

City of Aventura  
**Operating and  
Capital Budget**

**FISCAL YEAR 2018/2019**





# CITY OF AVENTURA

## OPERATING AND CAPITAL BUDGET

### FISCAL YEAR 2018/19



#### **CITY COMMISSION**

Mayor Enid Weisman  
Commissioner Denise Landman  
Commissioner Dr. Linda Marks  
Commissioner Gladys Mezrahi  
Commissioner Marc Narotsky  
Commissioner Robert Shelley  
Commissioner Howard Weinberg

#### **INTERIM CITY MANAGER**

Joanne Carr

#### **DEPARTMENT DIRECTORS**

Weiss Serota Helfman Cole & Bierman, P.L., City Attorney  
Joanne Carr, Community Development Director  
Karen J. Lanke, Information Technology Director  
Julie Alm, Charter School Principal  
Brian K. Raducci, Finance Director  
Ellisa Horvath, City Clerk  
Jeff Kiltie, Arts & Cultural Center General Manager  
Kimberly Merchant, Community Services Director  
Joseph S. Kroll, Public Works/Transportation Director  
Bryan Pegues, Chief of Police



**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**

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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**

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# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

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Office of the City Manager

August 24, 2018

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

RE: FY 2018/19 Budget Message Addendum

Members of the City Commission:

On July 10, 2018 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2018 was presented to the City Commission. At the budget review meeting on July 19, 2018, the City Commission reviewed, discussed and approved the Proposed Budget as presented.

The 2018/19 fiscal year budget is attached. Please note that as a result of the 2017/18 Mid-Year Budget Amendment (adopted on 1<sup>st</sup> Reading – July 19, 2018, scheduled for 2<sup>nd</sup> Reading – September 4, 2018), the “**APPROVED BUDGET 2017/18**” Column has been restated where applicable, in order to provide a more accurate and comparative presentation between the 2017/18 and 2018/19 Budgets.

The following pages contain the restated summary schedules, along with a reference to the page number where its original counterpart can be found in this document so that the impact of the mid-year budget amendment can readily be seen. No changes have been made from the original “**CITY MANAGER PROPOSAL 2018/19**” columns as presented in the Proposed Budget.

The following chart shows a comparison of each department's budget for the past two (2) years. The total budget amount is 17.8% or \$12,859,334 less than the previous year. This is primarily the result of the completion of major capital outlay projects, the budgetary impacts of Hurricane Irma and the inclusion of the funding for the Aventura Charter High School Construction Fund in the prior year.

**ALL FUNDS  
DEPARTMENTAL BUDGET COMPARISON**

<b>DEPARTMENT</b>	<b>2017/18</b>	<b>2018/19</b>	<b>INCREASE (DECREASE)</b>	<b>% Change</b>
City Commission	\$ 146,150	\$ 147,644	\$ 1,494	1.0%
Office of the City Manager	746,865	661,547	(85,318)	-11.4%
Legal	305,000	305,000	-	0.0%
City Clerk's Office	307,197	344,183	36,986	12.0%
Finance	1,059,843	1,077,476	17,633	1.7%
Information Technology	1,122,810	1,163,720	40,910	3.6%
Police	19,946,275	20,735,086	788,811	4.0%
Community Development	2,578,041	2,591,696	13,655	0.5%
Community Services	2,410,796	2,480,960	70,164	2.9%
Public Works/Transportation	5,229,116	5,550,349	321,233	6.1%
Arts & Cultural Center	809,899	825,440	15,541	1.9%
Non-Departmental	2,853,900	1,503,500	(1,350,400)	-47.3%
<b>Subtotal</b>	<b>37,515,892</b>	<b>37,386,601</b>	<b>(129,291)</b>	<b>-0.3%</b>
Capital Outlay	21,395,621	2,931,925	(18,463,696)	-86.3%
CIP Reserve	4,440,790	16,329,214	11,888,424	267.7%
Transfer to Funds	6,432,000	-	(6,432,000)	-100.0%
Debt Service	2,681,805	2,959,034	277,229	10.3%
<b>Total</b>	<b>\$ 72,466,108</b>	<b>\$ 59,606,774</b>	<b>\$ (12,859,334)</b>	<b>-17.8%</b>

The original **ALL FUNDS DEPARTMENTAL BUDGET COMPARISON** can be found on page xi of this document.

**Expenditures**

The estimated FY 2018/19 General Fund expenditures contained within this budget total \$53,597,668 and are balanced with the projected revenues. Total expenditures are \$1,922,304 or 3.5% less than the FY 2017/18 amount primarily due to the budgetary impacts of Hurricane Irma and the partial funding of Aventura Charter High School Construction Fund in the prior year. The operating expenditures have decreased by \$369,586 or 1.1% as compared to the prior year.

**GENERAL FUND  
EXPENDITURE CATEGORY SUMMARY**

<b>CATEGORY</b>	<b>2017/18</b>	<b>2018/19</b>	<b>INCREASE (DECREASE)</b>	<b>% Change</b>
Personal Services	\$ 22,752,392	\$ 23,356,240	\$ 603,848	2.7%
Contractual Services	5,584,024	5,615,215	31,191	0.6%
Other Charges/Svcs	4,444,255	4,685,780	241,525	5.4%
Commodities	537,400	585,650	48,250	9.0%
Other Operating Expenses	1,498,485	204,085	(1,294,400)	-86.4%
Subtotal	34,816,556	34,446,970	(369,586)	-1.1%
Capital Outlay	12,114,681	16,393,529	4,278,848	35.3%
Transfer to Funds	8,588,735	2,757,169	(5,831,566)	-67.9%
<b>Total</b>	<b>\$ 55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ (1,922,304)</b>	<b>-3.5%</b>

**GENERAL FUND  
SUMMARY OF EXPENDITURES BY DEPARTMENT**

<b>CATEGORY</b>	<b>2017/18</b>	<b>2018/19</b>	<b>INCREASE (DECREASE)</b>	<b>% Change</b>
<b>GENERAL GOVERNMENT</b>				
City Commission	\$ 146,150	\$ 147,644	\$ 1,494	1.0%
Office of the City Manager	746,865	661,547	(85,318)	-11.4%
Legal	305,000	305,000	-	0.0%
City Clerk's Office	307,197	344,183	36,986	12.0%
Finance	1,059,843	1,077,476	17,633	1.7%
Information Technology	1,122,810	1,163,720	40,910	3.6%
Total General Govt	3,687,865	3,699,570	11,705	0.3%
<b>PUBLIC SAFETY</b>				
Police	19,442,439	20,183,170	740,731	3.8%
Community Development	2,578,041	2,591,696	13,655	0.5%
Total Public Safety	22,020,480	22,774,866	754,386	3.4%
<b>COMMUNITY SERVICES</b>				
Community Services	2,410,796	2,480,960	70,164	2.9%
Public Works/Transportation	3,033,616	3,162,634	129,018	4.3%
Arts & Cultural Center	809,899	825,440	15,541	1.9%
Total Community Svcs.	6,254,311	6,469,034	214,723	3.4%
<b>OTHER NON-DEPARTMENTAL</b>				
Non-Departmental	2,853,900	1,503,500	(1,350,400)	-47.3%
Capital Outlay	12,114,681	16,393,529	4,278,848	35.3%
Transfer to Funds	8,588,735	2,757,169	(5,831,566)	-67.9%
Total Other Non-Dept.	23,557,316	20,654,198	(2,903,118)	-12.3%
<b>TOTAL</b>	<b>\$ 55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ (1,922,304)</b>	<b>-3.5%</b>

The original **GENERAL FUND EXPENDITURE CATEGORY SUMMARY** and **GENERAL FUND SUMMARY OF EXPENDITURES BY DEPARTMENT** can be found on pages xiii and xv, respectively of this document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Joanne Carr". The signature is written in a cursive, flowing style.

Joanne Carr  
Interim City Manager



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

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## Office of the City Manager

July 10, 2018

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

RE: FY 2018/19 Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura (the "City"), I hereby submit the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2018, for your review and consideration. The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational and financial plan for the delivery of City services. It also represents the City's commitment to providing the highest level of City services to maximize the quality of life for its citizens, businesses and visitors. The proposed budget provides the resources to maintain our quality municipal services and facilities that make Aventura a premier community to live, work and play. This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs.

### **Budget Format/Transparency**

This single budget document, which includes all City Funds and service programs, has been prepared to provide the public with a comprehensive and transparent overview of all City services and financial framework. A separate budget document for the Aventura City of Excellence Charter School and proposed Aventura Charter High School is adopted by the City in May of each year. In order to further our efforts to inform our residents how revenue is collected and spent on City services, the City's Website page entitled "Financial Transparency Tools" provides great depth into the City's budget by utilizing easy to view charts and graphs. Users can track budget performance throughout the year and compare data to prior years.

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 the City's current and future issues. It also demonstrates the City's commitment to providing adequate service levels and the necessary justification to support all expenditure requests.

## **FY 2018/19 Budget Priorities/ Goals and Action Plans**

The budget addresses the following priorities and goals that the City Commission has either adopted or supported through policy or initiatives:

### *Enhance the safety and security of our residents, schools and businesses:*

- Continue community outreach initiatives to engage the community in joint problem solving and crime prevention techniques.
- Add one (1) new School Resource Officer for the new Aventura High School to be opened in August 2019.
- Improve communications with the community by expanding social media and community policing efforts by the Police Department.
- Increase overtime costs to meet the demands of police service requirements and community safety.

### *Provide and support quality educational choices for Aventura students to succeed academically and become productive citizens:*

- Continue to operate Aventura City of Excellence School K-8 as an “A” rated high performing school and provide support services thorough various City departments.
- Continue to take the necessary steps to ensure the opening of the proposed Aventura Charter High School by August 2019 including the funding of the upfront operating and capital construction costs.

### *Maintain efficient and responsive government which embraces the highest standards of service and financial stability:*

- For the 23<sup>rd</sup> year in a row no increase in the tax rate is recommended.
- Continue to focus on maintaining and protecting the City’s infrastructure by funding capital outlay projects from park improvements to road resurfacing expenditures in the amount of \$2,931,925.
- Maintain healthy reserves that protect the City’s ability to provide quality services no matter the economic times and address unforeseen emergencies.
- Continue the model of privatizing many service areas of the City’s operations while maintaining a small workforce which has allowed for a more cost effective service delivery system, as compared to the traditional government structure.
- Continue to utilize technology to improve productivity and expand E-government applications.

### *Continue to explore alternate transportation modes to alleviate traffic and support bicycle friendly initiatives:*

- Continue to fund the free Aventura Express Shuttle Bus system that serves almost 26,000 riders a month and extend service to new developments.
- Continue to implement recommendations included in the Unfiled Master Plan for Pedestrian and Bicycle Connectivity.
- Maintain the Aventura BCycle bike share program.
- Continue to collaborate with state, county and local officials to address possible solutions to traffic issues.

### *Community Engagement, Parks, Programs and Special Events:*

- Expand part-time seasonal Park Attendant hours in order to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities.

- Continues the new afterschool program at the Community Recreation Center for Aventura students that attend Aventura Waterways K-8.
- Youth travel soccer and basketball leagues were established to respond to increased demand for these services in the community. The cost will be offset by fees charged for this service.
- Continue the “Community Ride with the Police Department” Special Event which provides opportunities for the residents to interact with the Police.
- Increase funding to support a wide variety of programming for all age groups at the Aventura Arts & Cultural Center.
- Continue to fund Family Movie Nights at Founders Park.
- Provide adequate funding to maintain our parks and recreation facilities at a high level.
- Employ the use of the Youth Advisory Board.

#### *Environmental Sustainability and Go Green Initiatives*

- Maintain Tree City USA status.
- Continue to improve the energy efficiency of all City facilities including the replacement of worn air conditioning systems.
- Ensure that redevelopment projects that require land use/zoning revisions do not have a negative impact on the community.
- Includes funding to continue to retrofit street lighting throughout the City with more energy efficient LED fixtures.
- Monitor and participate in regional efforts to address the impact of rising sea level and the long-range impacts of climate change.
- Implement strategies and recommendations included in the City’s Comprehensive Stormwater Management Plan to address drainage infrastructure improvements and long-range impacts of climate change.
- Continue the “Go Green Award Program” sponsored by the Community Services Board to recognize condominiums and businesses that have made efforts to reduce energy consumption and implement recycling programs.
- Provide adequate funding to maintain our signature landscape, streets, rights-of-way and facilities.
- Maintain the silver level certification recognition by the Florida Green Local Government Program.

#### **Significant Factors**

The Miami-Dade County Property Appraiser has advised that the City experienced a 2.6% increase in property values over the prior year. This lower than anticipated increase was due to a flat condominium market currently experienced in the County which was offset by new construction in the amount of \$227 million. In light of lower than anticipated property assessments, the growth of operating expenditures for 2018/19 and new personnel were dialed back to better position the City finances going forward. The budget does not include any significant expansion or additional areas of service except for the start-up costs associated with the Aventura Charter High School. Once again, our strong fiscal policies and prudent budgeting have assisted in the maintenance of all existing service levels and avoiding raising the tax rate for the 23<sup>rd</sup> year in a row.

Due to the uncertainty associated with the property values, it is imperative that the City continue to follow the policy that unless it is included in the budget or it is self-supporting, new programs or projects should not be considered during the year. We need to continue to remain prudent and conservative in our financial management of the City.

The financial plan to fund the construction and start-up costs of the Aventura Charter High School project will reduce the City's General Fund balance by \$10.6 million over the next two (2) years. Unless it is needed in the case of an emergency or to fund an unanticipated economic event every effort should be made to avoid reducing the General Fund reserves further.

Going forward, developments currently under construction will increase the City's tax base and the implementation of the new FPL Franchise Agreement in 2020 should provide revenue to offset service demands in the future. However, we need to continue to be conservative in our approach to City finances during these uncertain economic times.

The budget process produced a total budget of \$59,606,774 or 21.4% less than the previous year. This is a result of the completion of major capital outlay projects in the prior year and including the funding for the Aventura Charter High School in the prior year. Capital Outlay expenditures are budgeted at \$2,931,925 and decreased by \$17,386,459 compared to the prior year. Projects included range from park improvements to road resurfacing and the commitment to invest in state-of-the-art technology to serve and protect our residents. Maintaining our infrastructure from government buildings to our park facilities continues to be a major funding priority to protect these assets well into the future.

Operating costs for all funds increased by \$1,255,709 or 3.5% as compared to the previous year. General Fund operating cost increases were limited to 3%. The budget maintains our current level for all City services except the following areas:

- Added one (1) new Police Officer position to serve as a School Resource Officer for the new Aventura Charter High School to enhance safety and security.
- The number of part-time seasonal Park Attendant hours was increased at a cost of \$24,000 to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities.
- Added four (4) more weekends to the splash pad season.
- A new "sci-tech camp" is a program for residents to explore the interconnections between science, technology, engineering and mathematics (STEM) while challenging their creativity and problem-solving skills. The cost will be offset by fees charged for this service.
- The employee health insurance costs rose by 5%, which had a \$134,000 impact on the budget.

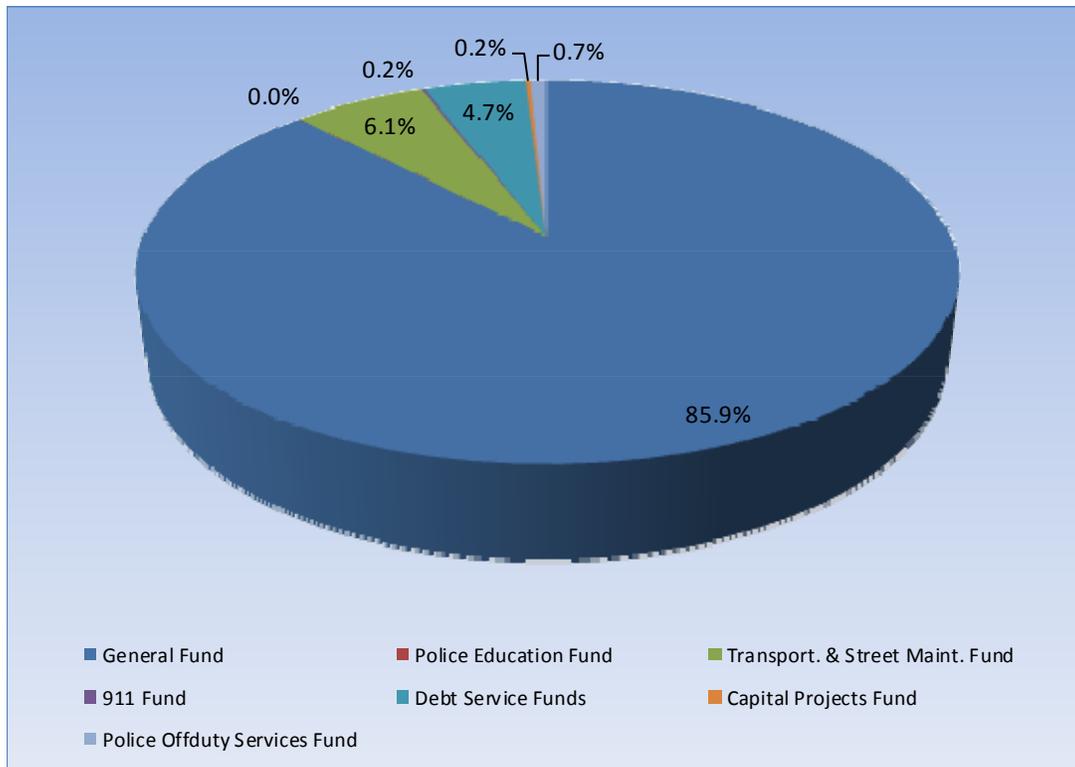
**Summary of All Budgetary Funds**

The total proposed budget for FY 2018/19, including all funds, capital outlay and debt service, is \$59,606,774. This is \$16,234,536 or 21.4% less as compared to the prior year. Operating expenditures total \$37,386,601, while Capital Outlay expenditures total \$19,261,139 and Debt Service expenditures total \$2,959,034.

**Fund Summary by Amount**

<b>FUND</b>	<b>PROPOSED AMOUNT</b>	<b>% of BUDGET</b>
General Fund	\$ 53,597,668	85.9%
Police Education Fund	11,116	0.0%
Transportation & Street Maint. Fund	3,828,625	6.1%
911 Fund	90,800	0.2%
Debt Service Funds	2,959,034	4.7%
Capital Projects Fund	134,700	0.2%
Stormwater Utility Fund	1,292,000	2.1%
Police Offduty Services Fund	450,000	0.7%

**Fund Summary by Percentage**

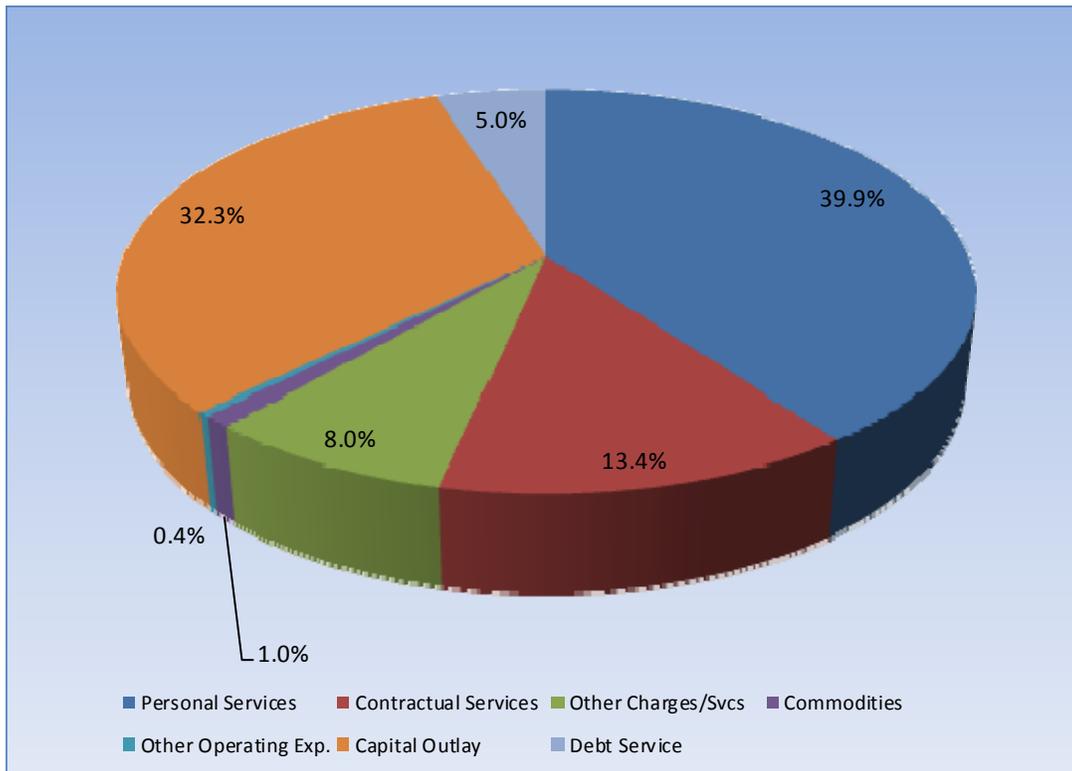


Expenditures by category are as follows:

### Expenditure Category Summary by Amount

<b>CATEGORY</b>	<b>PROPOSED AMOUNT</b>	<b>% of BUDGET</b>
Personal Services	\$ 23,806,240	39.9%
Contractual Services	7,997,180	13.4%
Other Charges/Svcs	4,770,580	8.0%
Commodities	585,650	1.0%
Other Operating Expenses	226,951	0.4%
Capital Outlay	19,261,139	32.3%
Debt Service	2,959,034	5.0%
<b>Total</b>	<b>\$ 59,606,774</b>	<b>100.0%</b>

### Category Summary by Percentage



The following chart shows a comparison of each department's budget for the past two (2) years. The total budget amount is 21.4% or \$16,234,536 less than the previous year. This is a result of the completion of major capital outlay projects in the prior year and including the funding for the Aventura Charter High School in the prior year.

### Departmental Budget Comparison

DEPARTMENT	2017/18	2018/19	INCREASE (DECREASE)	% Change
City Commission	\$ 146,150	\$ 147,644	\$ 1,494	1.0%
Office of the City Manager	746,865	661,547	(85,318)	-11.4%
Legal	305,000	305,000	-	0.0%
City Clerk's Office	307,197	344,183	36,986	12.0%
Finance	1,059,843	1,077,476	17,633	1.7%
Information Technology	1,122,810	1,163,720	40,910	3.6%
Police	19,946,275	20,735,086	788,811	4.0%
Community Development	2,578,041	2,591,696	13,655	0.5%
Community Services	2,410,796	2,480,960	70,164	2.9%
Public Works/Transportation	5,229,116	5,550,349	321,233	6.1%
Arts & Cultural Center	809,899	825,440	15,541	1.9%
Non-Departmental	1,468,900	1,503,500	34,600	2.4%
<b>Subtotal</b>	<b>36,130,892</b>	<b>37,386,601</b>	<b>1,255,709</b>	<b>3.5%</b>
Capital Outlay	20,318,384	2,931,925	(17,386,459)	-85.6%
CIP Reserve	16,940,708	16,329,214	(611,494)	-3.6%
Debt Service	2,451,326	2,959,034	507,708	20.7%
<b>Total</b>	<b>\$ 75,841,310</b>	<b>\$ 59,606,774</b>	<b>\$ (16,234,536)</b>	<b>-21.4%</b>

### 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 FY 2018/19 General Fund Budget, including inter-fund transfers, are anticipated to be \$53,597,668. This is an increase of \$193,175 or 0.4% more as compared to last year.

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser is \$10,365,840,176. This amount is 2.64% or \$266,842,313 higher than last year. The ad valorem millage levy for fiscal year 2018/19 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$16,997,856 compared to last year's amount of \$16,560,288. This represents the 23<sup>rd</sup> year without an increase. The budget includes \$4,850,000 from electric utility taxes and anticipated utility taxes for water and gas and the unified communications tax make up the remainder of this category and are based on historical data and the number of residential and commercial establishments located in the City.

Licenses and Permits – The amount for this revenue category is projected to be \$275,000 less than the prior year based on lower than anticipated amounts for franchise fees which were partially offset by increases in Certificates of Occupancy and Franchise Fees for Sanitation. The budget includes \$1,425,000 from FPL franchise fees based on the Interlocal Agreement with the County and \$2,250,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to increase by \$147,350 as compared to the amount budgeted for the prior year due to anticipated higher Sales Tax and State Revenue Sharing.

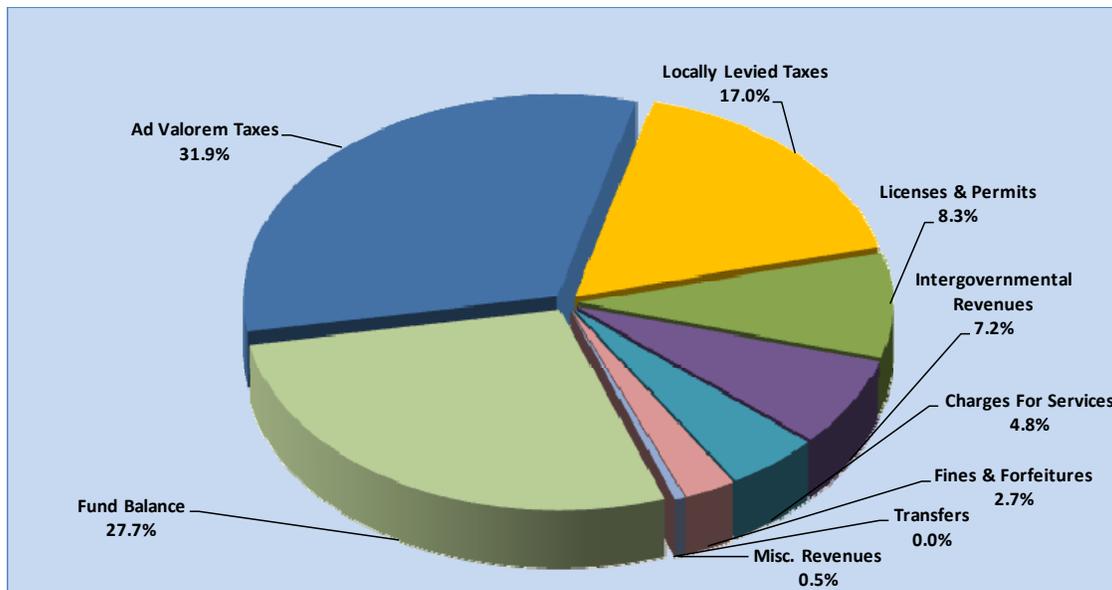
Charges For Services – Revenues relating to charges for services are anticipated to be \$41,315 less than the prior year's budget. The majority of the decrease is attributed to lower than anticipated revenues from the Summer Recreation Program.

Fines and Forfeitures – Total revenues projected for FY 2018/19 is \$1,427,500. Revenues from county court fines and intersection safety camera program are included in this category.

Miscellaneous Revenues – Projected revenues are anticipated to be \$280,000. This is a decrease of \$10,000 compared to the amount budgeted for the prior fiscal year.

Fund Balance – This represents a designated amount of funds accumulated in reserves. The amount utilized from the fund balance is \$14,835,536.

### Revenues by Source



## Expenditures

The estimated FY 2018/19 General Fund expenditures contained within this budget total \$53,597,668 and are balanced with the projected revenues. Total expenditures are \$193,175 or 0.4% more than the FY 2017/18 amount. The operating expenditures have increased by \$1,015,414 or 3.0% as compared to the prior year.

### Expenditure Category Summary

<b>CATEGORY</b>	<b>2017/18</b>	<b>2018/19</b>	<b>INCREASE (DECREASE)</b>	<b>% Change</b>
Personal Services	\$ 22,752,392	\$ 23,356,240	\$ 603,848	2.7%
Contractual Services	5,584,024	5,615,215	31,191	0.6%
Other Charges/Svcs	4,349,255	4,685,780	336,525	7.7%
Commodities	537,400	585,650	48,250	9.0%
Other Operating Expenses	208,485	204,085	(4,400)	-2.1%
Subtotal	<u>33,431,556</u>	<u>34,446,970</u>	<u>1,015,414</u>	<u>3.0%</u>
Capital Outlay	17,814,681	16,393,529	(1,421,152)	-8.0%
Transfer to Funds	2,158,256	2,757,169	598,913	27.8%
<b>Total</b>	<b>\$ 53,404,493</b>	<b>\$ 53,597,668</b>	<b>\$ 193,175</b>	<b>0.4%</b>

## Personal Services

Personal Services increased by \$603,848 or 2.7% compared to the prior year. The increase includes a 5% or \$134,000 increase in Health Insurance costs based on experience modifications. The expenditures for non-unionized employees have been budgeted to reflect a 3% increase and a performance/merit increase amount that averages 3% per employee for those employees who have not reached the maximum of their salary range. The Collective Bargaining Agreement ("CBA") between the City and the Dade County Police Benevolent Association was ratified in February 2017 and covers the period October 1, 2016 – September 30, 2019. In FY 2018/19 the CBA calls for a 3% cost of living increase for all Police Officers and Sergeants. The total number of full-time employees is 183 compared to 182 in FY 2017/18. The total number of part-time employees is 16. However, the number of part-time seasonal Park Attendant hours was increased at a cost of \$24,000 to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities. Other personnel changes contained in the budget are as follows:

- **Police Department** – Added one (1) new Police Officer position to serve as a School Resource Officer for the new Aventura Charter High School to enhance safety and security.

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

<b>Comparative Personnel Allocation Summary 2 - Year Presentation</b>		
	<b>2017/18</b>	<b>2018/19</b>
<b>City Commission</b>	<b>7.0</b>	<b>7.0</b>
<b>Office of the City Manager</b>	<b>3.0</b>	<b>3.0</b>
<b>Legal *</b>	<b>-</b>	<b>-</b>
<b>City Clerk's Office</b>	<b>2.0</b>	<b>2.0</b>
<b>Finance</b>	<b>7.0</b>	<b>7.0</b>
<b>Information Technology</b>	<b>6.0</b>	<b>6.0</b>
<b>Police</b>	<b>129.0</b>	<b>130.0</b>
<b>Community Development</b>	<b>9.0</b>	<b>9.0</b>
<b>Community Services</b>	<b>24.0</b>	<b>24.0</b>
<b>Public Works/Transportation</b>	<b>7.0</b>	<b>7.0</b>
<b>Arts &amp; Cultural Center *</b>	<b>-</b>	<b>-</b>
<b>Charter School **</b>	<b>4.0</b>	<b>4.0</b>
<b>Total</b>	<b>198.0</b>	<b>199.0</b>
<p>* Departmental staff is provided through contractual services.  ** Departmental staff is included in Charter School Fund  Budget Document.</p>		

### **Operating Expenditures**

The expenditures for contractual services are budgeted at \$5,615,215 or 10.5% of the General Fund budget. This is \$31,191, more than the prior year. This can be attributed to maintenance cost increases. Expenditures for other charges and services are budgeted at \$4,685,780, which represents 8.7% of the total budget. This is \$336,525 more than the prior year and is due to increased costs associated with utilities, liability insurance and police software maintenance. Expenditures for commodities are budgeted at \$585,650 which represents 1.1% of the total budget. Total costs associated with other operating expenses are budgeted at \$204,085 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 2018-2023 represent a long-term plan to address infrastructure maintenance needs. A total of \$1,621,225 has been budgeted in the General Fund for Capital Outlay projects along with a \$14,772,304 reserve to fund future projects.

Major General Fund capital outlay items are as follows:

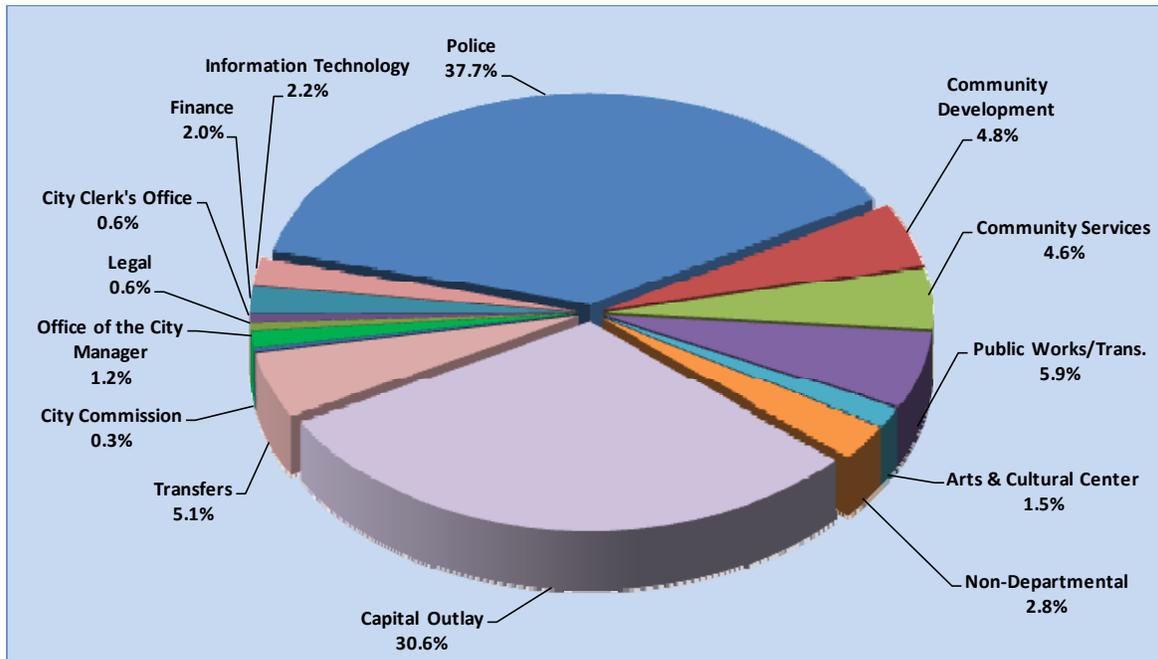
Computer Equipment \$416,625	Police Vehicles \$442,000
Equipment \$429,750	HVAC Replacements \$16,000
Park Improvements \$188,000	Police Radio Equipment \$32,000
Community Center Improvements \$75,000	Beautification Projects \$21,850

### **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 \$2,757,169 which is an increase of \$598,913 as compared to the prior year due to the addition of the 2018 Capital Bonds that were utilized to partially finance the construction and equipping of the Aventura Charter High School. The transfer also includes \$100,000 each from the intersection safety camera program to the ACES Charter School Fund and Aventura Charter High School.

## General Fund Summary of Expenditures by Department

CATEGORY	2017/18	2018/19	INCREASE (DECREASE)	% Change
<b>GENERAL GOVERNMENT</b>				
City Commission	\$ 146,150	\$ 147,644	\$ 1,494	1.0%
Office of the City Manager	746,865	661,547	(85,318)	-11.4%
Legal	305,000	305,000	-	0.0%
City Clerk's Office	307,197	344,183	36,986	12.0%
Finance	1,059,843	1,077,476	17,633	1.7%
Information Technology	1,122,810	1,163,720	40,910	3.6%
Total General Govt	<u>3,687,865</u>	<u>3,699,570</u>	<u>11,705</u>	<u>0.3%</u>
<b>PUBLIC SAFETY</b>				
Police	19,442,439	20,183,170	740,731	3.8%
Community Development	2,578,041	2,591,696	13,655	0.5%
Total Police	<u>22,020,480</u>	<u>22,774,866</u>	<u>754,386</u>	<u>3.4%</u>
<b>COMMUNITY SERVICES</b>				
Community Services	2,410,796	2,480,960	70,164	2.9%
Public Works/Transportation	3,033,616	3,162,634	129,018	4.3%
Arts & Cultural Center	809,899	825,440	15,541	1.9%
Total Community Svcs.	<u>6,254,311</u>	<u>6,469,034</u>	<u>214,723</u>	<u>3.4%</u>
<b>OTHER NON-DEPARTMENTAL</b>				
Non-Departmental	1,468,900	1,503,500	34,600	2.4%
Capital Outlay	17,814,681	16,393,529	(1,421,152)	-8.0%
Transfer to Funds	2,158,256	2,757,169	598,913	27.8%
Total Other Non-Dept.	<u>21,441,837</u>	<u>20,654,198</u>	<u>(787,639)</u>	<u>-3.7%</u>
<b>TOTAL</b>	<b><u>\$ 53,404,493</u></b>	<b><u>\$ 53,597,668</u></b>	<b><u>\$ 193,175</u></b>	<b><u>0.4%</u></b>



### **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 \$11,116 is anticipated in revenue for FY 2018/19. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

### **Transportation and Street Maintenance Fund**

This fund was established to account for restricted revenues and expenditures which by State Statute and County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Revenues are projected to be \$3,828,625 for FY 2018/19. The County Transit System Surtax is estimated to generate \$1,450,000. The funds will be used to provide two (2) additional flashing Pedestrian Crossing Signs, Crosswalk Solar Lighting, continues the process of retrofitting street lights to LED, and funds road resurfacing projects (NE 187<sup>th</sup> Street and NE 185<sup>th</sup> Street). Operating expenditures for roadway, TVMS maintenance and the Citywide Bicycle Sharing operating costs are budgeted at \$1,741,965.

### **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 FY 2018/19 are \$90,800, down \$4,200 from the previous year due to many residents giving up their home land lines. Funds will be used to pay costs associated with the 911 system.

