

City of Aventura  
**Operating and  
Capital Budget**

**FISCAL YEAR 2017/2018**



*William J. Scullion*

# **CITY OF AVENTURA**

## **OPERATING AND CAPITAL BUDGET**

### **FISCAL YEAR 2017/18**



#### **CITY COMMISSION**

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

#### **CITY MANAGER**

Eric M. Soroka, ICMA – CM

#### **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 2017/18**

**TABLE OF CONTENTS**

|  |            |
|--|------------|
| City Manager's Budget Message .....              | i-xiv      |
| Organization Chart / Our Mission Statement ..... | xv         |
| Distinguished Budget Presentation Award.....     | xvi        |
| <b>INTRODUCTION .....</b>                        | <b>1-1</b> |
| Community Profile.....                           | 1-2        |
| Budget Procedures and Process .....              | 1-5        |
| Financial Polices .....                          | 1-8        |
| Cash Management/Investment Policies.....         | 1-9        |
| Fund Balance Policies.....                       | 1-10       |
| Financing Programs and Debt Administration.....  | 1-12       |
| Risk Management .....                            | 1-14       |
| Demographics and Miscellaneous Statistics.....   | 1-15       |
| Budget Preparation Calendar.....                 | 1-16       |
| Assessed Value Information .....                 | 1-17       |
| Tax Rate Comparison .....                        | 1-18       |
| Where Do Your Tax Dollars Go? .....              | 1-19       |
| Comparative Personnel Allocation Summary.....    | 1-20       |
| Privatized/Contracted City Services.....         | 1-20       |
| <b>SUMMARY OF ALL FUNDS .....</b>                | <b>2-1</b> |
| Fund Balance Analysis.....                       | 2-4        |
| <b>GENERAL FUND .....</b>                        | <b>2-5</b> |
| Summary of Budget .....                          | 2-6        |
| Revenue Projections .....                        | 2-9        |
| Expenditures:                                    |            |
| City Commission .....                            | 2-19       |
| Office of the City Manager .....                 | 2-23       |
| Legal Department.....                            | 2-29       |
| City Clerk's Office.....                         | 2-33       |
| Finance Department.....                          | 2-39       |
| Information Technology Department.....           | 2-47       |
| Police Department.....                           | 2-55       |
| Community Development Department .....           | 2-63       |
| Community Services Department .....              | 2-69       |
| Public Works/Transportation Department .....     | 2-75       |
| Arts & Cultural Center Department .....          | 2-83       |
| Non-Departmental.....                            | 2-89       |
| Capital Outlay.....                              | 2-93       |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**

**TABLE OF CONTENTS – CONTINUED**

|  |              |
|--|--------------|
| <b>POLICE EDUCATION FUND .....</b>                                     | <b>2-101</b> |
| <b>TRANSPORTATION AND STREET MAINTENANCE FUND .....</b>                | <b>2-105</b> |
| <b>911 FUND .....</b>  | <b>2-111</b> |
| <b>DEBT SERVICE FUNDS .....</b>  | <b>2-115</b> |
| <b>CAPITAL PROJECTS FUND .....</b>                                     | <b>2-129</b> |
| <b>STORMWATER UTILITY FUND .....</b>                                   | <b>2-133</b> |
| <b>POLICE OFFDUTY SERVICES FUND .....</b>                              | <b>2-137</b> |
| <b>SUMMARY OF CAPITAL IMPROVEMENT PROGRAM .....</b>                    | <b>3-1</b>   |
| 2017-2022 Highlights .....   | 3-2          |
| Purpose of the Capital Improvement Program.....                        | 3-3          |
| Legal Authority .....  | 3-4          |
| Development of the Capital Improvement Program.....                    | 3-4          |
| Capital Improvement Program Policies.....                              | 3-5          |
| Preparing the Capital Budget.....                                      | 3-6          |
| Locating a Specific Capital Project.....                               | 3-6          |
| Summary of Recommended Projects .....                                  | 3-7          |
| Summary of Major Programs .....  | 3-7          |
| Summary of Proposed Appropriations by Funding Source.....              | 3-8          |
| Summary of Projects by Location and Year.....                          | 3-9          |
| Summary of Financing Plan Model .....                                  | 3-10         |
| Proposed Beautification and Park Facilities Improvements.....          | 3-11         |
| Proposed Transportation, Drainage and Infrastructure Improvements..... | 3-12         |
| Proposed Public Buildings and Facilities Improvements.....             | 3-13         |
| Proposed Communications and Computer Equipment.....                    | 3-14         |
| Proposed Capital Equipment Purchase and Replacement.....               | 3-15         |
| Impact of Capital Projects on Operating Budget.....                    | 3-16         |
| <b>GLOSSARY .....</b>  | <b>4-1</b>   |
| <b>APPENDICES.....</b>   | <b>5-1</b>   |
| APPENDIX A – Authorized Investments Summary Table.....                 | 5-2          |



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

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Office of the City Manager

August 23, 2017

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

RE: 2017/18 Budget Message Addendum

Members of the City Commission:

On July 7, 2017 the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2017 was presented to the City Commission. A Budget review meeting was held on July 18, 2017, whereby the City Commission reviewed, discussed and approved the proposed budget as presented.

Enclosed herein is the 2017/18 fiscal year budget.

Respectfully submitted,



Eric M. Soroka  
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 7, 2017

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

RE: 2017/18 Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura, I hereby submit the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2017, 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 both current and future issues facing the City. It also demonstrates the City's commitment to providing adequate service levels and the necessary justification to support all expenditure requests.

### **2017/18 Budget Priorities/ Goals and Action Plans**

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

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

- Implement community outreach initiatives to engage the community in joint problem solving and crime prevention techniques.
- Add 4 new Police Officer positions in accordance with the Police Services Agreement with the Aventura Mall, to enhance safety and security as part of the opening of the new addition to the Mall this fall.
- 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 through 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 construction costs.

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

- For the 22<sup>nd</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 \$1,289,500.
- 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.

- Implement recommendations included in the Unfiled Master Plan for Pedestrian and Bicycle Connectivity.
- Expand the Aventura BCycle bike share program by adding a new station to be located at E. Country Club Drive/Mystic Point area based on resident requests.
- Continue to collaborate with state, county and local officials to address possible solutions to traffic issues.

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

- Add 3 part-time seasonal Park Attendant positions in order to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities.
- Implement a new afterschool program at the Community Recreation Center for Aventura students that attend Aventura Waterways K-8.
- Add a Jazz, Wine and Cheese event to be held in April of 2018, as part of the City's ongoing efforts to provide community events of all age groups.
- A new 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 newly created 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% increase in property values over the prior year. This lower than usual increase was due to a flat condominium market currently experienced in the County and a lack of new construction in 2016. New construction values only amounted to \$7.4 million. I am pleased to advise, 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 22<sup>nd</sup> year in a row.

Going forward, developments currently under construction such as the Park Square Aventura, Publix Shopping Center redevelopment, 3 new office buildings, Aventura Hospital and Medical Center additions and the expansion of the Aventura Mall will increase the City's tax base and 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 financial plan to fund the construction of the proposed Aventura Charter High School project will reduce the City's General Fund balance by \$9.5 million over the next two years. Unless it is needed in the case of an emergency or to fund non-recurring capital projects every effort should be made to avoid reducing the reserves further.

The budget process produced a total budget of \$58,175,949 or 11.4% less than the previous year. A large number of one-time capital projects were completed in the prior year which resulted in the decrease. Capital Outlay expenditures are budgeted at \$2,697,975 and decreased by \$10,540,697 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 increased by \$1,254,849 or 3.6% as compared to the previous year. The budget maintains our current level for all City services except the following areas:

- Added 4 new Police Officer positions at a cost of \$363,680, in accordance with the Police Services Agreement with the Aventura Mall, to enhance safety and security as part of the opening of the new addition to the Mall this fall.
- Added 3 part-time seasonal Park Attendant position at a cost of \$22,821 in order to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities
- A new afterschool program at the Community Recreation Center was added for Aventura students that attend Aventura Waterways K-8 and new 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.
- A Jazz, Wine and Cheese event to be held in April 2018, was added as part of the City's ongoing efforts to provide community events of all age groups.
- Increased funding for the shuttle bus service by \$45,000 to expand service to new developments that come on-line in the next year.
- After several years of modest increases, our employee health insurance costs rose by 9%, which had a \$215,000 impact on the budget.

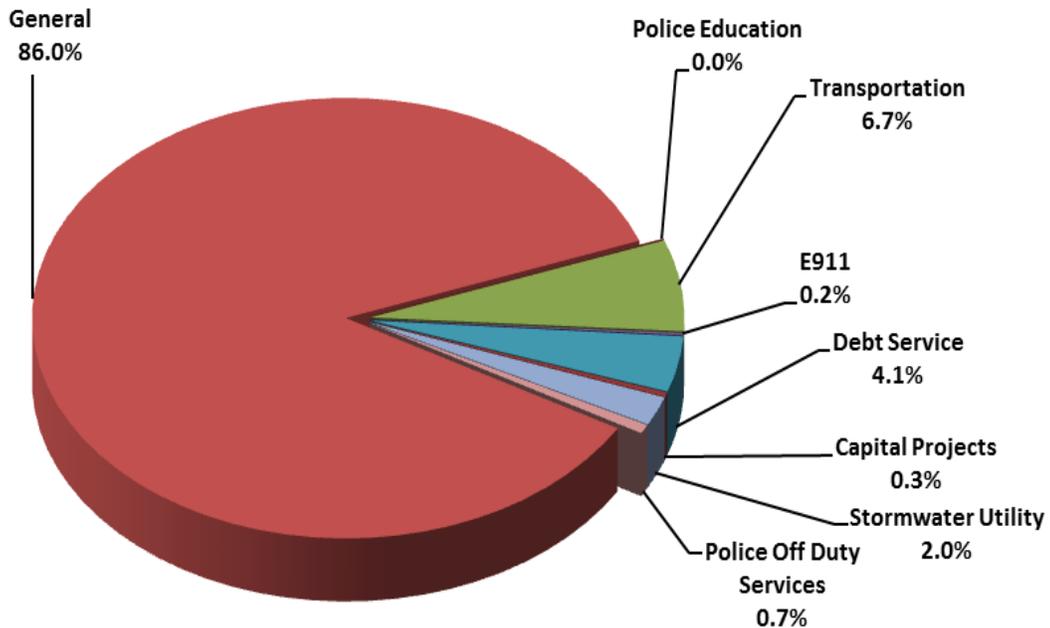
**Summary of All Budgetary Funds**

The total proposed budget for 2017/18, including all funds, capital outlay and debt service, is \$58,175,949. This is \$7,465,424 or 11.4% less as compared to the prior year. Operating expenditures total \$35,131,990, while Capital Outlay expenditures total \$19,592,633 and Debt Service expenditures total \$2,451,326.

**Fund Summary by Amount**

| <b>FUND</b>                   | <b>PROPOSED AMOUNT</b> | <b>% of BUDGET</b> |
|-------------------------------|------------------------|--------------------|
| General Fund                  | \$ 51,863,091          | 86.0%              |
| Police Education Fund         | 8,836                  | 0.0%               |
| Transportation Fund           | 4,037,125              | 6.7%               |
| 911 Fund                      | 95,000                 | 0.2%               |
| Debt Service Funds            | 2,451,326              | 4.1%               |
| Capital Projects Fund         | 193,327                | 0.3%               |
| Stormwater Utility Fund       | 1,285,500              | 2.1%               |
| Police Off Duty Services Fund | 400,000                | 0.7%               |

**Fund Summary by Percentage**

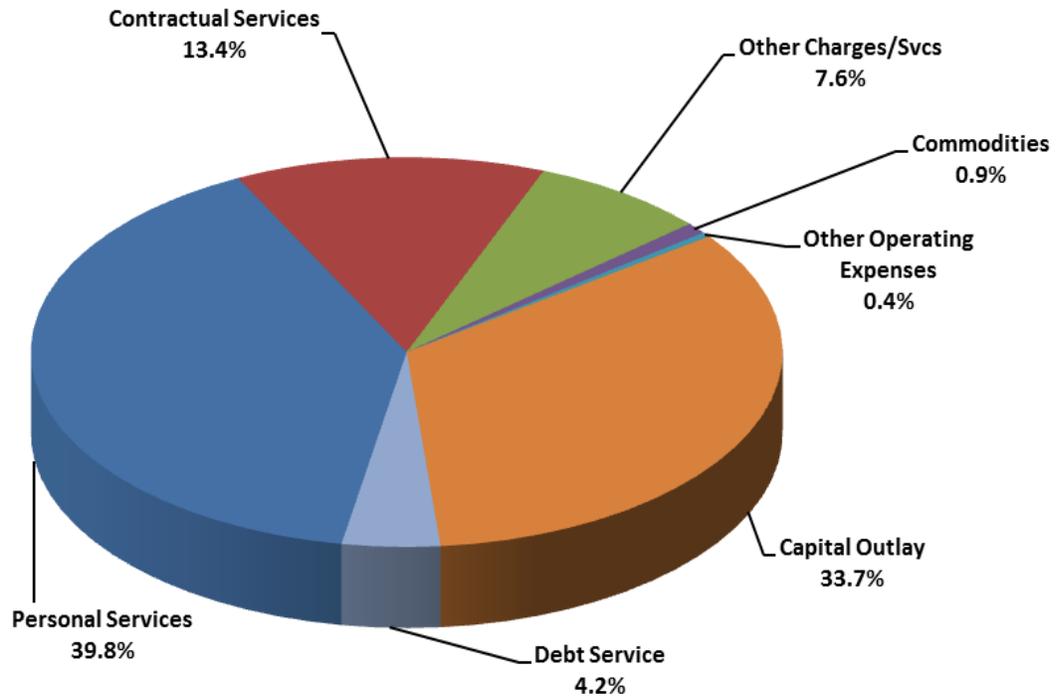


Expenditures by category are as follow:

### Expenditure Category Summary by Amount

| <b>CATEGORY</b>          | <b>PROPOSED<br/>AMOUNT</b> | <b>% of<br/>BUDGET</b> |
|--------------------------|----------------------------|------------------------|
| Personal Services        | \$ 23,152,392              | 39.8%                  |
| Contractual Services     | 7,776,024                  | 13.4%                  |
| Other Charges/Svcs       | 4,438,255                  | 7.6%                   |
| Commodities              | 537,400                    | 0.9%                   |
| Other Operating Expenses | 226,821                    | 0.4%                   |
| Capital Outlay           | 19,593,731                 | 33.7%                  |
| Debt Service             | 2,451,326                  | 4.2%                   |
| <b>Total</b>             | <b>\$ 58,175,949</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 11.4% or \$7,465,424 less than the previous year. This is a result of the completion of major capital outlay project in the prior year.

### Departmental Budget Comparison

| DEPARTMENT                  | 2016/17             | 2017/18              | INCREASE<br>(DECREASE) | % Change      |
|-----------------------------|---------------------|----------------------|------------------------|---------------|
| City Commission             | \$ 144,307          | \$ 146,150           | \$ 1,843               | 1.3%          |
| Office of the City Manager  | 729,895             | 746,865              | 16,970                 | 2.3%          |
| Legal                       | 305,000             | 305,000              | -                      | 0.0%          |
| City Clerk's Office         | 319,568             | 307,197              | (12,371)               | -3.9%         |
| Finance                     | 1,024,635           | 1,059,843            | 35,208                 | 3.4%          |
| Information Technology      | 1,084,598           | 1,122,810            | 38,212                 | 3.5%          |
| Police                      | 19,066,105          | 19,946,275           | 880,170                | 4.6%          |
| Community Development       | 2,571,182           | 2,578,041            | 6,859                  | 0.3%          |
| Community Services          | 2,334,732           | 2,410,796            | 76,064                 | 3.3%          |
| Public Works/Transportation | 4,987,271           | 5,229,116            | 241,845                | 4.8%          |
| Arts & Cultural Center      | 782,250             | 809,899              | 27,649                 | 3.5%          |
| Non-Departmental            | 1,526,500           | 1,468,900            | (57,600)               | -3.8%         |
| <b>Subtotal</b>             | <b>34,876,043</b>   | <b>36,130,892</b>    | <b>1,254,849</b>       | <b>3.6%</b>   |
| Capital Outlay              | 13,238,672          | 2,697,975            | (10,540,697)           | -79.6%        |
| CIP Reserve                 | 14,971,977          | 16,895,756           | 1,923,779              | 12.8%         |
| Debt Service                | 2,554,681           | 2,451,326            | (103,355)              | -4.0%         |
| <b>Total</b>                | <b>\$65,641,373</b> | <b>\$ 58,175,949</b> | <b>\$ (7,465,424)</b>  | <b>-11.4%</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 2017/18 fiscal year General Fund Budget, including inter-fund transfers, are anticipated to be \$51,863,091. This is a decrease of \$2,800,920 or 5.1% as compared to last year.

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser Department is \$10,098,997,863. This amount is 2% or \$197,303,619 more than last year. The new construction value was \$7,374,227. The ad valorem millage levy for fiscal year 2017/18 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$16,560,288 compared to last year's amount of \$16,236,750. This represents the 22<sup>nd</sup> consecutive year without an increase. The budget includes \$4,540,000 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 \$24,900 more than the prior year based on anticipated increases in franchise fees from new development. The budget includes \$1,825,000 from FPL franchise fees based on the Interlocal Agreement with the County and \$2,400,000 for building permits.

Intergovernmental Revenues – Total revenues for this category are projected to increase by \$65,670 as compared to the amount budgeted for the prior year due to anticipated higher Sales Tax and State Revenue.

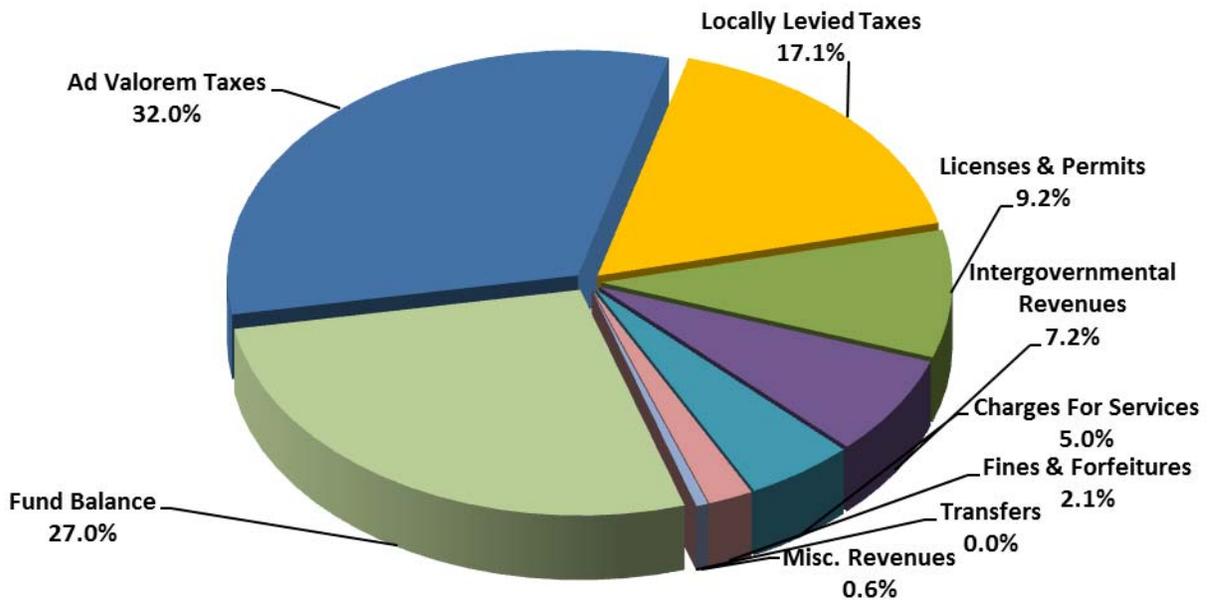
Charges For Services – Revenues relating to charges for services are anticipated to be \$406,421 more than the prior year’s budget. The majority of the increase is attributed to revenue generated from the amended police service agreement payments with Aventura Mall for additional officers.

Fines and Forfeitures – Total revenues projected for 2017/18 is \$1,079,000. Revenues from county court fines and intersection safety violations are included in this category.

Miscellaneous Revenues – Projected revenues are anticipated to be \$290,000. This is an increase 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 \$14,772,304.

### Revenues by Source



## Expenditures

The estimated 2017/18 General Fund expenditures contained within this budget total \$51,863,091 and are balanced with the projected revenues. Total expenditures are \$2,800,920 or 5.1% less than the 2016/17 fiscal year amount. The operating expenditures have increased by \$1,144,776 or 3.5% as compared to the prior year.

### **Expenditure Category Summary**

| <b>CATEGORY</b>          | <b>2016/17</b>              | <b>2017/18</b>              | <b>INCREASE<br/>(DECREASE)</b> | <b>% Change</b>     |
|--------------------------|-----------------------------|-----------------------------|--------------------------------|---------------------|
| Personal Services        | \$ 21,635,960               | \$ 22,752,392               | \$ 1,116,432                   | 5.2%                |
| Contractual Services     | 5,519,750                   | 5,584,024                   | 64,274                         | 1.2%                |
| Other Charges/Svcs       | 4,367,333                   | 4,349,255                   | (18,078)                       | -0.4%               |
| Commodities              | 568,800                     | 537,400                     | (31,400)                       | -5.5%               |
| Other Operating Expenses | 196,035                     | 208,485                     | 12,450                         | 6.4%                |
| Subtotal                 | <u>32,287,878</u>           | <u>33,431,556</u>           | <u>1,143,678</u>               | <u>3.5%</u>         |
| Capital Outlay           | 20,175,631                  | 16,273,279                  | (3,902,352)                    | -19.3%              |
| Transfer to Funds        | 2,200,502                   | 2,158,256                   | (42,246)                       | -1.9%               |
| <b>Total</b>             | <b><u>\$ 54,664,011</u></b> | <b><u>\$ 51,863,091</u></b> | <b><u>\$ (2,800,920)</u></b>   | <b><u>-5.1%</u></b> |

## Personal Services

Personal Services increased by \$1,117,530 or 5.2% compared to the prior year. The increase includes a 9% or \$215,000 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. 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 2017/18 the CBA calls for a 3% cost of living increase for all Police Officers and Sergeants. The total number of full-time employees is 182 compared to 178 in 2016/17 fiscal year. The total number of part-time employees increased from 13 to 16. Other personnel changes contained in the budget are as follows:

- **Police Department** – Added 4 new Police Officer positions in accordance with the Police Services Agreement with the Aventura Mall, to enhance safety and security as part of the opening of the new addition to the Mall this fall. The cost of the officers is \$363,680
- **Community Services Department** – Added 3 part-time seasonal Park Attendant position at a cost of \$22,821 in order to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities. .

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<br/>2 - Year Presentation</b>  |                |                |
|--|----------------|----------------|
|  | <b>2016/17</b> | <b>2017/18</b> |
| <b>City Commission</b>   | 7.0            | 7.0            |
| <b>Office of the City Manager</b>  | 3.0            | 3.0            |
| <b>Legal *</b>   | -              | -              |
| <b>City Clerk's Office</b>   | 2.0            | 2.0            |
| <b>Finance</b>   | 7.0            | 7.0            |
| <b>Information Technology</b>  | 6.0            | 6.0            |
| <b>Police</b>  | 125.0          | 129.0          |
| <b>Community Development</b>   | 9.0            | 9.0            |
| <b>Community Services</b>  | 21.5           | 24.0           |
| <b>Public Works/Transportation</b>   | 6.5            | 7.0            |
| <b>Arts &amp; Cultural Center *</b>  | -              | -              |
| <b>Charter School **</b>   | 4.0            | 4.0            |
| <b>Total</b>   | <b>191.0</b>   | <b>198.0</b>   |
| <p>* Departmental staff is provided through contractual services.<br/> ** Departmental staff is included in Charter School Fund Budget Document.</p> |                |                |

### **Operating Expenditures**

The expenditures for contractual services are budgeted at \$5,584,024 or 7.6% of the General Fund budget. This is \$64,274, more than the prior year. This can be attributed to maintenance cost increases and the costs associated with supporting increased activity at the Arts & Cultural Center. Expenditures for other charges and services are budgeted at \$4,349,255, which represents 8.3% of the total budget. Expenditures for commodities are budgeted at \$537,400 which represents 1.0% of the total budget. Total costs associated with other operating expenses are budgeted at \$208,485 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 2017-2022 represent a long-term plan to address infrastructure maintenance needs. A total of \$1,500,975 has been budgeted in the General Fund for Capital Outlay projects along with a \$14,771,206 reserve to fund future projects.

Major General Fund capital outlay items are as follows:

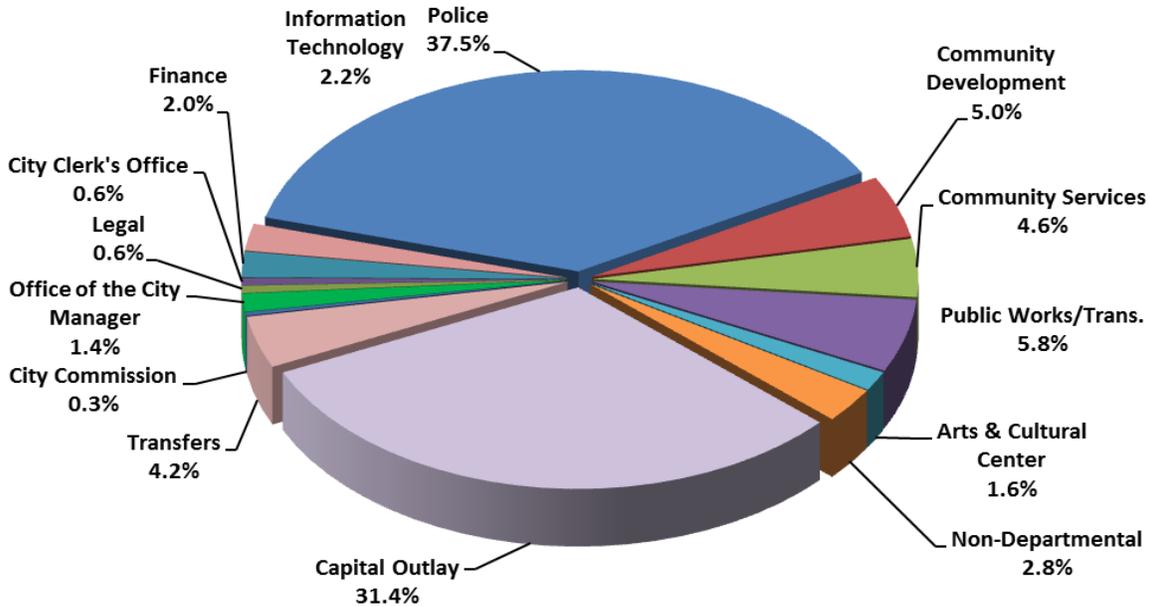
|  |                                 |
|--|---------------------------------|
| Computer Equipment \$492,375           | Police Vehicles \$410,000       |
| Equipment \$322,900                    | HVAC Replacements \$114,000     |
| Park Improvements \$82,900             | Radio Equipment \$35,200        |
| Community Center Improvements \$34,000 | Beautification Projects \$9,600 |

### **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 \$2,158,256 which is a decrease of \$42,246 as compared to the prior year. The transfer also includes \$100,000 from the Traffic Safety Program to the Charter School Fund.

## General Fund Summary of Expenditures by Department

| CATEGORY                      | 2016/17                     | 2017/18                     | INCREASE<br>(DECREASE)       | % Change            |
|-------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------|
| <b>GENERAL GOVERNMENT</b>     |                             |                             |                              |                     |
| City Commission               | \$ 144,307                  | \$ 146,150                  | \$ 1,843                     | 1.3%                |
| Office of the City Manager    | 729,895                     | 746,865                     | 16,970                       | 2.3%                |
| Legal                         | 305,000                     | 305,000                     | -                            | 0.0%                |
| City Clerk's Office           | 319,568                     | 307,197                     | (12,371)                     | -3.9%               |
| Finance                       | 1,024,635                   | 1,059,843                   | 35,208                       | 3.4%                |
| Information Technology        | 1,084,598                   | 1,122,810                   | 38,212                       | 3.5%                |
| Total General Gov't           | <u>3,608,003</u>            | <u>3,687,865</u>            | <u>79,862</u>                | <u>2.2%</u>         |
| <b>PUBLIC SAFETY</b>          |                             |                             |                              |                     |
| Police                        | 18,563,269                  | 19,442,439                  | 879,170                      | 4.7%                |
| Community Development         | 2,571,182                   | 2,578,041                   | 6,859                        | 0.3%                |
| Total Police                  | <u>21,134,451</u>           | <u>22,020,480</u>           | <u>886,029</u>               | <u>4.2%</u>         |
| <b>COMMUNITY SERVICES</b>     |                             |                             |                              |                     |
| Community Services            | 2,334,732                   | 2,410,796                   | 76,064                       | 3.3%                |
| Public Works/Transportation   | 2,901,942                   | 3,033,616                   | 131,674                      | 4.5%                |
| Arts & Cultural Center        | 782,250                     | 809,899                     | 27,649                       | 3.5%                |
| Total Community Svcs.         | <u>6,018,924</u>            | <u>6,254,311</u>            | <u>235,387</u>               | <u>3.9%</u>         |
| <b>OTHER NON-DEPARTMENTAL</b> |                             |                             |                              |                     |
| Non-Departmental              | 1,526,500                   | 1,468,900                   | (57,600)                     | -3.8%               |
| Capital Outlay                | 20,175,631                  | 16,273,279                  | (3,902,352)                  | -19.3%              |
| Transfer to Funds             | 2,200,502                   | 2,158,256                   | (42,246)                     | -1.9%               |
| Total Other Non-Dept.         | <u>23,902,633</u>           | <u>19,900,435</u>           | <u>(4,002,198)</u>           | <u>-16.7%</u>       |
| <b>TOTAL</b>                  | <b><u>\$ 54,664,011</u></b> | <b><u>\$ 51,863,091</u></b> | <b><u>\$ (2,800,920)</u></b> | <b><u>-5.1%</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 \$8,836 is anticipated in revenue for 2017/18. 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 \$4,037,125 for 2017/18. The County Transit System Surtax is estimated to generate \$1,400,000. The funds will be used to provide expanded transit system services, the addition of a new bike sharing station in the East County Club Drive/Mystic Point area, continue the process of retrofitting street lights to LED, and fund road resurfacing projects (Yacht Club Drive and Mystic Point Drive). Operating expenditures for maintenance are budgeted at \$640,000 and \$72,000 has been allocated for the operating costs associated with the new Citywide Bicycle Sharing Program.

### **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 2017/18 are \$95,000, down \$13,019 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 \$2,451,326 and is \$103,355 less than the previous year. These funds were established to account for revenues transferred from the General 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 issued in 1999 was refinanced in 2010 and 2011. The proposed budget for 2017/18 is \$1,199,552.

2000 Loan Debt Service Fund – Established for the construction of the Community Recreation Center and the acquisition of Waterways Park. The proposed budget for 2017/18 is \$506,476.

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 2017/18 is \$352,228. The original debt issued in 2002 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 2017/18 is \$393,070. The original debt issued in 2002 was refinanced in 2012.

### **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 2017/18 is \$193,327. The replacement of the Veterans Park Playground is included at a cost of \$154,000 and a reserve account of \$39,327 has been established for Police capital outlay expenditures. The majority of the revenues are carryover amounts from the impact fees from new development.

### **Stormwater Utility Fund**

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system. The maintenance costs total \$632,000. Capital improvements to the drainage system are budgeted in the amount of \$95,000 which includes replacing the Country Club Drive Pump Station. A reserve account to assist in funding future projects was established in the amount of \$537,000. Total revenues are projected to be \$1,285,500 for 2017/18. It is recommended that the current rate of \$3.50/ERU not be increased at this time.

### **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 2017/18 is anticipated to be \$400,000.

### **Summary**

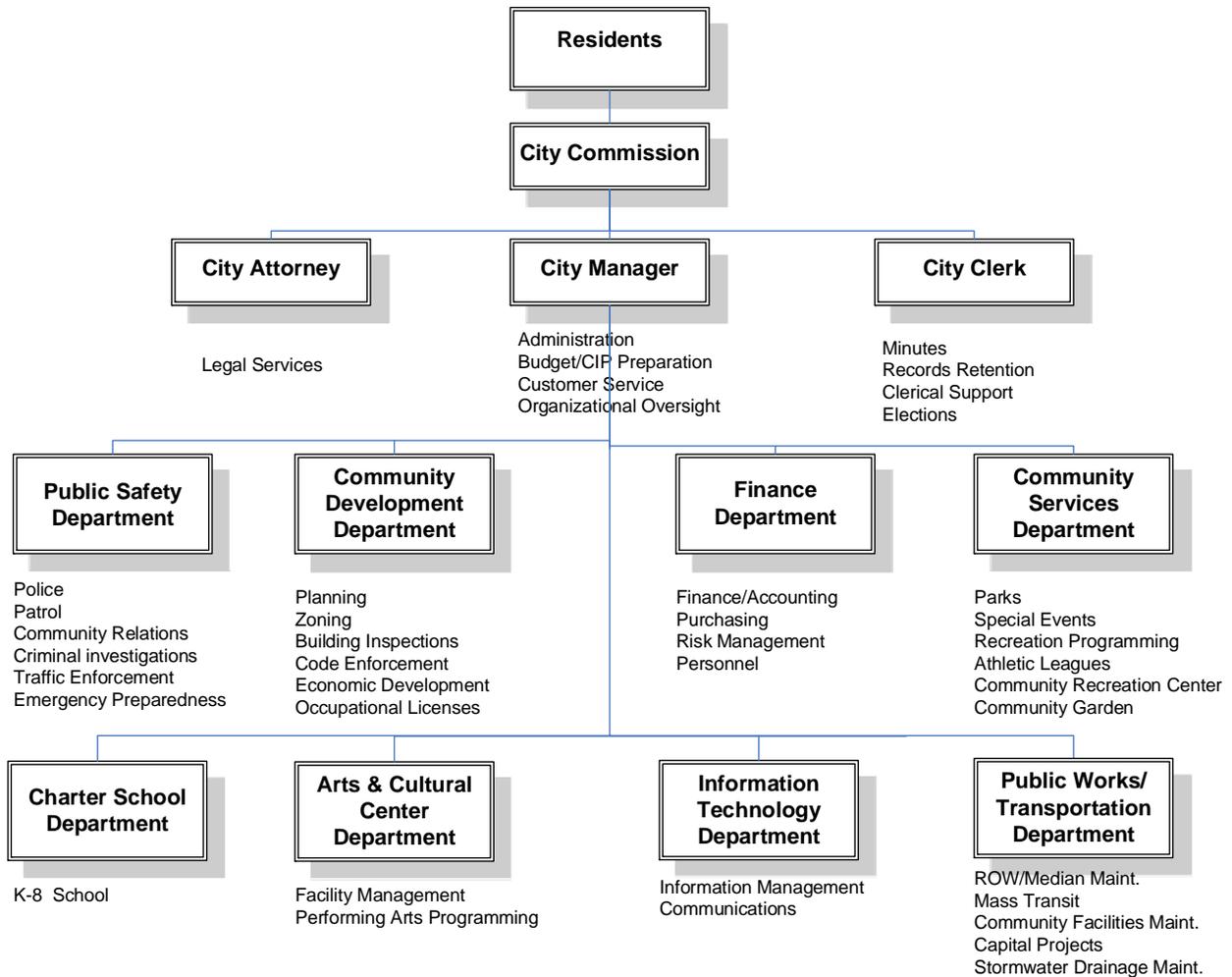
I am pleased to submit the detailed budget contained herein for fiscal year 2017/18. The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of all Department Directors and the Finance Director. I am also extremely grateful to the City Commission for the continued support in assuring that this City remains the City of Excellence. A Commission Meeting will be held on July 18, 2017 to review in detail the proposed budget document.

Respectfully submitted,



Eric M. Soroka  
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, 2016**

A handwritten signature in cursive script, reading "Jeffrey R. Enow".

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, 2016**. 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 2017/18**



**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: 90 Sworn Officers / 39 Civilians

Major Economic Drivers: Retail and medical

Number of Businesses: 2,708

### Government Structure

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

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

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

The Mayor is the ceremonial leader of the City, the presiding officer at Commission Meetings

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

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

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

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

### **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.

### **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 1-20.

## **Incorporation Accomplishments**

- ❖ Highly Visible Police Department, Low Crime Rate
- ❖ Strong and Growing Economic Base
- ❖ Lowest Tax Rate – No Increase for the Past 20 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 shall begin on October 1<sup>st</sup> and end 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 monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Finance Director and City Manager.

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

### **Budget Amendment**

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

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

- Any change or amendment to the budget that will increase the original total appropriated amount can only be accomplished with the preparation of an Ordinance requiring two (2) public hearings and approval by the City Commission.
- Any change or amendment to the budget which transfers monies within a fund but does not increase the total appropriated amount can be accomplished with the preparation of a Resolution. This does not require a public hearing, however, approval by the City Commission is still necessary.

### **Basis of Accounting**

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

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

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

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments, 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 debit service funds:

- 2010 & 2011 Loan Debt Service (230)
- 2000 Loan Debt Service (240)

- 2012 (A) Loan Debt Service (250)
- 2012 (B) Loan Debt Service (290)

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

- Capital Projects Fund (392)

### Proprietary Funds

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

- Stormwater Utility (410)

### Funds Excluded from Adopted Budget

The City owns and operates a Charter School which is accounted for in a separate Special Revenue fund. The School operates on a fiscal year basis ending June 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 June.



## **Financial Policies**

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

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

### **Operating Budget Policies**

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

### **Capital Budget Policies**

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

growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.

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

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

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

18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition budget amendments may be utilized to increase appropriations for specific capital projects.

### **Revenue Policies**

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

### **Cash Management / Investment Policies**

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

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

### **Fund Balance Definitions and Classifications**

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

#### **Fund Balance – Nonspendable**

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

Examples include:

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

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

a) **Inventory Reserve**

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

b) **Prepaid Expenditures**

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

#### **Fund Balance – Restricted**

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

#### **Fund Balance – Committed**

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

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

The City currently has four (4) outstanding long-term debt issues. At September 30, 2016, the principal balance outstanding totaled \$22,015,000.

#### 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 2.180%.

### **Debt Policy and Administration**

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

#### **1. General**

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

#### **2. Debt Structure**

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

#### **3. Issuance of Obligations**

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

#### **4. Maturity of the Debt**

Bonds will generally not have more than thirty (30) year duration.

#### **5. Payment of Debt**

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, 2017, 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.



## DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

### FISCAL YEAR 2017/18

Date of Incorporation: November 7, 1995

Form of City Government: Commission - Manager

Area: 3.2 Square Miles

Population per State Estimate<sup>(1)</sup>: 37,694

**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: 182

Public Tennis Center: 2

**Public Facilities Located within Corporate Limits:**

Public Recreation Centers: 1

|                                |    |
|--------------------------------|----|
| Public Parks:                  | 7  |
| Open Space Recreation (acres): | 32 |
| Arts & Cultural Center:        | 1  |

|                  |   |
|------------------|---|
| Public Schools:  | 0 |
| Charter Schools: | 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, 2017

<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 2017/18**

| <b><u>DATE</u></b>      | <b><u>RESPONSIBILITY</u></b>                                   | <b><u>ACTION REQUIRED</u></b>  |
|-------------------------|--|--|
| April 6                 | City Manager<br>All Department Directors                       | Staff meeting is held to review budget philosophy and develop overall goals, objectives and performance indicators.  |
| April 14                | City Manager   | Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.            |
| April 17<br>to<br>May 8 | All Department Directors<br>City Manager<br>Finance Department | Completed budget estimates are submitted to City Manager. Revenue estimates are prepared.                            |
| May 10<br>to<br>May 31  | Finance Department<br>City Manager                             | Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager. |
| June 1<br>to<br>June 23 | City Manager   | Conducts departmental budget review meetings, balances budget and prints budget document.                            |
| July 10                 | City Manager   | City Manager's recommended budget document and message are submitted to City Commission.                             |
| July 18                 | City Commission<br>City Manager                                | Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.              |
| September 5*            | City Commission  | First reading on budget and ad valorem tax rate ordinances.  |
| September 13*           | City Commission  | Second reading on budget, ad valorem tax rate ordinance and Public Hearing.  |
| September 15            | 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<br>Ended<br>September 30, | Tax<br>Roll<br>Year | Real<br>Property      | Personal<br>Property | Less:<br>Tax Exempt<br>Real Property | Total Taxable<br>Assessed<br>Value |
|---------------------------------------|---------------------|-----------------------|----------------------|--------------------------------------|------------------------------------|
| 2008                                  | 2007                | \$ 9,774,193,983      | \$ 227,245,274       | \$ (391,557,538)                     | \$ 9,609,881,719                   |
| 2009                                  | 2008                | 9,860,466,135         | 209,118,365          | (629,776,968)                        | 9,439,807,532                      |
| 2010                                  | 2009                | 8,433,846,719         | 221,526,640          | (591,538,406)                        | 8,063,834,953                      |
| 2011                                  | 2010                | 7,607,087,842         | 216,861,227          | (579,342,462)                        | 7,244,606,607                      |
| 2012                                  | 2011                | 7,599,224,177         | 212,774,157          | (521,364,015)                        | 7,290,634,319                      |
| 2013                                  | 2012                | 7,832,825,557         | 216,503,467          | (548,090,007)                        | 7,501,239,017                      |
| 2014                                  | 2013                | 8,109,509,199         | 211,480,897          | (534,557,698)                        | 7,786,432,398                      |
| 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                      |
| <b>2017</b>                           | <b>2016</b>         | <b>10,256,329,248</b> | <b>216,738,181</b>   | <b>(571,373,185)</b>                 | <b>9,901,694,244</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 2016/17:

| 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            | -            |
| 3300         | Palmetto Bay       | 2.3292        | 2.3292            | -            |
| 3200         | Miami Lakes        | 2.3353        | 2.3353            | -            |
| 3600         | Cutler Bay         | 2.3907        | 2.3907            | -            |
| 3100         | Sunny Isles Beach  | 2.4000        | 2.4000            | -            |
| 2400         | Key Biscayne       | 3.0000        | 3.0000            | -            |
| 0900         | South Miami        | 4.3000        | 4.3000            | -            |
| 1300         | Bay Harbor Islands | 4.4000        | 4.4000            | -            |
| 2500         | Sweetwater         | 4.5000        | 4.5000            | -            |
| 1400         | Surfside           | 5.0144        | 5.0144            | -            |
| 2600         | Virginia Gardens   | 5.1500        | 5.1500            | -            |
| 2700         | Hialeah Gardens    | 5.1613        | 5.1613            | -            |
| 2200         | Medley             | 5.5000        | 5.5000            | -            |
| 2300         | North Bay Village  | 5.5540        | 4.8432            | 0.7108       |
| 0300         | Coral Gables       | 5.5590        | 5.5590            | -            |
| 0200         | Miami Beach        | 5.8888        | 5.7092            | 0.1796       |
| 0400         | Hialeah            | 6.3018        | 6.3018            | -            |
| 1000         | Homestead          | 6.5149        | 5.9215            | 0.5934       |
| 1500         | West Miami         | 6.8858        | 6.8858            | -            |
| 2100         | Indian Creek       | 6.9500        | 6.9500            | -            |
| 1600         | Florida City       | 7.1858        | 7.1858            | -            |
| 0700         | North Miami Beach  | 7.3360        | 6.5000            | 0.8360       |
| 0500         | Miami Springs      | 7.5000        | 7.5000            | -            |
| 0600         | North Miami        | 7.5000        | 7.5000            | -            |
| 3400         | Miami Gardens      | 8.0934        | 6.9363            | 1.1571       |
| 0100         | Miami              | 8.2900        | 7.6465            | 0.6435       |
| 1800         | El Portal          | 8.3000        | 8.3000            | -            |
| 1900         | Golden Beach       | 8.4000        | 7.3960            | 1.0040       |
| 1100         | Miami Shores       | 8.4054        | 7.9000            | 0.5054       |
| 1700         | Biscayne Park      | 9.7000        | 9.7000            | -            |
| 0800         | Opa-locka          | 10.0000       | 10.0000           | -            |

Source: Miami-Dade County Office of the Property Appraiser  
- 2016 Adopted Millage Rates Schedule

# WHERE DO YOUR TAX DOLLARS GO?

(Based on fiscal year 2016/17 Tax Rates)



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

| <b>Taxing Authority</b>                         | <b>2016/17<br/>Adopted<br/>Millages</b> | <b>%</b>       |
|---|---|----------------|
| Miami-Dade County                               | 8.2791                                  | 46.80%         |
| Miami-Dade County School Board                  | 7.3220                                  | 41.39%         |
| South Florida Water Management District (SFWMD) | 0.1359                                  | 0.77%          |
| Everglades                                      | 0.0471                                  | 0.27%          |
| Okeechobee Basin                                | 0.1477                                  | 0.83%          |
| Florida Inland Navigation District (FIND)       | 0.0320                                  | 0.18%          |
| City of Aventura                                | 1.7261                                  | 9.76%          |
| <b>Total Millage Rate</b>                       | <b>17.6899</b>                          | <b>100.00%</b> |

## COMPARATIVE PERSONNEL ALLOCATION SUMMARY

| Comparative Personnel Allocation Summary<br>10 - Year Presentation |              |              |              |              |              |              |              |              |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  | 2007/08      | 2008/09      | 2009/10      | 2010/11      | 2011/12      | 2012/13      | 2013/14      | 2014/15      | 2015/16      | 2016/17      | 2017/18      |
| City Commission  | 7.0          | 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          | 5.0          | 5.0          | 4.6          | 4.6          | 4.6          | 3.6          | 3.6          | 3.6          | 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          | 2.0          |
| Finance  | 8.0          | 7.0          | 7.0          | 7.0          | 7.0          | 6.0          | 7.0          | 7.0          | 7.0          | 7.0          | 7.0          |
| Information Technology   | 5.0          | 5.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          | 6.0          |
| Police   | 119.0        | 119.0        | 121.0        | 120.0        | 120.0        | 121.0        | 121.0        | 123.0        | 124.0        | 125.0        | 129.0        |
| Community Development  | 10.0         | 9.0          | 9.0          | 8.4          | 8.4          | 8.4          | 8.4          | 8.4          | 9.4          | 9.0          | 9.0          |
| Community Services   | 30.0         | 28.0         | 28.0         | 28.0         | 27.0         | 26.0         | 26.0         | 26.0         | 26.0         | 21.5         | 24.0         |
| Public Works/Transportation  | -            | -            | -            | -            | -            | -            | -            | -            | -            | 6.5          | 7.0          |
| Arts & Cultural Center *   | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Charter School **  | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| <b>Total</b>   | <b>189.0</b> | <b>185.0</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> |

\* 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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**SUMMARY OF ALL FUNDS**

# CITY OF AVENTURA

## SUMMARY OF ALL FUNDS

2017/18

### OPERATING & CAPITAL OUTLAY

#### REVENUE PROJECTIONS

| FUND NO. | FUND                          | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|----------|-------------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 001      | General Fund                  | \$ 52,998,752        | \$ 57,062,072        | \$ 54,664,011                 | \$ 51,863,091                       | \$ 51,863,091                     |
| 110      | Police Education Fund         | 7,407                | 6,184                | 8,836                         | 8,836                               | 8,836                             |
| 120      | Transportation Fund           | 4,537,585            | 6,159,665            | 5,539,908                     | 4,037,125                           | 4,037,125                         |
| 180      | 911 Fund                      | 169,422              | 148,916              | 108,019                       | 95,000                              | 95,000                            |
| 230-290  | Debt Service Funds            | 2,582,187            | 2,578,943            | 2,554,681                     | 2,451,326                           | 2,451,326                         |
| 392      | Capital Projects Fund         | 1,852,414            | 1,735,263            | 1,059,583                     | 193,327                             | 193,327                           |
| 410      | Stormwater Utility Fund       | 2,309,906            | 915,270              | 3,506,837                     | 1,285,500                           | 1,285,500                         |
| 620      | Police Off Duty Services Fund | 649,744              | 536,686              | 400,000                       | 400,000                             | 400,000                           |
|          | <b>Subtotal</b>               | <b>65,107,417</b>    | <b>69,142,999</b>    | <b>67,841,875</b>             | <b>60,334,205</b>                   | <b>60,334,205</b>                 |
|          | Interfund Eliminations        | (2,222,334)          | (2,200,908)          | (2,200,502)                   | (2,158,256)                         | (2,158,256)                       |
|          | <b>Total Revenue</b>          | <b>\$ 62,885,083</b> | <b>\$ 66,942,091</b> | <b>\$ 65,641,373</b>          | <b>\$ 58,175,949</b>                | <b>\$ 58,175,949</b>              |

#### EXPENDITURES

| DEPT./<br>DIV.<br>NO. | DEPARTMENT                     | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-----------------------|--------------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
|                       | <i>Operating Expenditures:</i> |                      |                      |                               |                                     |                                   |
| 0101                  | City Commission                | \$ 120,709           | \$ 137,508           | \$ 144,307                    | \$ 146,150                          | \$ 146,150                        |
| 0501                  | Office of the City Manager     | 777,767              | 792,193              | 729,895                       | 746,865                             | 746,865                           |
| 0601                  | Legal                          | 374,571              | 382,150              | 305,000                       | 305,000                             | 305,000                           |
| 0801                  | City Clerk's Office            | 296,175              | 296,237              | 319,568                       | 307,197                             | 307,197                           |
| 1001                  | Finance                        | 968,271              | 979,649              | 1,024,635                     | 1,059,843                           | 1,059,843                         |
| 1201                  | Information Technology         | 830,876              | 869,691              | 1,084,598                     | 1,122,810                           | 1,122,810                         |
| 2001                  | Police                         | 17,699,323           | 18,027,392           | 19,066,105                    | 19,946,275                          | 19,946,275                        |
| 4001                  | Community Development          | 2,419,588            | 3,966,715            | 2,571,182                     | 2,578,041                           | 2,578,041                         |
| 5001                  | Community Services             | 6,128,337            | 6,923,716            | 2,334,732                     | 2,410,796                           | 2,410,796                         |
| 5401                  | Public Works/Transportation    | -                    | -                    | 4,987,271                     | 5,229,116                           | 5,229,116                         |
| 7001                  | Arts & Cultural Center         | 722,334              | 839,556              | 782,250                       | 809,899                             | 809,899                           |
| 9001                  | Non-Departmental               | 1,263,477            | 1,328,625            | 1,526,500                     | 1,468,900                           | 1,468,900                         |
|                       | <b>Subtotal</b>                | <b>31,601,428</b>    | <b>34,543,432</b>    | <b>34,876,043</b>             | <b>36,130,892</b>                   | <b>36,130,892</b>                 |
|                       | <i>Capital Outlay:</i>         |                      |                      |                               |                                     |                                   |
| 8005                  | Office of the City Manager     | -                    | -                    | 4,000                         | 2,000                               | 2,000                             |
| 8008                  | City Clerk's Office            | 2,459                | -                    | -                             | 3,000                               | 3,000                             |
| 8010                  | Finance                        | 1,639                | 2,030                | 2,000                         | 3,000                               | 3,000                             |
| 8012                  | Information Technology         | 185,323              | 131,812              | 627,375                       | 246,000                             | 246,000                           |
| 8020                  | Police                         | 1,404,402            | 596,455              | 1,165,771                     | 830,375                             | 830,375                           |
| 8040                  | Community Development          | 2,459                | 2,920                | 241,500                       | 4,000                               | 4,000                             |
| 8050                  | Community Services             | 1,468,083            | 3,976,076            | 1,472,283                     | 334,400                             | 334,400                           |
| 8054                  | Public Works/Transportation    | -                    | -                    | 6,140,343                     | 1,211,000                           | 1,211,000                         |
| 8069                  | Charter School                 | -                    | -                    | 30,000                        | -                                   | -                                 |
| 8070                  | Arts & Cultural Center         | 35,371               | 27,240               | 55,400                        | 64,200                              | 64,200                            |
| 8090                  | Non-Departmental               | 1,500                | -                    | 3,500,000                     | -                                   | -                                 |
| 8090                  | CIP Reserve                    | 36,503               | 149,573              | 14,971,977                    | 16,895,756                          | 16,895,756                        |
|                       | <b>Subtotal</b>                | <b>3,137,739</b>     | <b>4,886,106</b>     | <b>28,210,649</b>             | <b>19,593,731</b>                   | <b>19,593,731</b>                 |
|                       | <i>Non - Departmental:</i>     |                      |                      |                               |                                     |                                   |
| 9001                  | Transfer to Funds              | 30,000               | -                    | -                             | -                                   | -                                 |
| 9001                  | Debt Service                   | 2,546,869            | 2,543,904            | 2,554,681                     | 2,451,326                           | 2,451,326                         |
|                       | <b>Subtotal</b>                | <b>2,576,869</b>     | <b>2,543,904</b>     | <b>2,554,681</b>              | <b>2,451,326</b>                    | <b>2,451,326</b>                  |
|                       | <b>Total Expenditures</b>      | <b>\$ 37,316,036</b> | <b>\$ 41,973,442</b> | <b>\$ 65,641,373</b>          | <b>\$ 58,175,949</b>                | <b>\$ 58,175,949</b>              |

**CITY OF AVENTURA**

**SUMMARY OF ALL FUNDS**

2017/18

**OPERATING & CAPITAL OUTLAY**

| DEPT./<br>DIV.<br>NO. | CATEGORY                  | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-----------------------|---------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 1000/2999             | Personal Services         | \$ 20,519,241        | \$ 20,799,508        | \$ 22,035,960                 | \$ 23,152,392                       | \$ 23,152,392                     |
| 3000/3999             | Contractual Services      | 6,329,156            | 8,778,080            | 7,605,079                     | 7,776,024                           | 7,776,024                         |
| 4000/4999             | Other Charges/Svcs        | 3,787,282            | 4,033,694            | 4,454,545                     | 4,438,255                           | 4,438,255                         |
| 5000/5399             | Commodities               | 515,237              | 492,715              | 568,800                       | 537,400                             | 537,400                           |
| 5400/5999             | Other Operating Expenses  | 450,512              | 439,435              | 211,659                       | 226,821                             | 226,821                           |
|                       | <b>Subtotal</b>           | <b>31,601,428</b>    | <b>34,543,432</b>    | <b>34,876,043</b>             | <b>36,130,892</b>                   | <b>36,130,892</b>                 |
| 6000/6999             | Capital Outlay            | 3,137,739            | 4,886,106            | 28,210,649                    | 19,593,731                          | 19,593,731                        |
| 7000/7999             | Debt Service              | 2,546,869            | 2,543,904            | 2,554,681                     | 2,451,326                           | 2,451,326                         |
| 8000/8999             | Transfer to Funds         | 30,000               | -                    | -                             | -                                   | -                                 |
|                       | <b>Total Expenditures</b> | <b>\$ 37,316,036</b> | <b>\$ 41,973,442</b> | <b>\$ 65,641,373</b>          | <b>\$ 58,175,949</b>                | <b>\$ 58,175,949</b>              |

**COMPARATIVE PERSONNEL ALLOCATION SUMMARY**  
4 - Year Presentation

|                                  | 2014/15      | 2015/16      | 2016/17      | 2017/18      |
|----------------------------------|--------------|--------------|--------------|--------------|
| City Commission                  | 7.0          | 7.0          | 7.0          | 7.0          |
| Office of the City Manager       | 3.6          | 3.6          | 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                           | 123.0        | 124.0        | 125.0        | 129.0        |
| Community Development            | 7.4          | 7.4          | 7.0          | 7.0          |
| Charter School*                  | 4.0          | 4.0          | 4.0          | 4.0          |
| Community Services               | 14.0         | 15.0         | 10.5         | 10.0         |
| Public Works/Transportation      | -            | -            | 6.5          | 7.0          |
| Arts & Cultural Center           | -            | -            | -            | -            |
| <b>Total Full-Time Employees</b> | <b>174.0</b> | <b>176.0</b> | <b>178.0</b> | <b>182.0</b> |
| <b>Total Part-Time Employees</b> | <b>13.0</b>  | <b>13.0</b>  | <b>13.0</b>  | <b>16.0</b>  |
| <b>Total Employees</b>           | <b>187.0</b> | <b>189.0</b> | <b>191.0</b> | <b>198.0</b> |

\* Included in Charter School Fund Budget Document

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

| DEPARTMENT                                 | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|--|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>GENERAL FUND (001)</b>                  |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ 17,017,013        | \$ 17,282,791        | \$ 17,521,457                 | \$ 14,021,457                       | \$ 14,021,457                     |
| Revenues/Sources                           | 35,981,739           | 39,779,281           | 37,142,554                    | 37,841,634                          | 37,841,634                        |
| Expenditures/Uses                          | (33,165,286)         | (36,224,970)         | (41,976,006)                  | (37,090,787)                        | (37,090,787)                      |
| <b>Ending Fund Balance</b>                 | <b>\$ 19,833,466</b> | <b>\$ 20,837,102</b> | <b>\$ 12,688,005</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                | \$ 1,120             | \$ 732               | \$ 2,836                      | \$ 2,836                            | \$ 2,836                          |
| Revenues/Sources                           | 6,287                | 5,452                | 6,000                         | 6,000                               | 6,000                             |
| Expenditures/Uses                          | (6,675)              | (3,348)              | (8,836)                       | (8,836)                             | (8,836)                           |
| <b>Ending Fund Balance</b>                 | <b>\$ 732</b>        | <b>\$ 2,836</b>      | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |
| <b>STREET MAINTENANCE FUND (120)</b>       |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ 2,213,480         | \$ 2,421,260         | \$ 3,293,908                  | \$ 1,778,125                        | \$ 1,778,125                      |
| Revenues/Sources                           | 2,324,105            | 3,738,405            | 2,246,000                     | 2,259,000                           | 2,259,000                         |
| Expenditures/Uses                          | (2,116,325)          | (2,865,757)          | (5,539,908)                   | (4,037,125)                         | (4,037,125)                       |
| <b>Ending Fund Balance</b>                 | <b>\$ 2,421,260</b>  | <b>\$ 3,293,908</b>  | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |
| <b>911 FUND (180)</b>                      |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ 45,280            | \$ 57,942            | \$ 14,019                     | \$ -                                | \$ -                              |
| Revenues/Sources                           | 124,142              | 90,974               | 94,000                        | 95,000                              | 95,000                            |
| Expenditures/Uses                          | (111,480)            | (134,897)            | (108,019)                     | (95,000)                            | (95,000)                          |
| <b>Ending Fund Balance</b>                 | <b>\$ 57,942</b>     | <b>\$ 14,019</b>     | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |
| <b>DEBT SERVICE FUNDS (230-290)</b>        |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ 19,711            | \$ 7,682             | \$ 7,599                      | \$ -                                | \$ -                              |
| Revenues/Sources                           | 2,562,476            | 2,571,261            | 2,547,082                     | 2,451,326                           | 2,451,326                         |
| Expenditures/Uses                          | (2,546,869)          | (2,543,904)          | (2,554,681)                   | (2,451,326)                         | (2,451,326)                       |
| <b>Ending Fund Balance</b>                 | <b>\$ 35,318</b>     | <b>\$ 35,039</b>     | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |
| <b>CAPITAL PROJECTS FUND (392)</b>         |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ 1,059,639         | \$ 1,480,274         | \$ 1,054,583                  | \$ 193,327                          | \$ 193,327                        |
| Revenues/Sources                           | 792,775              | 254,989              | 5,000                         | -                                   | -                                 |
| Expenditures/Uses                          | (372,140)            | (680,680)            | (1,059,583)                   | (193,327)                           | (193,327)                         |
| <b>Ending Fund Balance</b>                 | <b>\$ 1,480,274</b>  | <b>\$ 1,054,583</b>  | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |
| <b>STORMWATER UTILITY FUND (410)</b>       |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ 880,000           | \$ -                 | \$ 2,265,033                  | \$ -                                | \$ -                              |
| Revenues/Sources                           | 1,429,906            | 915,270              | 1,241,804                     | 1,285,500                           | 1,285,500                         |
| Expenditures/Uses                          | (693,864)            | (1,165,564)          | (3,506,837)                   | (1,285,500)                         | (1,285,500)                       |
| <b>Ending Fund Balance</b>                 | <b>\$ 1,616,042</b>  | <b>\$ (250,294)</b>  | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |
| <b>POLICE OFF DUTY SERVICES FUND (620)</b> |                      |                      |                               |                                     |                                   |
| Beginning Balance/Carryover                | \$ -                 | \$ -                 | \$ -                          | \$ -                                | \$ -                              |
| Revenues/Sources                           | 649,744              | 536,686              | 400,000                       | 400,000                             | 400,000                           |
| Expenditures/Uses                          | (495,731)            | (430,230)            | (400,000)                     | (400,000)                           | (400,000)                         |
| <b>Ending Fund Balance</b>                 | <b>\$ 154,013</b>    | <b>\$ 106,456</b>    | <b>\$ -</b>                   | <b>\$ -</b>                         | <b>\$ -</b>                       |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**GENERAL FUND**

**CITY OF AVENTURA  
GENERAL FUND – 001  
SUMMARY OF BUDGET  
FISCAL YEAR 2017/18  
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               |                      | APPROVED          | CITY MANAGER         | COMMISSION           |
|-----------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
|                       | 2014/15              | 2015/16              | BUDGET<br>2016/17 | PROPOSAL<br>2017/18  | APPROVAL<br>2017/18  |
| Current Revenues      | \$ 35,951,739        | \$ 39,779,281        | 37,142,554        | \$ 37,841,634        | \$ 37,841,634        |
| Transfers             | 30,000               | -                    | -                 | -                    | -                    |
| Carryover             | 17,017,013           | 17,282,791           | 17,521,457        | 14,021,457           | 14,021,457           |
| <b>Total Revenues</b> | <b>\$ 52,998,752</b> | <b>\$ 57,062,072</b> | <b>54,664,011</b> | <b>\$ 51,863,091</b> | <b>\$ 51,863,091</b> |

**EXPENDITURES**

| DEPT./<br>DIV.<br>NO.          | DEPARTMENT                  | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|--------------------------------|-----------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>Operating Expenditures:</b> |                             |                      |                      |                               |                                     |                                   |
| 0101                           | City Commission             | \$ 120,709           | \$ 137,508           | 144,307                       | \$ 146,150                          | \$ 146,150                        |
| 0501                           | Office of the City Manager  | 777,767              | 792,193              | 729,895                       | 746,865                             | 746,865                           |
| 0601                           | Legal                       | 374,571              | 382,150              | 305,000                       | 305,000                             | 305,000                           |
| 0801                           | City Clerk's Office         | 296,175              | 296,237              | 319,568                       | 307,197                             | 307,197                           |
| 1001                           | Finance                     | 968,271              | 979,649              | 1,024,635                     | 1,059,843                           | 1,059,843                         |
| 1201                           | Information Technology      | 830,876              | 869,691              | 1,084,598                     | 1,122,810                           | 1,122,810                         |
| 2001                           | Police                      | 17,115,437           | 17,458,917           | 18,563,269                    | 19,442,439                          | 19,442,439                        |
| 4001                           | Community Development       | 2,419,588            | 3,966,715            | 2,571,182                     | 2,578,041                           | 2,578,041                         |
| 5001                           | Community Services          | 4,554,245            | 4,984,832            | 2,334,732                     | 2,410,796                           | 2,410,796                         |
| 5401                           | Public Works/Transportation | -                    | -                    | 2,901,942                     | 3,033,616                           | 3,033,616                         |
| 7001                           | Arts & Cultural Center      | 722,334              | 839,556              | 782,250                       | 809,899                             | 809,899                           |
| 9001                           | Non-Departmental            | 1,263,477            | 1,328,625            | 1,526,500                     | 1,468,900                           | 1,468,900                         |
|                                | <b>Subtotal</b>             | <b>29,443,450</b>    | <b>32,036,073</b>    | <b>32,287,878</b>             | <b>33,431,556</b>                   | <b>33,431,556</b>                 |
| <b>Capital Outlay</b>          |                             |                      |                      |                               |                                     |                                   |
| 8005                           | Office of the City Manager  | -                    | -                    | 4,000                         | 2,000                               | 2,000                             |
| 8008                           | City Clerk's Office         | 2,459                | -                    | -                             | 3,000                               | 3,000                             |
| 8010                           | Finance                     | 1,639                | 2,030                | 2,000                         | 3,000                               | 3,000                             |
| 8012                           | Information Technology      | 185,323              | 131,812              | 627,375                       | 246,000                             | 246,000                           |
| 8020                           | Police                      | 1,158,135            | 596,455              | 1,157,679                     | 830,375                             | 830,375                           |
| 8040                           | Community Development       | 2,459                | 2,920                | 241,500                       | 4,000                               | 4,000                             |
| 8050                           | Community Services          | 142,616              | 1,227,532            | 544,472                       | 180,400                             | 180,400                           |
| 8054                           | Public Works/Transportation | -                    | -                    | 1,325,200                     | 168,000                             | 168,000                           |
| 8069                           | Charter School              | -                    | -                    | 30,000                        | -                                   | -                                 |
| 8070                           | Arts & Cultural Center      | 35,371               | 27,240               | 55,400                        | 64,200                              | 64,200                            |
| 8090                           | Non-Departmental            | 1,500                | -                    | 3,500,000                     | -                                   | -                                 |
| 8090                           | CIP Reserve                 | -                    | 125,000              | 12,688,005                    | 14,772,304                          | 14,772,304                        |
|                                | <b>Subtotal</b>             | <b>1,529,502</b>     | <b>2,112,989</b>     | <b>20,175,631</b>             | <b>16,273,279</b>                   | <b>16,273,279</b>                 |
|                                | Transfer to Funds           | 2,192,334            | 2,200,908            | 2,200,502                     | 2,158,256                           | 2,158,256                         |
|                                | <b>Subtotal</b>             | <b>2,192,334</b>     | <b>2,200,908</b>     | <b>2,200,502</b>              | <b>2,158,256</b>                    | <b>2,158,256</b>                  |
|                                | <b>Total</b>                | <b>\$ 33,165,286</b> | <b>\$ 36,349,970</b> | <b>54,664,011</b>             | <b>\$ 51,863,091</b>                | <b>\$ 51,863,091</b>              |

**CITY OF AVENTURA  
GENERAL FUND – 001  
CATEGORY SUMMARY  
FISCAL YEAR 2017/18**

**REVENUE PROJECTIONS**

| OBJECT CODE                         | CATEGORY                   | ACTUAL               |                      | APPROVED BUDGET   | CITY MANAGER PROPOSAL | COMMISSION APPROVAL  |
|-------------------------------------|----------------------------|----------------------|----------------------|-------------------|-----------------------|----------------------|
|                                     |                            | 2014/15              | 2015/16              | 2016/17           | 2017/18               | 2017/18              |
| 310000/319999                       | Locally Levied Taxes       | \$ 23,101,951        | \$ 23,987,918        | 25,249,804        | \$ 25,416,893         | \$ 25,416,893        |
| 320000/329999                       | Licenses & Permits         | 4,450,351            | 6,872,638            | 4,721,100         | 4,746,000             | 4,746,000            |
| 330000/339999                       | Intergovernmental Revenues | 3,507,129            | 3,665,014            | 3,644,650         | 3,710,320             | 3,710,320            |
| 340000/349999                       | Charges for Services       | 2,330,753            | 2,161,544            | 2,193,000         | 2,599,421             | 2,599,421            |
| 350000/359999                       | Fines & Forfeitures        | 2,274,477            | 2,791,686            | 1,054,000         | 1,079,000             | 1,079,000            |
| 360000/369999                       | Miscellaneous Revenues     | 287,078              | 300,481              | 280,000           | 290,000               | 290,000              |
| 380000/389999                       | Transfer from Funds        | 30,000               | -                    | -                 | -                     | -                    |
| 399900/399999                       | Fund Balance               | 17,017,013           | 17,282,791           | 17,521,457        | 14,021,457            | 14,021,457           |
| <b>Total Available General Fund</b> |                            | <b>\$ 52,998,752</b> | <b>\$ 57,062,072</b> | <b>54,664,011</b> | <b>\$ 51,863,091</b>  | <b>\$ 51,863,091</b> |

**EXPENDITURES**

| OBJECT CODE                     | CATEGORY                 | ACTUAL               |                      | APPROVED BUDGET   | CITY MANAGER PROPOSAL | COMMISSION APPROVAL  |
|---------------------------------|--------------------------|----------------------|----------------------|-------------------|-----------------------|----------------------|
|                                 |                          | 2014/15              | 2015/16              | 2016/17           | 2017/18               | 2017/18              |
| 1000/2999                       | Personal Services        | 20,023,510           | 20,369,278           | 21,635,960        | 22,752,392            | 22,752,392           |
| 3000/3999                       | Contractual Services     | 5,052,388            | 7,115,434            | 5,519,750         | 5,584,024             | 5,584,024            |
| 4000/4999                       | Other Charges & Services | 3,712,988            | 3,901,462            | 4,367,333         | 4,349,255             | 4,349,255            |
| 5000/5399                       | Commodities              | 513,135              | 492,457              | 568,800           | 537,400               | 537,400              |
| 5400/5499                       | Other Operating Expenses | 141,429              | 157,442              | 196,035           | 208,485               | 208,485              |
| <b>Total operating expenses</b> |                          | <b>29,443,450</b>    | <b>32,036,073</b>    | <b>32,287,878</b> | <b>33,431,556</b>     | <b>33,431,556</b>    |
| 6000/6999                       | Capital Outlay           | 1,529,502            | 2,112,989            | 20,175,631        | 16,273,279            | 16,273,279           |
| 8000/8999                       | Transfer to Funds        | 2,192,334            | 2,200,908            | 2,200,502         | 2,158,256             | 2,158,256            |
| <b>Total expenditures</b>       |                          | <b>\$ 33,165,286</b> | <b>\$ 36,349,970</b> | <b>54,664,011</b> | <b>\$ 51,863,091</b>  | <b>\$ 51,863,091</b> |

**CITY OF AVENTURA  
GENERAL FUND – 001  
FUND BALANCE ANALYSIS  
FISCAL YEAR 2017/18**

**REVENUE PROJECTIONS**

| CATEGORY                      | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| Beginning Fund Balance        | \$ 17,017,013        | \$ 17,282,791        | 17,521,457                    | \$ 14,021,457                       | \$ 14,021,457                     |
| <b>Revenues/Sources:</b>      |                      |                      |                               |                                     |                                   |
| <u>Locally Levied Taxes</u>   |                      |                      |                               |                                     |                                   |
| Property Taxes                | \$ 13,977,629        | \$ 15,008,874        | 16,254,804                    | \$ 16,571,893                       | \$ 16,571,893                     |
| Section 185 Premium Tax       | 310,355              | 342,209              | 318,000                       | 325,000                             | 325,000                           |
| Utility Taxes                 | 5,590,829            | 5,647,012            | 5,687,000                     | 5,695,000                           | 5,695,000                         |
| Unified Comm. Tax             | 2,281,655            | 2,072,093            | 2,045,000                     | 1,850,000                           | 1,850,000                         |
| City Business Tax             | 941,483              | 917,730              | 945,000                       | 975,000                             | 975,000                           |
| <b>Subtotal</b>               | <b>23,101,951</b>    | <b>23,987,918</b>    | <b>25,249,804</b>             | <b>25,416,893</b>                   | <b>25,416,893</b>                 |
| Licenses & Permits            | 4,450,351            | 6,872,638            | 4,721,100                     | 4,746,000                           | 4,746,000                         |
| Intergovernmental Rev.        | 3,507,129            | 3,665,014            | 3,644,650                     | 3,710,320                           | 3,710,320                         |
| Charges for Services          | 2,330,753            | 2,161,544            | 2,193,000                     | 2,599,421                           | 2,599,421                         |
| Fines & Forfeitures           | 2,274,477            | 2,791,686            | 1,054,000                     | 1,079,000                           | 1,079,000                         |
| Miscellaneous                 | 287,078              | 300,481              | 280,000                       | 290,000                             | 290,000                           |
| Interfund Transfers In        | 30,000               | -                    | -                             | -                                   | -                                 |
| <b>Subtotal</b>               | <b>12,879,788</b>    | <b>15,791,363</b>    | <b>11,892,750</b>             | <b>12,424,741</b>                   | <b>12,424,741</b>                 |
| <b>Total Revenues/Sources</b> | <b>\$ 35,981,739</b> | <b>\$ 39,779,281</b> | <b>37,142,554</b>             | <b>\$ 37,841,634</b>                | <b>\$ 37,841,634</b>              |

| OBJECT<br>CODE                      | CATEGORY                    | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------------|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>Expenditures/Uses:</b>           |                             |                   |                   |                               |                                     |                                   |
| <u>Operating Expenditures</u>       |                             |                   |                   |                               |                                     |                                   |
| 0101                                | City Commission             | \$ 120,709        | \$ 137,508        | 144,307                       | \$ 146,150                          | \$ 146,150                        |
| 0501                                | Office of the City Manager  | 777,767           | 792,193           | 729,895                       | 746,865                             | 746,865                           |
| 0601                                | Legal                       | 374,571           | 382,150           | 305,000                       | 305,000                             | 305,000                           |
| 0801                                | City Clerk's Office         | 296,175           | 296,237           | 319,568                       | 307,197                             | 307,197                           |
| 1001                                | Finance                     | 968,271           | 979,649           | 1,024,635                     | 1,059,843                           | 1,059,843                         |
| 1201                                | Information Technology      | 830,876           | 869,691           | 1,084,598                     | 1,122,810                           | 1,122,810                         |
| 2001                                | Police                      | 17,115,437        | 17,458,917        | 18,563,269                    | 19,442,439                          | 19,442,439                        |
| 4001                                | Community Development       | 2,419,588         | 3,966,715         | 2,571,182                     | 2,578,041                           | 2,578,041                         |
| 5001                                | Community Services          | 4,554,245         | 4,984,832         | 2,334,732                     | 2,410,796                           | 2,410,796                         |
| 5401                                | Public Works/Transportation | -                 | -                 | 2,901,942                     | 3,033,616                           | 3,033,616                         |
| 7001                                | Arts & Cultural Center      | 722,334           | 839,556           | 782,250                       | 809,899                             | 809,899                           |
| 9001                                | Non-Departmental            | 1,263,477         | 1,328,625         | 1,526,500                     | 1,468,900                           | 1,468,900                         |
| <b>Total Operating Expenditures</b> |                             | <b>29,443,450</b> | <b>32,036,073</b> | <b>32,287,878</b>             | <b>33,431,556</b>                   | <b>33,431,556</b>                 |
| Capital Outlay Expenditures         |                             | 1,529,502         | 2,112,989         | 7,487,626                     | 1,500,975                           | 1,500,975                         |
| Interfund Transfers Out             |                             | 2,192,334         | 2,200,908         | 2,200,502                     | 2,158,256                           | 2,158,256                         |
| <b>Total Expenditures/Uses</b>      |                             | <b>33,165,286</b> | <b>36,349,970</b> | <b>41,976,006</b>             | <b>37,090,787</b>                   | <b>37,090,787</b>                 |
| <b>Ending Fund Balance</b>          |                             |                   |                   |                               |                                     |                                   |
| <b>Designated for</b>               |                             |                   |                   |                               |                                     |                                   |
| Capital Improvements                |                             | 19,833,466        | 20,712,102        | 12,688,005                    | 14,772,304                          | 14,772,304                        |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



# **REVENUE PROJECTIONS**

**CITY OF AVENTURA  
GENERAL FUND – 001  
REVENUE PROJECTIONS  
FISCAL YEAR 2017/18**

| OBJECT CODE NO.                   | CATEGORY RECAP                | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <u>Locally Levied Taxes</u>       |                               |                   |                   |                         |                               |                             |
| 3111000                           | Ad Valorem Taxes-Current      | \$ 13,572,763     | \$ 14,932,035     | \$ 16,236,750           | \$ 16,560,288                 | \$ 16,560,288               |
| 3112000                           | Ad Valorem Taxes-Delinquent   | 404,866           | 76,839            | 18,054                  | 11,605                        | 11,605                      |
| 3125200                           | Section 185 Premium Tax       | 310,355           | 342,209           | 318,000                 | 325,000                       | 325,000                     |
| 3141000                           | Utility Tax-Electric          | 4,453,953         | 4,533,286         | 4,532,000               | 4,540,000                     | 4,540,000                   |
| 3143000                           | Utility Tax-Water             | 1,102,567         | 1,087,367         | 1,125,000               | 1,125,000                     | 1,125,000                   |
| 3144000                           | Utility Tax-Gas               | 34,309            | 26,359            | 30,000                  | 30,000                        | 30,000                      |
| 3149000                           | Unified Communications Tax    | 2,281,655         | 2,072,093         | 2,045,000               | 1,850,000                     | 1,850,000                   |
| 3161000                           | City Business Tax             | 941,483           | 917,730           | 945,000                 | 975,000                       | 975,000                     |
|                                   | <b>Subtotal</b>               | <b>23,101,951</b> | <b>23,987,918</b> | <b>25,249,804</b>       | <b>25,416,893</b>             | <b>25,416,893</b>           |
| <u>Licenses &amp; Permits</u>     |                               |                   |                   |                         |                               |                             |
| 3221000                           | Building Permits              | 2,000,278         | 4,337,795         | 2,250,000               | 2,250,000                     | 2,250,000                   |
| 3221500                           | Radon/Code Comp Admn. Fee     | 5,874             | 9,100             | 6,000                   | 6,000                         | 6,000                       |
| 3222000                           | Certificate of Occupancy      | 70,122            | 113,847           | 50,000                  | 60,000                        | 60,000                      |
| 3231000                           | Franchise Fee-Electric        | 1,758,766         | 1,780,409         | 1,825,000               | 1,825,000                     | 1,825,000                   |
| 3234000                           | Franchise Fee-Gas             | 14,584            | 10,112            | 15,000                  | 15,000                        | 15,000                      |
| 3237100                           | Franchise Fee-Sanitation      | 498,785           | 516,832           | 500,000                 | 520,000                       | 520,000                     |
| 3238000                           | Franchise Fee-Towing          | 22,532            | 58,500            | 45,100                  | 40,000                        | 40,000                      |
| 3291000                           | Engineering Permits           | 79,410            | 46,043            | 30,000                  | 30,000                        | 30,000                      |
|                                   | <b>Subtotal</b>               | <b>4,450,351</b>  | <b>6,872,638</b>  | <b>4,721,100</b>        | <b>4,746,000</b>              | <b>4,746,000</b>            |
| <u>Intergovernmental Revenues</u> |                               |                   |                   |                         |                               |                             |
| 3312100                           | Bulletproof Vests             | 2,909             | 10,214            | -                       | -                             | -                           |
| 3312250                           | COPS Secure Out Schools       | 5,131             | -                 | -                       | -                             | -                           |
| 3312550                           | Byrne Grant                   | -                 | -                 | 7,200                   | 7,200                         | 7,200                       |
| 3342009                           | Justice Assistance Grant      | -                 | 24,028            | -                       | -                             | -                           |
| 3344901                           | Maintenance Agreement Payment | 12,671            | 12,670            | 10,000                  | 12,670                        | 12,670                      |
| 3351200                           | State Revenue Sharing         | 656,351           | 686,039           | 718,000                 | 740,000                       | 740,000                     |
| 3351500                           | Alcoholic Beverage License    | 19,993            | 19,098            | 20,000                  | 20,000                        | 20,000                      |
| 3351800                           | Half Cent Sales Tax           | 2,747,774         | 2,856,232         | 2,825,000               | 2,860,000                     | 2,860,000                   |
| 3354930                           | Fuel Tax Refund               | 14,922            | 10,894            | 15,450                  | 15,450                        | 15,450                      |
| 3382000                           | County Business Tax           | 47,378            | 45,839            | 49,000                  | 55,000                        | 55,000                      |
|                                   | <b>Subtotal</b>               | <b>3,507,129</b>  | <b>3,665,014</b>  | <b>3,644,650</b>        | <b>3,710,320</b>              | <b>3,710,320</b>            |
| <u>Charges For Services</u>       |                               |                   |                   |                         |                               |                             |
| 3413000                           | Certificate of Use Fees       | 3,115             | 2,973             | 5,000                   | 5,000                         | 5,000                       |
| 3419500                           | Lien Search Fees              | 103,422           | 85,150            | 100,000                 | 100,000                       | 100,000                     |
| 3421300                           | Police Services Agreement     | 910,942           | 781,647           | 850,000                 | 1,227,421                     | 1,227,421                   |
| 3425000                           | Development Review Fees       | 235,523           | 248,383           | 130,000                 | 130,000                       | 130,000                     |
| 3471000                           | Rec/Cultural Events           | 39,227            | 32,078            | 26,000                  | 25,000                        | 25,000                      |
| 3472000                           | Parks & Recreation Fees       | 169,985           | 140,744           | 155,000                 | 160,000                       | 160,000                     |
| 3472500                           | Community Center Fees         | 156,128           | 209,752           | 175,000                 | 200,000                       | 200,000                     |
| 3474000                           | Founders Day                  | 29,335            | 25,672            | 30,000                  | 30,000                        | 30,000                      |
| 3475000                           | Summer Recreation             | 514,618           | 462,061           | 540,000                 | 540,000                       | 540,000                     |
| 3476001                           | AACC Fees and Rentals         | 168,458           | 173,084           | 182,000                 | 182,000                       | 182,000                     |
|                                   | <b>Subtotal</b>               | <b>2,330,753</b>  | <b>2,161,544</b>  | <b>2,193,000</b>        | <b>2,599,421</b>              | <b>2,599,421</b>            |

**CITY OF AVENTURA  
GENERAL FUND – 001  
REVENUE PROJECTIONS - CONTINUED  
FISCAL YEAR 2017/18**

| OBJECT<br>CODE<br>NO. | CATEGORY RECAP                      | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-----------------------|-------------------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
|                       | <u>Fines &amp; Forfeitures</u>      |                      |                      |                               |                                     |                                   |
| 3511000               | County Court Fines                  | 254,107              | 215,261              | 250,000                       | 275,000                             | 275,000                           |
| 3541000               | Code Violation Fines                | 2,000                | 3,000                | 4,000                         | 4,000                               | 4,000                             |
| 3542000               | Intersection Safety Camera Program  | 2,018,370            | 2,573,425            | 800,000                       | 800,000                             | 800,000                           |
|                       | <b>Subtotal</b>                     | <b>2,274,477</b>     | <b>2,791,686</b>     | <b>1,054,000</b>              | <b>1,079,000</b>                    | <b>1,079,000</b>                  |
|                       | <u>Misc. Revenues</u>               |                      |                      |                               |                                     |                                   |
| 3611000               | Interest Earnings                   | 128,213              | 194,169              | 180,000                       | 190,000                             | 190,000                           |
| 3644200               | Sale of Assets                      | 40,850               | 15,063               | 25,000                        | 25,000                              | 25,000                            |
| 3644910               | Lost/Abandoned Property             | 10,750               | 3,393                | -                             | -                                   | -                                 |
| 3644920               | Evidence                            | 6,321                | 11,383               | -                             | -                                   | -                                 |
| 3662010               | Brick Pavers                        | -                    | 300                  | -                             | -                                   | -                                 |
| 3699000               | Misc. Revenues                      | 100,944              | 76,173               | 75,000                        | 75,000                              | 75,000                            |
|                       | <b>Subtotal</b>                     | <b>287,078</b>       | <b>300,481</b>       | <b>280,000</b>                | <b>290,000</b>                      | <b>290,000</b>                    |
|                       | <u>Non-Revenue</u>                  |                      |                      |                               |                                     |                                   |
| 3811018               | Transfer from 911 Fund              | 30,000               | -                    | -                             | -                                   | -                                 |
| 3999000               | Carryover                           | 17,017,013           | 17,282,791           | 17,521,457                    | 14,021,457                          | 14,021,457                        |
|                       | <b>Subtotal</b>                     | <b>17,047,013</b>    | <b>17,282,791</b>    | <b>17,521,457</b>             | <b>14,021,457</b>                   | <b>14,021,457</b>                 |
|                       | <b>Total Available General Fund</b> | <b>\$ 52,998,752</b> | <b>\$ 57,062,072</b> | <b>\$ 54,664,011</b>          | <b>\$ 51,863,091</b>                | <b>\$ 51,863,091</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 \$10,098,997,863. This amount is 2% or \$197,303,619 higher than last year. The ad valorem millage levy for fiscal year 2017/18 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$16,560,288 compared to last year's amount of \$16,236,750. This represents the 22<sup>nd</sup> year without an increase.

