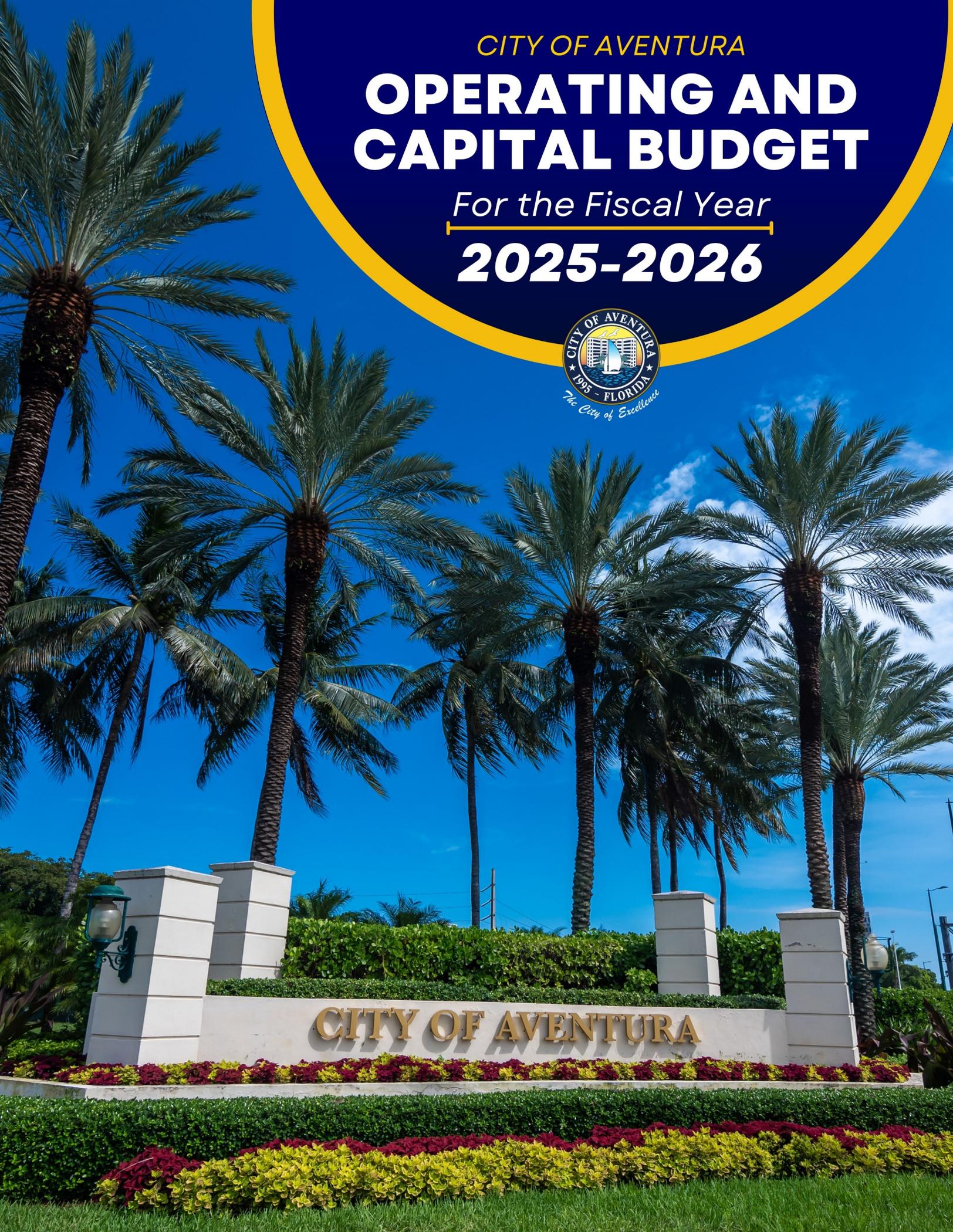


CITY OF AVENTURA

# OPERATING AND CAPITAL BUDGET

*For the Fiscal Year*

**2025-2026**





# City of Aventura

## Operating and Capital Budget

Fiscal Year 2025/26



### **City Commission**

Mayor Howard S. Weinberg, Esq.  
Commissioner Clifford B. Ain  
Commissioner Gustavo Blachman  
Commissioner Amit Bloom  
Commissioner Rachel S. Friedland, Esq.  
Commissioner Paul A. Kruss  
Commissioner Cindy Orlinksy

### **City Manager**

Bryan Pegues

### **City Clerk**

Ellisa L. Horvath, MMC

### **City Attorneys**

Weiss Serota Helfman Cole & Bierman, P.L., City Attorney

### **Department Directors**

Michael Bentolila, Chief of Police  
Gladys Carcamo, Human Resources Director  
Melissa Cruz, Finance Director  
Carlos Fernandez, Information Technology Director  
Jeff Kiltie, Arts & Cultural Center General Manager  
Keven R. Klopp, Community Development Director  
Kimberly S. Merchant, Community Services Director  
Jake Ozyman, Public Works/Transportation Director  
Andrea Beck, Aventura City of Excellence School Principal  
Geoff McKee, Don Soffer Aventura High School Principal

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26

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# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

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Office of the City Manager

September 5, 2025

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

RE: FY 2025/26 Budget Message Addendum

Members of the City Commission:

On July 18, 2025, the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2025 was presented to the City Commission. At the budget review meeting, that was held on July 24, 2025, the City Commission reviewed, discussed and proposed changes for the City Manager to include in the Operating and Capital Budget.

The 2025/2026 Operating and Capital Budget is attached. Please note that the following changes were made to the budget since it was presented at the July 24, 2025 workshop:

- Updated health insurance premiums to reflect negotiated amounts, resulting in savings of approximately \$800,000 as the rates will now remain flat instead of a 25% increase.
- Removal of one (1) Multimedia Specialist in the City Manager's Department, totaling approximately \$102,000.
- Increasing the Social Media line item in the City Manager's Department by \$85,000 to \$300,000.
- Savings of \$50,000 were found in the Police Department R&M – Equipment line item, which is now budgeted at \$277,530.
- Savings of \$40,000 were found in the Police Department Computer Subscriptions line item, which is now budgeted at \$610,000.

- Salary and allocation adjustments for Community Development staff resulting in a decrease in the Community Development General Fund by approximately \$7,670 and an increase in the Building Fund by approximately \$18,525. A net change of approximately \$10,855. The health insurance premium adjustment was considered as flat in the calculation.
- Updated CIP reserves in the necessary funds based on above changes.

As a result, the changes are reflected in the Commission Approval 2025/26 column.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Bryan Pegues".

Bryan Pegues  
City Manager



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

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Office of the City Manager

September 5, 2025

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

RE: FY 2025/26 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, 2025, and the Capital Improvement Program ("CIP") for the fiscal period October 1, 2025 through September 30, 2030 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 which align with the City's priorities, goals and action plans as outlined beginning on page 296 of the budget document. 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.

The primary goal of the CIP is to develop a long-term plan of proposed capital expenditures, the means and methods of financing and a schedule of priorities for

implementation. It is important to stress that the CIP is a planning tool to evaluate both the infrastructure needs and financial capabilities of the City. In order to determine the impact of the CIP on the City's future operating budget, the City Commission and residents will be provided with the benefits of a CIP document which serves as a point of reference and includes an estimated long-term budget plan. This document represents an update of the CIP that was originally prepared for the five-year cycle of 2024/25 to 2028/29. The update process is important for the CIP to become a continuing and ongoing planning/implementation process. The last four (4) years of last year's program were re-evaluated in light of unanticipated needs, cost revisions, new project priorities and the City's financial condition. In addition, the CIP was updated to add new projects in the fifth (5<sup>th</sup>) year (FY 2029/30) to complete the cycle. Projects included within the framework of the program were based on input from Commissioners, staff, City consultants and citizens.

### **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 and can be found on the City's website.

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.

### **Implications due to the Coronavirus ("COVID-19") Pandemic**

For the last five years, COVID-19 has caused major disruption in international and U.S. economies and markets. The pandemic had a significant impact on government agencies worldwide. City operations have returned to pre-COVID levels; however, the negative impact of inflation and increased costs for labor and supplies continues. In response to this, in FY 2020/21, 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, also known as the American Rescue Plan Act ("ARPA").

Projects planned with the ARPA funds span City Departments. ARPA grant related revenue and expenditures are included in the FY 2025/26 budget and are shown in detail in the section entitled American Rescue Plan Act (“ARPA”) Fund as well as in Appendix A as it relates to the Capital Improvement Program. The majority of the projects have been completed or will be completed prior to the new fiscal year as shown in the amount of projects being budgeted in FY 2025/26 and the amount. At the time this document was prepared, 88% of the projects have been completed and the remaining projects will be completed before December 31, 2026.

### **Ad Valorem Taxes**

On July 1, 2025, the Miami-Dade County Property Appraiser advised the City that we experienced a 4.72% increase in property values in comparison to the prior year. This is the 4<sup>th</sup> year 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 the current year, the addition of new construction totaled \$17,341,769. However, with inflation and interest rates surging, economists are predicting a recession ahead. Dramatic price increases for materials and labor shortages are driving many of our expenditure line items up including repairs and maintenance and equipment. The growth of the FY 2025/26 operating expenditures was maintained in accordance with the FY 2024/25 adopted budget as much as possible to improve the City’s financial position going forward.

The City’s strong fiscal policies and prudent budgeting have assisted in the maintenance of all existing service levels and avoiding raising the tax rate for the 30<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 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.

### **Summary of All Budgetary Funds & Highlights**

The total proposed budget for FY 2025/26, including all funds, capital outlay and debt service, (net of interfund eliminations) is \$66,337,396. In total, this is \$2,796,375 or 4.04% less than the prior year’s amended budget. The large decrease is due mostly to the decrease in the American Rescue Plan Act (“ARPA”) Fund, Transportation and Street Maintenance Fund, Citizens’ Independent Transportation Trust (CITT) Fund and Building Fund budgets offset by the increase in the General Fund and Stormwater Fund. ARPA Projects have been completed and only projects that will be in process next fiscal year are included in the

budget. The same is true in the Transportation and Street Maintenance Fund as well as the Citizens' Independent Transportation Trust (CITT) Fund; projects that were budgeted in the current fiscal year, FY 2024/25 are not included in the FY 2025/26 budget. The Building Fund is projecting less revenue than in the current fiscal year which accounts for the majority of the decrease.

Operating expenditures total \$55,547,277 while Capital Outlay expenditures and CIP Reserve total \$5,724,285 and \$2,547,768, respectively. Debt Service expenditures total \$2,518,066 and Transfers total \$3,363,226.

Capital Outlay Projects include beautification and park facility improvements, transportation improvements and the commitment to invest in state-of-the-art technology to serve and protect our residents. Maintaining our infrastructure from government buildings to our park facilities continues to be a major funding priority to ensure their sustainability well into the future.

The net operating costs for the all-funds budget increased by \$1,183,415 or 2.18% as compared to the previous year's amended budget. 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.
- An increase of 7.00% for PPO dental insurance has been considered in the development of this budget.
- Insurance premiums throughout the budget for property, liability, cyber liability, auto and workers' compensation have been updated to reflect 2.00% increase.
- The new Collective Bargaining Agreement ("CBA") effective October 1, 2025 has not been finalized as of the time of this documents production. Funds have been allocated to the appropriate Police Department line items in anticipation of the agreement being reached.
- A 3.00% Cost of Living Adjustment ("COLA") has been added for general employees.
- Public Works/Transportation Department staff have been allocated between the General Fund and the Stormwater Fund beginning in FY 2025/26.
- The revenue line item amounts for DSAHS Insurance and ACES & DSAHS Police Officer have been moved to offset expenditures per approval with City auditors.

- \$135,210 is included in the Finance Department for the subscription costs for the new ERP system.
- The Pension Board approved a decrease in the interest assumption from 7.25% to 7.00% and that increased the City's pension contribution by approximately \$1.1 million.
- The Traffic Video Monitoring System ("TMVS") totaling \$125,000 has been moved from the Transportation and Street Maintenance Fund into the Police Department of the General Fund beginning in FY 2025/26.
- Two (2) Camillus House beds are now included in the Police Department budget for a total of \$50,000. It was previously budgeted in the City Manager's Department.
- Increased funding in the Police Department for repairs and maintenance of equipment by \$87,530 due to increase in costs from vendors and an increase in computer subscriptions by \$117,160 due mainly to the new body camera costs that will be phased in during the year.
- Recreational programming funding and expenditures in Community Services increased based on an increase in the current year enrollment; corresponding revenues increased.
- Founders Day in the Community Services Department increased by \$65,000 to allow for events related to the 30<sup>th</sup> anniversary of the City.
- The transfer to the Charter School for ACES decreased by \$408,552 from FY 2024/25.
- The Stormwater Fund reflects the revenue at the newly adopted rate of \$6.175 beginning for the calendar year 2026 which will be billed and collected for as a Non-Ad Valorem assessment on the tax bill; increasing revenue for Stormwater Fees by \$592,415.

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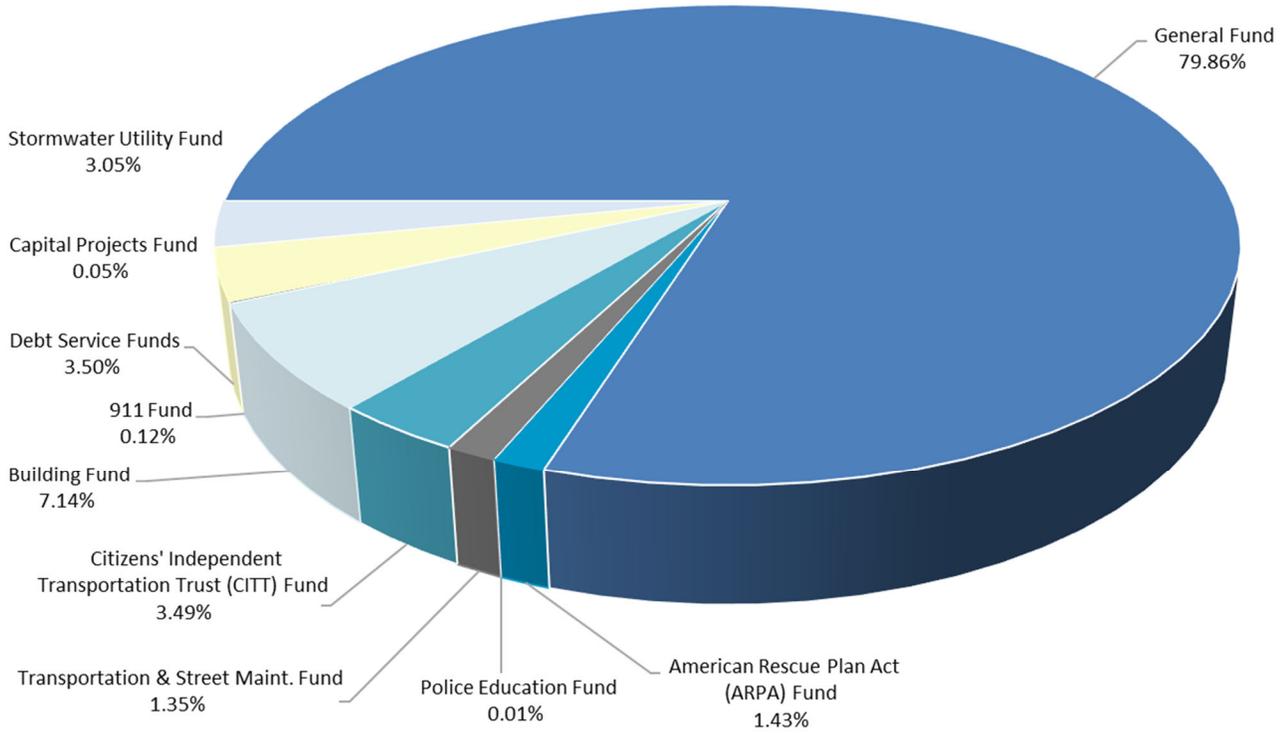
### All Funds Summary by Amount

Fund	Commission Approval 2025/26	Commission Approval % of Budget
General Fund	\$ 55,666,106	79.86%
American Rescue Plan Act (ARPA) Fund	996,000	1.43%
Police Education Fund	4,000	0.01%
Transportation & Street Maint. Fund	942,700	1.35%
Citizens' Independent Transportation Trust (CITT) Fund	2,430,000	3.49%
Building Fund	4,980,000	7.14%
911 Fund	81,195	0.12%
Debt Service Funds	2,440,121	3.50%
Capital Projects Fund	33,085	0.05%
Stormwater Utility Fund	2,127,415	3.05%
<b>Subtotal</b>	<b>\$ 69,700,622</b>	<b>100.00%</b>
<b>Interfund Eliminations</b>	<b>\$ (3,363,226)</b>	
<b>Total</b>	<b>\$ 66,337,396</b>	

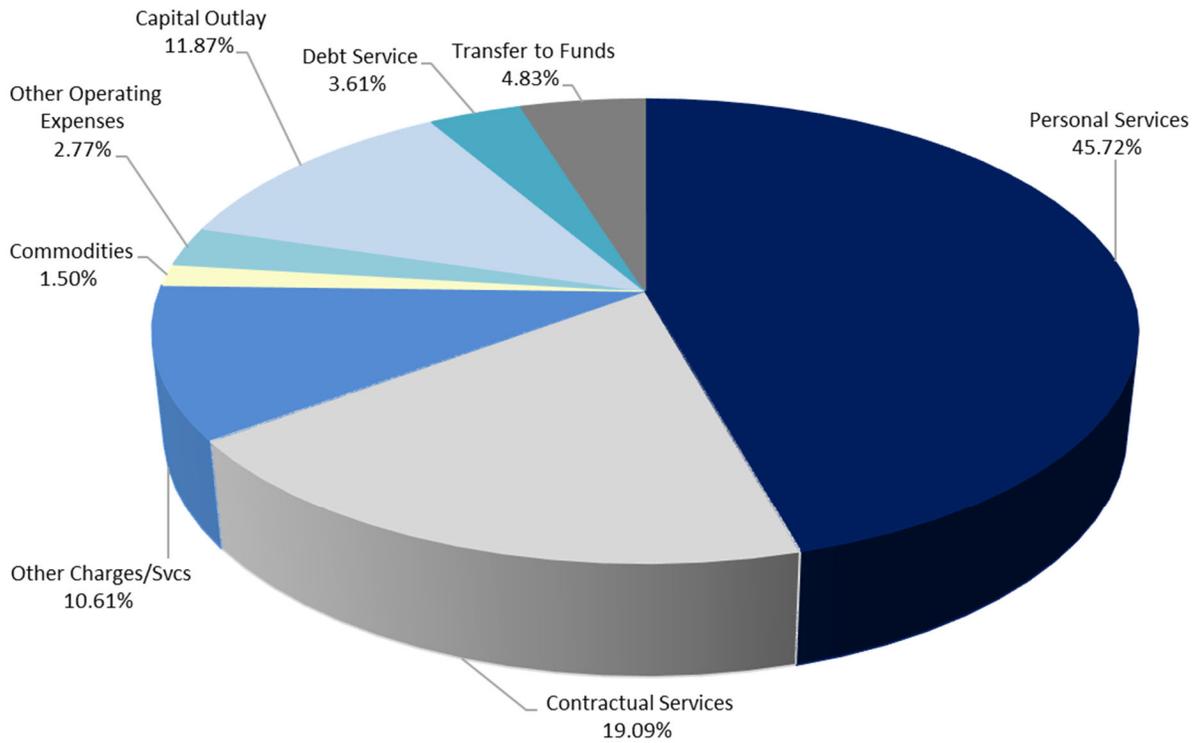
### All Funds Expenditure Category Summary by Amount

Category	Commission Approval 2025/26	Commission Approval % of Budget
Personal Services	\$ 31,869,213	45.72%
Contractual Services	13,305,230	19.09%
Other Charges/Svcs	7,398,204	10.61%
Commodities	1,043,170	1.50%
Other Operating Expenses	1,931,460	2.77%
Capital Outlay	8,272,053	11.87%
Debt Service	2,518,066	3.61%
Transfer to Funds	3,363,226	4.83%
<b>Total</b>	<b>\$ 69,700,622</b>	<b>100.00%</b>

All Funds Summary by Percentage



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 operating expenditures/expenses amount is \$1,183,415 or 2.18% more than the previous year. Increased costs of health insurance, contracted labor, materials and supplies, contracts for services and subscriptions throughout the City, personnel changes and community services programming contribute to these increases.

**All Funds Departmental Budget Comparison**

Department	Commission		Increase (Decrease)	% Change
	Amended Budget 2024/25	Approval 2025/26		
<b>Operating</b>				
City Commission	\$ 468,287	\$ 452,420	\$ (15,867)	-3.39%
Office of the City Manager	1,595,502	1,258,621	(336,881)	-21.11%
Legal	500,000	535,950	35,950	7.19%
City Clerk's Office	577,960	651,112	73,152	12.66%
Finance	1,225,102	1,408,421	183,319	14.96%
Human Resources	419,047	448,841	29,794	7.11%
Information Technology	1,250,539	1,634,434	383,895	30.70%
Police	26,161,344	27,468,484	1,307,140	5.00%
Community Development	4,957,404	4,888,756	(68,648)	-1.38%
Community Services	5,627,334	6,105,332	477,998	8.49%
Public Works/Transportation	6,997,173	6,471,543	(525,630)	-7.51%
Arts & Cultural Center	1,585,910	1,551,935	(33,975)	-2.14%
Non-Departmental	2,998,260	2,671,428	(326,832)	-10.90%
<b>Subtotal</b>	<b>\$ 54,363,862</b>	<b>\$ 55,547,277</b>	<b>\$ 1,183,415</b>	<b>2.18%</b>
<b>Capital Outlay</b>	<b>\$ 7,588,987</b>	<b>\$ 5,724,285</b>	<b>\$ (1,864,702)</b>	<b>-24.57%</b>
<b>CIP Reserve</b>	<b>\$ 4,569,350</b>	<b>\$ 2,547,768</b>	<b>\$ (2,021,582)</b>	<b>-44.24%</b>
<b>Transfer to Funds</b>	<b>\$ 3,765,560</b>	<b>\$ 3,363,226</b>	<b>\$ (402,334)</b>	<b>-10.68%</b>
<b>Debt Service</b>	<b>\$ 2,529,072</b>	<b>\$ 2,518,066</b>	<b>\$ (11,006)</b>	<b>-0.44%</b>
<b>Grants &amp; Aides</b>	<b>\$ 82,500</b>	<b>\$ -</b>	<b>\$ (82,500)</b>	<b>-100.00%</b>
<b>Total</b>	<b>\$ 72,899,331</b>	<b>\$ 69,700,622</b>	<b>\$ (3,198,709)</b>	<b>-4.39%</b>

Personal Services

Personal Services for all funds increased by \$991,093 or 3.21% compared to the prior year. Additional information is outlined below:

Total Number of Employees: 208

- 200 full-time, inclusive of the elected officials. This is an increase of one (1) position from the prior year as outlined below.
- 8 part-time, a decrease of three (3) positions from the prior year as outlined below.

- 204.0 Full-time Equivalent (FTE)
  - A. General Employees (non-unionized) – General Information:
    - Reflect a 3.00% COLA increase, effective October 1, 2025.
    - Reflect a bonus amount that averages 3.00% per employee for those employees who have not yet reached their maximum salary range.

Total Number of Employees: 118

- 110 full-time – an increase of one (1) position from the prior year as outlined below.
- 8 part-time – a decrease of three (3) positions from the prior year as outlined below.
- 114.0 FTE

Total Changes to General Employees:

- City Manger’s Department:
  - One (1) Part-Time Multimedia Specialist became full-time during FY 2024/25 and is budgeted to remain full-time.
  - Removal of one (1) Multimedia Specialist, one (1) Communications Manager and one (1) Assistant City Manager.
- Community Services Department:
  - Removal of one (1) Special Events Administrator as this position was hired in the current fiscal year and is being budgeted in FY 2025/26 as a Community Recreation Center (“CRC”) Assistant Manager.
  - Conversion of two (2) Seasonal Part-time Park Attendants to one (1) Full-time Park Attendant.
- Public Works/Transportation Department:
  - Removal of one (1) Capital Projects and Grants Manager and one (1) Public Works Stormwater Coordinator.
  - Addition of one (1) Engineer I and two (2) Trades Worker II in the Public Works/Transportation Department. One (1) Trades Worker II was hired during the current fiscal year.
  - New in FY 2025/26 is the allocation of salaries between the General Fund and the Stormwater Fund.
- Community Development – Building Fund:
  - Addition of one (1) Process Analyst.

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 entered into the 1<sup>st</sup> year of

a new Agreement which expires on September 30, 2025.

- Negotiations have not been finalized at the time this document was prepared, but funding has been added in the appropriate line items in anticipation of the contract being finalized for the three (3) years beginning October 1, 2025.
- Effective October 1, 2024, the actuarial determined percentage for City contributions related to the Police Officers’ Retirement Plan increased from 27.696 to 37.65%, and approximately \$1.1 million.

Number of Employees: 90

- 90 Full-time

**Comparative Budgeted Personnel Allocation Summary  
2 - Year Presentation**

	FTE	FTE
	2024/25	2025/26
City Commission	7.0	7.0
Office of the City Manager	5.5	3.0
Legal *	-	-
City Clerk’s Office	3.5	3.5
Finance	7.0	7.0
Human Resources	2.0	2.0
Information Technology	6.0	6.0
Police	134.0	134.0
Community Development	3.4	3.3
Community Services	24.0	24.0
Public Works/Transportation	9.0	8.3
Building Fund	3.1	4.2
Stormwater Fund	-	1.70
Arts & Cultural Center *	-	-
Charter School **	N/A	N/A
Don Soffer Aventura H.S. ***	N/A	N/A
<b>Total</b>	<b>204.5</b>	<b>204.0</b>

\* Departmental staff is provided through contractual services.

\*\* Prior to FY 2024/25, departmental staff was included in Charter School Fund Budget Document. In FY 2024/25 and moving forward, Management is provided by CSUSA and departmental staff is included in the Aventura City of Excellence School Budget Document.

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

Additional Information:

- The part-time Park Attendant hourly rate has been increased from \$15.50 to \$16.00 in order to better attract candidates for these positions.
- A 7.00% increase has been budgeted for PPO dental insurance costs.
- 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.

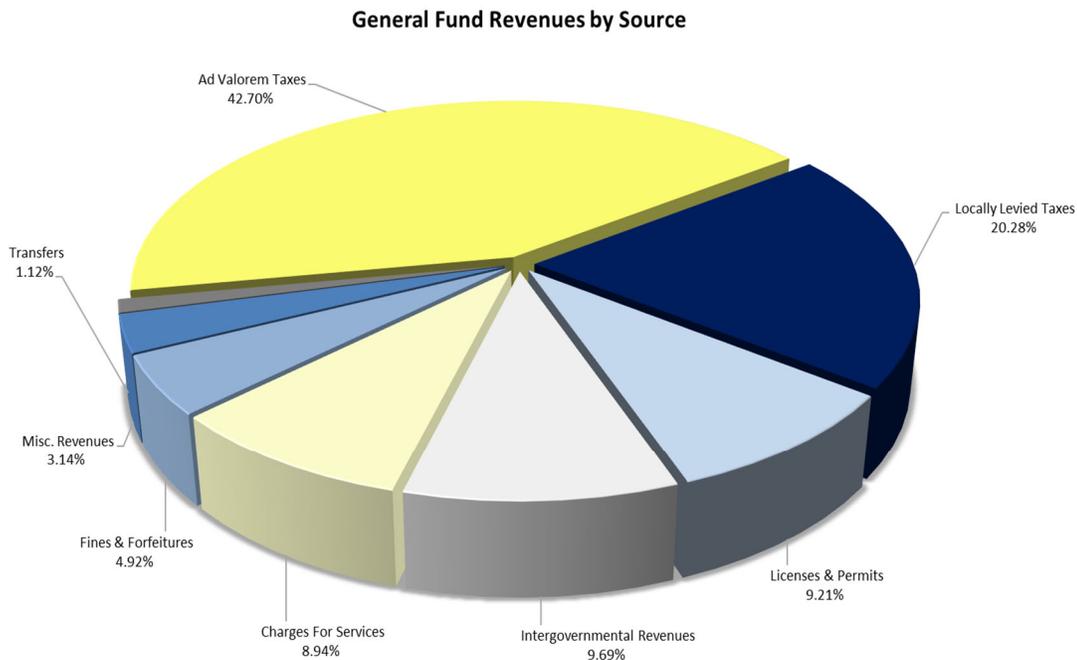
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## General Fund (001)

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 2025/26 General Fund Budget total \$55,666,106. This is an increase of \$1,032,639 or 1.89% over the prior year gross revenue. The changes in revenues are comprised of the following:



Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser is \$14,188,776,396. This amount is \$639,551,682 or 4.72% higher than last year. The ad valorem millage levy for FY 2025/26 is recommended to be 1.7261, which is the same rate adopted last year and represents the 30<sup>th</sup> year without an increase. This will generate \$23,266,685 as compared to last year's amount of \$22,217,951. The budget projection for this category also includes \$6,310,000, \$1,650,000 and \$30,000 in electric, water and gas utility taxes, respectively. Utility taxes for electric increased \$310,000 over the FY 2024/25 amended budget based on current year actuals and an anticipated 2.5% increase per communication with FPL. In addition, \$525,000 in premium taxes, \$1,675,000 in unified communications tax and \$1,100,000 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 \$5,125,000. This amount is \$340,000 or 7.11% more than the prior year’s amended budget primarily due to the anticipated increase in electric and solid waste franchise fees. The anticipated 2.5% increase in FPL revenue was accounted for in this category as well as the above.

Intergovernmental Revenues – The projected revenue for this category totals \$5,396,421. This amount is (\$66,755) or 1.22% less than the prior year’s amended budget. The revenues for the State Revenue Sharing have been budgeted in this document conservatively based on actuals received to-date. Anticipated State Grant Revenue of \$135,000 has been included which is for half of the budgeted Police Department boat. The expense can be found in the Police Department budget and in the CIP section of this document. The remaining decrease is attributed to a grant which the City received in FY 2024/25 that is not being budgeted in the FY 2025/26.

Charges for Services – The projected revenue for this category totals \$4,975,735. This amount is (\$740,875) or 12.96% less than the prior year’s amended budget due mainly to the following: the DSAHS Insurance and the ACES & DSAHS Police Officer billing will not be recorded as revenue, but rather, as a reduction in expenditures. This different approach was approved by City auditors. Additionally, the Police Services Agreement revenue has been reduced as it excludes the agreement for police officers at the Esplanade section of the mall. Lastly, anticipated increases in Community Services programming activity as enrollment continues to increase and is included in the budget.

Fines and Forfeitures – The projected revenue for this category totals \$2,740,000 and includes revenues derived from county court fines, code violation fines, the intersection safety camera program and newly budgeted school zone violations in FY 2025/26. This category’s total amount is (\$349,990) or 11.33% less than the prior year’s amended budget primarily due to decreased activity projected in the intersection safety camera program offset by the new school zone violation program.

Miscellaneous Revenues – The projected revenue for this category totals \$1,749,000 as the City anticipates stable interest rates consistent with those the City is receiving this year, yet is still budgeting this line item conservatively. This category is (\$123,710) or 6.61% less than the prior year’s amended budget. Newly budgeted for in FY 2025/26 is the revenue generated from the smart kiosks installed throughout the City. A total of fifteen (15) are anticipated to be up and running throughout the City in the new fiscal year.

Transfers – The projected revenue for this category is \$623,265 and represents the amount that is being transferred from the Building Fund to the General Fund for the costs and services that General Fund contributes to the Building Fund. This category increased \$15,235 or 2.51% over the prior year’s amended budget.

## **Expenditures**

The projected expenditures in the FY 2025/26 General Fund Budget total \$55,666,106 and are balanced with the projected revenues. The operating expenditures have increased by \$1,529,414 or 3.29% as compared to the prior year's amended budget as outlined below.

### Operating Expenditures

The Personal Services category is budgeted at \$31,078,782 or 55.83% of the General Fund budget. This is an increase of \$613,410 over the prior year and is explained in the Personal Services under all Funds on page x.

The Contractual Services category is budgeted at \$6,756,525 or 12.14% of the General Fund budget. This is an increase of \$383,590 over the prior year and is due to increases in contractual costs. Some items to highlight in this category are: Social Media in the Office of the City Manager increased \$88,000, Police Department items including the traffic safety program and the addition of the TMVS maintenance in this department increased by \$167,000. Community Center instructors increased \$70,000 and Non-Departmental janitorial and other contractual services increased by approximately \$82,000.

The Other Charges/Svcs category is budgeted at \$7,302,169 or 13.12% of the General Fund budget. This is an increase of \$101,634 from the prior year and is primarily due to the following: Repairs & maintenance office equipment in the Information Technology Department. The Police Department includes additional increases in communication services, leased equipment for the two (2) Camillus House beds, which was previously budgeted in the City Manager's Department as well as increases in equipment repairs and maintenance; offset by a \$50,000 decrease in vehicle repairs and maintenance. In addition, anticipated increases in recreation and summer programs and an increase in water utilities in the Public Works Department were budgeted. Offsetting these increases are the decreases in Non-Departmental of communication services, insurance (due to the reduction of the expenditure based on the budgeted amount the City expects to receive from DSAHS) and repairs and maintenance to the Government Center totaling approximately \$399,000.

The Commodities category is budgeted at \$1,030,170 or 1.85% of the total General Fund budget. The Commodities category increased primarily due to increased credit card fees in Non-Departmental. This has offsetting revenue, however at the time of this document, rates are being negotiated.

Other Operating Expenditures category is budgeted at \$1,804,590 or 3.24% of the total General Fund budget. The main drivers of the \$342,310 increase is the computer subscription line item in the Finance Department for the new ERP system of \$135,210, the addition of \$180,000 in the Information Technology Department to ensure it can provide

critical cybersecurity protection for the City. A grant is anticipated to cover this cost. The Police Department's computer subscription line item increased by \$117,160, the main driver of this increase is the body camera package that will be replacing the In-Car-Video over time.

### Capital Outlay

General Fund capital outlay projects totaling \$3,312,100 or 5.95% of the total General Fund budget 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 2025/26 - 2029/30. Major General Fund capital outlay items include:

- \$600,000 for Police patrol vehicles and \$240,000 for associated equipment
- \$395,000 for HVAC replacements at various City facilities
- \$388,100 for computer equipment City-wide
- \$270,000 for a Police boat (half will be funded by a State Grant)
- \$250,000 for Aventura Arts and Cultural Center Improvements
- \$250,000 for Government Center Improvements
- \$135,000 for Police mobile radio replacement
- \$100,000 and \$125,000 for Biscayne Blvd and Country Club Drive Landscape Improvements, respectively
- \$95,400 for Police to transition to new Body Worn Cameras/In Car Video System
- \$95,000 combined total for various equipment at the Arts & Cultural Center
- \$83,000 for Police radio equipment – upgrade tower equipment
- \$73,000 for the Community Services Department for Lightning Detection Systems (2) & Solar Remotes (2)
- \$36,000 for chilled water fountains throughout the City
- \$35,000 for Veterans Park playground resurfacing
- \$34,600 combined for Police Dive Team equipment
- \$30,000 for benches and trash cans throughout the City
- \$36,000 to replace a partition wall at the Community Recreation Center
- \$20,000 for Bus Shelter Improvements

### Debt Service

Debt Service costs total \$77,945 or 0.14% of the total General Fund budget and accounts for the leases of vehicles in accordance with GASB 87.

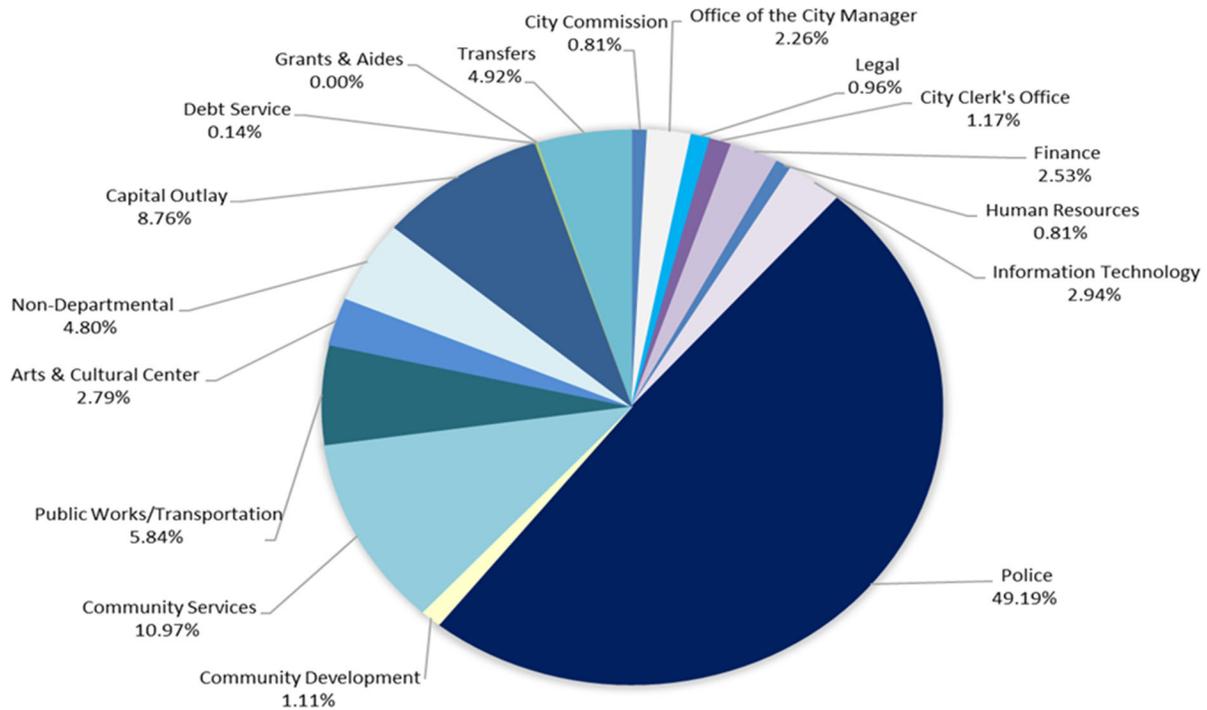
### Transfer to Funds

This expenditure category totals \$2,739,961 or 4.92% of the General Fund budget and includes: a transfer of \$700,000 to ACES to balance the school budget for FY 2025/26 and transfers to the debt service funds for principal and interest payments associated with our bank qualified loans totaling \$2,039,961.

## General Fund Expenditure Category Summary

Category	2024/25	2025/26	Increase (Decrease)	% Change
Personal Services	\$ 30,465,372	\$ 31,078,782	\$ 613,410	2.01%
Contractual Services	6,372,935	6,756,525	383,590	6.02%
Other Charges/Svcs	7,200,535	7,302,169	101,634	1.41%
Commodities	941,700	1,030,170	88,470	9.39%
Other Operating Expenditures	1,462,280	1,804,590	342,310	23.41%
<b>Subtotal</b>	<b>\$ 46,442,822</b>	<b>\$ 47,972,236</b>	<b>\$ 1,529,414</b>	<b>3.29%</b>
Capital Outlay	5,234,338	4,875,964	(358,374)	-6.85%
Debt Service	77,945	77,945	-	0.00%
Grants & Aides	82,500	-	(82,500)	-100.00%
Transfer to Funds	3,157,530	2,739,961	(417,569)	-13.22%
<b>Total</b>	<b>\$ 54,995,135</b>	<b>\$ 55,666,106</b>	<b>\$ 670,971</b>	<b>1.22%</b>

Summary of General Fund Department Expenditures by Percentage



General Fund Summary of Expenditures by Department					
Category	2024/25	2025/26	Increase (Decrease)	% Change	
<b>General Government</b>					
City Commission	\$ 468,287	\$ 452,420	\$ (15,867)	-3.39%	
Office of the City Manager	1,595,502	1,258,621	(336,881)	-21.11%	
Legal	500,000	535,950	35,950	7.19%	
City Clerk's Office	577,960	651,112	73,152	12.66%	
Finance	1,225,102	1,408,421	183,319	14.96%	
Human Resources	419,047	448,841	29,794	7.11%	
Information Technology	1,250,539	1,634,434	383,895	30.70%	
<b>Total General Government</b>	<b>\$ 6,036,437</b>	<b>\$ 6,389,799</b>	<b>\$ 353,362</b>	<b>5.85%</b>	
<b>Public Safety</b>					
Police	26,078,344	27,383,289	1,304,945	5.00%	
Community Development	687,424	618,732	(68,692)	-9.99%	
<b>Total Public Safety</b>	<b>\$ 26,765,768</b>	<b>\$ 28,002,021</b>	<b>\$ 1,236,253</b>	<b>4.62%</b>	
<b>Community Services</b>					
Community Services	5,627,334	6,105,332	477,998	8.49%	
Public Works/Transportation	3,429,113	3,251,721	(177,392)	-5.17%	
Arts & Cultural Center	1,585,910	1,551,935	(33,975)	-2.14%	
<b>Total Community Services</b>	<b>\$ 10,642,357</b>	<b>\$ 10,908,988</b>	<b>\$ 266,631</b>	<b>2.51%</b>	
<b>Other Non-Departmental</b>					
Non-Departmental	2,998,260	2,671,428	(326,832)	-10.90%	
Capital Outlay	5,234,338	4,875,964	(358,374)	-6.85%	
Debt Service	77,945	77,945	-	0.00%	
Grants & Aides	82,500	-	(82,500)	-100.00%	
Transfer to Funds	3,157,530	2,739,961	(417,569)	-13.22%	
<b>Total Other Non-Departmental</b>	<b>\$ 11,550,573</b>	<b>\$ 10,365,298</b>	<b>\$ (1,185,275)</b>	<b>-10.26%</b>	
<b>Total</b>	<b>\$ 54,995,135</b>	<b>\$ 55,666,106</b>	<b>\$ 670,971</b>	<b>1.22%</b>	

### American Rescue Plan Act ("ARPA") Fund (101)

A total of \$996,000 is estimated to be used to fund the estimated expenditures in FY 2025/26. The major projects include: a new Agenda Management, the City's new ERP system, ERP consultant company and Fire Suppression.

### Police Education Fund (110)

A total of \$4,000 is estimated to be used to fund the estimated expenditures FY 2025/26. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

### Transportation and Street Maintenance Fund (120)

A total of \$942,700 is estimated to be used to fund the estimated expenditures in FY 2025/26. The funds will be allocated for the purchase of street lights on Biscayne Boulevard and right-of-ways and street light controller conversions. Operating expenditures for engineering and landscape maintenance are also included in this fund. Funds budgeted in the capital reserve are anticipated to be used in future years.

### Citizens' Independent Transportation Trust (CITT) Fund (121)

A total of \$2,430,000 is estimated to be used to fund the estimated expenditures in FY 2025/26. The County Transit System Surtax is estimated to generate \$2,400,000 and the

Citywide Bicycle Sharing is estimated to generate \$30,000 for a total revenue budget of \$2,430,000. The funds will be used to replace bicycles for the City's Bicycle Sharing Program and install new solar crosswalk lighting locations. Expenditures for the citywide bicycle sharing program, a portion of the City's fixed route shuttle service and the full cost of on-demand transportation service are included in this funds operating expenditures.

### **Building Fund (164)**

A total of \$4,980,000 is estimated to be used to fund the estimated expenditures in FY 2025/26.

### **911 Fund (180)**

A total of \$81,195 is estimated to be used to fund the estimated expenditures in FY 2025/26. Costs associated with the 911 system are paid from this fund.

### **Debt Service Funds**

A total of \$2,440,121 is estimated to be used to fund the estimated expenditures in FY 2025/26 for all Debt Service Funds.

*Debt Service Fund Series 2010 & 2011 (230)* – The proposed budget for FY 2025/26 is \$1,186,742.

*Debt Service Fund Series 2012 (A) (250)* – The proposed budget for FY 2025/26 is \$358,391.

*Debt Service Fund Series 2012 (B) (290)* – The proposed budget for FY 2025/26 is \$400,160.

*Debt Service Fund Series 2018 (291)* – The proposed budget for FY 2025/26 is \$494,828.

### **Capital Projects Fund (392)**

A total of \$33,085 is estimated to be used to fund the estimated expenditures in FY 2025/26. 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 \$33,085.

### **Stormwater Utility Fund (410)**

A total of \$2,127,415 is estimated to be used to fund the estimated expenses in FY 2025/26. Total operating costs are projected to be \$907,717 and drainage system improvements total \$1,000,000. Additionally, funds of \$219,698 are being budgeted into the Capital Reserves line item to be saved for future capital needs. The City's Stormwater Utility Fee has been adopted by City Commission to increase to \$6.175/ERU. This will take place in the new calendar year 2026. The City will continue to monitor the fee to see if any adjustments

may be necessary in order to sustain the fund's projected future operating and capital expenditures.

### **Capital Improvement Plan**

#### **Prior Year Accomplishments and Projects in Process**

One of the City's main priorities is to maintain its infrastructure to a high standard. As a result, the City completed the following major capital improvements during FY 2023/24:

- Founders Park North field enhancement
- Founders Park South pickle and tennis ball courts
- AV upgrades in the Commission Chambers and Government Center
- Waterways Dog Park ADA restroom
- AACC exterior sealing
- Replaced air conditioning units at ACES and the CRC

In addition, the following major capital improvements were in process at the end of FY 2023/24:

- Country Club Drive roadway curbing/drainage improvements
- Fencing installation at Waterways Park
- Playground resurfacing at Peace and Founders Park
- Installation of basketball courts at Founders Park
- Police department hardening and reconstruction
- HVAC replacement at Government Center

#### **New High School**

During FY 2024/25, the City of Aventura acquired and purchased land adjacent to the current DSAHS location for the construction of a new high school. Progress has already begun with the selection of an Architect in August 2025. A construction manager and owner's representation will be selected next with plans expected to be brought to the City in Spring 2026. The anticipated opening date of the school is August 2027 with plans for the current high school to become the ACES middle school and allow for further student expansion at all three (3) schools – the elementary school, middle school and high school.

Once the costs of the construction are known, the City will bring forth a budget amendment and financing options.

#### **New Finance Enterprise Resource Planning (ERP) System**

One of the approved ARPA projects is a new ERP system for the City. The City currently utilizes the same financial system software that was implemented shortly after the City incorporated over 25 years ago. The City's current system, HTE, is outdated, inefficient and extremely limited as far as reporting, data access and transparency. Upgrading and

implementing a new system is imperative and long overdue. Moving to a more innovative and user-friendly solution will allow the City to step forward into a paperless environment, improving processes tremendously as well as, providing efficiencies in data transfers, financial reporting and application integration across all City departments.

This project is well underway and is scheduled to “go live” in September 2025. The full project will be completed in July 2026. The Finance Department has gone through the general ledger codes and modified them according to the Florida State Chart of Accounts. What is presented in this document is the new accounting codes.

### **Summary**

I am proud of the many accomplishments and the support that the City Commission and residents have shown in the implementation of the capital projects since the City's incorporation. Our beautification projects, park and open space additions, Government Center, Community Recreation Center, K-8 Charter School, Don Soffer Aventura High School, Arts & Cultural Center, transportation improvements and many other community enhancements continue to exhibit our commitment to excellence and professionalism. This document serves many purposes. It most importantly serves as an aid to the residents in providing a better understanding of the City's long-term capital needs and how the City intends to meet those demands. It also details our continuing effort to address the needs and concerns of our citizens while making prudent financial decisions, which contribute to the City's long-term financial health.

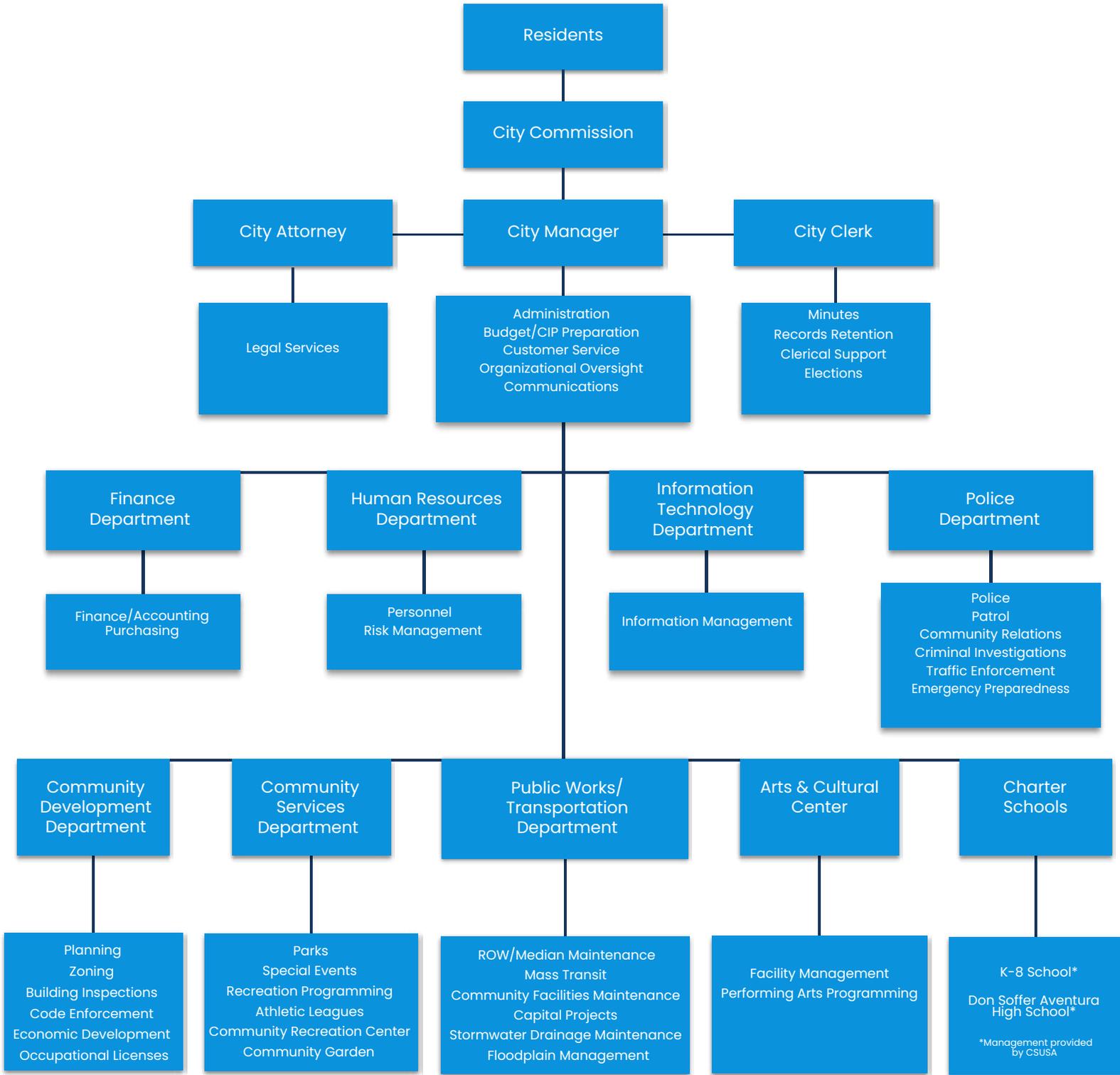
I am pleased to submit to you this FY 2025/26 budget document which has been updated from the July 24, 2025 Commission Meeting. Its preparation and formulation could not have been accomplished without the dedicated assistance and efforts of all Department Directors, the Finance Director and the Budget Manager. 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,

A handwritten signature in blue ink, appearing to read "Bryan Pegues".

Bryan Pegues  
City Manager

# CITY OF AVENTURA Organization Chart



**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Aventura  
Florida**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morrill*

Executive Director

**Distinguished Budget Presentation Award**

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, 2024**. 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 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



# Introduction

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura's 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.

## 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 40,104<sup>1</sup> residents per the State estimate. It is located on the Intracoastal Waterway in northeast Miami-Dade County (1 mile west of the Atlantic Ocean) and is conveniently located between Miami (12 miles north) and Fort Lauderdale (12 miles south), 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.