### **Debt Service Funds**

The total budget for all Debt Service Funds is \$2,959,034 and is \$507,708 more than the previous year. These funds were established to account for revenues transferred from the General Fund and the ACES Charter School Fund and debt service payments 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 was issued in 1999 and was refinanced in 2010 and 2011. The proposed budget for FY 2018/19 is \$1,195,972.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for FY 2018/19 is \$520,820.

2012 (A) Loan Debt Service Fund – Established for the acquisition of the property for the ACES Charter School and to partially fund the Community Recreation Center. The proposed budget for FY 2018/19 is \$353,135. The original debt was issued in 2002 and was refinanced in 2012.

2012 (B) Loan Debt Service Fund – Established for the construction and equipment of the ACES Charter Elementary School. The proposed budget for FY 2018/19 is \$394,083. The original debt was issued in 2002 and was refinanced in 2012.

2018 Loan Debt Service Fund – Established for the partial construction and equipping of the Aventura Charter High School. The proposed budget for FY 2018/19 is \$495,024. The debt was issued in 2018.

#### **Capital Projects Fund**

This fund was established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinances or City Commission policy. The total fund for FY 2018/19 is \$134,700. Carryover amounts from prior year Police Impact Fees resulting from recent development will be utilized for the replacement of Police Department equipment and is included at a cost of \$134,700.

#### **Aventura Charter High School Construction Fund**

This fund was established to account for the funding sources and uses relate to the construction and equipping of the Aventura Charter High School. The FY 2017/18 budget has been amended in the amount of \$15,532,000 to account for the project cost.

#### **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. Total revenues are projected to be \$1,292,000 for FY 2018/19 and will be utilized to support maintenance costs of \$640,000. Capital improvements to the drainage system are budgeted in the amount of \$275,000 and a reserve account to assist in funding future projects was established in the amount of \$371,250. The City's Stormwater Utility Fee is \$3.50/ERU but is currently under review by our consultants to determine if any adjustments are needed in order to sustain the fund's future operating and capital expenditures.

#### **Police Offduty Services Fund**

This Fund was established to account for revenues and expenditures associated with services provided by offduty Police Officers in private customer details to the various businesses and condominium associations. The proposed Police Services Offduty Fund for FY 2018/19 is anticipated to be \$450,000.

#### **Summary**

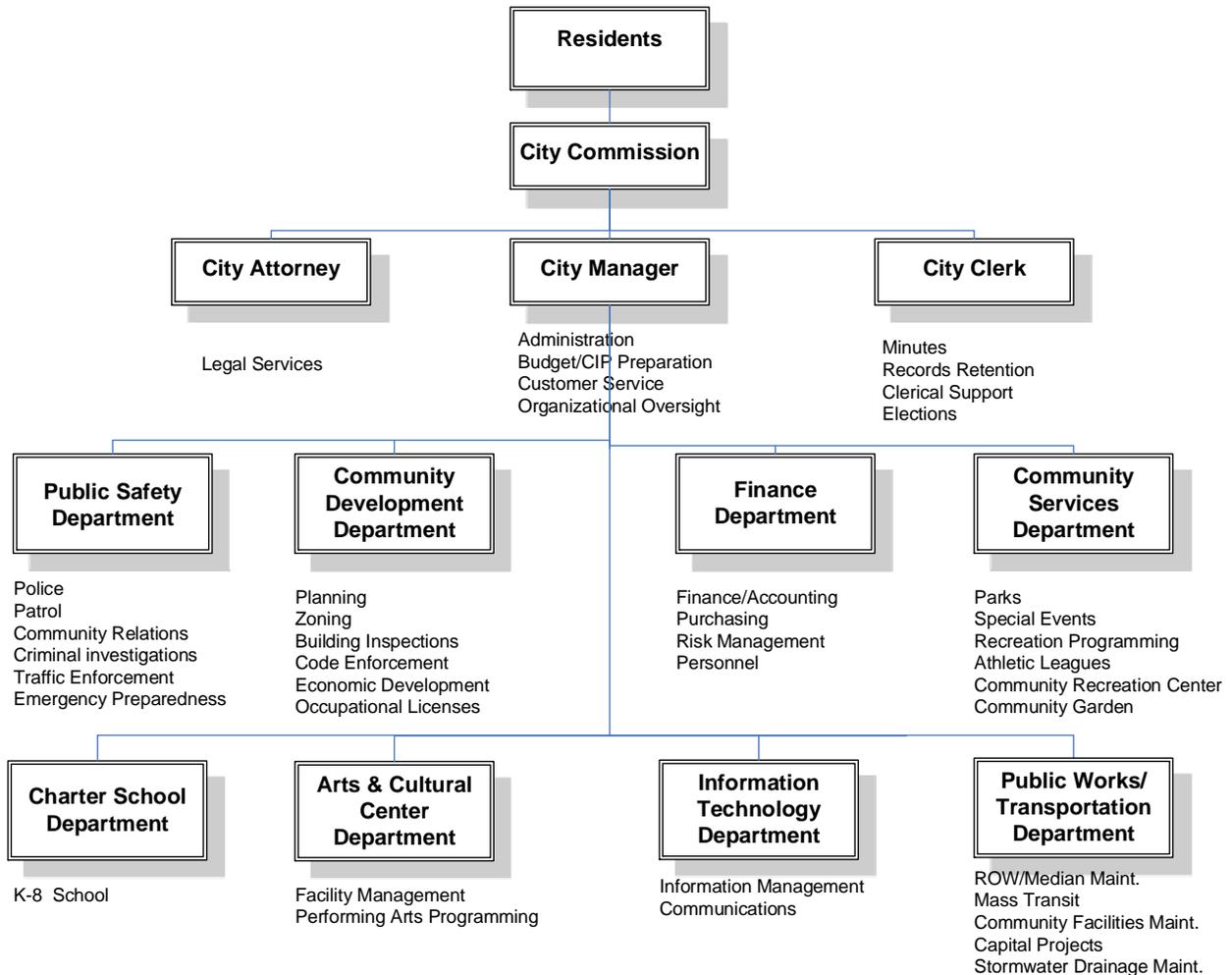
I am pleased to submit the detailed budget contained herein for FY 2018/19. The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors, the Finance Director and CMCS Consulting Services. I am also extremely grateful to the City Commission for the continued support in assuring that this City remains the City of Excellence. A Commission Meeting will be held on July 19, 2018 to review in detail the proposed budget document.

Respectfully submitted,



Joanne Carr  
Interim City Manager

# CITY OF AVENTURA ORGANIZATION CHART



## 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, 2017**

*Christopher P. Morill*

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, 2017**. 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.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**INTRODUCTION**

## Community Profile

### **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 176<sup>th</sup> 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: 91 Sworn Officers / 39 Civilians

Major Economic Drivers: Retail and medical

Number of Businesses: 2,438

### **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 City Commission, Office of the City Manager, Legal, City Clerk’s Office, Finance, Information Technology, Police, Community Development, Community Services, Public Work/Transportation, Arts & Cultural Center, Non-Departmental, Charter School and Charter High School.

**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 Community Recreation Center. The 84,000 square foot state-of-the-art school serves 1,020 Aventura schoolchildren from kindergarten to 8<sup>th</sup> 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.
- On May 17, 2018, the City Commission approved an Agreement for Construction Management Services with Kaufman Lynn Construction for the Aventura High School Construction Project. The scheduled start date is June 14, 2018, with a substantial completion/temporary certificate of occupancy date of July 15, 2019.

**Privatized/Contracted City Services**

The City has adopted a model of privatizing many service areas of its operations over the years. This model has served us well by providing for a more cost effective service delivery system, as compared to the traditional government structure. We are firm in our knowledge that we must continue to remain prudent and conservative in our financial management of the City while at the same time maintain the high standard of providing services to the community.

A list of the Privatized/Contracted City Services can be found on the bottom of page 1-19.

**Incorporation Accomplishments**

- ❖ Highly Visible Police Department, Low Crime Rate
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 21 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 and 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 28<sup>th</sup> 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 begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup> 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 1<sup>st</sup> 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 10<sup>th</sup> 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 1<sup>st</sup>.

### **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 continually monitored 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 Government Accounting Standards Board (“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 GASB issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments, which have been appropriately implemented by the City.

### **Fund Structure**

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

### **Government Fund Types**

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

*Special Revenue Funds* account for revenue sources that are legally restricted to expenditures of specific purposes (excluding pension trusts and

major capital projects). Included in the budget are the following special revenue funds:

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

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

- 2010 & 2011 Loan Debt Service (230)
- 2000 Loan Debt Service (240)
- 2012 (A) Loan Debt Service (250)
- 2012 (B) Loan Debt Service (290)
- 2018 Loan Debt Service (291)

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

- Capital Projects Fund (392)
- Aventura Charter High School Construction Fund (393)

### **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 the Adopted Budget**

Aventura City of Excellence School (“ACES”) (Charter School Fund – 190)

- The City owns and operates a Charter School which is accounted for in a separate Special Revenue fund. The School’s fiscal year is July 1<sup>st</sup> through June

30<sup>th</sup>. Since the fund was created under a Charter from the School Board it is adopted separately by the City Commission in May.

#### Aventura Charter High School Fund (191)

- The City is in the process of constructing a new Charter High School within the City. The current year operating budget which is accounted for in a separate Special Revenue fund continues the start-up process that began last year and was prepared in collaboration by our Professional Consulting Services Provider – CMCS Consulting Services, LLC., and our Planning Services Provider – Charter Schools USA (“CSUSA”).
- The School’s fiscal year is July 1<sup>st</sup> through June 30<sup>th</sup> and its budget is adopted separately by the City Commission in May.



#### 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 22 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. Each year, the City prepares 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 the adopted CIP. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The City will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the City’s work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its

- useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter School.
4. The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
    - a) Projects specifically included in an approved replacement schedule.
    - b) Projects that reduce the cost of operations.
    - c) Projects that significantly improve safety and reduce risk exposure.
  5. The classification of items as capital or operating will be determined by two (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 CIP 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 CIP 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 CIP 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**

On October 10, 2016, the City Commission re-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 Policy was adopted in accordance with Section 218.415, F.S., and its underlying objective 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.

A Complete list of the City's investment categories may be found in (APPENDIX B) entitled Authorized Investment Summary Table.

### **Fund Balance Policies**

The City hereby establishes and will classify reservations of General Fund, Fund Balance, as defined herein, in accordance with GASB 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., an ordinance).

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

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

a) 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 GASB.

### **Financing Programs and Debt Administration**

The City currently has five (5) outstanding long-term debt issues. At September 30, 2018, the projected outstanding principal balance is \$25,335,000.

#### **2010 & 2011 Debt Service Fund 230**

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

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

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

#### **2000 Loan Debt Service Fund 240**

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

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

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

The Series 2012 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on August 1<sup>st</sup> and semi-annual interest payments due on February 1<sup>st</sup> and August 1<sup>st</sup> of each year with the final maturity on August 1, 2027. Debt service requirements average approximately \$368,000 and \$411,000 for Debt Service Funds 250 and 290, respectively per year over the 15-year life of the obligation. The interest rate is locked at 2.18%.

#### **2018 Loan Debt Service Fund 291**

The Series 2018 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 and interest payments due on February 1<sup>st</sup> and August 1<sup>st</sup> of each year with the final maturity on August 1, 2038. Debt service requirements average approximately \$497,000 per year over the 20-year life of the obligation. The interest rate is locked at 3.68%.

### **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

Pre-authorized electronic payments are utilized to ensure that all debt related payments are made and received in a timely manner.

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 type of 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 SBA Pool.

Operating Account

The City's operating funds are currently in a Full Analysis Business Checking Account which earns credit against our analysis charges. At June 30, 2018, the Pool was covered based on the bank's required collateral amounts with the Florida Pool.

Florida SBA Pool ("Florida Prime")

Florida Prime 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.

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 3<sup>rd</sup> Party Custodian for all of the City's investments under the direction of our Investment Manager.

Risk Management

The City maintains an insurance policy with the Florida Municipal Insurance Trust for general liability, automobile, property and workers' compensation coverage. The liability limit under this policy is \$5,000,000.



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## DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

### FISCAL YEAR 2018/19

Date of Incorporation:	November 7, 1995		
Form of City Government:	Commission - Manager		
Area:	3.2 Square Miles		
Population per State Estimate <sup>(1)</sup> :	37,790		
Ethnic Distribution <sup>(2)</sup> :			
White (Non-Hispanic)	57.9%	African American	3.9%
Hispanic	35.8%	Other	2.4%
Age Distribution <sup>(2)</sup> :			
Under 20	17%		
20-34	18%		
35-54	26%		
55-64	13%		
65+	26%		
Average Household Size <sup>(2)</sup> :			
Average Household size		1.99	
Average Family size		2.66	
Housing Occupancy <sup>(2)</sup> :			
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:	183	Public Tennis Courts:	3
Public Facilities Located within Corporate Limits:		Public Recreation Centers:	1
Public Parks:	7	Public Schools:	0
Open Space Recreation (acres):	32	Charter Schools:	1
Arts & Cultural Center:	1		
Public Libraries <sup>(3)</sup> :	1		
Police Stations:	1		
Fire Stations <sup>(3)</sup> :	2		

<sup>(1)</sup> University of Florida, Bureau of Economic & Business Research. Population is an estimate as of April 1, 2018

<sup>(2)</sup> U.S. Census Bureau, Profile of General Demographic Characteristics: 2010 for Aventura, Florida

<sup>(3)</sup> Operated by Miami-Dade County

## **BUDGET PREPARATION CALENDAR**

### **FISCAL YEAR 2018/19**

<b><u>DATE</u></b>	<b><u>RESPONSIBILITY</u></b>	<b><u>ACTION REQUIRED</u></b>
April 2	City Manager All Department Directors	Distributes prior year Objectives and Performance / Workload Indicators to be updated in accordance with our philosophy.
April 13	City Manager	Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
April 16 to May 7	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to the City Manager. Revenue estimates are prepared.
May 9 to May 31	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
June 1 to June 22	City Manager Finance Director	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 19	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 4*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 12*	City Commission	Second reading on budget, ad valorem tax rate ordinance and Public Hearing.
September 14	Finance Director	Documents transmitted to Property Appraiser and State.
October 1	All Departments	New budget becomes effective.

\* Dates are subject to change based on School Board and Miami-Dade County Commission meeting dates.

## ASSESSED VALUE INFORMATION (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
2009	2008	\$ 9,860,466,135	\$ 209,118,365	\$(629,776,968)	\$9,439,807,532
2010	2009	8,433,846,719	221,526,640	(591,538,406)	8,063,834,953
2011	2010	7,607,087,842	216,861,227	(579,342,462)	7,244,606,607
2012	2011	7,599,224,177	212,774,157	(521,364,015)	7,290,634,319
2013	2012	7,832,825,557	216,503,467	(548,090,007)	7,501,239,017
2014	2013	8,109,509,199	211,480,897	(534,557,698)	7,786,432,398
2015	2014	8,734,453,409	198,681,857	(538,824,136)	8,394,311,130
2016	2015	9,418,840,654	208,455,823	(532,334,375)	9,094,962,102
2017	2016	10,256,329,248	216,738,181	(571,373,185)	9,901,694,244
<b>2018</b>	<b>2017</b>	<b>10,450,567,929</b>	<b>223,735,802</b>	<b>(575,305,868)</b>	<b>10,098,997,863</b>

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

## TAX RATE COMPARISON

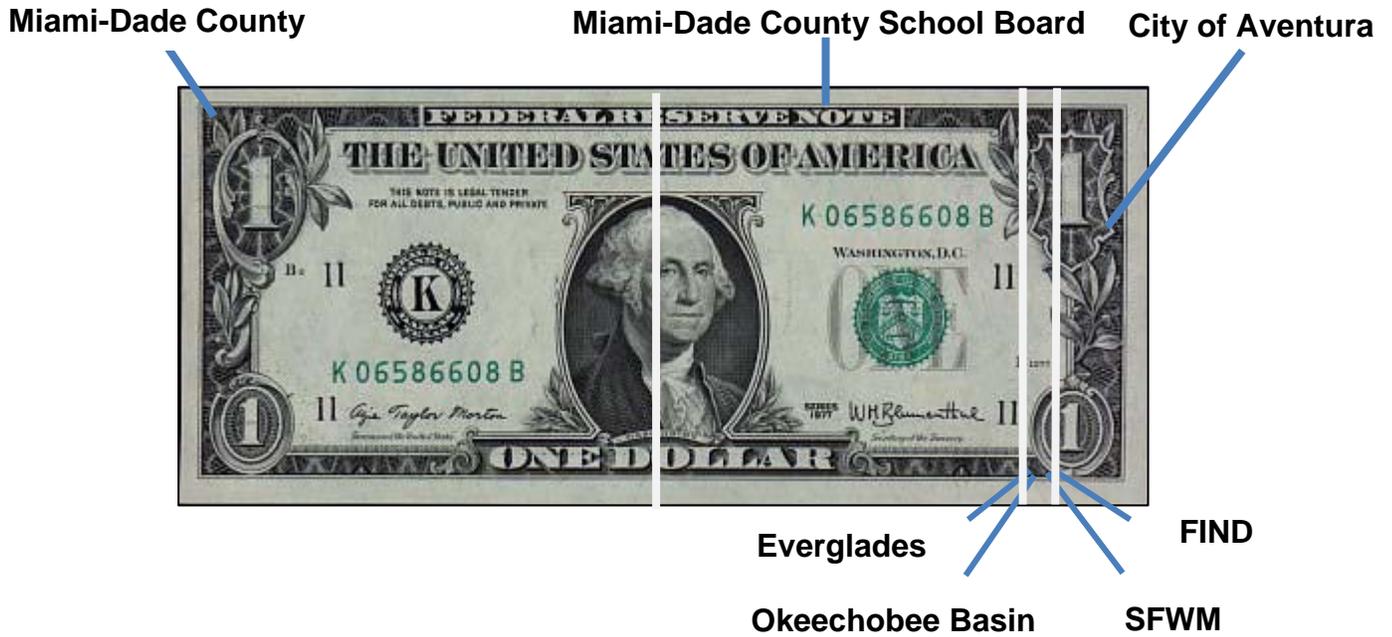
The City of Aventura has the lowest tax rate in Miami-Dade County. The table below compares the adopted tax rates of cities located within the County for fiscal year 2017/18:

Millage Code	City	Total Millage	Operating Millage	Debt Millage
<b>2800</b>	<b>Aventura</b>	<b>1.7261</b>	<b>1.7261</b>	<b>-</b>
3500	Doral	1.9000	1.9000	-
3000	Uninc. County	1.9283	1.9283	-
1200	Bal Harbour	1.9654	1.9654	-
2000	Pinecrest	2.3000	2.3000	-
3100	Sunny Isles Beach	2.3000	2.3000	-
3300	Palmetto Bay	2.3292	2.3292	-
3200	Miami Lakes	2.3353	2.3353	-
3600	Cutler Bay	2.3907	2.3907	-
2400	Key Biscayne	3.0000	3.0000	-
1300	Bay Harbor Islands	3.9995	3.9995	-
2500	Sweetwater	4.2151	4.2151	-
0900	South Miami	4.3000	4.3000	-
1400	Surfside	4.8000	4.8000	-
2600	Virginia Gardens	5.1500	5.1500	-
2700	Hialeah Gardens	5.1613	5.1613	-
2200	Medley	5.4000	5.4000	-
0300	Coral Gables	5.5590	5.5590	-
0200	Miami Beach	5.8888	5.7224	0.1664
2300	North Bay Village	6.2698	5.6500	0.6198
0400	Hialeah	6.3018	6.3018	-
1000	Homestead	6.4790	5.9215	0.5575
2100	Indian Creek	6.6092	6.6092	-
1500	West Miami	6.8858	6.8858	-
0700	North Miami Beach	7.1752	6.4000	0.7752
1600	Florida City	7.1858	7.1858	-
0500	Miami Springs	7.3575	7.3575	-
0600	North Miami	7.5000	7.5000	-
3400	Miami Gardens	7.9928	6.9363	1.0565
0100	Miami	8.0300	7.4365	0.5935
1800	El Portal	8.3000	8.3000	-
1100	Miami Shores	8.3491	7.9000	0.4491
1900	Golden Beach	8.4000	7.4800	0.9200
0800	Opa-locka	8.9999	8.9999	-
1700	Biscayne Park	9.7000	9.7000	-

Source: Miami-Dade County Office of the Property Appraiser  
2017 Adopted Millage Rates Schedule

# WHERE DO YOUR TAX DOLLARS GO?

(Based on fiscal year 2017/18 Tax Rates)



(depiction above is for representational purposes only and is not designed to exact scale)

<b>Taxing Authority</b>	<b>2017/18 Adopted Millages</b>	<b>%</b>
Miami-Dade County	8.2464	47.65%
Miami-Dade County School Board	6.9940	40.41%
South Florida Water Management District (SFWMMD)	0.1275	0.74%
Everglades	0.0441	0.25%
Okeechobee Basin	0.1384	0.80%
Florida Inland Navigation District (FIND)	0.0320	0.18%
City of Aventura	1.7261	9.97%
<b>Total Millage Rate</b>	<b>17.3085</b>	<b>100.00%</b>

## COMPARATIVE PERSONNEL ALLOCATION SUMMARY

Comparative Personnel Allocation Summary 10 - Year Presentation										
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
City Commission	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	5.0	4.6	4.6	4.6	3.6	3.6	3.6	3.0	3.0	3.0
Legal *	-	-	-	-	-	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance	7.0	7.0	7.0	6.0	7.0	7.0	7.0	7.0	7.0	7.0
Information Technology	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Police	121.0	120.0	120.0	121.0	121.0	123.0	124.0	125.0	129.0	130.0
Community Development	9.0	8.4	8.4	8.4	8.4	8.4	9.4	9.0	9.0	9.0
Community Services	28.0	28.0	27.0	26.0	26.0	26.0	26.0	21.5	24.0	24.0
Public Works/Transportation	-	-	-	-	-	-	-	6.5	7.0	7.0
Arts & Cultural Center *	-	-	-	-	-	-	-	-	-	-
Charter School **	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
<b>Total</b>	<b>188.0</b>	<b>186.0</b>	<b>185.0</b>	<b>185.0</b>	<b>185.0</b>	<b>187.0</b>	<b>189.0</b>	<b>191.0</b>	<b>198.0</b>	<b>199.0</b>

\* Departmental staff is provided through contractual services.  
\*\* Departmental staff is included in Charter School Fund Budget Document.

## PRIVATIZED/CONTRACTED CITY SERVICES

- City Attorney and Legal Services
- Building Plans Review and Inspections
- Planning Services
- Engineering Services
- Traffic Engineering Services
- Recreation Programming, Sports and Special Events
- Road, ROW, Building, Park and Median Maintenance
- Solid Waste
- Shuttle Bus Service
- Bike Share Program
- Aventura Arts and Cultural Center
- ACES Charter School Teachers and After School Programs
- ACES Charter School Transportation and Food Services
- Aventura Charter High School Consulting Services

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**SUMMARY OF ALL FUNDS**

# CITY OF AVENTURA

## SUMMARY OF ALL FUNDS

2018/19

### OPERATING & CAPITAL OUTLAY

#### REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
001	General Fund	\$ 57,181,072	\$ 59,136,821	\$ 55,519,972	\$ 53,597,668	\$ 53,597,668
110	Police Education Fund	6,184	5,102	8,836	11,116	11,116
120	Transportation & Street Maint. Fund	6,159,665	3,243,620	4,326,053	3,828,625	3,828,625
180	911 Fund	148,916	96,747	95,000	90,800	90,800
230-290	Debt Service Funds	2,578,943	2,571,306	2,681,805	2,959,034	2,959,034
392	Capital Projects Fund	1,735,263	145,498	425,327	134,700	134,700
393	Aventura Charter High School Const. F	-	-	15,532,000	-	-
410	Stormwater Utility Fund	915,270	1,293,225	2,297,850	1,292,000	1,292,000
620	Police Offduty Services Fund	536,686	504,092	400,000	450,000	450,000
	<b>Subtotal</b>	<b>69,261,999</b>	<b>66,996,411</b>	<b>81,286,843</b>	<b>62,363,943</b>	<b>62,363,943</b>
	Interfund Eliminations	(2,200,908)	(2,200,502)	(8,820,735)	(2,757,169)	(2,757,169)
	<b>Total Revenue</b>	<b>\$ 67,061,091</b>	<b>\$ 64,795,909</b>	<b>\$ 72,466,108</b>	<b>\$ 59,606,774</b>	<b>\$ 59,606,774</b>

#### EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<i>Operating Expenditures:</i>						
0101	City Commission	\$ 137,508	\$ 140,231	\$ 146,150	\$ 147,644	\$ 147,644
0501	Office of the City Manager	792,193	724,156	746,865	661,547	661,547
0601	Legal	382,150	406,843	305,000	305,000	305,000
0801	City Clerk's Office	296,237	305,914	307,197	344,183	344,183
1001	Finance	979,649	1,011,759	1,059,843	1,077,476	1,077,476
1201	Information Technology	869,691	1,011,682	1,122,810	1,163,720	1,163,720
2001	Police	18,027,392	19,088,253	19,946,275	20,735,086	20,735,086
4001	Community Development	3,966,715	3,741,651	2,578,041	2,591,696	2,591,696
5001	Community Services	6,923,716	4,704,436	2,410,796	2,480,960	2,480,960
5401	Public Works/Transportation	-	2,968,648	5,229,116	5,550,349	5,550,349
7001	Arts & Cultural Center	839,556	778,210	809,899	825,440	825,440
9001	Non-Departmental	1,328,625	1,703,170	2,853,900	1,503,500	1,503,500
	<b>Subtotal</b>	<b>34,543,432</b>	<b>36,584,953</b>	<b>37,515,892</b>	<b>37,386,601</b>	<b>37,386,601</b>
<i>Capital Outlay:</i>						
8005	Office of the City Manager	-	3,996	2,000	3,000	3,000
8008	City Clerk's Office	-	-	3,000	1,000	1,000
8010	Finance	2,030	1,992	3,000	3,000	3,000
8012	Information Technology	131,812	228,733	479,847	206,000	206,000
8020	Police	596,455	871,045	1,049,407	976,375	976,375
8040	Community Development	2,920	2,988	242,000	50,750	50,750
8050	Community Services	3,976,076	2,845,058	334,400	367,950	367,950
8054	Public Works/Transportation	-	96,239	5,382,904	1,250,350	1,250,350
8069	Charter School	-	48,861	9,100,000	-	-
8070	Arts & Cultural Center	27,240	36,652	69,063	73,500	73,500
8090	Non-Departmental	-	154,702	4,730,000	-	-
8090	CIP Reserve	149,573	5,000	4,440,790	16,329,214	16,329,214
	<b>Subtotal</b>	<b>4,886,106</b>	<b>4,295,266</b>	<b>25,836,411</b>	<b>19,261,139</b>	<b>19,261,139</b>
<i>Non - Departmental:</i>						
9001	Transfer to Funds	-	-	6,432,000	-	-
9001	Debt Service	2,543,904	2,543,679	2,681,805	2,959,034	2,959,034
	<b>Subtotal</b>	<b>2,543,904</b>	<b>2,543,679</b>	<b>9,113,805</b>	<b>2,959,034</b>	<b>2,959,034</b>
	<b>Total Expenditures</b>	<b>\$ 41,973,442</b>	<b>\$ 43,423,898</b>	<b>\$ 72,466,108</b>	<b>\$ 59,606,774</b>	<b>\$ 59,606,774</b>

## CITY OF AVENTURA

### SUMMARY OF ALL FUNDS

2018/19

### OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO.	CATEGORY	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 20,799,508	\$ 22,192,088	\$ 23,152,392	\$ 23,806,240	\$ 23,806,240
3000/3999	Contractual Services	8,778,080	8,853,786	7,776,024	7,997,180	7,997,180
4000/4999	Other Charges/Svcs	4,033,694	4,265,987	4,533,255	4,770,580	4,770,580
5000/5399	Commodities	492,715	523,124	537,400	585,650	585,650
5400/5999	Other Operating Expenses	439,435	749,968	1,516,821	226,951	226,951
<b>Subtotal</b>		<b>34,543,432</b>	<b>36,584,953</b>	<b>37,515,892</b>	<b>37,386,601</b>	<b>37,386,601</b>
6000/6999	Capital Outlay	4,886,106	4,295,266	25,836,411	19,261,139	19,261,139
7000/7999	Debt Service	2,543,904	2,543,679	2,681,805	2,959,034	2,959,034
8000/8999	Transfer to Funds	-	-	6,432,000	-	-
<b>Total Expenditures</b>		<b>\$ 41,973,442</b>	<b>\$ 43,423,898</b>	<b>\$ 72,466,108</b>	<b>\$ 59,606,774</b>	<b>\$ 59,606,774</b>

### 4 - Year Presentation

	2015/16	2016/17	2017/18	2018/19
City Commission	7.0	7.0	7.0	7.0
Office of the City Manager	3.6	3.0	3.0	3.0
Legal *	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0
Finance	7.0	7.0	7.0	7.0
Information Technology	6.0	6.0	6.0	6.0
Police	124.0	125.0	129.0	130.0
Community Development	9.4	9.0	9.0	9.0
Community Services	26.0	21.5	24.0	24.0
Public Works/Transportation	-	6.5	7.0	7.0
Arts & Cultural Center *	-	-	-	-
Charter School **	4.0	4.0	4.0	4.0
<b>Total</b>	<b>189.0</b>	<b>191.0</b>	<b>198.0</b>	<b>199.0</b>

\* Departmental staff is provided through contractual services.

\*\* Departmental staff is included in Charter School Fund Budget Document.

### Comparative Personnel Allocation Summary

#### Full-Time vs. Part-Time

#### 4 - Year Presentation

	2015/16	2016/17	2017/18	2018/19
Total Full-Time	176.0	178.0	182.0	183.0
Total Part-Time	13.0	13.0	16.0	16.0
<b>Total</b>	<b>189.00</b>	<b>191.00</b>	<b>198.00</b>	<b>199.00</b>

**CITY OF AVENTURA**  
**FUND BALANCE ANALYSIS**

DEPARTMENT	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>GENERAL FUND (001)</b>					
Beginning Balance/Carryover	\$ 17,401,791	\$ 18,837,457	\$ 17,478,338	\$ 14,835,536	\$ 14,835,536
Revenues/Sources	39,779,281	40,299,364	38,041,634	38,762,132	38,762,132
Expenditures/Uses	(36,224,970)	(37,764,513)	(52,810,065)	(38,825,364)	(38,825,364)
<b>Ending Fund Balance</b>	<b>\$ 20,956,102</b>	<b>\$ 21,372,308</b>	<b>\$ 2,709,907</b>	<b>\$ 14,772,304</b>	<b>\$ 14,772,304</b>
<b>SPECIAL REVENUE FUNDS:</b>					
<b>POLICE EDUCATION FUND (110)</b>					
Beginning Balance/Carryover	\$ 732	\$ 2,836	\$ 2,836	\$ 5,116	\$ 5,116
Revenues/Sources	5,452	6,000	6,000	6,000	6,000
Expenditures/Uses	(3,348)	(8,836)	(8,836)	(11,116)	(11,116)
<b>Ending Fund Balance</b>	<b>\$ 2,836</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STREET MAINTENANCE FUND (120)</b>					
Beginning Balance/Carryover	\$ 2,421,260	\$ 2,067,053	\$ 2,067,053	\$ 1,547,125	\$ 1,547,125
Revenues/Sources	3,738,405	2,259,000	2,259,000	2,281,500	2,281,500
Expenditures/Uses	(2,865,757)	(4,326,053)	(4,326,053)	(3,828,625)	(3,828,625)
<b>Ending Fund Balance</b>	<b>\$ 3,293,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>911 FUND (180)</b>					
Beginning Balance/Carryover	\$ 57,942	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	90,974	95,000	95,000	90,800	90,800
Expenditures/Uses	(134,897)	(95,000)	(95,000)	(90,800)	(90,800)
<b>Ending Fund Balance</b>	<b>\$ 14,019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE FUNDS (230-291)</b>					
Beginning Balance/Carryover	\$ 7,682	\$ -	\$ -	\$ 7,782	\$ 7,782
Revenues/Sources	2,571,261	2,681,805	2,681,805	2,951,252	2,951,252
Expenditures/Uses	(2,543,904)	(2,681,805)	(2,681,805)	(2,959,034)	(2,959,034)
<b>Ending Fund Balance</b>	<b>\$ 35,039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUND (392)</b>					
Beginning Balance/Carryover	\$ 1,480,274	\$ 425,327	\$ 425,327	\$ 134,700	\$ 134,700
Revenues/Sources	254,989	-	-	-	-
Expenditures/Uses	(680,680)	(425,327)	(425,327)	(134,700)	(134,700)
<b>Ending Fund Balance</b>	<b>\$ 1,054,583</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AVENTURA CHARTER HIGH SCHOOL CONSTRUCTION FUND (393)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	-	-	15,532,000	-	-
Expenditures/Uses	-	-	15,532,000	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,064,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STORMWATER UTILITY FUND (410)</b>					
Beginning Balance/Carryover	\$ -	\$ 912,350	\$ 912,350	\$ -	\$ -
Revenues/Sources	915,270	1,385,500	1,385,500	1,292,000	1,292,000
Expenditures/Uses	(1,165,564)	(2,297,850)	(2,297,850)	(1,292,000)	(1,292,000)
<b>Ending Fund Balance</b>	<b>\$ (250,294)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POLICE OFF DUTY SERVICES FUND (620)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	536,686	400,000	400,000	450,000	450,000
Expenditures/Uses	(430,230)	(400,000)	(400,000)	(450,000)	(450,000)
<b>Ending Fund Balance</b>	<b>\$ 106,456</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**GENERAL FUND**

**CITY OF AVENTURA  
GENERAL FUND – 001  
SUMMARY OF BUDGET  
FISCAL YEAR 2018/19  
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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
Current Revenues	\$ 39,779,281	\$ 40,299,364	38,041,634	\$ 38,762,132	\$ 38,762,132
Transfers	-	-	-	-	-
Carryover	17,401,791	18,837,457	17,478,338	14,835,536	14,835,536
<b>Total Revenues</b>	<b>\$ 57,181,072</b>	<b>\$ 59,136,821</b>	<b>55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ 53,597,668</b>

**EXPENDITURES**

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>Operating Expenditures:</b>						
0101	City Commission	\$ 137,508	\$ 140,231	146,150	\$ 147,644	\$ 147,644
0501	Office of the City Manager	792,193	724,156	746,865	661,547	661,547
0601	Legal	382,150	406,843	305,000	305,000	305,000
0801	City Clerk's Office	296,237	305,914	307,197	344,183	344,183
1001	Finance	979,649	1,011,759	1,059,843	1,077,476	1,077,476
1201	Information Technology	869,691	1,011,682	1,122,810	1,163,720	1,163,720
2001	Police	17,458,917	18,569,558	19,442,439	20,183,170	20,183,170
4001	Community Development	3,966,715	3,741,651	2,578,041	2,591,696	2,591,696
5001	Community Services	4,984,832	2,285,355	2,410,796	2,480,960	2,480,960
5401	Public Works/Transportation	-	2,968,648	3,033,616	3,162,634	3,162,634
7001	Arts & Cultural Center	839,556	778,210	809,899	825,440	825,440
9001	Non-Departmental	1,328,625	1,703,170	2,853,900	1,503,500	1,503,500
	<b>Subtotal</b>	<b>32,036,073</b>	<b>33,647,177</b>	<b>34,816,556</b>	<b>34,446,970</b>	<b>34,446,970</b>
<b>Capital Outlay</b>						
8005	Office of the City Manager	-	3,996	2,000	3,000	3,000
8008	City Clerk's Office	-	-	3,000	1,000	1,000
8010	Finance	2,030	1,992	3,000	3,000	3,000
8012	Information Technology	131,812	228,733	479,847	206,000	206,000
8020	Police	596,455	871,045	1,049,407	841,675	841,675
8040	Community Development	2,920	2,988	242,000	50,750	50,750
8050	Community Services	1,227,532	471,626	180,400	367,950	367,950
8054	Public Works/Transportation	-	96,239	2,646,057	74,350	74,350
8069	Charter School	-	48,861	-	-	-
8070	Arts & Cultural Center	27,240	36,652	69,063	73,500	73,500
8090	Non-Departmental	-	154,702	4,730,000	-	-
8090	CIP Reserve	125,000	-	2,709,907	14,772,304	14,772,304
	<b>Subtotal</b>	<b>2,112,989</b>	<b>1,916,834</b>	<b>12,114,681</b>	<b>16,393,529</b>	<b>16,393,529</b>
	Transfer to Funds	2,200,908	2,200,502	8,588,735	2,757,169	2,757,169
	<b>Subtotal</b>	<b>2,200,908</b>	<b>2,200,502</b>	<b>8,588,735</b>	<b>2,757,169</b>	<b>2,757,169</b>
	<b>Total</b>	<b>\$ 36,349,970</b>	<b>\$ 37,764,513</b>	<b>55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ 53,597,668</b>

**CITY OF AVENTURA  
GENERAL FUND – 001  
CATEGORY SUMMARY  
FISCAL YEAR 2018/19**

**REVENUE PROJECTIONS**

OBJECT CODE	CATEGORY	ACTUAL		APPROVED BUDGET	CITY MANAGER PROPOSAL	COMMISSION APPROVAL
		2015/16	2016/17	2017/18	2018/19	2018/19
310000/319999	Locally Levied Taxes	\$ 23,987,918	\$ 25,205,918	25,416,893	\$ 26,167,856	\$ 26,167,856
320000/329999	Licenses & Permits	6,872,638	6,046,949	4,746,000	4,471,000	4,471,000
330000/339999	Intergovernmental Revenues	3,665,014	3,783,153	3,710,320	3,857,670	3,857,670
340000/349999	Charges for Services	2,161,544	2,202,801	2,599,421	2,558,106	2,558,106
350000/359999	Fines & Forfeitures	2,791,686	2,727,273	1,279,000	1,427,500	1,427,500
360000/369999	Miscellaneous Revenues	300,481	333,270	290,000	280,000	280,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	17,401,791	18,837,457	17,478,338	14,835,536	14,835,536
<b>Total Available General Fund</b>		<b>\$ 57,181,072</b>	<b>\$ 59,136,821</b>	<b>55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ 53,597,668</b>