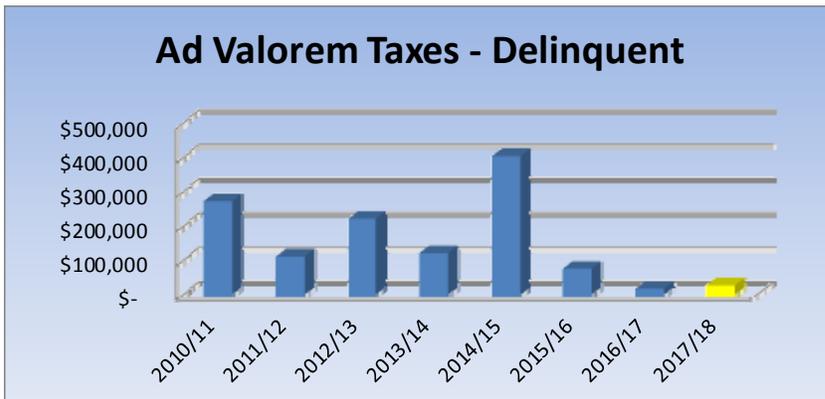
City Ad Valorem Tax Rate History:

1995/96 to 2006/07 – 2.2270

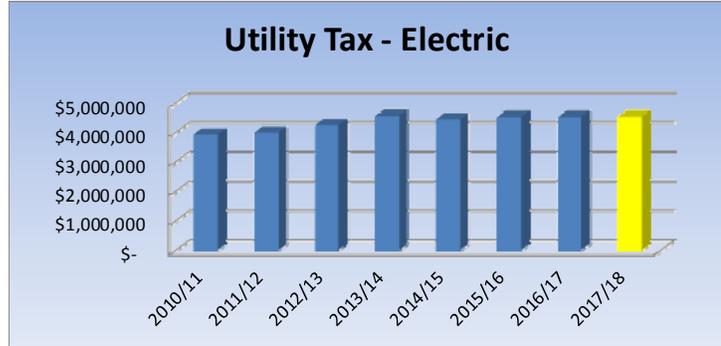
2007/08 to present – 1.7261



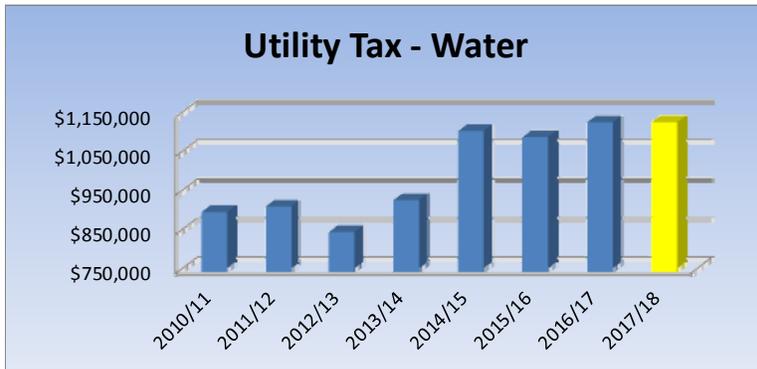
3112000 Ad Valorem Taxes Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31<sup>st</sup> of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.



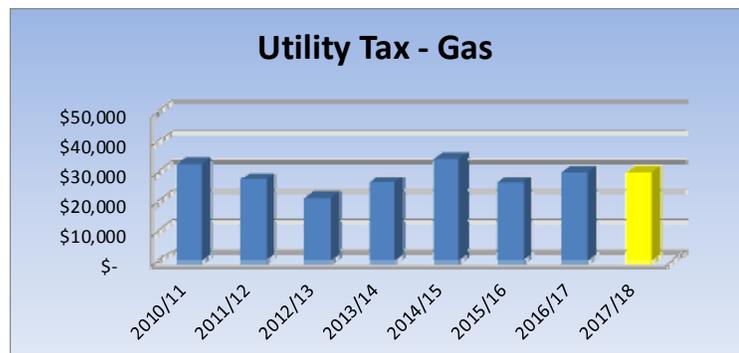
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



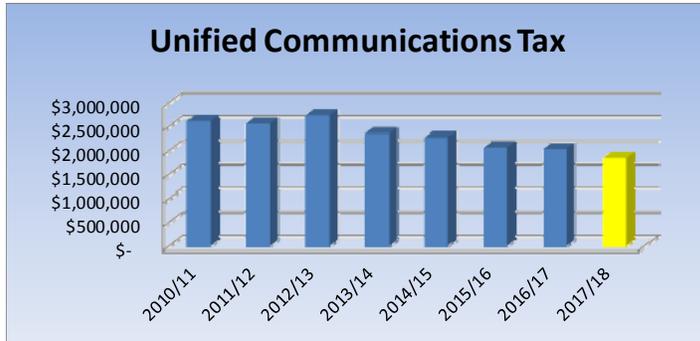
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



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



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

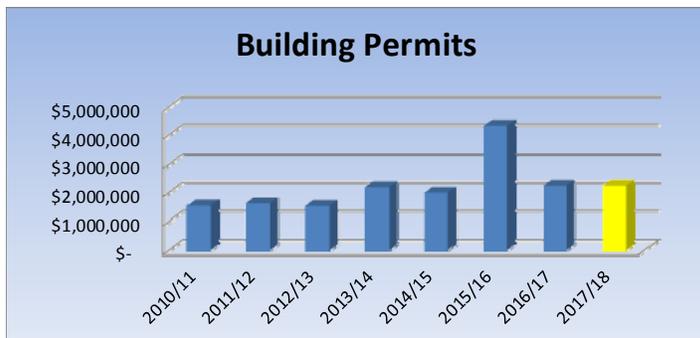


**3161000 City Business Tax** – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in the 2016/17 fiscal year.

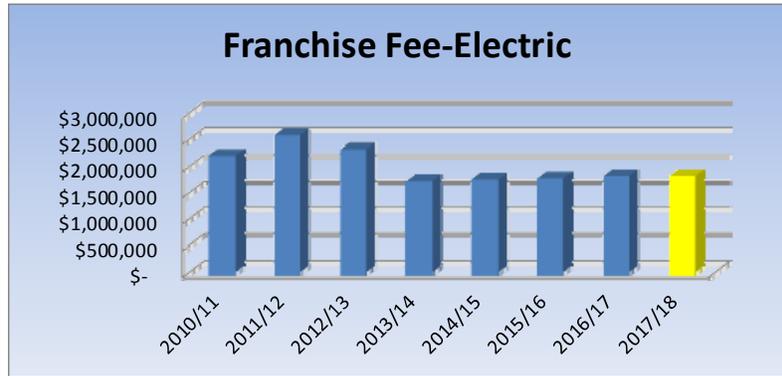


**LICENSES AND PERMITS**

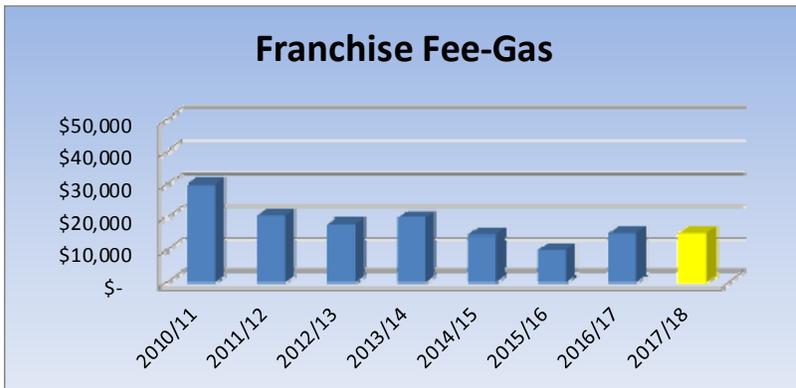
**3221000 Building Permits** – Permits must be issued to any individual or business that performs construction work within the City’s corporate limits. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. and their fees are set by City Ordinance. The projection includes maintaining the current year budget based on actual collections in the 2016/17 fiscal year 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 the 2016/17 fiscal year.



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



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



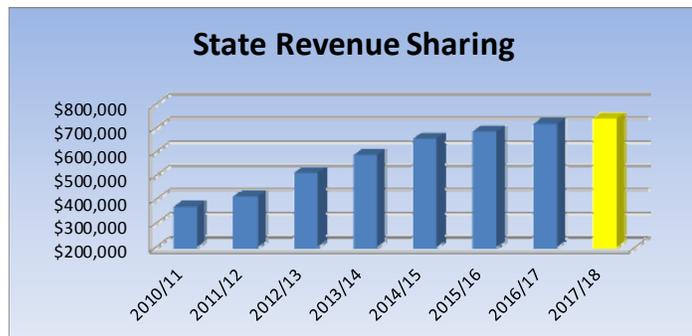
3238000 Franchise Fee-Towing – The amount budgeted is based on a franchise agreement for towing services within our corporate limits that was awarded during the 2011/12 fiscal year.

3291000 Engineering Permits – This fee is representative of the costs associated with regulatory review of the installation of utilities, paving, drainage and right-of-way renovation/excavation by the City staff. The amount budgeted is based on actual collections in the 2016/17 fiscal year and expectations for next year.

### INTERGOVERNMENTAL REVENUES

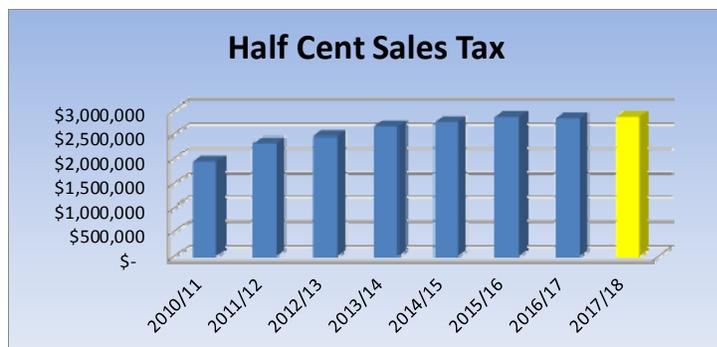
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights-of-Way along Biscayne Boulevard.

3351200 State Revenue Sharing – Revenues received in this category represent base cigarette tax and 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.

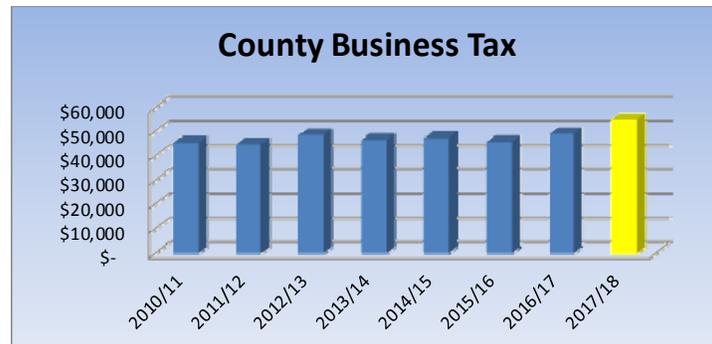


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City’s share is approximately 38% of the proceeds 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 to be renegotiated in 2017.

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

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

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

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

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

3476001 Arts & Cultural Center Fees and Rentals – This represents anticipated revenue from rental fees, sponsors 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 Miscellaneous 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.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**CITY COMMISSION**

**CITY OF AVENTURA  
CITY COMMISSION  
FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ 63,041         | \$ 63,756         | \$ 62,650               | \$ 62,650                     | \$ 62,650                   |
| 3000/3999       | Contractual Services            | -                 | -                 | -                       | -                             | -                           |
| 4000/4999       | Other Charges & Services        | 41,075            | 54,583            | 58,107                  | 59,850                        | 59,850                      |
| 5000/5399       | Commodities                     | 3,407             | 2,115             | 3,500                   | 3,600                         | 3,600                       |
| 5400/5499       | Other Operating Expenses        | 13,186            | 17,054            | 20,050                  | 20,050                        | 20,050                      |
|                 | <b>Total Operating Expenses</b> | <b>\$ 120,709</b> | <b>\$ 137,508</b> | <b>\$ 144,307</b>       | <b>\$ 146,150</b>             | <b>\$ 146,150</b>           |

**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title | 2014/15    | 2015/16    | 2016/17    | 2017/18    |
|--------------|----------------|------------|------------|------------|------------|
| 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**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0101-511**

| OBJECT<br>CODE<br>NO.               | CATEGORY RECAP               | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------------|------------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u>            |                              |                   |                   |                               |                                     |                                   |
| 1210                                | Commission Salaries          | \$ 55,321         | \$ 54,870         | \$ 55,000                     | \$ 55,000                           | \$ 55,000                         |
| 2101                                | FICA                         | 7,397             | 8,472             | 7,452                         | 7,452                               | 7,452                             |
| 2401                                | Workers' Compensation        | 323               | 414               | 198                           | 198                                 | 198                               |
|                                     | <b>Subtotal</b>              | <b>63,041</b>     | <b>63,756</b>     | <b>62,650</b>                 | <b>62,650</b>                       | <b>62,650</b>                     |
| <u>OTHER CHARGES &amp; SERVICES</u> |                              |                   |                   |                               |                                     |                                   |
| 4030                                | Legislative Expenses         | 41,075            | 54,583            | 58,107                        | 59,850                              | 59,850                            |
|                                     | <b>Subtotal</b>              | <b>41,075</b>     | <b>54,583</b>     | <b>58,107</b>                 | <b>59,850</b>                       | <b>59,850</b>                     |
| <u>COMMODITIES</u>                  |                              |                   |                   |                               |                                     |                                   |
| 5101                                | Office Supplies              | -                 | 227               | 300                           | 400                                 | 400                               |
| 5290                                | Other Operating supplies     | 3,407             | 1,888             | 3,200                         | 3,200                               | 3,200                             |
|                                     | <b>Subtotal</b>              | <b>3,407</b>      | <b>2,115</b>      | <b>3,500</b>                  | <b>3,600</b>                        | <b>3,600</b>                      |
| <u>OTHER OPERATING EXPENSES</u>     |                              |                   |                   |                               |                                     |                                   |
| 5410                                | Subscriptions & Memberships  | 8,824             | 15,384            | 9,550                         | 9,550                               | 9,550                             |
| 5420                                | Conferences & Seminars       | 3,362             | 670               | 9,500                         | 9,500                               | 9,500                             |
| 5981                                | Krop High School Scholarship | 1,000             | 1,000             | 1,000                         | 1,000                               | 1,000                             |
|                                     | <b>Subtotal</b>              | <b>13,186</b>     | <b>17,054</b>     | <b>20,050</b>                 | <b>20,050</b>                       | <b>20,050</b>                     |
|                                     | <b>Total City Commission</b> | <b>\$ 120,709</b> | <b>\$ 137,508</b> | <b>\$ 144,307</b>             | <b>\$ 146,150</b>                   | <b>\$ 146,150</b>                 |

**CITY COMMISSION  
BUDGET JUSTIFICATIONS**

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4030 Legislative Expenses – This account represents the \$8,550 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 students who are seniors that attend Krop High School to offset College expenses.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**OFFICE OF THE CITY MANAGER**

**CITY OF AVENTURA  
OFFICE OF THE CITY MANAGER  
FISCAL YEAR 2017/18**

**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.

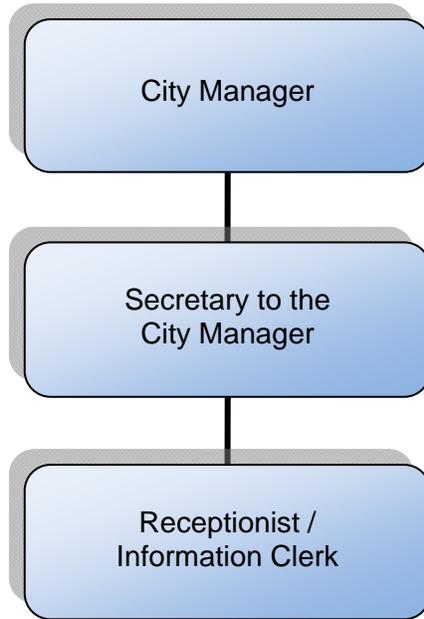
| OBJECT CODE NO. | CATEGORY RECAP                  | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ 670,894        | \$ 684,517        | \$ 587,995              | \$ 609,165                    | \$ 609,165                  |
| 3000/3999       | Contractual Services            | 52,500            | 52,500            | 52,500                  | 52,500                        | 52,500                      |
| 4000/4999       | Other Charges & Services        | 44,897            | 47,940            | 75,700                  | 72,000                        | 72,000                      |
| 5000/5399       | Commodities                     | 2,219             | 2,578             | 4,500                   | 4,000                         | 4,000                       |
| 5400/5499       | Other Operating Expenses        | 7,257             | 4,658             | 9,200                   | 9,200                         | 9,200                       |
|                 | <b>Total operating expenses</b> | <b>\$ 777,767</b> | <b>\$ 792,193</b> | <b>\$ 729,895</b>       | <b>\$ 746,865</b>             | <b>\$ 746,865</b>           |

**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title                                   | 2014/15    | 2015/16    | 2016/17    | 2017/18    |
|--------------|--|------------|------------|------------|------------|
| 0101         | City Manager                                     | 1.0        | 1.0        | 1.0        | 1.0        |
| 4701         | Capital Projects Manager/Code Enforcement Office | 0.6        | 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>3.6</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 2017/18**

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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. Oversee and manage efforts to open new Charter high school by August 2019.
11. Oversee capital projects.
12. Issue newsletters and annual report to the public.

**PERFORMANCE WORKLOAD INDICATORS**

| <b>PERFORMANCE WORKLOAD INDICATOR</b> | <b>ACTUAL<br/>2014/15</b> | <b>ACTUAL<br/>2015/16</b> | <b>PROJECTED<br/>2016/17</b> | <b>ESTIMATE<br/>2017/18</b> |
|---------------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Citizen Requests & Inquires           | 30                        | 27                        | 25                           | 25                          |
| Commission Requests                   | 15                        | 22                        | 20                           | 20                          |
| Community Meetings Attended           | 15                        | 15                        | 15                           | 15                          |
| Agenda Back up Items Prepared         | 65                        | 72                        | 60                           | 60                          |
| No. of Newsletters & Reports Issued   | 6                         | 6                         | 6                            | 6                           |
| Annual Budget & CIP Prepared          | 2                         | 2                         | 2                            | 2                           |
| School Budget                         | 1                         | 1                         | 1                            | 1                           |
| City Manager Briefing Reports         | 12                        | 12                        | 12                           | 12                          |
| Capital Projects Oversight            | 12                        | 12                        | 12                           | 12                          |
| School Advisory Committee Meeting     | 5                         | 5                         | 5                            | 5                           |

**CITY OF AVENTURA**  
**OFFICE OF THE CITY MANAGER**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0501-512**

| OBJECT<br>CODE<br>NO.                      | CATEGORY RECAP              | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|--|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                             |                   |                   |                               |                                     |                                   |
| 1201                                       | Employee Salaries           | \$ 475,137        | \$ 487,396        | \$ 421,687                    | \$ 425,764                          | \$ 425,764                        |
| 2101                                       | FICA                        | 25,836            | 26,407            | 32,259                        | 32,571                              | 32,571                            |
| 2201                                       | Pension                     | 80,995            | 80,678            | 72,202                        | 72,778                              | 72,778                            |
| 2301                                       | Health, Life & Disability   | 85,090            | 85,701            | 60,329                        | 76,519                              | 76,519                            |
| 2401                                       | Workers' Compensation       | 3,836             | 4,335             | 1,518                         | 1,533                               | 1,533                             |
|  | <b>Subtotal</b>             | <b>670,894</b>    | <b>684,517</b>    | <b>587,995</b>                | <b>609,165</b>                      | <b>609,165</b>                    |
| <b><u>CONTRACTUAL SERVICES</u></b>         |                             |                   |                   |                               |                                     |                                   |
| 3170                                       | Lobbyist Services           | 52,500            | 52,500            | 52,500                        | 52,500                              | 52,500                            |
|  | <b>Subtotal</b>             | <b>52,500</b>     | <b>52,500</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           | 356               | 385               | 3,500                         | -                                   | -                                 |
| 4040                                       | Administrative Expenses     | -                 | -                 | 600                           | 600                                 | 600                               |
| 4041                                       | Car Allowance               | 11,400            | 11,400            | 11,400                        | 11,400                              | 11,400                            |
| 4101                                       | Communication Services      | 1,416             | 1,818             | 2,200                         | 2,000                               | 2,000                             |
| 4701                                       | Printing & Binding          | 678               | 1,879             | 3,000                         | 3,000                               | 3,000                             |
| 4710                                       | Printing/Newsletter         | 31,047            | 32,458            | 55,000                        | 55,000                              | 55,000                            |
|  | <b>Subtotal</b>             | <b>44,897</b>     | <b>47,940</b>     | <b>75,700</b>                 | <b>72,000</b>                       | <b>72,000</b>                     |
| <b><u>COMMODITIES</u></b>                  |                             |                   |                   |                               |                                     |                                   |
| 5101                                       | Office Supplies             | 2,219             | 2,578             | 4,000                         | 4,000                               | 4,000                             |
| 5290                                       | Other Operating Supplies    | -                 | -                 | 500                           | -                                   | -                                 |
|  | <b>Subtotal</b>             | <b>2,219</b>      | <b>2,578</b>      | <b>4,500</b>                  | <b>4,000</b>                        | <b>4,000</b>                      |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                             |                   |                   |                               |                                     |                                   |
| 5410                                       | Subscriptions & Memberships | 6,428             | 3,074             | 6,200                         | 6,200                               | 6,200                             |
| 5420                                       | Conferences & Seminars      | 829               | 1,334             | 2,000                         | 2,000                               | 2,000                             |
| 5901                                       | Contingency                 | -                 | 250               | 1,000                         | 1,000                               | 1,000                             |
|  | <b>Subtotal</b>             | <b>7,257</b>      | <b>4,658</b>      | <b>9,200</b>                  | <b>9,200</b>                        | <b>9,200</b>                      |
|  | <b>Total City Manager</b>   | <b>\$ 777,767</b> | <b>\$ 792,193</b> | <b>\$ 729,895</b>             | <b>\$ 746,865</b>                   | <b>\$ 746,865</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 2017/18**



**LEGAL DEPARTMENT**

**CITY OF AVENTURA  
LEGAL  
FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999                       | Personal Services        | \$ -              | \$ -              | \$ -                    | \$ -                          | \$ -                        |
| 3000/3999                       | Contractual Services     | 374,571           | 382,150           | 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>\$ 374,571</b> | <b>\$ 382,150</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**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0601-514**

| OBJECT<br>CODE<br>NO.                  | CATEGORY RECAP         | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|--|------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b><u>CONTRACTUAL SERVICES</u></b>     |                        |                   |                   |                               |                                     |                                   |
| 3120                                   | Prof. Services - Legal | \$ 374,571        | \$ 382,150        | \$ 300,000                    | \$ 300,000                          | \$ 300,000                        |
| 3301                                   | Court Costs & Fees     | -                 | -                 | -                             | -                                   | -                                 |
|  | <b>Subtotal</b>        | <b>374,571</b>    | <b>382,150</b>    | <b>300,000</b>                | <b>300,000</b>                      | <b>300,000</b>                    |
| <b><u>OTHER OPERATING EXPENSES</u></b> |                        |                   |                   |                               |                                     |                                   |
| 5901                                   | Contingency            | -                 | -                 | 5,000                         | 5,000                               | 5,000                             |
|  | <b>Subtotal</b>        | <b>-</b>          | <b>-</b>          | <b>5,000</b>                  | <b>5,000</b>                        | <b>5,000</b>                      |
|  | <b>Total Legal</b>     | <b>\$ 374,571</b> | <b>\$ 382,150</b> | <b>\$ 305,000</b>             | <b>\$ 305,000</b>                   | <b>\$ 305,000</b>                 |

**BUDGET JUSTIFICATIONS**

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3120 Professional 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 the coming year.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**CITY CLERK'S OFFICE**

**CITY OF AVENTURA  
CITY CLERK'S OFFICE  
FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ 252,007        | \$ 232,895        | \$ 241,868              | \$ 250,597                    | \$ 250,597                  |
| 3000/3999       | Contractual Services            | -                 | -                 | -                       | -                             | -                           |
| 4000/4999       | Other Charges & Services        | 40,808            | 59,488            | 70,400                  | 49,300                        | 49,300                      |
| 5000/5399       | Commodities                     | 2,138             | 2,246             | 4,000                   | 4,000                         | 4,000                       |
| 5400/5499       | Other Operating Expenses        | 1,222             | 1,608             | 3,300                   | 3,300                         | 3,300                       |
|                 | <b>Total Operating Expenses</b> | <b>\$ 296,175</b> | <b>\$ 296,237</b> | <b>\$ 319,568</b>       | <b>\$ 307,197</b>             | <b>\$ 307,197</b>           |

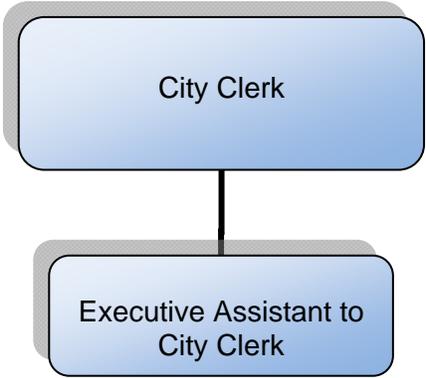
**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title                    | 2014/15    | 2015/16    | 2016/17    | 2017/18    |
|--------------|-----------------------------------|------------|------------|------------|------------|
| 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 2017/18**

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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 recaps of regular 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<br/>2014/15</b> | <b>ACTUAL<br/>2015/16</b> | <b>PROJECTED<br/>2016/17</b> | <b>ESTIMATE<br/>2017/18</b> |
|---|---------------------------|---------------------------|------------------------------|-----------------------------|
| No. of Sets of Minutes Prepared             | 37                        | 40                        | 34                           | 30                          |
| No. of Public Notices Prepared              | 29                        | 30                        | 27                           | 25                          |
| No. of Legal Advertisements Published       | 21                        | 34                        | 25                           | 25                          |
| No. of Ordinances Drafted                   | 11                        | 17                        | 13                           | 12                          |
| No. of Resolutions Drafted                  | 68                        | 75                        | 60                           | 55                          |
| No. of Lien Requests Responded To           | 2,049                     | 1,762                     | 1,750                        | 1,400                       |
| No. of Welcome Letters Prepared             | 220                       | 190                       | 200                          | 200                         |
| No. of Agenda Packages Prepared/Distributed | 28                        | 30                        | 26                           | 26                          |
| No. of Agenda Recaps Prepared/Distributed   | 16                        | 19                        | 15                           | 16                          |
| No. of Proclamations Issued                 | 24                        | 22                        | 17                           | 17                          |

**CITY OF AVENTURA**  
**CITY CLERK'S OFFICE**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0801-519**

| OBJECT CODE NO.                            | CATEGORY RECAP              | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|-----------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                             |                   |                   |                         |                               |                             |
| 1201                                       | Employee Salaries           | \$ 186,900        | \$ 169,626        | \$ 175,806              | \$ 181,079                    | \$ 181,079                  |
| 1401                                       | Overtime                    | 1,090             | 870               | 800                     | 800                           | 800                         |
| 2101                                       | FICA                        | 12,353            | 12,669            | 13,449                  | 13,853                        | 13,853                      |
| 2201                                       | Pension                     | 27,011            | 24,001            | 25,814                  | 26,588                        | 26,588                      |
| 2301                                       | Health, Life & Disability   | 24,002            | 25,067            | 25,366                  | 27,625                        | 27,625                      |
| 2401                                       | Workers' Compensation       | 651               | 662               | 633                     | 652                           | 652                         |
|  | <b>Subtotal</b>             | <b>252,007</b>    | <b>232,895</b>    | <b>241,868</b>          | <b>250,597</b>                | <b>250,597</b>              |
| <b><u>OTHER CHARGES &amp; SERVICES</u></b> |                             |                   |                   |                         |                               |                             |
| 4001                                       | Travel & Per Diem           | -                 | -                 | 3,000                   | 1,500                         | 1,500                       |
| 4041                                       | Car Allowance               | 6,427             | 6,000             | 6,000                   | 6,000                         | 6,000                       |
| 4101                                       | Telephone                   | 871               | 840               | 900                     | 900                           | 900                         |
| 4701                                       | Printing & Binding          | 1,111             | 1,312             | 3,000                   | 3,000                         | 3,000                       |
| 4730                                       | Records Retention           | 256               | 695               | 4,000                   | 4,000                         | 4,000                       |
| 4740                                       | Ordinance Codification      | 2,083             | 3,558             | 3,500                   | 3,900                         | 3,900                       |
| 4911                                       | Legal Advertising           | 7,785             | 24,707            | 25,000                  | 25,000                        | 25,000                      |
| 4915                                       | Election Expenses           | 22,275            | 22,376            | 25,000                  | 5,000                         | 5,000                       |
|  | <b>Subtotal</b>             | <b>40,808</b>     | <b>59,488</b>     | <b>70,400</b>           | <b>49,300</b>                 | <b>49,300</b>               |
| <b><u>COMMODITIES</u></b>                  |                             |                   |                   |                         |                               |                             |
| 5101                                       | Office Supplies             | 1,966             | 1,661             | 3,200                   | 3,200                         | 3,200                       |
| 5290                                       | Other Operating Supplies    | 172               | 585               | 800                     | 800                           | 800                         |
|  | <b>Subtotal</b>             | <b>2,138</b>      | <b>2,246</b>      | <b>4,000</b>            | <b>4,000</b>                  | <b>4,000</b>                |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                             |                   |                   |                         |                               |                             |
| 5410                                       | Subscriptions & Memberships | 1,022             | 1,258             | 1,300                   | 1,300                         | 1,300                       |
| 5420                                       | Conferences & Seminars      | 200               | 350               | 2,000                   | 2,000                         | 2,000                       |
|  | <b>Subtotal</b>             | <b>1,222</b>      | <b>1,608</b>      | <b>3,300</b>            | <b>3,300</b>                  | <b>3,300</b>                |
|  | <b>Total City Clerk</b>     | <b>\$ 296,175</b> | <b>\$ 296,237</b> | <b>\$ 319,568</b>       | <b>\$ 307,197</b>             | <b>\$ 307,197</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.

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 2017/18**



**FINANCE DEPARTMENT**

**CITY OF AVENTURA  
FINANCE  
FISCAL YEAR 2017/18**

**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<br>CODE<br>NO.           | CATEGORY RECAP           | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| 1000/2999                       | Personal Services        | \$ 868,548        | \$ 887,326        | \$ 910,570                    | \$ 945,778                          | \$ 945,778                        |
| 3000/3999                       | Contractual Services     | 59,644            | 45,700            | 56,500                        | 57,725                              | 57,725                            |
| 4000/4999                       | Other Charges & Services | 27,488            | 30,507            | 37,440                        | 37,140                              | 37,140                            |
| 5000/5399                       | Commodities              | 5,011             | 5,831             | 8,700                         | 7,700                               | 7,700                             |
| 5400/5499                       | Other Operating Expenses | 7,580             | 10,285            | 11,425                        | 11,500                              | 11,500                            |
| <b>Total Operating Expenses</b> |                          | <b>\$ 968,271</b> | <b>\$ 979,649</b> | <b>\$ 1,024,635</b>           | <b>\$ 1,059,843</b>                 | <b>\$ 1,059,843</b>               |

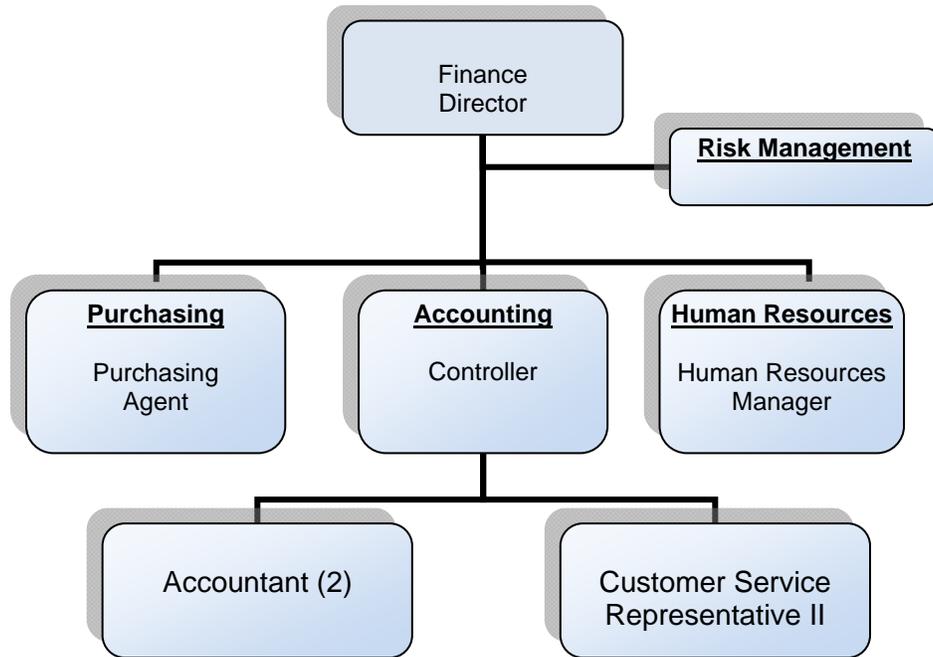
**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title           | 2014/15    | 2015/16    | 2016/17    | 2017/18    |
|--------------|--------------------------|------------|------------|------------|------------|
| 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 2017/18**

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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

**PERFORMANCE WORKLOAD INDICATORS**

| PERFORMANCE WORKLOAD INDICATOR                     | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | PROJECTED<br>2016/17 | ESTIMATE<br>2017/18 |
|--|-------------------|-------------------|----------------------|---------------------|
| % 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%               | 99%                  | 99%                 |
| 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                    | 5                 | 9                 | 7                    | 7                   |
| Number of New Hires – Part-time                    | 11                | 10                | 6                    | 9                   |

**CITY OF AVENTURA**  
**FINANCE**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-1001-513**

| OBJECT CODE NO.                            | CATEGORY RECAP                | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|-------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                               |                   |                   |                         |                               |                             |
| 1201                                       | Employee Salaries             | \$ 607,201        | \$ 624,634        | \$ 636,385              | \$ 655,475                    | \$ 655,475                  |
| 2101                                       | FICA                          | 41,741            | 42,928            | 48,683                  | 50,144                        | 50,144                      |
| 2201                                       | Pension                       | 84,763            | 87,467            | 92,021                  | 94,782                        | 94,782                      |
| 2301                                       | Health, Life & Disability     | 132,789           | 129,933           | 131,190                 | 143,017                       | 143,017                     |
| 2401                                       | Workers' Compensation         | 2,054             | 2,364             | 2,291                   | 2,360                         | 2,360                       |
|  | <b>Subtotal</b>               | <b>868,548</b>    | <b>887,326</b>    | <b>910,570</b>          | <b>945,778</b>                | <b>945,778</b>              |
| <b><u>CONTRACTUAL SERVICES</u></b>         |                               |                   |                   |                         |                               |                             |
| 3180                                       | Medical Exams - New Employees | 490               | 778               | 2,500                   | 4,200                         | 4,200                       |
| 3190                                       | Prof. Services                | 2,854             | 2,922             | 5,000                   | 4,525                         | 4,525                       |
| 3201                                       | Prof. Services - Auditor      | 56,300            | 42,000            | 49,000                  | 49,000                        | 49,000                      |
|  | <b>Subtotal</b>               | <b>59,644</b>     | <b>45,700</b>     | <b>56,500</b>           | <b>57,725</b>                 | <b>57,725</b>               |
| <b><u>OTHER CHARGES &amp; SERVICES</u></b> |                               |                   |                   |                         |                               |                             |
| 4001                                       | Travel & Per Diem             | 6,034             | 5,547             | 7,500                   | 7,500                         | 7,500                       |
| 4101                                       | Communication Services        | 1,440             | 1,440             | 1,440                   | 1,440                         | 1,440                       |
| 4610                                       | R&M - Vehicles                | 639               | 609               | 1,000                   | 700                           | 700                         |
| 4650                                       | R&M - Office Equipment        | -                 | 5,011             | 5,500                   | 5,500                         | 5,500                       |
| 4701                                       | Printing & Binding            | 3,491             | 3,503             | 4,000                   | 4,000                         | 4,000                       |
| 4910                                       | Advertising                   | 15,755            | 14,397            | 17,500                  | 17,500                        | 17,500                      |
| 4990                                       | Other Current Charges         | 129               | -                 | 500                     | 500                           | 500                         |
|  | <b>Subtotal</b>               | <b>27,488</b>     | <b>30,507</b>     | <b>37,440</b>           | <b>37,140</b>                 | <b>37,140</b>               |
| <b><u>COMMODITIES</u></b>                  |                               |                   |                   |                         |                               |                             |
| 5101                                       | Office Supplies               | 2,938             | 3,879             | 5,000                   | 5,000                         | 5,000                       |
| 5120                                       | Computer Operating Supplies   | 375               | 869               | 1,000                   | 1,000                         | 1,000                       |
| 5220                                       | Gas & Oil                     | 1,556             | 798               | 2,400                   | 1,400                         | 1,400                       |
| 5290                                       | Other Operating Supplies      | 142               | 285               | 300                     | 300                           | 300                         |
|  | <b>Subtotal</b>               | <b>5,011</b>      | <b>5,831</b>      | <b>8,700</b>            | <b>7,700</b>                  | <b>7,700</b>                |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                               |                   |                   |                         |                               |                             |
| 5410                                       | Subscriptions & Memberships   | 3,214             | 4,433             | 3,925                   | 4,000                         | 4,000                       |
| 5420                                       | Conferences & Seminars        | 4,366             | 4,563             | 5,500                   | 5,500                         | 5,500                       |
| 5450                                       | Training                      | -                 | 1,289             | 1,500                   | 1,500                         | 1,500                       |
| 5901                                       | Contingency                   | -                 | -                 | 500                     | 500                           | 500                         |
|  | <b>Subtotal</b>               | <b>7,580</b>      | <b>10,285</b>     | <b>11,425</b>           | <b>11,500</b>                 | <b>11,500</b>               |
|  | <b>Total Finance</b>          | <b>\$ 968,271</b> | <b>\$ 979,649</b> | <b>\$ 1,024,635</b>     | <b>\$ 1,059,843</b>           | <b>\$ 1,059,843</b>         |

