital Improvement Program
20011/12 – 2015/16
Summary by Function

Program	2011/12	2012/13	2013/14	2014/15	2015/16	TOTAL
Beautification & Parks Facilities \$	81,800	7,800	32,800	32,800	19,800	175,000
Transportation, Drainage & Infrastructure	1,308,000	1,385,000	1,470,000	680,000	757,000	5,600,000
Public Buildings & Facilities	175,000	2,000,000	0	0	0	2,175,000
Information/Communication Technology	1,082,900	398,300	471,200	510,500	549,100	3,012,000
Capital Equipment	588,000	613,400	535,000	601,900	581,100	2,919,400
Totals	\$ 3,235,700	\$ 4,404,500	\$ 2,509,000	\$ 1,825,200	\$ 1,907,000	\$ 13,881,400



SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

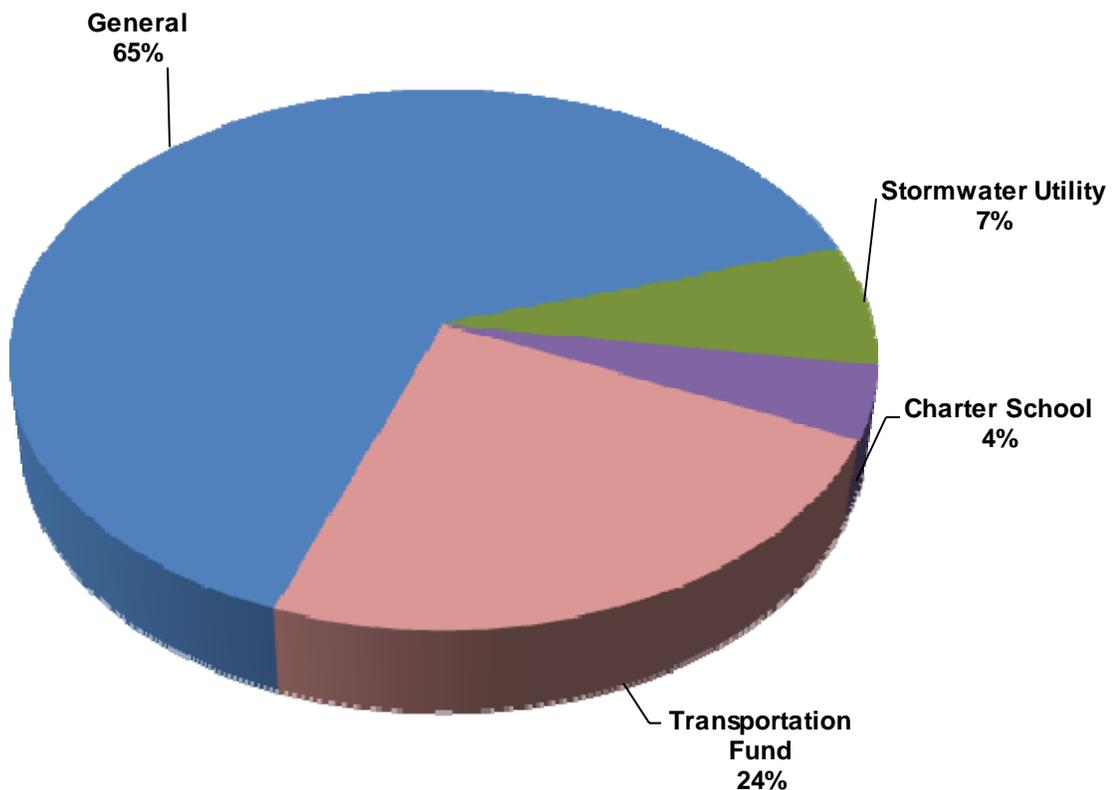
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

Table 2
Capital Improvement Program
2011/12 – 2015/16
Summary by Funding Source

Funding Source	2011/12	2012/13	2013/14	2014/15	2015/16	TOTAL
General	\$ 2,100,700	\$ 3,428,000	\$ 1,410,000	\$ 1,014,200	\$ 1,027,000	\$ 8,979,900
Stormwater Utility	200,000	200,000	200,000	200,000	200,000	1,000,000
Parks Development	0	0				0
Charter School	127,000	91,500	129,000	131,000	123,000	601,500
Federal Funding	0	0				0
Transportation Fund	808,000	685,000	770,000	480,000	557,000	3,300,000
	\$ 3,235,700	\$ 4,404,500	\$ 2,509,000	\$ 1,825,200	\$ 1,907,000	\$ 13,881,400