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<sup>1</sup> University of Florida, Bureau of Economic and Business Research. Population is an estimate as of April 1, 2024  
Map courtesy of [https://www.bestplaces.net/images/city/1202681\\_fl\\_aventura.png](https://www.bestplaces.net/images/city/1202681_fl_aventura.png)

# THE CITY OF AVENTURA

# FACTS & STATS



### Current Police Force

89 Sworn Officers  
38 Civilians



### Current Full-time & Part-time Employees

183 FT & 10 PT



### Zip Codes

33180, 33160



### Major Economic Drivers

Retail and Medical



### Ethnic Distribution<sup>2</sup>

White : 47.3%  
African American: 1.6%  
Hispanic: 45.0%  
Other: 6.1%



### Age Distribution<sup>2</sup>

Under 5: 4.7%  
Under 18: 19.3%  
19-64: 49.7%  
65+ 26.3%



### Number of Business Tax Receipts Issued

2,492



### Unemployment Rate<sup>4</sup>

2.1%



### Average Family Size<sup>3</sup>

2.91



### Average Household Size<sup>2</sup>

2.22

<sup>2</sup>U.S. Census Bureau, QuickFacts Aventura City, Florida as of July 1, 2024 <sup>36</sup>

<sup>3</sup>U.S. Census Bureau, Profile: Aventura, Florida

<sup>4</sup>City of Aventura FY 2023/24 Annual Comprehensive Financial Report

# TOP 5 PRINCIPAL PROPERTY TAXPAYERS

WITH ASSESSED VALUE (FY 2023/24)

1)	AVENTURA MALL VENTURES	\$768,487,655
2)	MIAMI BEACH HEALTHCARE GROUP LTD.	184,403,467
3)	TURNBERRY ISLE RESORT, LP	154,060,233
4)	AVENTURA OPPORTUNITY OWNER LLC	94,974,740
5)	FLORIDA POWER & LIGHT CO.	89,576,020

Source: Miami-Dade County - Office of the Property Appraiser

## HOUSING OCCUPANCY:

TOTAL HOUSING UNITS <sup>3</sup> :	<b>26,469</b>
OWNER OCCUPIED HOUSING UNITS <sup>2</sup> :	<b>64.5%</b>
RENTER OCCUPIED HOUSING UNITS <sup>2</sup> :	<b>35.5%</b>
VACANT HOUSING UNITS <sup>3</sup> :	<b>7,608</b>

## PUBLIC FACILITIES LOCATED WITHIN CORPORATE LIMITS:

### PUBLIC PARKS: 7

ARTHUR L. SNYDER MEMORIAL PARK  
FOUNDERS PARK  
FOUNDERS PARK SOUTH  
- FOUNDERS PARK SPLASHPAD  
PEACE PARK  
VETERANS PARK  
WATERWAYS PARK  
WATERWAYS DOG PARK

### AVENTURA ARTS AND CULTURAL CENTER: 1

### CITY CHARTER SCHOOLS: 2

AVENTURA CITY OF EXCELLENCE SCHOOL (K-8)  
DON SOFFER AVENTURA HIGH SCHOOL

### PUBLIC SCHOOLS: NONE

### PUBLIC LIBRARIES<sup>5</sup>: 1

### PUBLIC RECREATION CENTERS: 1

### FIRE STATIONS<sup>5</sup>: 2

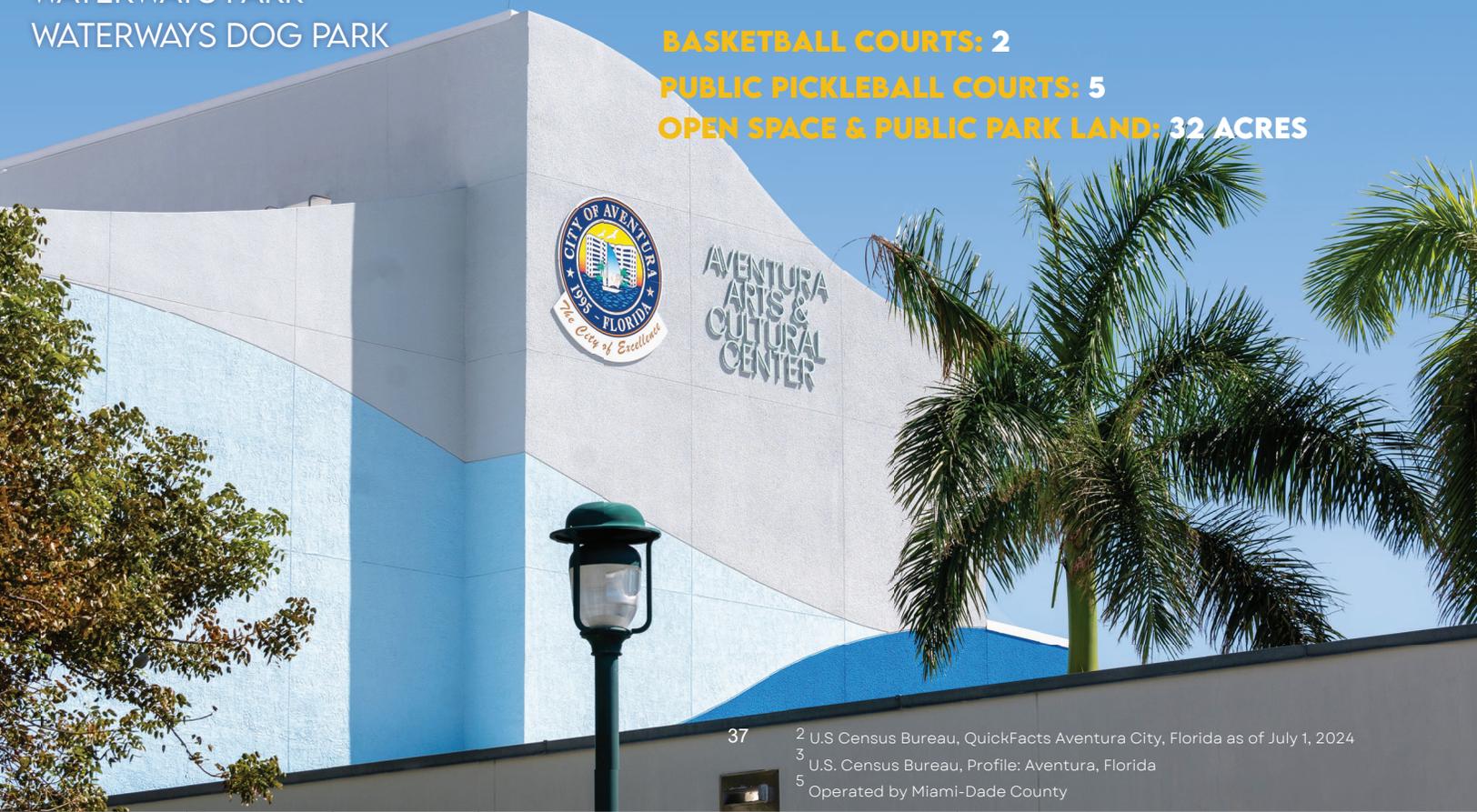
### PUBLIC TENNIS COURTS: 5

### POLICE STATIONS: 1

### BASKETBALL COURTS: 2

### PUBLIC PICKLEBALL COURTS: 5

### OPEN SPACE & PUBLIC PARK LAND: 32 ACRES



## **Existing Facilities**

### **Open Space and Public Park Land**

#### *Arthur I Snyder Memorial Park*

This 3.5-acre site was purchased in 1998 and was one (1) of the City's last remaining waterfront undeveloped parcels. This park contains the Community Recreation Center as well as open passive and sitting areas.

#### *Aventura Founders Park*

This 11-acre site located on W. Country Club Drive and NE 190<sup>th</sup> Street was opened in November 1998 and includes both active and passive recreational opportunities. The park encompasses the following components: splash pad, jogging path, tennis courts, gated entries, one (1) ball field with dugouts and backstops, restroom buildings, decorative fencing, playground, picnic area, passive play areas, baywalk, landscaping, two (2) parking lots, multi-purpose plaza areas, signage, benches and security lighting.

#### *Don Soffer Exercise/Walking Path*

This site contains 5.5 acres that are classified as open space recreation area and is used by residents for both recreational and exercise purposes.

#### *Peace Park*

This 1.5-acre site was dedicated to the City in 2013 and was opened in 2016. Facilities and amenities include a children's playground, adult exercise equipment, an open playfield area, playground facilities, walkways and landscaping with shade trees.

#### *Veterans Park*

This 2-acre site was acquired by the City from a private developer in 2001 and is located on NE 31<sup>st</sup> Avenue. Facilities and amenities include a parking lot, 1.5-acre open playfield area, playground facilities, restroom facilities and landscaping with shade trees. This park was modified in 2008 by removing the dog play area, expanding the children's play area and adding a restroom facility.

#### *Waterways Dog Park*

This 1.5-acre site was acquired by the City in 1998 from the private developer who constructed it and was converted to a dog park in 2008.

#### *Waterways Park*

The 7-acre site was purchased in 2006 and was opened in 2008. Facilities and amenities include a multipurpose sports field, playground, basketball court, fitness trail, parking and restroom facilities.

## Park Facilities/Open Space Recreation

Recreation/Open Space Inventory			
Type	Facility	Acres	Applicable Acres
<b>Public Recreation Areas (100%)</b>			
Community Park	Arthur I Snyder Memorial Park	3.50	3.50
Neighborhood Park	Aventura Founders Park	11.00	11.00
Community Park	Don Soffer Exercise/Walking path	5.50	5.50
Neighborhood Park	Peace Park	1.50	1.50
Neighborhood Park	Veterans Park	2.00	2.00
Neighborhood Park	Waterways Dog Park	1.50	1.50
Neighborhood Park	Waterways Park	7.00	7.00
	<b>Subtotal</b>	<b>32.00</b>	<b>32.00</b>
<b>Private Recreation Areas</b>			
Private Recreation Areas	Private Recreation Sites (50%)	63.61	31.81
Private Recreation Areas	Marina Complexes (25%)	9.40	2.35
Private Recreation Areas	Golf Courses (25%)	203.17	50.79
	<b>Subtotal</b>	<b>276.18</b>	<b>84.95</b>
	<b>Total</b>	<b>308.18</b>	<b>116.95</b>

The City's estimated current population is 40,104<sup>1</sup> above. The City's Comprehensive Plan recommended standard is 2.75 acres of park and recreation land for every 1,000 potential residents. The amount of park and recreation land required by the park standards for this population is 111 acres. In calculating the number of recreational acres, the City has available for use by its residents, public and private marinas and golf courses are accounted for at a different degree depending on their accessibility to the City's residents. Assuming that public facilities can be accounted for at 100%, private recreational facilities at 50% and marinas and the golf course at 25%, the City's existing and proposed recreation areas total 117 acres. Therefore, no deficiency exists under the City's standards. The following table contains an inventory of existing and proposed recreational and open space areas. The City owns 32 park/open space acres.

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**Public Roads**

The below schedule represents the current public roads under the jurisdiction of the City.

Avenue(s)	Boulevard	Court	Drive(s)	Place(s)	Street(s)	Terrace(s)	Way
NE 27 <sup>th</sup>	Aventura - (NE 199 <sup>th</sup> St.)	NE 27 <sup>th</sup>	East Country Club	NE 28 <sup>th</sup>	NE 183 <sup>rd</sup>	NE 208 <sup>th</sup>	Turnberry
NE 28 <sup>th</sup>		NE 28 <sup>th</sup>	North Country Club	NE 29 <sup>th</sup>	NE 185 <sup>th</sup>	NE 214 <sup>th</sup>	Yacht Club
NE 29 <sup>th</sup>			West Country Club		NE 187 <sup>th</sup>		
NE 30 <sup>th</sup>			Yacht Club		NE 188 <sup>th</sup>		
NE 31 <sup>st</sup>					NE 190 <sup>th</sup>		
NE 34 <sup>th</sup>					NE 191 <sup>st</sup>		
					NE 192 <sup>nd</sup>		
					NE 193 <sup>rd</sup>		
					NE 199 <sup>th</sup> (Aventura Blvd.)		
					NE 203 <sup>rd</sup>		
					NE 205 <sup>th</sup>		
					NE 206 <sup>th</sup>		
					NE 207 <sup>th</sup>		
					NE 208 <sup>th</sup>		
					NE 209 <sup>th</sup>		
					NE 211 <sup>th</sup>		
					NE 213 <sup>th</sup>		
					NE 214 <sup>th</sup>		

**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.
- The City completed construction of the Don Soffer Aventura High School which opened in August 2019. It is anticipated that 800 9<sup>th</sup> through 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. The following are services that are privatized/contracted in the City of Aventura:

- 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

### **Incorporation Accomplishments**

- Highly Visible Police Department, Low Crime Rate
- Strong and Growing Economic Base
- Lowest Tax Rate – No Increase for the Past 30 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

## **Budget Procedures and Process**

### **A Budget Defined**

A budget is a plan. It is the estimated expenditures/expenses for the given year and shows how the expenditures/expenses will be financed. By Florida Statute, the adopted budget must be balanced, i.e. revenues must equal expenditures/expenses. A budget serves users in four (4) main ways, as a communication device, financial plan, operations guide and a policy document.

#### *Communications Device*

The budget is a communications device internally within the City of Aventura between the different Departments, the Finance Department and the City Manager. Externally, the budget communicates with the different stakeholders of the City, i.e. the citizens, vendors, creditors, etc.

Transparency is provided by the budget as the budget shows actual and anticipated amounts that have been received and spent through the years. Additionally, the budget justifications detail what the budgeted amounts pertain to, outlining what the funds are to be spent on. Throughout the budget, beginning with the City Manager's Budget Message, highlights of the City, the Budget, the fiscal year to come and specific points are highlighted. Charts, graphs and pictures are used throughout to engage the readers.

#### *Financial Plan*

The budget, guided by accounting principles shows the anticipated revenues and expenditures/expenses for the upcoming year. Additionally, with the other amounts shown on the document, the actuals for the prior two (2) fiscal years and the amended budget for the current fiscal year, trends can be seen as well as short comings, which allows for changes where needed in the next fiscal year's budget. It is imperative to monitor the budget throughout the fiscal year as well so items that are not on track with the plan can be analyzed.

#### *Operations Guide*

The budget is an operations guide as it plans for the positions that the City will fund each year as shown in the organizational charts of each department, position counts and line item justifications. Each fund and department within the City are explained, thus outlining the functions, responsibilities, goals, objectives and performance measures.

#### *Policy Document*

The budget is legally adopted each year by the City Commission at the 2nd budget hearing in September. It is expected to be followed as a guide to ensure responsible spending and financial decision making. As well, as a policy, the budget allows for the City's operations to run smoothly as the basic plan (guide) for the year, foregoing any unforeseen items and circumstances, is complete. Direction and expectations are accounted for in the budget for both the short-term, the coming fiscal year, as well as the long-term. In the following section,

the budget procedures and process for the City of Aventura are outlined. Under the Financial Policies section toward the end of the document, all of the Cities financial policies are outlined.

## **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.

## **City Operating Budget**

### *Development*

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 mid-July 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 begins 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. Complaints, recommendations and ideas the citizens and public had are taken into consideration in their budget preparation and in the discussions with the City Manager. The statistics and demographics of Aventura are used, for example as well, to assist with the programming and staffing 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 as for submission to the Finance Department for review. During this period, the performance measures from the past year are analyzed to see if they are still relevant to their department and/or if they need to be updated with new ones. Information pertaining to the performance measures and department objectives are updated accordingly. They submit the revenues pertinent to their department and the expenditures/expenses. During this time period, the revenue estimates are prepared by the

Finance Department. The preparation of the revenue estimates is done based on trend analysis and looking at the past year(s) and the current year to anticipate the coming year. Agencies are reached out to for estimates if available at the time, i.e. FPL, Miami-Dade County and the State of Florida. In May, the budgets for the City are given to the City Manager and meetings are 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, as budgets must be in Florida based on Florida Statute 200.065, by the Finance Department and printed and distributed throughout the City for the City staff and Commission for the budget workshop in July. During the Commission workshop in July, the Commissioners hear from the City Manager and ask pertinent questions, make comments and suggestions and relay information they have heard from their constituents that may require the budget presented to be modified.

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.

#### *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>.

### **Capital Budget**

#### *Preparation*

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.

#### *Development*

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 2025/26 – 2029/30. A CIP Preparation Manual and related forms were distributed to all departments for this purpose.

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

The City Manager reviewed departmental requests and the City Manager, the Finance Director and the Budget Manager conducted individual meetings with the Department Directors. The departmental requests were prioritized by the City Manager and the five-year schedule of projects was compiled into document form by the Finance Director and Budget Manager. The methods of financing and revenue sources were then prepared by the Finance Director, Budget Manager and City Manager and were incorporated into the CIP document. During this process and in agreement with the operating budget estimates, a long-range financial projection is prepared for analysis with revenues, operating and capital expenditures/expenses for the fiscal year being budgeted and the following four (4) years. The savings or use of fund balance/net position is forecasted and any adjustments to the proposed plans can be discussed. At this point, the proposed CIP is submitted in conjunction with the City's Operating Budget to the City Commission and the public for their review at a workshop and a public hearing.

#### *Adoption*

In order to facilitate public involvement, the Capital budget will be part of the City Operating Budget workshop.

The Capital budget is approved via Ordinance in conjunction with the City's Operating Budget 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 Calendar

Date	Responsibility	Action Required
January 6	Budget Manager	CIP Preparation Manual and Request Forms are distributed to all Department Directors via email.
February 7	All Department Directors	Completed CIP request packages are submitted to the City Manager, Budget Manager and Finance Director.
February 18 - March 14	City Manager	Review of departmental requests and conduct individual departmental CIP meetings. Departmental requests are prioritized - based on organizational goals & long-range financial planning .
March 28	City Manager All Department Directors	Distribute prior year Objectives and Performance Workload Indicators to be updated in accordance with City's philosophy and goal setting for the upcoming fiscal year. Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
March 31 to April 25	All Department Directors City Manager Finance Department	Completed operating budget estimates are submitted to the City Manager. Revenue estimates are prepared.
April 14 - May 23	City Manager Budget Manager Finance Director	Five-year schedule of CIP projects are prepared and financing method is determined. Five-year revenue and expenditure forecasts are prepared to enable long-range financial planning.
April 28 to May 23	Finance Department City Manager	Completion of non-General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
May 27 to July 7	City Manager Finance Director	Conducts departmental budget review meetings, balances budget and prints budget document.
July 18	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 24	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.

Date	Responsibility	Action Required
September 9*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 16*	City Commission	Second reading on budget and ad valorem tax rate ordinance and Public Hearing.
September 17	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, Miami-Dade County Commission meeting dates.		

## **Budget Document Reader Guide**

The City of Aventura's Budget Document is structured into different sections with additional information provided other than budgeted numbers.

- 1) The Introduction section provides historical and demographical information about the City as well as the budget procedures and policies.
- 2) The Budget in Brief section highlights the budget in a summation with totals and key factors.
- 3) The Comparative Personnel Summary displays the additions and subtractions to each department's budgeted positions within the City over the years.
- 4) The Summary of All Funds displays information for all the revenues and expenditures/expenses of the City over a time period. Additionally, this section breaks out the fund balance estimation for each fund for the past year which was audited, the current fiscal year and the following fiscal year, the year being budgeted.
- 5) The General Fund Section shows the revenues and then details each department of the City. If the fund/department contains budgeted positions, an organization chart for that department is displayed under the fund/department. Each fund's/department's page states the description of the fund/department and shows the trends over the years presented in chart form as well as summation. Each department page also shows the personnel allocation over the years and contains objectives and workloads. For each revenue and expenditure/expense line item budgeted, a justification is provided allowing readers to see what is included in the amount being budgeted.
- 6) Following the General Fund are the other Funds of the City which details the same information as described in #5.
- 7) The Short-term and Long-term Goals, Objectives & Financial Plans for the City are then outlined and discussed.
- 8) Financial Policies of the City are then detailed.
- 9) Following the Financial Policies are the Appendices. The Appendices detail the Capital Improvement Program, the Comprehensive Schedule of Fees, Authorized Investment Summary Table and the Glossary of Acronyms and Terms.

To read and understand the pages with the budgeted numbers, follow the below guide.

Financial information is shown for the two (2) prior fiscal years that have ended and been audited, the current fiscal years amended budget, the current years actuals for the first half of the year and the City Managers Proposed budget for the next fiscal year. The adopted budget includes the Commission Approved budget for the following fiscal year which replaces the City Managers Proposed budget column.

## Revenues

### Fund

General Fund (001)  
American Rescue Plan Act ("ARPA") Fund (101)  
Police Education Fund (110)  
Transportation & Street Maintenance Fund (120)  
Citizens' Independent Transportation Trust (CITT) Fund (121)  
Building Fund (164)  
911 Fund (180)  
Debt Service Series Funds (230-291)  
Capital Projects Fund (392)  
Stormwater Utility Fund (410)  
Law Enforcement Trust Fund (610)  
Federal Forfeiture Funds – Justice & Treasury (615 – 616)

Fund – There are a total of 16 funds that are budgeted through formal adoption or budget amendments. 13 Funds are being budgeted this fiscal year within the City of Aventura.

### Category

Locally Levied Taxes  
Licenses & Permits  
Intergovernmental Revenues  
Charges for Services  
Fines & Forfeitures  
Miscellaneous Revenues  
Transfer/Debt Proceeds  
Fund Balance

Category – Within each Fund there are up to eight (8) categories of revenues used to classify the type of revenue being recorded.

### Revenue Line Items

(A few examples)

Ad Valorem Taxes–Current  
Utility Tax–Electric  
Building Permits  
Half Cent Sales Tax  
Lien Searches  
Community Center Fees  
Interest Earninas

Revenue Line Items – Within each category, there are many line items used to account for the different revenues received in the City of Aventura.

## Expenditures/Expenses

### Fund

General Fund (001)  
 American Rescue Plan Act ("ARPA") Fund (101)  
 Police Education Fund (110)  
 Transportation & Street Maintenance Fund (120)  
 Citizens' Independent Transportation Trust (CITT) Fund (121)  
 Building Fund (164)  
 911 Fund (180)  
 Debt Service Series Funds (230-291)  
 Capital Projects Fund (392)  
 Stormwater Utility Fund (410)  
 Law Enforcement Trust Fund (610)  
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Fund – There are a total of 16 funds that are budgeted through formal adoption or budget amendments. 13 Funds are being budgeted this fiscal year within the City of Aventura.

### Department

City Commission	Police
Office of the City Manager	Community Development
Legal	Community Services
City Clerk's Office	Public Works/Transportation
Finance	Arts & Cultural Center
Human Resources	Non-Departmental
Information Technology	Transfers

Department – Within each Fund, there may be different Departments, with the General Fund containing the most Departments.

### Category

Personal Services	Other Operating Expenses
Contractual Services	Capital Outlay
Other Charges & Services	Debt Service
Commodities	Transfer to Funds

Category – Within each Fund, and Department there are up to eight (8) categories of expenditures/expenses that can be used to account for expenditures/expenses.

### Expenditure/Expense Line Items

(A few examples of line items)

Employee Salaries  
 Overtime  
 FICA  
 Telephone  
 Office Supplies  
 Other Operating Supplies  
 Subscriptions & Memberships

Expenditure/Expense Line Items – Within each category, there are many line items used to account for the different expenditures/expenses throughout the City of Aventura.

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. Monthly budget to actual reports are prepared and sent to Department Heads for review and accountability, notating percentages where the budgets should be based on the month of the year and any line items and departments that are over. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Finance Director, Assistant City Manager 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**

### *Operating Budget*

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.

### *Capital Budget*

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.

### **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, the General Fund and Special Revenue 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. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension, other postemployment benefits and claims and judgments, are recorded only when due. Property taxes, when levied for, franchise fees, utility taxes, charges for services, impact fees, intergovernmental revenues when eligibility requirements are met and investment income associated with the current fiscal period are all considered to be measurable and have been recognized as revenues of the current fiscal period, if available. All other revenue items such as fines and forfeitures and licenses and permits are considered to be measurable and available when cash is received by the City.

The Enterprise Fund, the Stormwater Utility Fund, follows accrual basis of accounting where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows, and therefore is budgeted as such. Property taxes are recognized as revenues in the year when an enforceable lien exists and when levied for. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

## **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**

### General Fund (001)

- This is the City's primary operating fund, hence a major fund as of fiscal year 2023/24 audited financial statements. 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. The Police Off-duty Services Fund, Fund 620, 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. During FY 2022/23, this fund was closed and combined with the General Fund and therefore is not included in the budget presented in the following pages. All Police Off-duty activity is included in the General Fund; revenue can be found under the line item entitled "Police Detail Billing" and the corresponding expenditure can be found in the Police Department budget under the line item entitled "Extra Duty Detail".

*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:

American Rescue Plan Act ("ARPA") (101)

- This fund is used to account for revenues and expenditures associated with the funds the City received 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. The City of Aventura's allocation is \$18,525,074. This funding covers all qualifying expenditures on or after March 3, 2021. All funds must be obligated by December 31, 2024, and expended by December 31, 2026. As of fiscal year 2023/24 audited financial statements this is a major fund of the City.

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.

Transportation & 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. In FY 2023/24, the County Transit System Surtax, which accounts for transit and transportation revenues and expenditures moved into its own Fund, Fund 121.

Citizens' Independent Transportation Trust (CITT) Fund (121)

- This fund was established in FY 2023/24 to account for restricted revenues and expenditures which by County Transit System Surtax Ordinance are designated for transit

and transportation, which in prior years was recorded in the Transportation and Street Maintenance Fund, Fund 120. As of fiscal year 2023/24 audited financial statements this is a major fund of the City.

#### Building Fund (164)

- This fund was established in FY 2022/23 to comply with the Building Construction Standards – Enforcement, Chapter 553.80 Section (7)(a)4. Of the Florida Statutes. This fund enables the City to account for the monies coming in and out of the building function of the Community Development Department.

#### 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.

#### Law Enforcement Trust Fund (610)

- This fund accounts for proceeds obtained through fines designated specifically for training law enforcement officers. Anticipated expenditures may not be known during the budget process and therefore will be amended at year-end to comply with Florida Statutes.

#### Federal Forfeiture Fund – Justice & Treasury (615 & 616)

- These funds account for the proceeds obtained through the sale of confiscated and unclaimed property turned over to the City through court judgements. Proceeds are to be used solely for law enforcement purposes. Anticipated expenditures may not be known during the budget process and therefore will be amended at year-end to comply with Florida Statutes.

The *Debt Service 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 and are comprised of the following funds:

#### 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.

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 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 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 *Capital Projects Funds, Fund 392*, accounts for the acquisition and/or construction of major capital projects funded by impact fees or other revenues specifically earmarked for capital projects restricted by City Ordinances or City Commission policy.

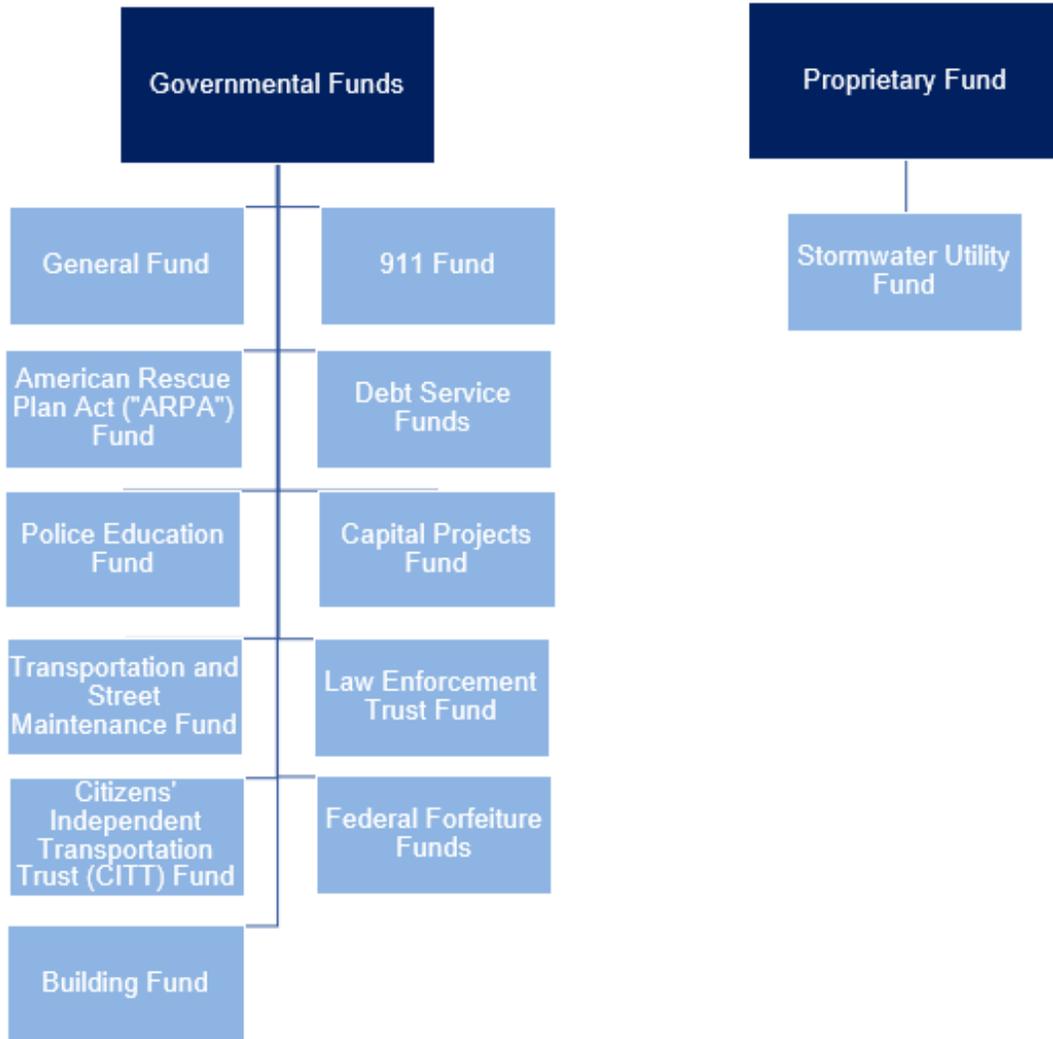
**Proprietary Funds**

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)

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

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## The City of Aventura Budgeted Funds

City of Aventura Budgeted Departments to Budgeted Funds Matrix													
		Governmental Funds										Proprietary Fund	
		Special Revenue Funds										Enterprise Fund	
		General Fund	American Rescue Plan Act ("ARPA") Fund	Police Education Fund	Street Maintenance Fund	Citizens' Independent Transportation Trust (CITT) Fund	Building Fund	911 Fund	Law Enforcement Trust Fund	Federal Forfeiture Fund	Debt Service Funds	Capital Projects Fund	Stormwater Utility Fund
<b>General Government</b>	City Commission	X											
	Office of the City Manager	X					X					X	
	Legal Department	X					X						
	City Clerk's Office	X					X					X	
	Finance Department	X					X					X	
	Human Resources Department	X	X										
	Information Technology Department	X	X				X					X	
	Non-Departmental	X	X								X	X	
<b>Public Safety</b>	Police Department	X	X	X				X	X	X		X	
	Community Development Department	X	X				X					X	
<b>Culture &amp; Recreation</b>	Community Services Department	X	X									X	
	Arts & Cultural Center	X										X	
	Aventura City fo Excellence School ("ACES")*											X	
	Don Soffer Aventura High School ("DSAHS")*											X	
<b>Public Works</b>	Public Works/Transportation Department	X	X		X	X	X					X	X

\*Fund Budgeted in Separate Budget

## **Funds Excluded from the Adopted Budget**

### *City of Aventura Police Officer's Retirement Plan*

- This fund accounts for the activities of the Police Officers' Retirement Plan that accumulates resources for pension benefits to qualifying police officers.

### *Aventura City of Excellence School ("ACES") Charter School Fund (190)*

- The City owns and operates a charter K-8 school.
- As of fiscal year 2023/24 audited financial statements, this is a major fund of the City.

### *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 was added to bring total projected enrollment to 800 students.
- As of fiscal year 2023/24 audited financial statements, this is a major fund of the City.

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.

- Each Schools 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.
- The City has entered into a separate management agreement with CSUSA in which CSUSA will provide the services necessary to organize, manage, staff, operate and maintain both ACES and DSAHS.

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## City of Aventura Budgeted Funds vs. Funds in Annual Comprehensive Financial Report

General Fund*	American Rescue Plan Act ("ARPA") Fund*	Police Education Fund	Transportation and Street Maintenance Fund
Citizens' Independent Transportation Trust (CITT) Fund*	Building Fund	911 Fund	Debt Service Funds
Capital Projects Fund	Stormwater Utility Fund	Law Enforcement Trust Fund	Federal Forfeiture Fund
City of Aventura Police Officers' Retirement Plan	Aventura City of Excellence School Fund*	Don Soffer Aventura High School Fund*	

Key
Only in ACFR
In Operating Budget & ACFR
In Each School's Budget & ACFR

\*Major Fund in FY 2023/24 Financial Statement

## Property Taxes

Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1.

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board and special district property taxes are consolidated in the Offices of the County Property Appraiser and County tax Collector. The laws for the State regulating tax assessments are also designed to assure a consistent property valuation method statewide.

All property is reassessed according to its fair market value as of January 1 each year. Each assessment roll is submitted to the Executive Director of the Florida Department of Revenue for review to determine if the assessment rolls meet all of the appropriate requirements of State Statutes.

All real and tangible personal property taxes are due and payable on November 1 each year or as soon as practicable thereafter as the assessment roll is certified by the County Property Appraiser. Miami-Dade County mails each property owner on the assessment roll a notice of the taxes due and collects the taxes for the City. Taxes may be paid upon receipt of the notice from Miami-Dade County, with discounts at the rate of 4% if paid in the month of November, 3% if paid in the month of December, 2% if paid in the month of January and 1% if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April 1 of the year following the year in which the taxes were assessed. Procedures for the collection of delinquent taxes by Miami-Dade County are provided for in the laws of Florida.

<b>Assessed Value and Estimated Actual Assessed Value of Taxable Property (Last Ten Fiscal Years)</b>					
<b>Ended September</b>	<b>Tax Roll Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Exempt Real Property</b>	<b>Total Taxable Assessed Value</b>
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
2022	2021	10,775,110,254	301,043,151	(624,796,747)	10,451,356,658
2023	2022	11,687,926,721	325,924,234	(645,459,416)	11,368,391,539
2024	2023	12,820,523,428	368,001,457	(682,489,643)	12,506,035,242
2025	2024	13,861,455,634	361,221,089	(673,452,009)	13,549,224,714
<b>2026</b>	<b>2025</b>	<b>14,506,485,236</b>	<b>374,120,136</b>	<b>(691,828,976)</b>	<b>14,188,776,396</b>

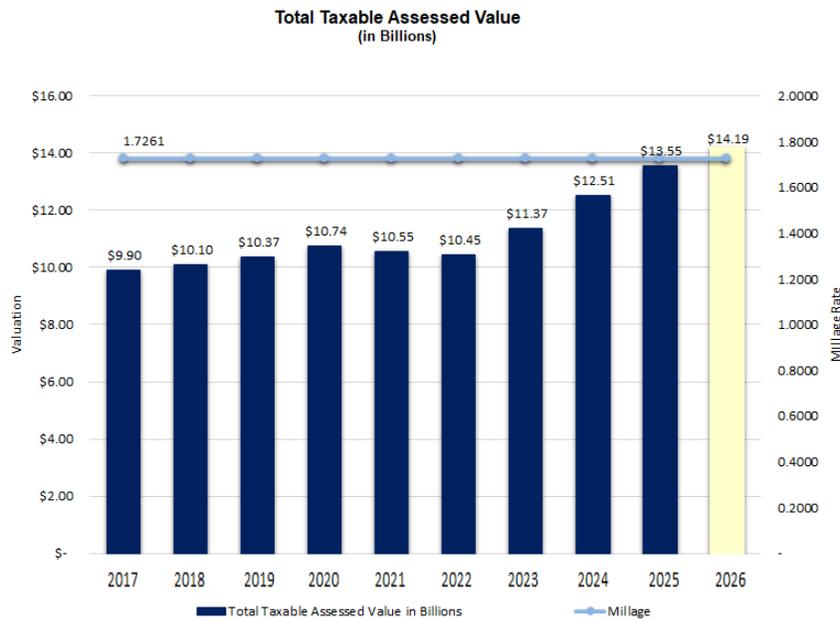
Note: (1) Florida Law requires that all property be assessed at current fair market value.

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. In Tax Roll Years 2022 – 2025, the first increases in the City’s existing property values were seen.

**Millage Rate**

State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The City’s tax levy is established by the City Commission prior to October 1 of each year, and the County Property Appraiser incorporates the millage into the total tax levy, which includes Miami-Dade County, Miami-Dade County School Board and certain other special taxing districts.

The City of Aventura has maintained the same millage rate, 1.7261, for the 30th consecutive year in FY 2025/26.



The City of Aventura’s millage rate is 1.7261 for fiscal year 2025/26. This means that for every one thousand dollars (\$1,000) of taxable assessed value of property, it is taxed 1.7261 mills (\$1.7261 per \$1,000 of taxable assessed valuation).

For example, on the Notice Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments, also known as the TRIM Notice, taking the Current Taxable Value of \$333,366, then dividing it by 1,000 and multiplying that number (\$333.36) by the Tax Rate (millage) of 1.7261, the total taxes of \$575.42 is derived.

### Tax Rate Comparison

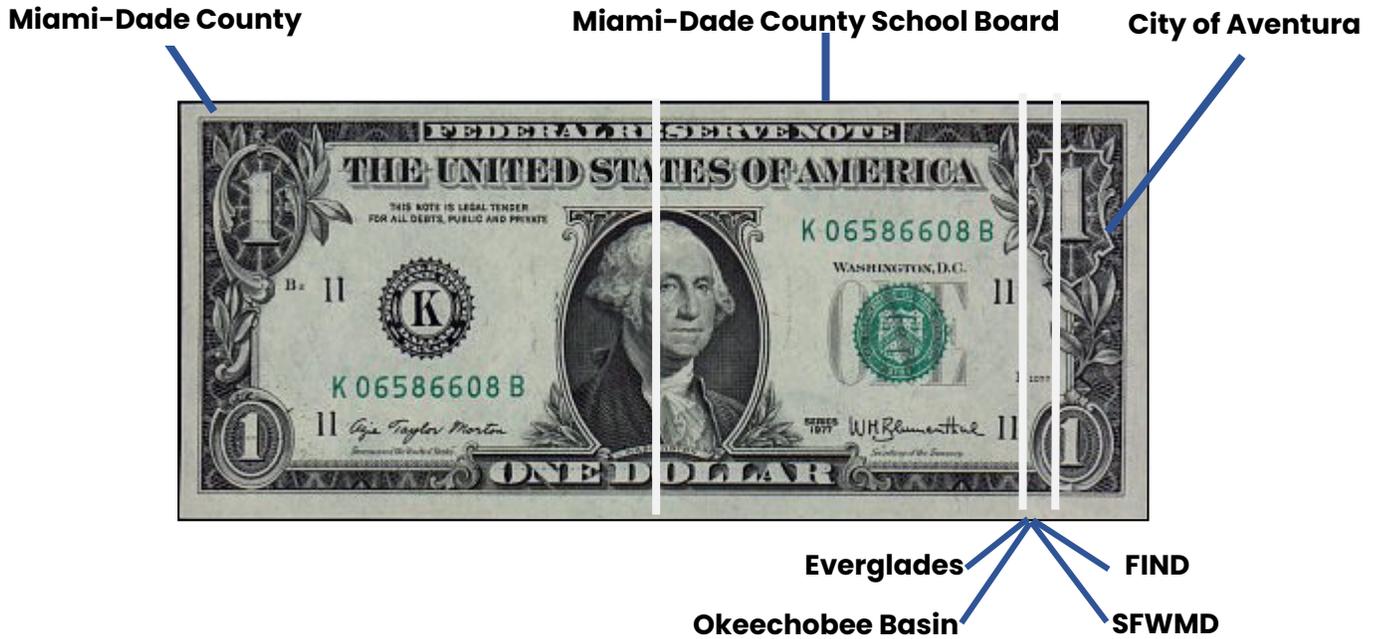
In FY 2024/25, the City of Aventura has the lowest tax rate in Miami-Dade County when comparing total millage and the second lowest tax rate when comparing operating millage only. The table below compares the adopted tax rates of cities located within the County for fiscal year 2024/25:

Millage Code	Municipality or County Area	Operating Millage	Debt Millage	Total Millage
3500	Doral	1.7166	0.4810	2.1976
2800	Aventura	1.7261	-	1.7261
3100	Sunny Isles	1.8000	-	1.8000
3000	Uninc. County	1.9090	-	1.9090
3200	Miami Lakes	2.0732	-	2.0732
1200	Bal Harbour	2.1439	-	2.1439
2000	Pinecrest	2.3500	-	2.3500
3300	Palmetto Bay	2.3500	-	2.3500
3600	Cutler Bay	2.8332	-	2.8332
2400	Key Biscayne	2.9794	-	2.9794
1300	Bay Harbor Island	3.1728	-	3.1728
2200	Medley	3.2000	-	3.2000
2500	Sweetwater	3.5634	-	3.5634
0900	South Miami	3.9500	-	3.9500
1400	Surfside	4.0000	-	4.0000
2700	Hialeah Gardens	4.6782	-	4.6782
2600	Virginia Gardens	4.8500	-	4.8500
0300	Coral Gables	5.5590	-	5.5590
2300	North Bay Village	5.7062	1.1666	6.8728
0200	Miami Beach	5.8522	0.2959	6.1481
2100	Indian Creek	5.9000	-	5.9000
1500	West Miami	5.9200	-	5.9200
1000	Homestead	5.9604	0.2772	6.2376
0700	North Miami Beach	6.1000	0.2232	6.3232
0400	Hialeah	6.3018	-	6.3018
1600	Florida City	6.3080	-	6.3080
0500	Miami Springs	6.8600	-	6.8600
3400	Miami Gardens	6.9363	0.4762	7.4125
0100	Miami	7.1364	0.2536	7.3900
0600	North Miami	7.4000	-	7.4000
1900	Golden Beach	7.6630	0.7370	8.4000
1100	Miami Shores	7.8000	0.1459	7.9459
1800	El Portal	8.3000	-	8.3000
0800	Opa-Locka	9.1630	-	9.1630
1700	Biscayne Park	9.4000	-	9.4000

Source: Miami-Dade County Office of the Property Appraiser - 2024 Adopted Millage Rates Schedule

**Where Do Your Tax Dollars Go?**

The City of Aventura is not the only place to which tax dollars get distributed from property tax bills. Each taxing authority displayed as a portion of the picture and chart below has their own millage rate and contributes to the portion of taxes paid by each property every year. The City of Aventura only receives a small portion of the total property taxes paid by each property owner.



\*Based on fiscal year 2024/25 Tax Rates

\*\*Depiction above is for representational purposes only and is not designed to exact scale

Taxing Authority	2024/2025 Adopted Millages	%
Miami-Dade County	8.1788	48.78%
Miami-Dade County School Board	6.6020	39.38%
South Florida Water Management District (SFWMD)	0.0948	0.57%
Everglades	0.0327	0.20%
Okeechobee Basin	0.1026	0.61%
Florida Inland Navigation District (FIND)	0.0288	0.17%
City of Aventura	1.7261	10.30%
<b>Total Millage Rate</b>	<b>16.7658</b>	<b>100.00%</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



# Summary of All Funds

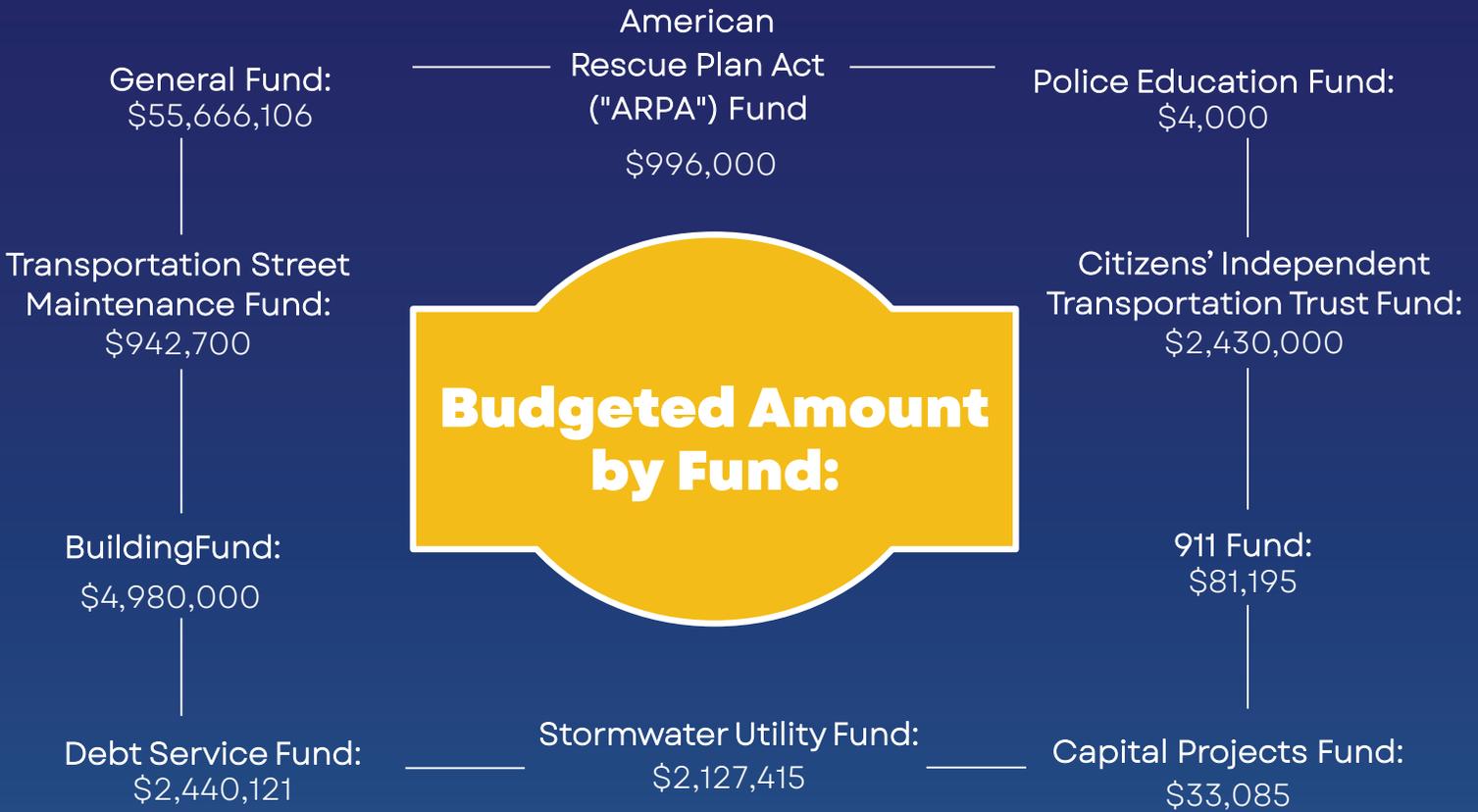
**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# BUDGET

## IN BRIEF



**Number of Funds Budgeted: 13**

**Property Values Increased: 4.72%**

**Millage Rate: 1.7261 (30th Year Remained Constant)**

**Stormwater Utility Rates: 1 ERU = \$6.175**

**FY 2025/26 Total Budgeted Positions: 208**

**FY 2025/26 General Fund Capital Outlay: \$3,312,100**

**3% COLA for General**

**COLA for PBA in negotiations**



**Property Insurance Increase:**  
**2%**



**Health Insurance Increase:**  
**NONE**



**PPO Dental Insurance Increase:**  
**7%**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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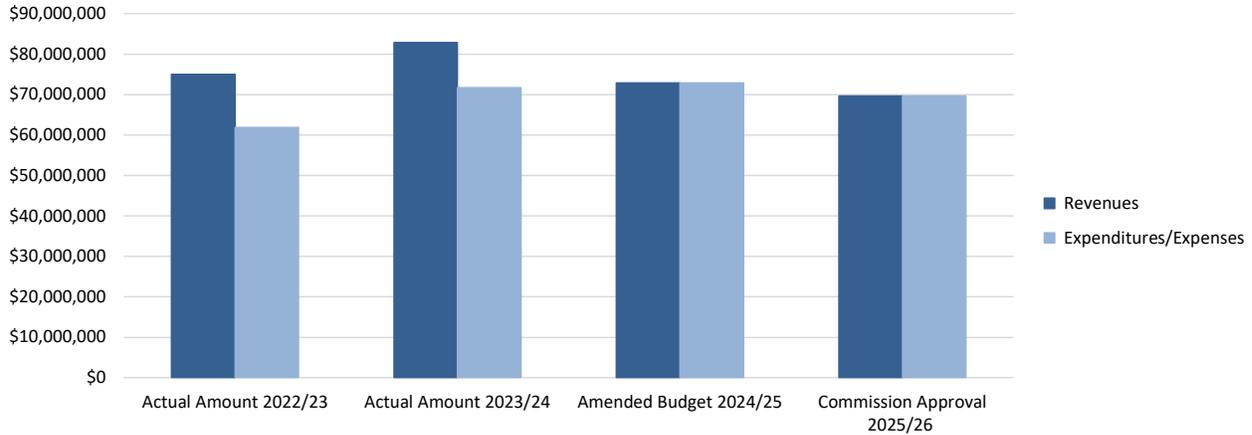
**City of Aventura**

Summary of all Funds

Fiscal Year 2025/26

Operating & Capital Outlay

All Budgeted Funds Trends



Revenues by Fund

Fund #	Fund	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
001	General Fund	\$ 54,499,210	\$ 60,321,131	\$ 54,995,135	\$ 35,953,239	\$ 55,666,106
101	American Rescue Plan Act	6,988,908	6,164,094	3,274,479	86,846	996,000
110	Police Education Fund	29,223	6,165	4,000	2,230	4,000
120	Transportation & Street Maint. Fund	3,874,781	2,042,121	1,558,890	716,864	942,700
121	Citizens' Independent Transportation Trust (CITT) Fund	-	2,550,359	3,355,600	1,502,011	2,430,000
164	Building Fund	5,397,138	7,408,328	5,270,000	2,479,620	4,980,000
180	911 Fund	98,543	77,087	79,000	44,520	81,195
230-291	Debt Service Funds	2,493,522	2,455,234	2,451,127	1,225,564	2,440,121
392	Capital Projects Fund	46,413	216,286	28,100	31,126	33,085
393-394	Aventura Charter High School Construction Fund	41,578	-	-	-	-
410	Stormwater Utility Fund	1,543,057	1,586,850	1,883,000	492,990	2,127,415
610	Law Enforcement Trust Fund	8,698	11,608	-	2,927	-
615-616	Federal Forfeiture Funds	31,652	28,497	-	9,240	-
	<b>Subtotal</b>	<b>\$ 75,052,723</b>	<b>\$ 82,867,760</b>	<b>\$ 72,899,331</b>	<b>\$ 42,547,177</b>	<b>\$ 69,700,622</b>
	<b>Interfund Eliminations</b>	<b>\$ (2,926,549)</b>	<b>\$ (7,089,301)</b>	<b>\$ (3,765,560)</b>	<b>\$ (1,578,765)</b>	<b>\$ (3,363,226)</b>
	<b>Total Revenue</b>	<b>\$ 72,126,174</b>	<b>\$ 75,778,459</b>	<b>\$ 69,133,771</b>	<b>\$ 40,968,412</b>	<b>\$ 66,337,396</b>

Revenues by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
310000/319999	Locally Levied Taxes	\$ 30,525,176	\$ 33,136,805	\$ 33,632,951	\$ 25,580,667	\$ 35,579,685
320000/329999	Licenses & Permits	11,331,580	13,838,607	10,010,000	4,196,247	10,070,000
330000/339999	Intergovernmental Revenues	15,319,996	14,326,249	11,628,676	3,546,542	9,077,316
340000/349999	Charges For Services	6,868,652	7,255,709	7,216,610	3,987,185	7,068,150
350000/359999	Fines & Forfeitures	4,255,700	4,166,746	3,093,990	1,276,152	2,744,000
360000/369999	Miscellaneous Revenues	3,336,907	6,007,534	2,315,260	1,940,466	2,065,000
380000/389999	Transfers/Debt Proceeds	3,414,712	4,136,110	3,059,157	1,225,564	3,063,386
399900/399999	Fund Balance	-	-	1,942,687	794,354	33,085
	<b>Total Revenues</b>	<b>\$ 75,052,723</b>	<b>\$ 82,867,760</b>	<b>\$ 72,899,331</b>	<b>\$ 42,547,177</b>	<b>\$ 69,700,622</b>

**City of Aventura**

Summary of all Funds

Fiscal Year 2025/26

Operating & Capital Outlay

Expenditures/Expenses by Fund

Fund #	Fund	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
001	General Fund	\$ 43,608,971	\$ 53,682,165	\$ 54,995,135	\$ 25,814,428	\$ 55,666,106
101	American Rescue Plan Act	6,496,417	5,722,103	3,274,479	1,708,019	996,000
110	Police Education Fund	4,495	4,040	4,000	-	4,000
120	Transportation & Street Maint. Fund	3,059,065	772,267	1,558,890	463,023	942,700
121	Citizens' Independent Transportation Trust (CITT) Fund	-	1,814,340	3,355,600	862,578	2,430,000
164	Building Fund	4,831,662	5,974,093	5,270,000	2,214,699	4,980,000
180	911 Fund	91,082	81,598	79,000	8,675	81,195
230-291	Debt Service Funds	2,452,310	2,455,232	2,451,127	278,736	2,440,121
392	Capital Projects Fund	72,220	34,175	28,100	16,964	33,085
393-394	Aventura Charter High School Construction Fund	60,101	-	-	-	-
410	Stormwater Utility Fund	1,131,278	1,050,152	1,883,000	434,388	2,127,415
610	Law Enforcement Trust Fund	10,300	5,960	-	677	-
615-616	Federal Forfeiture Fund	56,973	85,181	-	(58,000)	-
	<b>Subtotal</b>	<b>\$ 61,874,874</b>	<b>\$ 71,681,306</b>	<b>\$ 72,899,331</b>	<b>\$ 31,744,187</b>	<b>\$ 69,700,622</b>
	<b>Interfund Eliminations</b>	<b>\$ (2,926,549)</b>	<b>\$ (7,089,301)</b>	<b>\$ (3,765,560)</b>	<b>\$ (1,578,765)</b>	<b>\$ (3,363,226)</b>
	<b>Total Expenditures/Expenses</b>	<b>\$ 58,948,325</b>	<b>\$ 64,592,005</b>	<b>\$ 69,133,771</b>	<b>\$ 30,165,422</b>	<b>\$ 66,337,396</b>

Expenditures/Expenses by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 27,393,729	\$ 30,055,765	\$ 30,878,120	\$ 15,167,434	\$ 31,869,213
530000/539999	Contractual Services	12,139,170	13,833,408	13,693,495	6,851,747	13,305,230
540000/549999	Other Charges & Services	6,460,328	7,310,517	7,298,867	3,636,106	7,398,204
550000/553999	Commodities	760,662	796,903	954,000	543,976	1,043,170
554000/599999	Other Operating Expenses	813,773	1,538,055	1,539,380	762,480	1,931,460
	<b>Subtotal</b>	<b>\$ 47,567,662</b>	<b>\$ 53,534,648</b>	<b>\$ 54,363,862</b>	<b>\$ 26,961,743</b>	<b>\$ 55,547,277</b>
660000/669999	Capital Outlay	\$ 8,859,726	\$ 8,455,245	\$ 12,158,337	\$ 2,842,443	\$ 8,272,053
770000/779999	Debt Service	2,520,937	2,544,612	2,529,072	278,736	2,518,066
883000/883999	Grants & Aides	-	57,500	82,500	82,500	-
990000/999999	Transfer to Funds	2,926,549	7,089,301	3,765,560	1,578,765	3,363,226
	<b>Total Expenditures/Expenses</b>	<b>\$ 61,874,874</b>	<b>\$ 71,681,306</b>	<b>\$ 72,899,331</b>	<b>\$ 31,744,187</b>	<b>\$ 69,700,622</b>

**City of Aventura**

Summary of all Funds

Fiscal Year 2025/26

Operating & Capital Outlay

Expenditures/Expenses by Department/Division

Dept. Div #	Department	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Operating Expenditures:</b>						
10000	City Commission	\$ 213,695	\$ 341,748	\$ 468,287	\$ 176,143	\$ 452,420
15000	Office of the City Manager	1,390,745	1,648,665	1,595,502	639,544	1,258,621
25000	Legal	385,484	460,496	500,000	261,439	535,950
20000	City Clerk's Office	382,683	437,814	577,960	233,248	651,112
30000	Finance	1,122,924	1,160,012	1,225,102	565,723	1,408,421
35000	Human Resources	853,470	293,218	419,047	231,324	448,841
40000	Information Technology	1,211,434	1,097,936	1,250,539	557,703	1,634,434
45000	Police	22,849,744	25,573,690	26,161,344	13,085,720	27,468,484
50000	Community Development	4,808,311	6,013,046	4,957,404	2,528,309	4,888,756
55000	Community Services	4,139,546	4,817,727	5,627,334	2,940,368	6,105,332
60000	Public Works/Transportation	6,975,618	7,179,996	6,997,173	3,479,976	6,471,543
65000	Arts & Cultural Center	1,204,464	1,417,839	1,585,910	796,739	1,551,935
90000	Non-Departmental	2,029,544	3,092,461	2,998,260	1,465,507	2,671,428
	<b>Subtotal</b>	<b>\$ 47,567,662</b>	<b>\$ 53,534,648</b>	<b>\$ 54,363,862</b>	<b>\$ 26,961,743</b>	<b>\$ 55,547,277</b>
<b>Capital Outlay:</b>						
10000	City Commission	\$ 4,687	\$ -	\$ 8,400	\$ 8,393	\$ 1,300
15000	Office of the City Manager	31,341	21,905	4,000	2,660	5,600
25000	Legal	1,144	-	-	-	-
20000	City Clerk's Office	3,078	853	2,300	962	1,300
30000	Finance	7,558	2,999	6,400	962	3,600
35000	Human Resources	25,421	3,568	12,400	10,166	2,300
40000	Information Technology	451,433	751,722	854,788	557,594	1,212,000
45000	Police	2,232,378	1,409,665	1,498,769	401,619	1,629,085
50000	Community Development	53,670	10,316	19,230	18,221	48,900
55000	Community Services	3,902,761	4,901,900	508,544	353,394	157,200
60000	Public Works/Transportation	1,828,675	1,306,729	4,206,303	1,333,382	2,306,100
75000	Charter School	60,101	-	-	-	-
65000	Arts & Cultural Center	124,149	18,625	192,028	105,928	356,900
90000	Non-Departmental	133,330	26,963	275,825	49,162	-
90000	CIP Reserve	-	-	4,569,350	-	2,547,768
	<b>Subtotal</b>	<b>\$ 8,859,726</b>	<b>\$ 8,455,245</b>	<b>\$ 12,158,337</b>	<b>\$ 2,842,443</b>	<b>\$ 8,272,053</b>
<b>Non-Departmental:</b>						
95000	Transfer to Funds	\$ 2,926,549	\$ 7,089,301	\$ 3,765,560	\$ 1,578,765	\$ 3,363,226
45000 & 60000	Debt Service	2,520,937	2,544,612	2,529,072	278,736	2,518,066
15000	Grants & Aides	-	57,500	82,500	82,500	-
	<b>Subtotal</b>	<b>\$ 5,447,486</b>	<b>\$ 9,691,413</b>	<b>\$ 6,377,132</b>	<b>\$ 1,940,001</b>	<b>\$ 5,881,292</b>
	<b>Total Expenditures/Expenses</b>	<b>\$ 61,874,874</b>	<b>\$ 71,681,306</b>	<b>\$ 72,899,331</b>	<b>\$ 31,744,187</b>	<b>\$ 69,700,622</b>
	<b>Interfund Eliminations</b>	<b>\$ (2,926,549)</b>	<b>\$ (7,089,301)</b>	<b>\$ (3,765,560)</b>	<b>\$ (1,578,765)</b>	<b>\$ (3,363,226)</b>
	<b>Total Expenditures/Expenses</b>	<b>\$ 58,948,325</b>	<b>\$ 64,592,005</b>	<b>\$ 69,133,771</b>	<b>\$ 30,165,422</b>	<b>\$ 66,337,396</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**Comparative Budgeted Personnel Allocation Summary  
10 - Year Presentation**

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
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	3.0	3.0	3.0	3.0	2.0	4.0	5.0	5.0	6.0	3.0
Legal *	-	-	-	-	-	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.5	3.5	3.5
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	2.0	2.0	2.0
Information Technology	6.0	6.0	6.0	6.0	6.0	5.0	5.0	5.0	6.0	6.0
Police	125.0	129.0	130.0	130.0	130.0	130.0	130.0	131.0	134.0	134.0
Community Development*****	9.0	9.0	9.0	9.0	7.0	7.0	3.4	3.4	3.4	3.3
Community Services	21.5	24.0	24.0	26.0	25.0	23.0	23.0	24.5	28.5	27.5
Public Works/Transportation*****	6.5	7.0	7.0	7.0	7.0	8.0	8.0	8.0	9.0	8.30
Building Fund	-	-	-	-	-	-	3.6	3.6	3.6	4.7
Stormwater Fund	-	-	-	-	-	-	-	-	-	1.70
Arts & Cultural Center *	-	-	-	-	-	-	-	-	-	-
ACES **	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	N/A	N/A
Don Soffer Aventura H.S. ***	N/A									
	191.0	198.0	199.0	201.0	197.0	197.0	199.0	203.0	210.0	208.0

\* Departmental staff is provided through contractual services.