## FINANCE BUDGET JUSTIFICATIONS

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

3201 Professional Services - Auditor – The cost of an audit firm to perform the City's year-end financial audit (including any State and Federal Single Audits), in addition to any other audit-related services that 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 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**INFORMATION TECHNOLOGY  
DEPARTMENT**

**CITY OF AVENTURA  
INFORMATION TECHNOLOGY  
FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ 617,741        | \$ 642,424        | \$ 774,613              | \$ 805,410                    | \$ 805,410                  |
| 3000/3999       | Contractual Services            | 9,884             | 1,313             | 10,000                  | 10,000                        | 10,000                      |
| 4000/4999       | Other Charges & Services        | 185,883           | 207,162           | 267,325                 | 273,865                       | 273,865                     |
| 5000/5399       | Commodities                     | 10,936            | 15,358            | 18,000                  | 18,000                        | 18,000                      |
| 5400/5499       | Other Operating Expenses        | 6,432             | 3,434             | 14,660                  | 15,535                        | 15,535                      |
|                 | <b>Total Operating Expenses</b> | <b>\$ 830,876</b> | <b>\$ 869,691</b> | <b>\$ 1,084,598</b>     | <b>\$ 1,122,810</b>           | <b>\$ 1,122,810</b>         |

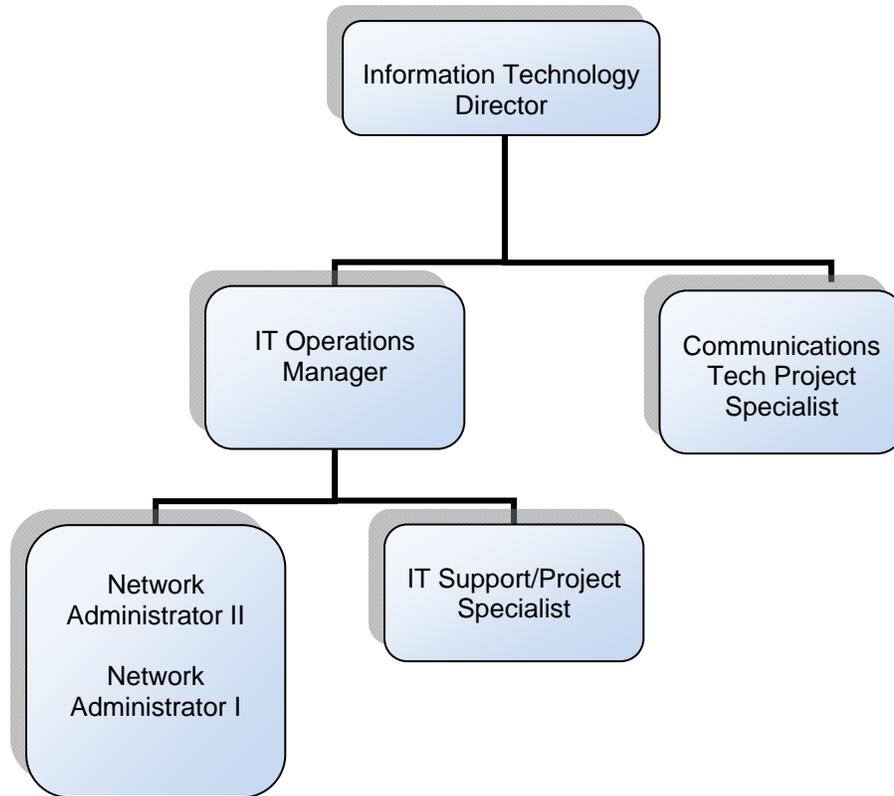
**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title                  | 2014/15    | 2015/16    | 2016/17    | 2017/18    |
|--------------|---------------------------------|------------|------------|------------|------------|
| 9201         | Information Technology Director | 1.0        | 1.0        | 1.0        | 1.0        |
| 00141        | Operations Manager              | -          | -          | 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        | 2.0        | 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 2017/18**

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**OBJECTIVES**

1. Provide a secure computer network for applications, sharing of common files, email, etc.
2. Provide a central computer system that serves the information management needs of all departments.
3. Provide a secure computer network for applications, sharing of common files, email, etc. to support administration, teachers and the students at ACES.
4. Provide help desk services for City and ACES staff.
5. Develop a 3 – 4 year replacement cycle for computing equipment.
6. Expand E-Government applications and services.
7. Address departmental and customer requests to enhance the information on the City's, ACES' and Aventura Arts & Cultural Center's websites.
8. Enhance the City's intranet in order to provide timely information to City staff.
9. Coordinate an efficient communications strategy, which includes social media, to deliver consistent messages to the City's customers.
10. Improve AVTV and the City's information radio station by keeping information accurate and current and by 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. Coordinate the multidepartmental project to review and upgrade security systems at all City facilities.

**PERFORMANCE WORKLOAD INDICATORS**

| <b>PERFORMANCE WORKLOAD INDICATOR</b>              | <b>ACTUAL<br/>2014/15</b> | <b>ACTUAL<br/>2015/16</b> | <b>PROJECTED<br/>2016/17</b> | <b>ESTIMATE<br/>2017/18</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                   | 725                       | 837                       | 932                          | 1,050                       |
| Number of physical servers supported               | 16                        | 22                        | 23                           | 24                          |
| Number of virtual servers supported                | 36                        | 36                        | 37                           | 38                          |
| Number of help desk support cases                  | 4,017                     | 4,418                     | 4,200                        | 4,200                       |
| Number of City periodical publications coordinated | 4                         | 4                         | 4                            | 4                           |
| Number of training sessions held                   | 4                         | 4                         | 4                            | 4                           |

**CITY OF AVENTURA**  
**INFORMATION TECHNOLOGY**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-1201-513**

| OBJECT CODE NO.                            | CATEGORY RECAP              | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|-----------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                             |                   |                   |                         |                               |                             |
| 1201                                       | Employee Salaries           | \$ 433,183        | \$ 454,706        | \$ 548,479              | \$ 562,734                    | \$ 562,734                  |
| 2101                                       | FICA                        | 30,806            | 31,957            | 41,959                  | 43,049                        | 43,049                      |
| 2201                                       | Pension                     | 60,184            | 62,673            | 78,378                  | 80,421                        | 80,421                      |
| 2301                                       | Health, Life & Disability   | 92,090            | 91,356            | 103,828                 | 117,186                       | 117,186                     |
| 2401                                       | Workers' Compensation       | 1,478             | 1,732             | 1,969                   | 2,020                         | 2,020                       |
|  | <b>Subtotal</b>             | <b>617,741</b>    | <b>642,424</b>    | <b>774,613</b>          | <b>805,410</b>                | <b>805,410</b>              |
| <b><u>CONTRACTUAL SERVICES</u></b>         |                             |                   |                   |                         |                               |                             |
| 3190                                       | Other Prof. Services        | 9,884             | 1,313             | 10,000                  | 10,000                        | 10,000                      |
|  | <b>Subtotal</b>             | <b>9,884</b>      | <b>1,313</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           | 2,655             | 4,138             | 6,400                   | 7,500                         | 7,500                       |
| 4041                                       | Car Allowance               | 6,000             | 6,000             | 6,000                   | 6,000                         | 6,000                       |
| 4101                                       | Communication Services      | 5,762             | 6,053             | 8,380                   | 8,380                         | 8,380                       |
| 4650                                       | R&M- Office Equipment       | 147,846           | 167,061           | 217,585                 | 219,585                       | 219,585                     |
| 4701                                       | Printing & Binding          | 430               | 163               | 500                     | 500                           | 500                         |
| 4851                                       | Web Page Maintenance        | 6,724             | 6,898             | 9,260                   | 12,700                        | 12,700                      |
| 4852                                       | Email Hosting Services      | 16,466            | 16,849            | 19,200                  | 19,200                        | 19,200                      |
|  | <b>Subtotal</b>             | <b>185,883</b>    | <b>207,162</b>    | <b>267,325</b>          | <b>273,865</b>                | <b>273,865</b>              |
| <b><u>COMMODITIES</u></b>                  |                             |                   |                   |                         |                               |                             |
| 5101                                       | Office Supplies             | 1,619             | 1,543             | 3,000                   | 3,000                         | 3,000                       |
| 5120                                       | Computer Operating Supplies | 9,317             | 13,815            | 15,000                  | 15,000                        | 15,000                      |
|  | <b>Subtotal</b>             | <b>10,936</b>     | <b>15,358</b>     | <b>18,000</b>           | <b>18,000</b>                 | <b>18,000</b>               |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                             |                   |                   |                         |                               |                             |
| 5410                                       | Subscriptions & Memberships | 2,558             | 970               | 3,560                   | 4,200                         | 4,200                       |
| 5420                                       | Conferences & Seminars      | 1,224             | 2,230             | 3,100                   | 3,335                         | 3,335                       |
| 5450                                       | Training                    | 2,650             | 234               | 8,000                   | 8,000                         | 8,000                       |
|  | <b>Subtotal</b>             | <b>6,432</b>      | <b>3,434</b>      | <b>14,660</b>           | <b>15,535</b>                 | <b>15,535</b>               |
| <b>Total Information Technology</b>        |                             | <b>\$ 830,876</b> | <b>\$ 869,691</b> | <b>\$ 1,084,598</b>     | <b>\$ 1,122,810</b>           | <b>\$ 1,122,810</b>         |

## INFORMATION TECHNOLOGY BUDGET JUSTIFICATIONS

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

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

- Florida Government Information Systems Association
- Superion 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 Superion 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 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 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**POLICE DEPARTMENT**

**CITY OF AVENTURA  
POLICE  
FISCAL YEAR 2017/18**

**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.

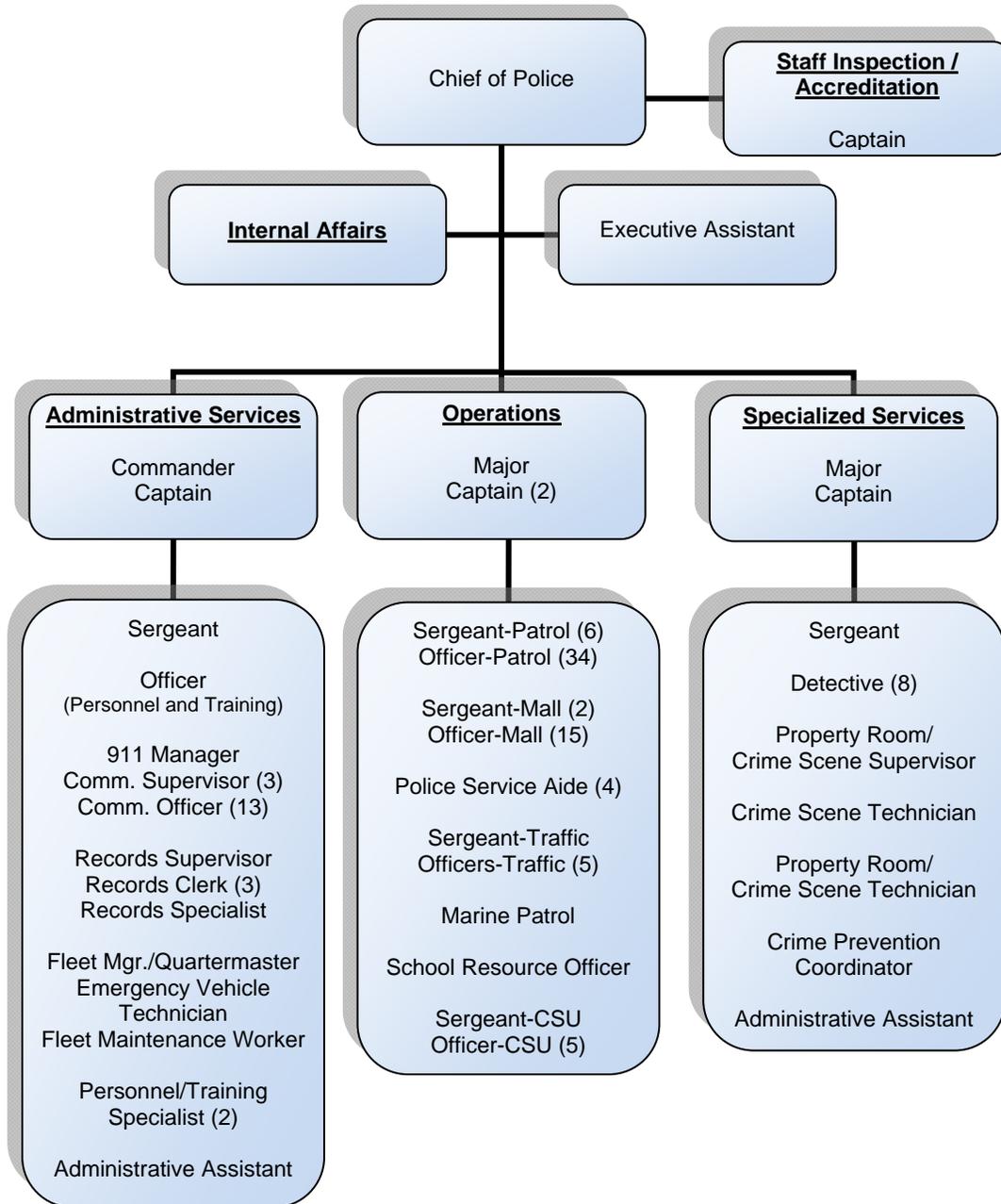
| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15       | ACTUAL 2015/16       | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|----------------------|----------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999                       | Personal Services        | \$ 15,300,573        | \$ 15,431,891        | \$ 16,505,258           | \$ 17,374,939                 | \$ 17,374,939               |
| 3000/3999                       | Contractual Services     | 750,829              | 892,143              | 741,000                 | 749,000                       | 749,000                     |
| 4000/4999                       | Other Charges & Services | 572,189              | 651,406              | 797,511                 | 817,000                       | 817,000                     |
| 5000/5399                       | Commodities              | 437,948              | 423,045              | 469,500                 | 439,500                       | 439,500                     |
| 5400/5499                       | Other Operating Expenses | 53,898               | 60,432               | 50,000                  | 62,000                        | 62,000                      |
| <b>Total Operating Expenses</b> |                          | <b>\$ 17,115,437</b> | <b>\$ 17,458,917</b> | <b>\$ 18,563,269</b>    | <b>\$ 19,442,439</b>          | <b>\$ 19,442,439</b>        |

**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title                       | 2014/15      | 2015/16      | 2016/17      | 2017/18      |
|--------------|--------------------------------------|--------------|--------------|--------------|--------------|
| 0901         | Chief of Police                      | 1.0          | 1.0          | 1.0          | 1.0          |
| 9401-9402    | Majors                               | 2.0          | 2.0          | 3.0          | 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          | 4.0          | 5.0          |
| 2301-2312    | Sergeants                            | 12.0         | 12.0         | 12.0         | 12.0         |
| 2101-2108    | Detectives                           | 6.0          | 7.0          | 8.0          | 8.0          |
| 2001-2062    | Police Officers                      | 59.0         | 58.0         | 58.0         | 62.0         |
| 6201         | Crime Prev Coordinator               | 1.0          | 1.0          | 1.0          | 1.0          |
| 3701         | Crime Analyst                        | 1.0          | 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          |
| 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          | 6.0          | 7.0          | 7.0          |
| 6701-6706    | Communication Officer II             | 6.0          | 6.0          | 6.0          | 6.0          |
| 2701-2704    | Communication Officer                | 1.0          | 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>123.0</b> | <b>124.0</b> | <b>125.0</b> | <b>129.0</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 2017/18**

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**OBJECTIVES**

1. Complete the following Technological Advancement Initiatives:
  - Phase II of software integration to transfer medically related emergency calls for service to Miami-Dade County Fire Rescue directly into their CAD system.
  - Phase II of field recording technology project (in-car video system/body cameras) with finalization of strategic plans for data storage and cloud based file sharing in order to enhance transparency.
2. 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 evolving city population.
3. Restructure organizational positions to streamline effective community policing.
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. Implement Community Outreach Initiative to engage the community in joint problem solving and crime prevention techniques. Continue to conduct customer service surveys of residents, businesses and victims of crimes to improve our resource allocation, decision making and analysis.
6. 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. Manage law enforcement aspect of mall expansion by:
  - Hiring a minimum of 4 additional sworn officers required to handle additional calls for service and mall related traffic.
  - Strategizing and allocating additional resources to meet increased mall attendance and business occupancy while maintaining a high quality of service to the public.
  - Providing operational training seminars to current and incoming mall employees to prepare them to be proactive in public safety threat awareness, to include: active shooters, IED/bomb recognition, handling violent occurrences, retail theft education and critical incident management protocols.

## PERFORMANCE WORKLOAD INDICATORS

| PERFORMANCE WORKLOAD INDICATOR            | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | PROJECTED<br>2016/17 | ESTIMATE<br>2017/18 |
|---|-------------------|-------------------|----------------------|---------------------|
| Man-hours Assigned to traffic flow issues | 19,000            | 19,300            | 19,600               | 19,900              |
| Progress Toward National Re-accreditation | 100%              | 33%               | 33%                  | 100%                |
| Personnel Hired                           | 5                 | 7                 | 6                    | 5                   |
| Community Programs                        | 42                | 27                | 30                   | 60                  |
| Community Presentations                   | 60                | 26                | 30                   | 65                  |
| Community Involvement Activities          | 42                | 34                | 36                   | 55                  |
| Man hours Assigned to School Resources    | 2,400             | 2,400             | 2,400                | 2,400               |
| Calls for Service                         | 14,570            | 15,419            | 15,740               | 16,000              |
| Arrests                                   | 1,705             | 1,560             | 1,176                | 1,400               |
| Accidents                                 | 2,141             | 2,071             | 2,112                | 2,200               |
| Traffic Citations                         | 15,924            | 19,597            | 19,188               | 19,300              |
| Parking Citations Issued                  | 1,295             | 618               | 696                  | 750                 |
| Part 1 Crimes Reported                    | 2,273             | 2,128             | 2,228                | 2,300               |
| Customer Service Surveys                  | 1,000             | 1,000             | 1,000                | 1,000               |

# CITY OF AVENTURA

## POLICE

2017/18

### BUDGETARY ACCOUNT SUMMARY

001-2001-521

| OBJECT<br>CODE<br>NO.               | CATEGORY RECAP                      | ACTUAL<br>2014/15    | ACTUAL<br>2015/16    | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>PERSONAL SERVICES</u>            |                                     |                      |                      |                               |                                     |                                   |
| 1201                                | Employee Salaries                   | \$ 9,263,107         | \$ 9,489,420         | \$ 10,004,492                 | \$ 10,583,196                       | 10,583,196                        |
| 1390                                | Court Time                          | 111,371              | 126,345              | 120,000                       | 115,000                             | 115,000                           |
| 1401                                | Overtime                            | 680,387              | 730,861              | 750,000                       | 800,000                             | 800,000                           |
| 1410                                | Holiday Pay                         | 147,853              | 158,509              | 150,000                       | 150,000                             | 150,000                           |
| 1501                                | Police Incentive Pay                | 71,500               | 68,970               | 74,400                        | 76,380                              | 76,380                            |
| 2101                                | FICA                                | 763,877              | 755,799              | 784,232                       | 828,654                             | 828,654                           |
| 2201                                | Pension                             | 2,130,740            | 1,896,785            | 2,242,824                     | 2,189,480                           | 2,189,480                         |
| 2301                                | Health, Life & Disability           | 1,813,043            | 1,831,509            | 1,913,166                     | 2,137,345                           | 2,137,345                         |
| 2401                                | Workers' Compensation               | 318,695              | 373,693              | 466,144                       | 494,884                             | 494,884                           |
|                                     | <b>Subtotal</b>                     | <b>15,300,573</b>    | <b>15,431,891</b>    | <b>16,505,258</b>             | <b>17,374,939</b>                   | <b>17,374,939</b>                 |
| <u>CONTRACTUAL SERVICES</u>         |                                     |                      |                      |                               |                                     |                                   |
| 3170                                | Temporary Staff                     | -                    | 18,469               | -                             | -                                   | -                                 |
| 3180                                | Medical Exams                       | 7,725                | 7,255                | 6,000                         | 9,000                               | 9,000                             |
| 3190                                | Prof. Services - Traffic Safety Prc | 727,729              | 832,022              | 700,000                       | 700,000                             | 700,000                           |
| 3192                                | Prof. Services                      | 15,375               | 34,397               | 35,000                        | 40,000                              | 40,000                            |
|                                     | <b>Subtotal</b>                     | <b>750,829</b>       | <b>892,143</b>       | <b>741,000</b>                | <b>749,000</b>                      | <b>749,000</b>                    |
| <u>OTHER CHARGES &amp; SERVICES</u> |                                     |                      |                      |                               |                                     |                                   |
| 4001                                | Travel & Per Diem                   | 13,161               | 17,637               | 15,000                        | 18,000                              | 18,000                            |
| 4040                                | Administrative Expenses             | 5,956                | 8,518                | 10,000                        | 20,000                              | 20,000                            |
| 4042                                | Recruiting & Hiring Expense         | 2,220                | 4,544                | 8,000                         | 8,000                               | 8,000                             |
| 4043                                | CALEA Accreditation                 | 12,920               | 5,345                | 13,000                        | 13,000                              | 13,000                            |
| 4050                                | Investigative Expense               | 12,027               | 8,699                | 15,000                        | 19,000                              | 19,000                            |
| 4101                                | Communication Services              | 91,882               | 77,517               | 153,011                       | 145,000                             | 145,000                           |
| 4201                                | Postage                             | 3,477                | 3,447                | 4,000                         | 4,000                               | 4,000                             |
| 4420                                | Leased Equipment                    | 74,923               | 44,410               | 60,000                        | 50,000                              | 50,000                            |
| 4440                                | Copy Machine Costs                  | 2,495                | 3,814                | 3,000                         | 3,000                               | 3,000                             |
| 4610                                | R&M - Vehicles                      | 71,393               | 100,900              | 90,000                        | 90,000                              | 90,000                            |
| 4645                                | R&M - Equipment                     | 163,742              | 254,422              | 293,000                       | 313,000                             | 313,000                           |
| 4650                                | R&M - Office Equipment              | 115,501              | 118,656              | 130,000                       | 130,000                             | 130,000                           |
| 4701                                | Printing & Binding                  | 2,492                | 3,497                | 3,500                         | 4,000                               | 4,000                             |
|                                     | <b>Subtotal</b>                     | <b>572,189</b>       | <b>651,406</b>       | <b>797,511</b>                | <b>817,000</b>                      | <b>817,000</b>                    |
| <u>COMMODITIES</u>                  |                                     |                      |                      |                               |                                     |                                   |
| 5101                                | Office Supplies                     | 11,072               | 13,086               | 14,000                        | 13,000                              | 13,000                            |
| 5115                                | Byrne Grant Match                   | 5,131                | 14,530               | 10,000                        | 10,000                              | 10,000                            |
| 5120                                | Computer Operating Supplies         | 15,135               | 11,792               | 12,000                        | 12,000                              | 12,000                            |
| 5220                                | Gas & Oil                           | 245,473              | 193,379              | 225,000                       | 200,000                             | 200,000                           |
| 5240                                | Uniforms                            | 26,055               | 27,646               | 35,000                        | 39,000                              | 39,000                            |
| 5245                                | Uniform Allowance                   | 71,450               | 69,759               | 70,000                        | 72,000                              | 72,000                            |
| 5266                                | Photography                         | 600                  | 139                  | 500                           | 500                                 | 500                               |
| 5270                                | Ammunition                          | 13,356               | 40,868               | 40,000                        | 30,000                              | 30,000                            |
| 5290                                | Operating Supplies                  | 49,676               | 51,846               | 63,000                        | 63,000                              | 63,000                            |
|                                     | <b>Subtotal</b>                     | <b>437,948</b>       | <b>423,045</b>       | <b>469,500</b>                | <b>439,500</b>                      | <b>439,500</b>                    |
| <u>OTHER OPERATING EXPENSES</u>     |                                     |                      |                      |                               |                                     |                                   |
| 5410                                | Subscriptions & Memberships         | 5,548                | 6,239                | 7,000                         | 7,000                               | 7,000                             |
| 5430                                | Educational Assistance              | 8,740                | 10,509               | 8,000                         | 8,000                               | 8,000                             |
| 5450                                | Training                            | 39,610               | 43,684               | 35,000                        | 47,000                              | 47,000                            |
|                                     | <b>Subtotal</b>                     | <b>53,898</b>        | <b>60,432</b>        | <b>50,000</b>                 | <b>62,000</b>                       | <b>62,000</b>                     |
|                                     | <b>Total Police</b>                 | <b>\$ 17,115,437</b> | <b>\$ 17,458,917</b> | <b>\$ 18,563,269</b>          | <b>\$ 19,442,439</b>                | <b>\$ 19,442,439</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 Professional Services – 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 Professional 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 **C**ommission on **A**ccreditation for **L**aw **E**nforcement **A**gencies 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.

**POLICE**  
**BUDGET JUSTIFICATIONS – CONTINUED**

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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.

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 Taser, 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 2017/18**



**COMMUNITY DEVELOPMENT  
DEPARTMENT**

**CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
FISCAL YEAR 2017/18**

**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 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ 800,404          | \$ 801,202          | \$ 780,332              | \$ 808,691                    | \$ 808,691                  |
| 3000/3999       | Contractual Services            | 1,559,465           | 3,104,751           | 1,640,000               | 1,640,000                     | 1,640,000                   |
| 4000/4999       | Other Charges & Services        | 38,507              | 47,659              | 128,300                 | 107,300                       | 107,300                     |
| 5000/5399       | Commodities                     | 8,536               | 9,798               | 13,650                  | 13,150                        | 13,150                      |
| 5400/5499       | Other Operating Expenses        | 12,676              | 3,305               | 8,900                   | 8,900                         | 8,900                       |
|                 | <b>Total Operating Expenses</b> | <b>\$ 2,419,588</b> | <b>\$ 3,966,715</b> | <b>\$ 2,571,182</b>     | <b>\$ 2,578,041</b>           | <b>\$ 2,578,041</b>         |

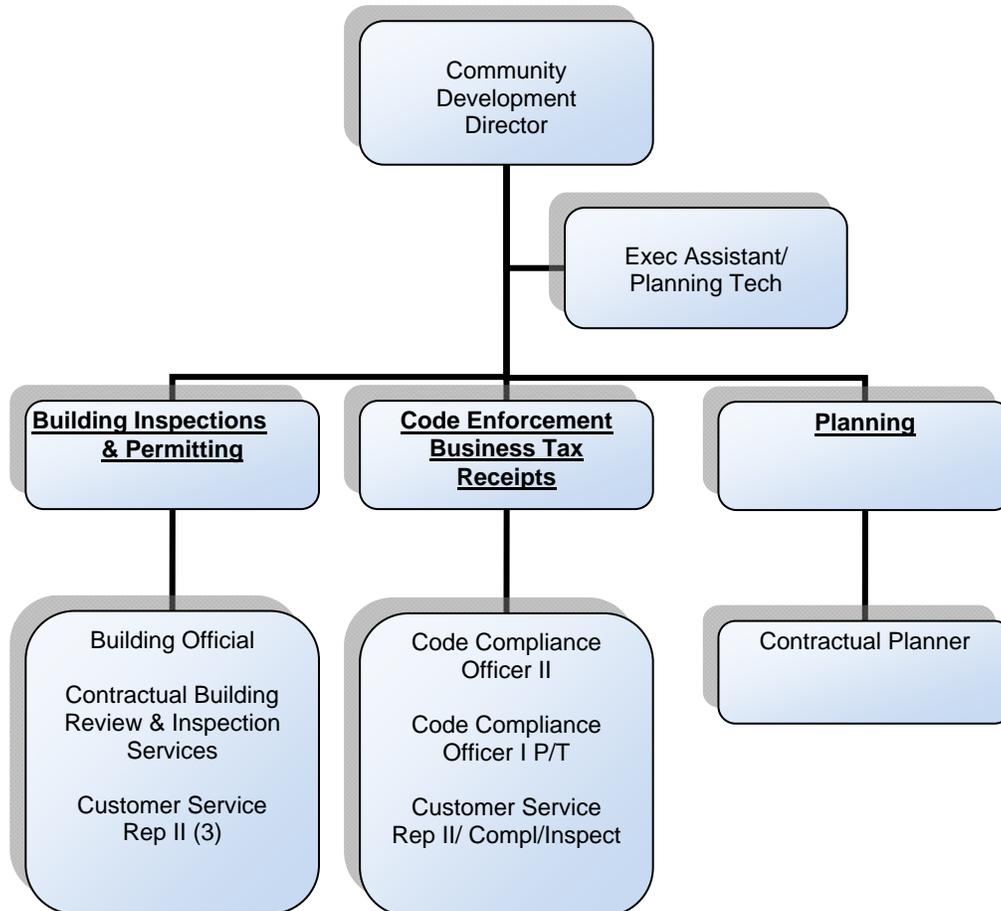
**PERSONNEL ALLOCATION SUMMARY**

| Position No. | Position Title                                   | 2014/15    | 2015/16    | 2016/17    | 2017/18    |
|--------------|--|------------|------------|------------|------------|
| 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        |
| 4701         | Capital Projects Manager/Code Enforcement Office | 0.4        | 0.4        | -          | -          |
|              | <b>Total Full-Time</b>                           | <b>7.4</b> | <b>7.4</b> | <b>7.0</b> | <b>7.0</b> |
|              | <b>Total Part-Time</b>                           | <b>1.0</b> | <b>2.0</b> | <b>2.0</b> | <b>2.0</b> |
|              | <b>Total</b>                                     | <b>8.4</b> | <b>9.4</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 2017/18**

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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 software for electronic submission of building permits and plans.
16. Update procedural manual for all divisions of the department.
17. Update H.T.E. Land Management Parcel records to ensure efficient operation of all divisions of the department.
18. Continue with the records management program for all divisions of the department.

**PERFORMANCE WORKLOAD INDICATORS**

| <b>PERFORMANCE WORKLOAD INDICATOR</b>         | <b>ACTUAL<br/>2014/15</b> | <b>ACTUAL<br/>2015/16</b> | <b>PROJECTED<br/>2016/17</b> | <b>ESTIMATE<br/>2017/18</b> |
|---|---------------------------|---------------------------|------------------------------|-----------------------------|
| No. of Local Business Tax Receipts Issued     | 2,504                     | 2,625                     | 2,600                        | 2,600                       |
| No. of Code Notice of Violations Issued       | 146                       | 109                       | 200                          | 200                         |
| No. of Special Master Hearings                | 577                       | 4                         | 500                          | 500                         |
| No. of Building Permits Issued                | 5,352                     | 4,959                     | 5,000                        | 5,000                       |
| No. of Building Inspections Performed         | 12,538                    | 12,055                    | 9,000                        | 10,000                      |
| No. of Land Development Petitions Processed   | 14                        | 14                        | 10                           | 10                          |
| No. of Variance Requests Processed            | 8                         | 7                         | 4                            | 4                           |
| No. of Site Plans Reviewed                    | 14                        | 10                        | 6                            | 6                           |
| % of Inspections Performed 24 Hrs. of Request | 99                        | 99                        | 99                           | 99                          |
| % of Plan Reviews Conducted Within 10 Days    | 99                        | 98                        | 98                           | 98                          |

CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
2017/18  
BUDGETARY ACCOUNT SUMMARY  
001-4001-524

| OBJECT CODE NO.                            | CATEGORY RECAP               | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|------------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                              |                     |                     |                         |                               |                             |
| 1201                                       | Employee Salaries            | \$ 575,692          | \$ 570,800          | \$ 558,730              | \$ 569,098                    | \$ 569,098                  |
| 1401                                       | Overtime                     | 1,786               | 2,351               | 5,000                   | 5,000                         | 5,000                       |
| 2101                                       | FICA                         | 42,872              | 46,539              | 42,743                  | 43,536                        | 43,536                      |
| 2201                                       | Pension                      | 70,892              | 71,382              | 70,132                  | 71,561                        | 71,561                      |
| 2301                                       | Health, Life & Disability    | 101,543             | 99,953              | 92,379                  | 107,936                       | 107,936                     |
| 2401                                       | Workers' Compensation        | 7,619               | 10,177              | 11,348                  | 11,560                        | 11,560                      |
|  | <b>Subtotal</b>              | <b>800,404</b>      | <b>801,202</b>      | <b>780,332</b>          | <b>808,691</b>                | <b>808,691</b>              |
| <b><u>CONTRACTUAL SERVICES</u></b>         |                              |                     |                     |                         |                               |                             |
| 3101                                       | Building Inspection Services | 1,425,834           | 2,971,861           | 1,500,000               | 1,500,000                     | 1,500,000                   |
| 3190                                       | Prof. Services               | 133,631             | 132,890             | 140,000                 | 140,000                       | 140,000                     |
|  | <b>Subtotal</b>              | <b>1,559,465</b>    | <b>3,104,751</b>    | <b>1,640,000</b>        | <b>1,640,000</b>              | <b>1,640,000</b>            |
| <b><u>OTHER CHARGES &amp; SERVICES</u></b> |                              |                     |                     |                         |                               |                             |
| 4001                                       | Travel & Per Diem            | 3,032               | 3,244               | 4,000                   | 4,000                         | 4,000                       |
| 4041                                       | Car Allowance                | 6,000               | 6,000               | 6,000                   | 6,000                         | 6,000                       |
| 4101                                       | Communication Services       | 1,219               | 1,216               | 1,500                   | 1,500                         | 1,500                       |
| 4420                                       | Lease Equipment              | 328                 | 3,164               | 2,800                   | 2,800                         | 2,800                       |
| 4610                                       | R&M - Vehicles               | 458                 | 740                 | 2,000                   | 2,000                         | 2,000                       |
| 4645                                       | R&M - Equipment              | 634                 | -                   | 67,000                  | 45,000                        | 45,000                      |
| 4701                                       | Printing                     | 3,414               | 7,442               | 5,000                   | 6,000                         | 6,000                       |
| 4730                                       | Records Retention            | 23,422              | 25,853              | 40,000                  | 40,000                        | 40,000                      |
|  | <b>Subtotal</b>              | <b>38,507</b>       | <b>47,659</b>       | <b>128,300</b>          | <b>107,300</b>                | <b>107,300</b>              |
| <b><u>COMMODITIES</u></b>                  |                              |                     |                     |                         |                               |                             |
| 5101                                       | Office Supplies              | 4,726               | 6,988               | 7,500                   | 7,500                         | 7,500                       |
| 5120                                       | Computer Operating Supplies  | 1,472               | 1,356               | 2,000                   | 2,000                         | 2,000                       |
| 5220                                       | Gas & Oil                    | 1,826               | 1,001               | 2,000                   | 1,500                         | 1,500                       |
| 5240                                       | Uniforms                     | 512                 | 453                 | 650                     | 650                           | 650                         |
| 5245                                       | Uniform Allowance            | -                   | -                   | 1,500                   | 1,500                         | 1,500                       |
|  | <b>Subtotal</b>              | <b>8,536</b>        | <b>9,798</b>        | <b>13,650</b>           | <b>13,150</b>                 | <b>13,150</b>               |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                              |                     |                     |                         |                               |                             |
| 5410                                       | Subscriptions & Memberships  | 1,832               | 1,447               | 2,500                   | 2,500                         | 2,500                       |
| 5420                                       | Conferences & Seminars       | 10,834              | 1,762               | 3,400                   | 3,400                         | 3,400                       |
| 5450                                       | Training                     | 10                  | 96                  | 2,500                   | 2,500                         | 2,500                       |
| 5901                                       | Contingency                  | -                   | -                   | 500                     | 500                           | 500                         |
|  | <b>Subtotal</b>              | <b>12,676</b>       | <b>3,305</b>        | <b>8,900</b>            | <b>8,900</b>                  | <b>8,900</b>                |
| <b>Total Community Development</b>         |                              | <b>\$ 2,419,588</b> | <b>\$ 3,966,715</b> | <b>\$ 2,571,182</b>     | <b>\$ 2,578,041</b>           | <b>\$ 2,578,041</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 Professional Services – Costs associated with utilizing professional planning consulting services.

