

City of Aventura  
**Operating and  
Capital Budget**

**FISCAL YEAR 2022/2023**





# CITY OF AVENTURA OPERATING AND CAPITAL BUDGET FISCAL YEAR 2022/23



## **CITY COMMISSION**

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

## **CITY MANAGER**

Ronald J. Wasson

## **DEPARTMENT DIRECTORS**

Weiss Serota Helfman Cole & Bierman, P.L., City Attorney  
Bryan Pegues, Assistant City Manger  
Michael Bentolila, Chief of Police  
Melissa Cruz, Finance Director  
Ellisa L. Horvath, City Clerk  
Jeff Kiltie, Arts & Cultural Center General Manager  
Keven R. Klopp, Community Development Director  
Joseph S. Kroll, Public Works/Transportation Director  
Karen J. Lanke, Information Technology Director  
Geoff McKee, Don Soffer Aventura High School Principal  
Kimberly S. Merchant, Community Services Director  
Anthony Tyrkala, Aventura City of Excellence School Principal



**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**

**TABLE OF CONTENTS**

City Manager’s Budget Message Addendum .....	i
City Manager’s Budget Message Updated .....	iii
Organization Chart .....	xix
Distinguished Budget Presentation Award .....	xx
<b>INTRODUCTION .....</b>	<b>1</b>
Community Profile.....	2
Budget Procedures and Process.....	4
Financial Policies .....	10
Cash Management/Investment Policies .....	11
Fund Balance Policies .....	12
Financing Programs and Debt Administration.....	13
Cash Management.....	15
Purchasing Policy and Administration .....	16
Risk Management.....	16
Demographics and Miscellaneous Statistics.....	17
Budget Preparation Calendar .....	18
Assessed Value Information .....	19
Tax Rate Comparison.....	20
Where Do Your Tax Dollars Go? .....	21
Comparative Personnel Summary.....	22
Privatized/Contracted City Services .....	22
Long-term Financial Plans .....	23
Budget in Brief.....	25
<b>SUMMARY OF ALL FUNDS .....</b>	<b>27</b>
Fund Balance Analysis .....	30
<b>GENERAL FUND .....</b>	<b>31</b>
Summary of Budget .....	32
Revenue Projections.....	35
Expenditures:	
City Commission.....	45
Office of the City Manager.....	49
Legal Department.....	55
City Clerk’s Office .....	59
Finance Department.....	65
Human Resources Department.....	71
Information Technology Department.....	77
Police Department.....	83
Community Development Department.....	91
Community Services Department .....	97
Public Works/Transportation Department.....	103
Arts & Cultural Center Department .....	109
Non-Departmental .....	115
Capital Outlay .....	119
<b>POLICE EDUCATION FUND .....</b>	<b>127</b>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**

**TABLE OF CONTENTS - CONTINUED**

<b>TRANSPORTATION AND STREET MAINTENANCE FUND .....</b>	<b>131</b>
<b>911 FUND .....</b>	<b>137</b>
<b>DEBT SERVICE FUNDS .....</b>	<b>141</b>
<b>CAPITAL PROJECTS FUND.....</b>	<b>157</b>
<b>STORMWATER UTILITY FUND.....</b>	<b>161</b>
<b>POLICE OFFDUTY SERVICES FUND .....</b>	<b>165</b>
<b>SUMMARY OF CAPITAL IMPROVEMENT PROGRAM .....</b>	<b>169</b>
2022/23-2026/27 Five-Year Highlights.....	170
Purpose of the Capital Improvement Program.....	172
Legal Authority.....	172
Development of the Capital Improvement Program.....	173
Capital Improvement Program Policies.....	173
Preparing the Capital Budget.....	174
Locating a Specific Capital Project.....	174
Summary of Recommended Projects.....	175
Summary of Major Programs by Year.....	175
Summary of Proposed Appropriations by Funding Source.....	176
Summary of Projects by Location and Year.....	177
Summary of Financing Plan Model.....	178
Impact of Capital Projects on Operating Budget.....	178
Proposed Beautification and Park Facility Improvement Projects.....	179
Proposed Transportation Improvement Projects.....	180
Proposed Drainage Improvement Projects.....	181
Proposed Public Building and Facility Improvement Projects.....	182
Proposed Information Technology Improvements Projects.....	183
Proposed Capital Equipment Purchase and Replacement Projects.....	184
Impact of Capital Projects on Operating Budget Schedule.....	185
<b>APPENDICIES</b>	
<b>APPENDIX A – GLOSSARY OF ACRONYMS AND TERMS .....</b>	<b>187</b>
<b>APPENDIX B .....</b>	<b>195</b>



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

---

Office of the City Manager

September 9, 2022

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

RE: FY 2022/23 Budget Message Addendum

Members of the City Commission:

On July 17, 2022, the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2022 was presented to the City Commission. At the budget review meeting, that was held on July 21, 2022, the City Commission reviewed, discussed and proposed changes for the City Manager to include in the Operating and Capital Budget.

The 2022/2023 Operating and Capital Budget is attached. Please note that the following changes were made to the budget since it was presented at the July 21, 2022 workshop:

- With the City and Police Benevolent Association in the middle of collective bargaining sessions to negotiate a new agreement effective October 1, 2022, benefit increases related to the Police department were conservatively budgeted for FY 2022/23.
- Added funding to Special Events in Community Services for Holiday Lighting Celebration
- Added a one-time bonus for all employees
- Reduced the health insurance increase from 10% to 6% based on final notice from insurance carrier
- Added \$42,500 for an HR Classification and Compensation Study for General Employees
- Increased Landscaping costs by 3.5% for the Brightview contract (last increase was 4 years ago)
- Increased Half-Cent Sales Tax revenue by \$400,000 per State of Florida estimates

As a result, the changes can be reflected in both the "CITY MANAGER PROPOSAL 2022/23" and the "COMMISSION APPROVAL 2022/23" columns.

Respectfully submitted,

Ronald J. Wasson  
City Manager

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

---

---

## Office of the City Manager

September 9, 2022

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

RE: FY 2022/23 Budget Message Updated

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, 2022, 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 June 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 and for the last two years, 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 altered 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. With the rollout of the COVID-19 vaccine in FY 2021, things are slowly returning to normal and we can see the light at the end of the tunnel. Since the pandemic's full financial impact is unknown at this time, the Administration has prepared a conservative budget by holding most operating revenues and expenditures relatively flat whenever possible.

As the distribution of the COVID-19 vaccine continues and with the infusion of various Federal funding programs (i.e., CARES and the American Rescue Plan Act), City operations will continue to stabilize and completely return to a "traditional" environment in the coming year.

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 while we definitely seem to be experiencing recovery from the pandemic, the emergence of other strains and variants is highly likely and can lead to future negative impacts. 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.

#### **Ad Valorem Taxes**

On July 1, 2022, the Miami-Dade County Property Appraiser advised the City that we experienced an 8.77% increase in property values in comparison to the prior year. This is the 1<sup>st</sup> year in the last five years that we have seen an increase in the City's existing property values. This increase was due to a booming housing market in the County coupled with new construction in 2022. In the current year, the addition of new construction totaled approximately \$65,997,000. However, with inflation and interest rates surging, economists are predicting a mild recession ahead. Dramatic price increases for materials and labor shortages are driving many of our expenditure line items up including fuel, repairs and maintenance and equipment. In light of this and the economic uncertainty related to recovery from the COVID-19 pandemic, the growth of the FY 2022/23 operating expenditures was maintained in accordance with the FY 2021/22 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 4<sup>th</sup> year of operations of the Don Soffer Aventura High School and the expansion 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 27<sup>th</sup> 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 \$64,522,057 or 5.24% higher 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 \$1,908,025 and decreased by \$1,041,152 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 \$4,031,669 or 9.99% as compared to the previous year. The net General Fund operating costs increased by \$3,533,663 or 9.57%. 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 x.
- The overtime in the Police Department operational budget has increased by \$100,000.
- Building Inspection services and permit revenue increased due to an increase in the current year activity which is expected to continue into FY 2022/23.
- Funding increased compared to the prior year to ensure that adequate coverage is provided at our parks during the peak season and to accommodate increased attendance as we move to being open 7 days a week, as well and to enhance City communications and internal support.
- Recreational programming funding and expenditures increased due to an increase in the current year activity as the recovery from the pandemic continues.
- An increase of 6% for health insurance has been considered in the development of this document.
- Fuel costs for the Police and Public Works Departments increased by \$159,000 or 63.27% to support the rising gas prices.
- At the time this document was prepared, the City and the Dade County Police Benevolent Association were in the middle of collective bargaining sessions to negotiate a new Collective Bargaining Agreement (“CBA”) which will become effective October 1, 2022.

### **FY 2022/23 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. These priorities and goals that the City addresses in the budget, were developed through prior workshops and conversations.

#### *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 12<sup>th</sup> grade in August 2022 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 27<sup>th</sup> 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 \$2,150,800 and \$2,625,000, respectively.
- Maintain healthy reserves that ensures the City's ability to provide quality services under challenging economic times and to address unforeseen emergencies.
- 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 12,000 riders a month and extend service to new developments.
- Continue to offer and expand 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 Aventura Youth Council.

*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.

**THE REST OF THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

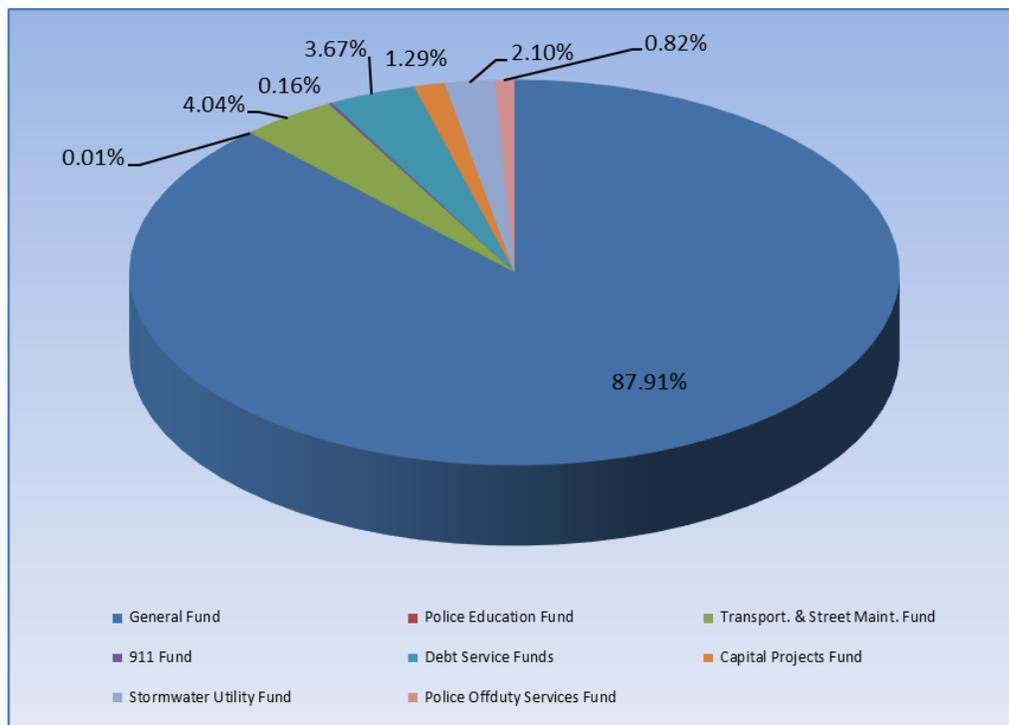
**Summary of All Budgetary Funds**

The total proposed budget for FY 2022/23, including all funds, capital outlay and debt service, (net of interfund eliminations) is \$64,522,057. This is \$3,211,890 or 5.24% more than the prior year. Operating expenditures total \$44,371,621, while Capital Outlay expenditures and CIP Reserve total \$1,908,025 and \$15,790,101, respectively for a total of \$17,698,126. Debt Service expenditures total \$2,452,310.

**All Funds  
Fund Summary by Amount**

<b>FUND</b>	<b>PROPOSED AMOUNT</b>	<b>% of BUDGET</b>
General Fund	\$ 58,791,062	87.91%
Police Education Fund	5,500	0.01%
Transportation & Street Maint. Fund	2,699,500	4.04%
911 Fund	106,800	0.16%
Debt Service Funds	2,452,310	3.67%
Capital Projects Fund	864,407	1.29%
Aventura Charter High School Const. Fi	-	0.00%
Stormwater Utility Fund	1,402,000	2.10%
Police Offduty Services Fund	550,000	0.82%
<b>Subtotal</b>	<b>\$ 66,871,579</b>	<b>100.00%</b>
<b>Interfund Eliminations</b>	<b>(2,349,522)</b>	
<b>Total</b>	<b>\$ 64,522,057</b>	

**All Funds  
Fund Summary by Percentage**

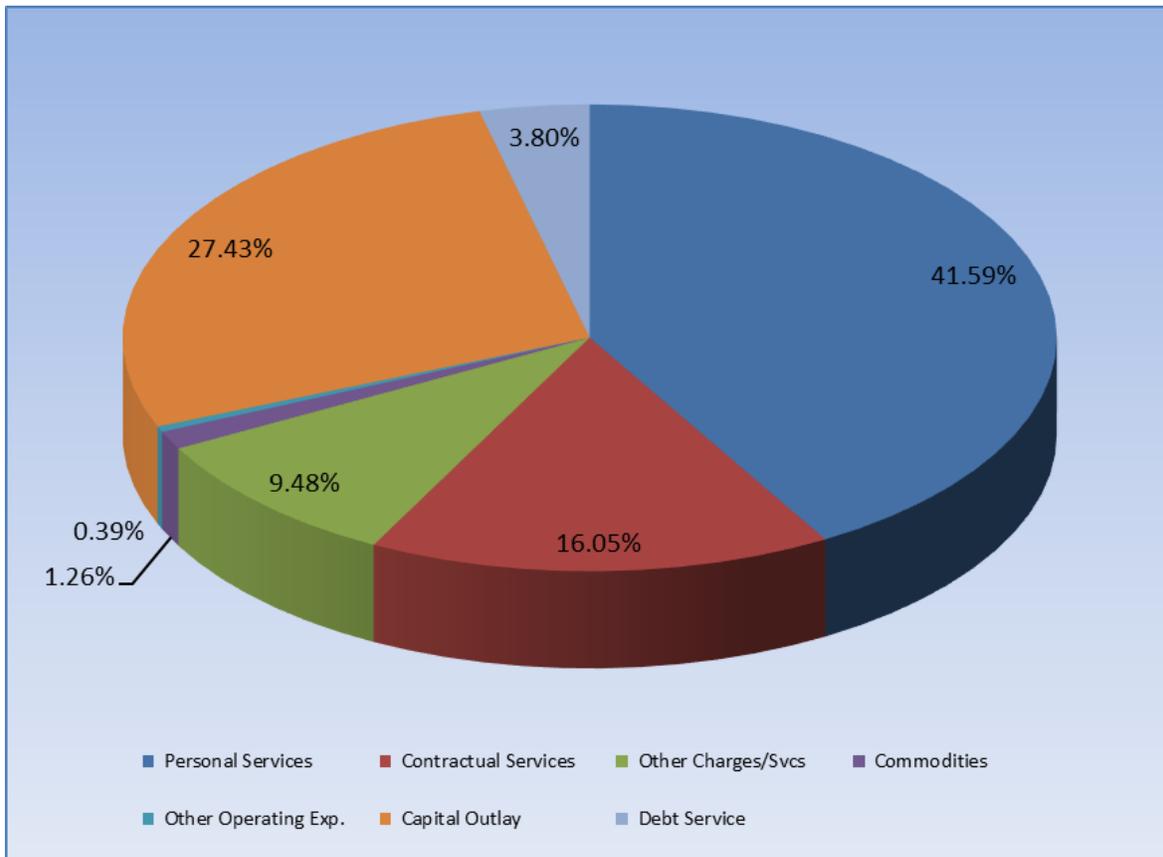


Expenditures by category are as follows:

**All Funds  
Expenditure Category Summary by Amount**

<b>CATEGORY</b>	<b>PROPOSED AMOUNT</b>	<b>% of BUDGET</b>
Personal Services	\$ 26,834,434	41.59%
Contractual Services	10,354,330	16.05%
Other Charges/Svcs	6,119,137	9.48%
Commodities	813,350	1.26%
Other Operating Expenses	250,370	0.39%
Capital Outlay	17,698,126	27.43%
Debt Service	2,452,310	3.80%
<b>Total</b>	<b>\$ 64,522,057</b>	<b>100.00%</b>

**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 \$3,211,890 or 5.24% more than the previous year, primarily resulting from the increased cost of insurance, contracted labor, materials and supplies, increased building inspection services, personnel changes, enhanced communication services, expansion of on-demand transportation services and increase in community services programming as we return to pre-COVID levels. These increases are offset by 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 as well as American Rescue Plan Act ("ARPA") grant funding.

**All Funds  
Departmental Budget Comparison**

<b>DEPARTMENT</b>			<b>INCREASE</b>	
	<b>2021/22</b>	<b>2022/23</b>	<b>(DECREASE)</b>	<b>% CHANGE</b>
City Commission	\$ 154,709	\$ 220,213	\$ 65,504	42.34%
Office of the City Manager	764,675	1,428,008	663,333	86.75%
Legal	317,000	380,000	63,000	19.87%
City Clerk's Office	380,112	402,348	22,236	5.85%
Finance	1,121,069	1,137,237	16,168	1.44%
Human Resources	-	284,919	284,919	100.00%
Information Technology	1,154,235	1,230,980	76,745	6.65%
Police	22,160,700	23,106,853	946,153	4.27%
Community Development	3,107,347	3,705,688	598,341	19.26%
Community Services	2,619,012	3,337,799	718,787	27.44%
Public Works/Transportation	6,129,180	6,367,507	238,327	3.89%
Arts & Cultural Center	886,788	901,444	14,656	1.65%
Non-Departmental	1,545,125	1,868,625	323,500	20.94%
<b>Subtotal</b>	<b>40,339,952</b>	<b>44,371,621</b>	<b>4,031,669</b>	<b>9.99%</b>
Capital Outlay	2,949,177	1,908,025	(1,041,152)	-35.30%
CIP Reserve	15,563,601	15,790,101	226,500	1.46%
Debt Service	2,457,437	2,452,310	(5,127)	-0.21%
<b>Total</b>	<b>\$ 61,310,167</b>	<b>\$ 64,522,057</b>	<b>\$ 3,211,890</b>	<b>5.24%</b>

**GENERAL FUND**

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

**Revenues**

The projected revenues in the FY 2022/23 General Fund Budget that are available for allocation total \$58,791,062. This is an increase of \$3,008,088 or 5.39% 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 \$11,368,391,539. This amount is \$917,034,881 or 8.77% higher than last year. The ad valorem millage levy for FY 2022/23 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$18,641,832 as compared to last year's amount of \$17,138,084. This represents the 27<sup>th</sup> year without an increase. The budget projection for this category also includes \$5,200,000, \$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 \$875,000 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 \$7,544,500. This amount is \$780,000 or 11.53% more than the prior year's budget primarily due to the anticipated increases in building permit revenue. The category also includes minor increases in revenue derived from electric franchise fees.

Intergovernmental Revenues – The projected revenue for this category totals \$3,734,676. This amount is \$452,000 or 13.77% more than the prior year's budget primarily due to the belief that State Revenue Sharing and Half Cent Sales Tax will recover from their COVID-19 lows.

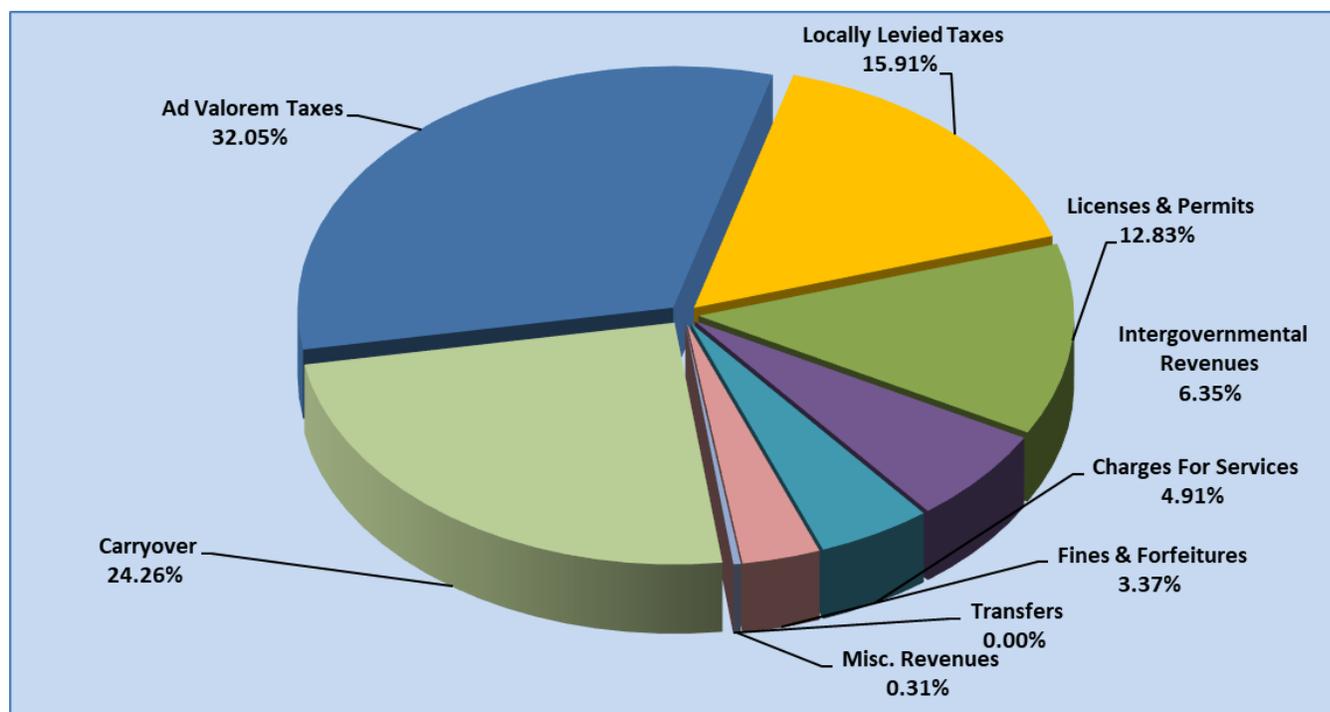
Charges for Services – The projected revenue for this category totals \$2,886,643. This amount is \$556,297 or 23.87% more than the prior year’s budget due to anticipated increases in programming activity as enrollment rebounds from the negative COVID impact. In addition, a new membership and guest fee was charged in FY 2021/22. The FY 2022/23 is the first year it will be budgeted for.

Fines and Forfeitures – The projected revenue for this category totals \$1,982,500 and includes revenues derived from county court fines and the intersection safety camera program. This amount is \$200,000 or 11.22% more than the prior year’s budget primarily due to increased activity and the anticipation of additional revenues due to the addition of a new camera in April 2022.

Miscellaneous Revenues – The projected revenue for this category totals \$185,000 as we continue to operate in very low interest rate environment.

Non-Revenue (Carryover) – This represents a projected available amount of fund balance totaling \$14,260,911 that has been utilized in preparing the budget.

**General Fund  
Revenues by Source**



**Expenditures**

The projected expenditures in the FY 2022/23 General Fund Budget total \$58,791,062 and are balanced with the projected revenues. The operating expenditures have increased by \$3,533,663 or 9.58% as compared to the prior year while total expenditures are \$3,008,088 or 5.39% more than the FY 2021/22 amount.

**General Fund  
Expenditure Category Summary**

<b>CATEGORY</b>	<b>2021/22</b>	<b>2022/23</b>	<b>INCREASE (DECREASE)</b>	<b>% Change</b>
Personal Services	\$ 24,839,670	\$ 26,284,434	\$ 1,444,764	5.82%
Contractual Services	6,170,559	7,083,330	912,771	14.79%
Other Charges/Svcs	5,073,634	6,030,927	957,293	18.87%
Commodities	620,800	810,350	189,550	30.53%
Other Operating Expenditures	204,085	233,370	29,285	14.35%
Subtotal	<u>36,908,748</u>	<u>40,442,411</u>	<u>3,533,663</u>	<u>9.57%</u>
Capital Outlay	16,523,571	15,999,129	(524,442)	-3.17%
Transfer to Funds	2,350,655	2,349,522	(1,133)	-0.05%
<b>Total</b>	<u><b>\$ 55,782,974</b></u>	<u><b>\$ 58,791,062</b></u>	<u><b>\$ 3,008,088</b></u>	<u><b>5.39%</b></u>

**Personal Services**

Personal Services increased by \$1,444,764 or 5.82% compared to the prior year. Additional information is outlined below:

Total Number of Employees: 199

- 186 full-time, inclusive of the elected officials (an increase of five (5) positions from the prior year as outlined below).
- 13 part-time (a net reduction of three (3) positions as outlined below under General Employees).
- 192.5 Full-time Equivalent (FTE)

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

- Reflect a 2% increase, effective October 1, 2022.
- Reflect a bonus amount that averages 3% per employee for those employees who have not yet reached their maximum salary range.
- Reflect a one-time bonus of \$5,000 for full-time employees and \$1,000 for part-time employees pro-rated based on the amount of time employed at the City during FY2021/22. The bonuses eligible to be paid out of ARPA grant funds are not included in the budget presented.

Number of Employees: 114

- 101 full-time (an increase of four (4) positions from the prior year as outlined below).
- 13 part-time (a net reduction of two (2) positions as outlined below).
- 107.5 FTE

Changes to full-time staff: an increase of four (4) full-time positions as follows:

- The Assistant City Manager position is a stand-alone role in FY 2022/23. In the previous year it was held as a dual role titled Assistant City Manager – Finance and Administration which was budgeted in the Finance Department in the previous year. This will now be budgeted in the Office of the City Manager.
- The Social Media Specialist position was converted from a part time to a full-time position in FY 2021/22 in the Office of the City Manager.
- A budget manager position was added to the Finance department in anticipation of a shift of duties to provide additional support for grant administration, implementation of a new ERP and additional monitoring and duties related to the financial needs of the ACES and DSAHS.

- A part time park attendant position was converted into a full-time position to provide adequate coverage at the parks. In FY 2021/22, the department experienced continuous turnover and difficulties in retaining part time attendants.

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

Decreases:

- One (1) part-time Social Media Specialist position has been converted to a full-time position in the Office of the City Manager.
- As mentioned above one (1) part-time Park Attendant in the Community Services Department has been converted to a full-time position.

<b>Comparative Personnel Allocation Summary 2 - Year Presentation</b>		
	<b>2021/22</b>	<b>2022/23</b>
City Commission	7.0	7.0
Office of the City Manager	4.0	5.0
Legal *	-	-
City Clerk's Office	2.0	2.0
Finance	7.0	7.0
Human Resources ****	-	1.0
Information Technology	5.0	5.0
Police	130.0	130.0
Community Development	7.0	7.0
Community Services	23.0	23.0
Public Works/Transportation	8.0	8.0
Arts & Cultural Center *	-	-
Charter School **	4.0	4.0
Don Soffer Aventura H.S. ***	N/A	N/A
<b>Total</b>	<b>197.0</b>	<b>199.0</b>
<p>* Departmental staff is provided through contractual services.  ** Departmental staff is included in Charter School Fund Budget Document.  *** Management is provided by CSUSA and departmental staff is included in Don Soffer Aventura High School Fund Budget Document.  **** Human Resources was grouped with Finance last year (FY 2021/22)</p>		

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, 2022, the City will be entering into the 1<sup>st</sup> year of a new Agreement. Negotiations have begun at the time this document was prepared.
- The new Agreement will expire on September 30, 2025.
- The financial considerations of the negotiated Agreement have been incorporated into this budget document.
- Effective October 1, 2022, the actuarial determined percentage for City contributions related to the Police Officers' Retirement Plan will be 21.776%.
- Reflect a one-time bonus of \$5,000 for full-time employees and \$1,000 for part-time employees pro-rated based on the amount of time employed at the City during FY2021/22. The bonuses eligible to be paid out of ARPA grant funds are not included in the budget presented.

Number of Employees: 85

- 85 Full-time (one detective and one officer was added for FY2022/23 to meet the needs of the department).
- 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 \$39,000 (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 \$12.50 to \$13.50 in order to better attract candidates for these positions, as well as to grow the rate gradually towards the new minimum wage requirement of \$15.00/hour by September 30, 2025.
- At the time this document was prepared, City staff finalized negotiations with its current carrier for Group Health Plan, Vision Plan and Employee Assistance Program (“EAP”). A 6% 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 \$7,083,330 or 12.05% of the General Fund budget. This is an increase of \$912,771 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 \$6,030,927 or 10.26% of the General Fund budget. This is an increase of \$957,293 from the prior year and is primarily due to anticipated increases in programming activity as enrollment rebounds from the negative COVID impact. A new membership and guest fee was charged in FY 2021/22 and an increase in budget for electric and water utilities as the City has exceeded the budget in these areas in the recent past.

The Commodities category is budgeted at \$810,350 or 1.38% of the total General Fund budget while the Other Operating Expenses category is budgeted at \$233,370 or 0.40% of the total General Fund budget.

### Capital Outlay

General Fund capital outlay projects totaling \$1,226,825 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 2022/23 -2026/27. 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:

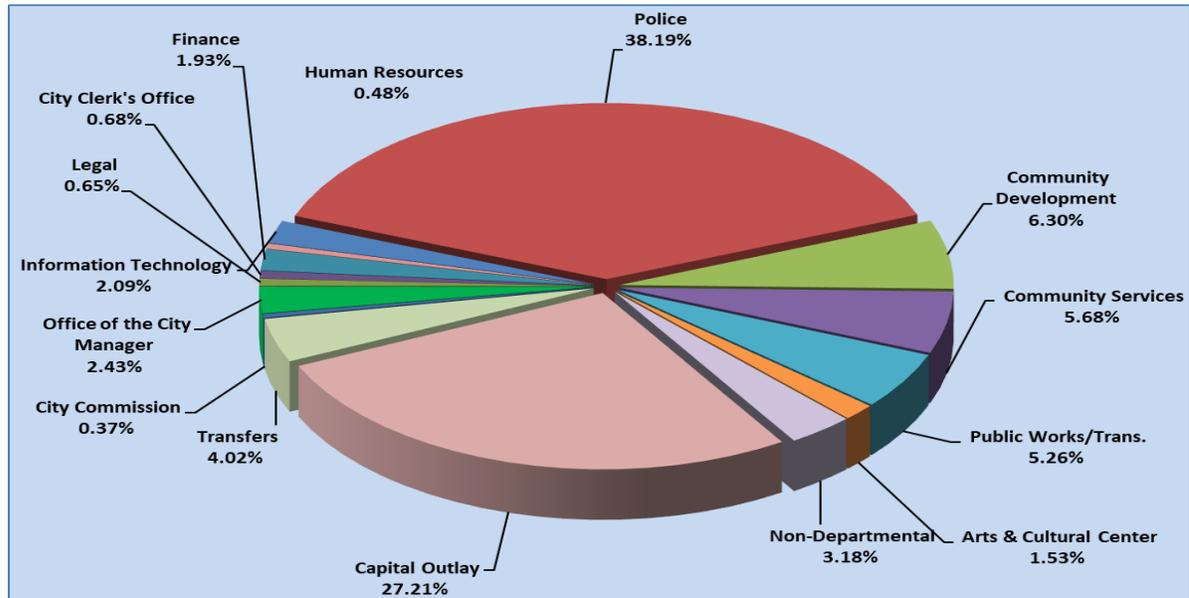
- \$17,750 for citywide benches and trash cans
- \$15,000 for security enhancements at Founders Park
- \$12,000 for soccer goal sets and nets
- \$25,000 for a shade shelter for the playground at Founder’s Park
- \$399,125 for computer equipment
- \$30,000 for police radios
- \$36,000 to replace police in-car video equipment
- \$380,000 for police vehicles and \$83,000 for associated equipment

### Transfer to Funds

This expenditure category totals \$2,349,522 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 consistent with the amounts transferred with the prior year.

## General Fund Summary of Expenditures by Department

CATEGORY	2021/22	2022/23	INCREASE (DECREASE)	% Change
<b>GENERAL GOVERNMENT</b>				
City Commission	\$ 154,709	\$ 220,213	\$ 65,504	42.34%
Office of the City Manager	764,675	1,428,008	663,333	86.75%
Legal	317,000	380,000	63,000	19.87%
City Clerk's Office	380,112	402,348	22,236	5.85%
Finance	1,121,069	1,137,237	16,168	1.44%
Human Resources	-	284,919	284,919	100.00%
Information Technology	1,154,235	1,230,980	76,745	6.65%
Total General Govt	<u>3,891,800</u>	<u>5,083,705</u>	<u>1,191,905</u>	<u>30.63%</u>
<b>PUBLIC SAFETY</b>				
Police	21,507,990	22,454,143	946,153	4.40%
Community Development	3,107,347	3,705,688	598,341	19.26%
Total Public Safety	<u>24,615,337</u>	<u>26,159,831</u>	<u>1,544,494</u>	<u>6.27%</u>
<b>COMMUNITY SERVICES</b>				
Community Services	2,619,012	3,337,799	718,787	27.44%
Public Works/Transportation	3,350,686	3,091,007	(259,679)	-7.75%
Arts & Cultural Center	886,788	901,444	14,656	1.65%
Total Community Svcs.	<u>6,856,486</u>	<u>7,330,250</u>	<u>473,764</u>	<u>6.91%</u>
<b>OTHER NON-DEPARTMENTAL</b>				
Non-Departmental	1,545,125	1,868,625	323,500	20.94%
Capital Outlay	16,523,571	15,999,129	(524,442)	-3.17%
Transfer to Funds	2,350,655	2,349,522	(1,133)	-0.05%
Total Other Non-Dept.	<u>20,419,351</u>	<u>20,217,276</u>	<u>(202,075)</u>	<u>-0.99%</u>
<b>TOTAL</b>	<b><u>\$ 55,782,974</u></b>	<b><u>\$ 58,791,062</u></b>	<b><u>\$ 3,008,088</u></b>	<b><u>5.39%</u></b>



### **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 2022/23. 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 \$2,699,500 for FY 2022/23. The County Transit System Surtax is estimated to generate \$1,600,000. The funds will be used to 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, the enhanced portion of the transit services and a portion of the on-demand service are budgeted at \$2,159,500. Additionally, Carryover – Impact Fees of \$401,500 will provide funding for On-Demand Transit Services (\$401,500).