**EXPENDITURES**

OBJECT CODE	CATEGORY	ACTUAL		APPROVED BUDGET	CITY MANAGER PROPOSAL	COMMISSION APPROVAL
		2015/16	2016/17	2017/18	2018/19	2018/19
1000/2999	Personal Services	20,369,278	21,761,088	22,752,392	23,356,240	23,356,240
3000/3999	Contractual Services	7,115,434	6,721,210	5,584,024	5,615,215	5,615,215
4000/4999	Other Charges & Services	3,901,462	4,184,668	4,444,255	4,685,780	4,685,780
5000/5399	Commodities	492,457	523,124	537,400	585,650	585,650
5400/5499	Other Operating Expenses	157,442	457,087	1,498,485	204,085	204,085
<b>Total operating expenses</b>		<b>32,036,073</b>	<b>33,647,177</b>	<b>34,816,556</b>	<b>34,446,970</b>	<b>34,446,970</b>
6000/6999	Capital Outlay	2,112,989	1,916,834	12,114,681	16,393,529	16,393,529
8000/8999	Transfer to Funds	2,200,908	2,200,502	8,588,735	2,757,169	2,757,169
<b>Total expenditures</b>		<b>\$ 36,349,970</b>	<b>\$ 37,764,513</b>	<b>55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ 53,597,668</b>

**CITY OF AVENTURA  
GENERAL FUND – 001  
FUND BALANCE ANALYSIS  
FISCAL YEAR 2018/19**

**REVENUE PROJECTIONS**

CATEGORY	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
Beginning Fund Balance	\$ 17,401,791	\$ 18,837,457	17,478,338	\$ 14,835,536	\$ 14,835,536
<b>Revenues/Sources:</b>					
<u>Locally Levied Taxes</u>					
Property Taxes	\$ 15,008,874	\$ 16,349,089	16,571,893	\$ 17,072,856	\$ 17,072,856
Section 185 Premium Tax	342,209	338,365	325,000	330,000	330,000
Utility Taxes	5,647,012	5,816,808	5,695,000	6,015,000	6,015,000
Unified Comm. Tax	2,072,093	1,838,995	1,850,000	1,850,000	1,850,000
City Business Tax	917,730	862,661	975,000	900,000	900,000
<b>Subtotal</b>	<b>23,987,918</b>	<b>25,205,918</b>	<b>25,416,893</b>	<b>26,167,856</b>	<b>26,167,856</b>
Licenses & Permits	6,872,638	6,046,949	4,746,000	4,471,000	4,471,000
Intergovernmental Rev.	3,665,014	3,783,153	3,710,320	3,857,670	3,857,670
Charges for Services	2,161,544	2,202,801	2,599,421	2,558,106	2,558,106
Fines & Forfeitures	2,791,686	2,727,273	1,279,000	1,427,500	1,427,500
Miscellaneous	300,481	333,270	290,000	280,000	280,000
Interfund Transfers In	-	-	-	-	-
<b>Subtotal</b>	<b>15,791,363</b>	<b>15,093,446</b>	<b>12,624,741</b>	<b>12,594,276</b>	<b>12,594,276</b>
<b>Total Revenues/Sources</b>	<b>\$ 39,779,281</b>	<b>\$ 40,299,364</b>	<b>38,041,634</b>	<b>\$ 38,762,132</b>	<b>\$ 38,762,132</b>

OBJECT CODE	CATEGORY	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>Expenditures/Uses:</b>						
<u>Operating Expenditures</u>						
0101	City Commission	\$ 137,508	\$ 140,231	146,150	\$ 147,644	\$ 147,644
0501	Office of the City Manager	792,193	724,156	746,865	661,547	661,547
0601	Legal	382,150	406,843	305,000	305,000	305,000
0801	City Clerk's Office	296,237	305,914	307,197	344,183	344,183
1001	Finance	979,649	1,011,759	1,059,843	1,077,476	1,077,476
1201	Information Technology	869,691	1,011,682	1,122,810	1,163,720	1,163,720
2001	Police	17,458,917	18,569,558	19,442,439	20,183,170	20,183,170
4001	Community Development	3,966,715	3,741,651	2,578,041	2,591,696	2,591,696
5001	Community Services	4,984,832	2,285,355	2,410,796	2,480,960	2,480,960
5401	Public Works/Transportation	-	2,968,648	3,033,616	3,162,634	3,162,634
7001	Arts & Cultural Center	839,556	778,210	809,899	825,440	825,440
9001	Non-Departmental	1,328,625	1,703,170	2,853,900	1,503,500	1,503,500
<b>Total Operating Expenditures</b>		<b>32,036,073</b>	<b>33,647,177</b>	<b>34,816,556</b>	<b>34,446,970</b>	<b>34,446,970</b>
Capital Outlay Expenditures		2,112,989	1,916,834	9,404,774	1,621,225	1,621,225
Interfund Transfers Out		2,200,908	2,200,502	8,588,735	2,757,169	2,757,169
<b>Total Expenditures/Uses</b>		<b>36,349,970</b>	<b>37,764,513</b>	<b>52,810,065</b>	<b>38,825,364</b>	<b>38,825,364</b>
<b>Ending Fund Balance</b>						
<u>Designated for</u>						
Capital Improvements		20,831,102	21,372,308	2,709,907	14,772,304	14,772,304

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



# **REVENUE PROJECTIONS**

**CITY OF AVENTURA  
GENERAL FUND – 001  
REVENUE PROJECTIONS  
FISCAL YEAR 2018/19**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 14,932,035	\$ 15,905,409	\$ 16,560,288	\$ 16,997,856	\$ 16,997,856
3112000	Ad Valorem Taxes-Delinquent	76,839	443,680	11,605	75,000	75,000
3125200	Section 185 Premium Tax	342,209	338,365	325,000	330,000	330,000
3141000	Utility Tax-Electric	4,533,286	4,635,614	4,540,000	4,850,000	4,850,000
3143000	Utility Tax-Water	1,087,367	1,149,076	1,125,000	1,135,000	1,135,000
3144000	Utility Tax-Gas	26,359	32,118	30,000	30,000	30,000
3149000	Unified Communications Tax	2,072,093	1,838,995	1,850,000	1,850,000	1,850,000
3161000	City Business Tax	917,730	862,661	975,000	900,000	900,000
	<b>Subtotal</b>	<b>23,987,918</b>	<b>25,205,918</b>	<b>25,416,893</b>	<b>26,167,856</b>	<b>26,167,856</b>
<u>Licenses &amp; Permits</u>						
3221000	Building Permits	4,337,795	3,778,479	2,250,000	2,250,000	2,250,000
3221500	Radon/Code Comp Admin. Fee	9,100	2,701	6,000	6,000	6,000
3222000	Certificate of Occupancy	113,847	241,967	60,000	125,000	125,000
3231000	Franchise Fee-Electric	1,780,409	1,367,326	1,825,000	1,425,000	1,425,000
3234000	Franchise Fee-Gas	10,112	5,769	15,000	10,000	10,000
3237100	Franchise Fee-Sanitation	516,832	561,190	520,000	560,000	560,000
3238000	Franchise Fee-Towing	58,500	45,152	40,000	50,000	50,000
3291000	Engineering Permits	46,043	44,365	30,000	45,000	45,000
	<b>Subtotal</b>	<b>6,872,638</b>	<b>6,046,949</b>	<b>4,746,000</b>	<b>4,471,000</b>	<b>4,471,000</b>
<u>Intergovernmental Revenues</u>						
3312100	Bulletproof Vests	10,214	3,608	-	-	-
3312550	Byrne Grant	-	-	7,200	-	-
3342009	Justice Assistance Grant	24,028	10,939	-	-	-
3344901	Maintenance Agreement Payment	12,670	12,670	12,670	12,670	12,670
3351200	State Revenue Sharing	686,039	775,062	740,000	825,000	825,000
3351500	Alcoholic Beverage License	19,098	22,801	20,000	20,000	20,000
3351800	Half Cent Sales Tax	2,856,232	2,868,029	2,860,000	2,935,000	2,935,000
3354930	Fuel Tax Refund	10,894	14,778	15,450	15,000	15,000
3377501	MPO Transit Study	-	26,718	-	-	-
3382000	County Business Tax	45,839	48,548	55,000	50,000	50,000
	<b>Subtotal</b>	<b>3,665,014</b>	<b>3,783,153</b>	<b>3,710,320</b>	<b>3,857,670</b>	<b>3,857,670</b>
<u>Charges For Services</u>						
3413000	Certificate of Use Fees	2,973	3,467	5,000	5,000	5,000
3419500	Lien Search Fees	85,150	79,300	100,000	80,000	80,000
3421300	Police Services Agreement	781,647	863,748	1,227,421	1,258,106	1,258,106
3425000	Development Review Fees	248,383	138,691	130,000	130,000	130,000
3471000	Rec/Cultural Events	32,078	29,164	25,000	25,000	25,000
3472000	Parks & Recreation Fees	140,744	154,114	160,000	160,000	160,000
3472500	Community Center Fees	209,752	192,669	200,000	200,000	200,000
3473000	Membership & Guest Fees	-	48,197	-	-	-
3474000	Founders Day	25,672	20,182	30,000	30,000	30,000
3475000	Summer Recreation	462,061	502,520	540,000	500,000	500,000
3476001	AACC Fees and Rentals	173,084	170,749	182,000	170,000	170,000
	<b>Subtotal</b>	<b>2,161,544</b>	<b>2,202,801</b>	<b>2,599,421</b>	<b>2,558,106</b>	<b>2,558,106</b>

**CITY OF AVENTURA**  
**GENERAL FUND – 001**  
**REVENUE PROJECTIONS - CONTINUED**  
**FISCAL YEAR 2018/19**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Fines &amp; Forfeitures</u>					
3511000	County Court Fines	215,261	350,484	275,000	275,000	275,000
3541000	Code Violation Fines	3,000	1,605	4,000	2,500	2,500
3542000	Intersection Safety Camera Program	2,573,425	2,375,184	1,000,000	1,150,000	1,150,000
	<b>Subtotal</b>	<b>2,791,686</b>	<b>2,727,273</b>	<b>1,279,000</b>	<b>1,427,500</b>	<b>1,427,500</b>
	<u>Misc. Revenues</u>					
3611000	Interest Earnings	194,169	269,213	190,000	200,000	200,000
3644200	Sale of Assets	15,063	11,891	25,000	20,000	20,000
3644910	Lost/Abandoned Property	3,393	85	-	-	-
3644920	Evidence	11,383	2,675	-	-	-
3665000	Unrestricted	-	18	-	-	-
3662010	Brick Pavers	300	-	-	-	-
3699000	Misc. Revenues	76,173	49,388	75,000	60,000	60,000
	<b>Subtotal</b>	<b>300,481</b>	<b>333,270</b>	<b>290,000</b>	<b>280,000</b>	<b>280,000</b>
	<u>Non-Revenue</u>					
3999000	Carryover	17,401,791	18,837,457	17,478,338	14,835,536	14,835,536
	<b>Subtotal</b>	<b>17,401,791</b>	<b>18,837,457</b>	<b>17,478,338</b>	<b>14,835,536</b>	<b>14,835,536</b>
	<b>Total Available General Fund</b>	<b>\$ 57,181,072</b>	<b>\$ 59,136,821</b>	<b>\$ 55,519,972</b>	<b>\$ 53,597,668</b>	<b>\$ 53,597,668</b>

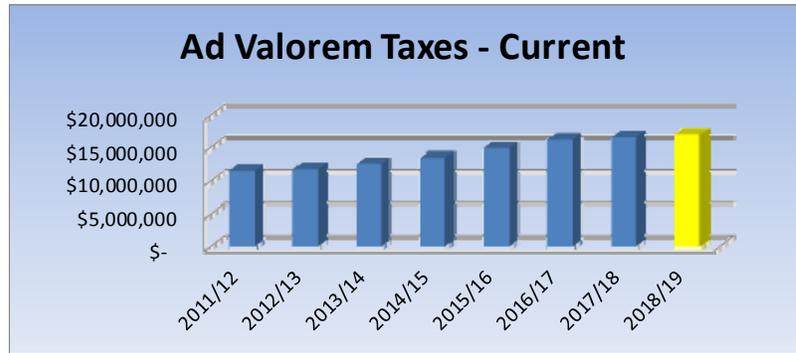
# REVENUE PROJECTION RATIONALE

## 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 \$10,365,840,176. This amount is 2.64% or \$266,842,313 higher than last year. The ad valorem millage levy for fiscal year 2018/19 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$16,997,856 compared to last year’s amount of \$16,560,288. This represents the 23<sup>rd</sup> year without an increase.

City Ad Valorem Tax Rate History:

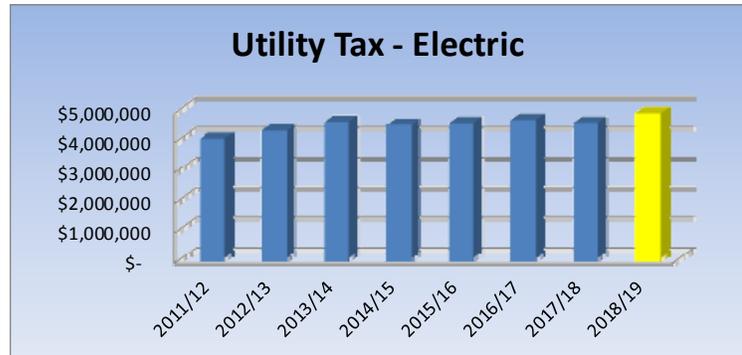
1995/96 to 2006/07 – 2.2270  
2007/08 to present – 1.7261



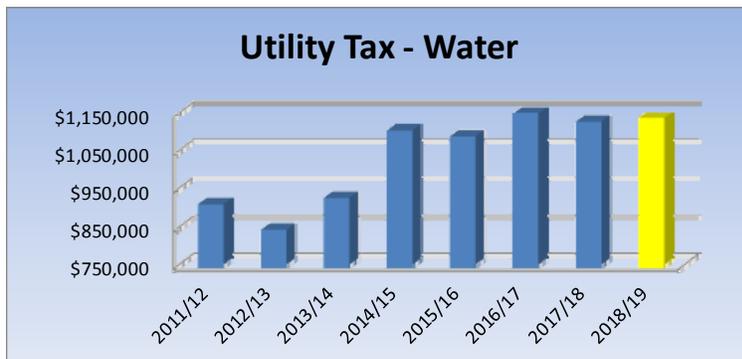
3112000 Ad Valorem Taxes-Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31<sup>st</sup> of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



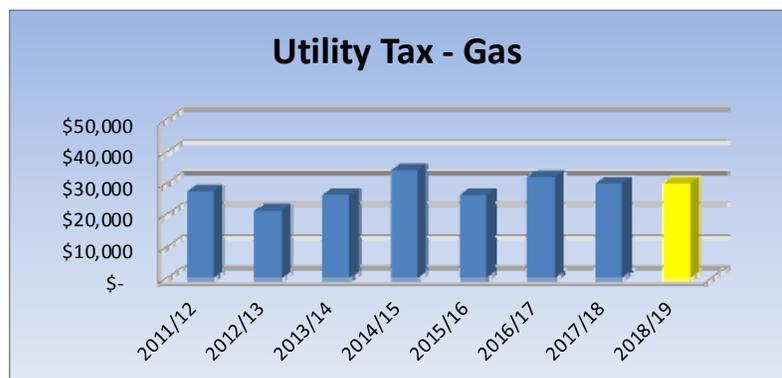
**3141000 Utility Tax-Electric** – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which mirrored the County’s utility tax levies. The projection is based on actual collections for the past two (2) fiscal years.



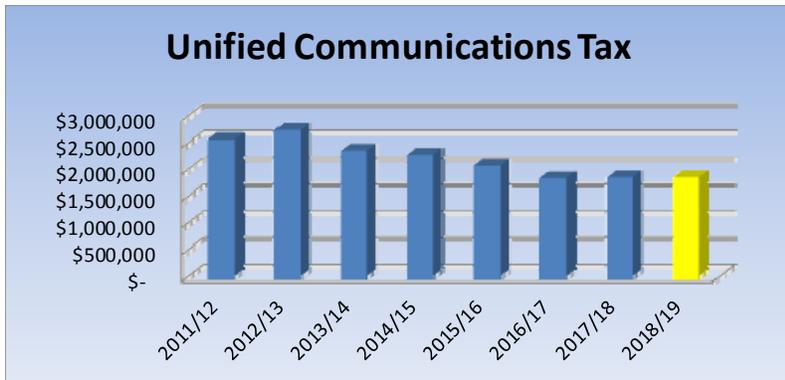
**3143000 Utility Tax-Water** – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored the County’s utility tax levies. The projection is based on actual collections for the past two (2) fiscal years.



**3144000 Utility Tax-Gas** – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored the County’s utility tax levies. The projection is based on actual collections for the past two (2) fiscal years.



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

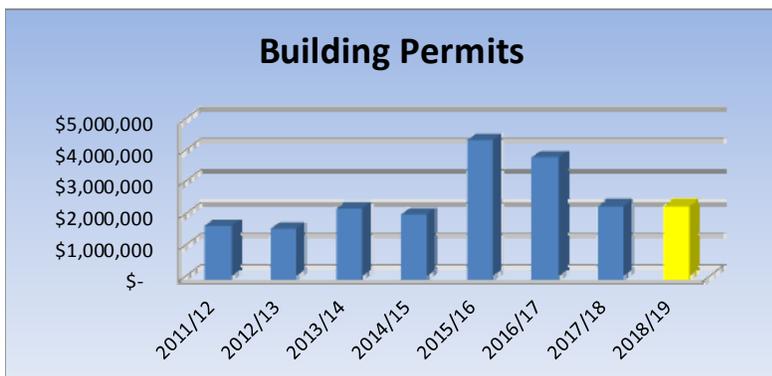


**3161000 City Business Tax** – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in FY 2017/18.

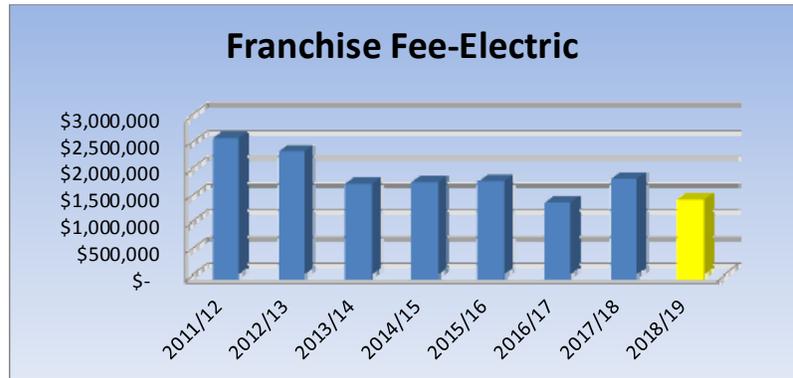


**LICENSES AND PERMITS**

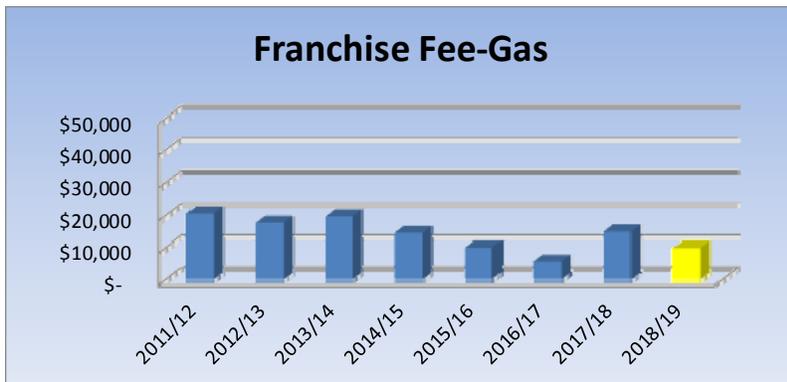
**3221000 Building Permits** – Permits must be issued to any individual or business that performs construction work within the City’s corporate limits. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. and their fees are set by City Ordinance. The projection includes maintaining the current year budget based on actual collections in FY 2017/18 and anticipated building activity.



**3231000 Franchise Fee-Electric** – A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. Miami-Dade County currently has an agreement with FPL covering the area now incorporated as Aventura, as well as the current unincorporated areas of the County. The County Commission, via an interlocal agreement, has agreed to share these revenues with Aventura. The amount projected is based on anticipated collections compared to the actual amount collected for FY 2017/18. *On January 9, 2018, the City adopted a new FPL Franchise Agreement which will become effective in June 2020 which is anticipated to generate additional revenue for the City in FY 2020/21.*



**3234000 Franchise Fee-Gas** – A city may charge gas companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. It is standard practice to enact a 6% fee on gross revenues. The amount projected is based on historical collections.



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



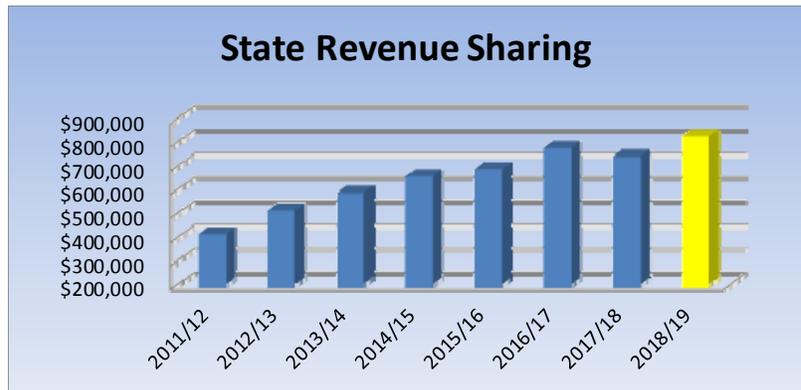
3238000 Franchise Fee-Towing – The amount budgeted is based on a franchise agreement for towing services within our corporate limits that was awarded in November 2017.

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 FY 2017/18 and expectations for next year.

### **INTERGOVERNMENTAL REVENUES**

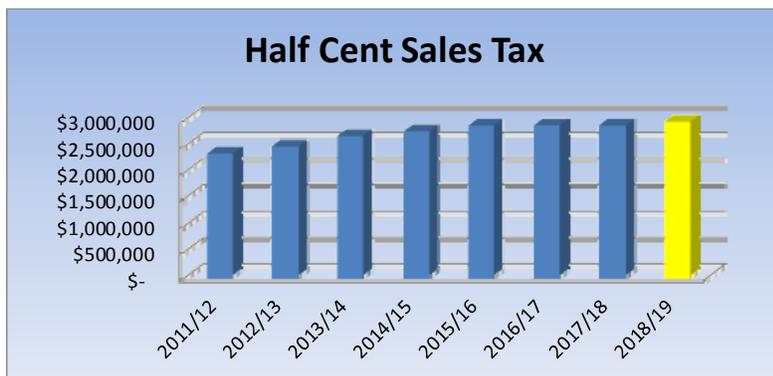
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights-of-Way along Biscayne Boulevard.

3351200 State Revenue Sharing – Revenues received in this category represent base cigarette tax and 8<sup>th</sup> cent motor fuel tax which are levied by the State. The portion which comes from cigarette tax of approximately 76.2% 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.

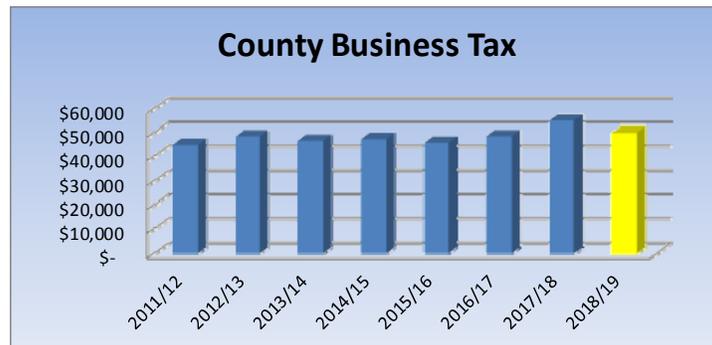


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City's share is approximately 38% of the proceeds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

3351800 Half Cent Sales Tax – This revenue source represents ½ of the revenue generated by the additional 1% sales tax which is distributed to counties and cities based on a per capita formula. The amount budgeted is based on actual collections for the current fiscal year which includes an increase compared to the prior year.



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



### **CHARGES FOR SERVICES**

3421300 Police Services Agreement – This amount represents the amount to be paid by Aventura Mall for an increase in the level of services. The amount represents the City’s cost of providing officers pursuant to an agreement that was renegotiated in FY 2016/17.

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 Rec/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 AACC Fees and Rentals – This represents anticipated revenue from rental fees, sponsors 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 current 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 the amount of pooled dollars available for investment.

3699000 Misc. Revenues – Any other revenues not otherwise classified.

**NON – REVENUE**

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.

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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**CITY COMMISSION**

**CITY OF AVENTURA  
CITY COMMISSION  
FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 63,756	\$ 64,309	\$ 62,650	\$ 62,650	\$ 62,650
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	54,583	57,651	59,850	61,644	61,644
5000/5399	Commodities	2,115	4,816	3,600	3,600	3,600
5400/5499	Other Operating Expenses	17,054	13,455	20,050	19,750	19,750
	<b>Total Operating Expenses</b>	<b>\$ 137,508</b>	<b>\$ 140,231</b>	<b>\$ 146,150</b>	<b>\$ 147,644</b>	<b>\$ 147,644</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
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
	<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

**CITY OF AVENTURA**  
**CITY COMMISSION**  
**2018/19**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0101-511**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
1210	Commission Salaries	\$ 54,870	\$ 55,323	\$ 55,000	\$ 55,000	\$ 55,000
2101	FICA	8,472	8,702	7,452	7,452	7,452
2401	Workers' Compensation	414	284	198	198	198
	<b>Subtotal</b>	<b>63,756</b>	<b>64,309</b>	<b>62,650</b>	<b>62,650</b>	<b>62,650</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4030	Legislative Expenses	54,583	57,651	59,850	61,644	61,644
	<b>Subtotal</b>	<b>54,583</b>	<b>57,651</b>	<b>59,850</b>	<b>61,644</b>	<b>61,644</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	227	395	400	400	400
5290	Other Operating supplies	1,888	4,421	3,200	3,200	3,200
	<b>Subtotal</b>	<b>2,115</b>	<b>4,816</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	15,384	8,650	9,550	10,000	10,000
5420	Conferences & Seminars	670	3,805	9,500	8,750	8,750
5981	High School Scholarship	1,000	1,000	1,000	1,000	1,000
	<b>Subtotal</b>	<b>17,054</b>	<b>13,455</b>	<b>20,050</b>	<b>19,750</b>	<b>19,750</b>
	<b>Total City Commission</b>	<b>\$ 137,508</b>	<b>\$ 140,231</b>	<b>\$ 146,150</b>	<b>\$ 147,644</b>	<b>\$ 147,644</b>

## CITY COMMISSION BUDGET JUSTIFICATIONS

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4030 Legislative Expenses – This account represents the \$8,806 (rounded) established per Commissioner to offset expenditures incurred in the performance of their official duties.

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

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

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

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

5981 Krop High School Scholarship – The City Commission establishes an annual scholarship for Aventura senior Krop High School students to offset college expenses.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**OFFICE OF THE CITY MANAGER**

**CITY OF AVENTURA  
OFFICE OF THE CITY MANAGER  
FISCAL YEAR 2018/19**

**DEPARTMENT DESCRIPTION**

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

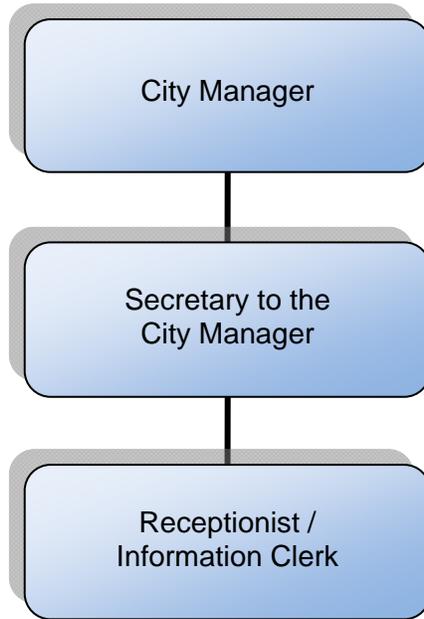
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 684,517	\$ 610,654	\$ 609,165	\$ 541,007	\$ 541,007
3000/3999	Contractual Services	52,500	52,635	52,500	52,500	52,500
4000/4999	Other Charges & Services	47,940	56,152	72,000	58,540	58,540
5000/5399	Commodities	2,578	1,956	4,000	3,000	3,000
5400/5499	Other Operating Expenses	4,658	2,759	9,200	6,500	6,500
	<b>Total operating expenses</b>	<b>\$ 792,193</b>	<b>\$ 724,156</b>	<b>\$ 746,865</b>	<b>\$ 661,547</b>	<b>\$ 661,547</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
0101	City Manager	1.0	1.0	1.0	1.0
4701	Capital Proj. Manager/Code Enforcement Officer	0.6	-	-	-
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
	<b>Total</b>	<b>3.6</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

**OFFICE OF THE CITY MANAGER**  
**ORGANIZATION CHART**

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**CITY OF AVENTURA  
OFFICE OF THE CITY MANAGER  
FISCAL YEAR 2018/19**

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**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 10<sup>th</sup> 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 K-8 Charter School operations and prepare annual budget.
10. Work with consultant to oversee and manage efforts to open the new Aventura Charter High School by August 2019.
11. Oversee capital projects.
12. Issue newsletters and annual report to the public.

**PERFORMANCE WORKLOAD INDICATORS**

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2015/16	ACTUAL 2016/17	PROJECTED 2017/18	ESTIMATE 2018/19
Citizen Requests & Inquires	27	25	36	36
Commission Requests	22	20	35	35
Community Meetings Attended	15	15	20	20
Agenda Back up Items Prepared	72	60	70	70
No. of Newsletters & Reports Issued	6	6	6	6
Annual Budget & CIP Prepared	2	2	2	2
School Budget	1	1	1	1
City Manager Briefing Reports	12	12	12	12
Capital Projects	12	12	12	12
School Advisory Committee Meeting	5	5	5	5

**CITY OF AVENTURA**  
**OFFICE OF THE CITY MANAGER**  
2018/19  
**BUDGETARY ACCOUNT SUMMARY**  
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 487,396	\$ 439,711	\$ 425,764	\$ 372,108	\$ 372,108
2101	FICA	26,407	22,416	32,571	28,466	28,466
2201	Pension	80,678	73,436	72,778	61,159	61,159
2301	Health, Life & Disability	85,701	73,963	76,519	77,934	77,934
2401	Workers' Compensation	4,335	1,128	1,533	1,340	1,340
	<b>Subtotal</b>	<b>684,517</b>	<b>610,654</b>	<b>609,165</b>	<b>541,007</b>	<b>541,007</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3170	Lobbyist Services	52,500	52,635	52,500	52,500	52,500
	<b>Subtotal</b>	<b>52,500</b>	<b>52,635</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	385	1,140	-	2,500	2,500
4040	Administrative Expenses	-	-	600	-	-
4041	Car Allowance	11,400	11,400	11,400	7,200	7,200
4101	Communication Services	1,818	1,183	2,000	840	840
4701	Printing & Binding	1,879	4,829	3,000	3,000	3,000
4710	Printing/Newsletter	32,458	37,600	55,000	45,000	45,000
	<b>Subtotal</b>	<b>47,940</b>	<b>56,152</b>	<b>72,000</b>	<b>58,540</b>	<b>58,540</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	2,578	1,956	4,000	3,000	3,000
	<b>Subtotal</b>	<b>2,578</b>	<b>1,956</b>	<b>4,000</b>	<b>3,000</b>	<b>3,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	3,074	2,369	6,200	3,500	3,500
5420	Conferences & Seminars	1,334	390	2,000	2,000	2,000
5901	Contingency	250	-	1,000	1,000	1,000
	<b>Subtotal</b>	<b>4,658</b>	<b>2,759</b>	<b>9,200</b>	<b>6,500</b>	<b>6,500</b>
	<b>Total City Manager</b>	<b>\$ 792,193</b>	<b>\$ 724,156</b>	<b>\$ 746,865</b>	<b>\$ 661,547</b>	<b>\$ 661,547</b>

**OFFICE OF THE CITY MANAGER  
BUDGET JUSTIFICATIONS**

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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 the annual report to the residents.

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

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

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

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**LEGAL DEPARTMENT**

**CITY OF AVENTURA  
LEGAL  
FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	382,150	406,843	300,000	300,000	300,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	-	5,000	5,000	5,000
<b>Total Operating Expenses</b>		<b>\$ 382,150</b>	<b>\$ 406,843</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>

**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**

PERFORMANCE WORKLOAD INDICATOR
Positive compliance with all rules and regulations.
Number of documents prepared.
Litigation is avoided or concluded to the City's satisfaction.
Number of meetings attended.