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
2011/12 - 2015/16

Summary by Location

Location	Transportation Improvements	Park Improve
Founders Park Improvements		2011-2015
NE 185th Street/NE 31th Avenue	2011/12	
NE 188th Street	2011/12	
NE 191 Street	2011/12	
Country Club Drive	2012 -2014	
NE 207th Street	2014/15	
NE 213th Street	2015/16	
Biscay Boulevard Lighting Improv.	2011 - 2014	
Biscayne Lake Gardens	2015/16	

SUMMARY OF FINANCING PLAN MODEL

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

1. Utilize “pay - as - you - go” financing through annual appropriations to fund the total five year amount of \$13,881,400. No additional debt is recommended.
2. Adjusts property tax revenues based on projected lower property assessments caused by the economic downturn.

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

	2011/12	2012/13	2013/14	2014/15	2015/16
TOTAL PROJECTED AVAILABLE RESOURCES	\$30,869,440	\$31,680,603	\$32,433,067	\$33,365,474	\$34,214,613
PROJECTED OPERATING EXPENDITURES	27,151,881	28,298,568	29,492,235	30,755,051	32,098,786
DEBT SERVICE REQUIREMENTS	2,121,000	2,121,000	2,121,000	2,121,000	2,121,000
SUBTOTAL - EXPENDITURES	29,272,881	30,419,568	31,613,235	32,876,051	34,219,786
BALANCE	1,596,559	1,261,034	819,832	489,423	(5,173)
Less CIP APPROPRIATIONS	2,100,700	3,428,000	1,410,000	1,014,200	1,027,000
AMOUNT NEEDED FROM CIP RESERVE OR NEW REVENUES	\$ (504,141)	\$ (2,166,966)	\$ (590,168)	\$ (524,777)	\$ (1,032,173)

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 2011/12 - 20015/16
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2011/12	2012/13	2013/14	2014/15	2015/16	Total
BP1	Founders Park Improvements	CS	\$ 74,000	\$ -	\$ 25,000	\$ 25,000	\$ 12,000	\$ 136,000
BP2	City-wide Beautification Improvements	CS	7,800	7,800	7,800	7,800	7,800	39,000
Totals			\$ 81,800	\$ 7,800	\$ 32,800	\$ 32,800	\$ 19,800	\$ 175,000

TABLE 2
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2011/12 - 20015/16
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Impact Fees	General Fund
BP1	Founders Park Improvements	CS	136,000		136,000
BP3	City-wide Beautification Improvements	CS	39,000		39,000
Totals			175,000	\$ -	\$ 175,000

TABLE 1
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2011/12 - 20015/16
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2011/12	2012/13	2013/14	2014/15	2015/16	Total
TD11	Stormwater Drainage Improvements	CS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
TD12	Biscayne Boulevard Street Lighting	CS	500,000	500,000	500,000	-	-	1,500,000
TD13	Road Resurfacing Program	CS	608,000	685,000	770,000	480,000	557,000	3,100,000
Totals			\$ 1,308,000	\$ 1,385,000	\$ 1,470,000	\$ 680,000	\$ 757,000	\$ 5,600,000

TABLE 2
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2011/12 - 20015/16
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	Stormwater Utility Fund	General Transportation Fund	Federal Funding
TD11	Stormwater Drainage Improvements	CS	\$ 1,000,000	\$ 1,000,000		
TD12	Biscayne Boulevard Street Lighting	CS	1,500,000		\$ 1,300,000	\$ 200,000
TD13	Road Resurfacing Program	CS	3,100,000	-	-	3,100,000
Totals			\$ 5,600,000	\$ 1,000,000	\$ 1,300,000	\$ 3,300,000

TABLE 1
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2011/12 - 20015/16
 SUMMARY BY YEAR

CIP #	Project Title	Dept.	2011/12	2012/12	2013/14	2014/15	2015/16	Total
PBF1	Government Center Parking Garage	CS	\$ 175,000	\$ 2,000,000				\$ 2,175,000
Totals			\$ 175,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,175,000

TABLE 2
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS
 PROJECTS SCHEDULED FOR 2011/12 - 20015/16
 FUNDING PLAN

CIP #	Project Title	Dept.	Total	General Fund
PBF1	Government Center Parking Garage	CS	\$ 2,175,000	\$ 2,175,000
Totals			\$ 2,175,000	\$ 2,175,000