### **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 2022/23, including carryover of \$30,600 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 \$2,452,310. 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 2022/23 is \$1,191,834.

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 2022/23 is \$360,476. 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 2022/23 is \$402,788. 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 2022/23 is \$497,212.

### **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 2022/23 is \$864,407. 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 \$82,700. 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 \$1,402,000 for FY 2022/23 and will be utilized to support operating costs of \$715,500 and drainage system improvements totaling \$686,500. 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 Off-duty Services Fund (620)**

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. The proposed budget for FY 2022/23 is anticipated to be \$550,000.

#### **Summary**

I am pleased to submit to you this FY 2022/23 budget document which has since been updated from the July 21, 2022 budget review meeting. Its preparation and formulation could not have been accomplished without the dedicated assistance and efforts of all Department Directors and the Finance Director. 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,



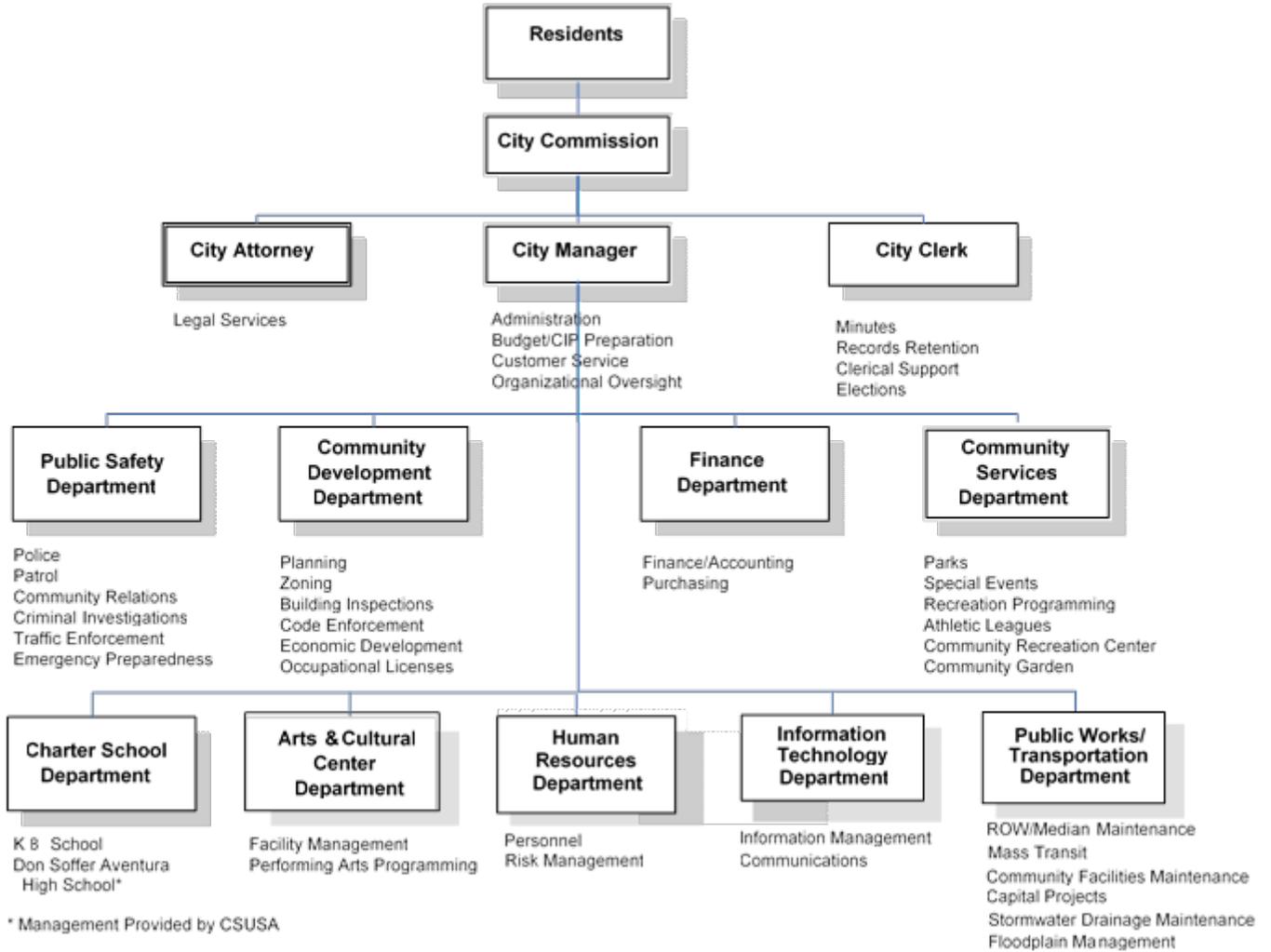
Ronald J. Wasson  
City Manager

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

# CITY OF AVENTURA ORGANIZATION CHART



## Our Mission Statement

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Aventura  
Florida**

For the Fiscal Year Beginning

**October 01, 2021**

*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, 2021**. 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 2022/23**



**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 176<sup>th</sup> Street.



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

### **City Facts:**

Location:

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

Zip Codes: 33180, 33160

Police Force: 92 Sworn Officers / 37 Civilians

Major Economic Drivers: Retail and Medical

Number of Businesses: 2,414

### **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 8<sup>th</sup> grade.

- In 2010, the City’s Arts & Cultural Center opened and has provided numerous performing arts and cultural events for all age groups in the community.
- Three (3) years ago, the City completed construction of the Don Soffer Aventura High School which opened in August 2019. In August 2022, it is anticipated that 800 9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup> and 12<sup>th</sup> 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 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 28<sup>th</sup> municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the City's destiny. Since incorporation, a great deal of progress has been made to accomplish the goals of incorporation with the creation of our own police force, new and expanded parks and recreation opportunities and citywide beautification projects. Aventura is governed by a commission-manager form of government, combining the political leadership of its elected officials with the executive experience of its City Manager. This structure is vastly different from that of other local governments, emulating the private sector by privatizing services and emphasizing customer service based on the following principles:

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



### **Budget Procedures and Process**

#### **Budget System**

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

#### **Budget Process**

The City's fiscal year begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup> of each year as mandated by Florida statutes. When the certified taxable real estate and tangible property values for the City is received from the Miami-Dade County Property Appraiser on July 1<sup>st</sup> of each year, the City Manager then submits to the City Commission the

Proposed Operating and Capital Budget for the coming year no later than July 15<sup>th</sup> of each fiscal year. The preliminary millage rate is based on the certified taxable value. The appropriations contained in the proposed recommendation shall not exceed the funds derived from taxation and other revenue sources.

The City's Budget process began in April with a staff meeting between the City Manager and Department Directors to review budget philosophy and develop overall goals and objectives. Anticipating the rest of the current fiscal year and looking at the upcoming fiscal year, Directors review the needs of their respective departments based on the community at large. The statistics and demographics of Aventura are used to for example assist with the programming and staff levels in the Community Services Department.

The Finance Department prepares the budgets for the Departments to enter the upcoming fiscal year amounts into. In the month of April, Department Directors update their respective budgets for the upcoming fiscal year as well for submission to the Finance Department for review. During this time period, the revenue estimates are prepared by the Finance Department. In May, the budgets for the City are given to the City Manager and meetings conducted between the City Manager, the Finance Department and the Departments. During that process, Departments can explain their requested budgeted numbers and additions and/or deletions to those requests are done by the Finance Department. The budgets are balanced by the Finance Department and printed and distributed throughout the City for the City staff and Commission for the budget workshop in July.

Any changes the Commission makes at the workshop are entered into the budget thereafter and balanced. An updated budget is prepared ahead of the September hearings. After the first hearing in September, the budget ad along with the notice of tax increase ad is prepared by the Finance Department for publication in the newspaper before the second hearing in accordance with State of Florida TRIM guidelines. Once the second hearing takes place and the millage and budget are adopted, the budget award is submitted to the Government Finance Officers Association (GFOA) for review.

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 1<sup>st</sup>.

### **Budget Control/Monitoring**

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

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

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

The budget is continually monitored to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the 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)

The Police Offduty Services 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. Included in the budget is the following:

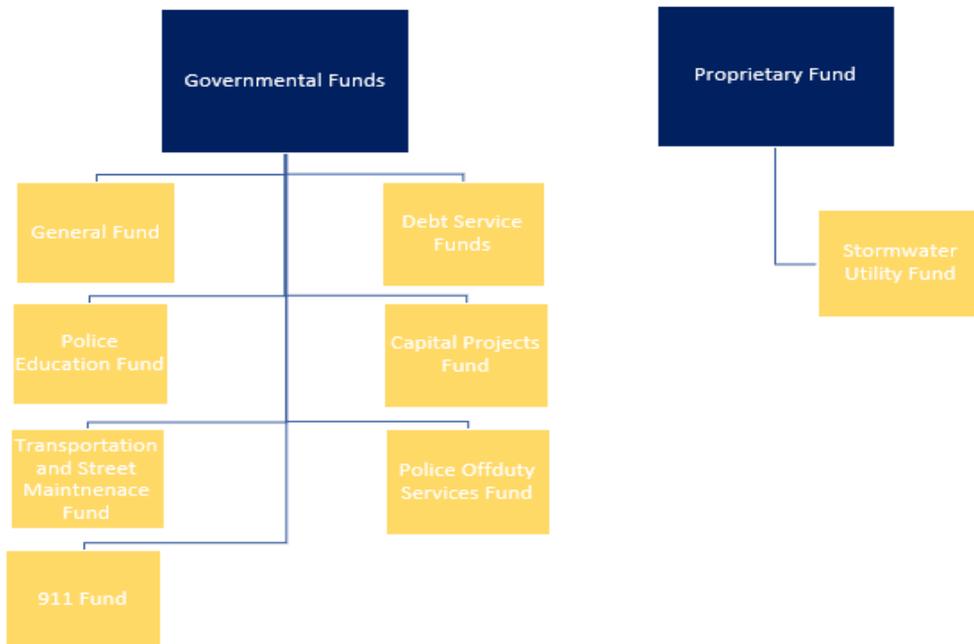
- Police Offduty Services Fund (620)

**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)

**City of Aventura Budgeted Funds**



The matrix below shows the budgeted funds described above and the relationship to each department budgeted in the Operating and Capital budgets.

	Governmental Funds							Proprietary Fund
	General Fund	Police Education Fund	Street Maintenance Fund	911 Fund	Debt Service Funds	Capital Projects Fund	Police Offduty Fund	Stormwater Utility
City Commission	X							
Office of the City Manager	X					X		
Legal Department	X							
City Clerk's Office	X					X		
Finance Department	X					X		
Human Resources Department	X							
Information Technology Department	X					X		
Police Department	X	X		X		X	X	
Community Development Department	X					X		
Community Services Department	X					X		
Public Works/Transportation Department	X		X			X		X
Arts & Cultural Center Department	X					X		
Non-Departmental	X				X	X		
Aventura City fo Excellence School ("ACES")*						X		
Don Soffer Aventura High School ("DSAHS")*						X		

\*Fund Budgeted in Separate Budget

**Funds Excluded from the Adopted Budget**

American Rescue Plan Act (“ARPA”) (101)

- As part of the American Rescue Plan Act (ARPA), the U.S. Department of the Treasury launched the Coronavirus State and Local Fiscal Recovery Funds, which provides \$350 billion in emergency funding for eligible state, local, territorial, and tribal governments. The intent of these funds is to aid and assist eligible governmental entities in recovery efforts resulting from the economic fallout of the COVID-19 pandemic. All funds must be obligated by December 31, 2024, and expended by December 31, 2026.

Aventura Charter High School Construction Fund (393)

- The Aventura Charter High School Construction Fund was established to account for the funding sources and uses related to the construction and quipping of the Don Soffer Aventura High School. As of September 9, 2021, the remaining expenditure being funding from this Fund was completed.

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 9<sup>th</sup> grade students. In August 2020 10<sup>th</sup> grade was added bringing the total enrollment to 415 students. In August 2021, the 11<sup>th</sup> grade will be added bringing the total enrollment to 620 students and in August 2022 the 12<sup>th</sup> 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, 2022, the projected aggregate outstanding principal balance will be \$16,880,000.

#### 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 1<sup>st</sup> and semi-annual interest payments due on April 1<sup>st</sup> and October 1<sup>st</sup> of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$751,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.42%.

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

#### 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 1<sup>st</sup> and semi-annual interest payments due on February 1<sup>st</sup> and August 1<sup>st</sup> of each year with the final maturity on August 1, 2027. Debt service requirements average

approximately \$368,000 and \$411,000 for Debt Service Funds 250 and 290, respectively per year over the 15-year life of the obligation. The interest rate is locked at 2.65%.

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

#### **Debt Policy and Administration**

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

##### 1. General

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

##### 2. Debt Structure

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

3. Issuance of Obligations

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

4. Maturity of the Debt

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

5. Payment of Debt

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

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 3<sup>rd</sup>- 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.



**THE REST OF THIS PAGE HAS  
INTENTIONALLY BEEN LEFT BLANK**

## DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

### FISCAL YEAR 2022/23

Date of Incorporation:	November 7, 1995		
Form of City Government:	Commission – Manager		
Area:	3.2 Square Miles		
Population per State Estimate <sup>(1)</sup> :	40,371		
Ethnic Distribution <sup>(4)</sup> :			
White (Non-Hispanic)	51.9%	African American	2.2%
Hispanic	42.3%	Other	3.6%
Age Distribution <sup>(4)</sup> :			
Under 18	16.5%		
19-64	54.9%		
65+	28.6%		
Average Household Size:			
Average Household size <sup>(4)</sup>		2.08	
Average Family size <sup>(2)</sup>		2.66	
Housing Occupancy:			
Total housing units <sup>(2)</sup>		26,120	
Owner occupied housing units <sup>(4)</sup>		64.6%	
Renter occupied housing units <sup>(4)</sup>		35.4%	
Seasonal, recreational and vacant housing units <sup>(2)</sup>		8,228	
Full-Time Employees:	177	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 <sup>(3)</sup> :	1	Aventura City of Excellence School (K-8) Don Soffer Aventura High School	
Police Stations:	1		
Fire Stations <sup>(3)</sup> :	2		

(1) University of Florida, Bureau of Economic and Business Research. Population is an estimate as of April 1, 2021

(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, 2021

# BUDGET PREPARATION CALENDAR

## FISCAL YEAR 2022/23

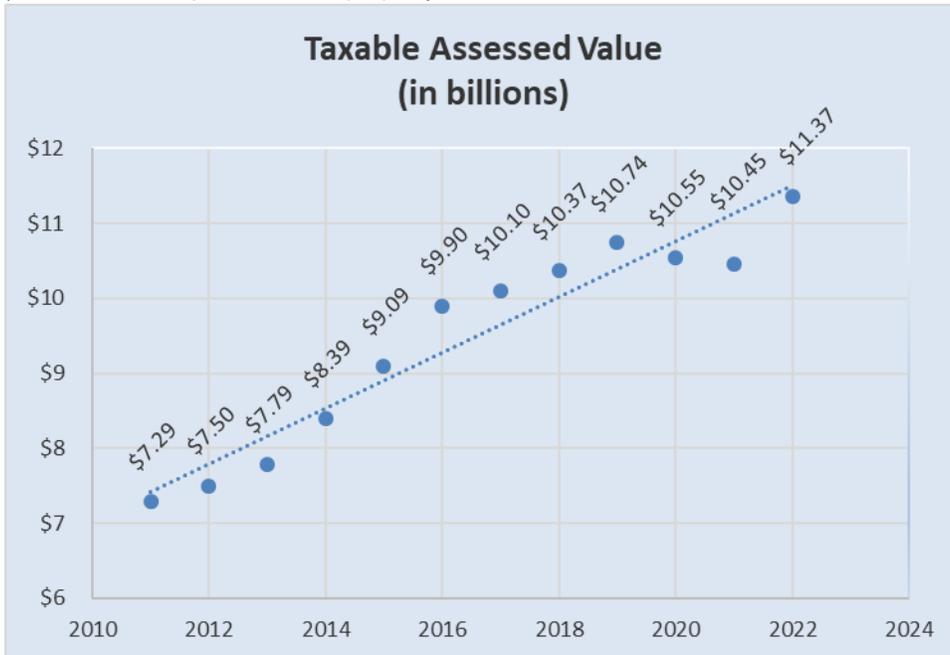
<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
April 1	City Manager All Department Directors	Distributes prior year Objectives and Performance Workload Indicators to be updated in accordance with our philosophy.
April 9	City Manager	Electronic spreadsheets are delivered to Department Directors 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 Finance Director	Conducts departmental budget review meetings, balances budget and prints budget document.
July 17	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 21	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 13*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 22*	City Commission	Second reading on budget, ad valorem tax rate ordinance and Public Hearing.
September 24	Finance Director	Documents transmitted to Property Appraiser and State.
October 1	All Departments	New budget becomes effective.

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

## ASSESSED VALUE INFORMATION (LAST TEN FISCAL YEARS)

Fiscal Year Ended September 30,	Tax Roll Year	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value
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
<b>2022</b>	<b>2021</b>	<b>10,775,110,254</b>	<b>301,043,151</b>	<b>(624,796,747)</b>	<b>10,451,356,658</b>

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 Roll Year 2022 is the 1<sup>st</sup> year in the last five years that we have seen an increase in the City’s existing property values.

## TAX RATE COMPARISON

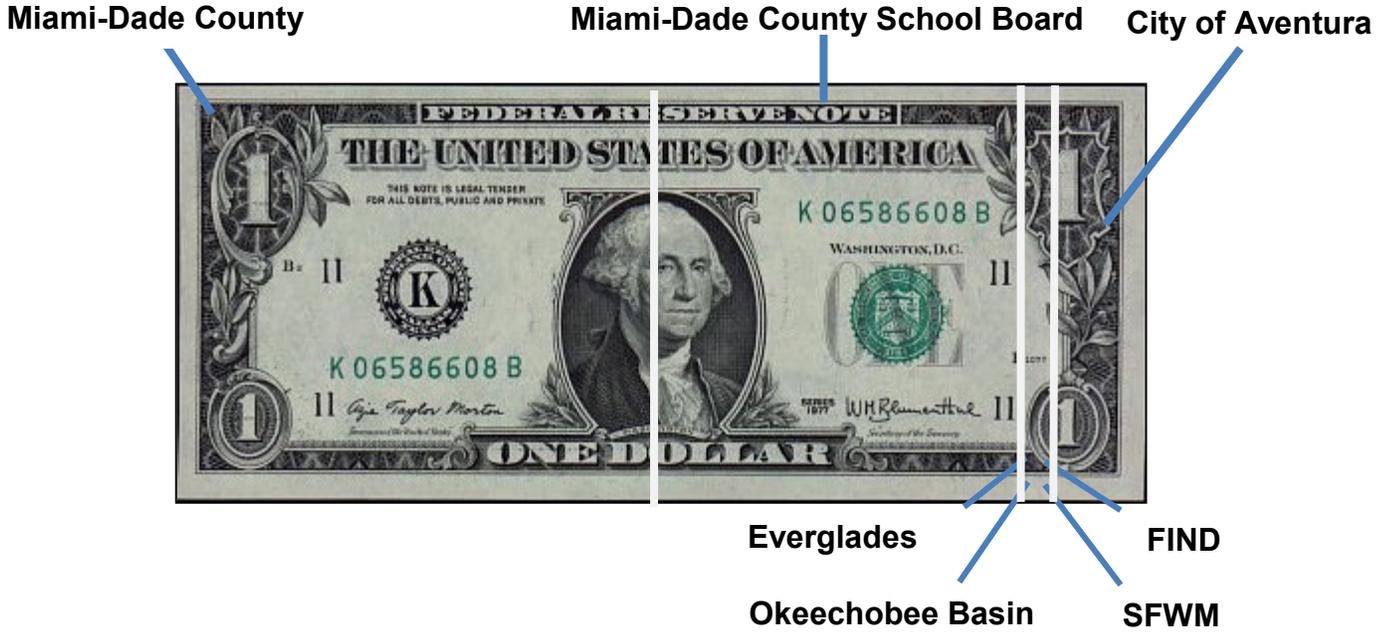
The City of Aventura has the lowest tax rate in Miami-Dade County. The table below compares the adopted tax rates of cities located within the County for fiscal year 2021/22:

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	-
3100	Sunny Isles	2.1000	2.1000	-
3200	Miami Lakes	2.3127	2.3127	-
2000	Pinecrest	2.3500	2.3500	-
3300	Palmetto Bay	2.4000	2.4000	-
3500	Doral	2.4360	1.9000	0.5360
3600	Cutler Bay	2.8332	2.8332	-
2400	Key Biscayne	3.1990	3.1990	-
1300	Bay Harbor Island	3.5900	3.5900	-
2200	Medley	3.9000	3.9000	-
2500	Sweetwater	3.9948	3.9948	-
1400	Surfside	4.2000	4.2000	-
0900	South Miami	4.3000	4.3000	-
2600	Virginia Gardens	4.9000	4.9000	-
2700	Hialeah Gardens	5.1613	5.1613	-
300	Coral Gables	5.5590	5.5590	-
200	Miami Beach	6.0515	5.7626	0.2889
2100	Indian Creek	6.3000	6.3000	-
0400	Hialeah	6.3018	6.3018	-
1000	Homestead	6.6205	6.2055	0.4150
0700	North Miami Beach	6.7740	6.2000	0.5740
2300	North Bay Village	6.8155	5.8484	0.9671
1500	West Miami	6.8858	6.8858	-
0500	Miami Springs	7.2095	7.2095	-
1600	Florida City	7.2946	7.2946	-
0600	North Miami	7.5000	7.5000	-
3400	Miami Gardens	7.6647	6.9363	0.7284
0100	Miami	7.9900	7.6665	0.3235
1100	Miami Shores	8.2638	7.9000	0.3638
1800	El Portal	8.3000	8.3000	-
1900	Golden Beach	8.4000	8.1363	0.2637
1700	Biscayne Park	9.5000	9.5000	-
0800	Opa-Locka	9.6500	9.6500	-

Source: Miami-Dade County Office of the Property Appraiser  
2021 Adopted Millage Rates Schedule

## WHERE DO YOUR TAX DOLLARS GO?

(Based on fiscal year 2021/22 Tax Rates)



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

<b>Taxing Authority</b>	<b>2021/2022 Adopted Millages</b>	<b>%</b>
Miami-Dade County	8.3791	48.15%
Miami-Dade County School Board	7.0090	40.27%
South Florida Water Management District (SFWMD)	0.1061	0.61%
Everglades	0.0365	0.21%
Okeechobee Basin	0.1146	0.66%
Florida Inland Navigation District (FIND)	0.0320	0.18%
City of Aventura	1.7261	9.92%
<b>Total Millage Rate</b>	<b>17.4034</b>	<b>100.00%</b>

## COMPARATIVE PERSONNEL SUMMARY

Comparative Personnel Allocation Summary 10 - Year Presentation										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
City Commission	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	3.6	3.6	3.6	3.0	3.0	3.0	3.0	2.0	4.0	5.0
Legal *	-	-	-	-	-	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Human Resources ****	-	-	-	-	-	-	-	-	-	1.0
Information Technology	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.0	5.0
Police	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	9.4	9.0	9.0	9.0	9.0	7.0	7.0	7.0
Community Services	26.0	26.0	26.0	21.5	24.0	24.0	25.0	25.0	23.0	23.0
Public Works/Transportation	-	-	-	6.5	7.0	7.0	7.0	7.0	8.0	8.0
Arts & Cultural Center *	-	-	-	-	-	-	-	-	-	-
Charter School **	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. ***	N/A									
<b>Total</b>	<b>185.0</b>	<b>187.0</b>	<b>189.0</b>	<b>191.0</b>	<b>198.0</b>	<b>199.0</b>	<b>200.0</b>	<b>197.0</b>	<b>197.0</b>	<b>199.0</b>

\* Departmental staff is provided through contractual services.  
 \*\* Departmental staff is included in Charter School Fund Budget Document.  
 \*\*\* Management is provided by CSUSA and departmental staff is included in Don Soffer Aventura High School Fund Budget Document.  
 \*\*\*\* Human Resources was grouped with Finance last year (FY 2021/22)

## 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

## LONG-TERM FINANCIAL PLANS

The City of Aventura has incorporated the following factors into their long-term financial plans and its effect upon the budgets to come:

### *Ad Valorem Taxes*

The property taxes that the City receives fluctuate as they are based on the assessed value from the Miami-Dade County Property Appraiser. As stated earlier in this document, in fiscal year 2022/23, property values increased by 8.77% which is the first increase the City has had in the last five years. The developments in the City that are under construction will increase the tax base and it is anticipated that assessed values will continue to increase in the next coming years. However, it is imperative for the financial stability of the City, to budget conservatively in order to be able to withstand an economic turn downward should it come.

### *State of Florida Minimum Wage Increase*

The State of Florida is increasing the minimum wage each year until 2026, when the new minimum wage will be \$15 per hour. The City of Aventura has a plan to increase wages for employees affected, namely part-time and seasonal employees before September 30, 2026 as outlined below.

Pay Rate Increase	
Fiscal Year	Rate of Pay
2020/2021	\$ 11.0000
2021/2022	\$ 12.5000
2022/2023	\$ 13.5000
2023/2024	\$ 14.5000
2024/2025	\$ 15.5000
2025/2026	\$ 15.5000
2026/2027	\$ 16.5000

### *American Rescue Plan Act ("ARPA")*

As stated earlier in the budget document, the Federal Government has given the City of Aventura and eligible state, local, territorial and tribal governments funding to assist in economic recovery from the COVID-19 pandemic. The City of Aventura has been allocated \$18,525,074. As the funds must be obligated by December 31, 2024 and expended by December 31, 2026, the long-term financial plans cannot exclude an ARPA discussion.

As of July 2022, the City has plans for \$14.4 million of the monies that have been and will be dispersed. These projects span the Parks and Recreation, Information Technology, Police, Public Works, Community Development and Human Resources Departments. Below is a table of the projects, the descriptions, estimated costs and estimated completion of the projects that have been planned as of July 2022.

Project #	Dept	Project Description	Estimated Cost	Estimated Completion Date
5001-01	Parks and Rec	Artificial Turf/field enhancement - Founders & Waterways	3,600,000	6/1/2023
5001-02	Parks and Rec	Founders Park - lighting and tennis and pickleball courts	1,750,000	6/1/2023
5001-03	Parks and Rec	Access Control Systems - Founders, Waterways, Dog and Veterans	100,000	TBD
5001-04	Parks and Rec	Waterways playground relocation	350,000	TBD
5001-05	Parks and Rec	ADA Compliant Restrooms - Waterways Dog and Peace Park	480,000	7/1/2023
5001-06	Parks and Rec	Founders Park - Parking lot maintenance	150,000	TBD
5001-07	Parks and Rec	Veterans Park - Community Garden relocation from Founders	175,000	TBD
5001-08	Parks and Rec	Misting Stations - Waterways, Veterans and Peace	60,000	TBD
5001-09	Parks and Rec	Employee workspaces	60,000	TBD
5001-10	Parks and Rec	Vaccine events	50,000	TBD
5001-11	Parks and Rec	Premium Pay	40,108	Complete
<b>TOTAL Parks and Recreation</b>			<b>\$ 6,815,108</b>	
1201-01	IT	AV Upgrades	205,000	TBD
1201-02	IT	Hardware Upgrades	370,000	TBD
1201-03	IT	Computer Software	1,350,000	10/1/2025
1201-04	IT	IT consultant	500,000	TBD
1201-05	IT	Connectivity	150,000	TBD
1201-06	IT	CCTV and Security Cameras - Parks	200,000	TBD
1201-07	IT	CCTV and Security Cameras - Core	50,000	TBD
1201-08	IT	Wifi	75,000	TBD
1201-09	IT	Fire Suppression	100,000	TBD
<b>TOTAL IT</b>			<b>\$ 3,000,000</b>	
2001-01	Police	Radio Communication System Upgrade/Radio Modification Upgrades	491,575	Unknown
2001-02	Police	2 - Community Policing vehicles	95,000	Unknown
2001-03	Police	Upgrade automated external defibrillators	155,000	Sep-22
2001-04	Police	911 Videowall upgrade/replacement	200,000	Unknown
2001-05	Police	Employee premium pay - non sworn employees	24,000	Complete
2001-06	Police	Tasers including cartridges and training	335,000	Sep-22
2001-07	Police	LPR Camera upgrades	108,000	Dec-22
2001-08	Police	BearCat Armored Response Vehicle Replacement	325,984	Aug-23
<b>TOTAL Police</b>			<b>\$ 1,734,559</b>	
5401-01	Public Works	Stormwater pipe replacement - 34th	1,750,000	4/30/2022
5401-02	Public Works	Stormwater pipe replacement - 213th Street /Resurface Yacht Club Drive- 213th Street	1,045,088	5/30/2022
5401-03	Public Works	Seawall replacement/repair	500,000	TBD
5401-04	Public Works	Radio Upgrade	50,000	6/30/2022
<b>TOTAL Public Works</b>			<b>\$ 3,345,088</b>	
4001-01	Community Dev	Building department renovation	20,000	2/1/2023
<b>TOTAL Community Development</b>			<b>\$ 20,000</b>	
1001-01	Human Resources	Computer Software	35,945	1/31/2023
1001-02	Human Resources	Premium Pay/Incentive	124,600	9/30/2022
<b>TOTAL Human Resources</b>			<b>\$ 160,545</b>	

<b>CITY OF AVENTURA TOTALS</b>	<b>\$ 15,075,300</b>
--------------------------------	----------------------

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**BUDGET IN BRIEF**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**

**Budgeted Amounts Fund:**

General Fund: \$58,791,062  
Police Education Fund: 5,500  
Transportation & Street Maintenance Fund: \$2,699,500  
911 Fund: \$106,800  
Debt Service Funds: \$2,452,310  
Capital Projects Fund: \$864,407  
Stormwater Utility Fund: \$1,402,000  
Police Offduty Services Fund: \$550,000

**Number of Funds Budgeted: 8**

**Property Values Increased 8.77%**

**Millage Rate: 1.7261 (27th Year Remined Constant)**

**Stormwater Utility Rates: 1 ERU = \$3.50**

**FY2023 Total Budgeted Positions: 199**

**Human Resources Department Created**

**Health Insurance Increase for Full-time Employees: 6%**

**2% COLA for General & 2.5% COLA for PBA**

**FY23 General Fund Capital Outlay \$1,226,825**



**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**SUMMARY OF ALL FUNDS**

# CITY OF AVENTURA

## SUMMARY OF ALL FUNDS

2022/23

### OPERATING & CAPITAL OUTLAY

#### REVENUE PROJECTIONS

FUND NO.	FUND	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
001	General Fund	\$ 56,433,929	\$ 58,276,634	\$ 55,782,974	\$ 58,791,062	\$ 58,791,062
101	American Rescue Plan Fund	-	-	-	-	-
110	Police Education Fund	4,327	2,487	5,500	5,500	5,500
120	Transportation & Street Maint. Fund	2,826,159	3,276,409	2,381,954	2,699,500	2,699,500
180	911 Fund	99,946	135,463	106,800	106,800	106,800
230-290	Debt Service Funds	3,053,548	3,215,938	2,457,437	2,452,310	2,452,310
392	Capital Projects Fund	69,255	1,293	870,907	864,407	864,407
393	Aventura Charter High School Const. Fund	853,027	758,680	-	-	-
410	Stormwater Utility Fund	1,778,217	1,293,369	1,505,250	1,402,000	1,402,000
620	Police Offduty Services Fund	549,998	574,002	550,000	550,000	550,000
	<b>Subtotal</b>	<b>65,668,406</b>	<b>67,534,275</b>	<b>63,660,822</b>	<b>66,871,579</b>	<b>66,871,579</b>
	Interfund Eliminations	(3,366,994)	(2,300,214)	(2,350,655)	(2,349,522)	(2,349,522)
	<b>Total Revenue</b>	<b>\$ 62,301,412</b>	<b>\$ 65,234,061</b>	<b>\$ 61,310,167</b>	<b>\$ 64,522,057</b>	<b>\$ 64,522,057</b>