**CITY OF AVENTURA**  
**LEGAL**  
**2018/19**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0601-514**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<b><u>CONTRACTUAL SERVICES</u></b>					
3120	Prof. Services - Legal	\$ 382,150	\$ 406,843	\$ 300,000	\$ 300,000	\$ 300,000
	Subtotal	382,150	406,843	300,000	300,000	300,000
	<b><u>OTHER OPERATING EXPENSES</u></b>					
5901	Contingency	-	-	5,000	5,000	5,000
	Subtotal	-	-	5,000	5,000	5,000
	<b>Total Legal</b>	<b>\$ 382,150</b>	<b>\$ 406,843</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>

**BUDGET JUSTIFICATIONS**

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3120 Prof. Services - Legal – Represents the estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Cole & Bierman, P.L., to perform legal services required by the City Commission and City Manager. The firm has agreed to maintain their hourly rate of \$203 for FY 2018/19.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**CITY CLERK'S OFFICE**

**CITY OF AVENTURA  
CITY CLERK'S OFFICE  
FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 232,895	\$ 242,038	\$ 250,597	\$ 267,583	\$ 267,583
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	59,488	58,111	49,300	69,300	69,300
5000/5399	Commodities	2,246	3,978	4,000	4,000	4,000
5400/5499	Other Operating Expenses	1,608	1,787	3,300	3,300	3,300
<b>Total Operating Expenses</b>		<b>\$ 296,237</b>	<b>\$ 305,914</b>	<b>\$ 307,197</b>	<b>\$ 344,183</b>	<b>\$ 344,183</b>

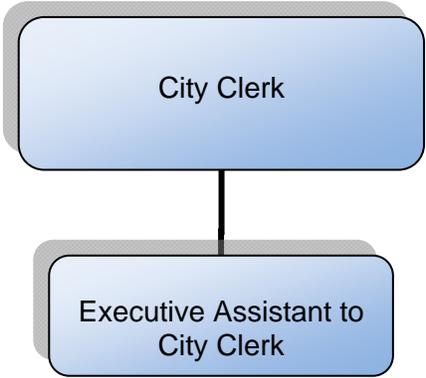
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
0501	City Clerk	1.0	1.0	1.0	1.0
3005	Executive Assistant to City Clerk	1.0	1.0	1.0	1.0
<b>Total</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

# CITY CLERK'S OFFICE

## ORGANIZATION CHART

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**CITY OF AVENTURA  
CITY CLERK'S OFFICE  
FISCAL YEAR 2018/19**

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**OBJECTIVES**

1. To prepare and maintain accurate minutes of the proceedings of the City Commission, Advisory Boards and other Committees of the City, as well as provide applicable recaps of Commission meetings.
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 administrative support to City Commissioners, including mail, correspondence, and travel and conference registration, as well as preparation of proclamations and recognition certificates.
5. To administer the publication and maintenance of the City Charter and Code of Ordinances, including approved supplements to same.
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 Commission meeting agenda packages, including placement of same on the City's website.
10. To respond to requests for information and public records in a timely manner.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
No. of Sets of Minutes Prepared	40	46	30	38
No. of Public Notices Prepared	30	25	25	27
No. of Legal Advertisements Published	34	34	25	28
No. of Ordinances Drafted	17	12	12	13
No. of Resolutions Drafted	75	59	55	64
No. of Lien Requests Responded To	1,762	1,605	1,400	1,502
No. of Welcome Letters Prepared	190	246	200	214
No. of Agenda Packages Prepared/Distributed	30	33	26	29
No. of Agenda Recaps Prepared/Distributed	19	19	16	17
No. of Proclamations Issued	22	20	17	21

**CITY OF AVENTURA**  
**CITY CLERK'S OFFICE**  
**2018/19**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0801-519**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 169,626	\$ 175,833	\$ 181,079	\$ 193,792	\$ 193,792
1401	Overtime	870	1,199	800	800	800
2101	FICA	12,669	13,352	13,853	14,825	14,825
2201	Pension	24,001	24,666	26,588	28,478	28,478
2301	Health, Life & Disability	25,067	26,529	27,625	28,990	28,990
2401	Workers' Compensation	662	459	652	698	698
	<b>Subtotal</b>	<b>232,895</b>	<b>242,038</b>	<b>250,597</b>	<b>267,583</b>	<b>267,583</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	-	-	1,500	1,500	1,500
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Telephone	840	840	900	900	900
4701	Printing & Binding	1,312	133	3,000	3,000	3,000
4730	Records Retention	695	910	4,000	4,000	4,000
4740	Ordinance Codification	3,558	5,455	3,900	3,900	3,900
4911	Legal Advertising	24,707	25,183	25,000	25,000	25,000
4915	Election Expenses	22,376	19,590	5,000	25,000	25,000
	<b>Subtotal</b>	<b>59,488</b>	<b>58,111</b>	<b>49,300</b>	<b>69,300</b>	<b>69,300</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	1,661	2,699	3,200	3,200	3,200
5290	Other Operating Supplies	585	1,279	800	800	800
	<b>Subtotal</b>	<b>2,246</b>	<b>3,978</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	1,258	1,389	1,300	1,300	1,300
5420	Conferences & Seminars	350	398	2,000	2,000	2,000
	<b>Subtotal</b>	<b>1,608</b>	<b>1,787</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>
	<b>Total City Clerk</b>	<b>\$ 296,237</b>	<b>\$ 305,914</b>	<b>\$ 307,197</b>	<b>\$ 344,183</b>	<b>\$ 344,183</b>

## CITY CLERK'S OFFICE BUDGET JUSTIFICATIONS

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

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

4915 Election Expenses – Costs associated with the election that will be held in November 2018.

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**FINANCE DEPARTMENT**

**CITY OF AVENTURA  
FINANCE  
FISCAL YEAR 2018/19**

**DEPARTMENT DESCRIPTION**

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 887,326	\$ 920,072	\$ 945,778	\$ 961,991	\$ 961,991
3000/3999	Contractual Services	45,700	47,894	57,725	60,725	60,725
4000/4999	Other Charges & Services	30,507	30,130	37,140	36,060	36,060
5000/5399	Commodities	5,831	5,232	7,700	7,200	7,200
5400/5499	Other Operating Expenses	10,285	8,431	11,500	11,500	11,500
<b>Total Operating Expenses</b>		<b>\$ 979,649</b>	<b>\$ 1,011,759</b>	<b>\$ 1,059,843</b>	<b>\$ 1,077,476</b>	<b>\$ 1,077,476</b>

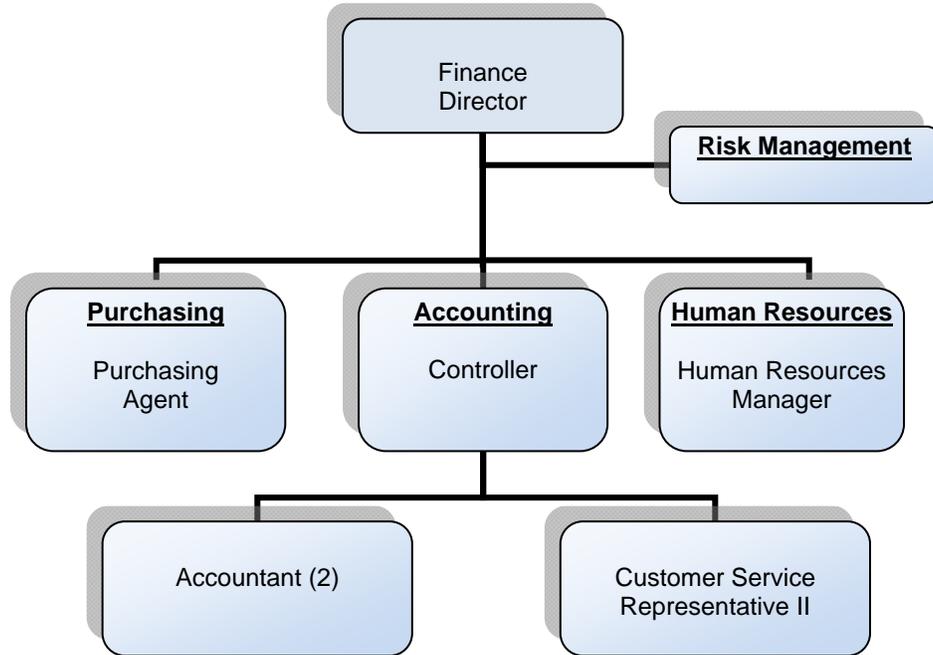
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
1001	Finance Director	1.0	1.0	1.0	1.0
1501	Controller	1.0	1.0	1.0	1.0
13701	Human Resources Manager	1.0	1.0	1.0	1.0
1301	Purchasing Agent	1.0	1.0	1.0	1.0
1201-1202	Accountant	2.0	2.0	2.0	2.0
3601	Customer Service Rep. II	1.0	1.0	1.0	1.0
<b>Total</b>		<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

# FINANCE DEPARTMENT

## ORGANIZATION CHART

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Headings above that are **bolded and underlined**, represent a function and/or service of the department.

**CITY OF AVENTURA  
FINANCE  
FISCAL YEAR 2018/19**

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**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<sup>st</sup> of each year.
3. Obtain Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for CAFR each year.
4. Produce/distribute quarterly financial monitoring reports within 30 days of quarter-end.
5. Annually review adequacy of purchasing procedures.
6. Issue purchase orders within two (2) business days of approval.
7. Process all invoices within ten (10) business days of approval.
8. Process bi-weekly payroll/related reports in a timely and accurate manner.
9. Annually review adequacy of insurance coverage.
10. Maintain effective personnel system to allow for timely recruitment and retention of employees
11. Assist the City Manager in the development and preparation of the City's Annual Budget, Capital Improvement Program and the K-8 Charter School Budget.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
% 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	98%	98%	99%	99%
% of invoices processed within 10 days	98%	98%	98%	98%
Number of bi-weekly payroll processed timely	26	26	26	26
Annually review adequacy of insurance coverage	1	1	1	1
Number of New Hires – Full-time	9	10	14	10
Number of New Hires – Part-time	10	13	7	10
Assist the City Manager in the development and preparation of the City's Annual Budget, Capital Improvement Program and the K-8 Charter School Budget	1	1	1	3

**CITY OF AVENTURA**  
**FINANCE**  
**2018/19**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-1001-513**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 624,634	\$ 646,642	\$ 655,475	\$ 669,668	\$ 669,668
2101	FICA	42,928	44,341	50,144	51,230	51,230
2201	Pension	87,467	89,892	94,782	96,805	96,805
2301	Health, Life & Disability	129,933	137,561	143,017	141,877	141,877
2401	Workers' Compensation	2,364	1,636	2,360	2,411	2,411
	<b>Subtotal</b>	<b>887,326</b>	<b>920,072</b>	<b>945,778</b>	<b>961,991</b>	<b>961,991</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3180	Medical Exams - New Employees	778	2,441	4,200	4,200	4,200
3190	Prof. Services	2,922	3,353	4,525	4,525	4,525
3201	Prof. Services - Auditor	42,000	42,100	49,000	52,000	52,000
	<b>Subtotal</b>	<b>45,700</b>	<b>47,894</b>	<b>57,725</b>	<b>60,725</b>	<b>60,725</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	5,547	6,093	7,500	7,500	7,500
4101	Communication Services	1,440	1,491	1,440	1,440	1,440
4610	R&M - Vehicles	609	160	700	700	700
4650	R&M - Office Equipment	5,011	5,262	5,500	5,500	5,500
4701	Printing & Binding	3,503	2,319	4,000	3,420	3,420
4910	Advertising	14,397	14,805	17,500	17,500	17,500
4990	Other Current Charges	-	-	500	-	-
	<b>Subtotal</b>	<b>30,507</b>	<b>30,130</b>	<b>37,140</b>	<b>36,060</b>	<b>36,060</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	3,879	3,951	5,000	5,000	5,000
5120	Computer Operating Supplies	869	-	1,000	500	500
5220	Gas & Oil	798	803	1,400	1,400	1,400
5290	Other Operating Supplies	285	478	300	300	300
	<b>Subtotal</b>	<b>5,831</b>	<b>5,232</b>	<b>7,700</b>	<b>7,200</b>	<b>7,200</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	4,433	3,537	4,000	4,000	4,000
5420	Conferences & Seminars	4,563	4,852	5,500	5,500	5,500
5450	Training	1,289	42	1,500	1,500	1,500
5901	Contingency	-	-	500	500	500
	<b>Subtotal</b>	<b>10,285</b>	<b>8,431</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
	<b>Total Finance</b>	<b>\$ 979,649</b>	<b>\$ 1,011,759</b>	<b>\$ 1,059,843</b>	<b>\$ 1,077,476</b>	<b>\$ 1,077,476</b>

## FINANCE BUDGET JUSTIFICATIONS

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3190 Prof. Services – The cost related to the transport of the City’s bank deposits by an armored courier service.

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

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

- Florida Association of Public Procurement Officer
- Florida Government Finance Officers Association
- Government Finance Officers Association
- HR Florida Conference & Expo
- National Institute of Governmental Procurement
- Society for Human Resource Management National Conference

4101 Communication Services – Includes telephone services for department personnel.

4650 R&M - Office Equipment – Includes costs related to the hosted application used by Human Resources to automate the hiring process.

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

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

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

**FINANCE**  
**BUDGET JUSTIFICATIONS – CONTINUED**

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

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**INFORMATION TECHNOLOGY  
DEPARTMENT**

**CITY OF AVENTURA  
INFORMATION TECHNOLOGY  
FISCAL YEAR 2018/19**

**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, social media, AVTV and radio station to deliver accurate and consistent information to the City's customers.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 642,424	\$ 735,542	\$ 805,410	\$ 831,349	\$ 831,349
3000/3999	Contractual Services	1,313	1,873	10,000	10,000	10,000
4000/4999	Other Charges & Services	207,162	253,053	273,865	289,236	289,236
5000/5399	Commodities	15,358	12,786	18,000	17,500	17,500
5400/5499	Other Operating Expenses	3,434	8,428	15,535	15,635	15,635
<b>Total Operating Expenses</b>		<b>\$ 869,691</b>	<b>\$ 1,011,682</b>	<b>\$ 1,122,810</b>	<b>\$ 1,163,720</b>	<b>\$ 1,163,720</b>

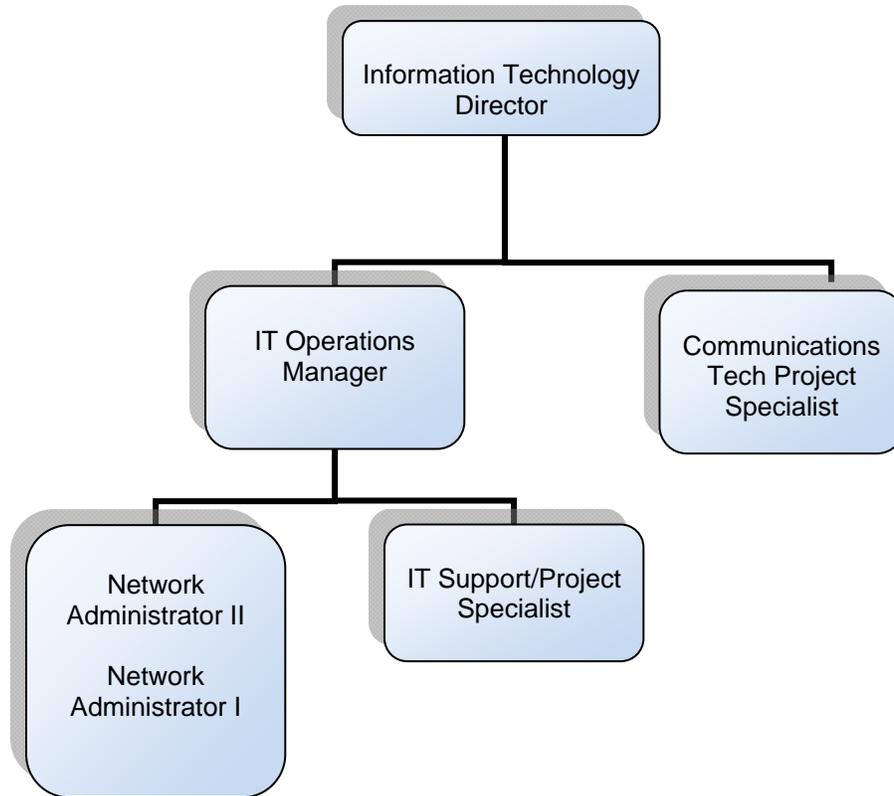
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
9201	Information Technology Director	1.0	1.0	1.0	1.0
00141	Operations Manager	-	1.0	1.0	1.0
8701-8702	Network Administrator II	1.0	1.0	1.0	1.0
1402	Network Administrator I	1.0	1.0	1.0	1.0
13201	Commun Tech Project Specialist	1.0	1.0	1.0	1.0
13601-13602	Support/Project Specialist	2.0	1.0	1.0	1.0
<b>Total</b>		<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

# INFORMATION TECHNOLOGY DEPARTMENT

## ORGANIZATION CHART

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**CITY OF AVENTURA  
INFORMATION TECHNOLOGY  
FISCAL YEAR 2018/19**

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**OBJECTIVES**

1. Provide a secure computer network for applications, sharing of common files, email, etc. for City staff.
2. Provide a secure computer network for applications, sharing of common files, email, etc. to support administrative staff, teachers and the students at Aventura City of Excellence School (“ACES”).
3. Provide a central computer system that serves the information management needs of all departments.
4. Provide help desk support and services to all City and ACES staff.
5. Develop a 3 to 5 year replacement cycle for computing equipment.
6. Expand E-Government applications and services.
7. Maintain City provided web content and services while addressing departmental and customer needs on cityofaventura.com, aventuracharter.org and aventuracenter.org.
8. Maintain the City’s intranet in order to provide routine and timely information to City staff.
9. Coordinate an efficient communications strategy to deliver consistent messaging across the City’s websites, email, print, and social media to the City’s customers.
10. Improve the City’s cable channel, AVTV, by keeping information accurate and current as well as varying programming.
11. Create, produce and coordinate the distribution of the City's periodical publications including newsletters and the annual report.
12. Provide training on computer applications and computer related topics.
13. Provide project management and technical support for Community Development’s project to upgrade to a new centralized software solution for permitting and related services.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
% of time computer network is operational	99%	99%	99%	99%
% of time ACES 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	837	914	1,137	1,286
Number of physical servers supported	22	20	19	18
Number of virtual servers supported	36	36	37	37
Number of help desk support cases	4,418	5,169	5,100	5,200
Number of City periodical publications coordinated	4	4	4	4
Number of training sessions held	4	4	4	4

**CITY OF AVENTURA**  
**INFORMATION TECHNOLOGY**  
2018/19  
**BUDGETARY ACCOUNT SUMMARY**  
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 454,706	\$ 521,693	\$ 562,734	\$ 579,617	\$ 579,617
2101	FICA	31,957	36,823	43,049	44,341	44,341
2201	Pension	62,673	72,483	80,421	82,834	82,834
2301	Health, Life & Disability	91,356	103,215	117,186	122,476	122,476
2401	Workers' Compensation	1,732	1,328	2,020	2,081	2,081
	<b>Subtotal</b>	<b>642,424</b>	<b>735,542</b>	<b>805,410</b>	<b>831,349</b>	<b>831,349</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3190	Other Prof. Services	1,313	1,873	10,000	10,000	10,000
	<b>Subtotal</b>	<b>1,313</b>	<b>1,873</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	4,138	5,130	7,500	7,500	7,500
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	6,053	7,600	8,380	8,780	8,780
4650	R&M - Office Equipment	167,061	209,616	219,585	227,556	227,556
4701	Printing & Binding	163	222	500	500	500
4851	Web Page Maintenance	6,898	7,056	12,700	16,900	16,900
4852	Email Hosting Services	16,849	17,429	19,200	22,000	22,000
	<b>Subtotal</b>	<b>207,162</b>	<b>253,053</b>	<b>273,865</b>	<b>289,236</b>	<b>289,236</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	1,543	1,389	3,000	2,500	2,500
5120	Computer Operating Supplies	13,815	11,397	15,000	15,000	15,000
	<b>Subtotal</b>	<b>15,358</b>	<b>12,786</b>	<b>18,000</b>	<b>17,500</b>	<b>17,500</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	970	890	4,200	4,300	4,300
5420	Conferences & Seminars	2,230	1,350	3,335	3,335	3,335
5450	Training	234	6,188	8,000	8,000	8,000
	<b>Subtotal</b>	<b>3,434</b>	<b>8,428</b>	<b>15,535</b>	<b>15,635</b>	<b>15,635</b>
	<b>Total Information Technology</b>	<b>\$ 869,691</b>	<b>\$ 1,011,682</b>	<b>\$ 1,122,810</b>	<b>\$ 1,163,720</b>	<b>\$ 1,163,720</b>

## INFORMATION TECHNOLOGY BUDGET JUSTIFICATIONS

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3190 Other Prof. 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 Local Government Information Systems Association
- Superior User Training
- Educational Technology Conference
- Communication Conferences
- FDLE CJIS Training Symposium
- 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 Superior as well as other major hardware maintenance paid directly to IBM or other vendors. Includes Cisco Networking equipment, security software, digital signs and application maintenance.

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

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

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

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

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

- Florida Local Government Information Systems Association
- Florida Association of Educational Data Systems
- City-County Communications & Marketing Association
- Technical resource subscriptions
- Communication resource subscriptions
- Digital subscription to photo library

**INFORMATION TECHNOLOGY  
BUDGET JUSTIFICATIONS – CONTINUED**

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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
- Superior User Training Conferences
- Educational Technology Conferences
- Communications Conferences
- FDLE CJIS Training Symposium
- Computer related courses for certification and seminars

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**POLICE DEPARTMENT**

**CITY OF AVENTURA  
POLICE  
FISCAL YEAR 2018/19**

**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.

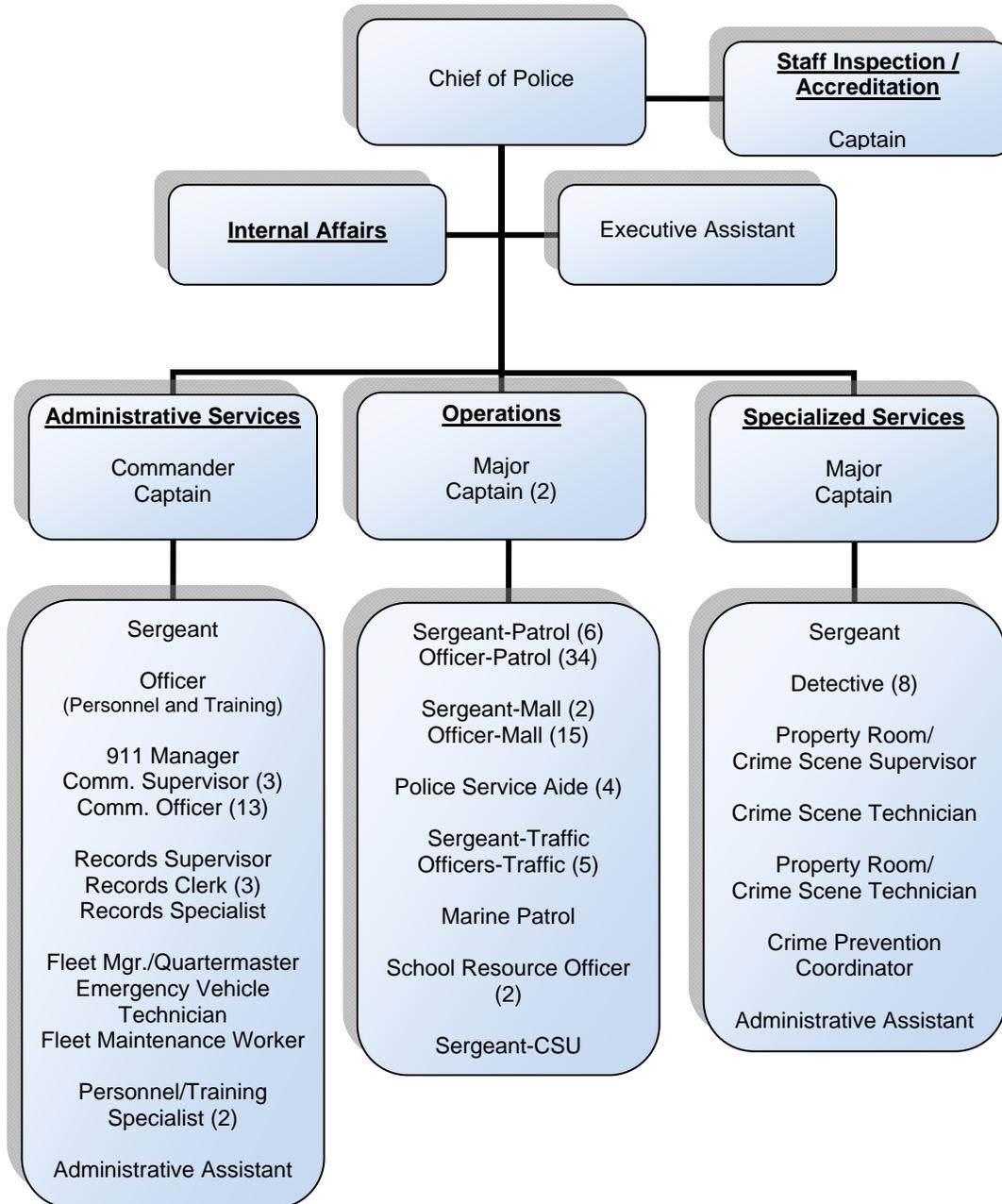
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 15,431,891	\$ 16,627,375	\$ 17,374,939	\$ 17,868,970	\$ 17,868,970
3000/3999	Contractual Services	892,143	709,401	749,000	749,000	749,000
4000/4999	Other Charges & Services	651,406	732,718	817,000	1,025,700	1,025,700
5000/5399	Commodities	423,045	448,502	439,500	479,500	479,500
5400/5499	Other Operating Expenses	60,432	51,562	62,000	60,000	60,000
	<b>Total Operating Expenses</b>	<b>\$ 17,458,917</b>	<b>\$ 18,569,558</b>	<b>\$ 19,442,439</b>	<b>\$ 20,183,170</b>	<b>\$ 20,183,170</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
0901	Chief of Police	1.0	1.0	1.0	1.0
9401-9402	Majors	2.0	3.0	2.0	2.0
2601	Commander	1.0	1.0	1.0	1.0
3002	Executive Assistant	1.0	1.0	1.0	1.0
2201-2205	Captains	4.0	4.0	5.0	5.0
2301-2312	Sergeants	12.0	12.0	12.0	12.0
2101-2108	Detectives	7.0	8.0	8.0	8.0
2001-2063	Police Officers	58.0	58.0	62.0	63.0
6201	Crime Prev Coordinator	1.0	1.0	1.0	1.0
3701	Crime Analyst	1.0	-	-	-
5501	Property Room/Crime Scene Supervisor	1.0	1.0	1.0	1.0
3901	Crime Scene Tech II	1.0	1.0	1.0	1.0
4801	Property Room/Crime Scene Tech	1.0	1.0	1.0	1.0
2801-2804	Police Service Aides	4.0	4.0	4.0	4.0
6301	Records Supervisor	1.0	1.0	1.0	1.0
6901-6903	Records Clerk	3.0	3.0	3.0	3.0
1401	Records Specialist	1.0	1.0	1.0	1.0
1601	911 Manager	1.0	1.0	1.0	1.0
13001-13003	Communication Supervisor	3.0	3.0	3.0	3.0
12901-12907	Communication Officer III	6.0	7.0	7.0	7.0
6701-6706	Communication Officer II	6.0	6.0	6.0	6.0
2701-2704	Communication Officer	1.0	-	-	-
8601-8602	Administrative Asst. III	2.0	2.0	2.0	2.0
13501-13502	Personnel & Training Specialist	2.0	2.0	2.0	2.0
7501	Fleet Manager/Quartermaster	1.0	1.0	1.0	1.0
13801	Emergency Vehicle Technician	1.0	1.0	1.0	1.0
9301	Fleet Maintenance Worker	1.0	1.0	1.0	1.0
	<b>Total</b>	<b>124.0</b>	<b>125.0</b>	<b>129.0</b>	<b>130.0</b>

# POLICE DEPARTMENT

## ORGANIZATION CHART



Headings above that are **bolded and underlined**, represent a function and/or service of the department.

**CITY OF AVENTURA**  
**POLICE**  
**FISCAL YEAR 2018/19**

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**OBJECTIVES**

1. Technological Advancement Initiatives:
  - Implementation of a current NexGen compliant E911 system in order to successfully and seamlessly migrate to the next phase of the E911 industry.
  - Completion of the Police personnel attendance system (“InTime”) integration with the City’s current payroll system that will allow for an automatic transfer of data during the bi-weekly payroll accounting process.
2. Workforce Initiative:
  - Develop and retain a quality workforce to enhance employee competency and leadership.
  - Invest in the recruitment and training of approximately 10 uniformed officers and continuing staff education to enhance police safety, professional community interaction and meeting the needs of our City’s evolving population.
3. Restructure organizational positions to create a dedicated Community Policing Unit that will oversee Community Outreach, School Resource Officers, Crime Prevention, homelessness, elder abuse and communication with the community.
4. Increase the outreach of our Crime Prevention Division in the areas of education, crime avoidance, homeowner association concerns, breakfast discussion forums, and business and tourist safety needs.
5. Community Outreach Initiatives:
  - In order to effectively meet the unique needs of our community, we will expand our Community Outreach Program to encompass every residential neighborhood and business.
  - We will continue to conduct ongoing customer service surveys of residents, businesses and victims of crimes to improve our resource allocation, decision making and analysis.
6. Public Relations Initiatives:
  - Improve our communication with the community through various social media outlets in order to alert the public in real time to public safety threats, traffic conditions and community events.
  - Orientation and training of staff to specialize in public relations utilizing social media technology.
7. School Safety Initiative:
  - Expand police services in order to meet the need for the community’s evolving school safety requirements.
  - Provide operational training seminars to current and incoming employees to prepare them to be proactive in school safety threat awareness, to include: active shooters, IED/bomb recognition, handling violent occurrences and critical incident management protocols.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
Man-hours Assigned to traffic flow issues	19,300	11,520	11,520	11,520
Progress Toward National Re-accreditation	33%	75%	100%	25%
Personnel Hired	7	4	9	4
Community Programs	27	30	32	35
Community Presentations	26	29	80	100
Community Involvement Activities	34	60	80	100
Man hours Assigned to School Resources	2,400	2,400	2,400	4,800
Calls for Service	15,419	17,680	18,056	18,100
Arrests	1,560	1,232	1,208	1,200
Accidents	2,071	2,162	2,360	2,400
Traffic Citations	19,597	13,343	9,252	9,300
Parking Citations Issued	618	889	1,080	1,090
Part 1 Crimes Reported	2,128	2,091	2,520	2,600
Customer Service Surveys	1,000	1,000	1,000	1,000

# CITY OF AVENTURA

## POLICE

2018/19

### BUDGETARY ACCOUNT SUMMARY

001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 9,489,420	\$ 9,821,268	\$ 10,583,196	\$ 10,875,627	10,875,627
1390	Court Time	126,345	89,217	115,000	115,000	115,000
1401	Overtime	730,861	1,169,068	800,000	820,000	820,000
1410	Holiday Pay	158,509	155,852	150,000	150,000	150,000
1501	Police Incentive Pay	68,970	71,270	76,380	75,720	75,720
2101	FICA	755,799	802,955	828,654	850,974	850,974
2201	Pension	1,896,785	2,184,499	2,189,480	2,245,372	2,245,372
2301	Health, Life & Disability	1,831,509	1,945,962	2,137,345	2,227,159	2,227,159
2401	Workers' Compensation	373,693	387,284	494,884	509,118	509,118
<b>Subtotal</b>		<b>15,431,891</b>	<b>16,627,375</b>	<b>17,374,939</b>	<b>17,868,970</b>	<b>17,868,970</b>
<u>CONTRACTUAL SERVICES</u>						
3170	Temporary Staff	18,469	-	-	-	-
3180	Medical Exams	7,255	5,513	9,000	9,000	9,000
3190	Prof. Services - Traffic Safety Program	832,022	666,325	700,000	700,000	700,000
3192	Prof. Services	34,397	37,563	40,000	40,000	40,000
<b>Subtotal</b>		<b>892,143</b>	<b>709,401</b>	<b>749,000</b>	<b>749,000</b>	<b>749,000</b>
<u>OTHER CHARGES &amp; SERVICES</u>						
4001	Travel & Per Diem	17,637	17,998	18,000	21,000	21,000
4040	Administrative Expenses	8,518	9,466	20,000	37,500	37,500
4042	Recruiting & Hiring Expense	4,544	2,217	8,000	10,000	10,000
4043	CALEA Accreditation	5,345	8,521	13,000	9,200	9,200
4050	Investigative Expense	8,699	15,028	19,000	19,000	19,000
4101	Communication Services	77,517	141,853	145,000	183,000	183,000
4201	Postage	3,447	3,696	4,000	4,000	4,000
4420	Leased Equipment	44,410	39,442	50,000	82,000	82,000
4440	Copy Machine Costs	3,814	2,680	3,000	3,000	3,000
4610	R&M - Vehicles	100,900	112,270	90,000	115,000	115,000
4645	R&M - Equipment	254,422	249,976	313,000	407,000	407,000
4650	R&M - Office Equipment	118,656	123,559	130,000	130,000	130,000
4701	Printing & Binding	3,497	6,012	4,000	5,000	5,000
<b>Subtotal</b>		<b>651,406</b>	<b>732,718</b>	<b>817,000</b>	<b>1,025,700</b>	<b>1,025,700</b>
<u>COMMODITIES</u>						
5101	Office Supplies	13,086	10,164	13,000	13,000	13,000
5115	Byrne Grant Match	14,530	13,907	10,000	10,000	10,000
5120	Computer Operating Supplies	11,792	13,452	12,000	14,000	14,000
5220	Gas & Oil	193,379	225,710	200,000	225,000	225,000
5240	Uniforms	27,646	25,660	39,000	39,000	39,000
5245	Uniform Allowance	69,759	71,406	72,000	72,000	72,000
5266	Photography	139	1,237	500	500	500
5270	Ammunition	40,868	20,239	30,000	30,000	30,000
5290	Operating Supplies	51,846	66,727	63,000	76,000	76,000
<b>Subtotal</b>		<b>423,045</b>	<b>448,502</b>	<b>439,500</b>	<b>479,500</b>	<b>479,500</b>
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	6,239	7,517	7,000	7,000	7,000
5430	Educational Assistance	10,509	4,943	8,000	6,000	6,000
5450	Training	43,684	39,102	47,000	47,000	47,000
<b>Subtotal</b>		<b>60,432</b>	<b>51,562</b>	<b>62,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Police</b>		<b>\$ 17,458,917</b>	<b>\$ 18,569,558</b>	<b>\$ 19,442,439</b>	<b>\$ 20,183,170</b>	<b>\$ 20,183,170</b>

**POLICE  
BUDGET JUSTIFICATIONS**

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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, personnel shortages, training, City events, natural and manmade disasters, holiday details, homeland security and various dignitary details.

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

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

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

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

3192 Prof. Services – Costs associated with outsourcing the administration of promotional testing, document imaging, attorney fees and other professional services.

4001 Travel & Per Diem – Used to pay for travel and other expenses associated with employees on City business/training.

4040 Administrative Expenses – Awards, Officer/Civilian of the Year ceremony, employee plaques and other 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 required pre-hire testing.

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

4050 Investigative Expense – Costs associated with the Detectives in Specialized Services and Crime Scene to complete criminal investigations, crime scene processing and transcription of taped statements.

4101 Communication Services – Costs for mobile phones, cellular lines for data transmission, vehicle GPS, computer system communications and other communication devices. Costs formally paid from the E911 Fund to ATT for selective routing of 911 calls and associated fees.

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

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

**POLICE  
BUDGET JUSTIFICATIONS – CONTINUED**

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4645 R&M - Equipment – Funds allocated to this account will be used for repair and maintenance of Police Department radios, computers, GPS systems, LPR system, In Car Video, software and other equipment.

4650 R&M - Office Equipment – This account covers the cost of the OSSI software maintenance and upgrades.

4701 Printing & Binding – This account covers the cost of printing of materials for the police department used in official police or City business. Examples 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 supplies for crime scene or other department related photos.

5270 Ammunition – Funds from this account pay for tasers, simunitions 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, and membership in professional and regional law enforcement organizations.

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 Police academy training, maintaining state standards and having a highly trained, professional police force.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**COMMUNITY DEVELOPMENT  
DEPARTMENT**

**CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 801,202	\$ 813,764	\$ 808,691	\$ 833,096	\$ 833,096
3000/3999	Contractual Services	3,104,751	2,836,597	1,640,000	1,640,750	1,640,750
4000/4999	Other Charges & Services	47,659	80,884	107,300	96,300	96,300
5000/5399	Commodities	9,798	8,253	13,150	13,150	13,150
5400/5499	Other Operating Expenses	3,305	2,153	8,900	8,400	8,400
	<b>Total Operating Expenses</b>	<b>\$ 3,966,715</b>	<b>\$ 3,741,651</b>	<b>\$ 2,578,041</b>	<b>\$ 2,591,696</b>	<b>\$ 2,591,696</b>

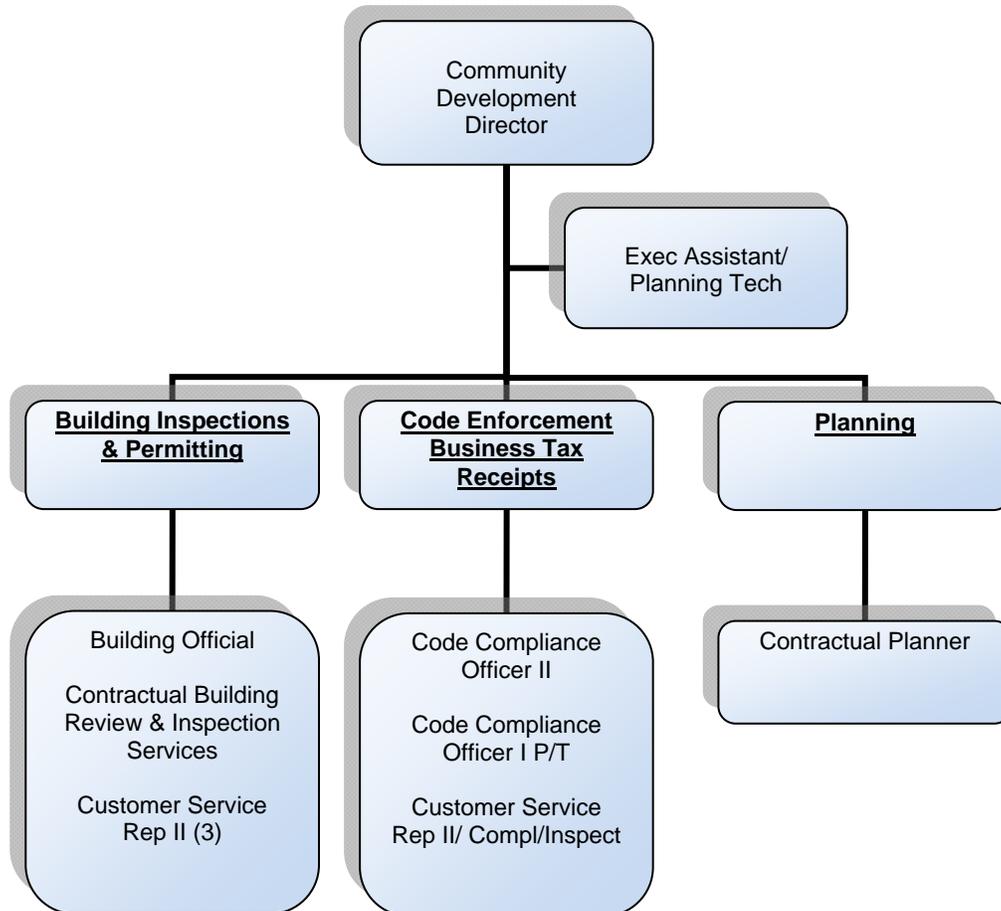
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2015/16	2016/17	2017/18	2018/19
13101	Community Development Director	1.0	1.0	1.0	1.0
4201	Building Official (P/T)	1.0	1.0	1.0	1.0
9001	Executive Assistant/Planning Technician	1.0	1.0	1.0	1.0
3601-3604	Customer Service Rep II	4.0	4.0	4.0	4.0
8901	Code Compliance Officer II/Zoning Review	1.0	1.0	1.0	1.0
8902	Code Compliance Officer (P/T)	1.0	1.0	1.0	1.0
4701	Capital Projects Manager/Code Enforcement Office	0.4	-	-	-
	<b>Total Full-Time</b>	<b>7.4</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
	<b>Total Part-Time</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
	<b>Total</b>	<b>9.4</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

# COMMUNITY DEVELOPMENT DEPARTMENT

## ORGANIZATION CHART

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Headings above that are **bolded and underlined**, represent a function and/or service of the department.

**CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
FISCAL YEAR 2018/19**

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**OBJECTIVES**

1. Continue to provide customer-focused technical assistance to the community.
2. Provide staff support for land development and variance applications and requests.
3. Provide staff support for the Building Division to receive and process building permit and contractors' license applications.
4. Provide staff support to ensure efficient issuance and maximize collection of Local Business Tax Receipts.
5. Provide staff support to ensure compliance with City Code by residential and commercial development.
6. Provide staff support at Special Master hearings.
7. Provide staff support for the City's Intersection Safety Camera Program.
8. Maintain privatized building inspection and review.
9. Maintain an up-to-date listing of existing businesses in the City.
10. Provide building inspections within 24 hours of the request.
11. Complete non-complex building plan review within 10 days.
12. Provide all building, planning, zoning and local business tax receipt applications on the City's website for download.
13. Continue to provide inspection services on the City's website.
14. Provide credit card base for payment in person and online.
15. Implement and train staff on TrakiT software for electronic submission of building permits and plans.
16. Continue to update procedural manual for all divisions of the department.
17. Implement and train staff on TrakiT software GeoTract module to ensure efficient operation of all divisions of the department.
18. Continue with the records management program for all divisions of the department.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
No. of Local Business Tax Receipts Issued	2,625	2,438	2,600	2,600
No. of Code Notice of Violations Issued	109	150	200	200
No. of Special Master Hearings	4	1,931	500	700
No. of Building Permits Issued	4,959	4,560	5,000	5,000
No. of Building Inspections Performed	12,055	11,257	10,000	10,000
No. of Land Development Petitions Processed	14	14	10	10
No. of Variance Requests Processed	7	3	4	4
No. of Site Plans Reviewed	10	10	6	6
% of Inspections Performed 24 Hrs. of Request	99	99	99	99
% of Plan Reviews Conducted Within 10 Days	98	98	98	98

CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
2018/19  
BUDGETARY ACCOUNT SUMMARY  
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>PERSONAL SERVICES</b>						
1201	Employee Salaries	\$ 570,800	\$ 582,388	\$ 569,098	\$ 584,653	\$ 584,653
1401	Overtime	2,351	2,095	5,000	5,000	5,000
1410	Holiday Pay	-	329	-	-	-
2101	FICA	46,539	42,871	43,536	44,726	44,726
2201	Pension	71,382	69,815	71,561	73,709	73,709
2301	Health, Life & Disability	99,953	110,611	107,936	113,206	113,206
2401	Workers' Compensation	10,177	5,655	11,560	11,802	11,802
	<b>Subtotal</b>	<b>801,202</b>	<b>813,764</b>	<b>808,691</b>	<b>833,096</b>	<b>833,096</b>
<b>CONTRACTUAL SERVICES</b>						
3101	Building Inspection Services	2,971,861	2,723,009	1,500,000	1,500,750	1,500,750
3190	Prof. Services	132,890	113,588	140,000	140,000	140,000
	<b>Subtotal</b>	<b>3,104,751</b>	<b>2,836,597</b>	<b>1,640,000</b>	<b>1,640,750</b>	<b>1,640,750</b>
<b>OTHER CHARGES &amp; SERVICES</b>						
4001	Travel & Per Diem	3,244	2,673	4,000	4,000	4,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	1,216	1,029	1,500	1,500	1,500
4420	Lease Equipment	3,164	2,317	2,800	2,800	2,800
4610	R&M - Vehicles	740	258	2,000	1,000	1,000
4645	R&M - Equipment	-	635	45,000	35,000	35,000
4701	Printing	7,442	8,372	6,000	6,000	6,000
4730	Records Retention	25,853	59,600	40,000	40,000	40,000
	<b>Subtotal</b>	<b>47,659</b>	<b>80,884</b>	<b>107,300</b>	<b>96,300</b>	<b>96,300</b>
<b>COMMODITIES</b>						
5101	Office Supplies	6,988	5,736	7,500	7,500	7,500
5120	Computer Operating Supplies	1,356	1,201	2,000	2,000	2,000
5220	Gas & Oil	1,001	556	1,500	1,500	1,500
5240	Uniforms	453	317	650	650	650
5245	Uniform Allowance	-	318	1,500	1,500	1,500
5290	Other Operating Supplies	-	125	-	-	-
	<b>Subtotal</b>	<b>9,798</b>	<b>8,253</b>	<b>13,150</b>	<b>13,150</b>	<b>13,150</b>
<b>OTHER OPERATING EXPENSES</b>						
5410	Subscriptions & Memberships	1,447	1,049	2,500	2,000	2,000
5420	Conferences & Seminars	1,762	1,104	3,400	3,400	3,400
5450	Training	96	-	2,500	2,500	2,500
5901	Contingency	-	-	500	500	500
	<b>Subtotal</b>	<b>3,305</b>	<b>2,153</b>	<b>8,900</b>	<b>8,400</b>	<b>8,400</b>
<b>Total Community Development</b>		<b>\$ 3,966,715</b>	<b>\$ 3,741,651</b>	<b>\$ 2,578,041</b>	<b>\$ 2,591,696</b>	<b>\$ 2,591,696</b>

## COMMUNITY DEVELOPMENT BUDGET JUSTIFICATIONS

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

3190 Prof. 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.

4645 R&M - Equipment – Includes maintenance, support and hosting of Sungard's TRAKiT application suite which is used for plan review, building permits, inspections, code compliance, business tax receipts and the associated web portal.

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.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**COMMUNITY SERVICES  
DEPARTMENT**

**CITY OF AVENTURA  
COMMUNITY SERVICES  
FISCAL YEAR 2018/19**

**DEPARTMENT DESCRIPTION**

This department is responsible for the maintenance of parks, community recreation, camps, athletic leagues, special events programming, and Community Center programming and activities. The department is organized to provide a wide scope of recreational programs, activities and special events for all age groups on a quality basis.

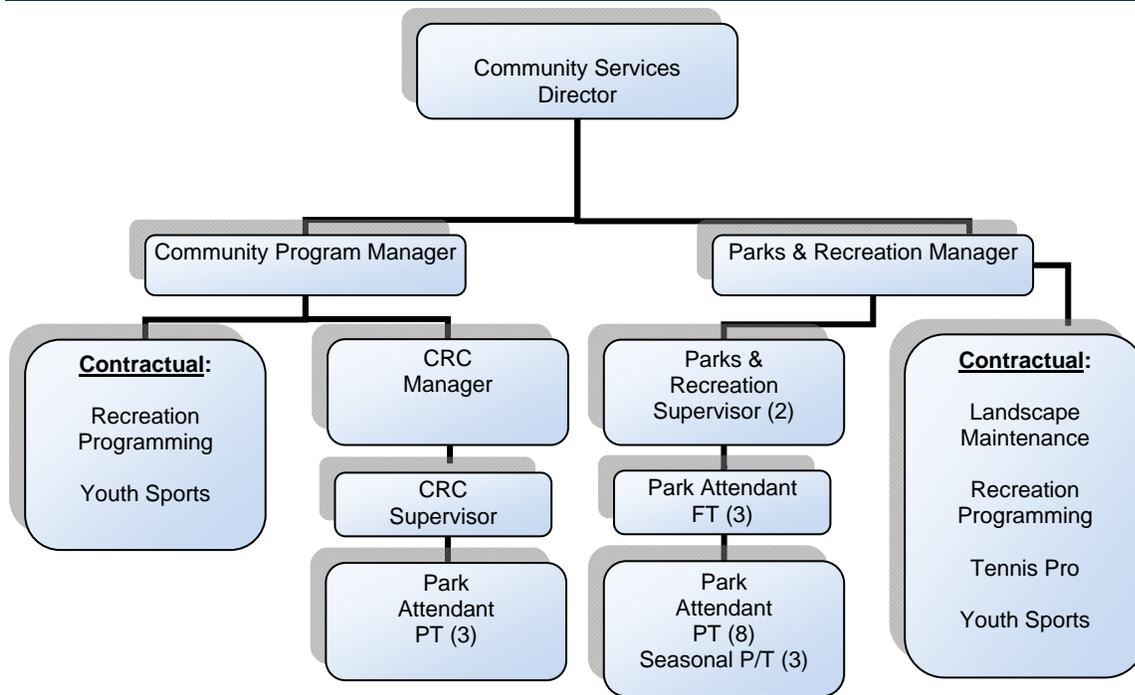
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 1,625,126	\$ 877,995	\$ 919,796	\$ 986,460	\$ 986,460
3000/3999	Contractual Services	1,938,874	610,257	634,000	659,000	659,000
4000/4999	Other Charges & Services	1,393,740	773,385	825,000	794,500	794,500
5000/5399	Commodities	17,247	13,323	16,500	26,500	26,500
5400/5499	Other Operating Expenses	9,845	10,395	15,500	14,500	14,500
<b>Total Operating Expenses</b>		<b>\$ 4,984,832</b>	<b>\$ 2,285,355</b>	<b>\$ 2,410,796</b>	<b>\$ 2,480,960</b>	<b>\$ 2,480,960</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No	Position Title	2015/16	2016/17	2017/18	2018/19
5001	Director of Community Services	1.0	1.0	1.0	1.0
5101	Public Works Operations Manager	1.0	-	-	-
3004	Executive Assistant	1.0	0.5	-	-
5301	Public Works Coordinator	1.0	-	-	-
13901	Parks and Recreation Manager II	1.0	-	-	-
4901	Parks and Recreation Manager	1.0	-	-	-
13901	Parks and Recreation Manager	-	1.0	1.0	1.0
1901-1902	Parks and Recreation Supervisor	3.0	2.0	2.0	2.0
5801-5803	Park Attendant (FT)	3.0	3.0	3.0	3.0
7701	Facilities Manager	1.0	-	-	-
5401	Maintenance Worker	1.0	-	-	-
14501	Community Program Manager	-	1.0	1.0	1.0
10201	Community Rec Center Manager	-	1.0	1.0	1.0
10401	Community Rec Center Supervisor	1.0	1.0	1.0	1.0
5701-5711	Park Attendant (P/T)	11.0	11.0	11.0	11.0
	Park Attendant (P/T) Seasonal	-	-	3.0	3.0
<b>Total Full-Time</b>		<b>15.0</b>	<b>10.5</b>	<b>10.0</b>	<b>10.0</b>
<b>Total Part-Time</b>		<b>11.0</b>	<b>11.0</b>	<b>14.0</b>	<b>14.0</b>
<b>Total</b>		<b>26.0</b>	<b>21.5</b>	<b>24.0</b>	<b>24.0</b>

# COMMUNITY SERVICES DEPARTMENT

## ORGANIZATION CHART



### Parks/Amenities:

- Aventura BCycle Bike Share Program
- Community Green Garden
- Community Recreation Center
- Founders Park and SplashPad
- Peace Park
- Veterans Park
- Waterways Park
- Waterways Dog Park

### Events and Activities:

- Winter, Spring and Summer Camps
- 8 Teacher Planning Day Programs
- 11 Special Events including: 4 Movie Nights, Earth Day/Arbor Day Program, July 4<sup>th</sup> Fireworks, Halloween, Founders Day, Veterans Day and two (2) Ride with the Police bike events
- Senior Trips and Tours Program
- Recreation Programs, Activities and Classes
- Youth and Adult Sports Leagues and Tennis
- Park/Athletic Field Maintenance and Landscaping
- Special Event Permitting

**CITY OF AVENTURA  
COMMUNITY SERVICES  
FISCAL YEAR 2018/19**

**OBJECTIVES**

1. Provide accurate and timely 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. Increase Community Recreation Center attendance.
5. Increase youth sports league participation.
6. Foster community pride through 11 special events per year.
7. Increase rentals for the Aventura BCycle program and promote bicycle safety awareness.
8. Enhance landscape and athletic turf maintenance in all parks.

**PERFORMANCE WORKLOAD INDICATORS**

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2015/16	ACTUAL 2016/17	PROJECTED 2017/18	ESTIMATE 2018/19
Resident complaints & concerns cleared <sup>(1)</sup>	145	40	45	48
Advisory Board Meetings attended	5	5	6	5
CIP projects completed	6	5	7	9
Founders Park attendance <sup>(2)</sup>	190,249	189,460	190,000	192,000
Community Recreation Center attendance <sup>(2)</sup>	90,126	97,899	105,000	107,000
Number of participants registered in youth sports	1,014	943	950	1,000
Number of Special Events	10	12	12	12
Number of BCycle rentals	281	6,031	6,500	7,000

<sup>(1)</sup> Resident complaints & concerns cleared 2015/16 numbers included Public Works department

<sup>(2)</sup> Parks and the Community Recreation Center were closed due to Hurricane Irma\*

2018-19 Youth Sports Calendar	
Sport	Season
Basketball	Oct - April
Boys Soccer	Oct- May
Girls Soccer	Oct - May
Little League Baseball	Mar - May
Travel Soccer	Aug - May
Travel Basketball	Oct - May

**CITY OF AVENTURA**  
**COMMUNITY SERVICES**  
2018/19  
**BUDGETARY ACCOUNT SUMMARY**  
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>PERSONAL SERVICES</b>						
1201	Employee Salaries	\$ 1,161,385	\$ 631,847	\$ 632,828	\$ 678,060	\$ 678,060
1401	Overtime	17,647	14,212	10,000	15,000	15,000
2101	FICA	104,357	25,210	48,411	51,872	51,872
2201	Pension	132,888	54,851	68,976	72,335	72,335
2301	Health, Life & Disability	184,668	132,802	146,425	153,045	153,045
2401	Workers' Compensation	24,181	19,073	13,156	16,148	16,148
	<b>Subtotal</b>	<b>1,625,126</b>	<b>877,995</b>	<b>919,796</b>	<b>986,460</b>	<b>986,460</b>
<b>CONTRACTUAL SERVICES</b>						
3113	Prof. Services - Comm. Cen. Inst.	124,816	139,174	110,000	110,000	110,000
3150	Prof. Services - Landscape Arch.	66,355	-	24,000	24,000	24,000
3160	Prof. Services - Security	32,019	-	-	-	-
3450	Lands/Tree Maint. Svcs - Streets	916,888	-	-	-	-
3451	Beautification/Signage	69,531	-	-	-	-
3452	Lands/Tree Maint. Svcs - Parks	256,894	471,083	500,000	525,000	525,000
3455	Transportation Services	472,371	-	-	-	-
	<b>Subtotal</b>	<b>1,938,874</b>	<b>610,257</b>	<b>634,000</b>	<b>659,000</b>	<b>659,000</b>
<b>OTHER CHARGES &amp; SERVICES</b>						
4001	Travel & Per Diem	631	63	1,500	1,500	1,500
4041	Car Allowance	6,000	6,500	6,000	6,000	6,000
4101	Communication Services	4,914	3,555	5,500	5,500	5,500
4301	Utilities - Electric	51,205	-	-	-	-
4311	Utilities - Street Lighting	206,068	-	-	-	-
4320	Utilities - Water	206,824	-	-	-	-
4420	Lease	2,644	2,093	4,000	3,500	3,500
4610	R&M - Vehicles	4,258	4,319	4,000	4,000	4,000
4620	R&M - Buildings	68,818	-	-	-	-
4631	R&M - Janitorial Services	45,407	-	-	-	-
4645	R&M - Equipment	22,263	8,193	12,500	12,500	12,500
4672	R&M - Parks	99,074	72,100	105,000	115,000	115,000
4691	R&M - Streets	14,752	-	-	-	-
4701	Printing & Binding	5,272	5,819	6,500	6,500	6,500
4850	Special Events	68,722	119,656	120,000	90,000	90,000
4851	Cultural/Recreation Programs	111,974	120,500	110,000	110,000	110,000
4852	Founders Day Activities	148,706	76,809	80,000	80,000	80,000
4854	Summer Recreation	326,208	353,778	370,000	360,000	360,000
	<b>Subtotal</b>	<b>1,393,740</b>	<b>773,385</b>	<b>825,000</b>	<b>794,500</b>	<b>794,500</b>
<b>COMMODITIES</b>						
5101	Office Supplies	3,885	2,769	3,500	3,500	3,500
5120	Computer Operating Supplies	5,967	3,856	5,000	16,000	16,000
5220	Gas & Oil	2,214	-	-	-	-
5240	Uniforms	4,637	5,971	6,000	6,000	6,000
5290	Other Operating Supplies	544	727	2,000	1,000	1,000
	<b>Subtotal</b>	<b>17,247</b>	<b>13,323</b>	<b>16,500</b>	<b>26,500</b>	<b>26,500</b>
<b>OTHER OPERATING EXPENSES</b>						
5410	Subscriptions & Memberships	2,930	2,225	3,500	3,500	3,500
5420	Conferences & Seminars	289	199	3,000	2,000	2,000
5450	Training	6,401	5,871	6,500	6,500	6,500
5901	Contingency	225	2,100	2,500	2,500	2,500
	<b>Subtotal</b>	<b>9,845</b>	<b>10,395</b>	<b>15,500</b>	<b>14,500</b>	<b>14,500</b>
	<b>Total Community Services</b>	<b>\$ 4,984,832</b>	<b>\$ 2,285,355</b>	<b>\$ 2,410,796</b>	<b>\$ 2,480,960</b>	<b>\$ 2,480,960</b>

## **COMMUNITY SERVICES BUDGET JUSTIFICATIONS**

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3113 Prof. Services - Comm. Cen. Inst. – Provides funding for the various instructors who teach or lead recreation classes and programs at City parks and the Community Recreation Center. Costs are offset by revenues generated by registration fees.

3452 Lands/Tree Maint. Svcs - Parks – Provides funding for complete landscape maintenance services for Founders Park and SplashPad, Waterways Park, Waterways Dog Park, Veterans Park and Peace Park. Services include: irrigation and grounds maintenance services; tree trimming, specialized Bermuda turf maintenance for athletic fields that includes liquid fertilization and deep tine aeration six (6) times per year, specialty pesticide applications for the Dog Park, and general park maintenance.

4672 R&M - Parks – Provides funding for repair and maintenance of park amenities and equipment. In addition to routine repairs and maintenance costs, funding request includes costs for, re-conditioning clay tennis courts, routine daily maintenance of clay courts by a tennis professional, SplashPad supplies and replacing park signage.

4850 Special Events – This figure represents funding for 11 special events related to community-wide, annual events to foster community pride and improve the quality of life for the residents: four (4) Movie Nights, Earth/Arbor Day, July 4<sup>th</sup> Fireworks, two (2) Bike events, Halloween and Veterans Day.

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

4852 Founders Day Activities – Provides for funding entertainment, activities, games, community stage, production, sound, lighting, rental costs, temporary power and other required logistics for the 23<sup>rd</sup> anniversary Founders Day activities which will be held on Sunday November 11, 2018.

5410 Subscriptions & Memberships – Provides for funding memberships in the Florida Recreation and Parks Association, National Recreation and Parks Association, American Society of Composers, Authors and Publishers, Broadcast Music, Inc., and the Society of European Songwriters, Artists and Composers.

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**PUBLIC WORKS/TRANSPORTATION  
DEPARTMENT**

**CITY OF AVENTURA  
PUBLIC WORKS/TRANSPORTATION  
FISCAL YEAR 2018/19**

**DEPARTMENT DESCRIPTION**

This department is responsible for the maintenance of roads, medians, public areas, drainage systems, government facilities, beautification projects, mass transit services and capital projects. These services seek to enhance the high quality of life for the City's residents, businesses and visitors by maintaining City infrastructure and the appearance of the City and providing public transportation opportunities to reduce vehicular traffic.

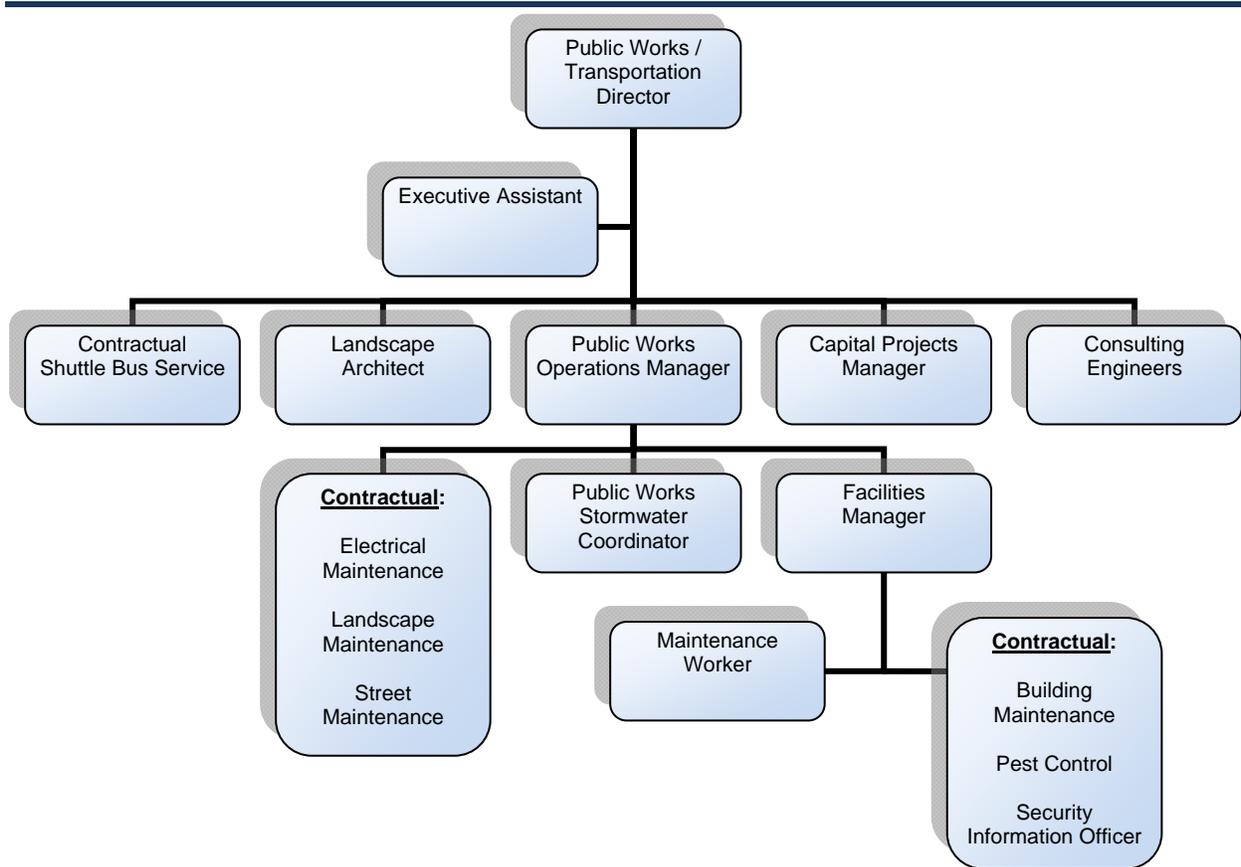
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ 869,339	\$ 967,866	\$ 1,000,634	\$ 1,000,634
3000/3999	Contractual Services	-	1,357,063	1,420,000	1,409,000	1,409,000
4000/4999	Other Charges & Services	-	723,078	627,000	732,000	732,000
5000/5399	Commodities	-	12,532	12,250	12,500	12,500
5400/5499	Other Operating Expenses	-	6,636	6,500	8,500	8,500
<b>Total Operating Expenses</b>		<b>\$ -</b>	<b>\$ 2,968,648</b>	<b>\$ 3,033,616</b>	<b>\$ 3,162,634</b>	<b>\$ 3,162,634</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No	Position Title	2015/16	2016/17	2017/18	2018/19
00142	Director of Public Works/Transportation	-	1.0	1.0	1.0
5101	Public Works Operations Manager	-	1.0	1.0	1.0
3004	Executive Assistant	-	0.5	1.0	1.0
4701	Capital Projects Manager	-	1.0	1.0	1.0
14401	Public Works Stormwater Coordinator	-	-	1.0	1.0
5301	Public Works Coordinator	-	1.0	-	-
7701	Facilities Manager	-	1.0	1.0	1.0
5401	Maintenance Worker	-	1.0	1.0	1.0
<b>Total</b>		<b>-</b>	<b>6.5</b>	<b>7.0</b>	<b>7.0</b>

# PUBLIC WORKS/TRANSPORTATION DEPARTMENT

## ORGANIZATION CHART



- Capital Projects
- City Buildings and Facilities Maintenance
- Engineering Services
- GIS/Mapping
- Landscape Maintenance/Beautification
- Pedestrian/Bicycle Programs
- Public Works Permitting
- ROW/Streets/Stormwater Maintenance
- Shuttle Buses/Transportation

**CITY OF AVENTURA  
PUBLIC WORKS/TRANSPORTATION  
FISCAL YEAR 2018/19**

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**OBJECTIVES**

1. Provide accurate and quick responses to resident complaints and concerns.
2. Implement and manage an approved operating and CIP Budget.
3. Continue Tree City USA Status.
4. Conform to NPDES Stormwater standards with pre and post construction inspections.
5. Enforce the Stormwater Inspection Policy and Ordinance for private property compliance.
6. Continue with Staff Educational and Certification Requirements for NPDES and FPM compliance.
7. Increase ridership and expand Citywide shuttle bus service.
8. Complete Coastal Line Rail Station Area Master Plan and Lehman Causeway Improvement Plan.
9. Implement and manage the Stormwater Management Plan.
10. Maintain storm drain system for an optimum drainage system.
11. Participate in regional efforts to improve transportation in Northeast Miami-Dade.
12. Maintain streets and walkways for vehicle and pedestrian safe usage.
13. Maintain all City Facilities to provide for a safe and clean environment.
14. Continue to work toward full Public Works accreditation from the American Public Works Association.
15. Oversee capital projects.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
Resident complaints & concerns cleared	N/A	173	175	170
Tree City re-certification	N/A	1	1	1
Stormwater basins/systems cleaned	N/A	65	73	75
Shuttle bus ridership	N/A	289,731	312,000	315,000
PW permits issued	N/A	62	65	68
Illicit discharge inspections (stormwater)	N/A	12	7	10
NPDES permit inspection private property	N/A	5	12	17
Annual facility & mechanical inspections	N/A	18	18	18

PUBLIC WORKS/TRANSPORTATION  
2018/19  
BUDGETARY ACCOUNT SUMMARY  
001-5401-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ 604,847	\$ 664,900	\$ 689,108	\$ 689,108
1401	Overtime	-	3,120	7,000	3,500	3,500
2101	FICA	-	46,543	50,865	52,717	52,717
2201	Pension	-	86,998	96,900	100,446	100,446
2301	Health, Life & Disability	-	107,960	118,988	124,756	124,756
2401	Workers' Compensation	-	19,871	29,213	30,107	30,107
	<b>Subtotal</b>	-	<b>869,339</b>	<b>967,866</b>	<b>1,000,634</b>	<b>1,000,634</b>
<u>CONTRACTUAL SERVICES</u>						
3150	Prof. Services - Landscape Arch.	-	34,560	8,000	4,000	4,000
3160	Prof. Services - Security	-	32,281	40,000	45,000	45,000
3450	Lands/Tree Maint. Svcs - Streets	-	810,518	800,000	800,000	800,000
3451	Beautification/Signage	-	36,526	72,000	60,000	60,000
3455	Transportation Services	-	443,178	500,000	500,000	500,000
	<b>Subtotal</b>	-	<b>1,357,063</b>	<b>1,420,000</b>	<b>1,409,000</b>	<b>1,409,000</b>
<u>OTHER CHARGES &amp; SERVICES</u>						
4001	Travel & Per Diem	-	2,131	1,500	2,000	2,000
4041	Car Allowance	-	5,855	6,000	6,000	6,000
4101	Communication Services	-	2,777	3,250	3,000	3,000
4301	Utilities - Electric	-	66,292	50,000	45,000	45,000
4311	Utilities - Street Lighting	-	157,562	125,000	140,000	140,000
4320	Utilities - Water	-	329,978	205,000	300,000	300,000
4610	R&M - Vehicles	-	2,820	1,750	2,000	2,000
4620	R&M - Buildings	-	61,281	70,000	70,000	70,000
4631	R&M - Janitorial Services	-	41,724	46,000	46,000	46,000
4645	R&M - Equipment	-	2,562	8,500	8,000	8,000
4691	R&M - Streets	-	50,096	110,000	110,000	110,000
	<b>Subtotal</b>	-	<b>723,078</b>	<b>627,000</b>	<b>732,000</b>	<b>732,000</b>
<u>COMMODITIES</u>						
5101	Office Supplies	-	3,016	4,000	4,000	4,000
5120	Computer Operating Supplies	-	3,280	3,500	3,000	3,000
5220	Gas & Oil	-	4,485	2,250	2,500	2,500
5240	Uniforms	-	1,024	1,500	2,000	2,000
5290	Other Operating Supplies	-	727	1,000	1,000	1,000
	<b>Subtotal</b>	-	<b>12,532</b>	<b>12,250</b>	<b>12,500</b>	<b>12,500</b>
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	1,138	1,000	1,000	1,000
5420	Conferences & Seminars	-	1,189	1,500	2,500	2,500
5450	Training	-	1,627	1,000	2,000	2,000
5901	Contingency	-	2,682	3,000	3,000	3,000
	<b>Subtotal</b>	-	<b>6,636</b>	<b>6,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Total Public Works/Transportation</b>		<b>\$ -</b>	<b>\$ 2,968,648</b>	<b>\$ 3,033,616</b>	<b>\$ 3,162,634</b>	<b>\$ 3,162,634</b>

## PUBLIC WORKS/TRANSPORTATION BUDGET JUSTIFICATIONS

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3160 Prof. Services - Security – Provides funding for contractual services for Government Center lobby security.

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

3451 Beautification/Signage – Provides funding for banner and street furniture maintenance and repairs. Funding request includes costs for median informational signage upgrades, replacing metal halide light fixtures on NE 199<sup>th</sup> Street with LED fixtures, new banners and associated hardware.

3455 Transportation Services – Funding level includes providing six (6) mini-bus public transit routes six (6) days per week on a contractual basis that carries over 300,000 passengers per year, 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 routes. Additional funding has been provided to address possible route improvements during peak times.

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

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

4620 R&M - Buildings – Provides for funding the necessary building repair and maintenance functions for the Community Recreation Center and park buildings for HVAC maintenance, pest control services, fire alarm system monitoring, roof inspections, general building repairs, painting, security system monitoring, sprinkler retrofit for server room and dispatch from water to cartridge. Funding request includes upgrading trash receptacles to include re-cycling materials and replacing existing lights with LED energy saving fixtures.

5410 Subscriptions & Memberships – Provides for funding memberships in the American Public Works Association, Florida Stormwater Association, Association of State Floodplain Managers and the Facility Managers Association.

5420 Conferences & Seminars – Provides for funding for attending the following conferences: American Public Works Association, Florida Stormwater Association, Association of State Floodplain Managers, customer service training and local seminars.

5450 Training – Provides for funding for staff to get specialized training for their disciplines to include air conditioning, electrical and stormwater.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**ARTS & CULTURAL CENTER  
DEPARTMENT**

**CITY OF AVENTURA  
ARTS & CULTURAL CENTER  
FISCAL YEAR 2018/19**

**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.

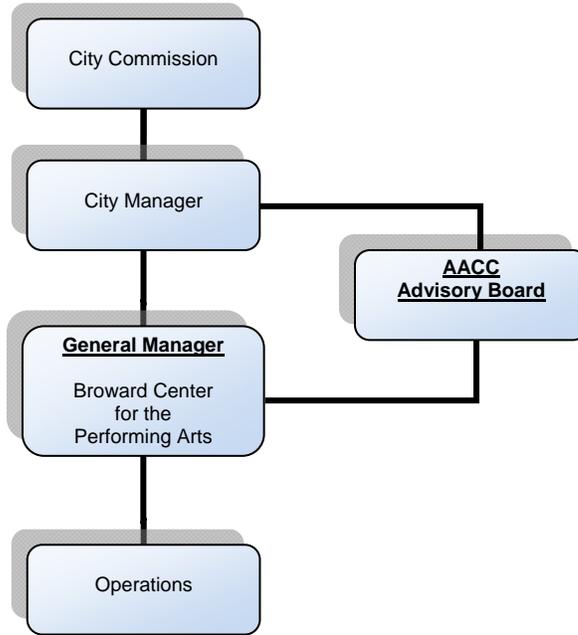
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	633,505	619,832	645,799	659,240	659,240
4000/4999	Other Charges & Services	201,685	154,309	156,400	158,500	158,500
5000/5399	Commodities	4,366	4,069	6,700	6,700	6,700
5400/5499	Other Operating Expenses	-	-	1,000	1,000	1,000
<b>Total Operating Expenses</b>		<b>\$ 839,556</b>	<b>\$ 778,210</b>	<b>\$ 809,899</b>	<b>\$ 825,440</b>	<b>\$ 825,440</b>

PACA Contractual Employees	2015/16	2016/17	2017/18	2018/19
General Manager	1.00	1.00	1.00	1.00
Event Services Manager	1.00	1.00	1.00	1.00
Technical Director	1.00	1.00	1.00	1.00
Box Office Manager	1.00	1.00	1.00	1.00
Marketing Coordinator	0.30	0.30	0.30	0.30
Event Services Coordinator (P/T)	0.75	0.75	0.75	0.75
P/T Labor	0.25	0.25	0.25	0.25
<b>Total</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>

# ARTS & CULTURAL CENTER DEPARTMENT

## ORGANIZATION CHART

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Headings above that are **bolded and underlined**, represent a function and/or service of the department.

**CITY OF AVENTURA  
ARTS & CULTURAL CENTER  
FISCAL YEAR 2018/19**

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**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. Enhance the learning experiences of students at Aventura City of Excellence Charter School by expanding performing arts activities and educational opportunities.
4. To increase general public awareness of the value of the cultural and educational programs available.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2015/16</b>	<b>ACTUAL 2016/17</b>	<b>PROJECTED 2017/18</b>	<b>ESTIMATE 2018/19</b>
Advisory Board Meetings attended	3	2	2	2
Number of performances/events	149	136	151	150
Total attendance	31,162	26,655	31,000	32,000
Number of promotional material produced	50	50	50	50
Summer Camp	1	1	1	1
% of patrons who respond favorably to AACC	92%	80%	80%	80%

**CITY OF AVENTURA**  
**ARTS & CULTURAL CENTER**  
2018/19  
**BUDGETARY ACCOUNT SUMMARY**  
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	-	-	-
2201	Pension	-	-	-	-	-
2301	Health, Life & Disability	-	-	-	-	-
2401	Workers' Compensation	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3112	Prof. Services - Man Serv	133,131	135,909	144,000	144,240	144,240
3114	Prof. Services - Man Serv/Staffing	303,149	301,100	342,799	350,000	350,000
3115	Prof. Services - Man Serv/Marketing	23,400	23,400	24,000	25,000	25,000
3190	Prof. Services - Programming	151,576	138,813	110,000	115,000	115,000
3410	Prof. Services - Janitorial Services	22,249	20,610	25,000	25,000	25,000
	<b>Subtotal</b>	<b>633,505</b>	<b>619,832</b>	<b>645,799</b>	<b>659,240</b>	<b>659,240</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4101	Communication Services	6,553	6,639	6,500	6,600	6,600
4201	Postage	8,691	8,605	8,600	8,600	8,600
4301	Utilities	52,942	43,932	54,000	54,000	54,000
4440	Copy Machine Costs	2,248	1,766	2,800	2,800	2,800
4620	R&M - Buildings	7,911	16,614	7,000	7,000	7,000
4645	R&M - Equipment	7,447	6,243	6,500	6,500	6,500
4701	Printing & Binding	14,408	14,595	14,500	14,500	14,500
4850	Special Events	48,880	-	-	-	-
4910	Advertising	52,605	55,408	56,000	58,000	58,000
4920	Licenses/Permit Fees	-	507	500	500	500
	<b>Subtotal</b>	<b>201,685</b>	<b>154,309</b>	<b>156,400</b>	<b>158,500</b>	<b>158,500</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	1,123	1,381	1,200	1,200	1,200
5120	Computer Operating Supplies	178	1,182	1,000	1,000	1,000
5290	Other Operating Supplies	3,065	1,506	4,500	4,500	4,500
	<b>Subtotal</b>	<b>4,366</b>	<b>4,069</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5901	Contingency	-	-	1,000	1,000	1,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Total Arts &amp; Cultural Center</b>	<b>\$ 839,556</b>	<b>\$ 778,210</b>	<b>\$ 809,899</b>	<b>\$ 825,440</b>	<b>\$ 825,440</b>

## ARTS & CULTURAL CENTER BUDGET JUSTIFICATIONS

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

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

3115 Prof. Services - Man Serv/Marketing – Payment for marketing and public relation services.

3190 Prof. Services - Programming – This line item is used to fund “City Presents” performances in order to attract a variety of programming.

3410 Prof. 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 - Buildings – 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.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**NON-DEPARTMENTAL**

## CITY OF AVENTURA

### NON-DEPARTMENTAL - TRANSFERS

2018/19

### BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>TRANSFERS</b>						
9118	Transfer to Charter School Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
9119	Transfer to Charter High School Fund	-	-	-	100,000	100,000
9123	Transfer to Debt Service Fund - 2010/11	1,193,517	1,197,080	1,199,552	1,195,704	1,195,704
9124	Transfer to Debt Service Fund - 2000	510,536	506,384	506,476	520,820	520,820
9125	Transfer to Debt Service Fund - 2012 (A)	396,855	397,038	352,228	345,621	345,621
9126	Transfer to Debt Service Fund - 2018	-	-	230,479	495,024	495,024
9127	Transfer to Charter H.S. Construction Fund	-	-	6,200,000	-	-
<b>Total Non-Departmental - Transfers</b>		<b>\$ 2,200,908</b>	<b>\$ 2,200,502</b>	<b>\$ 8,588,735</b>	<b>\$ 2,757,169</b>	<b>\$ 2,757,169</b>

### 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.

9119 Transfer to Charter High School Fund – Represents transfer of amount from the Intersection Safety Camera Program revenues to the Charter High School Fund.

9123 Transfer to Debt Service Fund - 2010/11 – Transfer to 2010 & 2011 Debt Service Fund (Fund 230) for required interest and principal on that bank qualified loan.

9124 Transfer to Debt Service Fund - 2000 – Transfer to 2000 Loan Debt Service Fund (Fund 240) for required interest and principal on that bank qualified loan.