\*\* Prior to FY 2024/25, 4 Staff were included in the City Personnel counts. In FY 2024/25 and moving forward, Management is provided by CSUSA and departmental staff is included in Aventura City of Excellence School 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 FY 2021/22.

\*\*\*\*\* The Community Development Department of the General Fund has employees allocated to and fully funded from the Building Fund.

\*\*\*\*\* (1) Police Officer's salary & benefits are included in ACES budget for FY 2023/24, for the City's Operating Budget this position is only included in the Police Department position counts.

\*\*\*\*\* The Public Works/Transportation Department of the General Fund has employees allocated to the Stormwater Fund.

**Comparative Budgeted Personnel Allocation Summary  
4 - Year Presentation**

	2021/22	2022/23	2023/24	2024/25	2025/26	FTE
						2025/26
City Commission	7.0	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	4.0	5.0	5.0	6.0	3.0	3.0
Legal *	-	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.5	3.5	3.5	3.5
Finance	7.0	7.0	7.0	7.0	7.0	7.0
Human Resources****	-	1.0	2.0	2.0	2.0	2.0
Information Technology	5.0	5.0	5.0	6.0	6.0	6.0
Police	130.0	130.0	131.0	134.0	134.0	134.0
Community Development*****	7.0	3.4	3.4	3.4	3.3	3.3
Community Services	23.0	23.0	24.5	28.5	27.5	24.0
Public Works/Transportation*****	8.0	8.0	8.0	9.0	8.3	8.3
Building Fund	-	3.6	3.6	3.6	4.7	4.2
Stormwater Fund	-	-	-	-	1.70	1.7
Arts & Cultural Center *	-	-	-	-	-	-
ACES **	4.0	4.0	4.0	N/A	N/A	N/A
Don Soffer Aventura H.S. ***	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>197.0</b>	<b>199.0</b>	<b>203.0</b>	<b>210.0</b>	<b>208.0</b>	<b>204.0</b>

\* Departmental staff is provided through contractual services.

\*\* Prior to FY 2024/25, 4 Staff were included in the City Personnel counts. In FY 2024/25 and moving forward, Management is provided by CSUSA and departmental staff is included in Aventura City of Excellence School 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 FY 2021/22.

\*\*\*\*\* The Community Development Department of the General Fund has employees allocated to and fully funded from the Building Fund.

\*\*\*\*\* (1) Police Officer's salary & benefits are included in ACES budget for FY 2023/24, for the City's Operating Budget this position is only included in the Police Department position counts.

\*\*\*\*\* The Public Works/Transportation Department of the General Fund has employees allocated to the Stormwater Fund.

Total Employees Citywide						FTE
Positions	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26
Total Full-Time	182.0	186.0	190.0	199.0	200.0	200.0
Total Part-Time	15.0	13.0	13.0	11.0	8.0	4.0
<b>Total</b>	<b>197.0</b>	<b>199.0</b>	<b>203.0</b>	<b>210.0</b>	<b>208.0</b>	<b>204.0</b>

General Employees						FTE
Positions	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26
Total Full-Time	99.0	101.0	104.0	109.0	110.0	110.0
Total Part-Time	15.0	13.0	13.0	11.0	8.0	4.0
<b>Total</b>	<b>114.0</b>	<b>114.0</b>	<b>117.0</b>	<b>120.0</b>	<b>118.0</b>	<b>114.0</b>

Employees covered under a Collective Bargaining Agreement with Dade County Police Benevolent Association						FTE
Positions	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26
Total Full-Time	83.0	85.0	86.0	90.0	90.0	90.0
Total Part-Time	-	-	-	-	-	-
<b>Total</b>	<b>83.0</b>	<b>85.0</b>	<b>86.0</b>	<b>90.0</b>	<b>90.0</b>	<b>90.0</b>

The chart below compiles the audited FY 2023/24 Fund Balances for the budgeted funds of the City of Aventura. Then added or subtracted from those audited numbers are the estimated savings or use for the current fiscal year, FY 2024/25. Added or subtracted to the FY 2024/25 estimated Fund Balance is the FY 2025/26 budgeted estimated savings or use arriving at the estimated fund balance for the fiscal year being budgeted, FY 2025/26.

City of Aventura Fund Balance Schedule								
Governmental Funds								
Special Revenue Funds								
	General Fund	American Rescue Plan Act ("ARPA") Fund	Police Education Fund	Transportation and Street Maintenance Fund	Citizens' Independent Transportation Trust (CITT) Fund	Building Fund	911 Fund	
<b>FY 2023/24 Audited Fund Balance:</b>								
Nonspendable	\$ 1,169,921	\$ -	\$ -	\$ -	\$ 1,456,560	\$ -	\$ -	
Restricted	-	807,570	37,245	8,710,957	-	3,630,584	66,525	
Committed	7,988,970	-	-	-	-	-	-	
Assigned	620,606	-	-	-	-	-	-	
Unassigned/Unrestricted	53,061,814	-	-	-	(720,540)	-	-	
<b>FY 2023/24 Total Fund Balance/Net Position</b>	<b>\$ 62,841,311</b>	<b>\$ 807,570</b>	<b>\$ 37,245</b>	<b>\$ 8,710,957</b>	<b>\$ 736,020</b>	<b>\$ 3,630,584</b>	<b>\$ 66,525</b>	
<b>Budgeted FY 2024/25 Estimated Savings/(Use) to/of Fund Balance/Net Position</b>								
	\$ 2,056,632	\$ (353,979)	\$ -	\$ (109,955)	\$ (147,495)	\$ 374,060	\$ -	
<b>FY 2024/25 Estimated Fund Balance/Net Position</b>	<b>\$ 64,897,943</b>	<b>\$ 453,591</b>	<b>\$ 37,245</b>	<b>\$ 8,601,002</b>	<b>\$ 588,525</b>	<b>\$ 4,004,644</b>	<b>\$ 66,525</b>	
<b>FY 2025/26 Estimated Savings/(Use) to/of Fund Balance/Net Position</b>								
	\$ 1,563,864	\$ -	\$ -	\$ 216,540	\$ 496,555	\$ 51,111	\$ -	
<b>FY 2025/26 Estimated Fund Balance/Net Position</b>	<b>\$ 66,461,807</b>	<b>\$ 453,591</b>	<b>\$ 37,245</b>	<b>\$ 8,817,542</b>	<b>\$ 1,085,080</b>	<b>\$ 4,055,755</b>	<b>\$ 66,525</b>	
<b>Fund Balance % Change (FY25 to FY26)</b>	2.41%	0.00%	0.00%	2.52%	84.37%	1.28%	0.00%	
<b>General Fund Revenues</b>	\$ 55,666,106							
<b>FY 2023/24 Unassigned General Fund Balance % of General Fund Revenues</b>	95% Agrees with City Policy of not less than 10% and is assumed to grow in the coming years based on the schedule above.							

City of Aventura Fund Balance Schedule					
Governmental Funds					Proprietary Fund
Special Revenue Funds					Enterprise Fund
	Law Enforcement Trust Fund**	Federal Forfeiture Fund**	Debt Service Funds	Capital Projects Fund	Stormwater Utility Fund
<b>FY 2023/24 Audited Fund Balance:</b>					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	154,692	464,817	376,330	913,169	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned/Unrestricted	-	-	-	-	2,618,186
<b>FY 2023/24 Total Fund Balance/Net Position</b>	<b>\$ 154,692</b>	<b>\$ 464,817</b>	<b>\$ 376,330</b>	<b>\$ 913,169</b>	<b>\$ 2,618,186</b>
<b>Budgeted FY 2024/25 Estimated Savings/(Use) to/of Fund Balance/Net Position</b>					
	\$ -	\$ -	\$ -	\$ (28,100)	\$ 835,500
<b>FY 2024/25 Estimated Fund Balance/Net Position</b>	<b>\$ 154,692</b>	<b>\$ 464,817</b>	<b>\$ 376,330</b>	<b>\$ 885,069</b>	<b>\$ 3,453,686</b>
<b>FY 2025/26 Estimated Savings/(Use) to/of Fund Balance/Net Position</b>					
	\$ -	\$ -	\$ -	\$ (33,085)	\$ 219,698
<b>FY 2025/26 Estimated Fund Balance/Net Position</b>	<b>\$ 154,692</b>	<b>\$ 464,817</b>	<b>\$ 376,330</b>	<b>\$ 851,984</b>	<b>\$ 3,673,384</b>
<b>Fund Balance % Change (FY25 to FY26)</b>	0%	0%	0%	-4%	6%

\* For detailed information of Fund Balances definitions and restrictions, please see the narrative of the Budget Document and/or the City's Annual Comprehensive Financial Report

\*\* If anticipated expenditures are not known during the budget process, these funds will be amended at year-end to comply with Florida Statutes

**Fund Balance Changes of 10% or more**

In the above chart, for the budgeted year any changes in fund balance from the current year, FY 2024/25, estimated fund balance to the next year, FY 2025/26, are shown and changes of 10% or more will be explained.

## **Fund Balance Analysis**

### **General Fund (001)**

An estimated savings of \$1,563,864 will be put into CIP Reserve in the Non-Departmental Department of the General Fund to assist with any overages or unanticipated projects the City may encounter throughout the year, i.e. ARPA Project overages.

### **Transportation/Street Maintenance Fund (120)**

An estimated \$216,540 will be put into CIP Reserve in this fund to assist with any overages, unanticipated projects and/or future years projects.

### **Citizens' Independent Transportation Trust (CITT) Fund (121)**

An estimated savings of \$496,555 will be put into CIP Reserve in this fund to assist with any overages, unanticipated projects and/or future years projects.

### **Building Fund (164)**

An estimated savings of \$51,111 will be put into CIP Reserve in this fund to assist with any overages, unanticipated projects and/or future years projects.

### **Capital Projects Fund (392)**

An estimated \$33,085 will be used from the Carryover Revenue in the Capital Projects Fund designated for Police use to allow for the expenditures in the FY 2025/26 budget.

### **Stormwater Utility Fund (410)**

An estimated savings of \$219,698 will be put into CIP Reserve in this fund to be utilized in coming years as shown in the CIP projections for drainage projects.

# City of Aventura

Operating and Capital Budget  
Fiscal Year 2025/26



## General Fund

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Summary of the General Fund - 001

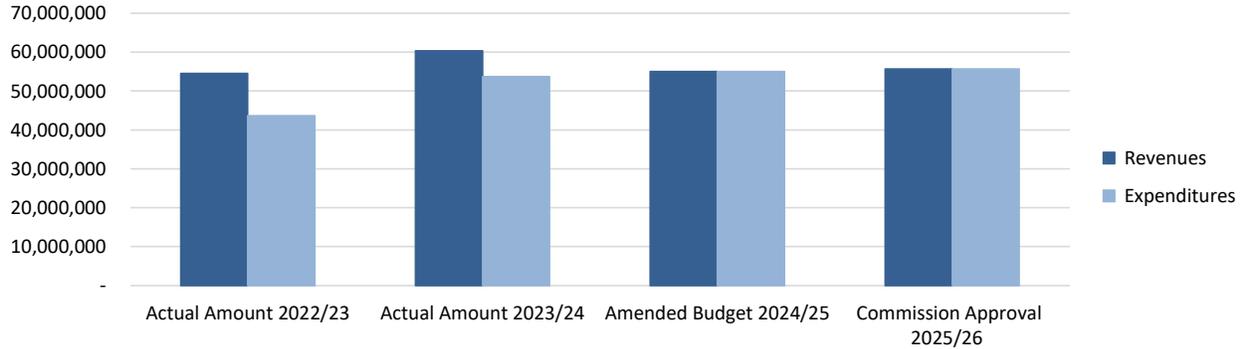
Fiscal Year 2024/25

Operating & Capital Outlay

### Fund Description

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

### General Fund Trends



### Revenue Projections Summary

Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
Current Revenues	\$ 54,499,210	\$ 60,321,131	\$ 54,633,467	\$ 35,772,405	\$ 55,666,106
Carryover	-	-	361,668	180,834	-
<b>Total Revenues</b>	<b>\$ 54,499,210</b>	<b>\$ 60,321,131</b>	<b>\$ 54,995,135</b>	<b>\$ 35,953,239</b>	<b>\$ 55,666,106</b>

### Expenditures Summary

Dept. Div #	Department	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
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#### Operating Expenditures

00110000	City Commission	\$ 213,695	\$ 341,748	\$ 468,287	\$ 176,143	\$ 452,420
00115000	Office of the City Manager	1,390,745	1,648,665	1,595,502	639,544	1,258,621
00125000	Legal	385,484	460,496	500,000	261,439	535,950
00120000	City Clerk's Office	382,683	437,814	577,960	233,248	651,112
00130000	Finance	1,122,924	1,160,012	1,225,102	565,723	1,408,421
00135000	Human Resources	219,220	291,218	419,047	231,324	448,841
00140000	Information Technology	1,211,434	1,097,936	1,250,539	557,703	1,634,434
00145000	Police	22,731,867	25,474,541	26,078,344	13,076,368	27,383,289
00150000	Community Development	525,371	581,992	687,424	331,831	618,732
00155000	Community Services	4,139,546	4,817,727	5,627,334	2,940,368	6,105,332
00160000	Public Works/Transportation	3,251,128	3,618,814	3,429,113	1,918,472	3,251,721
00165000	Arts & Cultural Center	1,204,464	1,417,839	1,585,910	796,739	1,551,935
00190000	Non-Departmental	2,019,154	3,092,461	2,998,260	1,465,507	2,671,428
	<b>Subtotal</b>	<b>\$ 38,797,715</b>	<b>\$ 44,441,263</b>	<b>\$ 46,442,822</b>	<b>\$ 23,194,409</b>	<b>\$ 47,972,236</b>

#### Capital Outlay

00110000	City Commission	\$ 4,687	\$ -	\$ 8,400	\$ 8,393	\$ 1,300
00115000	Office of the City Manager	31,341	21,905	4,000	2,660	5,600
00125000	Legal	1,144	-	-	-	-
00120000	City Clerk's Office	3,078	853	2,300	962	1,300
00130000	Finance	7,558	2,999	6,400	962	3,600
00135000	Human Resources	7,609	3,568	12,400	10,166	2,300
00140000	Information Technology	255,266	188,644	141,000	6,310	216,000
00145000	Police	1,177,870	763,488	1,470,669	442,655	1,596,000
00150000	Community Development	25,020	3,791	1,300	-	13,300

Dept. Div #	Department	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Capital Outlay Continued</b>						
00155000	Community Services	145,219	1,316,444	236,852	89,125	157,200
00160000	Public Works/Transportation	435,258	196,071	464,864	242,431	958,600
00165000	Arts & Cultural Center	124,149	18,625	192,028	105,928	356,900
00190000	Non-Departmental	133,330	26,963	275,825	49,162	-
00190000	CIP Reserve	-	-	2,418,300	-	1,563,864
	<b>Subtotal</b>	<b>\$ 2,351,529</b>	<b>\$ 2,543,351</b>	<b>\$ 5,234,338</b>	<b>\$ 958,754</b>	<b>\$ 4,875,964</b>
	Debt Service	\$ 68,627	\$ 87,250	\$ 77,945	\$ -	\$ 77,945
	Grants & Aides	-	57,500	82,500	82,500	-
	Transfer to Funds	2,391,100	6,552,801	3,157,530	1,578,765	2,739,961
	<b>Subtotal</b>	<b>\$ 2,459,727</b>	<b>\$ 6,697,551</b>	<b>\$ 3,317,975</b>	<b>\$ 1,661,265</b>	<b>\$ 2,817,906</b>
	<b>Total</b>	<b>\$ 43,608,971</b>	<b>\$ 53,682,165</b>	<b>\$ 54,995,135</b>	<b>\$ 25,814,428</b>	<b>\$ 55,666,106</b>

\* Police Off-duty Services Fund amounts are reflected in the General Fund

## City of Aventura

General Fund - 001  
Fiscal Year 2024/25

### Revenue Projections Summary by Category

Object Code	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
310000/319999	Locally Levied Taxes	\$ 29,956,302	\$ 32,615,805	\$ 33,097,951	\$ 25,303,279	\$ 35,056,685
320000/329999	Licenses & Permits	5,754,736	5,683,255	4,785,000	1,783,172	5,125,000
330000/339999	Intergovernmental Revenues	5,944,655	5,693,621	5,463,176	2,364,728	5,396,421
340000/349999	Charges for Services	5,372,541	5,789,648	5,716,610	3,545,058	4,975,735
350000/359999	Fines & Forfeitures	4,212,371	4,159,413	3,089,990	1,273,992	2,740,000
360000/369999	Miscellaneous Revenues	2,378,993	4,698,513	1,872,710	1,502,176	1,749,000
380000/389999	Transfer from Funds	535,449	1,680,876	608,030	-	623,265
380000/389999	Debt Proceeds	344,163	-	-	-	-
399900/399999	Fund Balance	-	-	361,668	180,834	-
<b>Total Revenues</b>		<b>\$ 54,499,210</b>	<b>\$ 60,321,131</b>	<b>\$ 54,995,135</b>	<b>\$ 35,953,239</b>	<b>\$ 55,666,106</b>

### Expenditures Summary by Category

Object Code	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 26,389,221	\$ 29,660,222	\$ 30,465,372	\$ 14,970,286	\$ 31,078,782
530000/539999	Contractual Services	5,062,082	5,842,809	6,372,935	3,361,412	6,756,525
540000/549999	Other Charges & Services	6,333,067	7,221,549	7,200,535	3,630,777	7,302,169
550000/553999	Commodities	756,623	786,118	941,700	530,133	1,030,170
554000/599999	Other Operating Expenses	256,722	930,565	1,462,280	701,801	1,804,590
<b>Total Operating Expenditures</b>		<b>\$ 38,797,715</b>	<b>\$ 44,441,263</b>	<b>\$ 46,442,822</b>	<b>\$ 23,194,409</b>	<b>\$ 47,972,236</b>
660000/669999	Capital Outlay	\$ 2,351,529	\$ 2,543,351	\$ 5,234,338	\$ 958,754	\$ 4,875,964
770000/779999	Debt Service	68,627	87,250	77,945	-	77,945
883000/883999	Grants & Aides	-	57,500	82,500	82,500	-
990000/999999	Transfer to Funds	2,391,100	6,552,801	3,157,530	1,578,765	2,739,961
<b>Total Expenditures</b>		<b>\$ 43,608,971</b>	<b>\$ 53,682,165</b>	<b>\$ 54,995,135</b>	<b>\$ 25,814,428</b>	<b>\$ 55,666,106</b>

**City of Aventura**

General Fund - 001

Fund Balance Analysis

Fiscal Year 2024/25

**Revenue Projections**

Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
	\$ -	\$ -	\$ 361,668	\$ 180,834	\$ -
<b>Locally Levied Taxes</b>					
Property Taxes	\$ 18,820,560	\$ 20,744,917	\$ 22,417,951	\$ 20,245,824	\$ 23,766,685
Section 185 Premium Tax	476,859	599,490	475,000	-	525,000
Utility Taxes	7,973,972	8,421,360	7,530,000	3,154,704	7,990,000
Unified Comm. Tax	1,682,170	1,701,154	1,675,000	701,812	1,675,000
City Business Tax	1,002,741	1,148,884	1,000,000	1,200,939	1,100,000
<b>Subtotal</b>	<b>\$ 29,956,302</b>	<b>\$ 32,615,805</b>	<b>\$ 33,097,951</b>	<b>\$ 25,303,279</b>	<b>\$ 35,056,685</b>
Licenses & Permits	5,754,736	5,683,255	4,785,000	1,783,172	5,125,000
Intergovernmental Revenues	5,944,655	5,693,621	5,463,176	2,364,728	5,396,421
Charges for Services	5,372,541	5,789,648	5,716,610	3,545,058	4,975,735
Fines & Forfeitures	4,212,371	4,159,413	3,089,990	1,273,992	2,740,000
Miscellaneous	2,378,993	4,698,513	1,872,710	1,502,176	1,749,000
Interfund Transfers In	535,449	1,680,876	608,030	-	623,265
Debt Proceeds	344,163	-	-	-	-
<b>Subtotal</b>	<b>\$ 24,542,908</b>	<b>\$ 27,705,326</b>	<b>\$ 21,535,516</b>	<b>\$ 10,469,126</b>	<b>\$ 20,609,421</b>
<b>Total Revenues</b>	<b>\$ 54,499,210</b>	<b>\$ 60,321,131</b>	<b>\$ 54,633,467</b>	<b>\$ 35,772,405</b>	<b>\$ 55,666,106</b>

**Expenditures**

Object Code	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
00110000	City Commission	\$ 213,695	\$ 341,748	\$ 468,287	\$ 176,143	\$ 452,420
00115000	Office of the City Manager	1,390,745	1,648,665	1,595,502	639,544	1,258,621
00125000	Legal	385,484	460,496	500,000	261,439	535,950
00120000	City Clerk's Office	382,683	437,814	577,960	233,248	651,112
00130000	Finance	1,122,924	1,160,012	1,225,102	565,723	1,408,421
00135000	Human Resources	219,220	291,218	419,047	231,324	448,841
00140000	Information Technology	1,211,434	1,097,936	1,250,539	557,703	1,634,434
00145000	Police	22,731,867	25,474,541	26,078,344	13,076,368	27,383,289
00150000	Community Development	525,371	581,992	687,424	331,831	618,732
00155000	Community Services	4,139,546	4,817,727	5,627,334	2,940,368	6,105,332
00160000	Public Works/Transportation	3,251,128	3,618,814	3,429,113	1,918,472	3,251,721
00165000	Arts & Cultural Center	1,204,464	1,417,839	1,585,910	796,739	1,551,935
00190000	Non-Departmental	2,019,154	3,092,461	2,998,260	1,465,507	2,671,428
<b>Total Operating Expenditures</b>		<b>\$ 38,797,715</b>	<b>\$ 44,441,263</b>	<b>\$ 46,442,822</b>	<b>\$ 23,194,409</b>	<b>\$ 47,972,236</b>
Capital Outlay		\$ 2,351,529	\$ 2,543,351	\$ 2,816,038	\$ 958,754	\$ 3,312,100
Debt Service		68,627	87,250	77,945	-	77,945
Grants & Aides		-	57,500	82,500	82,500	-
Interfund Transfers Out		2,391,100	6,552,801	3,157,530	1,578,765	2,739,961
<b>Total Expenditures/Uses</b>		<b>\$ 43,608,971</b>	<b>\$ 53,682,165</b>	<b>\$ 52,576,835</b>	<b>\$ 25,814,428</b>	<b>\$ 54,102,242</b>
<b>Ending Fund Balance Designated for Capital Improvements</b>		<b>\$ 10,890,239</b>	<b>\$ 6,638,966</b>	<b>\$ 2,418,300</b>	<b>\$ 10,138,811</b>	<b>\$ 1,563,864</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



# Revenue Projections

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura

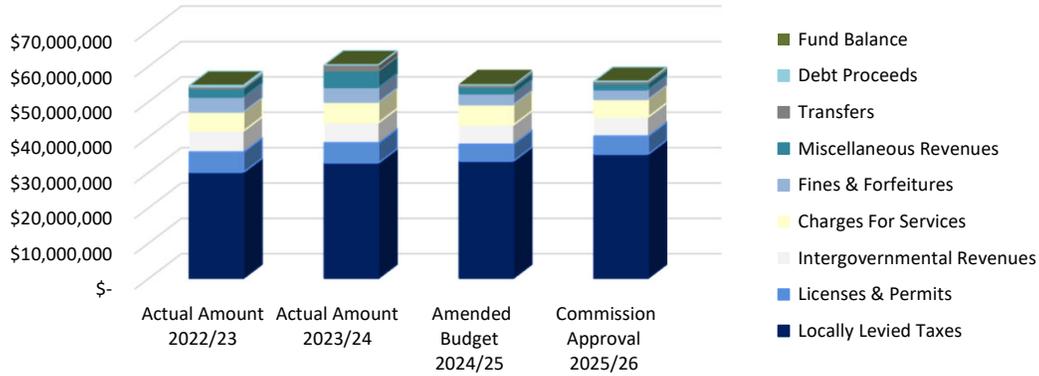
General Fund - 001

Fiscal Year 2025/26

00100000

### Revenue Projections Summary by Category

General Fund Revenues Trend



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Locally Levied Taxes</b>						
311000	Ad Valorem Taxes-Current	\$ 18,319,511	\$ 20,135,103	\$ 22,217,951	\$ 20,232,802	\$ 23,266,685
311010	Ad Valorem Taxes-Delinquent	501,049	609,814	200,000	13,022	500,000
312520	Section 185 Premium Tax	476,859	599,490	475,000	-	525,000
314100	Utility Tax-Electric	6,290,108	6,496,675	6,000,000	2,565,991	6,310,000
314300	Utility Tax-Water	1,654,524	1,893,667	1,500,000	573,573	1,650,000
314400	Utility Tax-Gas	29,340	31,018	30,000	15,140	30,000
315900	Unified Communications Tax	1,682,170	1,701,154	1,675,000	701,812	1,675,000
316100	City Business Tax	1,002,741	1,148,884	1,000,000	1,200,939	1,100,000
	<b>Subtotal</b>	<b>\$ 29,956,302</b>	<b>\$ 32,615,805</b>	<b>\$ 33,097,951</b>	<b>\$ 25,303,279</b>	<b>\$ 35,056,685</b>
<b>Licenses &amp; Permits</b>						
323100	Franchise Fee-Electric	\$ 4,777,744	\$ 4,598,665	\$ 3,950,000	\$ 1,372,812	\$ 4,215,000
323400	Franchise Fee-Gas	117,189	156,844	100,000	59,128	135,000
323700	Franchise Fee-Solid Waste	841,898	927,486	700,000	350,945	750,000
323900	Franchise Fee-Towing	-	-	20,000	-	20,000
329100	Engineering Permits	17,905	260	15,000	287	5,000
	<b>Subtotal</b>	<b>\$ 5,754,736</b>	<b>\$ 5,683,255</b>	<b>\$ 4,785,000</b>	<b>\$ 1,783,172</b>	<b>\$ 5,125,000</b>
<b>Intergovernmental Revenues</b>						
331220	Bulletproof Vests	\$ 5,960	\$ 2,486	\$ -	\$ -	\$ -
331245	Aggressive Driving Program	-	-	-	401	-
331230	Justice Assistance Grant	-	6,053	-	-	-
331240	FEMA	164,203	5,919	-	-	-
334200	Miscellaneous State Grants	-	26,618	-	23,609	135,000
334490	Maintenance Agreement Payment	9,507	12,676	12,676	3,169	12,676
335125	State Revenue Sharing	1,368,005	1,398,393	1,325,500	608,306	1,173,745
335150	Alcoholic Beverage License	29,585	36,724	30,000	3,118	30,000
335180	Half Cent Sales Tax	4,306,212	4,158,970	4,000,000	1,713,750	4,000,000
334450	Fuel Tax Refund	9,198	-	-	-	-
337900	Grants from Local Gov - County	-	-	50,000	-	-
338200	County Business Tax	51,985	45,782	45,000	12,375	45,000
	<b>Subtotal</b>	<b>\$ 5,944,655</b>	<b>\$ 5,693,621</b>	<b>\$ 5,463,176</b>	<b>\$ 2,364,728</b>	<b>\$ 5,396,421</b>

## City of Aventura

General Fund - 001

Fiscal Year 2025/26

00100000

### Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Charges For Services</b>						
341920	DSAHS Insurance	\$ -	\$ -	\$ 200,000	\$ 185,632	\$ -
341900	Election Filing Fees	-	900	-	(100)	-
341910	Lien Search Fees	85,400	81,251	80,000	31,900	50,000
342100	Police Detail Billing	366,427	669,584	450,000	410,837	450,000
342120	ACES & DSAHS Police Officer	-	173,235	370,515	-	-
342110	Police Services Agreement	1,516,426	1,635,238	2,096,095	838,844	1,715,735
342500	Development Review Fees	214,901	131,100	150,000	62,900	130,000
347200	Parks & Recreation Fees	996,232	854,614	700,000	829,363	800,000
347210	Community Center Fees	887,394	844,836	600,000	625,545	700,000
347220	Membership & Guest Fees	125,956	64,651	55,000	113,276	75,000
347400	Founders Day	24,200	13,500	15,000	21,500	20,000
347250	Summer Recreation	673,928	752,640	450,000	66,095	550,000
347300	AACC Fees and Rentals	481,677	568,099	550,000	359,266	485,000
	Subtotal	\$ 5,372,541	\$ 5,789,648	\$ 5,716,610	\$ 3,545,058	\$ 4,975,735
<b>Fines &amp; Forfeitures</b>						
351500	County Court Fines	\$ 234,879	\$ 266,851	\$ 240,000	\$ 114,330	\$ 240,000
354100	Code Violation Fines	165,190	180,925	100,000	50,294	100,000
354200	Intersection Safety Camera Program	3,812,302	3,711,637	2,749,990	1,092,551	2,100,000
354300	Redspeed	-	-	-	16,817	300,000
	Subtotal	\$ 4,212,371	\$ 4,159,413	\$ 3,089,990	\$ 1,273,992	\$ 2,740,000
<b>Miscellaneous Revenues</b>						
361100	Interest Earnings	\$ 2,279,969	\$ 3,973,025	\$ 1,763,210	\$ 1,424,703	\$ 1,500,000
364000	Sale of Assets	25,134	123,083	5,000	2,245	5,000
364500	Lost/Abandoned Property	5,243	-	-	-	-
364500	Evidence	36,568	-	-	-	-
366100	Developer Contributions	-	500,000	-	-	-
369910	Convenience Fee	-	51,982	84,500	33,653	69,000
369350	Opioid Settlement	5,254	11,508	-	7,255	-
369900	Miscellaneous Revenues	26,825	38,915	20,000	16,902	25,000
369920	Kiosk Revenue	-	-	-	17,418	150,000
	Subtotal	\$ 2,378,993	\$ 4,698,513	\$ 1,872,710	\$ 1,502,176	\$ 1,749,000
<b>Transfers</b>						
381164	Transfer from Building Fund	\$ 535,449	\$ 536,500	\$ 608,030	\$ -	\$ 623,265
381191	Transfer from DSAHS	-	1,144,376	-	-	-
	Subtotal	\$ 535,449	\$ 1,680,876	\$ 608,030	\$ -	\$ 623,265
<b>Debt Proceeds</b>						
383200	Proceeds from Note	\$ 344,163	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 344,163	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance</b>						
399900	Carryover	\$ -	\$ -	\$ 361,668	\$ 180,834	\$ -
	Subtotal	\$ -	\$ -	\$ 361,668	\$ 180,834	\$ -
<b>Total General Fund Revenue</b>		<b>\$ 54,499,210</b>	<b>\$ 60,321,131</b>	<b>\$ 54,995,135</b>	<b>\$ 35,953,239</b>	<b>\$ 55,666,106</b>

**City of Aventura**

General Fund - 001

Fiscal Year 2025/26

**Revenue Projection Rationale**

Object Code #	Category	Commission Approval 2025/26	Comment																		
311000	Ad Valorem Taxes-Current	\$ 23,266,685	<p>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 \$14,188,776,396. This amount is \$639,551,682 or 4.72% more than last year. The ad valorem millage levy for fiscal year 2025/26 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$23,266,685 compared to last year's amount of \$22,217,951.</p> <p>This represents the 30th year without a millage rate increase.</p> <p align="center"><i>City Ad Valorem Tax Rate History</i></p> <p align="center">1995/96 - 2006/07 - 2.2270</p> <p align="center">2007/08 - present - 1.7261*</p> <p>During the City's history, the millage rate has not increased, but has gone down from when the City was first incorporated and then has been maintained.</p> <p>*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).</p> <div data-bbox="743 961 1414 1444"> <p align="center"><b>Ad Valorem Taxes - Current</b></p> <table border="1"> <caption>Ad Valorem Taxes - Current (Estimated Values)</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount (\$)</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>16,800,000</td></tr> <tr><td>2019/20</td><td>17,200,000</td></tr> <tr><td>2020/21</td><td>17,300,000</td></tr> <tr><td>2021/22</td><td>17,100,000</td></tr> <tr><td>2022/23</td><td>18,800,000</td></tr> <tr><td>2023/24</td><td>20,500,000</td></tr> <tr><td>2024/25</td><td>22,200,000</td></tr> <tr><td>2025/26</td><td>23,300,000</td></tr> </tbody> </table> </div>	Fiscal Year	Amount (\$)	2018/19	16,800,000	2019/20	17,200,000	2020/21	17,300,000	2021/22	17,100,000	2022/23	18,800,000	2023/24	20,500,000	2024/25	22,200,000	2025/26	23,300,000
Fiscal Year	Amount (\$)																				
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## City of Aventura

General Fund - 001

Fiscal Year 2025/26

### Revenue Projection Rationale

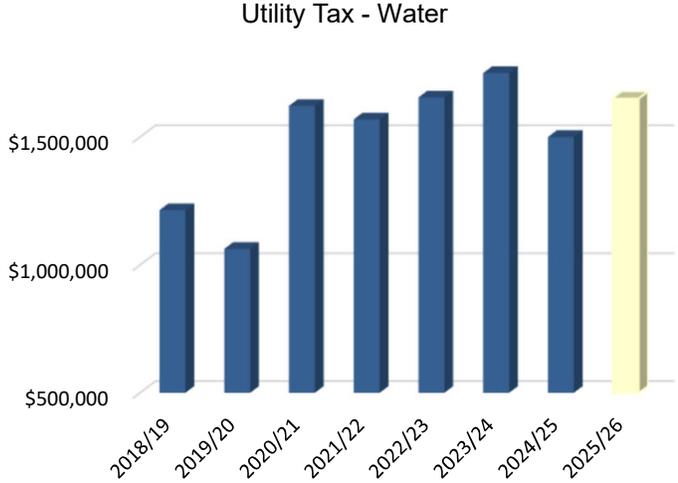
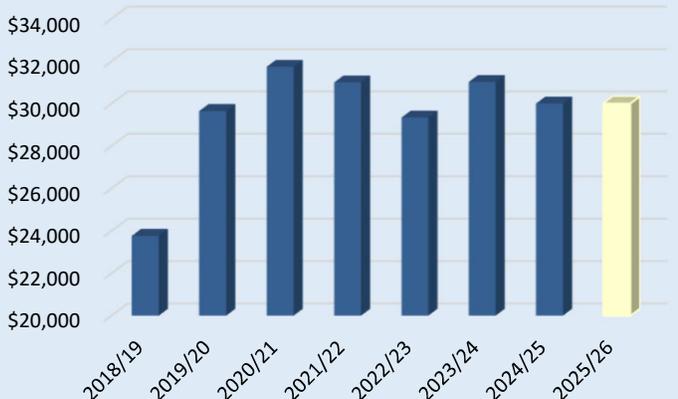
Object Code #	Category	Commission Approval 2025/26	Comment																		
311010	Ad Valorem Taxes-Delinquent	500,000	<p>This revenue source is derived by those taxpayers who do not pay their taxes by March 31<sup>st</sup> of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.</p> <p style="text-align: center;"><b>Ad Valorem Taxes - Delinquent</b></p> <table border="1"> <caption>Ad Valorem Taxes - Delinquent (Estimated Values)</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>680,000</td></tr> <tr><td>2019/20</td><td>820,000</td></tr> <tr><td>2020/21</td><td>550,000</td></tr> <tr><td>2021/22</td><td>480,000</td></tr> <tr><td>2022/23</td><td>530,000</td></tr> <tr><td>2023/24</td><td>650,000</td></tr> <tr><td>2024/25</td><td>230,000</td></tr> <tr><td>2025/26</td><td>530,000</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2018/19	680,000	2019/20	820,000	2020/21	550,000	2021/22	480,000	2022/23	530,000	2023/24	650,000	2024/25	230,000	2025/26	530,000
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2025/26	530,000																				
312520	Section 185 Premium Tax	525,000	<p>Revenue received from a percentage of insurance policies on property with the City of Aventura all of which are used for the Police Pension Plan</p>																		
314100	Utility Tax-Electric	6,310,000	<p>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.</p> <p style="text-align: center;"><b>Utility Tax - Electric</b></p> <table border="1"> <caption>Utility Tax - Electric (Estimated Values)</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>5,000,000</td></tr> <tr><td>2019/20</td><td>5,200,000</td></tr> <tr><td>2020/21</td><td>5,400,000</td></tr> <tr><td>2021/22</td><td>5,600,000</td></tr> <tr><td>2022/23</td><td>6,500,000</td></tr> <tr><td>2023/24</td><td>6,800,000</td></tr> <tr><td>2024/25</td><td>6,200,000</td></tr> <tr><td>2025/26</td><td>6,400,000</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2018/19	5,000,000	2019/20	5,200,000	2020/21	5,400,000	2021/22	5,600,000	2022/23	6,500,000	2023/24	6,800,000	2024/25	6,200,000	2025/26	6,400,000
Fiscal Year	Revenue (\$)																				
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**City of Aventura**

General Fund - 001

Fiscal Year 2025/26

**Revenue Projection Rationale**

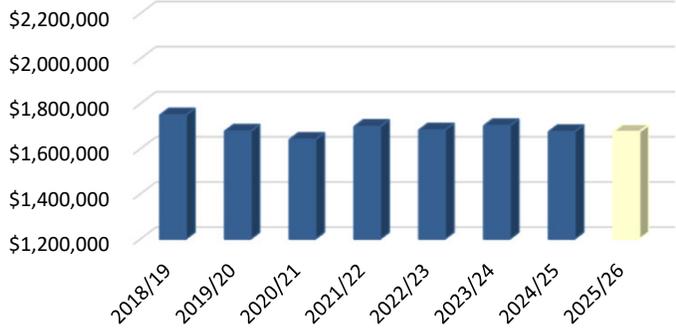
Object Code #	Category	Commission Approval 2025/26	Comment																		
314300	Utility Tax-Water	1,650,000	<p>Section 166.231(1) (A), Florida Statutes, authorizes a City to collect Public Service or Utility Taxes. Miami-Dade County previously established by Ordinance utility taxes for unincorporated 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.</p> <p align="center"><b>Utility Tax - Water</b></p>  <table border="1"> <caption>Utility Tax - Water Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>~\$1,250,000</td></tr> <tr><td>2019/20</td><td>~\$1,100,000</td></tr> <tr><td>2020/21</td><td>~\$1,600,000</td></tr> <tr><td>2021/22</td><td>~\$1,550,000</td></tr> <tr><td>2022/23</td><td>~\$1,650,000</td></tr> <tr><td>2023/24</td><td>~\$1,750,000</td></tr> <tr><td>2024/25</td><td>~\$1,500,000</td></tr> <tr><td>2025/26</td><td>1,650,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2018/19	~\$1,250,000	2019/20	~\$1,100,000	2020/21	~\$1,600,000	2021/22	~\$1,550,000	2022/23	~\$1,650,000	2023/24	~\$1,750,000	2024/25	~\$1,500,000	2025/26	1,650,000
Fiscal Year	Amount																				
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2025/26	1,650,000																				
314400	Utility Tax-Gas	30,000	<p>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.</p> <p align="center"><b>Utility Tax - Gas</b></p>  <table border="1"> <caption>Utility Tax - Gas Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>~\$24,000</td></tr> <tr><td>2019/20</td><td>~\$30,000</td></tr> <tr><td>2020/21</td><td>~\$32,000</td></tr> <tr><td>2021/22</td><td>~\$31,500</td></tr> <tr><td>2022/23</td><td>~\$29,500</td></tr> <tr><td>2023/24</td><td>~\$31,500</td></tr> <tr><td>2024/25</td><td>~\$30,500</td></tr> <tr><td>2025/26</td><td>30,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2018/19	~\$24,000	2019/20	~\$30,000	2020/21	~\$32,000	2021/22	~\$31,500	2022/23	~\$29,500	2023/24	~\$31,500	2024/25	~\$30,500	2025/26	30,000
Fiscal Year	Amount																				
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**City of Aventura**

General Fund - 001

Fiscal Year 2025/26

**Revenue Projection Rationale**

Object Code #	Category	Commission Approval 2025/26	Comment																		
315900	Unified Communications Tax	1,675,000	<p>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.</p> <p align="center"><b>Unified Communications Tax</b></p>  <table border="1"> <caption>Unified Communications Tax Revenue Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>\$1,800,000</td></tr> <tr><td>2019/20</td><td>\$1,700,000</td></tr> <tr><td>2020/21</td><td>\$1,650,000</td></tr> <tr><td>2021/22</td><td>\$1,700,000</td></tr> <tr><td>2022/23</td><td>\$1,700,000</td></tr> <tr><td>2023/24</td><td>\$1,700,000</td></tr> <tr><td>2024/25</td><td>\$1,700,000</td></tr> <tr><td>2025/26</td><td>\$1,675,000</td></tr> </tbody> </table>	Fiscal Year	Revenue	2018/19	\$1,800,000	2019/20	\$1,700,000	2020/21	\$1,650,000	2021/22	\$1,700,000	2022/23	\$1,700,000	2023/24	\$1,700,000	2024/25	\$1,700,000	2025/26	\$1,675,000
Fiscal Year	Revenue																				
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2019/20	\$1,700,000																				
2020/21	\$1,650,000																				
2021/22	\$1,700,000																				
2022/23	\$1,700,000																				
2023/24	\$1,700,000																				
2024/25	\$1,700,000																				
2025/26	\$1,675,000																				
316100	City Business Tax	1,100,000	<p>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.</p> <p align="center"><b>City Business Tax</b></p>  <table border="1"> <caption>City Business Tax Revenue Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>\$800,000</td></tr> <tr><td>2019/20</td><td>\$900,000</td></tr> <tr><td>2020/21</td><td>\$850,000</td></tr> <tr><td>2021/22</td><td>\$1,000,000</td></tr> <tr><td>2022/23</td><td>\$1,000,000</td></tr> <tr><td>2023/24</td><td>\$1,000,000</td></tr> <tr><td>2024/25</td><td>\$1,000,000</td></tr> <tr><td>2025/26</td><td>\$1,100,000</td></tr> </tbody> </table>	Fiscal Year	Revenue	2018/19	\$800,000	2019/20	\$900,000	2020/21	\$850,000	2021/22	\$1,000,000	2022/23	\$1,000,000	2023/24	\$1,000,000	2024/25	\$1,000,000	2025/26	\$1,100,000
Fiscal Year	Revenue																				
2018/19	\$800,000																				
2019/20	\$900,000																				
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2021/22	\$1,000,000																				
2022/23	\$1,000,000																				
2023/24	\$1,000,000																				
2024/25	\$1,000,000																				
2025/26	\$1,100,000																				

## City of Aventura

General Fund - 001

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment																		
323100	Franchise Fee-Electric	4,215,000	<p>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.</p> <p style="text-align: center;"><b>Franchise Fee-Electric</b></p> <table border="1"> <caption>Franchise Fee-Electric Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>\$1,800,000</td></tr> <tr><td>2019/20</td><td>\$1,600,000</td></tr> <tr><td>2020/21</td><td>\$3,800,000</td></tr> <tr><td>2021/22</td><td>\$4,400,000</td></tr> <tr><td>2022/23</td><td>\$4,900,000</td></tr> <tr><td>2023/24</td><td>\$4,700,000</td></tr> <tr><td>2024/25</td><td>\$4,100,000</td></tr> <tr><td>2025/26</td><td>\$4,215,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2018/19	\$1,800,000	2019/20	\$1,600,000	2020/21	\$3,800,000	2021/22	\$4,400,000	2022/23	\$4,900,000	2023/24	\$4,700,000	2024/25	\$4,100,000	2025/26	\$4,215,000
Fiscal Year	Amount																				
2018/19	\$1,800,000																				
2019/20	\$1,600,000																				
2020/21	\$3,800,000																				
2021/22	\$4,400,000																				
2022/23	\$4,900,000																				
2023/24	\$4,700,000																				
2024/25	\$4,100,000																				
2025/26	\$4,215,000																				
323400	Franchise Fee-Gas	135,000	<p>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).</p> <p style="text-align: center;"><b>Franchise Fee-Gas</b></p> <table border="1"> <caption>Franchise Fee-Gas Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>\$10,000</td></tr> <tr><td>2019/20</td><td>\$80,000</td></tr> <tr><td>2020/21</td><td>\$120,000</td></tr> <tr><td>2021/22</td><td>\$125,000</td></tr> <tr><td>2022/23</td><td>\$120,000</td></tr> <tr><td>2023/24</td><td>\$160,000</td></tr> <tr><td>2024/25</td><td>\$105,000</td></tr> <tr><td>2025/26</td><td>\$135,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2018/19	\$10,000	2019/20	\$80,000	2020/21	\$120,000	2021/22	\$125,000	2022/23	\$120,000	2023/24	\$160,000	2024/25	\$105,000	2025/26	\$135,000
Fiscal Year	Amount																				
2018/19	\$10,000																				
2019/20	\$80,000																				
2020/21	\$120,000																				
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2023/24	\$160,000																				
2024/25	\$105,000																				
2025/26	\$135,000																				

**City of Aventura**

General Fund - 001

Fiscal Year 2025/26

**Revenue Projection Rationale**

Object Code #	Category	Commission Approval 2025/26	Comment																		
323700	Franchise Fee-Solid Waste	750,000	<p>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.</p> <p align="center"><b>Franchise Fee-Solid Waste</b></p> <table border="1"> <caption>Franchise Fee-Solid Waste Revenue Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr> <td>2018/19</td> <td>~650,000</td> </tr> <tr> <td>2019/20</td> <td>~600,000</td> </tr> <tr> <td>2020/21</td> <td>~620,000</td> </tr> <tr> <td>2021/22</td> <td>~780,000</td> </tr> <tr> <td>2022/23</td> <td>~850,000</td> </tr> <tr> <td>2023/24</td> <td>~950,000</td> </tr> <tr> <td>2024/25</td> <td>~720,000</td> </tr> <tr> <td>2025/26</td> <td>~750,000</td> </tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2018/19	~650,000	2019/20	~600,000	2020/21	~620,000	2021/22	~780,000	2022/23	~850,000	2023/24	~950,000	2024/25	~720,000	2025/26	~750,000
Fiscal Year	Revenue (\$)																				
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2024/25	~720,000																				
2025/26	~750,000																				
323900	Franchise Fee-Towing	20,000	The amount budgeted is based on a franchise agreement for towing services within our corporate limits that was awarded in November 2017.																		
329100	Engineering Permits	5,000	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.																		
334200	Miscellaneous State Grants	135,000	Funding from Florida Inland Navigation District for half of the cost of a new Police boat																		
334490	Maintenance Agreement Payment	12,676	Funds provided by FDOT to maintain Medians and Rights-of-Way along Biscayne Boulevard.																		

## City of Aventura

General Fund - 001

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment																		
335125	State Revenue Sharing	1,173,745	<p>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 82.0% for FY 2025/26 and will be deposited into the General Fund. This is based on the percentage from the current fiscal year as new numbers have not been released yet. The remainder is deposited to the Transportation and Street Maintenance Fund.</p> <p style="text-align: center;"><b>State Revenue Sharing</b></p> <table border="1"> <caption>State Revenue Sharing Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>\$900,000</td></tr> <tr><td>2019/20</td><td>\$800,000</td></tr> <tr><td>2020/21</td><td>\$950,000</td></tr> <tr><td>2021/22</td><td>\$1,200,000</td></tr> <tr><td>2022/23</td><td>\$1,400,000</td></tr> <tr><td>2023/24</td><td>\$1,450,000</td></tr> <tr><td>2024/25</td><td>\$1,350,000</td></tr> <tr><td>2025/26</td><td>\$1,173,745</td></tr> </tbody> </table>	Fiscal Year	Amount	2018/19	\$900,000	2019/20	\$800,000	2020/21	\$950,000	2021/22	\$1,200,000	2022/23	\$1,400,000	2023/24	\$1,450,000	2024/25	\$1,350,000	2025/26	\$1,173,745
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2024/25	\$1,350,000																				
2025/26	\$1,173,745																				
335150	Alcoholic Beverage License	30,000	<p>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.</p>																		
335180	Half Cent Sales Tax	4,000,000	<p>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.</p> <p style="text-align: center;"><b>Half Cent Sales Tax</b></p> <table border="1"> <caption>Half Cent Sales Tax Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>\$3,100,000</td></tr> <tr><td>2019/20</td><td>\$2,700,000</td></tr> <tr><td>2020/21</td><td>\$3,200,000</td></tr> <tr><td>2021/22</td><td>\$3,900,000</td></tr> <tr><td>2022/23</td><td>\$4,400,000</td></tr> <tr><td>2023/24</td><td>\$4,200,000</td></tr> <tr><td>2024/25</td><td>\$4,100,000</td></tr> <tr><td>2025/26</td><td>\$4,000,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2018/19	\$3,100,000	2019/20	\$2,700,000	2020/21	\$3,200,000	2021/22	\$3,900,000	2022/23	\$4,400,000	2023/24	\$4,200,000	2024/25	\$4,100,000	2025/26	\$4,000,000
Fiscal Year	Amount																				
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2024/25	\$4,100,000																				
2025/26	\$4,000,000																				

## City of Aventura

General Fund - 001

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment																		
338200	County Business Tax	45,000	<p>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.</p> <p style="text-align: center;"><b>County Business Tax</b></p> <table border="1" style="display: none;"> <caption>County Business Tax Revenue Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2018/19</td><td>52,000</td></tr> <tr><td>2019/20</td><td>46,000</td></tr> <tr><td>2020/21</td><td>52,000</td></tr> <tr><td>2021/22</td><td>50,000</td></tr> <tr><td>2022/23</td><td>52,000</td></tr> <tr><td>2023/24</td><td>46,000</td></tr> <tr><td>2024/25</td><td>45,000</td></tr> <tr><td>2025/26</td><td>45,000</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2018/19	52,000	2019/20	46,000	2020/21	52,000	2021/22	50,000	2022/23	52,000	2023/24	46,000	2024/25	45,000	2025/26	45,000
Fiscal Year	Revenue (\$)																				
2018/19	52,000																				
2019/20	46,000																				
2020/21	52,000																				
2021/22	50,000																				
2022/23	52,000																				
2023/24	46,000																				
2024/25	45,000																				
2025/26	45,000																				
341910	Lien Search Fees	50,000	Revenue resulting from requests for City lien searches																		
342100	Police Detail Billing	450,000	Estimated amount of revenue generated by off duty details provided to the City's businesses and condominium associations																		
342110	Police Services Agreement	1,715,735	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.																		
342500	Development Review Fees	130,000	These are fees charged to developers for costs associated with the interdepartmental review of new development proposals such as site plans and plats.																		
347200	Parks & Recreation Fees	800,000	This includes non-resident fees for entering the park and user fees associated with the various programs at Founders Park and Waterways Park																		
347210	Community Center Fees	700,000	Fees charged for the various programs provided at the Community Recreation Center																		
347220	Membership & Guest Fees	75,000	Membership fees and guest fees charged for use of the Community Recreation Center																		
347400	Founders Day	20,000	Sponsorship to offset costs of Founders Day expenditures																		
347250	Summer Recreation	550,000	This represents fees charged for participants in the City's Summer Recreation Program. This revenue considers the actual collections in the current fiscal year and projected activity for next year.																		
347300	AACC Fees and Rentals	485,000	This represents anticipated revenue of \$185,000 from rentals and \$300,000 from self presentation tickets																		
351500	County Court Fines	240,000	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.																		