#### EXPENDITURES

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<i>Operating Expenditures:</i>					
0101	City Commission	\$ 143,492	\$ 149,564	\$ 154,709	\$ 220,213	\$ 220,213
0501	Office of the City Manager	551,117	537,366	764,675	1,428,008	1,428,008
0601	Legal	562,742	501,961	317,000	380,000	380,000
0801	City Clerk's Office	310,767	374,872	380,112	402,348	402,348
1001	Finance	1,072,786	1,075,843	1,121,069	1,137,237	1,137,237
1101	Human Resources	-	-	-	284,919	284,919
1201	Information Technology	1,142,628	1,195,555	1,154,235	1,230,980	1,230,980
2001	Police	21,241,770	21,743,377	22,160,700	23,106,853	23,106,853
4001	Community Development	2,581,411	3,077,909	3,107,347	3,705,688	3,705,688
5001	Community Services	2,412,402	2,709,912	2,619,012	3,337,799	3,337,799
5401	Public Works/Transportation	5,945,285	6,302,067	6,129,180	6,367,507	6,367,507
7001	Arts & Cultural Center	800,995	651,043	886,788	901,444	901,444
9001	Non-Departmental	2,052,452	1,823,318	1,545,125	1,868,625	1,868,625
	<b>Subtotal</b>	<b>38,817,847</b>	<b>40,142,787</b>	<b>40,339,952</b>	<b>44,371,621</b>	<b>44,371,621</b>
	<i>Capital Outlay:</i>					
8005	Office of the City Manager	1,766	-	2,000	2,200	2,200
8008	City Clerk's Office	1,578	-	2,000	3,200	3,200
8010	Finance	1,766	374	3,000	3,400	3,400
8012	Information Technology	47,362	152,436	141,000	146,000	146,000
8020	Police	660,314	561,756	1,107,242	884,175	884,175
8040	Community Development	5,314	1,527	117,774	41,250	41,250
8050	Community Services	236,114	132,434	223,472	169,750	169,750
8054	Public Works/Transportation	1,510,244	660,079	1,330,898	634,450	634,450
8069	Charter School	1,130,581	260,130	-	-	-
8070	Arts & Cultural Center	80,817	3,642	19,000	23,600	23,600
8090	Non-Departmental	16,663	73,998	2,791	-	-
8090	CIP Reserve	-	-	15,563,601	15,790,101	15,790,101
	<b>Subtotal</b>	<b>3,692,519</b>	<b>1,846,376</b>	<b>18,512,778</b>	<b>17,698,126</b>	<b>17,698,126</b>
	<i>Non - Departmental:</i>					
9001	Transfer to Funds	-	-	-	-	-
9001	Debt Service	2,987,749	3,494,590	2,457,437	2,452,310	2,452,310
	<b>Subtotal</b>	<b>2,987,749</b>	<b>3,494,590</b>	<b>2,457,437</b>	<b>2,452,310</b>	<b>2,452,310</b>
	<b>Total Expenditures</b>	<b>\$ 45,498,115</b>	<b>\$ 45,483,753</b>	<b>\$ 61,310,167</b>	<b>\$ 64,522,057</b>	<b>\$ 64,522,057</b>

# CITY OF AVENTURA

## SUMMARY OF ALL FUNDS

2022/23

### OPERATING & CAPITAL OUTLAY

DEPT./ DIV. NO.	CATEGORY	ACTUAL 2018/19	ACTUAL 2019/20	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 24,497,716	\$ 24,954,045	\$ 25,389,670	\$ 26,834,434	\$ 26,834,434
3000/3999	Contractual Services	8,294,435	8,742,603	8,943,803	10,354,330	10,354,330
4000/4999	Other Charges/Svcs	4,472,755	4,998,967	5,162,844	6,119,137	6,119,137
5000/5399	Commodities	550,196	606,748	623,800	813,350	813,350
5400/5999	Other Operating Expenses	1,002,745	840,424	219,835	250,370	250,370
<b>Subtotal</b>		<b>38,817,847</b>	<b>40,142,787</b>	<b>40,339,952</b>	<b>44,371,621</b>	<b>44,371,621</b>
6000/6999	Capital Outlay	3,692,519	1,846,376	18,512,778	17,698,126	17,698,126
7000/7999	Debt Service	2,987,749	3,494,590	2,457,437	2,452,310	2,452,310
8000/8999	Transfer to Funds	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 45,498,115</b>	<b>\$ 45,483,753</b>	<b>\$ 61,310,167</b>	<b>\$ 64,522,057</b>	<b>\$ 64,522,057</b>

### Comparative Personnel Allocation Summary 4 - Year Presentation

	FTE				
	2019/20	2020/21	2021/22	2022/23	2022/23
City Commission	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	3.0	2.0	4.0	5.0	5.0
Legal *	-	-	-	-	-
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
Human Resources	-	-	-	1.0	1.0
Information Technology	6.0	6.0	5.0	5.0	5.0
Police	130.0	130.0	130.0	130.0	130.0
Community Development	9.0	7.0	7.0	7.0	6.5
Community Services	25.0	25.0	23.0	23.0	17.0
Public Works/Transportation	7.0	7.0	8.0	8.0	8.0
Arts & Cultural Center *	-	-	-	-	-
Charter School **	4.0	4.0	4.0	4.0	4.0
Don Soffer Aventura H.S. ***	N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>200.0</b>	<b>197.0</b>	<b>197.0</b>	<b>199.0</b>	<b>192.5</b>

\* Departmental staff is provided through contractual services

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

\*\*\* Management is provided by CSUSA and departmental staff is included in Don Soffer Aventura High School Fund Budget Document

\*\*\*\* Human Resources was grouped with Finance in previous fiscal years

#### Total Employees Citywide

Positions	FTE				
	2019/20	2020/21	2021/22	2022/23	2022/23
Total Full-Time	183.0	180.0	181.0	186.0	186.0
Total Part-Time	17.0	17.0	16.0	13.0	6.5
<b>Total</b>	<b>200.0</b>	<b>197.0</b>	<b>197.0</b>	<b>199.0</b>	<b>192.5</b>

#### General Employees

Positions	FTE				
	2019/20	2020/21	2021/22	2022/23	2022/23
Total Full-Time	100.0	97.0	98.0	101.0	101.0
Total Part-Time	17.0	17.0	16.0	13.0	6.5
<b>Total</b>	<b>117.0</b>	<b>114.0</b>	<b>114.0</b>	<b>114.0</b>	<b>107.5</b>

#### Employees covered under a Collective Bargaining Agreement with Dade County Police Benevolent Association

Positions	FTE				
	2019/20	2020/21	2021/22	2022/23	2022/23
Total Full-Time	83.0	83.0	83.0	85.0	85.0
Total Part-Time	-	-	-	-	-
<b>Total</b>	<b>83.0</b>	<b>83.0</b>	<b>83.0</b>	<b>85.0</b>	<b>85.0</b>

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

DEPARTMENT	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b>GENERAL FUND (001)</b>					
Beginning Balance/Carryover	\$ 15,809,221	\$ 14,621,763	\$ 15,109,868	\$ 14,260,911	\$ 14,260,911
Revenues/Sources	40,624,708	43,654,871	40,673,106	44,530,151	44,530,151
Expenditures/Uses	(40,169,902)	(39,979,708)	(41,010,670)	(44,018,758)	(44,018,758)
Ending Fund Balance	\$ 16,264,027	\$ 18,296,926	\$ 14,772,304	\$ 14,772,304	\$ 14,772,304
<b>SPECIAL REVENUE FUNDS:</b>					
<b>POLICE EDUCATION FUND (110)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	4,327	2,487	5,500	5,500	5,500
Expenditures/Uses	(3,909)	(2,200)	(5,500)	(5,500)	(5,500)
Ending Fund Balance	\$ 418	\$ 287	\$ -	\$ -	\$ -
<b>STREET MAINTENANCE FUND (120)</b>					
Beginning Balance/Carryover	\$ -	\$ 923,419	\$ 347,954	\$ 401,500	\$ 401,500
Revenues/Sources	2,826,159	2,352,990	2,034,000	2,298,000	2,298,000
Expenditures/Uses	(2,827,044)	(2,389,064)	(2,381,954)	(2,699,500)	(2,699,500)
Ending Fund Balance	\$ (885)	\$ 887,345	\$ -	\$ -	\$ -
<b>911 FUND (180)</b>					
Beginning Balance/Carryover	\$ -	\$ 33,933	\$ 20,000	\$ 30,600	\$ 30,600
Revenues/Sources	99,946	101,530	86,800	76,200	76,200
Expenditures/Uses	(91,133)	(91,389)	(106,800)	(106,800)	(106,800)
Ending Fund Balance	\$ 8,813	\$ 44,074	\$ -	\$ -	\$ -
<b>DEBT SERVICE FUNDS (230-291)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	3,053,548	3,215,938	2,457,437	2,452,310	2,452,310
Expenditures/Uses	(2,987,749)	(3,494,590)	(2,457,437)	(2,452,310)	(2,452,310)
Ending Fund Balance	\$ 65,799	\$ (278,652)	\$ -	\$ -	\$ -
<b>CAPITAL PROJECTS FUND (392)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ 870,907	\$ 864,407	\$ 864,407
Revenues/Sources	69,255	1,293	-	-	-
Expenditures/Uses	(63,280)	(79,300)	(870,907)	(864,407)	(864,407)
Ending Fund Balance	\$ 5,975	\$ (78,007)	\$ -	\$ -	\$ -
<b>AVENTURA CHARTER HIGH SCHOOL CONSTRUCTION FUND (393)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	853,027	758,680	-	-	-
Expenditures/Uses	(1,130,581)	(260,130)	-	-	-
Ending Fund Balance	\$ (277,554)	\$ 498,550	\$ -	\$ -	\$ -
<b>STORMWATER UTILITY FUND (410)</b>					
Beginning Balance/Carryover	\$ 73,739	\$ -	\$ 38,250	\$ -	\$ -
Revenues/Sources	1,704,478	1,293,369	1,467,000	1,402,000	1,402,000
Expenditures/Uses	(1,067,621)	(1,071,324)	(1,505,250)	(1,402,000)	(1,402,000)
Ending Fund Balance	\$ 710,596	\$ 222,045	\$ -	\$ -	\$ -
<b>POLICE OFFDUTY SERVICES FUND (620)</b>					
Beginning Balance/Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Sources	549,998	574,002	550,000	550,000	550,000
Expenditures/Uses	(523,890)	(416,264)	(550,000)	(550,000)	(550,000)
Ending Fund Balance	\$ 26,108	\$ 157,738	\$ -	\$ -	\$ -

\* Beginning Balances & Ending Balances do not agree - this is the amount anticipated to increase/(decrease) Fund Balance. It is comprised of what is reserved for CIP in expenditures & the revenue carryforward - the net is increase/(decrease) to Fund Balance

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**GENERAL FUND**

**CITY OF AVENTURA**  
**GENERAL FUND – 001**  
**SUMMARY OF BUDGET**  
**FISCAL YEAR 2022/23**  
**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
	2019/20	2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
Current Revenues	\$ 40,624,708	\$ 43,654,871	\$ 40,673,106	\$ 44,530,151	\$ 44,530,151
Carryover	15,809,221	14,621,763	15,109,868	14,260,911	14,260,911
<b>Total Revenues</b>	<b>\$ 56,433,929</b>	<b>\$ 58,276,634</b>	<b>\$ 55,782,974</b>	<b>\$ 58,791,062</b>	<b>\$ 58,791,062</b>

**EXPENDITURES**

DEPT./ DIV. NO.	DEPARTMENT	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b>Operating Expenditures:</b>						
0101	City Commission	\$ 143,492	\$ 149,564	\$ 154,709	\$ 220,213	\$ 220,213
0501	Office of the City Manager	551,117	537,366	764,675	1,428,008	1,428,008
0601	Legal	562,742	501,961	317,000	380,000	380,000
0801	City Clerk's Office	310,767	374,872	380,112	402,348	402,348
1001	Finance	1,072,786	1,075,843	1,121,069	1,137,237	1,137,237
1101	Human Resources	-	-	-	284,919	284,919
1201	Information Technology	1,142,628	1,195,555	1,154,235	1,230,980	1,230,980
2001	Police	20,622,838	21,233,526	21,507,990	22,454,143	22,454,143
4001	Community Development	2,581,411	3,077,909	3,107,347	3,705,688	3,705,688
5001	Community Services	2,412,402	2,709,912	2,619,012	3,337,799	3,337,799
5401	Public Works/Transportation	3,274,109	3,388,994	3,350,686	3,091,007	3,091,007
7001	Arts & Cultural Center	800,995	651,043	886,788	901,444	901,444
9001	Non-Departmental	2,052,452	1,823,318	1,545,125	1,868,625	1,868,625
	<b>Subtotal</b>	<b>35,527,739</b>	<b>36,719,863</b>	<b>36,908,748</b>	<b>40,442,411</b>	<b>40,442,411</b>

**Capital Outlay**

8005	Office of the City Manager	1,766	-	2,000	2,200	2,200
8008	City Clerk's Office	1,578	-	2,000	3,200	3,200
8010	Finance	1,766	374	3,000	3,400	3,400
8011	Human Resources	-	-	-	-	-
8012	Information Technology	47,362	152,436	141,000	146,000	146,000
8020	Police	597,034	482,456	1,018,042	801,475	801,475
8040	Community Development	5,314	1,527	117,774	41,250	41,250
8050	Community Services	236,114	132,434	223,472	169,750	169,750
8054	Public Works/Transportation	286,755	112,764	222,188	35,950	35,950
8069	Charter School	-	-	-	-	-
8070	Arts & Cultural Center	80,817	3,642	19,000	23,600	23,600
8090	Non-Departmental	16,663	73,998	2,791	-	-
8090	CIP Reserve	-	-	14,772,304	14,772,304	14,772,304
	<b>Subtotal</b>	<b>1,275,169</b>	<b>959,631</b>	<b>16,523,571</b>	<b>15,999,129</b>	<b>15,999,129</b>
	Transfer to Funds	3,366,994	2,300,214	2,350,655	2,349,522	2,349,522
	<b>Subtotal</b>	<b>3,366,994</b>	<b>2,300,214</b>	<b>2,350,655</b>	<b>2,349,522</b>	<b>2,349,522</b>
	<b>Total</b>	<b>\$ 40,169,902</b>	<b>\$ 39,979,708</b>	<b>\$ 55,782,974</b>	<b>\$ 58,791,062</b>	<b>\$ 58,791,062</b>

**CITY OF AVENTURA  
GENERAL FUND – 001  
CATEGORY SUMMARY  
FISCAL YEAR 2022/23**

**REVENUE PROJECTIONS**

OBJECT CODE	CATEGORY	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2021/22	COMMISSION APPROVAL 2021/22
310000/319999	Locally Levied Taxes	\$ 26,787,572	\$ 27,042,926	\$ 26,318,084	\$ 28,196,832	\$ 28,196,832
320000/329999	Licenses & Permits	4,422,173	7,254,273	6,764,500	7,544,500	7,544,500
330000/339999	Intergovernmental Revenues	4,486,760	4,591,308	3,282,676	3,734,676	3,734,676
340000/349999	Charges for Services	2,253,461	2,657,244	2,330,346	2,886,643	2,886,643
350000/359999	Fines & Forfeitures	1,657,093	2,029,183	1,782,500	1,982,500	1,982,500
360000/369999	Miscellaneous Revenues	1,017,649	79,937	195,000	185,000	185,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	15,809,221	14,621,763	15,109,868	14,260,911	14,260,911
<b>Total Available General Fund</b>		<b>\$ 56,433,929</b>	<b>\$ 58,276,634</b>	<b>\$ 55,782,974</b>	<b>\$ 58,791,062</b>	<b>\$ 58,791,062</b>

**EXPENDITURES**

OBJECT CODE	CATEGORY	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	23,973,826	24,537,781	24,839,670	26,284,434	26,284,434
3000/3999	Contractual Services	6,037,201	6,230,948	6,170,559	7,083,330	7,083,330
4000/4999	Other Charges & Services	4,385,672	4,915,805	5,073,634	6,030,927	6,030,927
5000/5399	Commodities	549,196	603,887	620,800	810,350	810,350
5400/5499	Other Operating Expenses	581,844	431,440	204,085	233,370	233,370
<b>Total operating expenses</b>		<b>35,527,739</b>	<b>36,719,861</b>	<b>36,908,748</b>	<b>40,442,411</b>	<b>40,442,411</b>
6000/6999	Capital Outlay	1,275,169	959,631	16,523,571	15,999,129	15,999,129
8000/8999	Transfer to Funds	3,366,994	2,300,214	2,350,655	2,349,522	2,349,522
<b>Total expenditures</b>		<b>\$ 40,169,902</b>	<b>\$ 39,979,706</b>	<b>\$ 55,782,974</b>	<b>\$ 58,791,062</b>	<b>\$ 58,791,062</b>

**CITY OF AVENTURA  
GENERAL FUND – 001  
FUND BALANCE ANALYSIS  
FISCAL YEAR 2022/23**

**REVENUE PROJECTIONS**

CATEGORY	ACTUAL	ACTUAL	APPROVED	CITY MANAGER	COMMISSION
	2019/20	2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
	\$ 15,809,221	\$ 14,621,763	\$ 15,109,868	\$ 14,260,911	\$ 14,260,911
<b>Locally Levied Taxes</b>					
Property Taxes	\$ 17,557,171	\$ 17,346,855	\$ 17,213,084	\$ 18,841,832	\$ 18,841,832
Section 185 Premium Tax	561,953	382,744	425,000	425,000	425,000
Utility Taxes	6,109,599	6,840,576	6,205,000	6,405,000	6,405,000
Unified Comm. Tax	1,676,960	1,640,219	1,650,000	1,650,000	1,650,000
City Business Tax	881,889	832,532	825,000	875,000	875,000
<b>Subtotal</b>	<b>26,787,572</b>	<b>27,042,926</b>	<b>26,318,084</b>	<b>28,196,832</b>	<b>28,196,832</b>
Licenses & Permits	4,422,173	7,254,273	6,764,500	7,544,500	7,544,500
Intergovernmental Rev.	4,486,760	4,591,308	3,282,676	3,734,676	3,734,676
Charges for Services	2,253,461	2,657,244	2,330,346	2,886,643	2,886,643
Fines & Forfeitures	1,657,093	2,029,183	1,782,500	1,982,500	1,982,500
Miscellaneous	1,017,649	79,937	195,000	185,000	185,000
Interfund Transfers In	-	-	-	-	-
<b>Subtotal</b>	<b>13,837,136</b>	<b>16,611,945</b>	<b>14,355,022</b>	<b>16,333,319</b>	<b>16,333,319</b>
	\$ 40,624,708	\$ 43,654,871	\$ 40,673,106	\$ 44,530,151	\$ 44,530,151

**EXPENDITURES**

OBJECT CODE	CATEGORY	ACTUAL	ACTUAL	APPROVED	CITY MANAGER	COMMISSION
		2019/20	2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
0101	City Commission	\$ 143,492	\$ 149,564	\$ 154,709	\$ 220,213	\$ 220,213
0501	Office of the City Manager	551,117	537,366	764,675	1,428,008	1,428,008
0601	Legal	562,742	501,961	317,000	380,000	380,000
0801	City Clerk's Office	310,767	374,872	380,112	402,348	402,348
1001	Finance	1,072,786	1,075,843	1,121,069	1,137,237	1,137,237
1101	Human Resources	-	-	-	284,919	284,919
1201	Information Technology	1,142,628	1,195,555	1,154,235	1,230,980	1,230,980
2001	Police	20,622,838	21,233,526	21,507,990	22,454,143	22,454,143
4001	Community Development	2,581,411	3,077,909	3,107,347	3,705,688	3,705,688
5001	Community Services	2,412,402	2,709,912	2,619,012	3,337,799	3,337,799
5401	Public Works/Transportation	3,274,109	3,388,994	3,350,686	3,091,007	3,091,007
7001	Arts & Cultural Center	800,995	651,043	886,788	901,444	901,444
9001	Non-Departmental	2,052,452	1,823,318	1,545,125	1,868,625	1,868,625
	<b>Total Operating Expenditures</b>	<b>35,527,739</b>	<b>36,719,863</b>	<b>36,908,748</b>	<b>40,442,411</b>	<b>40,442,411</b>
	Capital Outlay Expenditures	1,275,169	959,631	1,751,267	1,226,825	1,226,825
	Interfund Transfers Out	3,366,994	2,300,214	2,350,655	2,349,522	2,349,522
	<b>Total Expenditures/Uses</b>	<b>40,169,902</b>	<b>39,979,708</b>	<b>41,010,670</b>	<b>44,018,758</b>	<b>44,018,758</b>
	Ending Fund Balance					
	Designated for					
	Capital Improvements	16,264,027	18,296,926	14,772,304	14,772,304	14,772,304

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**REVENUE PROJECTIONS**

**CITY OF AVENTURA  
GENERAL FUND – 001  
REVENUE PROJECTIONS  
FISCAL YEAR 2022/23**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Locally Levied Taxes</u>						
3111000	Ad Valorem Taxes-Current	\$ 16,771,344	\$ 16,827,280	\$ 17,138,084	\$ 18,641,832	\$ 18,641,832
3112000	Ad Valorem Taxes-Delinquent	785,827	519,575	75,000	200,000	200,000
3125200	Section 185 Premium Tax	561,953	382,744	425,000	425,000	425,000
3141000	Utility Tax-Electric	5,017,524	5,187,183	5,000,000	5,200,000	5,200,000
3143000	Utility Tax-Water	1,062,426	1,621,659	1,175,000	1,175,000	1,175,000
3144000	Utility Tax-Gas	29,649	31,734	30,000	30,000	30,000
3149000	Unified Communications Tax	1,676,960	1,640,219	1,650,000	1,650,000	1,650,000
3161000	City Business Tax	881,889	832,532	825,000	875,000	875,000
	<b>Subtotal</b>	<b>26,787,572</b>	<b>27,042,926</b>	<b>26,318,084</b>	<b>28,196,832</b>	<b>28,196,832</b>
<u>Licenses &amp; Permits</u>						
3221000	Building Permits	2,012,859	2,653,445	2,425,000	3,200,000	3,200,000
3221500	Radon/Code Comp Admin. Fee	5,340	4,912	7,500	7,500	7,500
3222000	Certificate of Occupancy	185,895	201,747	155,000	155,000	155,000
3231000	Franchise Fee-Electric	1,496,608	3,613,512	3,425,000	3,450,000	3,450,000
3234000	Franchise Fee-Gas	78,204	114,040	90,000	80,000	80,000
3237100	Franchise Fee-Sanitation	589,307	603,777	587,000	587,000	587,000
3238000	Franchise Fee-Towing	37,500	50,000	50,000	50,000	50,000
3291000	Engineering Permits	16,460	12,840	25,000	15,000	15,000
	<b>Subtotal</b>	<b>4,422,173</b>	<b>7,254,273</b>	<b>6,764,500</b>	<b>7,544,500</b>	<b>7,544,500</b>
<u>Intergovernmental Revenues</u>						
3311901	CESF Police Grant	-	112,360	-	-	-
3312000	COVID-19	993,615	(40,822)	-	-	-
3312100	Bulletproof Vests	-	-	-	-	-
3312910	FEMA	44,218	379,014	-	-	-
3343601	FDEP Agreement	-	-	-	-	-
3344901	Maintenance Agreement Payment	12,676	12,676	12,676	12,676	12,676
3351200	State Revenue Sharing	775,324	916,880	730,000	750,000	750,000
3351500	Alcoholic Beverage License	29,056	28,833	20,000	25,000	25,000
3351800	Half Cent Sales Tax	2,577,666	3,115,378	2,475,000	2,900,000	2,900,000
3354930	Fuel Tax Refund	8,699	10,315	5,000	7,000	7,000
3372105	Grant From Local Govt	-	5,000	-	-	-
3382000	County Business Tax	45,506	51,674	40,000	40,000	40,000
	<b>Subtotal</b>	<b>4,486,760</b>	<b>4,591,308</b>	<b>3,282,676</b>	<b>3,734,676</b>	<b>3,734,676</b>
<u>Charges For Services</u>						
3413000	Certificate of Use Fees	-	-	5,000	5,000	5,000
3419500	Lien Search Fees	80,750	156,151	85,000	75,000	75,000
3421300	Police Services Agreement	1,295,899	1,313,575	1,339,846	1,366,643	1,366,643
3425000	Development Review Fees	101,300	207,693	140,500	150,000	150,000
3471000	Rec/Cultural Events	2,178	-	-	-	-
3472000	Parks & Recreation Fees	298,231	500,461	250,000	500,000	500,000
3472500	Community Center Fees	155,482	129,037	100,000	300,000	300,000
3473000	Membership & Guest Fees	8,489	8,172	-	50,000	50,000
3474000	Founders Day	31,625	-	10,000	10,000	10,000
3475000	Summer Recreation	145,888	342,155	300,000	330,000	330,000
3476001	AACC Fees and Rentals	133,619	-	100,000	100,000	100,000
	<b>Subtotal</b>	<b>2,253,461</b>	<b>2,657,244</b>	<b>2,330,346</b>	<b>2,886,643</b>	<b>2,886,643</b>

**CITY OF AVENTURA  
GENERAL FUND – 001  
REVENUE PROJECTIONS - CONTINUED  
FISCAL YEAR 2022/23**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>Fines &amp; Forfeitures</u>					
3511000	County Court Fines	235,867	108,993	230,000	230,000	230,000
3541000	Code Violation Fines	11,791	500	2,500	2,500	2,500
3542000	Intersection Safety Camera Program	1,409,435	1,919,690	1,550,000	1,750,000	1,750,000
	<b>Subtotal</b>	<b>1,657,093</b>	<b>2,029,183</b>	<b>1,782,500</b>	<b>1,982,500</b>	<b>1,982,500</b>
	<u>Misc. Revenues</u>					
3611000	Interest Earnings	960,857	46,483	125,000	125,000	125,000
	Fair Market Adjustment	-	-	-	-	-
3644200	Sale of Assets	13,308	9,811	20,000	10,000	10,000
3644910	Lost/Abandoned Property	819	902	-	-	-
3644920	Evidence	9,865	8,949	-	-	-
3691101	Convenience Fee	-	2,904	-	-	-
3699000	Misc. Revenues	32,800	10,888	50,000	50,000	50,000
	<b>Subtotal</b>	<b>1,017,649</b>	<b>79,937</b>	<b>195,000</b>	<b>185,000</b>	<b>185,000</b>
	<u>Non-Revenue</u>					
3999000	Carryover	15,809,221	14,621,763	15,109,868	14,260,911	14,260,911
	<b>Subtotal</b>	<b>15,809,221</b>	<b>14,621,763</b>	<b>15,109,868</b>	<b>14,260,911</b>	<b>14,260,911</b>
	<b>Total Available General Fund</b>	<b>\$ 56,433,929</b>	<b>\$ 58,276,634</b>	<b>\$ 55,782,974</b>	<b>\$ 58,791,062</b>	<b>\$ 58,791,062</b>

# REVENUE PROJECTION RATIONALE

## LOCALLY LEVIED TAXES

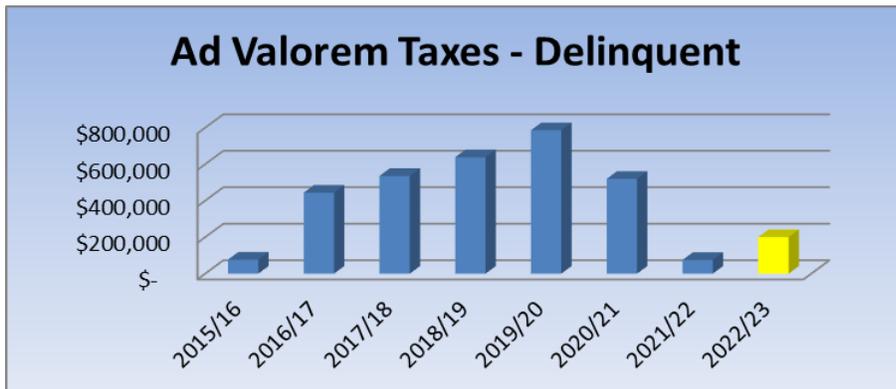
3111000 Ad Valorem Taxes-Current – Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the City which is provided by the County Property Appraiser. The amount is then budgeted at 95% of its gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. The City’s assessed value as reported by the County Property Appraiser is \$11,368,391,539. This amount is \$917,034,881 or 8.77% more than last year. The ad valorem millage levy for fiscal year 2022/23 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$18,641,832 compared to last year’s amount of \$17,138,084. This represents the 27<sup>th</sup> 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<sup>(1)</sup>

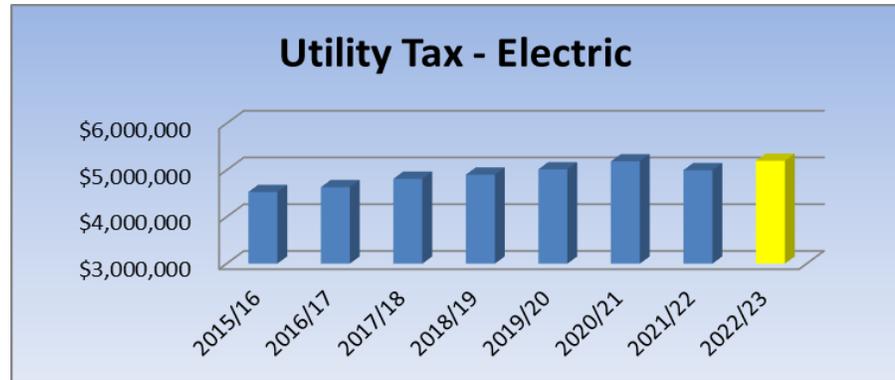


<sup>(1)</sup>At the City’s current millage rate of 1.7261, \$100,000,000 of assessed value generates approximately \$164,000 in ad valorem taxes (net of the discount).

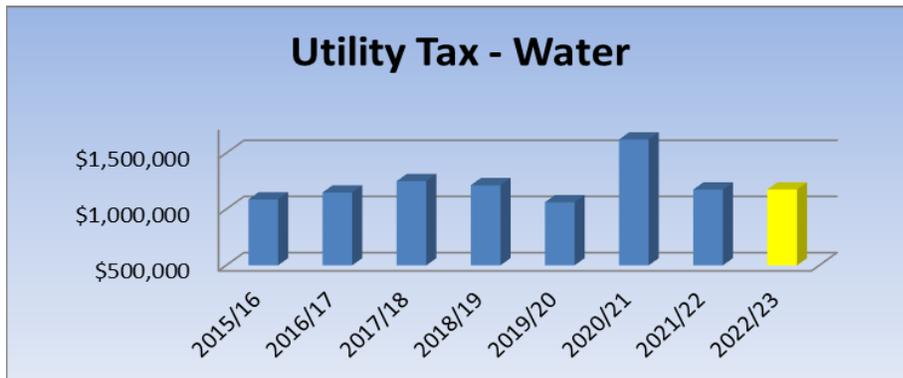


3112000 Ad Valorem Taxes-Delinquent – This revenue source is derived by those taxpayers who do not pay their taxes by March 31<sup>st</sup> of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.

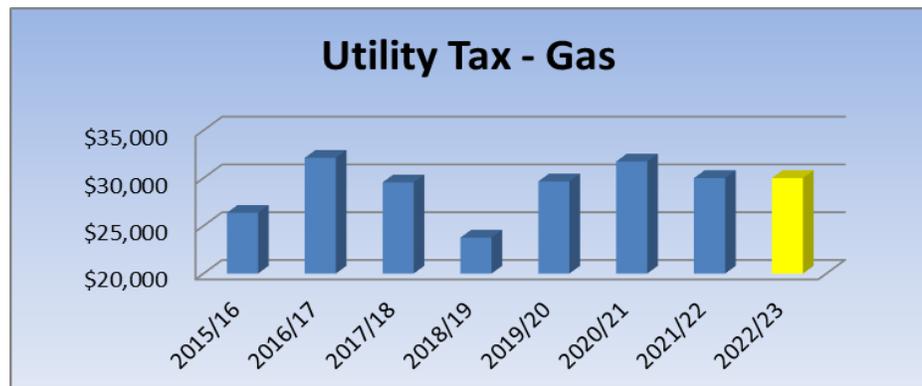
**3141000 Utility Tax-Electric** – Section 166.231(1)(A), Florida Statutes, authorizes a city to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on electricity. The City enacted Ordinance 96-03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



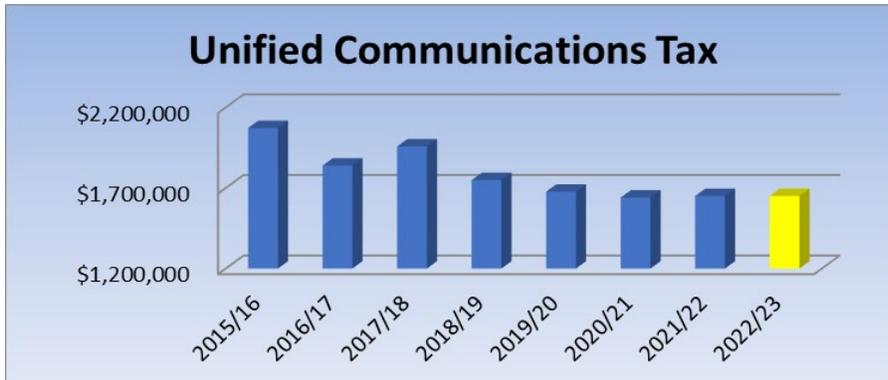
**3143000 Utility Tax-Water** – Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated areas in the amount of 10% on water. The City enacted Ordinance 96-03 which mirrored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



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



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

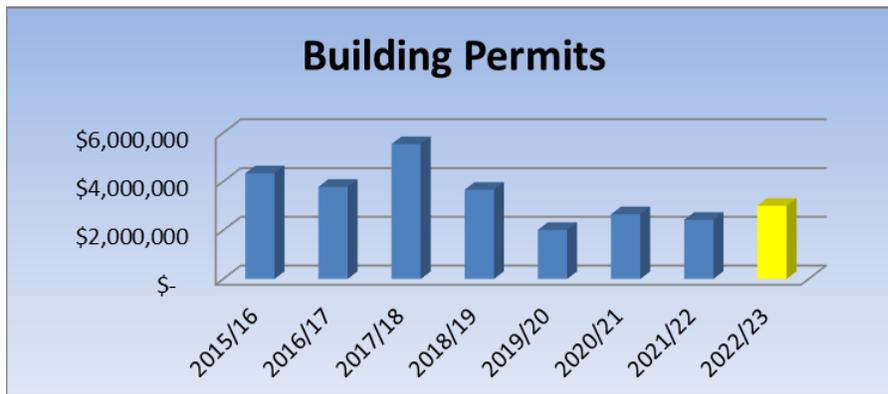


**3161000 City Business Tax** – Pursuant to Chapter 205, Florida Statutes, the City has adopted an ordinance imposing a business tax for the privilege of engaging in or managing any business, profession or occupation within the City. The amount budgeted is based on anticipated collections in the current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

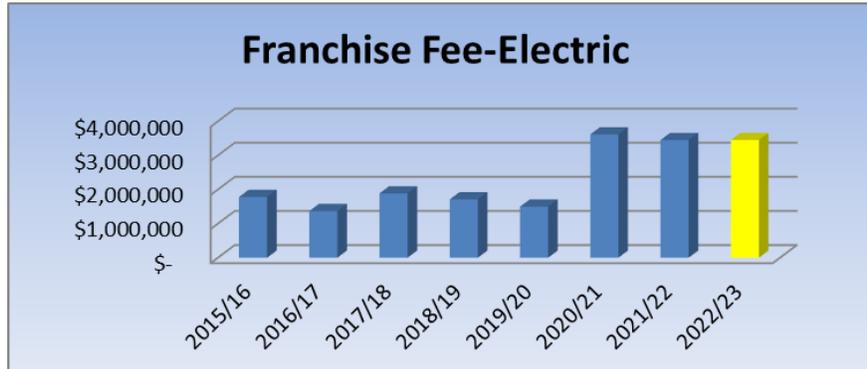


**LICENSES AND PERMITS**

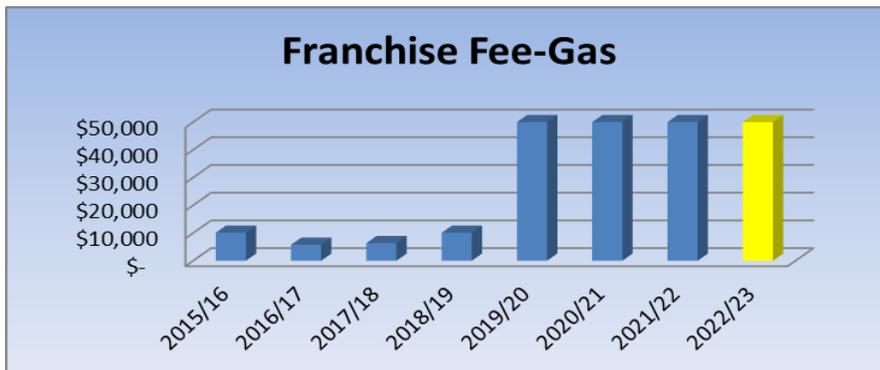
**3221000 Building Permits** – Permits must be issued to any individual or business that performs construction work within the City’s corporate limits. These permits are issued for construction, such as plumbing, electrical, structural, mechanical, etc. and their fees are set by City Ordinance. The projection includes an increase over the current year budget based on actual collections in the current fiscal year and anticipated FY 2022/23 building activity.