TABLE 1
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2011/12- 2015/16
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2011/12	2012/13	2013/14	2014/15	2015/16	Total
ICT1	Police Computers Systems<\$5000	PD	110,000	100,000	114,000	120,000	173,000	617,000
ICT2	Central Computer System>\$5000	IT	105,000	120,000	135,000	155,000	170,000	685,000
ICT3	Radios and E911 System	PD	703,000	60,000	60,000	55,000	55,000	933,000
ICT4	Computer Equipment<\$5000	ACES	105,000	71,500	99,000	86,000	88,000	449,500
ICT5	Computer Equipment>\$5000	ACES	22,000	20,000	30,000	45,000	35,000	152,000
ICT6	Computer Equipment<\$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000
ICT7	Computer Equipment<\$5000	F	2,000	2,000	2,000	6,000	2,000	14,000
ICT8	Computer Equipment<\$5000	CM	4,000	0	2,000	-	-	6,000
ICT9	Computer Equipment<\$5000	CS	22,400	10,000	13,100	24,400	15,800	85,700
ICT10	Computer Equipment<\$5000	CD	3,500	3,800	4,100	3,600	4,300	19,300
ICT11	Computer Equipment<\$5000	AACC	0	5,000	6,000	6,500	-	17,500
ICT12	Computer Equipment	CC	0	-	-	3,000	-	3,000
Totals			\$ 1,082,900	\$ 398,300	\$ 471,200	\$ 510,500	\$ 549,100	\$ 3,012,000

TABLE 2
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT
 PROJECTS SCHEDULED FOR 2011/12- 2015/16
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund	Charter School Fund
ICT1	Police Computers Systems<\$5000	PD	617,000	617,000	
ICT2	Central Computer System>\$5000	IT	685,000	685,000	
ICT3	Radios and E911 System	PD	933,000	933,000	
ICT4	Computer Equipment<\$5000	ACES	449,500		449,500
ICT5	Computer Equipment>\$5000	ACES	152,000		152,000
ICT6	Computer Equipment<\$5000	IT	30,000	30,000	
ICT7	Computer Equipment<\$5000	F	14,000	14,000	
ICT8	Computer Equipment<\$5000	CM	6,000	6,000	
ICT9	Computer Equipment<\$5000	CS	85,700	85,700	
ICT10	Computer Equipment<\$5000	CD	19,300	19,300	
ICT11	Computer Equipment<\$5000	AACC	17,500	17,500	
ICT12	Computer Equipment	CC	3,000	3,000	
Totals			\$ 3,012,000	\$ 2,410,500	\$ 601,500

TABLE 1
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2011/12 - 2015/16
 SUMMARY BY YEAR

CIP #	Project Title	Dept. #	2011/12	2012/13	2013/14	2014/15	2015/16	Total
CE1	Vehicle Purchase & Replacements	PD	430,000	449,100	384,100	410,000	395,000	2,068,200
CE2	Equipment Purchase and Replacement>5000	PD	120,000	88,000	74,000	100,000	79,000	461,000
CE3	Equipment Purchase and Replacement<5000	PD	21,500	49,800	16,400	26,900	24,100	138,700
CE4	Equipment Purchase and Replacement>5000	CS	14,000	6,000	58,000	45,500	55,500	179,000
CE5	Equipment Purchase and Replacement<5000	CS	2,500	2,000	2,500	19,500	6,500	33,000
CE6	Equipment Purchase and Replacement>5000	AACC		18,500	-	-	-	18,500
CE7	Equipment Purchase and Replacement>5000	CD	-	-	-	-	21,000	21,000
Totals			\$ 588,000	\$ 613,400	\$ 535,000	\$ 601,900	\$ 581,100	\$ 2,919,400

TABLE 2
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT
 PROJECTS SCHEDULED FOR 2011/12 - 2015/16
 FUNDING PLAN

CIP #	Project Title	Dept. #	Total	General Fund
CE1	Vehicle Purchase & Replacements	PD	2,068,200	2,068,200
CE2	Equipment Purchase and Replacement>5000	PD	461,000	461,000
CE3	Equipment Purchase and Replacement<5000	PD	138,700	138,700
CE4	Equipment Purchase and Replacement>5000	CS	179,000	179,000
CE5	Equipment Purchase and Replacement<5000	CS	33,000	33,000
CE6	Equipment Purchase and Replacement>5000	AACC	18,500	18,500
CE7	Equipment Purchase and Replacement>5000	CD	21,000	21,000
Totals			2,919,400	2,919,400

