

City of Aventura
**Operating and
Capital Budget**

FISCAL YEAR 2021/2022



City of Excellence

CITY OF AVENTURA OPERATING AND CAPITAL BUDGET FISCAL YEAR 2021/22



CITY COMMISSION

Mayor Enid Weisman
Commissioner Jonathan Evans
Commissioner Rachel S. Friedland
Commissioner Denise Landman
Commissioner Dr. Linda Marks
Commissioner Marc Narotsky
Commissioner Robert Shelley

CITY MANAGER

Ronald J. Wasson

DEPARTMENT DIRECTORS

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Brian K. Raducci, Assistant City Manager – Finance and Administration
Karen J. Lanke, Information Technology Director
Ellisa L. Horvath, City Clerk
Jeff Kiltie, Arts & Cultural Center General Manager
Kimberly S. Merchant, Community Services Director
Joseph S. Kroll, Public Works/Transportation Director
Bryan Pegues, Chief of Police
Keven R. Klopp, Community Development Director
Anthony Tyrkala, Aventura City of Excellence School Principal
Geoff McKee, Don Soffer Aventura High School Principal

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**

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OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**

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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180

Office of the City Manager

September 9, 2021

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

RE: FY 2021/22 Budget Message Addendum

Members of the City Commission:

The City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2021 was provided to the City Commission on July 9, 2021 and was reviewed in detail at the July 22, 2021 budget review meeting. As previously discussed, the City Manager's proposed budget is:

- Balanced.
- Conservatively prepared.
- Maintains all of the City's current services.
- Maintains a millage rate of 1.7261 (26th year without a millage rate increase).
- Includes staffing changes as outlined under **Personal Services** beginning on page xii.
- Does not include funding from the American Rescue Plan.

The attached FY 2021/22 Operating and Capital Budget is the same as that which was presented, discussed and approved by the City Commission at the July 22, 2021 budget review meeting. The document does not contain any budgetary revisions. The accompanying budget ordinance is scheduled for first and second reading on September 13, 2021 and September 23, 2021, respectively.

Respectfully submitted,

Ronald J. Wasson
City Manager

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2020/21**



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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180

Office of the City Manager

July 9, 2021

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

RE: FY 2021/22 Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura (the "City"), I hereby submit the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2021, 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 School and the Don Soffer Aventura 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" provides great depth into the City's budget by utilizing easy to view charts and graphs. Users can track budget performance throughout the year and compare data to prior years.

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

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

Operating and Capital Budget Implications Resulting from the Coronavirus (“COVID-19”) Pandemic

At the time the Operating and Capital Budget document was prepared, we were and continue to be in the middle of the Coronavirus (“COVID-19”) global pandemic crisis. For more than a year, COVID-19 has caused major disruption in international and U.S. economies and markets. Due to the fear of further spread of the virus, many of our societal norms have been sidelined due to quarantines, the cancellation of events and the overall reduction in business and economic activity.

As we have seen, the impacts and responses to COVID-19 on a global, national, state and local level continue to evolve. The situation is compounded by the fact that we have yet to realize the short and long-term financial and societal impacts resulting from COVID-19 and how that will ultimately affect future operating and capital budgets. Since the full financial impact is unknown at this time and cannot be reasonably estimated as these events are still developing, the Administration has prepared a very conservative budget by holding most operating revenues and expenditures relatively flat whenever possible.

In addition, the City Administration and City Commission continue to aggressively evaluate and monitor the potential adverse effects that this event may have on the City’s financial position, operations, and its cash flows and will make any and all necessary budget adjustments to both our revenues and expenditures. It is important to note that it is unknown how long the pandemic and its effects will ultimately last. It is quite possible that as more “actual” economic data becomes available, and if the economic outlook appears worse than originally anticipated, additional reserve funds may need to be utilized to provide temporary stabilization funds until affected revenues have had time to fully recover to their pre-COVID-19 levels.

In the coming year, we are hopeful that with the continued distribution of the COVID-19 vaccine and with the infusion of various Federal funding programs (i.e., CARES and the American Rescue Plan), City operations will begin to stabilize and slowly return to a more “traditional” environment.

Ad Valorem Taxes

On July 1, 2021, the Miami-Dade County Property Appraiser advised the City that we experienced a .94% decrease in property values in comparison to the prior year. This is the 4th consecutive year in which we have seen a reduction in the City’s existing property values. In the first two (2) prior years, the overall reduction was completely offset by the addition of new construction. In the prior and current year, the more than (\$92,000,000 and \$14,000,000, respectively) worth of new construction was unable to completely offset the reduction in the City’s existing property values. In light of this and the economic uncertainty related to the COVID-19 pandemic, the growth of the FY 2021/22 operating expenditures were maintained in accordance with the FY 2020/21 adopted budget as much as possible to improve the City’s financial position going forward.

The budget does not include any significant expansion or additional areas of service except for the continued start-up costs associated with the 3rd year of operations of the Don Soffer Aventura High School and a full year of the operation of the On Demand Transportation Services. Once again, our strong fiscal policies and prudent budgeting have assisted in the maintenance of all existing service levels and avoiding raising the tax rate for the 26th year in a row.

Due to the uncertainty of future property values and the overall economy, it is imperative that the City continue to follow the policy that unless it is included in the budget or it is self-supporting, new programs or projects should not be considered during the year. Going forward, developments currently under construction will increase the City’s tax base and the implementation of the new FPL Franchise Agreement which began in June of 2020, should provide revenue to offset future service demands. We need to continue to remain prudent and conservative in our financial management of

the City by only utilizing General Fund Reserves in the case of an emergency or to fund an unanticipated economic event.

Budget Highlights

The budget process produced a total All Funds budget of \$60,468,975 or 1.14% less than the previous year. This is a result of the completion of major capital outlay projects in the prior year. Capital Outlay expenditures are budgeted at \$2,107,985 and decreased by \$1,992,808 compared to the prior year. Projects include beautification and park facility improvements, 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 ensure their sustainability well into the future.

The net operating costs for the All Funds budget increased by \$1,256,264 or 3.21% as compared to the previous year. The net General Fund operating costs increased by \$1,048,878 or 2.92%. The budget maintains our current level for all City services except for the following areas:

- Increases and changes to staff as explained under **Personal Services** beginning on page xii.
- The overtime in the Police Department operational budget has increased by \$25,000 due to an anticipated increase in workload demands covered by this category.
- The actuarial determined percentage for City contributions related to the Police Officers' Retirement Plan will increase from 21.310% to 21.776% in the coming year.
- Funding remains consistent with the prior year and is provided to maintain the number of part-time seasonal Park Attendant hours to ensure that adequate coverage is provided during the peak season and to accommodate increased attendance at our park facilities.
- At the time this document was prepared, the City was in process of reviewing the responses that it had received for the Group Health Plan, Vision Plan and Employee Assistance Program ("EAP") RFP that it had issued. An increase for these costs has been considered in the development of this document.
- Non-Departmental Transfers has increased by approximately \$50,000 or 2.19% primarily due to the increase in transfer of Intersection Safety Camera Program revenue to the Aventura City of Excellence School Fund.
- In the coming year, the City and the Dade County Police Benevolent Association will be entering into the 3rd and final year of their Collective Bargaining Agreement which will expire on September 30, 2022. The financial considerations of that agreement have been incorporated into this budget document.

FY 2021/22 Budget Priorities/Goals and Action Plans

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

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

- Continue to provide effective police services, training and security measures at both Aventura City of Excellence School ("ACES") and the Don Soffer Aventura High School ("DSAHS").
- Continue community outreach initiatives to engage the community in joint problem solving and crime prevention techniques.

- Continue to utilize innovative technology throughout the community and with our business partners to prevent, reduce and solve crime.
- Expand communications with the public by utilizing social media, community outreach and the Police Department's Community Advisory Panel.
- Increased the Police Department's overtime and events budgets to meet the increased number of departmental sponsored events.

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

- Continue to operate ACES as an "A" rated high performing school and provide support services thorough various City departments.
- Continue to ensure the successful expansion of the DSAHS to include 11th grade in August 2021 including the funding of the upfront operating and capital costs.

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

- For the 26th year in a row no increase in the tax rate is recommended.
- Continue to focus on the five-year capital improvement program for the planned maintenance of the City's infrastructure for Beautification and Park Facility Improvement Projects and Road Resurfacing Program in the amount of \$2,601,650 and \$2,089,000, respectively.
- Maintain healthy reserves that ensures the City's ability to provide quality services under challenging economic times and to address unforeseen emergencies (i.e., COVID-19).
- Continue the model of privatizing many City service areas while maintaining a small workforce which has allowed for a more cost effective service delivery system, as compared to the traditional governmental 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 nearly 26,000 riders a month and extend service to new developments.
- Continue to offer On-Demand Transportation Services.
- Continue to implement recommendations included in the Unfiled Master Plan for Pedestrian and Bicycle Connectivity.
- Continue to maintain and expand the Aventura bicycle sharing program.
- Continue to collaborate with state, county and local officials to address possible solutions to traffic issues.

Community Engagement, Parks, Programs and Special Events:

- Maintain part-time seasonal Park Attendant hours in order to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities.
- Continue the afterschool program at the Community Recreation Center for Aventura students that attend Aventura Waterways K-8.
- Continue youth travel soccer and basketball leagues that were established to respond to the 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 Events which provide opportunities for the residents to interact with the Police.
- Maintain funding to support a wide variety of programming for groups at the Aventura Arts & Cultural Center.
- Continue to fund Family Movie Nights at Founders Park.
- Provide adequate funding to maintain our parks and recreational facilities at a high level.

- Continue to employ the Youth Advisory Board.

Environmental Sustainability and Go Green Initiatives

- Maintain Tree City USA status.
- Continue to improve the energy utilization at all City facilities by replacing inefficient and worn air conditioning systems.
- Ensure that redevelopment projects that require land use/zoning revisions do not have a negative impact on the community.
- Monitor and participate in regional efforts to address the impacts 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 Advisory 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.
- Maintain the development incentives in the City's Green Building Program to encourage developers to use green building standards.

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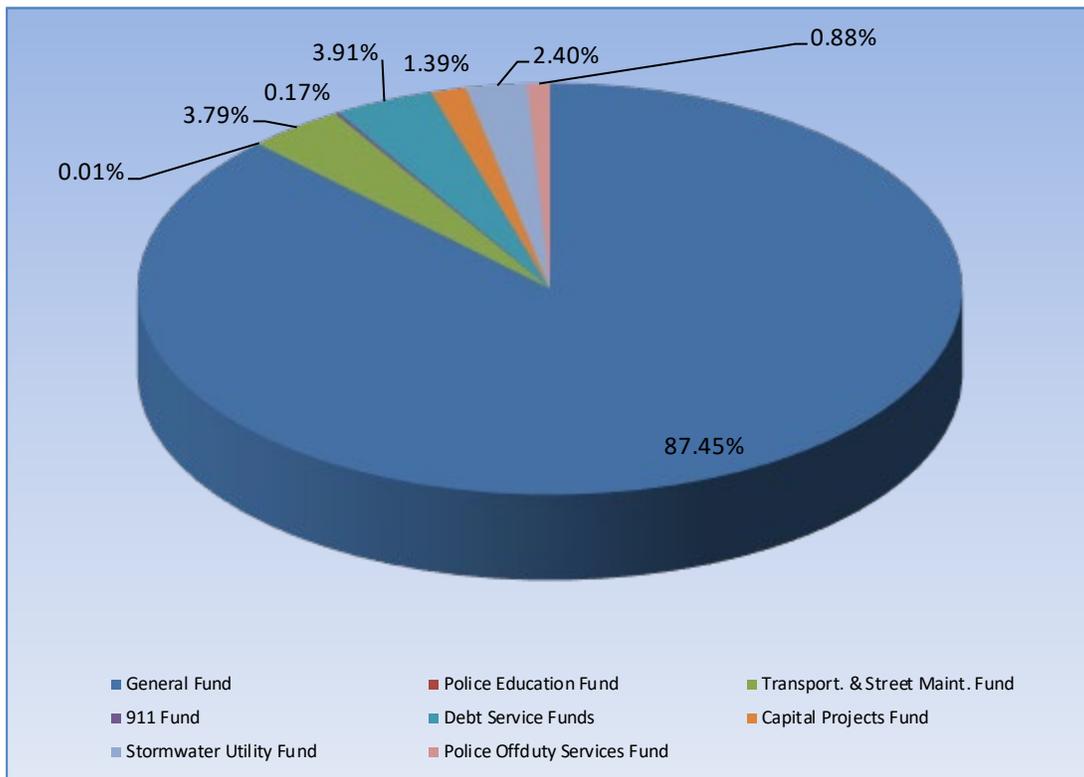
Summary of All Budgetary Funds

The total proposed budget for FY 2021/22, including all funds, capital outlay and debt service, (net of interfund eliminations) is \$60,468,975. This is \$695,745 or 1.14% less than the prior year. Operating expenditures total \$40,339,952, while Capital Outlay expenditures and CIP Reserve total \$2,107,985 and \$15,563,601, respectively for a total of \$17,671,586. Debt Service expenditures total \$2,457,437.

**All Funds
Fund Summary by Amount**

FUND	PROPOSED AMOUNT	% of BUDGET
General Fund	\$ 54,941,782	87.45%
Police Education Fund	5,500	0.01%
Transportation & Street Maint. Fund	2,381,954	3.79%
911 Fund	106,800	0.17%
Debt Service Funds	2,457,437	3.91%
Capital Projects Fund	870,907	1.39%
Aventura Charter High School Const. Fund	-	0.00%
Stormwater Utility Fund	1,505,250	2.40%
Police Offduty Services Fund	550,000	0.88%
Subtotal	\$ 62,819,630	100.00%
Interfund Eliminations	(2,350,655)	
Total	\$ 60,468,975	

**All Funds
Fund Summary by Percentage**

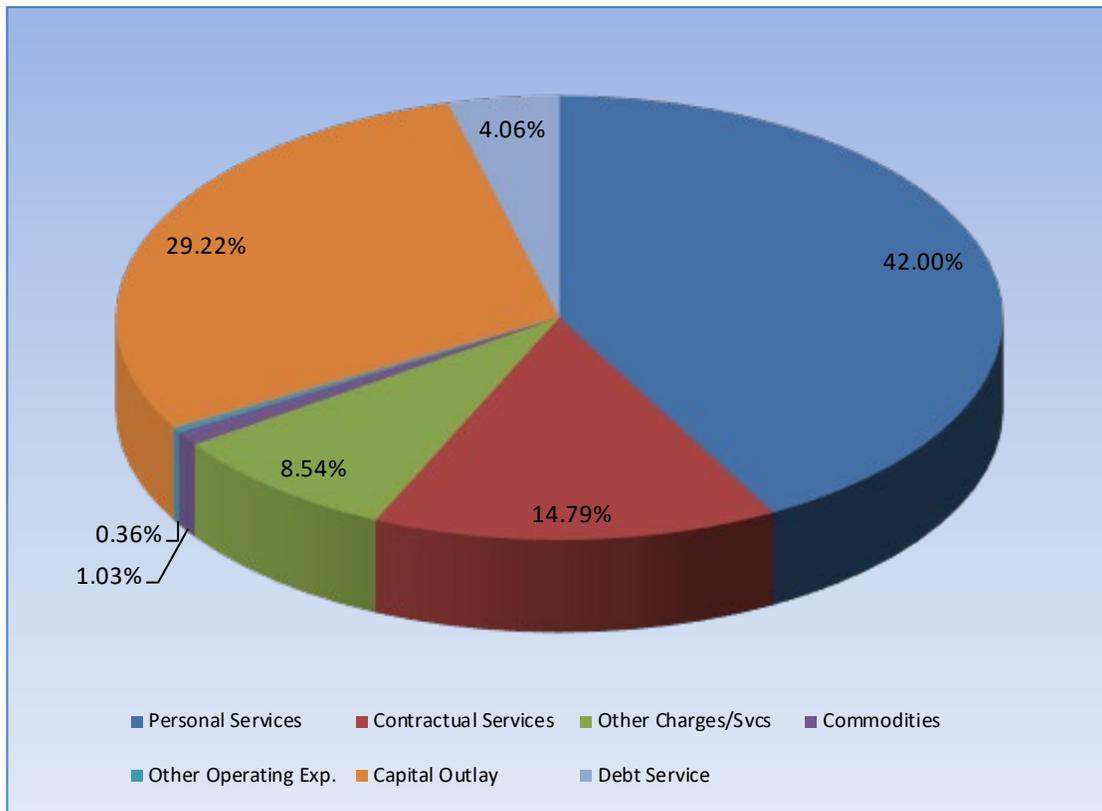


Expenditures by category are as follows:

**All Funds
Expenditure Category Summary by Amount**

CATEGORY	PROPOSED AMOUNT	% of BUDGET
Personal Services	\$ 25,389,670	42.00%
Contractual Services	8,943,803	14.79%
Other Charges/Svcs	5,162,844	8.54%
Commodities	623,800	1.03%
Other Operating Expenses	219,835	0.36%
Capital Outlay	17,671,586	29.22%
Debt Service	2,457,437	4.06%
Total	\$ 60,468,975	100.00%

**All Funds
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 \$695,745 or 1.14% less than the previous year, primarily resulting from the reduction in planned capital outlay expenditures in the coming year as the City continues to benefit from maintaining its equipment in prior years at such a high level.

**All Funds
Departmental Budget Comparison**

DEPARTMENT			INCREASE	
	2020/21	2021/22	(DECREASE)	% CHANGE
City Commission	\$ 150,764	\$ 154,709	\$ 3,945	2.62%
Office of the City Manager	587,135	764,675	177,540	30.24%
Legal	311,000	317,000	6,000	1.93%
City Clerk's Office	359,674	380,112	20,438	5.68%
Finance	1,098,400	1,121,069	22,669	2.06%
Information Technology	1,239,190	1,154,235	(84,955)	-6.86%
Police	21,804,081	22,160,700	356,619	1.64%
Community Development	2,686,805	3,107,347	420,542	15.65%
Community Services	2,573,009	2,619,012	46,003	1.79%
Public Works/Transportation	5,907,134	6,129,180	222,046	3.76%
Arts & Cultural Center	856,996	886,788	29,792	3.48%
Non-Departmental	1,509,500	1,545,125	35,625	2.36%
Subtotal	39,083,688	40,339,952	1,256,264	3.21%
Capital Outlay	4,100,793	2,107,985	(1,992,808)	-48.60%
CIP Reserve	15,524,804	15,563,601	38,797	0.25%
Debt Service	2,455,435	2,457,437	2,002	0.08%
Total	\$ 61,164,720	\$ 60,468,975	\$ (695,745)	-1.14%

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 projected revenues in the FY 2021/22 General Fund Budget that are available for allocation total \$54,941,782. This is an increase of \$226,580 or .41% over the prior year and is comprised of the following:

Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser is \$10,451,356,658. This amount is \$98,860,216 or .94% less than last year. The ad valorem millage levy for FY 2021/22 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$17,138,084 as compared to last year's amount of \$17,300,195. This represents the 26th year without an increase. The budget projection for this category also includes \$5,000,000, \$1,175,000 and \$30,000 in electric, water and gas utility taxes, respectively. In addition, \$425,000 in premium taxes, \$1,650,000 in unified communications tax and \$825,000 in City business tax make up the remainder of this category. All projections take into consideration historical data and various assumptions for the coming year.

Licenses and Permits – The projected revenue for this category totals \$6,764,500, \$264,943 or 4.08% more than the prior year's budget primarily due to the continued implementation of the new FPL franchise agreement which began in June 2020. The category also includes minor increases in revenue derived from building permits.

Intergovernmental Revenues – The projected revenue for this category totals \$3,282,676, \$193,806 or 6.27% more than the prior year’s budget primarily due to the belief that State Revenue Sharing and Half Cent Sales Tax will gradually recover from their COVID-19 lows.

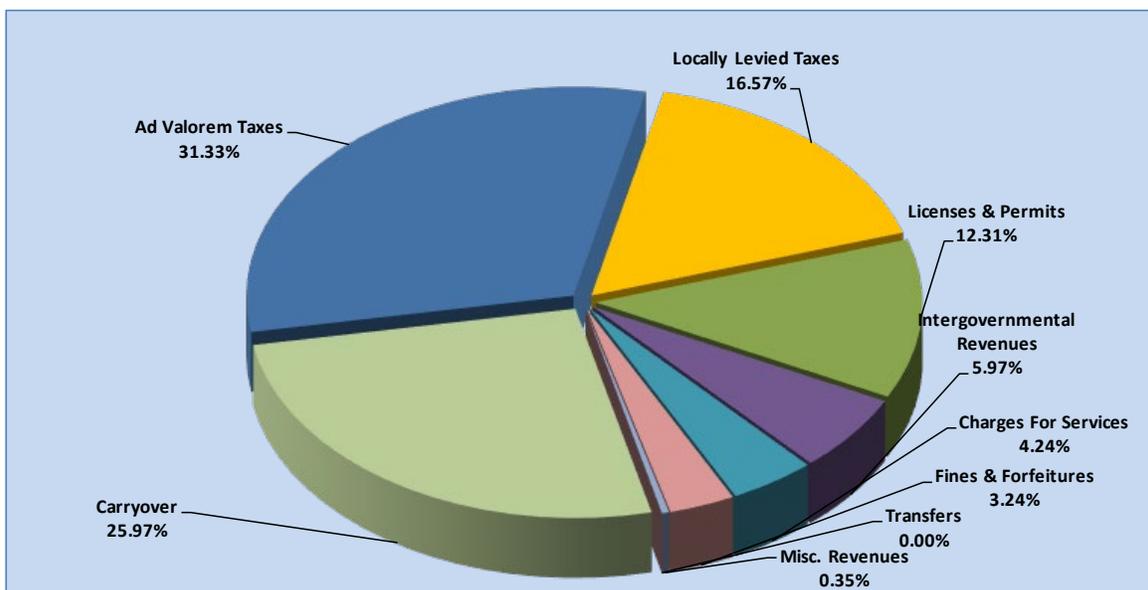
Charges For Services – The projected revenue for this category totals \$2,330,346, \$78,029 or 3.46% more than the prior year’s budget due to our conservative assumptions resulting from COVID-19 and the uncertainty of its long-term impacts to the economy.

Fines and Forfeitures – The projected revenue for this category totals \$1,782,500 and includes revenues derived from county court fines and the intersection safety camera program.

Miscellaneous Revenues – The projected revenue for this category remains unchanged from the prior year’s budget and totals \$195,000 as we continue to operate in very low interest rate environment.

Non-Revenue (Carryover) – This represents a projected available amount of fund balance totaling \$14,268,676 that has been utilized in preparing the budget.

General Fund Revenues by Source



Expenditures

The projected expenditures in the FY 2021/22 General Fund Budget total \$54,941,782 and are balanced with the projected revenues. The operating expenditures have increased by \$1,048,878 or 2.92% as compared to the prior year while total expenditures are \$226,580 or 0.41% more than the FY 2020/21 amount.

General Fund Expenditure Category Summary

CATEGORY	2020/21	2021/22	INCREASE (DECREASE)	% Change
Personal Services	\$ 24,359,400	\$ 24,839,670	\$ 480,270	1.97%
Contractual Services	5,873,721	6,170,559	296,838	5.05%
Other Charges/Svcs	4,817,014	5,073,634	256,620	5.33%
Commodities	608,500	620,800	12,300	2.02%
Other Operating Expenditures	201,235	204,085	2,850	1.42%
Subtotal	35,859,870	36,908,748	1,048,878	2.92%
Capital Outlay	16,555,118	15,682,379	(872,739)	-5.27%
Transfer to Funds	2,300,214	2,350,655	50,441	2.19%
Total	\$ 54,715,202	\$ 54,941,782	\$ 226,580	0.41%

Personal Services

Personal Services increased by \$480,270 or 1.97% compared to the prior year. Additional information is outlined below:

Total Number of Employees: 197

- 182 full-time, inclusive of the elected officials (an increase of two (2) positions from the prior year as outlined below).
- 15 part-time (a net reduction of two (2) positions as outlined below under General Employees).
- 189.5 Full-time Equivalent (FTE)

A. General Employees (non-unionized) – General Information:

- Reflect a 2% increase, effective October 1, 2021.
- Reflect a performance/merit bonus amount that averages 3% per employee for those employees who have not yet reached their maximum salary range.

Number of Employees: 114

- 99 full-time (an increase of two (2) positions from the prior year as outlined below).
- 15 part-time (a net reduction of two (2) positions as outlined below).
- 106.5 FTE

Changes to full-time staff: an increase of two (2) full-time positions as follows:

- One (1) full-time Trades Worker II position has been added to the Public Works/Transportation Department so the Department may more readily respond to the City's increasing building and facility needs. Various Maintenance costs are anticipated to be reduced as a result of this change.
- In response to the partial building collapse in Surfside, the Community Development Department's Building and Code Compliance Divisions have initiated a proactive inspection

process as requested by Miami-Dade County. As a result, the part-time Code Compliance Officer has been reclassified into a full-time position. In addition, we have allocated additional funding towards our building inspection services contract with Cap Government to provide one (1) additional inspector and one (1) additional clerk to assist with the 40 and 50 year recertification process.

Changes to part-time staff: a net reduction of two (2) part-time position as follows:

Increases:

- One (1) part-time Social Media Specialist position has been added under the Office of the City Manager to assist with the communications function.

Decreases:

- Two (2) part-time Park Attendants in the Community Services Department have been eliminated as a direct result of continuous turnover experienced in these positions. The funds related to these positions have been reallocated to obtain these services through a contract that our Community Services Department oversees with YMCA.
- As described above, the part-time Code Compliance Officer in the Community Development Department has been reclassified into a full-time position.

Comparative Personnel Allocation Summary			
2 - Year Presentation			
	2020/21	2021/22	FTE 2021/22
City Commission	7.0	7.0	7.0
Office of the City Manager	2.0	4.0	3.5
Legal⁽¹⁾	-	-	-
City Clerk's Office	2.0	2.0	2.0
Finance	7.0	7.0	7.0
Information Technology	6.0	5.0	5.0
Police	130.0	130.0	130.0
Community Development	7.0	7.0	6.5
Community Services	25.0	23.0	16.5
Public Works/Transportation	7.0	8.0	8.0
Arts & Cultural Center⁽¹⁾	-	-	-
Charter School⁽²⁾	4.0	4.0	4.0
Don Soffer Aventura H.S.⁽³⁾	-	-	-
Total	197.0	197.0	189.5

(1) Departmental staff is provided through contractual services.

(2) Departmental staff is included in Charter School Fund Budget Document.

(3) Management is provided by CSUSA and departmental staff is included in Don Soffer Aventura High School Fund Budget Document.

B. Employees covered under a Collective Bargaining Agreement with Dade County Police Benevolent Association (“Agreement”) – General Information:

- Covers Police Officers and Sergeants.
- On October 1, 2021, the City will be entering into the 3rd and final year of that Agreement.
- Current Agreement expires on September 30, 2022.
- The financial considerations of “EXHIBIT A” of that Agreement have been incorporated into this budget document.
- Effective October 1, 2021, the actuarial determined percentage for City contributions related to the Police Officers’ Retirement Plan will increase from 21.310% to 21.776%.

Number of Employees: 83

- 83 Full-time (no change from the prior year).
- N/A Part-time (no change from the prior year).

Additional Information:

- The number of part-time seasonal Park Attendant hours in the Community Services Department includes approximately \$36,000 (consistent with the prior year) to ensure that adequate coverage is provided during the peak season and to accommodate increased attendance at our park facilities.
- The part-time Park Attendant hourly rate has been increased from \$11.00 to \$12.50 in order to better attract these positions as well as to grow the rate gradually towards the new minimum wage requirement of \$15.00/hour by September 30, 2026.
- At the time this document was prepared, the City was in the process of reviewing the responses that it had received for the Group Health Plan, Vision Plan and Employee Assistance Program (“EAP”) RFP that it had issued. An increase for these costs has been considered in the development of this document.
- The City’s per capita number of employees is significantly lower than that of 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 and especially throughout the pandemic, they have proven that our workforce can meet any challenge.

Operating Expenditures

The Contractual Services category is budgeted at \$6,170,559 or 11.23% of the General Fund budget. This is an increase of \$296,838 over the prior year and is due to increases in contractual costs (i.e., cap government as explained earlier).

The Other Charges/Svcs category is budgeted at \$5,073,634 or 9.23% of the General Fund budget. This is an increase of \$256,620 from the prior year and is primarily due to an increase in budget for electric and water utilities and street maintenance costs as the City has exceeded the budget in these areas in the recent past.

The Commodities category is budgeted at \$620,800 or 1.13% of the total General Fund budget while the Other Operating Expenses category is budgeted at \$204,085 or 0.37% of the total General Fund budget.

Capital Outlay

General Fund capital outlay projects totaling \$910,075 that address the City’s capital, maintenance and infrastructure needs have been included in the first year of the City’s Capital Improvement Program (“CIP”) for 2021/22 -2025/26. In addition, a Capital Reserve in the amount of \$14,772,304 has been budgeted to fund future projects. Major General Fund capital outlay items include:

- \$5,000 for citywide benches and trash cans
- \$10,000 for security enhancements at Founders and Veterans Park, respectively
- \$9,750 for a doggie drinking fountain at Waterways Dog Park
- \$25,000 to replace the CATV camera generator
- \$259,375 for computer equipment
- \$20,000 for police radios
- \$382,500 for police vehicles and \$160,600 for associated equipment

Transfer to Funds

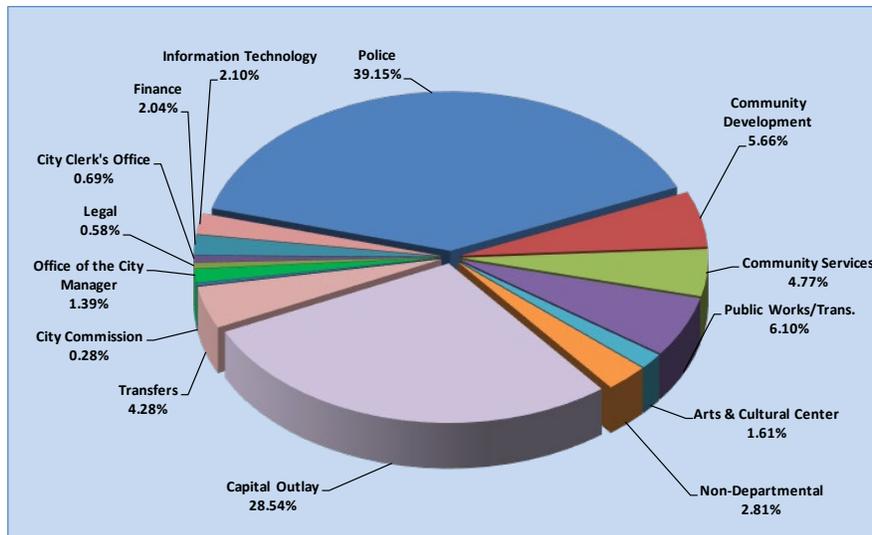
This expenditure category totals \$2,350,655 and includes transfers from the intersection safety camera program of \$150,000 to both ACES and DSAHS as well as transfers to the debt service funds for principal and interest payments associated with our bank qualified loans. This is an increase of approximately \$50,000 primarily due to the increase in transfer to ACES of \$50,000 in order to create equity amongst the two (2) schools.

General Fund Summary of Expenditures by Department

CATEGORY	2020/21	2021/22	INCREASE (DECREASE)	% Change
<u>GENERAL GOVERNMENT</u>				
City Commission	\$ 150,764	\$ 154,709	\$ 3,945	2.62%
Office of the City Manager	587,135	764,675	177,540	30.24%
Legal	311,000	317,000	6,000	1.93%
City Clerk's Office	359,674	380,112	20,438	5.68%
Finance	1,098,400	1,121,069	22,669	2.06%
Information Technology	1,239,190	1,154,235	(84,955)	-6.86%
Total General Govt	3,746,163	3,891,800	145,637	3.89%
<u>PUBLIC SAFETY</u>				
Police	21,218,857	21,507,990	289,133	1.36%
Community Development	2,686,805	3,107,347	420,542	15.65%
Total Public Safety	23,905,662	24,615,337	709,675	2.97%
<u>COMMUNITY SERVICES</u>				
Community Services	2,573,009	2,619,012	46,003	1.79%
Public Works/Transportation	3,268,540	3,350,686	82,146	2.51%
Arts & Cultural Center	856,996	886,788	29,792	3.48%
Total Community Svcs.	6,698,545	6,856,486	157,941	2.36%
<u>OTHER NON-DEPARTMENTAL</u>				
Non-Departmental	1,509,500	1,545,125	35,625	2.36%
Capital Outlay	16,555,118	15,682,379	(872,739)	-5.27%
Transfer to Funds	2,300,214	2,350,655	50,441	2.19%
Total Other Non-Dept.	20,364,832	19,578,159	(786,673)	-3.86%
TOTAL	\$ 54,715,202	\$ 54,941,782	\$ 226,580	0.41%

Police Education Fund (110)

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 \$5,500 is anticipated in revenue for FY 2021/22. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.



Transportation and Street Maintenance Fund (120)

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 \$2,381,954 for FY 2021/22. The County Transit System Surtax is estimated to generate \$1,350,000. The funds will be used to resurface NE 28th Ave., replace bicycles utilized by our Bicycle Sharing Program and to install new crosswalk solar lighting locations. Operating expenditures for roadway and TVMS maintenance, the citywide bicycle sharing program and the enhanced portion of the transit services are budgeted at \$1,760,290. Additionally, Carryover – Impact Fees of \$347,954 will provide funding for On-Demand Transit Services (\$322,954) and to retrofit bus shelters with solar lighting (\$25,000).

911 Fund (180)

This fund is used to account for revenues and expenditures specifically earmarked for the City's emergency 911 system in accordance with Florida Statute 365.172. The funds may be used to provide emergency dispatch systems, training, communication, maintenance and repairs and related capital outlay purchases. The fund offsets a portion of the emergency 911 operational costs. The anticipated revenues for FY 2021/22, including carryover of \$20,000 total \$106,800. These funds will be used to pay costs associated with the 911 system.

Debt Service Funds

The total budget for all Debt Service Funds is \$2,457,437. These funds were established to account for revenues transferred from the General Fund and the ACES Charter School Fund to satisfy the debt service payments associated with the long-term financing of the following bank qualified loans:

Debt Service Fund Series 2010 & 2011 (230) – Established for the purchase of Founders Park, the permanent Government Center site and construction of the Government Center. The original debt was issued in 1999 and was refinanced in 2010 and 2011 through Bank of America. The proposed budget for FY 2021/22 is \$1,189,446.

Debt Service Fund Series 2012 (A) (250) – Established for the acquisition of the property for the ACES Charter School and to partially fund the Community Recreation Center. The proposed budget for FY 2021/22 is \$363,969. The original debt was issued in 2002 and was refinanced in 2012 through SunTrust Bank.

Debt Service Fund Series 2012 (B) (290) – Established for the construction and equipment of the ACES Charter Elementary School. The proposed budget for FY 2021/22 is \$406,782. The original debt was issued in 2002 and was refinanced in 2012 through SunTrust Bank.