**City of Aventura**

General Fund - 001

Fiscal Year 2025/26

**Revenue Projection Rationale**

Object Code #	Category	Commission Approval 2025/26	Comment
354100	Code Violation Fines	100,000	Revenues in this category are generated when the owner of property within the City's corporate limits violates a City code.
354200	Intersection Safety Camera Program	2,100,000	Revenues generated from the Intersection Safety Camera Program. Projection is based on conservative historical data.
354300	Redspeed	300,000	Revenues generated from the School zone speed camera program. Projection is conservative as this is a new program with no historical data.
361100	Interest Earnings	1,500,000	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.
364000	Sale of Assets	5,000	Revenue resulting from the sale of old/obsolete and surplus assets
369910	Convenience Fee	69,000	Revenue resulting from the credit card convenience fees paid by the City's customers/residents. This account has offsetting expenditures.
369900	Miscellaneous Revenues	25,000	Any other revenues not otherwise classified.
369920	Kiosk Revenue	150,000	Revenue received from Smart Kiosks throughout the City
381164	Transfer from Building Fund	623,265	This amount represents the costs for the services that are provided to the Building Fund from the Departments in the General Fund.
<b>Total Revenues</b>		<b>\$ 55,666,106</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**City Commission**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

City Commission

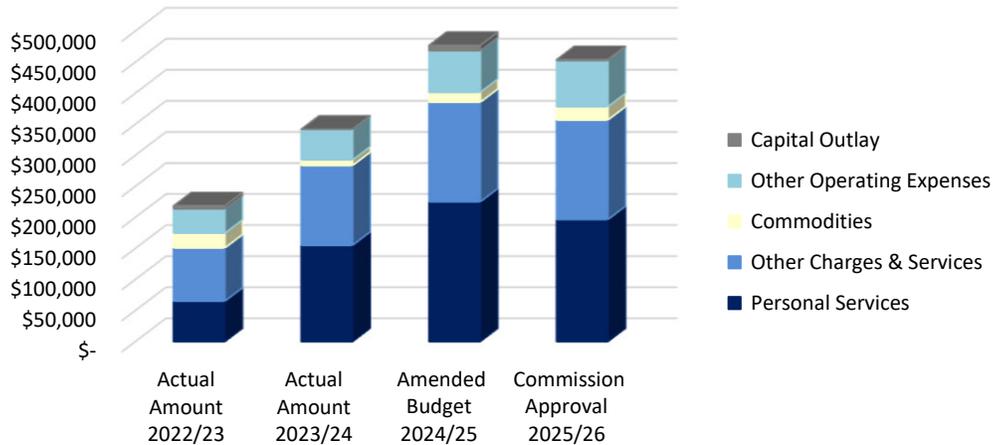
Fiscal Year 2025/26

## Departmental Budget Summary

### 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.

City Commission Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 65,096	\$ 155,111	\$ 224,890	\$ 81,048	196,455
540000/549999	Other Charges & Services	85,663	128,259	160,397	67,530	160,265
550000/553999	Commodities	23,791	9,050	16,000	11,553	21,500
554000/599999	Other Operating Expenses	39,145	49,328	67,000	16,012	74,200
<b>Total Operating Expenditures</b>		<b>\$ 213,695</b>	<b>\$ 341,748</b>	<b>\$ 468,287</b>	<b>\$ 176,143</b>	<b>452,420</b>
660000/669999	Capital Outlay	\$ 4,687	\$ -	\$ 8,400	\$ 8,393	\$ 1,300
<b>Total Expenditures</b>		<b>\$ 218,382</b>	<b>\$ 341,748</b>	<b>\$ 476,687</b>	<b>\$ 184,536</b>	<b>453,720</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City Commission

## Organization Chart



### Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Mayor	1.0	1.0	1.0	1.0
Commissioner	1.0	1.0	1.0	1.0
Commissioner	1.0	1.0	1.0	1.0
Commissioner	1.0	1.0	1.0	1.0
Commissioner	1.0	1.0	1.0	1.0
Commissioner	1.0	1.0	1.0	1.0
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

Fiscal Year 2025/26

00110000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Commission Salaries	\$ 55,321	\$ 54,660	\$ 55,000	\$ 23,762	\$ 55,000
521000	FICA	9,393	11,075	14,068	5,219	14,364
523000	Health, Life & Disability	82	89,023	155,583	51,893	126,842
524000	Workers' Compensation	300	353	239	174	249
	<b>Subtotal</b>	<b>\$ 65,096</b>	<b>\$ 155,111</b>	<b>\$ 224,890</b>	<b>\$ 81,048</b>	<b>196,455</b>
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ -	\$ 10,207	\$ 15,000	\$ 7,157	\$ 15,000
540010	Legislative Expenses	80,759	103,798	128,897	60,373	132,765
546030	R&M - Office Equipment	3,500	-	4,000	-	-
548070	Events & Sponsorships	1,404	14,254	12,500	-	12,500
	<b>Subtotal</b>	<b>\$ 85,663</b>	<b>\$ 128,259</b>	<b>\$ 160,397</b>	<b>\$ 67,530</b>	<b>160,265</b>
<b>Commodities</b>						
551000	Office Supplies	\$ 1,898	\$ 955	\$ 1,000	\$ 1,241	\$ 1,500
552060	Other Operating Supplies	21,893	8,095	15,000	10,312	20,000
	<b>Subtotal</b>	<b>\$ 23,791</b>	<b>\$ 9,050</b>	<b>\$ 16,000</b>	<b>\$ 11,553</b>	<b>21,500</b>
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 15,043	\$ 20,122	\$ 22,000	\$ 15,222	\$ 22,000
555000	Conferences & Seminars	24,102	29,206	45,000	790	52,200
	<b>Subtotal</b>	<b>\$ 39,145</b>	<b>\$ 49,328</b>	<b>\$ 67,000</b>	<b>\$ 16,012</b>	<b>74,200</b>
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ -	\$ -	\$ 8,400	\$ 8,393	\$ 1,300
664080	Equipment >\$5,000	4,687	-	-	-	-
	<b>Subtotal</b>	<b>\$ 4,687</b>	<b>\$ -</b>	<b>\$ 8,400</b>	<b>\$ 8,393</b>	<b>1,300</b>
<b>Total City Commission</b>		<b>\$ 218,382</b>	<b>\$ 341,748</b>	<b>\$ 476,687</b>	<b>\$ 184,536</b>	<b>453,720</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

City Commission

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Commission Salaries	\$ 55,000	(1) Mayor & (6) Commissioners
521000	FICA	14,364	Social Security & Medicare taxes
523000	Health, Life & Disability	126,842	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	249	Allocated cost of workers' compensation premiums paid
540000	Travel & Per Diem	15,000	Costs associated with travel to US Conference of Mayors, Miami-Dade Days in Tallahassee, FL, CSUSA Conference & any other miscellaneous trainings throughout the year
540010	Legislative Expenses	132,765	\$18,966.30 established per Commissioner to offset expenditures incurred in the performance of their official duties
548070	Events & Sponsorships	12,500	Donations made by the City Commission for High School
551000	Office Supplies	1,500	Office supplies for the City Commission, i.e. business cards, etc.
552060	Other Operating supplies	20,000	Costs associated with items that are not classified in another line item. i.e. food for Commission during workshops, uniforms & etc.
554000	Subscriptions & Memberships	22,000	Memberships to the following organizations: Aventura Marketing Council, Florida League of Cities, Florida League of Mayors, Miami-Dade League of Cities, National League of Cities & other miscellaneous subscriptions & memberships
555000	Conferences & Seminars	52,200	Conferences & seminars with the following organizations to keep informed of changing and new developments in local government: Florida League of Cities, Miami-Dade League of Cities, US Conference of Mayors, National Schools Conference, Miami-Dade Days, Joint hosting of a Miami-Dade League of Cities Dinner with Golden Beach and Sunny Isles & miscellaneous conferences, seminars and dinner meetings at organizations
664010	Computer Equipment <\$5,000	1,300	This project consists of the replacement and upgrade of computer equipment
<b>Total City Commission</b>		<b>\$ 453,720</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Office of the City Manager**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

Office of the City Manager

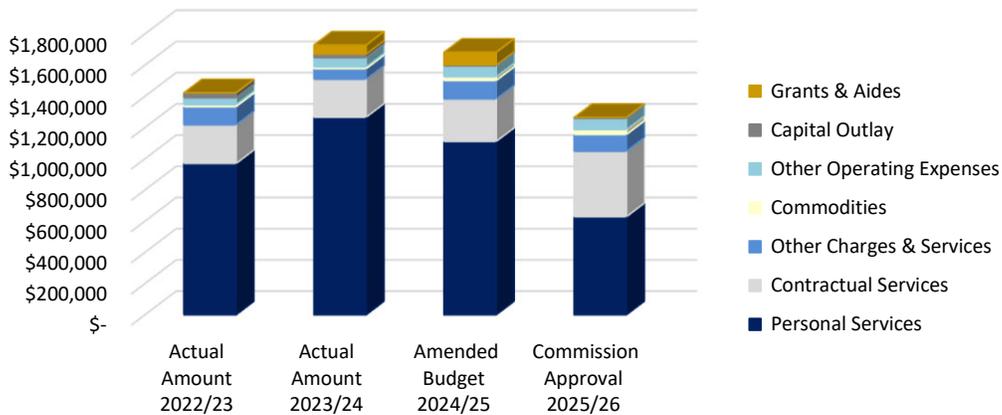
Fiscal Year 2025/26

Departmental Budget Summary

## Department Description

The Office of the City Manager maintains 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 the annual budget and 5-year CIP document and ensures the proper implementation of policies and ordinances adopted by the City Commission. The Office of the City Manager provides recommendations and solutions to community concerns and utilizes a customer service focus process to respond to citizen requests.

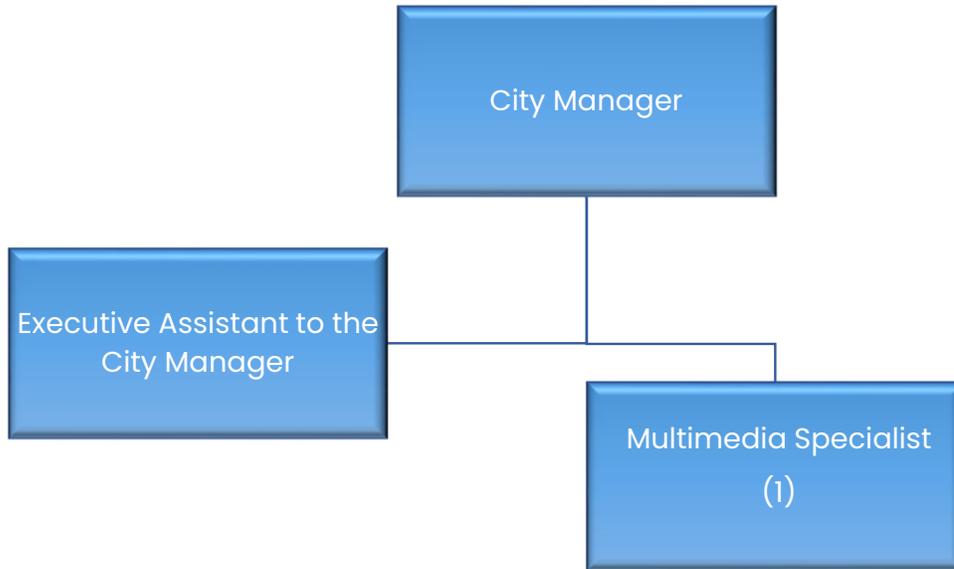
Office of the City Manager Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 969,832	\$ 1,266,454	\$ 1,111,642	\$ 517,845	\$ 628,521
530000/539999	Contractual Services	248,195	243,913	272,000	50,537	420,000
540000/549999	Other Charges & Services	116,132	66,927	118,100	38,480	106,900
550000/553999	Commodities	12,836	11,398	24,000	7,840	31,200
554000/599999	Other Operating Expenses	43,750	59,973	69,760	24,842	72,000
<b>Total Operating Expenditures</b>		<b>\$ 1,390,745</b>	<b>\$ 1,648,665</b>	<b>\$ 1,595,502</b>	<b>\$ 639,544</b>	<b>\$ 1,258,621</b>
660000/669999	Capital Outlay	\$ 31,341	\$ 21,905	\$ 4,000	\$ 2,660	\$ 5,600
883000/883999	Grants & Aides	-	57,500	82,500	82,500	-
<b>Total Expenditures</b>		<b>\$ 1,422,086</b>	<b>\$ 1,728,070</b>	<b>\$ 1,682,002</b>	<b>\$ 724,704</b>	<b>\$ 1,264,221</b>

# Office of the City Manager

## Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
City Manager	1.0	1.0	1.0	1.0
Assistant City Manager	1.0	1.0	1.0	-
Communications Manager	1.0	1.0	1.0	-
Secretary to the City Manager**	1.0	1.0	1.0	-
Executive Assistant to the City Manger	-	-	-	1.0
Social Media Specialist*	1.0	-	-	-
Multimedia Specialist (F/T)	-	1.0	1.0	1.0
Multimedia Specialist (P/T)	-	-	1.0	-
<b>Total Full-Time</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>3.0</b>
<b>Total Part-Time</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>-</b>
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>3.0</b>

\* This Position was reclassified to the Multimedia Specialist

\*\*This Position was reclassified to Executive Assistant to the City Manager

# City of Aventura

Office of the City Manager

Fiscal Year 2025/26

## 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 mid-July 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 budget.
10. Oversee capital projects.
11. Issue 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 Measures and Scorecard

	Performance Measures	City Manager's Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	Citizen Requests & Inquires	3, 5	266	281	275	280	<b>Environmental &amp; Culture &amp; Recreation Transportation Service &amp; Financial Stability Education Safety &amp; Security</b>
	Commission Requests	1	104	147	150	155	
	Community Meetings Attended	5	48	66	40	45	
	Agenda Back up Items Prepared	1	80	90	100	115	
	No. of Newsletters & Reports Issued	N/A	N/A	NA	NA	NA	
	Annual Budget & CIP Prepared	2, 6 & 7	2	2	2	2	
	School Budget	9	2	2	2	2	
	Capital Projects	6 & 10	15	15	20	20	
	School Advisory Committee Meetings	5	12	12	12	12	
	% of time www.cityofaventura.com is available	12	99%	99%	99%	99%	
	% of time www.aventuracharter.org is available	13	99%	99%	99%	99%	

## City of Aventura

Office of the City Manager

Fiscal Year 2025/26

00115000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 715,096	\$ 1,007,344	\$ 806,055	\$ 395,215	\$ 439,923
514000	Overtime	-	119	-	-	-
521000	FICA	44,289	48,777	61,663	22,947	33,654
522000	Pension	110,769	109,631	121,167	43,596	73,022
523000	Health, Life & Disability	97,952	98,348	121,774	55,207	81,339
524000	Workers' Compensation	1,726	2,235	983	880	583
	Subtotal	\$ 969,832	\$ 1,266,454	\$ 1,111,642	\$ 517,845	\$ 628,521
<b>Contractual Services</b>						
531070	Professional Services	\$ 6,088	\$ 1,400	\$ -	\$ -	\$ -
531090	Lobbyist Services	60,000	60,180	60,000	30,000	120,000
534090	Social Media	182,107	182,333	212,000	20,537	300,000
	Subtotal	\$ 248,195	\$ 243,913	\$ 272,000	\$ 50,537	\$ 420,000
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 3,901	\$ 1,571	\$ 10,000	\$ 1,087	\$ 8,000
540030	Car Allowance	6,000	6,000	6,000	550	-
541000	Communication Services	3,784	15,558	11,500	8,504	17,400
544000	Leased Equipment	3,713	27,023	32,100	24,616	17,500
546030	R&M - Office Equipment	-	11,708	17,500	3,503	33,000
547000	Printing & Binding	887	656	1,000	-	1,000
547010	Printing/Newsletter	97,847	4,411	40,000	220	30,000
	Subtotal	\$ 116,132	\$ 66,927	\$ 118,100	\$ 38,480	\$ 106,900
<b>Commodities</b>						
551000	Office Supplies	\$ 2,667	\$ 1,714	\$ 3,000	\$ 364	\$ 3,500
551010	Computer Operating Supplies	-	2,000	2,000	-	2,000
552000	Gas & Oil	60	4,353	4,000	3,897	7,500
552060	Other Operating Supplies	10,109	3,331	15,000	3,579	18,200
	Subtotal	\$ 12,836	\$ 11,398	\$ 24,000	\$ 7,840	\$ 31,200
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 11,371	\$ 8,170	\$ 10,000	\$ 9,315	\$ 10,000
555000	Conferences & Seminars	5,126	900	7,500	4,038	7,500
554010	Computer Subscriptions	5,914	37,302	48,000	3,648	48,000
554010	Web Page Maintenance	20,936	-	-	-	-
599000	Contingency	403	13,601	4,260	7,841	6,500
	Subtotal	\$ 43,750	\$ 59,973	\$ 69,760	\$ 24,842	\$ 72,000
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ 2,184	\$ 13,039	\$ 4,000	\$ 2,660	\$ 5,600
664080	Office Equipment	29,157	8,866	-	-	-
	Subtotal	\$ 31,341	\$ 21,905	\$ 4,000	\$ 2,660	\$ 5,600
<b>Grants &amp; Aides</b>						
883000	Other Grants and Aides	\$ -	\$ 57,500	\$ 82,500	\$ 82,500	\$ -
	Subtotal	\$ -	\$ 57,500	\$ 82,500	\$ 82,500	\$ -
<b>Total City Manager</b>		<b>\$ 1,422,086</b>	<b>\$ 1,728,070</b>	<b>\$ 1,682,002</b>	<b>\$ 724,704</b>	<b>\$ 1,264,221</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

Office of the City Manager

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 439,923	(1) City Manager, (1) Executive Assistant to the City Manager & (1) Multimedia Specialist
521000	FICA	33,654	Social Security & Medicare taxes
522000	Pension	73,022	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	81,339	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	583	Allocated cost of workers' compensation premiums paid
531090	Lobbyist Services	120,000	Costs associated with retaining a professional lobbyist to foster the City's position at the Federal, State and County level
534090	Social Media	300,000	Costs associated with the Communications Firm fee - includes State of the City
540000	Travel & Per Diem	8,000	Travel and per diem costs associated with attending conferences and seminars for the following organizations: Florida City and County Management Association (FCCMA), International City/County Management Association (ICMA), Miami-Dade City & County Management Association, Miami-Dade City Days & Florida Municipal Communicators Association (FMCA)
541000	Communication Services	17,400	Telephone services for department personnel and services related to the City's PEG Channel
544000	Leased Equipment	17,500	Cost of a leased vehicle for City Manager
546030	R&M - Office Equipment	33,000	Maintenance costs associated with the City's PEG channel & (2) digital signs
547000	Printing & Binding	1,000	Printing costs associated with department projects and needs, i.e. business cards, envelopes
547010	Printing/Newsletter	30,000	Cost of printing various documents, informational newsletters and the annual report to the residents
551000	Office Supplies	3,500	General office supplies for staff, i.e. pens, paper, folders, etc.
551010	Computer Operating Supplies	2,000	Costs associated with computer operating supplies, i.e. printer toner
552000	Gas & Oil	7,500	Costs associated with fuel for City vehicles
552060	Other Operating Supplies	18,200	Costs associated with other items that are not specifically included in other line items, included in this special awards given by the City Manager and Back to School & Teacher Appreciation events at ACES & DSAHS

## City of Aventura

Office of the City Manager

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
554000	Subscriptions & Memberships	10,000	Memberships with the following professional organizations and subscriptions: Florida City & County Manager's Association, Florida Municipal Communicators Association, Interantional City Management Association, Miami-Dade Country League of Cities, Miami-Dade County Management Association & miscellaneous subscriptions
555000	Conferences & Seminars	7,500	Conferences & seminars to keep informed of changing & new developments in the field of City Management, local government & personnel including the following: Florida City & County Manager's Association, Florida League of Cities, Florida Municipal Communicators Association Conference, International City Management Association & miscellaneous management seminars
554010	Computer Subscriptions	48,000	Costs associated with software subscriptions, i.e. maintaing and updating the City's web page and associated online services
599000	Contingency	6,500	Funds for incidental and unexpected items that may come up throughout the year
664010	Computer Equipment <\$5,000	5,600	This project consists of the replacement and upgrade of computer equipment
<b>Total Office of the City Manager</b>		<b>\$ 1,264,221</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Legal Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Legal Department

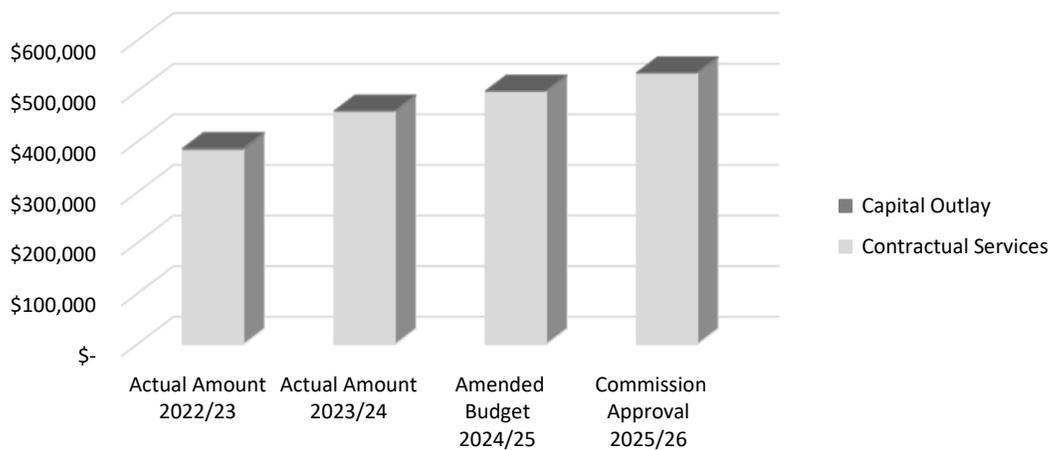
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Legal Department provides legal support and advice to the City Commission, City Manager, Department Directors and advisory boards on all legal issues affecting the City.

Legal Department Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
530000/539999	Contractual Services	\$ 385,484	\$ 460,496	\$ 500,000	\$ 261,439	\$ 535,950
	<b>Total Operating Expenditures</b>	<b>\$ 385,484</b>	<b>\$ 460,496</b>	<b>\$ 500,000</b>	<b>\$ 261,439</b>	<b>\$ 535,950</b>
660000/669999	Capital Outlay	\$ 1,144	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 386,628</b>	<b>\$ 460,496</b>	<b>\$ 500,000</b>	<b>\$ 261,439</b>	<b>\$ 535,950</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Legal Department Fiscal Year 2025/26 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 Measures and Scorecard

	Performance Measures	Legal Objective(s)	City Priority/Goal
<b>WORKLOAD Measures</b>	Positive compliance with all rules and regulations	1, 2 & 4	<b>Financial Stability &amp; Education Service</b>
	Number of documents prepared	1 & 2	
	Litigation is avoided or concluded to the City's satisfaction	1, 2, 3 & 4	
	Number of meetings attended	1 & 4	

## City of Aventura

Legal Department

Fiscal Year 2025/26

00125000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Contractual Services</b>						
531050	Prof. Services - Legal	\$ 385,484	\$ 460,496	\$ 500,000	\$ 261,439	\$ 535,950
	Subtotal	\$ 385,484	\$ 460,496	\$ 500,000	\$ 261,439	\$ 535,950
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ 1,144	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,144	\$ -	\$ -	\$ -	\$ -
	<b>Total Legal</b>	<b>\$ 386,628</b>	<b>\$ 460,496</b>	<b>\$ 500,000</b>	<b>\$ 261,439</b>	<b>\$ 535,950</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

**City of Aventura**

**Legal Department**

**Fiscal Year 2025/26**

**Budget Justifications**

<b>Object Code #</b>	<b>Category</b>	<b>Commission Approval 2025/26</b>	<b>Comment</b>
<b>531050</b>	<b>Prof. Services - Legal</b>	<b>\$ 535,950</b>	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. Additionally, other attorneys the City may utilize throughout the year are included in this line item as well.
<b>Total Legal</b>		<b>\$ 535,950</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**City Clerk's Office**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

City Clerk's Office

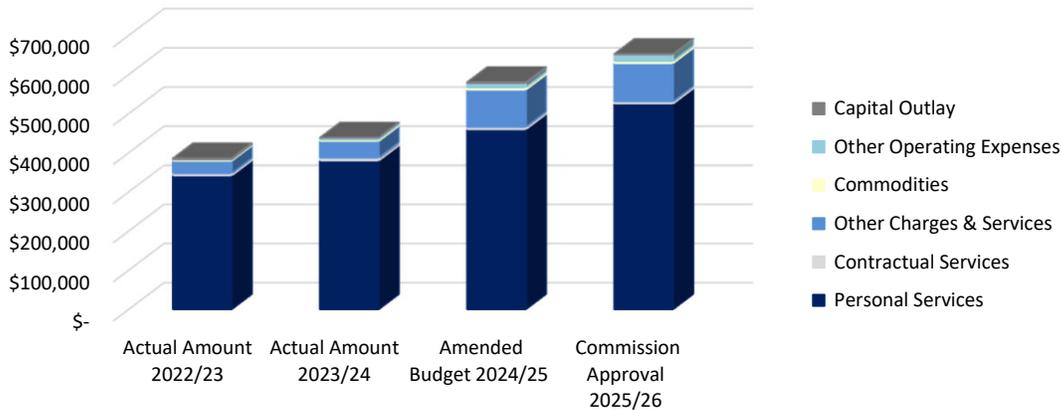
Fiscal Year 2025/26

## Departmental Budget Summary

### Department Description

To record and maintain an accurate record of the official actions of the City Commission and Advisory Boards. The City Clerk serves as the local Elections Supervisor, provides notice of all required meetings, effects legal advertising and responds to public records requests. The City Clerk implements and maintains records management programs and administers the publication and supplement of the City Code, as well as amendments to the City Charter. The Office maintains custody of the City Seal and all City records, assists in the preparation of agenda items, prepares and distributes agenda packages and provides recaps of applicable meetings. Additionally, the Office of the City Clerk provides certain administrative support to the City Commission and assists the City Manager's Office with special projects.

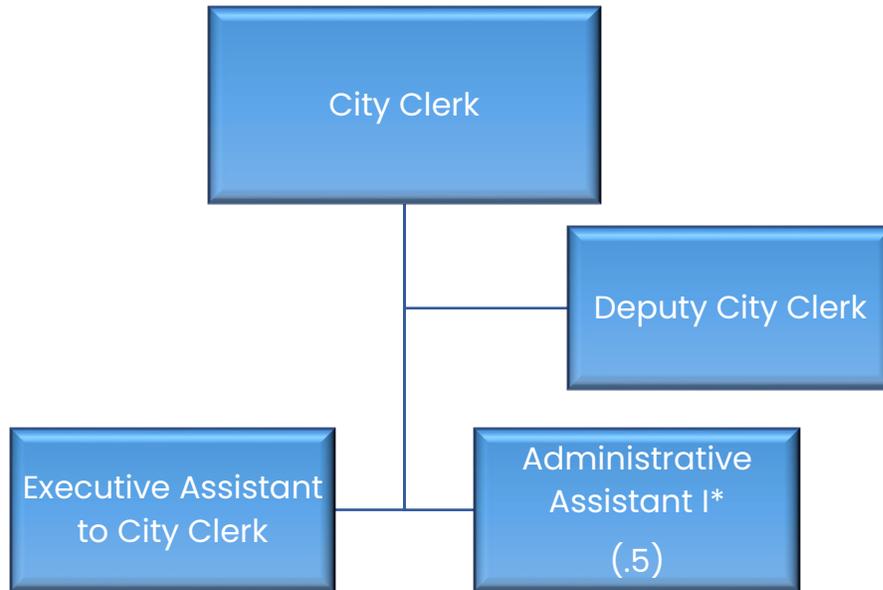
City Clerk's Office Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 341,988	\$ 380,053	\$ 460,120	\$ 201,379	\$ 525,447
530000/539999	Contractual Services	5,398	7,372	5,800	1,115	5,800
540000/549999	Other Charges & Services	32,056	42,629	95,340	23,124	97,540
550000/553999	Commodities	1,700	3,198	5,750	1,196	5,750
554000/599999	Other Operating Expenses	1,541	4,562	10,950	6,434	16,575
	<b>Total Operating Expenditures</b>	<b>\$ 382,683</b>	<b>\$ 437,814</b>	<b>\$ 577,960</b>	<b>\$ 233,248</b>	<b>\$ 651,112</b>
660000/669999	Capital Outlay	\$ 3,078	\$ 853	\$ 2,300	\$ 962	\$ 1,300
	<b>Total Expenditures</b>	<b>\$ 385,761</b>	<b>\$ 438,667</b>	<b>\$ 580,260</b>	<b>\$ 234,210</b>	<b>\$ 652,412</b>

# City Clerk's Office

## Organization Chart



**Budgeted Personnel Allocation Summary**

Position Title	2022/23	2023/24	2024/25	2025/26
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	-	-	1.0	1.0
Executive Assistant to City Clerk	1.0	1.0	1.0	1.0
Administrative Assistant I*	-	0.5	0.5	0.5
<b>Total</b>	<b>2.0</b>	<b>2.5</b>	<b>3.5</b>	<b>3.5</b>

\* Allocated 50% with the Community Services Department

# City of Aventura

City Clerk's Office

Fiscal Year 2025/26

## 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 amendments and approved supplements to same, as well as Resolutions adopted by the City Commission.
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 Measures and Scorecard

	Performance Measures	City Clerk's Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	No. of Sets of Minutes Prepared/Approved	1	58	59	51	55	<b>Service &amp; Financial Stability Education</b>
	No. of Public Notices Prepared/Posted	2	96	103	66	81	
	No. of Legal Advertisements Published	2 & 8	27	32	22	24	
	No. of Ordinances Prepared/Enacted	5	17	21	12	14	
	No. of Resolutions Prepared/Enacted	5	57	88	58	57	
	No. of Welcome Letters Prepared*	4	N/A	N/A	N/A	N/A	
	No. of Agenda Packages Prepared/Distributed/Posted	9	49	55	42	45	
	No. of Agenda Recaps Prepared/Distributed	1	25	32	20	22	
	No. of Proclamations Issued	4	37	34	24	30	
	No. of Records Disposition Per State Law**	3 & 7	170	457	237	288	
	No. of Commission Candidates Qualified for Election**	6	-	8	-	4	

\* No longer done by the City Clerk's Office

\*\* Amount listed in cubic feet

\*\*\* Includes Regular & Special Elections

## City of Aventura

City Clerk's Office

Fiscal Year 2025/26

00120000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 243,982	\$ 268,476	\$ 318,935	\$ 144,257	\$ 368,991
514000	Overtime	2,102	1,653	5,000	571	5,000
521000	FICA	17,079	19,406	24,781	9,840	28,610
522000	Pension	33,572	36,984	46,578	18,486	53,639
523000	Health, Life & Disability	44,702	52,926	64,411	27,901	68,718
524000	Workers' Compensation	551	608	415	324	489
	Subtotal	\$ 341,988	\$ 380,053	\$ 460,120	\$ 201,379	\$ 525,447
<b>Contractual Services</b>						
534100	Records Retention	\$ 2,585	\$ 1,530	\$ 4,500	\$ 1,115	\$ 4,500
534110	Ordinance Codification	2,813	5,842	1,300	-	1,300
	Subtotal	\$ 5,398	\$ 7,372	\$ 5,800	\$ 1,115	\$ 5,800
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ -	\$ 1,557	\$ 2,000	\$ -	\$ 3,000
540030	Car Allowance	6,000	6,000	6,000	3,000	6,000
541000	Communication Services	840	840	840	540	2,040
547000	Printing & Binding	72	1,068	1,500	-	1,500
548060	Legal Advertising	7,672	31,625	50,000	12,539	50,000
549000	Election Expenses	17,472	1,539	35,000	7,045	35,000
	Subtotal	\$ 32,056	\$ 42,629	\$ 95,340	\$ 23,124	\$ 97,540
<b>Commodities</b>						
551000	Office Supplies	\$ 1,700	\$ 2,516	\$ 3,500	\$ 610	\$ 3,500
551010	Computer Operating Supplies	-	-	500	-	500
552060	Other Operating Supplies	-	682	1,750	586	1,750
	Subtotal	\$ 1,700	\$ 3,198	\$ 5,750	\$ 1,196	\$ 5,750
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 1,258	\$ 3,352	\$ 2,050	\$ 150	\$ 3,000
555000	Conferences & Seminars	283	1,148	2,700	150	3,500
554010	Computer Subscriptions	-	62	6,200	6,134	10,075
	Subtotal	\$ 1,541	\$ 4,562	\$ 10,950	\$ 6,434	\$ 16,575
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ 3,078	\$ 853	\$ 2,300	\$ 962	\$ 1,300
	Subtotal	\$ 3,078	\$ 853	\$ 2,300	\$ 962	\$ 1,300
<b>Total City Clerk</b>		<b>\$ 385,761</b>	<b>\$ 438,667</b>	<b>\$ 580,260</b>	<b>\$ 234,210</b>	<b>\$ 652,412</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

City Clerk's Office

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 368,991	(1) City Clerk, (1) Deputy City Clerk, (1) Executive Assistant to City Clerk & (1) Administrative Assistant I (Allocated 50% with the Community Services Department)
514000	Overtime	5,000	Estimated overtime costs
521000	FICA	28,610	Social Security & Medicare taxes
522000	Pension	53,639	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	68,718	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	489	Allocated cost of workers' compensation premiums paid
534100	Records Retention	4,500	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
534110	Ordinance Codification	1,300	Additional costs associated with the official codification of City Ordinances and Charter Amendments not covered by the annual subscription
540000	Travel & Per Diem	3,000	Provides for attendance at the International Institute of Municipal Clerks Conference, Florida Association of City Clerks Conferences, Florida League of Cities Conference, and other professional educational opportunities
540030	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
541000	Communication Services	2,040	Telephone services for department personnel
547000	Printing & Binding	1,500	Costs associated with the preparation of agendas, manuals, and any other necessary published materials
548060	Legal Advertising	50,000	Costs incurred to satisfy legal requirements of Florida State Statutes, the Miami-Dade County Code and the City of Aventura Code
549000	Election Expenses	35,000	Costs associated with the November 3, 2026 Municipal General Election, as well as any special elections scheduled during the fiscal year
551000	Office Supplies	3,500	General supplies for the operation of the City Clerk's Office
551010	Computer Operating Supplies	500	Costs associated with computer supplies, i.e. printer toner
552060	Other Operating Supplies	1,750	Other items not covered under general office supplies

## City of Aventura

City Clerk's Office

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
554000	Subscriptions & Memberships	3,000	Subscriptions for The Miami Herald and other required publications as well as memberships with professional organizations such as but not limited to: Florida Association of City Clerks, International Institute of Municipal Clerks, and the Miami-Dade County Municipal Clerks Association
555000	Conferences & Seminars	3,500	Provides for attendance at the International Institute of Municipal Clerks Conference, Florida Association of City Clerks Conferences, Florida League of Cities Conference, and other professional educational opportunities
554010	Computer Subscriptions	10,075	Costs associated with the subscription service for official codification of City Ordinances and Charter Amendments. Newly included for FY 2025/26 is the costs associated with implementing a Campaign Financing software.
664010	Computer Equipment <\$5,000	1,300	This project consists of the replacement and upgrade of computer equipment
<b>Total City Clerk's Office</b>		<b>\$ 652,412</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Finance Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

Finance Department

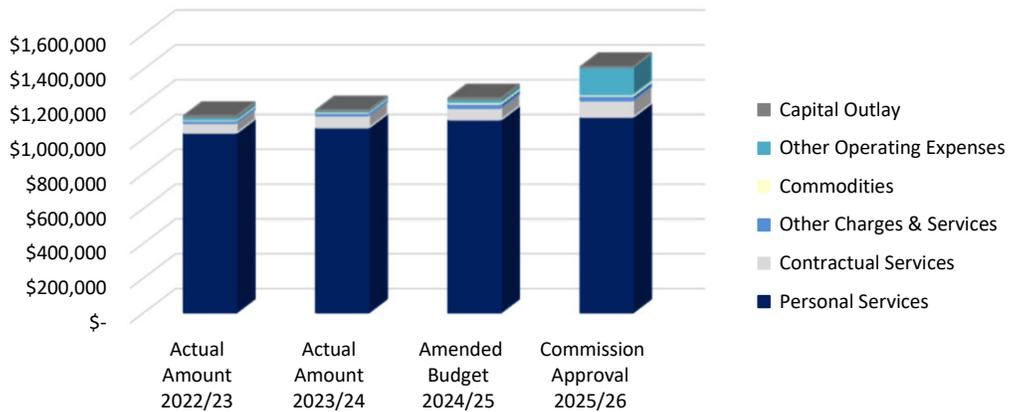
Fiscal Year 2025/26

## Departmental Budget Summary

### Department Description

The Finance Department provides overall financial and support services to the organization which includes accounting, cash management, purchasing, financial planning and budgetary control.

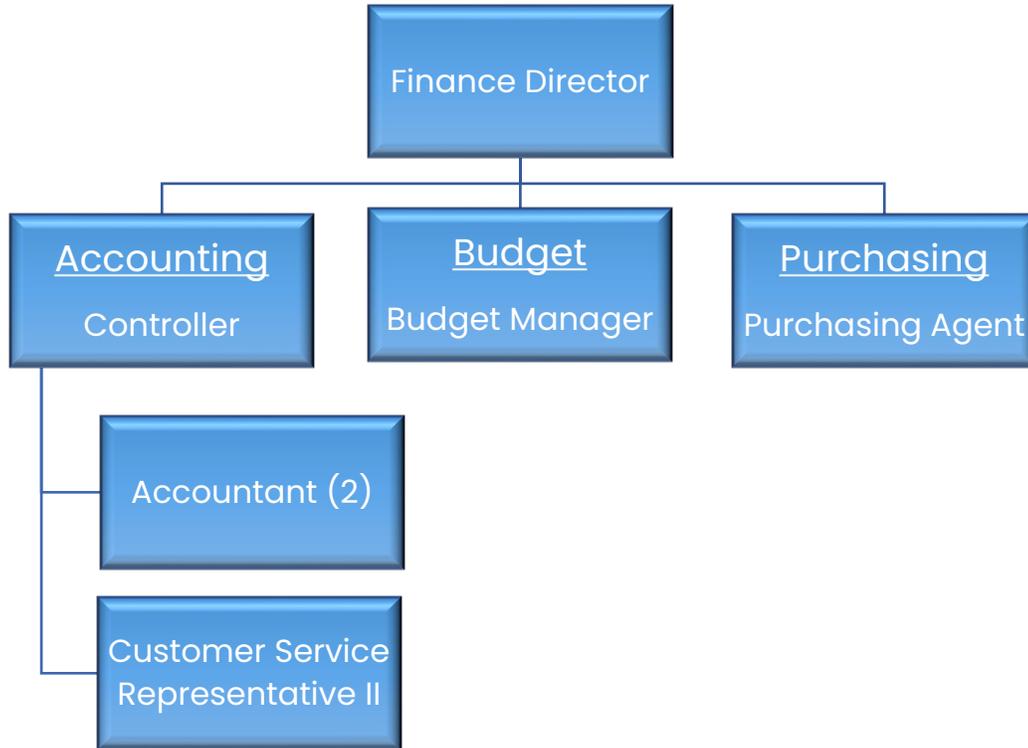
Finance Department Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 1,031,878	\$ 1,062,433	\$ 1,107,967	\$ 526,919	\$ 1,123,041
530000/539999	Contractual Services	55,377	68,650	66,600	23,620	93,700
540000/549999	Other Charges & Services	15,523	15,945	25,460	4,788	28,015
550000/553999	Commodities	3,745	2,147	7,500	1,554	8,250
554000/599999	Other Operating Expenses	16,401	10,837	17,575	8,842	155,415
	<b>Total Operating Expenditures</b>	<b>\$ 1,122,924</b>	<b>\$ 1,160,012</b>	<b>\$ 1,225,102</b>	<b>\$ 565,723</b>	<b>\$ 1,408,421</b>
660000/669999	Capital Outlay	\$ 7,558	\$ 2,999	\$ 6,400	\$ 962	\$ 3,600
	<b>Total Expenditures</b>	<b>\$ 1,130,482</b>	<b>\$ 1,163,011</b>	<b>\$ 1,231,502</b>	<b>\$ 566,685</b>	<b>\$ 1,412,021</b>

# Finance Department

## Organization Chart



**Budgeted Personnel Allocation Summary**

Position Title	2022/23	2023/24	2024/25	2025/26
Finance Director	1.0	1.0	1.0	1.0
Controller	1.0	1.0	1.0	1.0
Budget Manager	1.0	1.0	1.0	1.0
Purchasing Agent	1.0	1.0	1.0	1.0
Accountant	2.0	2.0	2.0	2.0
Customer Service Representative II	1.0	1.0	1.0	1.0
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

# City of Aventura

Finance Department

Fiscal Year 2025/26

Objectives

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

### Performance Measures and Scorecard

	Performance Measures	Finance Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	% of idle funds invested in accordance with policy	1	100%	100%	100%	100%	<b>Service &amp; Financial Stability Education</b>
	Number of Annual Reports issued prior to 3/31	2	1	-	1	1	
	Number of GFOA Awards received	3, 4 & 5	3	3	3	3	
	Number of quarterly reports produced timely	6	4	4	4	4	
	Annually review purchasing procedures	7	2	2	2	2	
	% of purchase orders issued within 2 days	8	98%	98%	99%	99%	
	% of invoices processed within 10 days	9	99%	99%	99%	99%	
	Number of bi-weekly payroll processed timely	10	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 (in collaboration with CSUSA)	4	4	4	4	4	

## City of Aventura

Finance Department

Fiscal Year 2025/26

00130000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 738,356	\$ 762,009	\$ 786,966	\$ 379,521	\$ 810,291
521000	FICA	54,659	55,487	60,203	26,754	61,987
522000	Pension	107,360	107,406	113,530	53,573	116,896
523000	Health, Life & Disability	129,823	135,840	146,245	66,230	132,793
524000	Workers' Compensation	1,680	1,691	1,023	841	1,074
	Subtotal	\$ 1,031,878	\$ 1,062,433	\$ 1,107,967	\$ 526,919	\$ 1,123,041
<b>Contractual Services</b>						
531070	Professional Services	\$ 3,011	\$ 13,033	\$ 4,600	\$ 2,070	\$ 4,600
532000	Professional Services - Auditor	52,366	55,617	62,000	21,550	89,100
	Subtotal	\$ 55,377	\$ 68,650	\$ 66,600	\$ 23,620	\$ 93,700
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 4,604	\$ 6,286	\$ 8,120	\$ 978	\$ 12,675
540030	Car Allowance	6,000	6,000	6,000	3,000	6,000
541000	Communication Services	840	840	840	420	840
547000	Printing & Binding	2,578	2,614	3,500	390	3,500
548060	Advertising	1,501	205	7,000	-	5,000
	Subtotal	\$ 15,523	\$ 15,945	\$ 25,460	\$ 4,788	\$ 28,015
<b>Commodities</b>						
551000	Office Supplies	\$ 2,458	\$ 2,147	\$ 4,000	\$ 1,234	\$ 4,000
551010	Computer Operating Supplies	471	-	2,000	-	2,000
552060	Other Operating Supplies	816	-	1,500	320	2,250
	Subtotal	\$ 3,745	\$ 2,147	\$ 7,500	\$ 1,554	\$ 8,250
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 4,057	\$ 4,160	\$ 5,975	\$ 389	\$ 5,535
555000	Conferences & Seminars	4,844	4,958	6,100	1,315	7,170
554010	Computer Subscriptions	6,500	225	5,000	7,000	142,210
555000	Training	632	1,336	-	-	-
599000	Contingency	368	158	500	138	500
	Subtotal	\$ 16,401	\$ 10,837	\$ 17,575	\$ 8,842	\$ 155,415
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ 3,370	\$ 2,999	\$ 6,400	\$ 962	\$ 3,600
664090	Equipment < \$5,000	4,188	-	-	-	-
	Subtotal	\$ 7,558	\$ 2,999	\$ 6,400	\$ 962	\$ 3,600
<b>Total Finance</b>		<b>\$ 1,130,482</b>	<b>\$ 1,163,011</b>	<b>\$ 1,231,502</b>	<b>\$ 566,685</b>	<b>\$ 1,412,021</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

Finance Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 810,291	(1) Finance Director, (1) Controller, (1) Budget Manager, (1) Purchasing Agent, (2) Accountant & (1) Customer Service Representative II
521000	FICA	61,987	Social Security & Medicare taxes
522000	Pension	116,896	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	132,793	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	1,074	Allocated cost of workers' compensation premiums paid
531070	Professional Services	4,600	The cost related to the transport of the City's bank deposits by an armored courier service
532000	Professional Services - Auditor	89,100	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
540000	Travel & Per Diem	12,675	The costs associated with employees to attend conferences and seminars in order maintain professional designations and to remain current in their respective field: Florida Association of Public Procurement Officer, Florida Government Finance Officers Association, Government Finance Officers Association, National Institute of Governmental Procurement, South Florida Government Finance Officers Association, any other miscellaneous trainings throughout the year and the addition of the Tyler ERP Conference attendance for (2)
540030	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
541000	Communication Services	840	Includes telephone services for department personnel
547000	Printing & Binding	3,500	Printing of various office supplies, i.e. envelopes
548060	Advertising	5,000	Includes the cost of advertising all bid and RFP notices
551000	Office Supplies	4,000	General office supplies for the department
551010	Computer Operating Supplies	2,000	Estimated costs of computer operating supplies that may be needed in the year
552060	Other Operating Supplies	2,250	Operating supplies required for Finance-related equipment and operations. Included in this is funding for supplies for the ERP implementation project and trainings.

## City of Aventura

Finance Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
554000	Subscriptions & Memberships	5,535	Includes the cost to fund memberships to the following 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. Additionally to costs for the following GFOA awards are included in this line item: Certificate of Achievement in Financial Reporting, Distinguished Budget Presentation Award & Popular Annual Financial Report.
555000	Conferences & Seminars	7,170	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 Government Finance Officers Association, Government Finance Officers Association, National Institute of Government Procurement, South Florida Government Finance Officers Association & the addition of the Tyler ERP Conference attendance for (2)
554010	Computer Subscriptions	142,210	Subscription to Debt Book for lease & new ERP system fees
599000	Contingency	500	Funds for incidental and unexpected items that may come up throughout the year
664010	Computer Equipment <\$5,000	3,600	This project consists of the replacement and upgrade of computer equipment
<b>Total Finance</b>		<b>\$ 1,412,021</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Human Resources Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Human Resources Department

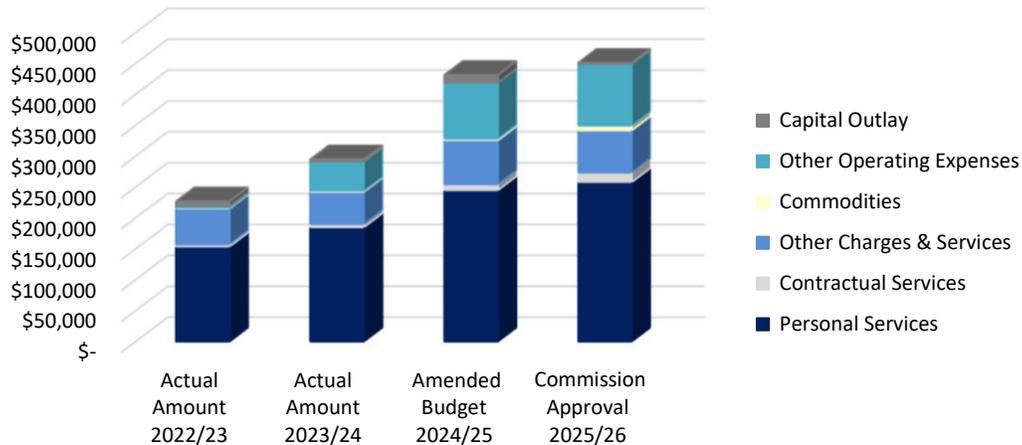
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

Formerly included as part of the Finance Department, the Human Resources Department was created in FY 2022/23 and provides overall financial and support services to the organization which includes personnel management and risk management.

Human Resources Department Trends

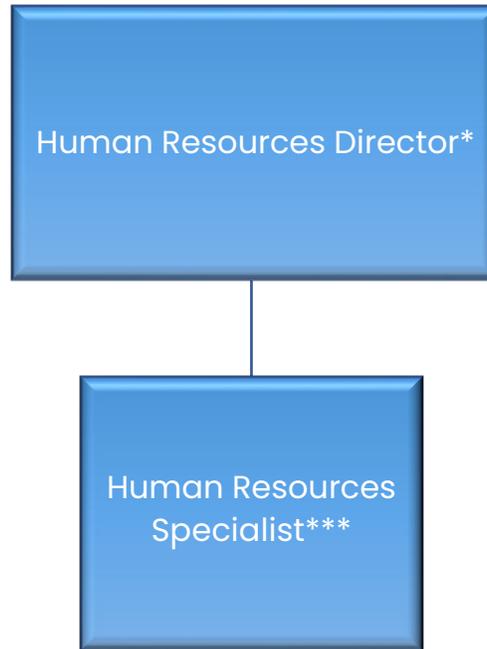


\*Human Resources was budgeted in Finance in FY 2020/21 & FY 2021/22

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 153,713	184,976	\$ 244,822	\$ 115,434	\$ 258,021
530000/539999	Contractual Services	3,544	4,986	9,550	3,750	15,500
540000/549999	Other Charges & Services	57,948	52,449	71,320	31,000	68,220
550000/553999	Commodities	293	1,182	2,500	671	7,500
554000/599999	Other Operating Expenses	3,722	47,625	90,855	80,469	99,600
	<b>Total Operating Expenditures</b>	<b>\$ 219,220</b>	<b>291,218</b>	<b>\$ 419,047</b>	<b>\$ 231,324</b>	<b>\$ 448,841</b>
660000/669999	Capital Outlay	\$ 7,609	\$ 3,568	\$ 12,400	\$ 10,166	\$ 2,300
	<b>Total Expenditures</b>	<b>\$ 226,829</b>	<b>294,786</b>	<b>\$ 431,447</b>	<b>\$ 241,490</b>	<b>\$ 451,141</b>

# Human Resources Department

## Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Human Resources Director*	-	1.0	1.0	1.0
Human Resources Specialist***	-	-	0.5	1.0
Human Resources Assistant	-	-	0.5	-
Human Resources Assistant (P/T)**	-	1.0	-	-
Human Resources Manager	1.0	-	-	-
<b>Total Full-Time</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Total Part-Time</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

\* Human Resources Manager was promoted to Human Resources Director 1/1/2023

\*\* Human Resources Assistant changed to full-time 10/1/2024

\*\*\* Human Resources Assistant reclassified as Human Resources Specialist 4/1/2025

# City of Aventura

## Human Resources

### Fiscal Year 2025/26

#### Objectives

1. Maintain an effective personnel system to allow for timely recruitment and retention of employees.
2. Partner 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. Prepare and maintain the 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 Measures and Scorecard

	Performance Measures	Resources Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	Annual staff development and training	2	5	3	3	3	<b>Education &amp; Service &amp; Financial Stability</b>
	Annually review adequacy of insurance coverage	6	1	1	1	1	
	Employee Engagement Events	1 & 5	16	15	15	15	
	Number of New Hires – Full-time	1 & 4	31	28	29	26	
	Number of New Hires – Part-time	1 & 4	9	14	6	11	
	Workers Comp Claims filed	2, 6 & 7	18	21	20	38	

## City of Aventura

### Human Resources Department

Fiscal Year 2025/26

00135000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 115,918	\$ 142,437	\$ 177,128	\$ 85,144	\$ 189,106
514000	Overtime	-	236	500	-	500
521000	FICA	9,189	11,302	13,589	6,671	14,505
522000	Pension	16,500	18,286	26,150	11,812	28,366
523000	Health, Life & Disability	11,839	12,386	27,225	11,614	25,293
524000	Workers' Compensation	267	329	230	193	251
	Subtotal	\$ 153,713	\$ 184,976	\$ 244,822	\$ 115,434	\$ 258,021
<b>Contractual Services</b>						
531110	Medical Exams - New Employees	\$ 654	\$ 3,673	\$ 4,500	\$ 2,366	\$ 4,500
531070	Professional Services	2,890	1,313	5,050	1,384	11,000
	Subtotal	\$ 3,544	\$ 4,986	\$ 9,550	\$ 3,750	\$ 15,500
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 2,786	\$ 6,080	\$ 7,000	\$ 1,395	\$ 8,500
540030	Car Allowance	4,500	6,000	6,000	3,000	6,000
541000	Communication Services	780	840	1,020	510	1,320
546030	R&M - Office Equipment	7,135	-	-	-	-
547000	Printing & Binding	202	1,406	1,000	124	1,400
548000	Employee Engagement Programs	23,237	27,547	36,000	21,295	36,000
548060	Advertising	19,308	10,576	20,300	4,676	15,000
	Subtotal	\$ 57,948	\$ 52,449	\$ 71,320	\$ 31,000	\$ 68,220
<b>Commodities</b>						
551000	Office Supplies	\$ 293	\$ 1,182	\$ 2,000	\$ 671	\$ 2,000
551010	Computer Operating Supplies	-	-	500	-	500
552060	Other Operating Supplies	-	-	-	-	5,000
	Subtotal	\$ 293	\$ 1,182	\$ 2,500	\$ 671	\$ 7,500
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 782	\$ 1,251	\$ 955	\$ 915	\$ 1,300
555000	Conferences & Seminars	2,845	3,398	5,700	2,490	13,100
554010	Computer Subscriptions	-	42,676	78,000	77,064	84,200
555000	Training	95	-	5,200	-	-
599000	Contingency	-	300	1,000	-	1,000
	Subtotal	\$ 3,722	\$ 47,625	\$ 90,855	\$ 80,469	\$ 99,600
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ -	\$ 2,480	\$ 2,400	\$ 962	\$ 2,300
664080	Equipment >\$5,000	7,609	-	-	-	-
664090	Equipment <\$5,000	-	1,088	10,000	9,204	-
	Subtotal	\$ 7,609	\$ 3,568	\$ 12,400	\$ 10,166	\$ 2,300
<b>Total Human Resources</b>		<b>\$ 226,829</b>	<b>\$ 294,786</b>	<b>\$ 431,447</b>	<b>\$ 241,490</b>	<b>\$ 451,141</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

### Human Resources Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 189,106	(1) Human Resources Director & (1) Human Resources Specliast
514000	Overtime	500	Estimated overtime costs
521000	FICA	14,505	Social Security & Medicare taxes
522000	Pension	28,366	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	25,293	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	251	Allocated cost of workers' compensation premiums paid
531110	Medical Exams - New Employees	4,500	Background screenings and pre-employment drug testing
531070	Prof. Services	11,000	Cost related to contracting a temporary human resources assistant for events and scanning projects as well as the administrative fee for the City's Flexible Spending Account (FSA) plan & COBRA administration
540000	Travel & Per Diem	8,500	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, Public Risk Management Conference, Society for Human Resources Management National Conference, Public Service Human Resources Association Conference, NEOGOV Conference & the addition of the Tyler ERP Conference
540030	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
541000	Communication Services	1,320	Telephone services for department personnel
547000	Printing & Binding	1,400	Printing of flyers for employee events and business cards
548000	Employee promotional events	36,000	Cost of engagement programs for City employees: Employee Appreciation Day, Employee Health fair, Employee Outing, Halloween Employee Event, Holiday Luncheon, Intern Appreciation Luncheon, Recruitment Promo Items, Take Your Child to Work Day & Thanksgiving Luncheon
548060	Advertising	15,000	Cost of advertising employment opportunity notices and fees to attend job fairs
551000	Office Supplies	2,000	General office supplies
551010	Computer Operating Supplies	500	Costs of toner and other computer supplies

## City of Aventura

### Human Resources Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
552060	Other Operating Supplies	5,000	Costs associated with food for ERP implementation and trainings
554000	Subscriptions & Memberships	1,300	Cost to fund memberships and subscriptions to professional organizations for department personnel: Florida Public Human Resources Association, Inc., Greater Miami Society for Human Resources, Human Resources Association of Broward County, International Public Management Association for Human Resources & Society for Human Resources Management
555000	Conferences & Seminars	13,100	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, Society for Human Resource Management National Conference, NEOGOV conference & other personnel related conferences & seminars. Included in this amount is the addition of the Tyler ERP Conference and staff training; leadership training initiatives.
554010	Computer Subscriptions	84,200	Costs related to the hosted application used by Human Resources to automate recruitment, onboarding, forms, performance management process, learning management software subscription as well as costs for pre-employment testing suite and GovInvest - a subscription based service for salary comparisons
599000	Contingency	1,000	Funds for incidental and unexpected items that may come up throughout the year
664010	Computer Equipment <\$5,000	2,300	This project consists of the replacement and upgrade of computer equipment
<b>Total Human Resources</b>		<b>\$ 451,141</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



# **Information Technology Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Information Technology Department

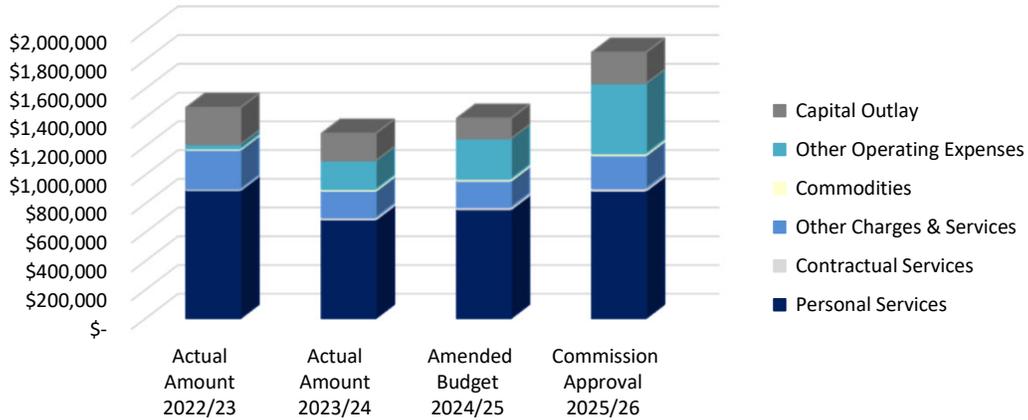
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Information Technology Department provides a secure computing environment that allows for efficient processing of City related business.