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

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 2017/18**



**COMMUNITY SERVICES  
DEPARTMENT**

**CITY OF AVENTURA  
COMMUNITY SERVICES  
FISCAL YEAR 2017/18**

**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.

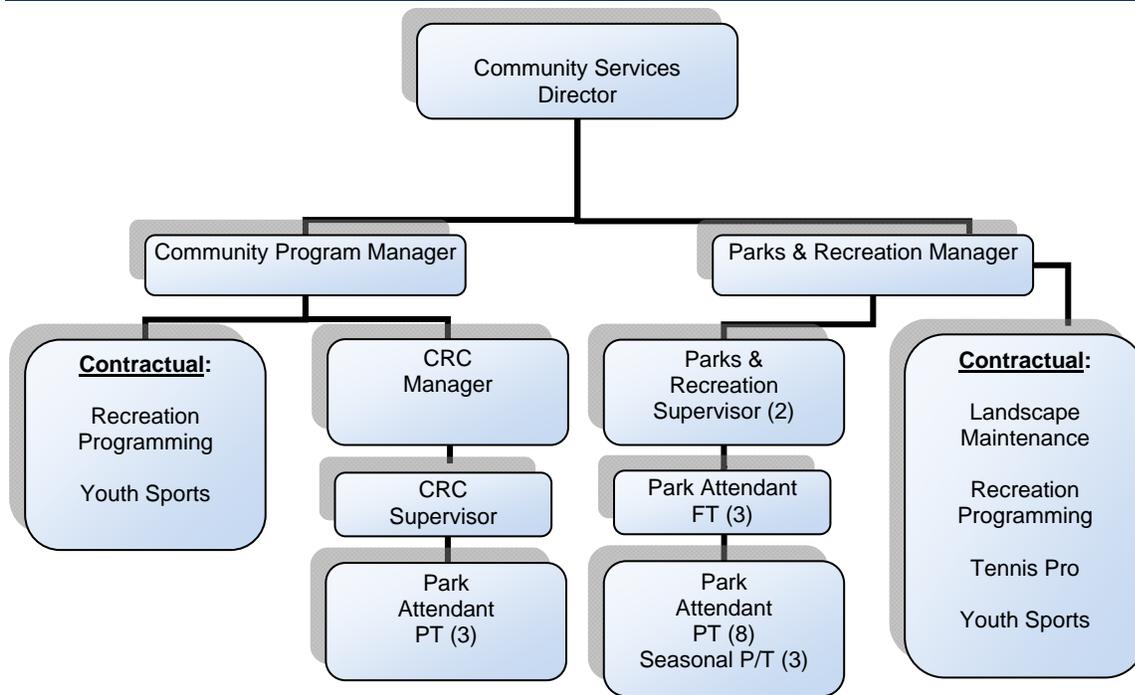
| OBJECT CODE NO. | CATEGORY RECAP                  | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ 1,450,302        | \$ 1,625,126        | \$ 902,232              | \$ 919,796                    | \$ 919,796                  |
| 3000/3999       | Contractual Services            | 1,612,636           | 1,938,874           | 610,000                 | 634,000                       | 634,000                     |
| 4000/4999       | Other Charges & Services        | 1,459,904           | 1,393,740           | 792,000                 | 825,000                       | 825,000                     |
| 5000/5399       | Commodities                     | 22,224              | 17,247              | 16,000                  | 16,500                        | 16,500                      |
| 5400/5499       | Other Operating Expenses        | 9,179               | 9,845               | 14,500                  | 15,500                        | 15,500                      |
|                 | <b>Total Operating Expenses</b> | <b>\$ 4,554,245</b> | <b>\$ 4,984,832</b> | <b>\$ 2,334,732</b>     | <b>\$ 2,410,796</b>           | <b>\$ 2,410,796</b>         |

**PERSONNEL ALLOCATION SUMMARY**

| Position No | Position Title                  | 2014/15     | 2015/16     | 2016/17     | 2017/18     |
|-------------|---------------------------------|-------------|-------------|-------------|-------------|
| 5001        | Director of Community Services  | 1.0         | 1.0         | 1.0         | 1.0         |
| 5101        | Public Works Operations Manager | 1.0         | 1.0         | -           | -           |
| 3004        | Executive Assistant             | 1.0         | 1.0         | 0.5         | -           |
| 5301        | Public Works Coordinator        | 1.0         | 1.0         | -           | -           |
| 13901       | Parks and Recreation Manager II | 1.0         | 1.0         | -           | -           |
| 4901        | Parks and Recreation Manager    | 1.0         | 1.0         | -           | -           |
| 13901       | Parks and Recreation Manager    | -           | -           | 1.0         | 1.0         |
| 1901-1902   | Parks and Recreation Supervisor | 3.0         | 3.0         | 2.0         | 2.0         |
| 5801-5803   | Park Attendant (F/T)            | 2.0         | 3.0         | 3.0         | 3.0         |
| 7701        | Facilities Manager              | 1.0         | 1.0         | -           | -           |
| 5401        | Maintenance Worker              | 1.0         | 1.0         | -           | -           |
| 14501       | Community Program Manager       | -           | -           | 1.0         | 1.0         |
| 10201       | Community Rec Center Manager    | -           | -           | 1.0         | 1.0         |
| 10401       | Community Rec Center Supervisor | 1.0         | 1.0         | 1.0         | 1.0         |
| 5701-5711   | Park Attendant (P/T)            | 12.0        | 11.0        | 11.0        | 11.0        |
|             | Park Attendant (P/T) Seasonal   | -           | -           | -           | 3.0         |
|             | <b>Total Full-Time</b>          | <b>14.0</b> | <b>15.0</b> | <b>10.5</b> | <b>10.0</b> |
|             | <b>Total Part-Time</b>          | <b>12.0</b> | <b>11.0</b> | <b>11.0</b> | <b>14.0</b> |
|             | <b>Total</b>                    | <b>26.0</b> | <b>26.0</b> | <b>21.5</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 Dog Park
- Waterways Park

### Events and Activities:

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

**CITY OF AVENTURA  
COMMUNITY SERVICES  
FISCAL YEAR 2017/18**

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**OBJECTIVES**

1. Provide accurate and quick responses to resident complaints and concerns.
2. Work with Community Services Advisory Board to provide quality programs and services.
3. Implement approved operating and CIP Budget.
4. Increase Community Recreation Center attendance.
5. Increase youth sports league participation.
6. Foster community pride through 12 special events per year.
7. Increase rentals for the Aventura BCycle program and promote bicycle safety awareness.

**PERFORMANCE WORKLOAD INDICATORS**

| PERFORMANCE WORKLOAD INDICATOR                    | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | PROJECTED<br>2016/17 | ESTIMATE<br>2017/18 |
|---|-------------------|-------------------|----------------------|---------------------|
| Resident complaints & concerns cleared            | 140               | 145               | 125                  | 115                 |
| Advisory Board Meetings attended                  | 5                 | 5                 | 5                    | 5                   |
| CIP projects completed                            | 5                 | 6                 | 4                    | 5                   |
| Founders Park attendance                          | 183,883           | 190,249           | 194,000              | 196,000             |
| Community Recreation Center attendance            | 78,757            | 105,123           | 115,000              | 124,500             |
| Number of participants registered in youth sports | 1,140             | 1,014             | 989                  | 1,010               |
| Number of Special Events                          | 10                | 10                | 12                   | 12                  |
| Number of BCycle rentals                          | N/A               | 281               | 4,250                | 4,700               |

| 2017-18 Youth Sports Calendar |           |
|-------------------------------|-----------|
| Sport                         | Season    |
| Basketball                    | Oct - Dec |
| Boys Soccer                   | Jan - May |
| Girls Soccer                  | Oct - May |
| Little League Baseball        | Mar - May |
| Travel Soccer                 | Aug - May |
| Travel Basketbal              | Oct - May |

**CITY OF AVENTURA**  
**COMMUNITY SERVICES**  
2017/18  
**BUDGETARY ACCOUNT SUMMARY**  
001-5001-539

| OBJECT CODE NO.                            | CATEGORY RECAP                    | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|-----------------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                                   |                     |                     |                         |                               |                             |
| 1201                                       | Employee Salaries                 | \$ 1,022,399        | \$ 1,161,385        | \$ 627,145              | \$ 632,828                    | \$ 632,828                  |
| 1401                                       | Overtime                          | 12,282              | 17,647              | 10,000                  | 10,000                        | 10,000                      |
| 2101                                       | FICA                              | 75,480              | 104,357             | 47,977                  | 48,411                        | 48,411                      |
| 2201                                       | Pension                           | 126,318             | 132,888             | 71,784                  | 68,976                        | 68,976                      |
| 2301                                       | Health, Life & Disability         | 172,501             | 184,668             | 136,412                 | 146,425                       | 146,425                     |
| 2401                                       | Workers' Compensation             | 41,322              | 24,181              | 8,914                   | 13,156                        | 13,156                      |
|  | <b>Subtotal</b>                   | <b>1,450,302</b>    | <b>1,625,126</b>    | <b>902,232</b>          | <b>919,796</b>                | <b>919,796</b>              |
| <b><u>CONTRACTUAL SERVICES</u></b>         |                                   |                     |                     |                         |                               |                             |
| 3113                                       | Prof. Services - Comm. Cen. Inst. | 87,315              | 124,816             | 110,000                 | 110,000                       | 110,000                     |
| 3150                                       | Prof. Services - Landscape Arch.  | 9,560               | 66,355              | -                       | 24,000                        | 24,000                      |
| 3160                                       | Prof. Services - Security         | 31,873              | 32,019              | -                       | -                             | -                           |
| 3450                                       | Lands/Tree Maint. Svcs - Streets  | 831,275             | 916,888             | -                       | -                             | -                           |
| 3451                                       | Beautification/Signage            | 74,908              | 69,531              | -                       | -                             | -                           |
| 3452                                       | Lands/Tree Maint. Svcs - Parks    | 230,109             | 256,894             | 500,000                 | 500,000                       | 500,000                     |
| 3455                                       | Transportation Services           | 347,596             | 472,371             | -                       | -                             | -                           |
|  | <b>Subtotal</b>                   | <b>1,612,636</b>    | <b>1,938,874</b>    | <b>610,000</b>          | <b>634,000</b>                | <b>634,000</b>              |
| <b><u>OTHER CHARGES &amp; SERVICES</u></b> |                                   |                     |                     |                         |                               |                             |
| 4001                                       | Travel & Per Diem                 | 1,104               | 631                 | 1,500                   | 1,500                         | 1,500                       |
| 4041                                       | Car Allowance                     | 6,000               | 6,000               | 6,000                   | 6,000                         | 6,000                       |
| 4101                                       | Communication Services            | 5,629               | 4,914               | 4,000                   | 5,500                         | 5,500                       |
| 4301                                       | Utilities - Electric              | 73,973              | 51,205              | -                       | -                             | -                           |
| 4311                                       | Utilities - Street Lighting       | 224,752             | 206,068             | -                       | -                             | -                           |
| 4320                                       | Utilities - Water                 | 270,857             | 206,824             | -                       | -                             | -                           |
| 4420                                       | Lease                             | 2,100               | 2,644               | -                       | 4,000                         | 4,000                       |
| 4610                                       | R&M - Vehicles                    | 5,936               | 4,258               | 1,500                   | 4,000                         | 4,000                       |
| 4620                                       | R&M - Buildings                   | 56,184              | 68,818              | -                       | -                             | -                           |
| 4631                                       | R&M - Janitorial Services         | 43,890              | 45,407              | -                       | -                             | -                           |
| 4645                                       | R&M - Equipment                   | 37,131              | 22,263              | 12,500                  | 12,500                        | 12,500                      |
| 4672                                       | R&M - Parks                       | 79,916              | 99,074              | 95,000                  | 105,000                       | 105,000                     |
| 4691                                       | R&M - Streets                     | 28,212              | 14,752              | -                       | -                             | -                           |
| 4701                                       | Printing & Binding                | 4,170               | 5,272               | 6,500                   | 6,500                         | 6,500                       |
| 4850                                       | Special Events                    | 68,475              | 68,722              | 120,000                 | 120,000                       | 120,000                     |
| 4851                                       | Cultural/Recreation Programs      | 135,112             | 111,974             | 110,000                 | 110,000                       | 110,000                     |
| 4852                                       | Founders Day Activities           | 57,753              | 148,706             | 65,000                  | 80,000                        | 80,000                      |
| 4854                                       | Summer Recreation                 | 358,710             | 326,208             | 370,000                 | 370,000                       | 370,000                     |
|  | <b>Subtotal</b>                   | <b>1,459,904</b>    | <b>1,393,740</b>    | <b>792,000</b>          | <b>825,000</b>                | <b>825,000</b>              |
| <b><u>COMMODITIES</u></b>                  |                                   |                     |                     |                         |                               |                             |
| 5101                                       | Office Supplies                   | 3,270               | 3,885               | 3,000                   | 3,500                         | 3,500                       |
| 5120                                       | Computer Operating Supplies       | 6,564               | 5,967               | 5,000                   | 5,000                         | 5,000                       |
| 5220                                       | Gas & Oil                         | 3,012               | 2,214               | -                       | -                             | -                           |
| 5240                                       | Uniforms                          | 6,258               | 4,637               | 6,000                   | 6,000                         | 6,000                       |
| 5290                                       | Other Operating Supplies          | 3,120               | 544                 | 2,000                   | 2,000                         | 2,000                       |
|  | <b>Subtotal</b>                   | <b>22,224</b>       | <b>17,247</b>       | <b>16,000</b>           | <b>16,500</b>                 | <b>16,500</b>               |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                                   |                     |                     |                         |                               |                             |
| 5410                                       | Subscriptions & Memberships       | 2,184               | 2,930               | 1,500                   | 3,500                         | 3,500                       |
| 5420                                       | Conferences & Seminars            | 2,281               | 289                 | 2,000                   | 3,000                         | 3,000                       |
| 5450                                       | Training                          | 4,017               | 6,401               | 6,500                   | 6,500                         | 6,500                       |
| 5901                                       | Contingency                       | 697                 | 225                 | 4,500                   | 2,500                         | 2,500                       |
|  | <b>Subtotal</b>                   | <b>9,179</b>        | <b>9,845</b>        | <b>14,500</b>           | <b>15,500</b>                 | <b>15,500</b>               |
|  | <b>Total Community Services</b>   | <b>\$ 4,554,245</b> | <b>\$ 4,984,832</b> | <b>\$ 2,334,732</b>     | <b>\$ 2,410,796</b>           | <b>\$ 2,410,796</b>         |

## **COMMUNITY SERVICES BUDGET JUSTIFICATIONS**

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3113 Professional 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 Landscape/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 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: 4 Movie Nights, Jazz Festival, Earth/Arbor Day, July 4<sup>th</sup> Fireworks, 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 22<sup>nd</sup> anniversary Founders Day activities which will be held on Sunday November 5, 2017.

5410 Subscriptions & Memberships – Provides for funding memberships in the Florida Recreation and Parks Association, and 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 2017/18**



**PUBLIC WORKS/TRANSPORTATION  
DEPARTMENT**

**CITY OF AVENTURA  
PUBLIC WORKS/TRANSPORTATION  
FISCAL YEAR 2017/18**

**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.

**CITY OF AVENTURA  
PUBLIC WORKS/TRANSPORTATION  
2017/18**

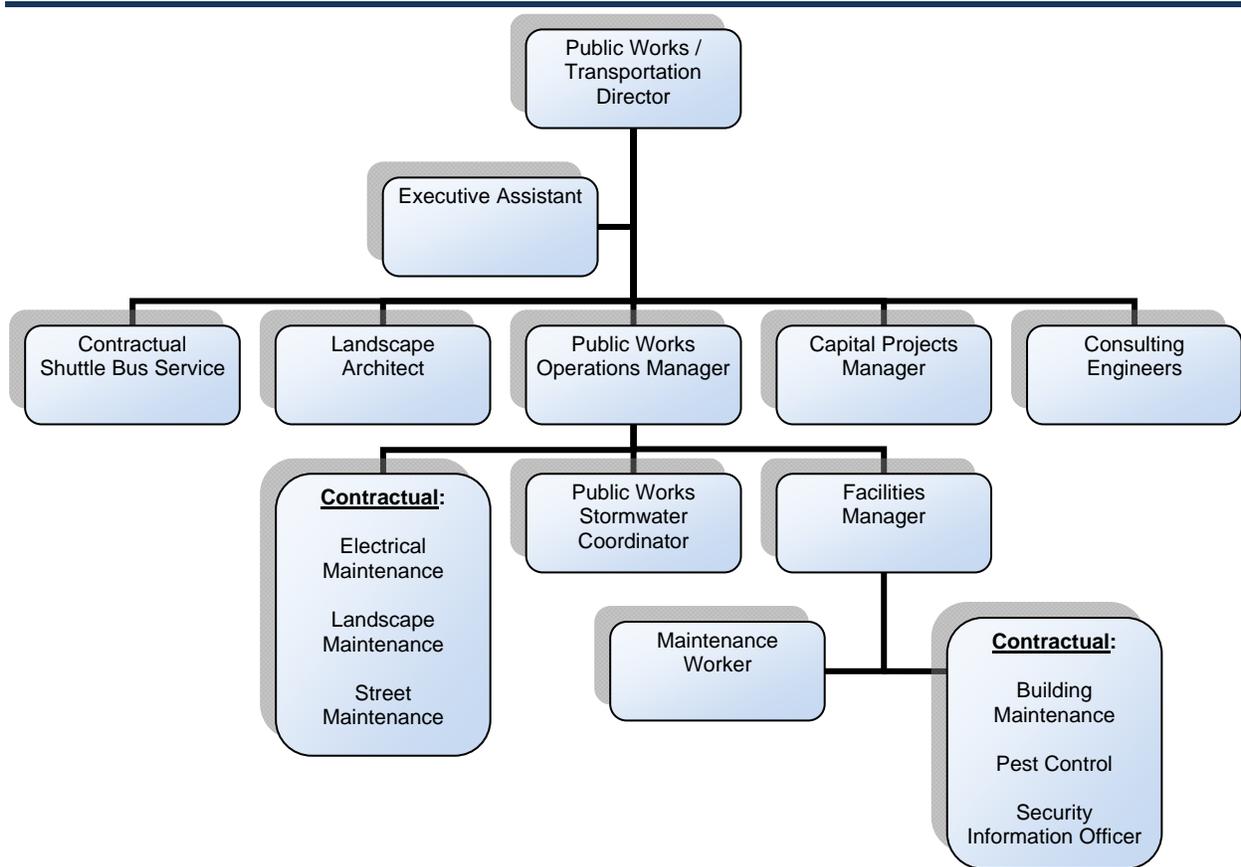
| OBJECT CODE NO. | CATEGORY RECAP                  | ACTUAL 2014/15 | ACTUAL 2015/16 | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|----------------|----------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ -           | \$ -           | \$ 862,942              | \$ 967,866                    | \$ 967,866                  |
| 3000/3999       | Contractual Services            | -              | -              | 1,417,000               | 1,420,000                     | 1,420,000                   |
| 4000/4999       | Other Charges & Services        | -              | -              | 601,750                 | 627,000                       | 627,000                     |
| 5000/5399       | Commodities                     | -              | -              | 12,250                  | 12,250                        | 12,250                      |
| 5400/5499       | Other Operating Expenses        | -              | -              | 8,000                   | 6,500                         | 6,500                       |
|                 | <b>Total Operating Expenses</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 2,901,942</b>     | <b>\$ 3,033,616</b>           | <b>\$ 3,033,616</b>         |

**PERSONNEL ALLOCATION SUMMARY**

| Position Nr | Position Title                          | 2014/15  | 2015/16  | 2016/17    | 2017/18    |
|-------------|---|----------|----------|------------|------------|
| 00142       | Director of Public Works/Transportation | -        | -        | 1.0        | 1.0        |
| 5101        | Public Works Operations Manager         | -        | -        | 1.0        | 1.0        |
| 3004        | Executive Assistant                     | -        | -        | 0.5        | 1.0        |
| 4701        | Capital Projects Manager                | -        | -        | 1.0        | 1.0        |
| 14401       | Public Works Stormwater Coordinator     | -        | -        | -          | 1.0        |
| 5301        | Public Works Coordinator                | -        | -        | 1.0        | -          |
| 7701        | Facilities Manager                      | -        | -        | 1.0        | 1.0        |
| 5401        | Maintenance Worker                      | -        | -        | 1.0        | 1.0        |
|             | <b>Total</b>                            | <b>-</b> | <b>-</b> | <b>6.5</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 2017/18**

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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. Create a Stormwater inspection Policy and Ordinance for private property compliance.
6. Continue with Staff Educational and Certification Requirements for NPDES and CRS 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 Stormwater Management Plan.
10. Participate in regional efforts to improve transportation in Northeast Miami-Dade.
11. Maintain streets and walkways for vehicle and pedestrian safe usage.
12. Maintain all City Facilities to provide for a safe and clean environment.

**PERFORMANCE WORKLOAD INDICATORS**

| <b>PERFORMANCE WORKLOAD INDICATOR</b>      | <b>ACTUAL<br/>2014/15</b> | <b>ACTUAL<br/>2015/16</b> | <b>PROJECTED<br/>2016/17</b> | <b>ESTIMATE<br/>2017/18</b> |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Resident complaints & concerns cleared     | N/A                       | N/A                       | 173                          | 180                         |
| Tree City re-certification                 | N/A                       | N/A                       | 1                            | 1                           |
| Stormwater basins/systems cleaned          | N/A                       | N/A                       | 65                           | 70                          |
| Shuttle bus ridership                      | N/A                       | N/A                       | 289,731                      | 304,218                     |
| PW permits issued                          | N/A                       | N/A                       | 62                           | 75                          |
| Illicit discharge inspections (stormwater) | N/A                       | N/A                       | 12                           | 15                          |
| NPDES permit inspection private property   | N/A                       | N/A                       | 5                            | 15                          |
| Annual facility & mechanical inspections   | N/A                       | N/A                       | 18                           | 18                          |

**CITY OF AVENTURA**  
**PUBLIC WORKS/TRANSPORTATION**  
2017/18  
**BUDGETARY ACCOUNT SUMMARY**  
001-5401-541

| OBJECT CODE NO.                            | CATEGORY RECAP                           | ACTUAL 2014/15 | ACTUAL 2015/16 | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|--|----------------|----------------|-------------------------|-------------------------------|-----------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |  |                |                |                         |                               |                             |
| 1201                                       | Employee Salaries                        | \$ -           | \$ -           | \$ 594,535              | \$ 664,900                    | \$ 664,900                  |
| 1401                                       | Overtime                                 | -              | -              | 7,000                   | 7,000                         | 7,000                       |
| 2101                                       | FICA                                     | -              | -              | 45,482                  | 50,865                        | 50,865                      |
| 2201                                       | Pension                                  | -              | -              | 86,799                  | 96,900                        | 96,900                      |
| 2301                                       | Health, Life & Disability                | -              | -              | 100,968                 | 118,988                       | 118,988                     |
| 2401                                       | Workers' Compensation                    | -              | -              | 28,158                  | 29,213                        | 29,213                      |
|  | <b>Subtotal</b>                          | -              | -              | <b>862,942</b>          | <b>967,866</b>                | <b>967,866</b>              |
| <b><u>CONTRACTUAL SERVICES</u></b>         |  |                |                |                         |                               |                             |
| 3150                                       | Prof. Services - Landscape Arch.         | -              | -              | 15,000                  | 8,000                         | 8,000                       |
| 3160                                       | Prof. Services - Security                | -              | -              | 40,000                  | 40,000                        | 40,000                      |
| 3450                                       | Lands/Tree Maint. Svcs - Streets         | -              | -              | 835,000                 | 800,000                       | 800,000                     |
| 3451                                       | Beautification/Signage                   | -              | -              | 72,000                  | 72,000                        | 72,000                      |
| 3455                                       | Transportation Services                  | -              | -              | 455,000                 | 500,000                       | 500,000                     |
|  | <b>Subtotal</b>                          | -              | -              | <b>1,417,000</b>        | <b>1,420,000</b>              | <b>1,420,000</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                       |
| 4101                                       | Communication Services                   | -              | -              | 3,250                   | 3,250                         | 3,250                       |
| 4301                                       | Utilities - Electric                     | -              | -              | 50,000                  | 50,000                        | 50,000                      |
| 4311                                       | Utilities - Street Lighting              | -              | -              | 210,000                 | 125,000                       | 125,000                     |
| 4320                                       | Utilities - Water                        | -              | -              | 205,000                 | 205,000                       | 205,000                     |
| 4610                                       | R&M - Vehicles                           | -              | -              | 1,500                   | 1,750                         | 1,750                       |
| 4620                                       | R&M - Buildings                          | -              | -              | 70,000                  | 70,000                        | 70,000                      |
| 4631                                       | R&M - Janitorial Services                | -              | -              | 46,000                  | 46,000                        | 46,000                      |
| 4645                                       | R&M - Equipment                          | -              | -              | 8,500                   | 8,500                         | 8,500                       |
| 4691                                       | R&M - Streets                            | -              | -              | -                       | 110,000                       | 110,000                     |
|  | <b>Subtotal</b>                          | -              | -              | <b>601,750</b>          | <b>627,000</b>                | <b>627,000</b>              |
| <b><u>COMMODITIES</u></b>                  |  |                |                |                         |                               |                             |
| 5101                                       | Office Supplies                          | -              | -              | 3,000                   | 4,000                         | 4,000                       |
| 5120                                       | Computer Operating Supplies              | -              | -              | 4,500                   | 3,500                         | 3,500                       |
| 5220                                       | Gas & Oil                                | -              | -              | 2,000                   | 2,250                         | 2,250                       |
| 5240                                       | Uniforms                                 | -              | -              | 1,250                   | 1,500                         | 1,500                       |
| 5290                                       | Other Operating Supplies                 | -              | -              | 1,500                   | 1,000                         | 1,000                       |
|  | <b>Subtotal</b>                          | -              | -              | <b>12,250</b>           | <b>12,250</b>                 | <b>12,250</b>               |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |  |                |                |                         |                               |                             |
| 5410                                       | Subscriptions & Memberships              | -              | -              | 1,500                   | 1,000                         | 1,000                       |
| 5420                                       | Conferences & Seminars                   | -              | -              | 2,000                   | 1,500                         | 1,500                       |
| 5450                                       | Training                                 | -              | -              | 1,500                   | 1,000                         | 1,000                       |
| 5901                                       | Contingency                              | -              | -              | 3,000                   | 3,000                         | 3,000                       |
|  | <b>Subtotal</b>                          | -              | -              | <b>8,000</b>            | <b>6,500</b>                  | <b>6,500</b>                |
|  | <b>Total Public Works/Transportation</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 2,901,942</b>     | <b>\$ 3,033,616</b>           | <b>\$ 3,033,616</b>         |

## PUBLIC WORKS/TRANSPORTATION BUDGET JUSTIFICATIONS

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

3160 Professional 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, medians.

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

3455 Transportation Services – Funding level includes providing six mini-bus public transit routes six days per week on a contractual basis that carries over 295,000 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, 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.

**PUBLIC WORKS/TRANSPORTATION  
BUDGET JUSTIFICATIONS – CONTINUED**

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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.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**ARTS & CULTURAL CENTER  
DEPARTMENT**

**CITY OF AVENTURA  
ARTS & CULTURAL CENTER  
FISCAL YEAR 2017/18**

**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.

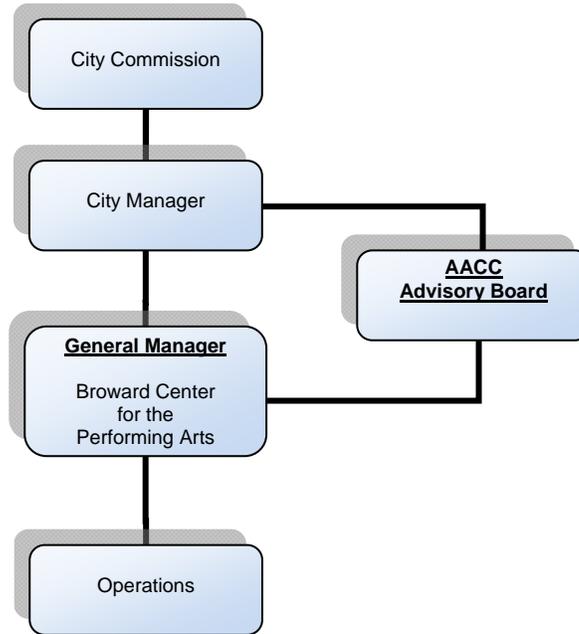
| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999                       | Personal Services        | \$ -              | \$ -              | \$ -                    | \$ -                          | \$ -                        |
| 3000/3999                       | Contractual Services     | 568,534           | 633,505           | 617,750                 | 645,799                       | 645,799                     |
| 4000/4999                       | Other Charges & Services | 145,774           | 201,685           | 156,800                 | 156,400                       | 156,400                     |
| 5000/5399                       | Commodities              | 8,026             | 4,366             | 6,700                   | 6,700                         | 6,700                       |
| 5400/5499                       | Other Operating Expenses | -                 | -                 | 1,000                   | 1,000                         | 1,000                       |
| <b>Total Operating Expenses</b> |                          | <b>\$ 722,334</b> | <b>\$ 839,556</b> | <b>\$ 782,250</b>       | <b>\$ 809,899</b>             | <b>\$ 809,899</b>           |

| PACA Contractual Employees | 2014/15     | 2015/16     | 2016/17     | 2017/18     |
|----------------------------|-------------|-------------|-------------|-------------|
| General Manager            | 1.00        | 1.00        | 1.00        | 1.00        |
| Event Manager              | 1.00        | 1.00        | 1.00        | 1.00        |
| Technical Manager          | 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 Coordinator          | -           | 0.75        | 0.75        | 0.75        |
| P/T Labor                  | 0.25        | 0.25        | 0.25        | 0.25        |
| <b>Total</b>               | <b>4.55</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 2017/18**

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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<br/>2014/15</b> | <b>ACTUAL<br/>2015/16</b> | <b>PROJECTED<br/>2016/17</b> | <b>ESTIMATE<br/>2017/18</b> |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Advisory Board Meetings attended           | 3                         | 3                         | 3                            | 3                           |
| Number of performances/events              | 140                       | 149                       | 149                          | 149                         |
| Total attendance                           | 30,200                    | 31,162                    | 32,000                       | 32,000                      |
| Number of promotional material produced    | 45                        | 50                        | 45                           | 45                          |
| Summer Camp                                | 1                         | 1                         | 1                            | 1                           |
| % of patrons who respond favorably to AACC | 80%                       | 92%                       | 80%                          | 80%                         |

**CITY OF AVENTURA**  
**ARTS & CULTURAL CENTER**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-7001-575**

| OBJECT CODE NO.                            | CATEGORY RECAP                        | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|---------------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <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 - Management Service   | 130,928           | 133,131           | 144,000                 | 144,000                       | 144,000                     |
| 3114                                       | Prof. Services - Man Services/Staffin | 295,042           | 303,149           | 329,750                 | 342,799                       | 342,799                     |
| 3115                                       | Prof. Services - Man Services/Marke   | 22,800            | 23,400            | 24,000                  | 24,000                        | 24,000                      |
| 3190                                       | Prof. Services - Programming          | 102,930           | 151,576           | 100,000                 | 110,000                       | 110,000                     |
| 3410                                       | Prof. Services - Janitorial Services  | 16,834            | 22,249            | 20,000                  | 25,000                        | 25,000                      |
|  | <b>Subtotal</b>                       | <b>568,534</b>    | <b>633,505</b>    | <b>617,750</b>          | <b>645,799</b>                | <b>645,799</b>              |
| <b><u>OTHER CHARGES &amp; SERVICES</u></b> |                                       |                   |                   |                         |                               |                             |
| 4101                                       | Communication Services                | 6,352             | 6,553             | 6,500                   | 6,500                         | 6,500                       |
| 4201                                       | Postage                               | 7,475             | 8,691             | 7,500                   | 8,600                         | 8,600                       |
| 4301                                       | Utilities                             | 52,026            | 52,942            | 56,000                  | 54,000                        | 54,000                      |
| 4440                                       | Copy Machine Costs                    | 2,383             | 2,248             | 2,800                   | 2,800                         | 2,800                       |
| 4620                                       | R&M - Buildings                       | 4,711             | 7,911             | 7,000                   | 7,000                         | 7,000                       |
| 4645                                       | R&M - Equipment                       | 6,919             | 7,447             | 6,500                   | 6,500                         | 6,500                       |
| 4701                                       | Printing & Binding                    | 12,050            | 14,408            | 14,000                  | 14,500                        | 14,500                      |
| 4850                                       | Special Events                        | 318               | 48,880            | -                       | -                             | -                           |
| 4910                                       | Advertising                           | 53,540            | 52,605            | 56,000                  | 56,000                        | 56,000                      |
| 4920                                       | Licenses/Permit Fees                  | -                 | -                 | 500                     | 500                           | 500                         |
|  | <b>Subtotal</b>                       | <b>145,774</b>    | <b>201,685</b>    | <b>156,800</b>          | <b>156,400</b>                | <b>156,400</b>              |
| <b><u>COMMODITIES</u></b>                  |                                       |                   |                   |                         |                               |                             |
| 5101                                       | Office Supplies                       | 1,042             | 1,123             | 1,200                   | 1,200                         | 1,200                       |
| 5120                                       | Computer Operating Supplies           | 575               | 178               | 1,000                   | 1,000                         | 1,000                       |
| 5290                                       | Other Operating Supplies              | 6,409             | 3,065             | 4,500                   | 4,500                         | 4,500                       |
|  | <b>Subtotal</b>                       | <b>8,026</b>      | <b>4,366</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>\$ 722,334</b> | <b>\$ 839,556</b> | <b>\$ 782,250</b>       | <b>\$ 809,899</b>             | <b>\$ 809,899</b>           |

## ARTS & CULTURAL CENTER BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

4620 R&M - 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 2017/18**



**NON-DEPARTMENTAL**

## CITY OF AVENTURA

### NON-DEPARTMENTAL - TRANSFERS

2017/18

### BUDGETARY ACCOUNT SUMMARY

001-9001-581

| OBJECT<br>CODE<br>NO.                     | CATEGORY RECAP                           | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|---|--|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>TRANSFERS</b>                          |  |                     |                     |                               |                                     |                                   |
| 9118                                      | Transfer to Charter School Fund          | \$ 100,000          | \$ 100,000          | \$ 100,000                    | \$ 100,000                          | \$ 100,000                        |
| 9123                                      | Transfer to Debt Service Fund - 2010/11  | 1,187,248           | 1,193,517           | 1,197,080                     | 1,199,552                           | 1,199,552                         |
| 9124                                      | Transfer to Debt Service Fund - 2000     | 508,680             | 510,536             | 506,384                       | 506,476                             | 506,476                           |
| 9125                                      | Transfer to Debt Service Fund - 2012 (A) | 396,406             | 396,855             | 397,038                       | 352,228                             | 352,228                           |
| <b>Total Non-Departmental - Transfers</b> |  | <b>\$ 2,192,334</b> | <b>\$ 2,200,908</b> | <b>\$ 2,200,502</b>           | <b>\$ 2,158,256</b>                 | <b>\$ 2,158,256</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.

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

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

# CITY OF AVENTURA

## NON-DEPARTMENTAL

2017/18

### BUDGETARY ACCOUNT SUMMARY

001-9001-590

| OBJECT<br>CODE<br>NO.                      | CATEGORY RECAP              | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|--|-----------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b><u>PERSONAL SERVICES</u></b>            |                             |                     |                     |                               |                                     |                                   |
| 2501                                       | Unemployment                | \$ -                | \$ 141              | \$ 7,500                      | \$ 7,500                            | \$ 7,500                          |
|  | <b>Subtotal</b>             | <b>-</b>            | <b>141</b>          | <b>7,500</b>                  | <b>7,500</b>                        | <b>7,500</b>                      |
| <b><u>CONTRACTUAL SERVICES</u></b>         |                             |                     |                     |                               |                                     |                                   |
| 3410                                       | Prof. Services - Janitorial | \$ 64,325           | \$ 64,498           | \$ 75,000                     | \$ 75,000                           | \$ 75,000                         |
|  | <b>Subtotal</b>             | <b>64,325</b>       | <b>64,498</b>       | <b>75,000</b>                 | <b>75,000</b>                       | <b>75,000</b>                     |
| <b><u>OTHER CHARGES &amp; SERVICES</u></b> |                             |                     |                     |                               |                                     |                                   |
| 4101                                       | Communication Services      | 86,892              | 91,143              | 95,000                        | 98,000                              | 98,000                            |
| 4201                                       | Postage                     | 18,504              | 15,911              | 15,000                        | 15,000                              | 15,000                            |
| 4301                                       | Utilities                   | 188,914             | 249,864             | 215,000                       | 215,000                             | 215,000                           |
| 4440                                       | Copy Machine Costs          | 8,425               | 10,139              | 10,000                        | 10,000                              | 10,000                            |
| 4501                                       | Insurance                   | 658,709             | 689,739             | 845,000                       | 784,400                             | 784,400                           |
| 4620                                       | R&M - Government Center     | 194,821             | 148,795             | 200,000                       | 200,000                             | 200,000                           |
| 4650                                       | R&M - Office Equipment      | 198                 | 1,701               | 2,000                         | 2,000                               | 2,000                             |
|  | <b>Subtotal</b>             | <b>1,156,463</b>    | <b>1,207,292</b>    | <b>1,382,000</b>              | <b>1,324,400</b>                    | <b>1,324,400</b>                  |
| <b><u>COMMODITIES</u></b>                  |                             |                     |                     |                               |                                     |                                   |
| 5290                                       | Other Operating Supplies    | 12,690              | 9,873               | 12,000                        | 12,000                              | 12,000                            |
|  | <b>Subtotal</b>             | <b>12,690</b>       | <b>9,873</b>        | <b>12,000</b>                 | <b>12,000</b>                       | <b>12,000</b>                     |
| <b><u>OTHER OPERATING EXPENSES</u></b>     |                             |                     |                     |                               |                                     |                                   |
| 5901                                       | Contingency                 | 29,999              | 46,821              | 50,000                        | 50,000                              | 50,000                            |
|  | <b>Subtotal</b>             | <b>29,999</b>       | <b>46,821</b>       | <b>50,000</b>                 | <b>50,000</b>                       | <b>50,000</b>                     |
| <b>Total Non-Departmental</b>              |                             | <b>\$ 1,263,477</b> | <b>\$ 1,328,625</b> | <b>\$ 1,526,500</b>           | <b>\$ 1,468,900</b>                 | <b>\$ 1,468,900</b>               |

## NON-DEPARTMENTAL BUDGET JUSTIFICATIONS

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2501 Unemployment – Unemployment costs.

3410 Professional 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, water, sewer and refuse 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 within the Government Center. Includes costs to replace the blinds in all corner offices and the fourth floor lobby carpeting with tile.