Debt Service Fund Series 2018 (291) – The original debt was issued in 2018 by BB&T Bank for the partial construction and equipping of the DSAHS. The proposed budget for FY 2021/22 is \$497,240

Capital Projects Fund (392)

This fund was established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinances or City Commission policy. The total fund for FY 2021/22 is \$870,907. Carryover amounts from prior year Police Impact Fees resulting from recent development will be utilized for the replacement of Police Department equipment and is included at a cost of \$89,200. The fund also includes a capital reserve in the amount of \$674,275 of which \$650,000 will be utilized for engineering costs associated with transportation improvements at W. Country Club Drive and the William Lehman Causeway.

Aventura Charter High School Construction Fund (393)

This fund accounts for the funding sources and uses related to the construction and equipping of the DSAHS and has a life-to-date approved budget of \$17,518,469.

Stormwater Utility Fund (410)

This fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system. Total revenues are projected to be \$1,505,250 for FY 2021/22 and will be utilized to support operating costs of \$695,250 and drainage system improvements totaling \$810,000. The City's Stormwater Utility Fee is \$3.50/ERU but will continue to be monitored to see if any adjustments may be necessary in order to sustain the fund's projected future operating and capital expenditures.

Police Offduty Services Fund (620)

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 budget for FY 2021/22 is anticipated to be \$550,000.

Summary

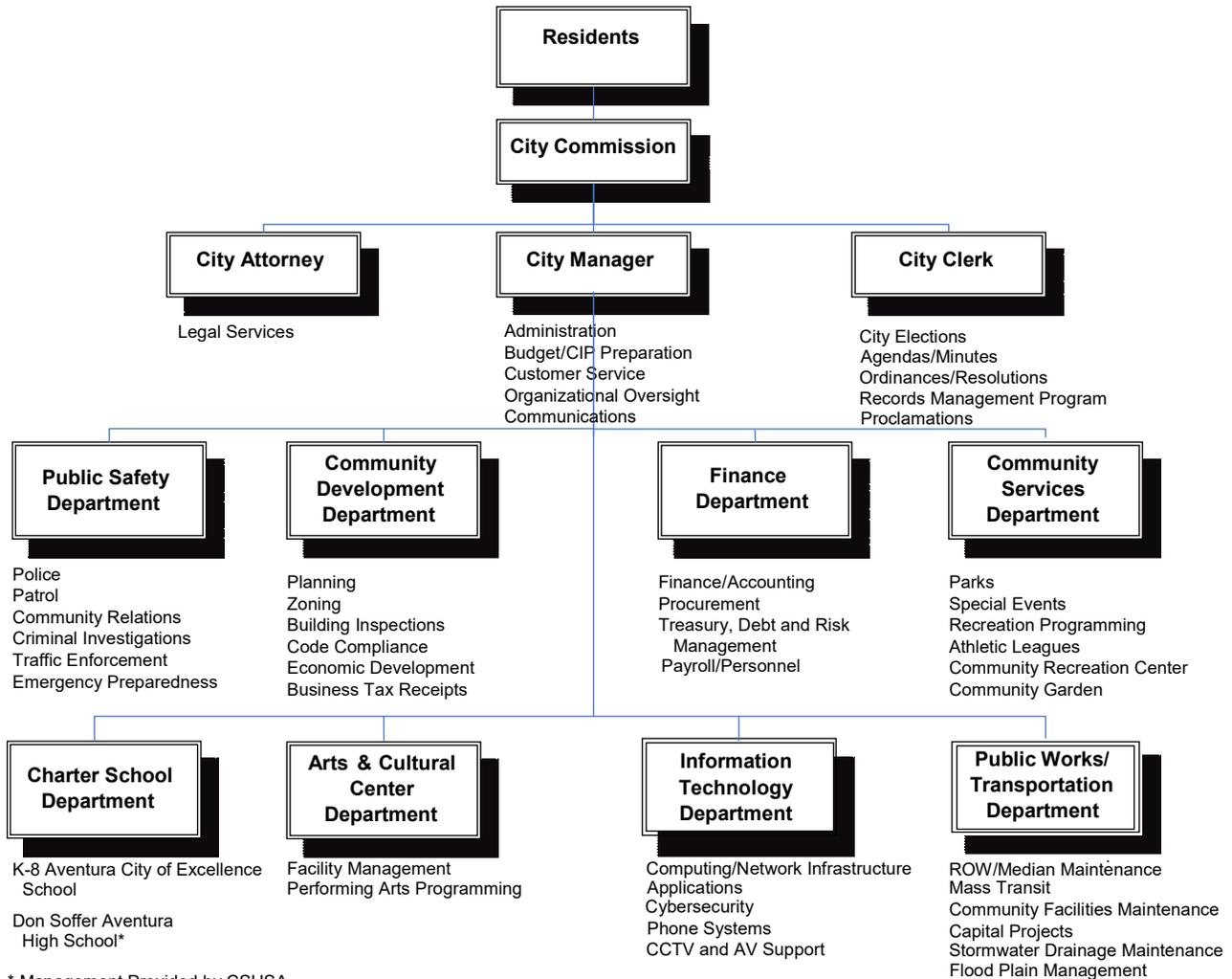
I am pleased to submit to you this FY 2021/22 budget document which will be reviewed in detail at the July 22, 2021 Commission Meeting. Its preparation and formulation could not have been accomplished without the dedicated assistance and efforts of all Department Directors and the Assistant City Manager – Finance and Administration. I am also extremely grateful to the City Commission for their continued support in assuring that this City remains the City of Excellence.

Respectfully submitted,



Ronald J. Wasson
City Manager

CITY OF AVENTURA ORGANIZATION CHART



* Management Provided by CSUSA

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 01, 2020

Christopher P. Morill

Executive Director

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, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



INTRODUCTION

Community Profile

Location and Size

The City of Aventura, (the “City”) one of Miami-Dade’s newest communities, was incorporated on November 7, 1995 and is a young, vibrant, full-service municipality. The City has a diverse demographic base and is recognized internationally as a premier location in which to live, shop and play.

The City has a land area of 3.2 square miles and is home to 38,041 residents. It is 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 Florida East Coast (“FEC”) Railroad, the eastern is the Intracoastal Waterway and the southern boundary is NE 176th Street.



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

City Facts:

Location:

- 12 miles north of Miami
- 12 miles south of Fort Lauderdale
- 1 mile west of the Atlantic Ocean

Zip Codes: 33180, 33160

Police Force: 92 Sworn Officers / 38 Civilians

Major Economic Drivers: Retail and Medical

Number of Businesses: 2,144

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 the 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, two (2) Commissioners reside in the southern area and two (2) Commissioners and the Mayor shall be elected without regard to residence in any particular area.

The City Commission is committed to providing quality municipal services at the lowest possible cost. The City’s operating departments include the City Commission, Office of the City Manager, Legal, City Clerk’s Office, Finance, Information Technology, Police, Community Development, Community Services, Public Works/Transportation, Arts & Cultural Center, Non-Departmental, Charter School and the Don Soffer Aventura High School.

Always progressing...

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

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

school serves 1,032 Aventura schoolchildren from kindergarten to 8th grade.

- In 2010, the City’s Arts & Cultural Center opened and has provided numerous performing arts and cultural events for all age groups in the community.
- Two (2) years ago, the City completed construction of the Don Soffer Aventura High School which opened in August 2019. In August 2021, it is anticipated that 620 9th, 10th and 11th grade students will attend the School.

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 26 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

- ❖ The opening of the Don Soffer Aventura High School in August 2019
- ❖ The offering of On-Demand Transportation Services

Long Term Goals & Objectives

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

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



Budget Procedures and Process

Budget System

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

Basis of Budgeting

The Basis of Budgeting refers to the method used to determine when revenues and expenditures are recognized for budgetary purposes. Budgets for governmental funds are adopted on a basis that is consistent with Generally Accepted Accounting Principles ("GAAP") which require recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

Budget Process

The City's fiscal year begins on October 1st and ends on September 30th of each year as mandated by Florida statutes. When the certified taxable real estate and tangible property values for the City is received from the Miami-Dade County Property Appraiser on July 1st of each year, the City Manager then submits to the City Commission the Proposed Operating and Capital Budget for the coming year no later than July 10th of each fiscal

year. The preliminary millage rate is based on the certified taxable value. The appropriations contained in the proposed recommendation shall not exceed the funds derived from taxation and other revenue sources.

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

Budget Adoption

The budget is approved via Ordinance at two (2) public meetings scheduled for September conducted by the City Commission. The adopted budget is integrated into the accounting software system effective October 1st.

Budget Control/Monitoring

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

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

- The "Personnel Allocation Summary" enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department

so long as sufficient budgeted funds are available.

The budget is continually monitored to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Assistant City Manager – Finance and Administration 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 Governmental Accounting Standards Board (“GASB”) pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (“FASB”) statements and interpretations, Accounting Principles Board (“APB”) opinions and Accounting Research Bulletins (“ARBs”).

During June 1999, the GASB issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments, which have been appropriately implemented by the City.

Fund Structure

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

Government Fund Types

The *General Fund* is the City’s primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in

another fund. Resources are derived primarily from ad valorem taxes, utility taxes, franchise fees, intergovernmental revenues and charges for services. 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 Fund (110)
- Transportation & Street Maintenance Fund (120)
- 911 Fund (180)

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

- Debt Service Fund Series 2010 & 2011 (230)
- Debt Service Fund Series 2012 (A) (250)
- Debt Service Fund Series 2012 (B) (290)
- Debt Service Fund Series 2018 (291)

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

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

Proprietary Funds

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

- Stormwater Utility Fund (410)

Police Offduty Services Fund (620)

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.

Funds Excluded from the Adopted Budget

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

- The City owns and operates a charter K-8 school which is accounted for in a separate special revenue fund. The City previously entered into an agreement with Charter Schools USA (“CSUSA”) to provide administrative and educational services to ACES.

Don Soffer Aventura High School (“DSAHS”) Charter High School Fund (191)

- The DSAHS is a tuition-free public charter high school that opened in August 2019 to 200 9th grade students. In August 2020 10th grade was added bringing the total enrollment to 415 students. In August 2021, the 11th grade will be added bringing the total enrollment to 620 students and in August 2022 the 12th grade will be added to bring total projected enrollment to 800 students.
- The City has entered into a separate management agreement with CSUSA to provide the services necessary to organize, manage, staff, operate and maintain the DSAHS. The current year operating budget is accounted for in a separate special revenue fund and was prepared by CSUSA in collaboration with the City’s professional staff.
- Both ACES and the DSAHS have July 1 – June 30 fiscal years. Their budgets are adopted separately from each other and apart from the City, by the Commission in May of each year.



Blended Component Units

The financial reporting entity consists of the City, organizations for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The City is financially accountable for a component unit if it appoints a voting majority of the organization’s governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City.

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same as, substantially the same as, or appointed by the City Commission and the component unit provides services (financial benefit) entirely to the City. Currently, the City has one blended component unit: Don Soffer Aventura High School Foundation, Inc. (the “Foundation”).

In June 2019, the City Commission approved Resolution No. 2019-29, which approved the articles of incorporation for the creation of the Foundation. The Foundation was created as a Florida not-for-profit 501(c)(3) corporation which may seek and find contributions for the improvement and operation of the Don Soffer Aventura High School Fund (a special revenue fund of the City). The Foundation is governed by a Board of Directors that are approved by the City Commission. Separate financial statements of the blended component unit are not issued.

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 27 years.

They are reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

Operating Budget Policies

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

Capital Budget Policies

1. Each year, the City prepares a five-year capital improvement program ("CIP") analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, changes in development, growth, redevelopment or changes in economic base will be calculated and included in the capital update process.
2. The City will perform all capital improvements in accordance with the adopted CIP. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The City will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the City's workforce. 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 ACES and the DSAHS.

4. The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a) Projects specifically included in an approved replacement schedule.
 - b) Projects that reduce the cost of operations.
 - c) Projects that significantly improve safety and reduce risk exposure.
5. The classification of items as capital or operating will be determined by two (2) criteria - cost and frequency. Generally, a capital project has a "useful life" of more than one (1) year and a value of \$5,000 or more.
6. The City will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
7. The first year of the five-year CIP will be used as the basis for formal fiscal year appropriations during the annual budget process.
8. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
9. The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the CIP document that is submitted to the City Commission for approval.
10. The City will determine the most appropriate financing method for all new projects.
11. If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
12. The City will maintain ongoing maintenance schedules relating to road, sidewalk and drainage system improvements.

13. The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
14. A CIP preparation calendar shall be established and adhered to.
15. Capital projects will conform to the City's Comprehensive Plan.
16. Long-term borrowing will not be used to fund current operations or normal maintenance.
17. The City will strive to maintain an unreserved General Fund balance at a level not less than 10% of the annual General Fund revenue.
18. If new project appropriation needs are identified at an interim period during the fiscal year, the funding sources will be identified and mid-year budget amendments will be utilized to provide formal budgetary authority. In addition, budget amendments may be utilized to increase appropriations for specific capital projects.

Revenue Policies

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

Cash Management/Investment Policies

On February 7, 2019, the City Commission re-adopted, by Resolution, Chapter 6.6 of the Administrative Policy Directives and Procedures Manual, entitled "Investment Objectives and Parameters" as the City's Investment Policy for the Management of Public Funds. The Policy was adopted in accordance with Section 218.415, F.S., and its underlying objective is to properly manage and diversify the City's investments to ensure:

1. Safety of Capital
2. Liquidity of Funds

3. Investment Income

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of the City. These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed and a competitive investment return. This investment policy applies to the investment of public funds in excess of amounts needed to meet current expenses, which includes cash and investment balances of City funds.

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

Fund Balance Policies

The City hereby establishes and will classify reservations of General Fund, Fund Balance, as defined herein, in accordance with GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy shall primarily apply to the City's General Fund. Fund Balance shall be composed of nonspendable, restricted, committed, assigned and unassigned amounts.

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

Fund Balance Definitions and Classifications

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

Fund Balance – Nonspendable

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

Examples include:

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

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

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

Fund Balance – Restricted

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

Fund Balance – Committed

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

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

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

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

Fund Balance – Assigned

Includes amounts that the City intends to use for 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 GAAP as outlined by the GASB.

Financing Programs and Debt Administration

The City currently has four (4) outstanding long-term debt issues. At September 30, 2021, the projected aggregate outstanding principal balance will be \$18,725,000.

Debt Service Fund Series 2010 & 2011 (230)

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

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

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

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

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

The Series 2012 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal payments due on August 1st and semi-annual interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2027. Debt service requirements average approximately \$368,000 and \$411,000 for Debt Service Funds 250 and 290, respectively per year over the 15-year life of the obligation. The interest rate is locked at 2.65%.

Debt Service Fund Series 2018 (291)

The Series 2018 Revenue Bonds are bank qualified debt, secured solely by a covenant to budget and appropriate the required debt service payments each year. This loan is structured the same as a serial bond issue with principal and interest payments due on February 1st and August 1st of each year with the final maturity on August 1, 2038. Debt service requirements average approximately \$497,000 per year over the 20-year life of the obligation. The interest rate is locked at 3.68%.

Debt Policy and Administration

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

1. General

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

equitable to the user of the project to finance the project over its useful life.

2. Debt Structure

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

3. Issuance of Obligations

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

4. Maturity of the Debt

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

5. Payment of Debt

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

Debt Limit

Although the City Charter makes no reference to limitations in establishing debt (i.e., debt limit), 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 Public Funds Account. This account earns a combination of credit against our analysis charges in addition to interest income. At June 30, 2021, the City's funds were collateralized according to the Qualified Public Depository program, where banks are required to maintain 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 3rd- Party Custodian for all of the City's investments under the direction of our Investment Manager.

Purchasing Policy and Administration

The purchasing process involves the act and function of responsibility for the acquisition of equipment, materials, supplies and services arriving at a fair and reasonable price and terms, preparing the contract or purchase order, and following up to ensure timely delivery. Our goal is to promote the City's best interest through planning, evaluation and selection of vendors in order to obtain cost effective and efficient goods and services. The Finance Department via the Purchasing Agent is to conduct all purchasing activities in a manner that is conducive to building and maintaining a professional relationship with vendors while buying the goods and services required at the lowest possible cost to the City.

Objectives

To provide at the time and place needed in the proper quantity and of the proper quality: all materials, supplies, tools, equipment and services for the operations of the City.

1. To secure such materials, supplies, tools, equipment and services at the lowest possible cost, consistent with prevailing economic conditions, while establishing and maintaining a reputation for fairness and integrity.
2. To furnish members of management with timely information and to advise them how market conditions and trends could affect the future availability and price of any needed materials, supplies, tools, equipment and services.
3. Conduct all purchasing in accordance with City Ordinance No. 96-07 as amended by Ordinance No. 2006-17.
4. Stimulate competitive bidding and provide interested vendors with an opportunity to offer their products and/or services to the City.

Purchasing Guidelines

1. Purchases < or = to \$2,500
Do not require competitive bidding or City Commission approval.

2. Purchases > \$2,500 but < \$50,000
May be made or entered into by the City Manager without City Commission approval, provided that three (3) quotes are obtained.

3. Purchases > \$50,000
Except as exempted by sections 2-253 and 2-256, shall be awarded by the City Commission after formal competitive Bidding, (e.g., Request for Proposal [RFP]).

Risk Management

The City maintains an insurance policy through the Florida Municipal Insurance Trust for general liability, automobile, property, flood, workers' compensation coverage and other miscellaneous insurance coverages for City-owned or leased facilities and equipment. The liability limit under this policy is \$5,000,000.



DEMOGRAPHICS AND MISCELLANEOUS STATISTICS FISCAL YEAR 2021/22

Date of Incorporation:	November 7, 1995		
Form of City Government:	Commission – Manager		
Area:	3.2 Square Miles		
Population per State Estimate ⁽¹⁾ :	38,041		
Ethnic Distribution ⁽⁴⁾ :			
White (Non-Hispanic)	54.9%	African American	2.4%
Hispanic	40.0%	Other	2.7%
Age Distribution ⁽⁴⁾ :			
Under 18	18.0%		
19-64	53.2%		
65+	28.8%		
Average Household Size:			
Average Household size ⁽⁴⁾		2.06	
Average Family size ⁽²⁾		2.66	
Housing Occupancy:			
Total housing units ⁽²⁾		26,120	
Owner occupied housing units ⁽⁴⁾		65.2%	
Renter occupied housing units ⁽⁴⁾		34.8%	
Seasonal, recreational and vacant housing units ⁽²⁾		8,228	
Full-Time Employees:	180	Public Tennis Courts:	3
Public Facilities Located within Corporate Limits:		Public Recreation Centers:	1
Public Parks:	7	Public Schools:	-
Open Space Recreation (acres):	32	Charter Schools:	2
Arts & Cultural Center:	1		
Public Libraries ⁽³⁾ :	1	Aventura City of Excellence School (K-8) Don Soffer Aventura High School	
Police Stations:	1		
Fire Stations ⁽³⁾ :	2		

(1) University of Florida, Bureau of Economic and Business Research. Population is an estimate as of April 1, 2020

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

(3) Operated by Miami-Dade County

(4) U.S. Census Bureau, QuickFacts Aventura City, Florida as of July 1, 2019

BUDGET PREPARATION CALENDAR

FISCAL YEAR 2021/22

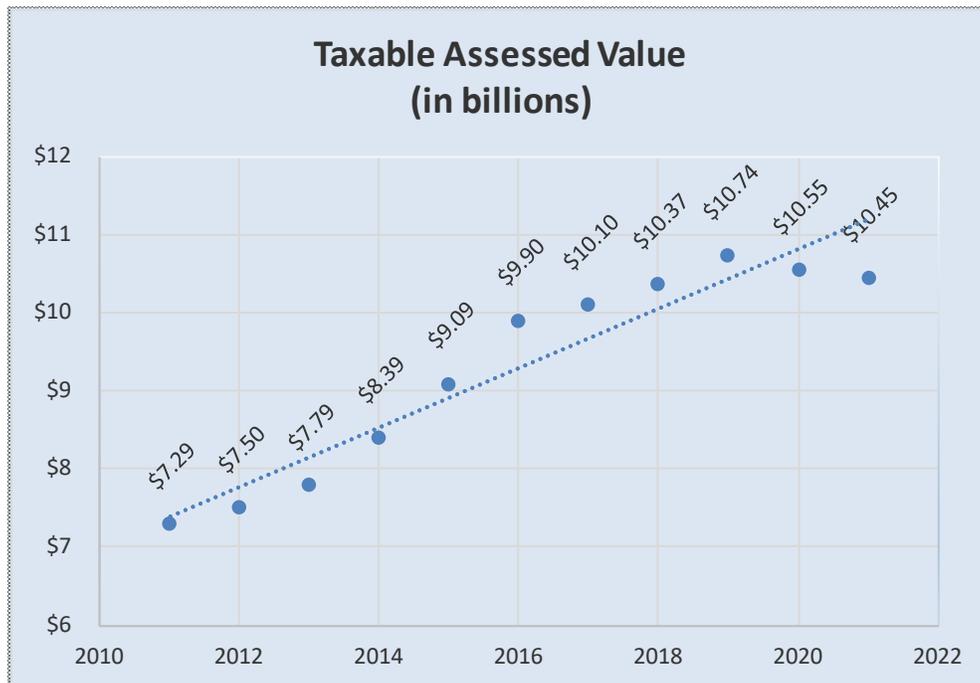
<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 1	City Manager All Department Directors	Distributes prior year Objectives and Performance Workload Indicators to be updated in accordance with our philosophy.
April 9	City Manager	Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
April 12 to May 7	All Department Directors City Manager Finance Department	Completed budget estimates are submitted to the City Manager. Revenue estimates are prepared.
May 7 to May 28	Finance Department City Manager	Completion of non General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
June 1 to June 18	City Manager Assistant City Manager – Finance and Administration	Conducts departmental budget review meetings, balances budget and prints budget document.
July 9	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 22	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 13*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 23*	City Commission	Second reading on budget, ad valorem tax rate ordinance and Public Hearing.
September 24	Assistant City Manager – Finance and Administration	Documents transmitted to Property Appraiser and State.
October 1	All Departments	New budget becomes effective.

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

ASSESSED VALUE INFORMATION (LAST TEN FISCAL YEARS)

Fiscal Year Ended September 30,	Tax Roll Year	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2012	2011	\$ 7,599,224,177	\$ 212,774,157	\$ (521,364,015)	\$ 7,290,634,319
2013	2012	7,832,825,557	216,503,467	(548,090,007)	7,501,239,017
2014	2013	8,109,509,199	211,480,897	(534,557,698)	7,786,432,398
2015	2014	8,734,453,409	198,681,857	(538,824,136)	8,394,311,130
2016	2015	9,418,840,654	208,455,823	(532,334,375)	9,094,962,102
2017	2016	10,256,329,248	216,738,181	(571,373,185)	9,901,694,244
2018	2017	10,450,567,929	223,735,802	(575,305,868)	10,098,997,863
2019	2018	10,669,786,837	251,121,004	(555,067,665)	10,365,840,176
2020	2019	11,012,770,618	286,759,608	(559,343,594)	10,740,186,632
2021	2020	10,835,195,692	309,145,157	(594,123,975)	10,550,216,874

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



The City experienced losses in Taxable Assessed Value (“TAV”), prior to the addition of new construction, in Tax Roll Years 2018 – 2021. In Tax Roll Years 2018 – 2019, there was sufficient new construction to more than offset these losses, resulting in small net increases to the TAV in those years. In Tax Roll Years 2020 – 2021, this was not the case, resulting in small net decreases to the TAV in those years.

TAX RATE COMPARISON

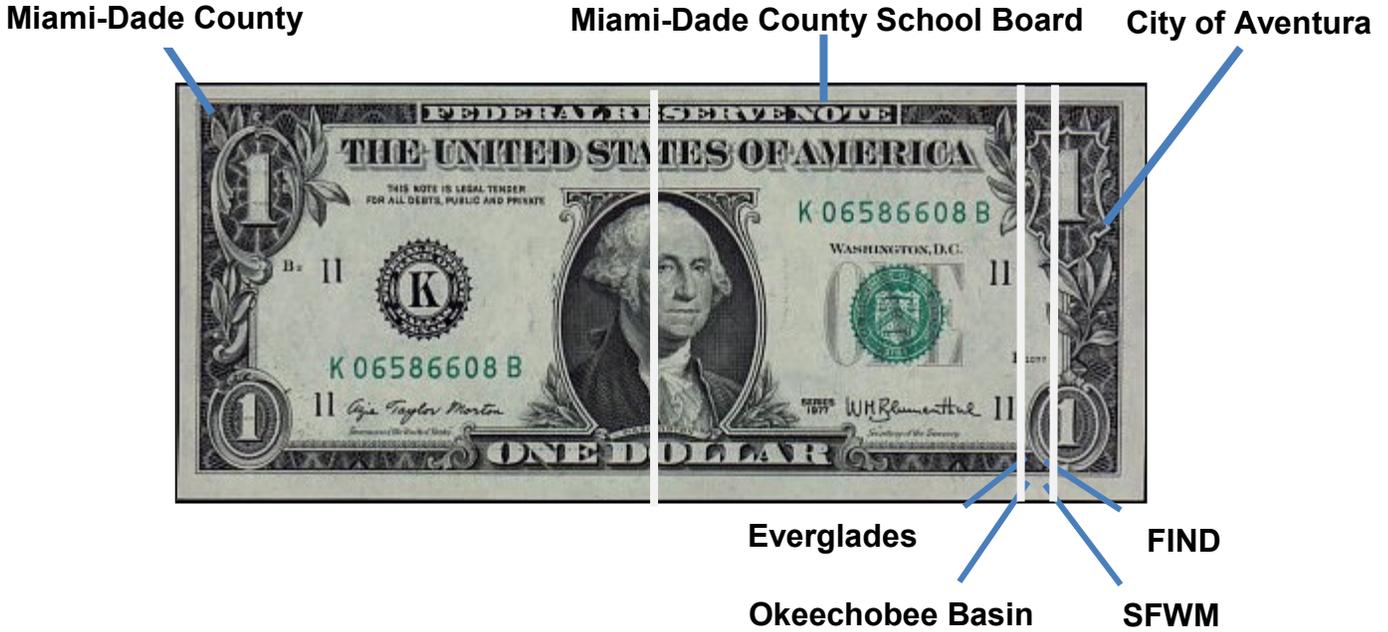
The City of Aventura has the lowest tax rate in Miami-Dade County. The table below compares the adopted tax rates of cities located within the County for fiscal year 2020/21:

Millage Code	City	Total Millage	Operating Millage	Debt Millage
2800	Aventura	1.7261	1.7261	-
3000	Uninc. County	1.9283	1.9283	-
1200	Bal Harbour	1.9654	1.9654	-
3500	Doral	2.0794	1.9000	0.1794
3100	Sunny Isles	2.2000	2.2000	-
3300	Palmetto Bay	2.2350	2.2350	-
3200	Miami Lakes	2.3127	2.3127	-
2000	Pincrest	2.3500	2.3500	-
3600	Cutler Bay	2.6198	2.6198	-
2400	Key Biscayne	3.2022	3.2022	-
1300	Bay Harbor Island	3.6245	3.6245	-
2500	Sweetwater	3.9948	3.9948	-
0900	South Miami	4.3000	4.3000	-
1400	Surfside	4.3499	4.3499	-
2200	Medley	4.8000	4.8000	-
2600	Virginia Gardens	5.0000	5.0000	-
2700	Hialeah Gardens	5.1613	5.1613	-
0300	Coral Gables	5.5590	5.5590	-
0200	Miami Beach	6.0515	5.7288	0.3227
2100	Indian Creek	6.3000	6.3000	-
0400	Hialeah	6.3018	6.3018	-
1000	Homestead	6.6540	6.2055	0.4485
2300	North Bay Village	6.6618	5.8500	0.8118
0700	North Miami Beach	6.8021	6.2000	0.6021
1500	West Miami	6.8858	6.8858	-
1600	Florida City	7.2946	7.2946	-
0500	Miami Springs	7.3300	7.3300	-
0600	North Miami	7.5000	7.5000	-
3400	Miami Gardens	7.7166	6.9363	0.7803
0100	Miami	7.9900	7.6665	0.3235
1100	Miami Shores	8.2773	7.9000	0.3773
1800	El Portal	8.3000	8.3000	-
1900	Golden Beach	8.4000	7.7720	0.6280
1700	Biscayne Park	9.7000	9.7000	-
0800	Opa-Locka	9.8000	9.8000	-

Source: Miami-Dade County Office of the Property Appraiser
2020 Adopted Millage Rates Schedule

WHERE DO YOUR TAX DOLLARS GO?

(Based on fiscal year 2020/21 Tax Rates)



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

Taxing Authority	2020/21 Adopted Millages	%
Miami-Dade County	8.3003	47.55%
Miami-Dade County School Board	7.1290	40.84%
South Florida Water Management District (SFWM)	0.1103	0.63%
Everglades	0.0380	0.22%
Okeechobee Basin	0.1192	0.68%
Florida Inland Navigation District (FIND)	0.0320	0.18%
City of Aventura	1.7261	9.89%
Total Millage Rate	17.4549	100.00%

COMPARATIVE PERSONNEL SUMMARY

Comparative Personnel Allocation Summary											
10 - Year Presentation											
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	FTE
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	4.6	3.6	3.6	3.6	3.0	3.0	3.0	3.0	2.0	4.0	3.5
Legal ⁽¹⁾	-	-	-	-	-	-	-	-	-	-	-
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	6.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Information Technology	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.0	5.0
Police	121.0	121.0	123.0	124.0	125.0	129.0	130.0	130.0	130.0	130.0	130.0
Community Development	8.4	8.4	8.4	9.4	9.0	9.0	9.0	9.0	7.0	7.0	6.5
Community Services	26.0	26.0	26.0	26.0	21.5	24.0	24.0	25.0	25.0	23.0	16.5
Public Works/Transportation	-	-	-	-	6.5	7.0	7.0	7.0	7.0	8.0	8.0
Arts & Cultural Center ⁽¹⁾	-	-	-	-	-	-	-	-	-	-	-
Charter School ⁽²⁾	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Don Soffer Aventura H.S. ⁽³⁾	-	-	-	-	-	-	-	-	-	-	-
Total	185.0	185.0	187.0	189.0	191.0	198.0	199.0	200.0	197.0	197.0	189.5

⁽¹⁾ Departmental staff is provided through contractual services.
⁽²⁾ Departmental staff is included in Charter School Fund Budget Document.
⁽³⁾ Management is provided by CSUSA and departmental staff is included in Don Soffer Aventura High 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
- On-Demand Transportation Services
- Bicycle Sharing Program
- Management of the Aventura Arts & Cultural Center
- ACES Charter School Teachers and After School Programs
- ACES Charter School Transportation and Food Services
- Management of the Don Soffer Aventura High School

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



SUMMARY OF ALL FUNDS

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2021/22

OPERATING & CAPITAL OUTLAY

REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
001	General Fund	\$ 59,974,450	\$ 56,433,929	\$ 54,715,202	\$ 54,941,782	\$ 54,941,782
110	Police Education Fund	5,895	4,327	13,514	5,500	5,500
120	Transportation & Street Maint. Fund	3,821,884	2,826,159	2,830,419	2,381,954	2,381,954
180	911 Fund	94,655	99,946	119,283	106,800	106,800
230-290	Debt Service Funds	3,045,375	3,228,389	2,455,435	2,457,437	2,457,437
392	Capital Projects Fund	442,263	69,255	870,907	870,907	870,907
393	Aventura Charter High School Const. Fund	1,726,303	853,027	269,945	-	-
410	Stormwater Utility Fund	1,353,706	1,704,478	1,715,229	1,505,250	1,505,250
620	Police Offduty Services Fund	676,491	549,998	475,000	550,000	550,000
	Subtotal	71,141,022	65,769,508	63,464,934	62,819,630	62,819,630
	Interfund Eliminations	(3,034,942)	(3,366,994)	(2,300,214)	(2,350,655)	(2,350,655)
	Total Revenue	\$ 68,106,080	\$ 62,402,514	\$ 61,164,720	\$ 60,468,975	\$ 60,468,975

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<i>Operating Expenditures:</i>					
0101	City Commission	\$ 146,406	\$ 143,492	\$ 150,764	\$ 154,709	\$ 154,709
0501	Office of the City Manager	584,141	551,117	587,135	764,675	764,675
0601	Legal	417,607	562,742	311,000	317,000	317,000
0801	City Clerk's Office	300,514	310,767	359,674	380,112	380,112
1001	Finance	1,049,136	1,072,786	1,098,400	1,121,069	1,121,069
1201	Information Technology	1,102,231	1,142,628	1,239,190	1,154,235	1,154,235
2001	Police	20,740,371	21,241,770	21,804,081	22,160,700	22,160,700
4001	Community Development	3,783,281	2,581,411	2,686,805	3,107,347	3,107,347
5001	Community Services	2,695,795	2,412,402	2,573,009	2,619,012	2,619,012
5401	Public Works/Transportation	5,766,617	5,945,285	5,907,134	6,129,180	6,129,180
7001	Arts & Cultural Center	804,742	800,995	856,996	886,788	886,788
9001	Non-Departmental	1,370,573	2,052,452	1,509,500	1,545,125	1,545,125
	Subtotal	38,761,414	38,817,847	39,083,688	40,339,952	40,339,952
	<i>Capital Outlay:</i>					
8005	Office of the City Manager	-	1,766	-	2,000	2,000
8008	City Clerk's Office	887	1,578	1,000	2,000	2,000
8010	Finance	2,717	1,766	2,000	3,000	3,000
8012	Information Technology	146,945	47,362	189,138	141,000	141,000
8020	Police	860,982	660,314	1,048,938	738,675	738,675
8040	Community Development	159,574	5,314	112,784	6,500	6,500
8050	Community Services	263,285	236,114	258,352	55,100	55,100
8054	Public Works/Transportation	908,176	1,510,244	1,983,854	1,140,710	1,140,710
8069	Charter School	13,756,177	1,130,581	469,945	-	-
8070	Arts & Cultural Center	114,984	80,817	34,782	19,000	19,000
8090	Non-Departmental	178,292	16,663	-	-	-
8090	CIP Reserve	-	-	15,524,804	15,563,601	15,563,601
	Subtotal	16,392,019	3,692,519	19,625,597	17,671,586	17,671,586
	<i>Non - Departmental:</i>					
9001	Transfer to Funds	-	-	-	-	-
9001	Debt Service	2,987,530	3,506,084	2,455,435	2,457,437	2,457,437
	Subtotal	2,987,530	3,506,084	2,455,435	2,457,437	2,457,437
	Total Expenditures	\$ 58,140,963	\$ 46,016,450	\$ 61,164,720	\$ 60,468,975	\$ 60,468,975

CITY OF AVENTURA

SUMMARY OF ALL FUNDS

2021/22

OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO.	CATEGORY	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 23,736,330	\$ 24,497,716	\$ 24,834,400	\$ 25,389,670	\$ 25,389,670
3000/3999	Contractual Services	9,155,789	8,294,435	8,507,065	8,943,803	8,943,803
4000/4999	Other Charges/Svcs	4,668,228	4,472,755	4,906,224	5,162,844	5,162,844
5000/5399	Commodities	563,556	550,196	611,000	623,800	623,800
5400/5999	Other Operating Expenses	637,511	1,002,745	224,999	219,835	219,835
	Subtotal	38,761,414	38,817,847	39,083,688	40,339,952	40,339,952
6000/6999	Capital Outlay	16,392,019	3,692,519	19,625,597	17,671,586	17,671,586
7000/7999	Debt Service	2,987,530	3,506,084	2,455,435	2,457,437	2,457,437
8000/8999	Transfer to Funds	-	-	-	-	-
	Total Expenditures	\$ 58,140,963	\$ 46,016,450	\$ 61,164,720	\$ 60,468,975	\$ 60,468,975

Comparative Personnel Allocation Summary

4 - Year Presentation

	2018/19	2019/20	2020/21	2021/22	FTE 2021/22
City Commission	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	3.0	3.0	2.0	4.0	3.5
Legal ⁽¹⁾	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0	2.0
Finance	7.0	7.0	7.0	7.0	7.0
Information Technology	6.0	6.0	6.0	5.0	5.0
Police	130.0	130.0	130.0	130.0	130.0
Community Development	9.0	9.0	7.0	7.0	6.5
Community Services	24.0	25.0	25.0	23.0	16.5
Public Works/Transportation	7.0	7.0	7.0	8.0	8.0
Arts & Cultural Center ⁽¹⁾	-	-	-	-	-
Charter School ⁽²⁾	4.0	4.0	4.0	4.0	4.0
Don Soffer Aventura H.S. ⁽³⁾	-	-	-	-	-
Total	199.0	200.0	197.0	197.0	189.5
	<u>General Employees</u>				
Total Full-Time	100.0	100.0	97.0	99.0	99.0
Total Part-Time	16.0	17.0	17.0	15.0	7.5
Subtotal	116.0	117.0	114.0	114.0	106.5
	<u>Employees covered under a CBA with Dade County Police Benevolent Association</u>				
Total Full-Time	83.0	83.0	83.0	83.0	83.0
Total Part-Time	-	-	-	-	-
Subtotal	83.0	83.0	83.0	83.0	83.0
	<u>Total Employees</u>				
Total Full-Time	183.0	183.0	180.0	182.0	182.0
Total Part-Time	16.0	17.0	17.0	15.0	7.5
Total	199.0	200.0	197.0	197.0	189.5

⁽¹⁾ Departmental staff is provided through contractual services.