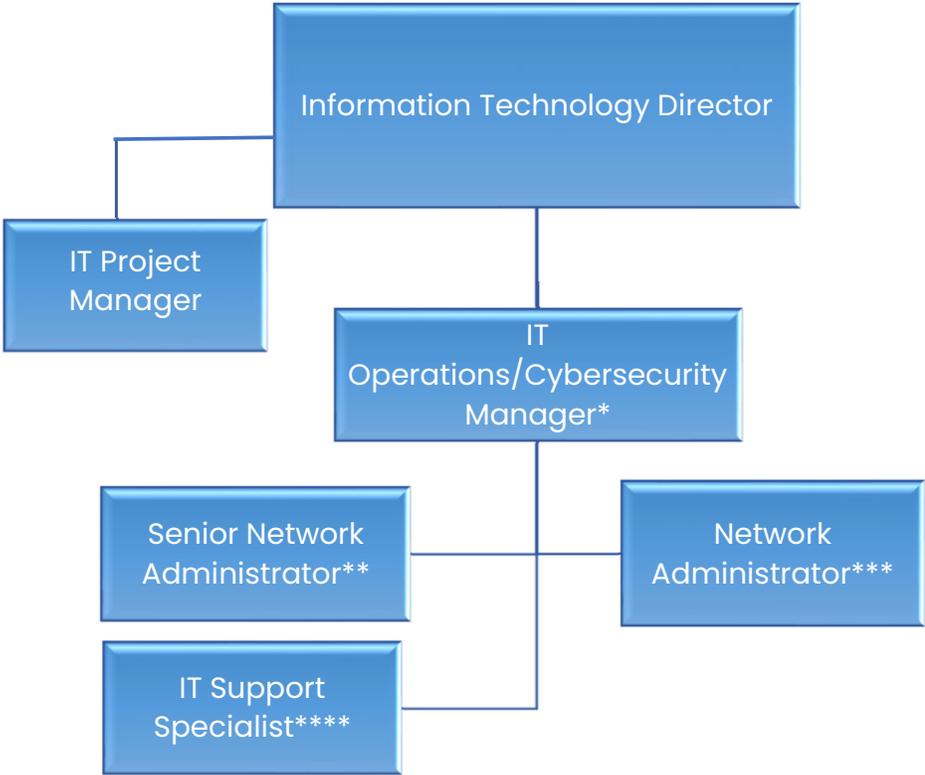
Information Technology Department Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 891,710	\$ 686,791	\$ 758,279	\$ 409,334	\$ 887,634
530000/539999	Contractual Services	7,223	14,458	15,000	3,192	17,000
540000/549999	Other Charges & Services	273,546	185,410	183,760	83,885	228,900
550000/553999	Commodities	7,550	10,503	12,000	3,803	12,000
554000/599999	Other Operating Expenses	31,405	200,774	281,500	57,489	488,900
	<b>Total Operating Expenditures</b>	<b>\$ 1,211,434</b>	<b>\$ 1,097,936</b>	<b>\$ 1,250,539</b>	<b>\$ 557,703</b>	<b>\$ 1,634,434</b>
660000/669999	Capital Outlay	\$ 255,266	\$ 188,644	\$ 141,000	\$ 6,310	\$ 216,000
	<b>Total Expenditures</b>	<b>\$ 1,466,700</b>	<b>\$ 1,286,580</b>	<b>\$ 1,391,539</b>	<b>\$ 564,013</b>	<b>\$ 1,850,434</b>

# Information Technology Department

## Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Information Technology Director	1.0	1.0	1.0	1.0
Assistant IT Director	-	1.0	-	-
IT Operations/Cybersecurity Manager*	1.0	-	1.0	1.0
Senior Network Administrator**	1.0	1.0	1.0	1.0
Network Administrator***	1.0	1.0	1.0	1.0
IT Project Manager	-	-	1.0	1.0
IT Support Specialist****	1.0	1.0	1.0	1.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>

\* IT Operations Manager renamed during FY 2023/24 to add Cybersecurity  
 \*\* Network Administrator II renamed during FY 2023/24 to Senior Network Administrator  
 \*\*\*Network Administrator I renamed during FY 2023/24 to Network Administrator  
 \*\*\*\*IT Support/Project Specialist renamed during FY 2023/24 to IT Support Specialist

# City of Aventura

## Information Technology

Fiscal Year 2025/26

### Objectives

1. Provide a secure computer network for applications, sharing of common files, email, etc. for City staff.
2. Provide a central computer system that serves the information management needs of all departments.
3. Provide help desk support and services to all City staff.
4. Develop a 3 to 5-year replacement cycle for computing equipment.
5. Expand E-Government applications and services.
6. Provide training on computer applications and computer-related topics.

### Performance Measures and Scorecard

	Performance Workload Indicators	Technology Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	% of time computer network is operational	4	99%	99%	99%	99%	<b>Service &amp; Financial Stability Education</b>
	% of time ACES computer network is operational	4	99%	99%	N/A	N/A	
	Number of workstations supported	3, 5, 6 & 8	1,690	1,600	300	300	
	Number of physical servers supported	1, 2 & 4	20	20	16	16	
	Number of virtual servers supported	1, 2 & 4	44	46	48	48	
	Number of help desk support cases	5	6,111	4,482	4,500	4,500	
	Number of training sessions held	8	4	8	15	8	

## City of Aventura

### Information Technology Department

Fiscal Year 2025/26

00140000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 660,410	\$ 477,941	\$ 523,322	\$ 286,465	\$ 611,041
521000	FICA	44,388	35,921	40,034	21,462	46,745
522000	Pension	76,293	67,136	74,758	37,151	87,083
523000	Health, Life & Disability	109,158	104,720	119,485	63,620	141,955
524000	Workers' Compensation	1,461	1,073	680	636	810
	Subtotal	\$ 891,710	\$ 686,791	\$ 758,279	\$ 409,334	\$ 887,634
<b>Contractual Services</b>						
531070	Professional Services	\$ 7,223	\$ 14,458	\$ 15,000	\$ 3,192	\$ 17,000
	Subtotal	\$ 7,223	\$ 14,458	\$ 15,000	\$ 3,192	\$ 17,000
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 5,119	\$ 3,621	\$ 9,000	\$ 780	\$ 9,000
540030	Car Allowance	4,870	5,760	6,000	3,000	6,000
541000	Communication Services	7,344	6,521	8,260	3,620	8,400
546030	R&M - Office Equipment	256,141	169,139	160,000	76,485	205,000
547000	Printing & Binding	72	369	500	-	500
	Subtotal	\$ 273,546	\$ 185,410	\$ 183,760	\$ 83,885	\$ 228,900
<b>Commodities</b>						
551000	Office Supplies	\$ 808	\$ 1,290	\$ 2,000	\$ 236	\$ 2,000
551010	Computer Operating Supplies	6,742	9,213	10,000	3,567	10,000
	Subtotal	\$ 7,550	\$ 10,503	\$ 12,000	\$ 3,803	\$ 12,000
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 920	\$ 300	\$ 1,400	\$ 425	\$ 1,400
555000	Conferences & Seminars	828	2,019	2,300	74	9,500
554010	Computer Subscriptions	-	193,294	271,300	54,594	478,000
554010	Email Hosting Services	25,661	-	-	-	-
555000	Training	3,996	5,161	6,500	2,396	-
	Subtotal	\$ 31,405	\$ 200,774	\$ 281,500	\$ 57,489	\$ 488,900
<b>Capital Outlay</b>						
664000	Computer Equipment >\$5,000	\$ 249,301	\$ 182,810	\$ 135,000	\$ 6,310	\$ 210,000
664010	Computer Equipment <\$5,000	5,965	5,834	6,000	-	6,000
	Subtotal	\$ 255,266	\$ 188,644	\$ 141,000	\$ 6,310	\$ 216,000
<b>Total Information Technology</b>		<b>\$ 1,466,700</b>	<b>\$ 1,286,580</b>	<b>\$ 1,391,539</b>	<b>\$ 564,013</b>	<b>\$ 1,850,434</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

### Information Technology Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 611,041	(1) Information Technology Director, (1) IT Operations/Cybersecurity Manager, (1) Senior Network Administrator, (1) Network Administrator, (1) IT Project Manager & (1) IT Support Specialist
521000	FICA	46,745	Social Security & Medicare taxes
522000	Pension	87,083	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	141,955	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	810	Allocated cost of workers' compensation premiums paid
531070	Professional Services	17,000	Costs associated with utilizing professional services for the City's technology, security and applications
540000	Travel & Per Diem	9,000	Costs associated with employee attendance at conferences and seminars to maintain professional expertise, including Central Square User Training, Educational Technology Conference, FDLE CJIS Training Symposium, Florida Local Government Information Systems Association, and others.
540030	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
541000	Communication Services	8,400	Telephone and wireless data access for department personnel
546030	R&M - Office Equipment	205,000	Maintenance and support for hardware and associated software, alongside other significant hardware maintenance contracts, including networking equipment, security solutions, and backup solutions
547000	Printing & Binding	500	Costs associated with printing items for department, i.e. business cards & training posters
551000	Office Supplies	2,000	Office supplies for staff
551010	Computer Operating Supplies	10,000	Cost of minor supplies such as UPS, eternal storage, multi-factor authentication tokens, Webcams, Printers & etc. to maintain existing systems
554000	Subscriptions & Memberships	1,400	Memberships with professional organizations and subscriptions: Florida Association of Educational Data Systems, Florida Local Government Information Systems Association & technical resource subscriptions
555000	Conferences & Seminars	9,500	Funding to keep informed of changing and new developments in the field of local government information technology, communications and personnel as follows: Central Square User Training Conferences, Educational Technology Conferences, FDLE CJIS Training Symposium, Florida Local Government Information Systems Association & other computer related courses for certification and seminars

## City of Aventura

Information Technology Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
554010	Computer Subscriptions	478,000	Ongoing costs arising from the industry's transition from a perpetual licensing model to a subscription model, including expenses for email, spam filtering, virus protection, and cloud workload backups for City staff.
664000	Computer Equipment >\$5,000	210,000	This project consists of purchasing new and replacement computer hardware and software including: - Data Storage - Servers/Security/UPS/Switches - Upgrade Phone System
664010	Computer Equipment <\$5,000	6,000	This project consists of the replacement and upgrade of computer equipment
<b>Total Information Technology</b>		<b>\$ 1,850,434</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Police Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

Police Department

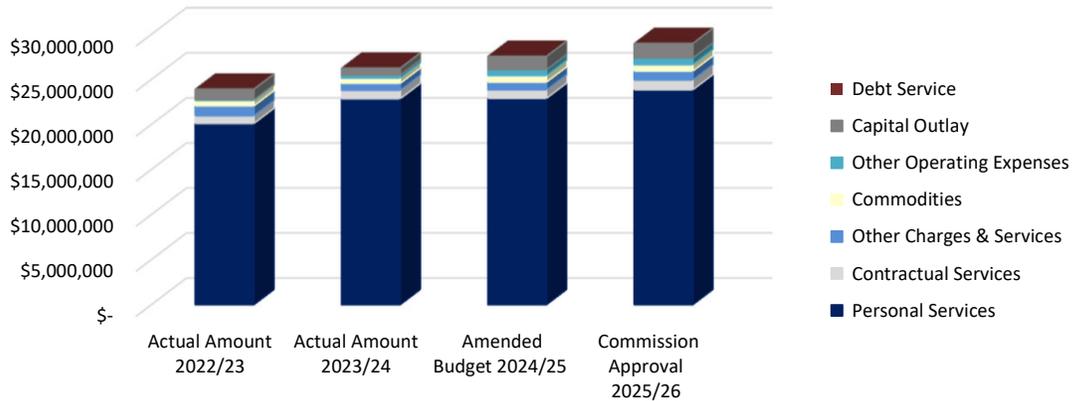
Fiscal Year 2025/26

## Departmental Budget Summary

### Department Description

The Police Department is professional, full service and community-oriented. The Department responds to all calls for service in a timely and professional manner and ensures that all crimes are thoroughly investigated and those who are arrested are successfully prosecuted. The Police Department interacts with the community and creates partnerships that enhance law enforcement, crime prevention and quality of life issues.

### Police Department Trends



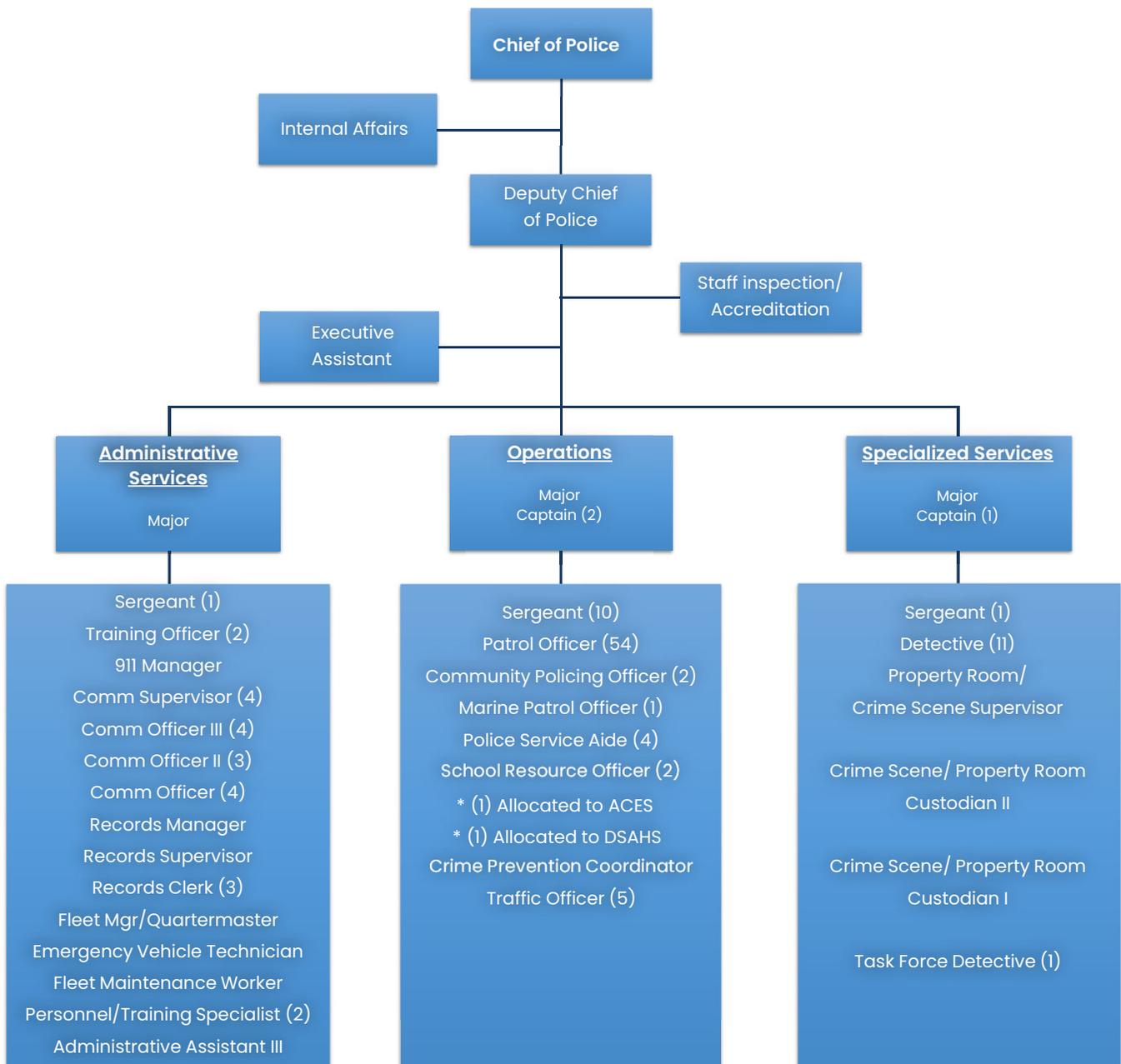
Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 20,115,787	\$ 22,860,777	\$ 22,906,654	\$ 11,422,301	\$ 23,851,359
530000/539999	Contractual Services	851,986	933,472	930,000	418,570	1,087,000
540000/549999	Other Charges & Services	1,107,401	782,646	867,850	540,423	995,930
550000/553999	Commodities	585,000	568,106	717,500	378,900	692,500
554000/599999	Other Operating Expenses	71,693	329,540	656,340	316,174	756,500
	<b>Total Operating Expenditures</b>	<b>\$ 22,731,867</b>	<b>\$ 25,474,541</b>	<b>\$ 26,078,344</b>	<b>\$ 13,076,368</b>	<b>\$ 27,383,289</b>
660000/669999	Capital Outlay	\$ 1,177,870	\$ 763,488	\$ 1,470,669	\$ 442,655	\$ 1,596,000
770000/779999	Debt Service	68,627	68,627	68,630	-	68,630
	<b>Total Expenditures</b>	<b>\$ 23,978,364</b>	<b>\$ 26,306,656</b>	<b>\$ 27,617,643</b>	<b>\$ 13,519,023</b>	<b>\$ 29,047,919</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# Police Department Organization Chart



# Police Department

## Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Chief of Police	1.0	1.0	1.0	1.0
Deputy Chief of Police	-	-	1.0	1.0
Major	3.0	3.0	3.0	3.0
Captain	5.0	5.0	3.0	3.0
Sergeant	13.0	13.0	12.0	12.0
Detective	12.0	12.0	12.0	12.0
Police Officer	60.0	61.0	66.0	66.0
Crime Prevention Coordinator	1.0	1.0	1.0	1.0
Property Room/Crime Scene Supervisor	1.0	1.0	1.0	1.0
Crime Scene/Property Room Custodian II	1.0	1.0	1.0	1.0
Crime Scene/Property Room Custodian I	1.0	1.0	1.0	1.0
Police Service Aide	4.0	4.0	4.0	4.0
Records Manager	1.0	1.0	1.0	1.0
Records Clerk	3.0	3.0	3.0	3.0
Public Records Specialist*	1.0	1.0	-	-
Records Supervisor			1.0	1.0
911 Manager	1.0	1.0	1.0	1.0
Police Communication Supervisor	4.0	4.0	4.0	4.0
Police Communication Officer III	4.0	4.0	4.0	4.0
Police Communication Officer II	1.0	3.0	3.0	3.0
Police Communication Officer	6.0	4.0	4.0	4.0
Executive Assistant	1.0	1.0	1.0	1.0
Administrative Assistant III	1.0	1.0	1.0	1.0
Personnel & Training Specialist	2.0	2.0	2.0	2.0
Fleet Manager/Quartermaster	1.0	1.0	1.0	1.0
Emergency Vehicle Technician	1.0	1.0	1.0	1.0
Fleet Maintenance Worker	1.0	1.0	1.0	1.0
<b>Total</b>	<b>130.0</b>	<b>131.0</b>	<b>134.0</b>	<b>134.0</b>

\* Public Records Specialist was reclassified to Records Supervisor in FY 2024/25

# City of Aventura

## Police Department

Fiscal Year 2025/26

### 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.

# City of Aventura

## Police Department Fiscal Year 2025/26 Objectives

### 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 Measures and Scorecard

	Performance Workload Indicators	Police Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	Man-hours assigned to traffic flow issues	6	12,200	12,480	12,480	12,480	<b>Safety &amp; Security Education Service &amp; Financial Stability &amp; Culture &amp; Recreation</b>
	Progress toward National Re-accreditation	3	100%	100%	100%	100%	
	Personnel hired	1	12	14	14	15	
	Community programs	4 & 5	22	35	28	25	
	Community presentations	4 & 5	15	8	8	8	
	Community involvement activities	4 & 5	20	22	22	22	
	Man hours assigned to School Resources	2	4,500	4,500	4,500	4,500	
	Calls for service	7	18,968	20,792	19,716	19,716	
	Arrests	3 & 6	979	965	734	734	
	Accidents	6	1,775	1,704	1,728	1,728	
	Traffic citations	6	6,892	5,722	5,218	5,218	
	Parking citations issued	6	1,620	970	670	670	
	Part 1 crimes reported	N/A	1,827	1,841	1,650	1,650	
	Customer service surveys	4 & 5	750	700	750	800	

## City of Aventura

Police Department

Fiscal Year 2025/26

00145000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 11,481,722	\$ 12,183,723	\$ 13,131,072	\$ 6,345,714	\$ 13,037,052
514020	Court Time	96,103	113,378	90,000	48,789	90,000
514000	Overtime	1,597,698	1,825,166	1,200,000	1,167,953	1,200,000
514010	Holiday Pay	243,109	115,047	275,000	-	275,000
514030	Extra Duty Detail	539,150	519,704	450,000	371,464	450,000
515000	Police Incentive Pay	76,277	72,207	76,560	42,807	72,120
521000	FICA	1,023,068	1,037,449	1,164,531	554,293	1,188,669
522000	Pension	2,481,418	4,328,287	3,692,747	1,439,376	4,778,692
523000	Health, Life & Disability	2,062,630	2,153,415	2,486,311	1,176,272	2,415,504
524000	Workers' Compensation	514,612	512,401	340,433	275,633	344,322
	<b>Subtotal</b>	<b>\$ 20,115,787</b>	<b>\$ 22,860,777</b>	<b>\$ 22,906,654</b>	<b>\$ 11,422,301</b>	<b>\$ 23,851,359</b>
<b>Contractual Services</b>						
531100	Temporary Staff	\$ 45,151	\$ 61,481	\$ -	\$ 57,165	\$ -
531110	Medical Exams	13,991	18,950	50,000	4,811	40,000
531120	Traffic Safety Program	740,253	830,588	800,000	322,657	842,000
531070	Professional Services	40,000	4,347	40,000	4,164	40,000
531150	Recruiting & Hiring Expense	12,591	18,106	40,000	29,773	40,000
534070	TVMS Maintenance	-	-	-	-	125,000
	<b>Subtotal</b>	<b>\$ 851,986</b>	<b>\$ 933,472</b>	<b>\$ 930,000</b>	<b>\$ 418,570</b>	<b>\$ 1,087,000</b>
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 21,714	\$ 15,342	\$ 35,000	\$ 10,539	\$ 42,000
540020	Administrative Expenses	21,565	10,084	30,000	6,663	25,000
541000	Communication Services	135,629	181,387	156,950	129,064	197,000
542000	Postage	4,120	2,884	4,500	3,600	4,500
544000	Leased Equipment	56,247	15,926	41,400	4,376	96,400
544000	Copy Machine Costs	841	1,452	5,000	548	-
546000	R&M - Vehicles	328,970	342,431	400,000	218,572	350,000
546020	R&M - Equipment	383,095	209,402	190,000	165,142	277,530
546030	R&M - Office Equipment	149,939	-	-	-	-
547000	Printing & Binding	5,281	3,738	5,000	1,919	3,500
	<b>Subtotal</b>	<b>\$ 1,107,401</b>	<b>\$ 782,646</b>	<b>\$ 867,850</b>	<b>\$ 540,423</b>	<b>\$ 995,930</b>
<b>Commodities</b>						
551000	Office Supplies	\$ 10,594	\$ 9,994	\$ 15,000	\$ 10,078	\$ 15,000
551010	Computer Operating Supplies	10,717	1,040	16,000	801	16,000
552000	Gas & Oil	326,942	296,695	350,000	180,713	325,000
552010	Uniforms	42,945	46,309	65,000	20,561	65,000
552020	Uniform Allowance	79,000	79,784	85,000	40,587	85,000
552040	Photography	667	678	1,500	-	1,500
552030	Ammunition	46,448	52,618	75,000	55,292	75,000
552060	Investigative Expense	16,885	17,851	30,000	5,929	-
552060	Other Operating Supplies	50,802	63,137	80,000	64,939	110,000
	<b>Subtotal</b>	<b>\$ 585,000</b>	<b>\$ 568,106</b>	<b>\$ 717,500</b>	<b>\$ 378,900</b>	<b>\$ 692,500</b>
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 7,293	\$ 9,456	\$ 10,000	\$ 3,145	\$ 21,000
554000	CALEA Accreditation	4,770	4,595	20,000	4,595	-
555010	Educational Assistance	4,089	3,050	3,500	3,208	4,500
554010	Computer Subscriptions	2,040	264,811	492,840	260,844	610,000
555000	Training	53,501	47,628	130,000	44,382	121,000
	<b>Subtotal</b>	<b>\$ 71,693</b>	<b>\$ 329,540</b>	<b>\$ 656,340</b>	<b>\$ 316,174</b>	<b>\$ 756,500</b>

**City of Aventura**

Police Department

Fiscal Year 2025/26

00145000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Capital Outlay</b>						
662030	Buildings	\$ -	\$ -	\$ 70,000	\$ 41,725	\$ -
664000	Computer Equipment >\$5,000	-	14,978	34,000	13,238	9,000
664010	Computer Equipment <\$5,000	130,281	191,535	176,965	13,654	108,000
664070	Radio Purchase & Replacement	25,916	79,891	5,000	-	228,000
664080	Equipment >\$5,000	302,376	49,203	546,204	205,333	638,400
664090	Equipment <\$5,000	-	-	55,500	-	12,600
664120	Vehicles	719,297	427,881	583,000	168,705	600,000
		<b>\$ 1,177,870</b>	<b>\$ 763,488</b>	<b>\$ 1,470,669</b>	<b>\$ 442,655</b>	<b>\$ 1,596,000</b>
<b>Debt Service</b>						
771000	Principal Payments	\$ 64,479	\$ 53,516	\$ 56,950	\$ -	\$ 60,605
772000	Interest Payments	4,148	15,111	11,680	-	8,025
	<b>Subtotal</b>	<b>\$ 68,627</b>	<b>\$ 68,627</b>	<b>\$ 68,630</b>	<b>\$ -</b>	<b>\$ 68,630</b>
	<b>Total Police</b>	<b>\$ 23,978,364</b>	<b>\$ 26,306,656</b>	<b>\$ 27,617,643</b>	<b>\$ 13,519,023</b>	<b>\$ 29,047,919</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

Police Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 13,037,052	(1) Chief of Police, (1) Deputy Chief of Police, (3) Majors, (3) Captain, (12) Sergeant, (12) Detective, (66) Police Officer, (1) Crime Prevention Coordinator, (1) Property Room/Crime Scene Supervisor, (1) Crime Scene/Property Room Custodian II, (1) Crime Scene/Property Room Custodian I, (4) Police Service Aide, (1) Records Manager, (3) Records Clerk, (1) Records Supervisor, (1) 911 Manager, (4) Communication Supervisor, (4) Communication Officer III, (3) Communication Officer II, (4) Communication Officer, (1) Executive Assistant, (1) Administrative Assistant III, (2) Personnel & Training Specialist, (1) Fleet Manager/Quartermaster, (1) Emergency Vehicle Technician & (1) Fleet Maintenance Worker
514020	Court Time	90,000	Overtime and standby court time
514000	Overtime	1,200,000	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
514010	Holiday Pay	275,000	Estimated costs with funding holiday pay for shift employees
514030	Extra Duty Detail	450,000	Estimated costs associated with off duty details provided to the City's businesses and condominium associations. This is offset by the Police Detail Billing Revenue (3421100)
515000	Police Incentive Pay	72,120	Mandated by the State of Florida for rewarding sworn personnel who have obtained additional education
521000	FICA	1,188,669	Social Security & Medicare taxes
522000	Pension	4,778,692	Actuarially calculated contribution that the City is required to contribute to fund the benefits paid to the retirees of the Police Retirement Plan & the estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	2,415,504	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	344,322	Allocated cost of workers' compensation premiums paid
531110	Medical Exams	40,000	All police officers are required to have a physical exam prior to employment or as required per departmental policy for specialized units, included in this is Blue Line Counseling
531120	Traffic Safety Program	842,000	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
531070	Professional Services	40,000	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
531150	Recruiting & Hiring Expense	40,000	Department recruitment of personnel

## City of Aventura

Police Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
534070	TMVS Maintenance	125,000	Operating costs associated with maintaining the Traffic Video Monitoring System ("TVMS")
540000	Travel & Per Diem	42,000	Travel and other expenses associated with employees on City business/training
540020	Administrative Expenses	25,000	Awards, Officer/Civilian of the Year ceremony, employee plaques and other expenses not directly tied to a specific function or account
541000	Communication Services	197,000	Mobile phones, cellular lines for data transmission, vehicle GPS, computer system communications and other communication devices
542000	Postage	4,500	Estimated costs for mailing of correspondence & certified mail
544000	Leased Equipment	96,400	Covers costs for leased equipment and the rental of two (2) beds at Camillus House for the year
546000	R&M - Vehicles	350,000	Costs associated with the repair and maintenance of department vehicles, including preventative maintenance, damage repair and replacement of worn and/or broken parts not covered under warranty
546020	R&M - Equipment	277,530	Repair and maintenance of Police Department radios, computers, GPS systems, LPR system, In Car Video and other equipment
547000	Printing & Binding	3,500	Printing of materials for the police department used in official police or City business, i.e. business cards & letterhead
551000	Office Supplies	15,000	Office supplies i.e., copy paper, folders, staples, etc.
551010	Computer Operating Supplies	16,000	Costs associated with computer operating supplies i.e., printer ink, batteries, toner, etc.
552000	Gas & Oil	325,000	Costs associated with fuel for City vehicles and vessel(s)
552010	Uniforms	65,000	Uniforms and accessories worn by both police and civilian personnel of the Police Department
552020	Uniform Allowance	85,000	Each employee required to wear a uniform receives an allowance for uniform maintenance and cleaning, this is paid 50% in October and 50% in April each fiscal year
552040	Photography	1,500	Supplies for crime scene or other department related photos
552030	Ammunition	75,000	Tasers, ammunitions, duty and training ammo for police officer use
552060	Operating Supplies	110,000	Supplies and items needed for the daily operation of the Police Department. Included in this line item are costs associated with the Detectives in Specialized Services and Crime Scene to complete criminal investigations, crime scene processing and transcription of taped statements.

## City of Aventura

Police Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
554000	Subscriptions & Memberships	21,000	Costs associated with this line item are subscriptions to professional journals, and membership in professional and regional law enforcement organizations. Also included in this line item are Costs associated with the Department becoming nationally accredited with the Commission on Accreditation for Law Enforcement Agencies ("CALEA").
555010	Educational Assistance	4,500	Reimbursement for employees up to 75% of the state tuition rate for college courses and/or college degrees that are related to their job functions
554010	Computer Subscriptions	610,000	OSSI, BWC and other software maintenance and upgrades
555000	Training	121,000	Supervisory Leadership Training, Police Academy Training, CALEA conference and maintaining state standards
664000	Computer Equipment >\$5,000	9,000	This project consists of: - Replace (1) Server(s)
664010	Computer Equipment <\$5,000	108,000	This project consists of: - Computer Upgrades - (20) Desktop Computers - (6) Desktop Scanners - (1) Laser Printer - Replace (25) Mobile Laptops - (20) Vehicle Printers
664070	Radio Purchase & Replacement	228,000	This project consists of: - E911 Equipment Upgrade - Radio Equipment - Upgrade Tower Equipment - Replace (15) Mobile Radios
664080	Equipment >\$5,000	638,400	This project consists of: - Dive Team Equipment for (3) Individual Divers - Boat (Full Cost - City Portion will be half for Grant Match) - Replace (12) Vehicle Equipment - Transition to (100) new Body Worn Cameras/ In Car Video Systems
664090	Equipment <\$5,000	12,600	This project consists of: - (6) Dispatch 24 HR Chairs - Diver Team Surface Communication Module
664120	Vehicles	600,000	This project consists of: - Replace (12) Patrol Vehicles
771000	Principal Payments	60,605	Lease principal payment as required by GASB 87
772000	Interest Payments	8,025	Lease interest payment as required by GASB 87
<b>Total Police</b>		<b>\$ 29,047,919</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
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**Community Development Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Community Development

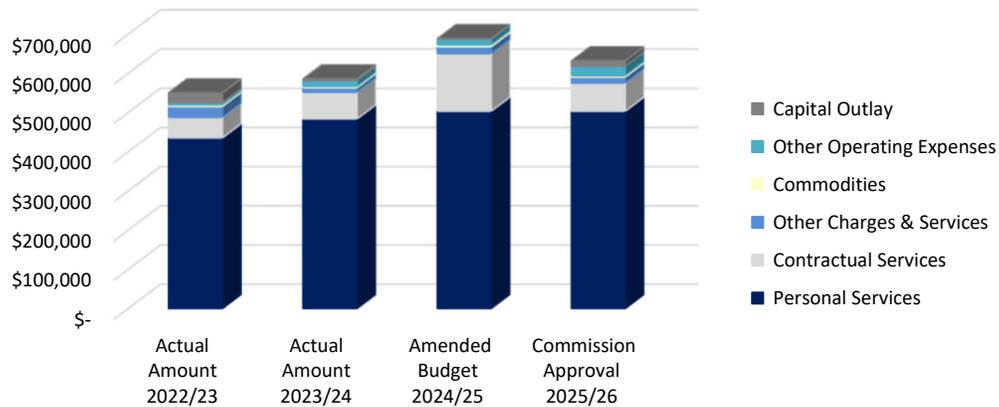
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Community Development Department is composed of four (4) 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; this division was moved to the Building Fund in FY 2022/23 to comply with the Building Construction Standards - Enforcement, Chapter 553.80 Section (7)(a)4. of the Florida Statutes. 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.

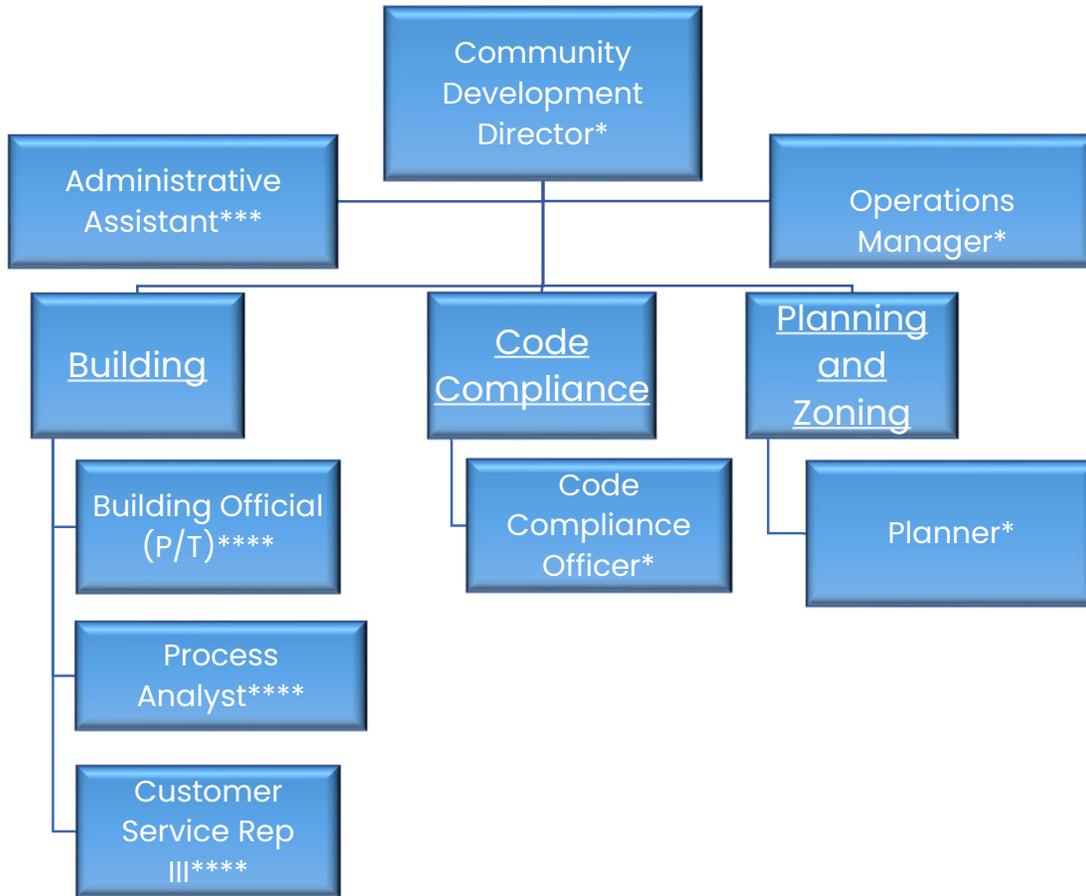
Community Development Department Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 435,682	\$ 483,827	\$ 503,546	\$ 247,460	\$ 503,616
530000/539999	Contractual Services	52,289	68,279	147,000	63,208	72,000
540000/549999	Other Charges & Services	28,057	11,425	17,528	5,184	15,116
550000/553999	Commodities	3,483	3,001	4,500	1,144	3,600
554000/599999	Other Operating Expenses	5,860	15,460	14,850	14,835	24,400
	<b>Total Operating Expenditures</b>	<b>\$ 525,371</b>	<b>\$ 581,992</b>	<b>\$ 687,424</b>	<b>\$ 331,831</b>	<b>\$ 618,732</b>
660000/669999	Capital Outlay	\$ 25,020	\$ 3,791	\$ 1,300	\$ -	\$ 13,300
	<b>Total Expenditures</b>	<b>\$ 550,391</b>	<b>\$ 585,783</b>	<b>\$ 688,724</b>	<b>\$ 331,831</b>	<b>\$ 632,032</b>

# Community Development Department

## General Fund Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Community Development Director*	0.7	0.7	0.7	0.7
Administrative Assistant***	0.7	0.7	0.7	0.7
Management Assistant - Operations**	0.7	0.7	-	-
Operations Manager*	-	-	0.7	0.6
Planner*	0.8	0.8	0.8	0.8
Code Compliance Officer*	0.5	0.5	0.5	0.5
<b>Total</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.3</b>

\* Allocated with the Building Fund

\*\*Management Assistant - Operations promoted to Operations Manager in FY 2023/24

\*\*\* Formerly Management Assistant - Administration

\*\*\*\*Position Allocated only to the Building Fund

# City of Aventura

## Community Development Department

Fiscal Year 2025/26

### Objectives

1. Provide customer-focused technical assistance to the community.
2. Provide staff support for land planning and development, zoning, business tax receipts, code compliance, intersection safety, records and lien request services.  
Provide staff support and training for the Department's TRAKIT software for Code, Planning and Zoning and Local Business Tax Receipt functions.
3. Facilitate submission of all planning, zoning and local business tax receipts and project forms digitally via the City's website and implement digital submission of project plans.
4. Initiate a running, voluntary customer survey to measure satisfaction with technical assistance and customer service with land development, variance applications and business regulation.

### Performance Measures and Scorecard

	Performance Workload Indicators	Community Development Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	% of Customer Comments Identifying Improvements Needed	1 & 5	1%	2%	4%	2%	<b>Service &amp; Financial Stability Transportation &amp; Environmental</b>
	Average Hours of TRAKIT Training per Employee	3	3	4	6	6	
	No. of Local Business Tax Receipts Issued	2 & 4	2,415	3,070	3,100	3,200	
	No. of Code Warnings and Notice of Violations Issued	2	384	243	275	250	
	No. of Special Master Hearings	2	467	605	850	800	
	% of Applications Submitted Digitally	2 & 4	60%	90%	100%	100%	
	No. of Land Development Applications Processed (All Types)	2	27	45	40	40	
	No. of Lien Requests Responded to	2	3,655	1,512	1,500	1,500	

## City of Aventura

### Community Development Department

Fiscal Year 2025/26

00150000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 314,823	\$ 353,673	\$ 359,025	\$ 179,259	\$ 361,738
514000	Overtime	-	-	3,000	-	3,000
521000	FICA	22,990	25,746	27,695	12,639	27,902
522000	Pension	44,179	46,335	51,595	24,220	52,014
523000	Health, Life & Disability	51,902	56,197	60,929	30,129	57,594
524000	Workers' Compensation	1,788	1,876	1,302	1,213	1,368
	Subtotal	\$ 435,682	\$ 483,827	\$ 503,546	\$ 247,460	\$ 503,616
<b>Contractual Services</b>						
531000	Building Inspection Services	\$ 10,339	\$ -	\$ -	\$ -	\$ -
531070	Professional Services	41,950	68,279	145,000	63,208	62,000
534100	Records Retention	-	-	2,000	-	10,000
	Subtotal	\$ 52,289	\$ 68,279	\$ 147,000	\$ 63,208	\$ 72,000
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 3,283	\$ 3,497	\$ 6,500	\$ 1,587	\$ 6,500
540030	Car Allowance	4,200	4,200	4,200	2,100	4,200
541000	Communication Services	845	828	828	659	1,416
544000	Lease Equipment	-	-	-	-	-
546000	R&M - Vehicles	166	(1,086)	1,000	-	1,000
546020	R&M - Equipment	11,319	-	2,000	-	-
547000	Printing	8,244	3,986	3,000	838	2,000
	Subtotal	\$ 28,057	\$ 11,425	\$ 17,528	\$ 5,184	\$ 15,116
<b>Commodities</b>						
551000	Office Supplies	\$ 3,016	\$ 1,708	\$ 1,000	\$ 1,144	\$ 2,000
551010	Computer Operating Supplies	233	315	2,100	-	500
552000	Gas & Oil	234	466	500	-	500
552010	Uniforms	-	255	400	-	300
552060	Other Operating Supplies	-	257	500	-	300
	Subtotal	\$ 3,483	\$ 3,001	\$ 4,500	\$ 1,144	\$ 3,600
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 1,030	\$ 1,672	\$ 1,100	\$ 399	\$ 1,400
555000	Conferences & Seminars	4,755	2,289	5,000	1,834	5,500
554010	Computer Subscriptions	-	10,991	8,250	12,212	17,500
555000	Training	75	508	500	390	-
	Subtotal	\$ 5,860	\$ 15,460	\$ 14,850	\$ 14,835	\$ 24,400
<b>Capital Outlay</b>						
664000	Computer Equipment >\$5,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
664010	Computer Equipment <\$5,000	25,020	2,023	1,300	-	3,300
664080	Equipment >\$5,000	-	1,768	-	-	-
	Subtotal	\$ 25,020	\$ 3,791	\$ 1,300	\$ -	\$ 13,300
<b>Total Community Development</b>		<b>\$ 550,391</b>	<b>\$ 585,783</b>	<b>\$ 688,724</b>	<b>\$ 331,831</b>	<b>\$ 632,032</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

### Community Development Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 361,738	(1) Community Development Director, (1) Administrative Assistant, (1) Operations Manager, (1) Planner & (1) Code Compliance Officer (All of these positions are allocated within the Community Development Department of the General Fund and in the Building Fund.)
514000	Overtime	3,000	Estimated overtime costs
521000	FICA	27,902	Social Security & Medicare taxes
522000	Pension	52,014	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	57,594	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	1,368	Allocated cost of workers' compensation premiums paid
531070	Prof. Services	62,000	Costs associated with utilizing professional consulting services for traffic, civil engineering, architectural design, and landscape review of site plan proposals. The line item also includes comprehensive planning by a professional consulting firm to ensure compliance with the State's Growth Management requirements as the City seeks to implement the County-required Rapid Transit Zone and Metropolitan Urban Center requirements. Planning for the intensification of density and FAR allowances west of Biscayne Blvd. will coincide with long term coordination of infrastructure, mobility strategies, and the drafting of land development regulations to facilitate redevelopment initiatives in accordance with the City Commission's vision.
534100	Records Retention	10,000	Estimated costs for imaging Planning and Zoning, Code Compliance and Business Tax records
540000	Travel & Per Diem	6,500	Travel costs associated with attendance at annual training/conferences for planning professionals, code compliance professionals and licensing professionals, i.e. Florida Chapter of the American Planning Association (FAPA), Florida Association of Code Enforcement (FACE), Florida Association of Business Tax Officers (FABTO) and Central square Engage Annual Conference
540030	Car Allowance	4,200	Department Directors receive \$500/month for a car allowance
541000	Communication Services	1,416	Telephone services for department personnel
546000	R&M - Vehicles	1,000	Estimated costs of repairs and maintenance on two (2) existing vehicles utilized by the Department - Code Compliance and Business Licensing
547000	Printing	2,000	Printing of notices pertaining to delinquent business taxes, code violations, etc.
551000	Office Supplies	2,000	Office supplies needed for Planning and Zoning, Business Licensing, Code Compliance and Department Administration

## City of Aventura

Community Development Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
551010	Computer Operating Supplies	500	Computer operating supplies for Planning and Zoning, Business Licensing, Code Compliance and Department Administration
552000	Gas & Oil	500	Gas & Oil for two (2) existing vehicles utilized by the Department - Code Compliance and Business Licensing
552010	Uniforms	300	Uniform maintenance, uniform shirts, and work shoes for the Code Compliance Officer as well as other operational staff (non-Building Division)
552060	Other Operating Supplies	300	Miscellaneous supplies for Code Compliance, Business Licensing and Zoning operations
554000	Subscriptions & Memberships	1,400	Memberships with professional organizations and subscriptions: American Planning Association, Florida Association of Business Tax Officials, Florida Association of Code Enforcement, Florida Planning Association & miscellaneous subscriptions
555000	Conferences & Seminars	5,500	Funding to keep informed of changing and new developments in the field of planning, economic development and code enforcement. Included in this amount is funding for TRACKiT training.
554010	Computer Subscriptions	17,500	Maintenance, support and hosting of the TRAKiT application suite which is used for code compliance, business tax receipts and the electronic submission of plans for zoning review as well as ESRI and other related subscriptions for GIS for planning
664000	Computer Equipment >\$5,000	10,000	This project consists of the replacement and upgrade of computer equipment, i.e. Central Square TRACKiT/BlueBeam
664010	Computer Equipment <\$5,000	3,300	This project consists of: - Replace (1) Computer - Replace (1) Laserjet Printer - Replace (1) Desktop Scanner
<b>Total Community Development</b>		<b>\$ 632,032</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Community Services Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Community Services

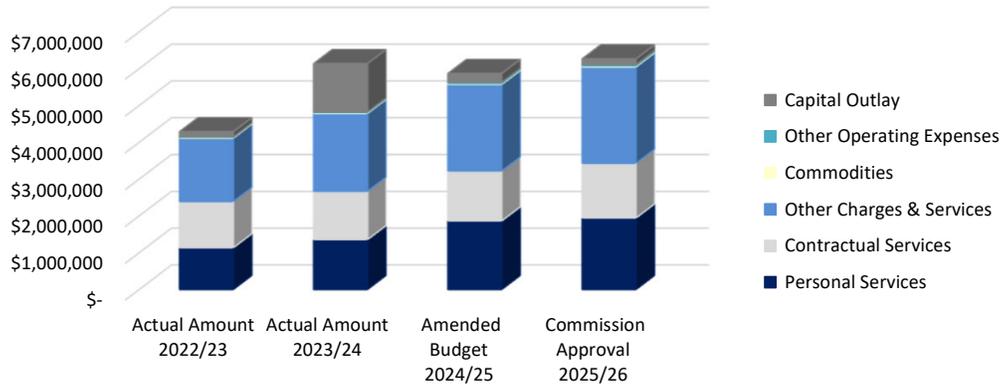
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Community Services Department is responsible for the maintenance of parks, community recreation, camps, athletic leagues, special event 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.