9125 Transfer to Debt Service Fund - 2012 (A) – Transfer to 2012 (A) Loan Debt Service Fund (Fund 250) for required interest and principal on that bank qualified loan.

9126 Transfer to Debt Service Fund - 2018 – Transfer to 2018 Loan Debt Service Fund (Fund 291) for required interest and principal on that bank qualified loan.

# CITY OF AVENTURA

## NON-DEPARTMENTAL

2018/19

### BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b><u>PERSONAL SERVICES</u></b>						
2501	Unemployment	\$ 141	\$ -	\$ 7,500	\$ 2,500	\$ 2,500
	<b>Subtotal</b>	<b>141</b>	<b>-</b>	<b>7,500</b>	<b>2,500</b>	<b>2,500</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3157	City Manager Recruitment	-	14,500	-	-	-
3410	Prof. Services - Janitorial	64,498	64,315	75,000	75,000	75,000
	<b>Subtotal</b>	<b>64,498</b>	<b>78,815</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4101	Communication Services	91,143	97,604	98,000	98,000	98,000
4201	Postage	15,911	10,895	15,000	15,000	15,000
4301	Utilities	249,864	210,238	215,000	185,000	185,000
4320	Water	-	44,373	-	15,000	15,000
4440	Copy Machine Costs	10,139	8,027	10,000	10,000	10,000
4501	Insurance	689,739	704,530	784,400	839,000	839,000
4620	R&M - Government Center	148,795	189,530	295,000	200,000	200,000
4650	R&M - Office Equipment	1,701	-	2,000	2,000	2,000
	<b>Subtotal</b>	<b>1,207,292</b>	<b>1,265,197</b>	<b>1,419,400</b>	<b>1,364,000</b>	<b>1,364,000</b>
<b><u>COMMODITIES</u></b>						
5290	Other Operating Supplies	9,873	7,677	12,000	12,000	12,000
	<b>Subtotal</b>	<b>9,873</b>	<b>7,677</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5901	Contingency	46,821	71,449	50,000	50,000	50,000
5904	Hurricane/Debris Removal	-	241,556	1,000,000	-	-
5905	Hurricane/Debris Monitor	-	-	230,000	-	-
5906	Hurricane/Preparation	-	36,581	55,000	-	-
5907	Hurricane/Supplies	-	1,895	5,000	-	-
	<b>Subtotal</b>	<b>46,821</b>	<b>351,481</b>	<b>1,340,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Non-Departmental</b>		<b>\$ 1,328,625</b>	<b>\$ 1,703,170</b>	<b>\$ 2,853,900</b>	<b>\$ 1,503,500</b>	<b>\$ 1,503,500</b>

**NON-DEPARTMENTAL  
BUDGET JUSTIFICATIONS**

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2501 Unemployment – Unemployment costs.

3410 Prof. Services - Janitorial – Costs for janitorial services at the 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 and refuse service for the Government Center.

4320 Water – Costs associated with water and sewer service for the Government Center.

4501 Insurance – General liability, automobile, property and flood insurance coverage for all City-owned or leased facilities and equipment.

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

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**CAPITAL OUTLAY**

# CITY OF AVENTURA

## CAPITAL OUTLAY

2018/19

## PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>City Manager's Office - 8005-512</u>						
6402	Computer Equipment <\$5,000	\$ -	\$ 3,996	\$ 2,000	\$ 3,000	\$ 3,000
	Subtotal	-	3,996	2,000	3,000	3,000
<u>City Clerk - 8008-519</u>						
6402	Computer Equipment <\$5,000	-	-	3,000	1,000	1,000
	Subtotal	-	-	3,000	1,000	1,000
<u>Finance - 8010-513</u>						
6402	Computer Equipment <\$5,000	2,030	1,992	3,000	3,000	3,000
	Subtotal	2,030	1,992	3,000	3,000	3,000
<u>Information Technology - 8012-513</u>						
6401	Computer Equipment >\$5,000	126,446	222,870	473,847	200,000	200,000
6402	Computer Equipment <\$5,000	5,366	5,863	6,000	6,000	6,000
	Subtotal	131,812	228,733	479,847	206,000	206,000
<u>Police - 8020-521</u>						
6401	Computer Equipment >\$5,000	76,566	45,064	144,620	-	-
6402	Computer Equipment <\$5,000	-	114,245	223,425	165,375	165,375
6407	Radio Purchase & Replace.	39,207	-	85,177	32,000	32,000
6410	Equipment >\$5,000	120,432	268,455	112,385	180,900	180,900
6411	Equipment <\$5,000	45,959	34,878	73,800	21,400	21,400
6450	Vehicles	314,291	408,403	410,000	442,000	442,000
	Subtotal	596,455	871,045	1,049,407	841,675	841,675
<u>Community Development - 8040-524</u>						
6402	Computer Equipment <\$5,000	2,920	2,988	242,000	20,750	20,750
6410	Equipment >\$5,000	-	-	-	30,000	30,000
	Subtotal	2,920	2,988	242,000	50,750	50,750
<u>Community Services - 8050-539/541/572</u>						
6402	Computer Equipment <\$5,000	8,181	13,373	17,000	5,500	5,500
6410	Equipment >\$5,000	46,725	9,360	40,850	89,200	89,200
6411	Equipment <\$5,000	10,549	6,677	16,050	10,250	10,250
6420	HVAC Replacements	6,224	-	-	-	-
6301	Beautification Projects	9,193	-	-	-	-
6306	Traffic Safety and Flow Improvements	299,715	-	-	-	-
6307	Lighting Improvements	167,126	-	-	-	-
6205	Community Center Improvements	-	-	34,000	75,000	75,000
6310	Aventura Founders Park	15,978	172,090	72,500	173,000	173,000
6322	Waterways Park Improvements	7,702	26,045	-	15,000	15,000
6325	NE 188th Street Park Improvements	262,459	219,132	-	-	-
6353	Exercise Trail Improvements	393,680	24,949	-	-	-
	Subtotal	1,227,532	471,626	180,400	367,950	367,950

**CITY OF AVENTURA**  
**CAPITAL OUTLAY - CONTINUED**

2018/19  
**PROJECT APPROPRIATION**  
**001-80XX**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Public Works/Transportation - 8054-539/541/572</u>						
6420	HVAC Replacements	-	-	114,000	16,000	16,000
6301	Beautification Projects	-	9,873	9,600	20,350	20,350
6305	Road Resurfacing	-	12,110	-	-	-
6306	Traffic Safety Flow Improvements	-	39,556	-	-	-
6309	Seawall Improvements	-	3,193	1,561,307	-	-
6352	Hurricane Landscape Restoration	-	7,193	916,750	-	-
6402	Computer Equipment <\$5,000	-	2,739	6,000	8,000	8,000
6410	Equipment >\$5,000	-	21,575	28,000	30,000	30,000
6353	Exercise Trail Improvements	-	-	10,400	-	-
	<b>Subtotal</b>	<b>-</b>	<b>96,239</b>	<b>2,646,057</b>	<b>74,350</b>	<b>74,350</b>
<u>Charter School - 8069-569</u>						
6305	Charter School Improvements	-	48,861	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>48,861</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Arts &amp; Cultural Center - 8070-575</u>						
6301	Improve. Other Than Bldg/Marquee	-	-	-	1,500	1,500
6402	Computer Equipment <\$5,000	-	5,931	6,000	4,000	4,000
6410	Equipment >\$5,000	27,240	30,721	63,063	68,000	68,000
	<b>Subtotal</b>	<b>27,240</b>	<b>36,652</b>	<b>69,063</b>	<b>73,500</b>	<b>73,500</b>
<u>Non-Departmental - 8090-590</u>						
6101	Land Acquisition/Purchase	-	132,496	4,430,000	-	-
6452	Hurricane Related	-	22,206	300,000	-	-
6999	Capital Reserve	125,000	-	2,709,907	14,772,304	14,772,304
	<b>Subtotal</b>	<b>125,000</b>	<b>154,702</b>	<b>7,439,907</b>	<b>14,772,304</b>	<b>14,772,304</b>
	<b>Total Capital</b>	<b>\$ 2,112,989</b>	<b>\$ 1,916,834</b>	<b>\$ 12,114,681</b>	<b>\$ 16,393,529</b>	<b>\$ 16,393,529</b>

## CAPITAL PROJECT DESCRIPTIONS

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### CITY MANAGER'S OFFICE

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized in the Office of the City Manager.

### CITY CLERK'S OFFICE

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized in the City Clerk's Office.

### FINANCE

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized in the Finance Department.

### INFORMATION TECHNOLOGY

6401 Computer Equipment >\$5,000 – This project consists of purchasing new and replacement computer hardware and software that utilizes the latest technology for the City's general information management system, which is utilized by all City Departments.

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized in the Information Technology Department.

### POLICE

6402 Computer Equipment <\$5,000 – This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department.

Computer Upgrades	\$ 5,000
Desktop Computer(s)	24,000
Desktop Scanner(s)	4,000
Laser Printer(s)	1,500
Replace Mobile Laptop(s)	50,000
Replace Server(s)	7,000
Vehicle Modem(s)	56,000
Vehicle Printer(s)	7,875
Laptop-Ruggized	10,000

6407 Radio Purchase & Replace. – This project consists of upgrading the equipment for the 800 Mhz police radio system to ensure a state-of-the-art system and to maintain the E911 system and the purchasing of new radios for projected additional vehicles and personnel in the Police Department.

## CAPITAL PROJECT DESCRIPTIONS – CONTINUED

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### POLICE – CONTINUED

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (> \$5,000) for the Police Department.

13 Vehicle Equipment	\$ 82,400
Replace In-Car Video	25,000
Crime Scene Vehicle Equipment	8,000
Crime Prevention Van Equipment	3,000
Fuel Master/Veeder Root System	32,000
Replace K-9	9,000
Vermac Message Board	21,500

6411 Equipment <\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (< \$5,000) for the Police Department.

Tasers PD	\$ 6,500
Canon XA30 Camcorder (DB)	1,600
PIO Portable Teleprompter	2,500
Portable GPS Tracker (CSU)	1,200
Replace Dive Team Equipment	2,400
Replace SWAT Handguns	7,200

6450 Vehicles – This project consists of purchasing police vehicles to accommodate new employee additions and to establish a vehicle replacement program in the Police Department.

Replace 13 Police Vehicles	\$ 442,000
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### COMMUNITY DEVELOPMENT

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Code Compliance and Building Inspection Divisions.

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (> \$5,000) for the Community Development Department.

Replace 1 Pickup Truck	\$ 30,000
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### COMMUNITY SERVICES

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized by the Community Services Department and the Community Recreation Center.

## CAPITAL PROJECT DESCRIPTIONS – CONTINUED

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### COMMUNITY SERVICES – CONTINUED

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (> \$5,000) for the Community Services Department.

2 Electric Low Speed Vehicle(s)	\$ 32,000
Replace Mobile Radio(s)	35,000
Replace Strength Machines at CRC	9,200
Replace Treadmills at CRC	13,000

6411 Equipment <\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (< \$5,000) for the Community Services Department.

Replace Tents	\$ 2,000
Replace Tables	2,400
Replace Chairs/Carts	2,350
Replace Sports Fencing Panels	3,500

6205 Community Center Improvements – This project consists of security enhancements at the Community Recreation Center.

6310 Aventura Founders Park – This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Founders Park.

Replace SplashPad Pumps	\$ 12,000
Renovate 2 Restrooms	100,000
Replace Tables and Chairs	6,000
Replace Sunpad Furniture	30,000
Security Enhancements	25,000

6322 Waterways Park Improvements – This project consists of security enhancements at Waterways Park.

### PUBLIC WORKS/TRANSPORTATION

6420 HVAC Replacements – This project consists of replacing the air handler at the Government Center.

6301 Beautification Projects – This project consists of the maintenance, replacement and enhancement to street furniture throughout the City.

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized by the Public Works/Transportation Department.

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (> \$5,000) for the Public Works/Transportation Department.

Replace 1 Hybrid Utility Vehicle	\$ 30,000
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## CAPITAL PROJECT DESCRIPTIONS – CONTINUED

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### ARTS & CULTURAL CENTER

6301 Improve. Other Than Bldg/Marquee – This project consists of various improvements at the Arts and Cultural Center.

6402 Computer Equipment <\$5,000 – This project consists of the replacement and upgrade of computer equipment utilized at the Arts and Cultural Center.

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (> \$5,000) for the Arts & Cultural Center Department.

Replace Mobile Radio(s)	\$ 12,000
Replace Stage Monitor	18,000
Refinish Grand Piano	6,500
Purchase/Replace Additional Outdoor Lighting	20,000
Enhance/Replace ALD Listening System	2,000
Replace Cyclorama	6,000
Stanchions	500
Refrigerator	1,000
Hazer/Fogger	2,000

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**POLICE EDUCATION FUND**

**CITY OF AVENTURA  
POLICE EDUCATION FUND – 110  
CATEGORY SUMMARY  
FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	5,445	5,080	6,000	6,000	6,000
360000/369999	Miscellaneous Revenues	7	22	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	732	-	2,836	5,116	5,116
<b>Total Available</b>		<b>\$ 6,184</b>	<b>\$ 5,102</b>	<b>\$ 8,836</b>	<b>\$ 11,116</b>	<b>\$ 11,116</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	3,348	2,822	8,836	11,116	11,116
<b>Total Operating Expenses</b>		<b>3,348</b>	<b>2,822</b>	<b>8,836</b>	<b>11,116</b>	<b>11,116</b>
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 3,348</b>	<b>\$ 2,822</b>	<b>\$ 8,836</b>	<b>\$ 11,116</b>	<b>\$ 11,116</b>

**CITY OF AVENTURA**  
**POLICE EDUCATION FUND 110**  
**2018/19**

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Fines &amp; Forfeitures</u>					
3511000	Fines	\$ 5,445	\$ 5,080	\$ 6,000	\$ 6,000	\$ 6,000
	Subtotal	5,445	5,080	6,000	6,000	6,000
	<u>Miscellaneous Revenues</u>					
3611000	Interest	7	22	-	-	-
	Subtotal	7	22	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	732	-	2,836	5,116	5,116
	Subtotal	732	-	2,836	5,116	5,116
	<b>Total Revenues</b>	<b>\$ 6,184</b>	<b>\$ 5,102</b>	<b>\$ 8,836</b>	<b>\$ 11,116</b>	<b>\$ 11,116</b>

**EXPENDITURES 2001-521**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety - 2001-521</u>					
5450	Training	\$ 3,348	\$ 2,822	\$ 8,836	\$ 11,116	\$ 11,116
	<b>Total Expenditures</b>	<b>\$ 3,348</b>	<b>\$ 2,822</b>	<b>\$ 8,836</b>	<b>\$ 11,116</b>	<b>\$ 11,116</b>

**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 State Statute, must be used to further the education of the City's Police Officers.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**TRANSPORTATION  
AND  
STREET MAINTENANCE FUND**

**CITY OF AVENTURA**  
**TRANSPORTATION AND STREET MAINTENANCE FUND – 120**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**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		APPROVED	CITY MANAGER	COMMISSION
		2015/16	2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	2,187,604	2,404,403	2,217,000	2,234,000	2,234,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,550,801	839,217	42,000	47,500	47,500
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	2,421,260	-	2,067,053	1,547,125	1,547,125
<b>Total Available</b>		<b>\$ 6,159,665</b>	<b>\$ 3,243,620</b>	<b>\$ 4,326,053</b>	<b>\$ 3,828,625</b>	<b>\$ 3,828,625</b>

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2015/16	2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	1,064,144	1,452,813	1,542,000	1,741,965	1,741,965
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>1,064,144</b>	<b>1,452,813</b>	<b>1,542,000</b>	<b>1,741,965</b>	<b>1,741,965</b>
6000/6999	Capital Outlay	1,801,613	1,838,704	2,784,053	2,086,660	2,086,660
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 2,865,757</b>	<b>\$ 3,291,517</b>	<b>\$ 4,326,053</b>	<b>\$ 3,828,625</b>	<b>\$ 3,828,625</b>

**CITY OF AVENTURA**

**TRANSPORTATION AND STREET MAINTENANCE FUND 120**

2018/19

**REVENUE PROJECTIONS**

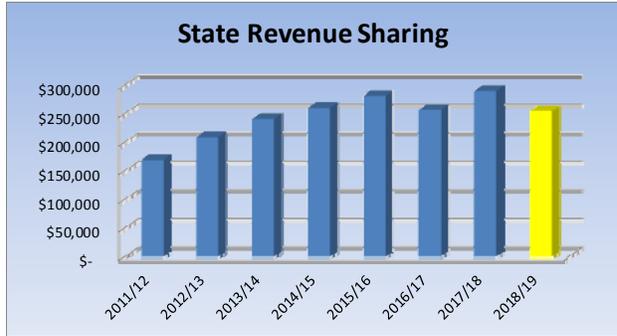
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Intergovernmental Revenues</u>						
3313901	FDOT	\$ -	\$ 91,746	\$ -	\$ -	\$ -
3351200	State Revenue Sharing	281,576	257,153	290,000	255,000	255,000
3353001	Local Option Cap. Impr. Gas Tax	146,640	152,774	147,000	147,000	147,000
3353010	Local Option Gas Tax	379,322	393,191	380,000	382,000	382,000
3383801	County Transit System Surtax	1,380,066	1,509,539	1,400,000	1,450,000	1,450,000
	<b>Subtotal</b>	<b>2,187,604</b>	<b>2,404,403</b>	<b>2,217,000</b>	<b>2,234,000</b>	<b>2,234,000</b>
<u>Miscellaneous Revenues</u>						
3611000	Interest	14,560	19,380	2,000	7,500	7,500
3632000	Transportation Mitigation Impact Fee	1,536,241	819,837	-	-	-
3633000	Citywide Bicycle Sharing	-	-	40,000	40,000	40,000
3661000	Developer Contributions/Streets	-	-	-	-	-
	<b>Subtotal</b>	<b>1,550,801</b>	<b>839,217</b>	<b>42,000</b>	<b>47,500</b>	<b>47,500</b>
<u>Fund Balance</u>						
3999000	Carryover	2,421,260	-	2,067,053	1,547,125	1,547,125
	<b>Subtotal</b>	<b>2,421,260</b>	<b>-</b>	<b>2,067,053</b>	<b>1,547,125</b>	<b>1,547,125</b>
	<b>Total Revenues</b>	<b>\$ 6,159,665</b>	<b>\$ 3,243,620</b>	<b>\$ 4,326,053</b>	<b>\$ 3,828,625</b>	<b>\$ 3,828,625</b>

**EXPENDITURES 5401-541**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>CONTRACTUAL SERVICES</u>						
<u>Public Works/Transportation - 5401-541</u>						
3450	Landscape/Tree Maint/Streets	\$ 595,044	\$ 605,163	\$ 640,000	\$ 735,000	\$ 735,000
3453	Citywide Bicycle Sharing	3,650	60,000	72,000	76,965	76,965
3455	Enhanced Transit Services	465,450	787,650	830,000	830,000	830,000
3460	TVMS Maintenance	-	-	-	100,000	100,000
	<b>Subtotal</b>	<b>1,064,144</b>	<b>1,452,813</b>	<b>1,542,000</b>	<b>1,741,965</b>	<b>1,741,965</b>
<u>CAPITAL OUTLAY</u>						
<u>Public Works/Transportation - 5401-541</u>						
6302	Walkways/Sidewalks	33,393	6,940	-	-	-
6305	Road Resurfacing	710,106	1,239,657	744,976	311,000	311,000
6307	Street Lighting Improv.	293,147	280,513	400,000	400,000	400,000
6308	Citywide Bicycle Sharing	242,274	(36,755)	47,000	-	-
6341	Transportation System Improv.	498,120	343,349	-	190,000	190,000
6999	Capital Reserve	24,573	5,000	1,592,077	1,185,660	1,185,660
	<b>Subtotal</b>	<b>1,801,613</b>	<b>1,838,704</b>	<b>2,784,053</b>	<b>2,086,660</b>	<b>2,086,660</b>
	<b>Total Expenditures</b>	<b>\$ 2,865,757</b>	<b>\$ 3,291,517</b>	<b>\$ 4,326,053</b>	<b>\$ 3,828,625</b>	<b>\$ 3,828,625</b>

## REVENUE PROJECTION RATIONALE

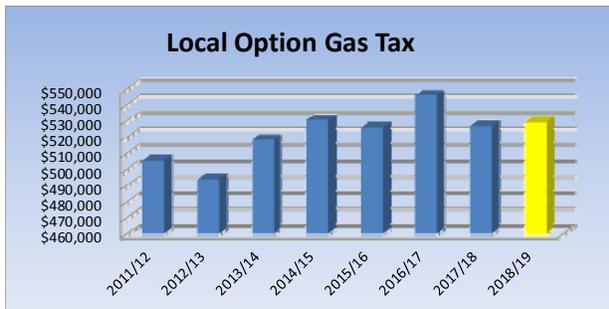
**3351200 State Revenue Sharing** – Revenue received in this category represents 23.80% of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$255,000 will be received in the upcoming fiscal year.



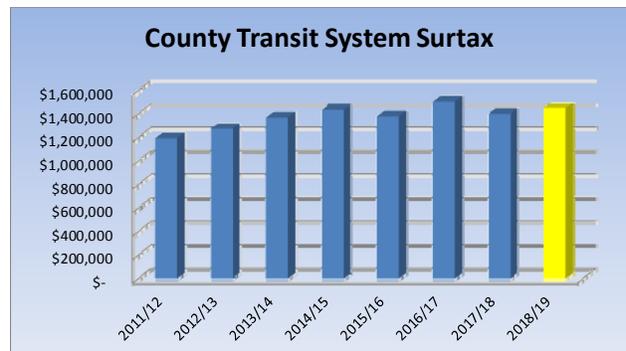
The County has adopted two phases of the local option gas tax as follows:

**3353001 Local Option Cap. Impr. 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

**3353010 Local Option Gas Tax** – 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 ½% sales tax increase for transportation needs that went into effect January 2003. As provided by County Ordinance, the cities receive 20% of the proceeds based upon population. Based on information provided by the County, it is anticipated that \$1,450,000 will be received in the upcoming fiscal year.



## BUDGET JUSTIFICATIONS

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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.

3453 Citywide Bicycle Sharing – Provides for the operating costs associated with the Bicycle Sharing Program.

3455 Enhanced Transit Services – Provides for the 20% funding requirement of the County Transit System Surtax to enhance public bus transportation system beyond levels set in the 2001/02 budget and to fund the expanded transit service routes.

3460 TVMS Maintenance – Provides for the operating costs associated with maintaining the Traffic Video Monitoring System (“TVMS”).

## CAPITAL PROJECT DESCRIPTIONS

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6305 Road Resurfacing – This project consists of resurfacing roadways as determined by the City's maintenance standards and the Public Works/Transportation Department and includes the following.

NE 187 <sup>th</sup> Street	\$155,000
NE 185 <sup>th</sup> Street	156,000

6307 Streetlight Improvements – This project consists of the continued retrofit of Street Lighting with LED fixtures and includes the following:

Retrofit Street Lighting with LED fixtures	\$400,000
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6341 Transportation System Improvements – This project consists of the addition of a Crosswalk Solar System and the addition of two (2) Flashing Pedestrian Crossing Signs as follows:

Crosswalk Solar Lighting	\$ 50,000
Flashing Pedestrian Crossing Signs:	
Location to be determined	70,000
Location to be determined	70,000

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**911 FUND**

**CITY OF AVENTURA**  
**911 FUND – 180**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	90,796	96,393	95,000	90,800	90,800
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	178	354	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	57,942	-	-	-	-
	<b>Total Available</b>	<b>\$ 148,916</b>	<b>\$ 96,747</b>	<b>\$ 95,000</b>	<b>\$ 90,800</b>	<b>\$ 90,800</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	132,232	81,319	89,000	84,800	84,800
5000/5399	Commodities	258	-	-	-	-
5400/5999	Other Operating Expenses	2,407	3,554	6,000	6,000	6,000
	<b>Total Operating Expenses</b>	<b>134,897</b>	<b>84,873</b>	<b>95,000</b>	<b>90,800</b>	<b>90,800</b>
6000/6999	Capital Outlay	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 134,897</b>	<b>\$ 84,873</b>	<b>\$ 95,000</b>	<b>\$ 90,800</b>	<b>\$ 90,800</b>

## CITY OF AVENTURA

911 FUND 180

2018/19

### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Intergovernmental Revenues</u>						
3379110	911 Fees - Wire Line	\$ 75,029	\$ 83,665	\$ 78,000	\$ 68,000	\$ 68,000
3379111	911 Fees - Wireless	11,285	9,028	12,000	16,800	16,800
3379112	911 Fees - Prepaid	4,482	3,700	5,000	6,000	6,000
	Subtotal	90,796	96,393	95,000	90,800	90,800
<u>Miscellaneous Revenues</u>						
3611000	Interest on Investments	178	354	-	-	-
	Subtotal	178	354	-	-	-
<u>Fund Balance</u>						
3999000	Carryover	57,942	-	-	-	-
	Subtotal	57,942	-	-	-	-
	Total Revenues	\$ 148,916	\$ 96,747	\$ 95,000	\$ 90,800	\$ 90,800

### EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>OPERATING</u>						
<u>OTHER CHARGES &amp; SERVICES</u>						
<u>Public Safety - 2001-521</u>						
4001	Travel & Per Diem	\$ 2,531	\$ 3,027	\$ 5,000	\$ 5,000	\$ 5,000
4101	Communications	69,625	3,922	-	-	-
4645	R&M - Equipment	60,076	74,370	84,000	79,800	79,800
	Subtotal	132,232	81,319	89,000	84,800	84,800
<u>COMMODITIES</u>						
<u>Public Safety - 2001-521</u>						
5120	Computer Operating Supplies	258	-	-	-	-
5290	Other Operating Supplies	-	-	-	-	-
	Subtotal	258	-	-	-	-
<u>OTHER OPERATING EXPENSES</u>						
<u>Public Safety - 2001-521</u>						
5410	Subscriptions & Memberships	411	711	1,000	1,000	1,000
5450	Training	1,996	2,843	5,000	5,000	5,000
	Subtotal	2,407	3,554	6,000	6,000	6,000
<u>CAPITAL OUTLAY</u>						
<u>Public Safety - 2001-521</u>						
6999	Capital Reserves	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Expenditures	\$ 134,897	\$ 84,873	\$ 95,000	\$ 90,800	\$ 90,800

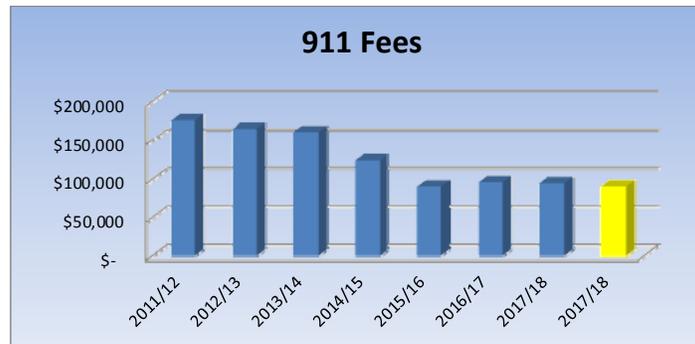
## REVENUE PROJECTION RATIONALE

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

3379111 911 Fees – Wireless – This represents the amount anticipated for 911 Wireless fees collected by the State in accordance with Florida Statues 365.172.

3379112 911 Fees – Prepaid – This represents the amount anticipated for 911 Prepaid fees collected by the State in accordance with Florida Statues 365.172.



## BUDGET JUSTIFICATIONS

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

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**DEBT SERVICE FUNDS**

**CITY OF AVENTURA  
DEBT SEVICE FUND RECAP  
CATEGORY SUMMARY  
FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	26,353	26,804	-	-	-
380000/389999	Transfer/Debt Proceeds	2,544,908	2,544,502	2,681,805	2,951,252	2,951,252
399900/399999	Fund Balance	7,682	-	-	7,782	7,782
<b>Total Available</b>		<b>\$ 2,578,943</b>	<b>\$ 2,571,306</b>	<b>\$ 2,681,805</b>	<b>\$ 2,959,034</b>	<b>\$ 2,959,034</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	2,543,904	2,543,679	2,681,805	2,959,034	2,959,034
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 2,543,904</b>	<b>\$ 2,543,679</b>	<b>\$ 2,681,805</b>	<b>\$ 2,959,034</b>	<b>\$ 2,959,034</b>

**CITY OF AVENTURA**  
**DEBT SERVICE FUNDS RECAP**  
2018/19

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 26,353	\$ 26,804	\$ -	\$ -	\$ -
	Subtotal	26,353	26,804	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	2,100,908	2,100,502	2,288,735	2,557,169	2,557,169
3811901	Transfer from Charter School Fund	444,000	444,000	393,070	394,083	394,083
	Subtotal	2,544,908	2,544,502	2,681,805	2,951,252	2,951,252
	<u>Fund Balance</u>					
3999000	Carryover	7,682	-	-	7,782	7,782
	Subtotal	7,682	-	-	7,782	7,782
	<b>Total Revenues</b>	<b>\$ 2,578,943</b>	<b>\$ 2,571,306</b>	<b>\$ 2,681,805</b>	<b>\$ 2,959,034</b>	<b>\$ 2,959,034</b>

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 590</u>					
7130	Principal	\$ 1,790,000	\$ 1,850,000	\$ 1,930,000	\$ 2,120,000	\$ 2,120,000
7230	Interest	753,904	693,679	751,805	839,034	839,034
	<b>Total Expenditures</b>	<b>\$ 2,543,904</b>	<b>\$ 2,543,679</b>	<b>\$ 2,681,805</b>	<b>\$ 2,959,034</b>	<b>\$ 2,959,034</b>

**CITY OF AVENTURA**  
**2010 & 2011 DEBT SERVICE FUND – 230**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**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 was issued in 1999 and was refinanced in 2010 and 2011.

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2015/16	2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
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	95	268	-	-	-
380000/389999	Transfer/Debt Proceeds	1,193,517	1,197,080	1,199,552	1,195,704	1,195,704
399900/399999	Fund Balance	233	-	-	268	268
<b>Total Available</b>		<b>\$ 1,193,845</b>	<b>\$ 1,197,348</b>	<b>\$ 1,199,552</b>	<b>\$ 1,195,972</b>	<b>\$ 1,195,972</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2015/16	2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	1,193,750	1,197,175	1,199,552	1,195,972	1,195,972
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 1,193,750</b>	<b>\$ 1,197,175</b>	<b>\$ 1,199,552</b>	<b>\$ 1,195,972</b>	<b>\$ 1,195,972</b>

## CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230

2018/19

### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 95	\$ 268	\$ -	\$ -	\$ -
	<b>Subtotal</b>	<b>95</b>	<b>268</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	1,193,517	1,197,080	1,199,552	1,195,704	1,195,704
	<b>Subtotal</b>	<b>1,193,517</b>	<b>1,197,080</b>	<b>1,199,552</b>	<b>1,195,704</b>	<b>1,195,704</b>
<u>Fund Balance</u>						
3999000	Carryover	233	-	-	268	268
	<b>Subtotal</b>	<b>233</b>	<b>-</b>	<b>-</b>	<b>268</b>	<b>268</b>
<b>Total Revenues</b>		<b>\$ 1,193,845</b>	<b>\$ 1,197,348</b>	<b>\$ 1,199,552</b>	<b>\$ 1,195,972</b>	<b>\$ 1,195,972</b>

### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 9001-590</u>						
7130	Principal	\$ 745,000	\$ 775,000	\$ 805,000	\$ 830,000	\$ 830,000
7230	Interest	448,750	422,175	394,552	365,972	365,972
	<b>Total Expenditures</b>	<b>\$ 1,193,750</b>	<b>\$ 1,197,175</b>	<b>\$ 1,199,552</b>	<b>\$ 1,195,972</b>	<b>\$ 1,195,972</b>

### 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 4/1/2019 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 bank qualified loan which will be payable on 4/1/2019 and 10/1/2019.

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

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

**AMORTIZATION SCHEDULE**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
4/1/2011	\$ -	3.42%, 3.64%	\$ 222,613.20	\$ 222,613.20		\$ 15,950,000.00
10/1/2011	-	3.42%, 3.64%	278,866.50	278,866.50	\$ 501,479.70	
4/1/2012	650,000.00	3.42%, 3.64%	278,866.50	928,866.50		15,300,000.00
10/1/2012	-	3.42%, 3.64%	267,509.50	267,509.50	1,196,376.00	
4/1/2013	675,000.00	3.42%, 3.64%	267,509.50	942,509.50		14,625,000.00
10/1/2013	-	3.42%, 3.64%	255,714.00	255,714.00	1,198,223.50	
4/1/2014	695,000.00	3.42%, 3.64%	255,714.00	950,714.00		13,930,000.00
10/1/2014	-	3.42%, 3.64%	243,565.50	243,565.50	1,194,279.50	
4/1/2015	725,000.00	3.42%, 3.64%	243,565.50	968,565.50		13,205,000.00
10/1/2015	-	3.42%, 3.64%	230,887.50	230,887.50	1,199,453.00	
4/1/2016	745,000.00	3.42%, 3.64%	230,887.50	975,887.50		12,460,000.00
10/1/2016	-	3.42%, 3.64%	217,862.00	217,862.00	1,193,749.50	
4/1/2017	775,000.00	3.42%, 3.64%	217,862.00	992,862.00		11,685,000.00
10/1/2017	-	3.42%, 3.64%	204,312.50	204,312.50	1,197,174.50	
4/1/2018	805,000.00	3.42%, 3.64%	204,312.50	1,009,312.50		10,880,000.00
10/1/2018	-	3.42%, 3.64%	190,239.00	190,239.00	1,199,551.50	
<b>4/1/2019</b>	<b>830,000.00</b>	<b>3.42%, 3.64%</b>	<b>190,239.00</b>	<b>1,020,239.00</b>		<b>10,050,000.00</b>
<b>10/1/2019</b>	<b>-</b>	<b>3.42%, 3.64%</b>	<b>175,732.50</b>	<b>175,732.50</b>	<b>1,195,971.50</b>	
4/1/2020	860,000.00	3.42%, 3.64%	175,732.50	1,035,732.50		9,190,000.00
10/1/2020	-	3.42%, 3.64%	160,696.50	160,696.50	1,196,429.00	
4/1/2021	885,000.00	3.42%, 3.64%	160,696.50	1,045,696.50		8,305,000.00
10/1/2021	-	3.42%, 3.64%	145,222.00	145,222.00	1,190,918.50	
4/1/2022	915,000.00	3.42%, 3.64%	145,222.00	1,060,222.00		7,390,000.00
10/1/2022	-	3.42%, 3.64%	129,223.50	129,223.50	1,189,445.50	
4/1/2023	950,000.00	3.42%, 3.64%	129,223.50	1,079,223.50		6,440,000.00
10/1/2023	-	3.42%, 3.64%	112,610.00	112,610.00	1,191,833.50	
4/1/2024	985,000.00	3.42%, 3.64%	112,610.00	1,097,610.00		5,455,000.00
10/1/2024	-	3.42%, 3.64%	95,387.00	95,387.00	1,192,997.00	
4/1/2025	1,020,000.00	3.42%, 3.64%	95,387.00	1,115,387.00		4,435,000.00
10/1/2025	-	3.42%, 3.64%	77,549.00	77,549.00	1,192,936.00	
4/1/2026	1,050,000.00	3.42%, 3.64%	77,549.00	1,127,549.00		3,385,000.00
10/1/2026	-	3.42%, 3.64%	59,192.50	59,192.50	1,186,741.50	
4/1/2027	1,085,000.00	3.42%, 3.64%	59,192.50	1,144,192.50		2,300,000.00
10/1/2027	-	3.42%, 3.64%	40,221.00	40,221.00	1,184,413.50	
4/1/2028	1,130,000.00	3.42%, 3.64%	40,221.00	1,170,221.00		1,170,000.00
10/1/2028	-	3.42%, 3.64%	20,463.50	20,463.50	1,190,684.50	
4/1/2029	1,170,000.00	3.42%, 3.64%	20,463.50	1,190,463.50	1,190,463.50	-
	<b>\$ 15,950,000.00</b>		<b>\$ 6,033,121.20</b>	<b>\$ 21,983,121.20</b>	<b>\$ 21,983,121.20</b>	

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA**  
**2000 LOAN DEBT SERVICE FUND – 240**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
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	25,279	25,412	-	-	-
380000/389999	Transfer/Debt Proceeds	510,536	506,384	506,476	520,820	520,820
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 535,815</b>	<b>\$ 531,796</b>	<b>\$ 506,476</b>	<b>\$ 520,820</b>	<b>\$ 520,820</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	510,536	506,384	506,476	520,820	520,820
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 510,536</b>	<b>\$ 506,384</b>	<b>\$ 506,476</b>	<b>\$ 520,820</b>	<b>\$ 520,820</b>

## CITY OF AVENTURA

### 2000 LOAN DEBT SERVICE FUND 240

2018/19

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 25,279	\$ 25,412	\$ -	\$ -	-
	<b>Subtotal</b>	<b>25,279</b>	<b>25,412</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	510,536	506,384	506,476	520,820	520,820
	<b>Subtotal</b>	<b>510,536</b>	<b>506,384</b>	<b>506,476</b>	<b>520,820</b>	<b>520,820</b>
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>\$ 535,815</b>	<b>\$ 531,796</b>	<b>\$ 506,476</b>	<b>\$ 520,820</b>	<b>\$ 520,820</b>

#### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	\$ 380,000	\$ 395,000	\$ 415,000	\$ 435,000	\$ 435,000
7230	Interest	130,536	111,384	91,476	85,820	85,820
	<b>Total Expenditures</b>	<b>\$ 510,536</b>	<b>\$ 506,384</b>	<b>\$ 506,476</b>	<b>\$ 520,820</b>	<b>\$ 520,820</b>

### 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 10/1/2019 on the bank qualified loan which financed the Community Recreation Center and the acquisition and construction of Waterways Park.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 4/1/2019 and 10/1/2019.