⁽²⁾ Departmental staff is included in Charter School Fund Budget Document.

⁽³⁾ Management is provided by CSUSA and departmental staff is included in Don Soffer Aventura High School Fund Budget Document.

CITY OF AVENTURA
FUND BALANCE ANALYSIS

DEPARTMENT	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
GENERAL FUND (001)					
Beginning Balance/Carryover	\$ 15,407,572	\$ 15,809,221	\$ 14,621,763	\$ 14,268,676	\$ 14,268,676
Revenues/Sources	44,566,878	40,624,708	40,093,439	40,673,106	40,673,106
Expenditures/Uses	(39,990,801)	(40,169,902)	(40,000,898)	(40,169,478)	(40,169,478)
Ending Fund Balance	\$ 19,983,649	\$ 16,264,027	\$ 14,714,304	\$ 14,772,304	\$ 14,772,304
SPECIAL REVENUE FUNDS:					
POLICE EDUCATION FUND (110)					
Beginning Balance/Carryover	\$ 4,007	\$ 4,007	\$ 8,014	\$ -	\$ -
Revenues/Sources	936	936	5,500	5,500	5,500
Expenditures/Uses	-	-	(13,514)	(5,500)	(5,500)
Ending Fund Balance	\$ 4,943	\$ 4,943	\$ -	\$ -	\$ -
STREET MAINTENANCE FUND (120)					
Beginning Balance/Carryover	\$ 461,710	\$ 461,710	\$ 923,419	\$ 347,954	\$ 347,954
Revenues/Sources	852,699	852,699	1,907,000	2,034,000	2,034,000
Expenditures/Uses	(1,088,352)	(1,088,352)	(2,830,419)	(2,381,954)	(2,381,954)
Ending Fund Balance	\$ 226,057	\$ 226,057	\$ -	\$ -	\$ -
911 FUND (180)					
Beginning Balance/Carryover	\$ 16,967	\$ 16,967	\$ 33,933	\$ 20,000	\$ 20,000
Revenues/Sources	39,336	39,336	85,350	86,800	86,800
Expenditures/Uses	(47,942)	(47,942)	(119,283)	(106,800)	(106,800)
Ending Fund Balance	\$ 8,361	\$ 8,361	\$ -	\$ -	\$ -
DEBT SERVICE FUNDS (230-291)					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	1,227,945	1,227,945	2,455,435	2,457,437	2,457,437
Expenditures/Uses	(1,227,719)	(1,227,719)	(2,455,435)	(2,457,437)	(2,457,437)
Ending Fund Balance	\$ 226	\$ 226	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUND (392)					
Beginning Balance/Carryover	\$ 435,454	\$ 435,454	\$ 870,907	\$ 870,907	\$ 870,907
Revenues/Sources	752	752	-	-	-
Expenditures/Uses	(31,340)	(31,340)	(870,907)	(870,907)	(870,907)
Ending Fund Balance	\$ 404,866	\$ 404,866	\$ -	\$ -	\$ -
AVENTURA CHARTER HIGH SCHOOL CONSTRUCTION FUND (393)					
Beginning Balance/Carryover	\$ -	\$ -	\$ 269,945	\$ -	\$ -
Revenues/Sources	1,726,303	853,027	-	-	-
Expenditures/Uses	(13,756,177)	(1,130,581)	(269,945)	-	-
Ending Fund Balance	\$ (12,029,874)	\$ (277,554)	\$ -	\$ -	\$ -
STORMWATER UTILITY FUND (410)					
Beginning Balance/Carryover	\$ 206,615	\$ 206,615	\$ 413,229	\$ 38,250	\$ 38,250
Revenues/Sources	476,420	476,420	1,302,000	1,467,000	1,467,000
Expenditures/Uses	(992,918)	(992,918)	(1,715,229)	(1,505,250)	(1,505,250)
Ending Fund Balance	\$ (309,883)	\$ (309,883)	\$ -	\$ -	\$ -
POLICE OFFDUTY SERVICES FUND (620)					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	246,441	246,441	475,000	550,000	550,000
Expenditures/Uses	(216,649)	(216,649)	(475,000)	(550,000)	(550,000)
Ending Fund Balance	\$ 29,792	\$ 29,792	\$ -	\$ -	\$ -

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



GENERAL FUND

**CITY OF AVENTURA
GENERAL FUND – 001
SUMMARY OF BUDGET
FISCAL YEAR 2021/22
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	ACTUAL	APPROVED	CITY MANAGER	COMMISSION
	2018/19	2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
Current Revenues	\$ 44,566,878	\$ 40,624,708	\$ 40,093,439	\$ 40,673,106	\$ 40,673,106
Carryover	15,407,572	15,809,221	14,621,763	14,268,676	14,268,676
Total Revenues	\$ 59,974,450	\$ 56,433,929	\$ 54,715,202	\$ 54,941,782	\$ 54,941,782

EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
Operating Expenditures:						
0101	City Commission	\$ 146,406	\$ 143,492	\$ 150,764	\$ 154,709	\$ 154,709
0501	Office of the City Manager	584,141	551,117	587,135	764,675	764,675
0601	Legal	417,607	562,742	311,000	317,000	317,000
0801	City Clerk's Office	300,514	310,767	359,674	380,112	380,112
1001	Finance	1,049,136	1,072,786	1,098,400	1,121,069	1,121,069
1201	Information Technology	1,102,231	1,142,628	1,239,190	1,154,235	1,154,235
2001	Police	20,132,807	20,622,838	21,218,857	21,507,990	21,507,990
4001	Community Development	3,783,281	2,581,411	2,686,805	3,107,347	3,107,347
5001	Community Services	2,695,795	2,412,402	2,573,009	2,619,012	2,619,012
5401	Public Works/Transportation	3,113,731	3,274,109	3,268,540	3,350,686	3,350,686
7001	Arts & Cultural Center	804,742	800,995	856,996	886,788	886,788
9001	Non-Departmental	1,370,573	2,052,452	1,509,500	1,545,125	1,545,125
	Subtotal	35,500,964	35,527,739	35,859,870	36,908,748	36,908,748
Capital Outlay						
8005	Office of the City Manager	-	1,766	-	2,000	2,000
8008	City Clerk's Office	887	1,578	1,000	2,000	2,000
8010	Finance	2,717	1,766	2,000	3,000	3,000
8012	Information Technology	146,945	47,362	189,138	141,000	141,000
8020	Police	771,573	597,034	965,958	649,475	649,475
8040	Community Development	159,574	5,314	112,784	6,500	6,500
8050	Community Services	263,285	236,114	258,352	55,100	55,100
8054	Public Works/Transportation	81,638	286,755	76,800	32,000	32,000
8069	Charter School	-	-	200,000	-	-
8070	Arts & Cultural Center	114,984	80,817	34,782	19,000	19,000
8090	Non-Departmental	178,292	16,663	-	-	-
8090	CIP Reserve	-	-	14,714,304	14,772,304	14,772,304
	Subtotal	1,719,895	1,275,169	16,555,118	15,682,379	15,682,379
	Transfer to Funds	2,769,942	3,366,994	2,300,214	2,350,655	2,350,655
	Subtotal	2,769,942	3,366,994	2,300,214	2,350,655	2,350,655
	Total	\$ 39,990,801	\$ 40,169,902	\$ 54,715,202	\$ 54,941,782	\$ 54,941,782

**CITY OF AVENTURA
GENERAL FUND – 001
CATEGORY SUMMARY
FISCAL YEAR 2021/22**

REVENUE PROJECTIONS

OBJECT CODE	CATEGORY	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ 26,209,992	\$ 26,787,572	\$ 26,305,195	\$ 26,318,084	\$ 26,318,084
320000/329999	Licenses & Permits	6,592,049	4,422,173	6,499,557	6,764,500	6,764,500
330000/339999	Intergovernmental Revenues	4,847,227	4,486,760	3,088,870	3,282,676	3,282,676
340000/349999	Charges for Services	2,823,334	2,253,461	2,252,317	2,330,346	2,330,346
350000/359999	Fines & Forfeitures	2,675,837	1,657,093	1,752,500	1,782,500	1,782,500
360000/369999	Miscellaneous Revenues	1,418,439	1,017,649	195,000	195,000	195,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	15,407,572	15,809,221	14,621,763	14,268,676	14,268,676
Total Available General Fund		\$ 59,974,450	\$ 56,433,929	\$ 54,715,202	\$ 54,941,782	\$ 54,941,782

EXPENDITURES

OBJECT CODE	CATEGORY	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	23,226,111	23,973,826	24,359,400	24,839,670	24,839,670
3000/3999	Contractual Services	6,917,137	6,037,201	5,873,721	6,170,559	6,170,559
4000/4999	Other Charges & Services	4,585,661	4,385,672	4,817,014	5,073,634	5,073,634
5000/5399	Commodities	562,896	549,196	608,500	620,800	620,800
5400/5499	Other Operating Expenses	209,159	581,844	201,235	204,085	204,085
Total operating expenses		35,500,964	35,527,739	35,859,870	36,908,748	36,908,748
6000/6999	Capital Outlay	1,719,895	1,275,169	16,555,118	15,682,379	15,682,379
8000/8999	Transfer to Funds	2,769,942	3,366,994	2,300,214	2,350,655	2,350,655
Total expenditures		\$ 39,990,801	\$ 40,169,902	\$ 54,715,202	\$ 54,941,782	\$ 54,941,782

**CITY OF AVENTURA
GENERAL FUND – 001
FUND BALANCE ANALYSIS
FISCAL YEAR 2021/22**

REVENUE PROJECTIONS

CATEGORY	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
	2018/19	2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
Beginning Fund Balance	\$ 15,407,572	\$ 15,809,221	\$ 14,621,763	\$ 14,268,676	\$ 14,268,676
Revenues/Sources:					
<u>Locally Levied Taxes</u>					
Property Taxes	\$ 17,051,593	\$ 17,557,171	\$ 17,375,195	\$ 17,213,084	\$ 17,213,084
Section 185 Premium Tax	474,040	561,953	425,000	425,000	425,000
Utility Taxes	6,141,085	6,109,599	6,005,000	6,205,000	6,205,000
Unified Comm. Tax	1,748,708	1,676,960	1,700,000	1,650,000	1,650,000
City Business Tax	794,566	881,889	800,000	825,000	825,000
Subtotal	26,209,992	26,787,572	26,305,195	26,318,084	26,318,084
Licenses & Permits	6,592,049	4,422,173	6,499,557	6,764,500	6,764,500
Intergovernmental Rev.	4,847,227	4,486,760	3,088,870	3,282,676	3,282,676
Charges for Services	2,823,334	2,253,461	2,252,317	2,330,346	2,330,346
Fines & Forfeitures	2,675,837	1,657,093	1,752,500	1,782,500	1,782,500
Miscellaneous	1,418,439	1,017,649	195,000	195,000	195,000
Interfund Transfers In	-	-	-	-	-
Subtotal	18,356,886	13,837,136	13,788,244	14,355,022	14,355,022
Total Revenues/Sources	\$ 44,566,878	\$ 40,624,708	\$ 40,093,439	\$ 40,673,106	\$ 40,673,106

OBJECT CODE	CATEGORY	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
Expenditures/Uses:						
<u>Operating Expenditures</u>						
0101	City Commission	\$ 146,406	\$ 143,492	\$ 150,764	\$ 154,709	\$ 154,709
0501	Office of the City Manager	584,141	551,117	587,135	764,675	764,675
0601	Legal	417,607	562,742	311,000	317,000	317,000
0801	City Clerk's Office	300,514	310,767	359,674	380,112	380,112
1001	Finance	1,049,136	1,072,786	1,098,400	1,121,069	1,121,069
1201	Information Technology	1,102,231	1,142,628	1,239,190	1,154,235	1,154,235
2001	Police	20,132,807	20,622,838	21,218,857	21,507,990	21,507,990
4001	Community Development	3,783,281	2,581,411	2,686,805	3,107,347	3,107,347
5001	Community Services	2,695,795	2,412,402	2,573,009	2,619,012	2,619,012
5401	Public Works/Transportation	3,113,731	3,274,109	3,268,540	3,350,686	3,350,686
7001	Arts & Cultural Center	804,742	800,995	856,996	886,788	886,788
9001	Non-Departmental	1,370,573	2,052,452	1,509,500	1,545,125	1,545,125
Total Operating Expenditures		35,500,964	35,527,739	35,859,870	36,908,748	36,908,748
Capital Outlay Expenditures		1,719,895	1,275,169	1,840,814	910,075	910,075
Interfund Transfers Out		2,769,942	3,366,994	2,300,214	2,350,655	2,350,655
Total Expenditures/Uses		39,990,801	40,169,902	40,000,898	40,169,478	40,169,478
Ending Fund Balance						
Designated for						
Capital Improvements		19,983,649	16,264,027	14,714,304	14,772,304	14,772,304

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



REVENUE PROJECTIONS

**CITY OF AVENTURA
GENERAL FUND – 001
REVENUE PROJECTIONS
FISCAL YEAR 2021/22**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 16,413,368	\$ 16,771,344	\$ 17,300,195	\$ 17,138,084	\$ 17,138,084
3112000	Ad Valorem Taxes-Delinquent	638,225	785,827	75,000	75,000	75,000
3125200	Section 185 Premium Tax	474,040	561,953	425,000	425,000	425,000
3141000	Utility Tax-Electric	4,903,339	5,017,524	4,800,000	5,000,000	5,000,000
3143000	Utility Tax-Water	1,213,984	1,062,426	1,175,000	1,175,000	1,175,000
3144000	Utility Tax-Gas	23,762	29,649	30,000	30,000	30,000
3149000	Unified Communications Tax	1,748,708	1,676,960	1,700,000	1,650,000	1,650,000
3161000	City Business Tax	794,566	881,889	800,000	825,000	825,000
	Subtotal	26,209,992	26,787,572	26,305,195	26,318,084	26,318,084
<u>Licenses & Permits</u>						
3221000	Building Permits	3,663,196	2,012,859	2,383,800	2,425,000	2,425,000
3221500	Radon/Code Comp Admin. Fee	12,301	5,340	7,500	7,500	7,500
3222000	Certificate of Occupancy	489,925	185,895	155,000	155,000	155,000
3231000	Franchise Fee-Electric	1,710,622	1,496,608	3,201,257	3,425,000	3,425,000
3234000	Franchise Fee-Gas	10,083	78,204	90,000	90,000	90,000
3237100	Franchise Fee-Sanitation	628,751	589,307	587,000	587,000	587,000
3238000	Franchise Fee-Towing	50,000	37,500	50,000	50,000	50,000
3291000	Engineering Permits	27,171	16,460	25,000	25,000	25,000
	Subtotal	6,592,049	4,422,173	6,499,557	6,764,500	6,764,500
<u>Intergovernmental Revenues</u>						
3311901	CESF Police Grant	-	-	-	-	-
3312000	COVID-19	-	993,615	-	-	-
3312100	Bulletproof Vests	5,535	-	-	-	-
3312910	FEMA	702,020	44,218	-	-	-
3343601	FDEP Agreement	200,000	-	-	-	-
3344901	Maintenance Agreement Payment	12,676	12,676	12,670	12,676	12,676
3351200	State Revenue Sharing	850,742	775,324	691,200	730,000	730,000
3351500	Alcoholic Beverage License	25,954	29,056	20,000	20,000	20,000
3351800	Half Cent Sales Tax	2,994,211	2,577,666	2,320,000	2,475,000	2,475,000
3354930	Fuel Tax Refund	4,270	8,699	5,000	5,000	5,000
3382000	County Business Tax	51,819	45,506	40,000	40,000	40,000
	Subtotal	4,847,227	4,486,760	3,088,870	3,282,676	3,282,676
<u>Charges For Services</u>						
3413000	Certificate of Use Fees	4,515	-	5,000	5,000	5,000
3419500	Lien Search Fees	80,300	80,750	70,000	85,000	85,000
3421300	Police Services Agreement	1,271,374	1,295,899	1,321,817	1,339,846	1,339,846
3425000	Development Review Fees	108,100	101,300	110,500	140,500	140,500
3471000	Rec/Cultural Events	2,986	2,178	-	-	-
3472000	Parks & Recreation Fees	310,857	298,231	125,000	250,000	250,000
3472500	Community Center Fees	260,113	155,482	150,000	100,000	100,000
3473000	Membership & Guest Fees	69,077	8,489	-	-	-
3474000	Founders Day	32,325	31,625	25,000	10,000	10,000
3475000	Summer Recreation	491,246	145,888	300,000	300,000	300,000
3476001	AACC Fees and Rentals	192,441	133,619	145,000	100,000	100,000
	Subtotal	2,823,334	2,253,461	2,252,317	2,330,346	2,330,346

**CITY OF AVENTURA
GENERAL FUND – 001
REVENUE PROJECTIONS - CONTINUED
FISCAL YEAR 2021/22**

CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>Fines & Forfeitures</u>					
3511000	County Court Fines	284,354	235,867	250,000	230,000	230,000
3541000	Code Violation Fines	5,774	11,791	2,500	2,500	2,500
3542000	Intersection Safety Camera Program	2,385,709	1,409,435	1,500,000	1,550,000	1,550,000
	Subtotal	2,675,837	1,657,093	1,752,500	1,782,500	1,782,500
	<u>Misc. Revenues</u>					
3611000	Interest Earnings	1,158,802	960,857	125,000	125,000	125,000
3644200	Sale of Assets	22,459	13,308	20,000	20,000	20,000
3644910	Lost/Abandoned Property	1,279	819	-	-	-
3644920	Evidence	189	9,865	-	-	-
3699000	Misc. Revenues	235,710	32,800	50,000	50,000	50,000
	Subtotal	1,418,439	1,017,649	195,000	195,000	195,000
	<u>Non-Revenue</u>					
3999000	Carryover	15,407,572	15,809,221	14,621,763	14,268,676	14,268,676
	Subtotal	15,407,572	15,809,221	14,621,763	14,268,676	14,268,676
	Total Available General Fund	\$ 59,974,450	\$ 56,433,929	\$ 54,715,202	\$ 54,941,782	\$ 54,941,782

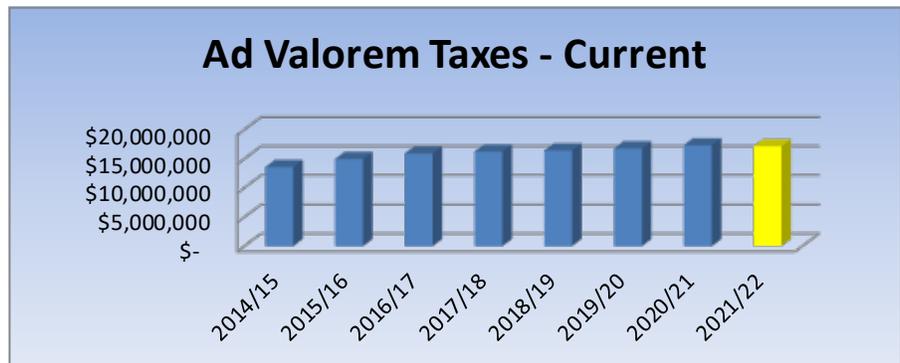
REVENUE PROJECTION RATIONALE

LOCALLY LEVIED TAXES

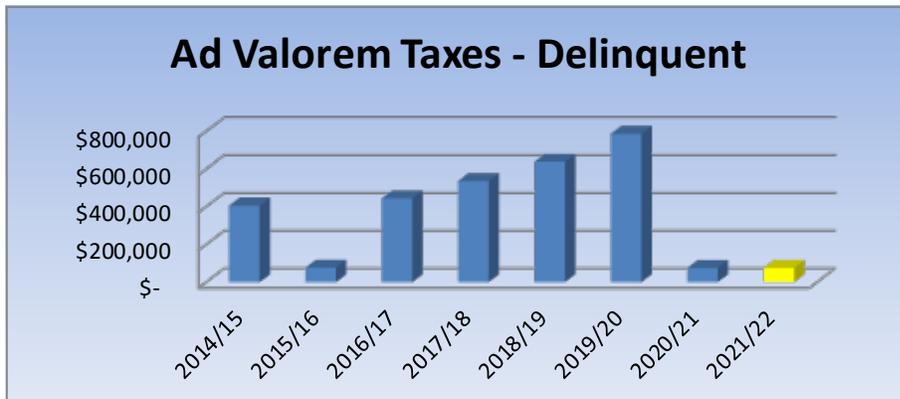
3111000 Ad Valorem Taxes-Current – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City 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 County Property Appraiser is \$10,451,356,658. This amount is \$98,860,216 or .94% less than last year. The ad valorem millage levy for fiscal year 2021/22 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$17,138,084 compared to last year’s amount of \$17,300,195. This represents the 26th year without a millage rate increase.

City Ad Valorem Tax Rate History:

1995/96 to 2006/07 – 2.2270
 2007/08 to present – 1.7261⁽¹⁾

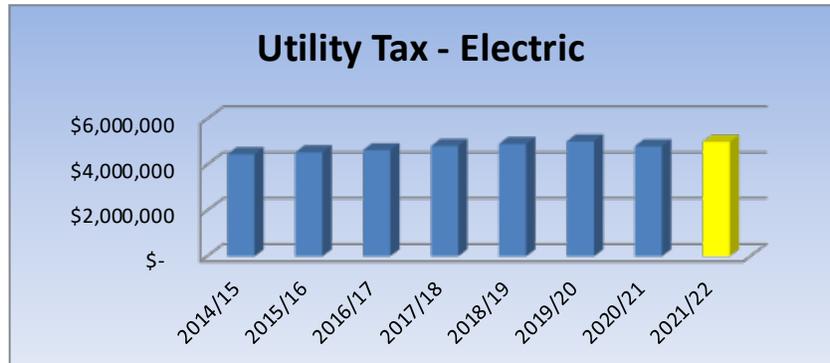


⁽¹⁾At the City’s current millage rate of 1.7261, \$100,000,000 of assessed value generates approximately \$164,000 in ad valorem taxes (net of the discount).

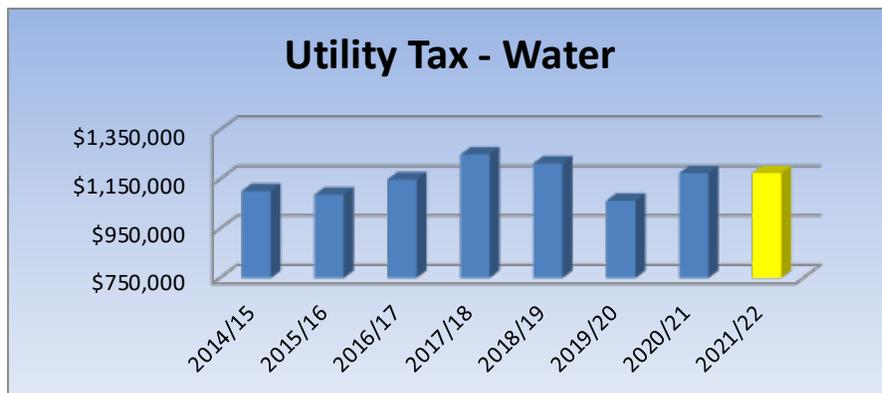


3112000 Ad Valorem Taxes-Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31st of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.

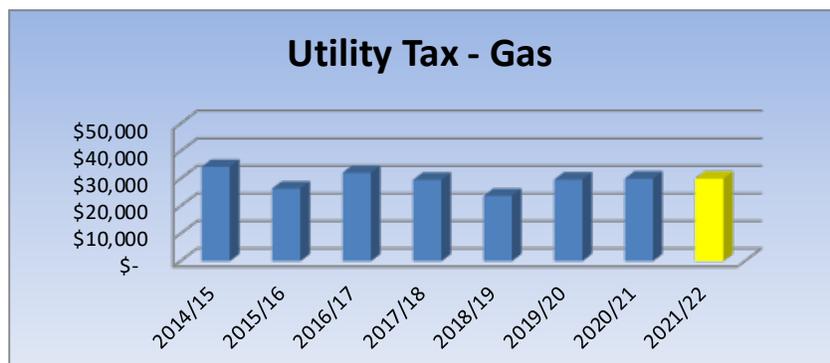
3141000 Utility Tax-Electric – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03 which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



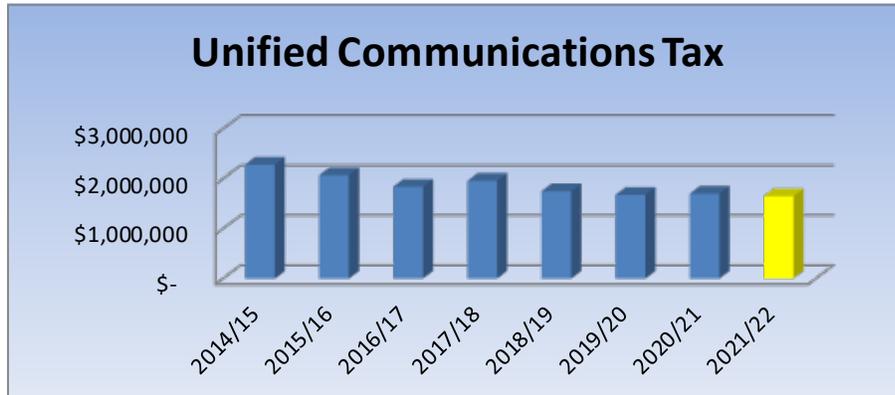
3143000 Utility Tax-Water – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



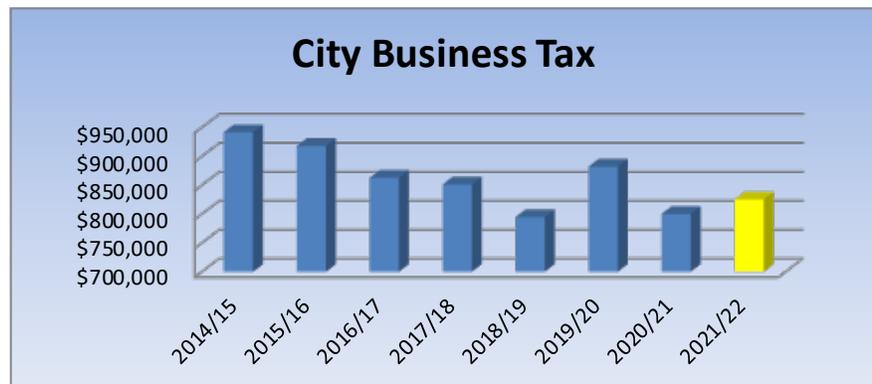
3144000 Utility Tax-Gas – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on gas and oil. The City enacted Ordinance 96-03 which mirrored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



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

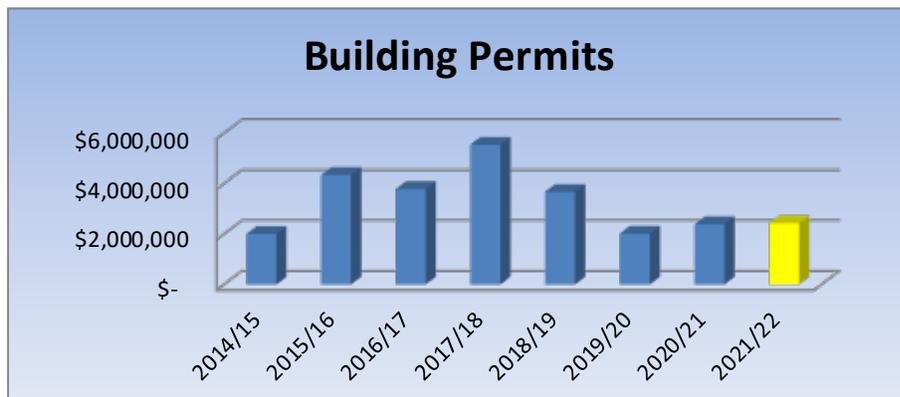


3161000 City Business Tax – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in the current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

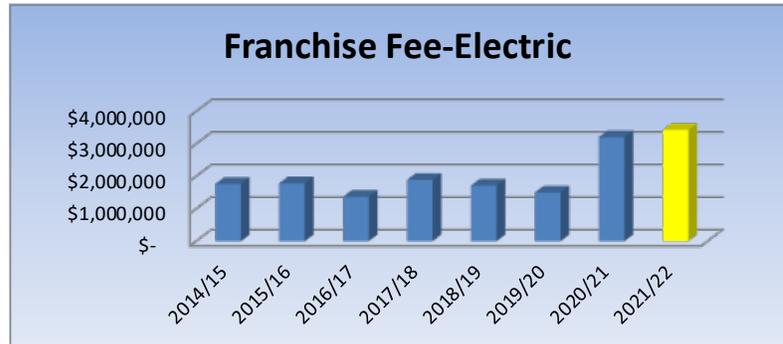


LICENSES AND PERMITS

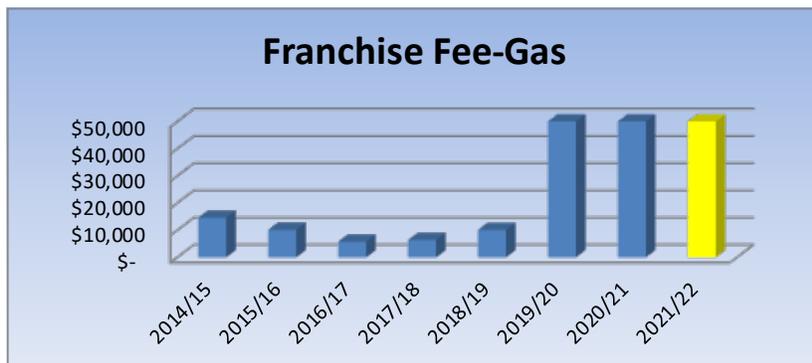
3221000 Building Permits – Permits must be issued to any individual or business that performs construction work within the City’s corporate limits. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. and their fees are set by City Ordinance. The projection includes a small increase over the current year budget based on actual collections in the current fiscal year and anticipated FY 2021/22 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. In the past, Miami-Dade County had an agreement with FPL covering the City, as well as the unincorporated areas of the County. The County Commission, via an interlocal agreement, had agreed to share these revenues with the City. On January 9, 2018, the City adopted a new FPL Franchise Agreement (Ordinance No. 2018-02) which became effective in June 2020 which is anticipated to generate additional revenue for the City in FY 2021/22. The amount that has been budgeted is based on a conservative projection that was prepared after a recent discussion with our FPL representative.



3234000 Franchise Fee-Gas – A city may charge gas companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. It is standard practice to enact a 6% fee on gross revenues. The projected amount is based on the new Peoples Gas System Agreement which was adopted on June 11, 2019 (Ordinance No. 2019-10).



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



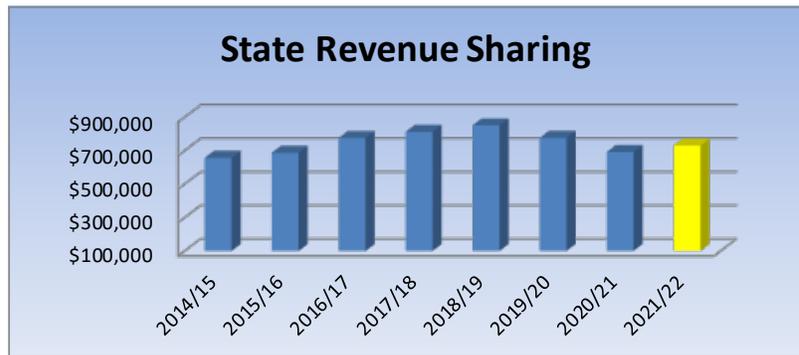
3238000 Franchise Fee-Towing – The amount budgeted is based on a franchise agreement for towing services within our corporate limits that was awarded in November 2017.

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

INTERGOVERNMENTAL REVENUES

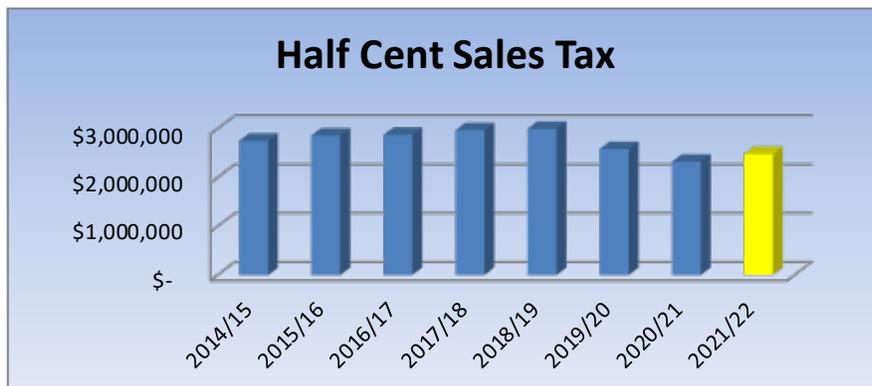
3344901 Maintenance Agreement Payment – Funds provided by FDOT to maintain Medians and Rights-of-Way along Biscayne Boulevard.

3351200 State Revenue Sharing – Revenues received in this category represent base cigarette tax and 8th cent motor fuel tax which are levied by the State. The portion which comes from cigarette tax is projected to approximate 78.80% (effective July 2021) for FY 2021/22 and will be deposited into the General Fund. The remainder is deposited to the Transportation and Street Maintenance Fund. The amount budgeted is based on conservative projections related to COVID-19.