Community Services Department Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 1,132,198	\$ 1,352,764	\$ 1,861,934	\$ 790,935	\$ 1,941,702
530000/539999	Contractual Services	1,256,019	1,313,171	1,357,500	806,785	1,486,880
540000/549999	Other Charges & Services	1,724,332	2,115,128	2,349,400	1,307,076	2,616,250
550000/553999	Commodities	11,191	11,214	20,000	10,146	20,000
554000/599999	Other Operating Expenses	15,806	25,450	38,500	25,426	40,500
	<b>Total Operating Expenditures</b>	<b>\$ 4,139,546</b>	<b>\$ 4,817,727</b>	<b>\$ 5,627,334</b>	<b>\$ 2,940,368</b>	<b>\$ 6,105,332</b>
660000/669999	Capital Outlay	\$ 145,219	\$ 1,316,444	\$ 236,852	\$ 89,125	\$ 157,200
	<b>Total Expenditures</b>	<b>\$ 4,284,765</b>	<b>\$ 6,134,171</b>	<b>\$ 5,864,186</b>	<b>\$ 3,029,493</b>	<b>\$ 6,262,532</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26

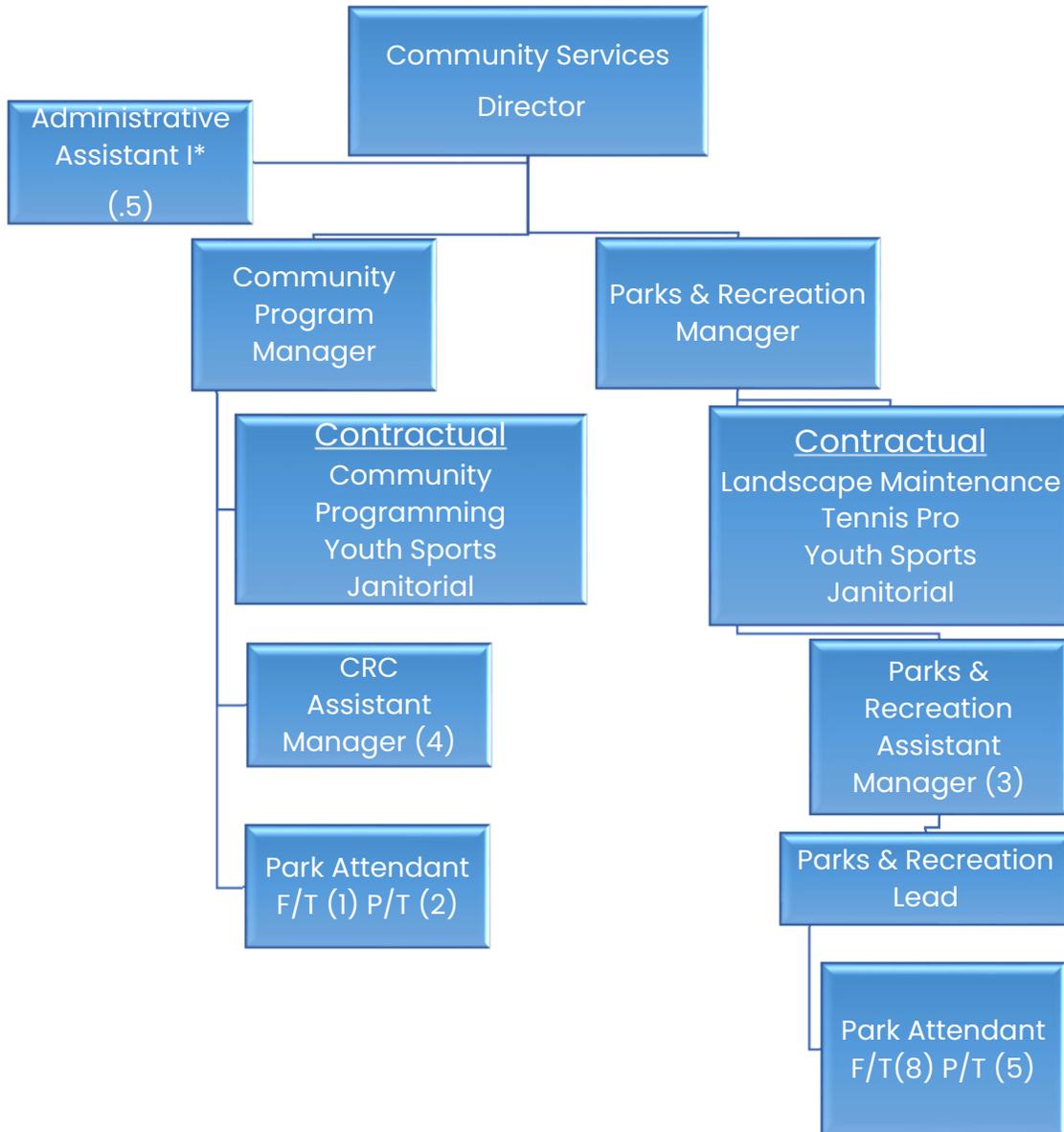


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# Community Services Department

## Organization Chart

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# Community Services Department

## Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Community Services Director	1.0	1.0	1.0	1.0
Parks and Recreation Manager	1.0	1.0	1.0	1.0
Parks and Recreation Assistant Manager	3.0	3.0	3.0	3.0
Parks and Recreation Supervisor	-	-	-	-
Community Program Manager	-	1.0	1.0	1.0
Community Rec Center Manager	1.0	-	-	-
Community Rec Center Assistant Manager	2.0	2.0	3.0	4.0
Community Rec Center Supervisor	-	-	-	-
Special Events Administrator	-	1.0	1.0	-
Administrative Assistant (P/T)	1.0	-	-	-
Administrative Assistant I*	-	0.5	0.5	0.5
Parks & Recreation Lead	-	-	1.0	1.0
Park Attendant (F/T)	3.0	4.0	8.0	9.0
Park Attendant (P/T)	8.0	8.0	7.0	7.0
Park Attendant (P/T) Seasonal	3.0	3.0	2.0	-
<b>Total Full-Time</b>	<b>11.0</b>	<b>13.5</b>	<b>19.5</b>	<b>20.5</b>
<b>Total Part-Time</b>	<b>12.0</b>	<b>11.0</b>	<b>9.0</b>	<b>7.0</b>
<b>Total</b>	<b>23.0</b>	<b>24.5</b>	<b>28.5</b>	<b>27.5</b>

\* Allocated 50% with the City Clerk's Office

# City of Aventura

## Community Services Department

Fiscal Year 2025/26

### Objectives

- Identify and address problematic situations before they can escalate, and to promptly respond to concerns with accurate and timely information.
1. 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. Implement and oversee approved ARPA projects for the Department.
  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 Measures and Scorecard

	Performance Workload Indicators	Community Services Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	Resident complaints & concerns cleared**	1	N/A	2	3	3	<b>Service &amp; Financial Stability Culture &amp; Recreation Environmental</b>
	Advisory Board Meetings attended	2	6	5	5	5	
	CIP projects completed	3 & 4	7 CIP & 6 ARPA	8 CIP & 56 ARPA	9 CIP & 2 ARPA	7 CIP	
	Founders Park attendance*	3, 5 & 7	141,664	90,614	135,000	140,000	
	Community Recreation Center attendance*	3, 5, 6, 7 & 8	106,633	112,889	113,500	115,000	
	Number of participants registered in youth sports*	3, 4, 5, 6, 7 & 8	2,012	2,013	2,216	2,250	
	Number of Special Events*	1, 3, 5, 7 & 8	13	14	14	12	

\* Founders Park Field was closed for American Rescue Plan Act ("ARPA") Project September 2023-April 2024

\*\* For accuracy, this will not be tracked moving forward as this Department is proactive and completes #1 of the Objectives before receiving Resident complaints & concerns

2025/26 Youth Sports Calendar	
Sport	Season
Basketball	Sept- April
Boys Soccer	Sept- May
Girls Soccer	Sept - May
Travel Soccer	Sept - May
Travel Basketball	Oct - May

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura

### Community Services Department

Fiscal Year 2025/26

00155000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 792,444	\$ 946,873	\$ 1,300,489	\$ 532,363	\$ 1,314,374
514000	Overtime	10,102	18,965	20,000	12,545	20,000
514010	Holiday Pay	7,760	5,181	-	-	-
521000	FICA	63,871	72,916	101,017	41,211	102,080
522000	Pension	93,580	108,472	154,348	64,136	162,149
523000	Health, Life & Disability	143,711	179,444	264,040	126,632	316,530
524000	Workers' Compensation	20,730	20,913	22,040	14,048	26,569
<b>Subtotal</b>		<b>\$ 1,132,198</b>	<b>\$ 1,352,764</b>	<b>\$ 1,861,934</b>	<b>\$ 790,935</b>	<b>\$ 1,941,702</b>
<b>Contractual Services</b>						
531140	Prof. Services - Comm. Cen. Inst.	\$ 665,661	\$ 721,543	\$ 600,000	\$ 455,308	\$ 670,000
531060	Prof. Services - Landscape Arch.	22,460	16,835	24,000	12,008	28,000
531130	Prof. Services - Programming	5,580	11,505	8,500	-	14,000
534000	Janitorial Services	-	-	150,000	42,571	157,000
534010	Lands/Tree Maint. Svcs - Parks	562,318	563,288	575,000	296,332	615,000
534080	Other Contractual Services	-	-	-	566	2,880
<b>Subtotal</b>		<b>\$ 1,256,019</b>	<b>\$ 1,313,171</b>	<b>\$ 1,357,500</b>	<b>\$ 806,785</b>	<b>\$ 1,486,880</b>
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 1,572	\$ 6,202	\$ 6,000	\$ -	\$ 6,500
540030	Car Allowance	6,000	6,000	6,000	3,000	6,000
541000	Communication Services	10,330	13,552	21,000	9,375	22,500
543000	Utilities - Electric	-	-	110,000	42,074	115,825
543020	Utilities - Water	-	-	200,000	50,397	200,000
544000	Lease	2,312	1,307	6,000	939	8,425
546000	R&M - Vehicles	3,638	12,074	7,000	5,860	8,000
546010	R&M - Buildings	-	-	212,900	88,700	200,000
546020	R&M - Equipment	22,321	8,361	13,000	2,008	13,000
546040	R&M - Parks	91,155	100,031	175,000	112,968	190,000
547000	Printing & Binding	5,420	7,825	7,500	1,230	6,000
548010	Special Events	195,133	307,504	425,000	160,724	375,000
548080	Cultural/Recreation Programs	786,357	907,416	600,000	598,942	760,000
548020	Founders Day Activities	98,804	170,217	185,000	182,644	250,000
548030	Summer Recreation	501,290	574,639	375,000	48,215	455,000
<b>Subtotal</b>		<b>\$ 1,724,332</b>	<b>\$ 2,115,128</b>	<b>\$ 2,349,400</b>	<b>\$ 1,307,076</b>	<b>\$ 2,616,250</b>
<b>Commodities</b>						
551000	Office Supplies	\$ 2,441	\$ 3,584	\$ 4,000	\$ 1,177	\$ 4,000
551010	Computer Operating Supplies	2,508	343	6,000	2,145	6,000
552000	Gas & Oil	705	551	1,000	212	1,000
552010	Uniforms	5,209	6,611	8,000	6,462	8,000
552060	Other Operating Supplies	328	125	1,000	150	1,000
<b>Subtotal</b>		<b>\$ 11,191</b>	<b>\$ 11,214</b>	<b>\$ 20,000</b>	<b>\$ 10,146</b>	<b>\$ 20,000</b>
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 2,640	\$ 4,243	\$ 6,000	\$ 3,352	\$ 6,000
555000	Conferences & Seminars	2,743	525	7,000	1,746	17,000
554010	Computer Subscriptions	-	12,217	13,500	15,507	16,500
555000	Training	10,302	8,465	10,000	4,660	-
599000	Contingency	121	-	2,000	161	1,000
<b>Subtotal</b>		<b>\$ 15,806</b>	<b>\$ 25,450</b>	<b>\$ 38,500</b>	<b>\$ 25,426</b>	<b>\$ 40,500</b>

**City of Aventura**

**Community Services Department**

Fiscal Year 2025/26

00155000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Capital Outlay</b>						
664010	Computer Equipment <\$5,000	\$ 9,076	\$ 4,809	\$ 8,200	\$ 958	\$ 13,200
664080	Equipment >\$5,000	4,395	19,429	6,000	-	73,000
664090	Equipment <\$5,000	9,205	12,573	14,800	-	-
662020	Community Center Improvements	42,450	372,848	13,000	-	36,000
663090	Aventura Founders Park	46,536	795,683	168,297	76,612	-
663100	Waterways Park Improvements	11,675	19,511	11,555	11,555	-
663110	Waterways Dog Park Improvements	11,412	3,389	-	-	-
663120	Veterans Park Improvements	10,470	4,957	15,000	-	35,000
663130	Peace Park Improvements	-	83,245	-	-	-
	<b>Subtotal</b>	<b>\$ 145,219</b>	<b>\$ 1,316,444</b>	<b>\$ 236,852</b>	<b>\$ 89,125</b>	<b>\$ 157,200</b>
	<b>Total Community Services</b>	<b>\$ 4,284,765</b>	<b>\$ 6,134,171</b>	<b>\$ 5,864,186</b>	<b>\$ 3,029,493</b>	<b>\$ 6,262,532</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

### Community Services Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 1,314,374	(1) Community Services Director, (1) Parks and Recreation Manager, (3) Parks and Recreation Assistant Manager, (1) Community Program Manager, (4) Community Recreation Center Assistant Manager, (1) Administrative Assistant I (Allocated 50% with the City Clerk's Office), (1) Parks & Recreation Lead, (9) Park Attendant (F/T) & (7) Park Attendant (P/T)
514000	Overtime	20,000	Estimated overtime costs
521000	FICA	102,080	Social Security & Medicare taxes
522000	Pension	162,149	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	316,530	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	26,569	Allocated cost of workers' compensation premiums paid
531140	Prof. Services - Comm. Cen. Inst.	670,000	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
531060	Prof. Services - Landscape Arch.	28,000	Funding for contracted landscape architect to oversee departmental projects and landscape services
531130	Prof. Services - Programming	14,000	Costs associated with events held at the Aventura Arts & Cultural Center, i.e. Arbor Day, CRC Camp Talent Show, Peace Day, etc.
534000	Janitorial Services	157,000	General cleaning costs for the Community Recreation Center and all Parks Buildings as well as additional porters and supplies for special events
534010	Lands/Tree Maint. Svcs - Parks	615,000	Funding for complete landscape maintenance services for Founders Park and SplashPad, Waterways Park, Waterways Dog Park, Veterans Park, Peace Park, Community Recreation Center and Aventura Arts and Cultural Center. Services include: irrigation and grounds maintenance services; tree trimming, specialized Bermuda turf maintenance, specialty pesticide applications for the Dog Park and general park maintenance.
534080	Other Contractual Services	2,880	Funding for the solid waste provider
540000	Travel & Per Diem	6,500	Funding for travel and per diem while attending the following conferences and seminars: Florida Recreation and Parks Association, National Recreation and Parks Association and other seminars
540030	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
541000	Communication Services	22,500	Telephone stipend for department personnel and facility internet services

## City of Aventura

### Community Services Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
543000	Utilities - Electric	115,825	Estimated annual costs for electrical services based on current FPL usage
543020	Utilities - Water	200,000	Estimated annual funding for water consumption
544000	Lease	8,425	Funding for lease of copy machine at the Community Recreation Center and Waterways Park & off-site storage unit
546000	R&M - Vehicles	8,000	Repair and maintenance of department fleet
546010	R&M - Buildings	200,000	Funding the necessary building repair and maintenance functions for the Community Recreation Center and park buildings for HVAC maintenance, roof inspections, general building repairs & painting. Additional funding is included to cover immediate repairs identified in the recent assessments of the condition of all municipal buildings and facilities.
546020	R&M - Equipment	13,000	Repair and maintenance of equipment at the Community Recreation Center (CRC)
546040	R&M - Parks	190,000	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, replacing park signage & roll coat on playground surface.
547000	Printing & Binding	6,000	Printing and binding of various materials needed to operate the Department
548010	Special Events	375,000	Funding for special events related to community-wide, annual events to foster community pride and improve the quality of life for the residents: Movie Nights, Earth/Arbor Day, July 4th Fireworks, Volunteer Dinner, Bike event, Halloween, Veterans Day, and Winter Wonderland
548080	Cultural/Recreation Programs	760,000	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
548020	Founders Day Activities	250,000	Funding entertainment, activities, games, production, sound, lighting, rental costs, temporary power, temporary fencings, restrooms, tents, permits, and other required logistics for the 30th anniversary Founders Day activities
548030	Summer Recreation	455,000	Funding for supplies and various counselors who teach or lead summer camp programs at the Community Recreation Center - costs are offset by revenues generated by registration fees
551000	Office Supplies	4,000	Office supplies for the Department
551010	Computer Operating Supplies	6,000	Costs for computer supplies, i.e. toner and other necessary items.
552000	Gas & Oil	1,000	Gas and oil for Department fleet

## City of Aventura

### Community Services Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
552010	Uniforms	8,000	Employee uniforms
552060	Other Operating Supplies	1,000	Additional operating supplies as needed
554000	Subscriptions & Memberships	6,000	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
555000	Conferences & Seminars	17,000	Funding for attending the following conferences: Commission for Accreditation of Park and Recreation Agencies, Florida Recreation and Parks Association, National Recreation and Parks Association & Certified Pool Operator, Certified Playground Safety courses, customer service training and local seminars
554010	Computer Subscriptions	16,500	Online registration software annual fee
555000	Training	-	Costs associated with providing Department members with proper education to safely perform their duties in a working environment that is inclusive and their contributions are valued and respected
599000	Contingency	1,000	Funds for incidental and unexpected items that may come up throughout the year
664010	Computer Equipment <\$5,000	13,200	This project consists of: - Replace/Add (4) New Computers - Replace (2) ID Printers
664080	Equipment >\$5,000	73,000	This project consists of: - Replace (2) Lightning Detection Systems & Add (2) Solar Remotes
662020	Community Center Improvements	36,000	This project consists of: - Replace Partition Wall
663120	Veterans Park Improvements	35,000	This project consists of: - Resurface Playground Surfacing Top Coat Binder
<b>Total Community Services</b>		<b>\$ 6,262,532</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Public Works/Transportation  
Department**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Public Works/Transportation Department

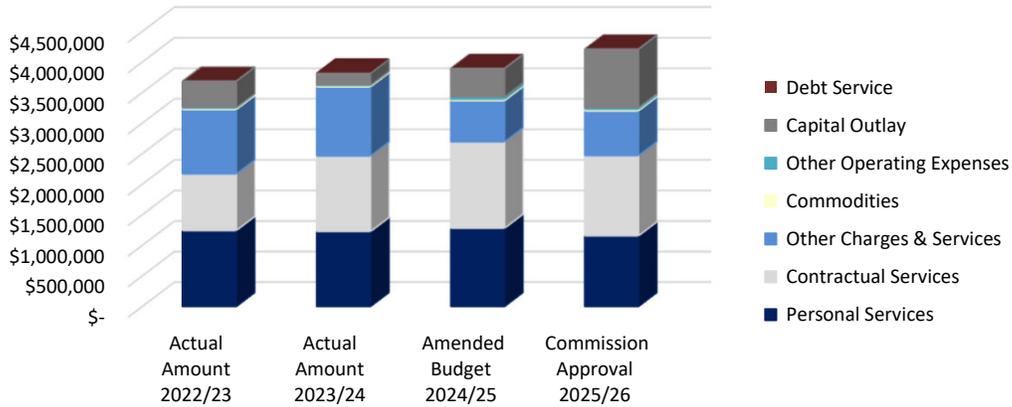
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Public Works/Transportation 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.

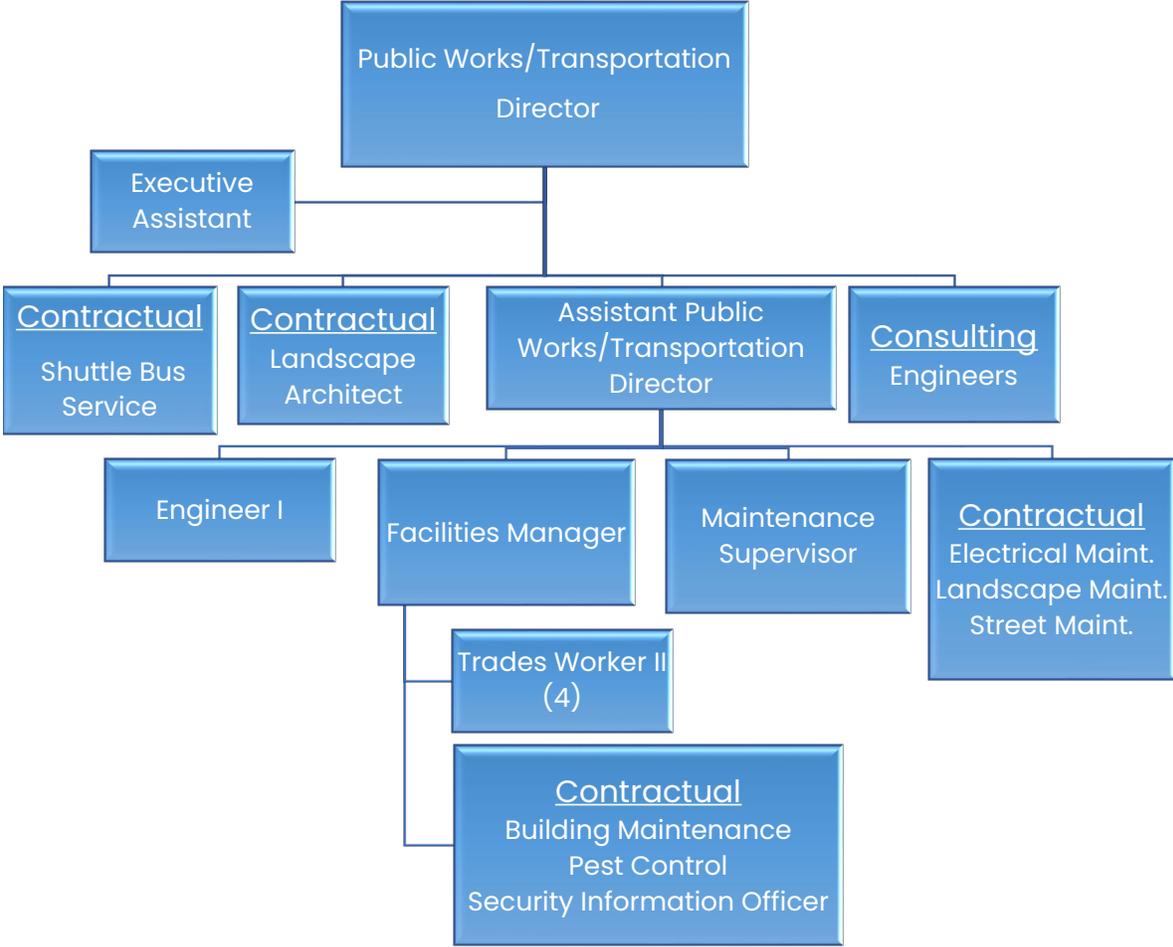
Public Works/Transportation Department Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 1,243,933	\$ 1,227,036	\$ 1,280,518	\$ 655,964	\$ 1,156,386
530000/539999	Contractual Services	925,541	1,236,902	1,414,835	891,003	1,312,510
540000/549999	Other Charges & Services	1,054,820	1,132,048	673,560	353,577	734,625
550000/553999	Commodities	20,901	17,903	21,700	12,913	21,700
554000/599999	Other Operating Expenses	5,933	4,925	38,500	5,015	26,500
<b>Total Operating Expenditures</b>		<b>\$ 3,251,128</b>	<b>\$ 3,618,814</b>	<b>\$ 3,429,113</b>	<b>\$ 1,918,472</b>	<b>\$ 3,251,721</b>
660000/669999	Capital Outlay	\$ 435,258	\$ 196,071	\$ 464,864	\$ 242,431	\$ 958,600
770000/779999	Debt Service	-	18,623	9,315	-	9,315
<b>Total Expenditures</b>		<b>\$ 3,686,386</b>	<b>\$ 3,833,508</b>	<b>\$ 3,903,292</b>	<b>\$ 2,160,903</b>	<b>\$ 4,219,636</b>

# Public Works/Transportation Department

General Fund  
Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Public Works/Transportation Director	1.0	1.0	1.0	0.80
Assistant PW/Transp. Director	1.0	1.0	1.0	0.80
Executive Assistant	1.0	1.0	1.0	0.95
Capital Projects & Grants Manager*	1.0	1.0	1.0	-
Public Works Stormwater Coordinator	1.0	1.0	1.0	-
Engineer I	-	-	-	0.50
Facilities Manager	1.0	1.0	1.0	0.95
Maintenance Supervisor	-	-	1.0	0.50
Trades Worker II	2.0	2.0	2.0	3.80
<b>Total</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>8.30</b>

\*Capital Projects Manager renamed during FY 2023/24 to Capital Projects & Grants Manager

\*\*Beginning in FY 2025/26, all positions are allocated within the Public Works/Transportation Department of the General Fund and in the Stormwater Fund

## City of Aventura

### Public Works/Transportation Department

Fiscal Year 2025/26

00160000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 863,500	\$ 875,221	\$ 896,294	\$ 439,989	\$ 816,644
514000	Overtime	8,912	12,967	10,000	17,242	20,000
514010	Holiday Pay	11,571	2,297	-	-	-
521000	FICA	67,671	69,267	69,332	33,266	64,003
522000	Pension	113,414	112,488	129,796	61,849	102,833
523000	Health, Life & Disability	131,981	117,326	147,188	78,444	122,327
524000	Workers' Compensation	46,884	37,470	27,908	25,174	30,579
	Subtotal	\$ 1,243,933	\$ 1,227,036	\$ 1,280,518	\$ 655,964	\$ 1,156,386
<b>Contractual Services</b>						
531010	Professional Services - Engineering	\$ -	\$ -	\$ 40,000	\$ 1,872	\$ 24,000
531060	Prof. Services - Landscape Arch	-	-	30,000	-	60,000
534000	Janitorial Services	65,670	93,561	-	-	-
534010	Lands/Tree Maint. Svcs - Streets	608,055	829,471	942,420	684,017	900,000
534020	Beautification/Signage	45,252	39,617	45,000	21,172	46,800
534040	Transportation Services	200,000	267,934	347,415	182,212	271,710
534080	Other Contractual Services	6,564	6,319	10,000	1,730	10,000
	Subtotal	\$ 925,541	\$ 1,236,902	\$ 1,414,835	\$ 891,003	\$ 1,312,510
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 4,618	\$ -	\$ 4,000	\$ 1,548	\$ 4,000
540030	Car Allowance	4,275	-	-	-	-
541000	Communication Services	3,898	4,763	4,560	3,171	5,660
543000	Utilities - Electric	108,726	100,229	-	222	475
543010	Utilities - Street Lighting	94,594	58,298	62,000	51,521	66,090
543020	Utilities - Water	632,650	623,736	400,000	257,903	450,000
544000	Leased Equipment	50,248	17,029	55,000	-	55,000
546000	R&M - Vehicles	8,606	7,214	7,000	12,120	7,000
546010	R&M - Buildings	60,632	166,111	-	1,913	-
546020	R&M - Equipment	3,802	5,983	5,500	7,681	5,500
546050	R&M - Streets	82,771	148,601	135,000	15,464	140,400
547000	Printing & Binding	-	84	500	2,034	500
	Subtotal	\$ 1,054,820	\$ 1,132,048	\$ 673,560	\$ 353,577	\$ 734,625
<b>Commodities</b>						
551000	Office Supplies	\$ 2,214	\$ 2,870	\$ 3,000	\$ 986	\$ 3,000
551010	Computer Operating Supplies	118	-	3,000	61	3,000
552000	Gas & Oil	11,957	11,519	12,000	6,979	12,000
552010	Uniforms	1,644	1,892	2,500	3,907	2,500
552060	Other Operating Supplies	4,968	1,622	1,200	980	1,200
	Subtotal	\$ 20,901	\$ 17,903	\$ 21,700	\$ 12,913	\$ 21,700
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 2,604	\$ 1,623	\$ 3,000	\$ 617	\$ 3,000
555000	Conferences & Seminars	1,658	2,051	3,500	688	3,000
554010	Computer Subscriptions	-	1,030	30,000	3,393	20,000
555000	Training	422	221	2,000	317	-
599000	Contingency	1,249	-	-	-	500
	Subtotal	\$ 5,933	\$ 4,925	\$ 38,500	\$ 5,015	\$ 26,500

## City of Aventura

### Public Works/Transportation Department

Fiscal Year 2025/26

00160000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Capital Outlay</b>						
664100	Repairs & Replacements	\$ 51,287	\$ -	\$ 150,000	\$ 111,850	\$ 395,000
664110	Government Center Improvements	39,920	8,649	178,090	100,524	250,000
664100	Roofing Repairs Other Improvements	-	-	33,480	-	-
663000	Beautification Projects	9,273	9,167	67,504	22,950	291,000
663030	Circulator System Improv. - Bus Shelter	-	-	25,000	-	20,000
663080	Seawall Improvements	277,377	-	-	-	-
663140	Transportation System Imp.	6,914	68,500	5,490	5,489	-
664010	Computer Equipment <\$5,000	50,487	5,325	5,300	1,618	2,600
664080	Equipment >\$5,000	-	-	-	-	-
664120	Vehicles	-	104,430	-	-	-
<b>Subtotal</b>		<b>\$ 435,258</b>	<b>\$ 196,071</b>	<b>\$ 464,864</b>	<b>\$ 242,431</b>	<b>\$ 958,600</b>
<b>Debt Service</b>						
771000	Principal Payments	\$ -	\$ 14,760	\$ 6,795	\$ -	\$ 7,350
772000	Interest Payments	-	3,863	2,520	-	1,965
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 18,623</b>	<b>\$ 9,315</b>	<b>\$ -</b>	<b>\$ 9,315</b>
<b>Total Public Works/Transportation</b>		<b>\$ 3,686,386</b>	<b>\$ 3,833,508</b>	<b>\$ 3,903,292</b>	<b>\$ 2,160,903</b>	<b>\$ 4,219,636</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

### Public Works/Transportation Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 816,644	(1) Public Works/Transportation Director*, (1) Assistant Public Works/Transportation Director*, (1) Executive Assistant*, (1) Engineer I*, (1) Facilities Manager*, (1) Maintenance Supervisor* & (4) Trades Worker II* (*All of these positions are allocated within the Public Works/Transportation Department of the General Fund and in the Stormwater Utility Fund).
514000	Overtime	20,000	Estimated overtime costs
521000	FICA	64,003	Social Security & Medicare taxes
522000	Pension	102,833	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	122,327	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	30,579	Allocated cost of workers' compensation premiums paid
531010	Professional Services - Engineering	24,000	Costs associated with permitting and other services as needed
531060	Professional Services - Landscape Architect	60,000	Costs associated for contract landscape inspection and landscape architecture services
534010	Lands/Tree Maint. Svcs - Streets	900,000	Costs associated with contracting tree, landscape, irrigation and flower maintenance services for all public right-of-ways and median. Included in this account is the funding for the water trucks for landscaping.
534020	Beautification/Signage	46,800	Banner and street furniture maintenance and repairs, this includes costs for signage upgrades, new banners and associated hardware
534040	Transportation Services	271,710	Percentage of three (3) mini-bus public transit routes six (6) days per week on a contractual basis that carries approximately 115,000 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.
534080	Other Contractual Services	10,000	Funding the necessary contractual services i.e. pest control, solid waste provider & etc.
540000	Travel & Per Diem	4,000	Cost associated with annual Public Works conference and State & Local seminars
541000	Communication Services	5,660	Telephone services for department personnel
543000	Utilities - Electric	475	Estimated annual costs for electrical services based on current FPL usage
543010	Utilities - Street Lighting	66,090	Estimated annual costs for electrical services based on current FPL usage
543020	Utilities - Water	450,000	Estimated annual funding for water consumption

## City of Aventura

### Public Works/Transportation Department

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
544000	Leased Equipment	55,000	Cost associated with the FEC Pipe-Wire License Fee, Ground Lease Fee & Rent
546000	R&M - Vehicles	7,000	Costs associated with the Department's vehicle maintenance
546020	R&M - Equipment	5,500	Estimated costs for repair and maintenance of tools and supplies, i.e. Sisco support
546050	R&M - Streets	140,400	Maintenance of all paved City roadways, bike paths/exercise paths, street signs, striping, repair/installation of curbing, catch basin repair/maintenance and electric service repairs
547000	Printing & Binding	500	Printing costs associated with envelopes, business cards, etc.
551000	Office Supplies	3,000	General office supplies
551010	Computer Operating Supplies	3,000	Includes the cost of minor supplies and software to maintain existing systems and to upgrade software and operating systems to the current versions
552000	Gas & Oil	12,000	Vehicle fuel
552010	Uniforms	2,500	Uniforms for Department staff
552060	Other Operating Supplies	1,200	Estimated costs for supplies and miscellaneous items required for the Department's operation
554000	Subscriptions & Memberships	3,000	Memberships in the American Public Works Association, Association of State Floodplain Managers, Facility Managers Association and Florida Stormwater Association
555000	Conferences & Seminars	3,000	Funding for attending the following conferences: American Public Works Association, Association of State Floodplain Managers, Florida Stormwater Association & other professional and customer service training and local seminars
554010	Computer Subscriptions	20,000	Costs associated with upgrades and license subscriptions for departmental software, i.e. Autodesk CAD, Asset Management & GIS Software
599000	Contingency	500	Funds for incidental and unexpected items that may come up throughout the year
664100	Repairs & Replacements	395,000	This project consists of replacing air conditioning units at various City facilities
664110	Government Center Improvements	250,000	This project consists of: - 1st Floor Water Hardening of External Doors - Police Department - 3rd & 5th Floor Balcony Water Proofing - Replace Lighting - 3rd & 4th Floor - Replace (3) Stanley Door Operators for Lobby - Replace (30) Toliets in Government Center - Replace (2) Toliets in Prisoners Holding Cells - Sealing of IT Server Room Penetrations

## City of Aventura

Public Works/Transportation Department

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
663000	Beautification Projects	291,000	This project consists of: - Biscayne Blvd Landscape Improvements - Country Club Drive Landscape Improvements - Purchase (5) Benches & (12) Trash Cans - Replace (3) Chilled Water Fountains
663030	Circulator System Improv. - Bus Shelter	20,000	This project consists of Bus Shelter Improvements
664010	Computer Equipment <\$5,000	2,600	This project consists of: - Replace (2) Computers
771000	Principal Payments	7,350	Principal payments for leased vehicle per GASB 87
772000	Interest Payments	1,965	Interest payments for leased vehicle per GASB 87
<b>Total Public Works/Transportation</b>		<b>\$ 4,219,636</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Arts & Cultural Center**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura

### Arts & Cultural Center

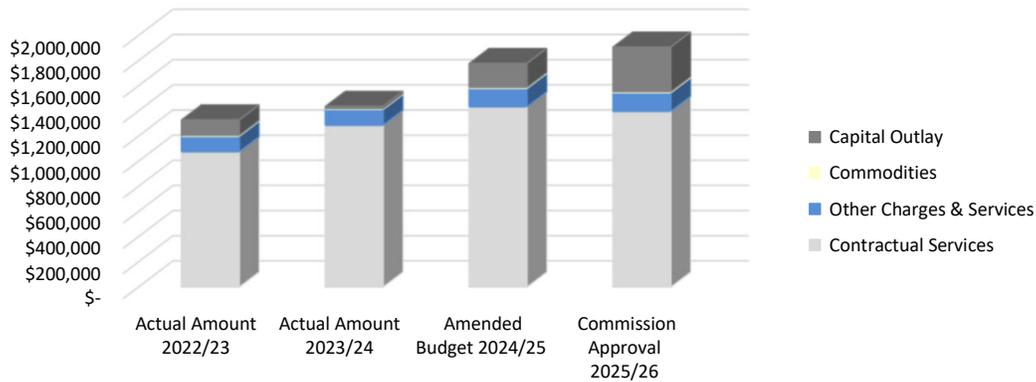
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Arts & Cultural 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.

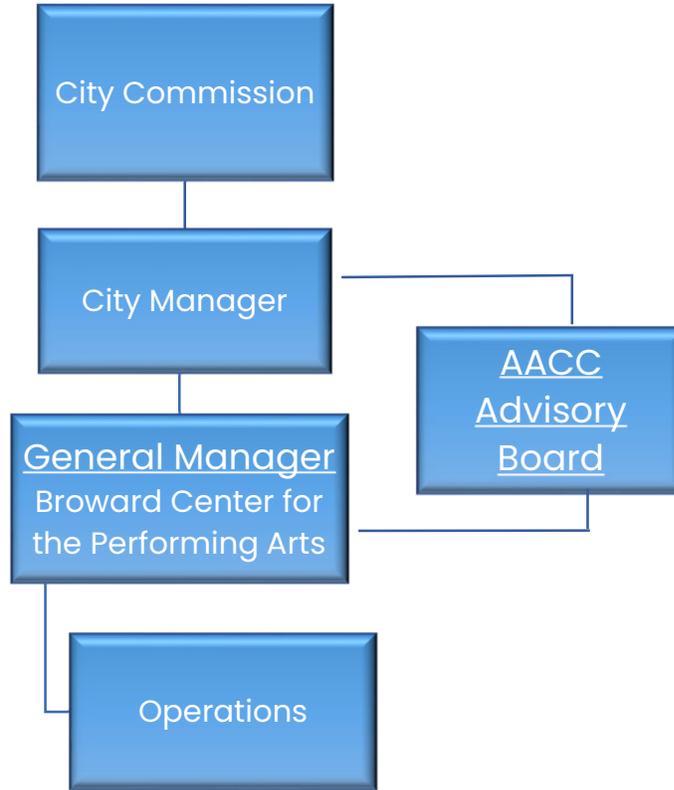
Arts & Cultural Center Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
530000/539999	Contractual Services	\$ 1,075,509	\$ 1,286,695	\$ 1,433,650	\$ 721,284	1,397,185
540000/549999	Other Charges & Services	124,039	126,525	146,510	74,442	148,800
550000/553999	Commodities	4,916	4,619	5,750	1,013	5,950
<b>Total Operating Expenditures</b>		<b>\$ 1,204,464</b>	<b>\$ 1,417,839</b>	<b>\$ 1,585,910</b>	<b>\$ 796,739</b>	<b>1,551,935</b>
660000/669999	Capital Outlay	\$ 124,149	\$ 18,625	\$ 192,028	\$ 105,928	\$ 356,900
<b>Total Expenditures</b>		<b>\$ 1,328,613</b>	<b>\$ 1,436,464</b>	<b>\$ 1,777,938</b>	<b>\$ 902,667</b>	<b>1,908,835</b>

# Arts & Cultural Center Department

## Organization Chart



Budgeted Personnel Allocation Summary

PACA Contractual Employees	2022/23	2023/24	2024/25	2025/26
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
Guest Services Coordinator (P/T)*	0.75	-	-	0.75
Event Services Coordinator	-	1.00	1.00	1.00
Technical Coordinator	-	1.00	1.00	1.00
Labor (P/T)	0.25	0.35	0.35	0.35
<b>Total</b>	<b>5.30</b>	<b>6.65</b>	<b>6.65</b>	<b>7.40</b>

\* Prior to FY 2025/26 entitled Event Services Coordinator (P/T)

# City of Aventura

## Arts & Cultural Center

Fiscal Year 2025/26

### 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.  
 Create a performing arts facility that is welcoming and inclusive of the public at large by maintaining an aesthetically pleasing and professional facility.
2. 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 Measures and Scorecard

	Performance Workload Indicators	Cultural Center Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	Advisory Board Meetings attended	4	3	4	4	4	<b>Culture &amp; Recreation Education Service &amp; Financial Stability</b>
	Number of performances/events	1, 2 & 4	114	125	105	125	
	Total attendance	1, 2, 3 & 4	21,463	22,071	23,000	25,000	
	Number of promotional material produced	4	15	15	15	15	
	Summer Camp	3 & 4	1	1	1	1	
	% of patrons who respond favorably to AACC	1 & 2	80%	80%	80%	80%	

**City of Aventura**

Arts & Cultural Center

Fiscal Year 2025/26

00165000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Contractual Services</b>						
531020	Prof. Services - Management Services	\$ 164,352	\$ 164,784	\$ 169,728	\$ 84,864	\$ 174,820
531030	Prof. Services - Man Serv/Staffing	419,161	596,687	614,722	237,620	676,365
531040	Prof. Services - Man Serv/Marketing	24,000	26,400	32,200	11,000	33,500
531130	Prof. Services - Programming	423,073	448,161	550,000	363,713	455,000
534000	Janitorial	40,782	33,767	45,000	21,901	46,500
534080	Other Contractual Services - Other	4,141	16,896	22,000	2,186	11,000
	<b>Subtotal</b>	<b>\$ 1,075,509</b>	<b>\$ 1,286,695</b>	<b>\$ 1,433,650</b>	<b>\$ 721,284</b>	<b>1,397,185</b>
<b>Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 67	\$ -	\$ -	\$ -	\$ -
541000	Communication Services	6,898	6,158	7,660	3,948	9,000
542000	Postage	14,468	16,191	15,000	-	16,725
543000	Utilities	65,278	67,821	75,000	33,492	76,875
544000	Copy Machine Costs	998	954	1,500	161	1,500
546010	R&M - Buildings	13,775	17,984	17,700	33,723	18,200
546020	R&M - Equipment	4,977	2,726	10,500	3,043	9,500
547000	Printing & Binding	16,948	14,691	18,500	75	17,000
549010	Licenses/Permit Fees	630	-	650	-	-
	<b>Subtotal</b>	<b>\$ 124,039</b>	<b>\$ 126,525</b>	<b>\$ 146,510</b>	<b>\$ 74,442</b>	<b>148,800</b>
<b>Commodities</b>						
551000	Office Supplies	\$ 942	\$ 858	\$ 1,000	\$ 395	\$ 1,200
551010	Computer Operating Supplies	507	480	750	56	750
552060	Other Operating Supplies	3,467	3,281	4,000	562	4,000
	<b>Subtotal</b>	<b>\$ 4,916</b>	<b>\$ 4,619</b>	<b>\$ 5,750</b>	<b>\$ 1,013</b>	<b>5,950</b>
<b>Capital Outlay</b>						
662050	Building Improvements	\$ 119,833	\$ -	\$ 15,000	\$ -	\$ 250,000
664010	Computer Equipment <\$5,000	4,316	5,166	2,600	-	11,900
664080	Equipment >\$5,000	-	13,459	145,928	105,928	60,000
664090	Equipment <\$5,000	-	-	28,500	-	35,000
	<b>Subtotal</b>	<b>\$ 124,149</b>	<b>\$ 18,625</b>	<b>\$ 192,028</b>	<b>\$ 105,928</b>	<b>356,900</b>
	<b>Total Arts &amp; Cultural Center</b>	<b>\$ 1,328,613</b>	<b>\$ 1,436,464</b>	<b>\$ 1,777,938</b>	<b>\$ 902,667</b>	<b>1,908,835</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

Arts & Cultural Center

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
531020	Prof. Services - Man Serv	174,820	Payment for services provided in conjunction with the Agreement with Performing Arts Center Authority for management, programming and operational support services
531030	Prof. Services - Man Serv/Staffing	676,365	Reimbursement to Performing Arts Center Authority in accordance with agreement for staff personnel costs. Institutional marketing costs billed to the City from the Performing Arts Center Authority are also included in this account.
531040	Prof. Services - Man Serv/Marketing	33,500	Payment for marketing and public relation services
531130	Prof. Services - Programming	455,000	This line item is used to fund "City Presents" performances in order to attract a variety of programming
534000	Other Contractual Services - Janitorial Services	46,500	Costs associated with cleaning the AACC facility
534080	Other Contractual Services - Other	11,000	Estimated costs for waste services, pest control, special event parking services, annual fire and fire extinguisher inspection & etc.
541000	Communication Services	9,000	Telephone service and other communication type services
542000	Postage	16,725	Estimated costs for mailing of correspondence, certified mail & season brochure
543000	Utilities	76,875	Electricity, water, sewer and refuse service for the AACC
544000	Copy Machine Costs	1,500	Lease of copy machine
546010	R&M - Buildings	18,200	Costs of repairs and maintenance at the AACC as well as air conditioning maintenance, fire alarm monitoring/maintenance and generator maintenance. Additional funding is included to cover immediate repairs identified in the recent assessments of the condition of all municipal buildings and facilities.
546020	R&M - Equipment	9,500	Costs of maintaining service contracts on all equipment located at the AACC. Included in this amount is \$10,000 for rigging which occurs every two (2) years.
547000	Printing & Binding	17,000	Printing for season brochure and other mailings
551000	Office Supplies	1,200	Costs associated with office supplies
551010	Computer Operating Supplies	750	Costs associated with computer supplies, i.e. toner
552060	Other Operating Supplies	4,000	Costs of other supplies related to theater operations, i.e. tools, small equipment, batteries, tape, etc.

## City of Aventura

Arts & Cultural Center

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
662050	Building Improvements	250,000	This project consists of: - Interior Painting - Replace Exterior Lighting - Replace Auditorium, Lobby & Bathroom Lighting System
664010	Computer Equipment <\$5,000	11,900	This project consists of: - Replace (3) PCs/Laptops/Tablets
664080	Equipment >\$5,000	60,000	This project consists of: - Replace Clear Comm System/Accessories - Replace (2) Metal Detectors - Replace/Refinish Patio Furniture
664090	Equipment <\$5,000	35,000	This project consists of: - Replace (8) Stage Audio Monitors/Accessories - Replace (7) Theatrical Lighting Instruments/Accessories
<b>Total Arts &amp; Cultural Center</b>		<b>\$ 1,908,835</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Non-Departmental**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Non-Departmental - Transfers

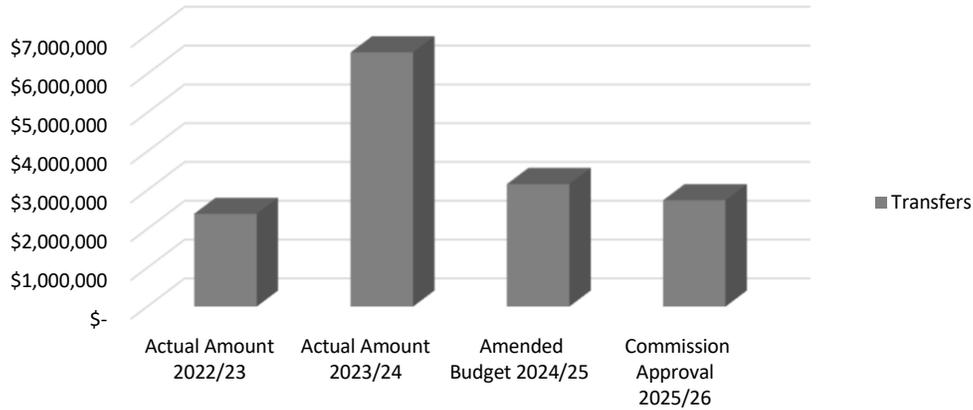
Fiscal Year 2025/26

### Departmental Budget Summary

#### Department Description

The Non-Departmental transfers category of the Non-Departmental Department accounts for the transfers of the City of Aventura from the General Fund to the other Funds of the City.

Non-Departmental Transfers Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
990000/999999	Transfers	\$ 2,391,100	\$ 6,552,801	\$ 3,157,530	\$ 1,578,765	\$ 2,739,961
<b>Total Expenditures</b>		<b>\$ 2,391,100</b>	<b>\$ 6,552,801</b>	<b>\$ 3,157,530</b>	<b>\$ 1,578,765</b>	<b>\$ 2,739,961</b>

## City of Aventura

### Non-Departmental - Transfers

Fiscal Year 2025/26

00195000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Transfers</b>						
991190	Transfer - Charter School Fund (190)	\$ 150,000	\$ 4,501,495	\$ 1,108,552	\$ 554,276	\$ 700,000
991191	Transfer - Charter H.S. Fund (191)	150,000	-	-	-	-
991230	Transfer - Debt Svce Fund Ser 2010 & /11 (230)	1,191,834	1,192,997	1,192,936	596,468	1,186,742
991250	Transfer - Debt Svce Fund Ser 2012 (A) (250)	360,476	361,585	360,082	180,041	358,391
991291	Transfer - Debt Svce Fund Ser 2018 (291)	497,212	496,724	495,960	247,980	494,828
991394	Transfer - Charter H.S. Construction Fund (394)	41,578	-	-	-	-
<b>Total Non-Departmental - Transfers</b>		<b>\$ 2,391,100</b>	<b>\$ 6,552,801</b>	<b>\$ 3,157,530</b>	<b>\$ 1,578,765</b>	<b>\$ 2,739,961</b>

## City of Aventura

### Non-Departmental - Transfers

Fiscal Year 2025/26

### Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
991190	T/fer - Charter School Fund (190)	\$ 700,000	Transfer from the General Fund to the Charter School Fund (Fund 190) for ACES
991230	T/fer - Debt Svce Fund Ser 2010 & /11 (230)	1,186,742	Transfer to 2010 & 2011 Debt Service Fund (Fund 230) for required interest and principal on that bank qualified loan with Bank of America
991250	T/fer - Debt Svce Fund Ser 2012 (A) (250)	358,391	Transfer to 2012 (A) Loan Debt Service Fund (Fund 250) for required interest and principal on that bank qualified loan with SunTrust Bank
991291	T/fer - Debt Svce Fund Ser 2018 (291)	494,828	Transfer to 2018 Loan Debt Service Fund (Fund 291) for required interest and principal on that bank qualified loan with BB&T Bank
<b>Total Non-Departmental - Transfers</b>		<b>\$ 2,739,961</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

Non-Departmental

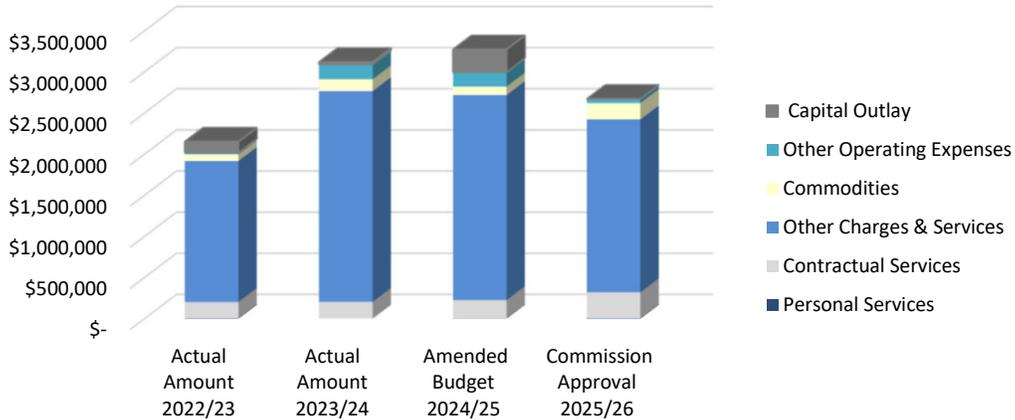
Fiscal Year 2025/26

## Departmental Budget Summary

### Department Description

The Non-Departmental Department accounts for the City-wide expenditures that cannot be readily identified or attributable to a specific department of the City and/or that are used in general by every department of the City.

### Non-Departmental Trends



Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 7,404	\$ -	\$ 5,000	\$ 1,667	\$ 6,600
530000/539999	Contractual Services	195,517	204,415	221,000	116,909	313,000
540000/549999	Other Charges & Services	1,713,550	2,562,158	2,491,310	1,101,268	2,101,608
550000/553999	Commodities	81,217	143,797	104,500	99,400	200,220
554000/599999	Other Operating Expenses	21,466	182,091	176,450	146,263	50,000
	<b>Total Operating Expenditures</b>	<b>\$ 2,019,154</b>	<b>\$ 3,092,461</b>	<b>\$ 2,998,260</b>	<b>\$ 1,465,507</b>	<b>\$ 2,671,428</b>
660000/669999	Capital Outlay	\$ 133,330	\$ 26,963	\$ 275,825	\$ 49,162	\$ -
	<b>Total Expenditures</b>	<b>\$ 2,152,484</b>	<b>\$ 3,119,424</b>	<b>\$ 3,274,085</b>	<b>\$ 1,514,669</b>	<b>\$ 2,671,428</b>

## City of Aventura

Non-Departmental

Fiscal Year 2025/26

00190000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
525000	Unemployment	\$ 7,404	\$ -	\$ 5,000	\$ 1,667	\$ 6,600
	Subtotal	\$ 7,404	\$ -	\$ 5,000	\$ 1,667	\$ 6,600
<b>Contractual Services</b>						
531070	Professional Services - Other	\$ 8,640	\$ 38,644	\$ 26,000	\$ -	\$ 36,000
531080	Security	78,756	65,709	75,000	28,951	75,000
534000	Janitorial	89,812	91,675	95,000	43,576	140,000
534080	Contractual Services - Other	18,309	8,387	25,000	44,382	62,000
	Subtotal	\$ 195,517	\$ 204,415	\$ 221,000	\$ 116,909	\$ 313,000
<b>Other Charges &amp; Services</b>						
541000	Communication Services	\$ 289,340	\$ 159,024	\$ 275,000	\$ 41,200	\$ 218,200
542000	Postage	14,488	13,839	17,500	5,844	17,500
543000	Utilities	254,549	252,943	260,000	123,492	266,500
543020	Water	50,793	47,151	55,000	27,911	56,000
544000	Copy Machine Costs	9,952	10,252	12,000	6,588	14,000
545000	Insurance	925,892	1,759,214	1,431,010	703,194	1,269,408
546010	R&M - Government Center	168,536	319,735	440,800	193,039	260,000
	Subtotal	\$ 1,713,550	\$ 2,562,158	\$ 2,491,310	\$ 1,101,268	\$ 2,101,608
<b>Commodities</b>						
552050	Credit Card Fees	\$ 69,779	\$ 131,725	\$ 84,500	\$ 92,603	\$ 185,220
552060	Other Operating Supplies	11,438	12,072	20,000	6,797	15,000
	Subtotal	\$ 81,217	\$ 143,797	\$ 104,500	\$ 99,400	\$ 200,220
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 21,466	\$ -	\$ -	\$ -	\$ -
554010	Computer Subscriptions	-	20,434	-	12,000	-
599000	Contingency	-	161,657	128,000	85,878	50,000
599030	Hurricane Preparation	-	-	1,850	1,850	-
599040	Hurricane Supplies	-	-	46,600	46,535	-
599050	Disaster Supplies	-	-	-	-	-
	Subtotal	\$ 21,466	\$ 182,091	\$ 176,450	\$ 146,263	\$ 50,000
<b>Capital Outlay</b>						
661000	Land Acquisition/Purchase	\$ 79,508	\$ 14,283	\$ -	\$ 48,353	\$ -
662030	Garage Expansion/Improvements	-	-	-	-	-
662060	Building Improvement/Equipment	-	12,680	275,825	809	-
664080	Equipment >\$5,000	53,822	-	-	-	-
	Subtotal	\$ 133,330	\$ 26,963	\$ 275,825	\$ 49,162	\$ -
	<b>Total Non-Departmental</b>	<b>\$ 2,152,484</b>	<b>\$ 3,119,424</b>	<b>\$ 3,274,085</b>	<b>\$ 1,514,669</b>	<b>\$ 2,671,428</b>
669999	Capital Reserve	\$ -	\$ -	\$ 2,418,300	\$ -	\$ 1,563,864
	Subtotal	\$ -	\$ -	\$ 2,418,300	\$ -	\$ 1,563,864
	<b>Total Non-Departmental with Capital Reserve</b>	<b>\$ 2,152,484</b>	<b>\$ 3,119,424</b>	<b>\$ 5,692,385</b>	<b>\$ 1,514,669</b>	<b>\$ 4,235,292</b>

\* Prior to FY 2025/26, the Capital Outlay was budgeted in the Capital Outlay Department. For comparison purposes, it is being shown in this department for the prior years.

## City of Aventura

Non-Departmental

Fiscal Year 2025/26

Budget Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
525000	Unemployment	\$ 6,600	Unemployment costs
531070	Professional Services - Other	36,000	Professional consulting services for testing and inspection requirements at City property
531080	Security	75,000	Costs associated with security at the Government Center
534000	Janitorial	140,000	Costs for janitorial services at the Government Center
534080	Contractual Services - Other	62,000	Estimated costs for waste service, pest control, equipment inspections, Holiday decorations & etc.
541000	Communication Services	218,200	Telephone service, internet access type services for Government Center, this includes Internet maintenance and Wireless data service as well as Police Radio service
542000	Postage	17,500	Estimated costs for mailing of correspondence & certified mail
543000	Utilities	266,500	Electricity for the Government Center
543020	Water	56,000	Water and sewer service for the Government Center
544000	Copy Machine Costs	14,000	Estimated copy machine & postage machine costs for the City
545000	Insurance	1,269,408	General liability, automobile, property, flood and other miscellaneous insurance coverages for City-owned or leased facilities and equipment. Insurance coverage for DSAHS is reimbursed to the City and netted out of this line item.
546010	R&M - Government Center	260,000	Costs of maintaining service contracts for mechanical systems and other repairs within the Government Center, i.e A/C, fire alarm & generator maintenance.
552050	Credit Card Fees	185,220	Monthly surcharge fees for providing credit cards to customers as a source of payment. This account has offsetting revenue.
552060	Other Operating Supplies	15,000	Cost associated with items used by employees City-wide and the costs for employee anniversary awards given to employees who meet threshold anniversaries in their tenure at the City
599000	Contingency	50,000	Reserve for unanticipated expenditures
<b>Total Non-Departmental</b>		<b>\$ 2,671,428</b>	

**City of Aventura**  
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**City of Aventura**  
Operating and Capital Budget  
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**American Rescue Plan Act (“ARPA”) Fund**

**City of Aventura**  
Operating and Capital Budget  
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## City of Aventura

American Rescue Plan Act ("ARPA") Fund - 101

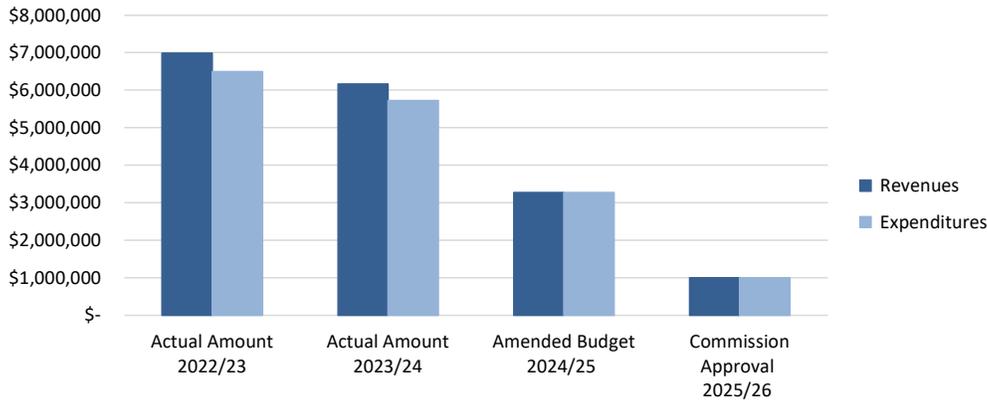
Fiscal Year 2025/26

Fund Budget Summary

### Fund Description

The American Rescue Plan Act ("ARPA") Fund is used to account for the revenues and expenditures associated with the Coronavirus State and Local Fiscal Recovery Funds launched by the U.S. Department of the Treasury. This provided \$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 for the economic fallout of the COVID-19 pandemic. All funds must be obligated by December 31, 2024, and expended by December 31, 2026. The City of Aventura received \$18,525,074.