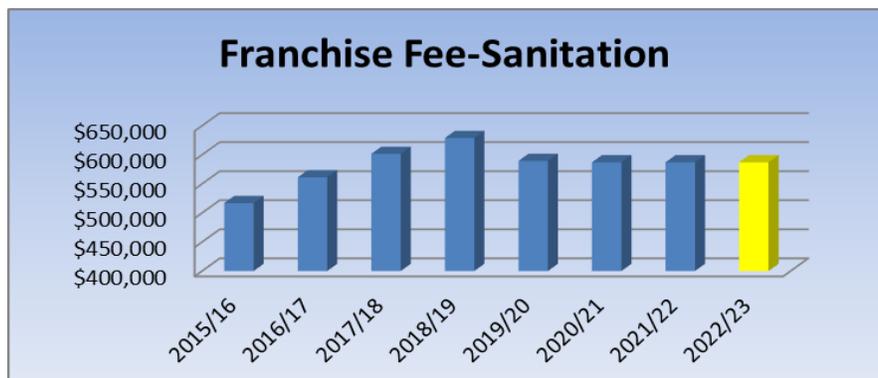
**3231000 Franchise Fee-Electric** – A city may charge electric companies for the use of its rights-of-way per Florida Statutes 166.021 and 337.401. In the past, Miami-Dade County had an agreement with FPL covering the City, as well as the unincorporated areas of the County. The County Commission, via 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.



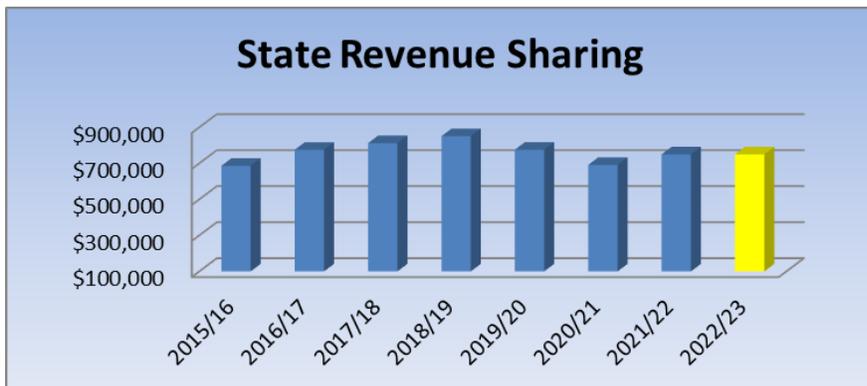
**3238000 Franchise Fee-Towing** – The amount budgeted is based on a franchise agreement for towing services within our corporate limits that was awarded in November 2017.

**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**

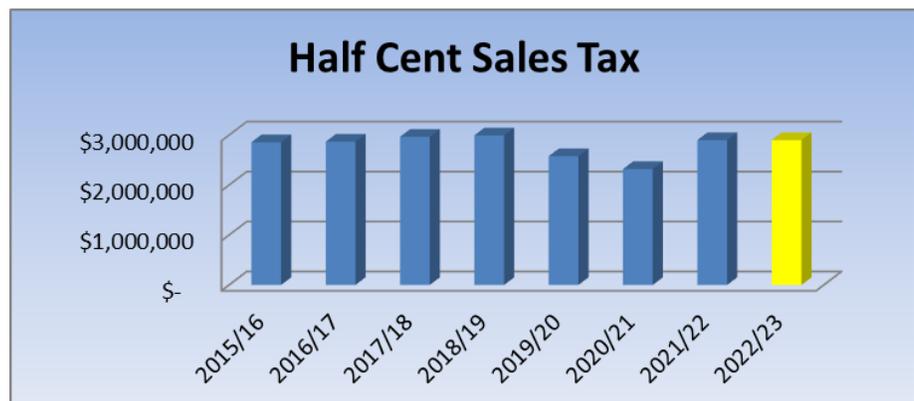
**3344901 Maintenance Agreement Payment** – Funds provided by FDOT to maintain Medians and Rights-of-Way along Biscayne Boulevard.

**3351200 State Revenue Sharing** – Revenues received in this category represent base cigarette tax and 8<sup>th</sup> cent motor fuel tax which are levied by the State. The portion which comes from cigarette tax is projected to approximate 79.9% for FY 2022/23 and will be deposited into the General Fund. The remainder is deposited to the Transportation and Street Maintenance Fund.

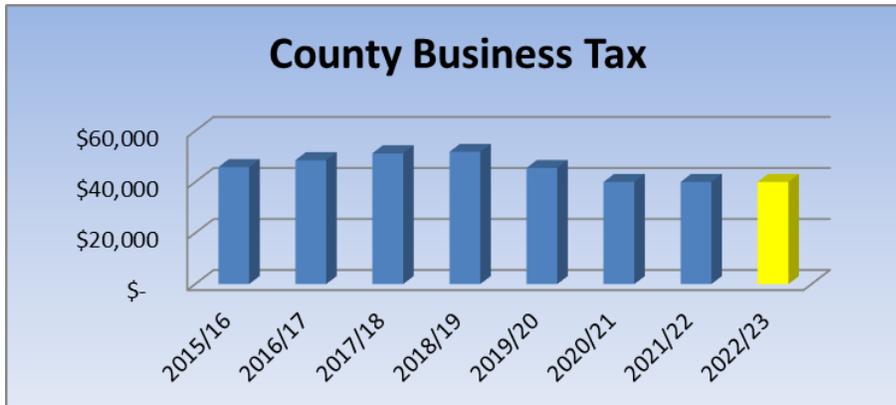


**3351500 Alcoholic Beverage License** – Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City’s share is approximately 38% of the proceeds 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 conservative and considers the actual collections in the current fiscal year and projected activity for next year.



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. The amount budgeted considers the actual collections in the current fiscal year and projected activity for next 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. The amount budgeted is an increase compared to the prior year and considers the actual collections in the current fiscal year and projected activity for next year.

3472500 Community Center Fees – This represents membership fees and user fees charged for the various programs provided at the Community Recreation Center. FY 2021/22 showed a recovery from the COVID-19 decreases in enrollment. The amount budgeted is an increase compared to the prior year and considers the actual collections in the current fiscal year and projected activity for next year.

3475000 Summer Recreation – This represents fees charged for participants in the City’s Summer Recreation Program. This revenue is expected to increase in comparison to prior years and considers the actual collections in the current fiscal year and projected activity for next year.

3476001 AACC Fees and Rentals – This represents anticipated revenue from rental fees, sponsors and the summer performing arts camp. Due to the return to normal from the COVID-19 pandemic, this revenue source is expected to increase in the coming year.

### **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 and expected to increase with the addition of a new camera.

### **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.

**THE REST OF THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**CITY COMMISSION**

**CITY OF AVENTURA  
CITY COMMISSION  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 62,506	\$ 60,476	\$ 62,650	\$ 100,454	\$ 100,454
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	62,774	64,606	66,059	80,759	80,759
5000/5399	Commodities	1,470	3,339	3,600	3,900	3,900
5400/5499	Other Operating Expenses	16,742	21,143	22,400	35,100	35,100
	<b>Total Operating Expenses</b>	<b>\$ 143,492</b>	<b>\$ 149,564</b>	<b>\$ 154,709</b>	<b>\$ 220,213</b>	<b>\$ 220,213</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
0301	Mayor	1.0	1.0	1.0	1.0
0401	Commissioner	1.0	1.0	1.0	1.0
0402	Commissioner	1.0	1.0	1.0	1.0
0403	Commissioner	1.0	1.0	1.0	1.0
0404	Commissioner	1.0	1.0	1.0	1.0
0405	Commissioner	1.0	1.0	1.0	1.0
0406	Commissioner	1.0	1.0	1.0	1.0
	<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

**CITY OF AVENTURA**  
**CITY COMMISSION**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0101-511**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1210	Commission Salaries	\$ 54,707	\$ 51,746	\$ 55,000	\$ 90,000	\$ 90,000
2101	FICA	7,540	8,482	7,452	10,130	10,130
2401	Workers' Compensation	259	248	198	324	324
	<b>Subtotal</b>	<b>62,506</b>	<b>60,476</b>	<b>62,650</b>	<b>100,454</b>	<b>100,454</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4030	Legislative Expenses	62,774	64,606	66,059	80,759	80,759
	<b>Subtotal</b>	<b>62,774</b>	<b>64,606</b>	<b>66,059</b>	<b>80,759</b>	<b>80,759</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	-	395	400	400	400
5290	Other Operating supplies	1,470	2,944	3,200	3,500	3,500
	<b>Subtotal</b>	<b>1,470</b>	<b>3,339</b>	<b>3,600</b>	<b>3,900</b>	<b>3,900</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	12,656	15,781	12,650	12,650	12,650
5420	Conferences & Seminars	4,086	5,362	8,750	9,950	9,950
5981	High School Scholarship	-	-	1,000	12,500	12,500
	<b>Subtotal</b>	<b>16,742</b>	<b>21,143</b>	<b>22,400</b>	<b>35,100</b>	<b>35,100</b>
	<b>Total City Commission</b>	<b>\$ 143,492</b>	<b>\$ 149,564</b>	<b>\$ 154,709</b>	<b>\$ 220,213</b>	<b>\$ 220,213</b>

**CITY COMMISSION  
BUDGET JUSTIFICATIONS**

---

4030 Legislative Expenses – This account represents the \$10,000 (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 and \$10,000 for the DSAHS Prom.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**OFFICE OF THE CITY MANAGER**

**CITY OF AVENTURA  
OFFICE OF THE CITY MANAGER  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2020/21	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 432,962	\$ 453,313	\$ 605,005	\$ 943,338	\$ 943,338
3000/3999	Contractual Services	55,350	52,500	52,500	260,000	260,000
4000/4999	Other Charges & Services	52,889	13,533	93,170	204,170	204,170
5000/5399	Commodities	4,453	14,793	3,000	3,000	3,000
5400/5499	Other Operating Expenses	5,463	3,227	11,000	17,500	17,500
<b>Total operating expenses</b>		<b>\$ 551,117</b>	<b>\$ 537,366</b>	<b>\$ 764,675</b>	<b>\$ 1,428,008</b>	<b>\$ 1,428,008</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
0101	City Manager	1.0	1.0	1.0	1.0
00151	Assistant City Manager	-	-	-	1.0
15201	Communications Manager	-	-	1.0	1.0
0201	Secretary to City Manager	1.0	1.0	1.0	1.0
0801	Receptionist/Inform. Clerk	1.0	-	-	-
15301	Social Media Specialist	-	-	1.0	1.0
	<b>Total Full-Time</b>	<b>3.0</b>	<b>2.0</b>	<b>3.0</b>	<b>5.0</b>
	<b>Total Part-Time</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>-</b>
	<b>Total</b>	<b>3.0</b>	<b>2.0</b>	<b>4.0</b>	<b>5.0</b>

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

---



**CITY OF AVENTURA  
OFFICE OF THE CITY MANAGER  
FISCAL YEAR 2022/23**

**OBJECTIVES**

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

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2019/20</b>	<b>ACTUAL 2020/21</b>	<b>PROJECTED 2021/22</b>	<b>ESTIMATE 2022/23</b>
Citizen Requests & Inquires	32	190	220	268
Commission Requests	31	43	40	61
Community Meetings Attended	20	46	50	52
Agenda Back up Items Prepared	66	61	60	77
No. of Newsletters & Reports Issued	6	6	6	12
Annual Budget & CIP Prepared	2	2	2	2
School Budget	2	2	2	2
Capital Projects	12	8	5	10
School Advisory Committee Meetings	8	12	6	12
% 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**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0501-512**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 337,710	\$ 335,176	\$ 440,551	\$ 675,249	\$ 675,249
2101	FICA	53,367	19,554	33,702	51,657	51,657
2201	Pension	41,165	55,804	69,434	109,085	109,085
2301	Health, Life & Disability	720	42,027	58,640	104,916	104,916
2401	Workers' Compensation	-	752	2,678	2,431	2,431
	<b>Subtotal</b>	<b>432,962</b>	<b>453,313</b>	<b>605,005</b>	<b>943,338</b>	<b>943,338</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3150	CSCM Consulting	2,850	-	-	-	-
3170	Lobbyist Services	52,500	52,500	52,500	60,000	60,000
3492	Social Media	-	-	-	200,000	200,000
	<b>Subtotal</b>	<b>55,350</b>	<b>52,500</b>	<b>52,500</b>	<b>260,000</b>	<b>260,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	6,594	-	8,610	8,610	8,610
4041	Car Allowance	6,000	6,000	6,000	12,000	12,000
4101	Communication Services	840	2,390	1,920	1,920	1,920
4701	Printing & Binding	2,767	5,143	4,000	4,000	4,000
4710	Printing/Newsletter	36,688	-	45,000	150,000	150,000
4815	Web Page Maintenance	-	-	27,640	27,640	27,640
	<b>Subtotal</b>	<b>52,889</b>	<b>13,533</b>	<b>93,170</b>	<b>204,170</b>	<b>204,170</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	4,453	13,943	3,000	3,000	3,000
5120	Computer Supplies	-	850	-	-	-
	<b>Subtotal</b>	<b>4,453</b>	<b>14,793</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	4,800	1,199	7,500	7,500	7,500
5420	Conferences & Seminars	70	-	2,500	2,500	2,500
5901	Contingency	593	2,028	1,000	7,500	7,500
	<b>Subtotal</b>	<b>5,463</b>	<b>3,227</b>	<b>11,000</b>	<b>17,500</b>	<b>17,500</b>
	<b>Total City Manager</b>	<b>\$ 551,117</b>	<b>\$ 537,366</b>	<b>\$ 764,675</b>	<b>\$ 1,428,008</b>	<b>\$ 1,428,008</b>

**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 2022/23**



**LEGAL DEPARTMENT**

**CITY OF AVENTURA  
LEGAL  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	562,742	501,961	312,000	375,000	375,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5499	Other Operating Expenses	-	-	5,000	5,000	5,000
<b>Total Operating Expenses</b>		<b>\$ 562,742</b>	<b>\$ 501,961</b>	<b>\$ 317,000</b>	<b>\$ 380,000</b>	<b>\$ 380,000</b>

**OBJECTIVES**

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

**PERFORMANCE WORKLOAD INDICATORS**

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

**CITY OF AVENTURA**  
**LEGAL**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0601-514**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>CONTRACTUAL SERVICES</u>					
3120	Prof. Services - Legal	\$ 562,742	\$ 501,961	\$ 312,000	\$ 375,000	\$ 375,000
	Subtotal	562,742	501,961	312,000	375,000	375,000
	<u>OTHER OPERATING EXPENSES</u>					
5901	Contingency	-	-	5,000	5,000	5,000
	Subtotal	-	-	5,000	5,000	5,000
	<b>Total Legal</b>	<b>\$ 562,742</b>	<b>\$ 501,961</b>	<b>\$ 317,000</b>	<b>\$ 380,000</b>	<b>\$ 380,000</b>

**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.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**CITY CLERK'S OFFICE**

**CITY OF AVENTURA  
CITY CLERK'S OFFICE  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 280,671	\$ 296,991	\$ 303,572	\$ 325,808	\$ 325,808
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	25,752	72,520	68,340	68,340	68,340
5000/5399	Commodities	1,880	3,579	4,750	4,750	4,750
5400/5499	Other Operating Expenses	2,464	1,782	3,450	3,450	3,450
<b>Total Operating Expenses</b>		<b>\$ 310,767</b>	<b>\$ 374,872</b>	<b>\$ 380,112</b>	<b>\$ 402,348</b>	<b>\$ 402,348</b>

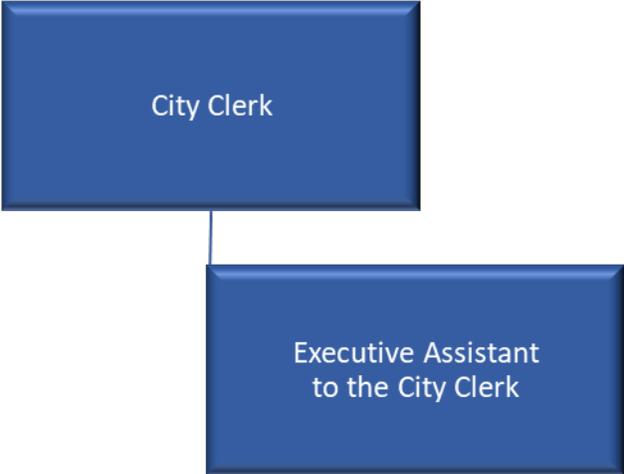
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
0501	City Clerk	1.0	1.0	1.0	1.0
3005	Executive Assistant to City Clerk	1.0	1.0	1.0	1.0
<b>Total</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

# CITY CLERK'S OFFICE

## ORGANIZATION CHART

---



**CITY OF AVENTURA  
CITY CLERK'S OFFICE  
FISCAL YEAR 2022/23**

---

**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**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2019/20</b>	<b>ACTUAL 2020/21</b>	<b>PROJECTED 2021/22</b>	<b>ESTIMATE 2022/23</b>
No. of Sets of Minutes Prepared	51	65	46	46
No. of Public Notices Prepared	94	78	40	55
No. of Legal Advertisements Published	22	31	21	21
No. of Ordinances Drafted	10	21	10	10
No. of Resolutions Drafted	84	63	65	65
No. of Lien Requests Responded To	1,626	1,781	n/a	n/a
No. of Welcome Letters Prepared	120	148	120	116
No. of Agenda Packages Prepared/Distributed	53	79	36	36
No. of Agenda Recaps Prepared/Distributed	23	27	20	20
No. of Proclamations Issued	19	21	19	19

**CITY OF AVENTURA**  
**CITY CLERK'S OFFICE**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-0801-519**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ 205,982	\$ 215,448	\$ 215,193	\$ 236,533	\$ 236,533
1401	Overtime	1,265	2,031	1,500	1,500	1,500
2101	FICA	15,389	15,804	16,462	18,095	18,095
2201	Pension	28,463	29,356	31,646	33,334	33,334
2301	Health, Life & Disability	29,097	33,861	37,996	35,494	35,494
2401	Workers' Compensation	475	491	775	852	852
	<b>Subtotal</b>	<b>280,671</b>	<b>296,991</b>	<b>303,572</b>	<b>325,808</b>	<b>325,808</b>
<u>OTHER CHARGES &amp; 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	35	1,595	1,000	1,000	1,000
4730	Records Retention	696	525	4,000	4,000	4,000
4740	Ordinance Codification	6,933	3,330	5,500	5,500	5,500
4911	Legal Advertising	13,636	4,111	25,000	25,000	25,000
4915	Election Expenses	(2,388)	56,119	25,000	25,000	25,000
	<b>Subtotal</b>	<b>25,752</b>	<b>72,520</b>	<b>68,340</b>	<b>68,340</b>	<b>68,340</b>
<u>COMMODITIES</u>						
5101	Office Supplies	1,690	2,391	3,000	3,000	3,000
5290	Other Operating Supplies	190	1,188	1,750	1,750	1,750
	<b>Subtotal</b>	<b>1,880</b>	<b>3,579</b>	<b>4,750</b>	<b>4,750</b>	<b>4,750</b>
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	2,092	1,782	1,450	1,450	1,450
5420	Conferences & Seminars	372		2,000	2,000	2,000
	<b>Subtotal</b>	<b>2,464</b>	<b>1,782</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>
	<b>Total City Clerk</b>	<b>\$ 310,767</b>	<b>\$ 374,872</b>	<b>\$ 380,112</b>	<b>\$ 402,348</b>	<b>\$ 402,348</b>

## 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 2022/23**



**FINANCE DEPARTMENT**

**CITY OF AVENTURA  
FINANCE  
FISCAL YEAR 2022/23**

**DEPARTMENT DESCRIPTION**

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

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 973,452	994,496	\$ 1,008,484	\$ 1,043,336	\$ 1,043,336
3000/3999	Contractual Services	64,139	44,285	58,925	60,341	60,341
4000/4999	Other Charges & Services	23,790	23,616	35,960	20,260	20,260
5000/5399	Commodities	4,999	4,051	7,200	5,800	5,800
5400/5499	Other Operating Expenses	6,406	9,395	10,500	7,500	7,500
<b>Total Operating Expenses</b>		<b>\$ 1,072,786</b>	<b>1,075,843</b>	<b>\$ 1,121,069</b>	<b>\$ 1,137,237</b>	<b>\$ 1,137,237</b>

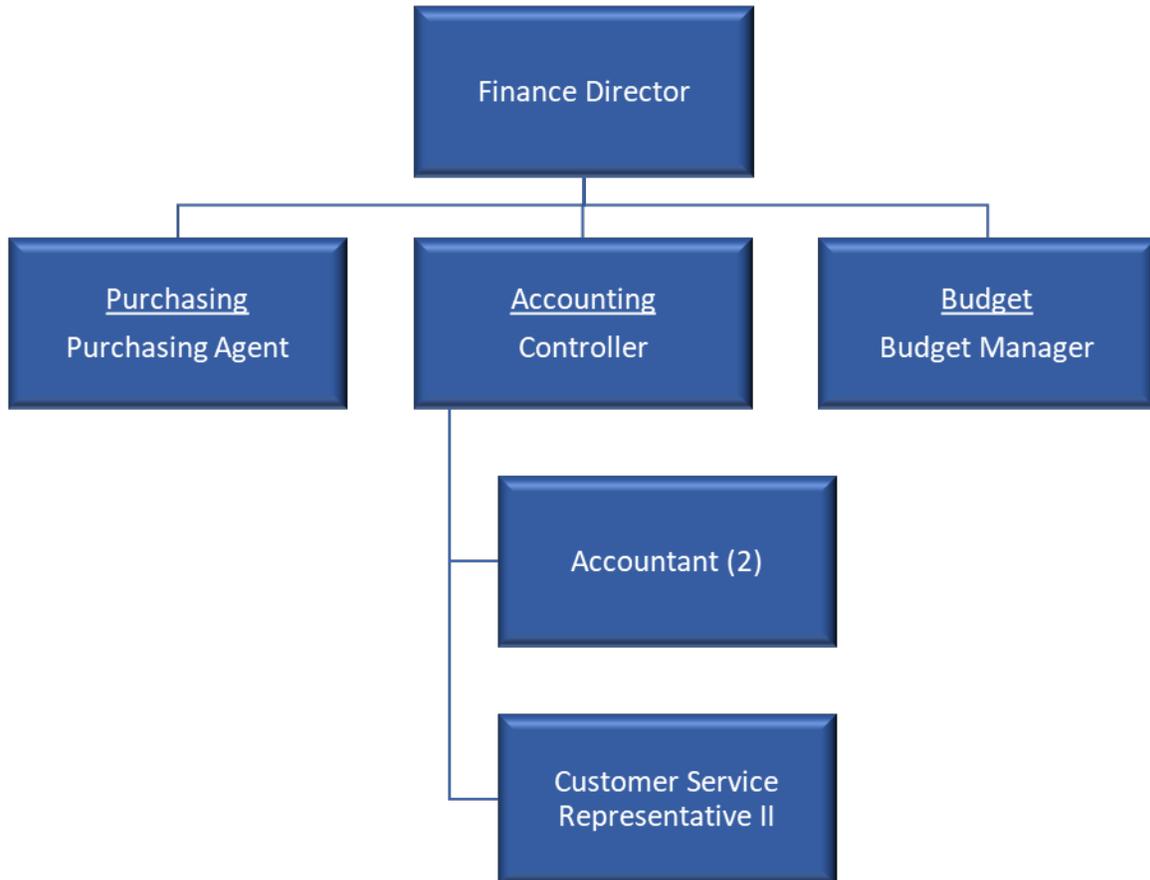
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
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
	Budget Manager	-	-	-	1.0
1301	Purchasing Agent	1.0	1.0	1.0	1.0
1201-1202	Accountant	2.0	2.0	2.0	2.0
3601	Customer Service Rep. II	1.0	1.0	1.0	1.0
	<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>

# FINANCE DEPARTMENT

## ORGANIZATION CHART

---



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

**CITY OF AVENTURA  
FINANCE  
FISCAL YEAR 2022/23**

---

**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 31<sup>st</sup> 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. Obtain Government Finance Officers Association’s Distinguished Budget Presentation Award for the City’s Annual Operating and Capital Budget each year.
5. Produce/distribute quarterly financial monitoring reports within 30 days of quarter-end.
6. Annually review adequacy of purchasing procedures.
7. Issue purchase orders within two (2) business days of approval.
8. Process all invoices within ten (10) business days of approval.
9. Process bi-weekly payroll/related reports in a timely and accurate manner.
10. 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**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2019/20</b>	<b>ACTUAL 2020/21</b>	<b>PROJECTED 2021/22</b>	<b>ESTIMATE 2022/23</b>
% 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	2	1
% of purchase orders issued within 2 days	98%	99%	100%	100%
% of invoices processed within 10 days	98%	99%	99%	100%
Number of bi-weekly payroll processed timely	26	26	26	26
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**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-1001-513**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 683,674	\$ 697,554	\$ 700,234	\$ 753,317	\$ 753,317
2101	FICA	47,461	48,947	53,568	57,629	57,629
2201	Pension	96,147	98,002	101,170	105,433	105,433
2301	Health, Life & Disability	144,640	148,442	150,991	124,245	124,245
2401	Workers' Compensation	1,530	1,551	2,521	2,712	2,712
	<b>Subtotal</b>	<b>973,452</b>	<b>994,496</b>	<b>1,008,484</b>	<b>1,043,336</b>	<b>1,043,336</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3180	Medical Exams - New Employees	2,150	872	4,200	-	-
3190	Prof. Services	3,689	1,713	4,525	3,475	3,475
3201	Prof. Services - Auditor	58,300	41,700	50,200	56,866	56,866
	<b>Subtotal</b>	<b>64,139</b>	<b>44,285</b>	<b>58,925</b>	<b>60,341</b>	<b>60,341</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	1,772	1,206	7,000	5,000	5,000
4101	Communication Services	1,440	1,440	1,440	840	840
4041	Car Allowance	1,248	1,147	700	6,000	6,000
4650	R&M - Office Equipment	6,440	1	6,400	-	-
4701	Printing & Binding	3,791	1,869	3,420	3,420	3,420
4910	Advertising	9,099	17,953	17,000	5,000	5,000
	<b>Subtotal</b>	<b>23,790</b>	<b>23,616</b>	<b>35,960</b>	<b>20,260</b>	<b>20,260</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	3,939	2,751	5,000	5,000	5,000
5120	Computer Operating Supplies	467	561	500	500	500
5220	Gas & Oil	303	495	1,400	-	-
5290	Other Operating Supplies	290	244	300	300	300
	<b>Subtotal</b>	<b>4,999</b>	<b>4,051</b>	<b>7,200</b>	<b>5,800</b>	<b>5,800</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	4,001	4,701	4,000	3,500	3,500
5420	Conferences & Seminars	2,405	3,390	5,000	2,500	2,500
5450	Training	-	1,079	1,000	1,000	1,000
5901	Contingency	-	225	500	500	500
	<b>Subtotal</b>	<b>6,406</b>	<b>9,395</b>	<b>10,500</b>	<b>7,500</b>	<b>7,500</b>
	<b>Total Finance</b>	<b>1,072,786</b>	<b>\$ 1,075,843</b>	<b>\$ 1,121,069</b>	<b>\$ 1,137,237</b>	<b>\$ 1,137,237</b>

## 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  
National Institute of Governmental Procurement

4101 Communication Services – Includes telephone services for department personnel.

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

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

American Institute of Certified Public Accountants  
American Payroll Association  
Florida Association of Public Procurement Officer  
Florida City & County Manager’s Association  
Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants  
Government Finance Officers Association  
National Contract Management Association  
National Institute of Governmental Procurement  
South Florida Government Finance Officers Association

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

Florida Association of Public Procurement Officer  
Florida City & County Manager’s Association  
Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants  
Government Finance Officers Association  
National Institute of Governmental Procurement  
South Florida Government Finance Officers Association

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**HUMAN RESOURCES  
DEPARTMENT**

**CITY OF AVENTURA  
HUMAN RESOURCES  
FISCAL YEAR 2022/23**

**DEPARTMENT DESCRIPTION**

To provide overall financial and support services to the organization which includes personnel management and risk management.

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	- \$	-	\$ 137,299	\$ 137,299
3000/3999	Contractual Services	-	-	-	50,000	50,000
4000/4999	Other Charges & Services	-	-	-	87,100	87,100
5000/5399	Commodities	-	-	-	2,500	2,500
5400/5499	Other Operating Expenses	-	-	-	8,020	8,020
	<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>- \$</b>	<b>-</b>	<b>\$ 284,919</b>	<b>\$ 284,919</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
13701	Human Resources Manager	1.0	1.0	1.0	1.0
	<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**HUMAN RESOURCES DEPARTMENT**  
**ORGANIZATION CHART**

---



Human Resources Manager

**CITY OF AVENTURA  
HUMAN RESOURCES  
FISCAL YEAR 2022/23**

---

**OBJECTIVES**

1. Maintain an effective personnel system to allow for timely recruitment and retention of employees.
2. Partnering with departments to provide guidance and consultation on human resources matters.
3. Audit human resources practices and processes to ensure efficiency and compliance with state and federal laws.
4. Preparation and maintenance of comprehensive pay plan to ensure competitiveness with the job market.
5. Automate and support the entire employee life cycle, streamlining processes and diversity initiatives.
6. Annually review adequacy of insurance coverage.
7. Work closely with all departments in an effort to protect the City's financial, physical, and human resources in connection with occupational health and safety, loss control, claims management, insurance and risk.