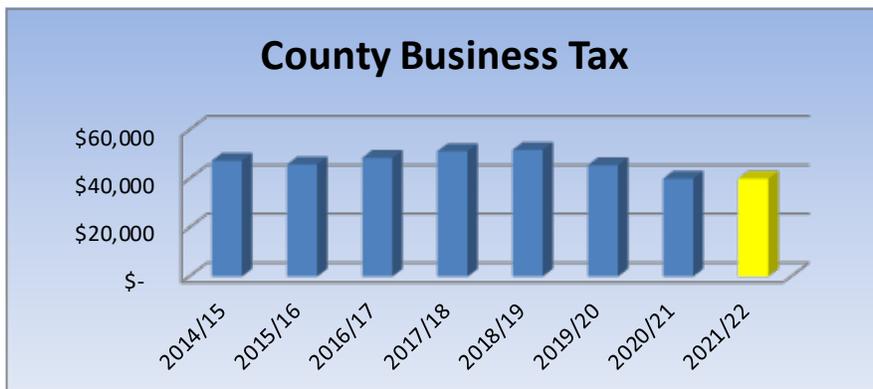


3351500 Alcoholic Beverage License – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City’s share is approximately 38% of the proceeds 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 conservative projections related to COVID-19.



3382000 County Business Tax – All businesses in the City must 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 contractual cost to be paid by Aventura Mall for an increase in the level of policing services that was negotiated in FY 2016/17.

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

3471000 Rec/Cultural Events – This is the amount paid by City residents to participate in various trips and events sponsored by the City. The revenues are offset by an expenditure account in the Community Services Department. Due to the lingering impacts of the COVID-19 pandemic, no trips or events are currently planned in the coming year.

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. This revenue source is expected to decrease in comparison to prior years as field space at Waterways Park will be limited as utilization by the DSAHS is expected to increase.

3472500 Community Center Fees – This represents membership fees and user fees charged for the various programs provided at the Community Recreation Center. Due to the lingering impacts of the COVID-19 pandemic, this revenue source is expected to decrease in the coming year in order to meet the social distancing requirements established by the Centers for Disease Control and Prevention (“CDC”).

3475000 Summer Recreation – This represents fees charged for participants in the City’s Summer Recreation Program. This revenue is expected to decrease in comparison to prior years as field space at Waterways Park will be limited as utilization by the DSAHS is expected to increase.

3476001 AACC Fees and Rentals – This represents anticipated revenue from rental fees, sponsors and the summer performing arts camp. Due to the lingering impacts of the COVID-19 pandemic, this revenue source is expected to decrease in the coming year in order to meet the social distancing requirements established by the CDC.

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 conservative and 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 Intersection Safety Camera Program. Projection is based on conservative 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. This revenue source has been conservatively budgeted in the coming year due to the low interest rate environment that we are currently in.

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

NON – REVENUE

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

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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



CITY COMMISSION

**CITY OF AVENTURA
CITY COMMISSION
FISCAL YEAR 2021/22**

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 64,215	\$ 62,506	\$ 62,650	\$ 62,650	\$ 62,650
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	61,494	62,774	64,764	66,059	66,059
5000/5399	Commodities	4,187	1,470	3,600	3,600	3,600
5400/5499	Other Operating Expenses	16,510	16,742	19,750	22,400	22,400
Total Operating Expenses		\$ 146,406	\$ 143,492	\$ 150,764	\$ 154,709	\$ 154,709

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
0301	Mayor	1.0	1.0	1.0	1.0
0401	Commissioner	1.0	1.0	1.0	1.0
0402	Commissioner	1.0	1.0	1.0	1.0
0403	Commissioner	1.0	1.0	1.0	1.0
0404	Commissioner	1.0	1.0	1.0	1.0
0405	Commissioner	1.0	1.0	1.0	1.0
0406	Commissioner	1.0	1.0	1.0	1.0
Total		7.0	7.0	7.0	7.0

CITY OF AVENTURA
CITY COMMISSION
2021/22
BUDGETARY ACCOUNT SUMMARY
001-0101-511

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1210	Commission Salaries	\$ 55,000	\$ 54,707	\$ 55,000	\$ 55,000	\$ 55,000
2101	FICA	8,923	7,540	7,452	7,452	7,452
2401	Workers' Compensation	292	259	198	198	198
	Subtotal	64,215	62,506	62,650	62,650	62,650
<u>OTHER CHARGES & SERVICES</u>						
4030	Legislative Expenses	61,494	62,774	64,764	66,059	66,059
	Subtotal	61,494	62,774	64,764	66,059	66,059
<u>COMMODITIES</u>						
5101	Office Supplies	400	-	400	400	400
5290	Other Operating supplies	3,787	1,470	3,200	3,200	3,200
	Subtotal	4,187	1,470	3,600	3,600	3,600
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	10,343	12,656	10,000	12,650	12,650
5420	Conferences & Seminars	5,167	4,086	8,750	8,750	8,750
5981	High School Scholarship	1,000	-	1,000	1,000	1,000
	Subtotal	16,510	16,742	19,750	22,400	22,400
	Total City Commission	\$ 146,406	\$ 143,492	\$ 150,764	\$ 154,709	\$ 154,709

**CITY COMMISSION
BUDGET JUSTIFICATIONS**

4030 Legislative Expenses – This account represents the \$9,437 (rounded) established per Commissioner to offset expenditures incurred in the performance of their official duties.

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

- Aventura Marketing Council
- Florida League of Cities
- Florida League of Mayors
- Miami-Dade League of Cities
- National League of Cities
- Miscellaneous Subscriptions & Memberships

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
- Legislative Session
- National League of Cities
- Miscellaneous Conferences & Seminars

5981 High School Scholarship – The City Commission establishes one (1) annual scholarship for Aventura senior Krop High School students. In FY 2022/23, additional funding will be added to this expenditure item in order to provide a scholarship opportunity to one (1) senior who will be attending DSAHS.

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



OFFICE OF THE CITY MANAGER

**CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
FISCAL YEAR 2021/22**

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 480,096	\$ 432,962	\$ 460,295	\$ 605,005	\$ 605,005
3000/3999	Contractual Services	67,635	55,350	52,500	52,500	52,500
4000/4999	Other Charges & Services	25,444	52,889	63,340	93,170	93,170
5000/5399	Commodities	2,792	4,453	3,000	3,000	3,000
5400/5499	Other Operating Expenses	8,174	5,463	8,000	11,000	11,000
	Total operating expenses	\$ 584,141	\$ 551,117	\$ 587,135	\$ 764,675	\$ 764,675

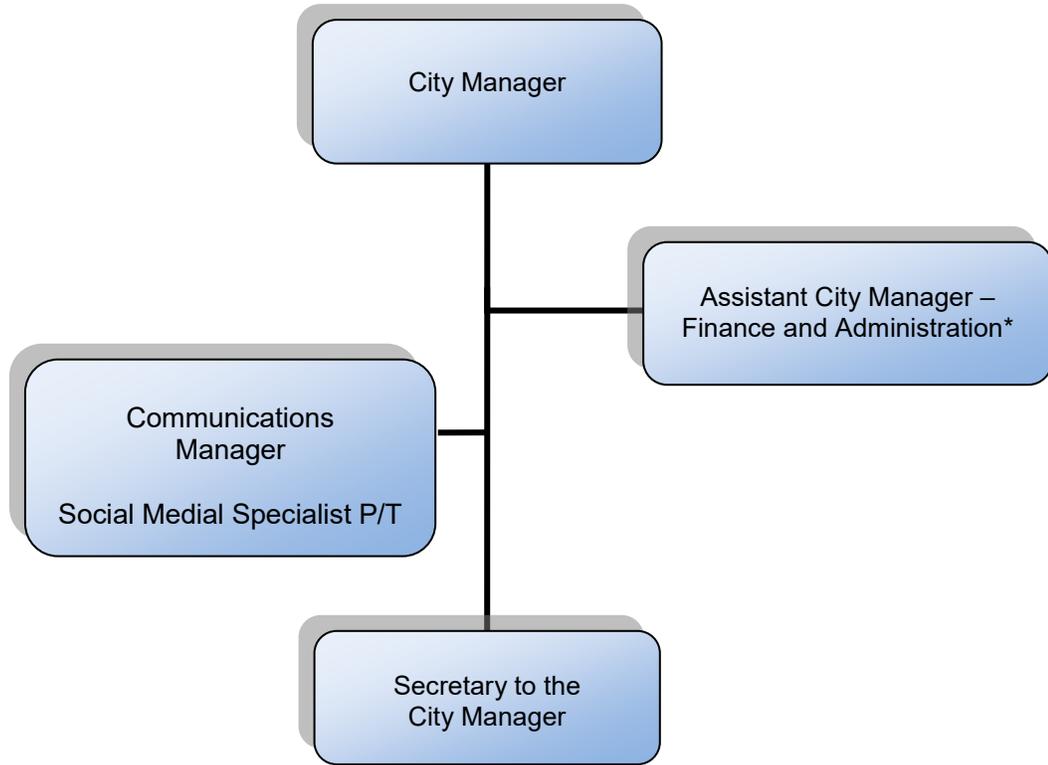
PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
0101	City Manager	1.0	1.0	1.0	1.0
00151	Assistant City Manager – Finance and Administration	N/A	*	*	*
15201	Communications Manager	-	-	-	1.0
0201	Secretary to City Manager	1.0	1.0	1.0	1.0
0801	Receptionist/Inform. Clerk	1.0	1.0	-	-
15301	Social Media Specialist (P/T)	-	-	-	1.0
	Total Full-Time	3.0	3.0	2.0	3.0
	Total Part-Time	-	-	-	1.0
	Total	3.0	3.0	2.0	4.0

* This Position is budgeted, funded and allocated from within the Finance Department.

OFFICE OF THE CITY MANAGER

ORGANIZATION CHART



* This Position is budgeted, funded and allocated from within the Finance Department.

**CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
FISCAL YEAR 2021/22**

OBJECTIVES

1. Provide completed reports and recommendations on a timely basis upon which the City Commission can make policy decisions.
2. Prepare and submit budget to the City Commission by July 10th of each year.
3. Oversee customer service functions by all Departments to ensure timely response or resolution of citizen requests.
4. Coordinate, control and monitor the activities of all City Departments and operations.
5. Interact with community organizations and associations to increase public awareness of City's various programs, facilities and services.
6. Update 5-year Capital Improvement Program document and submit to the City Commission by June of each year.
7. Effectively administer the budget priorities and goals established by the City Commission.
8. Perform the functions of Director of Emergency Management to provide for an effective emergency response capability for all City operations.
9. Coordinate and oversee the Aventura City of Excellence School and the Don Soffer Aventura High School operations and prepare annual budgets.
10. Oversee capital projects.
11. Issue newsletters and annual report to the public.
12. Update and enhance the City's website to become more user-friendly.
13. Maintain City provided web content and services while addressing departmental and customer needs on cityofaventura.com, aventuracharter.org and aventuracenter.org.
14. Maintain the City's intranet in order to provide routine and timely information to City staff.
15. Coordinate an efficient communications strategy to deliver consistent messaging across the City's websites, email, print and social media to the City's customers.
16. Create, produce and coordinate the distribution of the City's periodical publications including newsletters and the annual report.

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
Citizen Requests & Inquires	32	32	190	220
Commission Requests	31	31	43	40
Community Meetings Attended	20	20	46	50
Agenda Back up Items Prepared	66	66	61	60
No. of Newsletters & Reports Issued	6	6	6	6
Annual Budget & CIP Prepared	2	2	2	2
School Budget	1	2	2	2
Capital Projects	12	12	8	5
School Advisory Committee Meetings	8	8	12	6
% of time www.cityofaventura.com is available	99%	99%	99%	99%
% of time www.aventuracharter.org is available	99%	99%	99%	99%
Number of City periodical publications coordinated	4	4	4	4

CITY OF AVENTURA
OFFICE OF THE CITY MANAGER
2021/22
BUDGETARY ACCOUNT SUMMARY
001-0501-512

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 348,294	\$ 337,710	\$ 331,871	\$ 440,551	\$ 440,551
2101	FICA	24,806	53,367	25,388	33,702	33,702
2201	Pension	52,287	41,165	55,927	69,434	69,434
2301	Health, Life & Disability	53,822	720	45,914	58,640	58,640
2401	Workers' Compensation	887	-	1,195	2,678	2,678
	Subtotal	480,096	432,962	460,295	605,005	605,005
<u>CONTRACTUAL SERVICES</u>						
3150	CMCS Consulting	15,000	2,850	-	-	-
3170	Lobbyist Services	52,635	52,500	52,500	52,500	52,500
	Subtotal	67,635	55,350	52,500	52,500	52,500
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	3,198	6,594	7,500	8,610	8,610
4041	Car Allowance	5,280	6,000	6,000	6,000	6,000
4101	Communication Services	739	840	840	1,920	1,920
4701	Printing & Binding	4,710	2,767	4,000	4,000	4,000
4710	Printing/Newsletter	11,517	36,688	45,000	45,000	45,000
4815	Web Page Maintenance	-	-	-	27,640	27,640
	Subtotal	25,444	52,889	63,340	93,170	93,170
<u>COMMODITIES</u>						
5101	Office Supplies	2,792	4,453	3,000	3,000	3,000
	Subtotal	2,792	4,453	3,000	3,000	3,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	6,861	4,800	5,000	7,500	7,500
5420	Conferences & Seminars	95	70	2,000	2,500	2,500
5901	Contingency	1,218	593	1,000	1,000	1,000
	Subtotal	8,174	5,463	8,000	11,000	11,000
	Total City Manager	\$ 584,141	\$ 551,117	\$ 587,135	\$ 764,675	\$ 764,675

**OFFICE OF THE CITY MANAGER
BUDGET JUSTIFICATIONS**

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

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

4815 Web Page Maintenance – Costs associated with maintaining and updating the City’s Web Page and associated online services.

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

- City-County Communications & Marketing Association
- Communication resource subscriptions
- Digital subscription to photo library
- Florida City & County Manager’s Association
- Florida Municipal Communicators Association
- International City Management Association
- Miami-Dade County League of Cities
- Miami-Dade County Management Association
- 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
- Florida League of Cities
- Florida Municipal Communicators Association Conference
- International City Management Association
- Miscellaneous management seminars

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



LEGAL DEPARTMENT

**CITY OF AVENTURA
LEGAL
FISCAL YEAR 2021/22**

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	417,607	562,742	306,000	312,000	312,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	-	5,000	5,000	5,000
Total Operating Expenses		\$ 417,607	\$ 562,742	\$ 311,000	\$ 317,000	\$ 317,000

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

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
2021/22
BUDGETARY ACCOUNT SUMMARY
001-0601-514

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>CONTRACTUAL SERVICES</u>						
3120	Prof. Services - Legal	\$ 417,607	\$ 562,742	\$ 306,000	\$ 312,000	\$ 312,000
	Subtotal	417,607	562,742	306,000	312,000	312,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	-	-	5,000	5,000	5,000
	Subtotal	-	-	5,000	5,000	5,000
	Total Legal	\$ 417,607	\$ 562,742	\$ 311,000	\$ 317,000	\$ 317,000

BUDGET JUSTIFICATIONS

3120 Prof. Services - Legal – Represents the estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Cole & Bierman, P.L., to perform legal services required by the City Commission and City Manager. In FY 2021/22, the firm has requested a 2% increase in their hourly rate from \$207 to \$211.

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



CITY CLERK'S OFFICE

**CITY OF AVENTURA
CITY CLERK'S OFFICE
FISCAL YEAR 2021/22**

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. Provide clerical support to the City Commission. Assist City Manager's Office with special projects.

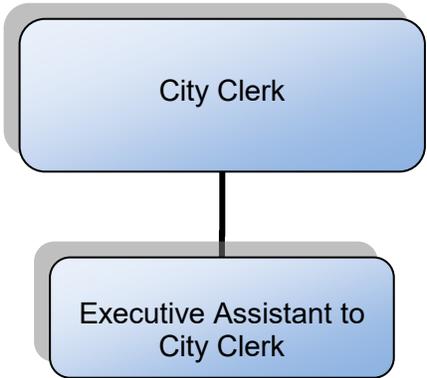
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 267,351	\$ 280,671	\$ 283,134	\$ 303,572	\$ 303,572
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	27,173	25,752	68,340	68,340	68,340
5000/5399	Commodities	3,791	1,880	4,750	4,750	4,750
5400/5499	Other Operating Expenses	2,199	2,464	3,450	3,450	3,450
	Total Operating Expenses	\$ 300,514	\$ 310,767	\$ 359,674	\$ 380,112	\$ 380,112

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
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
	Total	2.0	2.0	2.0	2.0

CITY CLERK'S OFFICE

ORGANIZATION CHART



**CITY OF AVENTURA
CITY CLERK'S OFFICE
FISCAL YEAR 2021/22**

OBJECTIVES

1. To prepare and/or maintain accurate minutes of the proceedings of the City Commission, Local Planning Agency, and applicable Advisory Boards and other Committees of the City, as well as provide recaps of Commission and other applicable meetings.
2. To publish and post public notices as required by law.
3. To maintain custody of applicable City records and promulgate procedures for the orderly management, maintenance, retention, imaging and destruction of said records.
4. To provide administrative support to the City Commission, including the preparation of proclamations and certain 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 the City of Aventura municipal general and special 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 laws.
9. To prepare and provide for the distribution of Commission meeting and other applicable 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

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
No. of Sets of Minutes Prepared	50	51	42	46
No. of Public Notices Prepared	47	94	30	40
No. of Legal Advertisements Published	18	22	25	21
No. of Ordinances Drafted	14	10	10	10
No. of Resolutions Drafted	65	84	65	65
No. of Lien Requests Responded To	1,584	1,626	1,320	n/a
No. of Welcome Letters Prepared	154	120	100	120
No. of Agenda Packages Prepared/Distributed	41	53	32	36
No. of Agenda Recaps Prepared/Distributed	20	23	18	20
No. of Proclamations Issued	19	19	19	19

CITY OF AVENTURA
CITY CLERK'S OFFICE
2021/22
BUDGETARY ACCOUNT SUMMARY
001-0801-519

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 194,381	\$ 205,982	\$ 204,985	\$ 215,193	\$ 215,193
1401	Overtime	1,385	1,265	1,500	1,500	1,500
2101	FICA	14,616	15,389	15,681	16,462	16,462
2201	Pension	27,125	28,463	30,127	31,646	31,646
2301	Health, Life & Disability	29,339	29,097	30,103	37,996	37,996
2401	Workers' Compensation	505	475	738	775	775
	Subtotal	267,351	280,671	283,134	303,572	303,572
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	-	-	1,000	1,000	1,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Telephone	840	840	840	840	840
4701	Printing & Binding	643	35	1,000	1,000	1,000
4730	Records Retention	1,763	696	4,000	4,000	4,000
4740	Ordinance Codification	4,058	6,933	5,500	5,500	5,500
4911	Legal Advertising	12,469	13,636	25,000	25,000	25,000
4915	Election Expenses	1,400	(2,388)	25,000	25,000	25,000
	Subtotal	27,173	25,752	68,340	68,340	68,340
<u>COMMODITIES</u>						
5101	Office Supplies	3,142	1,690	3,000	3,000	3,000
5290	Other Operating Supplies	649	190	1,750	1,750	1,750
	Subtotal	3,791	1,880	4,750	4,750	4,750
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,099	2,092	1,450	1,450	1,450
5420	Conferences & Seminars	100	372	2,000	2,000	2,000
	Subtotal	2,199	2,464	3,450	3,450	3,450
	Total City Clerk	\$ 300,514	\$ 310,767	\$ 359,674	\$ 380,112	\$ 380,112

CITY CLERK'S OFFICE BUDGET JUSTIFICATIONS

4001 Travel & Per Diem – Provides for attendance at the International Institute of Municipal Clerks Conferences, Florida Association of City Clerks Conference, 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, as well as those items associated with storage and preservation of records.

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

4911 Legal Advertising – Costs incurred to satisfy legal requirements of Florida State Statutes, the Miami-Dade County Code and the City of Aventura Code.

4915 Election Expenses – Costs associated with the November 8, 2022 Municipal General Election, as well as any special elections scheduled during the fiscal year.

5410 Subscription & Memberships – This line item is used to fund memberships with professional organizations and subscriptions, such as but not limited to: International Institute of Municipal Clerks, Florida Association of City Clerks, Miami-Dade County Municipal Clerks Association and newspaper publications.

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



FINANCE DEPARTMENT

**CITY OF AVENTURA
FINANCE
FISCAL YEAR 2021/22**

DEPARTMENT DESCRIPTION

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

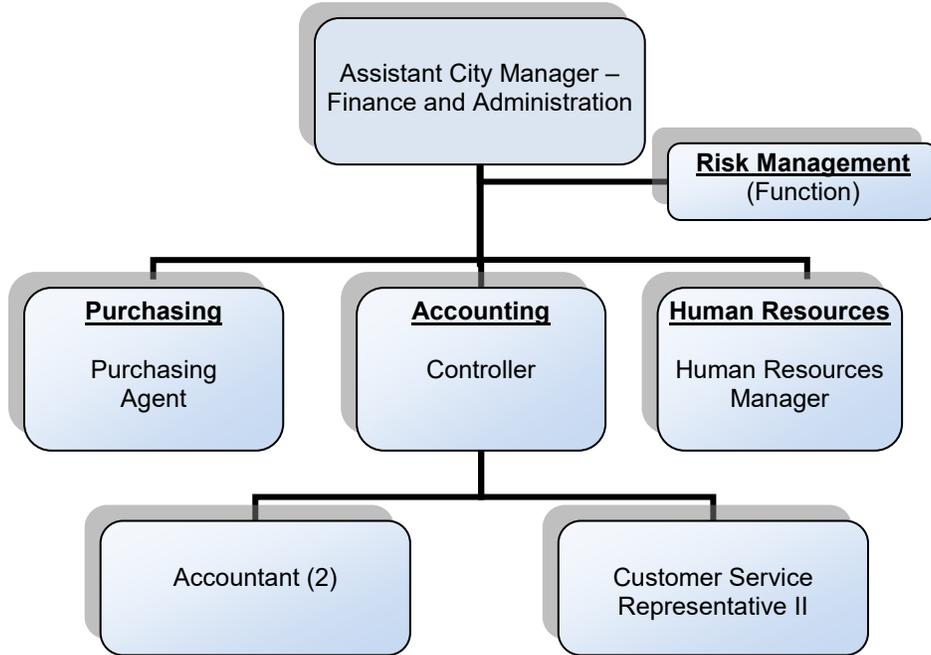
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 951,998	973,452	\$ 988,715	\$ 1,008,484	\$ 1,008,484
3000/3999	Contractual Services	47,329	64,139	56,925	58,925	58,925
4000/4999	Other Charges & Services	34,131	23,790	35,060	35,960	35,960
5000/5399	Commodities	6,383	4,999	7,200	7,200	7,200
5400/5499	Other Operating Expenses	9,295	6,406	10,500	10,500	10,500
Total Operating Expenses		\$ 1,049,136	1,072,786	\$ 1,098,400	\$ 1,121,069	\$ 1,121,069

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
00151	Assistant City Manager – Finance and Administration	-	1.0	1.0	1.0
1001	Finance Director	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
Total		7.0	7.0	7.0	7.0

FINANCE DEPARTMENT

ORGANIZATION CHART



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

**CITY OF AVENTURA
FINANCE
FISCAL YEAR 2021/22**

OBJECTIVES

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

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
% of idle funds invested in accordance with policy	100%	100%	100%	100%
Number of Annual Reports 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	1	1	1	1
% of invoices processed within 10 days	98%	98%	98%	98%
Number of bi-weekly payroll processed timely	26	26	26	26
Annually review adequacy of insurance coverage	1	1	1	1
Number of New Hires – Full-time	18	9	9	13
Number of New Hires – Part-time	16	6	11	10
Assist the City Manager in the development, preparation and administration of the City’s Annual Budget, Capital Improvement Program and the ACES and the DSAHS Budgets	4	4	4	4

CITY OF AVENTURA
FINANCE
2021/22
BUDGETARY ACCOUNT SUMMARY
001-1001-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	665,398	683,674	686,504	700,234	700,234
2101	FICA	45,934	47,461	52,518	53,568	53,568
2201	Pension	93,501	96,147	99,186	101,170	101,170
2301	Health, Life & Disability	145,482	144,640	148,036	150,991	150,991
2401	Workers' Compensation	1,683	1,530	2,471	2,521	2,521
	Subtotal	951,998	973,452	988,715	1,008,484	1,008,484
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams - New Employees	2,640	2,150	4,200	4,200	4,200
3190	Prof. Services	3,889	3,689	4,525	4,525	4,525
3201	Prof. Services - Auditor	40,800	58,300	48,200	50,200	50,200
	Subtotal	47,329	64,139	56,925	58,925	58,925
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	4,354	1,772	7,000	7,000	7,000
4101	Communication Services	1,440	1,440	1,440	1,440	1,440
4610	R&M - Vehicles	1,134	1,248	700	700	700
4650	R&M - Office Equipment	11,325	6,440	5,500	6,400	6,400
4701	Printing & Binding	3,075	3,791	3,420	3,420	3,420
4910	Advertising	12,803	9,099	17,000	17,000	17,000
	Subtotal	34,131	23,790	35,060	35,960	35,960
<u>COMMODITIES</u>						
5101	Office Supplies	4,748	3,939	5,000	5,000	5,000
5120	Computer Operating Supplies	419	467	500	500	500
5220	Gas & Oil	1,062	303	1,400	1,400	1,400
5290	Other Operating Supplies	154	290	300	300	300
	Subtotal	6,383	4,999	7,200	7,200	7,200
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	4,781	4,001	4,000	4,000	4,000
5420	Conferences & Seminars	4,514	2,405	5,000	5,000	5,000
5450	Training	-	-	1,000	1,000	1,000
5901	Contingency	-	-	500	500	500
	Subtotal	9,295	6,406	10,500	10,500	10,500
	Total Finance	1,049,136	1,072,786	1,098,400	1,121,069	1,121,069

FINANCE BUDGET JUSTIFICATIONS

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

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

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

- Florida Association of Public Procurement Officer
- Florida City & County Manager’s Association
- 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 bid, 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 City & County Manager’s Association
- 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

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 City & County Manager's Association
- 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 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**INFORMATION TECHNOLOGY
DEPARTMENT**

**CITY OF AVENTURA
INFORMATION TECHNOLOGY
FISCAL YEAR 2021/22**

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.

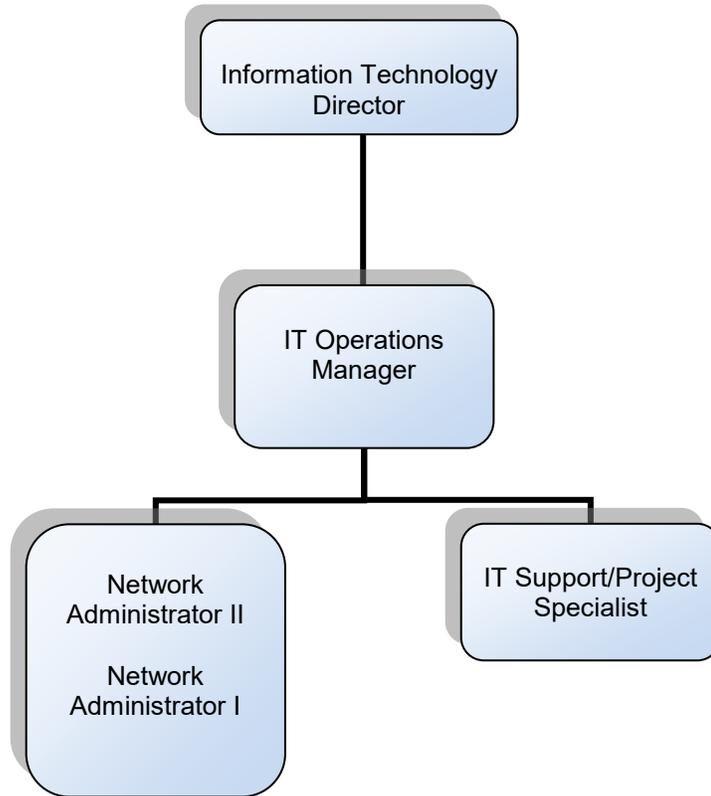
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 836,076	\$ 864,217	\$ 872,645	\$ 785,720	\$ 785,720
3000/3999	Contractual Services	5,397	1,489	10,000	10,000	10,000
4000/4999	Other Charges & Services	242,850	259,842	329,510	334,280	334,280
5000/5399	Commodities	11,044	14,323	17,000	17,000	17,000
5400/5499	Other Operating Expenses	6,864	2,757	10,035	7,235	7,235
Total Operating Expenses		\$ 1,102,231	\$ 1,142,628	\$ 1,239,190	\$ 1,154,235	\$ 1,154,235

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
9201	Information Technology Director	1.0	1.0	1.0	1.0
14101	IT Operations Manager	1.0	1.0	1.0	1.0
8701	Network Administrator II	1.0	1.0	1.0	1.0
1402	Network Administrator I	1.0	1.0	1.0	1.0
13201	Commun Tech Project Specialist	1.0	1.0	1.0	-
13601	IT Support/Project Specialist	1.0	1.0	1.0	1.0
Total		6.0	6.0	6.0	5.0

INFORMATION TECHNOLOGY DEPARTMENT

ORGANIZATION CHART



**CITY OF AVENTURA
INFORMATION TECHNOLOGY
FISCAL YEAR 2021/22**

OBJECTIVES

1. Provide a secure computer network for applications, sharing of common files, email, etc. for City staff.
2. Provide a secure computer network for applications, sharing of common files, email, etc. to support administrative staff, teachers and the students at Aventura City of Excellence School (“ACES”).
3. Assist and support ACES One-to-One (1:1) student device initiative.
4. Provide a central computer system that serves the information management needs of all departments.
5. Provide help desk support and services to all City and ACES staff.
6. Develop a 3 to 5-year replacement cycle for computing equipment.
7. Expand E-Government applications and services.
8. Provide training on computer applications and computer related topics.

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
% of time computer network is operational	99%	99%	99%	99%
% of time ACES computer network is operational	99%	99%	99%	99%
Number of workstations supported	1,212	1,488	1,730	1,800
Number of physical servers supported	26	23	23	23
Number of virtual servers supported	39	39	40	42
Number of help desk support cases	4,672	5,093	5,000	5,000
Number of training sessions held	4	4	4	4

CITY OF AVENTURA
INFORMATION TECHNOLOGY
2021/22
BUDGETARY ACCOUNT SUMMARY
001-1201-513

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 588,833	\$ 613,177	\$ 608,945	\$ 545,268	\$ 545,268
2101	FICA	41,495	43,094	46,584	41,713	41,713
2201	Pension	80,421	83,180	87,025	78,093	78,093
2301	Health, Life & Disability	123,828	123,384	127,905	118,688	118,688
2401	Workers' Compensation	1,499	1,382	2,186	1,958	1,958
	Subtotal	836,076	864,217	872,645	785,720	785,720
<u>CONTRACTUAL SERVICES</u>						
3190	Other Prof. Services	5,397	1,489	10,000	10,000	10,000
	Subtotal	5,397	1,489	10,000	10,000	10,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	4,223	1,714	6,400	5,300	5,300
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	7,912	7,845	8,120	7,040	7,040
4650	R&M - Office Equipment	185,530	205,695	258,795	288,690	288,690
4701	Printing & Binding	348	35	250	250	250
4851	Web Page Maintenance	16,682	16,097	24,745	-	-
4852	Email Hosting Services	22,155	22,456	25,200	27,000	27,000
	Subtotal	242,850	259,842	329,510	334,280	334,280
<u>COMMODITIES</u>						
5101	Office Supplies	1,715	1,417	2,000	2,000	2,000
5120	Computer Operating Supplies	9,329	12,906	15,000	15,000	15,000
	Subtotal	11,044	14,323	17,000	17,000	17,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,224	1,359	3,700	1,400	1,400
5420	Conferences & Seminars	1,855	774	2,335	1,835	1,835
5450	Training	3,785	624	4,000	4,000	4,000
	Subtotal	6,864	2,757	10,035	7,235	7,235
Total Information Technology		\$ 1,102,231	\$ 1,142,628	\$ 1,239,190	\$ 1,154,235	\$ 1,154,235

INFORMATION TECHNOLOGY BUDGET JUSTIFICATIONS

3190 Other Prof. Services – Costs associated with utilizing professional services for the City's network infrastructure, security and applications.

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

- Florida Local Government Information Systems Association
- Central Square User Training
- Educational Technology Conference
- 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 Central Square 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.

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
- Technical resource subscriptions

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

- Florida Local Government Information Systems Association
- Central Square User Training Conferences
- Educational Technology 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 2021/22**



POLICE DEPARTMENT

**CITY OF AVENTURA
POLICE
FISCAL YEAR 2021/22**

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.