American Rescue Plan Act ("ARPA") Fund Trends



Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
330000/339999	Intergovernmental Revenues	\$ 6,496,417	\$ 5,722,101	2,770,500	\$ -	\$ 930,000
360000/369999	Miscellaneous Revenues	492,491	441,993	150,000	86,846	66,000
399900/399999	Fund Balance	-	-	353,979	-	-
<b>Total Revenues</b>		<b>\$ 6,988,908</b>	<b>\$ 6,164,094</b>	<b>3,274,479</b>	<b>\$ 86,846</b>	<b>\$ 996,000</b>

Expenditures Summary by Department

Org Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
10130000	Human Resources	\$ 652,062	\$ 2,000	-	\$ -	\$ -
10120000-10155000	Information Technology	196,167	563,078	713,788	551,284	996,000
10145000	Police	937,315	534,372	-	-	-
10150000	Community Development	15,377	(14)	-	-	-
10155000	Community Services	3,757,542	3,585,456	271,692	264,269	-
10160000	Public Works	927,564	1,037,211	2,288,999	892,466	-
10190000	Non-Departmental	10,390	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 6,496,417</b>	<b>\$ 5,722,103</b>	<b>3,274,479</b>	<b>\$ 1,708,019</b>	<b>\$ 996,000</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**

American Rescue Plan Act (ARPA) Fund - 101

Fiscal Year 2025/26

Revenue Projections  
10100000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Intergovernmental Revenues</b>						
331510	American Rescue Plan	\$ 6,496,417	\$ 5,722,101	2,770,500	\$ -	\$ 930,000
	Subtotal	\$ 6,496,417	\$ 5,722,101	2,770,500	\$ -	\$ 930,000
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 492,491	\$ 441,993	150,000	\$ 86,846	\$ 66,000
	Subtotal	\$ 492,491	\$ 441,993	150,000	\$ 86,846	\$ 66,000
<b>Fund Balance</b>						
399900	Carryover	\$ -	\$ -	353,979	\$ -	\$ -
	Subtotal	\$ -	\$ -	353,979	\$ -	\$ -
	<b>Total Revenues</b>	\$ 6,988,908	\$ 6,164,094	3,274,479	\$ 86,846	\$ 996,000

Expenditures

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Human Resources (10130000)</b>						
<b>Personal Services (Premium Pay/Public Health)</b>						
512000	Incentive Pay	\$ 634,250	\$ 2,000	-	\$ -	\$ -
	Subtotal	\$ 634,250	\$ 2,000	-	\$ -	\$ -
<b>Capital Outlay (Revenue Replacement)</b>						
668000	Software	\$ 17,812	\$ -	-	\$ -	\$ -
	Subtotal	\$ 17,812	\$ -	-	\$ -	\$ -
	<b>Total Human Resources</b>	\$ 652,062	\$ 2,000	-	\$ -	\$ -
<b>Information Technology (10120000/10140000/10155000)</b>						
<b>Capital Outlay (Revenue Replacement)</b>						
668000	Software	\$ -	\$ -	\$ -	\$ 40,116	\$ 46,500
668000	Software	-	61,290	400,000	221,838	600,000
664020	Equipment	108,599	340,733	92,000	104,632	99,500
664030	Consultant	49,181	97,882	153,288	80,137	250,000
664040	Connectivity	32,141	11,934	-	-	-
664040	Connectivity	6,246	51,239	68,500	104,561	-
	<b>Total Information Technology</b>	\$ 196,167	\$ 563,078	713,788	\$ 551,284	\$ 996,000
<b>Police Department (10145000)</b>						
<b>Capital Outlay (Public Health)</b>						
664020	Equipment	\$ 3,515	\$ -	-	\$ -	\$ -
664020	Equipment	933,800	504,600	-	-	-
	Subtotal	\$ 937,315	\$ 504,600	-	\$ -	\$ -
<b>Capital Outlay (Revenue Replacement)</b>						
664020	Equipment	\$ -	\$ 29,772	-	\$ -	\$ -
	Subtotal	\$ -	\$ 29,772	-	\$ -	\$ -
	<b>Total Police</b>	\$ 937,315	\$ 534,372	-	\$ -	\$ -

## City of Aventura

American Rescue Plan Act (ARPA) Fund - 101

Fiscal Year 2025/26

### Expenditures Continued

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Community Development (10150000)</b>						
<b>Capital Outlay (Revenue Replacement)</b>						
6630000	Equipment	\$ 15,377	\$ (14)	-	-	-
<b>Total Community Development</b>		<b>\$ 15,377</b>	<b>\$ (14)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services (10155000)</b>						
<b>Capital Outlay (Public Health)</b>						
664070	Radios	-	\$ 4,950	-	\$ (4,950)	-
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 4,950</b>	<b>-</b>	<b>\$ (4,950)</b>	<b>-</b>
<b>Capital Outlay (Revenue Replacement)</b>						
662000	Renovations	-	52,395	60,000	7,365	-
663020	Turf	2,629,037	1,844,808	-	-	-
663060	Lighting & Courts	1,030,473	1,143,592	39,254	39,254	-
668000	Software	37,119	-	-	-	-
664020	Equipment	34,872	270,206	-	71,426	-
664060	Park Improvements	26,041	269,505	172,438	151,174	-
<b>Subtotal</b>		<b>\$ 3,757,542</b>	<b>\$ 3,580,506</b>	<b>271,692</b>	<b>\$ 269,219</b>	<b>-</b>
<b>Total Community Services</b>		<b>\$ 3,757,542</b>	<b>\$ 3,585,456</b>	<b>271,692</b>	<b>\$ 264,269</b>	<b>-</b>
<b>Public Works (10160000)</b>						
<b>Capital Outlay (Infrastructure)</b>						
663050	Drainage	\$ 927,564	-	650,000	\$ 80,977	-
<b>Subtotal</b>		<b>\$ 927,564</b>	<b>-</b>	<b>650,000</b>	<b>\$ 80,977</b>	<b>-</b>
<b>Capital Outlay (Public Health)</b>						
662050	Building Impro/Equip	-	53,963	1,500,000	689,492	-
664070	Radios	-	-	-	-	-
664110	Government Center Improvements	-	983,248	138,999	121,997	-
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 1,037,211</b>	<b>1,638,999</b>	<b>\$ 811,489</b>	<b>-</b>
<b>Total Public Works</b>		<b>\$ 927,564</b>	<b>\$ 1,037,211</b>	<b>2,288,999</b>	<b>\$ 892,466</b>	<b>-</b>
<b>Non-Departmental (10190000)</b>						
<b>Contractual Services</b>						
534000	Janitorial	\$ 10,390	-	-	-	-
<b>Total Non-Departmental</b>		<b>\$ 10,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$ 6,496,417</b>	<b>\$ 5,722,103</b>	<b>3,274,479</b>	<b>\$ 1,708,019</b>	<b>\$ 996,000</b>

## City of Aventura

American Rescue Plan Act (ARPA) Fund - 101

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment
331510	American Rescue Plan	\$ 930,000	Revenues received from the U.S. Department of Treasury; these funds have been received and deferred until the end of the year when a journal entry will be made to cover the expenditures for the fiscal year
361100	Interest	66,000	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.
<b>Total American Rescue Plan Act (ARPA) Fund Revenues</b>		<b>\$ 996,000</b>	

### Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2025/26	Projects
<b>Information Technology</b>			
668000	Software	\$ 46,500	1201-03 - ERP/Computer Software Replacement - Agenda Management Portion
668000	Software	600,000	1201-03 - ERP/Computer Software Replacement - ERP Portion
664020	Equipment	99,500	1201-09 - Fire Suppression
664030	Consultant	250,000	1201-04 - IT Consultant
<b>Total Information Technology</b>		<b>\$ 996,000</b>	
<b>Total American Rescue Plan Act (ARPA) Fund Expenditures</b>		<b>\$ 996,000</b>	

**City of Aventura**  
Operating and Capital Budget  
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**City of Aventura**  
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Fiscal Year 2025/26



**Police Education Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Police Education Fund - 110

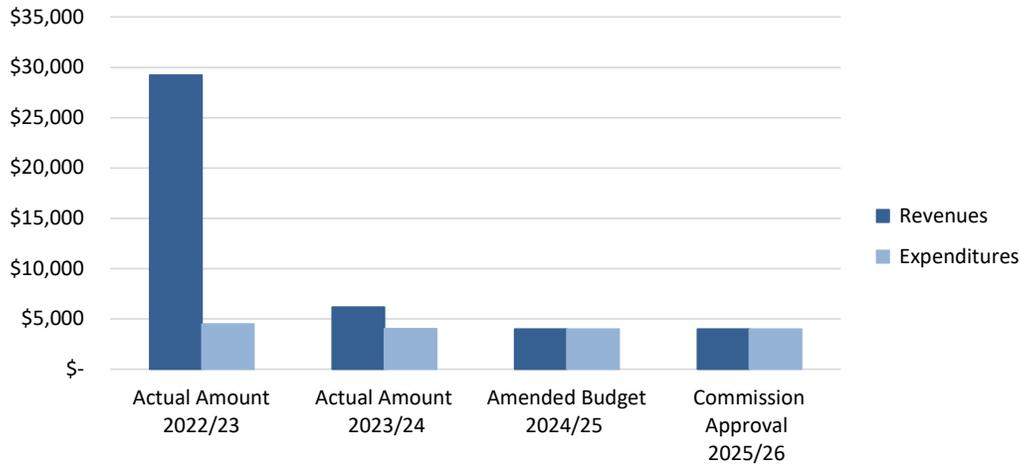
Fiscal Year 2025/26

### Fund Budget Summary

#### Fund Description

The Police Education 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.

Police Education Fund Trends



#### Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
350000/359999	Fines & Forfeitures	\$ 27,904	\$ 4,188	\$ 4,000	\$ 1,510	\$ 4,000
360000/369999	Miscellaneous Revenues	1,319	1,977	-	720	-
<b>Total Revenues</b>		<b>\$ 29,223</b>	<b>\$ 6,165</b>	<b>\$ 4,000</b>	<b>\$ 2,230</b>	<b>\$ 4,000</b>

#### Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
554000/599999	Other Operating Expenses	\$ 4,495	\$ 4,040	\$ 4,000	\$ -	\$ 4,000
<b>Total Expenditures</b>		<b>\$ 4,495</b>	<b>\$ 4,040</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>

## City of Aventura

Police Education Fund - 110

Fiscal Year 2025/26

### Revenue Projections

11000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Fines &amp; Forfeitures</b>						
351500	Fines	\$ 27,904	\$ 4,188	\$ 4,000	\$ 1,510	\$ 4,000
	Subtotal	\$ 27,904	\$ 4,188	\$ 4,000	\$ 1,510	\$ 4,000
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 1,319	\$ 1,977	\$ -	\$ 720	\$ -
	Subtotal	\$ 1,319	\$ 1,977	\$ -	\$ 720	\$ -
	<b>Total Revenues</b>	<b>\$ 29,223</b>	<b>\$ 6,165</b>	<b>\$ 4,000</b>	<b>\$ 2,230</b>	<b>\$ 4,000</b>

### Expenditures

11045000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Other Operating Expenses</b>						
555000	Training	\$ 4,495	\$ 4,040	\$ 4,000	\$ -	\$ 4,000
	Total Expenditures	\$ 4,495	\$ 4,040	\$ 4,000	\$ -	\$ 4,000

**City of Aventura**

**Police Education Fund - 110**

**Fiscal Year 2025/26**

**Revenue Projection Rationale**

<b>Object Code #</b>	<b>Category</b>	<b>Commission Approval 2025/26</b>	<b>Comment</b>
<b>351500</b>	<b>Fines</b>	<b>\$ 4,000</b>	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
<b>Total Police Education Fund Revenues</b>		<b>\$ 4,000</b>	

**Budget Expenditure Justifications**

<b>Object Code #</b>	<b>Category</b>	<b>Commission Approval 2025/26</b>	<b>Comment</b>
<b>555000</b>	<b>Training</b>	<b>\$ 4,000</b>	Sworn Officer training, maintaining State standards and having a highly trained, professional Police Force
<b>Total Police Education Fund Expenditures</b>		<b>\$ 4,000</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Transportation and Street Maintenance  
Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura

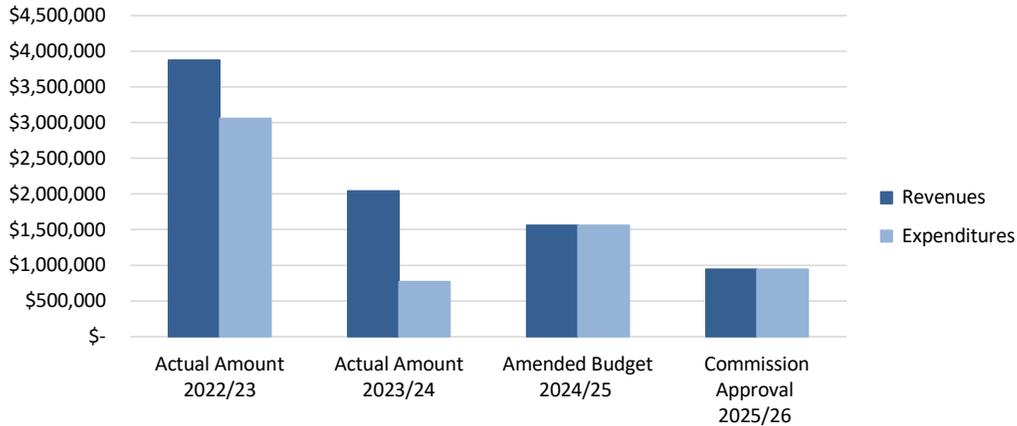
### Transportation and Street Maintenance Fund - 120

Fiscal Year 2025/26  
Fund Budget Summary

#### Fund Description

The Transportation and Street Maintenance Fund was established to account for restricted revenues and expenditures which by State Statute are designated for transportation enhancements, street maintenance and construction costs. In FY 2023/24 this the Citizens' Independent Transportation Trust (CITT) revenues and expenditures were moved to the Citizens' Independent Transportation Trust (CITT) Fund, Fund 121.

Transportation and Street Maintenance Fund Trends



#### Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
310000/319999	Locally Levied Taxes	\$ 568,874	\$ 521,000	\$ 535,000	\$ 277,388	\$ 523,000
320000/329999	Licenses & Permits	197,493	762,336	-	-	-
330000/339999	Intergovernmental Revenues	2,783,597	325,929	568,000	137,506	269,700
360000/369999	Miscellaneous Revenues	324,817	432,856	182,550	165,300	150,000
399900/399999	Fund Balance	-	-	273,340	136,670	-
<b>Total Revenues</b>		<b>\$ 3,874,781</b>	<b>\$ 2,042,121</b>	<b>\$ 1,558,890</b>	<b>\$ 716,864</b>	<b>\$ 942,700</b>

#### Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
530000/539999	Contractual Services	\$ 2,594,971	\$ 715,511	\$ 877,165	\$ 441,906	\$ 517,160
660000/669999	Capital Outlay	464,094	56,756	681,725	21,117	425,540
<b>Total Expenditures</b>		<b>\$ 3,059,065</b>	<b>\$ 772,267</b>	<b>\$ 1,558,890</b>	<b>\$ 463,023</b>	<b>\$ 942,700</b>

## City of Aventura

Transportation and Street Maintenance Fund - 120

Fiscal Year 2025/26

### Revenue Projections

12000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Locally Levied Taxes</b>						
312430	Local Option Cap. Impr. Gas Tax	\$ 155,860	\$ 139,002	\$ 145,000	\$ 75,093	\$ 145,000
312410	Local Option Gas Tax	413,014	381,998	390,000	202,295	378,000
	Subtotal	\$ 568,874	\$ 521,000	\$ 535,000	\$ 277,388	\$ 523,000
<b>Licenses &amp; Permits</b>						
324320	Transportation Mitigation Impact Fee	\$ 166,974	\$ 762,336	\$ -	\$ -	\$ -
324325	Citywide Bicycle Sharing	30,519	-	-	-	-
	Subtotal	\$ 197,493	\$ 762,336	\$ -	\$ -	\$ -
<b>Intergovernmental Revenues</b>						
331245	Federal Grants	\$ -	\$ -	\$ 256,000	\$ -	\$ -
335125	State Revenue Sharing	344,356	306,964	300,000	133,531	257,700
334450	Fuel Tax Refund	-	18,965	12,000	3,975	12,000
338300	County Transit System Surtax	2,439,241	-	-	-	-
	Subtotal	\$ 2,783,597	\$ 325,929	\$ 568,000	\$ 137,506	\$ 269,700
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 252,817	\$ 432,856	\$ 182,550	\$ 165,300	\$ 150,000
366100	Developer Contributions/Streets	72,000	-	-	-	-
	Subtotal	\$ 324,817	\$ 432,856	\$ 182,550	\$ 165,300	\$ 150,000
<b>Fund Balance</b>						
399900	Carryover	\$ -	\$ -	273,340	\$ 136,670	\$ -
	Subtotal	\$ -	\$ -	273,340	\$ 136,670	\$ -
	<b>Total Revenues</b>	<b>\$ 3,874,781</b>	<b>\$ 2,042,121</b>	<b>\$ 1,558,890</b>	<b>\$ 716,864</b>	<b>\$ 942,700</b>

### Expenditures

12060000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Contractual Services</b>						
531010	Engineering	\$ -	\$ 26,037	\$ 288,550	\$ 44,731	\$ 35,000
534010	Landscape/Tree Maint/Streets	711,419	573,877	463,615	274,398	482,160
534030	Citywide Bicycle Sharing	81,427	-	-	-	-
534040	Enhanced Transit Services	594,836	-	-	-	-
534050	On-Demand Transit Services	1,112,157	-	-	-	-
534070	TVMS Maintenance	95,132	115,597	125,000	122,777	-
	Subtotal	\$ 2,594,971	\$ 715,511	\$ 877,165	\$ 441,906	\$ 517,160
<b>Capital Outlay</b>						
663030	Circulator System Improv. - Bus Shelte	\$ -	\$ -	\$ -	\$ -	\$ -
663040	Road Resurfacing	323,094	-	-	-	-
663070	Citywide Bicycle Sharing	8,520	-	-	-	-
663140	Transportation System Improv.	132,480	56,756	518,340	21,117	209,000
669999	Capital Reserve	-	-	163,385	-	216,540
	Subtotal	\$ 464,094	\$ 56,756	\$ 681,725	\$ 21,117	\$ 425,540
	<b>Total Expenditures</b>	<b>\$ 3,059,065</b>	<b>\$ 772,267</b>	<b>\$ 1,558,890</b>	<b>\$ 463,023</b>	<b>\$ 942,700</b>

# City of Aventura

Street Maintenance Fund - 120

Fiscal Year 2025/26

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment																		
312430	Local Option Cap. Impr. Gas Tax	145,000	<p>The County has adopted two phases of the local option gas tax as follows: The second phase must be used for transportation expenditures needed to meet the requirements of the capital improvements elements of an adopted comprehensive plan.</p>																		
312410	Local Option Gas Tax	378,000	<p>The County has adopted two phases of the local option gas tax as follows: 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.</p> <div style="text-align: center;"> <p><b>Total Local Option Gas Tax</b></p> <table border="1"> <caption>Total Local Option Gas Tax</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount (\$)</th> </tr> </thead> <tbody> <tr><td>18/19</td><td>550,000</td></tr> <tr><td>19/20</td><td>480,000</td></tr> <tr><td>20/21</td><td>490,000</td></tr> <tr><td>21/22</td><td>520,000</td></tr> <tr><td>22/23</td><td>580,000</td></tr> <tr><td>23/24</td><td>540,000</td></tr> <tr><td>24/25</td><td>550,000</td></tr> <tr><td>25/26</td><td>540,000</td></tr> </tbody> </table> </div>	Fiscal Year	Amount (\$)	18/19	550,000	19/20	480,000	20/21	490,000	21/22	520,000	22/23	580,000	23/24	540,000	24/25	550,000	25/26	540,000
Fiscal Year	Amount (\$)																				
18/19	550,000																				
19/20	480,000																				
20/21	490,000																				
21/22	520,000																				
22/23	580,000																				
23/24	540,000																				
24/25	550,000																				
25/26	540,000																				
335125	State Revenue Sharing	257,700	<p>Revenue received in this category is projected to approximate 18% for FY 2025/26 of the total State Revenue Sharing Funds. This is based on the percentage from the current fiscal year as new numbers have not been released yet. Their source is the motor fuel tax and is restricted to road construction and maintenance.</p> <div style="text-align: center;"> <p><b>State Revenue Sharing</b></p> <table border="1"> <caption>State Revenue Sharing</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount (\$)</th> </tr> </thead> <tbody> <tr><td>18/19</td><td>270,000</td></tr> <tr><td>19/20</td><td>240,000</td></tr> <tr><td>20/21</td><td>270,000</td></tr> <tr><td>21/22</td><td>320,000</td></tr> <tr><td>22/23</td><td>350,000</td></tr> <tr><td>23/24</td><td>320,000</td></tr> <tr><td>24/25</td><td>310,000</td></tr> <tr><td>25/26</td><td>260,000</td></tr> </tbody> </table> </div>	Fiscal Year	Amount (\$)	18/19	270,000	19/20	240,000	20/21	270,000	21/22	320,000	22/23	350,000	23/24	320,000	24/25	310,000	25/26	260,000
Fiscal Year	Amount (\$)																				
18/19	270,000																				
19/20	240,000																				
20/21	270,000																				
21/22	320,000																				
22/23	350,000																				
23/24	320,000																				
24/25	310,000																				
25/26	260,000																				

## City of Aventura

Street Maintenance Fund - 120

Fiscal Year 2025/26

### Revenue Projection Rationale Continued

Object Code #	Category	Commission Approval 2025/26	Comment
334450	Fuel Tax Refund	12,000	Revenue refunded from the State of Florida; per Florida law which refunds qualified entities that purchase and use tax-paid fuel for an exempt purpose
361100	Interest	150,000	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.
<b>Total Street Maintenance Fund Revenue</b>		<b>\$ 942,700</b>	

### Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
531010	Engineering	\$ 35,000	Miscellaneous roadway engineering as needed
534010	Landscape/Tree Maint/Streets	482,160	Costs associated with contracting tree, landscape, irrigation and flower maintenance services for all public right-of-ways and medians
<b>Total Operating Expenditures</b>		<b>\$ 517,160</b>	

### Capital Project Descriptions

Object Code #	Category	Commission Approval 2025/26	Comment
663140	Transportation System Improv.	\$ 209,000	This project consists of: - Purchase (3) Street Lights - Biscayne Blvd. - Purchase (3) Street Lights - Right-of-Ways - (600) Street Light Controller Conversions
669999	Capital Reserve	216,540	Estimated amount to be saved for future capital projects
<b>Total Capital Outlay Expenditures</b>		<b>\$ 425,540</b>	

**Expenditures \$ 942,700**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Citizens' Independent Transportation  
Trust (CITT) Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura

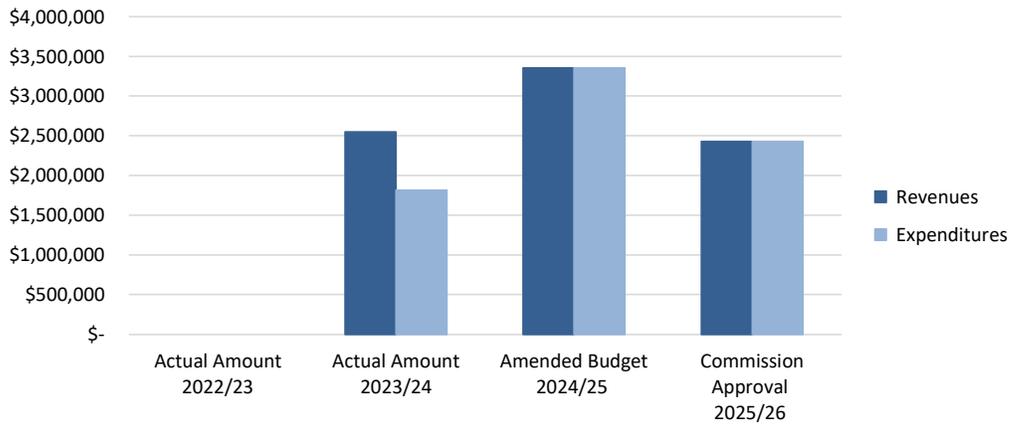
### Citizens' Independent Transportation Trust (CITT) Fund - 121

#### Fiscal Year 2025/26 Fund Budget Summary

#### Fund Description

The Citizens' Independent Transportation Trust (CITT) Fund was established in FY 2023/24 to separately account for restricted revenues and expenditures which by County Transit System Surtax Ordinance are designated for transportation enhancements, street maintenance and construction costs. Previously, the revenues and expenditures for this fund were accounted for in the Transportation and Street Maintenance Fund, fund 120.

Citizens' Independent Transportation Trust (CITT) Fund Trends



#### Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
320000/329999	Licenses & Permits	\$ -	\$ 29,518	\$ 30,000	\$ 14,568	\$ 30,000
330000/339999	Intergovernmental Revenues	-	2,509,943	2,400,000	1,001,328	2,400,000
360000/369999	Miscellaneous Revenues	-	10,898	-	23,315	-
399900/399999	Fund Balance	-	-	925,600	462,800	-
<b>Total Revenues</b>		<b>\$ -</b>	<b>\$ 2,550,359</b>	<b>\$ 3,355,600</b>	<b>\$ 1,502,011</b>	<b>\$ 2,430,000</b>

#### Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
530000/539999	Contractual Services	\$ -	\$ 1,797,650	\$ 1,643,395	\$ 708,526	\$ 1,794,945
660000/669999	Capital Outlay	-	16,690	1,712,205	154,052	635,055
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 1,814,340</b>	<b>\$ 3,355,600</b>	<b>\$ 862,578</b>	<b>\$ 2,430,000</b>

## City of Aventura

Citizens' Independent Transportation Trust (CITT) Fund - 121

Fiscal Year 2025/26

### Revenue Projections

12100000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Licenses &amp; Permits</b>						
324325	Citywide Bicycle Sharing	-	29,518	30,000	14,568	30,000
	Subtotal	\$ -	\$ 29,518	\$ 30,000	\$ 14,568	\$ 30,000
<b>Intergovernmental Revenues</b>						
338300	County Transit System Surtax	\$ -	\$ 2,509,943	\$ 2,400,000	\$ 1,001,328	\$ 2,400,000
	Subtotal	\$ -	\$ 2,509,943	\$ 2,400,000	\$ 1,001,328	\$ 2,400,000
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ -	\$ 10,898	\$ -	\$ 23,315	\$ -
	Subtotal	\$ -	\$ 10,898	\$ -	\$ 23,315	\$ -
<b>Fund Balance</b>						
399900	Carryover	\$ -	\$ -	\$ 925,600	\$ 462,800	\$ -
	Subtotal	\$ -	\$ -	\$ 925,600	\$ 462,800	\$ -
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 2,550,359</b>	<b>\$ 3,355,600</b>	<b>\$ 1,502,011</b>	<b>\$ 2,430,000</b>

### Expenditures

12160000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Contractual Services</b>						
534030	Citywide Bicycle Sharing	\$ -	\$ 90,826	\$ 95,000	\$ 39,234	\$ 95,000
534040	Enhanced Transit Services	-	444,657	347,415	157,080	450,925
534050	On-Demand Transit Services	-	1,262,167	1,200,980	512,212	1,249,020
	Subtotal	\$ -	\$ 1,797,650	\$ 1,643,395	\$ 708,526	\$ 1,794,945
<b>Capital Outlay</b>						
663040	Road Resurfacing	\$ -	\$ -	\$ 925,600	\$ -	\$ -
663070	Citywide Bicycle Sharing	-	-	8,500	-	8,500
663140	Transportation System Improv.	-	16,690	-	154,052	130,000
669999	Capital Reserve	-	-	778,105	-	496,555
	Subtotal	\$ -	\$ 16,690	\$ 1,712,205	\$ 154,052	\$ 635,055
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,814,340</b>	<b>\$ 3,355,600</b>	<b>\$ 862,578</b>	<b>\$ 2,430,000</b>

## City of Aventura

Citizens' Independent Transportation Trust (CITT) Fund - 121

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment																		
324325	Citywide Bicycle Sharing	\$ 30,000	Amount received for Bicycle rental program throughout the City																		
338300	County Transit System Surtax	2,400,000	<p>County voters approved a ½% sales tax increase for transportation needs that was passed in November 2022 and went into effect January 2003. As provided by County Ordinance, the cities receive 20% of the proceeds based upon population.</p> <div style="text-align: center;"> <p>County Transit System Surtax</p> <table border="1" style="display: none;"> <caption>County Transit System Surtax Revenue Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>18/19</td><td>1,800,000</td></tr> <tr><td>19/20</td><td>1,500,000</td></tr> <tr><td>20/21</td><td>1,600,000</td></tr> <tr><td>21/22</td><td>2,300,000</td></tr> <tr><td>22/23</td><td>2,500,000</td></tr> <tr><td>23/24</td><td>2,600,000</td></tr> <tr><td>24/25</td><td>2,450,000</td></tr> <tr><td>25/26</td><td>2,400,000</td></tr> </tbody> </table> </div>	Fiscal Year	Revenue (\$)	18/19	1,800,000	19/20	1,500,000	20/21	1,600,000	21/22	2,300,000	22/23	2,500,000	23/24	2,600,000	24/25	2,450,000	25/26	2,400,000
Fiscal Year	Revenue (\$)																				
18/19	1,800,000																				
19/20	1,500,000																				
20/21	1,600,000																				
21/22	2,300,000																				
22/23	2,500,000																				
23/24	2,600,000																				
24/25	2,450,000																				
25/26	2,400,000																				
<b>Total Citizens' Independent Transportation Trust (CITT) Fund Revenue</b>		<b>\$ 2,430,000</b>																			

### Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
534030	Citywide Bicycle Sharing	95,000	Operating costs associated with the Bicycle Sharing Program
534040	Enhanced Transit Services	450,925	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. This is a percentage of the cost to fund the City's shuttle bus service of three (3) mini-buses public transit routes six (6) days per week on a contractual basis that carries approximately 115,000 passengers per year and links the residential areas to community, retail and medical establishments, as well as Miami-Dade and Broward routes.
534050	On-Demand Transit Services	1,249,020	Annual funding required for ten (10) Tesla vehicles to provide on-demand transit services (within the Designated Service Area) from 7:00 AM - 11:00 PM every day except Thanksgiving, Christmas and New Years Day
<b>Total Operating Expenditures</b>		<b>\$ 1,794,945</b>	

**City of Aventura**

**Citizens' Independent Transportation Trust (CITT) Fund - 121**

**Fiscal Year 2025/26**

**Capital Project Descriptions**

<b>Object Code #</b>	<b>Category</b>	<b>Commission Approval 2025/26</b>	<b>Comment</b>
<b>663070</b>	<b>Citywide Bicycle Sharing</b>	<b>8,500</b>	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
<b>663140</b>	<b>Transportation System Improv.</b>	<b>130,000</b>	This project consists of: - (2) New Crosswalk Solar Lighting Locations
<b>669999</b>	<b>Capital Reserve</b>	<b>496,555</b>	Estimated amount to be saved for future capital projects
<b>Total Capital Outlay Expenditures</b>		<b>\$ 635,055</b>	
<b>Total Citizens' Independent Transportation Trust (CITT) Fund Expenditures</b>		<b>\$ 2,430,000</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Building Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## City of Aventura

Building Fund - 164

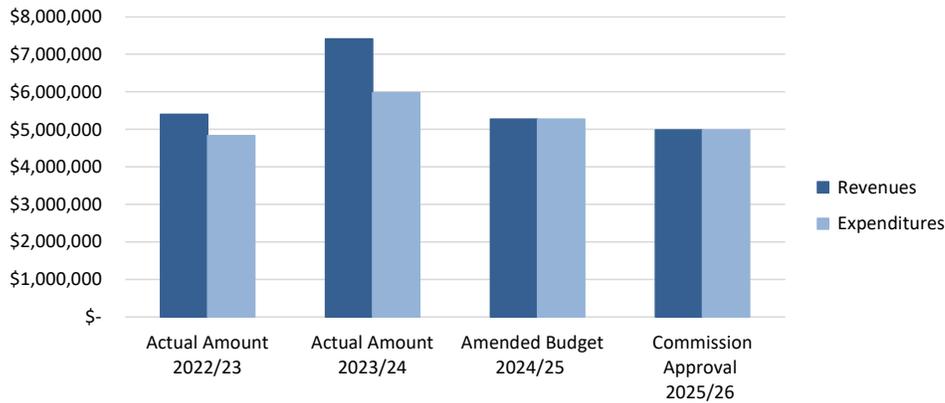
Fiscal Year 2025/26

Fund Budget Summary

### Fund Description

The Building division of the Community Development Department is responsible for building permitting and inspections. The Building Fund was established in FY 2022/23 to comply with the Building Construction Standards - Enforcement, Chapter 553.80 Section (7)(a)4. of the Florida Statutes. This fund enables the City to account for the monies coming in and out of the building function of the Community Development Department.

Building Fund Trends



Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
320000/329999	Licenses & Permits	\$ 5,360,840	\$ 7,195,894	\$ 5,195,000	\$ 2,398,507	\$ 4,915,000
350000/359999	Fines & Forfeitures	350	-	-	650	-
360000/369999	Miscellaneous Revenues	35,948	212,434	75,000	80,463	65,000
<b>Total Revenues</b>		<b>\$ 5,397,138</b>	<b>\$ 7,408,328</b>	<b>\$ 5,270,000</b>	<b>\$ 2,479,620</b>	<b>\$ 4,980,000</b>

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ 370,258	\$ 393,543	\$ 412,748	\$ 197,148	\$ 550,379
530000/539999	Contractual Services	3,864,035	4,980,342	3,760,000	1,930,921	3,575,000
540000/549999	Other Charges & Services	41,932	12,131	27,932	6,162	21,645
550000/553999	Commodities	1,090	9,065	9,300	13,526	11,000
554000/599999	Other Operating Expenses	5,625	35,973	60,000	48,721	112,000
660000/669999	Capital Outlay	13,273	6,539	391,990	18,221	86,711
990000/999999	T/fer - General Fund (001)	535,449	536,500	608,030	-	623,265
<b>Total Expenditures</b>		<b>\$ 4,831,662</b>	<b>\$ 5,974,093</b>	<b>\$ 5,270,000</b>	<b>\$ 2,214,699</b>	<b>\$ 4,980,000</b>

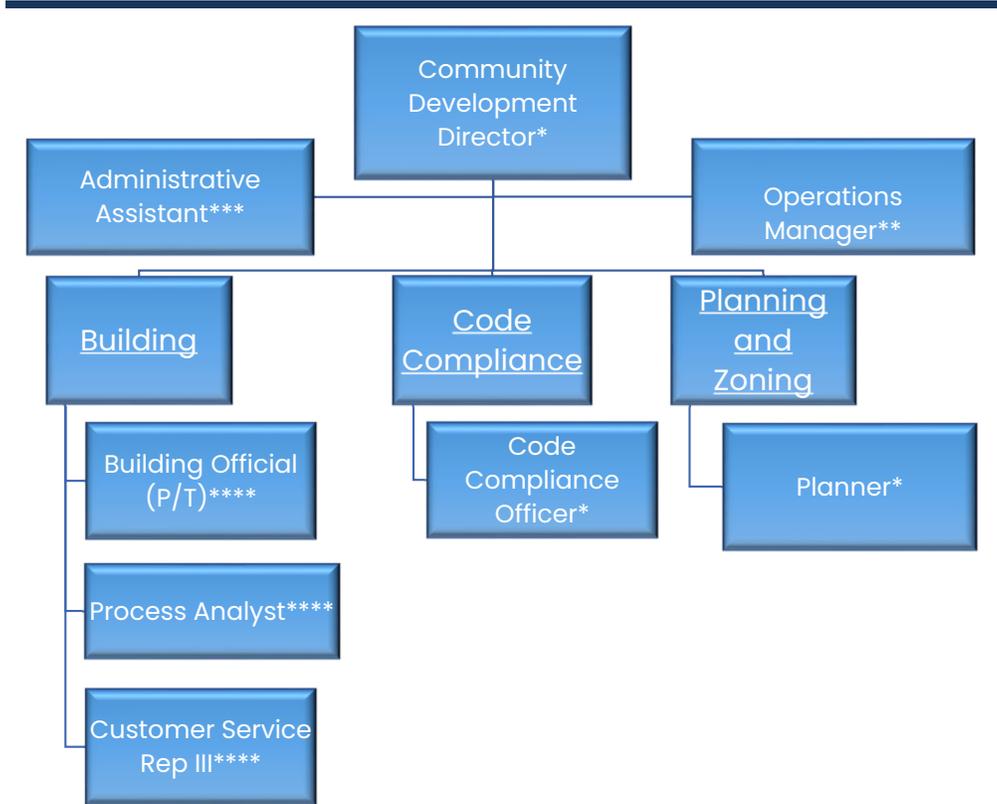
**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# Community Development Department

## Building Fund Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Community Development Director*	0.3	0.3	0.3	0.3
Building Official (P/T)****	1.0	1.0	1.0	1.0
Administrative Assistant***	0.3	0.3	0.3	0.3
Customer Service Rep III****	1.0	1.0	1.0	1.0
Process Analyst****	-	-	-	1.0
Management Assistant - Operations**	0.3	0.3	-	-
Operations Manager*	-	-	0.3	0.4
Planner*	0.2	0.2	0.2	0.2
Code Compliance Officer*	0.5	0.5	0.5	0.5
<b>Total Full-Time</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>3.7</b>
<b>Total Part-Time</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Total</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>4.7</b>

\* Allocated with the General Fund

\*\*Management Assistant - Operations promoted to Operations Manager in FY 2023/24

\*\*\* Formerly Management Assistant - Administration

\*\*\*\*Position Allocated only to the Building Fund

# City of Aventura

Building Fund - 164

Fiscal Year 2025/26

## Objectives

1. Provide customer-focused technical assistance to the community.
2. Provide staff support for building permit and inspections services.
3. Provide staff support and training for the Department's TRAKiT software for the Building function.
4. Facilitate submission of all permit forms digitally via the City's website and implement digital submission of permit applications.
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. Maintain privatized building inspection and review.
9. Initiate a running, voluntary customer survey to measure satisfaction with technical assistance and customer service with permitting.
10. Provide staff support for code compliance.

### Performance Measures and Scorecard

	Performance Workload Indicators	Building Fund Objective(s)	Actual 2022/23	Actual 2023/24	Projected 2024/25	Estimate 2025/26	City Priority/Goal
<b>Workload Measures</b>	% of Applications Submitted Digitally	2, 4 & 5	34%	43%	65%	75%	<b>Service &amp; Financial Stability Transportation &amp; Environmental</b>
	No. of Building Permits Issued	2	4,541	4,962	5,000	5,000	
	No. of Building Inspections Performed	6	21,372	18,666	20,000	20,000	
	% of Permits Paid by Credit Card	1	23%	26%	50%	60%	
	% of Inspections Requested via Online Portal	4	100%	100%	100%	100%	
	% of Plan Reviews Conducted within 10 Days	7	100%	100%	100%	100%	
	No. of Code Warnings and Notice of Violations Issued	10	384	32	150	150	

**City of Aventura**

Building Fund - 164  
Fiscal Year 2025/26

Revenue Projections  
16400000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Licenses &amp; Permits</b>						
322100	Building Permits	\$ 5,161,547	\$ 6,887,380	\$ 5,000,000	\$ 2,282,200	\$ 4,750,000
322900	Radon/Code Comp Admin. Fee	9,926	16,703	15,000	8,147	15,000
322910	Certificate of Occupancy	189,367	291,811	180,000	108,160	150,000
	Subtotal	\$ 5,360,840	\$ 7,195,894	\$ 5,195,000	\$ 2,398,507	\$ 4,915,000
<b>Fines &amp; Forfeitures</b>						
354100	Code Violation Fines	\$ 350	\$ -	\$ -	\$ 650	\$ -
	Subtotal	\$ 350	\$ -	\$ -	\$ 650	\$ -
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 35,948	\$ 212,434	\$ 75,000	\$ 80,463	\$ 65,000
	Subtotal	\$ 35,948	\$ 212,434	\$ 75,000	\$ 80,463	\$ 65,000
	<b>Total Revenues</b>	<b>\$ 5,397,138</b>	<b>\$ 7,408,328</b>	<b>\$ 5,270,000</b>	<b>\$ 2,479,620</b>	<b>\$ 4,980,000</b>

Expenditures  
16450000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ 280,169	\$ 300,028	\$ 311,589	\$ 148,373	\$ 414,219
521000	FICA	21,554	22,444	23,837	10,923	31,688
522000	Pension	30,925	31,433	34,606	16,238	48,704
523000	Health, Life & Disability	34,764	36,686	40,155	20,128	52,942
524000	Workers' Compensation	2,846	2,952	2,561	1,486	2,826
	Subtotal	\$ 370,258	\$ 393,543	\$ 412,748	\$ 197,148	\$ 550,379
<b>Contractual Services</b>						
531000	Building Inspection Services	\$ 3,768,257	\$ 4,951,409	\$ 3,700,000	\$ 1,918,642	\$ 3,520,000
531070	Professional Services	-	28,933	25,000	9,559	20,000
534100	Records Retention	95,778	-	35,000	2,720	35,000
	Subtotal	\$ 3,864,035	\$ 4,980,342	\$ 3,760,000	\$ 1,930,921	\$ 3,575,000
<b>Other Charges &amp; Services</b>						
540030	Car Allowance	\$ 1,800	\$ 1,800	\$ 1,800	\$ 900	\$ 1,800
541000	Communication Services	1,255	492	9,132	351	8,845
544000	Leased Equipment	3,030	2,922	3,000	1,534	3,000
546020	R&M - Equipment	32,636	463	10,000	-	3,000
547000	Printing	3,211	6,454	4,000	3,377	5,000
	Subtotal	\$ 41,932	\$ 12,131	\$ 27,932	\$ 6,162	\$ 21,645
<b>Commodities</b>						
551000	Office Supplies	\$ 1,090	\$ 3,564	\$ 5,000	\$ 4,219	\$ 5,000
551010	Computer Operating Supplies	-	5,219	4,000	-	4,500
552010	Uniforms	-	282	300	9,307	1,500
	Subtotal	\$ 1,090	\$ 9,065	\$ 9,300	\$ 13,526	\$ 11,000

**City of Aventura**

Building Fund - 164

Fiscal Year 2025/26

Expenditures Continued

16450000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Other Operating Expenses</b>						
554010	Computer Subscriptions	\$ 5,625	\$ 35,973	\$ 57,000	\$ 43,721	\$ 109,000
555000	Training	-	-	3,000	5,000	3,000
	<b>Subtotal</b>	<b>\$ 5,625</b>	<b>\$ 35,973</b>	<b>\$ 60,000</b>	<b>\$ 48,721</b>	<b>\$ 112,000</b>
<b>Capital Outlay</b>						
664000	Computer Equipment >\$5,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
664010	Computer Equipment <\$5,000	13,273	6,539	17,930	11,221	10,600
664080	Equipment >\$5,000	-	-	-	-	-
664110	Government Center Improvements	-	-	-	7,000	-
669999	Capital Reserve	-	-	374,060	-	51,111
	<b>Subtotal</b>	<b>\$ 13,273</b>	<b>\$ 6,539</b>	<b>\$ 391,990</b>	<b>\$ 18,221</b>	<b>\$ 86,711</b>
<b>Transfers</b>						
991001	Transfer to General Fund	\$ 535,449	\$ 536,500	\$ 608,030	\$ -	\$ 623,265
	<b>Subtotal</b>	<b>\$ 535,449</b>	<b>\$ 536,500</b>	<b>\$ 608,030</b>	<b>\$ -</b>	<b>\$ 623,265</b>
	<b>Total Expenditures</b>	<b>\$ 4,831,662</b>	<b>\$ 5,974,093</b>	<b>\$ 5,270,000</b>	<b>\$ 2,214,699</b>	<b>\$ 4,980,000</b>

## City of Aventura

Building Fund - 164

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment																
322100	Building Permits	\$ 4,750,000	<p>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 is based on actual collections in the current fiscal year and anticipated FY 2025/26 building activity. Prior to FY 2022/23, these fees were collected in the General Fund.</p> <div style="text-align: center;"> <p><b>Building Permits</b></p> <table border="1" style="display: none;"> <caption>Building Permits Revenue History</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2019/20</td><td>3,800,000</td></tr> <tr><td>2020/21</td><td>2,200,000</td></tr> <tr><td>2021/22</td><td>2,800,000</td></tr> <tr><td>2022/23</td><td>5,800,000</td></tr> <tr><td>2023/24</td><td>5,400,000</td></tr> <tr><td>2024/25</td><td>7,000,000</td></tr> <tr style="background-color: yellow;"><td>2025/26</td><td>4,800,000</td></tr> </tbody> </table> </div>	Fiscal Year	Revenue (\$)	2019/20	3,800,000	2020/21	2,200,000	2021/22	2,800,000	2022/23	5,800,000	2023/24	5,400,000	2024/25	7,000,000	2025/26	4,800,000
Fiscal Year	Revenue (\$)																		
2019/20	3,800,000																		
2020/21	2,200,000																		
2021/22	2,800,000																		
2022/23	5,800,000																		
2023/24	5,400,000																		
2024/25	7,000,000																		
2025/26	4,800,000																		
322900	Radon/Code Comp Admin. Fee	15,000	An additional percentage of each permit fee is collected on the State of Florida's behalf and paid to the State of Florida monthly - this is a pass-thru account																
322910	Certificate of Occupancy	150,000	A fee collected by the Building Division when a building is completed and final inspections allow it to be occupied. The C.O. is the culmination of the building plan review and inspection process and involves administrative work over and above the typical permitting and inspection work.																
361100	Interest	65,000	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.																
<b>Total Building Fund Revenue</b>		<b>\$ 4,980,000</b>																	

## City of Aventura

Building Fund - 164

Fiscal Year 2025/26

### Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 414,219	(1) Community Development Director*, (1) Building Official (P/T), (1) Administrative Assistant*, (1) Customer Service Rep III, (1) Process Analyst, (1) Operations Manager*, (1) Planner* & (1) Code Compliance Officer* (*All of these positions are allocated within the Community Development Department of the General Fund and in the Building Fund).
521000	FICA	31,688	Social Security & Medicare taxes
522000	Pension	48,704	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	52,942	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	2,826	Allocated cost of workers' compensation premiums paid
531000	Building Inspection Services	3,520,000	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 remained at a steady high level during the last fiscal year. Revenues are reflective of the steady high level of activity.
531070	Professional Services	20,000	Costs for landscape review on building permits
534100	Records Retention	35,000	Estimated costs for imaging building permit records
540030	Car Allowance	1,800	Department Directors receive \$500/month for a car allowance
541000	Communication Services	8,845	Telephone service and internet service for iPads for Building Division personnel
544000	Lease Equipment	3,000	Lease of copy machine
546020	R&M - Equipment	3,000	Embossing
547000	Printing	5,000	Costs associated with printing for the Building Division
551000	Office Supplies	5,000	Office supplies for the Building Division, i.e. file folders, permit cards, rubber bands, pens and staples
551010	Computer Operating Supplies	4,500	Miscellaneous computer supplies for Permit Clerks, Plan Reviewers and Building Inspectors
552010	Uniforms	1,500	Uniform shirts for the Building Division staff
554010	Computer Subscriptions	109,000	Annual cost for TRACKiT as well as costs associated with providing email, virus protection and spam filtering for the Building Division
555000	Training	3,000	Training for Plan Reviewers and Inspectors to transition to digital processing
<b>Total Operating Expenditures</b>		<b>\$ 4,270,024</b>	

**City of Aventura**

**Building Fund - 164**

**Fiscal Year 2025/26**

**Capital Project Descriptions**

Object Code #	Category	Commission Approval 2025/26	Comment
664000	Computer Equipment >\$5,000	25,000	This project consists of the replacement and upgrade of computer equipment, i.e. Central Square TRACKIT/BlueBeam
664010	Computer Equipment <\$5,000	10,600	This project consists of: - Replace (7) Computers (2) iPads for Inspection for Building Division
669999	Capital Reserve	51,111	Estimated amount to be saved for future capital projects
<b>Total Capital Outlay Expenditures</b>		<b>\$ 86,711</b>	

**Transfers**

Object Code #	Category	Commission Approval 2025/26	Comment
991001	Transfer to General Fund	\$ 623,265	This amount represents the costs for the services that are provided to the Building Fund from the Departments in the General Fund which is transferred to the General Fund.
<b>Total Transfers</b>		<b>\$ 623,265</b>	
<b>Total Building Fund Expenditures</b>		<b>\$ 4,980,000</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**911 Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

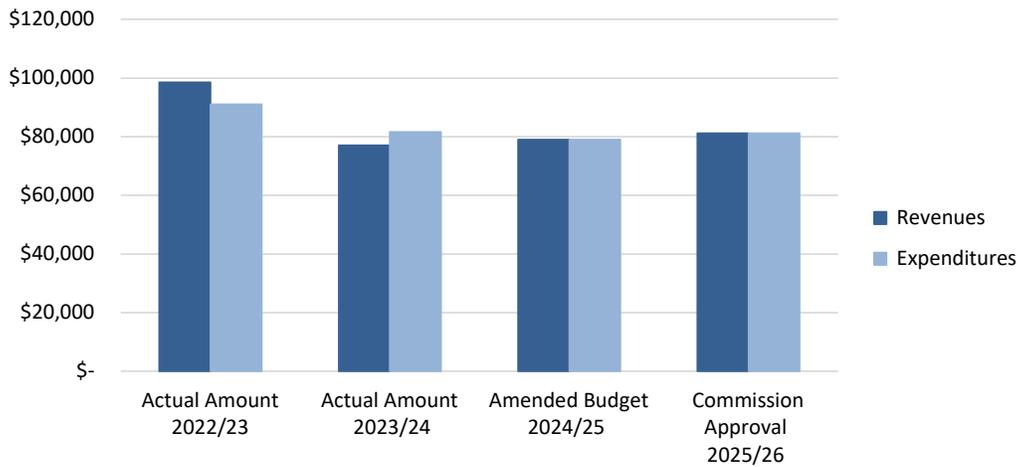
911 Fund - 180

Fiscal Year 2025/26  
Fund Budget Summary

## Fund Description

The 911 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.

911 Fund Trends



## Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
330000/339999	Intergovernmental Revenues	\$ 95,327	\$ 74,655	\$ 79,000	\$ 42,980	\$ 81,195
360000/369999	Miscellaneous Revenues	3,216	2,432	-	1,540	-
<b>Total Revenues</b>		<b>\$ 98,543</b>	<b>\$ 77,087</b>	<b>\$ 79,000</b>	<b>\$ 44,520</b>	<b>\$ 81,195</b>

## Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
540000/549999	Other Charges & Services	\$ 85,329	\$ 76,649	\$ 70,400	\$ (833)	\$ 73,325
550000/553999	Commodities	2,949	1,720	3,000	317	2,000
554000/599999	Other Operating Expenses	2,804	3,229	5,600	9,191	5,870
<b>Total Expenditures</b>		<b>\$ 91,082</b>	<b>\$ 81,598</b>	<b>\$ 79,000</b>	<b>\$ 8,675</b>	<b>\$ 81,195</b>

## City of Aventura

911 Fund -180

Fiscal Year 2025/26

### Revenue Projections

18000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Intergovernmental Revenues</b>						
337200	911 Fees - Wire Line	\$ 1,418	\$ 862	\$ 1,000	\$ (149)	\$ 195
337210	911 Fees - Wireless	78,135	61,412	65,000	36,884	69,000
337220	911 Fees - Prepaid	15,774	12,381	13,000	6,245	12,000
	Subtotal	\$ 95,327	\$ 74,655	\$ 79,000	\$ 42,980	\$ 81,195
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 3,216	\$ 2,432	\$ -	\$ 1,540	\$ -
	Subtotal	\$ 3,216	\$ 2,432	\$ -	\$ 1,540	\$ -
	<b>Total Revenues</b>	<b>\$ 98,543</b>	<b>\$ 77,087</b>	<b>\$ 79,000</b>	<b>\$ 44,520</b>	<b>\$ 81,195</b>

### Expenditures

18045000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Operating Other Charges &amp; Services</b>						
540000	Travel & Per Diem	\$ 1,961	\$ 2,071	\$ 5,000	\$ (833)	\$ 3,000
541000	Communication Services	156	-	12,265	-	17,175
546020	R&M - Equipment	83,212	74,578	53,135	-	53,150
	Subtotal	\$ 85,329	\$ 76,649	\$ 70,400	\$ (833)	\$ 73,325
<b>Commodities</b>						
552060	Other Operating Supplies	\$ 2,949	\$ 1,720	\$ 3,000	\$ 317	\$ 2,000
	Subtotal	\$ 2,949	\$ 1,720	\$ 3,000	\$ 317	\$ 2,000
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 147	\$ 569	\$ 600	\$ 372	\$ 600
555000	Training	2,657	2,660	5,000	8,819	5,270
	Subtotal	\$ 2,804	\$ 3,229	\$ 5,600	\$ 9,191	\$ 5,870
	<b>Total Expenditures</b>	<b>\$ 91,082</b>	<b>\$ 81,598</b>	<b>\$ 79,000</b>	<b>\$ 8,675</b>	<b>\$ 81,195</b>

## City of Aventura

911 Fund - 180

Fiscal Year 2025/26

### Revenue Projection Rationale

Object Code #	Category	Commission Approval 2025/26	Comment
337200	911 Fees - Wire Line	\$ 195	Amount anticipated for 911 Wire Line fees collected by the State in accordance with Florida Statutes 365.172
337210	911 Fees - Wireless	69,000	Amount anticipated for 911 Wireless fees collected by the State in accordance with Florida Statutes 365.172
337220	911 Fees - Prepaid	12,000	Amount anticipated for 911 Prepaid fees collected by the State in accordance with Florida Statutes 365.172

**Total 911 Fees**

Fiscal Year	Amount
2018/19	\$95,000
2019/20	\$100,000
2020/21	\$105,000
2021/22	\$85,000
2022/23	\$95,000
2023/24	\$80,000
2024/25	\$85,000
2025/26	\$90,000

**Total 911 Fund Revenue \$ 81,195**

### Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
540000	Travel & Per Diem	\$ 3,000	Travel and per diem expenditures associated with employees on City business or training associated with the City's 911 Center
541000	Communication Services	17,175	AT&T Costs
546020	R&M - Equipment	53,150	Repair and maintenance of the 911 equipment
552060	Other Operating Supplies	2,000	Purchase of supplies and items needed for the daily operation of the Police Department's 911 Center
554000	Subscriptions & Memberships	600	Subscriptions for services as well as to professional journals and memberships in professional and regional law enforcement organizations as it relates to the 911 Center
555000	Training	5,270	Maintain State standards and a highly trained dispatch function

**Total 911 Fund Expenditures \$ 81,195**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



## **Debt Service Funds**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26

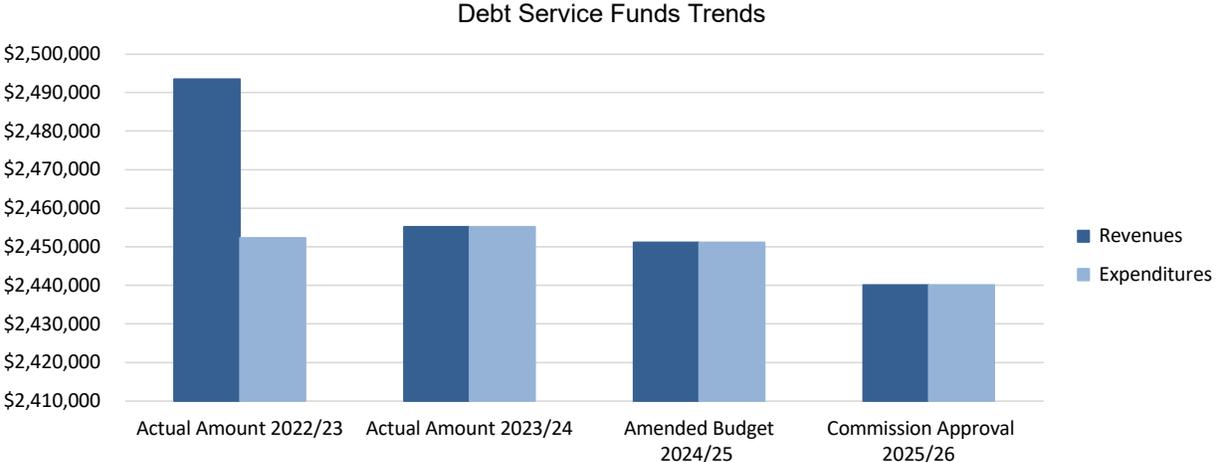


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**City of Aventura**  
**Debt Service Funds - 230-291**  
**Fiscal Year 2025/26**  
**Funds Budget Summary**

**Fund Description**

The Debt Service Funds are established to account for revenues and/or transfers pledged for debt service payments on long-term financing.



**Revenue Projections Summary by Category**

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
380000/389999	Transfer/Debt Proceeds	\$ 2,493,522	\$ 2,455,234	\$ 2,451,127	\$ 1,225,564	\$ 2,440,121
	<b>Total Revenues</b>	<b>\$ 2,493,522</b>	<b>\$ 2,455,234</b>	<b>\$ 2,451,127</b>	<b>\$ 1,225,564</b>	<b>\$ 2,440,121</b>

**Expenditures by Category**

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
770000/779999	Debt Service	\$ 2,452,310	\$ 2,455,232	\$ 2,451,127	\$ 278,736	\$ 2,440,121
	<b>Total Expenditures</b>	<b>\$ 2,452,310</b>	<b>\$ 2,455,232</b>	<b>\$ 2,451,127</b>	<b>\$ 278,736</b>	<b>\$ 2,440,121</b>

**City of Aventura**

Debt Service Funds - 230-291  
Fiscal Year 2025/26

**Reveue Projections**

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Transfer/Debt Proceeds</b>						
381001	Transfer from General Fund	\$ 2,049,522	\$ 2,051,306	\$ 2,048,978	\$ 1,024,489	\$ 2,039,961
381190	Transfer from Charter School Fund	444,000	403,928	402,149	201,075	400,160
	<b>Subtotal</b>	<b>\$ 2,493,522</b>	<b>\$ 2,455,234</b>	<b>\$ 2,451,127</b>	<b>\$ 1,225,564</b>	<b>\$ 2,440,121</b>
	<b>Total Revenues</b>	<b>\$ 2,493,522</b>	<b>\$ 2,455,234</b>	<b>\$ 2,451,127</b>	<b>\$ 1,225,564</b>	<b>\$ 2,440,121</b>

**Expenditures**

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Debt Service</b>						
771000	Principal	\$ 1,900,000	\$ 1,965,000	\$ 2,025,000	\$ 150,000	\$ 2,080,000
772000	Interest	552,310	490,232	426,127	128,736	360,121
	<b>Total Expenditures</b>	<b>\$ 2,452,310</b>	<b>\$ 2,455,232</b>	<b>\$ 2,451,127</b>	<b>\$ 278,736</b>	<b>\$ 2,440,121</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)

<b>Total Debt Service 5 Year Payout Schedule</b>			
Fiscal Year	Principal	Interest	Total
FY 2025/26	2,080,000	360,121	2,440,121
FY 2026/27	2,145,000	292,125	2,437,125
Thereafter	6,765,000	1,085,788	7,850,788
<b>Total</b>	<b>\$ 10,990,000</b>	<b>\$ 1,738,034</b>	<b>\$ 12,728,034</b>

# City of Aventura

Debt Service Series 2010 & 2011 Fund - 230

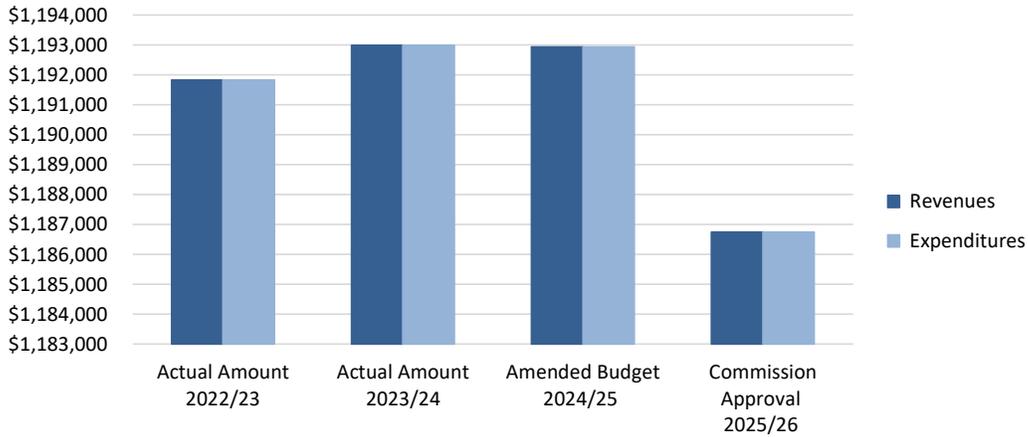
Fiscal Year 2025/26

Fund Budget Summary

## Fund Description

The Debt Service Fund Series 2010 & 2011 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.