**PERFORMANCE WORKLOAD INDICATORS**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2019/20</b>	<b>ACTUAL 2020/21</b>	<b>PROJECTED 2021/22</b>	<b>ESTIMATE 2022/23</b>
Annually review adequacy of insurance coverage	1	1	1	1
Number of New Hires – Full-time	9	9	18	15
Number of New Hires – Part-time	6	6	13	14
Number of New on the job injuries (Workers Comp claims filed)	N/A	N/A	62	57
Annual staff development and training	N/A	N/A	1	3
Employee Engagement Events	N/A	N/A	2	5

**CITY OF AVENTURA**  
**HUMAN RESOURCES**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-1101-513**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>PERSONAL SERVICES</u>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ 103,806	\$ 103,806
2101	FICA	-	-	-	7,941	7,941
2201	Pension	-	-	-	13,833	13,833
2301	Health, Life & Disability	-	-	-	11,345	11,345
2401	Workers' Compensation	-	-	-	374	374
	<b>Subtotal</b>	-	-	-	<b>137,299</b>	<b>137,299</b>
<u>CONTRACTUAL SERVICES</u>						
3180	Medical Exams - New Employees	-	-	-	4,500	4,500
3190	Prof. Services	-	-	-	45,500	45,500
3201	Prof. Services - Auditor	-	-	-	-	-
	<b>Subtotal</b>	-	-	-	<b>50,000</b>	<b>50,000</b>
<u>OTHER CHARGES &amp; SERVICES</u>						
4001	Travel & Per Diem	-	-	-	4,000	4,000
4101	Communication Services	-	-	-	600	600
4041	Car Allowance	-	-	-	6,000	6,000
4650	R&M - Office Equipment	-	-	-	28,000	28,000
4701	Printing & Binding	-	-	-	1,000	1,000
4801	Employee promotional events	-	-	-	31,000	31,000
4910	Advertising	-	-	-	16,500	16,500
	<b>Subtotal</b>	-	-	-	<b>87,100</b>	<b>87,100</b>
<u>COMMODITIES</u>						
5101	Office Supplies	-	-	-	2,500	2,500
5120	Computer Operating Supplies	-	-	-	-	-
5220	Gas & Oil	-	-	-	-	-
5290	Other Operating Supplies	-	-	-	-	-
	<b>Subtotal</b>	-	-	-	<b>2,500</b>	<b>2,500</b>
<u>OTHER OPERATING EXPENSES</u>						
5410	Subscriptions & Memberships	-	-	-	520	520
5420	Conferences & Seminars	-	-	-	3,500	3,500
5450	Training	-	-	-	3,500	3,500
5901	Contingency	-	-	-	500	500
	<b>Subtotal</b>	-	-	-	<b>8,020</b>	<b>8,020</b>
	<b>Total HR</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>284,919</b>	<b>\$ 284,919</b>

## HUMAN RESOURCES BUDGET JUSTIFICATIONS

---

3190 Professional Services – The cost related to contracting a temporary human resources assistant.

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

HR Florida Conference & Expo  
Society for Human Resources Management National Conference  
Public Risk Management Conference

4101 Communications 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 recruitment, onboarding, forms and performance management process.

4801 Promotional Activities/Employee Engagement Programs – Includes the cost of engagement programs for City employees.

Employee Appreciation Day  
Employee Health Fair  
Thanksgiving Luncheon  
Holiday Luncheon  
Intern Appreciation Luncheon  
Employee Outing  
Take Your Child to Work Day  
Halloween Employee Event  
Recruitment Promo Items

4910 Advertising – Includes the cost of advertising employment opportunity notices.

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

Society for Human Resources Management  
International Public Management Association for Human Resources  
Greater Miami Society for Human Resources  
Florida Public Human Resources Association, Inc.  
Human Resources Association of Broward County

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

Akerman Labor & Employment Law Seminar  
Florida Public Human Resources Association Annual Conference  
HR Florida Conference & Expo  
International Public Management Association or other personnel related conferences & seminars  
Society for Human Resource Management National Conference

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**INFORMATION TECHNOLOGY  
DEPARTMENT**

**CITY OF AVENTURA  
INFORMATION TECHNOLOGY  
FISCAL YEAR 2022/23**

**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 2020/21	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 864,217	\$ 881,235	\$ 785,720	\$ 825,007	\$ 825,007
3000/3999	Contractual Services	1,489	9,516	10,000	10,000	10,000
4000/4999	Other Charges & Services	259,842	283,606	334,280	371,423	371,423
5000/5399	Commodities	14,323	16,477	17,000	17,000	17,000
5400/5499	Other Operating Expenses	2,757	4,721	7,235	7,550	7,550
<b>Total Operating Expenses</b>		<b>\$ 1,142,628</b>	<b>\$ 1,195,555</b>	<b>\$ 1,154,235</b>	<b>\$ 1,230,980</b>	<b>\$ 1,230,980</b>

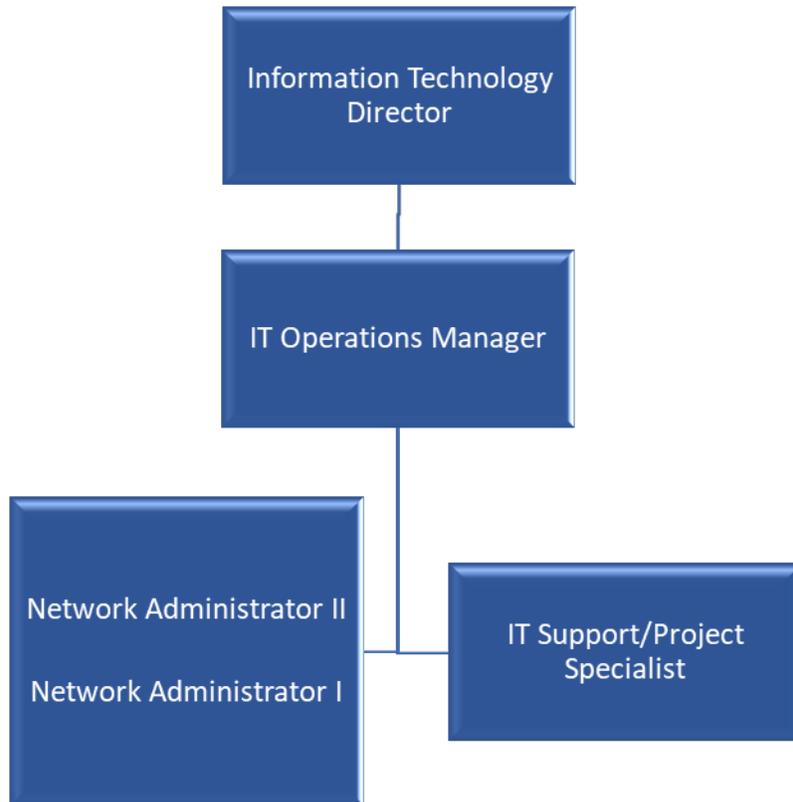
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
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	-	-
13601	IT Support/Project Specialist	1.0	1.0	1.0	1.0
<b>Total</b>		<b>6.0</b>	<b>6.0</b>	<b>5.0</b>	<b>5.0</b>

# INFORMATION TECHNOLOGY DEPARTMENT

## ORGANIZATION CHART

---



**CITY OF AVENTURA  
INFORMATION TECHNOLOGY  
FISCAL YEAR 2022/23**

---

**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 the 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**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2019/20</b>	<b>ACTUAL 2020/21</b>	<b>PROJECTED 2021/22</b>	<b>ESTIMATE 2022/23</b>
% 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	1,488	1,684	1,690	1,700
Number of physical servers supported	23	23	22	22
Number of virtual servers supported	39	42	42	42
Number of help desk support cases	5,093	5,997	5,250	5,300
Number of training sessions held	4	4	4	2

**CITY OF AVENTURA**  
**INFORMATION TECHNOLOGY**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-1201-513**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2020/21	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 613,177	\$ 625,145	\$ 545,268	\$ 586,618	\$ 586,618
2101	FICA	43,094	43,848	41,713	44,876	44,876
2201	Pension	83,180	84,032	78,093	80,417	80,417
2301	Health, Life & Disability	123,384	126,811	118,688	110,990	110,990
2401	Workers' Compensation	1,382	1,399	1,958	2,106	2,106
	<b>Subtotal</b>	<b>864,217</b>	<b>881,235</b>	<b>785,720</b>	<b>825,007</b>	<b>825,007</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3190	Other Prof. Services	1,489	9,516	10,000	10,000	10,000
	<b>Subtotal</b>	<b>1,489</b>	<b>9,516</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	1,714	2,355	5,300	9,200	9,200
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	7,845	7,830	7,040	7,040	7,040
4650	R&M - Office Equipment	205,695	229,926	288,690	320,733	320,733
4701	Printing & Binding	35	123	250	250	250
4851	Web Page Maintenance	16,097	17,580	-	-	-
4852	Email Hosting Services	22,456	19,792	27,000	28,200	28,200
	<b>Subtotal</b>	<b>259,842</b>	<b>283,606</b>	<b>334,280</b>	<b>371,423</b>	<b>371,423</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	1,417	932	2,000	2,000	2,000
5120	Computer Operating Supplies	12,906	15,545	15,000	15,000	15,000
	<b>Subtotal</b>	<b>14,323</b>	<b>16,477</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	1,359	2,041	1,400	1,400	1,400
5420	Conferences & Seminars	774	511	1,835	2,150	2,150
5450	Training	624	2,169	4,000	4,000	4,000
	<b>Subtotal</b>	<b>2,757</b>	<b>4,721</b>	<b>7,235</b>	<b>7,550</b>	<b>7,550</b>
	<b>Total Information Technology</b>	<b>\$ 1,142,628</b>	<b>\$ 1,195,555</b>	<b>\$ 1,154,235</b>	<b>\$ 1,230,980</b>	<b>\$ 1,230,980</b>

## 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 conferences 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, backup solutions 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 the 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 2022/23**



**POLICE DEPARTMENT**

**CITY OF AVENTURA  
POLICE  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 18,590,601	\$ 19,014,857	\$ 19,099,740	\$ 19,733,943	\$ 19,733,943
3000/3999	Contractual Services	797,128	769,021	730,000	820,000	820,000
4000/4999	Other Charges & Services	793,672	887,241	1,094,200	1,151,700	1,151,700
5000/5399	Commodities	414,304	508,016	517,550	681,500	681,500
5400/5499	Other Operating Expenses	27,133	54,389	66,500	67,000	67,000
<b>Total Operating Expenses</b>		<b>\$ 20,622,838</b>	<b>\$ 21,233,524</b>	<b>\$ 21,507,990</b>	<b>\$ 22,454,143</b>	<b>\$ 22,454,143</b>

**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
0901	Chief of Police	1.0	1.0	1.0	1.0
9401-9402	Majors	3.0	3.0	3.0	3.0
2601	Commander	-	-	-	-
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	13.0	13.0	13.0
2101-2111	Detectives	8.0	8.0	11.0	12.0
2001-2059	Police Officers	63.0	62.0	59.0	60.0
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/Property Room Custodian II	1.0	1.0	1.0	1.0
4801	Crime Scene/Property Room Custodian I	1.0	1.0	1.0	1.0
2801-2804	Police Service Aides	4.0	4.0	4.0	4.0
6301	Records Manager	1.0	1.0	1.0	1.0
6901-6903	Records Clerk	3.0	3.0	3.0	3.0
1401	Public 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	4.0
12901-12906	Communication Officer III	6.0	6.0	6.0	4.0
6701-6702	Communication Officer II	3.0	2.0	2.0	1.0
2701-2705	Communication Officer	4.0	5.0	5.0	6.0
8601-8602	Administrative Asst. III	2.0	2.0	2.0	1.0
13501-13502	Personnel & Training Specialist	2.0	2.0	2.0	2.0
7501	Fleet Manager/Quartermaster	1.0	1.0	1.0	1.0
13801	Emergency Vehicle Technician	1.0	1.0	1.0	1.0
9301	Fleet Maintenance Worker	1.0	1.0	1.0	1.0
<b>Total</b>		<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>

# POLICE DEPARTMENT

## ORGANIZATION CHART



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

**CITY OF AVENTURA**  
**POLICE**  
**FISCAL YEAR 2022/23**

---

**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 2019/20	ACTUAL 2020/21	PROJECTED 2021/22	ESTIMATE 2022/23
Man-hours Assigned to traffic flow issues	12,000	12,000	12,000	12,100
Progress Toward National Re-accreditation	25%	100%	100%	25%
Personnel Hired	5	8	12	7
Community Programs	15	22	24	23
Community Presentations	15	19	24	21
Community Involvement Activities	20	22	25	24
Man hours Assigned to School Resources	2,400	4,328	4,328	4,328
Calls for Service	15,730	15,343	15,500	15,700
Arrests	969	991	884	984
Accidents	1,414	1,709	2,012	2,112
Traffic Citations	3,939	4,212	5,316	5,516
Parking Citations Issued	424	817	1,252	1,352
Part 1 Crimes Reported	1,638	1,560	1,708	1,908
Customer Service Surveys	500	534	500	550

# CITY OF AVENTURA

## POLICE

2022/23

### BUDGETARY ACCOUNT SUMMARY

001-2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	10,992,495	10,982,266	11,614,155	11,959,082	11,959,082
1390	Court Time	78,272	43,306	140,000	190,000	190,000
1401	Overtime	1,216,505	1,720,944	900,000	1,000,000	1,000,000
1410	Holiday Pay	198,048	249,380	150,000	265,000	265,000
1501	Police Incentive Pay	78,341	77,359	80,040	76,920	76,920
2101	FICA	915,691	942,564	907,802	944,068	944,068
2201	Pension	2,511,821	2,348,382	2,463,314	2,575,029	2,575,029
2301	Health, Life & Disability	2,152,006	2,178,365	2,299,693	2,151,954	2,151,954
2401	Workers' Compensation	447,422	472,291	544,736	571,890	571,890
	<b>Subtotal</b>	<b>18,590,601</b>	<b>19,014,857</b>	<b>19,099,740</b>	<b>19,733,943</b>	<b>19,733,943</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3170	Temporary Staff	2,265	22,641	-	-	-
3180	Medical Exams	4,143	9,202	10,000	30,000	30,000
3190	Prof. Services - Traffic Safety Program	733,383	729,371	700,000	750,000	750,000
3192	Prof. Services	57,337	7,807	20,000	40,000	40,000
	<b>Subtotal</b>	<b>797,128</b>	<b>769,021</b>	<b>730,000</b>	<b>820,000</b>	<b>820,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	8,600	15,378	25,000	27,000	27,000
4040	Administrative Expenses	34,787	25,449	26,500	26,500	26,500
4042	Recruiting & Hiring Expense	4,655	5,015	10,000	12,000	12,000
4043	CALEA Accreditation	4,770	4,770	9,200	5,000	5,000
4050	Investigative Expense	15,276	20,367	24,000	24,000	24,000
4101	Communication Services	136,904	119,309	183,000	183,000	183,000
4201	Postage	3,634	4,117	4,000	4,200	4,200
4420	Leased Equipment	50,462	85,298	105,000	130,000	130,000
4440	Copy Machine Costs	2,731	2,088	4,500	5,000	5,000
4610	R&M - Vehicles	131,024	226,666	140,000	160,000	160,000
4645	R&M - Equipment	260,128	237,965	420,000	420,000	420,000
4650	R&M - Office Equipment	135,735	136,000	138,000	150,000	150,000
4701	Printing & Binding	4,966	4,819	5,000	5,000	5,000
	<b>Subtotal</b>	<b>793,672</b>	<b>887,241</b>	<b>1,094,200</b>	<b>1,151,700</b>	<b>1,151,700</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	12,629	13,355	14,000	15,000	15,000
5120	Computer Operating Supplies	7,759	7,109	15,000	16,000	16,000
5220	Gas & Oil	205,777	246,860	245,000	400,000	400,000
5240	Uniforms	41,356	37,932	40,000	42,000	42,000
5245	Uniform Allowance	42,334	124,060	87,550	88,000	88,000
5266	Photography	751	1,060	1,000	1,500	1,500
5270	Ammunition	38,846	17,360	45,000	47,000	47,000
5290	Operating Supplies	64,852	60,280	70,000	72,000	72,000
	<b>Subtotal</b>	<b>414,304</b>	<b>508,016</b>	<b>517,550</b>	<b>681,500</b>	<b>681,500</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	3,420	5,986	7,000	7,500	7,500
5430	Educational Assistance	824	3,000	4,500	4,500	4,500
5450	Training	22,889	45,403	55,000	55,000	55,000
	<b>Subtotal</b>	<b>27,133</b>	<b>54,389</b>	<b>66,500</b>	<b>67,000</b>	<b>67,000</b>
	<b>Total Police</b>	<b>\$ 20,622,838</b>	<b>\$ 21,233,524</b>	<b>\$ 21,507,990</b>	<b>\$ 22,454,143</b>	<b>\$ 22,454,143</b>

**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, ammunitions, 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 2022/23**



**COMMUNITY DEVELOPMENT  
DEPARTMENT**

**CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 697,852	\$ 784,614	\$ 784,751	\$ 789,388	\$ 789,388
3000/3999	Contractual Services	1,791,260	2,189,042	2,205,046	2,800,000	2,800,000
4000/4999	Other Charges & Services	81,142	92,151	104,550	104,550	104,550
5000/5399	Commodities	8,200	9,246	9,500	9,500	9,500
5400/5499	Other Operating Expenses	2,957	2,856	3,500	2,250	2,250
	<b>Total Operating Expenses</b>	<b>\$ 2,581,411</b>	<b>\$ 3,077,909</b>	<b>\$ 3,107,347</b>	<b>\$ 3,705,688</b>	<b>\$ 3,705,688</b>

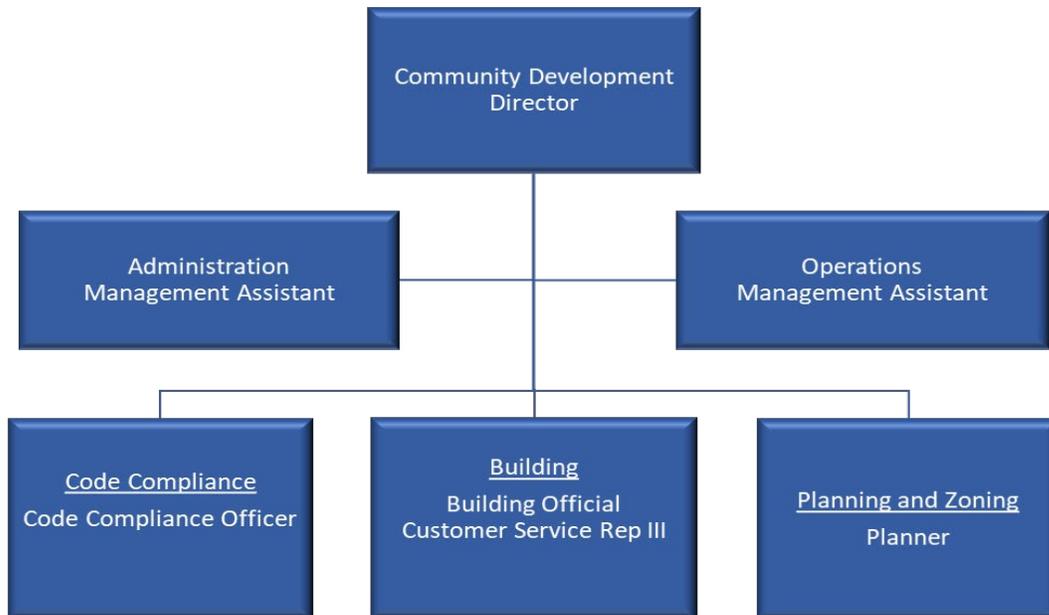
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
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
	Planner	-	-	-	1.0
9001	Executive Assistant/Planning Technician	1.0	1.0	1.0	-
	Assistant Manager - Administration				1.0
14301	Customer Service Rep III	-	1.0	1.0	1.0
	Assistant Manager - Operations				1.0
3601-3604	Customer Service Rep II	4.0	1.0	1.0	-
8901	Code Compliance Officer II/Zoning Review	1.0	1.0	1.0	-
8902	Code Compliance Officer I	-	-	1.0	1.0
8902	Code Compliance Officer (P/T)	1.0	1.0	-	-
	<b>Total Full-Time</b>	<b>7.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>
	<b>Total Part-Time</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>
	<b>Total</b>	<b>9.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

# COMMUNITY DEVELOPMENT DEPARTMENT

## ORGANIZATION CHART

---



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

**CITY OF AVENTURA  
COMMUNITY DEVELOPMENT  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	PROJECTED 2021/22	ESTIMATE 2022/23
% of Customer Comments Identifying Improvements Needed	NA	NA	NA	5%
Average Hours of TRAKiT Training per Employee	NA	-	8	8
No. of Local Business Tax Receipts Issued	447	1,870	2,000	2,000
No. of Code Warnings and Notice of Violations Issued	106	132	225	200
No. of Special Master Hearings	323	592	450	400
% of Applications Submitted Digitally	NA	0%	25%	40%
No. of Building Permits Issued	3,214	3,913	5,000	5,200
No. of Building Inspections Performed	10,233	11,283	14,000	14,500
No. of Land Development Applications Processed (All Types)	14	27	24	25
% of Inspections Performed within 24 Hrs. of Request	100%	99%	98%	98%
% of Plan Reviews Conducted within 10 Days	95%	97%	99%	99%
No. of Lien Requests Responded to	1,626	2,845	3,390	3,800
% of Permits Paid by Credit Card	NA	0%	72%	80%
% of Inspections Requested via Online Portal	NA	50%	100%	100%

**CITY OF AVENTURA**  
**COMMUNITY DEVELOPMENT**  
2022/23  
**BUDGETARY ACCOUNT SUMMARY**  
001-4001-524

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 513,930	\$ 588,503	\$ 558,180	\$ 575,382	\$ 575,382
1401	Overtime	972	1,294	3,000	3,000	3,000
2101	FICA	38,116	43,763	42,701	44,017	44,017
2201	Pension	57,440	63,867	70,901	71,944	71,944
2301	Health, Life & Disability	82,859	81,872	94,486	79,747	79,747
2401	Workers' Compensation	4,535	5,315	15,483	15,298	15,298
	<b>Subtotal</b>	<b>697,852</b>	<b>784,614</b>	<b>784,751</b>	<b>789,388</b>	<b>789,388</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3101	Building Inspection Services	1,689,153	2,103,748	1,936,046	2,650,000	2,650,000
3190	Prof. Services	102,107	85,294	269,000	150,000	150,000
	<b>Subtotal</b>	<b>1,791,260</b>	<b>2,189,042</b>	<b>2,205,046</b>	<b>2,800,000</b>	<b>2,800,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	973	-	4,000	4,000	4,000
4041	Car Allowance	6,000	6,517	6,000	6,000	6,000
4101	Communication Services	1,027	1,180	1,500	1,500	1,500
4420	Lease Equipment	2,159	1,908	2,800	2,800	2,800
4610	R&M - Vehicles	102	38	1,000	1,000	1,000
4645	R&M - Equipment	35,257	37,776	47,250	47,250	47,250
4701	Printing	9,023	4,898	2,000	2,000	2,000
4730	Records Retention	26,601	39,834	40,000	40,000	40,000
	<b>Subtotal</b>	<b>81,142</b>	<b>92,151</b>	<b>104,550</b>	<b>104,550</b>	<b>104,550</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	6,149	7,210	6,000	6,000	6,000
5120	Computer Operating Supplies	1,800	1,985	2,000	2,000	2,000
5220	Gas & Oil	251	51	1,000	1,000	1,000
5240	Uniforms	-	-	500	500	500
	<b>Subtotal</b>	<b>8,200</b>	<b>9,246</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	537	1,629	1,500	250	250
5420	Conferences & Seminars	1,993	766	1,500	1,500	1,500
5450	Training	427	461	500	500	500
	<b>Subtotal</b>	<b>2,957</b>	<b>2,856</b>	<b>3,500</b>	<b>2,250</b>	<b>2,250</b>
	<b>Total Community Development</b>	<b>\$ 2,581,411</b>	<b>\$ 3,077,909</b>	<b>\$ 3,107,347</b>	<b>\$ 3,705,688</b>	<b>\$ 3,705,688</b>

## COMMUNITY DEVELOPMENT BUDGET JUSTIFICATIONS

---

3101 Building Inspection Services – Estimated costs associated with the private firm performing permit application review and building inspection services, including 40-year recertification and unsafe structure enforcement. The average number of building permits issued on a monthly basis has increased approximately 60% during FY 2022, as have revenues.

BUILDING PERMIT REVENUE PROJECTION FOR FY 2022/23 = \$3,200,000

3190 Prof. Services – Costs associated with utilizing professional consulting services for traffic, civil engineering, architectural design, and landscape review of site plan proposals. There is additional cost for software licenses for the additional inspectors as well continuing costs for implementation of Central Square's e-TRAKiT software to improve online services related to building permits, business licensing, and code violations.

Additional funding will be provided in the coming year to:

- Continue the Department's transition to online submission and review of plans, permit applications, license applications, etc. This will include 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 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
- 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 2022/23**



**COMMUNITY SERVICES  
DEPARTMENT**

**CITY OF AVENTURA  
COMMUNITY SERVICES  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 1,043,650	\$ 978,459	\$ 1,077,812	\$ 1,223,479	\$ 1,223,479
3000/3999	Contractual Services	665,658	672,007	657,500	811,320	811,320
4000/4999	Other Charges & Services	660,855	1,020,551	838,200	1,255,000	1,255,000
5000/5399	Commodities	34,281	25,901	29,000	29,000	29,000
5400/5499	Other Operating Expenses	7,958	12,994	16,500	19,000	19,000
<b>Total Operating Expenses</b>		<b>\$ 2,412,402</b>	<b>\$ 2,709,912</b>	<b>\$ 2,619,012</b>	<b>\$ 3,337,799</b>	<b>\$ 3,337,799</b>

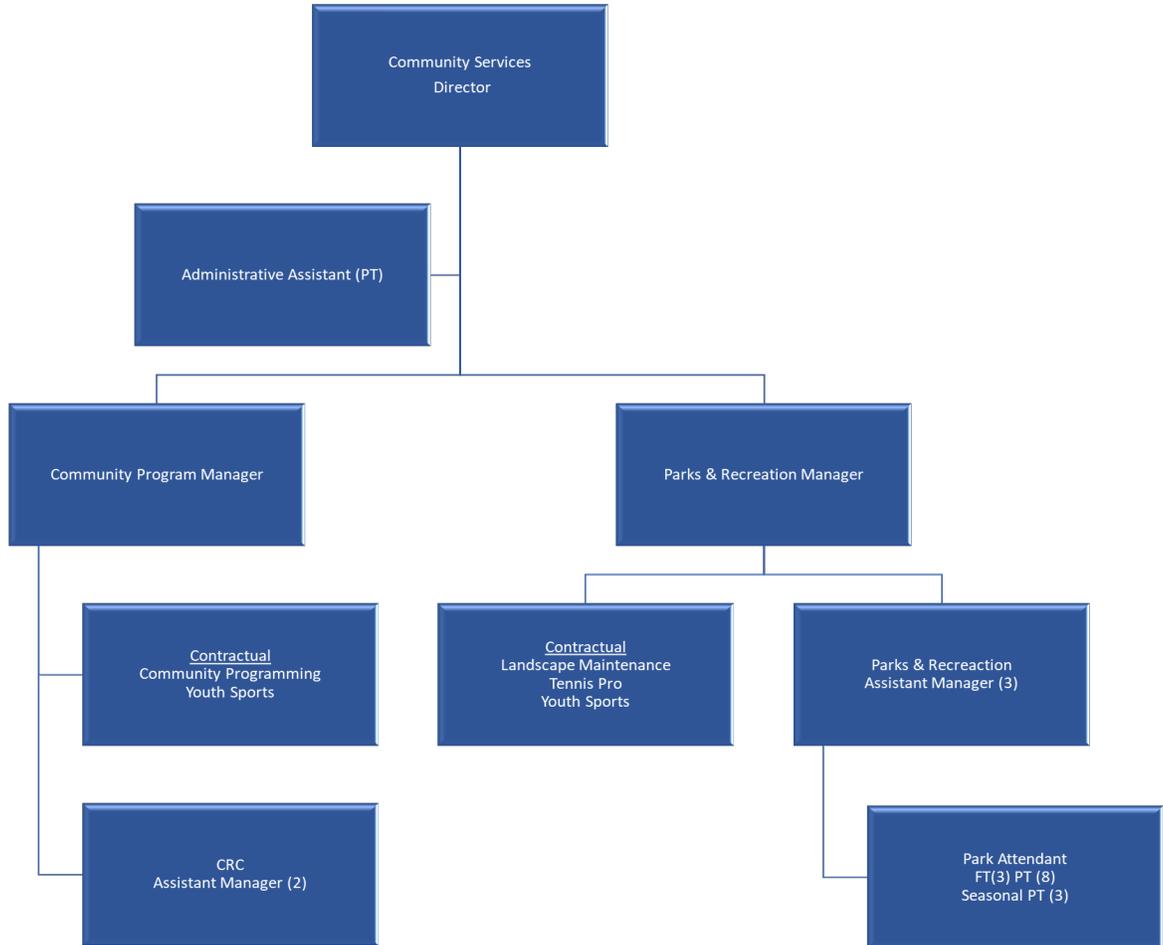
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
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	3.0
1901	Parks and Recreation Supervisor	1.0	2.0	1.0	-
5801-5802	Park Attendant (F/T)	3.0	3.0	2.0	3.0
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	2.0
10401	Community Rec Center Supervisor	1.0	1.0	1.0	-
6601	Administrative Assistant (P/T)	1.0	1.0	1.0	1.0
5701-5709	Park Attendant (P/T)	11.0	11.0	9.0	8.0
	Park Attendant (P/T) Seasonal	3.0	3.0	3.0	3.0
Total Full-Time		10.0	10.0	10.0	11.0
Total Part-Time		15.0	15.0	13.0	12.0
Total		25.0	25.0	23.0	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 4<sup>th</sup> Fireworks, two (2) Bike events Volunteer Dinner, Founders Day, Halloween and Veterans Day
- Recreation Programs, Activities, Afterschool Care and Classes
- Youth and Adult Sports Leagues and Tennis
- Park/Athletic Field Maintenance and Landscaping

**CITY OF AVENTURA  
COMMUNITY SERVICES  
FISCAL YEAR 2022/23**

**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 their contributions are valued and respected.

**PERFORMANCE WORKLOAD INDICATORS**

PERFORMANCE WORKLOAD INDICATOR	ACTUAL 2019/20	ACTUAL 2020/21	PROJECTED 2021/22	ESTIMATE 2022/23
Resident complaints & concerns cleared	48	35	40	40
Advisory Board Meetings attended	3	1	6	5
CIP projects completed	9	5	6	5
Founders Park attendance <sup>(*)</sup>	102,810	148,169	150,000	153,000
Community Recreation Center attendance <sup>(*)</sup>	44,521	49,396	80,000	85,000
Number of participants registered in youth sports <sup>(*)</sup>	1,063	1,382	1,450	1,500
Number of Special Events <sup>(*)</sup>	7	2	11	10

\* 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 provide
- Youth Sports Season ended in March instead of May and restarted in August 2020 without games per the New Normal.
- All Special Events were cancelled as of March 13, 2020.

2022/23 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**  
2022/23  
**BUDGETARY ACCOUNT SUMMARY**  
001-5001-539

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 713,062	\$ 689,034	\$ 750,638	\$ 871,515	\$ 871,515
1401	Overtime	13,706	17,186	15,000	15,000	15,000
2101	FICA	54,046	52,265	57,424	66,671	66,671
2201	Pension	79,142	51,838	79,670	90,181	90,181
2301	Health, Life & Disability	161,086	150,819	156,561	157,607	157,607
2401	Workers' Compensation	22,608	17,317	18,519	22,505	22,505
	<b>Subtotal</b>	<b>1,043,650</b>	<b>978,459</b>	<b>1,077,812</b>	<b>1,223,479</b>	<b>1,223,479</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3113	Prof. Services - Comm. Cen. Inst.	127,969	123,123	110,000	225,000	225,000
3150	Prof. Services - Landscape Arch.	24,025	13,230	12,500	15,000	15,000
3452	Lands/Tree Maint. Svcs - Parks	513,664	535,654	535,000	571,320	571,320
	<b>Subtotal</b>	<b>665,658</b>	<b>672,007</b>	<b>657,500</b>	<b>811,320</b>	<b>811,320</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	86	3,970	5,000	6,000	6,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	4,649	5,626	5,200	6,000	6,000
4420	Lease	2,723	2,491	4,000	4,000	4,000
4610	R&M - Vehicles	2,100	3,599	3,000	3,000	3,000
4645	R&M - Equipment	14,040	12,951	13,000	13,000	13,000
4672	R&M - Parks	113,073	160,068	120,000	130,000	130,000
4701	Printing & Binding	4,291	3,630	7,000	7,000	7,000
4850	Special Events	59,805	57,650	90,000	145,000	145,000
4851	Cultural/Recreation Programs	260,866	498,269	150,000	485,000	485,000
4852	Founders Day Activities	84,300	16,400	85,000	100,000	100,000
4854	Summer Recreation	108,922	249,897	350,000	350,000	350,000
	<b>Subtotal</b>	<b>660,855</b>	<b>1,020,551</b>	<b>838,200</b>	<b>1,255,000</b>	<b>1,255,000</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	2,891	2,436	3,500	3,500	3,500
5120	Computer Operating Supplies	25,189	17,719	17,000	17,000	17,000
5220	Gas & Oil	48	491	1,000	1,000	1,000
5240	Uniforms	5,998	5,130	6,000	6,000	6,000
5290	Other Operating Supplies	155	125	1,500	1,500	1,500
	<b>Subtotal</b>	<b>34,281</b>	<b>25,901</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	2,422	3,887	3,000	4,000	4,000
5420	Conferences & Seminars	1,290	2,152	5,000	6,000	6,000
5450	Training	2,935	6,449	6,500	7,000	7,000
5901	Contingency	1,311	506	2,000	2,000	2,000
	<b>Subtotal</b>	<b>7,958</b>	<b>12,994</b>	<b>16,500</b>	<b>19,000</b>	<b>19,000</b>
<b>Total Community Services</b>		<b>\$ 2,412,402</b>	<b>\$ 2,709,912</b>	<b>\$ 2,619,012</b>	<b>\$ 3,337,799</b>	<b>\$ 3,337,799</b>

## **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 4<sup>th</sup> 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 27<sup>th</sup> anniversary Founders Day activities.