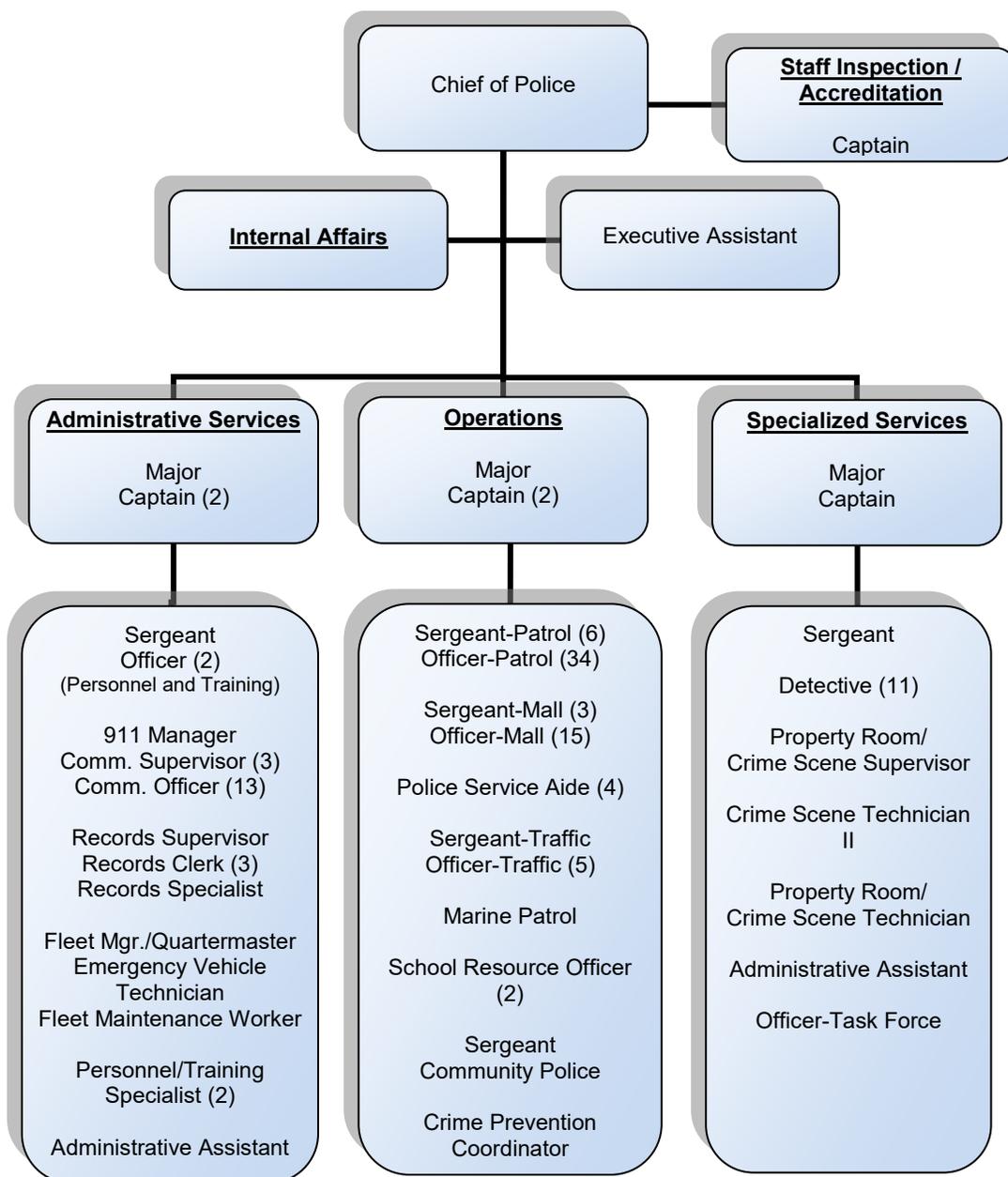
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 17,918,750	\$ 18,590,601	\$ 18,865,607	\$ 19,099,740	\$ 19,099,740
3000/3999	Contractual Services	792,954	797,128	720,000	730,000	730,000
4000/4999	Other Charges & Services	898,431	793,672	1,064,200	1,094,200	1,094,200
5000/5399	Commodities	473,405	414,304	502,550	517,550	517,550
5400/5499	Other Operating Expenses	49,267	27,133	66,500	66,500	66,500
Total Operating Expenses		\$ 20,132,807	\$ 20,622,838	\$ 21,218,857	\$ 21,507,990	\$ 21,507,990

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
0901	Chief of Police	1.0	1.0	1.0	1.0
9401-9402	Majors	2.0	3.0	3.0	3.0
2601	Commander	1.0	-	-	-
3002	Executive Assistant	1.0	1.0	1.0	1.0
2201-2205	Captains	5.0	5.0	5.0	5.0
2301-2313	Sergeants	12.0	12.0	13.0	13.0
2101-2111	Detectives	8.0	8.0	8.0	11.0
2001-2059	Police Officers	63.0	63.0	62.0	59.0
6201	Crime Prev Coordinator	1.0	1.0	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	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
12901-12906	Communication Officer III	7.0	6.0	6.0	6.0
6701-6702	Communication Officer II	6.0	3.0	2.0	2.0
2701-2705	Communication Officer	-	4.0	5.0	5.0
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
Total		130.0	130.0	130.0	130.0

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 2021/22

OBJECTIVES

1. Workforce Initiative:
 - Develop and retain a quality workforce. Enhance employee competency and cultivate new leadership.
 - Plan for anticipated personnel openings by continuing with an established national recruitment plan. Engage highly qualified applicants who will meet or exceed our department's rigorous recruitment standards.
 - Enhance leadership and decision making skills for all supervisory personnel through recurring training in critical incident management and incident based command systems.
 - Develop internal and external strategies to prepare for upcoming special events and potential uncertainties.
2. School Safety Initiative:
 - Provide preparedness training to all current and incoming school employees to assist them during school threats. Specific training will cover: active shooters, IED/bomb recognition, handling violent occurrences and critical incident management protocols.
 - Launch additional student-centered school safety programs that focus on protection, engagement and education at DSAHS. (DARE, Driving, Police Explorers, Student-led Police Club and Social Media Safety).
 - Expand and integrate new school safety technology. Continue testing and training with our current security measures to ensure an effective police response during critical incidents.
3. Internal Departmental Efficiency Initiative:
 - Organizational restructuring to prioritize efficiency, accommodate evolving priorities and enhance effectiveness of policing for the community that we serve.
 - Prioritize in-service training that will ensure compliance with state and national mandates.
4. Community Outreach Initiative:
 - Expand the outreach of our Crime Prevention Division to improve citizen-based safety awareness and strategies for fighting crime and enhancing quality of life for all Aventura residential communities, businesses and schools.
 - Host additional town hall events specifically tailored to our residential and business communities.
 - Continue to conduct ongoing customer service surveys of residents, businesses and victims of crimes to improve our resource allocation and decision making.
 - Recruit, train and retain additional volunteers to assist with crime prevention programs.
 - Enhance relationships with the community through police department initiated events and guidance from the Community Advisory Panel.
5. Public Relations Initiatives:
 - Ongoing communication with residents regarding COVID-19 pandemic, public safety, traffic conditions and community events by engaging local social networking platforms to assist in timely and easily accessible information.
 - Recruit and train additional staff in public relations and the proper utilization of social media platforms for law enforcement agencies.
 - Utilize effective social media content to promote the department's image and enhance outreach.

6. Traffic Safety Initiatives:
 - Continue with strategies that have reduced the number of traffic crashes and fatalities throughout the City.
 - Work with internal and external Aventura stakeholders (governmental agencies, businesses, tourists and residents) to address traffic flow issues along the Biscayne Boulevard, Ives Dairy Road and Miami Gardens Drive corridors.
 - Develop a safety program to educate teenage drivers in the areas of distracted driving, impaired driving and seat belt use.
7. Technological Advancement Initiatives:
 - Maintain our radio system console inside our E911 Center.
 - Replace and improve the video wall in Communications in order to view cameras located within the City, Charter Schools and the Government Center.
 - Complete the Police personnel attendance system (“InTime”) integration with the City’s current payroll system to provide for an automatic transfer of data during the bi-weekly payroll accounting process.

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
Man-hours Assigned to traffic flow issues	12,000	12,000	12,000	14,000
Progress Toward National Re-accreditation	25%	25%	25%	100%
Personnel Hired	10	5	5	8
Community Programs	30	15	20	30
Community Presentations	28	15	20	30
Community Involvement Activities	60	20	30	40
Man hours Assigned to School Resources	2,400	2,400	2,400	2,400
Calls for Service	16,517	15,730	18,900	18,910
Arrests	1,209	969	975	985
Accidents	1,923	1,414	1,425	1,435
Traffic Citations	8,976	3,939	4,000	7,010
Parking Citations Issued	1,174	424	500	550
Part 1 Crimes Reported	2,082	1,638	1,650	1,660
Customer Service Surveys	1,000	500	500	1,000

CITY OF AVENTURA

POLICE

2021/22

BUDGETARY ACCOUNT SUMMARY

001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 10,486,774	\$ 10,992,495	\$ 11,376,212	\$ 11,614,155	\$ 11,614,155
1390	Court Time	166,817	78,272	140,000	140,000	140,000
1401	Overtime	1,214,635	1,216,505	875,000	900,000	900,000
1410	Holiday Pay	195,598	198,048	150,000	150,000	150,000
1501	Police Incentive Pay	77,405	78,341	79,560	80,040	80,040
2101	FICA	872,245	915,691	889,563	907,802	907,802
2201	Pension	2,292,447	2,511,821	2,530,355	2,463,314	2,463,314
2301	Health, Life & Disability	2,169,721	2,152,006	2,290,617	2,299,693	2,299,693
2401	Workers' Compensation	443,108	447,422	534,300	544,736	544,736
	Subtotal	17,918,750	18,590,601	18,865,607	19,099,740	19,099,740
<u>CONTRACTUAL SERVICES</u>						
3170	Temporary Staff	-	2,265	-	-	-
3180	Medical Exams	11,960	4,143	10,000	10,000	10,000
3190	Prof. Services - Traffic Safety Program	773,147	733,383	700,000	700,000	700,000
3192	Prof. Services	7,847	57,337	10,000	20,000	20,000
	Subtotal	792,954	797,128	720,000	730,000	730,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	14,773	8,600	25,000	25,000	25,000
4040	Administrative Expenses	22,475	34,787	26,500	26,500	26,500
4042	Recruiting & Hiring Expense	5,565	4,655	10,000	10,000	10,000
4043	CALEA Accreditation	4,660	4,770	9,200	9,200	9,200
4050	Investigative Expense	9,835	15,276	24,000	24,000	24,000
4101	Communication Services	140,650	136,904	183,000	183,000	183,000
4201	Postage	3,475	3,634	4,000	4,000	4,000
4420	Leased Equipment	65,837	50,462	87,000	105,000	105,000
4440	Copy Machine Costs	3,757	2,731	4,000	4,500	4,500
4610	R&M - Vehicles	128,585	131,024	130,000	140,000	140,000
4645	R&M - Equipment	359,811	260,128	420,000	420,000	420,000
4650	R&M - Office Equipment	134,474	135,735	136,500	138,000	138,000
4701	Printing & Binding	4,534	4,966	5,000	5,000	5,000
	Subtotal	898,431	793,672	1,064,200	1,094,200	1,094,200
<u>COMMODITIES</u>						
5101	Office Supplies	10,212	12,629	14,000	14,000	14,000
5120	Computer Operating Supplies	13,175	7,759	15,000	15,000	15,000
5220	Gas & Oil	254,678	205,777	235,000	245,000	245,000
5240	Uniforms	25,741	41,356	40,000	40,000	40,000
5245	Uniform Allowance	72,789	42,334	87,550	87,550	87,550
5266	Photography	-	751	1,000	1,000	1,000
5270	Ammunition	30,241	38,846	40,000	45,000	45,000
5290	Operating Supplies	66,569	64,852	70,000	70,000	70,000
	Subtotal	473,405	414,304	502,550	517,550	517,550
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,549	3,420	7,000	7,000	7,000
5430	Educational Assistance	5,078	824	4,500	4,500	4,500
5450	Training	41,640	22,889	55,000	55,000	55,000
	Subtotal	49,267	27,133	66,500	66,500	66,500
	Total Police	\$ 20,132,807	\$ 20,622,838	\$ 21,218,857	\$ 21,507,990	\$ 21,507,990

**POLICE
BUDGET JUSTIFICATIONS**

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

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

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

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

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

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

3192 Prof. Services – Costs associated with outsourcing the administration of promotional testing, Miami-Dade County court subpoena program and arrest form program fees, document imaging, attorney fees and other professional services.

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

4040 Administrative Expenses – Awards, Officer/Civilian of the Year ceremony, employee plaques and other expenses not directly tied to a specific function or account.

4042 Recruiting & Hiring Expense – Funds have been allocated to assist the Department with recruitment of personnel and pay for required pre-hire testing.

4043 CALEA Accreditation – Costs associated with the Department becoming nationally accredited with the **Commission on Accreditation for Law Enforcement Agencies** (“CALEA”) and 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 formerly paid from the E911 Fund to ATT for selective routing of 911 calls and associated fees.

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

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

POLICE
BUDGET JUSTIFICATIONS – CONTINUED

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

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

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

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

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

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

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

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

5410 Subscriptions & Memberships – Costs associated with this line item are subscriptions to professional journals, and membership in professional and regional law enforcement organizations.

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

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**COMMUNITY DEVELOPMENT
DEPARTMENT**

**CITY OF AVENTURA
COMMUNITY DEVELOPMENT
FISCAL YEAR 2021/22**

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.

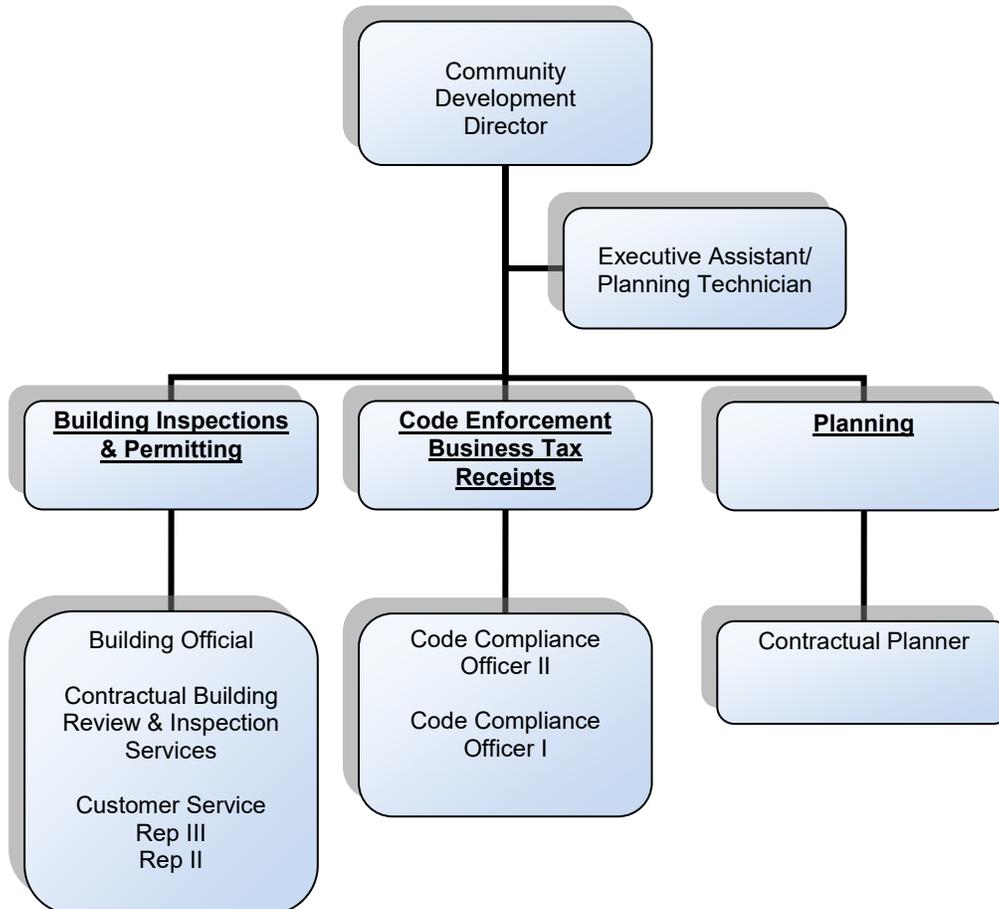
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 830,995	\$ 697,852	\$ 679,255	\$ 784,751	\$ 784,751
3000/3999	Contractual Services	2,849,178	1,791,260	1,891,000	2,205,046	2,205,046
4000/4999	Other Charges & Services	90,518	81,142	101,550	104,550	104,550
5000/5399	Commodities	9,391	8,200	11,000	9,500	9,500
5400/5499	Other Operating Expenses	3,199	2,957	4,000	3,500	3,500
	Total Operating Expenses	\$ 3,783,281	\$ 2,581,411	\$ 2,686,805	\$ 3,107,347	\$ 3,107,347

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
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
14301	Customer Service Rep III	-	-	1.0	1.0
3601-3604	Customer Service Rep II	4.0	4.0	1.0	1.0
8901	Code Compliance Officer II/Zoning Review	1.0	1.0	1.0	1.0
8902	Code Compliance Officer I	-	-	-	1.0
8902	Code Compliance Officer (P/T)	1.0	1.0	1.0	-
	Total Full-Time	7.0	7.0	5.0	6.0
	Total Part-Time	2.0	2.0	2.0	1.0
	Total	9.0	9.0	7.0	7.0

COMMUNITY DEVELOPMENT DEPARTMENT

ORGANIZATION CHART



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

**CITY OF AVENTURA
COMMUNITY DEVELOPMENT
FISCAL YEAR 2021/22**

OBJECTIVES

1. Provide customer-focused technical assistance to the community.
2. Provide staff support for land planning and development, zoning, building permit and inspections, business tax receipts, code compliance, intersection safety, records and lien request services.
3. Provide staff support and training for the Department's TRAKiT software for Building, Code, Planning and Zoning and Local Business Tax Receipt functions.
4. Facilitate submission of all planning, zoning and local business tax receipts, project and permit forms digitally via the City's website and implement digital submission of permit applications and project plans.
5. Provide E-TRAKiT for online inspection requests and results.
6. Complete building inspections within 24 hours of the request.
7. Complete non-complex building plan review within 10 days.
8. Implement credit card payment for permit payment.
9. Maintain privatized building inspection and review.
10. Initiate a running, voluntary customer survey to measure satisfaction with technical assistance and customer service with land development, variance applications, permitting and business regulation.

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
% of Customer Comments Identifying Improvements Needed	NA	NA	50%	25%
Average Hours of TRAKiT Training per Employee	NA	NA	2	4
No. of Local Business Tax Receipts Issued	819	447	460	800
No. of Code Warnings and Notice of Violations Issued	76	106	200	260
No. of Special Master Hearings	628	323	650	800
% of Applications Submitted Digitally	NA	NA	10%	50%
No. of Building Permits Issued	5,063	3,214	6,500	8,500
No. of Building Inspections Performed	15,803	10,233	20,000	24,000
No. of Land Development Applications Processed (All Types)	10	14	20	25
% of Inspections Performed within 24 Hrs. of Request	99%	100%	100%	100%
% of Plan Reviews Conducted within 10 Days	98%	95%	95%	95%
No. of Lien Requests Responded to	1,584	1,626	1,320	1,320
% of Permits Paid by Credit Card	NA	NA	1%	50%
% of Inspections Requested via Online Portal	NA	NA	25%	50%

CITY OF AVENTURA
COMMUNITY DEVELOPMENT
2021/22
BUDGETARY ACCOUNT SUMMARY
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 593,932	\$ 513,930	\$ 479,294	\$ 558,180	\$ 558,180
1401	Overtime	3,123	972	5,000	3,000	3,000
2101	FICA	42,786	38,116	36,666	42,701	42,701
2201	Pension	69,973	57,440	59,886	70,901	70,901
2301	Health, Life & Disability	115,582	82,859	87,196	94,486	94,486
2401	Workers' Compensation	5,599	4,535	11,213	15,483	15,483
	Subtotal	830,995	697,852	679,255	784,751	784,751
<u>CONTRACTUAL SERVICES</u>						
3101	Building Inspection Services	2,769,129	1,689,153	1,731,000	1,936,046	1,936,046
3190	Prof. Services	80,049	102,107	160,000	269,000	269,000
	Subtotal	2,849,178	1,791,260	1,891,000	2,205,046	2,205,046
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	1,392	973	1,000	4,000	4,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	1,062	1,027	1,500	1,500	1,500
4420	Lease Equipment	2,700	2,159	2,800	2,800	2,800
4610	R&M - Vehicles	988	102	1,000	1,000	1,000
4645	R&M - Equipment	33,400	35,257	47,250	47,250	47,250
4701	Printing	4,190	9,023	2,000	2,000	2,000
4730	Records Retention	40,786	26,601	40,000	40,000	40,000
	Subtotal	90,518	81,142	101,550	104,550	104,550
<u>COMMODITIES</u>						
5101	Office Supplies	7,489	6,149	7,500	6,000	6,000
5120	Computer Operating Supplies	528	1,800	2,000	2,000	2,000
5220	Gas & Oil	751	251	1,500	1,000	1,000
5240	Uniforms	623	-	-	500	500
	Subtotal	9,391	8,200	11,000	9,500	9,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,267	537	2,000	1,500	1,500
5420	Conferences & Seminars	1,633	1,993	1,000	1,500	1,500
5450	Training	299	427	1,000	500	500
	Subtotal	3,199	2,957	4,000	3,500	3,500
Total Community Development		\$ 3,783,281	\$ 2,581,411	\$ 2,686,805	\$ 3,107,347	\$ 3,107,347

COMMUNITY DEVELOPMENT BUDGET JUSTIFICATIONS

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

3190 Prof. Services – Costs associated with utilizing professional planning consulting services that include GIS support for Central Square’s TRAKiT software.

Additional funding will be provided in the coming year to:

- Contract with a private firm to provide digital transition assistance that will include, but not be limited to, online plan submission and review, digital requesting and reporting of inspection results, digital payment of fees and online customer service enhancements.
- Contract with a private firm in order to enhance the Department’s technical plan review capabilities. Such services will include, but not be limited to, detailed plan review to ensure compliance with land development regulations, tracking and communication of plan review comments by other departments and outside consultants, and the drafting of potential Land Development Code changes in order to facilitate redevelopment initiatives in accordance with the City Commission’s vision.

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 the TRAKiT application suite which is used for plan review, building permits, inspections, code compliance, business tax receipts and the associated web portal and for electronic submission of plans.

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

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

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 2021/22**



**COMMUNITY SERVICES
DEPARTMENT**

**CITY OF AVENTURA
COMMUNITY SERVICES
FISCAL YEAR 2021/22**

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.

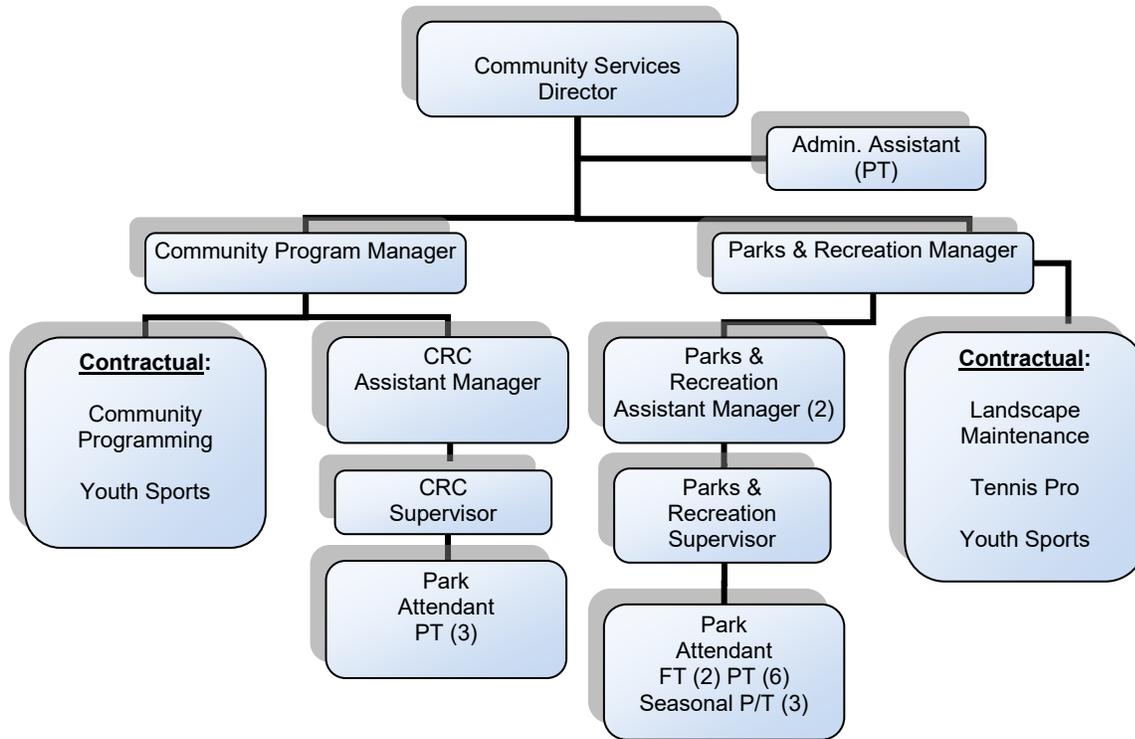
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 916,834	\$ 1,043,650	\$ 1,078,009	\$ 1,077,812	\$ 1,077,812
3000/3999	Contractual Services	781,218	665,658	657,500	657,500	657,500
4000/4999	Other Charges & Services	960,064	660,855	794,500	838,200	838,200
5000/5399	Commodities	25,064	34,281	29,000	29,000	29,000
5400/5499	Other Operating Expenses	12,615	7,958	14,000	16,500	16,500
Total Operating Expenses		\$ 2,695,795	\$ 2,412,402	\$ 2,573,009	\$ 2,619,012	\$ 2,619,012

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
5001	Community Services Director	1.0	1.0	1.0	1.0
13901	Parks and Recreation Manager	1.0	1.0	1.0	1.0
14801-14802	Parks and Recreation Assistant Manager	2.0	-	-	2.0
1901	Parks and Recreation Supervisor	1.0	1.0	2.0	1.0
5801-5802	Park Attendant (F/T)	2.0	3.0	3.0	2.0
14501	Community Program Manager	1.0	1.0	1.0	1.0
10201	Community Rec Center Manager	-	1.0	1.0	-
10301	Community Rec Center Assistant Manager	1.0	1.0	-	1.0
10401	Community Rec Center Supervisor	1.0	1.0	1.0	1.0
6601	Administrative Assistant (P/T)	-	1.0	1.0	1.0
5701-5709	Park Attendant (P/T)	11.0	11.0	11.0	9.0
	Park Attendant (P/T) Seasonal	3.0	3.0	3.0	3.0
Total Full-Time		10.0	10.0	10.0	10.0
Total Part-Time		14.0	15.0	15.0	13.0
Total		24.0	25.0	25.0	23.0

COMMUNITY SERVICES DEPARTMENT

ORGANIZATION CHART



Parks/Amenities:

- Arthur I. Snyder Memorial Park
- Community Green Garden
- Community Recreation Center
- Founders Park and SplashPad
- Peace Park
- Veterans Park
- Waterways Park
- Waterways Dog Park

Events and Activities:

- Winter, Spring and Summer Camps
- 7 Teacher Planning Day Programs
- 12 Special Events including: four (4) Movie Nights, Earth/Arbor Day, July 4th Fireworks, two (2) Bike events
High School Seniors Graduation Parade, Founders Day, Halloween and Veterans Day
- Recreation Programs, Activities and Classes
- Youth and Adult Sports Leagues and Tennis
- Park/Athletic Field Maintenance and Landscaping

**CITY OF AVENTURA
COMMUNITY SERVICES
FISCAL YEAR 2021/22**

OBJECTIVES

1. Identify and address problematic situations before they can escalate and to promptly respond to concerns with accurate and timely information.
2. Work with the Community Services Advisory Board to aid in their mission of enhancing the beauty of the City and promoting Community events.
3. Implement the Department’s approved Operating and Capital Improvement Budgets.
4. Redevelop the Community Recreation Center in our post-pandemic New Normal.
5. Provide community programming that educates participants in areas such as fairness, teambuilding, inclusion and respect for one another.
6. Expand Summer Camp programming and Aftercare Programs, both of which provide enjoyable experiences for children and a safe option for families.
7. Strive to enhance the wellness of Aventura Residents and the sense of community through promotion of Department operated facilities.
8. Continue to make maximum use of all Department facilities to provide the greatest number of activity options for Aventura residents.
9. Provide Department members with the proper education and equipment to safely perform their duties in a working environment that is inclusive and where their contributions are valued and respected.

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
Resident complaints & concerns cleared	46	48	45	40
Advisory Board Meetings attended	5	3	3	5
CIP projects completed	9	9	4	9
Founders Park attendance ⁽¹⁾	191,265	102,810	127,000	180,000
Community Recreation Center attendance ⁽¹⁾	96,535	44,521	45,000	60,000
Number of participants registered in youth sports ⁽¹⁾	1,058	1,063	900	1,100
Number of Special Events ⁽¹⁾	11	7	3	11

⁽¹⁾ Due to the COVID-19 Pandemic:

- Founders Park closed on March 13, 2020 and reopened on May 4, 2020 with limited use and hours.
- The Community Recreation Center closed on March 13, 2020 and reopened on June 8, 2020 for Summer Care and provided Fall care for virtual school.
- Youth Sports Season ended in March 2020 instead of May 2020 and restarted in August 2020 without games per the New Normal.
- All Special Events were cancelled as of March 13, 2020.

2021/22 Youth Sports Calendar	
Sport	Season
Basketball	Oct - April
Boys Soccer	Oct- May
Girls Soccer	Oct - May
Travel Soccer	Sept - May
Travel Basketball	Oct - May

CITY OF AVENTURA
COMMUNITY SERVICES
2021/22
BUDGETARY ACCOUNT SUMMARY
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 636,048	\$ 713,062	\$ 748,384	\$ 750,638	\$ 750,638
1401	Overtime	14,525	13,706	15,000	15,000	15,000
2101	FICA	48,617	54,046	57,251	57,424	57,424
2201	Pension	66,823	79,142	78,166	79,670	79,670
2301	Health, Life & Disability	134,593	161,086	161,012	156,561	156,561
2401	Workers' Compensation	16,228	22,608	18,196	18,519	18,519
	Subtotal	916,834	1,043,650	1,078,009	1,077,812	1,077,812
<u>CONTRACTUAL SERVICES</u>						
3113	Prof. Services - Comm. Cen. Inst.	241,954	127,969	110,000	110,000	110,000
3150	Prof. Services - Landscape Arch.	22,375	24,025	12,500	12,500	12,500
3452	Lands/Tree Maint. Svcs - Parks	516,889	513,664	535,000	535,000	535,000
	Subtotal	781,218	665,658	657,500	657,500	657,500
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	1,089	86	2,000	5,000	5,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	4,225	4,649	4,500	5,200	5,200
4420	Lease	2,788	2,723	4,000	4,000	4,000
4610	R&M - Vehicles	2,711	2,100	3,000	3,000	3,000
4645	R&M - Equipment	12,613	14,040	13,000	13,000	13,000
4672	R&M - Parks	114,817	113,073	120,000	120,000	120,000
4701	Printing & Binding	6,122	4,291	7,000	7,000	7,000
4850	Special Events	86,397	59,805	90,000	90,000	90,000
4851	Cultural/Recreation Programs	288,182	260,866	110,000	150,000	150,000
4852	Founders Day Activities	79,155	84,300	85,000	85,000	85,000
4854	Summer Recreation	355,965	108,922	350,000	350,000	350,000
	Subtotal	960,064	660,855	794,500	838,200	838,200
<u>COMMODITIES</u>						
5101	Office Supplies	3,494	2,891	3,500	3,500	3,500
5120	Computer Operating Supplies	15,754	25,189	17,000	17,000	17,000
5220	Gas & Oil	122	48	1,000	1,000	1,000
5240	Uniforms	5,457	5,998	6,000	6,000	6,000
5290	Other Operating Supplies	237	155	1,500	1,500	1,500
	Subtotal	25,064	34,281	29,000	29,000	29,000
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,784	2,422	3,000	3,000	3,000
5420	Conferences & Seminars	1,725	1,290	2,500	5,000	5,000
5450	Training	6,341	2,935	6,500	6,500	6,500
5901	Contingency	1,765	1,311	2,000	2,000	2,000
	Subtotal	12,615	7,958	14,000	16,500	16,500
	Total Community Services	\$ 2,695,795	\$ 2,412,402	\$ 2,573,009	\$ 2,619,012	\$ 2,619,012

COMMUNITY SERVICES BUDGET JUSTIFICATIONS

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

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

4672 R&M - Parks – Provides funding for repair and maintenance of park amenities and equipment. In addition to routine repairs and maintenance costs, funding request includes costs for, reconditioning 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 12 special events related to community-wide, annual events to foster community pride and improve the quality of life for the residents: four (4) Movie Nights, Earth/Arbor Day, July 4th Fireworks, two (2) Bike events, High School Seniors Graduation Parade, Halloween and Veterans Day.

4851 Culture/Recreation Programs – Provide for costs associated with establishing a wide variety of comprehensive recreation programming; 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 26th anniversary Founders Day activities which will be held on Sunday November 7, 2021.

5410 Subscriptions & Memberships – Provides for funding memberships in the Florida Recreation and Parks Association, National Recreation and Parks Association, Commission for Accreditation of Park and Recreation Agencies, American Society of Composers, Authors and Publishers, Broadcast Music, Inc., Movie Licenses 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, Commission for Accreditation of Park and Recreation Agencies, customer service training and local seminars.

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**PUBLIC WORKS/TRANSPORTATION
DEPARTMENT**

**CITY OF AVENTURA
PUBLIC WORKS/TRANSPORTATION
FISCAL YEAR 2021/22**

DEPARTMENT DESCRIPTION

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

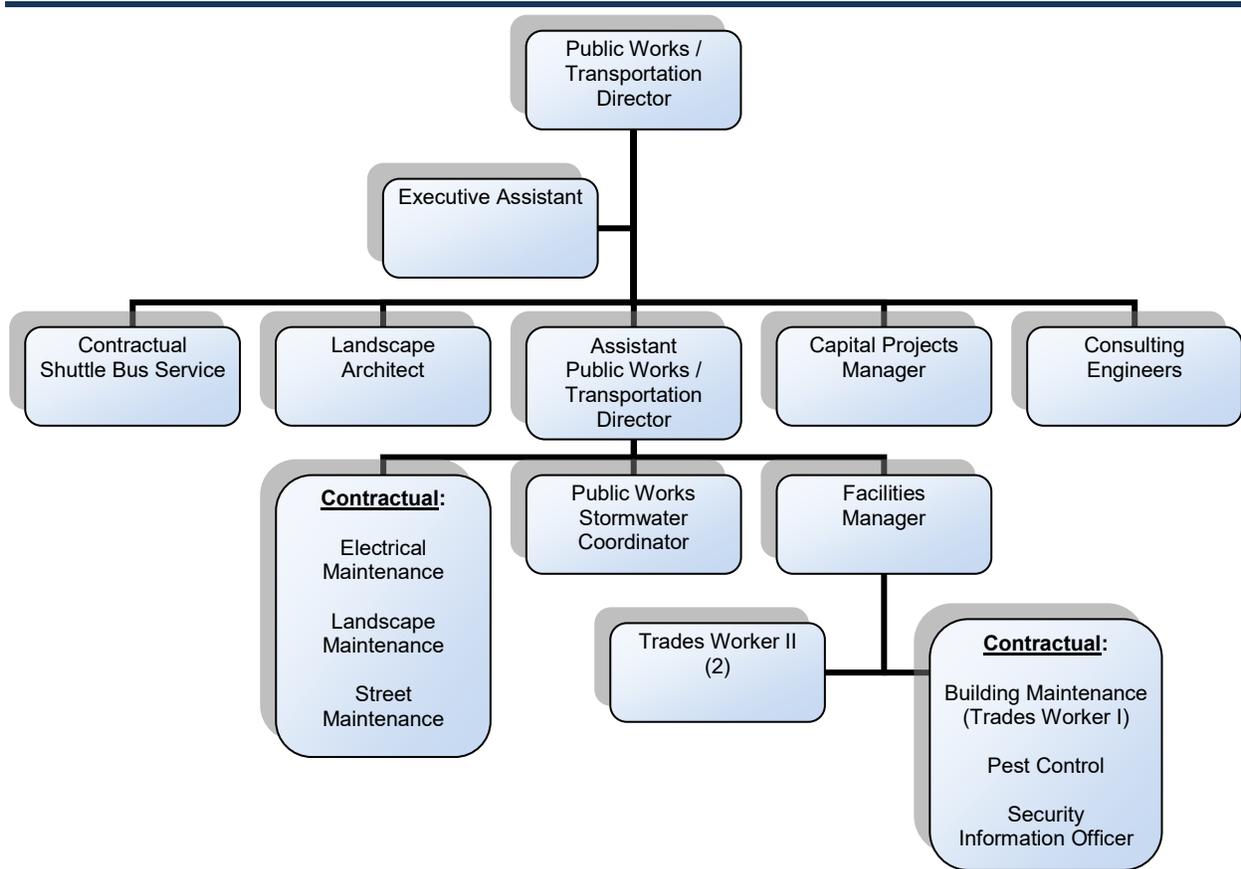
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 955,318	\$ 1,026,849	\$ 1,066,590	\$ 1,109,436	\$ 1,109,436
3000/3999	Contractual Services	1,243,634	1,371,207	1,414,000	1,350,000	1,350,000
4000/4999	Other Charges & Services	889,813	858,743	765,250	870,750	870,750
5000/5399	Commodities	16,164	10,030	13,700	12,500	12,500
5400/5499	Other Operating Expenses	8,802	7,280	9,000	8,000	8,000
Total Operating Expenses		\$ 3,113,731	\$ 3,274,109	\$ 3,268,540	\$ 3,350,686	\$ 3,350,686

PERSONNEL ALLOCATION SUMMARY

Position No.	Position Title	2018/19	2019/20	2020/21	2021/22
00142	Director of Public Works/Transportation	1.0	1.0	1.0	1.0
00147	Assistant Director of Public Works/Transportation	1.0	1.0	1.0	1.0
3004	Executive Assistant	1.0	1.0	1.0	1.0
4701	Capital Projects Manager	1.0	1.0	1.0	1.0
14401	Public Works Stormwater Coordinator	1.0	1.0	1.0	1.0
7701	Facilities Manager	1.0	1.0	1.0	1.0
00149	Trades Worker III	1.0	1.0	1.0	-
15002 - 15003	Trades Worker II	-	-	-	2.0
Total		7.0	7.0	7.0	8.0

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 Bus Service/Transportation
- On-Demand Transportation Services

**CITY OF AVENTURA
PUBLIC WORKS/TRANSPORTATION
FISCAL YEAR 2021/22**

OBJECTIVES

1. Provide accurate and quick responses to resident and business owner complaints and concerns.
2. Implement and manage an approved operating and CIP Budget.
3. Continue to be a Tree City USA city.
4. Conform to the National Pollutant Discharge Elimination System (“NPDES”) Stormwater standards with pre and post construction inspections.
5. Enforce the Stormwater Inspection Policy and Ordinance for private property compliance.
6. Continue with Staff Educational and Certification Requirements for the NPDES and Floodplain Management compliance.
7. Increase ridership and expand citywide shuttle bus service.
8. Provide a safe, clean and reliable Bicycle Sharing Program.
9. Complete Coastal Line Rail Station Area Master Plan and Lehman Causeway Improvement Plan.
10. Implement and manage the Stormwater Management Plan.
11. Maintain the storm drain system for optimal performance.
12. Participate in regional efforts to improve transportation in Northeast Miami-Dade.
13. Maintain streets and walkways for vehicular and pedestrian safe usage.
14. Maintain all City Facilities to provide for a safe and clean environment.
15. Continue to work on Public Works accreditation policy and procedures for re-accreditation from the American Public Works Association in 2022.
16. Oversee capital projects.
17. Assist Community Development Department with the City Community Rating System (“CRS”) application process.
18. Continue to monitor stormwater inspections on private property to conform with NPDES requirements.
19. Continue to maintain and make facility upgrades that enhance our response to COVID-19.