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

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

**AMORTIZATION SCHEDULE**

<b>Ending Period</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
4/1/2001	\$ -	5.04%	\$ 124,807.20	\$ 124,807.20		\$ 6,555,000.00
10/1/2001	220,000.00	5.04%	165,186.00	385,186.00	\$ 509,993.20	6,335,000.00
4/1/2002	-	5.04%	159,642.00	159,642.00		
10/1/2002	190,000.00	5.04%	159,642.00	349,642.00	509,284.00	6,145,000.00
4/1/2003	-	5.04%	154,854.00	154,854.00		
10/1/2003	200,000.00	5.04%	154,854.00	354,854.00	509,708.00	5,945,000.00
4/1/2004	-	5.04%	149,814.00	149,814.00		
10/1/2004	210,000.00	5.04%	149,814.00	359,814.00	509,628.00	5,735,000.00
4/1/2005	-	5.04%	144,522.00	144,522.00		
10/1/2005	220,000.00	5.04%	144,522.00	364,522.00	509,044.00	5,515,000.00
4/1/2006	-	5.04%	138,978.00	138,978.00		
10/1/2006	235,000.00	5.04%	138,978.00	373,978.00	512,956.00	5,280,000.00
4/1/2007	-	5.04%	133,056.00	133,056.00		
10/1/2007	245,000.00	5.04%	133,056.00	378,056.00	511,112.00	5,035,000.00
4/1/2008	-	5.04%	126,882.00	126,882.00		
10/1/2008	255,000.00	5.04%	126,882.00	381,882.00	508,764.00	4,780,000.00
4/1/2009	-	5.04%	120,456.00	120,456.00		
10/1/2009	270,000.00	5.04%	120,456.00	390,456.00	510,912.00	4,510,000.00
4/1/2010	-	5.04%	113,652.00	113,652.00		
10/1/2010	285,000.00	5.04%	113,652.00	398,652.00	512,304.00	4,225,000.00
4/1/2011	-	5.04%	106,470.00	106,470.00		
10/1/2011	295,000.00	5.04%	106,470.00	401,470.00	507,940.00	3,930,000.00
4/1/2012	-	5.04%	99,036.00	99,036.00		
10/1/2012	310,000.00	5.04%	99,036.00	409,036.00	508,072.00	3,620,000.00
4/1/2013	-	5.04%	91,224.00	91,224.00		
10/1/2013	325,000.00	5.04%	91,224.00	416,224.00	507,448.00	3,295,000.00
4/1/2014	-	5.04%	83,034.00	83,034.00		
10/1/2014	345,000.00	5.04%	83,034.00	428,034.00	511,068.00	2,950,000.00
4/1/2015	-	5.04%	74,340.00	74,340.00		
10/1/2015	360,000.00	5.04%	74,340.00	434,340.00	508,680.00	2,590,000.00
4/1/2016	-	5.04%	65,268.00	65,268.00		
10/1/2016	380,000.00	5.04%	65,268.00	445,268.00	510,536.00	2,210,000.00
4/1/2017	-	5.04%	55,692.00	55,692.00		
10/1/2017	395,000.00	5.04%	55,692.00	450,692.00	506,384.00	1,815,000.00
4/1/2018	-	6.13%	27,505.82	27,505.82		
10/1/2018	415,000.00	6.13%	55,629.75	470,629.75	498,135.57	1,400,000.00
<b>4/1/2019</b>	<b>-</b>	<b>6.13%</b>	<b>42,910.00</b>	<b>42,910.00</b>		
<b>10/1/2019</b>	<b>435,000.00</b>	<b>6.13%</b>	<b>42,910.00</b>	<b>477,910.00</b>	<b>520,820.00</b>	<b>965,000.00</b>
4/1/2020	-	6.13%	29,577.25	29,577.25		
10/1/2020	965,000.00	6.13%	29,577.25	994,577.25	1,024,154.50	-
	<b>\$ 6,555,000.00</b>		<b>\$ 4,151,943.27</b>	<b>\$ 10,706,943.27</b>	<b>\$ 10,706,943.27</b>	

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA**  
**2012 (A) LOAN DEBT SERVICE FUND – 250**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	4	13	-	-	-
380000/389999	Transfer/Debt Proceeds	396,855	397,038	352,228	345,621	345,621
399900/399999	Fund Balance	7,449	-	-	7,514	7,514
<b>Total Available</b>		<b>\$ 404,308</b>	<b>\$ 397,051</b>	<b>\$ 352,228</b>	<b>\$ 353,135</b>	<b>\$ 353,135</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	396,804	397,041	352,228	353,135	353,135
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 396,804</b>	<b>\$ 397,041</b>	<b>\$ 352,228</b>	<b>\$ 353,135</b>	<b>\$ 353,135</b>

## CITY OF AVENTURA

2012 (A) LOAN DEBT SERVICE FUND 250

2018/19

### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 4	\$ 13	\$ -	\$ -	-
	Subtotal	4	13	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	396,855	397,038	352,228	345,621	345,621
	Subtotal	396,855	397,038	352,228	345,621	345,621
	<u>Fund Balance</u>					
3999000	Carryover	7,449		-	7,514	7,514
	Subtotal	7,449	-	-	7,514	7,514
	<b>Total Revenues</b>	<b>\$ 404,308</b>	<b>\$ 397,051</b>	<b>\$ 352,228</b>	<b>\$ 353,135</b>	<b>\$ 353,135</b>

### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	\$ 314,279	\$ 321,368	\$ 283,560	\$ 290,649	\$ 290,649
7230	Interest	82,525	75,673	68,668	62,486	62,486
	<b>Total Expenditures</b>	<b>\$ 396,804</b>	<b>\$ 397,041</b>	<b>\$ 352,228</b>	<b>\$ 353,135</b>	<b>\$ 353,135</b>

### 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 8/1/2019 on the bank qualified loan which refinanced the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 2/1/2019 and 8/1/2019.

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

**Bank Qualified Loan  
Refunding Bonds, Series 2012**

**AMORTIZATION SCHEDULE**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
2/1/2013	\$ -		\$ 63,934.14	\$ 63,934.14		\$ 4,671,651.00
8/1/2013	278,834.00	2.18%	50,921.00	329,755.00	\$ 393,689.14	4,392,817.00
2/1/2014	-		47,881.71	47,881.71		
8/1/2014	300,101.00	2.18%	47,881.71	347,982.71	395,864.41	4,092,716.00
2/1/2015	-		44,610.60	44,610.60		
8/1/2015	307,190.00	2.18%	44,610.60	351,800.60	396,411.21	3,785,526.00
2/1/2016	-		41,262.23	41,262.23		
8/1/2016	314,279.00	2.18%	41,262.23	355,541.23	396,803.47	3,471,247.00
2/1/2017	-		37,836.59	37,836.59		
8/1/2017	321,368.00	2.18%	37,836.59	359,204.59	397,041.18	3,149,879.00
2/1/2018	-		34,333.68	34,333.68		
8/1/2018	283,560.00	2.18%	34,333.68	317,893.68	352,227.36	2,866,319.00
<b>2/1/2019</b>	<b>-</b>		<b>31,242.88</b>	<b>31,242.88</b>		
<b>8/1/2019</b>	<b>290,649.00</b>	<b>2.18%</b>	<b>31,242.88</b>	<b>321,891.88</b>	<b>353,134.75</b>	<b>2,575,670.00</b>
2/1/2020	-		28,074.80	28,074.80		
8/1/2020	297,738.00	2.18%	28,074.80	325,812.80	353,887.61	2,277,932.00
2/1/2021	-		24,829.46	24,829.46		
8/1/2021	302,464.00	2.18%	24,829.46	327,293.46	352,122.92	1,975,468.00
2/1/2022	-		21,532.60	21,532.60		
8/1/2022	311,916.00	2.18%	21,532.60	333,448.60	354,981.20	1,663,552.00
2/1/2023	-		18,132.72	18,132.72		
8/1/2023	316,642.00	2.18%	18,132.72	334,774.72	352,907.43	1,346,910.00
2/1/2024	-		14,681.32	14,681.32		
8/1/2024	326,094.00	2.18%	14,681.32	340,775.32	355,456.64	1,020,816.00
2/1/2025	-		11,126.89	11,126.89		
8/1/2025	333,183.00	2.18%	11,126.89	344,309.89	355,436.79	687,633.00
2/1/2026	-		7,495.20	7,495.20		
8/1/2026	340,272.00	2.18%	7,495.20	347,767.20	355,262.40	347,361.00
2/1/2027	-		3,786.23	3,786.23		
8/1/2027	347,361.00	2.18%	3,786.23	351,147.23	354,933.47	-
	<b>\$ 4,671,651.00</b>		<b>\$ 848,508.98</b>	<b>\$ 5,520,159.98</b>	<b>\$ 5,520,159.98</b>	

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA**  
**2012 (B) LOAN DEBT SERVICE FUND – 290**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2015/16	2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
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	975	1,111	-	-	-
380000/389999	Transfer/Debt Proceeds	444,000	444,000	393,070	394,083	394,083
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 444,975</b>	<b>\$ 445,111</b>	<b>\$ 393,070</b>	<b>\$ 394,083</b>	<b>\$ 394,083</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2015/16	2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	442,814	443,079	393,070	394,083	394,083
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 442,814</b>	<b>\$ 443,079</b>	<b>\$ 393,070</b>	<b>\$ 394,083</b>	<b>\$ 394,083</b>

## CITY OF AVENTURA

### 2012 (B) LOAN DEBT SERVICE FUND 290

2018/19

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>Miscellaneous Revenues</b>						
3611000	Interest	\$ 975	\$ 1,111	\$ -	\$ -	\$ -
	<b>Subtotal</b>	<b>975</b>	<b>1,111</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer/Debt Proceeds</b>						
3811001	Transfer from General Fund	-	-	-	-	-
3811901	Transfer from Charter School Fund	444,000	444,000	393,070	394,083	394,083
	<b>Subtotal</b>	<b>444,000</b>	<b>444,000</b>	<b>393,070</b>	<b>394,083</b>	<b>394,083</b>
<b>Fund Balance</b>						
3999000	Carryover	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>\$ 444,975</b>	<b>\$ 445,111</b>	<b>\$ 393,070</b>	<b>\$ 394,083</b>	<b>\$ 394,083</b>

#### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<b>DEBT SERVICE</b>						
<b>Non-Departmental - 9001-590</b>						
7130	Principal	\$ 350,721	\$ 358,632	\$ 316,440	\$ 324,351	\$ 324,351
7230	Interest	92,093	84,447	76,630	69,732	69,732
	<b>Total Expenditures</b>	<b>\$ 442,814</b>	<b>\$ 443,079</b>	<b>\$ 393,070</b>	<b>\$ 394,083</b>	<b>\$ 394,083</b>

### REVENUE PROJECTION RATIONALE

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

### BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2019 on the bank qualified loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 2/1/2019 and 8/1/2019.

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

**Bank Qualified Loan  
Refunding Bonds, Series 2012**

**AMORTIZATION SCHEDULE**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
2/1/2013	\$ -		\$ 71,347.58	\$ 71,347.58		\$ 5,213,349.00
8/1/2013	311,166.00	2.18%	56,825.50	367,991.50	\$ 439,339.08	4,902,183.00
2/1/2014	-		53,433.79	53,433.79		
8/1/2014	334,899.00	2.18%	53,433.79	388,332.79	441,766.59	4,567,284.00
2/1/2015	-		49,783.40	49,783.40		
8/1/2015	342,810.00	2.18%	49,783.40	392,593.40	442,376.79	4,224,474.00
2/1/2016	-		46,046.77	46,046.77		
8/1/2016	350,721.00	2.18%	46,046.77	396,767.77	442,814.53	3,873,753.00
2/1/2017	-		42,223.91	42,223.91		
8/1/2017	358,632.00	2.18%	42,223.91	400,855.91	443,079.82	3,515,121.00
2/1/2018	-		38,314.82	38,314.82		
8/1/2018	316,440.00	2.18%	38,314.82	354,754.82	393,069.64	3,198,681.00
<b>2/1/2019</b>	<b>-</b>		<b>34,865.62</b>	<b>34,865.62</b>		
<b>8/1/2019</b>	<b>324,351.00</b>	<b>2.18%</b>	<b>34,865.62</b>	<b>359,216.62</b>	<b>394,082.25</b>	<b>2,874,330.00</b>
2/1/2020	-		31,330.20	31,330.20		
8/1/2020	332,262.00	2.18%	31,330.20	363,592.20	394,922.39	2,542,068.00
2/1/2021	-		27,708.54	27,708.54		
8/1/2021	337,536.00	2.18%	27,708.54	365,244.54	392,953.08	2,204,532.00
2/1/2022	-		24,029.40	24,029.40		
8/1/2022	348,084.00	2.18%	24,029.40	372,113.40	396,142.80	1,856,448.00
2/1/2023	-		20,235.28	20,235.28		
8/1/2023	353,358.00	2.18%	20,235.28	373,593.28	393,828.57	1,503,090.00
2/1/2024	-		16,383.68	16,383.68		
8/1/2024	363,906.00	2.18%	16,383.68	380,289.68	396,673.36	1,139,184.00
2/1/2025	-		12,417.11	12,417.11		
8/1/2025	371,817.00	2.18%	12,417.11	384,234.11	396,651.21	767,367.00
2/1/2026	-		8,364.30	8,364.30		
8/1/2026	379,728.00	2.18%	8,364.30	388,092.30	396,456.60	387,639.00
2/1/2027	-		4,225.27	4,225.27		
8/1/2027	387,639.00	2.18%	4,225.27	391,864.27	396,089.53	-
	<b>\$ 5,213,349.00</b>		<b>\$ 946,897.24</b>	<b>\$ 6,160,246.24</b>	<b>\$ 6,160,246.24</b>	

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA**  
**2018 LOAN DEBT SERVICE FUND – 291**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**FUND DESCRIPTION**

This fund was established to account for debt service payment expenditures associated with the partial construction and equipping of a charter high school within the City and paying costs of issuance of the bonds. The bonds were issued in February of 2018, are bank qualified, have a life of 20 years and have an interest rate of 3.68%.

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	230,479	495,024	495,024
399900/399999	Fund Balance	-	-	-	-	-
	<b>Total Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,479</b>	<b>\$ 495,024</b>	<b>\$ 495,024</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	-	-	230,479	495,024	495,024
9000/9999	Transfers	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,479</b>	<b>\$ 495,024</b>	<b>\$ 495,024</b>

## CITY OF AVENTURA

### 2018 LOAN DEBT SERVICE FUND 291

2018/19

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ -	\$ -	\$ -	\$ -	-
	Subtotal	-	-	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	-	-	230,479	495,024	495,024
	Subtotal	-	-	230,479	495,024	495,024
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,479</b>	<b>\$ 495,024</b>	<b>\$ 495,024</b>

#### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	\$ -	\$ -	110,000	240,000	240,000
7230	Interest	-	-	120,479	255,024	255,024
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,479</b>	<b>\$ 495,024</b>	<b>\$ 495,024</b>

### 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 8/1/2019 on the bank qualified loan which partially financed the construction and equipping of a charter high school as well as the associated costs of issuance.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 2/1/2019 and 8/1/2019.

**2018 LOAN DEBT SERVICE FUND 291**

**Bank Qualified Loan  
Capital Revenue Bonds, Series 2018**

**AMORTIZATION SCHEDULE**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
2/15/2018						\$ 7,100,000
8/1/2018	\$ 110,000	3.68%	\$ 120,479	\$ 230,479	\$ 230,479	6,990,000
<b>2/1/2019</b>	<b>120,000</b>	<b>3.68%</b>	<b>128,616</b>	<b>248,616</b>		<b>6,870,000</b>
<b>8/1/2019</b>	<b>120,000</b>	<b>3.68%</b>	<b>126,408</b>	<b>246,408</b>	<b>495,024</b>	<b>6,750,000</b>
2/1/2020	125,000	3.68%	124,200	249,200		6,625,000
8/1/2020	125,000	3.68%	121,900	246,900	496,100	6,500,000
2/1/2021	130,000	3.68%	119,600	249,600		6,370,000
8/1/2021	130,000	3.68%	117,208	247,208	496,808	6,240,000
2/1/2022	130,000	3.68%	114,816	244,816		6,110,000
8/1/2022	140,000	3.68%	112,424	252,424	497,240	5,970,000
2/1/2023	135,000	3.68%	109,848	244,848		5,835,000
8/1/2023	145,000	3.68%	107,364	252,364	497,212	5,690,000
2/1/2024	145,000	3.68%	104,696	249,696		5,545,000
8/1/2024	145,000	3.68%	102,028	247,028	496,724	5,400,000
2/1/2025	150,000	3.68%	99,360	249,360		5,250,000
8/1/2025	150,000	3.68%	96,600	246,600	495,960	5,100,000
2/1/2026	155,000	3.68%	93,840	248,840		4,945,000
8/1/2026	155,000	3.68%	90,988	245,988	494,828	4,790,000
2/1/2027	165,000	3.68%	88,136	253,136		4,625,000
8/1/2027	160,000	3.68%	85,100	245,100	498,236	4,465,000
2/1/2028	165,000	3.68%	82,156	247,156		4,300,000
8/1/2028	170,000	3.68%	79,120	249,120	496,276	4,130,000
2/1/2029	175,000	3.68%	75,992	250,992		3,955,000
8/1/2029	175,000	3.68%	72,772	247,772	498,764	3,780,000
2/1/2030	180,000	3.68%	69,552	249,552		3,600,000
8/1/2030	180,000	3.68%	66,240	246,240	495,792	3,420,000
2/1/2031	185,000	3.68%	62,928	247,928		3,235,000
8/1/2031	190,000	3.68%	59,524	249,524	497,452	3,045,000
2/1/2032	195,000	3.68%	56,028	251,028		2,850,000
8/1/2032	195,000	3.68%	52,440	247,440	498,468	2,655,000
2/1/2033	205,000	3.68%	48,852	253,852		2,450,000
8/1/2033	200,000	3.68%	45,080	245,080	498,932	2,250,000
2/1/2034	205,000	3.68%	41,400	246,400		2,045,000
8/1/2034	210,000	3.68%	37,628	247,628	494,028	1,835,000
2/1/2035	220,000	3.68%	33,764	253,764		1,615,000
8/1/2035	215,000	3.68%	29,716	244,716	498,480	1,400,000
2/1/2036	225,000	3.68%	25,760	250,760		1,175,000
8/1/2036	225,000	3.68%	21,620	246,620	497,380	950,000
2/1/2037	230,000	3.68%	17,480	247,480		720,000
8/1/2037	235,000	3.68%	13,248	248,248	495,728	485,000
2/1/2038	245,000	3.68%	8,924	253,924		240,000
8/1/2038	240,000	3.68%	4,416	244,416	498,340	-
	<b>7,100,000</b>		<b>3,068,251</b>	<b>10,168,251</b>	<b>10,168,251</b>	

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**CAPITAL PROJECTS FUND**

**CITY OF AVENTURA**  
**CAPITAL PROJECTS FUND - 392**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	REVENUE PROJECTIONS		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
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	254,989	145,498	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	1,480,274	-	425,327	134,700	134,700
<b>Total Available</b>		<b>\$ 1,735,263</b>	<b>\$ 145,498</b>	<b>\$ 425,327</b>	<b>\$ 134,700</b>	<b>\$ 134,700</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	EXPENDITURES		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2017/18	PROPOSAL 2018/19	APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	680,680	515,280	193,327	134,700	134,700
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	232,000	-	-
<b>Total Expenditures</b>		<b>\$ 680,680</b>	<b>\$ 515,280</b>	<b>\$ 425,327</b>	<b>\$ 134,700</b>	<b>\$ 134,700</b>

## CITY OF AVENTURA

### CAPITAL PROJECTS FUND - 392

2018/19

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Miscellaneous Revenues</u>					
3499000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
3632200	Police Impact Fees	136,309	48,328	-	-	-
3632700	Recreation Impact Fees	118,680	97,170	-	-	-
	<b>Subtotal</b>	<b>254,989</b>	<b>145,498</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>Fund Balance</u>					
3999000	Carryover - Public Safety	-	-	39,327	134,700	134,700
3999000	Carryover - Community Services	1,480,274	-	386,000	-	-
	<b>Subtotal</b>	<b>1,480,274</b>	<b>-</b>	<b>425,327</b>	<b>134,700</b>	<b>134,700</b>
	<b>Total Revenues</b>	<b>\$ 1,735,263</b>	<b>\$ 145,498</b>	<b>\$ 425,327</b>	<b>\$ 134,700</b>	<b>\$ 134,700</b>

#### EXPENDITURES 2001/5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>CAPITAL OUTLAY</u>					
	<u>Public Safety - 2001-521</u>					
6411	Equipment <\$5,000	\$ -	\$ -	\$ -	134,700	134,700
6999	Capital Reserve	-	-	39,327	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>39,327</b>	<b>134,700</b>	<b>134,700</b>
	<u>Community Services - 5001-541/572</u>					
6324	Veterans Park Improvements	\$ -	\$ -	154,000	\$ -	\$ -
6325	NE 188th Street Park Improvements	680,680	515,280	-	-	-
	<b>Subtotal</b>	<b>680,680</b>	<b>515,280</b>	<b>154,000</b>	<b>-</b>	<b>-</b>
	<u>Non Departmental/Transfers (9001-581)</u>					
3930	Transfer to H.S. Const. Fund	-	-	232,000	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>232,000</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 680,680</b>	<b>\$ 515,280</b>	<b>\$ 425,327</b>	<b>\$ 134,700</b>	<b>\$ 134,700</b>

## REVENUE PROJECTION RATIONALE

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

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

3999000 Carryover - Police – Represents funds set aside from previously collected Police Impact Fees.

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

## CAPITAL PROJECT DESCRIPTIONS

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6411 Equipment <\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment (< \$5,000) for the Police Department.

Replace Ballistic Vests	\$ 17,600
Swat Vests	32,000
Laser Unit(s)	2,500
Replace AEDs	65,000
Replace Swat Rifles	15,000
UAS Battery Replacement Craft	1,500
Wireless IP Camera (CSU)	1,100

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**AVENTURA CHARTER HIGH SCHOOL  
CONSTRUCTION FUND**

**CITY OF AVENTURA**  
**AVENTURA CHARTER SCHOOL CONSTRUCTION FUND - 393**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**FUND DESCRIPTION**

This fund was established to account for the funding sources and uses related to the construction and equipping of the Aventura Charter High School.

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
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	-	-	15,532,000	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,532,000</b>	<b>\$ -</b>	<b>-</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	-
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	15,532,000	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,532,000</b>	<b>\$ -</b>	<b>-</b>

**CITY OF AVENTURA**

**AVENTURA CHARTER SCHOOL CONSTRUCTION FUND - 393**

2018/19

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Miscellaneous Revenues</u>					
3842000	Bond Proceeds	\$ -	\$ -	\$ 7,100,000	\$ -	\$ -
3811001	Transfer from General Fund Reserves	-	-	6,000,000	-	-
3661501	Advance from General Fund Naming Rights Donation	-	-	2,000,000	-	-
3811001	Transfer from General Fund Intersection Safety Camera Program	-	-	200,000	-	-
3814000	Transfer from Capital Projects Fund Park Impact Fees	-	-	232,000	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>15,532,000</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,532,000</b>	<b>\$ -</b>	<b>\$ -</b>

**EXPENDITURES 6010/9001**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>CAPITAL OUTLAY</u>					
	<u>CONTRACTUAL SERVICES</u>					
	<u>Charter School/Capital Outlay - 6010-561</u>					
6208	Facility/Building Construction	\$ -	\$ -	\$ 13,859,841	\$ -	\$ -
6208	Architect	-	-	775,000	-	-
6208	Builders Risk Insurance	-	-	81,500	-	-
6208	FF&E	-	-	370,000	-	-
6208	FPL Transformer	-	-	45,000	-	-
6208	Security System	-	-	225,000	-	-
6208	Threshold Inspection/Testing	-	-	85,159	-	-
6208	Traffic Engineer	-	-	35,000	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>15,476,500</b>	<b>-</b>	<b>-</b>
	<u>COSTS OF ISSUANCE</u>					
	<u>Non-Departmental - 9001-590</u>					
3125	Prof. Services - Costs of Issuance	\$ -	\$ -	\$ 55,500	\$ -	\$ -
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>55,500</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,532,000</b>	<b>\$ -</b>	<b>\$ -</b>

## REVENUE PROJECTION RATIONALE

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3842000 Bond Proceeds – Funding made available through the issuance of the Capital Revenue Bonds, Series 2018 for the partial construction and equipping of a charter high school within the City and paying cost of issuance of the bonds (\$7,100,000).

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

Original Contribution	\$ 6,000,000
Long-term advance (Naming Rights)	2,000,000*

\*These funds are shown here for illustration purposes only. They will not be transferred but rather “advanced” from the General Fund to the Aventura Charter High School Construction Fund, until such time that the Naming Rights funds are collected (i.e., \$500,000 in November 2018, 2019, 2020 & 2021) and reimbursed to the General Fund.

Transfer (Intersection Safety Camera Program)	200,000
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3814000 Transfer from the Capital Projects Fund – Amount transferred (\$232,000 from the Capital Projects Fund) relating to previously collected Park Impact Fees.

## BUDGET JUSTIFICATIONS

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3125 Prof. Services – Costs of Issuance – Costs associated with the issuance of the Capital Revenue Bonds, Series 2018 (e.g., professional fees for bond counsel, financial advisor and other bank fees).

Costs of Issuance	\$ 55,500
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## CAPITAL PROJECT DESCRIPTIONS

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6208 Facility/Building Construction – This project consists of all costs associated with the construction and equipping of the Aventura Charter High School as follows:

GMP - Kaufman Lynn	\$ 13,859,841
Architect	775,000
Builders Risk Insurance	81,500
FF&E	370,000
FPL Transformer	45,000
Security System	225,000
Threshold Inspection/Testing	85,159
Traffic Engineer	<u>35,000</u>
Total	<u>\$ 15,476,500</u>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**STORMWATER UTILITY FUND**

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND - 410**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	100,000	-	-
340000/349999	Charges for Services	904,116	1,283,915	1,278,000	1,284,000	1,284,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	11,154	9,310	7,500	8,000	8,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	912,350	-	-
<b>Total Available</b>		<b>\$ 915,270</b>	<b>\$ 1,293,225</b>	<b>\$ 2,297,850</b>	<b>\$ 1,292,000</b>	<b>\$ 1,292,000</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	598,502	679,763	650,000	640,000	640,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	276,238	286,505	3,500	5,750	5,750
<b>Total Operating Expenses</b>		<b>874,740</b>	<b>966,268</b>	<b>653,500</b>	<b>645,750</b>	<b>645,750</b>
6000/6999	Capital Outlay	290,824	24,448	1,644,350	646,250	646,250
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 1,165,564</b>	<b>\$ 990,716</b>	<b>\$ 2,297,850</b>	<b>\$ 1,292,000</b>	<b>\$ 1,292,000</b>

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND 410**  
2018/19

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Intergovernmental Revenues</u>						
3343605	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
3343606	FDEP Grant	-	-	100,000	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<u>Charges for Services</u>						
3439110	Stormwater Utility Fees	904,116	1,283,915	1,278,000	1,284,000	1,284,000
	<b>Subtotal</b>	<b>904,116</b>	<b>1,283,915</b>	<b>1,278,000</b>	<b>1,284,000</b>	<b>1,284,000</b>
<u>Miscellaneous Revenues</u>						
3611000	Interest	11,154	9,310	7,500	8,000	8,000
	<b>Subtotal</b>	<b>11,154</b>	<b>9,310</b>	<b>7,500</b>	<b>8,000</b>	<b>8,000</b>
<u>Fund Balance</u>						
3999000	Carryover	-	-	912,350	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>912,350</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>\$ 915,270</b>	<b>\$ 1,293,225</b>	<b>\$ 2,297,850</b>	<b>\$ 1,292,000</b>	<b>\$ 1,292,000</b>

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND 410**  
2018/19

EXPENDITURES 5401

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
<u>Operating</u>						
<u>CONTRACTUAL SERVICES</u>						
<u>Public Works/Transportation - 5401-538</u>						
3110	Prof. Services - Engineering	\$ 162,724	\$ 102,702	\$ 100,000	\$ 90,000	\$ 90,000
3450	Lands Maint. - Streets	260,067	296,910	350,000	350,000	350,000
3460	Street Maint./Drainage	175,711	280,151	200,000	200,000	200,000
	<b>Subtotal</b>	<b>598,502</b>	<b>679,763</b>	<b>650,000</b>	<b>640,000</b>	<b>640,000</b>
<u>OTHER OPERATING EXPENSES</u>						
<u>Public Works/Transportation - 5401-538</u>						
5410	Subscriptions & Memberships	-	-	500	1,250	1,250
5420	Conferences & Seminars	-	-	2,000	3,000	3,000
5450	Training	-	-	1,000	1,500	1,500
5915	Depreciation	276,238	286,505	-	-	-
	<b>Subtotal</b>	<b>276,238</b>	<b>286,505</b>	<b>3,500</b>	<b>5,750</b>	<b>5,750</b>
<u>CAPITAL OUTLAY</u>						
<u>Public Works/Transportation - 5401-538</u>						
6306	Drainage Improvements	290,824	24,448	750,042	275,000	275,000
6309	Seawall Improvements	-	-	794,829	-	-
6999	Capital Reserve	-	-	99,479	371,250	371,250
	<b>Subtotal</b>	<b>290,824</b>	<b>24,448</b>	<b>1,644,350</b>	<b>646,250</b>	<b>646,250</b>
	<b>Total Expenditures</b>	<b>\$ 1,165,564</b>	<b>\$ 990,716</b>	<b>\$ 2,297,850</b>	<b>\$ 1,292,000</b>	<b>\$ 1,292,000</b>

## REVENUE PROJECTION RATIONALE

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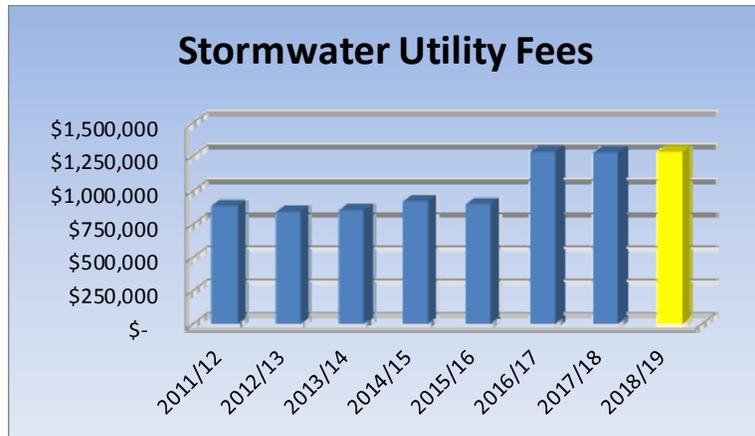
**3439110 Stormwater Utility Fees** – A stormwater utility fee is assessed against each developed property within the City for services and facilities provided by the stormwater management system. The rate per equivalent residential unit (“ERU”) to be used in calculating stormwater utility fees is as follows:

1. Single-family dwelling units: one (1.0) ERU.
2. Multi-family dwelling units: one (1.0) ERU per dwelling unit.
3. Non-residential developed properties: shall be assigned ERUs on the basis of one (1.0) ERU per 1,548 square feet of impervious area.

The following procedures and criteria are to be used to calculate stormwater utility fees:

1. Each single-family dwelling unit, multi-family dwelling unit and non-residential developed property shall be assessed a stormwater utility fee calculated by multiplying the rate for one (1.0) ERU by the number of ERUs provided in sections 1 – 3 above, respectively.
2. The stormwater utility fees, together with investment earnings shall be deposited in the Stormwater Utility Fund and shall be used exclusively for planning, constructing, financing, operating and maintaining the stormwater utility and the infrastructure of the stormwater management system.

The City’s Stormwater Utility Fee is \$3.50/ERU but is currently under review by our consultants to determine if any adjustments are needed in order to sustain the fund’s future operating and capital expenditures. The budgeted revenue amount is based on 30,765 ERUs at 96%.



## CAPITAL PROJECT DESCRIPTIONS

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**6306 Drainage Improvements** – This project consists of various drainage improvements to address the long-term impacts of the rising sea levels and includes the following.

CC Dr. Irrigation Relocation	\$ 75,000
CC Dr. Swale Cut & Lehman Cause. Sod Proj.	75,000
Storm Grates NE Section	125,000

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**POLICE OFFDUTY SERVICES FUND**

**CITY OF AVENTURA**  
**POLICE OFFDUTY SERVICES FUND – 620**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2018/19**

**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 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	536,686	504,092	400,000	450,000	450,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 536,686</b>	<b>\$ 504,092</b>	<b>\$ 400,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
1000/2999	Personal Services	\$ 430,230	\$ 431,000	\$ 400,000	\$ 450,000	\$ 450,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>430,230</b>	<b>431,000</b>	<b>400,000</b>	<b>450,000</b>	<b>450,000</b>
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 430,230</b>	<b>\$ 431,000</b>	<b>\$ 400,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

**CITY OF AVENTURA**  
**POLICE OFFDUTY SERVICES FUND 620**  
**2018/19**

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 536,686	\$ 504,092	\$ 400,000	\$ 450,000	\$ 450,000
	<b>Total Revenues</b>	<b>\$ 536,686</b>	<b>\$ 504,092</b>	<b>\$ 400,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2015/16	ACTUAL 2016/17	APPROVED BUDGET 2017/18	CITY MANAGER PROPOSAL 2018/19	COMMISSION APPROVAL 2018/19
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety - 2001-521</u>					
1420	Extra Duty Detail	\$ 430,230	\$ 431,000	\$ 400,000	\$ 450,000	\$ 450,000
	<b>Total Expenditures</b>	<b>\$ 430,230</b>	<b>\$ 431,000</b>	<b>\$ 400,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

**REVENUE PROJECTION RATIONALE**

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3421100 Police Detail Billing – Estimated amount of revenue generated by offduty details provided to the City’s businesses and condominium associations.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**SUMMARY OF  
CAPITAL IMPROVEMENT PROGRAM**

**CITY OF AVENTURA**  
**CAPITAL IMPROVEMENT PROGRAM**  
**2018/19 – 2022/23**

**FIVE-YEAR HIGHLIGHTS**

**Beautification and Park Facility Improvement Projects (BP)**

- ✓ *Founders Park and Waterways Park Improvements* totaling \$948,100 and \$1,923,450, respectively to maintain and enhance these facilities.

**Transportation Improvement Projects (TI)**

- ✓ *Road Resurfacing projects* totaling \$2,906,000 to resurface asphalt and enhance safety on NE 187<sup>th</sup> Street, NE 185<sup>th</sup> Street, Aventura Boulevard, NE 34<sup>th</sup> Avenue, NE 28<sup>th</sup> Avenue, NE 190<sup>th</sup> Street, Yacht Club Way, the south portion of the Hospital District, NE 188<sup>th</sup> Street, NE 183<sup>rd</sup> Street, NE 31<sup>st</sup> Street and Country Club Drive.
- ✓ *Streetlight Improvement Projects* totaling \$610,000 for the continuation of retrofitting street lighting throughout the City with more energy efficient LED fixtures and to retrofit Median Up-Lighting with LED fixtures.
- ✓ *Transportation System Improvements* totaling \$660,000 to provide Crosswalk Solar Lighting (\$270,000) and two (2) additional Flashing Pedestrian Crossing Signs (\$140,000) as well as school crossing flashers related to the opening of the Aventura Charter High School (\$250,000).
- ✓ *Bike Share Program Projects* totaling \$25,500 for the continued maintenance of the Bike Share Program.

**Drainage Improvement Projects (DI)**

- ✓ Stormwater Drainage Improvements totaling \$1,225,000 to address the long-term impacts of the rising sea levels including the following:
  - Country Club Drive Irrigation Relocation
  - Swale Cut and Sod Projects at Country Club Drive and the William Lehman Causeway, Aventura Blvd., 34<sup>th</sup> Ave. and NE 201<sup>st</sup> St.
  - Storm Grate Installation at Various Locations
  - NE 209<sup>th</sup> Street Drainage Improvements
  - Country Club Drive F Curb Installation at Various Locations

**Public Building and Facility Improvement Projects (PBF)**

- ✓ Government Center Improvements totaling \$237,000 primarily for roofing repairs (\$170,000) and to replace the carpet in the Commission Chambers (\$50,000) at the Government Center Facility.

**Information Technology Improvement Projects (IT)**

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

### **Capital Equipment Purchase and Replacement Projects (CE)**

- ✓ Provides the necessary equipment to continue to provide high quality and effective police services.
- ✓ Ensures that the tools of production, vehicles and equipment are available for City operations.
- ✓ Continues the installation and placement of classroom furniture related to the opening of the Aventura Charter High School.

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### **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 budgetary 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 less than \$5,000 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 the City's capital priorities and project implementing plan to its citizens, businesses and interested parties.

The five-year CIP is updated annually to add new projects in the fifth (5<sup>th</sup>) 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 an integral 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 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.
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 2018/19 – 2022/23. 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 for a comprehensive review. 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, the needs of the residents and funding. Projects were prioritized on the basis of Urgency, Necessity, Desirability and Deferability.