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 2022/23**



**PUBLIC WORKS/TRANSPORTATION  
DEPARTMENT**

**CITY OF AVENTURA  
PUBLIC WORKS/TRANSPORTATION  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 1,026,849	\$ 1,070,498	\$ 1,109,436	\$ 1,157,882	\$ 1,157,882
3000/3999	Contractual Services	1,371,207	1,402,985	1,350,000	1,027,425	1,027,425
4000/4999	Other Charges & Services	858,743	898,347	870,750	878,000	878,000
5000/5399	Commodities	10,030	13,316	12,500	16,700	16,700
5400/5499	Other Operating Expenses	7,280	3,848	8,000	11,000	11,000
<b>Total Operating Expenses</b>		<b>\$ 3,274,109</b>	<b>\$ 3,388,994</b>	<b>\$ 3,350,686</b>	<b>\$ 3,091,007</b>	<b>\$ 3,091,007</b>

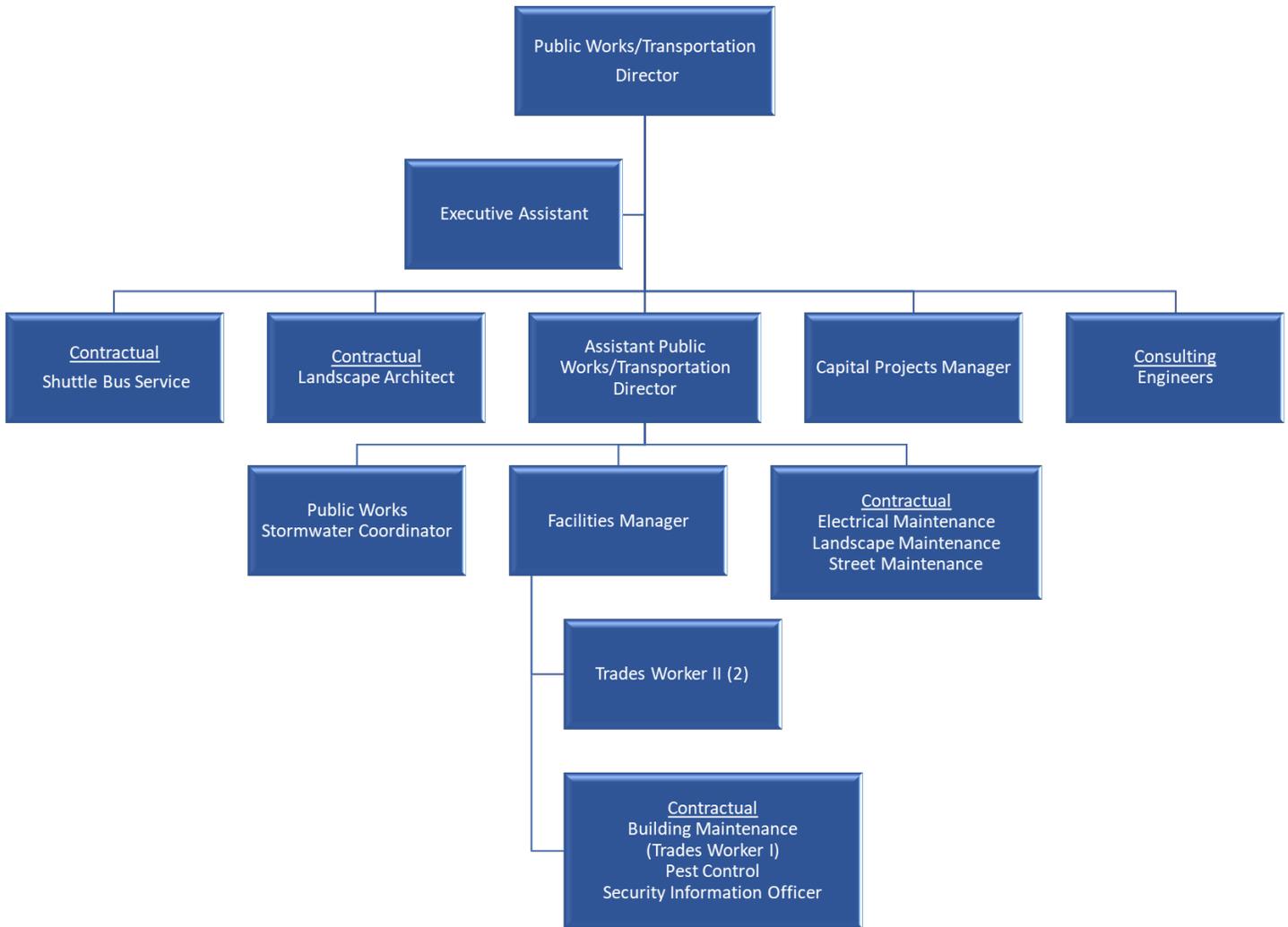
**PERSONNEL ALLOCATION SUMMARY**

Position No.	Position Title	2019/20	2020/21	2021/22	2022/23
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	-	-
15002 - 15003	Trades Worker II	-	-	2.0	2.0
<b>Total</b>		<b>7.0</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>

# PUBLIC WORKS/TRANSPORTATION DEPARTMENT

## ORGANIZATION CHART

---



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

**CITY OF AVENTURA  
PUBLIC WORKS/TRANSPORTATION  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	PROJECTED 2021/22	ESTIMATE 2022/23
Resident complaints & concerns cleared	165	173	213	200
Tree City re-certification	1	1	1	1
Stormwater basins/systems cleaned	20	19	22	25
Shuttle bus ridership	287,362	187,365	175,000	95,000
PW permits issued	41	43	31	30
Illicit discharge inspections (stormwater)	14	17	15	17
NPDES permit inspection private property	14	22	27	27
Annual facility & mechanical inspections	30	31	30	30
Number of BCycle rentals	2,963	1,146	1,420	1,600

**CITY OF AVENTURA**  
**PUBLIC WORKS/TRANSPORTATION**  
**2022/23**  
**BUDGETARY ACCOUNT SUMMARY**  
**001-5401-541**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ 705,878	\$ 723,403	\$ 765,929	\$ 802,308	\$ 802,308
1401	Overtime	18,148	28,708	2,500	10,000	10,000
2101	FICA	54,602	56,543	58,594	61,377	61,377
2201	Pension	101,443	102,865	111,486	113,864	113,864
2301	Health, Life & Disability	110,621	120,021	135,636	133,355	133,355
2401	Workers' Compensation	36,157	38,958	35,291	36,978	36,978
	<b>Subtotal</b>	<b>1,026,849</b>	<b>1,070,498</b>	<b>1,109,436</b>	<b>1,157,882</b>	<b>1,157,882</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3150	Prof. Services - Landscape Arch.	-	-	1,000	1,000	1,000
3160	Prof. Services - Security	34,163	51,323	50,000	-	-
3450	Lands/Tree Maint. Svcs - Streets	810,158	831,310	754,000	781,425	781,425
3451	Beautification/Signage	40,612	30,352	45,000	45,000	45,000
3455	Transportation Services	486,274	490,000	500,000	200,000	200,000
	<b>Subtotal</b>	<b>1,371,207</b>	<b>1,402,985</b>	<b>1,350,000</b>	<b>1,027,425</b>	<b>1,027,425</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4001	Travel & Per Diem	-	-	2,000	2,000	2,000
4041	Car Allowance	6,000	6,000	6,000	6,000	6,000
4101	Communication Services	2,803	3,667	2,750	3,500	3,500
4301	Utilities - Electric	71,346	92,385	72,000	72,000	72,000
4311	Utilities - Street Lighting	47,672	93,634	95,000	95,000	95,000
4320	Utilities - Water	508,347	494,169	430,000	430,000	430,000
4610	R&M - Vehicles	1,799	3,562	3,500	6,000	6,000
4620	R&M - Buildings	87,563	85,342	130,000	130,000	130,000
4631	R&M - Janitorial Services	34,808	25,311	46,000	50,000	50,000
4645	R&M - Equipment	5,070	1,482	3,500	3,500	3,500
4691	R&M - Streets	93,335	92,795	80,000	80,000	80,000
	<b>Subtotal</b>	<b>858,743</b>	<b>898,347</b>	<b>870,750</b>	<b>878,000</b>	<b>878,000</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	1,919	2,715	3,000	3,000	3,000
5120	Computer Operating Supplies	3,000	3,000	3,000	3,000	3,000
5220	Gas & Oil	2,818	5,457	3,000	7,000	7,000
5240	Uniforms	2,258	1,957	2,500	2,500	2,500
5290	Other Operating Supplies	35	187	1,000	1,200	1,200
	<b>Subtotal</b>	<b>10,030</b>	<b>13,316</b>	<b>12,500</b>	<b>16,700</b>	<b>16,700</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5410	Subscriptions & Memberships	2,036	1,923	1,500	2,000	2,000
5420	Conferences & Seminars	1,090	889	2,500	3,000	3,000
5450	Training	1,159	899	2,000	2,000	2,000
5901	Contingency	2,995	137	2,000	4,000	4,000
	<b>Subtotal</b>	<b>7,280</b>	<b>3,848</b>	<b>8,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Total Public Works/Transportation</b>		<b>\$ 3,274,109</b>	<b>\$ 3,388,994</b>	<b>\$ 3,350,686</b>	<b>\$ 3,091,007</b>	<b>\$ 3,091,007</b>

**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 199<sup>th</sup> Street with LED fixtures, new banners and associated hardware.

3455 Transportation Services – Funding level includes providing three (3) mini-bus public transit routes six (6) days per week on a contractual basis that carries over 100,000 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 2022/23**



**ARTS  
&  
CULTURAL CENTER  
DEPARTMENT**

**CITY OF AVENTURA  
ARTS & CULTURAL CENTER  
FISCAL YEAR 2022/23**

**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.

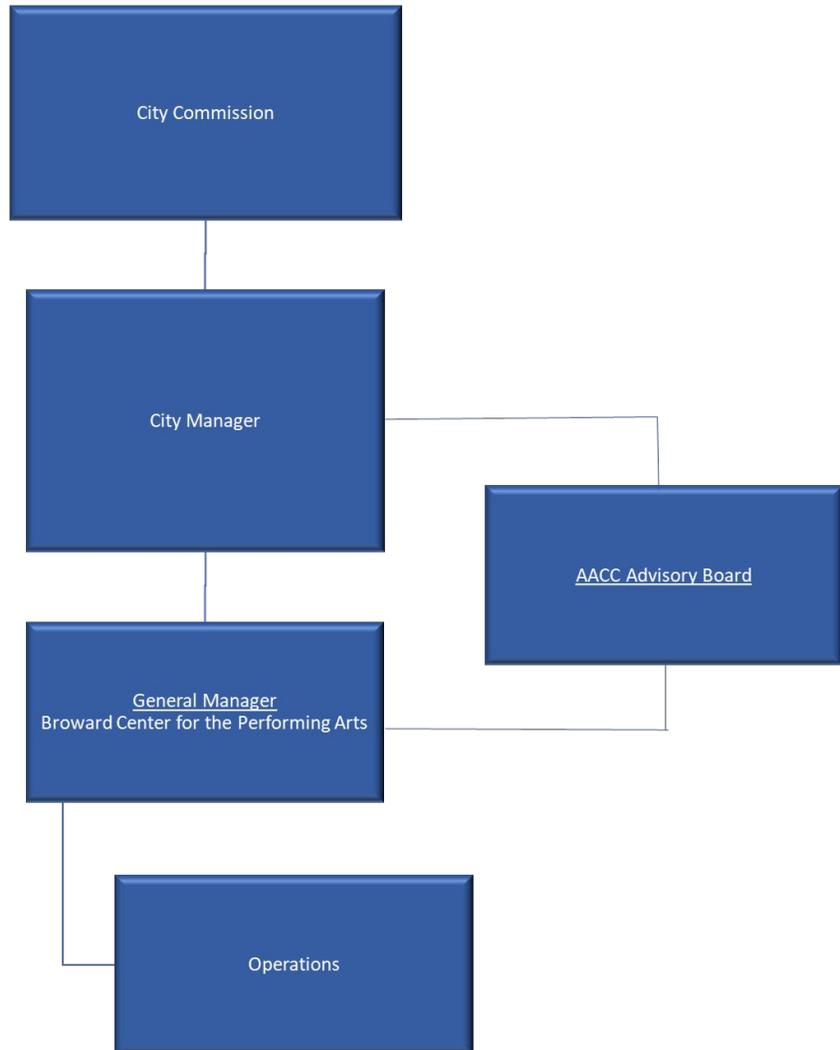
OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	-
3000/3999	Contractual Services	653,680	523,565	719,588	734,244	734,244
4000/4999	Other Charges & Services	145,058	125,142	160,500	160,500	160,500
5000/5399	Commodities	2,257	2,336	6,700	6,700	6,700
5400/5499	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 800,995</b>	<b>\$ 651,043</b>	<b>\$ 886,788</b>	<b>\$ 901,444</b>	<b>\$ 901,444</b>

PACA Contractual Employees	2019/20	2020/21	2021/22	2022/23
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
<b>Total</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>

# ARTS & CULTURAL CENTER DEPARTMENT

## ORGANIZATION CHART

---



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

**CITY OF AVENTURA  
ARTS & CULTURAL CENTER  
FISCAL YEAR 2022/23**

---

**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**

<b>PERFORMANCE WORKLOAD INDICATOR</b>	<b>ACTUAL 2019/20</b>	<b>ACTUAL 2020/21</b>	<b>PROJECTED 2021/22</b>	<b>ESTIMATE 2022/23</b>
Advisory Board Meetings attended	2	-	2	3
Number of performances/events	100	20	125	130
Total attendance	20,965	1,000	25,000	28,000
Number of promotional material produced	65	-	50	50
Summer Camp	1	1	1	1
% of patrons who respond favorably to AACC	80%	80%	80%	80%

**CITY OF AVENTURA**  
**ARTS & CULTURAL CENTER**  
2022/23  
**BUDGETARY ACCOUNT SUMMARY**  
001-7001-575

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
1201	Employee Salaries	\$ -	\$ -	\$ -	\$ -	-
1401	Overtime	-	-	-	-	-
2101	FICA	-	-	-	-	-
2201	Pension	-	-	-	-	-
2301	Health, Life & Disability	-	-	-	-	-
2401	Workers' Compensation	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3112	Prof. Services - Man Serv	148,560	151,536	155,328	159,984	159,984
3114	Prof. Services - Man Serv/Staffing	361,266	318,731	379,260	389,260	389,260
3115	Prof. Services - Man Serv/Marketing	24,000	24,000	30,000	30,000	30,000
3190	Prof. Services - Programming	104,049	28,923	130,000	130,000	130,000
3410	Prof. Services - Janitorial Services	15,805	375	25,000	25,000	25,000
	<b>Subtotal</b>	<b>653,680</b>	<b>523,565</b>	<b>719,588</b>	<b>734,244</b>	<b>734,244</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4101	Communication Services	7,166	7,202	6,600	6,600	6,600
4201	Postage	-	-	8,600	8,600	8,600
4301	Utilities	49,548	54,735	54,000	54,000	54,000
4440	Copy Machine Costs	1,144	1,044	2,800	2,800	2,800
4620	R&M - Buildings	29,063	57,646	7,000	7,000	7,000
4645	R&M - Equipment	2,240	4,379	6,500	6,500	6,500
4701	Printing & Binding	-	136	14,500	14,500	14,500
4910	Advertising	54,631	-	60,000	60,000	60,000
4920	Licenses/Permit Fees	1,266	-	500	500	500
	<b>Subtotal</b>	<b>145,058</b>	<b>125,142</b>	<b>160,500</b>	<b>160,500</b>	<b>160,500</b>
<b><u>COMMODITIES</u></b>						
5101	Office Supplies	687	832	1,200	1,200	1,200
5120	Computer Operating Supplies	509	876	1,000	1,000	1,000
5290	Other Operating Supplies	1,061	628	4,500	4,500	4,500
	<b>Subtotal</b>	<b>2,257</b>	<b>2,336</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5901	Contingency	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Arts &amp; Cultural Center</b>		<b>\$ 800,995</b>	<b>\$ 651,043</b>	<b>\$ 886,788</b>	<b>\$ 901,444</b>	<b>\$ 901,444</b>

## 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 2022/23**



**NON-DEPARTMENTAL**

**CITY OF AVENTURA**

**NON-DEPARTMENTAL - TRANSFERS**

2022/23

**BUDGETARY ACCOUNT SUMMARY**

001-9001-581

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 200/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b>TRANSFERS</b>						
9118	T/fer - Charter School Fund (190)	100,000	100,000	150,000	150,000	150,000
9119	T/fer - Charter H.S. Fund (191)	115,000	150,000	150,000	150,000	150,000
9123	T/fer - Debt Svce Fund Ser 2010 & /11 (230)	1,196,121	1,190,919	1,189,446	1,191,834	1,191,834
9124	T/fer - Debt Svce Fund Ser 2000 (240)	694,700	-	-	-	-
9125	T/fer - Debt Svce Fund Ser 2012 (A) (250)	365,073	362,487	363,969	360,476	360,476
9126	T/fer - Debt Svce Fund Ser 2018 (291)	496,100	496,808	497,240	497,212	497,212
9127	T/fer - Charter H.S. Construction Fund (393)	400,000	-	-	-	-
<b>Total Non-Departmental - Transfers</b>		<b>\$ 3,366,994</b>	<b>\$ 2,300,214</b>	<b>\$ 2,350,655</b>	<b>\$ 2,349,522</b>	<b>\$ 2,349,522</b>

**NON-DEPARTMENTAL – TRANSFERS  
BUDGET JUSTIFICATIONS**

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

2022/23

### BUDGETARY ACCOUNT SUMMARY

001-9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b><u>PERSONAL SERVICES</u></b>						
2501	Unemployment	\$ 1,066	\$ 2,842	\$ 2,500	\$ 4,500	\$ 4,500
	<b>Subtotal</b>	<b>1,066</b>	<b>2,842</b>	<b>2,500</b>	<b>4,500</b>	<b>4,500</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
3157	City Manager Recruitment	-	-	-	-	-
3160	Prof. Services - Security	-	-	-	60,000	60,000
3410	Prof. Services - Janitorial	74,548	66,066	75,000	75,000	75,000
	<b>Subtotal</b>	<b>74,548</b>	<b>66,066</b>	<b>75,000</b>	<b>135,000</b>	<b>135,000</b>
<b><u>OTHER CHARGES &amp; SERVICES</u></b>						
4101	Communication Services	146,011	219,754	105,000	300,000	300,000
4201	Postage	9,901	6,921	12,000	12,000	12,000
4301	Utilities	167,853	164,863	175,000	200,000	200,000
4320	Water	23,424	31,979	18,000	32,000	32,000
4440	Copy Machine Costs	8,808	10,941	10,000	10,000	10,000
4501	Insurance	847,739	777,959	860,625	868,125	868,125
4620	R&M - Government Center	215,891	222,115	225,000	225,000	225,000
4650	R&M - Office Equipment	1,528	(40)	2,000	2,000	2,000
	<b>Subtotal</b>	<b>1,421,155</b>	<b>1,434,492</b>	<b>1,407,625</b>	<b>1,649,125</b>	<b>1,649,125</b>
<b><u>COMMODITIES</u></b>						
5211	Credit Card Fees	-	-	-	20,000	20,000
5290	Other Operating Supplies	52,999	2,833	10,000	10,000	10,000
	<b>Subtotal</b>	<b>52,999</b>	<b>2,833</b>	<b>10,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
5901	Contingency	32,257	40,254	50,000	50,000	50,000
5906	Hurricane/Preparation	2,070	276,831	-	-	-
5907	Hurricane/Supplies	468,357	-	-	-	-
	<b>Subtotal</b>	<b>502,684</b>	<b>317,085</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Total Non-Departmental</b>	<b>\$ 2,052,452</b>	<b>\$ 1,823,318</b>	<b>\$ 1,545,125</b>	<b>\$ 1,868,625</b>	<b>\$ 1,868,625</b>

**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 2022/23**



**CAPITAL OUTLAY**

# CITY OF AVENTURA

## CAPITAL OUTLAY

2022/23

## PROJECT APPROPRIATION

001-80XX

OBJECT CODE	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>City Manager's Office - 8005-512</u>						
6402	Computer Equipment <\$5,000	\$ 1,766	\$ -	\$ 2,000	\$ 2,200	\$ 2,200
	Subtotal	1,766	-	2,000	2,200	2,200
<u>City Clerk - 8008-519</u>						
6402	Computer Equipment <\$5,000	1,578	-	2,000	3,200	3,200
	Subtotal	1,578	-	2,000	3,200	3,200
<u>Finance - 8010-513</u>						
6402	Computer Equipment <\$5,000	1,766	374	3,000	3,400	3,400
	Subtotal	1,766	374	3,000	3,400	3,400
<u>Information Technology - 8012-513</u>						
6401	Computer Equipment >\$5,000	41,443	148,766	135,000	140,000	140,000
6402	Computer Equipment <\$5,000	5,919	3,670	6,000	6,000	6,000
	Subtotal	47,362	152,436	141,000	146,000	146,000
<u>Police - 8020-521</u>						
6401	Computer Equipment >\$5,000	27,590	13,120	-	-	-
6402	Computer Equipment <\$5,000	109,642	79,307	97,547	205,475	205,475
6407	Radio Purchase & Replace.	39,552	7,810	40,485	30,000	30,000
6410	Equipment >\$5,000	37,933	171,622	249,569	186,000	186,000
6411	Equipment <\$5,000	21,410	2,501	-	-	-
6414	Police Dept Office Improvements	115,549	94,392	-	-	-
6450	Vehicles	245,358	113,704	630,441	380,000	380,000
	Subtotal	597,034	482,456	1,018,042	801,475	801,475
<u>Community Development - 8040-524</u>						
6402	Computer Equipment <\$5,000	5,314	1,527	117,774	16,250	16,250
6410	Equipment >\$5,000	-	-	-	25,000	25,000
	Subtotal	5,314	1,527	117,774	41,250	41,250
<u>Community Services - 8050-539/541/572</u>						
6402	Computer Equipment <\$5,000	3,936	1,340	14,692	10,800	10,800
6410	Equipment >\$5,000	27,605	14,000	-	20,000	20,000
6411	Equipment <\$5,000	18,133	-	11,250	9,900	9,900
6205	Community Center Improvements	32,624	32,484	-	35,000	35,000
6310	Aventura Founders Park	102,138	45,359	10,000	59,500	59,500
6322	Waterways Park Improvements	29,196	-	12,350	13,050	13,050
6323	Waterways Dog Park Improvements	17,762	-	-	11,500	11,500
6326	Veterans Park Improvements	4,720	-	10,000	6,000	6,000
6327	Peace Park Improvements	-	39,251	165,180	4,000	4,000
	Subtotal	236,114	132,434	223,472	169,750	169,750

**CITY OF AVENTURA**

**CAPITAL OUTLAY - CONTINUED**

2022/23

**PROJECT APPROPRIATION**

001-80XX

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Public Works/Transportation - 8054-539/541/572</u>						
6420	HVAC Replacements	-	9,035	-	-	-
6421	Government Center Improvements	273,473	-	25,000	20,000	20,000
6301	Beautification Projects	9,758	8,838	5,000	9,750	9,750
6309	Seawall Improvements	-	-	-	-	-
6341	Transportation System Imp.	-	55,870	189,390	-	-
6352	Hurricane Landscape Restoration	-	-	-	-	-
6402	Computer Equipment <\$5,000	3,524	758	2,798	6,200	6,200
6410	Equipment >\$5,000	-	38,263	-	-	-
	<b>Subtotal</b>	<b>286,755</b>	<b>112,764</b>	<b>222,188</b>	<b>35,950</b>	<b>35,950</b>
<u>Charter School - 8069-569</u>						
6402	Computer Equipment <\$5,000	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Arts &amp; Cultural Center - 8070-575</u>						
6402	Computer Equipment <\$5,000	-	2,740	5,000	5,600	5,600
6410	Equipment >\$5,000	80,817	902	14,000	18,000	18,000
	<b>Subtotal</b>	<b>80,817</b>	<b>3,642</b>	<b>19,000</b>	<b>23,600</b>	<b>23,600</b>
<u>Non-Departmental - 8090-590</u>						
6101	Land Acquisition/Purchase	16,663	73,998	2,791	-	-
6999	Capital Reserve	-	-	14,772,304	14,772,304	14,772,304
	<b>Subtotal</b>	<b>16,663</b>	<b>73,998</b>	<b>14,775,095</b>	<b>14,772,304</b>	<b>14,772,304</b>
	<b>Total Capital</b>	<b>\$ 1,275,169</b>	<b>\$ 959,631</b>	<b>\$ 16,523,571</b>	<b>\$ 15,999,129</b>	<b>\$ 15,999,129</b>

## 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	\$ 5,000
Desktop Computer(s)	26,000
Desktop Scanner(s)	3,000
Laser Printer(s)	1,500
Replace Mobile Laptop(s)	60,000
Vehicle Printer(s)	9,975
Replace Server(s)	18,000
Vehicle Modem(s)	18,000
Data Storage	60,000
Laptop-Ruggized	4,000
Total	<u>\$ 205,475</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)	\$ 73,000
K-9 Vehicle Equipment	10,000
Replace In-Car Video (5)	36,000
Replace Interview Room Recording Equipment	16,000
Drone and Equipment	30,000
SWAT Sniper Rifles	<u>21,000</u>
Total	<u>\$ 186,000</u>

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

Replace Patrol Vehicles (8)	\$ 340,000
Replace K-9 Vehicle	<u>40,000</u>
Total	<u>\$380,000</u>

### COMMUNITY DEVELOPMENT

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

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

### 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.

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	\$ 4,950
Replace Sports Fencing Panels	<u>4,950</u>
Total	<u>\$ 9,900</u>

6205 Community Center Improvements – This project consists of various improvements at the Community Recreation Center.

**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	\$ 15,000
Shade Shelter (New at Playground)	25,000
Replace Benches and Trash Cans	8,000
Replace Playground Pole Padding	<u>11,500</u>
Total	<u>\$ 59,500</u>

6322 Waterways Park Improvements – This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Park.

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.

**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 2022/23.

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 2022/23.

## 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.

Replace Lighting Console	\$ 18,000
--------------------------	-----------

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**POLICE EDUCATION FUND**

**CITY OF AVENTURA  
POLICE EDUCATION FUND – 110  
CATEGORY SUMMARY  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	4,203	2,475	5,500	5,500	5,500
360000/369999	Miscellaneous Revenues	124	12	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
	<b>Total Available</b>	<b>\$ 4,327</b>	<b>\$ 2,487</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	3,909	2,200	5,500	5,500	5,500
	<b>Total Operating Expenses</b>	<b>3,909</b>	<b>2,200</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
6000/6999	Capital Outlay	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 3,909</b>	<b>\$ 2,200</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>

## CITY OF AVENTURA

### POLICE EDUCATION FUND 110

2022/23

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>Fines &amp; Forfeitures</u>					
3511000	Fines	\$ 4,203	\$ 2,475	\$ 5,500	\$ 5,500	\$ 5,500
	Subtotal	4,203	2,475	5,500	5,500	5,500
	<u>Miscellaneous Revenues</u>					
3611000	Interest	124	12	-	-	-
	Fair Market Adjustment	-	-	-	-	-
	Subtotal	124	12	-	-	-
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 4,327</b>	<b>\$ 2,487</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>

#### EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>OTHER OPERATING EXPENSES</u>					
	<u>Public Safety - 2001-521</u>					
5450	Training	\$ 3,909	\$ 2,200	\$ 5,500	\$ 5,500	\$ 5,500
	Total Expenditures	\$ 3,909	\$ 2,200	\$ 5,500	\$ 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 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**TRANSPORTATION  
AND  
STREET MAINTENANCE FUND**

**CITY OF AVENTURA**  
**TRANSPORTATION AND STREET MAINTENANCE FUND – 120**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	2,105,059	2,293,405	1,991,000	2,260,000	2,260,000
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	721,100	59,585	43,000	38,000	38,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	923,419	347,954	401,500	401,500
	<b>Total Available</b>	<b>\$ 2,826,159</b>	<b>\$ 3,276,409</b>	<b>\$ 2,381,954</b>	<b>\$ 2,699,500</b>	<b>\$ 2,699,500</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	1,603,555	1,841,749	2,083,244	2,561,000	2,561,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>1,603,555</b>	<b>1,841,749</b>	<b>2,083,244</b>	<b>2,561,000</b>	<b>2,561,000</b>
6000/6999	Capital Outlay	1,223,489	547,315	298,710	138,500	138,500
9000/9999	Transfers	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 2,827,044</b>	<b>\$ 2,389,064</b>	<b>\$ 2,381,954</b>	<b>\$ 2,699,500</b>	<b>\$ 2,699,500</b>

# CITY OF AVENTURA

## TRANSPORTATION AND STREET MAINTENANCE FUND 120

2021/22

### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Intergovernmental Revenues</u>						
3351200	State Revenue Sharing	\$ 227,034	\$ 264,619	\$ 210,000	\$ 220,000	220,000
3353001	Local Option Cap. Impr. Gas Tax	125,784	129,589	115,000	120,000	120,000
3353010	Local Option Gas Tax	334,134	342,584	316,000	320,000	320,000
3383801	County Transit System Surtax	1,418,107	1,556,613	1,350,000	1,600,000	1,600,000
	<b>Subtotal</b>	<b>2,105,059</b>	<b>2,293,405</b>	<b>1,991,000</b>	<b>2,260,000</b>	<b>2,260,000</b>
<u>Miscellaneous Revenues</u>						
3611000	Interest	124,641	9,134	3,000	3,000	3,000
	Fair Market Adjustment	-	-	-	-	-
3632000	Transportation Mitigation Impact Fee	526,754	-	-	-	-
3633000	Citywide Bicycle Sharing	19,705	50,451	40,000	35,000	35,000
3661000	Developer Contributions/Streets	50,000	-	-	-	-
	<b>Subtotal</b>	<b>721,100</b>	<b>59,585</b>	<b>43,000</b>	<b>38,000</b>	<b>38,000</b>
<u>Fund Balance</u>						
3999000	Carryover - Other	-	-	-	-	-
3999000	Carryover - Impact Fees	-	923,419	347,954	401,500	401,500
	<b>Subtotal</b>	<b>-</b>	<b>923,419</b>	<b>347,954</b>	<b>401,500</b>	<b>401,500</b>
	<b>Total Revenues</b>	<b>\$ 2,826,159</b>	<b>\$ 3,276,409</b>	<b>\$ 2,381,954</b>	<b>\$ 2,699,500</b>	<b>\$ 2,699,500</b>

### EXPENDITURES 5401-541

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>CONTRACTUAL SERVICES</u>						
<u>Public Works/Transportation - 5401-541</u>						
3450	Landscape/Tree Maint/Streets	\$ 725,681	\$ 747,573	\$ 726,000	\$ 726,000	\$ 726,000
3453	Citywide Bicycle Sharing	72,534	81,864	84,290	85,000	85,000
3455	Enhanced Transit Services	695,467	780,400	830,000	550,000	550,000
3456	On-Demand Transit Services	-	112,860	322,954	1,080,000	1,080,000
3460	TVMS Maintenance	109,873	119,052	120,000	120,000	120,000
	<b>Subtotal</b>	<b>1,603,555</b>	<b>1,841,749</b>	<b>2,083,244</b>	<b>2,561,000</b>	<b>2,561,000</b>
<u>CAPITAL OUTLAY</u>						
<u>Public Works/Transportation - 5401-541</u>						
6304	Circulator System Improv. - Bus Shelter	-	2,190	25,000	-	-
6305	Road Resurfacing	584,733	418,905	118,000	-	-
6307	Street Lighting Improv.	206,060	-	-	-	-
6308	Citywide Bicycle Sharing	-	-	3,000	8,500	8,500
6341	Transportation System Improv.	393,986	126,220	110,000	130,000	130,000
6999	Capital Reserve - Other	38,710	-	42,710	-	-
6999	Capital Reserve - Impact Fees	-	-	-	-	-
	<b>Subtotal</b>	<b>1,223,489</b>	<b>547,315</b>	<b>298,710</b>	<b>138,500</b>	<b>138,500</b>
	<b>Total Expenditures</b>	<b>\$ 2,827,044</b>	<b>\$ 2,389,064</b>	<b>\$ 2,381,954</b>	<b>\$ 2,699,500</b>	<b>\$ 2,699,500</b>

## REVENUE PROJECTION RATIONALE

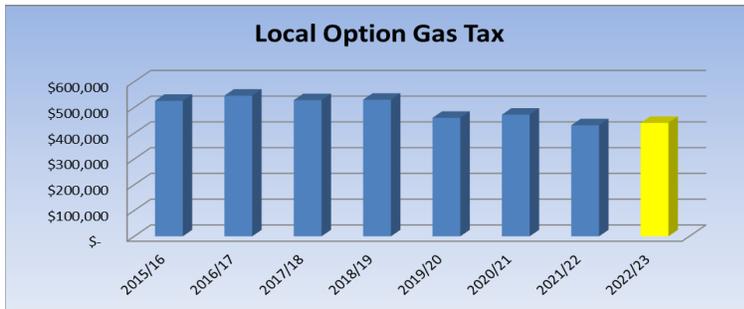
**3351200 State Revenue Sharing** – Revenue received in this category is projected to approximate 20.1% for FY 2022/23 of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance. Based on conservative projections, it is anticipated that \$220,000 will be received in the upcoming fiscal year.