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 2017/18**



**CAPITAL OUTLAY**

# CITY OF AVENTURA

## CAPITAL OUTLAY

2017/18

## PROJECT APPROPRIATION

001-80XX

| OBJECT CODE NO.                              | CATEGORY RECAP                       | ACTUAL 2014/15 | ACTUAL 2015/16 | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|--------------------------------------|----------------|----------------|-------------------------|-------------------------------|-----------------------------|
| <u>City Manager's Office - 8005-512</u>      |                                      |                |                |                         |                               |                             |
| 6402   | Computer Equipment <\$5,000          | \$ -           | \$ -           | \$ 4,000                | \$ 2,000                      | \$ 2,000                    |
|  | Subtotal                             | -              | -              | 4,000                   | 2,000                         | 2,000                       |
| <u>City Clerk - 8008-519</u>                 |                                      |                |                |                         |                               |                             |
| 6402   | Computer Equipment <\$5,000          | 2,459          | -              | -                       | 3,000                         | 3,000                       |
|  | Subtotal                             | 2,459          | -              | -                       | 3,000                         | 3,000                       |
| <u>Finance - 8010-513</u>                    |                                      |                |                |                         |                               |                             |
| 6402   | Computer Equipment <\$5,000          | 1,639          | 2,030          | 2,000                   | 3,000                         | 3,000                       |
|  | Subtotal                             | 1,639          | 2,030          | 2,000                   | 3,000                         | 3,000                       |
| <u>Information Technology - 8012-513</u>     |                                      |                |                |                         |                               |                             |
| 6401   | Computer Equipment >\$5,000          | 179,671        | 126,446        | 621,375                 | 240,000                       | 240,000                     |
| 6402   | Computer Equipment <\$5,000          | 5,652          | 5,366          | 6,000                   | 6,000                         | 6,000                       |
|  | Subtotal                             | 185,323        | 131,812        | 627,375                 | 246,000                       | 246,000                     |
| <u>Police - 8020-521</u>                     |                                      |                |                |                         |                               |                             |
| 6304   | Police Communications Center Improv  | 11,012         | -              | -                       | -                             | -                           |
| 6401   | Computer Equipment >\$5,000          | 84,844         | 76,566         | 192,434                 | -                             | -                           |
| 6402   | Computer Equipment <\$5,000          | 167,414        | -              | 158,387                 | 205,375                       | 205,375                     |
| 6405   | E911 Equipment                       | 12,372         | -              | -                       | -                             | -                           |
| 6407   | Radio Purchase & Replace.            | 26,819         | 39,207         | 50,000                  | 35,200                        | 35,200                      |
| 6410   | Equipment >\$5,000                   | 143,935        | 120,432        | 285,417                 | 106,000                       | 106,000                     |
| 6411   | Equipment <\$5,000                   | 18,293         | 45,959         | 52,275                  | 73,800                        | 73,800                      |
| 6450   | Vehicles                             | 693,446        | 314,291        | 419,166                 | 410,000                       | 410,000                     |
|  | Subtotal                             | 1,158,135      | 596,455        | 1,157,679               | 830,375                       | 830,375                     |
| <u>Community Development - 8040-524</u>      |                                      |                |                |                         |                               |                             |
| 6402   | Computer Equipment <\$5,000          | 2,459          | 2,920          | 241,500                 | 4,000                         | 4,000                       |
|  | Subtotal                             | 2,459          | 2,920          | 241,500                 | 4,000                         | 4,000                       |
| <u>Community Services - 8050-539/541/572</u> |                                      |                |                |                         |                               |                             |
| 6402   | Computer Equipment <\$5,000          | 10,697         | 8,181          | 12,000                  | 17,000                        | 17,000                      |
| 6410   | Equipment >\$5,000                   | 30,422         | 46,725         | 12,250                  | 40,850                        | 40,850                      |
| 6411   | Equipment <\$5,000                   | 22,850         | 10,549         | 7,300                   | 16,050                        | 16,050                      |
| 6420   | HVAC Replacements                    | -              | 6,224          | -                       | -                             | -                           |
| 6301   | Beautification Projects              | 8,996          | 9,193          | -                       | -                             | -                           |
| 6305   | Road Resurfacing                     | -              | -              | -                       | -                             | -                           |
| 6306   | Traffic Safety and Flow Improvements | -              | 299,715        | 19,075                  | -                             | -                           |
| 6307   | Lighting Improvements                | 13,414         | 167,126        | -                       | -                             | -                           |
| 6205   | Community Center Improvements        | -              | -              | -                       | 34,000                        | 34,000                      |
| 6310   | Aventura Founders Park               | 42,362         | 15,978         | 155,000                 | 72,500                        | 72,500                      |
| 6322   | Waterways Park Improvements          | -              | 7,702          | 30,000                  | -                             | -                           |
| 6325   | NE 188th Street Park Improvements    | -              | 262,459        | 265,796                 | -                             | -                           |
| 6353   | Exercise Trail Improvements          | 13,875         | 393,680        | 43,051                  | -                             | -                           |
|  | Subtotal                             | 142,616        | 1,227,532      | 544,472                 | 180,400                       | 180,400                     |

**CITY OF AVENTURA**  
**CAPITAL OUTLAY - CONTINUED**  
**2017/18**  
**PROJECT APPROPRIATION**  
**001-80XX**

| OBJECT CODE NO.                                   | CATEGORY RECAP              | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---|-----------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| <u>Public Works/Transportation - 8054-539/541</u> |                             |                     |                     |                         |                               |                             |
| 6420  | HVAC Replacements           | -                   | -                   | -                       | 114,000                       | 114,000                     |
| 6301  | Beautification Projects     | -                   | -                   | 9,400                   | 9,600                         | 9,600                       |
| 6309  | Seawall Improvements        | -                   | -                   | 1,280,500               | -                             | -                           |
| 6353  | Exercise Trail Improvements | -                   | -                   | -                       | 10,400                        | 10,400                      |
| 6402  | Computer Equipment <\$5,000 | -                   | -                   | 4,300                   | 6,000                         | 6,000                       |
| 6410  | Equipment >\$5,000          | -                   | -                   | 31,000                  | 28,000                        | 28,000                      |
|   | <b>Subtotal</b>             | -                   | -                   | <b>1,325,200</b>        | <b>168,000</b>                | <b>168,000</b>              |
| <u>Charter School - 8069-569</u>                  |                             |                     |                     |                         |                               |                             |
| 6305  | Charter School Improvements | -                   | -                   | 30,000                  | -                             | -                           |
|   | <b>Subtotal</b>             | -                   | -                   | <b>30,000</b>           | -                             | -                           |
| <u>Arts &amp; Cultural Center - 8070-575</u>      |                             |                     |                     |                         |                               |                             |
| 6402  | Computer Equipment <\$5,000 | 8,178               | -                   | 6,000                   | 6,000                         | 6,000                       |
| 6410  | Equipment >\$5,000          | 27,193              | 27,240              | 49,400                  | 58,200                        | 58,200                      |
|   | <b>Subtotal</b>             | <b>35,371</b>       | <b>27,240</b>       | <b>55,400</b>           | <b>64,200</b>                 | <b>64,200</b>               |
| <u>Non-Departmental - 8090-590</u>                |                             |                     |                     |                         |                               |                             |
| 6101  | Land Acquisition/Purchase   | -                   | -                   | 3,500,000               | -                             | -                           |
| 6454  | Art in Public Places        | 1,500               | -                   | -                       | -                             | -                           |
| 6999  | Capital Reserve             | -                   | 125,000             | 12,688,005              | 14,772,304                    | 14,772,304                  |
|   | <b>Subtotal</b>             | <b>1,500</b>        | <b>125,000</b>      | <b>16,188,005</b>       | <b>14,772,304</b>             | <b>14,772,304</b>           |
| <b>Total Capital</b>                              |                             | <b>\$ 1,529,502</b> | <b>\$ 2,112,989</b> | <b>\$ 20,175,631</b>    | <b>\$ 16,273,279</b>          | <b>\$ 16,273,279</b>        |

## CAPITAL PROJECT DESCRIPTIONS

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### CITY MANAGER'S OFFICE

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

### CITY CLERK'S OFFICE

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

### FINANCE

6402 Computer Equipment <\$5,000 – This project includes the replacement of existing equipment for the various employees of the department.

### INFORMATION TECHNOLOGY

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

6402 Computer Equipment <\$5,000 – This project includes the replacement of existing equipment for the various employees of the 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.

|                           |         |
|---------------------------|---------|
| Upgrades                  | \$5,000 |
| Replace 25 Mobile Laptops | 50,000  |
| 20 Desktop Computers      | 24,000  |
| 40 Vehicle Modems         | 56,000  |
| Replace Servers           | 7,000   |
| 15 Vehicle Printers       | 7,875   |
| Desktop Scanner           | 4,000   |
| Laser Printer             | 1,500   |
| Replace Smart Board       | 10,000  |
| Key Track System          | 40,000  |

## CAPITAL PROJECT DESCRIPTIONS – CONTINUED

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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 maintain the E911 system.

6410 Equipment >\$5,000 – This project consists of purchasing equipment for the Police Department. The following is a breakdown of the items to be replaced:

|                      |          |
|----------------------|----------|
| 13 Vehicle Equipment | \$80,000 |
| Replace Segway       | 10,000   |
| Message Board        | 13,000   |
| Trailer Build-Out    | 3,000    |

6411 Equipment <\$5,000 – This project consists of purchasing equipment for the Police Department as follows:

|                               |          |
|-------------------------------|----------|
| Replace 13 Ballistic Vests    | \$13,000 |
| AR Rifles & Accessories       | 13,200   |
| Repelling Gear                | 7,600    |
| 10 Tasers                     | 13,500   |
| Equipment for New Employees   | 13,000   |
| Potable License Plate Readers | 2,100    |
| Camera                        | 4,000    |
| Mounted Arrow Boards          | 2,700    |
| Mounted Radar Unit            | 2,200    |
| Laser Unit(s)                 | 2,500    |

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

|                            |           |
|----------------------------|-----------|
| Replace 13 Patrol Vehicles | \$410,000 |
|----------------------------|-----------|

### COMMUNITY DEVELOPMENT

6402 Computer Equipment <\$5,000 – This project consists of computer upgrades, replacement printers and the implementation of field computers for code compliance and building inspections for the Community Development Department.

### COMMUNITY SERVICES

6402 Computer Equipment <\$5,000 – This project consists of purchasing and upgrading computer equipment in the Community Services Department and Community Recreation Center.

## CAPITAL PROJECT DESCRIPTIONS – CONTINUED

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6410 Equipment >\$5,000 – This project consists of the replacement of equipment that has become inefficient, defective, or unusable and to add new equipment to provide improved services in the Community Services Department. The following is a breakdown of the items to be purchased:

|                                  |          |
|----------------------------------|----------|
| Replace Pickup Truck             | \$25,000 |
| Repair Partition Wall at CRC     | 7,450    |
| Replace Strength Machines at CRC | 8,400    |

6411 Equipment <\$5,000 – This project consists of the replacement of equipment that has become inefficient, defective, or unusable in the Community Recreation Center. The following is a breakdown of the items to be replaced:

|                                   |         |
|-----------------------------------|---------|
| Replace Stair Climber             | \$1,750 |
| Replace Tents                     | 2,000   |
| Replace Shade Structure at CRC    | 4,900   |
| Replace Lobby Benches at CRC      | 2,400   |
| Replace Drinking Fountains at CRC | 5,000   |

6205 Community Center Improvements – This project consists of replacing gym bleachers, wall padding and a curtain at the Community Recreation Center.

6310 Aventura Founders Park – This project consists of maintenance projects, which replace and update equipment as well as enhancements to the existing features.

|                                  |          |
|----------------------------------|----------|
| Replace SplashPad Water Features | \$43,000 |
| Replace Tennis Court Fencing     | 17,500   |
| Replace 2 Dugout Roofs           | 12,000   |

### PUBLIC WORKS/TRANSPORTATION

6420 HVAC Replacements – This project consists of replacing the air conditioning units at various City facilities.

|  |          |
|--|----------|
| Replace HVACs at ACES                              | \$62,000 |
| Replace HVACs at Community Recreation Center       | 36,000   |
| Replace Smoke Evacuation Fans at Government Center | 16,000   |

6301 Beautification Projects – This program consists of replacing aging street furniture that is no longer useful.

6353 Exercise Trail Improvements – This project consists of replacing 2 water fountains on the Don Soffer Exercise Path.

## CAPITAL PROJECT DESCRIPTIONS – CONTINUED

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6402 Computer Equipment <\$5,000 – This project consists of purchasing and upgrading computer equipment in the Public Works/Transportation Department.

6410 Equipment >\$5,000 – This project consists of replacing one Hybrid utility vehicle.

### ARTS & CULTURAL CENTER

6402 Computer Equipment <\$5,000 – This project consists of purchasing and upgrading computer equipment in the Arts & Cultural Center.

6410 Equipment >\$5,000 – This project consists of purchasing equipment for the Arts & Cultural Center.

|                                       |          |
|---------------------------------------|----------|
| Replace Lobby and Patio Furniture     | \$14,200 |
| Replace Green Room Furniture          | 3,500    |
| Replace Dressing Room Chairs          | 3,000    |
| Ground Row Strips                     | 26,400   |
| Wireless Microphones                  | 8,600    |
| Wireless Video Transmitter and Camera | 2,500    |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**POLICE EDUCATION FUND**

**CITY OF AVENTURA**  
**POLICE EDUCATION FUND – 110**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**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 2014/15  | ACTUAL 2015/16  | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|-----------------------------|
| 310000/319999   | Locally Levied Taxes       | \$ -            | \$ -            | \$ -                    | \$ -                          | \$ -                        |
| 320000/329999   | Licenses & Permits         | -               | -               | -                       | -                             | -                           |
| 330000/339999   | Intergovernmental Revenues | -               | -               | -                       | -                             | -                           |
| 340000/349999   | Charges for Services       | -               | -               | -                       | -                             | -                           |
| 350000/359999   | Fines & Forfeitures        | 6,287           | 5,445           | 6,000                   | 6,000                         | 6,000                       |
| 360000/369999   | Miscellaneous Revenues     | -               | 7               | -                       | -                             | -                           |
| 380000/389999   | Transfer from Funds        | -               | -               | -                       | -                             | -                           |
| 399900/399999   | Fund Balance               | 1,120           | 732             | 2,836                   | 2,836                         | 2,836                       |
|                 | <b>Total Available</b>     | <b>\$ 7,407</b> | <b>\$ 6,184</b> | <b>\$ 8,836</b>         | <b>\$ 8,836</b>               | <b>\$ 8,836</b>             |

**EXPENDITURES**

| OBJECT CODE NO. | CATEGORY RECAP                  | ACTUAL 2014/15  | ACTUAL 2015/16  | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-----------------|-----------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ -            | \$ -            | \$ -                    | \$ -                          | \$ -                        |
| 3000/3999       | Contractual Services            | -               | -               | -                       | -                             | -                           |
| 4000/4999       | Other Charges & Services        | -               | -               | -                       | -                             | -                           |
| 5000/5399       | Commodities                     | -               | -               | -                       | -                             | -                           |
| 5400/5999       | Other Operating Expenses        | 6,675           | 3,348           | 8,836                   | 8,836                         | 8,836                       |
|                 | <b>Total Operating Expenses</b> | <b>6,675</b>    | <b>3,348</b>    | <b>8,836</b>            | <b>8,836</b>                  | <b>8,836</b>                |
| 6000/6999       | Capital Outlay                  | -               | -               | -                       | -                             | -                           |
|                 | <b>Total Expenditures</b>       | <b>\$ 6,675</b> | <b>\$ 3,348</b> | <b>\$ 8,836</b>         | <b>\$ 8,836</b>               | <b>\$ 8,836</b>             |

**CITY OF AVENTURA**  
**POLICE EDUCATION FUND 110**  
2017/18

REVENUE PROJECTIONS

| OBJECT CODE NO. | CATEGORY RECAP                 | ACTUAL 2014/15  | ACTUAL 2015/16  | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|--------------------------------|-----------------|-----------------|-------------------------|-------------------------------|-----------------------------|
|                 | <u>Fines &amp; Forfeitures</u> |                 |                 |                         |                               |                             |
| 3511000         | Fines                          | \$ 6,287        | \$ 5,445        | \$ 6,000                | \$ 6,000                      | \$ 6,000                    |
|                 | Subtotal                       | 6,287           | 5,445           | 6,000                   | 6,000                         | 6,000                       |
|                 | <u>Miscellaneous Revenues</u>  |                 |                 |                         |                               |                             |
| 3611000         | Interest                       | -               | 7               | -                       | -                             | -                           |
|                 | Subtotal                       | -               | 7               | -                       | -                             | -                           |
|                 | <u>Fund Balance</u>            |                 |                 |                         |                               |                             |
| 3999000         | Carryover                      | 1,120           | 732             | 2,836                   | 2,836                         | 2,836                       |
|                 | Subtotal                       | 1,120           | 732             | 2,836                   | 2,836                         | 2,836                       |
|                 |                                | -               | -               |                         |                               |                             |
|                 | <b>Total Revenues</b>          | <b>\$ 7,407</b> | <b>\$ 6,184</b> | <b>\$ 8,836</b>         | <b>\$ 8,836</b>               | <b>\$ 8,836</b>             |

EXPENDITURES 2001-521

| OBJECT CODE NO. | CATEGORY RECAP                  | ACTUAL 2014/15  | ACTUAL 2015/16  | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-----------------|-----------------|-------------------------|-------------------------------|-----------------------------|
|                 | <u>OTHER OPERATING EXPENSES</u> |                 |                 |                         |                               |                             |
|                 | <u>Public Safety - 2001-521</u> |                 |                 |                         |                               |                             |
| 5450            | Training                        | \$ 6,675        | \$ 3,348        | \$ 8,836                | \$ 8,836                      | \$ 8,836                    |
|                 | <b>Total Expenditures</b>       | <b>\$ 6,675</b> | <b>\$ 3,348</b> | <b>\$ 8,836</b>         | <b>\$ 8,836</b>               | <b>\$ 8,836</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 law, must be used to further the education of the City’s Police Officers.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**TRANSPORTATION  
AND  
STREET MAINTENANCE FUND**

**CITY OF AVENTURA**  
**TRANSPORTATION AND STREET MAINTENANCE FUND – 120**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**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<br>CODE<br>NO. | CATEGORY RECAP             | REVENUE PROJECTIONS |                     |                               |                                     |                                   |
|-----------------------|----------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
|                       |                            | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
| 310000/319999         | Locally Levied Taxes       | \$ -                | \$ -                | \$ -                          | \$ -                                | \$ -                              |
| 320000/329999         | Licenses & Permits         | -                   | -                   | -                             | -                                   | -                                 |
| 330000/339999         | Intergovernmental Revenues | 2,233,060           | 2,187,604           | 2,244,000                     | 2,217,000                           | 2,217,000                         |
| 340000/349999         | Charges for Services       | -                   | -                   | -                             | -                                   | -                                 |
| 350000/359999         | Fines & Forfeitures        | -                   | -                   | -                             | -                                   | -                                 |
| 360000/369999         | Miscellaneous Revenues     | 91,045              | 1,550,801           | 2,000                         | 42,000                              | 42,000                            |
| 380000/389999         | Transfer from Funds        | -                   | -                   | -                             | -                                   | -                                 |
| 399900/399999         | Fund Balance               | 2,213,480           | 2,421,260           | 3,293,908                     | 1,778,125                           | 1,778,125                         |
|                       | <b>Total Available</b>     | <b>\$ 4,537,585</b> | <b>\$ 6,159,665</b> | <b>\$ 5,539,908</b>           | <b>\$ 4,037,125</b>                 | <b>\$ 4,037,125</b>               |

**EXPENDITURES**

| OBJECT<br>CODE<br>NO. | CATEGORY RECAP                  | EXPENDITURES        |                     |                               |                                     |                                   |
|-----------------------|---------------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
|                       |                                 | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
| 1000/2999             | Personal Services               | \$ -                | \$ -                | \$ -                          | \$ -                                | \$ -                              |
| 3000/3999             | Contractual Services            | 897,996             | 1,064,144           | 1,483,527                     | 1,542,000                           | 1,542,000                         |
| 4000/4999             | Other Charges & Services        | -                   | -                   | -                             | -                                   | -                                 |
| 5000/5399             | Commodities                     | -                   | -                   | -                             | -                                   | -                                 |
| 5400/5999             | Other Operating Expenses        | -                   | -                   | -                             | -                                   | -                                 |
|                       | <b>Total Operating Expenses</b> | <b>897,996</b>      | <b>1,064,144</b>    | <b>1,483,527</b>              | <b>1,542,000</b>                    | <b>1,542,000</b>                  |
| 6000/6999             | Capital Outlay                  | 1,218,329           | 1,801,613           | 4,056,381                     | 2,495,125                           | 2,495,125                         |
| 9000/9999             | Transfers                       | -                   | -                   | -                             | -                                   | -                                 |
|                       | <b>Total Expenditures</b>       | <b>\$ 2,116,325</b> | <b>\$ 2,865,757</b> | <b>\$ 5,539,908</b>           | <b>\$ 4,037,125</b>                 | <b>\$ 4,037,125</b>               |

# CITY OF AVENTURA

## TRANSPORTATION AND STREET MAINTENANCE FUND 120

2017/18

### REVENUE PROJECTIONS

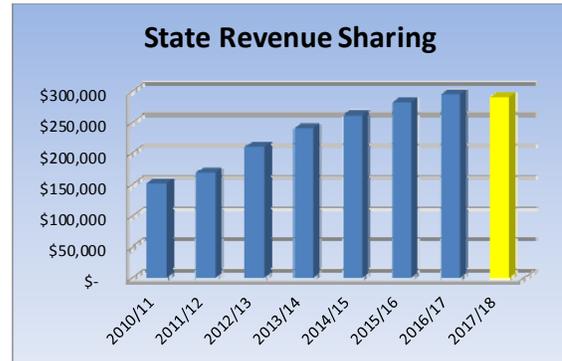
| OBJECT CODE NO.                   | CATEGORY RECAP                       | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-----------------------------------|--------------------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>Intergovernmental Revenues</u> |                                      |                     |                     |                               |                                     |                                   |
| 3313901                           | FDOT                                 | \$ -                | \$ -                | \$ -                          | \$ -                                | \$ -                              |
| 3351200                           | State Revenue Sharing                | 269,391             | 281,576             | 295,000                       | 290,000                             | 290,000                           |
| 3353001                           | Local Option Cap. Impr. Gas Tax      | 147,263             | 146,640             | 146,000                       | 147,000                             | 147,000                           |
| 3353010                           | Local Option Gas Tax                 | 383,431             | 379,322             | 370,000                       | 380,000                             | 380,000                           |
| 3383801                           | County Transit System Surtax         | 1,432,975           | 1,380,066           | 1,433,000                     | 1,400,000                           | 1,400,000                         |
|                                   | <b>Subtotal</b>                      | <b>2,233,060</b>    | <b>2,187,604</b>    | <b>2,244,000</b>              | <b>2,217,000</b>                    | <b>2,217,000</b>                  |
| <u>Miscellaneous Revenues</u>     |                                      |                     |                     |                               |                                     |                                   |
| 3611000                           | Interest                             | 9,589               | 14,560              | 2,000                         | 2,000                               | 2,000                             |
| 3632000                           | Transportation Mitigation Impact Fee | 81,456              | 1,536,241           | -                             | -                                   | -                                 |
|                                   | Citywide Bicycle Sharing             | -                   | -                   | -                             | 40,000                              | 40,000                            |
| 3661000                           | Developer Contributions/Streets      | -                   | -                   | -                             | -                                   | -                                 |
|                                   | <b>Subtotal</b>                      | <b>91,045</b>       | <b>1,550,801</b>    | <b>2,000</b>                  | <b>42,000</b>                       | <b>42,000</b>                     |
| <u>Fund Balance</u>               |                                      |                     |                     |                               |                                     |                                   |
| 3999000                           | Carryover                            | 2,213,480           | 2,421,260           | 3,293,908                     | 1,778,125                           | 1,778,125                         |
|                                   | <b>Subtotal</b>                      | <b>2,213,480</b>    | <b>2,421,260</b>    | <b>3,293,908</b>              | <b>1,778,125</b>                    | <b>1,778,125</b>                  |
|                                   | <b>Total Revenues</b>                | <b>\$ 4,537,585</b> | <b>\$ 6,159,665</b> | <b>\$ 5,539,908</b>           | <b>\$ 4,037,125</b>                 | <b>\$ 4,037,125</b>               |

### EXPENDITURES 5401-541

| OBJECT CODE NO.                               | CATEGORY RECAP                          | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|---|---|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>CONTRACTUAL SERVICES</u>                   |   |                     |                     |                               |                                     |                                   |
| <u>Public Works/Transportation - 5401-541</u> |   |                     |                     |                               |                                     |                                   |
| 3450  | Landscape/Tree Maint/Streets            | \$ 463,929          | \$ 595,044          | \$ 613,527                    | \$ 640,000                          | \$ 640,000                        |
| 3453  | City-Wide Bicycle Sharing               | -                   | 3,650               | 40,000                        | 72,000                              | 72,000                            |
| 3455  | Enhanced Transit Services               | 434,067             | 465,450             | 830,000                       | 830,000                             | 830,000                           |
|   | <b>Subtotal</b>                         | <b>897,996</b>      | <b>1,064,144</b>    | <b>1,483,527</b>              | <b>1,542,000</b>                    | <b>1,542,000</b>                  |
| <u>CAPITAL OUTLAY</u>                         |   |                     |                     |                               |                                     |                                   |
| <u>Public Works/Transportation - 5401-541</u> |   |                     |                     |                               |                                     |                                   |
| 6302  | Walkways/Sidewalks                      | -                   | 33,393              | -                             | -                                   | -                                 |
| 6305  | Road Resurfacing                        | 798,304             | 710,106             | 1,081,666                     | 501,000                             | 501,000                           |
| 6307  | Street Lighting Improv.                 | 52,036              | 293,147             | 929,241                       | 400,000                             | 400,000                           |
| 6308  | Citywide Bicycle Sharing                | -                   | 242,274             | -                             | 47,000                              | 47,000                            |
| 6314  | NE 185th St. Turning Lane Modifications | 179,155             | -                   | -                             | -                                   | -                                 |
| 6315  | Country Club Drive Path Asphalt Repairs | 104,843             | -                   | -                             | -                                   | -                                 |
| 6341  | Transportation System Improv.           | 47,488              | 498,120             | 267,349                       | -                                   | -                                 |
| 6999  | Capital Reserve                         | 36,503              | 24,573              | 1,778,125                     | 1,547,125                           | 1,547,125                         |
|   | <b>Subtotal</b>                         | <b>1,218,329</b>    | <b>1,801,613</b>    | <b>4,056,381</b>              | <b>2,495,125</b>                    | <b>2,495,125</b>                  |
|   | <b>Total Expenditures</b>               | <b>\$ 2,116,325</b> | <b>\$ 2,865,757</b> | <b>\$ 5,539,908</b>           | <b>\$ 4,037,125</b>                 | <b>\$ 4,037,125</b>               |

## REVENUE PROJECTION RATIONALE

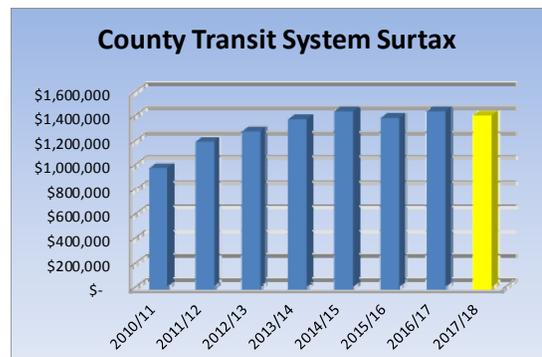
**3351200 State Revenue Sharing** – Revenue received in this category represents 23.80% of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on information from the State, it is anticipated that \$290,000 will be received in the upcoming fiscal year.



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



**3383801 County Transit System Surtax** – County voters approved a 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 \$1,400,000 will be received for 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 Program Operating Expenses – This funds the estimated annual operating costs associated with the new Bicycle Sharing program.

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

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

|                    |           |
|--------------------|-----------|
| Yacht Club Drive   | \$385,000 |
| Mystic Point Drive | 116,000   |

6307 Streetlight Improvements – Provides funding for the second phase of retrofitting the street lights with LED fixtures.

6308 Citywide Bicycle Sharing – This project involves adding an additional bike share station at the E. Country Club Drive/Mystic Point area

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**911 FUND**

**CITY OF AVENTURA**  
**911 FUND – 180**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|----------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 310000/319999   | Locally Levied Taxes       | \$ -              | \$ -              | \$ -                    | \$ -                          | \$ -                        |
| 320000/329999   | Licenses & Permits         | -                 | -                 | -                       | -                             | -                           |
| 330000/339999   | Intergovernmental Revenues | 123,937           | 90,796            | 94,000                  | 95,000                        | 95,000                      |
| 340000/349999   | Charges for Services       | -                 | -                 | -                       | -                             | -                           |
| 350000/359999   | Fines & Forfeitures        | -                 | -                 | -                       | -                             | -                           |
| 360000/369999   | Miscellaneous Revenues     | 205               | 178               | -                       | -                             | -                           |
| 380000/389999   | Transfer from Funds        | -                 | -                 | -                       | -                             | -                           |
| 399900/399999   | Fund Balance               | 45,280            | 57,942            | 14,019                  | -                             | -                           |
|                 | <b>Total Available</b>     | <b>\$ 169,422</b> | <b>\$ 148,916</b> | <b>\$ 108,019</b>       | <b>\$ 95,000</b>              | <b>\$ 95,000</b>            |

**EXPENDITURES**

| OBJECT CODE NO. | CATEGORY RECAP                  | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|---------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999       | Personal Services               | \$ -              | \$ -              | \$ -                    | \$ -                          | \$ -                        |
| 3000/3999       | Contractual Services            | -                 | -                 | -                       | -                             | -                           |
| 4000/4999       | Other Charges & Services        | 74,294            | 132,232           | 87,212                  | 89,000                        | 89,000                      |
| 5000/5399       | Commodities                     | 2,102             | 258               | -                       | -                             | -                           |
| 5400/5999       | Other Operating Expenses        | 5,084             | 2,407             | 6,788                   | 6,000                         | 6,000                       |
|                 | <b>Total Operating Expenses</b> | <b>81,480</b>     | <b>134,897</b>    | <b>94,000</b>           | <b>95,000</b>                 | <b>95,000</b>               |
| 6000/6999       | Capital Outlay                  | -                 | -                 | 14,019                  | -                             | -                           |
| 9000/9999       | Transfers                       | 30,000            | -                 | -                       | -                             | -                           |
|                 | <b>Total Expenditures</b>       | <b>\$ 111,480</b> | <b>\$ 134,897</b> | <b>\$ 108,019</b>       | <b>\$ 95,000</b>              | <b>\$ 95,000</b>            |

# CITY OF AVENTURA

911 FUND 180

2017/18

## REVENUE PROJECTIONS

| OBJECT<br>CODE<br>NO.             | CATEGORY RECAP          | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>Intergovernmental Revenues</u> |                         |                   |                   |                               |                                     |                                   |
| 3379110                           | 911 Fees - Wire Line    | \$ 101,448        | \$ 75,029         | \$ 70,000                     | \$ 78,000                           | \$ 78,000                         |
| 3379111                           | 911 Fees - Wireless     | 20,588            | 11,285            | 18,500                        | 12,000                              | 12,000                            |
| 3379112                           | 911 Fees - Prepaid      | 1,901             | 4,482             | 5,500                         | 5,000                               | 5,000                             |
|                                   | Subtotal                | 123,937           | 90,796            | 94,000                        | 95,000                              | 95,000                            |
| <u>Miscellaneous Revenues</u>     |                         |                   |                   |                               |                                     |                                   |
| 3611000                           | Interest on Investments | 205               | 178               | -                             | -                                   | -                                 |
|                                   | Subtotal                | 205               | 178               | -                             | -                                   | -                                 |
| <u>Fund Balance</u>               |                         |                   |                   |                               |                                     |                                   |
| 3999000                           | Carryover               | 45,280            | 57,942            | 14,019                        | -                                   | -                                 |
|                                   | Subtotal                | 45,280            | 57,942            | 14,019                        | -                                   | -                                 |
|                                   | Total Revenues          | \$ 169,422        | \$ 148,916        | \$ 108,019                    | \$ 95,000                           | \$ 95,000                         |

## EXPENDITURES 2001-521

| OBJECT<br>CODE<br>NO.               | CATEGORY RECAP              | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------------|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <u>OPERATING</u>                    |                             |                   |                   |                               |                                     |                                   |
| <u>OTHER CHARGES &amp; SERVICES</u> |                             |                   |                   |                               |                                     |                                   |
| <u>Public Safety - 2001-521</u>     |                             |                   |                   |                               |                                     |                                   |
| 4001                                | Travel & Per Diem           | \$ 3,982          | \$ 2,531          | \$ 4,000                      | \$ 5,000                            | \$ 5,000                          |
| 4101                                | Communications              | 31,976            | 69,625            | -                             | -                                   | -                                 |
| 4645                                | R&M - Equipment             | 38,336            | 60,076            | 83,212                        | 84,000                              | 84,000                            |
|                                     | Subtotal                    | 74,294            | 132,232           | 87,212                        | 89,000                              | 89,000                            |
| <u>COMMODITIES</u>                  |                             |                   |                   |                               |                                     |                                   |
| <u>Public Safety - 2001-521</u>     |                             |                   |                   |                               |                                     |                                   |
| 5120                                | Computer Operating Supplies | 862               | 258               | -                             | -                                   | -                                 |
| 5290                                | Other Operating Supplies    | 1,240             | -                 | -                             | -                                   | -                                 |
|                                     | Subtotal                    | 2,102             | 258               | -                             | -                                   | -                                 |
| <u>OTHER OPERATING EXPENSES</u>     |                             |                   |                   |                               |                                     |                                   |
| <u>Public Safety - 2001-521</u>     |                             |                   |                   |                               |                                     |                                   |
| 5410                                | Subscriptions & Memberships | 274               | 411               | 500                           | 1,000                               | 1,000                             |
| 5450                                | Training                    | 4,810             | 1,996             | 6,288                         | 5,000                               | 5,000                             |
|                                     | Subtotal                    | 5,084             | 2,407             | 6,788                         | 6,000                               | 6,000                             |
| <u>CAPITAL OUTLAY</u>               |                             |                   |                   |                               |                                     |                                   |
| <u>Public Safety - 2001-521</u>     |                             |                   |                   |                               |                                     |                                   |
| 6999                                | Capital Reserves            | -                 | -                 | 14,019                        | -                                   | -                                 |
|                                     | Subtotal                    | -                 | -                 | 14,019                        | -                                   | -                                 |
| <u>TRANSFERS - 2001-581</u>         |                             |                   |                   |                               |                                     |                                   |
| 9101                                | Transfer to General Fund    | 30,000            | -                 | -                             | -                                   | -                                 |
|                                     | Subtotal                    | 30,000            | -                 | -                             | -                                   | -                                 |
|                                     | Total Expenditures          | \$ 111,480        | \$ 134,897        | \$ 108,019                    | \$ 95,000                           | \$ 95,000                         |

## REVENUE PROJECTION RATIONALE

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3379110/9111 and 9112 Fees – This represents the amount anticipated for 911 fees collected by the State in accordance with Florida Statutes 365.172.



## BUDGET JUSTIFICATIONS

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

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**DEBT SERVICE FUNDS**

**CITY OF AVENTURA  
DEBT SEVICE FUND RECAP  
CATEGORY SUMMARY  
FISCAL YEAR 2017/18**

**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<br>CODE<br>NO.  | CATEGORY RECAP             | ACTUAL              |                     | APPROVED            | CITY MANAGER        | COMMISSION          |
|------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                        |                            | 2014/15             | 2015/16             | BUDGET<br>2016/17   | PROPOSAL<br>2017/18 | APPROVAL<br>2017/18 |
| 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     | 26,142              | 26,353              | -                   | -                   | -                   |
| 380000/389999          | Transfer/Debt Proceeds     | 2,536,334           | 2,544,908           | 2,547,082           | 2,451,326           | 2,451,326           |
| 399900/399999          | Fund Balance               | 19,711              | 7,682               | 7,599               | -                   | -                   |
| <b>Total Available</b> |                            | <b>\$ 2,582,187</b> | <b>\$ 2,578,943</b> | <b>\$ 2,554,681</b> | <b>\$ 2,451,326</b> | <b>\$ 2,451,326</b> |

**EXPENDITURES**

| OBJECT<br>CODE<br>NO.           | CATEGORY RECAP           | ACTUAL              |                     | APPROVED            | CITY MANAGER        | COMMISSION          |
|---------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                 |                          | 2014/15             | 2015/16             | BUDGET<br>2016/17   | PROPOSAL<br>2017/18 | APPROVAL<br>2017/18 |
| 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             | 2,546,869           | 2,543,904           | 2,554,681           | 2,451,326           | 2,451,326           |
| 9000/9999                       | Transfers                | -                   | -                   | -                   | -                   | -                   |
| <b>Total Expenditures</b>       |                          | <b>\$ 2,546,869</b> | <b>\$ 2,543,904</b> | <b>\$ 2,554,681</b> | <b>\$ 2,451,326</b> | <b>\$ 2,451,326</b> |

**CITY OF AVENTURA**  
**2010 & 2011 DEBT SERVICE FUND – 230**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

| OBJECT CODE NO.        | CATEGORY RECAP             | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|------------------------|----------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| 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     | 233                 | 95                  | -                       | -                             | -                           |
| 380000/389999          | Transfer/Debt Proceeds     | 1,187,248           | 1,193,517           | 1,197,080               | 1,199,552                     | 1,199,552                   |
| 399900/399999          | Fund Balance               | 12,205              | 233                 | 95                      | -                             | -                           |
| <b>Total Available</b> |                            | <b>\$ 1,199,686</b> | <b>\$ 1,193,845</b> | <b>\$ 1,197,175</b>     | <b>\$ 1,199,552</b>           | <b>\$ 1,199,552</b>         |

**EXPENDITURES**

| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| 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             | 1,199,453           | 1,193,750           | 1,197,175               | 1,199,552                     | 1,199,552                   |
| 9000/9999                       | Transfers                | -                   | -                   | -                       | -                             | -                           |
| <b>Total Expenditures</b>       |                          | <b>\$ 1,199,453</b> | <b>\$ 1,193,750</b> | <b>\$ 1,197,175</b>     | <b>\$ 1,199,552</b>           | <b>\$ 1,199,552</b>         |

## CITY OF AVENTURA

2010 & 2011 DEBT SERVICE FUND 230  
2017/18

### REVENUE PROJECTIONS

| OBJECT<br>CODE<br>NO.         | CATEGORY RECAP             | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------|----------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>Miscellaneous Revenues</b> |                            |                     |                     |                               |                                     |                                   |
| 3611000                       | Interest                   | \$ 233              | \$ 95               | \$ -                          | \$ -                                | \$ -                              |
|                               | <b>Subtotal</b>            | <b>233</b>          | <b>95</b>           | <b>-</b>                      | <b>-</b>                            | <b>-</b>                          |
| <b>Transfer/Debt Proceeds</b> |                            |                     |                     |                               |                                     |                                   |
| 3811001                       | Transfer from General Fund | 1,187,248           | 1,193,517           | 1,197,080                     | 1,199,552                           | 1,199,552                         |
|                               | <b>Subtotal</b>            | <b>1,187,248</b>    | <b>1,193,517</b>    | <b>1,197,080</b>              | <b>1,199,552</b>                    | <b>1,199,552</b>                  |
| <b>Fund Balance</b>           |                            |                     |                     |                               |                                     |                                   |
| 3999000                       | Carryover                  | 12,205              | 233                 | 95                            | -                                   | -                                 |
|                               | <b>Subtotal</b>            | <b>12,205</b>       | <b>233</b>          | <b>95</b>                     | <b>-</b>                            | <b>-</b>                          |
| <b>Total Revenues</b>         |                            | <b>\$ 1,199,686</b> | <b>\$ 1,193,845</b> | <b>\$ 1,197,175</b>           | <b>\$ 1,199,552</b>                 | <b>\$ 1,199,552</b>               |

### EXPENDITURES 9001-590

| OBJECT<br>CODE<br>NO.              | CATEGORY RECAP            | ACTUAL<br>2014/15   | ACTUAL<br>2015/16   | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|------------------------------------|---------------------------|---------------------|---------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>DEBT SERVICE</b>                |                           |                     |                     |                               |                                     |                                   |
| <b>Non-Departmental - 9001-590</b> |                           |                     |                     |                               |                                     |                                   |
| 7130                               | Principal                 | \$ 725,000          | \$ 745,000          | \$ 775,000                    | \$ 805,000                          | \$ 805,000                        |
| 7230                               | Interest                  | 474,453             | 448,750             | 422,175                       | 394,552                             | 394,552                           |
|                                    | <b>Total Expenditures</b> | <b>\$ 1,199,453</b> | <b>\$ 1,193,750</b> | <b>\$ 1,197,175</b>           | <b>\$ 1,199,552</b>                 | <b>\$ 1,199,552</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 4/1/2018 on the Bank Qualified Loan which refinanced the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park and Government Center site.