PERFORMANCE WORKLOAD INDICATORS

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
Resident complaints & concerns cleared	160	165	185	175
Tree City re-certification	1	1	1	1
Stormwater basins/systems cleaned	35	20	22	22
Shuttle bus ridership	290,050	287,362	291,500	291,500
PW permits issued	55	41	50	50
Illicit discharge inspections (stormwater)	12	14	10	10
NPDES permit inspection private property	12	14	16	16
Annual facility & mechanical inspections	25	30	30	30
Number of BCycle rentals	7,855	2,963	6,500	6,500

CITY OF AVENTURA
PUBLIC WORKS/TRANSPORTATION
2021/22
BUDGETARY ACCOUNT SUMMARY
001-5401-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 667,020	\$ 705,878	\$ 743,073	\$ 765,929	\$ 765,929
1401	Overtime	657	18,148	2,500	2,500	2,500
2101	FICA	50,332	54,602	56,845	58,594	58,594
2201	Pension	95,346	101,443	108,203	111,486	111,486
2301	Health, Life & Disability	109,540	110,621	122,714	135,636	135,636
2401	Workers' Compensation	32,423	36,157	33,255	35,291	35,291
	Subtotal	955,318	1,026,849	1,066,590	1,109,436	1,109,436
<u>CONTRACTUAL SERVICES</u>						
3150	Prof. Services - Landscape Arch.	5,865	-	4,000	1,000	1,000
3160	Prof. Services - Security	34,570	34,163	45,000	50,000	50,000
3450	Lands/Tree Maint. Svcs - Streets	786,978	810,158	820,000	754,000	754,000
3451	Beautification/Signage	53,257	40,612	45,000	45,000	45,000
3455	Transportation Services	362,964	486,274	500,000	500,000	500,000
	Subtotal	1,243,634	1,371,207	1,414,000	1,350,000	1,350,000
<u>OTHER CHARGES & SERVICES</u>						
4001	Travel & Per Diem	1,873	-	2,000	2,000	2,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	2,628	2,803	2,750	2,750	2,750
4301	Utilities - Electric	37,412	71,346	35,000	72,000	72,000
4311	Utilities - Street Lighting	115,030	47,672	100,000	95,000	95,000
4320	Utilities - Water	522,283	508,347	380,000	430,000	430,000
4610	R&M - Vehicles	2,557	1,799	3,500	3,500	3,500
4620	R&M - Buildings	84,029	87,563	125,000	130,000	130,000
4631	R&M - Janitorial Services	33,685	34,808	46,000	46,000	46,000
4645	R&M - Equipment	6,642	5,070	5,000	3,500	3,500
4691	R&M - Streets	77,674	93,335	60,000	80,000	80,000
	Subtotal	889,813	858,743	765,250	870,750	870,750
<u>COMMODITIES</u>						
5101	Office Supplies	3,421	1,919	4,000	3,000	3,000
5120	Computer Operating Supplies	3,000	3,000	3,000	3,000	3,000
5220	Gas & Oil	7,262	2,818	3,000	3,000	3,000
5240	Uniforms	1,879	2,258	2,500	2,500	2,500
5290	Other Operating Supplies	602	35	1,200	1,000	1,000
	Subtotal	16,164	10,030	13,700	12,500	12,500
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	1,012	2,036	1,500	1,500	1,500
5420	Conferences & Seminars	4,036	1,090	2,500	2,500	2,500
5450	Training	2,109	1,159	2,000	2,000	2,000
5901	Contingency	1,645	2,995	3,000	2,000	2,000
	Subtotal	8,802	7,280	9,000	8,000	8,000
Total Public Works/Transportation		\$ 3,113,731	\$ 3,274,109	\$ 3,268,540	\$ 3,350,686	\$ 3,350,686

PUBLIC WORKS/TRANSPORTATION BUDGET JUSTIFICATIONS

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

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

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

3455 Transportation Services – Funding level includes providing six (6) mini-bus public transit routes six (6) days per week on a contractual basis that carries over 300,000 passengers per year, including the printing costs for route schedules. Transit system links the residential areas to community, retail and medical establishments, as well as Miami-Dade and Broward routes. Additional funding has been provided to address possible route improvements during peak times.

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

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

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

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

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

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**ARTS & CULTURAL CENTER
DEPARTMENT**

**CITY OF AVENTURA
ARTS & CULTURAL CENTER
FISCAL YEAR 2021/22**

DEPARTMENT DESCRIPTION

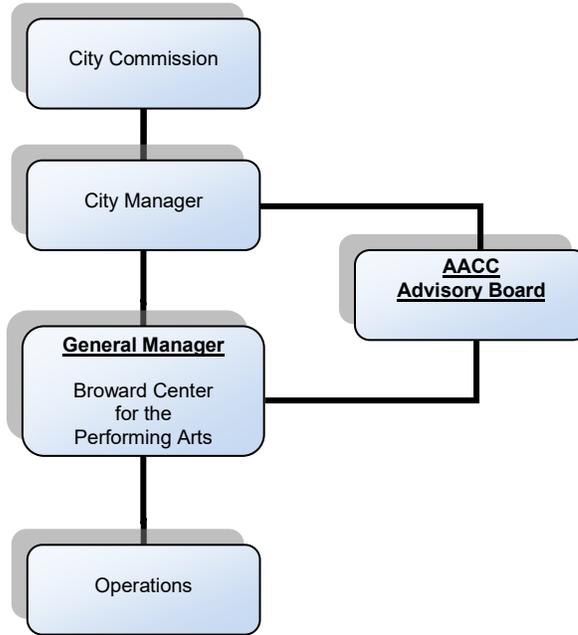
This Department is responsible for the operations and programming of the Arts & Cultural Center. The goal is to provide a facility that offers a wide range of quality entertainment and cultivates partnerships with other local and regional organizations to enhance the quality of life for the City by providing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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	-
3000/3999	Contractual Services	647,846	653,680	690,796	719,588	719,588
4000/4999	Other Charges & Services	154,392	145,058	158,500	160,500	160,500
5000/5399	Commodities	2,504	2,257	6,700	6,700	6,700
5400/5499	Other Operating Expenses	-	-	1,000	-	-
Total Operating Expenses		\$ 804,742	\$ 800,995	\$ 856,996	\$ 886,788	\$ 886,788

PACA Contractual Employees	2018/19	2019/20	2020/21	2021/22
General Manager	1.00	1.00	1.00	1.00
Event Services Manager	1.00	1.00	1.00	1.00
Technical Director	1.00	1.00	1.00	1.00
Box Office Manager	1.00	1.00	1.00	1.00
Marketing Coordinator	0.30	0.30	0.30	0.30
Event Services Coordinator (P/T)	0.75	0.75	0.75	0.75
Labor (P/T)	0.25	0.25	0.25	0.25
Total	5.30	5.30	5.30	5.30

ARTS & CULTURAL CENTER DEPARTMENT

ORGANIZATION CHART



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

**CITY OF AVENTURA
ARTS & CULTURAL CENTER
FISCAL YEAR 2021/22**

OBJECTIVES

1. To provide artistic offerings and experiences 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 School and the Don Soffer Aventura High 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

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2018/19	ACTUAL 2019/20	PROJECTED 2020/21	ESTIMATE 2021/22
Advisory Board Meetings attended	1	2	-	2
Number of performances/events	164	100	20	125
Total attendance	33,688	20,965	1,000	25,000
Number of promotional material produced	75	65	-	50
Summer Camp	1	1	1	1
% of patrons who respond favorably to AACC	80%	80%	80%	80%

CITY OF AVENTURA
ARTS & CULTURAL CENTER
2021/22
BUDGETARY ACCOUNT SUMMARY
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	-	-	-
2201	Pension	-	-	-	-	-
2301	Health, Life & Disability	-	-	-	-	-
2401	Workers' Compensation	-	-	-	-	-
	Subtotal	-	-	-	-	-
<u>CONTRACTUAL SERVICES</u>						
3112	Prof. Services - Man Serv	145,036	148,560	151,536	155,328	155,328
3114	Prof. Services - Man Serv/Staffing	348,753	361,266	369,260	379,260	379,260
3115	Prof. Services - Man Serv/Marketing	24,000	24,000	25,000	30,000	30,000
3190	Prof. Services - Programming	101,187	104,049	115,000	130,000	130,000
3410	Prof. Services - Janitorial Services	28,870	15,805	30,000	25,000	25,000
	Subtotal	647,846	653,680	690,796	719,588	719,588
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	6,942	7,166	6,600	6,600	6,600
4201	Postage	9,562	-	8,600	8,600	8,600
4301	Utilities	46,595	49,548	54,000	54,000	54,000
4440	Copy Machine Costs	1,002	1,144	2,800	2,800	2,800
4620	R&M - Buildings	11,812	29,063	7,000	7,000	7,000
4645	R&M - Equipment	5,107	2,240	6,500	6,500	6,500
4701	Printing & Binding	16,622	-	14,500	14,500	14,500
4910	Advertising	55,196	54,631	58,000	60,000	60,000
4920	Licenses/Permit Fees	1,554	1,266	500	500	500
	Subtotal	154,392	145,058	158,500	160,500	160,500
<u>COMMODITIES</u>						
5101	Office Supplies	796	687	1,200	1,200	1,200
5120	Computer Operating Supplies	592	509	1,000	1,000	1,000
5290	Other Operating Supplies	1,116	1,061	4,500	4,500	4,500
	Subtotal	2,504	2,257	6,700	6,700	6,700
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	-	-	1,000	-	-
	Subtotal	-	-	1,000	-	-
Total Arts & Cultural Center		\$ 804,742	\$ 800,995	\$ 856,996	\$ 886,788	\$ 886,788

ARTS & CULTURAL CENTER BUDGET JUSTIFICATIONS

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

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

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

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

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

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

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

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

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

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



NON-DEPARTMENTAL

CITY OF AVENTURA

NON-DEPARTMENTAL - TRANSFERS

2021/22

BUDGETARY ACCOUNT SUMMARY

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
TRANSFERS						
9118	T/fer - Charter School Fund (190)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000
9119	T/fer - Charter H.S. Fund (191)	100,000	115,000	150,000	150,000	150,000
9123	T/fer - Debt Svce Fund Ser 2010 & /11 (230)	1,194,963	1,196,121	1,190,919	1,189,446	1,189,446
9124	T/fer - Debt Svce Fund Ser 2000 (240)	520,820	694,700	-	-	-
9125	T/fer - Debt Svce Fund Ser 2012 (A) (250)	359,135	365,073	362,487	363,969	363,969
9126	T/fer - Debt Svce Fund Ser 2018 (291)	495,024	496,100	496,808	497,240	497,240
9127	T/fer - Charter H.S. Construction Fund (393)	-	400,000	-	-	-
Total Non-Departmental - Transfers		\$ 2,769,942	\$ 3,366,994	\$ 2,300,214	\$ 2,350,655	\$ 2,350,655

**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 (Fund 190).

9119 Transfer to Charter High School Fund – Represents transfer of amount from the Intersection Safety Camera Program revenues to the Don Soffer Aventura High School Fund (Fund 191).

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

9124 Transfer to Debt Service Fund - 2000 – Transfer to 2000 Loan Debt Service Fund (Fund 240) for required interest and principal on that bank qualified loan with Bank of America. The related debt instrument was retired on September 30, 2020.

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

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

9127 Transfer to Charter H.S. Construction Fund – Transfer to Charter H.S. Construction Fund (Fund 393) to assist in the financing of the construction and equipping of the Don Soffer Aventura High School. At this time, no other such transfers are anticipated.

CITY OF AVENTURA

NON-DEPARTMENTAL

2021/22

BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>PERSONAL SERVICES</u>						
2501	Unemployment	\$ 4,478	\$ 1,066	\$ 2,500	\$ 2,500	\$ 2,500
	Subtotal	4,478	1,066	2,500	2,500	2,500
<u>CONTRACTUAL SERVICES</u>						
3157	City Manager Recruitment	2,124	-	-	-	-
3410	Prof. Services - Janitorial	62,215	74,548	75,000	75,000	75,000
	Subtotal	64,339	74,548	75,000	75,000	75,000
<u>OTHER CHARGES & SERVICES</u>						
4101	Communication Services	117,985	146,011	105,000	105,000	105,000
4201	Postage	9,987	9,901	12,000	12,000	12,000
4301	Utilities	180,541	167,853	185,000	175,000	175,000
4320	Water	17,959	23,424	18,000	18,000	18,000
4440	Copy Machine Costs	7,349	8,808	10,000	10,000	10,000
4501	Insurance	715,282	847,739	825,000	860,625	860,625
4620	R&M - Government Center	150,248	215,891	215,000	225,000	225,000
4650	R&M - Office Equipment	2,000	1,528	2,000	2,000	2,000
	Subtotal	1,201,351	1,421,155	1,372,000	1,407,625	1,407,625
<u>COMMODITIES</u>						
5290	Other Operating Supplies	8,171	52,999	10,000	10,000	10,000
	Subtotal	8,171	52,999	10,000	10,000	10,000
<u>OTHER OPERATING EXPENSES</u>						
5901	Contingency	69,139	32,257	50,000	50,000	50,000
5906	Hurricane/Preparation	23,095	2,070	-	-	-
5907	Hurricane/Supplies	-	468,357	-	-	-
	Subtotal	92,234	502,684	50,000	50,000	50,000
	Total Non-Departmental	\$ 1,370,573	\$ 2,052,452	\$ 1,509,500	\$ 1,545,125	\$ 1,545,125

NON-DEPARTMENTAL BUDGET JUSTIFICATIONS

2501 Unemployment – Unemployment costs.

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

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

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

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

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

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

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



CAPITAL OUTLAY

CITY OF AVENTURA

CAPITAL OUTLAY

2021/22

PROJECT APPROPRIATION

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>City Manager's Office - 8005-512</u>						
6402	Computer Equipment <\$5,000	\$ -	\$ 1,766	\$ -	\$ 2,000	\$ 2,000
	Subtotal	-	1,766	-	2,000	2,000
<u>City Clerk - 8008-519</u>						
6402	Computer Equipment <\$5,000	887	1,578	1,000	2,000	2,000
	Subtotal	887	1,578	1,000	2,000	2,000
<u>Finance - 8010-513</u>						
6402	Computer Equipment <\$5,000	2,717	1,766	2,000	3,000	3,000
	Subtotal	2,717	1,766	2,000	3,000	3,000
<u>Information Technology - 8012-513</u>						
6401	Computer Equipment >\$5,000	141,189	41,443	183,138	135,000	135,000
6402	Computer Equipment <\$5,000	5,756	5,919	6,000	6,000	6,000
	Subtotal	146,945	47,362	189,138	141,000	141,000
<u>Police - 8020-521</u>						
6401	Computer Equipment >\$5,000	4,779	27,590	86,933	-	-
6402	Computer Equipment <\$5,000	159,807	109,642	100,456	86,375	86,375
6407	Radio Purchase & Replace.	11,776	39,552	42,000	20,000	20,000
6410	Equipment >\$5,000	129,732	37,933	263,784	160,600	160,600
6411	Equipment <\$5,000	11,000	21,410	-	-	-
6414	Police Dept Office Improvements	-	115,549	95,000	-	-
6450	Vehicles	454,479	245,358	377,785	382,500	382,500
	Subtotal	771,573	597,034	965,958	649,475	649,475
<u>Community Development - 8040-524</u>						
6402	Computer Equipment <\$5,000	135,685	5,314	112,784	6,500	6,500
6410	Equipment >\$5,000	23,889	-	-	-	-
	Subtotal	159,574	5,314	112,784	6,500	6,500
<u>Community Services - 8050-539/541/572</u>						
6402	Computer Equipment <\$5,000	4,796	3,936	6,500	11,500	11,500
6410	Equipment >\$5,000	89,803	27,605	14,000	-	-
6411	Equipment <\$5,000	15,033	18,133	6,000	11,250	11,250
6205	Community Center Improvements	74,715	32,624	41,898	-	-
6310	Aventura Founders Park	63,947	102,138	39,954	10,000	10,000
6322	Waterways Park Improvements	14,991	29,196	-	-	-
6323	Waterways Dog Park Improvements	-	17,762	-	12,350	12,350
6326	Veterans Park Improvements	-	4,720	-	10,000	10,000
6327	Peace Park Improvements	-	-	150,000	-	-
	Subtotal	263,285	236,114	258,352	55,100	55,100

CITY OF AVENTURA
CAPITAL OUTLAY - CONTINUED
2021/22
PROJECT APPROPRIATION
001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Public Works/Transportation - 8054-539/541/572</u>						
6420	HVAC Replacements	-	-	15,000	-	-
6421	Government Center Improvements	-	273,473	-	25,000	25,000
6301	Beautification Projects	8,896	9,758	9,800	5,000	5,000
6309	Seawall Improvements	41,082	-	-	-	-
6352	Hurricane Landscape Restoration	2,672	-	-	-	-
6402	Computer Equipment <\$5,000	5,663	3,524	2,000	2,000	2,000
6410	Equipment >\$5,000	23,325	-	50,000	-	-
	Subtotal	81,638	286,755	76,800	32,000	32,000
<u>Charter School - 8069-569</u>						
6402	Computer Equipment <\$5,000	-	-	200,000	-	-
	Subtotal	-	-	200,000	-	-
<u>Arts & Cultural Center - 8070-575</u>						
6402	Computer Equipment <\$5,000	3,548	-	7,630	5,000	5,000
6410	Equipment >\$5,000	111,436	80,817	27,152	14,000	14,000
	Subtotal	114,984	80,817	34,782	19,000	19,000
<u>Non-Departmental - 8090-590</u>						
6101	Land Acquisition/Purchase	178,292	16,663	-	-	-
6999	Capital Reserve	-	-	14,714,304	14,772,304	14,772,304
	Subtotal	178,292	16,663	14,714,304	14,772,304	14,772,304
Total Capital		\$ 1,719,895	\$ 1,275,169	\$ 16,555,118	\$ 15,682,379	\$ 15,682,379

CAPITAL PROJECT DESCRIPTIONS

CITY MANAGER'S OFFICE

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

CITY CLERK'S OFFICE

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

FINANCE

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

INFORMATION TECHNOLOGY

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

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

POLICE

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

Computer Upgrades	\$ 1,000
Desktop Computer(s)	24,000
Desktop Scanner(s)	2,000
Laser Printer(s)	1,500
Replace Mobile Laptop(s)	50,000
Vehicle Printer(s)	<u>7,875</u>
Total	<u>\$ 86,375</u>

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

CAPITAL PROJECT DESCRIPTIONS – CONTINUED

POLICE – CONTINUED

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

Vehicle Equipment (9)	\$ 99,600
Replace In-Car Video (5)	26,000
Mobile LPR (2)	<u>35,000</u>
Total	<u>\$ 160,600</u>

6414 Police Dept Office Improvements – This project consists of replacing desks, chairs and other office furniture due to age and normal wear and tear. No such purchases are planned in FY 2021/22.

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

Replace Patrol Vehicles (9)	\$ 382,500
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COMMUNITY DEVELOPMENT

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

COMMUNITY SERVICES

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

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Community Services Department. No such purchases are planned in FY 2021/22.

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

Replace Tents	\$ 2,100
Replace Sports Fencing Panels	2,100
Replace Tables	2,400
Replace Chairs/Carts	2,350
Replace Outdoor Tables	<u>2,300</u>
Total	<u>\$ 11,250</u>

6205 Community Center Improvements – This project consists of various improvements at the Community Recreation Center. No such purchases are planned in FY 2021/22.

CAPITAL PROJECT DESCRIPTIONS – CONTINUED

COMMUNITY SERVICES – CONTINUED

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

Security Enhancements \$ 10,000

6322 Waterways Park Improvements – This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Park. No such purchases are planned in FY 2021/22.

6323 Waterways Dog Park Improvements – This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Dog Park.

6326 Veterans Park Improvements – This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Veterans Park.

6327 Peace Park Improvements – This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Peace Park. No such purchases are planned in FY 2021/22.

PUBLIC WORKS/TRANSPORTATION

6420 HVAC Replacements – This project consists of replacing air conditioning unit at various City facilities. No such purchases are planned in FY 2021/22.

6421 Government Center Improvements – This project consists of various improvements at the Government Center.

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

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

6410 Equipment >\$5,000 – This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Public Works/Transportation Department. No such purchases are planned in FY 2021/22.

CAPITAL PROJECT DESCRIPTIONS – CONTINUED

ARTS & CULTURAL CENTER

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

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

Rigging	\$ 4,000
Additional/Replace Microphones Audio Equip.	5,000
Replace Soft Goods, Legs & Borders	<u>5,000</u>
Total	<u>\$ 14,000</u>

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



POLICE EDUCATION FUND

**CITY OF AVENTURA
POLICE EDUCATION FUND – 110
CATEGORY SUMMARY
FISCAL YEAR 2021/22**

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	5,736	4,203	5,500	5,500	5,500
360000/369999	Miscellaneous Revenues	159	124	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	8,014	-	-
	Total Available	\$ 5,895	\$ 4,327	\$ 13,514	\$ 5,500	\$ 5,500

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	8,906	3,909	13,514	5,500	5,500
	Total Operating Expenses	8,906	3,909	13,514	5,500	5,500
6000/6999	Capital Outlay	-	-	-	-	-
	Total Expenditures	\$ 8,906	\$ 3,909	\$ 13,514	\$ 5,500	\$ 5,500

CITY OF AVENTURA

POLICE EDUCATION FUND 110

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>Fines & Forfeitures</u>					
3511000	Fines	\$ 5,736	\$ 4,203	\$ 5,500	\$ 5,500	\$ 5,500
	Subtotal	5,736	4,203	5,500	5,500	5,500
	<u>Miscellaneous Revenues</u>					
3611000	Interest	159	124	-	-	-
	Subtotal	159	124	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	-	-	8,014	-	-
	Subtotal	-	-	8,014	-	-
	Total Revenues	\$ 5,895	\$ 4,327	\$ 13,514	\$ 5,500	\$ 5,500

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety - 2001-521</u>					
5450	Training	\$ 8,906	\$ 3,909	\$ 13,514	\$ 5,500	\$ 5,500
	Total Expenditures	\$ 8,906	\$ 3,909	\$ 13,514	\$ 5,500	\$ 5,500

REVENUE PROJECTION RATIONALE

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**TRANSPORTATION
AND
STREET MAINTENANCE FUND**

CITY OF AVENTURA
TRANSPORTATION AND STREET MAINTENANCE FUND – 120
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	2,514,007	2,105,059	1,864,000	1,991,000	1,991,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,307,877	721,100	43,000	43,000	43,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	923,419	347,954	347,954
	Total Available	\$ 3,821,884	\$ 2,826,159	\$ 2,830,419	\$ 2,381,954	\$ 2,381,954

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	1,670,241	1,603,555	1,948,344	2,083,244	2,083,244
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	1,670,241	1,603,555	1,948,344	2,083,244	2,083,244
6000/6999	Capital Outlay	673,947	1,223,489	882,075	298,710	298,710
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	\$ 2,344,188	\$ 2,827,044	\$ 2,830,419	\$ 2,381,954	\$ 2,381,954

CITY OF AVENTURA

TRANSPORTATION AND STREET MAINTENANCE FUND 120

2021/22

REVENUE PROJECTIONS

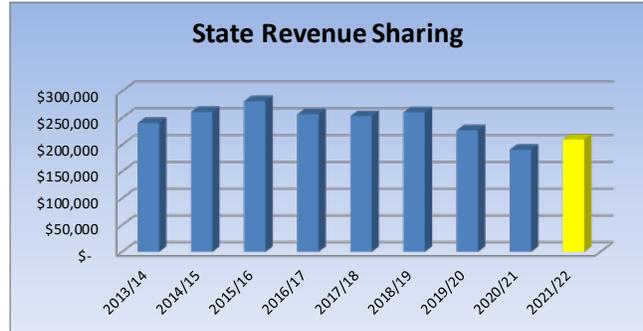
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Intergovernmental Revenues</u>						
3351200	State Revenue Sharing	\$ 260,666	\$ 227,034	\$ 191,000	\$ 210,000	210,000
3353001	Local Option Cap. Impr. Gas Tax	146,960	125,784	110,000	115,000	115,000
3353010	Local Option Gas Tax	383,251	334,134	288,000	316,000	316,000
3383801	County Transit System Surtax	1,723,130	1,418,107	1,275,000	1,350,000	1,350,000
	Subtotal	<u>2,514,007</u>	<u>2,105,059</u>	<u>1,864,000</u>	<u>1,991,000</u>	<u>1,991,000</u>
<u>Miscellaneous Revenues</u>						
3611000	Interest	114,191	124,641	3,000	3,000	3,000
3632000	Transportation Mitigation Impact Fee	1,153,143	526,754	-	-	-
3633000	Citywide Bicycle Sharing	40,543	19,705	40,000	40,000	40,000
3661000	Developer Contributions/Streets	-	50,000	-	-	-
	Subtotal	<u>1,307,877</u>	<u>721,100</u>	<u>43,000</u>	<u>43,000</u>	<u>43,000</u>
<u>Fund Balance</u>						
3999000	Carryover - Other	-	-	580,939	-	-
3999000	Carryover - Impact Fees	-	-	342,480	347,954	347,954
	Subtotal	<u>-</u>	<u>-</u>	<u>923,419</u>	<u>347,954</u>	<u>347,954</u>
	Total Revenues	<u>\$ 3,821,884</u>	<u>\$ 2,826,159</u>	<u>\$ 2,830,419</u>	<u>\$ 2,381,954</u>	<u>\$ 2,381,954</u>

EXPENDITURES 5401-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>CONTRACTUAL SERVICES</u>						
<u>Public Works/Transportation - 5401-541</u>						
3450	Landscape/Tree Maint/Streets	\$ 663,639	\$ 725,681	\$ 755,000	\$ 726,000	\$ 726,000
3453	Citywide Bicycle Sharing	76,602	72,534	81,864	84,290	84,290
3455	Enhanced Transit Services	830,000	695,467	830,000	830,000	830,000
3456	On-Demand Transit Services	-	-	161,480	322,954	322,954
3460	TVMS Maintenance	100,000	109,873	120,000	120,000	120,000
	Subtotal	<u>1,670,241</u>	<u>1,603,555</u>	<u>1,948,344</u>	<u>2,083,244</u>	<u>2,083,244</u>
<u>CAPITAL OUTLAY</u>						
<u>Public Works/Transportation - 5401-541</u>						
6304	Circulator System Improv. - Bus Shelter	-	-	181,000	25,000	25,000
6305	Road Resurfacing	133,565	584,733	539,087	118,000	118,000
6307	Street Lighting Improv.	528,238	206,060	-	-	-
6308	Citywide Bicycle Sharing	-	-	8,500	3,000	3,000
6341	Transportation System Improv.	11,714	393,986	102,932	110,000	110,000
6999	Capital Reserve - Other	430	38,710	50,556	42,710	42,710
	Subtotal	<u>673,947</u>	<u>1,223,489</u>	<u>882,075</u>	<u>298,710</u>	<u>298,710</u>
	Total Expenditures	<u>\$ 2,344,188</u>	<u>\$ 2,827,044</u>	<u>\$ 2,830,419</u>	<u>\$ 2,381,954</u>	<u>\$ 2,381,954</u>

REVENUE PROJECTION RATIONALE

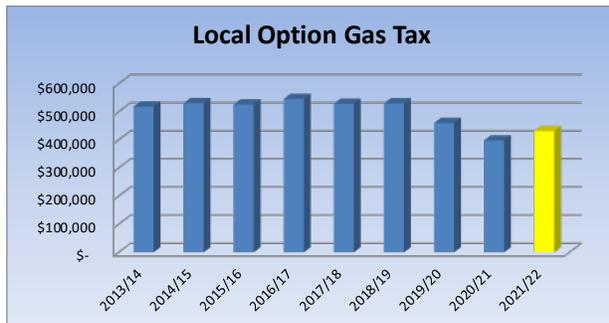
3351200 State Revenue Sharing – Revenue received in this category is projected to approximate 21.20% (effective July 2021) for FY 2021/22 of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on conservative projections related to COVID-19, it is anticipated that \$210,000 will be received in the upcoming fiscal year.



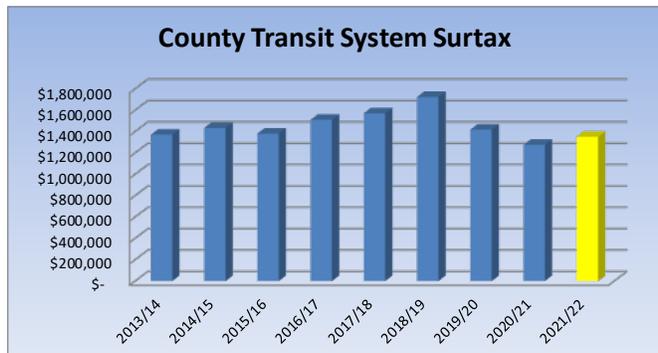
The County has adopted two phases of the local option gas tax as follows:

3353001 Local Option Cap. Impr. Gas Tax – The first phase is six cents per gallon on fuel and is collected by the State’s Department of Revenue and remitted monthly based on a formula which provides a weight of 75% to population and 25% to center line mileage in each city. These funds must be used for transportation related expenditures.

3353010 Local Option Gas Tax – The second phase must be used for transportation expenditures needed to meet the requirements of the capital improvements elements of an adopted comprehensive plan.



3383801 County Transit System Surtax – County voters approved a ½% sales tax increase for transportation needs that went into effect January 2003. As provided by County Ordinance, the cities receive 20% of the proceeds based upon population. Based on conservative projections related to COVID-19, it is anticipated that \$1,350,000 will be received in the upcoming fiscal year.



BUDGET JUSTIFICATIONS

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

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

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

3456 On-Demand Transit Services – Provides the annual funding required for two (2) XL vehicles to provide on-demand transit services (within the Designated Service Area) Monday through Friday from 7:00 AM - 11 PM.

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

CAPITAL PROJECT DESCRIPTIONS

6304 Circulator System Improvements (Bus Shelters) – This project consists of the utilization of transportation impact fees to operate and maintain the City’s Circulator System and includes the following:

Retrofit Bus Shelters with Solar Lighting	\$ 25,000
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6305 Road Resurfacing – This project consists of resurfacing roadways as determined by the City’s maintenance standards and the Public Works/Transportation Department and includes the following:

NE 28 th Ave.	\$ 118,000
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6308 Citywide Bicycle Sharing – This project consists of the replacement of bicycles utilized for the City’s Bicycle Sharing Program that have become obsolete due to normal wear and tear as follows:

Replace Bicycles	\$ 3,000
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6341 Transportation System Improvements – This project consists of Crosswalk Solar Lighting System Improvements as follows:

New Crosswalk Solar Lighting Locations	\$ 110,000
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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



911 FUND

CITY OF AVENTURA
911 FUND – 180
CATEGORY SUMMARY
FISCAL YEAR 2021/22

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	93,954	98,775	85,350	86,800	86,800
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	701	1,171	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	33,933	20,000	20,000
Total Available		\$ 94,655	\$ 99,946	\$ 119,283	\$ 106,800	\$ 106,800

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	82,567	87,083	89,210	89,210	89,210
5000/5399	Commodities	660	1,000	2,500	3,000	3,000
5400/5999	Other Operating Expenses	5,212	3,050	5,000	5,000	5,000
Total Operating Expenses		88,439	91,133	96,710	97,210	97,210
6000/6999	Capital Outlay	-	-	22,573	9,590	9,590
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 88,439	\$ 91,133	\$ 119,283	\$ 106,800	\$ 106,800

CITY OF AVENTURA

911 FUND 180

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
Intergovernmental Revenues						
3379110	911 Fees - Wire Line	\$ 65,425	\$ 65,387	\$ 59,250	\$ 60,100	\$ 60,100
3379111	911 Fees - Wireless	21,482	26,244	20,100	20,900	20,900
3379112	911 Fees - Prepaid	7,047	7,144	6,000	5,800	5,800
	Subtotal	93,954	98,775	85,350	86,800	86,800
Miscellaneous Revenues						
3611000	Interest on Investments	701	1,171	-	-	-
	Subtotal	701	1,171	-	-	-
Fund Balance						
3999000	Carryover	-	-	33,933	20,000	20,000
	Subtotal	-	-	33,933	20,000	20,000
	Total Revenues	\$ 94,655	\$ 99,946	\$ 119,283	\$ 106,800	\$ 106,800

EXPENDITURES 2001-521

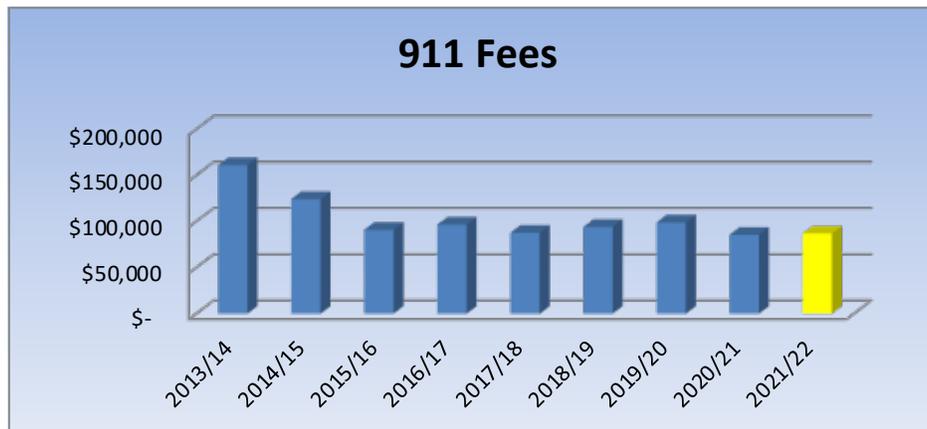
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
OPERATING						
OTHER CHARGES & SERVICES						
Public Safety - 2001-521						
4001	Travel & Per Diem	\$ 2,302	\$ 3,873	\$ 6,000	\$ 6,000	\$ 6,000
4101	Communications	465	-	-	-	-
4645	R&M - Equipment	79,800	83,210	83,210	83,210	83,210
	Subtotal	82,567	87,083	89,210	89,210	89,210
COMMODITIES						
Public Safety - 2001-521						
5290	Other Operating Supplies	660	1,000	2,500	3,000	3,000
	Subtotal	660	1,000	2,500	3,000	3,000
OTHER OPERATING EXPENSES						
Public Safety - 2001-521						
5410	Subscriptions & Memberships	426	284	1,000	1,000	1,000
5450	Training	4,786	2,766	4,000	4,000	4,000
5950	Disaster Supplies	-	-	-	-	-
	Subtotal	5,212	3,050	5,000	5,000	5,000
CAPITAL OUTLAY						
Public Safety - 2001-521						
6999	Capital Reserves	-	-	22,573	9,590	9,590
	Subtotal	-	-	22,573	9,590	9,590
	Total Expenditures	\$ 88,439	\$ 91,133	\$ 119,283	\$ 106,800	\$ 106,800

REVENUE PROJECTION RATIONALE

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

3379111 911 Fees – Wireless – Represents the amount anticipated for 911 Wireless fees collected by the State in accordance with Florida Statutes 365.172.