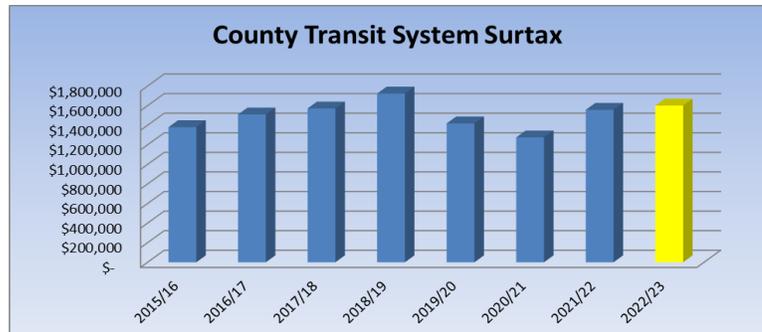
The County has adopted two phases of the local option gas tax as follows:

**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, it is anticipated that \$1,600,000 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:

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	\$ 8,500
------------------	----------

6341 Transportation System Improvements – This project consists of Crosswalk Solar Lighting System Improvements as follows:

New Crosswalk Solar Lighting Locations	\$ 130,000
--	------------

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**911 FUND**

**CITY OF AVENTURA**  
**911 FUND – 180**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	98,775	101,482	86,800	76,200	76,200
340000/349999	Charges for Services	-	-	-	-	-
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	1,171	48	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	33,933	20,000	30,600	30,600
	<b>Total Available</b>	<b>\$ 99,946</b>	<b>\$ 135,463</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	87,083	83,162	89,210	88,210	88,210
5000/5399	Commodities	1,000	2,861	3,000	3,000	3,000
5400/5999	Other Operating Expenses	3,050	5,366	5,000	6,000	6,000
	<b>Total Operating Expenses</b>	<b>91,133</b>	<b>91,389</b>	<b>97,210</b>	<b>97,210</b>	<b>97,210</b>
6000/6999	Capital Outlay	-	-	9,590	9,590	9,590
9000/9999	Transfers	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 91,133</b>	<b>\$ 91,389</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>

# CITY OF AVENTURA

911 FUND 180

2022/23

## REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Intergovernmental Revenues</u>						
3379110	180-0000-337.91-10	\$ 65,387	\$ 63,726	\$ 60,100	\$ 3,200	\$ 3,200
3379111	180-0000-337.91-11	26,244	29,837	20,900	58,000	58,000
3379112	180-0000-337.91-12	7,144	7,919	5,800	15,000	15,000
<b>Subtotal</b>		<b>98,775</b>	<b>101,482</b>	<b>86,800</b>	<b>76,200</b>	<b>76,200</b>
<u>Miscellaneous Revenues</u>						
3611000	180-0000-361.10-00	1,171	48	-	-	-
		-	-	-	-	-
<b>Subtotal</b>		<b>1,171</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Fund Balance</u>						
3999000	180-0000-399.90-00	-	33,933	20,000	30,600	30,600
<b>Subtotal</b>		<b>-</b>	<b>33,933</b>	<b>20,000</b>	<b>30,600</b>	<b>30,600</b>
<b>Total Revenues</b>		<b>\$ 99,946</b>	<b>\$ 135,463</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>

## EXPENDITURES 2001-521

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>OPERATING</u>						
<u>OTHER CHARGES &amp; SERVICES</u>						
<u>Public Safety - 2001-521</u>						
4001	180-2001-521.40-01	\$ 3,873	\$ 602	\$ 6,000	\$ 5,000	\$ 5,000
4101	180-2001-521.41-01	-	-	-	-	-
4645	180-2001-521.46-45	83,210	82,560	83,210	83,210	83,210
<b>Subtotal</b>		<b>87,083</b>	<b>83,162</b>	<b>89,210</b>	<b>88,210</b>	<b>88,210</b>
<u>COMMODITIES</u>						
<u>Public Safety - 2001-521</u>						
5290	180-2001-521.52-90	1,000	2,861	3,000	3,000	3,000
<b>Subtotal</b>		<b>1,000</b>	<b>2,861</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<u>OTHER OPERATING EXPENSES</u>						
<u>Public Safety - 2001-521</u>						
5410	180-2001-521.54-10	284	584	1,000	1,000	1,000
5450	180-2001-521.54-50	2,766	3,334	4,000	5,000	5,000
5950	180-9001-521.59-50	-	1,448	-	-	-
<b>Subtotal</b>		<b>3,050</b>	<b>5,366</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
<u>CAPITAL OUTLAY</u>						
<u>Public Safety - 2001-521</u>						
6999	180-2001-521.69-99	-	-	9,590	9,590	9,590
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>9,590</b>	<b>9,590</b>	<b>9,590</b>
<b>Total Expenditures</b>		<b>\$ 91,133</b>	<b>\$ 91,389</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>	<b>\$ 106,800</b>

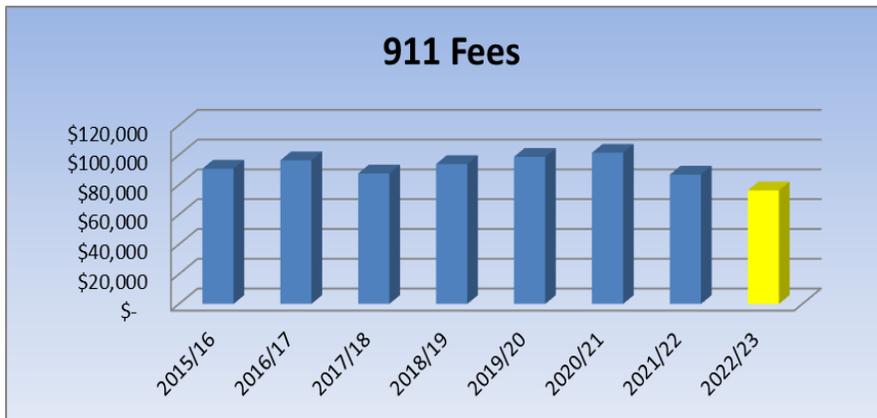
## REVENUE PROJECTION RATIONALE

---

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 2022/23**



**DEBT SERVICE FUNDS**

**CITY OF AVENTURA  
DEBT SEVICE FUND RECAP  
CATEGORY SUMMARY  
FISCAL YEAR 2022/23**

**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	REVENUE PROJECTIONS		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
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	31,434	27,024	-	-	-
380000/389999	Transfer/Debt Proceeds	3,022,114	3,188,914	2,457,437	2,452,310	2,452,310
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 3,053,548</b>	<b>\$ 3,215,938</b>	<b>\$ 2,457,437</b>	<b>\$ 2,452,310</b>	<b>\$ 2,452,310</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	EXPENDITURES		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	2,987,749	3,494,590	2,457,437	2,452,310	2,452,310
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 2,987,749</b>	<b>\$ 3,494,590</b>	<b>\$ 2,457,437</b>	<b>\$ 2,452,310</b>	<b>\$ 2,452,310</b>

In the above Debt Service Funds Recap schedule, the ACTUAL 2019/20 column includes 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**

2022/23

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b>Miscellaneous Revenues</b>						
3611000	Interest	\$ 31,434	\$ 27,024	\$ -	\$ -	\$ -
	<b>Subtotal</b>	<b>31,434</b>	<b>27,024</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer/Debt Proceeds</b>						
3811001	Transfer from General Fund	2,578,114	2,744,914	2,050,655	2,049,522	2,049,522
3811901	Transfer from Charter School Fund	444,000	444,000	406,782	402,788	402,788
	<b>Subtotal</b>	<b>3,022,114</b>	<b>3,188,914</b>	<b>2,457,437</b>	<b>2,452,310</b>	<b>2,452,310</b>
<b>Fund Balance</b>						
3999000	Carryover	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>\$ 3,053,548</b>	<b>\$ 3,215,938</b>	<b>\$ 2,457,437</b>	<b>\$ 2,452,310</b>	<b>\$ 2,452,310</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<b>DEBT SERVICE</b>						
<b>Non-Departmental - 590</b>						
7130	Principal	\$ 2,175,000	\$ 2,750,000	\$ 1,845,000	\$ 1,900,000	\$ 1,900,000
7230	Interest	812,749	744,590	612,437	552,310	552,310
	<b>Total Expenditures</b>	<b>\$ 2,987,749</b>	<b>\$ 3,494,590</b>	<b>\$ 2,457,437</b>	<b>\$ 2,452,310</b>	<b>\$ 2,452,310</b>

**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. Prudent meaning that the City maintains a debt amount that the General Fund can afford to transfer to the Debt Service Funds as it has no voted debt millage. The City strives to keep the tax rate consistent while maintaining service levels. In order to achieve this goal, the General Fund needs to be able to subsidize the debt. 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. The City in doing so, balances the budget knowing that over the coming years, as the levels of debt payments will decrease additional funds will be available for use in other areas of the City, or to look at undertaking larger Capital Projects which would require new debt.

**TOTAL DEBT SERVICE  
5 Year Payout Schedule**

Fiscal Year	Principal	Interest	Total
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
FY 2026/27	2,145,000	292,123	2,437,123
Thereafter	6,765,000	1,085,786	7,850,786
<b>Total</b>	<b>\$ 16,880,000</b>	<b>\$ 3,206,699</b>	<b>\$ 20,086,699</b>

The table below shows the total outstanding debt over the past ten audited fiscal years. It shows how the amount of debt has decreased as well as the percentage as it relates to assessed value of taxable property and the amount per capita.

**Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years**

Fiscal Year	Gross Bonded Debt	Less: Amounts Available in Debt Service Funds	Net Bonded Debt	Assessed Value of Taxable Property	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2012	\$ 28,805,000	\$ 274,594	\$ 28,530,406	\$ 7,290,634,319	0.39%	\$ 766.14
2013	27,215,000	311,384	26,903,616	7,501,239,017	0.36%	713.15
2014	25,540,000	337,770	25,202,230	7,786,432,398	0.32%	676.35
2015	23,805,000	353,377	23,451,623	8,394,311,130	0.28%	625.83
2016	22,015,000	380,498	21,634,502	9,094,962,102	0.24%	575.22
2017	20,165,000	408,361	19,756,639	9,901,694,244	0.20%	524.13
2018	25,335,000	478,742	24,856,258	10,098,997,863	0.25%	659.42
2019	23,215,000	536,587	22,678,413	10,365,840,176	0.22%	600.12
2020	20,510,000	258,892	20,251,108	10,740,186,632	0.19%	532.49
2021	18,725,000	297,898	18,427,102	10,550,216,874	0.17%	456.44

Debt Issuance

The City Charter allows revenue bonds to be issued when authorized by the City Commission as long as five (5) of the seven (7) Commission members approve the debt. Ad Valorem (general obligations bonds) must be approved by referendum of the electorate. The Charter provides no limit on the amount of the general obligation debt; however, the adopted Capital Improvement Program provides that general obligation bonds shall not exceed 10% of the City's total assessed value.

The City of Aventura has issued bank qualified revenue bonds. In the following pages, the purpose and use of each debt issuance can be found under each bond issuance title and number and the debt to maturity schedules outlining the principal and interest owed until the payoff date.

**CITY OF AVENTURA**  
**2010 & 2011 DEBT SERVICE FUND – 230**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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	REVENUE PROJECTIONS		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
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	256	-	-	-	-
380000/389999	Transfer/Debt Proceeds	1,196,121	1,190,919	1,189,446	1,191,834	1,191,834
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 1,196,377</b>	<b>\$ 1,190,919</b>	<b>\$ 1,189,446</b>	<b>\$ 1,191,834</b>	<b>\$ 1,191,834</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	EXPENDITURES		APPROVED	CITY MANAGER	COMMISSION
		ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	PROPOSAL 2022/23	APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	1,196,429	1,190,919	1,189,446	1,191,834	1,191,834
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 1,196,429</b>	<b>\$ 1,190,919</b>	<b>\$ 1,189,446</b>	<b>\$ 1,191,834</b>	<b>\$ 1,191,834</b>

## CITY OF AVENTURA

### DEBT SERVICE FUND SERIES 2010 & 2011 FUND 230

2022/23

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ 256	\$ -	\$ -	\$ -	\$ -
	Subtotal	256	-	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	1,196,121	1,190,919	1,189,446	1,191,834	1,191,834
	Subtotal	1,196,121	1,190,919	1,189,446	1,191,834	1,191,834
<u>Fund Balance</u>						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 1,196,377</b>	<b>\$ 1,190,919</b>	<b>\$ 1,189,446</b>	<b>\$ 1,191,834</b>	<b>\$ 1,191,834</b>

#### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 9001-590</u>						
7130	Principal	\$ 860,000	\$ 885,000	\$ 915,000	\$ 950,000	\$ 950,000
7230	Interest	336,429	305,919	274,446	241,834	241,834
	<b>Total Expenditures</b>	<b>\$ 1,196,429</b>	<b>\$ 1,190,919</b>	<b>\$ 1,189,446</b>	<b>\$ 1,191,834</b>	<b>\$ 1,191,834</b>

### 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 4/1/2023 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 4/1/2023 and 10/1/2023.

**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	
<b>4/1/2023</b>	<b>950,000.00</b>	<b>3.42%, 3.64%</b>	<b>129,223.50</b>	<b>1,079,223.50</b>		<b>6,440,000.00</b>
<b>10/1/2023</b>	<b>-</b>	<b>3.42%, 3.64%</b>	<b>112,610.00</b>	<b>112,610.00</b>	<b>1,191,833.50</b>	
4/1/2024	985,000.00	3.42%, 3.64%	112,610.00	1,097,610.00		5,455,000.00
10/1/2024	-	3.42%, 3.64%	95,387.00	95,387.00	1,192,997.00	
4/1/2025	1,020,000.00	3.42%, 3.64%	95,387.00	1,115,387.00		4,435,000.00
10/1/2025	-	3.42%, 3.64%	77,549.00	77,549.00	1,192,936.00	
4/1/2026	1,050,000.00	3.42%, 3.64%	77,549.00	1,127,549.00		3,385,000.00
10/1/2026	-	3.42%, 3.64%	59,192.50	59,192.50	1,186,741.50	
4/1/2027	1,085,000.00	3.42%, 3.64%	59,192.50	1,144,192.50		2,300,000.00
10/1/2027	-	3.42%, 3.64%	40,221.00	40,221.00	1,184,413.50	
4/1/2028	1,130,000.00	3.42%, 3.64%	40,221.00	1,170,221.00		1,170,000.00
10/1/2028	-	3.42%, 3.64%	20,463.50	20,463.50	1,190,684.50	
4/1/2029	1,170,000.00	3.42%, 3.64%	20,463.50	1,190,463.50	1,190,463.50	-
	<b>\$ 15,950,000.00</b>		<b>\$ 6,033,121.20</b>	<b>\$ 21,983,121.20</b>	<b>\$ 21,983,121.20</b>	

**5 Year Payout Schedule**

Fiscal Year	Principal	Interest	Total
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
FY 2026/27	1,085,000	99,414	1,184,414
Thereafter	2,300,000	81,146	2,381,146
<b>Total</b>	<b>\$ 7,390,000</b>	<b>\$ 940,069</b>	<b>\$ 8,330,069</b>

**CITY OF AVENTURA**  
**2012 (A) LOAN DEBT SERVICE FUND – 250**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**FUND DESCRIPTION**

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

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
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	3	-	-	-	-
380000/389999	Transfer/Debt Proceeds	365,073	362,487	363,969	360,476	360,476
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 365,076</b>	<b>\$ 362,487</b>	<b>\$ 363,969</b>	<b>\$ 360,476</b>	<b>\$ 360,476</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	365,606	362,487	363,969	360,476	360,476
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 365,606</b>	<b>\$ 362,487</b>	<b>\$ 363,969</b>	<b>\$ 360,476</b>	<b>\$ 360,476</b>

## CITY OF AVENTURA

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

2022/23

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 3	\$ -	\$ -	\$ -	\$ -
	Subtotal	3	-	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811001	Transfer from General Fund	365,073	362,487	363,969	360,476	360,476
	Subtotal	365,073	362,487	363,969	360,476	360,476
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 365,076</b>	<b>\$ 362,487</b>	<b>\$ 363,969</b>	<b>\$ 360,476</b>	<b>\$ 360,476</b>

#### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	\$ 297,738	\$ 302,464	\$ 311,916	\$ 316,642	\$ 316,642
7230	Interest	67,868	60,023	52,053	43,834	43,834
	<b>Total Expenditures</b>	<b>\$ 365,606</b>	<b>\$ 362,487</b>	<b>\$ 363,969</b>	<b>\$ 360,476</b>	<b>\$ 360,476</b>

### 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 8/1/2023 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 2/1/2023 and 8/1/2023.

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

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

**AMORTIZATION SCHEDULE**

<b>Period Ending</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>	<b>Bond Balance</b>
2/1/2013	\$ -		\$ 63,934.14	\$ 63,934.14		\$ 4,671,651.00
8/1/2013	278,834.00	2.18%	50,921.00	329,755.00	\$ 393,689.14	4,392,817.00
2/1/2014	-		47,881.71	47,881.71		
8/1/2014	300,101.00	2.18%	47,881.71	347,982.71	395,864.42	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
<b>2/1/2023</b>	<b>-</b>		<b>21,916.91</b>	<b>21,916.91</b>		
<b>8/1/2023</b>	<b>316,642.00</b>	<b>2.65%</b>	<b>21,916.91</b>	<b>338,558.91</b>	<b>360,475.82</b>	<b>1,346,910.00</b>
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	-
	<b>\$ 4,671,651.00</b>		<b>\$ 923,869.71</b>	<b>\$ 5,595,520.71</b>	<b>\$ 5,595,520.71</b>	

**5 Year Payout Schedule**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
FY 2026/27	347,361	9,151	356,512
<b>Total</b>	<b>\$ 1,663,552</b>	<b>\$ 133,492</b>	<b>\$ 1,797,044</b>

**CITY OF AVENTURA**  
**2012 (B) LOAN DEBT SERVICE FUND – 290**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
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	5,339	227	-	-	-
380000/389999	Transfer/Debt Proceeds	444,000	444,000	406,782	402,788	402,788
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 449,339</b>	<b>\$ 444,227</b>	<b>\$ 406,782</b>	<b>\$ 402,788</b>	<b>\$ 402,788</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	408,794	405,221	406,782	402,788	402,788
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 408,794</b>	<b>\$ 405,221</b>	<b>\$ 406,782</b>	<b>\$ 402,788</b>	<b>\$ 402,788</b>

## CITY OF AVENTURA

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

2021/22

#### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>Miscellaneous Revenues</u>					
3611000	Interest	\$ 5,339	\$ 227	\$ -	\$ -	-
	Subtotal	5,339	227	-	-	-
	<u>Transfer/Debt Proceeds</u>					
3811901	Transfer from Charter School Fund	\$ 444,000	\$ 444,000	\$ 406,782	\$ 402,788	\$ 402,788
	Subtotal	444,000	444,000	406,782	402,788	402,788
	<u>Fund Balance</u>					
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 449,339</b>	<b>\$ 444,227</b>	<b>\$ 406,782</b>	<b>\$ 402,788</b>	<b>\$ 402,788</b>

#### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>DEBT SERVICE</u>					
	<u>Non-Departmental - 9001-590</u>					
7130	Principal	332,262	337,536	348,084	353,358	353,358
7230	Interest	76,532	67,685	58,698	49,430	49,430
	<b>Total Expenditures</b>	<b>\$ 408,794</b>	<b>\$ 405,221</b>	<b>\$ 406,782</b>	<b>\$ 402,788</b>	<b>\$ 402,788</b>

### REVENUE PROJECTION RATIONALE

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

### BUDGET JUSTIFICATIONS

7130 Principal – Principal payment due 8/1/2023 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 2/1/2023 and 8/1/2023.

**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
<b>2/1/2023</b>	<b>-</b>		<b>24,714.82</b>	<b>24,714.82</b>		
<b>8/1/2023</b>	<b>353,358.00</b>	<b>2.65%</b>	<b>24,714.82</b>	<b>378,072.82</b>	<b>402,787.64</b>	<b>1,503,090.00</b>
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	-
	<b>\$ 5,213,349.00</b>		<b>\$ 1,036,449.13</b>	<b>\$ 6,249,798.13</b>	<b>\$ 6,249,798.13</b>	

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
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
FY 2025/27	387,639	10,322	397,961
Thereafter	-	-	-
<b>Total</b>	<b>\$ 1,856,448</b>	<b>\$ 150,538</b>	<b>\$ 2,006,986</b>

**CITY OF AVENTURA**  
**2018 LOAN DEBT SERVICE FUND – 291**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
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	496,100	496,808	497,240	497,212	497,212
399900/399999	Fund Balance	-	-	-	-	-
	<b>Total Available</b>	<b>\$ 496,100</b>	<b>\$ 496,808</b>	<b>\$ 497,240</b>	<b>\$ 497,212</b>	<b>\$ 497,212</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	-	-	-	-	-
7000/7999	Debt Service	496,100	496,808	497,240	497,212	497,212
9000/9999	Transfers	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 496,100</b>	<b>\$ 496,808</b>	<b>\$ 497,240</b>	<b>\$ 497,212</b>	<b>\$ 497,212</b>

# CITY OF AVENTURA

## DEBT SERVICE FUND SERIES 2018 FUND 291

2022/23

### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Miscellaneous Revenues</u>						
3611000	Interest	\$ -	\$ -	\$ -	\$ -	-
	Subtotal	-	-	-	-	-
<u>Transfer/Debt Proceeds</u>						
3811001	Transfer from General Fund	496,100	496,808	497,240	497,212	497,212
	Subtotal	496,100	496,808	497,240	497,212	497,212
<u>Fund Balance</u>						
3999000	Carryover	-	-	-	-	-
	Subtotal	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ 496,100</b>	<b>\$ 496,808</b>	<b>\$ 497,240</b>	<b>\$ 497,212</b>	<b>\$ 497,212</b>

### EXPENDITURES 9001-590

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>DEBT SERVICE</u>						
<u>Non-Departmental - 9001-590</u>						
7130	Principal	\$ 250,000	\$ 260,000	\$ 270,000	\$ 280,000	\$ 280,000
7230	Interest	246,100	236,808	227,240	217,212	217,212
	<b>Total Expenditures</b>	<b>\$ 496,100</b>	<b>\$ 496,808</b>	<b>\$ 497,240</b>	<b>\$ 497,212</b>	<b>\$ 497,212</b>

## 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 8/1/2023 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 2/1/2023 and 8/1/2023.

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

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

**AMORTIZATION SCHEDULE**

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

5 Year Payout Schedule

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
FY 2026/27	325,000	173,236	498,236
Thereafter	4,465,000	1,004,640	5,469,640
<b>Total</b>	<b>\$ 5,970,000</b>	<b>\$ 1,982,600</b>	<b>\$ 7,952,600</b>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**CAPITAL PROJECTS FUND**

**CITY OF AVENTURA  
CAPITAL PROJECTS FUND - 392  
CATEGORY SUMMARY  
FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
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	69,255	1,293	-	-	-
380000/389999	Transfer/Debt Proceeds	-	-	-	-	-
399900/399999	Fund Balance	-	-	870,907	864,407	864,407
<b>Total Available</b>		<b>\$ 69,255</b>	<b>\$ 1,293</b>	<b>\$ 870,907</b>	<b>\$ 864,407</b>	<b>\$ 864,407</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6000/6999	Capital Outlay	63,280	79,300	870,907	864,407	864,407
7000/7999	Debt Service	-	-	-	-	-
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 63,280</b>	<b>\$ 79,300</b>	<b>\$ 870,907</b>	<b>\$ 864,407</b>	<b>\$ 864,407</b>

# CITY OF AVENTURA

## CAPITAL PROJECTS FUND - 392

2022/23

### REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Miscellaneous Revenues</u>						
3247025	Developer Contributions	\$ -	\$ -	\$ -	\$ -	-
3611000	Interest	17,396	1,293	-	-	-
	Fair Market Adjustment	-	-	-	-	-
3632200	Police Impact Fees	51,859	-	-	-	-
3632700	Recreation Impact Fees	-	-	-	-	-
	<b>Subtotal</b>	<b>69,255</b>	<b>1,293</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Fund Balance</u>						
3999000	Carryover - Police	-	-	191,159	184,659	184,659
3999000	Carryover - Comm. Svcs.	-	-	5,473	5,473	5,473
3999000	Carryover - Pub. Works/Trans.	-	-	674,275	674,275	674,275
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>870,907</b>	<b>864,407</b>	<b>864,407</b>
	<b>Total Revenues</b>	<b>\$ 69,255</b>	<b>\$ 1,293</b>	<b>\$ 870,907</b>	<b>\$ 864,407</b>	<b>\$ 864,407</b>

### EXPENDITURES 2001/5001

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>CAPITAL OUTLAY</u>						
<u>Police - 2001-521</u>						
6411	Equipment <\$5,000	\$ 63,280	\$ 79,300	\$ 89,200	\$ 82,700	\$ 82,700
6999	Capital Reserve	-	-	101,959	101,959	101,959
	<b>Subtotal</b>	<b>63,280</b>	<b>79,300</b>	<b>191,159</b>	<b>184,659</b>	<b>184,659</b>
<u>Community Services - 5001-572</u>						
6324	Veterans Park Improvements	-	-	-	-	-
6999	Capital Reserve	-	-	5,473	5,473	5,473
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>5,473</b>	<b>5,473</b>	<b>5,473</b>
<u>Public Works/Transportation - 5401-541</u>						
6999	Capital Reserve	-	-	674,275	674,275	674,275
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>674,275</b>	<b>674,275</b>	<b>674,275</b>
<u>Non Departmental/Transfers (9001-581)</u>						
3930	Transfer to H.S. Const. Fund	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 63,280</b>	<b>\$ 79,300</b>	<b>\$ 870,907</b>	<b>\$ 864,407</b>	<b>\$ 864,407</b>

## 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	\$ 22,400
Ballistic Shield	3,000
UAS Battery Replacement Cart	1,500
SWAT Vests	7,000
Active Shooter Vest Plates	19,000
Marine Patrol Body Cam	1,000
Personnel & Training Unit Equipment	4,900
Traffic Data Collection Units	5,000
SWAT Pole Cam	15,500
Crime Scene Camera Replacements	3,400
Total	<u>\$ 82,700</u>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**STORMWATER UTILITY FUND**

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND - 410**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	252,106	-	-	-	-
340000/349999	Charges for Services	1,442,333	1,376,473	1,465,000	1,400,000	1,400,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	10,039	(83,104)	2,000	2,000	2,000
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	73,739	-	38,250	-	-
<b>Total Available</b>		<b>\$ 1,778,217</b>	<b>\$ 1,293,369</b>	<b>\$ 1,505,250</b>	<b>\$ 1,402,000</b>	<b>\$ 1,402,000</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
3000/3999	Contractual Services	653,679	669,906	690,000	710,000	710,000
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	413,942	401,418	5,250	5,500	5,500
<b>Total Operating Expenses</b>		<b>1,067,621</b>	<b>1,071,324</b>	<b>695,250</b>	<b>715,500</b>	<b>715,500</b>
6000/6999	Capital Outlay	-	-	810,000	686,500	686,500
9000/9999	Transfers	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 1,067,621</b>	<b>\$ 1,071,324</b>	<b>\$ 1,505,250</b>	<b>\$ 1,402,000</b>	<b>\$ 1,402,000</b>

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND 410**  
2021/22

REVENUE PROJECTIONS

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Intergovernmental Revenues</u>						
3343606	FDEP Grant	\$ 252,106	\$ -	\$ -	\$ -	-
	Subtotal	252,106	-	-	-	-
<u>Charges for Services</u>						
3439110	Stormwater Utility Fees	1,442,333	1,376,473	1,465,000	1,400,000	1,400,000
	Subtotal	1,442,333	1,376,473	1,465,000	1,400,000	1,400,000
<u>Miscellaneous Revenues</u>						
3611000	Interest	10,039	709	2,000	2,000	2,000
	Fair Market Adjustment	-	-	-	-	-
3641001	Loss on Disposal of Fixed Assets	-	(83,813)	-	-	-
	Subtotal	10,039	(83,104)	2,000	2,000	2,000
<u>Fund Balance</u>						
3999000	Carryover	73,739	-	38,250	-	-
	Subtotal	73,739	-	38,250	-	-
	<b>Total Revenues</b>	<b>\$ 1,778,217</b>	<b>\$ 1,293,369</b>	<b>\$ 1,505,250</b>	<b>\$ 1,402,000</b>	<b>\$ 1,402,000</b>

**CITY OF AVENTURA**  
**STORMWATER UTILITY FUND 410**  
2020/21

EXPENDITURES 5401

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
<u>Operating</u>						
<u>CONTRACTUAL SERVICES</u>						
<u>Public Works/Transportation - 5401-538</u>						
3110	Prof. Services - Engineering	\$ 145,268	\$ 105,522	\$ 150,000	\$ 170,000	\$ 170,000
3450	Lands Maint. - Streets	344,979	362,615	370,000	370,000	370,000
3460	Street Maint./Drainage	163,432	201,769	170,000	170,000	170,000
	Subtotal	653,679	669,906	690,000	710,000	710,000
<u>OTHER OPERATING EXPENSES</u>						
<u>Public Works/Transportation - 5401-538</u>						
5410	Subscriptions & Memberships	225	-	1,250	1,500	1,500
5420	Conferences & Seminars	425	1,000	2,500	2,500	2,500
5450	Training	-	2,254	1,500	1,500	1,500
5915	Depreciation	413,292	398,164	-	-	-
	Subtotal	413,942	401,418	5,250	5,500	5,500
<u>CAPITAL OUTLAY</u>						
<u>Public Works/Transportation - 5401-538</u>						
6306	Drainage Improvements	-	-	810,000	460,000	460,000
6309	Seawall Improvements	-	-	-	-	-
6999	Capital Reserve	-	-	-	226,500	226,500
	Subtotal	-	-	810,000	686,500	686,500
	<b>Total Expenditures</b>	<b>\$ 1,067,621</b>	<b>\$ 1,071,324</b>	<b>\$ 1,505,250</b>	<b>\$ 1,402,000</b>	<b>\$ 1,402,000</b>

## REVENUE PROJECTION RATIONALE

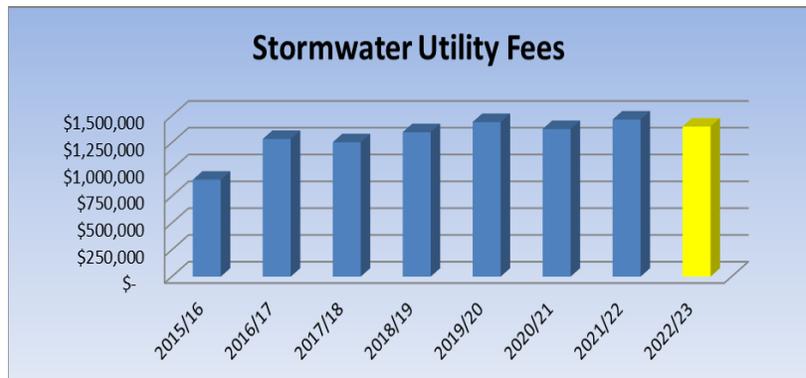
**3439110 Stormwater Utility Fees** – A stormwater utility fee is assessed against each developed property within the City for services and facilities provided by the stormwater management system. The rate per equivalent residential unit (“ERU”) to be used in calculating stormwater utility fees is as 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 – Aventura Blvd.	\$ 350,000
Curb Installation - 183rd from 27th to Dumbfounding Bay	110,000
Total	<u>\$ 460,000</u>

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**POLICE OFFDUTY SERVICES FUND**

**CITY OF AVENTURA**  
**POLICE OFFDUTY SERVICES FUND – 620**  
**CATEGORY SUMMARY**  
**FISCAL YEAR 2022/23**

**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 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
310000/319999	Locally Levied Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
320000/329999	Licenses & Permits	-	-	-	-	-
330000/339999	Intergovernmental Revenues	-	-	-	-	-
340000/349999	Charges for Services	549,998	574,002	550,000	550,000	550,000
350000/359999	Fines & Forfeitures	-	-	-	-	-
360000/369999	Miscellaneous Revenues	-	-	-	-	-
380000/389999	Transfer from Funds	-	-	-	-	-
399900/399999	Fund Balance	-	-	-	-	-
<b>Total Available</b>		<b>\$ 549,998</b>	<b>\$ 574,002</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>

**EXPENDITURES**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
1000/2999	Personal Services	\$ 523,890	\$ 416,264	\$ 550,000	\$ 550,000	\$ 550,000
3000/3999	Contractual Services	-	-	-	-	-
4000/4999	Other Charges & Services	-	-	-	-	-
5000/5399	Commodities	-	-	-	-	-
5400/5999	Other Operating Expenses	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>523,890</b>	<b>416,264</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
6000/6999	Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 523,890</b>	<b>\$ 416,264</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>

**CITY OF AVENTURA**  
**POLICE OFFDUTY SERVICES FUND 620**  
**2021/22**

**REVENUE PROJECTIONS**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>Charges for Services</u>					
3421100	Police Detail Billing	\$ 549,998	\$ 574,002	\$ 550,000	\$ 550,000	\$ 550,000
	<b>Total Revenues</b>	<b>\$ 549,998</b>	<b>\$ 574,002</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>

**EXPENDITURES 2001-521**

OBJECT CODE NO.	CATEGORY RECAP	ACTUAL 2019/20	ACTUAL 2020/21	APPROVED BUDGET 2021/22	CITY MANAGER PROPOSAL 2022/23	COMMISSION APPROVAL 2022/23
	<u>PERSONAL SERVICES</u>					
	<u>Public Safety - 2001-521</u>					
1420	Extra Duty Detail	\$ 523,890	\$ 416,264	\$ 550,000	\$ 550,000	\$ 550,000
	<b>Total Expenditures</b>	<b>\$ 523,890</b>	<b>\$ 416,264</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>

**REVENUE PROJECTION RATIONALE**

---

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

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**SUMMARY OF  
CAPITAL IMPROVEMENT PROGRAM**

**CITY OF AVENTURA**  
**CAPITAL IMPROVEMENT PROGRAM**  
**2022/23 – 2026/27**

**FIVE-YEAR HIGHLIGHTS**

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

- ✓ *Founders Park and Waterways Park Improvements* totaling \$1,472,500 and \$320,050, respectively to maintain and enhance these facilities.