CITY OF AVENTURA

CAPITAL OUTLAY

2011/12

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2011/12	ROUTINE/ ANNUAL CAPITAL EXPENDITURE	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT		
					PERSONNEL	OPERATING	TOTAL
001-80XX							
<u>City Manager's Office - 05-512</u>							
6402	Computer Equipment <\$5,000	\$ 4,000	Yes	4	\$ -	\$ -	-
<u>Finance - 10-513</u>							
6402	Computer Equipment <\$5,000	2,000	Yes	4	-	-	-
<u>Information Technology - 12-513</u>							
6401	Computer Equipment >\$5,000	105,000	No	4	-	-	-
6402	Computer Equipment <\$5,000	6,000	Yes	4	-	-	-
<u>Public Safety - 20- 521</u>							
6402	Computer Equipment <\$5,000	110,000	No	4	-	-	-
6405	E911 Equipment	15,000	No	5	-	-	-
6407	Radio Purchase & Replace.	688,000	No	5	-	-	-
6410	Equipment >\$5,000	120,000	No	5	-	-	-
6411	Equipment <\$5,000	21,500	Yes	5	-	-	-
6450	Vehicles	430,000	Yes	4	-	-	-
<u>Community Development - 40-524</u>							
6402	Computer Equipment <\$5,000	3,500	Yes	4	-	-	-
<u>Community Services - 50-539/541/572</u>							
6402	Computer Equipment <\$5,000	22,400	Yes	4	-	-	-
6410	Equipment >\$5,000	14,000	Yes	5	-	-	-
6411	Equipment <\$5,000	2,500	Yes	5	-	-	-
6301	Beautification Projects	7,800	No	5	-	-	-
6307	Street Lighting Improv.	300,000	No	10	-	-	-
6310	Aventura Founders Park	74,000	No	10	-	-	-
<u>Non-Departmental - 90-590</u>							
6206	Gov't Center Garage Expansion	175,000	No	25	-	-	-
6999	Capital Reserve	15,193,488	N/A	N/A	N/A	N/A	N/A
Total Capital		\$ 17,294,188			\$ -	\$ -	-
TRANSPORTATION AND STREET MAINTENANCE FUND 120							
<u>Community Services - 50-541</u>							
6305	Road Resurfacing	608,000	Yes	10	-	-	-
6307	Street Lighting Improv.	200,000	Yes	10	-	-	-
Total Capital		\$ 808,000			\$ -	\$ -	-
STORMWATER UTILITY FUND 410							
<u>Community Services - 538</u>							
6306	Drainage Improvements	200,000	Yes	10	-	-	-
Total Capital		\$ 200,000			\$ -	\$ -	-

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

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



GLOSSARY

Account

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

Accounting System

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

Accrual

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

Ad Valorem Taxes

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

Amortization

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

Appropriation

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

Assessed Valuation

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

Assets

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

Balance Sheet

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

Balanced Budget

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

Bond

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

Bonded Debt

That portion of indebtedness represented by outstanding bonds.

Budget

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

Budget Calendar

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

Budget Message

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

Budgetary Control

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

Capital Budget

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

Capital Construction Fund

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

Capital Improvement Program (CIP)

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

Capital Outlays

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

Capital Project Fund

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

Carryover

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

Chart of Accounts

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

Contingency

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

Current Assets

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

Current Liabilities

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

Debt Service

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

Debt Service Fund

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

Debt Service Requirements

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

Depreciation

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

Designated

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

Designated Fund Balance

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

Encumbrances

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

Enterprise Fund

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

Expenditures

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

Expenses

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

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

Fiscal Period

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

Fiscal Year

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

Fixed Assets

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

Franchise Fee

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

Fund

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

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

Fund Accounts

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

Fund Balance

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

General Fund

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

Goal

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

Grant

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

Income

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

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

Infrastructure

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

Interest Income

Revenue generated through the investment of fund balances.

Interfund Transfers

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

Intergovernmental Revenue

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

Internal Service Fund

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

Inventory

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

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

Liabilities

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

Mill

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

Millage

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

Mission Statement

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

Net Current Assets

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

Non-Departmental

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

Objective

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

Operating Budget

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

Ordinance

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

Performance Budget

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

Performance Workload Indicators

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

Police Education Fund

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

Police Offduty Services Fund

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

Property Tax

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

Reserves

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

Retained Earnings

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

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

Revenues

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

Rolled-Back Rate

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

Sales Tax

Tax imposed on the purchase of goods and services.

Special Revenue Fund

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

Taxable Value

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

Taxes

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

Transportation and Street Maintenance Fund

A special revenue fund to account for restricted revenues and expenditures

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

Truth in Millage

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

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

Unencumbered

The portion of an allotment not yet expended or encumbered.

Useful Life

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

User Charges or Fees

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

Utility Service Tax

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



The City of Excellence