7230 Interest – Interest payments due on the loan which will be payable on 4/1/2018 and 10/1/2018.

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

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

**AMORTIZATION SCHEDULE**

| Date             | Principal            | Interest               | Debt Service            | Fiscal Year             |
|------------------|----------------------|------------------------|-------------------------|-------------------------|
|                  |                      |                        |                         | Debt Service            |
| 4/1/2011         | \$ -                 | \$ 222,613.20          | \$ 222,613.20           |                         |
| 10/1/2011        | -                    | 278,866.50             | 278,866.50              | \$ 501,479.70           |
| 4/1/2012         | 650,000.00           | 278,866.50             | 928,866.50              |                         |
| 10/1/2012        | -                    | 267,509.50             | 267,509.50              | 1,196,376.00            |
| 4/1/2013         | 675,000.00           | 267,509.50             | 942,509.50              |                         |
| 10/1/2013        | -                    | 255,714.00             | 255,714.00              | 1,198,223.50            |
| 4/1/2014         | 695,000.00           | 255,714.00             | 950,714.00              |                         |
| 10/1/2014        | -                    | 243,565.50             | 243,565.50              | 1,194,279.50            |
| 4/1/2015         | 725,000.00           | 243,565.50             | 968,565.50              |                         |
| 10/1/2015        | -                    | 230,887.50             | 230,887.50              | 1,199,453.00            |
| 4/1/2016         | 745,000.00           | 230,887.50             | 975,887.50              |                         |
| 10/1/2016        | -                    | 217,862.00             | 217,862.00              | 1,193,749.50            |
| 4/1/2017         | 775,000.00           | 217,862.00             | 992,862.00              |                         |
| 10/1/2017        | -                    | 204,312.50             | 204,312.50              | 1,197,174.50            |
| <b>4/1/2018</b>  | <b>805,000.00</b>    | <b>204,312.50</b>      | <b>1,009,312.50</b>     |                         |
| <b>10/1/2018</b> | <b>-</b>             | <b>190,239.00</b>      | <b>190,239.00</b>       | <b>1,199,551.50</b>     |
| 4/1/2019         | 830,000.00           | 190,239.00             | 1,020,239.00            |                         |
| 10/1/2019        | -                    | 175,732.50             | 175,732.50              | 1,195,971.50            |
| 4/1/2020         | 860,000.00           | 175,732.50             | 1,035,732.50            |                         |
| 10/1/2020        | -                    | 160,696.50             | 160,696.50              | 1,196,429.00            |
| 4/1/2021         | 885,000.00           | 160,696.50             | 1,045,696.50            |                         |
| 10/1/2021        | -                    | 145,222.00             | 145,222.00              | 1,190,918.50            |
| 4/1/2022         | 915,000.00           | 145,222.00             | 1,060,222.00            |                         |
| 10/1/2022        | -                    | 129,223.50             | 129,223.50              | 1,189,445.50            |
| 4/1/2023         | 950,000.00           | 129,223.50             | 1,079,223.50            |                         |
| 10/1/2023        | -                    | 112,610.00             | 112,610.00              | 1,191,833.50            |
| 4/1/2024         | 985,000.00           | 112,610.00             | 1,097,610.00            |                         |
| 10/1/2024        | -                    | 95,387.00              | 95,387.00               | 1,192,997.00            |
| 4/1/2025         | 1,020,000.00         | 95,387.00              | 1,115,387.00            |                         |
| 10/1/2025        | -                    | 77,549.00              | 77,549.00               | 1,192,936.00            |
| 4/1/2026         | 1,050,000.00         | 77,549.00              | 1,127,549.00            |                         |
| 10/1/2026        | -                    | 59,192.50              | 59,192.50               | 1,186,741.50            |
| 4/1/2027         | 1,085,000.00         | 59,192.50              | 1,144,192.50            |                         |
| 10/1/2027        | -                    | 40,221.00              | 40,221.00               | 1,184,413.50            |
| 4/1/2028         | 1,130,000.00         | 40,221.00              | 1,170,221.00            |                         |
| 10/1/2028        | -                    | 20,463.50              | 20,463.50               | 1,190,684.50            |
| 4/1/2029         | 1,170,000.00         | 20,463.50              | 1,190,463.50            | 1,190,463.50            |
| <b>\$</b>        | <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**  
**2000 LOAN DEBT SERVICE FUND – 240**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 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     | 25,336            | 25,279            | -                       | -                             | -                           |
| 380000/389999          | Transfer/Debt Proceeds     | 508,680           | 510,536           | 506,384                 | 506,476                       | 506,476                     |
| 399900/399999          | Fund Balance               | -                 | -                 | -                       | -                             | -                           |
| <b>Total Available</b> |                            | <b>\$ 534,016</b> | <b>\$ 535,815</b> | <b>\$ 506,384</b>       | <b>\$ 506,476</b>             | <b>\$ 506,476</b>           |

EXPENDITURES

| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 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             | 508,680           | 510,536           | 506,384                 | 506,476                       | 506,476                     |
| 9000/9999                       | Transfers                | -                 | -                 | -                       | -                             | -                           |
| <b>Total Expenditures</b>       |                          | <b>\$ 508,680</b> | <b>\$ 510,536</b> | <b>\$ 506,384</b>       | <b>\$ 506,476</b>             | <b>\$ 506,476</b>           |

## CITY OF AVENTURA

2000 LOAN DEBT SERVICE FUND 240  
2017/18

### REVENUE PROJECTIONS

| OBJECT<br>CODE<br>NO.         | CATEGORY RECAP             | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------|----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>Miscellaneous Revenues</b> |                            |                   |                   |                               |                                     |                                   |
| 3611000                       | Interest                   | \$ 25,336         | \$ 25,279         | \$ -                          | \$ -                                | \$ -                              |
|                               | Subtotal                   | 25,336            | 25,279            | -                             | -                                   | -                                 |
| <b>Transfer/Debt Proceeds</b> |                            |                   |                   |                               |                                     |                                   |
| 3811001                       | Transfer from General Fund | 508,680           | 510,536           | 506,384                       | 506,476                             | 506,476                           |
|                               | Subtotal                   | 508,680           | 510,536           | 506,384                       | 506,476                             | 506,476                           |
| <b>Fund Balance</b>           |                            |                   |                   |                               |                                     |                                   |
| 3999000                       | Carryover                  | -                 | -                 | -                             | -                                   | -                                 |
|                               | Subtotal                   | -                 | -                 | -                             | -                                   | -                                 |
| <b>Total Revenues</b>         |                            | <b>\$ 534,016</b> | <b>\$ 535,815</b> | <b>\$ 506,384</b>             | <b>\$ 506,476</b>                   | <b>\$ 506,476</b>                 |

### EXPENDITURES 9001-590

| OBJECT<br>CODE<br>NO.              | CATEGORY RECAP            | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>DEBT SERVICE</b>                |                           |                   |                   |                               |                                     |                                   |
| <b>Non-Departmental - 9001-590</b> |                           |                   |                   |                               |                                     |                                   |
| 7130                               | Principal                 | \$ 360,000        | \$ 380,000        | \$ 395,000                    | \$ 415,000                          | \$ 415,000                        |
| 7230                               | Interest                  | 148,680           | 130,536           | 111,384                       | 91,476                              | 91,476                            |
|                                    | <b>Total Expenditures</b> | <b>\$ 508,680</b> | <b>\$ 510,536</b> | <b>\$ 506,384</b>             | <b>\$ 506,476</b>                   | <b>\$ 506,476</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 10/1/2018 on Bank Qualified Loan which financed the Community Recreation Center and the acquisition and construction of Waterways Park.

7230 Interest – Interest payments due on the loan which will be payable on 4/1/2018 and 10/1/2018.

**CITY OF AVENTURA  
2000 LOAN DEBT SERVICE FUND 240  
Bank Qualified Loan  
Capital Revenue Bonds, Series 2000**

**AMORTIZATION SCHEDULE**

| <b>Date</b>      | <b>Principal</b>       | <b>Coupon</b> | <b>Interest</b>        | <b>Debt Service</b>     | <b>Fiscal Year</b>      |
|------------------|------------------------|---------------|------------------------|-------------------------|-------------------------|
|                  |                        |               |                        |                         | <b>Debt Service</b>     |
| 4/1/2001         | \$ -                   | 5.040%        | \$ 124,807.20          | \$ 124,807.20           |                         |
| 10/1/2001        | 220,000.00             | 5.040%        | 165,186.00             | 385,186.00              | \$ 509,993.20           |
| 4/1/2002         | -                      | 5.040%        | 159,642.00             | 159,642.00              |                         |
| 10/1/2002        | 190,000.00             | 5.040%        | 159,642.00             | 349,642.00              | 509,284.00              |
| 4/1/2003         | -                      | 5.040%        | 154,854.00             | 154,854.00              |                         |
| 10/1/2003        | 200,000.00             | 5.040%        | 154,854.00             | 354,854.00              | 509,708.00              |
| 4/1/2004         | -                      | 5.040%        | 149,814.00             | 149,814.00              |                         |
| 10/1/2004        | 210,000.00             | 5.040%        | 149,814.00             | 359,814.00              | 509,628.00              |
| 4/1/2005         | -                      | 5.040%        | 144,522.00             | 144,522.00              |                         |
| 10/1/2005        | 220,000.00             | 5.040%        | 144,522.00             | 364,522.00              | 509,044.00              |
| 4/1/2006         | -                      | 5.040%        | 138,978.00             | 138,978.00              |                         |
| 10/1/2006        | 235,000.00             | 5.040%        | 138,978.00             | 373,978.00              | 512,956.00              |
| 4/1/2007         | -                      | 5.040%        | 133,056.00             | 133,056.00              |                         |
| 10/1/2007        | 245,000.00             | 5.040%        | 133,056.00             | 378,056.00              | 511,112.00              |
| 4/1/2008         | -                      | 5.040%        | 126,882.00             | 126,882.00              |                         |
| 10/1/2008        | 255,000.00             | 5.040%        | 126,882.00             | 381,882.00              | 508,764.00              |
| 4/1/2009         | -                      | 5.040%        | 120,456.00             | 120,456.00              |                         |
| 10/1/2009        | 270,000.00             | 5.040%        | 120,456.00             | 390,456.00              | 510,912.00              |
| 4/1/2010         | -                      | 5.040%        | 113,652.00             | 113,652.00              |                         |
| 10/1/2010        | 285,000.00             | 5.040%        | 113,652.00             | 398,652.00              | 512,304.00              |
| 4/1/2011         | -                      | 5.040%        | 106,470.00             | 106,470.00              |                         |
| 10/1/2011        | 295,000.00             | 5.040%        | 106,470.00             | 401,470.00              | 507,940.00              |
| 4/1/2012         | -                      | 5.040%        | 99,036.00              | 99,036.00               |                         |
| 10/1/2012        | 310,000.00             | 5.040%        | 99,036.00              | 409,036.00              | 508,072.00              |
| 4/1/2013         | -                      | 5.040%        | 91,224.00              | 91,224.00               |                         |
| 10/1/2013        | 325,000.00             | 5.040%        | 91,224.00              | 416,224.00              | 507,448.00              |
| 4/1/2014         | -                      | 5.040%        | 83,034.00              | 83,034.00               |                         |
| 10/1/2014        | 345,000.00             | 5.040%        | 83,034.00              | 428,034.00              | 511,068.00              |
| 4/1/2015         | -                      | 5.040%        | 74,340.00              | 74,340.00               |                         |
| 10/1/2015        | 360,000.00             | 5.040%        | 74,340.00              | 434,340.00              | 508,680.00              |
| 4/1/2016         | -                      | 5.040%        | 65,268.00              | 65,268.00               |                         |
| 10/1/2016        | 380,000.00             | 5.040%        | 65,268.00              | 445,268.00              | 510,536.00              |
| 4/1/2017         | -                      | 5.040%        | 55,692.00              | 55,692.00               |                         |
| 10/1/2017        | 395,000.00             | 5.040%        | 55,692.00              | 450,692.00              | 506,384.00              |
| <b>4/1/2018</b>  | <b>-</b>               | <b>5.040%</b> | <b>45,738.00</b>       | <b>45,738.00</b>        |                         |
| <b>10/1/2018</b> | <b>415,000.00</b>      | <b>5.040%</b> | <b>45,738.00</b>       | <b>460,738.00</b>       | <b>506,476.00</b>       |
| 4/1/2019         | -                      | 5.040%        | 35,280.00              | 35,280.00               |                         |
| 10/1/2019        | 435,000.00             | 5.040%        | 35,280.00              | 470,280.00              | 505,560.00              |
| 4/1/2020         | -                      | 5.040%        | 24,318.00              | 24,318.00               |                         |
| 10/1/2020        | 965,000.00             | 5.040%        | 24,318.00              | 989,318.00              | 1,013,636.00            |
|                  | <b>\$ 6,555,000.00</b> |               | <b>\$ 4,134,505.20</b> | <b>\$ 10,689,505.20</b> | <b>\$ 10,689,505.20</b> |

**CITY OF AVENTURA**  
**2012 (A) LOAN DEBT SERVICE FUND – 250**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

| OBJECT CODE NO.        | CATEGORY RECAP             | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 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     | (104)             | 4                 | -                       | -                             | -                           |
| 380000/389999          | Transfer/Debt Proceeds     | 396,406           | 396,855           | 397,038                 | 352,228                       | 352,228                     |
| 399900/399999          | Fund Balance               | 7,506             | 7,449             | 7,504                   | -                             | -                           |
| <b>Total Available</b> |                            | <b>\$ 403,808</b> | <b>\$ 404,308</b> | <b>\$ 404,542</b>       | <b>\$ 352,228</b>             | <b>\$ 352,228</b>           |

**EXPENDITURES**

| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 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             | 396,359           | 396,804           | 404,542                 | 352,228                       | 352,228                     |
| 9000/9999                       | Transfers                | -                 | -                 | -                       | -                             | -                           |
| <b>Total Expenditures</b>       |                          | <b>\$ 396,359</b> | <b>\$ 396,804</b> | <b>\$ 404,542</b>       | <b>\$ 352,228</b>             | <b>\$ 352,228</b>           |

## CITY OF AVENTURA

### 2012 (A) LOAN DEBT SERVICE FUND 250

2017/18

#### REVENUE PROJECTIONS

| OBJECT CODE NO.               | CATEGORY RECAP             | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-------------------------------|----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>Miscellaneous Revenues</b> |                            |                   |                   |                               |                                     |                                   |
| 3611000                       | Interest                   | \$ (104)          | \$ 4              | \$ -                          | \$ -                                | \$ -                              |
|                               | <b>Subtotal</b>            | <b>(104)</b>      | <b>4</b>          | <b>-</b>                      | <b>-</b>                            | <b>-</b>                          |
| <b>Transfer/Debt Proceeds</b> |                            |                   |                   |                               |                                     |                                   |
| 3811001                       | Transfer from General Fund | 396,406           | 396,855           | 397,038                       | 352,228                             | 352,228                           |
|                               | <b>Subtotal</b>            | <b>396,406</b>    | <b>396,855</b>    | <b>397,038</b>                | <b>352,228</b>                      | <b>352,228</b>                    |
| <b>Fund Balance</b>           |                            |                   |                   |                               |                                     |                                   |
| 3999000                       | Carryover                  | 7,506             | 7,449             | 7,504                         | -                                   | -                                 |
|                               | <b>Subtotal</b>            | <b>7,506</b>      | <b>7,449</b>      | <b>7,504</b>                  | <b>-</b>                            | <b>-</b>                          |
|                               | <b>Total Revenues</b>      | <b>\$ 403,808</b> | <b>\$ 404,308</b> | <b>\$ 404,542</b>             | <b>\$ 352,228</b>                   | <b>\$ 352,228</b>                 |

#### EXPENDITURES 9001-590

| OBJECT CODE NO.                    | CATEGORY RECAP            | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
| <b>DEBT SERVICE</b>                |                           |                   |                   |                               |                                     |                                   |
| <b>Non-Departmental - 9001-590</b> |                           |                   |                   |                               |                                     |                                   |
| 7130                               | Principal                 | \$ 307,190        | \$ 314,279        | \$ 321,368                    | \$ 283,560                          | \$ 283,560                        |
| 7230                               | Interest                  | 89,169            | 82,525            | 75,674                        | 68,668                              | 68,668                            |
| 7330                               | Other Debt Service Costs  | -                 | -                 | 7,500                         | -                                   | -                                 |
|                                    | <b>Total Expenditures</b> | <b>\$ 396,359</b> | <b>\$ 396,804</b> | <b>\$ 404,542</b>             | <b>\$ 352,228</b>                   | <b>\$ 352,228</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 8/1/2018 on the Loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest – Interest payments due on the loan which will be payable on 2/1/2018 and 8/1/2018.

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

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

**AMORTIZATION SCHEDULE**

| Date            | Principal              | Coupon        | Interest             | Debt Service          | Fiscal Year            |
|-----------------|------------------------|---------------|----------------------|-----------------------|------------------------|
|                 |                        |               |                      |                       | Debt Service           |
| 2/1/2013        | \$ -                   |               | \$ 63,934.14         | \$ 63,934.14          |                        |
| 8/1/2013        | 278,834.00             | 2.180%        | 50,921.00            | 329,755.00            | \$ 393,689.14          |
| 2/1/2014        | -                      |               | 47,881.71            | 47,881.71             |                        |
| 8/1/2014        | 300,101.00             | 2.180%        | 47,881.71            | 347,982.71            | 395,864.41             |
| 2/1/2015        | -                      |               | 44,610.60            | 44,610.60             |                        |
| 8/1/2015        | 307,190.00             | 2.180%        | 44,610.60            | 351,800.60            | 396,411.21             |
| 2/1/2016        | -                      |               | 41,262.23            | 41,262.23             |                        |
| 8/1/2016        | 314,279.00             | 2.180%        | 41,262.23            | 355,541.23            | 396,803.47             |
| 2/1/2017        | -                      |               | 37,836.59            | 37,836.59             |                        |
| 8/1/2017        | 321,368.00             | 2.180%        | 37,836.59            | 359,204.59            | 397,041.18             |
| <b>2/1/2018</b> | <b>-</b>               |               | <b>34,333.68</b>     | <b>34,333.68</b>      |                        |
| <b>8/1/2018</b> | <b>283,560.00</b>      | <b>2.180%</b> | <b>34,333.68</b>     | <b>317,893.68</b>     | <b>352,227.36</b>      |
| 2/1/2019        | -                      |               | 31,242.88            | 31,242.88             |                        |
| 8/1/2019        | 290,649.00             | 2.180%        | 31,242.88            | 321,891.88            | 353,134.75             |
| 2/1/2020        | -                      |               | 28,074.80            | 28,074.80             |                        |
| 8/1/2020        | 297,738.00             | 2.180%        | 28,074.80            | 325,812.80            | 353,887.61             |
| 2/1/2021        | -                      |               | 24,829.46            | 24,829.46             |                        |
| 8/1/2021        | 302,464.00             | 2.180%        | 24,829.46            | 327,293.46            | 352,122.92             |
| 2/1/2022        | -                      |               | 21,532.60            | 21,532.60             |                        |
| 8/1/2022        | 311,916.00             | 2.180%        | 21,532.60            | 333,448.60            | 354,981.20             |
| 2/1/2023        | -                      |               | 18,132.72            | 18,132.72             |                        |
| 8/1/2023        | 316,642.00             | 2.180%        | 18,132.72            | 334,774.72            | 352,907.43             |
| 2/1/2024        | -                      |               | 14,681.32            | 14,681.32             |                        |
| 8/1/2024        | 326,094.00             | 2.180%        | 14,681.32            | 340,775.32            | 355,456.64             |
| 2/1/2025        | -                      |               | 11,126.89            | 11,126.89             |                        |
| 8/1/2025        | 333,183.00             | 2.180%        | 11,126.89            | 344,309.89            | 355,436.79             |
| 2/1/2026        | -                      |               | 7,495.20             | 7,495.20              |                        |
| 8/1/2026        | 340,272.00             | 2.180%        | 7,495.20             | 347,767.20            | 355,262.40             |
| 2/1/2027        | -                      |               | 3,786.23             | 3,786.23              |                        |
| 8/1/2027        | 347,361.00             | 2.180%        | 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**  
**2012 (B) LOAN DEBT SERVICE FUND – 290**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

| OBJECT<br>CODE<br>NO.  | CATEGORY RECAP             | ACTUAL            |                   | APPROVED          | CITY MANAGER        | COMMISSION          |
|------------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
|                        |                            | 2014/15           | 2015/16           | BUDGET<br>2016/17 | PROPOSAL<br>2017/18 | APPROVAL<br>2017/18 |
| 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     | 677               | 975               | -                 | -                   | -                   |
| 380000/389999          | Transfer/Debt Proceeds     | 444,000           | 444,000           | 446,580           | 393,070             | 393,070             |
| 399900/399999          | Fund Balance               | -                 | -                 | -                 | -                   | -                   |
| <b>Total Available</b> |                            | <b>\$ 444,677</b> | <b>\$ 444,975</b> | <b>\$ 446,580</b> | <b>\$ 393,070</b>   | <b>\$ 393,070</b>   |

**EXPENDITURES**

| OBJECT<br>CODE<br>NO.           | CATEGORY RECAP           | ACTUAL            |                   | APPROVED          | CITY MANAGER        | COMMISSION          |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
|                                 |                          | 2014/15           | 2015/16           | BUDGET<br>2016/17 | PROPOSAL<br>2017/18 | APPROVAL<br>2017/18 |
| 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             | 442,377           | 442,814           | 446,580           | 393,070             | 393,070             |
| 9000/9999                       | Transfers                | -                 | -                 | -                 | -                   | -                   |
| <b>Total Expenditures</b>       |                          | <b>\$ 442,377</b> | <b>\$ 442,814</b> | <b>\$ 446,580</b> | <b>\$ 393,070</b>   | <b>\$ 393,070</b>   |

**CITY OF AVENTURA**  
**2012 (B) LOAN DEBT SERVICE FUND 290**  
**2017/18**

**REVENUE PROJECTIONS**

| OBJECT CODE NO. | CATEGORY RECAP                    | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|-----------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
|                 | <u>Miscellaneous Revenues</u>     |                   |                   |                         |                               |                             |
| 3611000         | Interest                          | \$ 677            | \$ 975            | \$ -                    | \$ -                          | \$ -                        |
|                 | <b>Subtotal</b>                   | <b>677</b>        | <b>975</b>        | <b>-</b>                | <b>-</b>                      | <b>-</b>                    |
|                 | <u>Transfer/Debt Proceeds</u>     |                   |                   |                         |                               |                             |
| 3811001         | Transfer from General Fund        | -                 | -                 | -                       | -                             | -                           |
| 3811901         | Transfer from Charter School Fund | 444,000           | 444,000           | 446,580                 | 393,070                       | 393,070                     |
|                 | <b>Subtotal</b>                   | <b>444,000</b>    | <b>444,000</b>    | <b>446,580</b>          | <b>393,070</b>                | <b>393,070</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>\$ 444,677</b> | <b>\$ 444,975</b> | <b>\$ 446,580</b>       | <b>\$ 393,070</b>             | <b>\$ 393,070</b>           |

**EXPENDITURES 9001-590**

| OBJECT CODE NO. | CATEGORY RECAP                     | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------|------------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
|                 | <u>DEBT SERVICE</u>                |                   |                   |                         |                               |                             |
|                 | <u>Non-Departmental - 9001-590</u> |                   |                   |                         |                               |                             |
| 7130            | Principal                          | \$ 342,810        | \$ 350,721        | \$ 358,632              | \$ 316,440                    | \$ 316,440                  |
| 7230            | Interest                           | 99,567            | 92,093            | 84,448                  | 76,630                        | 76,630                      |
| 7330            | Other Debt Service Costs           | -                 | -                 | 3,500                   | -                             | -                           |
|                 | <b>Total Expenditures</b>          | <b>\$ 442,377</b> | <b>\$ 442,814</b> | <b>\$ 446,580</b>       | <b>\$ 393,070</b>             | <b>\$ 393,070</b>           |

**REVENUE PROJECTION RATIONALE**

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

**BUDGET JUSTIFICATIONS**

7130 Principal – Principal payment due 8/1/2018 on the Loan which financed the acquisition of the charter school site and the balance of Community/Recreation Center.

7230 Interest – Interest payments due on the loan which will be payable on 2/1/2018 and 8/1/2018.

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

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

**AMORTIZATION SCHEDULE**

| Date            | Principal              | Coupon        | Interest             | Debt Service           | Fiscal Year            |
|-----------------|------------------------|---------------|----------------------|------------------------|------------------------|
|                 |                        |               |                      |                        | Debt Service           |
| 2/1/2014        | \$ -                   |               | \$ 53,433.79         | \$ 53,433.79           |                        |
| 8/1/2014        | 334,899.00             | 2.180%        | 53,433.79            | 388,332.79             | \$ 441,766.59          |
| 2/1/2015        | -                      |               | 49,783.40            | 49,783.40              |                        |
| 8/1/2015        | 342,810.00             | 2.180%        | 49,783.40            | 392,593.40             | 442,376.79             |
| 2/1/2016        | -                      |               | 46,046.77            | 46,046.77              |                        |
| 8/1/2016        | 350,721.00             | 2.180%        | 46,046.77            | 396,767.77             | 442,814.53             |
| 2/1/2017        | -                      |               | 42,223.91            | 42,223.91              |                        |
| 8/1/2017        | 358,632.00             | 2.180%        | 42,223.91            | 400,855.91             | 443,079.82             |
| <b>2/1/2018</b> | <b>-</b>               |               | <b>38,314.82</b>     | <b>38,314.82</b>       |                        |
| <b>8/1/2018</b> | <b>316,440.00</b>      | <b>2.180%</b> | <b>38,314.82</b>     | <b>354,754.82</b>      | <b>393,069.64</b>      |
| 2/1/2019        | -                      |               | 34,865.62            | 34,865.62              |                        |
| 8/1/2019        | 324,351.00             | 2.180%        | 34,865.62            | 359,216.62             | 394,082.25             |
| 2/1/2020        | -                      |               | 31,330.20            | 31,330.20              |                        |
| 8/1/2020        | 332,262.00             | 2.180%        | 31,330.20            | 363,592.20             | 394,922.39             |
| 2/1/2021        | -                      |               | 27,708.54            | 27,708.54              |                        |
| 8/1/2021        | 337,536.00             | 2.180%        | 27,708.54            | 365,244.54             | 392,953.08             |
| 2/1/2022        | -                      |               | 24,029.40            | 24,029.40              |                        |
| 8/1/2022        | 348,084.00             | 2.180%        | 24,029.40            | 372,113.40             | 396,142.80             |
| 2/1/2023        | -                      |               | 20,235.28            | 20,235.28              |                        |
| 8/1/2023        | 353,358.00             | 2.180%        | 20,235.28            | 373,593.28             | 393,828.57             |
| 2/1/2024        | -                      |               | 16,383.68            | 16,383.68              |                        |
| 8/1/2024        | 363,906.00             | 2.180%        | 16,383.68            | 380,289.68             | 396,673.36             |
| 2/1/2025        | -                      |               | 12,417.11            | 12,417.11              |                        |
| 8/1/2025        | 371,817.00             | 2.180%        | 12,417.11            | 384,234.11             | 396,651.21             |
| 2/1/2026        | -                      |               | 8,364.30             | 8,364.30               |                        |
| 8/1/2026        | 379,728.00             | 2.180%        | 8,364.30             | 388,092.30             | 396,456.60             |
| 2/1/2027        | -                      |               | 4,225.27             | 4,225.27               |                        |
| 8/1/2027        | 387,639.00             | 2.180%        | 4,225.27             | 391,864.27             | 396,089.53             |
|                 | <b>\$ 4,902,183.00</b> |               | <b>\$ 818,724.16</b> | <b>\$ 5,720,907.16</b> | <b>\$ 5,720,907.16</b> |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**CAPITAL PROJECTS FUND**

**CITY OF AVENTURA  
CAPITAL PROJECTS FUND - 392  
CATEGORY SUMMARY  
FISCAL YEAR 2017/18**

**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<br>CODE<br>NO.  | CATEGORY RECAP             | ACTUAL              |                     | APPROVED            | CITY MANAGER        | COMMISSION          |
|------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                        |                            | 2014/15             | 2015/16             | BUDGET<br>2016/17   | PROPOSAL<br>2017/18 | APPROVAL<br>2017/18 |
| 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     | 792,775             | 254,989             | 5,000               | -                   | -                   |
| 380000/389999          | Transfer/Debt Proceeds     | -                   | -                   | -                   | -                   | -                   |
| 399900/399999          | Fund Balance               | 1,059,639           | 1,480,274           | 1,054,583           | 193,327             | 193,327             |
| <b>Total Available</b> |                            | <b>\$ 1,852,414</b> | <b>\$ 1,735,263</b> | <b>\$ 1,059,583</b> | <b>\$ 193,327</b>   | <b>\$ 193,327</b>   |

**EXPENDITURES**

| OBJECT<br>CODE<br>NO.           | CATEGORY RECAP           | ACTUAL            |                   | APPROVED            | CITY MANAGER        | COMMISSION          |
|---------------------------------|--------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
|                                 |                          | 2014/15           | 2015/16           | BUDGET<br>2016/17   | PROPOSAL<br>2017/18 | APPROVAL<br>2017/18 |
| 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           | 372,140           | 680,680           | 1,059,583           | 193,327             | 193,327             |
| 7000/7999                       | Debt Service             | -                 | -                 | -                   | -                   | -                   |
| 9000/9999                       | Transfers                | -                 | -                 | -                   | -                   | -                   |
| <b>Total Expenditures</b>       |                          | <b>\$ 372,140</b> | <b>\$ 680,680</b> | <b>\$ 1,059,583</b> | <b>\$ 193,327</b>   | <b>\$ 193,327</b>   |

**CITY OF AVENTURA**  
**CAPITAL PROJECTS FUND - 392**  
**2017/18**

**REVENUE PROJECTIONS**

| OBJECT CODE NO.               | CATEGORY RECAP                 | ACTUAL 2014/15      | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-------------------------------|--------------------------------|---------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| <u>Miscellaneous Revenues</u> |                                |                     |                     |                         |                               |                             |
| 3499000                       | Miscellaneous                  | \$ 786,000          | \$ -                | \$ -                    | \$ -                          | -                           |
| 3611000                       | Interest                       | -                   | -                   | -                       | -                             | -                           |
| 3632200                       | Police Impact Fees             | 6,775               | 136,309             | 5,000                   | -                             | -                           |
| 3632700                       | Recreation Impact Fees         | -                   | 118,680             | -                       | -                             | -                           |
|                               | <b>Subtotal</b>                | <b>792,775</b>      | <b>254,989</b>      | <b>5,000</b>            | <b>-</b>                      | <b>-</b>                    |
| <u>Fund Balance</u>           |                                |                     |                     |                         |                               |                             |
| 3999000                       | Carryover - Public Safety      | 25,898              | -                   | -                       | 39,327                        | 39,327                      |
| 3999000                       | Carryover - Community Services | 1,033,741           | 1,480,274           | 1,054,583               | 154,000                       | 154,000                     |
|                               | <b>Subtotal</b>                | <b>1,059,639</b>    | <b>1,480,274</b>    | <b>1,054,583</b>        | <b>193,327</b>                | <b>193,327</b>              |
|                               | <b>Total Revenues</b>          | <b>\$ 1,852,414</b> | <b>\$ 1,735,263</b> | <b>\$ 1,059,583</b>     | <b>\$ 193,327</b>             | <b>\$ 193,327</b>           |

**EXPENDITURES 2001/5001**

| OBJECT CODE NO.                          | CATEGORY RECAP                | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|--|-------------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <u>CAPITAL OUTLAY</u>                    |                               |                   |                   |                         |                               |                             |
| <u>Public Safety - 2001-521</u>          |                               |                   |                   |                         |                               |                             |
| 6320                                     | TVMS Upgrades                 | \$ 246,267        | \$ -              | \$ 8,092                | \$ -                          | -                           |
| 6999                                     | Capital Reserve               | -                 | -                 | 5,000                   | 39,327                        | 39,327                      |
|  | <b>Subtotal</b>               | <b>246,267</b>    | <b>-</b>          | <b>13,092</b>           | <b>39,327</b>                 | <b>39,327</b>               |
| <u>Community Services - 5001-541/572</u> |                               |                   |                   |                         |                               |                             |
| 6324                                     | Veterans Park Improvements    | \$ -              | \$ -              | \$ -                    | \$ 154,000                    | \$ 154,000                  |
| 6325                                     | NE 188th Street Park Improvem | 125,873           | 680,680           | 927,811                 | -                             | -                           |
| 6999                                     | Capital Reserve               | -                 | -                 | 118,680                 | -                             | -                           |
|  | <b>Subtotal</b>               | <b>125,873</b>    | <b>680,680</b>    | <b>1,046,491</b>        | <b>154,000</b>                | <b>154,000</b>              |
|  | <b>Total Expenditures</b>     | <b>\$ 372,140</b> | <b>\$ 680,680</b> | <b>\$ 1,059,583</b>     | <b>\$ 193,327</b>             | <b>\$ 193,327</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 - 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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6324 Veterans Park Improvements – This project consists of maintenance projects which replace and update equipment as well as enhancements to the existing features.

|                                 |           |
|---------------------------------|-----------|
| Replace Playground Equipment    | \$150,000 |
| Replace Playground Pole Padding | 4,000     |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**STORMWATER UTILITY FUND**

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND - 410**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**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 2014/15      | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|------------------------|----------------------------|---------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 310000/319999          | Locally Levied Taxes       | \$ -                | \$ -              | \$ -                    | \$ -                          | \$ -                        |
| 320000/329999          | Licenses & Permits         | -                   | -                 | -                       | -                             | -                           |
| 330000/339999          | Intergovernmental Revenues | 496,293             | -                 | -                       | -                             | -                           |
| 340000/349999          | Charges for Services       | 926,278             | 904,116           | 1,240,804               | 1,278,000                     | 1,278,000                   |
| 350000/359999          | Fines & Forfeitures        | -                   | -                 | -                       | -                             | -                           |
| 360000/369999          | Miscellaneous Revenues     | 7,335               | 11,154            | 1,000                   | 7,500                         | 7,500                       |
| 380000/389999          | Transfer from Funds        | -                   | -                 | -                       | -                             | -                           |
| 399900/399999          | Fund Balance               | 880,000             | -                 | 2,265,033               | -                             | -                           |
| <b>Total Available</b> |                            | <b>\$ 2,309,906</b> | <b>\$ 915,270</b> | <b>\$ 3,506,837</b>     | <b>\$ 1,285,500</b>           | <b>\$ 1,285,500</b>         |

**EXPENDITURES**

| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15    | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|-------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999                       | Personal Services        | \$ -              | \$ -                | \$ -                    | \$ -                          | \$ -                        |
| 3000/3999                       | Contractual Services     | 378,772           | 598,502             | 601,802                 | 650,000                       | 650,000                     |
| 4000/4999                       | Other Charges & Services | -                 | -                   | -                       | -                             | -                           |
| 5000/5399                       | Commodities              | -                 | -                   | -                       | -                             | -                           |
| 5400/5999                       | Other Operating Expenses | 297,324           | 276,238             | -                       | 3,500                         | 3,500                       |
| <b>Total Operating Expenses</b> |                          | <b>676,096</b>    | <b>874,740</b>      | <b>601,802</b>          | <b>653,500</b>                | <b>653,500</b>              |
| 6000/6999                       | Capital Outlay           | 17,768            | 290,824             | 2,905,035               | 632,000                       | 632,000                     |
| 9000/9999                       | Transfers                | -                 | -                   | -                       | -                             | -                           |
| <b>Total Expenditures</b>       |                          | <b>\$ 693,864</b> | <b>\$ 1,165,564</b> | <b>\$ 3,506,837</b>     | <b>\$ 1,285,500</b>           | <b>\$ 1,285,500</b>         |

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND 410**  
2017/18

REVENUE PROJECTIONS

| OBJECT CODE NO.                   | CATEGORY RECAP          | ACTUAL 2014/15      | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|-----------------------------------|-------------------------|---------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| <u>Intergovernmental Revenues</u> |                         |                     |                   |                         |                               |                             |
| 3343605                           | State Grant             | \$ 496,293          | \$ -              | \$ -                    | \$ -                          | \$ -                        |
|                                   | Subtotal                | 496,293             | -                 | -                       | -                             | -                           |
| <u>Charges for Services</u>       |                         |                     |                   |                         |                               |                             |
| 3439110                           | Stormwater Utility Fees | 926,278             | 904,116           | 1,240,804               | 1,278,000                     | 1,278,000                   |
|                                   | Subtotal                | 926,278             | 904,116           | 1,240,804               | 1,278,000                     | 1,278,000                   |
| <u>Miscellaneous Revenues</u>     |                         |                     |                   |                         |                               |                             |
| 3611000                           | Interest                | 7,335               | 11,154            | 1,000                   | 7,500                         | 7,500                       |
|                                   | Subtotal                | 7,335               | 11,154            | 1,000                   | 7,500                         | 7,500                       |
| <u>Fund Balance</u>               |                         |                     |                   |                         |                               |                             |
| 3999000                           | Carryover               | 880,000             | -                 | 2,265,033               | -                             | -                           |
|                                   | Subtotal                | 880,000             | -                 | 2,265,033               | -                             | -                           |
|                                   | <b>Total Revenues</b>   | <b>\$ 2,309,906</b> | <b>\$ 915,270</b> | <b>\$ 3,506,837</b>     | <b>\$ 1,285,500</b>           | <b>\$ 1,285,500</b>         |

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND 410**  
2017/18

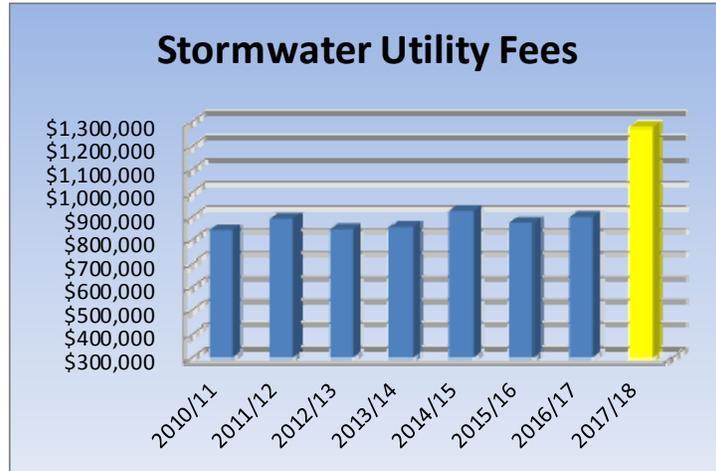
EXPENDITURES 5401

| OBJECT CODE NO.                               | CATEGORY RECAP               | ACTUAL 2014/15    | ACTUAL 2015/16      | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---|------------------------------|-------------------|---------------------|-------------------------|-------------------------------|-----------------------------|
| <u>Operating</u>                              |                              |                   |                     |                         |                               |                             |
| <u>CONTRACTUAL SERVICES</u>                   |                              |                   |                     |                         |                               |                             |
| <u>Public Works/Transportation - 5401-538</u> |                              |                   |                     |                         |                               |                             |
| 3110  | Prof. Services - Engineering | \$ 13,641         | \$ 162,724          | \$ 101,500              | \$ 100,000                    | \$ 100,000                  |
| 3450  | Lands Maint. - Streets       | 233,719           | 260,067             | 255,500                 | 350,000                       | 350,000                     |
| 3460  | Street Maint./Drainage       | 131,412           | 175,711             | 244,802                 | 200,000                       | 200,000                     |
|   | Subtotal                     | 378,772           | 598,502             | 601,802                 | 650,000                       | 650,000                     |
| <u>OTHER OPERATING EXPENSES</u>               |                              |                   |                     |                         |                               |                             |
| <u>Public Works/Transportation - 5401-538</u> |                              |                   |                     |                         |                               |                             |
| 5410  | Subscriptions & Memberships  | -                 | -                   | -                       | 500                           | 500                         |
| 5420  | Conferences & Seminars       | -                 | -                   | -                       | 2,000                         | 2,000                       |
| 5450  | Training                     | -                 | -                   | -                       | 1,000                         | 1,000                       |
| 5915  | Depreciation                 | 297,324           | 276,238             | -                       | -                             | -                           |
|   | Subtotal                     | 297,324           | 276,238             | -                       | 3,500                         | 3,500                       |
| <u>CAPITAL OUTLAY</u>                         |                              |                   |                     |                         |                               |                             |
| <u>Public Works/Transportation - 5401-538</u> |                              |                   |                     |                         |                               |                             |
| 6306  | Drainage Improvements        | 17,768            | 290,824             | 2,536,887               | 95,000                        | 95,000                      |
| 6999  | Capital Reserve              | -                 | -                   | 368,148                 | 537,000                       | 537,000                     |
|   | Subtotal                     | 17,768            | 290,824             | 2,905,035               | 632,000                       | 632,000                     |
|   | <b>Total Expenditures</b>    | <b>\$ 693,864</b> | <b>\$ 1,165,564</b> | <b>\$ 3,506,837</b>     | <b>\$ 1,285,500</b>           | <b>\$ 1,285,500</b>         |

## REVENUE PROJECTION RATIONALE

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3439110 Stormwater Utility Fees – It is proposed to maintain the Stormwater fee at \$3.50/ERU to fund the required drainage improvements. The revenue amount is based on 30,765 ERUs at 96%.



## CAPITAL PROJECT DESCRIPTIONS

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6306 Drainage Improvements – Projects included provide for drainage improvements in areas prone to flooding and addressing the long-term impacts of the rising sea levels by installing check valves in the various drainage outflows throughout the City.