The City Manager reviewed departmental requests and she and the Finance Director conducted individual meetings with the Department Directors. The departmental requests were prioritized by the City Manager and the five-year schedule of projects was compiled into document form by the Finance Director. 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 the public for their review.

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

### **Capital Improvement Program Policies**

- Annually, the City will prepare a five-year CIP analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
- The City will perform all capital improvements in accordance with an adopted CIP.
- 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.
- 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.
- 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.
- 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.
- 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 CIP document that is submitted to the City Commission for approval.
- The City will determine the most appropriate financing method for all new projects.
- 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.
- The City will maintain ongoing maintenance schedules relating to transportation, sidewalk and drainage system improvements.
- The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
- A CIP preparation calendar shall be established and adhered to.
- Capital projects will conform to the City's Comprehensive Plan.
- Long-term borrowing will not be used to fund current operations or normal maintenance.

- The City will strive to maintain an unreserved/undesignated General Fund Fund Balance at a level not less than 10% of the annual General Fund revenue.
- If new project appropriation needs are identified for a specific capital project(s) at an interim period during the fiscal year, the funding sources will be identified and a budget amendment will be utilized to provide the formal budgetary authority.

### **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. The CIP preparation 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 a 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 CIP is divided into six (6) program areas as follows:

1. Beautification and Park Facility Improvement Projects (BP)
2. Transportation Improvement Projects (TI)
3. Drainage Improvement Projects (DI)
4. Public Building and Facility Improvement Projects (PBF)
5. Information Technology Improvement Projects (IT)
6. Capital Equipment Purchase and Replacement Projects (CE)

Each project in the CIP 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 the functional category number assigned by the City Manager and the final digits outline the individual department requesting the project. For example, project BP1-CS is Beautification and Park Facility Improvement Projects number one (1) requested by the Community Services Department.

**Summary of Recommended Projects**

The proposed 2018/19 – 2022/23 CIP includes 40 projects in six (6) functional categories with a total value of \$18,801,635. The following represents the percentage of total funding that each functional category has been allocated:

1. Beautification and Park Facility Improvement Projects (16%)
2. Transportation System Improvement Projects (22%)
3. Drainage System Improvement Projects (7%)
4. Public Building and Facility Improvement Projects (7%)
5. Information Technology Improvement Projects (27%)
6. Capital Equipment Purchase and Replacement Projects (21%)

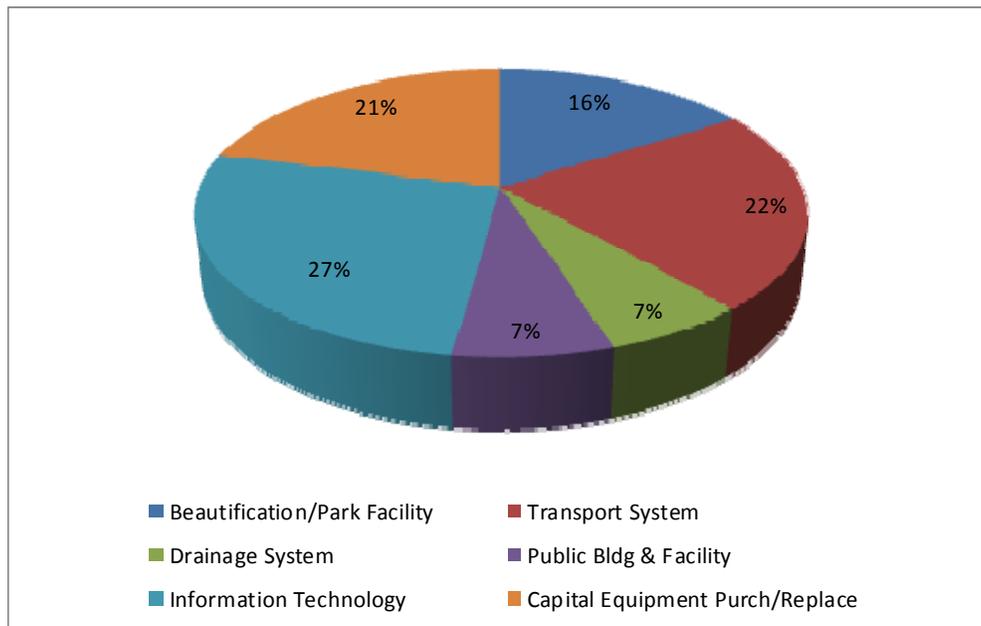
**Summary of Major Programs by Year**

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**  
**SUMMARY OF MAJOR PROGRAMS BY YEAR**  
**PROJECTS SCHEDULED FOR 2018/19 - 2022/23**

PROGRAM	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
Beautification & Park Facility Improvement Projects	\$ 208,350	\$ 1,832,900	\$ 304,050	\$ 125,750	\$ 563,850	\$ 3,034,900
Transportation System Improvement Projects	901,000	1,011,000	661,500	759,500	868,500	4,201,500
Drainage System Improvement Projects	275,000	275,000	275,000	200,000	200,000	1,225,000
Public Building & Facility Improvement Projects	541,380	378,500	247,000	91,000	81,000	1,338,880
Information Technology Improvement Projects	870,125	903,375	1,004,375	1,069,375	1,164,125	5,011,375
Capital Equipment Purchase & Replacement Projects	1,006,450	969,550	735,580	663,600	614,800	3,989,980
<b>Totals</b>	<b>\$ 3,802,305</b>	<b>\$ 5,370,325</b>	<b>\$ 3,227,505</b>	<b>\$ 2,909,225</b>	<b>\$ 3,492,275</b>	<b>\$ 18,801,635</b>

Capital Improvement Program  
 2018/19 - 2022/23  
 Summary of Major Programs by Function



**Summary of Proposed Appropriations by Funding Source**

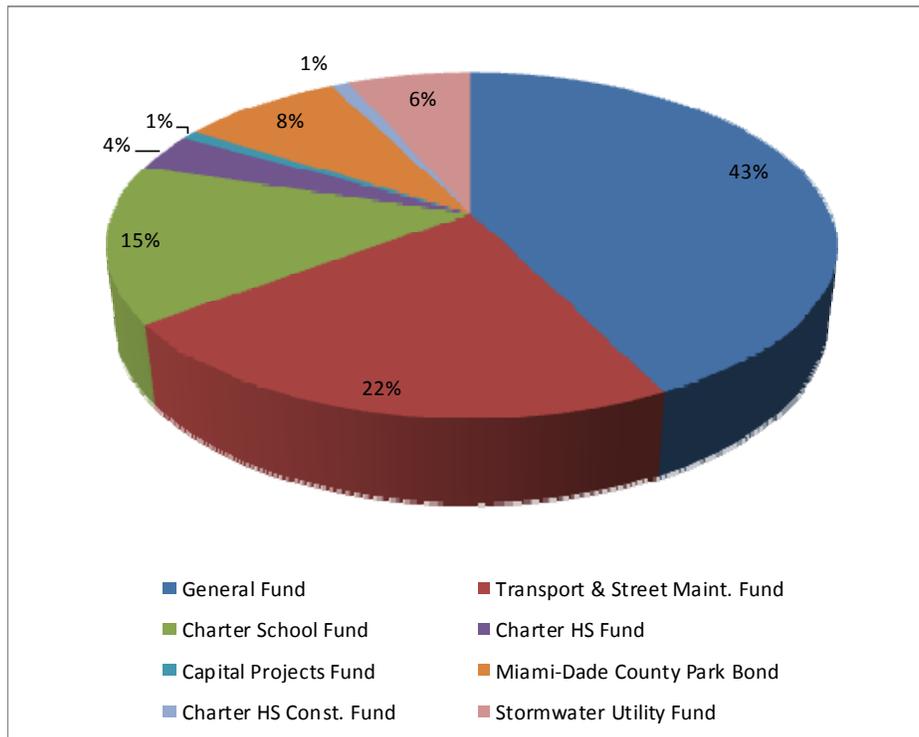
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

**TABLE 2  
CAPITAL IMPROVEMENT PROGRAM  
SUMMARY BY PROPOSED APPROPRIATIONS BY FUNDING SOURCE  
PROJECTS SCHEDULED FOR 2018/19 - 2022/23**

FUNDING SOURCE	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
General Fund - 001	\$ 1,621,225	\$ 1,694,825	\$ 1,671,505	\$ 1,208,225	\$ 1,809,275	\$ 8,005,055
Transportation and Street Maintenance Fund - 120	901,000	1,011,000	661,500	759,500	868,500	4,201,500
Charter School Fund - 190	870,380	523,000	413,500	541,500	414,500	2,762,880
Charter High School Fund - 191	-	62,500	200,000	200,000	200,000	662,500
Capital Projects Fund - 392	134,700	16,500	6,000	-	-	157,200
Miami-Dade County Park Bond	-	1,600,000	-	-	-	1,600,000
Aventura Charter High School Construction Fund - 393	-	187,500	-	-	-	187,500
Stormwater Utility Fund - 410	275,000	275,000	275,000	200,000	200,000	1,225,000
<b>Totals</b>	<b>\$ 3,802,305</b>	<b>\$ 5,370,325</b>	<b>\$ 3,227,505</b>	<b>\$ 2,909,225</b>	<b>\$ 3,492,275</b>	<b>\$ 18,801,635</b>

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.

**Capital Improvement Program  
2018/19 - 2022/23  
Summary of Proposed Appropriations by Funding Source**



## Summary of Projects by Location and Year

The following table outlines the major Beautification and Park Facility and Transportation Improvement Projects by location and the year in which they are proposed to be funded:

**TABLE 3  
CAPITAL IMPROVEMENT PROGRAM  
2018/19 - 2022/23  
SUMMARY OF PROJECTS BY LOCATION AND YEAR**

Location	Beautification and Park Facility Improvement Projects	Transportation Improvement Projects
Founders Park	2018/19 to 2022/23	N/A
Waterways Park	2018/19 to 2022/23	N/A
Waterways Dog Park	2019/20	N/A
	2021/22 to 2022/23	N/A
Veterans Park	2019/20 to 2020/21	N/A
Citywide Beautification Improvements	2018/19 to 2022/23	N/A
<b>Road Resurfacing Program</b>		
NE 187 <sup>th</sup> Street	N/A	2018/19
NE 185 <sup>th</sup> Street	N/A	2018/19
Aventura Boulevard	N/A	2019/20
NE 34 <sup>th</sup> Avenue	N/A	2019/20
NE 28 <sup>th</sup> Avenue	N/A	2019/20
NE 190 <sup>th</sup> Street	N/A	2020/21
Yacht Club Way	N/A	2020/21
Hospital District (south portion)	N/A	2020/21
NE 188 <sup>th</sup> Street	N/A	2021/22
NE 183 <sup>rd</sup> Street	N/A	2021/22
NE 31 <sup>st</sup> Street	N/A	2021/22
Country Club Drive	N/A	2022/23
<b>Streetlight Improvements</b>		
Retrofit Street Lighting with LED fixtures	N/A	2018/19
Retrofit Median Up-Lighting with LED fixtures	N/A	2019/20
<b>Transportation System Improvements</b>		
Crosswalk Solar Lighting	N/A	2018/19 2021/22 - 2022/23
Flashing Pedestrian Crossing Signs (2)	N/A	2018/19
School Crossing Flashers	N/A	2019/20

### 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 five year amount of \$18,801,635 not including the Aventura Charter High School Construction Project.
2. Through the issuance of a \$7.1M Bond, the utilization of General Fund Reserves and other revenue sources, the approximate \$15.5M cost of constructing and equipping the ACHS will be fully reflected in the FY 2017/18 Budget. Any and all of the project funds that are not expended as of September 30, 2018 will be carried forward to complete the project in FY 2018/19.
3. Adjusts property tax revenues based on projected conservative growth in assessments.

**GENERAL FUND  
RECAP OF PROJECTED AVAILABLE RESOURCES AND OPERATING EXPENDITURES  
FOR GENERAL GOVERNMENT SERVICES  
SUMMARY BY YEAR**

DEPARTMENT	ADOPTED 2017/18	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23
Total Proj. Avail. Resources	\$ 37,841,634	\$ 38,762,132	\$ 39,699,197	\$ 41,998,704	\$ 42,629,594	\$ 43,636,346
Proj. Operating Exp.	33,431,556	34,446,970	35,327,384	36,218,462	37,236,526	38,533,974
Proj. Debt Svce./Trans. (Exclude HS)	2,158,256	2,262,145	2,173,938	2,139,849	2,141,667	2,141,953
Subtotal	35,589,812	36,709,115	37,501,322	38,358,311	39,378,193	40,675,927
Balance after Operating Exp. & Debt Svce./Trans.	\$ 2,251,822	\$ 2,053,017	\$ 2,197,875	\$ 3,640,393	\$ 3,251,401	\$ 2,960,419
Less CIP Appropriations for:						
Beautification/Park Facility	92,500	208,350	216,400	298,050	125,750	563,850
Public Bldg & Facility	148,000	92,500	286,500	212,000	-	50,000
Information Technology	527,575	448,625	429,875	445,875	438,875	600,625
Capital Equipment Purch/Replace	732,900	871,750	762,050	715,580	643,600	594,800
	1,500,975	1,621,225	1,694,825	1,671,505	1,208,225	1,809,275
Charter HS Operating Cost Subsidy	-	370,875	400,000	350,000	-	-
Amount added to CIP Reserve	<b>\$ 750,847</b>	<b>\$ 60,917</b>	<b>\$ 103,050</b>	<b>\$ 1,618,888</b>	<b>\$ 2,043,176</b>	<b>\$ 1,151,144</b>
Charter HS Debt Svce.	\$ -	\$ (495,024)	\$ (496,100)	\$ -	\$ -	\$ -
Total Amount Needed from General Fund - High School	<b>\$ -</b>	<b>\$ (495,024)</b>	<b>\$ (496,100)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Impact of Capital Projects on Operating Budget

In the five-year CIP there are no projects including the Aventura Charter High School Project that will have a significant impact on the City’s current General Fund operating budget. The majority of the projects are considered maintenance of infrastructure or equipment replacement and/or purchase.

The first operational year of the Aventura Charter High School is scheduled to begin on July 1, 2019 and the full impact of such operations has yet to be determined. Please note that the financial activities of this Department will be budgeted and recorded in a Special Revenue Fund through a process that is separate and apart from that of the City due to the fact that it has a different fiscal year from that of the City.

TABLE BP-1

PROPOSED BEAUTIFICATION AND PARK FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
BP1	Founders Park Improvements	CS	\$ 173,000	\$ 136,000	\$ 45,000	\$ 79,600	\$ 514,500	\$ 948,100
BP2	Waterways Park Improvements	CS	15,000	1,627,000	243,050	26,400	12,000	1,923,450
BP3	Waterways Dog Park Improvements	CS	-	33,000	-	9,750	17,000	59,750
BP4	Veterans Park Improvements	CS	-	16,500	6,000	-	-	22,500
BP5	Citywide Beautification Improvements	PW/T	20,350	20,400	10,000	10,000	20,350	81,100
<b>Totals</b>			<b>\$ 208,350</b>	<b>\$ 1,832,900</b>	<b>\$ 304,050</b>	<b>\$ 125,750</b>	<b>\$ 563,850</b>	<b>\$ 3,034,900</b>

TABLE BP-2

PROPOSED BEAUTIFICATION AND PARK FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL FUND - 001	CAPITAL PROJECTS FUND - 392	MIAMI-DADE COUNTY PARK BOND
BP1	Founders Park Improvements	CS	\$ 948,100	\$ 948,100	\$ -	\$ -
BP2	Waterways Park Improvements	CS	1,923,450	323,450	-	1,600,000
BP3	Waterways Dog Park Improvements	CS	59,750	59,750	-	-
BP4	Veterans Park Improvements	CS	22,500	-	22,500	-
BP5	City-wide Beautification Improvements	PW/T	81,100	81,100	-	-
<b>Totals</b>			<b>\$ 3,034,900</b>	<b>\$ 1,412,400</b>	<b>\$ 22,500</b>	<b>\$ 1,600,000</b>

TABLE TI-1

PROPOSED TRANSPORTATION IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
T11	Road Resurfacing Program	PW/T	\$ 311,000	\$ 551,000	\$ 653,000	\$ 641,000	\$ 750,000	\$ 2,906,000
T12	Streetlight Improvements	PW/T	400,000	210,000	-	-	-	610,000
T13	Transportation System Improvements	PW/T	190,000	250,000	-	110,000	110,000	660,000
T14	Bike Share Station Program	PW/T	-	-	8,500	8,500	8,500	25,500
<b>Totals</b>			<b>\$ 901,000</b>	<b>\$ 1,011,000</b>	<b>\$ 661,500</b>	<b>\$ 759,500</b>	<b>\$ 868,500</b>	<b>\$ 4,201,500</b>

TABLE TI-2

PROPOSED TRANSPORTATION IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	TRANSPORT. AND STREET MAINT. FUND - 120
T11	Road Resurfacing Program	PW/T	\$ 2,906,000	\$ 2,906,000
T12	Streetlight Improvements	PW/T	610,000	610,000
T13	Transportation System Improvements	PW/T	660,000	660,000
T14	Bike Share Station Program	PW/T	25,500	25,500
<b>Totals</b>			<b>\$ 4,201,500</b>	<b>\$ 4,201,500</b>

**TABLE DI-1**  
**PROPOSED DRAINAGE IMPROVEMENT PROJECTS**  
**SCHEDULED FOR 2018/19 - 2022/23**  
**SUMMARY BY YEAR**

CIP #	PROJECT CATEGORY	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
D11	Stormwater Drainage Improvements	\$ 275,000	\$ 275,000	\$ 275,000	\$ 200,000	\$ 200,000	\$ 1,225,000
	<b>Totals</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,225,000</b>

**TABLE DI-2**  
**PROPOSED DRAINAGE IMPROVEMENT PROJECTS**  
**SCHEDULED FOR 2018/19 - 2022/23**  
**FUNDING PLAN BY PROJECT CATEGORY**

CIP #	PROJECT CATEGORY	TOTAL	STORMWATER UTILITY FUND - 410
D11	Stormwater Drainage Improvements	\$ 1,225,000	\$ 1,225,000
	<b>Totals</b>	<b>\$ 1,225,000</b>	<b>\$ 1,225,000</b>

TABLE PBF-1

PROPOSED PUBLIC BUILDING AND FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
PBF1	Police Department Improvements	\$ -	\$ -	\$ 100,000	\$ -	\$ -	100,000
PBF2	Building Repairs and Other Improvements	402,880	35,000	35,000	35,000	-	507,880
PBF3	Community Recreation Center Improvements	75,000	93,500	80,000	-	-	248,500
PBF4	Government Center Improvements	-	170,000	17,000	-	50,000	237,000
PBF5	HVAC Replacements	62,000	57,000	15,000	56,000	31,000	221,000
PBF6	AACC Improvements	1,500	23,000	-	-	-	24,500
<b>Totals</b>		<b>\$ 541,380</b>	<b>\$ 378,500</b>	<b>\$ 247,000</b>	<b>\$ 91,000</b>	<b>\$ 81,000</b>	<b>\$ 1,338,880</b>

TABLE PBF-2

PROPOSED PUBLIC BUILDING AND FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL FUND - 001	CHARTER SCHOOL FUND - 190
PBF1	Police Department Improvements	PD	\$ 100,000	\$ 100,000	\$ -
PBF2	Building Repairs and Other Improvements	ACES	507,880	-	507,880
PBF3	Community Recreation Center Improvements	CS	248,500	248,500	-
PBF4	Government Center Improvements	PW/T	237,000	237,000	-
PBF5	HVAC Replacements	PW/T / ACES	221,000	31,000	190,000
PBF6	AACC Improvements	AACC	24,500	24,500	-
<b>Totals</b>			<b>\$ 1,338,880</b>	<b>\$ 641,000</b>	<b>\$ 697,880</b>

TABLE IT-1

PROPOSED INFORMATION TECHNOLOGY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
IT1	Police Computers Systems<\$5000 \$	165,375 \$	111,375 \$	130,375 \$	128,375 \$	195,375	730,875
IT2	Central Computer System>\$5000	200,000	235,000	240,000	250,000	320,000	1,245,000
IT3	Radios	32,000	30,000	42,000	20,000	30,000	154,000
IT4	Computer Equipment>\$5000	155,000	132,500	111,000	136,000	125,000	659,500
IT5	Computer Equipment<\$5000	266,500	278,500	247,500	294,500	238,500	1,325,500
IT6	Computer Equipment<\$5000	-	62,500	200,000	200,000	200,000	662,500
IT7	Computer Equipment<\$5000	6,000	6,000	8,000	8,000	8,000	36,000
IT8	Computer Equipment<\$5000	3,000	5,000	2,000	3,000	3,000	16,000
IT9	Computer Equipment<\$5000	3,000	2,000	1,000	1,000	2,000 \$	9,000
IT10	Computer Equipment<\$5000	8,000	6,000	3,000	2,000	6,000	25,000
IT11	Computer Equipment<\$5000	5,500	8,000	8,000	14,000	13,000	48,500
IT12	Computer Equipment<\$5000	20,750	11,500	6,500	5,500	15,250	59,500
IT13	Computer Equipment<\$5000	4,000	13,000	4,000	5,000	5,000	31,000
IT14	Computer Equipment<\$5000	1,000	2,000	1,000	2,000	3,000	9,000
<b>Totals</b>		<b>\$ 870,125 \$</b>	<b>\$ 903,375 \$</b>	<b>\$ 1,004,375 \$</b>	<b>\$ 1,069,375 \$</b>	<b>\$ 1,164,125 \$</b>	<b>\$ 5,011,375</b>

TABLE IT-2

PROPOSED INFORMATION TECHNOLOGY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
FUNDING PLAN BY PROJECT CATEGORY AND SOURCE

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL FUND - 001	CHARTER SCHOOL FUND - 190	CHARTER HIGH SCHOOL FUND - 191
IT1	Police Computers Systems<\$5000	PD	\$ 730,875 \$	730,875 \$	- \$	-
IT2	Central Computer System>\$5000	IT	1,245,000	1,245,000	-	-
IT3	Radios	PD	154,000	154,000	-	-
IT4	Computer Equipment>\$5000	ACES	659,500	-	659,500	-
IT5	Computer Equipment<\$5000	ACES	1,325,500	-	1,325,500	-
IT6	Computer Equipment<\$5000	ACHS	662,500	-	-	662,500
IT7	Computer Equipment<\$5000	IT	36,000	36,000	-	-
IT8	Computer Equipment<\$5000	F	16,000	16,000	-	-
IT9	Computer Equipment<\$5000	CM	9,000	9,000	-	-
IT10	Computer Equipment<\$5000	PW/T	25,000	25,000	-	-
IT11	Computer Equipment<\$5000	CS	48,500	48,500	-	-
IT12	Computer Equipment<\$5000	CD	59,500	59,500	-	-
IT13	Computer Equipment<\$5000	AACC	31,000	31,000	-	-
IT14	Computer Equipment<\$5000	CC	9,000	9,000	-	-
<b>Totals</b>			<b>\$ 5,011,375 \$</b>	<b>\$ 2,363,875 \$</b>	<b>\$ 1,985,000 \$</b>	<b>\$ 662,500</b>

TABLE CE-1

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	TOTAL
CE1	Vehicle Purchase & Replacements	PD	\$ 442,000	\$ 414,500	\$ 399,500	\$ 296,000	\$ 400,000	\$ 1,952,000
CE2	Equipment Purchase and Replacement>500	PD	180,900	198,900	116,600	158,000	92,000	746,400
CE3	Equipment Purchase and Replacement<500	PD	156,100	42,400	40,980	28,900	16,900	285,280
CE4	Equipment Purchase and Replacement>500	ACHS	-	187,500	-	-	-	187,500
CE5	Equipment Purchase and Replacement>500	CS	89,200	34,600	17,500	26,700	11,000	179,000
CE6	Equipment Purchase and Replacement>500	PW/T	30,000	-	30,000	55,000	30,000	145,000
CE7	Equipment Purchase and Replacement<500	CS	10,250	15,150	9,000	5,500	10,900	50,800
CE8	Equipment Purchase and Replacement>500	AACC	68,000	56,500	102,000	73,500	34,000	334,000
CE9	Equipment Purchase and Replacement>500	CD	30,000	-	-	-	-	30,000
CE10	Equipment Purchase and Replacement>500	ACES	-	20,000	20,000	20,000	20,000	80,000
<b>Totals</b>			<b>\$ 1,006,450</b>	<b>\$ 969,550</b>	<b>\$ 735,580</b>	<b>\$ 663,600</b>	<b>\$ 614,800</b>	<b>\$ 3,989,980</b>

TABLE CE-2

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT PROJECTS  
SCHEDULED FOR 2018/19 - 2022/23  
FUNDING PLAN BY PROJECT CATEGORY AND SOURCE

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL FUND - 001	CHARTER SCHOOL FUND - 190	CAPITAL PROJECTS FUND - 392	CHARTER HS CONST. FUND - 393
CE1	Vehicle Purchase & Replacements	PD	\$ 1,952,000	\$ 1,952,000	\$ -	\$ -	-
CE2	Equipment Purchase and Replacement>500	PD	746,400	746,400	-	-	-
CE3	Equipment Purchase and Replacement<500	PD	285,280	150,580	-	134,700	-
CE4	Equipment Purchase and Replacement>500	ACHS	187,500	-	-	-	187,500
CE5	Equipment Purchase and Replacement>500	CS	179,000	179,000	-	-	-
CE6	Equipment Purchase and Replacement>500	PW/T	145,000	145,000	-	-	-
CE7	Equipment Purchase and Replacement<500	CS	50,800	50,800	-	-	-
CE8	Equipment Purchase and Replacement>500	AACC	334,000	334,000	-	-	-
CE9	Equipment Purchase and Replacement>500	CD	30,000	30,000	-	-	-
CE10	Equipment Purchase and Replacement>500	ACES	80,000	-	80,000	-	-
<b>Totals</b>			<b>\$ 3,989,980</b>	<b>\$ 3,587,780</b>	<b>\$ 80,000</b>	<b>\$ 134,700</b>	<b>\$ 187,500</b>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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# CITY OF AVENTURA

## CAPITAL OUTLAY

2018/19 - 2022/23

### IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET SCHEDULE

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2018/19	PROJECT DESCRIPTION	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT					
					2018/19	2019/20	2020/21	2021/22	2022/23	
<b>001-80XX</b>										
	<u>City Manager - 8005-512</u>									
6402	Computer Equipment <\$5,000	\$ 3,000	No impact on operating budget	4	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<u>City Clerk - 8008-519</u>									
6402	Computer Equipment <\$5,000	1,000	No impact on operating budget	4	-	-	-	-	-	-
	<u>Finance - 8010-513</u>									
6402	Computer Equipment <\$5,000	3,000	No impact on operating budget	4	-	-	-	-	-	-
	<u>Information Technology - 8012-513</u>									
6401	Computer Equipment >\$5,000	200,000	No impact on operating budget	4	-	-	-	-	-	-
6402	Computer Equipment <\$5,000	6,000	No impact on operating budget	4	-	-	-	-	-	-
	<u>Police - 8020-521</u>									
6402	Computer Equipment <\$5,000	165,375	No impact on operating budget	4	-	-	-	-	-	-
6407	Radio Purchase & Replace.	32,000	No impact on operating budget	5	-	-	-	-	-	-
6410	Equipment >\$5,000	180,900	No impact on operating budget	5	-	-	-	-	-	-
6411	Equipment <\$5,000	21,400	No impact on operating budget	5	-	-	-	-	-	-
6450	Vehicles	442,000	No impact on operating budget	5	-	-	-	-	-	-
	<u>Community Development - 8040-524</u>									
6402	Computer Equipment <\$5,000	20,750	No impact on operating budget	4	-	-	-	-	-	-
6410	Equipment >\$5,000	30,000	No impact on operating budget	5	-	-	-	-	-	-
	<u>Community Services - 8050-539/572</u>									
6402	Computer Equipment <\$5,000	5,500	No impact on operating budget	4	-	-	-	-	-	-
6410	Equipment >\$5,000	89,200	No impact on operating budget	5	-	-	-	-	-	-
6411	Equipment <\$5,000	10,250	No impact on operating budget	5	-	-	-	-	-	-
6205	Community Center Improvements	75,000	No impact on operating budget	10	-	-	-	-	-	-
6310	Aventura Founders Park	173,000	No impact on operating budget	10	-	-	-	-	-	-
6322	Waterways Park Improvements	15,000	No impact on operating budget	10	-	-	-	-	-	-
	<u>Public Works/Transportation - 8054-541</u>									
6420	HVAC Replacements	16,000	No impact on operating budget	5	-	-	-	-	-	-
6301	Beautification Projects	20,350	No impact on operating budget	5	-	-	-	-	-	-
6402	Computer Equipment <\$5,000	8,000	No impact on operating budget	4	-	-	-	-	-	-
6410	Equipment >\$5,000	30,000	No impact on operating budget	5	-	-	-	-	-	-
	<u>Arts &amp; Cultural Center - 8070-575</u>									
6301	Improve. Other Than Bldg/Marquee	1,500	No impact on operating budget	10	-	-	-	-	-	-
6402	Computer Equipment <\$5,000	4,000	No impact on operating budget	4	-	-	-	-	-	-
6410	Equipment >\$5,000	68,000	No impact on operating budget	5	-	-	-	-	-	-
	<u>Non-Departmental - 8090-590</u>									
6999	Capital Reserve	14,772,304	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<b>Total Capital</b>	<b>\$ 16,393,529</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**CITY OF AVENTURA**

**CAPITAL OUTLAY**

2018/19 - 2022/23

**IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET SCHEDULE (CONTINUED)**

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2018/19	PROJECT DESCRIPTION	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT				
					2018/19	2019/20	2020/21	2021/22	2022/23
<b>TRANSPORTATION AND STREET MAINTENANCE FUND - 120</b>									
	<u>Public Works/Transportation - 5401-541</u>								
6305	Road Resurfacing	\$ 311,000	No impact on operating budget	10	\$ -	\$ -	\$ -	\$ -	\$ -
6307	Street Lighting Improv.	400,000	No impact on operating budget	10	-	-	-	-	-
6341	Transportation System Improv.	190,000	No impact on operating budget	10	-	-	-	-	-
6999	Capital Reserve	1,185,660	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<b>Total Capital</b>	<b>\$ 2,086,660</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUND - 392</b>									
	<u>Police - 2001-521</u>								
6411	Equipment >\$5,000	\$ 134,700	No impact on operating budget	5	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital</b>	<b>\$ 134,700</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STORMWATER UTILITY FUND - 410</b>									
	<u>Public Works/Transportation - 5401-538</u>								
6306	Drainage Improvements	\$ 275,000	No impact on operating budget	10	\$ -	\$ -	\$ -	\$ -	\$ -
6999	Capital Reserve	371,250	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<b>Total Capital</b>	<b>\$ 646,250</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2018/19**



**APPENDIX A  
GLOSSARY**

**Account**

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

**Accounting System**

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

**Accrual Basis of Accounting**

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

**Actuary**

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

**Ad Valorem Taxes**

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

**Adopted Budget**

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

**Amended Budget**

The adopted budget as formally adjusted by the City Commission.

**Amortization**

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

**Appropriation**

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

**Assessed Valuation**

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

**Assets**

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

**Balance Sheet**

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

**Balanced Budget**

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

**Basis Point**

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

**Bond**

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

**Bond Covenants**

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

**Bonded Debt**

That portion of indebtedness represented by outstanding bonds.

**Budget**

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

**Budget Calendar**

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

**Budget Message**

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

**Budgetary Control**

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

**Capital Budget**

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

**Capital Construction Fund**

A fund established to account for bond proceeds and expenditures associated with the purchase of properties and/or constructions costs to be utilized for public parks, cultural center, the permanent Government Center and Police Station and the Aventura Charter High School.

**Capital Improvement Program (CIP)**

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

**Capital Outlays**

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

**Capital Projects Fund**

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

**Carryover**

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

**Chart of Accounts**

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

**Commercial Paper**

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

**Comprehensive Annual Financial Report (CAFR)**

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

**Contingency**

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

**Current Assets**

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

**Current Liabilities**

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

**Debt Service**

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

**Debt Service Fund**

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

**Debt Service Requirements**

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

**Defeasance**

A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is defeased, the borrower sets aside cash to pay

off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.

### **Depreciation**

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

### **Encumbrances**

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

### **Expenditures**

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

### **Expenses**

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

### **Fiscal Period**

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

### **Fiscal Year (FY)**

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

### **Fixed Assets**

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

### **Franchise Fee**

Charges to service providers for exclusive/non-exclusive rights to operate

within municipal boundaries. Examples include electric, gas, sanitation and towing.

### **Full-Time Equivalent Position**

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

### **Fund**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the 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. The City follows GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* which requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

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

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

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as

through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

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

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

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

### **General Fund**

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

### **Goal**

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

### **Grant**

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

### **Income**

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

### **Infrastructure**

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

### **Interest Income**

Revenue generated through the investment of fund balances.

### **Interfund Transfers**

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

### **Intergovernmental Revenue**

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

### **Inventory**

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

**Liabilities**

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

**Mill**

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

**Millage**

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

**Mission Statement**

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

**Net Position**

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

**Non-Departmental**

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

**Objective**

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

**Operating Budget**

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

**Ordinance**

A formal legislative enactment by the City Commission.

**Pay-as-You-Go Financing**

A method of paying for capital projects that relies on current tax and grant revenues rather than on debt.

**Performance Budget**

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

**Performance Workload Indicators**

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

**Police Education Fund**

A special revenue fund used to account for revenues pursuant to Florida Statute 943.25

which allows municipalities to collect two dollars (\$2.00) from each traffic citation for the purpose of criminal justice education and training for police officers.

**Police Offduty Services Fund**

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

**Property Tax**

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

**Proprietary Fund**

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

**Reserves**

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

**Resolution**

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

**Revenues**

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

**Rolled-Back Rate**

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

**Sales Tax**

Tax imposed on the purchase of goods and services.

**Special Revenue Fund**

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

**Stormwater Utility Fund**

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

**Taxable Value**

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

**Taxes**

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

**Trust and Agency Funds**

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

**Truth in Millage (TRIM)**

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

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

**Unencumbered**

The portion of an allotment not yet expended or encumbered.

**Useful Life**

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

**User Charges or Fees**

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

**Utility Service Tax**

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

**911 Fund**

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

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**APPENDIX B  
AUTHORIZED INVESTMENTS  
SUMMARY TABLE**

**APPENDIX B**

**Authorized Investments Summary Table**

<b>Investment Type</b>	<b>Minimum Rating<sup>1</sup></b>	<b>Maximum Composition</b>	<b>Subsector Limit</b>	<b>Individual Issuer Limit</b>	<b>Maximum Maturity</b>
United States Government Securities	UST	100%	-	-	7 Years
United States Government Agencies <sup>2</sup>	AGY	50%	-	10%	5 Years
United States Government Sponsored Agencies <sup>3</sup>	AGY	80%	-	25%	7 Years
Interest Bearing Time Deposit or Savings Account <sup>4*</sup>	QPD	10%	-	10%	1 Year
Repurchase Agreements <sup>5*</sup>		20%	-	-	90 Days
Counterparty	A-1/P-1	5%	-	-	-
Collateral	UST/AGY	-	-	-	-
Florida Local Government Surplus Trust Fund (SBA) <sup>6*</sup>	AAAm	50%	-	-	-
Intergovernmental Investment Pools <sup>6*</sup>	AAA/Aaa	25%	-	-	-
Money Market Mutual Funds <sup>6</sup>	AAAm/AAAm-G	35%	-	15%	-
Commercial Paper	A-1/P-1 <sup>(A)</sup>	25%	10%	2%	270 days
Corporate Notes	"A" or better by at least 2				
	NRSRO's	25%	10%	2%	5 Years
Taxable and Tax-Exempt Municipal Bonds:	"A"/"A"				
General Obligation Bonds	MIG-2/SP-2	25%	-	-	5 Years
Revenue and Excise Tax Bonds		10% <sup>(B)</sup>	-	-	5 Years
Asset Backed Securities	AAA by at least 2				
	NRSRO's	15%	10%	2%	5 Years
Israel Bonds*		\$ 150,000	-	-	3 Years

1. Investments must meet the Minimum Rating requirement at the time of purchase. The Finance Director shall determine the appropriate action for any investment held that is downgraded below the Minimum Rating by one (1) or more rating agencies

2. Securities purchased under the Temporary Liquidity Guarantee Program (TLGP) are classified as Government Agencies as a result of the Federal Government Guarantee.

3. Federal Agency Mortgage Backed Securities will have an average life of five (5) years or less.

4. Interest Bearing Time Deposit or Savings Accounts will be purchased from/held with a Qualified Public Depository defined in Florida State Statute Chapter 280. The list of QPD's can be found on the State of Florida's Chief Financial Officer's website.

5. Collateral for Repurchase Agreements will be limited to United States Government or United States Government Agency securities, have a value of 102% of the Repurchase Agreement, and a final maturity of five (5) years or less. Repurchase Agreements with a maturity of more than one (1) day will be held with a Third Party Custodian.

6. Maximum maturity and weighted average maturity defined in prospectus.

<sup>(A)</sup> If 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 2 nationally recognized rating agencies.

<sup>(B)</sup> Maximum of 10% of available funds may be invested in taxable and tax-exempt Revenue and Excise tax bonds of various municipalities of the State of Florida, provided none of such securities have been in default within 5 years prior to the date of purchase.

\*Investments managed internally by City staff, not managed by Investment Advisor

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