**Transportation Improvement Projects (TI)**

- ✓ *Road Resurfacing projects* totaling \$2,625,000 to resurface asphalt and enhance safety on NE 188<sup>th</sup> Street, NE 185<sup>th</sup> Street and NE 31<sup>st</sup> Ave from Biscayne Blvd to 183<sup>rd</sup> Street, Country Club Dr and NE 30<sup>th</sup> Ave from 203<sup>rd</sup> to 210<sup>th</sup> Street.
- ✓ *Transportation System Improvements* totaling \$590,000 to provide new crosswalk solar lighting at various locations.
- ✓ *Bike Share Station Program* totaling \$42,500 to replace bikes at each station.

**Drainage Improvement Projects (DI)**

- ✓ Stormwater Drainage Improvements totaling \$2,685,000 to address the long-term impacts of the rising sea levels including the following in FY 2022/23:
  - Drainage Improvements for Infrastructure Replacement at Aventura Blvd; and
  - Curb Replacement on 183<sup>rd</sup> Street from 27<sup>th</sup> Ave to Dumbfounding Bay.

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

- ✓ Building Repairs and Other Improvements totaling \$281,000 at Aventura City of Excellence School (“ACES”) to:
  - Install an awning from elementary school to the gym (\$3,000)
  - Renovate middle school restroom (\$35,000)
  - Replace playground surfacing and equipment (\$243,000)
- ✓ Government Center Improvements totaling \$724,000 primarily to:
  - Replace chillers (\$400,000)
  - Replace carpeting at the Government Center (\$65,000)
  - Upgrade bathrooms at the Government Center (\$70,000)
  - Upgrade Commission Chamber Dais (\$50,000)
  - Replace carpeting in the Commission Chambers (\$75,000); and to
  - Upgrade hallway lighting (\$64,000) at the Government Center
- ✓ HVAC Replacements at the Government Center and at ACES, (\$165,500 and \$260,000,

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 installation and maintenance of the computers, laptops, servers and network infrastructure at the Don Soffer Aventura High School (“DSAHS”) and ACES.

#### **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 for DSAHS.

**THE REST OF THIS PAGE HAS INTENTIONALLY BEEN LEFT BLANK**

## **Purpose of the Capital Improvement Program**

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

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

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

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

The annual capital programming process provides the following benefits:

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

## **Legal Authority**

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

## **Development of the Capital Improvement Program**

The City's capital programming process began in January when operating departments were required to prepare requests for all proposed capital projects anticipated during the period of 2022/23 – 2026/27. A CIP Preparation Manual and related forms were distributed to all departments for this purpose. This process begins with looking into future needs based on current and future staffing levels, the community and growth of the community but also inventorying current assets. In completing the inventory of current assets, the conditions are looked at and anticipated replacements are assessed.

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

The City Manager reviewed departmental requests and he and the Finance Director conducted individual meetings with the Department Directors. During these meetings, the operating impact of the submitted capital is discussed and reviewed concurrently. First year costs of capital and operating are looked at along with the future years continued impact of any operating costs to be incurred, i.e. additional utility bills, staffing, repairs and maintenance, etc. The departmental requests were prioritized by the City Manager and the five-year schedule of projects was compiled into document form by the Finance Director. The methods of financing and revenue sources were then prepared by the Finance Director and City Manager and were incorporated into the CIP document. At this point, the proposed CIP is submitted to the City Commission and the public for their review.

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

## **Capital Improvement Program Policies**

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

- The City will maintain ongoing maintenance schedules relating to transportation, sidewalk and drainage system improvements.
- The City will address and prioritize infrastructure needs on the basis of protecting the health, safety and welfare of the community.
- A CIP preparation calendar shall be established and adhered to.
- Capital projects will conform to the City's Comprehensive Plan.
- Long-term borrowing will not be used to fund current operations or normal maintenance.
- The City will strive to maintain an unreserved/undesignated General Fund Fund Balance at a level not less than 10% of the annual General Fund revenue.
- If new project appropriation needs are identified for a specific capital project(s) at an interim period during the fiscal year, the funding sources will be identified and a budget amendment will be utilized to provide the formal budgetary authority.

### **Preparing the Capital Budget**

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

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

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

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

### **Locating a Specific Capital Project**

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

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

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

### Summary of Recommended Projects

The proposed 2022/23 – 2026/27 CIP includes 38 projects in six (6) functional categories with a total value of \$18,534,770. The following represents the percentage of total funding that each functional category has been allocated:

1. Beautification and Park Facility Improvement Projects (12%)
2. Transportation System Improvement Projects (18%)
3. Drainage System Improvement Projects (14%)
4. Public Building and Facility Improvement Projects (9%)
5. Information Technology Improvement Projects (26%)
6. Capital Equipment Purchase and Replacement Projects (21%)

### Summary of Major Programs by Year

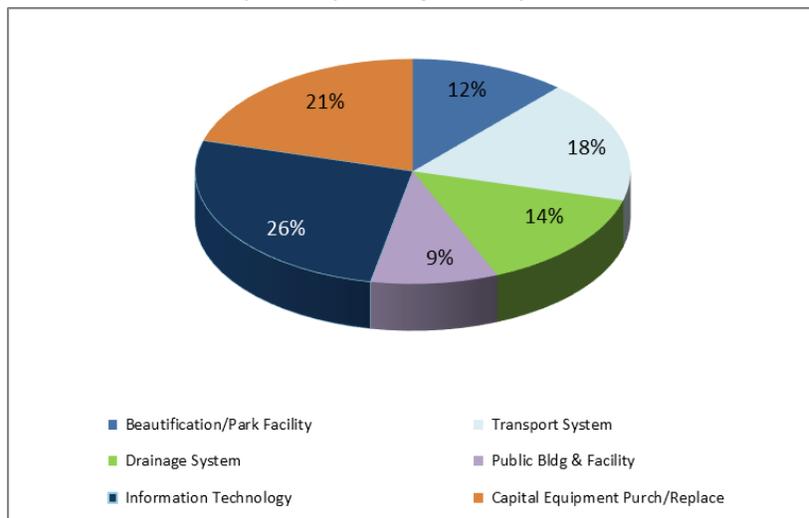
The following table presents a summarized breakdown of the costs of the various projects recommended for funding categorized by major function for each of the five (5) years covered by the CIP.

TABLE 1

**CAPITAL IMPROVEMENT PROGRAM  
SUMMARY OF MAJOR PROGRAMS BY YEAR  
PROJECTS SCHEDULED FOR 2022/23 - 2026/27**

PROGRAM	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26	PROJECTED 2026/27	TOTAL
Beautification & Park Facility Improvement Projects	\$ 103,800	\$ 612,300	\$ 358,600	\$ 334,350	\$ 741,750	\$ 2,150,800
Transportation System Improvement Projects	138,500	868,500	788,500	868,500	593,500	3,257,500
Drainage System Improvement Projects	460,000	975,000	800,000	450,000	-	2,685,000
Public Building & Facility Improvement Projects	148,000	695,400	530,500	278,500	97,000	1,749,400
Information Technology Improvement Projects	1,080,970	1,006,375	874,775	970,375	937,475	4,869,970
Capital Equipment Purchase & Replacement Project	734,100	974,300	746,550	713,350	653,800	3,822,100
<b>Totals</b>	<b>\$ 2,665,370</b>	<b>\$ 5,131,875</b>	<b>\$ 4,098,925</b>	<b>\$ 3,615,075</b>	<b>\$ 3,023,525</b>	<b>\$ 18,534,770</b>

Capital Improvement Program  
2022/23 - 2026/27  
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.

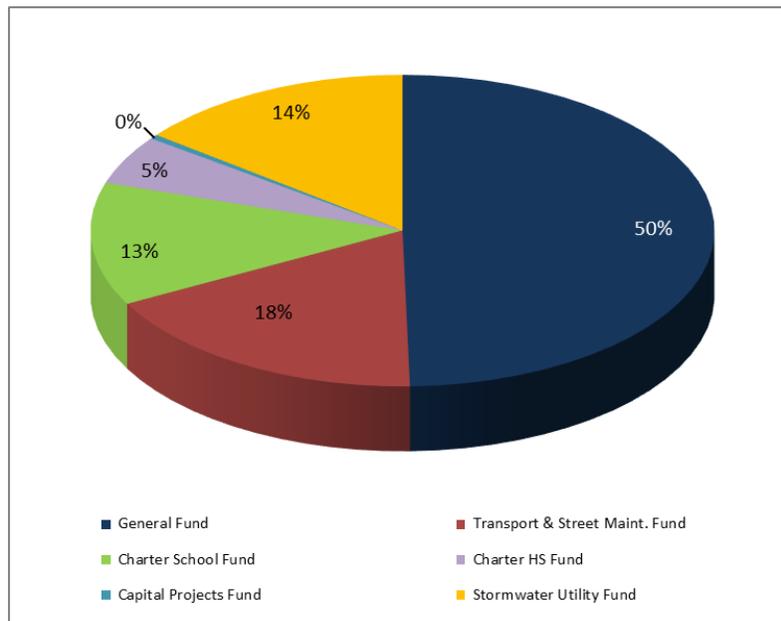
**TABLE 2**

**CAPITAL IMPROVEMENT PROGRAM  
SUMMARY BY PROPOSED APPROPRIATIONS BY FUNDING SOURCE  
PROJECTS SCHEDULED FOR 2022/23 - 2026/27**

<b>FUNDING SOURCE</b>	<b>PROJECTED 2022/23</b>	<b>PROJECTED 2023/24</b>	<b>PROJECTED 2024/25</b>	<b>PROJECTED 2025/26</b>	<b>PROJECTED 2026/27</b>	<b>TOTAL</b>
General Fund - 001	\$ 1,226,825	\$ 2,406,375	\$ 2,060,925	\$ 1,693,575	\$ 1,809,025	\$ 9,196,725
Transportation and Street Maintenance Fund - 120	138,500	868,500	788,500	868,500	593,500	3,257,500
Charter School Fund - 190	450,500	672,000	289,500	468,000	486,000	2,366,000
Charter High School Fund - 191	306,845	210,000	160,000	135,000	135,000	946,845
Capital Projects Fund - 392	82,700	-	-	-	-	82,700
Stormwater Utility Fund - 410	460,000	975,000	800,000	450,000	-	2,685,000
<b>Totals</b>	<b>\$ 2,665,370</b>	<b>\$ 5,131,875</b>	<b>\$ 4,098,925</b>	<b>\$ 3,615,075</b>	<b>\$ 3,023,525</b>	<b>\$ 18,534,770</b>

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

Capital Improvement Program  
2022/23 - 2026/27  
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**  
**2022/23 - 2026/27**  
**SUMMARY OF PROJECTS BY LOCATION AND YEAR**

Location	Beautification and Park Facility Improvement Projects	Transportation Improvement Projects
<b>Beautification and Park Facility Improvement Projects</b>		
Founders Park Improvements	2022/23 - 2026/27	N/A
Waterways Park Improvements	2022/23 - 2026/27	N/A
Waterways Dog Park Improvements	2022/23 - 2025/26	N/A
Veterans Park Improvements	2022/23 - 2025/26	N/A
Peace Park Improvements	2022/23 - 2025/26	N/A
Citywide Beautification Improvements	2022/23 - 2026/27	N/A
<b>Road Resurfacing Program</b>		
NE 188 <sup>th</sup> St.	N/A	2022/23
NE 185th/NE 31st from Biscayne to 183rd	N/A	2023/24
Country Club Dr.	N/A	2024/25 - 2025/26
NE 30th from 203rd to 210th	N/A	2026/27
<b>Transportation System Improvements</b>		
New Crosswalk Solar Lighting Locations	N/A	2022/23 - 2026/27
<b>Bike Share Station Program</b>		
Replace Bicycles	N/A	2022/23 - 2026/27

## 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 \$18,534,770.
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 2021/22	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26	PROJECTED 2026/27
Total Proj. Avail. Resources	\$ 40,673,106	\$ 44,130,151	\$ 44,713,982	\$ 45,772,306	\$ 46,622,075	\$ 47,625,613
Proj. Operating Exp.	36,908,748	40,118,475	40,599,583	41,590,214	42,818,875	43,919,185
Proj. Debt Svce./Trans. (Include HS)	2,350,655	2,349,522	2,349,522	2,351,306	2,348,978	2,339,959
Subtotal	39,259,403	42,467,997	42,949,105	43,941,520	45,167,853	46,259,144
Balance after Operating Exp. & Debt Svce./Trans.	1,413,703	1,662,154	1,764,877	1,830,786	1,454,222	1,366,469
Less CIP Appropriations for:						
Beautification/Park Facility	37,350	103,800	612,300	358,600	334,350	741,750
Public Bldg & Facility	25,000	55,000	341,900	530,500	226,000	55,000
Information Technology	279,375	429,125	487,875	435,275	429,875	368,475
Capital Equipment Purch/Replace	568,350	638,900	964,300	736,550	703,350	643,800
	910,075	1,226,825	2,406,375	2,060,925	1,693,575	1,809,025
Charter HS Operating Cost Subsidy	477,628	-	-	-	-	-
Amount added to CIP Reserve	<b>\$ 26,000</b>	<b>\$ 435,329</b>	<b>\$ (641,498)</b>	<b>\$ (230,139)</b>	<b>\$ (239,353)</b>	<b>\$ (442,556)</b>

## 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 fourth operational year of the DSAHS is scheduled to begin on July 1, 2022 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 2022/23 - 2023/27  
SUMMARY BY YEAR**

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED					TOTAL
			2022/23	2023/24	2024/25	2025/26	2026/27	
BP1	Founders Park Improvements	CS	\$ 59,500	\$ 358,000	\$ 200,000	\$ 203,000	\$ 652,000	\$ 1,472,500
BP2	Waterways Park Improvements	CS	13,050	176,000	81,000	25,000	25,000	320,050
BP3	Waterways Dog Park Improvements	CS	11,500	19,000	5,000	50,000	9,750	95,250
BP4	Veterans Park Improvements	CS	6,000	32,000	35,600	21,000	45,000	139,600
BP5	Peace Park Improvements	CS	4,000	12,000	27,000	15,000	-	58,000
BP6	Citywide Beautification Improvements	PW/T	9,750	15,300	10,000	20,350	10,000	65,400
<b>Totals</b>			<b>\$ 103,800</b>	<b>\$ 612,300</b>	<b>\$ 358,600</b>	<b>\$ 334,350</b>	<b>\$ 741,750</b>	<b>\$ 2,150,800</b>

**TABLE BP-2**

**PROPOSED BEAUTIFICATION AND PARK FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2023/27  
FUNDING PLAN BY PROJECT CATEGORY**

CIP #	PROJECT CATEGORY	DEPT. #	GENERAL	
			TOTAL	FUND - 001
BP1	Founders Park Improvements	CS	\$ 1,472,500	\$ 1,472,500
BP2	Waterways Park Improvements	CS	320,050	320,050
BP3	Waterways Dog Park Improvements	CS	95,250	95,250
BP4	Veterans Park Improvements	CS	139,600	139,600
BP5	Peace Park Improvements	CS	58,000	58,000
BP6	Citywide Beautification Improvements	PW/T	65,400	65,400
<b>Totals</b>			<b>\$ 2,150,800</b>	<b>\$ 2,150,800</b>

TABLE TI-1

PROPOSED TRANSPORTATION IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26	PROJECTED 2026/27	TOTAL
T11	Road Resurfacing Program	PW/T	\$ -	\$ 750,000	\$ 650,000	\$ 750,000	\$ 475,000	\$ 2,625,000
T12	Transportation System Improvements	PW/T	130,000	110,000	130,000	110,000	110,000	590,000
T3	Bike Share Station Program	PW/T	8,500	8,500	8,500	8,500	8,500	42,500
<b>Totals</b>			<b>\$ 138,500</b>	<b>\$ 868,500</b>	<b>\$ 788,500</b>	<b>\$ 868,500</b>	<b>\$ 593,500</b>	<b>\$ 3,257,500</b>

TABLE TI-2

PROPOSED TRANSPORTATION IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	TRANSPORT. AND STREET MAINT. FUND - 120
T11	Road Resurfacing Program	PW/T	\$ 2,625,000	\$ 2,625,000
T12	Transportation System Improvements	PW/T	590,000	590,000
T13	Bike Share Station Program	PW/T	42,500	42,500
<b>Totals</b>			<b>\$ 3,257,500</b>	<b>\$ 3,257,500</b>

TABLE DI-1

PROPOSED DRAINAGE IMPROVEMENT PROJECTS  
 SCHEDULED FOR 2022/23 - 2026/27  
 SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED					TOTAL
			2022/23	2023/24	2024/25	2025/26	2026/27	
D11	Stormwater Drainage Improvements	PW/T	\$ 460,000	\$ 975,000	\$ 800,000	\$ 450,000	\$ -	\$ 2,685,000
<b>Totals</b>			<b>\$ 460,000</b>	<b>\$ 975,000</b>	<b>\$ 800,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 2,685,000</b>

TABLE DI-2

PROPOSED DRAINAGE IMPROVEMENT PROJECTS  
 SCHEDULED FOR 2022/23 - 2026/27  
 FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	STORMWATER
				UTILITY FUND - 410
D11	Stormwater Drainage Improvements	PW/T	\$ 2,685,000	\$ 2,685,000
<b>Totals</b>			<b>\$ 2,685,000</b>	<b>\$ 2,685,000</b>

TABLE PBF-1

PROPOSED PUBLIC BUILDING AND FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
			2022/23	2023/24	2024/25	2025/26	2026/27	
PBF1	Police Department Improvements	PD	\$ -	\$ -	\$ -	\$ -	\$ -	-
PBF2	Building Repairs and Other Improvements	ACES	38,000	243,000	-	-	-	281,000
PBF3	Community Recreation Center Improvements	CS	35,000	161,900	42,000	55,000	25,000	318,900
PBF4	Government Center/Facility Improvements	PW/T	20,000	180,000	412,000	82,000	30,000	724,000
PBF5	HVAC Replacements	PW/T / ACES	55,000	110,500	76,500	141,500	42,000	425,500
<b>Totals</b>			<b>\$ 148,000</b>	<b>\$ 695,400</b>	<b>\$ 530,500</b>	<b>\$ 278,500</b>	<b>\$ 97,000</b>	<b>\$ 1,749,400</b>

TABLE PBF-2

PROPOSED PUBLIC BUILDING AND FACILITY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
FUNDING PLAN BY PROJECT CATEGORY

CIP #	PROJECT CATEGORY	DEPT. #	TOTAL	GENERAL	CHARTER
				FUND - 001	SCHOOL FUND - 190
PBF1	Police Department Improvements	PD	\$ -	\$ -	-
PBF2	Building Repairs and Other Improvements	ACES	281,000	-	281,000
PBF3	Community Recreation Center Improvements	CS	318,900	318,900	-
PBF4	Government Center/Facility Improvements	PW/T	724,000	724,000	-
PBF5	HVAC Replacements	PW/T / ACES	425,500	165,500	260,000
<b>Totals</b>			<b>\$ 1,749,400</b>	<b>\$ 1,208,400</b>	<b>\$ 541,000</b>

TABLE IT-1

PROPOSED INFORMATION TECHNOLOGY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #	PROJECTED					TOTAL
			2022/23	2023/24	2024/25	2025/26	2026/27	
IT1	Police Computers Systems<\$5000	PD	\$ 205,475	\$ 213,975	\$ 154,975	\$ 165,475	\$ 141,475	\$ 881,375
IT2	Central Computer System>\$5000	IT	140,000	195,000	175,000	180,000	145,000	835,000
IT3	Radios	PD	30,000	30,000	40,000	40,000	40,000	180,000
IT4	Computer Equipment>\$5000	ACES	158,000	80,000	75,000	121,000	86,000	520,000
IT5	Computer Equipment<\$5000	ACES	199,500	238,500	214,500	294,500	358,000	1,305,000
IT6	Computer Equipment<\$5000	DSAHS	294,345	200,000	150,000	125,000	125,000	894,345
IT7	Computer Equipment<\$5000	IT	6,000	6,000	6,000	6,000	6,000	30,000
IT8	Computer Equipment<\$5000	F	3,400	3,400	5,200	2,400	3,400	17,800
IT9	Computer Equipment<\$5000	CM	2,200	4,200	4,000	4,200	5,200	19,800
IT10	Computer Equipment<\$5000	PW/T	6,200	6,200	6,200	2,200	2,200	23,000
IT11	Computer Equipment<\$5000	CS	10,800	9,600	7,800	7,800	13,100	49,100
IT12	Computer Equipment<\$5000	CD	16,250	13,500	31,500	7,500	7,500	76,250
IT13	Computer Equipment<\$5000	AACC	5,600	4,800	2,400	13,100	2,400	28,300
IT14	Computer Equipment<\$5000	CC	3,200	1,200	2,200	1,200	2,200	10,000
<b>Totals</b>			<b>\$ 1,080,970</b>	<b>\$ 1,006,375</b>	<b>\$ 874,775</b>	<b>\$ 970,375</b>	<b>\$ 937,475</b>	<b>\$ 4,869,970</b>

TABLE IT-2

PROPOSED INFORMATION TECHNOLOGY IMPROVEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
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	\$ 881,375	\$ 881,375	\$ -	\$ -
IT2	Central Computer System>\$5000	IT	835,000	835,000	-	-
IT3	Radios	PD	180,000	180,000	-	-
IT4	Computer Equipment>\$5000	ACES	520,000	-	520,000	-
IT5	Computer Equipment<\$5000	ACES	1,305,000	-	1,305,000	-
IT6	Computer Equipment<\$5000	DSAHS	894,345	-	-	894,345
IT7	Computer Equipment<\$5000	IT	30,000	30,000	-	-
IT8	Computer Equipment<\$5000	F	17,800	17,800	-	-
IT9	Computer Equipment<\$5000	CM	19,800	19,800	-	-
IT10	Computer Equipment<\$5000	PW/T	23,000	23,000	-	-
IT11	Computer Equipment<\$5000	CS	49,100	49,100	-	-
IT12	Computer Equipment<\$5000	CD	76,250	76,250	-	-
IT13	Computer Equipment<\$5000	AACC	28,300	28,300	-	-
IT14	Computer Equipment<\$5000	CC	10,000	10,000	-	-
<b>Totals</b>			<b>\$ 4,869,970</b>	<b>\$ 2,150,625</b>	<b>\$ 1,825,000</b>	<b>\$ 894,345</b>

TABLE CE-1

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
SUMMARY BY YEAR

CIP #	PROJECT CATEGORY	DEPT. #		PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
				2022/23	2023/24	2024/25	2025/26	2026/27	
CE1	Vehicle Purchase & Replacements	PD	\$	380,000	\$ 455,000	\$ 417,500	\$ 382,500	\$ 340,000	\$ 1,975,000
CE2	Equipment Purchase and Replacement>5000	PD		186,000	149,200	119,800	124,700	114,000	693,700
CE3	Equipment Purchase and Replacement<5000	PD		82,700	50,000	23,800	35,200	12,800	204,500
CE4	Equipment Purchase and Replacement>5000	DSAHS		12,500	10,000	10,000	10,000	10,000	52,500
CE5	Equipment Purchase and Replacement>5000	CS		20,000	87,500	44,500	44,000	54,000	250,000
CE6	Equipment Purchase and Replacement>5000	PW/T		-	32,500	34,000	35,500	30,000	132,000
CE7	Equipment Purchase and Replacement<5000	CS		9,900	24,600	32,450	29,450	16,000	112,400
CE8	Equipment Purchase and Replacement>5000	AACC		18,000	134,000	64,500	52,000	77,000	345,500
CE9	Equipment Purchase and Replacement>5000	CD		25,000	31,500	-	-	-	56,500
<b>Totals</b>				<b>\$ 734,100</b>	<b>\$ 974,300</b>	<b>\$ 746,550</b>	<b>\$ 713,350</b>	<b>\$ 653,800</b>	<b>\$ 3,822,100</b>

TABLE CE-2

PROPOSED CAPITAL EQUIPMENT PURCHASE AND REPLACEMENT PROJECTS  
SCHEDULED FOR 2022/23 - 2026/27  
FUNDING PLAN BY PROJECT CATEGORY AND SOURCE

CIP #	PROJECT CATEGORY	DEPT. #		TOTAL	GENERAL	CHARTER	CHARTER	CAPITAL
					FUND - 001	SCHOOL	DSAHS	PROJECTS
					FUND - 190	FUND - 191	FUND - 392	
CE1	Vehicle Purchase & Replacements	PD	\$	1,975,000	\$ 1,975,000	\$ -	\$ -	\$ -
CE2	Equipment Purchase and Replacement>5000	PD		693,700	693,700	-	-	-
CE3	Equipment Purchase and Replacement<5000	PD		204,500	71,800	-	-	132,700
CE4	Equipment Purchase and Replacement>5000	DSAHS		52,500	-	-	52,500	-
CE5	Equipment Purchase and Replacement>5000	CS		250,000	250,000	-	-	-
CE6	Equipment Purchase and Replacement>5000	PW/T		132,000	132,000	-	-	-
CE7	Equipment Purchase and Replacement<5000	CS		112,400	112,400	-	-	-
CE8	Equipment Purchase and Replacement>5000	AACC		345,500	345,500	-	-	-
CE9	Equipment Purchase and Replacement>5000	CD		56,500	56,500	-	-	-
<b>Totals</b>				<b>\$ 3,822,100</b>	<b>\$ 3,636,900</b>	<b>\$ -</b>	<b>\$ 52,500</b>	<b>\$ 132,700</b>

# CITY OF AVENTURA

## CAPITAL OUTLAY

2022/23 - 2026/27

### IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET SCHEDULE

OBJECT CODE NO.	COMMISSION APPROVAL CATEGORY RECAP	PROJECT DESCRIPTION	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT					
				2022/23	2023/24	2024/25	2025/26	2026/27	
<b>001-80XX</b>									
	<u>City Manager - 8005-512</u>								
6402	Computer Equipment <\$5,000	\$ 2,200	(1)	4	\$ -	\$ -	\$ -	\$ -	-
	<u>City Clerk - 8008-519</u>								
6402	Computer Equipment <\$5,000	3,200	(1)	4	-	-	-	-	-
	<u>Finance - 8010-513</u>								
6402	Computer Equipment <\$5,000	3,400	(1)	4	-	-	-	-	-
	<u>Information Technology - 8012-513</u>								
6401	Computer Equipment >\$5,000	140,000	(1)	4	-	-	-	-	-
6402	Computer Equipment <\$5,000	6,000	(1)	4	-	-	-	-	-
	Subtotal	146,000							
	<u>Police - 8020-521</u>								
6402	Computer Equipment <\$5,000	205,475	(1)	4	-	-	-	-	-
6407	Radio Purchase & Replace.	30,000	(1)	5	-	-	-	-	-
6410	Equipment >\$5,000	186,000	(1)	5	-	-	-	-	-
6450	Vehicles	380,000	(1)	5	-	-	-	-	-
	Subtotal	801,475							
	<u>Community Development - 8040-524</u>								
6402	Computer Equipment <\$5,000	16,250	(1)	4	-	-	-	-	-
6410	Equipment >\$5,000	25,000	(1)	5	-	-	-	-	-
	Subtotal	41,250							
	<u>Community Services - 8050-539/572</u>								
6402	Computer Equipment <\$5,000	10,800	(1)	4	-	-	-	-	-
6410	Equipment >\$5,000	20,000	(1)	5	-	-	-	-	-
6411	Equipment <\$5,000	9,900	(1)	5	-	-	-	-	-
6205	Community Center Improvements	35,000	(1)	10	-	-	-	-	-
6310	Aventura Founders Park	59,500	(1)	10	-	-	-	-	-
6322	Waterways Park Improvements	13,050	(1)	10	-	-	-	-	-
6323	Waterways Dog Park Improvements	11,500	(1)	10	-	-	-	-	-
6326	Veterans Park Improvements	6,000	(1)	10	-	-	-	-	-
6327	Peace Park Improvements	4,000	(1)	10	-	-	-	-	-
	Subtotal	169,750							
	<u>Public Works/Transportation - 8054-539/541</u>								
6421	Government Center Improvements	20,000	(1)	10	-	-	-	-	-
6301	Beautification Projects	9,750	(1)	5	-	-	-	-	-
6402	Computer Equipment <\$5,000	6,200	(1)	4	-	-	-	-	-
	Subtotal	35,950							
	<u>Arts &amp; Cultural Center - 8070-575</u>								
6402	Computer Equipment <\$5,000	5,600	(1)	4	-	-	-	-	-
6410	Equipment >\$5,000	18,000	(1)	5	-	-	-	-	-
	Subtotal	23,600							
	<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
	<b>Total Capital</b>	<b>\$ 15,999,129</b>			<b>\$ -</b>				

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

**CITY OF AVENTURA**

**CAPITAL OUTLAY**

2022/23 - 2026/27

**IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET SCHEDULE - CONTINUED**

OBJECT CODE NO.	CATEGORY RECAP	COMMISSION APPROVAL 2022/23	PROJECT DESCRIPTION	ESTIMATED USEFUL LIFE (YEARS)	ANNUAL OPERATING BUDGET IMPACT				
					2022/23	2023/24	2024/25	2025/26	2026/27
<b>TRANSPORTATION AND STREET MAINTENANCE FUND - 120</b>									
<u>Public Works/Transportation - 5401-541</u>									
6304	Circulator System Improv. - Bus Shelt	\$ -	(1)	10	\$ -	\$ -	\$ -	\$ -	\$ -
6305	Road Resurfacing	-	(1)	10	-	-	-	-	-
6308	Citywide Bicycle Sharing	8,500	(1)	10	-	-	-	-	-
6341	Transportation System Improv.	130,000	(1)	10	-	-	-	-	-
6999	Capital Reserve	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<b>Total Capital</b>	<b>\$ 138,500</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUND - 392</b>									
<u>Police - 2001-521</u>									
6411	Equipment >\$5,000	\$ 82,700	(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
	<b>Total Capital</b>	<b>\$ 864,407</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STORMWATER UTILITY FUND - 410</b>									
<u>Public Works/Transportation - 5401-538</u>									
6306	Drainage Improvements	\$ 460,000	(1)	10	\$ -	\$ -	\$ -	\$ -	\$ -
6999	Capital Reserve	226,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<b>Total Capital</b>	<b>\$ 686,500</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(1) No significant impact on operating budget anticipated.

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**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”)**

A facility in Aventura that offers a wide range of entertainment and provides a variety of performing arts and relevant cultural programming.

**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”)**

A Charter School in Aventura for grades K-8.

**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”)**

Mentioned in the glossary due to the COVID-19 pandemic.

**Chart of Accounts**

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

**Charter Schools USA, Inc. (“CSUSA”)**

An organization that manages the Aventura City of Excellence School (“ACES”)

**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”)**

A pandemic that affected the world and changed how people, businesses and communities do life and work.

**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”)**

Aventura’s High School for grades 9-12.

**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”)**

Used in calculating stormwater utility fees. The City charges a specific amount per 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 1<sup>st</sup> and ends September 30<sup>th</sup>.

#### **Fixed Assets**

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

### **Florida Department of Transportation (“FDOT”)**

Maintains the roadways in the State of Florida.

### **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")**

Organization that provides education, best practices and award recognition for governments.

### **Governmental Accounting Standards Board ("GASB")**

Issue accounting pronouncements.

### **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")**

Referenced in Capital Projects when these need replacing.

### **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 Offduty Services Fund**

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

#### **Property Tax**

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

#### **Proprietary Fund**

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

#### **Reserves**

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

#### **Resolution**

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

#### **Revenues**

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

#### **Rolled-Back Rate**

The operating millage rate required to raise the same ad valorem tax revenues as were

levied in a prior year, exclusive of new construction, additions to structures, deletions and property added (e.g., annexations).

**Sales Tax**

Tax imposed on the purchase of goods and services.

**Special Revenue Fund**

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

**Stormwater Utility Fund**

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

**Taxable 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.

**THE REST OF THIS PAGE HAS  
INTENTIONALLY BEEN LEFT BLANK.**

**CITY OF AVENTURA  
OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2022/23**



**APPENDIX B**

**AUTHORIZED INVESTMENTS  
SUMMARY TABLE**

## APPENDIX B

### Authorized Investments Summary Table

Investment Type	Minimum Rating <sup>1</sup>	Maximum Composition	Subsector Limit	Individual Issuer Limit	Maximum Maturity
United States Government Securities	UST	100%	-	-	7 Years
United States Government Agencies <sup>2</sup>	AGY	50%	-	10%	5 Years
United States Government Sponsored Agencies <sup>3</sup>	AGY	80%	-	25%	7 Years
Interest Bearing Time Deposit or Savings Account <sup>4*</sup>	QPD	10%	-	5%	1 Year
Repurchase Agreements <sup>5*</sup>		20%	-	-	90 Days
Counterparty	A-1/P-1	5%	-	-	-
Collateral	UST/AGY	-	-	-	-
Florida Local Government Surplus Trust Fund (SBA) <sup>6*</sup>	AAAm	65%	-	-	-
Intergovernmental Investment Pools <sup>6*</sup>	AAA/Aaa	25%	-	-	-
Money Market Mutual Funds <sup>6</sup>	AAAm/AAAm-G	35%	-	15%	-
Commercial Paper	A-1/P-1 <sup>(A)</sup>	25%	10%	2%	270 days
Corporate Notes	"A" or better by at least 2				
	NRSRO's	25%	10%	2%	5 Years
Taxable and Tax-Exempt Municipal Bonds:	"A"/"A"				
General Obligation Bonds	MIG-2/SP-2	25%	-	-	5 Years
Revenue and Excise Tax Bonds		10% <sup>(B)</sup>	-	-	5 Years
Asset Backed Securities	AAA by at least 2				
	NRSRO's	15%	10%	2%	5 Years
Israel Bonds*		\$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.

<sup>(A)</sup> If commercial paper is backed by a letter of credit ("LOC"), the long-term debt of the LOC provider must be rated "A" or better by at least 2 nationally recognized rating agencies.

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

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