Replace County Club Drive Pump Station      \$95,000

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**POLICE OFFDUTY SERVICES FUND**

**CITY OF AVENTURA**  
**POLICE OFFDUTY SERVICES FUND – 620**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2017/18**

**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 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|------------------------|----------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 310000/319999          | Locally Levied Taxes       | \$ -              | \$ -              | \$ -                    | \$ -                          | \$ -                        |
| 320000/329999          | Licenses & Permits         | -                 | -                 | -                       | -                             | -                           |
| 330000/339999          | Intergovernmental Revenues | -                 | -                 | -                       | -                             | -                           |
| 340000/349999          | Charges for Services       | 649,744           | 536,686           | 400,000                 | 400,000                       | 400,000                     |
| 350000/359999          | Fines & Forfeitures        | -                 | -                 | -                       | -                             | -                           |
| 360000/369999          | Miscellaneous Revenues     | -                 | -                 | -                       | -                             | -                           |
| 380000/389999          | Transfer from Funds        | -                 | -                 | -                       | -                             | -                           |
| 399900/399999          | Fund Balance               | -                 | -                 | -                       | -                             | -                           |
| <b>Total Available</b> |                            | <b>\$ 649,744</b> | <b>\$ 536,686</b> | <b>\$ 400,000</b>       | <b>\$ 400,000</b>             | <b>\$ 400,000</b>           |

**EXPENDITURES**

| OBJECT CODE NO.                 | CATEGORY RECAP           | ACTUAL 2014/15    | ACTUAL 2015/16    | APPROVED BUDGET 2016/17 | CITY MANAGER PROPOSAL 2017/18 | COMMISSION APPROVAL 2017/18 |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------------|-------------------------------|-----------------------------|
| 1000/2999                       | Personal Services        | \$ 495,731        | \$ 430,230        | \$ 400,000              | \$ 400,000                    | \$ 400,000                  |
| 3000/3999                       | Contractual Services     | -                 | -                 | -                       | -                             | -                           |
| 4000/4999                       | Other Charges & Services | -                 | -                 | -                       | -                             | -                           |
| 5000/5399                       | Commodities              | -                 | -                 | -                       | -                             | -                           |
| 5400/5999                       | Other Operating Expenses | -                 | -                 | -                       | -                             | -                           |
| <b>Total Operating Expenses</b> |                          | <b>495,731</b>    | <b>430,230</b>    | <b>400,000</b>          | <b>400,000</b>                | <b>400,000</b>              |
| 6000/6999                       | Capital Outlay           | -                 | -                 | -                       | -                             | -                           |
| <b>Total Expenditures</b>       |                          | <b>\$ 495,731</b> | <b>\$ 430,230</b> | <b>\$ 400,000</b>       | <b>\$ 400,000</b>             | <b>\$ 400,000</b>           |

# CITY OF AVENTURA

## POLICE OFFDUTY SERVICES FUND 620

2017/18

### REVENUE PROJECTIONS

| OBJECT<br>CODE<br>NO. | CATEGORY RECAP              | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|-----------------------|-----------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
|                       | <u>Charges for Services</u> |                   |                   |                               |                                     |                                   |
| 3421100               | Police Detail Billing       | \$ 649,744        | \$ 536,686        | \$ 400,000                    | \$ 400,000                          | \$ 400,000                        |
| <b>Total Revenues</b> |                             | <b>\$ 649,744</b> | <b>\$ 536,686</b> | <b>\$ 400,000</b>             | <b>\$ 400,000</b>                   | <b>\$ 400,000</b>                 |

### EXPENDITURES 2001-521

| OBJECT<br>CODE<br>NO.     | CATEGORY RECAP                  | ACTUAL<br>2014/15 | ACTUAL<br>2015/16 | APPROVED<br>BUDGET<br>2016/17 | CITY MANAGER<br>PROPOSAL<br>2017/18 | COMMISSION<br>APPROVAL<br>2017/18 |
|---------------------------|---------------------------------|-------------------|-------------------|-------------------------------|-------------------------------------|-----------------------------------|
|                           | <u>PERSONAL SERVICES</u>        |                   |                   |                               |                                     |                                   |
|                           | <u>Public Safety - 2001-521</u> |                   |                   |                               |                                     |                                   |
| 1420                      | Extra Duty Detail               | \$ 495,731        | \$ 430,230        | \$ 400,000                    | \$ 400,000                          | \$ 400,000                        |
| <b>Total Expenditures</b> |                                 | <b>\$ 495,731</b> | <b>\$ 430,230</b> | <b>\$ 400,000</b>             | <b>\$ 400,000</b>                   | <b>\$ 400,000</b>                 |

## REVENUE PROJECTION RATIONALE

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**SUMMARY OF  
CAPITAL IMPROVEMENT PROGRAM**

*CAPITAL IMPROVEMENT PROGRAM*  
2017 – 2022  
HIGHLIGHTS

- Construction and equipment for a new \$12,000,000 Charter High School and Gym on NE 213<sup>th</sup> Street.
- Road maintenance projects that total \$2,657,000 to resurface asphalt and enhance safety are included; Yacht Club Drive, Mystic Point Drive, 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, south portion of the hospital district and NE 188<sup>th</sup> Street, NE 183<sup>rd</sup> Street and NE 31<sup>st</sup> Street.
- Provides funding in the amount of \$980,000 to retrofit street lighting throughout the City with more energy efficient LED fixtures.
- Provides for improvements to Founders Park, Veterans Park, and Waterways Park, Don Soffer Exercise Trail and Waterways Dog Park in the amount of \$995,750 to address maintenance requirements.
- Adds a new additional bike share station at the E. Country Club Drive/Mystic Point area.
- Funds drainage improvements and upgrades to 10 stormwater outfall check valves to guard against rising sea levels. A total of \$770,000 has been earmarked during the five-year period.
- Provides the necessary equipment to continue to provide high quality and effective police services.
- Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of City operations.
- Ensures that the tools of production, vehicles, equipment and technology are available for City operations.

## **PURPOSE OF THE CAPITAL IMPROVEMENT PROGRAM**

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

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

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

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

The annual capital programming process provides the following benefits:

1. The CIP is a tool for implementing the City's Comprehensive Plan.
2. The CIP process provides a mechanism for coordinating among projects with respect to function, location and timing.
3. The yearly evaluation of project priorities ensures that the most crucial projects are developed first.
4. The CIP process facilitates long-range financial planning by matching estimated revenue against capital needs, establishing capital expenditures and identifying the need for municipal borrowing and indebtedness within a sound long-range fiscal framework.
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 2017 – 2022. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

## **CAPITAL IMPROVEMENT PROGRAM POLICIES**

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

## **PREPARING THE CAPITAL BUDGET**

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

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

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

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

## **LOCATING A SPECIFIC CAPITAL PROJECT**

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

- Beautification and Parks Facilities (BP)
- Transportation, Drainage and Infrastructure Improvements (TDI)
- Public Buildings and Facilities Improvements (PBF)
- Information/Communication Technology (ICT)
- Capital Equipment Purchase & Replacement (CE)

Each project in the Capital Improvement Program has a unique project number. This project number appears at the beginning of the individual project descriptions and the Summary by Year tables. The first digit refers to functional category priority number assigned by the City Manager. The final digits outline the individual department requesting the project. For example, project BP1-CS is Beautification and Parks project number one which was requested by the Community Services Department.

## SUMMARY OF RECOMMENDED PROJECTS

The proposed 2017 – 2022 CIP includes 36 projects in five (5) functional categories with a total value of \$25,588,425. The following represents the percentage of total funding that each functional category has been allocated: Beautification & Parks Facilities (4%), Transportation, Drainage and Infrastructure Improvements (18%), Capital Equipment Purchase and Replacement (14%), Information/Communication Technology (16%) and Public Buildings and Facilities Improvements (48%).

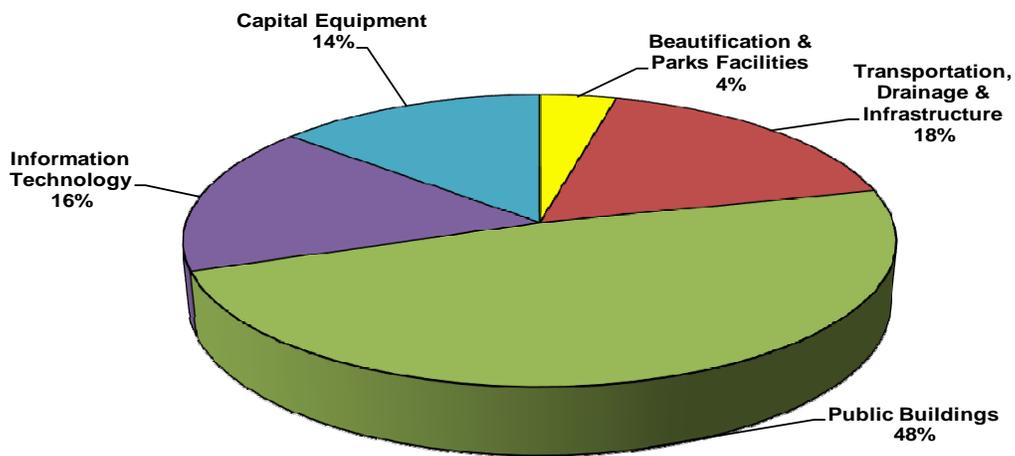
## SUMMARY OF MAJOR PROGRAMS

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

Table 1

| Program                                   | 2017/18             | 2018/19             | 2019/20             | 2020/21             | 2021/22             | TOTAL                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Beautification & Parks Facilities \$      | 246,500 \$          | 214,850 \$          | 62,500 \$           | 308,050 \$          | 163,850 \$          | 995,750              |
| Transportation, Drainage & Infrastructure | 1,043,000           | 836,000             | 856,000             | 828,000             | 891,000             | 4,454,000            |
| Public Buildings & Facilities             | 5,148,000           | 7,080,000           | 93,500              | 15,000              | 56,000              | 12,392,500           |
| Information/Communication Technology      | 866,575             | 942,375             | 817,375             | 763,275             | 834,875             | 4,224,475            |
| Capital Equipment                         | 746,900             | 914,400             | 673,700             | 709,900             | 476,800             | 3,521,700            |
| <b>Totals</b>                             | <b>\$ 8,050,975</b> | <b>\$ 9,987,625</b> | <b>\$ 2,503,075</b> | <b>\$ 2,624,225</b> | <b>\$ 2,422,525</b> | <b>\$ 25,588,425</b> |

Capital Improvement Program  
2017/18 – 2021/22  
Summary By Function



## SUMMARY OF PROPOSED APPROPRIATIONS BY FUNDING SOURCE

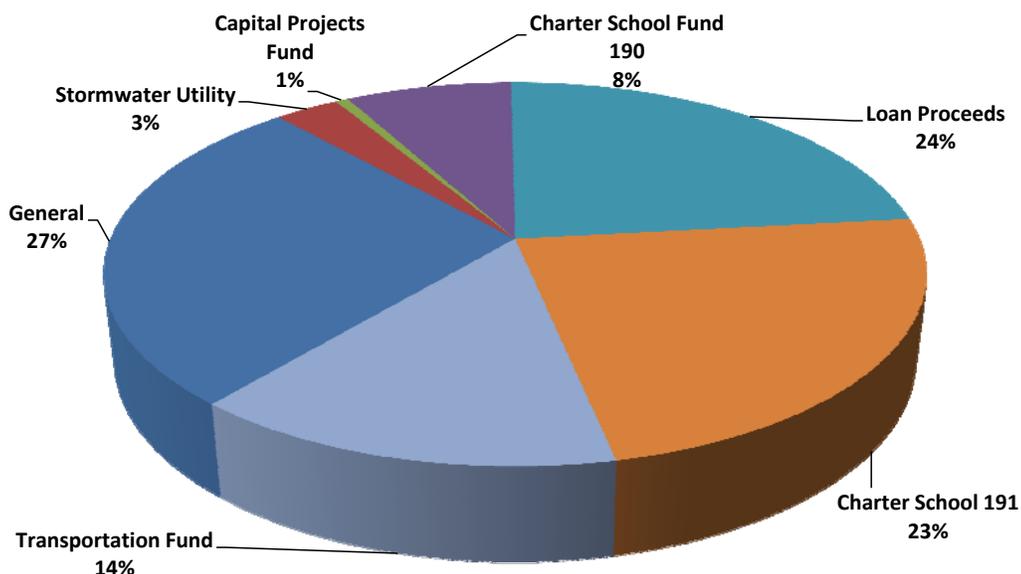
The following table reflects the distribution of all proposed projects to the funding source or mechanism, which is appropriate for funding the projects for each of the five (5) years of the program.

Table 2  
Capital Improvement Program  
2017/18 – 2021/22  
Summary By Funding Source

| Funding Source        | 2017/18      | 2018/19      | 2019/20      | 2020/21      | 2021/22      | TOTAL         |
|-----------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| General               | \$ 1,500,975 | \$ 1,753,625 | \$ 1,196,575 | \$ 1,461,825 | \$ 1,070,525 | \$ 6,983,525  |
| Stormwater Utility    | 95,000       | 125,000      | 125,000      | 175,000      | 250,000      | 770,000       |
| Capital Projects Fund | 154,000      | -            | -            | -            | -            | 154,000       |
| Loan Proceeds         | 5,000,000    | 1,000,000    | -            | -            | -            | 6,000,000     |
| Charter School 191    | -            | 6,000,000    | -            | -            | -            | 6,000,000     |
| Charter School 190    | 353,000      | 398,000      | 450,500      | 334,400      | 461,000      | 1,996,900     |
| Transportation Fund   | 948,000      | 711,000      | 731,000      | 653,000      | 641,000      | 3,684,000     |
|                       | \$ 8,050,975 | \$ 9,987,625 | \$ 2,503,075 | \$ 2,624,225 | \$ 2,422,525 | \$ 25,588,425 |

The proposed funding plan involves a combination of a commitment to “pay-as-you-go” annual appropriations established in yearly budgets and additional long-term debt to partially finance the cost of constructing a \$12,000,000 four-story Charter High School on NE 213<sup>th</sup> Street adjacent to Waterways Park along with a Gym to accommodate 800 students at full capacity. The project includes furniture and equipment. The City will be financing \$6,000,000 of the cost of construction from its own equity.

Funding Source Summary



**SUMMARY OF PROJECTS BY LOCATION AND YEAR**

The following outlines the major projects by location and the year they are proposed to be funded:

Table 3  
Capital Improvement Program  
2017/18 – 2021/22  
Summary By Location

| <b>Location</b>             | <b>Resurfacing<br/>Street Lighting<br/>Drainage<br/>Improvements</b> | <b>Park<br/>Improvements</b> |
|-----------------------------|--|------------------------------|
| Founders Park               |  | 2017 to 2021                 |
| Waterways Park              |  | 2019 to 2022                 |
| Veterans Park               |  | 2017 to 2021                 |
| Waterways Dog Park          |  | 2018 & 2021                  |
| Yacht Club Drive            | 2017/18  |                              |
| Mystic Point Drive          | 2017/18  |                              |
| NE 187 <sup>th</sup> Street | 2018/19  |                              |
| NE 185 <sup>th</sup> Street | 2018/19  |                              |
| Aventura Boulevard          | 2019/20  |                              |
| NE 34 <sup>th</sup> Avenue  | 2019/20  |                              |
| NE 28 <sup>th</sup> Avenue  | 2019/20  |                              |
| NE 190 <sup>th</sup> Street | 2020/21  |                              |
| Yacht Club Way              | 2020/21  |                              |
| Hospital District           | 2020/21  |                              |
| NE 188 <sup>th</sup> Street | 2021/22  |                              |
| NE 183 <sup>rd</sup> Street | 2021/22  |                              |
| NE 31 <sup>st</sup> Street  | 2021/22  |                              |

## **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 \$13,588,425 not including the Aventura Charter School Project.
2. Fund the estimated \$12,000,000 costs associated with the Aventura Charter School Project by utilizing \$6,000,000 from the General Fund Reserve and a \$6,000,000 Bank Loan. The cost of the new debt would have limited long-term impact on the City’s finances, as the new debt service would be funded from a portion of the City’s Debt Service being paid off in 2019/20.
3. Adjusts property tax revenues based on projected conservative growth in assessments.

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

|  | 2017/18             | 2018/19             | 2019/20             | 2020/21             | 2021/22             |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL PROJECTED AVAILABLE RESOURCES</b> | <b>\$37,841,634</b> | <b>\$39,237,545</b> | <b>\$39,961,120</b> | <b>\$41,276,361</b> | <b>\$42,288,950</b> |
| <b>PROJECTED OPERATING EXPENDITURES</b>    | <b>33,432,654</b>   | <b>34,488,168</b>   | <b>35,379,366</b>   | <b>36,703,358</b>   | <b>38,000,574</b>   |
| <b>DEBT SERVICE REQUIREMENTS</b>           | <b>2,058,255</b>    | <b>2,054,667</b>    | <b>2,563,953</b>    | <b>2,043,042</b>    | <b>2,043,042</b>    |
| <b>SUBTOTAL - EXPENDITURES</b>             | <b>35,490,909</b>   | <b>36,542,835</b>   | <b>37,943,319</b>   | <b>38,746,400</b>   | <b>40,043,616</b>   |
| <b>BALANCE AFTER OPERATING COSTS</b>       | <b>2,350,725</b>    | <b>2,694,710</b>    | <b>2,017,801</b>    | <b>2,529,961</b>    | <b>2,245,334</b>    |
| <b>LESS CIP APPROPRIATIONS</b>             | <b>1,500,975</b>    | <b>1,753,625</b>    | <b>1,196,575</b>    | <b>1,461,825</b>    | <b>1,070,525</b>    |
| <b>BALANCE</b>                             | <b>\$ 849,750</b>   | <b>\$ 941,085</b>   | <b>\$ 821,226</b>   | <b>\$ 1,068,136</b> | <b>\$ 1,174,809</b> |

## **IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET**

In the 5-year Capital Improvement Program there are no projects including the Aventura Charter 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 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 1  
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 SUMMARY BY YEAR

| CIP #  | Project Title                         | Dept. # | 2017/18    | 2018/19    | 2019/20   | 2020/21    | 2021/22    | Total      |
|--------|---------------------------------------|---------|------------|------------|-----------|------------|------------|------------|
| BP1    | Founders Park Improvements            | CS      | \$ 72,500  | \$ 185,000 | \$ 35,000 | \$ 50,000  | \$ 89,100  | \$ 431,600 |
| BP2    | Waterways Park Improvements           | CS      | -          | -          | 6,900     | 248,050    | 26,400     | 281,350    |
| BP3    | Veterans Park Improvements            | CS      | 154,000    | 5,500      | -         | -          | 28,600     | 188,100    |
| BP4    | Waterways Dog Park Improvements       | CS      |            | 4,000      | -         | -          | 9,750      | 13,750     |
| BP5    | Exercise Trail Improvements           | PW/T    | 10,400     | 10,600     | 10,800    | -          | -          | 31,800     |
| BP6    | City-wide Beautification Improvements | PW/T    | 9,600      | 9,750      | 9,800     | 10,000     | 10,000     | 49,150     |
| Totals |                                       |         | \$ 246,500 | \$ 214,850 | \$ 62,500 | \$ 308,050 | \$ 163,850 | \$ 995,750 |

TABLE 2  
 PROPOSED BEAUTIFICATION AND PARK FACILITIES IMPROVEMENTS  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 FUNDING PLAN

| CIP #  | Project Title                         | Dept. # | Total      | General Fund | Capital Projects Fund |
|--------|---------------------------------------|---------|------------|--------------|-----------------------|
| BP1    | Founders Park Improvements            | CS      | \$ 431,600 | \$ 431,600   | \$ -                  |
| BP2    | Waterways Park Improvements           | CS      | 281,350    | 281,350      | -                     |
| BP3    | Veterans Park Improvements            | CS      | 188,100    | 34,100       | 154,000               |
| BP4    | Waterways Dog Park Improvements       | CS      | 13,750     | 13,750       | -                     |
| BP5    | Exercise Trail Improvements           | PW/T    | 31,800     | 31,800       | -                     |
| BP6    | City-wide Beautification Improvements | PW/T    | 49,150     | 49,150       | -                     |
| Totals |                                       |         | \$ 995,750 | \$ 841,750   | \$ 154,000            |

TABLE 1  
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 SUMMARY BY YEAR

| CIP #  | Project Title                    | Dept. # | 2017/18      | 2018/19    | 2019/20    | 2020/21    | 2021/22    | Total        |
|--------|----------------------------------|---------|--------------|------------|------------|------------|------------|--------------|
| TDI1   | Stormwater Drainage Improvements | PW/T    | \$ 95,000    | \$ 125,000 | \$ 125,000 | \$ 175,000 | \$ 250,000 | \$ 770,000   |
| TDI2   | Road Resurfacing Program         | PW/T    | 501,000      | 311,000    | 551,000    | 653,000    | 641,000    | 2,657,000    |
| TDI3   | Bike Share Station Addition      | PW/T    | 47,000       | -          | -          | -          | -          | 47,000       |
| TDI4   | Street Lighting Improvements     | PW/T    | 400,000      | 400,000    | 180,000    | -          | -          | 980,000      |
| Totals |                                  |         | \$ 1,043,000 | \$ 836,000 | \$ 856,000 | \$ 828,000 | \$ 891,000 | \$ 4,454,000 |

TABLE 2  
 PROPOSED TRANSPORTATION, DRAINAGE AND INFRASTRUCTURE IMPROVEMENTS  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 FUNDING PLAN

| CIP #  | Project Title                    | Dept. # | Stormwater Utility Fund |            |      | General Transportation Fund |      |
|--------|----------------------------------|---------|-------------------------|------------|------|-----------------------------|------|
|        |                                  |         | Total                   |            |      | Fund                        | Fund |
| TDI1   | Stormwater Drainage Improvements | PW/T    | \$ 770,000              | \$ 770,000 | \$ - | \$ -                        |      |
| TDI2   | Road Resurfacing Program         | PW/T    | 2,657,000               | -          | -    | 2,657,000                   |      |
| TDI3   | Bike Share Station Addition      | PW/T    | 47,000                  |            |      | 47,000                      |      |
| TDI4   | Street Lighting Improvements     | PW/T    | 980,000                 | -          | -    | 980,000                     |      |
| Totals |                                  |         | \$ 4,454,000            | \$ 770,000 | \$ - | \$ 3,684,000                |      |

TABLE 1  
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS  
 PROJECTS SCHEDULED FOR 2017/18- 2021/22  
 SUMMARY BY YEAR

| CIP #  | Project Title                             | Dept. | 2017/18      | 2018/19      | 2019/20   | 2020/21   | 2021/22   | Total         |
|--------|---|-------|--------------|--------------|-----------|-----------|-----------|---------------|
| PBF1   | Aventura Charter High School Construction | CS    | \$ 5,000,000 | \$ 7,000,000 | -         | \$ -      | -         | \$ 12,000,000 |
| PBF2   | HVAC Replacements                         | PW/T  | 114,000      | 80,000       | 57,000    | 15,000    | 56,000    | 322,000       |
| PBF3   | Community Recreation Center Improvements  | CS    | 34,000       | -            | 13,500    | -         | -         | 47,500        |
| PBF4   | AACC Improvements                         | AACC  | -            | -            | 23,000    | -         | -         | 23,000        |
| Totals |   |       | \$ 5,148,000 | \$ 7,080,000 | \$ 93,500 | \$ 15,000 | \$ 56,000 | \$ 12,392,500 |

TABLE 2  
 PROPOSED PUBLIC BUILDING AND FACILITIES IMPROVEMENTS  
 PROJECTS SCHEDULED FOR 2017/18- 2021/22  
 FUNDING PLAN

| CIP #  | Project Title                             | Dept. | Total         | Charter Fund 191 | Charter Fund 190 | General Fund | Bank Loan    |
|--------|---|-------|---------------|------------------|------------------|--------------|--------------|
| PBF1   | Aventura Charter High School Construction | CS    | \$ 12,000,000 | \$ 6,000,000     |                  |              | \$ 6,000,000 |
| PBF2   | HVAC Replacements                         | PW/T  | \$ 322,000    |                  | \$ 162,000       | \$ 160,000   |              |
| PBF3   | Community Recreation Center Improvements  | CS    | 47,500        |                  | -                | 47,500       |              |
| PBF4   | AACC Improvements                         | AACC  | 23,000        |                  | -                | 23,000       |              |
| Totals |   |       | \$ 12,392,500 | \$ 6,000,000     | \$ 162,000       | \$ 230,500   | \$ 6,000,000 |

TABLE 1  
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 SUMMARY BY YEAR

| CIP #  | Project Title                   | Dept. # | 2017/18    | 2018/19    | 2019/20    | 2020/21    | 2021/22    | Total        |
|--------|---------------------------------|---------|------------|------------|------------|------------|------------|--------------|
| ICT1   | Police Computers Systems<\$5000 | PD      | \$ 205,375 | \$ 175,375 | \$ 111,375 | \$ 130,375 | \$ 136,375 | \$ 758,875   |
| ICT2   | Central Computer System>\$5000  | IT      | 240,000    | 210,000    | 255,000    | 240,000    | 255,000    | 1,200,000    |
| ICT3   | Radios                          | PD      | 35,200     | 172,000    | 20,000     | 32,000     | 10,000     | 269,200      |
| ICT4   | Computer Equipment<\$5000       | ACES    | 237,000    | 242,000    | 261,000    | 232,400    | 272,000    | 1,244,400    |
| ICT5   | Computer Equipment>\$5000       | ACES    | 102,000    | 110,000    | 132,500    | 102,000    | 133,000    | 579,500      |
| ICT6   | Computer Equipment<\$5000       | IT      | 6,000      | 6,000      | 6,000      | 6,000      | 6,000      | 30,000       |
| ICT7   | Computer Equipment<\$5000       | F       | 3,000      | 3,000      | 5,000      | 2,000      | 3,000      | 16,000       |
| ICT8   | Computer Equipment<\$5000       | CM      | 2,000      | -          | -          | -          | -          | 2,000        |
| ICT9   | Computer Equipment<\$5000       | PW/T    | 6,000      | 8,000      | 2,000      | 2,000      | 2,000      | 20,000       |
| ICT10  | Computer Equipment<\$5000       | CS      | 17,000     | 5,500      | 8,000      | 9,000      | 6,000      | 45,500       |
| ICT11  | Computer Equipment<\$5000       | CD      | 4,000      | 4,500      | 3,500      | 4,500      | 3,500      | 20,000       |
| ICT12  | Computer Equipment<\$5000       | AACC    | 6,000      | 5,000      | 11,000     | 2,000      | 6,000      | 30,000       |
| ICT13  | Computer Equipment<\$5000       | CC      | 3,000      | 1,000      | 2,000      | 1,000      | 2,000      | 9,000        |
| Totals |                                 |         | \$ 866,575 | \$ 942,375 | \$ 817,375 | \$ 763,275 | \$ 834,875 | \$ 4,224,475 |

TABLE 2  
 PROPOSED COMMUNICATIONS AND COMPUTERS EQUIPMENT  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 FUNDING PLAN

| CIP #  | Project Title                   | Dept. # | Total        | General Fund | Charter School Fund |
|--------|---------------------------------|---------|--------------|--------------|---------------------|
| ICT1   | Police Computers Systems<\$5000 | PD      | \$ 758,875   | \$ 758,875   | -                   |
| ICT2   | Central Computer System>\$5000  | IT      | 1,200,000    | 1,200,000    | -                   |
| ICT3   | Radios and E911 System          | PD      | 269,200      | 269,200      | -                   |
| ICT4   | Computer Equipment<\$5000       | ACES    | 1,244,400    | -            | 1,244,400           |
| ICT5   | Computer Equipment>\$5000       | ACES    | 579,500      | -            | 579,500             |
| ICT6   | Computer Equipment<\$5000       | IT      | 30,000       | 30,000       | -                   |
| ICT7   | Computer Equipment<\$5000       | F       | 16,000       | 16,000       | -                   |
| ICT8   | Computer Equipment<\$5000       | CM      | 2,000        | 2,000        | -                   |
| ICT9   | Computer Equipment<\$5000       | PW/T    | 20,000       | 20,000       | -                   |
| ICT10  | Computer Equipment<\$5000       | CS      | 45,500       | 45,500       | -                   |
| ICT11  | Computer Equipment<\$5000       | CD      | 20,000       | 20,000       | -                   |
| ICT12  | Computer Equipment<\$5000       | AACC    | 30,000       | 30,000       | -                   |
| ICT13  | Computer Equipment<\$5000       | CC      | 9,000        | 9,000        | -                   |
| Totals |                                 |         | \$ 4,224,475 | \$ 2,400,575 | \$ 1,823,900        |

TABLE 1  
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 SUMMARY BY YEAR

| CIP #  | Project Title                           | Dept. # | 2017/18    | 2018/19    | 2019/20    | 2020/21    | 2021/22    | Total        |
|--------|---|---------|------------|------------|------------|------------|------------|--------------|
| CE1    | Vehicle Purchase & Replacements         | PD      | \$ 410,000 | \$ 535,000 | \$ 458,000 | \$ 430,500 | \$ 187,000 | \$ 2,020,500 |
| CE2    | Equipment Purchase and Replacement>5000 | PD      | 106,000    | 137,500    | 124,500    | 143,000    | 109,000    | 620,000      |
| CE3    | Equipment Purchase and Replacement<5000 | PD      | 73,800     | 77,700     | 29,600     | 15,600     | 15,600     | 212,300      |
| CE4    | Equipment Purchase and Replacement>5000 | CS      | 40,850     | 51,200     | 15,100     | 16,800     | 26,200     | 150,150      |
| CE5    | Equipment Purchase and Replacement>5000 | PW/T    | 28,000     | 30,000     | -          | -          | 60,000     | 118,000      |
| CE6    | Equipment Purchase and Replacement<5000 | CS      | 16,050     | 15,000     | 6,500      | 2,000      | 7,500      | 47,050       |
| CE7    | Equipment Purchase and Replacement>5000 | AACC    | 58,200     | 43,000     | 40,000     | 102,000    | 71,500     | 314,700      |
| CE8    | Equipment Purchase and Replacement>5000 | CD      | -          | 25,000     | -          | -          | -          | 25,000       |
| CE9    | Equipment Purchase and Replacement>5000 | ACES    | 14,000     | -          | -          | -          | -          | 14,000       |
| Totals |   |         | \$ 746,900 | \$ 914,400 | \$ 673,700 | \$ 709,900 | \$ 476,800 | \$ 3,521,700 |

TABLE 2  
 PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT  
 PROJECTS SCHEDULED FOR 2017/18 - 2021/22  
 FUNDING PLAN

| CIP #  | Project Title                           | Dept. # | Total        | General Fund | Charter School Fund |
|--------|---|---------|--------------|--------------|---------------------|
| CE1    | Vehicle Purchase & Replacements         | PD      | \$ 2,020,500 | \$ 2,020,500 |                     |
| CE2    | Equipment Purchase and Replacement>5000 | PD      | 620,000      | 620,000      |                     |
| CE3    | Equipment Purchase and Replacement<5000 | PD      | 212,300      | 212,300      |                     |
| CE4    | Equipment Purchase and Replacement>5000 | CS      | 150,150      | 150,150      |                     |
| CE5    | Equipment Purchase and Replacement>5000 | PW/T    | 118,000      | 118,000      |                     |
| CE6    | Equipment Purchase and Replacement<5000 | CS      | 47,050       | 47,050       |                     |
| CE7    | Equipment Purchase and Replacement>5000 | AACC    | 314,700      | 314,700      |                     |
| CE8    | Equipment Purchase and Replacement>5000 | CD      | 25,000       | 25,000       |                     |
| CE9    | Equipment Purchase and Replacement>5000 | ACES    | 14,000       | -            | 14,000              |
| Totals |   |         | \$ 3,521,700 | \$ 3,507,700 | \$ 14,000           |

**CITY OF AVENTURA**

CAPITAL OUTLAY  
2017/18 - 2021/22

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET

| OBJECT CODE NO.   | ACCOUNT NO.        | CATEGORY RECAP                                | COMMISSION APPROVAL 2017/18 | PROJECT DESCRIPTION           | ESTIMATED USEFUL LIFE (YEARS) | ANNUAL OPERATING BUDGET IMPACT |             |             |             |             |
|---|--------------------|---|-----------------------------|-------------------------------|-------------------------------|--------------------------------|-------------|-------------|-------------|-------------|
|   |                    |   |                             |                               |                               | 2017/18                        | 2018/19     | 019/2020    | 2020/2021   | 2021/22     |
| <b>001-80XX</b>   |                    |   |                             |                               |                               |                                |             |             |             |             |
|   |                    | <u>City Manager - 8005-512</u>                |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8005-512.64-02 | Computer Equipment <\$5,000                   | \$ 2,000                    | No impact on operating budget | 4                             | \$ -                           | \$ -        | \$ -        | \$ -        | \$ -        |
|   |                    | <u>City Clerk - 8008-519</u>                  |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8008-519.64-02 | Computer Equipment <\$5,000                   | 3,000                       | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Finance - 8010-513</u>                     |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8010-513.64-02 | Computer Equipment <\$5,000                   | 3,000                       | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Information Technology - 8012-513</u>      |                             |                               |                               |                                |             |             |             |             |
| 6401  | 001-8012-513.64-01 | Computer Equipment >\$5,000                   | 240,000                     | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
| 6402  | 001-8012-513.64-02 | Computer Equipment <\$5,000                   | 6,000                       | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Police - 8020-521</u>                      |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8020-521.64-02 | Computer Equipment <\$5,000                   | 205,375                     | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
| 6407  | 001-8020-521.64-07 | Radio Purchase & Replace.                     | 35,200                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6410  | 001-8020-521.64-10 | Equipment >\$5,000                            | 106,000                     | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6411  | 001-8020-521.64-11 | Equipment <\$5,000                            | 73,800                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6450  | 001-8020-521.64-50 | Vehicles                                      | 410,000                     | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Community Development - 8040-524</u>       |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8040-524.64-02 | Computer Equipment <\$5,000                   | 4,000                       | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Community Services - 8050-539/572</u>      |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8050-539.64-02 | Computer Equipment <\$5,000                   | 17,000                      | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
| 6410  | 001-8050-539.64-10 | Equipment >\$5,000                            | 40,850                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6411  | 001-8050-539.64-11 | Equipment <\$5,000                            | 16,050                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6205  | 001-8050-572.62-05 | Community Center Improvements                 | 34,000                      | No impact on operating budget | 10                            | -                              | -           | -           | -           | -           |
| 6310  | 001-8050-572.63-10 | Aventura Founders Park                        | 72,500                      | No impact on operating budget | 10                            | -                              | -           | -           | -           | -           |
|   |                    | <u>Public Works/Transportation - 8054-541</u> |                             |                               |                               |                                |             |             |             |             |
| 6420  | 001-8054-539.64-20 | HVAC Replacements                             | 114,000                     | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6301  | 001-8054-541.63-01 | Beautification Projects                       | 9,600                       | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6353  | 001-8054-541.63-53 | Exercise Trail Improvements                   | 10,400                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
| 6402  | 001-8054-541.64-02 | Computer Equipment <\$5,000                   | 6,000                       | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
| 6410  | 001-8054-541.64-10 | Equipment >\$5,000                            | 28,000                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Arts &amp; Cultural Center - 8070-575</u>  |                             |                               |                               |                                |             |             |             |             |
| 6402  | 001-8070-575.64-02 | Computer Equipment <\$5,000                   | 6,000                       | No impact on operating budget | 4                             | -                              | -           | -           | -           | -           |
| 6410  | 001-8070-575.64-10 | Equipment >\$5,000                            | 58,200                      | No impact on operating budget | 5                             | -                              | -           | -           | -           | -           |
|   |                    | <u>Non-Departmental - 8090-590</u>            |                             |                               |                               |                                |             |             |             |             |
| 6999  | 001-8090-590.69-99 | Capital Reserve                               | 14,772,304                  | N/A                           | N/A                           | N/A                            | N/A         | N/A         | N/A         | N/A         |
|   |                    | <b>Total Capital</b>                          | <b>\$ 16,273,279</b>        |                               |                               | <b>\$ -</b>                    | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>TRANSPORTATION AND STREET MAINTENANCE FUND - 120</b> |                    |   |                             |                               |                               |                                |             |             |             |             |
|   |                    | <u>Public Works/Transportation - 5401-541</u> |                             |                               |                               |                                |             |             |             |             |
| 6305  | 120-5401-541.63-05 | Road Resurfacing                              | \$ 501,000                  | No impact on operating budget | 10                            | \$ -                           | \$ -        | \$ -        | \$ -        | \$ -        |
| 6307  | 120-5401-541.63-07 | Street Lighting Improv.                       | 400,000                     | No impact on operating budget | 10                            | -                              | -           | -           | -           | -           |
| 6308  | 120-5401-541.63-08 | Citywide Bicycle Sharing                      | 47,000                      | No impact on operating budget | 10                            | -                              | -           | -           | -           | -           |
| 6999  | 120-5401-541.69-99 | Capital Reserve                               | 1,547,125                   | N/A                           | N/A                           | N/A                            | N/A         | N/A         | N/A         | N/A         |
|   |                    | <b>Total Capital</b>                          | <b>\$ 2,495,125</b>         |                               |                               | <b>\$ -</b>                    | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>CAPITAL PROJECTS FUND - 392</b>                      |                    |   |                             |                               |                               |                                |             |             |             |             |
|   |                    | <u>Police - 2001-521</u>                      |                             |                               |                               |                                |             |             |             |             |
| 6999  | 392-2001-521.69-99 | Capital Reserve                               | \$ 39,327                   | N/A                           | N/A                           | N/A                            | N/A         | N/A         | N/A         | N/A         |
|   |                    | <u>Community Services - 5001-572</u>          |                             |                               |                               |                                |             |             |             |             |
| 6324  | 392-5001-572.63-24 | Veterans Park Improvements                    | 154,000                     | No impact on operating budget | 10                            | -                              | -           | -           | -           | -           |
|   |                    | <b>Total Capital</b>                          | <b>\$ 193,327</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  | 410-5401-538.63-06 | Drainage Improvements                         | \$ 95,000                   | No impact on operating budget | 10                            | \$ -                           | \$ -        | \$ -        | \$ -        | \$ -        |
| 6999  | 410-5401-538.69-99 | Capital Reserve                               | 537,000                     | N/A                           | N/A                           | N/A                            | N/A         | N/A         | N/A         | N/A         |
|   |                    | <b>Total Capital</b>                          | <b>\$ 632,000</b>           |                               |                               | <b>\$ -</b>                    | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**GLOSSARY**

**Account**

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

**Accounting System**

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

**Accrual Basis of Accounting**

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

**Actuary**

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

**Ad Valorem Taxes**

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

**Adopted Budget**

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

**Amended Budget**

The adopted budget as formally adjusted by the City Commission.

**Amortization**

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

**Appropriation**

An authorization granted by the City Commission to make expenditures and to incur obligations for specific purposes. An

appropriation is limited in amount to the time it may be expended.

**Assessed Valuation**

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

**Assets**

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

**Balance Sheet**

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

**Balanced Budget**

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

**Basis Point**

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

**Bond**

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

**Bond Covenants**

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

**Bonded Debt**

That portion of indebtedness represented by outstanding bonds.

**Budget**

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

**Budget Calendar**

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

**Budget Message**

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

**Budgetary Control**

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

**Capital Budget**

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

**Capital Construction Fund**

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

**Capital Improvement Program (CIP)**

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

**Capital Outlays**

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

**Capital Projects Fund**

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

**Carryover**

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

**Chart of Accounts**

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

**Commercial Paper**

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

**Comprehensive Annual Financial Report (CAFR)**

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

**Contingency**

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

**Current Assets**

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

**Current Liabilities**

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

**Debt Service**

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

**Debt Service Fund**

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

**Debt Service Requirements**

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

**Defeasance**

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

**Depreciation**

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

**Encumbrances**

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

**Expenditures**

For accrual basis accounts, this term designates total charges incurred, whether paid or unpaid, including

expenses, provision for debt service and capital outlays. For cash basis accounts, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

**Expenses**

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

**Fiscal Period**

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

**Fiscal Year (FY)**

Any period of 12 consecutive months to which the annual budget applies and at the end of which the City determines its financial position and results of operations. The City's fiscal year begins October 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

## **Fund Accounts**

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

## **Fund Balance**

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

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

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

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

Committed: This classification includes amounts that can be used only for the specific purposes determined by a

formal action of the City Commission that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Resources accumulated pursuant to stabilization arrangements are reported in this category.

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

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

## **General Fund**

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

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

### **Goal**

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

### **Grant**

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

### **Income**

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

### **Infrastructure**

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

### **Interest Income**

Revenue generated through the investment of fund balances.

### **Interfund Transfers**

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

### **Intergovernmental Revenue**

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

### **Inventory**

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

### **Liabilities**

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

### **Mill**

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

### **Millage**

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

### **Mission Statement**

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

### **Net Position**

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

### **Non-Departmental**

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

### **Objective**

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

### **Operating Budget**

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

### **Ordinance**

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

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

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

**Performance Budget**

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

**Performance Workload Indicators**

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

**Police Education Fund**

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

**Police Offduty Services Fund**

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

**Property Tax**

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

**Proprietary Fund**

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

**Reserves**

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

**Resolution**

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

**Revenues**

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

**Rolled-Back Rate**

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

**Sales Tax**

Tax imposed on the purchase of goods and services.

**Special Revenue Fund**

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

**Stormwater Utility Fund**

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

**Taxable Value**

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

**Taxes**

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

**Transportation and Street Maintenance Fund**

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

**Trust and Agency Funds**

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

**Truth in Millage (TRIM)**

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

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

**Unencumbered**

The portion of an allotment not yet expended or encumbered.

**Useful Life**

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

**User Charges or Fees**

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

**Utility Service Tax**

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

**911 Fund**

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in

accordance with Florida Statutes 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operations

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**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2017/18**



**APPENDICES**

**APPENDIX A**

**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