3379112 911 Fees – Prepaid – Represents the amount anticipated for 911 Prepaid fees collected by the State in accordance with Florida Statutes 365.172.



BUDGET JUSTIFICATIONS

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

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



DEBT SERVICE FUNDS

**CITY OF AVENTURA
DEBT SEVICE FUND RECAP
CATEGORY SUMMARY
FISCAL YEAR 2021/22**

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2018/19	2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
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	31,433	32,395	-	-	-
380000/389999	Transfer/Debt Proceeds	3,013,942	3,195,994	2,455,435	2,457,437	2,457,437
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 3,045,375	\$ 3,228,389	\$ 2,455,435	\$ 2,457,437	\$ 2,457,437

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2018/19	2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	2,987,530	3,506,084	2,455,435	2,457,437	2,457,437
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 2,987,530	\$ 3,506,084	\$ 2,455,435	\$ 2,457,437	\$ 2,457,437

In the above Debt Service Funds Recap schedule, the ACTUAL 2018/19 and the ACTUAL 2019/20 columns include prior year activity from the 2000 Loan Debt Service Fund – 240. The related 2000 Loan Debt was retired on September 30, 2020 and as a result the fund’s accompanying schedule has been properly excluded from this section of the budget document as it is no longer necessary or applicable for budgeting purposes.

CITY OF AVENTURA

DEBT SERVICE FUNDS RECAP

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 31,433	\$ 32,395	\$ -	\$ -	\$ -
	Subtotal	31,433	32,395	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	2,569,942	2,751,994	2,050,214	2,050,655	2,050,655
3811901	Transfer from Charter School Fund	444,000	444,000	405,221	406,782	406,782
	Subtotal	3,013,942	3,195,994	2,455,435	2,457,437	2,457,437
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 3,045,375	\$ 3,228,389	\$ 2,455,435	\$ 2,457,437	\$ 2,457,437

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 590</u>					
7130	Principal	\$ 2,120,000	\$ 2,705,000	\$ 1,785,000	\$ 1,845,000	\$ 1,845,000
7230	Interest	867,530	801,084	670,435	612,437	612,437
	Total Expenditures	\$ 2,987,530	\$ 3,506,084	\$ 2,455,435	\$ 2,457,437	\$ 2,457,437

Notes:

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

Debit Limit

Although the City Charter makes no reference to limitations in establishing debt (i.e., debt limit), 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.

TOTAL DEBT SERVICE

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
FY 2021/22	\$ 1,845,000	\$ 612,437	\$ 2,457,437
FY 2022/23	1,900,000	552,310	2,452,310
FY 2023/24	1,965,000	490,234	2,455,234
FY 2024/25	2,025,000	426,127	2,451,127
FY 2025/26	2,080,000	360,119	2,440,119
Thereafter	8,910,000	1,377,909	10,287,909
Total	\$ 18,725,000	\$ 3,819,136	\$ 22,544,136

CITY OF AVENTURA
2010 & 2011 DEBT SERVICE FUND – 230
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
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	308	256	-	-	-
380000/389999	Transfer/Debt Proceeds	1,194,963	1,196,121	1,190,919	1,189,446	1,189,446
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 1,195,271	\$ 1,196,377	\$ 1,190,919	\$ 1,189,446	\$ 1,189,446

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	1,195,972	1,196,429	1,190,919	1,189,446	1,189,446
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 1,195,972	\$ 1,196,429	\$ 1,190,919	\$ 1,189,446	\$ 1,189,446

CITY OF AVENTURA

DEBT SERVICE FUND SERIES 2010 & 2011 FUND 230

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 308	\$ 256	\$ -	\$ -	\$ -
	Subtotal	308	256	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	1,194,963	1,196,121	1,190,919	1,189,446	1,189,446
	Subtotal	1,194,963	1,196,121	1,190,919	1,189,446	1,189,446
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 1,195,271	\$ 1,196,377	\$ 1,190,919	\$ 1,189,446	\$ 1,189,446

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	\$ 830,000	\$ 860,000	\$ 885,000	\$ 915,000	\$ 915,000
7230	Interest	365,972	336,429	305,919	274,446	274,446
	Total Expenditures	\$ 1,195,972	\$ 1,196,429	\$ 1,190,919	\$ 1,189,446	\$ 1,189,446

REVENUE PROJECTION RATIONALE

3811001 Transfer from General Fund – Amount transferred from the General Fund to fund debt service costs associated with a bank qualified loan from Bank of America.

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 4/1/2022 on the bank qualified loan which refinanced the construction of the Government Center as well as refund the line of credit which paid the costs of acquiring the Park and Government Center site.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 4/1/2022 and 10/1/2022.

**CITY OF AVENTURA
DEBT SERIES FUND SERIES 2010 & 2011 COMBINED FUND 230**

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

AMORTIZATION SCHEDULE

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

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
FY 2021/22	\$ 915,000	\$ 274,446	\$ 1,189,446
FY 2022/23	950,000	241,834	1,191,834
FY 2023/24	985,000	207,997	1,192,997
FY 2024/25	1,020,000	172,936	1,192,936
FY 2025/26	1,050,000	136,742	1,186,742
Thereafter	3,385,000	180,560	3,565,560
Total	\$ 8,305,000	\$ 1,214,515	\$ 9,519,515

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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CITY OF AVENTURA
2012 (A) LOAN DEBT SERVICE FUND – 250
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	REVENUE PROJECTIONS		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
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	53	3	-	-	-
380000/389999	Transfer/Debt Proceeds	359,135	365,073	362,487	363,969	363,969
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 359,188	\$ 365,076	\$ 362,487	\$ 363,969	\$ 363,969

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	EXPENDITURES		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	366,195	365,606	362,487	363,969	363,969
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 366,195	\$ 365,606	\$ 362,487	\$ 363,969	\$ 363,969

CITY OF AVENTURA

DEBT SERVICE FUND SERIES 2012 (A) FUND 250

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 53	\$ 3	\$ -	\$ -	\$ -
	Subtotal	53	3	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	359,135	365,073	362,487	363,969	363,969
	Subtotal	359,135	365,073	362,487	363,969	363,969
<u>Fund Balance</u>						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 359,188	\$ 365,076	\$ 362,487	\$ 363,969	\$ 363,969

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 9001-590</u>						
7130	Principal	\$ 290,649	\$ 297,738	\$ 302,464	\$ 311,916	\$ 311,916
7230	Interest	75,546	67,868	60,023	52,053	52,053
	Total Expenditures	\$ 366,195	\$ 365,606	\$ 362,487	\$ 363,969	\$ 363,969

REVENUE PROJECTION RATIONALE

3811001 Transfer from General Fund – Amount transferred from the General Fund to fund debt service costs associated with a bank qualified loan from SunTrust Bank.

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2022 on the bank qualified loan which refinanced the acquisition of the charter school site and the balance of the Community Recreation Center.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 2/1/2022 and 8/1/2022.

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

**Bank Qualified Loan - SunTrust Bank
Refunding Bonds, Series 2012 (A)**

AMORTIZATION SCHEDULE

Period Ending	Principal	Interest Rate	Interest	Debt Service	Annual Debt Service	Bond Balance
2/1/2013	\$ -		\$ 63,934.14	\$ 63,934.14		\$ 4,671,651.00
8/1/2013	278,834.00	2.18%	50,921.00	329,755.00	\$ 393,689.14	4,392,817.00
2/1/2014	-		47,881.71	47,881.71		
8/1/2014	300,101.00	2.18%	47,881.71	347,982.71	395,864.42	4,092,716.00
2/1/2015	-		44,610.60	44,610.60		
8/1/2015	307,190.00	2.18%	44,610.60	351,800.60	396,411.20	3,785,526.00
2/1/2016	-		41,262.23	41,262.23		
8/1/2016	314,279.00	2.18%	41,262.23	355,541.23	396,803.46	3,471,247.00
2/1/2017	-		37,836.59	37,836.59		
8/1/2017	321,368.00	2.18%	37,836.59	359,204.59	397,041.18	3,149,879.00
2/1/2018	-		35,370.48	35,370.48		
8/1/2018	283,560.00	2.65%	41,498.93	325,058.93	360,429.41	2,866,319.00
2/1/2019	-		37,763.09	37,763.09		
8/1/2019	290,649.00	2.65%	37,763.09	328,412.09	366,175.18	2,575,670.00
2/1/2020	-		33,933.85	33,933.85		
8/1/2020	297,738.00	2.65%	33,933.85	331,671.85	365,605.70	2,277,932.00
2/1/2021	-		30,011.22	30,011.22		
8/1/2021	302,464.00	2.65%	30,011.22	332,475.22	362,486.44	1,975,468.00
2/1/2022	-		26,026.33	26,026.33		
8/1/2022	311,916.00	2.65%	26,026.33	337,942.33	363,968.66	1,663,552.00
2/1/2023	-		21,916.91	21,916.91		
8/1/2023	316,642.00	2.65%	21,916.91	338,558.91	360,475.82	1,346,910.00
2/1/2024	-		17,745.23	17,745.23		
8/1/2024	326,094.00	2.65%	17,745.23	343,839.23	361,584.46	1,020,816.00
2/1/2025	-		13,449.01	13,449.01		
8/1/2025	333,183.00	2.65%	13,449.01	346,632.01	360,081.02	687,633.00
2/1/2026	-		9,059.41	9,059.41		
8/1/2026	340,272.00	2.65%	9,059.41	349,331.41	358,390.82	347,361.00
2/1/2027	-		4,576.40	4,576.40		
8/1/2027	347,361.00	2.65%	4,576.40	351,937.40	356,513.80	-
	\$ 4,671,651.00		\$ 923,869.71	\$ 5,595,520.71	\$ 5,595,520.71	

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
FY 2021/22	\$ 311,916	\$ 52,053	\$ 363,969
FY 2022/23	316,642	43,834	360,476
FY 2023/24	326,094	35,491	361,585
FY 2024/25	333,183	26,899	360,082
FY 2025/26	340,272	18,117	358,389
Thereafter	347,361	9,153	356,514
Total	\$1,975,468	\$ 185,547	\$ 2,161,015

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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CITY OF AVENTURA
2012 (B) LOAN DEBT SERVICE FUND – 290
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	5,236	5,339	-	-	-
380000/389999	Transfer/Debt Proceeds	444,000	444,000	405,221	406,782	406,782
399900/399999	Fund Balance	-	-	-	-	-
	Total Available	\$ 449,236	\$ 449,339	\$ 405,221	\$ 406,782	\$ 406,782

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	409,519	408,794	405,221	406,782	406,782
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	\$ 409,519	\$ 408,794	\$ 405,221	\$ 406,782	\$ 406,782

CITY OF AVENTURA

DEBT SERVICE FUND SERIES 2012 (B) FUND 290

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 5,236	\$ 5,339	\$ -	\$ -	\$ -
	Subtotal	5,236	5,339	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811901	Transfer from Charter School Fund	444,000	444,000	405,221	406,782	406,782
	Subtotal	444,000	444,000	405,221	406,782	406,782
<u>Fund Balance</u>						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
Total Revenues		\$ 449,236	\$ 449,339	\$ 405,221	\$ 406,782	\$ 406,782

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 9001-590</u>						
7130	Principal	\$ 324,351	\$ 332,262	\$ 337,536	\$ 348,084	\$ 348,084
7230	Interest	85,168	76,532	67,685	58,698	58,698
	Total Expenditures	\$ 409,519	\$ 408,794	\$ 405,221	\$ 406,782	\$ 406,782

REVENUE PROJECTION RATIONALE

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

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2022 on the bank qualified loan which financed the acquisition of the charter school site and the balance of the Community Recreation Center.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 2/1/2022 and 8/1/2022.

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

**Bank Qualified Loan - SunTrust Bank
Refunding Bonds, Series 2012 (B)**

AMORTIZATION SCHEDULE

Period Ending	Principal	Interest Rate	Interest	Debt Service	Annual Debt Service	Bond Balance
2/1/2013	\$ -		\$ 71,347.58	\$ 71,347.58		\$ 5,213,349.00
8/1/2013	311,166.00	2.18%	56,825.50	367,991.50	\$ 439,339.08	4,902,183.00
2/1/2014	-		53,433.79	53,433.79		
8/1/2014	334,899.00	2.18%	53,433.79	388,332.79	441,766.58	4,567,284.00
2/1/2015	-		49,783.40	49,783.40		
8/1/2015	342,810.00	2.18%	49,783.40	392,593.40	442,376.80	4,224,474.00
2/1/2016	-		46,046.77	46,046.77		
8/1/2016	350,721.00	2.18%	46,046.77	396,767.77	442,814.54	3,873,753.00
2/1/2017	-		42,223.91	42,223.91		
8/1/2017	358,632.00	2.18%	42,223.91	400,855.91	443,079.82	3,515,121.00
2/1/2018	-		39,885.87	39,885.87		
8/1/2018	316,440.00	2.65%	46,796.66	363,236.66	403,122.53	3,198,681.00
2/1/2019	-		42,583.91	42,583.91		
8/1/2019	324,351.00	2.65%	42,583.91	366,934.91	409,518.82	2,874,330.00
2/1/2020	-		38,265.84	38,265.84		
8/1/2020	332,262.00	2.65%	38,265.84	370,527.84	408,793.68	2,542,068.00
2/1/2021	-		33,842.45	33,842.45		
8/1/2021	337,536.00	2.65%	33,842.45	371,378.45	405,220.90	2,204,532.00
2/1/2022	-		29,348.85	29,348.85		
8/1/2022	348,084.00	2.65%	29,348.85	377,432.85	406,781.70	1,856,448.00
2/1/2023	-		24,714.82	24,714.82		
8/1/2023	353,358.00	2.65%	24,714.82	378,072.82	402,787.64	1,503,090.00
2/1/2024	-		20,010.57	20,010.57		
8/1/2024	363,906.00	2.65%	20,010.57	383,916.57	403,927.14	1,139,184.00
2/1/2025	-		15,165.91	15,165.91		
8/1/2025	371,817.00	2.65%	15,165.91	386,982.91	402,148.82	767,367.00
2/1/2026	-		10,215.92	10,215.92		
8/1/2026	379,728.00	2.65%	10,215.92	389,943.92	400,159.84	387,639.00
2/1/2027	-		5,160.62	5,160.62		
8/1/2027	387,639.00	2.65%	5,160.62	392,799.62	397,960.24	-
	\$ 5,213,349.00		\$ 1,036,449.13	\$ 6,249,798.13	\$ 6,249,798.13	

5 Year Payout Schedule

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY 2021/22	\$ 348,084	\$ 58,698	\$ 406,782
FY 2022/23	353,358	49,430	402,788
FY 2023/24	363,906	40,022	403,928
FY 2024/25	371,817	30,332	402,149
FY 2025/26	379,728	20,432	400,160
Thereafter	387,639	10,320	397,959
Total	\$2,204,532	\$ 209,234	\$ 2,413,766

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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CITY OF AVENTURA
2018 LOAN DEBT SERVICE FUND – 291
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer/Debt Proceeds	495,024	496,100	496,808	497,240	497,240
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 495,024	\$ 496,100	\$ 496,808	\$ 497,240	\$ 497,240

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	495,024	496,100	496,808	497,240	497,240
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 495,024	\$ 496,100	\$ 496,808	\$ 497,240	\$ 497,240

CITY OF AVENTURA

DEBT SERVICE FUND SERIES 2018 FUND 291

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	-	-	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	495,024	496,100	496,808	497,240	497,240
	Subtotal	495,024	496,100	496,808	497,240	497,240
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	Total Revenues	\$ 495,024	\$ 496,100	\$ 496,808	\$ 497,240	\$ 497,240

EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	\$ 240,000	\$ 250,000	\$ 260,000	\$ 270,000	\$ 270,000
7230	Interest	255,024	246,100	236,808	227,240	227,240
	Total Expenditures	\$ 495,024	\$ 496,100	\$ 496,808	\$ 497,240	\$ 497,240

REVENUE PROJECTION RATIONALE

3811001 Transfer from General Fund – Amount transferred from the General Fund to fund debt service costs associated with a bank qualified loan from BB&T Bank. The original loan was utilized to partially finance the construction and equipping of the DSAHS as well as the associated costs of issuance.

BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2022 on the bank qualified loan which partially financed the construction and equipping of the DSAHS as well as the associated costs of issuance.

7230 Interest – Interest payments due on the bank qualified loan which will be payable on 2/1/2022 and 8/1/2022.

**CITY OF AVENTURA
DEBT SERVICE FUND SERIES 2018 FUND 291**

**Bank Qualified Loan - BB&T Bank
Capital Revenue Bonds, Series 2018**

AMORTIZATION SCHEDULE

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

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
FY 2021/22	\$ 270,000	\$ 227,240	\$ 497,240
FY 2022/23	280,000	217,212	497,212
FY 2023/24	290,000	206,724	496,724
FY 2024/25	300,000	195,960	495,960
FY 2025/26	310,000	184,828	494,828
Thereafter	4,790,000	1,177,876	5,967,876
Total	\$6,240,000	\$ 2,209,840	\$ 8,449,840

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



CAPITAL PROJECTS FUND

CITY OF AVENTURA
CAPITAL PROJECTS FUND - 392
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2018/19	2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
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	442,263	69,255	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	870,907	870,907	870,907
	Total Available	\$ 442,263	\$ 69,255	\$ 870,907	\$ 870,907	\$ 870,907

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL		APPROVED	CITY MANAGER	COMMISSION
		2018/19	2019/20	BUDGET 2020/21	PROPOSAL 2021/22	APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	Total Operating Expenses	-	-	-	-	-
6000/6999	Capital Outlay	89,409	63,280	870,907	870,907	870,907
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	265,000	-	-	-	-
	Total Expenditures	\$ 354,409	\$ 63,280	\$ 870,907	\$ 870,907	\$ 870,907

CITY OF AVENTURA

CAPITAL PROJECTS FUND - 392

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Miscellaneous Revenues</u>						
3247025	Developer Contributions	\$ 325,000	\$ -	\$ -	\$ -	-
3611000	Interest	18,146	17,396	-	-	-
3632200	Police Impact Fees	97,664	51,859	-	-	-
3632700	Recreation Impact Fees	1,453	-	-	-	-
	Subtotal	442,263	69,255	-	-	-
<u>Fund Balance</u>						
3999000	Carryover - Police	-	-	191,159	191,159	191,159
3999000	Carryover - Comm. Svcs.	-	-	5,473	5,473	5,473
3999000	Carryover - Pub. Works/Trans.	-	-	674,275	674,275	674,275
	Subtotal	-	-	870,907	870,907	870,907
	Total Revenues	\$ 442,263	\$ 69,255	\$ 870,907	\$ 870,907	\$ 870,907

EXPENDITURES 2001/5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>CAPITAL OUTLAY</u>						
<u>Police - 2001-521</u>						
6411	Equipment <\$5,000	\$ 89,409	\$ 63,280	\$ 82,980	\$ 89,200	\$ 89,200
6999	Capital Reserve	-	-	108,179	101,959	101,959
	Subtotal	89,409	63,280	191,159	191,159	191,159
<u>Community Services - 5001-572</u>						
6324	Veterans Park Improvements	-	-	-	-	-
6999	Capital Reserve	-	-	5,473	5,473	5,473
	Subtotal	-	-	5,473	5,473	5,473
<u>Public Works/Transportation - 5401-541</u>						
6999	Capital Reserve	-	-	674,275	674,275	674,275
	Subtotal	-	-	674,275	674,275	674,275
<u>Non Departmental/Transfers (9001-581)</u>						
3930	Transfer to H.S. Const. Fund	265,000	-	-	-	-
	Subtotal	265,000	-	-	-	-
	Total Expenditures	\$ 354,409	\$ 63,280	\$ 870,907	\$ 870,907	\$ 870,907

REVENUE PROJECTION RATIONALE

3247025 Developer Contributions – Represents contributions collected from the Aventura Mall as a result of its most recent expansion project that will be utilized to design a traffic flow improvement project to address congestion on Country Club Drive from motorists going east on the William Lehman Causeway.

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

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

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

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

3999000 Carryover - Public Works/Transportation – Represents remaining funds set aside to design a traffic flow improvement project to address congestion on Country Club Drive from motorists going east on the William Lehman Causeway.

CAPITAL PROJECT DESCRIPTIONS

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

Replace Ballistic Vests	\$ 30,000
Road Mini Patrol Shields	3,000
UAS Battery Replacement Cart	1,500
SWAT Vests	8,000
Active Shooter Vest Plates	38,000
Police Bicycles and Equipment	5,300
Crime Scene Camera Replacements	<u>3,400</u>
Total	<u>\$ 89,200</u>

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**AVENTURA CHARTER HIGH SCHOOL
CONSTRUCTION FUND**

CITY OF AVENTURA
AVENTURA CHARTER SCHOOL CONSTRUCTION FUND - 393
CATEGORY SUMMARY
FISCAL YEAR 2021/22

FUND DESCRIPTION

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

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	-
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,726,303	853,027	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	269,945	-	-
Total Available		\$ 1,726,303	\$ 853,027	\$ 269,945	\$ -	-

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	-
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		-	-	-	-	-
6000/6999	Capital Outlay	13,756,177	1,130,581	269,945	-	-
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
Total Expenditures		\$ 13,756,177	\$ 1,130,581	\$ 269,945	\$ -	-

CITY OF AVENTURA

AVENTURA CHARTER SCHOOL CONSTRUCTION FUND - 393

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Miscellaneous Revenues</u>						
3842000	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	-
3811001	Transfer from General Fund Reserves	-	400,000	-	-	-
3611000	Interest	191,303	203,027	-	-	-
3661501	Advance from General Fund Naming Rights Donation	-	-	-	-	-
3661501	Miscellaneous Contributions	1,270,000	250,000	-	-	-
3811001	Transfer from General Fund Intersection Safety Camera Program	-	-	-	-	-
3814000	Transfer from Capital Projects Fund Park Impact Fees	265,000	-	-	-	-
	Subtotal	1,726,303	853,027	-	-	-
<u>Fund Balance</u>						
	Carryover	-	-	269,945	-	-
	Subtotal	-	-	269,945	-	-
	Total Revenues	\$ 1,726,303	\$ 853,027	\$ 269,945	\$ -	-

EXPENDITURES 6010/9001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>CAPITAL OUTLAY</u>						
<u>CONTRACTUAL SERVICES</u>						
<u>Charter School/Capital Outlay - 6010-561</u>						
6208	Facility/Building Construction	13,756,177	1,130,581	269,945	\$ -	\$ -
	Subtotal	13,756,177	1,130,581	269,945	-	-
<u>COSTS OF ISSUANCE</u>						
<u>Non-Departmental - 9001-590</u>						
3125	Prof. Services - Costs of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	-	-	-	-	-
	Total Expenditures	\$ 13,756,177	\$ 1,130,581	\$ 269,945	\$ -	-

Note:

The completion of the Locker Room Improvement Project is the only remaining expenditure being funded from the Aventura Charter School Construction Fund. As of the June 21, 2021 Capital Improvement Status Report, this project is now substantially complete. The Certificate of Occupancy has been issued and the punch list has been completed and accepted. In addition, all close out documents have been submitted excluding the final release of lien which will be submitted once the final pay application is submitted and approved.

Update – September 9, 2021:

This Project is now complete and the Fund will be reconciled accordingly.

REVENUE PROJECTION RATIONALE

3842000 Bond Proceeds – Funding made available through the issuance of the Capital Revenue Bonds, Series 2018 from BB&T Bank for the partial construction and equipping of the DSAHS and paying the related cost of issuance of the bonds (\$7,100,000).

3811001 Transfer from General Fund – The original amount transferred from the General Fund in FY 2017/18 for the partial construction and equipping of the DSAHS.

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

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

Transfer (Intersection Safety Camera Program)	200,000
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3814000 Transfer from the Capital Projects Fund – Amount transferred (\$232,000 in FY 2017/18 and \$265,000 in FY 2018/19) from the Capital Projects Fund relating to previously collected Park Impact Fees.

BUDGET JUSTIFICATIONS

3125 Prof. Services – Costs of Issuance – Costs associated with the issuance of the Capital Revenue Bonds, Series 2018 (e.g., \$55,000 in FY 2017/18 for professional fees for bond counsel, financial advisor and other bank fees).

CAPITAL PROJECT DESCRIPTIONS

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

OBJECT CODE NO.	CATEGORY RECAP	APPROVED BUDGET 2017/18	BUDGET AMENDMENT 2018/19	BUDGET AMENDMENT 2019/20	LIFE TO DATE APPROVED BUDGET 2020/21
<u>CAPITAL OUTLAY</u>					
<u>CONTRACTUAL SERVICES</u>					
<u>Charter School/Capital Outlay - 6010-561</u>					
6208	Facility/Building Construction	\$ 8,400,779	\$ 1,192,166	\$ 794,303	\$ 10,387,248
6208	Direct Purchase by City	5,295,350	-	-	5,295,350
6208	Architect	775,000	-	-	775,000
6208	Builders Risk Insurance	40,500	-	-	40,500
6208	FF&E	370,198	-	-	370,198
6208	Technology	556,000	-	-	556,000
6208	Threshold Inspection/Testing	85,159	-	-	85,159
6208	Traffic Engineer	35,000	-	-	35,000
6208	Contingency	188,514	-	-	188,514
Subtotal		15,476,500	1,192,166	794,303	17,462,969
<u>COSTS OF ISSUANCE</u>					
<u>Non-Departmental - 9001-590</u>					
3125	Prof. Services - Costs of Issuance	\$ 55,500	\$ -	\$ -	\$ 55,500
Subtotal		55,500	-	-	55,500
Total Expenditures		\$ 15,532,000	\$ 1,192,166	\$ 794,303	\$ 17,518,469

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



STORMWATER UTILITY FUND

**CITY OF AVENTURA
STORMWATER UTILITY FUND - 410
CATEGORY SUMMARY
FISCAL YEAR 2021/22**

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
31000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
32000/329999	Licenses & Permits	-	-	-	-	-
33000/339999	Intergovernmental Revenues	-	252,106	-	-	-
34000/349999	Charges for Services	1,347,009	1,442,333	1,300,000	1,465,000	1,465,000
35000/359999	Fines & Forfeitures	-	-	-	-	-
36000/369999	Miscellaneous Revenues	6,697	10,039	2,000	2,000	2,000
38000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	413,229	38,250	38,250
	Total Available	\$ 1,353,706	\$ 1,704,478	\$ 1,715,229	\$ 1,505,250	\$ 1,505,250

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	568,411	653,679	685,000	690,000	690,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	414,234	413,942	5,250	5,250	5,250
	Total Operating Expenses	982,645	1,067,621	690,250	695,250	695,250
6000/6999	Capital Outlay	152,591	-	1,024,979	810,000	810,000
9000/9999	Transfers	-	-	-	-	-
	Total Expenditures	\$ 1,135,236	\$ 1,067,621	\$ 1,715,229	\$ 1,505,250	\$ 1,505,250

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Intergovernmental Revenues</u>						
3343606	FDEP Grant	\$ -	\$ 252,106	\$ -	\$ -	-
	Subtotal	-	252,106	-	-	-
<u>Charges for Services</u>						
3439110	Stormwater Utility Fees	1,347,009	1,442,333	1,300,000	1,465,000	1,465,000
	Subtotal	1,347,009	1,442,333	1,300,000	1,465,000	1,465,000
<u>Miscellaneous Revenues</u>						
3611000	Interest	6,697	10,039	2,000	2,000	2,000
	Subtotal	6,697	10,039	2,000	2,000	2,000
<u>Fund Balance</u>						
3999000	Carryover	-	-	413,229	38,250	38,250
	Subtotal	-	-	413,229	38,250	38,250
Total Revenues		\$ 1,353,706	\$ 1,704,478	\$ 1,715,229	\$ 1,505,250	\$ 1,505,250

CITY OF AVENTURA

STORMWATER UTILITY FUND 410

2020/21

EXPENDITURES 5401

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
<u>Operating</u>						
<u>CONTRACTUAL SERVICES</u>						
<u>Public Works/Transportation - 5401-538</u>						
3110	Prof. Services - Engineering	\$ 123,370	\$ 145,268	\$ 145,000	\$ 150,000	\$ 150,000
3450	Lands Maint. - Streets	325,630	344,979	370,000	370,000	370,000
3460	Street Maint./Drainage	119,411	163,432	170,000	170,000	170,000
	Subtotal	568,411	653,679	685,000	690,000	690,000
<u>OTHER OPERATING EXPENSES</u>						
<u>Public Works/Transportation - 5401-538</u>						
5410	Subscriptions & Memberships	-	225	1,250	1,250	1,250
5420	Conferences & Seminars	1,866	425	2,500	2,500	2,500
5450	Training	902	-	1,500	1,500	1,500
5915	Depreciation	411,466	413,292	-	-	-
	Subtotal	414,234	413,942	5,250	5,250	5,250
<u>CAPITAL OUTLAY</u>						
<u>Public Works/Transportation - 5401-538</u>						
6306	Drainage Improvements	120,083	-	650,000	810,000	810,000
6309	Seawall Improvements	32,508	-	374,979	-	-
6999	Capital Reserve	-	-	-	-	-
	Subtotal	152,591	-	1,024,979	810,000	810,000
Total Expenditures		\$ 1,135,236	\$ 1,067,621	\$ 1,715,229	\$ 1,505,250	\$ 1,505,250

REVENUE PROJECTION RATIONALE

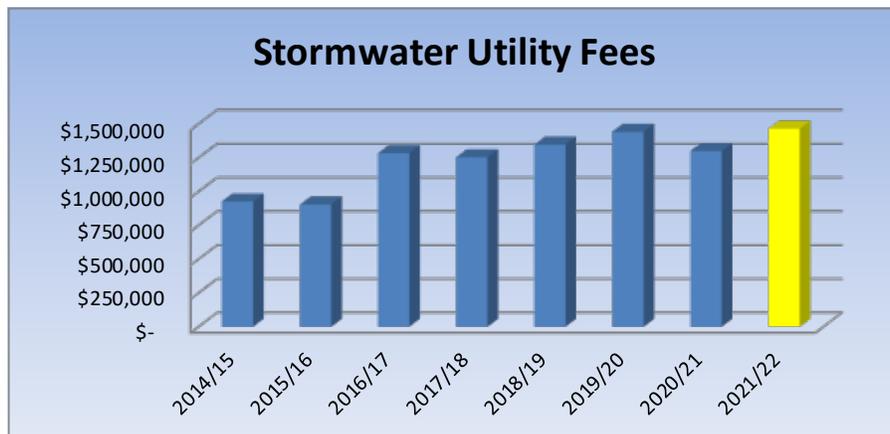
3439110 Stormwater Utility Fees – A stormwater utility fee is assessed against each developed property within the City for services and facilities provided by the stormwater management system. The rate per equivalent residential unit (“ERU”) to be used in calculating stormwater utility fees is as follows:

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

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

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

The City’s current Stormwater Utility Fee is \$3.50/ERU but will continue to be monitored to see if any adjustments may be necessary in order to sustain the fund’s projected future operating and capital expenditures. The budgeted revenue amount is based on 38,153 ERUs at 96%.



CAPITAL PROJECT DESCRIPTIONS

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

Infrastructure Replacement - Yacht Club Dr. from 34 th Ave. to the Pointe	\$ 525,000
Curb Replacement - E Country Club Dr. & 190 th St.	<u>285,000</u>
Total	<u>\$ 810,000</u>

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



POLICE OFFDUTY SERVICES FUND

CITY OF AVENTURA
POLICE OFFDUTY SERVICES FUND – 620
CATEGORY SUMMARY
FISCAL YEAR 2021/22

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 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	676,491	549,998	475,000	550,000	550,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
Total Available		\$ 676,491	\$ 549,998	\$ 475,000	\$ 550,000	\$ 550,000

EXPENDITURES

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
1000/2999	Personal Services	\$ 510,219	\$ 523,890	\$ 475,000	\$ 550,000	\$ 550,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
Total Operating Expenses		510,219	523,890	475,000	550,000	550,000
6000/6999	Capital Outlay	-	-	-	-	-
Total Expenditures		\$ 510,219	\$ 523,890	\$ 475,000	\$ 550,000	\$ 550,000

CITY OF AVENTURA
POLICE OFFDUTY SERVICES FUND 620
 2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 676,491	\$ 549,998	\$ 475,000	\$ 550,000	\$ 550,000
	Total Revenues	\$ 676,491	\$ 549,998	\$ 475,000	\$ 550,000	\$ 550,000

EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety - 2001-521</u>					
1420	Extra Duty Detail	\$ 510,219	\$ 523,890	\$ 475,000	\$ 550,000	\$ 550,000
	Total Expenditures	\$ 510,219	\$ 523,890	\$ 475,000	\$ 550,000	\$ 550,000

REVENUE PROJECTION RATIONALE

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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**SUMMARY OF
CAPITAL IMPROVEMENT PROGRAM**

CITY OF AVENTURA
CAPITAL IMPROVEMENT PROGRAM
2021/22 – 2025/26

FIVE-YEAR HIGHLIGHTS

Beautification and Park Facility Improvement Projects (BP)

- ✓ *Founders Park and Waterways Park Improvements* totaling \$1,762,500 and \$463,250, respectively to maintain and enhance these facilities.

Transportation Improvement Projects (TI)

- ✓ *Road Resurfacing projects* totaling \$2,089,000 to resurface asphalt and enhance safety on NE 28th Ave., NE 34th Ave. from 207th St. to 213th St., NE 31st Ave., NE 183rd St., Aventura Blvd., Country Club Dr. and Williams Island Blvd.
- ✓ *Transportation System Improvements* totaling \$550,000 to provide new crosswalk solar lighting at various locations.
- ✓ *Circulator System Improvements* totaling \$35,000 to retrofit existing bus shelters with solar lighting.

Drainage Improvement Projects (DI)

- ✓ Stormwater Drainage Improvements totaling \$2,960,000 to address the long-term impacts of the rising sea levels including the following in FY 2021/22:
 - Drainage Improvements for Infrastructure Replacement at Yacht Club Dr. from 34th Ave. to the Pointe; and
 - Curb Replacement on E Country Club Dr. and 190th St.

Public Building and Facility Improvement Projects (PBF)

- ✓ Building Repairs and Other Improvements totaling \$391,000 at Aventura City of Excellence School (“ACES”) to:
 - Replace classroom furniture (\$160,000)
 - Replace playground surfacing and equipment (\$231,000)
- ✓ Government Center Improvements totaling \$370,000 primarily to:
 - Replace the CATV Camera Generator (\$25,000)
 - Renovate the Building Division Area (\$20,000)
 - Upgrade bathrooms in the Police Department (\$72,000)
 - Make AACC roofing repairs (\$65,000)
 - Make CRC roofing repairs (\$95,000)
 - Replace carpeting in the Commission Chambers (\$55,000); and to
 - Upgrade hallway lighting (\$38,000) at the Government Center
- ✓ HVAC Replacements at the Government Center and at ACES, (\$174,500 and \$210,500, respectively).

Information Technology Improvement Projects (IT)

- ✓ Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of City operations.
- ✓ Provides the necessary funding to continue the initial installation and maintenance of the computers, laptops, servers and network infrastructure at the Don Soffer Aventura High School (“DSAHS”).

Capital Equipment Purchase and Replacement Projects (CE)

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

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Purpose of the Capital Improvement Program

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

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

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

The five-year CIP is updated annually to add new projects in the fifth (5th) year, to re-evaluate the program and project priorities in light of unanticipated needs and to revise recommendations to take account of new requirements and new sources of funding. Capital Improvement programming thus becomes an integral part of the City's budgeting and management procedures.

The annual capital programming process provides the following benefits:

1. The CIP is a tool for implementing the City's Comprehensive Plan.
2. The CIP process provides a mechanism for coordinating projects with respect to function, location and timing.
3. The yearly evaluation of project priorities ensures that the most crucial projects are developed first.
4. The CIP process facilitates long-range financial planning by matching estimated revenue against capital needs, establishing capital expenditures and identifying the need for municipal borrowing and indebtedness within a sound long-range fiscal framework.
5. The impact of capital projects on the City's operating budget can be projected.
6. The CIP serves as a source of information about the City's development and capital expenditures plan for the public, City operating departments and the City Commission.

Legal Authority

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

Development of the Capital Improvement Program

The City's capital programming process began in January when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2021/22 – 2025/26. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

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

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

Capital Improvement Program Policies

- Annually, the City will prepare a five-year CIP analyzing all anticipated capital expenditures and identifying associated funding sources. Future capital expenditures necessitated by changes in population, development, growth, redevelopment or changes in economic base will be calculated and included in the Capital update process.
- The City will perform all capital improvements in accordance with an adopted CIP.
- The classification of items as capital or operating will be determined by two criteria – cost and frequency. Generally, a capital project has a “useful life” of more than one (1) year and a value of \$5,000 or more. In addition, equipment that has a value of \$5,000 or less is also included in the document for budgetary purposes.
- The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
- The first year of the five-year capital improvement program will be used as the basis for formal fiscal year appropriations during the annual budget process.
- The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City will identify the estimated cost of capital projects and prepare a funding projection that considers revenues and operating costs to be included in the CIP document that is submitted to the City Commission for approval.
- The City will determine the most appropriate financing method for all new projects.
- If appropriate, the City will attempt to maintain a mixed policy of pay-as-you-go and borrowing against future revenues for financing capital projects.
- The City will maintain ongoing maintenance schedules relating to transportation, sidewalk and drainage system improvements.
- The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
- A CIP preparation calendar shall be established and adhered to.
- Capital projects will conform to the City's Comprehensive Plan.

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

Preparing the Capital Budget

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

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

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

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

Locating a Specific Capital Project

The CIP is divided into six (6) program areas as follows:

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

Each project in the CIP has a unique project number. This project number appears at the beginning of the individual project descriptions and the Summary by Year tables. The first digit refers to the functional category number assigned by the City Manager and the final digits outline the individual department requesting the project. For example, project BP1-CS is Beautification and Park Facility Improvement Projects number one (1) requested by the Community Services Department.

Summary of Recommended Projects

The proposed 2021/22 – 2025/26 CIP includes 39 projects in six (6) functional categories with a total value of \$18,084,059. The following represents the percentage of total funding that each functional category has been allocated:

1. Beautification and Park Facility Improvement Projects (14%)
2. Transportation System Improvement Projects (15%)
3. Drainage System Improvement Projects (16%)
4. Public Building and Facility Improvement Projects (9%)
5. Information Technology Improvement Projects (25%)
6. Capital Equipment Purchase and Replacement Projects (21%)

Summary of Major Programs by Year

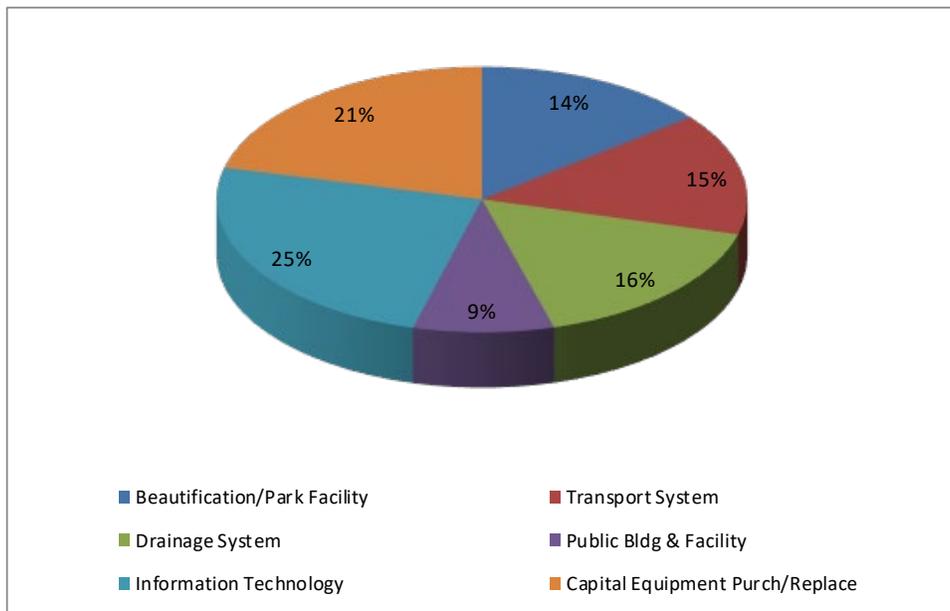
The following table presents a summarized breakdown of the costs of the various projects recommended for funding categorized by major function for each of the five (5) years covered by the CIP.

TABLE 1

**CAPITAL IMPROVEMENT PROGRAM
SUMMARY OF MAJOR PROGRAMS BY YEAR
PROJECTS SCHEDULED FOR 2021/22 - 2025/26**

PROGRAM	PROJECTED 2021/22	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26	TOTAL
Beautification & Park Facility Improvement Projects	\$ 37,350	\$ 565,350	\$ 916,600	\$ 723,000	\$ 359,350	\$ 2,601,650
Transportation System Improvement Projects	256,000	489,000	648,000	633,000	663,000	2,689,000
Drainage System Improvement Projects	810,000	700,000	350,000	850,000	250,000	2,960,000
Public Building & Facility Improvement Projects	53,000	439,000	582,900	261,000	212,000	1,547,900
Information Technology Improvement Projects	681,459	1,234,625	860,375	785,375	897,875	4,459,709
Capital Equipment Purchase & Replacement Project	663,550	879,450	756,200	740,800	785,800	3,825,800
Totals	\$ 2,501,359	\$ 4,307,425	\$ 4,114,075	\$ 3,993,175	\$ 3,168,025	\$ 18,084,059

**Capital Improvement Program
2021/22 - 2025/26
Summary of Major Programs by Function**



Summary of Proposed Appropriations by Funding Source

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

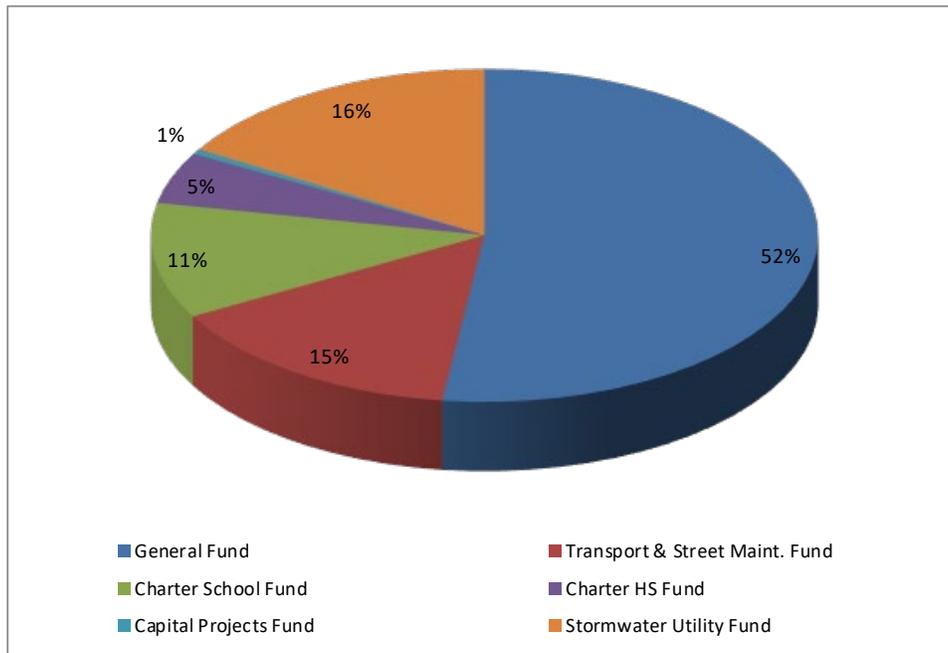
TABLE 2

**CAPITAL IMPROVEMENT PROGRAM
SUMMARY BY PROPOSED APPROPRIATIONS BY FUNDING SOURCE
PROJECTS SCHEDULED FOR 2021/22 - 2025/26**

FUNDING SOURCE	PROJECTED 2021/22	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26	TOTAL
General Fund - 001	\$ 910,075	\$ 2,481,425	\$ 2,371,575	\$ 2,007,175	\$ 1,637,525	\$ 9,407,775
Transportation and Street Maintenance Fund - 120	256,000	489,000	648,000	633,000	663,000	2,689,000
Charter School Fund - 190	168,500	427,000	584,500	368,000	482,500	2,030,500
Charter High School Fund - 191	267,584	210,000	160,000	135,000	135,000	907,584
Capital Projects Fund - 392	89,200	-	-	-	-	89,200
Stormwater Utility Fund - 410	810,000	700,000	350,000	850,000	250,000	2,960,000
Totals	\$ 2,501,359	\$ 4,307,425	\$ 4,114,075	\$ 3,993,175	\$ 3,168,025	\$ 18,084,059

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

Capital Improvement Program
2021/22 - 2025/26
Summary of Proposed Appropriations by Funding Source



Summary of Projects by Location and Year

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

TABLE 3
CAPITAL IMPROVEMENT PROGRAM
2021/22 - 2025/26
SUMMARY OF PROJECTS BY LOCATION AND YEAR

Location	Beautification and Park Facility Improvement Projects	Transportation Improvement Projects
Beautification and Park Facility Improvement Projects		
Founders Park Improvements	2021/22 - 2025/26	N/A
Waterways Park Improvements	2022/23 - 2025/26	N/A
Waterways Dog Park Improvements	2021/22 - 2025/26	N/A
Veterans Park Improvements	2021/22 - 2025/26	N/A
Peace Park Improvements	2022/23, 2024/25 - 2025/26	N/A
Citywide Beautification Improvements	2021/22 - 2025/26	N/A
Road Resurfacing Program		
NE 28 th Ave.	N/A	2021/22
NE 34 th Ave. from 207 th St. to 213 th St.	N/A	2022/23
NE 31 st Ave.	N/A	2022/23
NE 183 rd St.	N/A	2023/24
Aventura Blvd.	N/A	2023/24
Country Club Dr.	N/A	2024/25
Williams Island Blvd.	N/A	2025/26
Transportation System Improvements		
New Crosswalk Solar Lighting Locations	N/A	2021/22 - 2025/26
Circulator System Improvements		
Retrofit Bus Shelters with Solar Lighting	N/A	2021/22 - 2022/23
Bike Share Station Program		
Replace Bicycles	N/A	2021/22 - 2025/26

Summary of Financing Plan Model

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

1. Utilize “pay-as-you-go” financing through annual appropriations to fund the five year amount of \$18,084,059.
2. Adjusts ad valorem tax revenues based on projected conservative growth in assessments.

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

DEPARTMENT	ADOPTED 2020/21	PROJECTED 2021/22	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26
Total Proj. Avail. Resources	\$ 40,093,439	\$ 40,673,106	\$ 42,823,260	\$ 43,547,255	\$ 44,171,871	\$ 45,055,339
Proj. Operating Exp.	35,859,870	36,908,748	37,464,289	38,396,034	39,534,138	40,860,516
Proj. Debt Svce./Trans. (Include HS)	2,300,214	2,350,655	2,349,522	2,351,306	2,348,978	2,339,959
Subtotal	38,160,084	39,259,403	39,813,811	40,747,340	41,883,116	43,200,475
Balance after Operating Exp. & Debt Svce./Trans.	1,933,355	1,413,703	3,009,449	2,799,915	2,288,755	1,854,864
Less CIP Appropriations for:						
Beautification/Park Facility	134,800	37,350	565,350	916,600	723,000	359,350
Public Bldg & Facility	116,000	25,000	334,000	279,900	172,500	135,000
Information Technology	541,375	279,375	712,625	428,875	380,875	367,375
Capital Equipment Purch/Replace	629,380	568,350	869,450	746,200	730,800	775,800
	1,421,555	910,075	2,481,425	2,371,575	2,007,175	1,637,525
Charter HS Operating Cost Subsidy	487,870	477,628	350,000	300,000	200,000	200,000
Amount added to CIP Reserve	\$ 23,930	\$ 26,000	\$ 178,024	\$ 128,340	\$ 81,580	\$ 17,339

Impact of Capital Projects on Operating Budget

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

The third operational year of the DSAHS is scheduled to begin on July 1, 2021 and the full impact of such operations has yet to be determined. Please note that the financial activities of this Department are budgeted and recorded in a Special Revenue Fund through a process that is separate and apart from that of the City due to the fact that it has a different fiscal year from that of the City.

TABLE BP-1

PROPOSED BEAUTIFICATION AND PARK FACILITY IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
			2021/22	2022/23	2023/24	2024/25	2025/26	
BP1	Founders Park Improvements	CS	\$ 10,000	\$ 434,500	\$ 830,000	\$ 285,000	\$ 203,000	\$ 1,762,500
BP2	Waterways Park Improvements	CS	-	26,250	36,000	351,000	50,000	463,250
BP3	Waterways Dog Park Improvements	CS	12,350	33,250	5,000	5,000	50,000	105,600
BP4	Veterans Park Improvements	CS	10,000	38,000	35,600	45,000	21,000	149,600
BP5	Peace Park Improvements	CS	-	13,000	-	27,000	15,000	55,000
BP6	Citywide Beautification Improvements	PW/T	5,000	20,350	10,000	10,000	20,350	65,700
Totals			\$ 37,350	\$ 565,350	\$ 916,600	\$ 723,000	\$ 359,350	\$ 2,601,650

TABLE BP-2

PROPOSED BEAUTIFICATION AND PARK FACILITY IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL
				FUND - 001
BP1	Founders Park Improvements	CS	\$ 1,762,500	\$ 1,762,500
BP2	Waterways Park Improvements	CS	463,250	463,250
BP3	Waterways Dog Park Improvements	CS	105,600	105,600
BP4	Veterans Park Improvements	CS	149,600	149,600
BP5	Peace Park Improvements	CS	55,000	55,000
BP6	Citywide Beautification Improvements	PW/T	65,700	65,700
Totals			\$ 2,601,650	\$ 2,601,650

TABLE TI-1

PROPOSED TRANSPORTATION IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED		PROJECTED		PROJECTED		PROJECTED		TOTAL
			2021/22	2022/23	2023/24	2024/25	2025/26				
T11	Road Resurfacing Program	PW/T	\$ 118,000	\$ 366,000	\$ 535,000	\$ 520,000	\$ 550,000	\$ 2,089,000			
T12	Transportation System Improvements	PW/T	110,000	110,000	110,000	110,000	110,000	550,000			
T13	Circulator System Improvements	PW/T	25,000	10,000	-	-	-	35,000			
T14	Bike Share Station Program	PW/T	3,000	3,000	3,000	3,000	3,000	15,000			
Totals			\$ 256,000	\$ 489,000	\$ 648,000	\$ 633,000	\$ 663,000	\$ 2,689,000			

TABLE TI-2

PROPOSED TRANSPORTATION IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	TRANSPORT.
				AND STREET MAINT. FUND - 120
T11	Road Resurfacing Program	PW/T	\$ 2,089,000	\$ 2,089,000
T12	Transportation System Improvements	PW/T	550,000	550,000
T13	Circulator System Improvements	PW/T	35,000	35,000
T14	Bike Share Station Program	PW/T	15,000	15,000
Totals			\$ 2,689,000	\$ 2,689,000

TABLE DI-1

PROPOSED DRAINAGE IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED		PROJECTED		PROJECTED		PROJECTED		TOTAL
			2021/22	2022/23	2023/24	2024/25	2025/26				
D11	Stormwater Drainage Improvements	PW/T	\$ 810,000	\$ 700,000	\$ 350,000	\$ 850,000	\$ 250,000	\$ 2,960,000			
	Totals		\$ 810,000	\$ 700,000	\$ 350,000	\$ 850,000	\$ 250,000	\$ 2,960,000			

TABLE DI-2

PROPOSED DRAINAGE IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	
			STORMWATER	UTILITY
			TOTAL	FUND - 410
D11	Stormwater Drainage Improvements	PW/T	\$ 2,960,000	\$ 2,960,000
	Totals		\$ 2,960,000	\$ 2,960,000

TABLE PBF-1

PROPOSED PUBLIC BUILDING AND FACILITY IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED		PROJECTED		PROJECTED		PROJECTED		TOTAL
			2021/22	2022/23	2023/24	2024/25	2025/26				
PBF1	Police Department Improvements	PD	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
PBF2	Building Repairs and Other Improvements	ACES	-	40,000	271,000	40,000	40,000	40,000	40,000	391,000	
PBF3	Community Recreation Center Improvements	CS	-	153,000	91,900	42,000	55,000	55,000	55,000	341,900	
PBF4	Government Center/Facility Improvements	PW/T	25,000	121,000	188,000	18,000	18,000	18,000	18,000	370,000	
PBF5	HVAC Replacements	PW/T / ACES	28,000	65,000	32,000	161,000	99,000	99,000	99,000	385,000	
Totals			\$ 53,000	\$ 439,000	\$ 582,900	\$ 261,000	\$ 212,000	\$ 212,000	\$ 212,000	\$ 1,547,900	

TABLE PBF-2

PROPOSED PUBLIC BUILDING AND FACILITY IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL		CHARTER
				FUND - 001	FUND - 190	SCHOOL
PBF1	Police Department Improvements	PD	\$ 60,000	\$ 60,000	\$ -	-
PBF2	Building Repairs and Other Improvements	ACES	391,000	-	391,000	391,000
PBF3	Community Recreation Center Improvements	CS	341,900	341,900	-	-
PBF4	Government Center/Facility Improvements	PW/T	370,000	370,000	-	-
PBF5	HVAC Replacements	PW/T / ACES	385,000	174,500	210,500	210,500
Totals			\$ 1,547,900	\$ 946,400	\$ 601,500	601,500

TABLE IT-1

PROPOSED INFORMATION TECHNOLOGY IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED		PROJECTED		PROJECTED		PROJECTED		TOTAL
			2021/22	2022/23	2023/24	2024/25	2025/26				
IT1	Police Computers Systems <\$5000	PD	\$ 86,375	\$ 350,375	\$ 169,875	\$ 112,375	\$ 127,375	\$ 846,375			
IT2	Central Computer System >\$5000	IT	135,000	230,000	140,000	180,000	175,000	860,000			
IT3	Radios	PD	20,000	80,000	80,000	30,000	30,000	240,000			
IT4	Computer Equipment >\$5000	ACES	106,000	116,000	85,000	75,000	121,000	503,000			
IT5	Computer Equipment <\$5000	ACES	34,500	206,000	196,500	204,500	284,500	926,000			
IT6	Computer Equipment <\$5000	DSAHS	261,584	200,000	150,000	125,000	125,000	861,584			
IT7	Computer Equipment <\$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000			
IT8	Computer Equipment <\$5000	F	3,000	3,000	3,000	5,000	2,000	16,000			
IT9	Computer Equipment <\$5000	CM	2,000	2,000	2,000	-	-	6,000			
IT10	Computer Equipment <\$5000	PW/T	2,000	6,000	6,000	6,000	2,000	22,000			
IT11	Computer Equipment <\$5000	CS	11,500	12,000	4,500	7,000	7,000	42,000			
IT12	Computer Equipment <\$5000	CD	6,500	15,250	12,500	30,500	6,500	71,250			
IT13	Computer Equipment <\$5000	AACC	5,000	5,000	4,000	2,000	10,500	26,500			
IT14	Computer Equipment <\$5000	CC	2,000	3,000	1,000	2,000	1,000	9,000			
Totals			\$ 681,459	\$ 1,234,625	\$ 860,375	\$ 785,375	\$ 897,875	\$ 4,459,709			

TABLE IT-2

PROPOSED INFORMATION TECHNOLOGY IMPROVEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
FUNDING PLAN BY PROJECT CATEGORY AND SOURCE

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	CHARTER		
				GENERAL FUND - 001	SCHOOL FUND - 190	DSAHS FUND - 191
IT1	Police Computers Systems <\$5000	PD	\$ 846,375	\$ 846,375	\$ -	\$ -
IT2	Central Computer System >\$5000	IT	860,000	860,000	-	-
IT3	Radios	PD	240,000	240,000	-	-
IT4	Computer Equipment >\$5000	ACES	503,000	-	503,000	-
IT5	Computer Equipment <\$5000	ACES	926,000	-	926,000	-
IT6	Computer Equipment <\$5000	DSAHS	861,584	-	-	861,584
IT7	Computer Equipment <\$5000	IT	30,000	30,000	-	-
IT8	Computer Equipment <\$5000	F	16,000	16,000	-	-
IT9	Computer Equipment <\$5000	CM	6,000	6,000	-	-
IT10	Computer Equipment <\$5000	PW/T	22,000	22,000	-	-
IT11	Computer Equipment <\$5000	CS	42,000	42,000	-	-
IT12	Computer Equipment <\$5000	CD	71,250	71,250	-	-
IT13	Computer Equipment <\$5000	AACC	26,500	26,500	-	-
IT14	Computer Equipment <\$5000	CC	9,000	9,000	-	-
Totals			\$ 4,459,709	\$ 2,169,125	\$ 1,429,000	\$ 861,584

TABLE CE-1

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED		PROJECTED		PROJECTED		PROJECTED		TOTAL
			2021/22	2022/23	2023/24	2024/25	2025/26				
CE1	Vehicle Purchase & Replacements	PD	\$ 382,500	\$ 417,500	\$ 382,500	\$ 420,500	\$ 467,500	\$ 2,070,500			
CE2	Equipment Purchase and Replacement>5000	PD	160,600	129,500	116,700	140,100	122,200	669,100			
CE3	Equipment Purchase and Replacement<5000	PD	89,200	51,400	53,000	23,500	43,500	260,600			
CE4	Equipment Purchase and Replacement>5000	DSAHS	6,000	10,000	10,000	10,000	10,000	46,000			
CE5	Equipment Purchase and Replacement>5000	CS	-	78,200	56,500	35,000	31,000	200,700			
CE6	Equipment Purchase and Replacement>5000	PW/T	-	58,000	31,000	31,000	30,000	150,000			
CE7	Equipment Purchase and Replacement<5000	CS	11,250	20,850	16,000	28,200	23,100	99,400			
CE8	Equipment Purchase and Replacement>5000	AACC	14,000	84,000	90,500	52,500	58,500	299,500			
CE9	Equipment Purchase and Replacement>5000	CD	-	30,000	-	-	-	30,000			
Totals			\$ 663,550	\$ 879,450	\$ 756,200	\$ 740,800	\$ 785,800	\$ 3,825,800			

TABLE CE-2

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT PROJECTS
SCHEDULED FOR 2021/22 - 2025/26
FUNDING PLAN BY PROJECT CATEGORY AND SOURCE

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	CAPITAL PROJECTS		
				GENERAL FUND - 001	DSAHS FUND - 191	FUND - 392
CE1	Vehicle Purchase & Replacements	PD	\$ 2,070,500	\$ 2,070,500	\$ -	-
CE2	Equipment Purchase and Replacement>5000	PD	669,100	669,100	-	-
CE3	Equipment Purchase and Replacement<5000	PD	260,600	120,000	-	140,600
CE4	Equipment Purchase and Replacement>5000	DSAHS	46,000	-	46,000	-
CE5	Equipment Purchase and Replacement>5000	CS	200,700	200,700	-	-
CE6	Equipment Purchase and Replacement>5000	PW/T	150,000	150,000	-	-
CE7	Equipment Purchase and Replacement<5000	CS	99,400	99,400	-	-
CE8	Equipment Purchase and Replacement>5000	AACC	299,500	299,500	-	-
CE9	Equipment Purchase and Replacement>5000	CD	30,000	30,000	-	-
Totals			\$ 3,825,800	\$ 3,639,200	\$ 46,000	\$ 140,600

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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CITY OF AVENTURA

CAPITAL OUTLAY

2021/22 - 2025/26

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET SCHEDULE

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2021/22	PROJECT DESCRIPTION	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT					
					2021/22	2022/23	2023/24	2024/25	2025/26	
001-80XX										
	<u>City Manager - 8005-512</u>									
6402	Computer Equipment <\$5,000	\$ 2,000	(1)	4	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<u>City Clerk - 8008-519</u>									
6402	Computer Equipment <\$5,000	2,000	(1)	4	-	-	-	-	-	-
	<u>Finance - 8010-513</u>									
6402	Computer Equipment <\$5,000	3,000	(1)	4	-	-	-	-	-	-
	<u>Information Technology - 8012-513</u>									
6401	Computer Equipment >\$5,000	135,000	(1)	4	-	-	-	-	-	-
6402	Computer Equipment <\$5,000	6,000	(1)	4	-	-	-	-	-	-
	Subtotal	141,000								
	<u>Police - 8020-521</u>									
6402	Computer Equipment <\$5,000	86,375	(1)	4	-	-	-	-	-	-
6407	Radio Purchase & Replace.	20,000	(1)	5	-	-	-	-	-	-
6410	Equipment >\$5,000	160,600	(1)	5	-	-	-	-	-	-
6450	Vehicles	382,500	(1)	5	-	-	-	-	-	-
	Subtotal	649,475								
	<u>Community Development - 8040-524</u>									
6402	Computer Equipment <\$5,000	6,500	(1)	4	-	-	-	-	-	-
	<u>Community Services - 8050-539/572</u>									
6402	Computer Equipment <\$5,000	11,500	(1)	4	-	-	-	-	-	-
6411	Equipment <\$5,000	11,250	(1)	5	-	-	-	-	-	-
6310	Aventura Founders Park	10,000	(1)	10	-	-	-	-	-	-
6323	Waterways Dog Park Improvements	12,350	(1)	10	-	-	-	-	-	-
6326	Veterans Park Improvements	10,000	(1)	10	-	-	-	-	-	-
	Subtotal	55,100								
	<u>Public Works/Transportation - 8054-539/541</u>									
6421	Government Center Improvements	25,000	(1)	10	-	-	-	-	-	-
6301	Beautification Projects	5,000	(1)	5	-	-	-	-	-	-
6402	Computer Equipment <\$5,000	2,000	(1)	4	-	-	-	-	-	-
	Subtotal	32,000								
	<u>Arts & Cultural Center - 8070-575</u>									
6402	Computer Equipment <\$5,000	5,000	(1)	4	-	-	-	-	-	-
6410	Equipment >\$5,000	14,000	(1)	5	-	-	-	-	-	-
	Subtotal	19,000								
	<u>Non-Departmental - 8090-590</u>									
6999	Capital Reserve	14,772,304	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total Capital	\$ 15,682,379			\$ -	\$ -	\$ -	\$ -	\$ -	-

(1) - No significant impact on operating budget anticipated.

CITY OF AVENTURA

CAPITAL OUTLAY

2021/22 - 2025/26

IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET SCHEDULE - CONTINUED

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2021/22	PROJECT DESCRIPTION	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT				
					2021/22	2022/23	2023/24	2024/25	2025/26
TRANSPORTATION AND STREET MAINTENANCE FUND - 120									
<u>Public Works/Transportation - 5401-541</u>									
6304	Circulator System Improv. - Bus Shelt	\$ 25,000	(1)	10	\$ -	\$ -	\$ -	\$ -	\$ -
6305	Road Resurfacing	118,000	(1)	10	-	-	-	-	-
6308	Citywide Bicycle Sharing	3,000	(1)	10	-	-	-	-	-
6341	Transportation System Improv.	110,000	(1)	10	-	-	-	-	-
6999	Capital Reserve	42,710	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Capital		\$ 298,710			\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUND - 392									
<u>Police - 2001-521</u>									
6411	Equipment >\$5,000	\$ 89,200	(1)	5	\$ -	\$ -	\$ -	\$ -	\$ -
6999	Capital Reserve	101,959	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Community Services - 5001-572</u>									
6999	Capital Reserve	5,473	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Public Works/Transportation - 5401-541</u>									
6999	Capital Reserve	674,275	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Capital		\$ 870,907			\$ -	\$ -	\$ -	\$ -	\$ -
STORMWATER UTILITY FUND - 410									
<u>Public Works/Transportation - 5401-538</u>									
6306	Drainage Improvements	\$ 810,000	(1)	10	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital		\$ 810,000			\$ -	\$ -	\$ -	\$ -	\$ -

(1) No significant impact on operating budget anticipated.

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



APPENDIX A

**GLOSSARY OF
ACRONYMS AND TERMS**

Account

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

Accounting Principles Board (“APB”)**Accounting Research Bulletins (“ARBs”)****Accounting System**

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

Accrual Basis of Accounting

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

Actuary

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

Ad Valorem Taxes

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

Adopted Budget

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

Amended Budget

The adopted budget as formally adjusted by the City Commission.

Amortization

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

Annual Comprehensive Financial Report (“Annual Report”)

This official annual report presents the status of the City’s finances in a standardized format. The Annual Report 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.

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.

Arts & Cultural Center (“AACC”)**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.

Aventura City of Excellence School (“ACES”)**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 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.

Basis of Budgeting

The Basis of Budgeting refers to the method used to determine when revenues and expenditures are recognized for budgetary purposes. Budgets for governmental funds are adopted on a basis that is consistent with Generally Accepted Accounting Principles (“GAAP”) which require recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

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.

Commission of Accreditation for Law Enforcement Agencies ("CALEA")**Capital Budget**

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

Capital Construction Fund

A fund established to account for bond proceeds and expenditures associated with the purchase of properties and/or constructions costs to be utilized for public parks, Arts & Cultural Center, the Government Center and Police Station and the Don Soffer Aventura High School.

Capital Improvement Program ("CIP")

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

Capital Outlays

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

Capital Projects Fund

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

Carryover

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

Centers for Disease Control and Prevention ("CDC")**Chart of Accounts**

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

Charter Schools USA, Inc. ("CSUSA")**Collective Bargaining Agreement ("CBA")**

An employment agreement between the City and Dade County Police Benevolent Association that covers Officers and Sergeants.

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.

Community Rating System (“CRS”)**Community Recreation Center (“CRC”)****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.

Coronavirus Disease 2019 (“COVID-19”)**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.

Don Soffer Aventura High School (“DSAHS”)**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.

Equivalent Residential Unit (“ERU”)**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.

Financial Accounting Standards Board (“FASB”)**Fiscal Period**

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

Fiscal Year (“FY”)

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

Fixed Assets

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

Florida Department of Transportation (“FDOT”)

**Florida Power & Light Company (“FPL”)
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 (“FTE”)

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

Fund

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

Fund Accounts

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

Fund Balance

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

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

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

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

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

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

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

General Fund

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

Generally Accepted Accounting Principles ("GAAP")**Geographic Information System ("GIS")****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.

Government Finance Officers Association ("GFOA")**Governmental Accounting Standards Board ("GASB")****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.

Heating, Ventilation and Air Conditioning ("HVAC")**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.

National Pollutant Discharge Elimination System ("NPDES")**Net Position**

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

Non-Departmental

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

Objective

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

Operating Budget

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

Ordinance

A formal legislative enactment by the City Commission.

Pay-as-You-Go Financing

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

Performance Budget

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

Performance Workload Indicators

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

Police Education Fund

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

Police Off-duty Services Fund

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

Property Tax

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

Proprietary Fund

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

Reserves

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

Resolution

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

Revenues

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

Rolled-Back Rate

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

Sales Tax

Tax imposed on the purchase of goods and services.

Special Revenue Fund

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

Stormwater Utility Fund

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

Taxable Assessed Value ("TAV")

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

Taxes

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

Transportation and Street Maintenance Fund

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

Trust and Agency Funds

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

Truth in Millage ("TRIM")

The Florida Truth in Millage Act ("TRIM") serves to formalize the property tax levying

process by requiring a specific method of tax rate calculation form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

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

Unencumbered

The portion of an allotment not yet expended or encumbered.

Useful Life

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

User Charges or Fees

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

Utility Service Tax

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

911 Fund

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

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**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



**APPENDIX B
AUTHORIZED INVESTMENTS
SUMMARY TABLE**

APPENDIX A

Authorized Investments Summary Table

Investment Type	Minimum Rating¹	Maximum Composition	Subsector Limit	Individual Issuer Limit	Maximum Maturity
United States Government Securities	UST	100%	-	-	7 Years
United States Government Agencies ²	AGY	50%	-	10%	5 Years
United States Government Sponsored Agencies ³	AGY	80%	-	25%	7 Years
Interest Bearing Time Deposit or Savings Account ^{4*}	QPD	10%	-	5%	1 Year
Repurchase Agreements ^{5*}		20%	-	-	90 Days
Counterparty	A-1/P-1	5%	-	-	-
Collateral	UST/AGY	-	-	-	-
Florida Local Government Surplus Trust Fund (SBA) ^{6*}	AAAm	65%	-	-	-
Intergovernmental Investment Pools ^{6*}	AAA/Aaa	25%	-	-	-
Money Market Mutual Funds ⁶	AAAm/AAAm-G	35%	-	15%	-
Commercial Paper	A-1/P-1 ^(A)	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% ^(B)	-	-	5 Years
Asset Backed Securities	AAA by at least 2				
	NRSRO's	15%	10%	2%	5 Years
Israel Bonds*		\$300,000	-	-	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.

^(A) 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.

^(B) 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

**CITY OF AVENTURA
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/22**



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