Debt Service Fund Series 2010 & 2011 Fund Trends



## Revenue Projections by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
380000/389999	Transfer/Debt Proceeds	1,191,834	1,192,997	1,192,936	596,468	1,186,742
<b>Total Revenues</b>		<b>\$ 1,191,834</b>	<b>\$ 1,192,997</b>	<b>\$ 1,192,936</b>	<b>\$ 596,468</b>	<b>\$ 1,186,742</b>

## Expenditures by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
770000/779999	Debt Service	\$ 1,191,834	\$ 1,192,997	\$ 1,192,936	\$ -	\$ 1,186,742
<b>Total Expenditures</b>		<b>\$ 1,191,834</b>	<b>\$ 1,192,997</b>	<b>\$ 1,192,936</b>	<b>\$ -</b>	<b>\$ 1,186,742</b>

## City of Aventura

Debt Service Series 2010 & 2011 Fund - 230

Fiscal Year 2025/26

### Revenue Projections

23000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Transfer/Debt Proceeds</b>						
381001	Transfer from General Fund	\$ 1,191,834	\$ 1,192,997	\$ 1,192,936	\$ 596,468	\$ 1,186,742
<b>Total Revenues</b>		<b>\$ 1,191,834</b>	<b>\$ 1,192,997</b>	<b>\$ 1,192,936</b>	<b>\$ 596,468</b>	<b>\$ 1,186,742</b>

### Expenditures

23070000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Debt Service</b>						
771000	Principal	\$ 950,000	\$ 985,000	\$ 1,020,000	\$ -	\$ 1,050,000
772000	Interest	241,834	207,997	172,936	-	136,742
<b>Total Expenditures</b>		<b>\$ 1,191,834</b>	<b>\$ 1,192,997</b>	<b>\$ 1,192,936</b>	<b>\$ -</b>	<b>\$ 1,186,742</b>

**City of Aventura**

Debt Service Series 2010 & 2011 Fund - 230

Fiscal Year 2023/24

Bank Qualified Loan - Bank of America

FBO Refunding Bonds, Series 2010 & 2011 Combined  
Amortization Schedule

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

5 Year Payout Schedule			
Fiscal Year	Principal	Interest	Total
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	81,148	2,381,148
<b>Total</b>	<b>\$ 4,435,000</b>	<b>\$ 317,304</b>	<b>\$ 4,752,304</b>

# City of Aventura

## Debt Service Series 2012 (A) Fund - 250

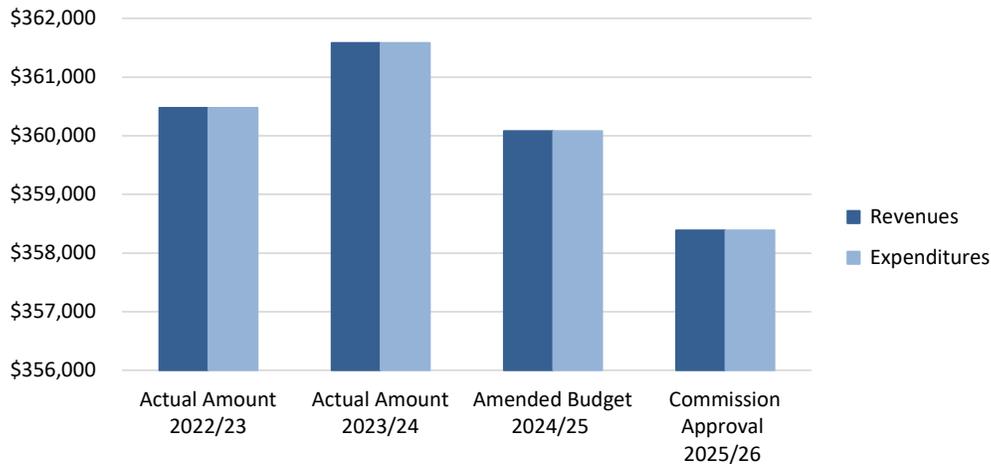
Fiscal Year 2025/26

### Fund Budget Summary

#### Fund Description

The Debt Service Series 2012 (A) 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.

Debt Service Series 2012 (A) Fund Trends



#### Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
380000/389999	Transfer/Debt Proceeds	\$ 360,476	\$ 361,585	\$ 360,082	\$ 180,041	\$ 358,391
<b>Total Revenues</b>		<b>\$ 360,476</b>	<b>\$ 361,585</b>	<b>\$ 360,082</b>	<b>\$ 180,041</b>	<b>\$ 358,391</b>

#### Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
770000/779999	Debt Service	\$ 360,476	\$ 361,584	\$ 360,082	\$ 13,883	\$ 358,391
<b>Total Expenditures</b>		<b>\$ 360,476</b>	<b>\$ 361,584</b>	<b>\$ 360,082</b>	<b>\$ 13,883</b>	<b>\$ 358,391</b>

## City of Aventura

Debt Service Series 2012 (A) Fund - 250

Fiscal Year 2025/26

### Revenue Projections

25000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
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#### Transfer/Debt Proceeds

381001	Transfer from General Fund	\$ 360,476	\$ 361,585	\$ 360,082	\$ 180,041	\$ 358,391
<b>Total Revenues</b>		<b>\$ 360,476</b>	<b>\$ 361,585</b>	<b>\$ 360,082</b>	<b>\$ 180,041</b>	<b>\$ 358,391</b>

### Expenditures

25070000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
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#### Debt Service

771000	Principal	\$ 316,642	\$ 326,094	\$ 333,183	\$ -	\$ 340,272
772000	Interest	43,834	35,490	26,899	13,883	18,119
<b>Total Expenditures</b>		<b>\$ 360,476</b>	<b>\$ 361,584</b>	<b>\$ 360,082</b>	<b>\$ 13,883</b>	<b>\$ 358,391</b>

## City of Aventura

Debt Service Fund Series 2012 (A) - Fund 250

Fiscal Year 2023/24

Bank Qualified Loan - SunTrust Bank

Refunding Bonds, Series 2012 (A)

Amortization Schedule

Period Ending	Principal	Interest Rate	Interest	Debt Service	Annual Debt Service	Bond Balance
2/1/2013	\$ -		\$ 63,934.14	\$ 63,934.14		\$ 4,671,651.00
8/1/2013	278,834.00	2.18%	50,921.00	329,755.00	\$ 393,689.14	4,392,817.00
2/1/2014	-		47,881.71	47,881.71		
8/1/2014	300,101.00	2.18%	47,881.71	347,982.71	395,864.42	4,092,716.00
2/1/2015	-		44,610.60	44,610.60		
8/1/2015	307,190.00	2.18%	44,610.60	351,800.60	396,411.20	3,785,526.00
2/1/2016	-		41,262.23	41,262.23		
8/1/2016	314,279.00	2.18%	41,262.23	355,541.23	396,803.46	3,471,247.00
2/1/2017	-		37,836.59	37,836.59		
8/1/2017	321,368.00	2.18%	37,836.59	359,204.59	397,041.18	3,149,879.00
2/1/2018	-		35,370.48	35,370.48		
8/1/2018	283,560.00	2.65%	41,498.93	325,058.93	360,429.41	2,866,319.00
2/1/2019	-		37,763.09	37,763.09		
8/1/2019	290,649.00	2.65%	37,763.09	328,412.09	366,175.18	2,575,670.00
2/1/2020	-		33,933.85	33,933.85		
8/1/2020	297,738.00	2.65%	33,933.85	331,671.85	365,605.70	2,277,932.00
2/1/2021	-		30,011.22	30,011.22		
8/1/2021	302,464.00	2.65%	30,011.22	332,475.22	362,486.44	1,975,468.00
2/1/2022	-		26,026.33	26,026.33		
8/1/2022	311,916.00	2.65%	26,026.33	337,942.33	363,968.66	1,663,552.00
2/1/2023	-		21,916.91	21,916.91		
8/1/2023	316,642.00	2.65%	21,916.91	338,558.91	360,475.82	1,346,910.00
2/1/2024	-		17,745.23	17,745.23		
8/1/2024	326,094.00	2.65%	17,745.23	343,839.23	361,584.46	1,020,816.00
2/1/2025	-		13,449.01	13,449.01		
8/1/2025	333,183.00	2.65%	13,449.01	346,632.01	360,081.02	687,633.00
<b>2/1/2026</b>	<b>-</b>		<b>9,059.41</b>	<b>9,059.41</b>		
<b>8/1/2026</b>	<b>340,272.00</b>	<b>2.65%</b>	<b>9,059.41</b>	<b>349,331.41</b>	<b>358,390.82</b>	<b>347,361.00</b>
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			
Fiscal Year	Principal	Interest	Total
FY 2025/26	340,272	18,119	358,391
FY 2026/27	347,361	9,153	356,514
<b>Total</b>	<b>\$ 687,633</b>	<b>\$ 27,272</b>	<b>\$ 714,905</b>

# City of Aventura

Debt Service Series 2012 (B) Fund - 290

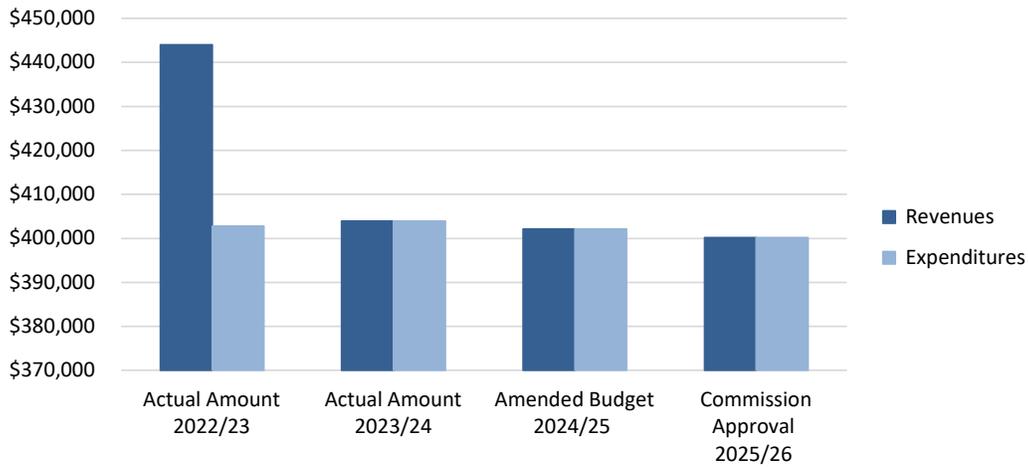
Fiscal Year 2025/26

Fund Budget Summary

## Fund Description

The Debt Service Series 2012 (B) 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 the Aventura Charter Elementary School. The original debt was issued in 2002 and was refinanced in 2012.

Debt Service Series 2012 (B) Fund Trends



## Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
380000/389999	Transfer/Debt Proceeds	\$ 444,000	\$ 403,928	\$ 402,149	\$ 201,075	\$ 400,160
	<b>Total Revenues</b>	<b>\$ 444,000</b>	<b>\$ 403,928</b>	<b>\$ 402,149</b>	<b>\$ 201,075</b>	<b>\$ 400,160</b>

## Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
770000/779999	Debt Service	\$ 402,788	\$ 403,927	\$ 402,149	\$ 15,493	\$ 400,160
	<b>Total Expenditures</b>	<b>\$ 402,788</b>	<b>\$ 403,927</b>	<b>\$ 402,149</b>	<b>\$ 15,493</b>	<b>\$ 400,160</b>

## City of Aventura

Debt Service Series 2012 (B) Fund - 290

Fiscal Year 2025/26

### Revenue Projections

29000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Transfer/Debt Proceeds</b>						
381190	Transfer from Charter School Fund	\$ 444,000	\$ 403,928	\$ 402,149	\$ 201,075	\$ 400,160
	Subtotal	\$ 444,000	\$ 403,928	\$ 402,149	\$ 201,075	\$ 400,160
	<b>Total Revenues</b>	<b>\$ 444,000</b>	<b>\$ 403,928</b>	<b>\$ 402,149</b>	<b>\$ 201,075</b>	<b>\$ 400,160</b>

### Expenditures

29070000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Debt Service</b>						
771000	Principal	\$ 353,358	\$ 363,906	\$ 371,817	\$ -	\$ 379,728
772000	Interest	49,430	40,021	30,332	15,493	20,432
	<b>Total Expenditures</b>	<b>\$ 402,788</b>	<b>\$ 403,927</b>	<b>\$ 402,149</b>	<b>\$ 15,493</b>	<b>\$ 400,160</b>

**City of Aventura**

**Debt Service Fund Series 2012 (B) - Fund 290**

**Fiscal Year 2023/24**

**Bank Qualified Loan - SunTrust Bank**

**Refunding Bonds, Series 2012 (B)**

**Amortization Schedule**

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

<b>5 Year Payout Schedule</b>			
Fiscal Year	Principal	Interest	Total
FY 2025/26	379,728	20,432	400,160
FY 2026/27	387,639	10,322	397,961
<b>Total</b>	<b>\$ 767,367</b>	<b>\$ 30,754</b>	<b>\$ 798,121</b>

# City of Aventura

Debt Service Series 2018 Fund - 291

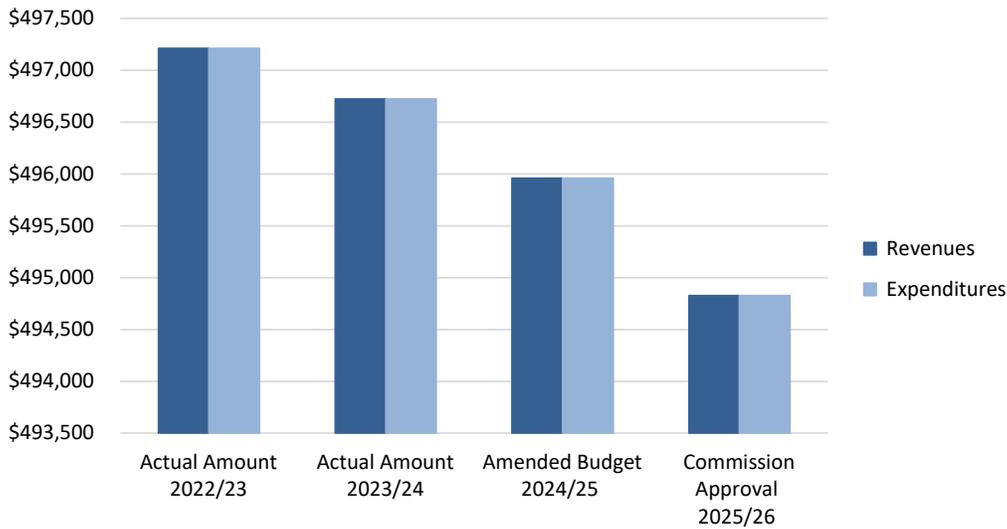
Fiscal Year 2025/26

Fund Budget Summary

## Fund Description

The Debt Service Series 2018 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%.

Debt Service Series 2018 Fund Trends



Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
380000/389999	Transfer/Debt Proceeds	\$ 497,212	\$ 496,724	\$ 495,960	\$ 247,980	\$ 494,828
<b>Total Revenues</b>		<b>\$ 497,212</b>	<b>\$ 496,724</b>	<b>\$ 495,960</b>	<b>\$ 247,980</b>	<b>\$ 494,828</b>

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
770000/779999	Debt Service	\$ 497,212	\$ 496,724	\$ 495,960	\$ 249,360	\$ 494,828
<b>Total Expenditures</b>		<b>\$ 497,212</b>	<b>\$ 496,724</b>	<b>\$ 495,960</b>	<b>\$ 249,360</b>	<b>\$ 494,828</b>

## City of Aventura

Debt Service Series 2018 Fund - 291

Fiscal Year 2025/26

### Revenue Projections

29100000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
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#### Transfer/Debt Proceeds

381001	Transfer from General Fund	\$ 497,212	\$ 496,724	\$ 495,960	\$ 247,980	\$ 494,828
<b>Total Revenues</b>		<b>\$ 497,212</b>	<b>\$ 496,724</b>	<b>\$ 495,960</b>	<b>\$ 247,980</b>	<b>\$ 494,828</b>

### Expenditures

29170000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
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#### Debt Service

771000	Principal	\$ 280,000	\$ 290,000	\$ 300,000	\$ 150,000	\$ 310,000
772000	Interest	217,212	206,724	195,960	99,360	184,828
<b>Total Expenditures</b>		<b>\$ 497,212</b>	<b>\$ 496,724</b>	<b>\$ 495,960</b>	<b>\$ 249,360</b>	<b>\$ 494,828</b>

## City of Aventura

Debt Service Fund Series 2018 - Fund 291

Fiscal Year 2023/24

Bank Qualified Loan - BB&T Bank

Capital Revenue Bonds, Series 2018

Amortization Schedule

Period Ending	Principal	Interest Rate	Interest	Debt Service	Annual Debt Service	Bond Balance
2/15/2018						\$ 7,100,000
8/1/2018	\$ 110,000	3.68%	\$ 120,479	\$ 230,479	\$ 230,479	6,990,000
2/1/2019	120,000	3.68%	128,616	248,616		6,870,000
8/1/2019	120,000	3.68%	126,408	246,408	495,024	6,750,000
2/1/2020	125,000	3.68%	124,200	249,200		6,625,000
8/1/2020	125,000	3.68%	121,900	246,900	496,100	6,500,000
2/1/2021	130,000	3.68%	119,600	249,600		6,370,000
8/1/2021	130,000	3.68%	117,208	247,208	496,808	6,240,000
2/1/2022	130,000	3.68%	114,816	244,816		6,110,000
8/1/2022	140,000	3.68%	112,424	252,424	497,240	5,970,000
2/1/2023	135,000	3.68%	109,848	244,848		5,835,000
8/1/2023	145,000	3.68%	107,364	252,364	497,212	5,690,000
2/1/2024	145,000	3.68%	104,696	249,696		5,545,000
8/1/2024	145,000	3.68%	102,028	247,028	496,724	5,400,000
2/1/2025	150,000	3.68%	99,360	249,360		5,250,000
8/1/2025	150,000	3.68%	96,600	246,600	495,960	5,100,000
<b>2/1/2026</b>	<b>155,000</b>	<b>3.68%</b>	<b>93,840</b>	<b>248,840</b>		<b>4,945,000</b>
<b>8/1/2026</b>	<b>155,000</b>	<b>3.68%</b>	<b>90,988</b>	<b>245,988</b>	<b>494,828</b>	<b>4,790,000</b>
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			
Fiscal Year	Principal	Interest	Total
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>\$ 5,100,000</b>	<b>\$ 1,362,704</b>	<b>\$ 6,462,704</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Capital Projects Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

## Capital Projects Fund - 392

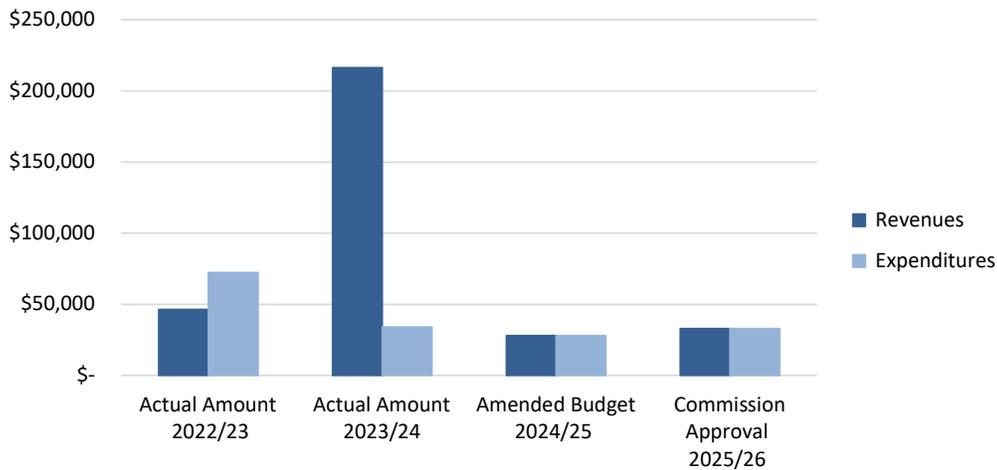
Fiscal Year 2025/26

### Fund Budget Summary

#### Fund Description

The Capital Projects Fund was established to account for impact fees and other revenues specifically earmarked for capital projects restricted by City Ordinance or Commission Policy.

Capital Projects Fund Trends



Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
320000/329999	Licenses & Permits	\$ 18,511	\$ 167,604	\$ -	\$ -	\$ -
360000/369999	Miscellaneous Revenues	27,902	48,682	-	17,076	-
399900/399999	Fund Balance	-	-	28,100	14,050	33,085
<b>Total Revenues</b>		<b>\$ 46,413</b>	<b>\$ 216,286</b>	<b>\$ 28,100</b>	<b>\$ 31,126</b>	<b>\$ 33,085</b>

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
660000/669999	Capital Outlay	\$ 72,220	\$ 34,175	\$ 28,100	\$ 16,964	\$ 33,085
<b>Total Expenditures</b>		<b>\$ 72,220</b>	<b>\$ 34,175</b>	<b>\$ 28,100</b>	<b>\$ 16,964</b>	<b>\$ 33,085</b>

## City of Aventura

Capital Projects Fund - 392

Fiscal Year 2025/26

### Revenue Projections

39200000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Licenses &amp; Permits</b>						
324120	Police Impact Fees	\$ 18,511	\$ 63,017	\$ -	\$ -	\$ -
324620	Recreation Impact Fees	-	104,587	-	-	-
	<b>Subtotal</b>	<b>\$ 18,511</b>	<b>\$ 167,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 27,902	\$ 48,682	\$ -	\$ 17,076	\$ -
	<b>Subtotal</b>	<b>\$ 27,902</b>	<b>\$ 48,682</b>	<b>\$ -</b>	<b>\$ 17,076</b>	<b>\$ -</b>
<b>Fund Balance</b>						
399900	Carryover - Police	\$ -	\$ -	\$ 28,100	\$ 14,050	\$ 33,085
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,100</b>	<b>\$ 14,050</b>	<b>\$ 33,085</b>
	<b>Total Revenues</b>	<b>\$ 46,413</b>	<b>\$ 216,286</b>	<b>\$ 28,100</b>	<b>\$ 31,126</b>	<b>\$ 33,085</b>

### Expenditures

39245000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Capital Outlay</b>						
664080	Equipment >\$5,000	\$ -	\$ -	\$ 7,700	\$ -	\$ 8,085
664090	Equipment <\$5,000	72,220	34,175	20,400	16,964	25,000
	<b>Subtotal</b>	<b>\$ 72,220</b>	<b>\$ 34,175</b>	<b>\$ 28,100</b>	<b>\$ 16,964</b>	<b>\$ 33,085</b>
	<b>Total Expenditures</b>	<b>\$ 72,220</b>	<b>\$ 34,175</b>	<b>\$ 28,100</b>	<b>\$ 16,964</b>	<b>\$ 33,085</b>

**City of Aventura**

Capital Projects Fund - 392

Fiscal Year 2025/26

**Revenue Projection Rationale**

Object Code #	Category	Commission Approval 2025/26	Comment
399900	Carryover - Police	\$ 33,085	Represents funds set aside from previously collected Police Impact Fees used for the expenditures in the current fiscal years budget
<b>Total Capital Projects Fund Revenues</b>		<b>\$ 33,085</b>	

**Capital Project Descriptions**

Object Code #	Category	Commission Approval 2025/26	Comment
<b>Police</b>			
664080	Equipment >\$5,000	\$ 8,085	This project consists of: - (1) Ballistic Shield
664090	Equipment <\$5,000	25,000	This project consists of: - Replace (15) Ballistic Vests
<b>Total Capital Projects Fund Expenditures</b>		<b>\$ 33,085</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Stormwater Utility Fund**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# City of Aventura

Stormwater Utility Fund - 410

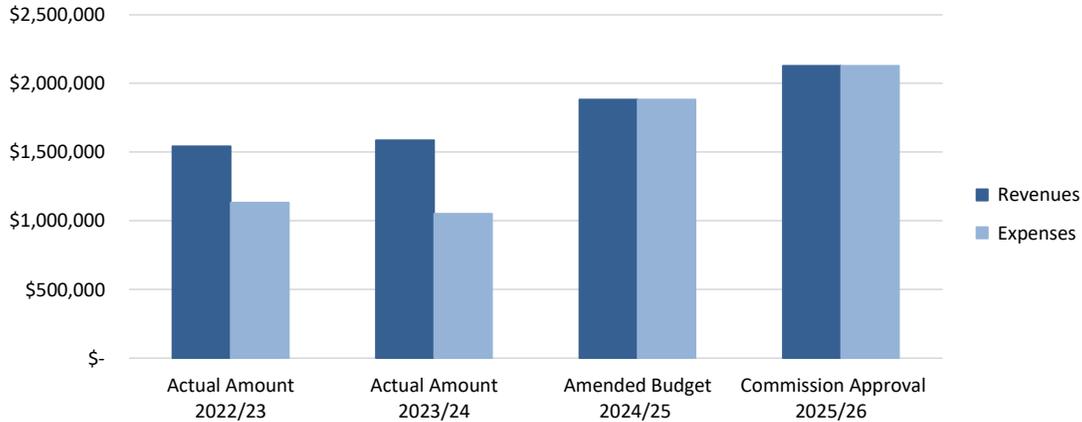
Fiscal Year 2025/26

Fund Budget Summary

### Fund Description

The Stormwater Utility Fund is used to account for revenues and expenditures specifically earmarked for the construction and maintenance of the City's stormwater drainage system.

Stormwater Utility Fund Trends



### Revenue Projections Summary by Category

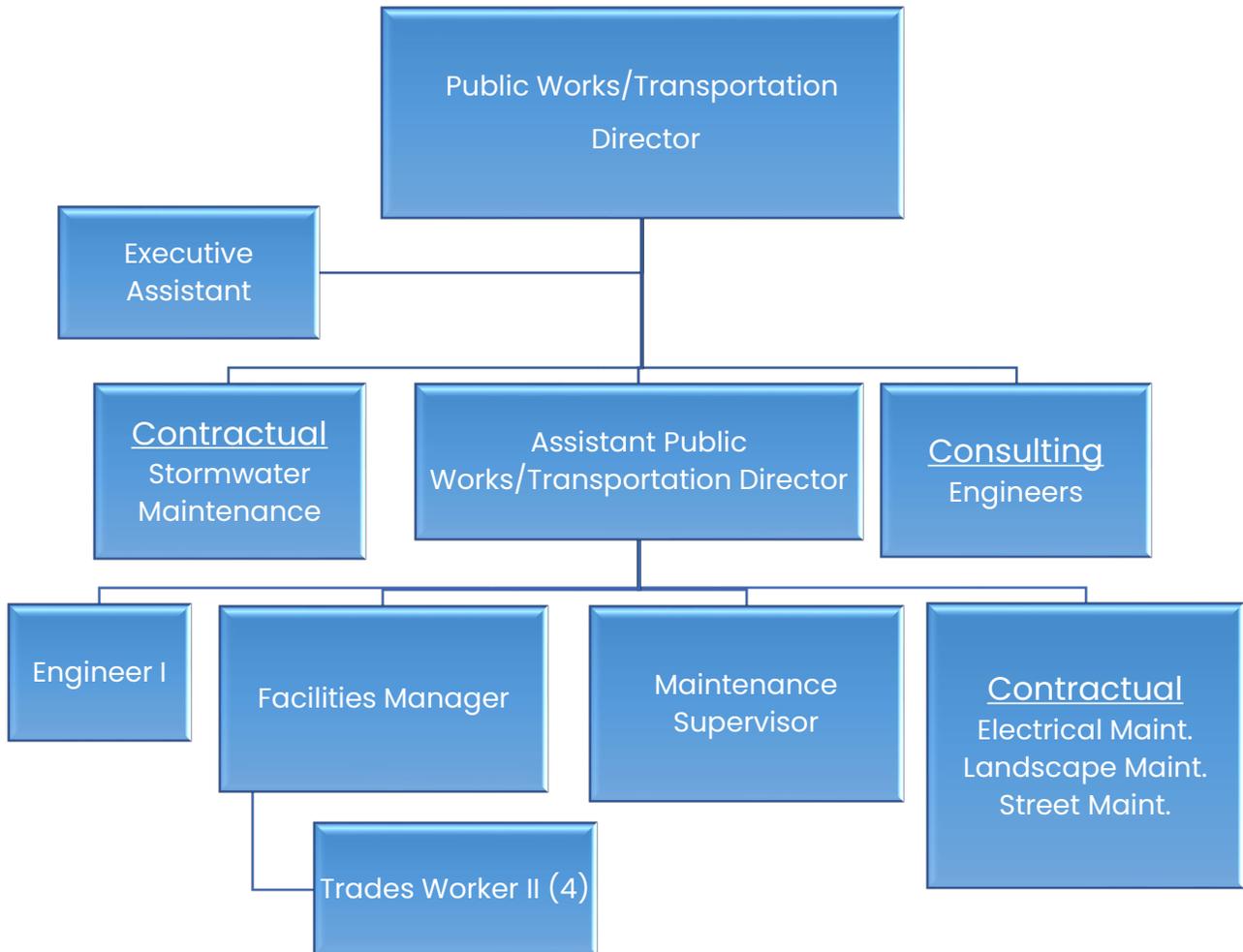
Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
330000/339999	Intergovernmental Revenues	\$ -	\$ -	\$ 348,000	\$ -	\$ -
340000/349999	Charges for Services	1,496,111	1,466,061	1,500,000	442,127	2,092,415
360000/369999	Miscellaneous Revenues	46,946	120,789	35,000	50,863	35,000
<b>Total Revenues</b>		<b>\$ 1,543,057</b>	<b>\$ 1,586,850</b>	<b>\$ 1,883,000</b>	<b>\$ 492,990</b>	<b>\$ 2,127,415</b>

### Expenses Summary by Category

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
510000/529999	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 240,052
530000/539999	Contractual Services	607,692	497,096	1,040,000	408,982	661,600
540000/549999	Other Charges & Services	-	-	-	-	1,065
554000/599999	Other Operating Expenses	521,827	550,925	7,500	2,090	5,000
660000/669999	Capital Outlay	1,759	1	835,500	23,316	1,219,698
770000/779999	Debt Service	-	2,130	-	-	-
<b>Total Expenses</b>		<b>\$ 1,131,278</b>	<b>\$ 1,050,152</b>	<b>\$ 1,883,000</b>	<b>\$ 434,388</b>	<b>\$ 2,127,415</b>

# Public Works/Transportation Department

## Stormwater Utility Fund Organization Chart



### Budgeted Personnel Allocation Summary

Position Title	2022/23	2023/24	2024/25	2025/26
Public Works/Transportation Director	-	-	-	0.20
Assistant PW/Transp. Director	-	-	-	0.20
Executive Assistant	-	-	-	0.05
Engineer I	-	-	-	0.50
Facilities Manager	-	-	-	0.05
Maintenance Supervisor	-	-	-	0.50
Trades Worker II	-	-	-	0.20
<b>Total</b>	-	-	-	<b>1.70</b>

\*Beginning in FY 2025/26, all positions are allocated within the Public Works/Transportation Department of the General Fund and in the Stormwater Fund

## City of Aventura

Stormwater Utility Fund - 410

Fiscal Year 2025/26

### Revenue Projections

41000000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Intergovernmental Revenues</b>						
334360	FDEP Grant	\$ -	\$ -	\$ 348,000	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ 348,000	\$ -	\$ -
<b>Charges for Services</b>						
343900	Stormwater Utility Fees	\$ 1,496,111	\$ 1,466,061	\$ 1,500,000	\$ 442,127	\$ 2,092,415
	Subtotal	\$ 1,496,111	\$ 1,466,061	\$ 1,500,000	\$ 442,127	\$ 2,092,415
<b>Miscellaneous Revenues</b>						
361100	Interest	\$ 46,946	\$ 111,686	\$ 35,000	\$ 50,863	\$ 35,000
364000	Gain/Loss of Fixed Assets	-	9,103	-	-	-
	Subtotal	\$ 46,946	\$ 120,789	\$ 35,000	\$ 50,863	\$ 35,000
	<b>Total Revenues</b>	<b>\$ 1,543,057</b>	<b>\$ 1,586,850</b>	<b>\$ 1,883,000</b>	<b>\$ 492,990</b>	<b>\$ 2,127,415</b>

### Expenses

41060000

Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Personal Services</b>						
512000	Employee Salaries	\$ -	\$ -	\$ -	\$ -	\$ 169,601
521000	FICA	-	-	-	-	12,975
522000	Pension	-	-	-	-	24,413
523000	Health, Life & Disability	-	-	-	-	27,299
524000	Workers' Compensation	-	-	-	-	5,764
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 240,052
<b>Contractual Services</b>						
531010	Professional Services - Engineering	\$ 86,043	\$ 64,463	\$ 500,000	\$ 339,409	\$ 100,000
534010	Lands Maintenance - Streets	382,195	267,321	370,000	-	384,800
534060	Street Maintenance/Drainage	139,454	165,312	170,000	69,573	176,800
	Subtotal	\$ 607,692	\$ 497,096	\$ 1,040,000	\$ 408,982	\$ 661,600
<b>Other Charges &amp; Services</b>						
541000	Communication Services	\$ -	\$ -	\$ -	\$ -	\$ 1,065
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,065
<b>Other Operating Expenses</b>						
554000	Subscriptions & Memberships	\$ 5,805	\$ 1,399	\$ 3,000	\$ 2,090	\$ 3,000
555000	Conferences & Seminars	-	275	3,000	-	2,000
559010	Amortization Expense	2,735	32,360	-	-	-
555000	Training	-	-	1,500	-	-
559000	Depreciation	513,287	516,891	-	-	-
	Subtotal	\$ 521,827	\$ 550,925	\$ 7,500	\$ 2,090	\$ 5,000

**City of Aventura**

Stormwater Utility Fund - 410

Fiscal Year 2025/26

Expenses Continued

41060000

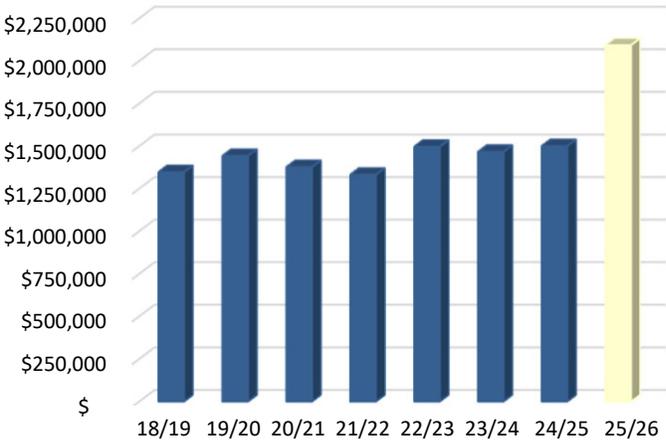
Object Code #	Category	Actual Amount 2022/23	Actual Amount 2023/24	Amended Budget 2024/25	Half Year Actual 2024/25	Commission Approval 2025/26
<b>Capital Outlay</b>						
660000	Assets Capitalized	\$ (442,310)	\$ (4,678)	\$ -	\$ -	\$ -
663050	Drainage Improvements	298,720	-	-	23,316	1,000,000
663080	Seawall Improvements	145,349	4,679	-	-	-
669999	Capital Reserve	-	-	835,500	-	219,698
	<b>Subtotal</b>	<b>\$ 1,759</b>	<b>\$ 1</b>	<b>\$ 835,500</b>	<b>\$ 23,316</b>	<b>\$ 1,219,698</b>
<b>Debt Service</b>						
772000	Interest Payments	\$ -	\$ 2,130	\$ -	\$ -	\$ -
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 2,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenses</b>	<b>\$ 1,131,278</b>	<b>\$ 1,050,152</b>	<b>\$ 1,883,000</b>	<b>\$ 434,388</b>	<b>\$ 2,127,415</b>

**City of Aventura**

**Stormwater Utility Fund - 410**

**Fiscal Year 2025/26**

**Revenue Projection Rationale**

Object Code #	Category	Commission Approval 2025/26	Comment																		
343900	Stormwater Utility Fees	\$ 2,092,415	<p>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:</p> <ol style="list-style-type: none"> <li>1. Single-family dwelling units: one (1.0) ERU.</li> <li>2. Multi-family dwelling units: one (1.0) ERU per dwelling unit.</li> <li>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.</li> </ol> <p>The following procedures and criteria are to be used to calculate stormwater utility fees:</p> <ol style="list-style-type: none"> <li>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.</li> </ol> <p>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.</p> <p>The City's Stormwater Utility Fee for the new calendar year is \$6.175/ERU, the old rate of \$3.50/ERU will remain for the first three (3) months of the new fiscal year, and 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 33,334 ERUs at 95%, rounded down.</p> <div data-bbox="971 1171 1300 1205" data-label="Caption"> <p align="center"><b>Stormwater Utility Fees</b></p> </div>  <table border="1"> <caption>Stormwater Utility Fees Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>18/19</td><td>~\$1,400,000</td></tr> <tr><td>19/20</td><td>~\$1,500,000</td></tr> <tr><td>20/21</td><td>~\$1,450,000</td></tr> <tr><td>21/22</td><td>~\$1,400,000</td></tr> <tr><td>22/23</td><td>~\$1,550,000</td></tr> <tr><td>23/24</td><td>~\$1,500,000</td></tr> <tr><td>24/25</td><td>~\$1,550,000</td></tr> <tr><td>25/26</td><td>\$2,092,415</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	18/19	~\$1,400,000	19/20	~\$1,500,000	20/21	~\$1,450,000	21/22	~\$1,400,000	22/23	~\$1,550,000	23/24	~\$1,500,000	24/25	~\$1,550,000	25/26	\$2,092,415
Fiscal Year	Revenue (\$)																				
18/19	~\$1,400,000																				
19/20	~\$1,500,000																				
20/21	~\$1,450,000																				
21/22	~\$1,400,000																				
22/23	~\$1,550,000																				
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24/25	~\$1,550,000																				
25/26	\$2,092,415																				

## City of Aventura

Stormwater Utility Fund - 410

Fiscal Year 2025/26

### Budget Expense Justifications

Object Code #	Category	Commission Approval 2025/26	Comment
512000	Employee Salaries	\$ 169,601	(1) Public Works/Transportation Director*, (1) Assistant Public Works/Transportation Director*, (1) Executive Assistant*, (1) Engineer I*, (1) Facilities Manager*, (1) Maintenance Supervisor* & (4) Trades Worker II* (*All of these positions are allocated within the Public Works/Transportation Department of the General Fund and in the Stormwater Utility Fund).
521000	FICA	12,975	Social Security & Medicare taxes
522000	Pension	24,413	Estimated pension contribution paid by the City for each full-time General employee
523000	Health, Life & Disability	27,299	Estimated annual employee costs for health, dental, life & disability insurance benefits
524000	Workers' Compensation	5,764	Allocated cost of workers' compensation premiums paid
531010	Professional Services - Engineering	100,000	Costs associated with providing miscellaneous stormwater engineering as needed
534010	Lands Maintenance - Streets	384,800	Costs associated with contracting tree, landscape, irrigation and flower maintenance services for all public right-of-ways and medians
534060	Street Maintenance/Drainage	176,800	Costs associated with maintaining the street and drainage system
541000	Communication Services	1,065	Telephone services for department personnel
554000	Subscriptions & Memberships	3,000	Memberships with professional organizations and subscriptions, i.e. American Public Works Association
555000	Conferences & Seminars	2,000	Includes the cost to maintain professional designations as well as educate and inform staff of the latest developments and trends in the Public Works/Transportation industry, i.e. American Public Works Association Conference & other professional training, local seminars and classes towards certification
<b>Total Operating Expenses</b>		<b>\$ 907,717</b>	

### Capital Project Descriptions

Object Code #	Category	Commission Approval 2025/26	Comment
663050	Drainage Improvements	1,000,000	Costs associated with the NE 191st Street Reconstruction Project
669999	Capital Reserves	219,698	Estimated amount to be saved for future capital projects
<b>Total Capital Outlay Expenses</b>		<b>\$ 1,219,698</b>	
<b>Total Stormwater Utility Fund Expenses</b>		<b>\$ 2,127,415</b>	

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Short-term & Long-term  
Goals, Objectives & Financial Plans**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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### **Short-term & Long-term Goals & Objectives**

The City of Aventura's mission statement states key words that are incorporated to the operations of the City on a daily basis. "Highest quality", "excellence", "responsive", "cost effective", and "innovative" are those terms that are applied throughout and incorporated into the budget as it relates to providing services to the community through the short-term and long-term goals and objectives. Through citizens requests, Mayor & Commission workshops and department ideas, new initiatives are brought forth, discussed and implemented.

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.

Those principles have been proven and continue to be proven through City operations and span the goals and objectives of each department throughout the City.

## **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.

These are woven through each department's objectives and then tied into each department's performance and workload measures. The relevant overarching City priorities/goals and action plans that specifically relate to each department can be seen throughout the budget document under the performance measures and scorecard for each respective department as labeled by the title in parenthesis.

### **Enhance the safety and security of our residents, schools and businesses ("Safety & Security"):**

- 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.
- Continue to 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 ("Education"):**

- Continue to operate ACES as an "A" rated high performing school and provide support services thorough various City departments.
- Opened the Don Soffer Aventura High School in August 2019 and continue to operate as an "A" rated high performing school.

### **Maintain efficient and responsive government which embraces the highest standards of service and financial stability ("Service & Financial Stability"):**

- For the 30<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 \$3,064,500 and \$475,005, 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 (“Transportation”):**

- Continue to fund the free Aventura Express Shuttle Bus system that serves nearly 10,000 riders a month and extend service to new developments.
- Continue to offer and expand On-Demand Transportation Services which the City first launched in FY 2020/21 and expanded services in FY 2022/23 through the additional of more vehicles that serves nearly 10,000 riders a month.
- Continue to implement recommendations included in the Unfiled Master Plan for Pedestrian and Bicycle Connectivity.
- Continue to maintain 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 (“Culture & Recreation”):**

- Maintain 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 community services which are offset by user fees.
- Continue the “Community Ride with the Police Department” Special Event which provide opportunities for the residents to interact with the Police.
- Maintain funding to support the Aventura Arts & Cultural Center as a state-of-the-art venue and continue to provide wide variety of programming for all age groups.
- Continue to fund Family Movie Nights at Founders Park as well as other special events.
- Continue to fund and celebrate Founder’s Day activities for the City.
- 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 (“Environmental”):**

- 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.

### Short-term Factors & Long-term Financial Plans

The City of Aventura has incorporated the following factors into their short-term and 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 2025/26, property values increased by 4.72% which is the fourth increase the City has had in the last seven 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 at a smaller percentage. To be conservative we are projecting it to be flat next year.

Ad Valorem Tax		
Fiscal Year	Amount	Percent Change from Previous FY
2015	\$ 13,977,630	9.27%
2016	\$ 15,008,874	7.38%
2017	\$ 16,349,089	8.93%
2018	\$ 16,747,025	2.43%
2019	\$ 17,051,593	1.82%
2020	\$ 17,557,171	2.96%
2021	\$ 17,346,885	-1.20%
2022	\$ 17,216,330	-0.75%
2023	\$ 18,820,560	9.32%
2024	\$ 20,744,917	10.22%
2025*	\$ 22,417,951	8.06%
2026*	\$ 23,766,685	6.02%
2027**	\$ 23,766,685	0.00%

\*Budgeted

\*\*Forecasted

However, it is imperative for the financial stability of the City, to budget conservatively in order to be able to withstand an economic downturn should it come. Additionally, the minimum wage increases in the State of Florida

and increased pricing in labor and supplies continue to affect the City and must be monitored.

**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. The two (2) charts below compare the City of Aventura’s Pay Rate Increase Plan versus the State of Florida’s Minimum Wage Increase<sup>2</sup>.

City of Aventura Minimum Wage Pay Rate Increase Plan		vs.	State of Florida Minimum Wage Increase	
Fiscal Year	Rate of Pay Per Hour		September 30,	Rate of Pay Per Hour
2020/2021	\$ 11.0000		2020/2021	\$ 10.0000
2021/2022	\$ 12.5000		2021/2022	\$ 11.0000
2022/2023	\$ 13.5000		2022/2023	\$ 12.0000
2023/2024	\$ 14.5000		2023/2024	\$ 13.0000
2024/2025	\$ 15.5000		2024/2025	\$ 14.0000
2025/2026	\$ 16.0000		2025/2026	\$ 15.0000
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 February 2025, the City has adopted plans for \$19.7 million of the monies that have been and will be dispersed. The approximate \$1.2 million over what the City was allocated is anticipated to be covered through interest earnings in the ARPA Fund. Any amount over the City’s allocation that is not covered by interest earnings will be covered by the General Fund. These projects span the Parks and Recreation, Information Technology, Police, Public Works, Community Development and Human Resources Departments. Details can be found on the ARPA projects approved by Commission and the amounts projected to be spent through FY 2027 as the funds must be expended by December 31, 2026 in Appendix A – Capital Improvement Program Fiscal Years 2025/26 –

<sup>2</sup> 2021-01-29-Notice-FL-Minimum-Wage-Increase.pdf (state.gov)

2029/30 under the section American Rescue Plan Act (“ARPA”) Grant Funded Projects. These projects and amounts will be entered into the FY 2025/26 budget and can be found under the American Rescue Plant Act (“ARPA”) section of this budget document.

### **Future Years Projected**

In Appendix A - Capital Improvement Program Fiscal Years 2025/26 – 2029/30, summary sheets for fiscal years 2025/26 – 2029/30 as well as projections for each budgeted fund having such improvements was completed in conjunction with the operating budget to reflect the current revenue and expenditure/expense projections included in the FY 2025/26 budget document and future estimates. The revenues and expenditures are developed for the upcoming budgeted year based on current numbers and expected trends. Capital projects for the coming years presented are then looked at and moved around accordingly based on the immediate needs to the City and its citizens. The City’s strives to continue to not only maintain but exceed its reputation as the “City of Excellence” and this allows for proper planning to reach the City’s goals and objectives in the coming and upcoming years. The City also focuses on “pay-as-you-go” financing to maintain low debt levels which is in line with the City’s Debt Policy and Administration.

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Financial Policies**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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

The current years budget complies with the relevant and applicable financial policies presented below.

### **Capital Improvement Program 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 unassigned 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.

### **Beautification and Park Facility Improvement Project Policies**

The City's investment in improvements to its City park system is based on the following policies:

*Goal: Provide adequate and accessible parks and facilities to meet the recreational needs of all current and future residents.*

- Provide a variety of quality recreational facilities that will meet the needs of all age groups within the City and enhance the overall environmental characteristics of the area.
- Maximize the utilization of all public facilities through the provision of variety in the type of facility offered.
- Provide exercise/walking paths and designated areas for bike riders to enhance the physical well-being of residents.
- Provide recreational facilities on the basis of 2.75 acres per 1,000 population.

- Encourage the integration of recreational facilities into the development of residential, commercial, industrial and open space land uses.

*Goal: Update the five-year CIP on an annual basis.*

- Provide parks whereby residents have access to neighborhood parks within a two (2) mile radius and community parks which serve the entire City.

*Goal: Increase safety standards*

- Provide for adequate security measures including the limited access to facilities.
- Replace dangerous equipment and eliminate visual barriers to reduce criminal opportunities.
- Employ vandal-resistant equipment and facilities.
- Maintain a Parks Usage Plan to protect the City's investment in the park system and ensure the residents' safety.

*Goal: Protect and preserve environmentally sensitive land and water areas.*

- Preserve and enhance open space with environmental impact.

### **Capital Equipment Purchase and Replacement Project Policies**

The City's investment in capital equipment purchases and replacements is based on the following policies:

*Goal: Provide capital equipment that will meet the needs of all departments in order to continue to efficiently and effectively provide municipal services to the City's residents.*

- Replace equipment when it becomes unusable, unsafe or when maintenance costs outweigh the total cost of replacement.
- Develop and maintain an "Equipment Evaluation and Replacement Guide" to determine replacement schedules and costs.
- Purchase more economical, fuel efficient and multi-functional vehicles.
- Purchase "green" or electric vehicles where practical.
- Maintain all City assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

### **Drainage System Improvement Projects Policies**

The City's investment in its drainage system improvements is based on the following policy:

*Goal: Utilize the Stormwater Utility Fund to provide revenue sources to fund drainage improvements contained in the CIP.*

- Coordinate area-wide storm water developments with major street improvements.
- Provide adequate storm drainage as defined by present standards for different types of areas of the City.

- Upgrade areas of the City to conform to the present drainage standards in order to eliminate flood prone areas.
- Implement projects that address the long-term problems of the rising sea levels.

### **Information Technology Improvement Projects Policies**

The City's investment in information/technology projects is based on the following policies:

- Continue the implementation upgrade of the Management Information System for all key City operations to automate functions and improve efficiency and productivity.
- Maintain a state-of-the-art Citywide radio communications capability for police operations.
- Develop and maintain computerized capabilities of the various City departments and information systems.
- Utilize the latest state-of-the-art technology including the use of the Internet and social media for the delivery of services.
- Maintain the E911 system to enhance police emergency response times.
- Utilize the latest technology for education and teaching at the Charter School and the Don Soffer Aventura High School.

### **Public Buildings and Facility Improvement Projects Policies**

The City's investment in improvements to public buildings and operational facilities is based on the following policies:

- Provide easily accessible services to City residents and adequate parking for City facilities.
- Repair and maintain all buildings and facilities in proper working order to increase the useful life of these facilities.

### **Transportation System Improvement Projects Policies**

The City's investment in improvements to its transportation system, roads, sidewalks and street lighting is based on the following policies:

*Goal: Improve local roads to meet road safety requirements and serve the transportation needs of the City.*

- Systematically provide local street improvements throughout the City based upon the existing condition, age and the cost of maintenance of the street.
- Implement improvements to meet safety standards.
- Improve safety by installing street lighting on all appropriate public roadways.
- Provide walkways and sidewalks to improve the safety of residents traveling throughout the City.
- Accept the dedication of private roads throughout the City in accordance with the Policy governing the conversion of private roads to public roads as outlined in Resolution No. 97-05.

*Goal: Address traffic flow along the major roadways and intersections by implementing projects that create improvements to the system.*

## **Cash Management/Investment Policies**

### **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.

### **Investing**

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.

### *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.

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

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

The City currently has four (4) outstanding long-term debt issues. At September 30, 2025, the projected aggregate outstanding principal balance will be \$13,015,000.

#### **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. 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.

#### *Debt Issuance*

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.

The City Charter allows revenue bonds to be issues when authorized by the City Commission as long as five (5) of the seven (7) Commission members approve the debt. Ad Valorem (general obligation 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 the 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 Debt Service Funds section of the budget document, the purpose and use of each debt issuance can be found under each bond issuance title and number as well as the debt to maturity schedules outlining the principal and interest owed until the payoff date.

**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
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
2022	16,880,000	335,118	16,544,882	10,451,356,658	0.16%	411.13
2023	14,980,000	376,327	14,603,673	11,368,391,539	0.13%	362.85
2024	13,015,000	376,330	12,638,670	12,506,035,242	0.10%	324.52

The above shows the total outstanding debt over the past ten (10) audited fiscal years. The table 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.

**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.

### **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.
5. All budgeted funds of the City must be balanced, i.e. revenues must equal expenditures/expenses as per Florida Statute 200.065.

## **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 and Ordinance No. 2024-13.
4. Stimulate competitive bidding and provide interested vendors with an opportunity to offer their products and/or services to the City.

1. Purchases < or = to \$5,000

Do not require competitive bidding or City Commission approval.

2. Purchases > \$5,000 but < \$100,000

May be made or entered into by the City Manager without City Commission approval, provided that three (3) quotes are obtained.

3. Purchases > \$100,000

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]).

## **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.

### **Risk Management**

The City maintains an insurance policy through the Brown & Brown Insurance Services, Inc. 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.

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Appendix A**  
**Capital Improvement Program**  
**Fiscal Years 2025/26 – 2029/30**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## **Capital Improvement Program Document Guide**

### **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. Capital Equipment Purchase and Replacement Projects (CE)
3. Drainage System Improvement Projects (DI)
4. Information Technology Improvement Projects (IT)
5. Public Building and Facility Improvement Projects (PBF)
6. Transportation System Improvement Projects (TI)

Each project in the CIP has a unique project number. This project number appears at the beginning of the individual project descriptions and the tables throughout the document. 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) of the requested projects by the Community Services Department.

### **Reading the Capital Improvement Program Schedules**

#### *Summary of Programs by Year*

This table and chart show the six (6) project categories and the projected amounts being presented for the upcoming fiscal year, the following four (4) fiscal years and the total of all five (5) fiscal years.

#### *Summary of Proposed Appropriations by Funding Source*

This table and chart show the different funds the projected projects may be sourced from over the five (5) fiscal years being projected. The table includes the total amount for the five (5) years being projected out of each fund.

#### *Summary of Projects by Location and Year*

This table shows the major Beautification and Park Facility and Transportation Improvement Projects by location and year in which they are proposed to be funded.

#### *Summary of Programs by Year with Project Detail – Project Category*

This table shows each project category as a separate section for the five (5) years being projected with the total project cost. Within each project category, the projects are arranged by CIP #, Project Name, Department and Funding Source.

## **Project Summary**

The proposed FY 2025/26 – 2029/30 CIP includes 50 projects in six (6) functional categories with a total value of \$26,707,555 which will be detailed in the following pages.

Major emphasis was placed on the following projects:

- Beautification and Park Facility Improvement Projects (\$3,064,500)
- Police Radios (\$1,062,620)
- Police Equipment (\$2,425,720)
- Police Vehicles (\$4,094,225)
- Stormwater Drainage Improvements (\$6,000,000)
- Community Recreation Center Improvements (\$340,000)
- Government Center Improvements (\$984,000)
- Air Conditioning Unit Replacements (\$570,500)
- Aventura Arts and Cultural Center Improvements (\$320,000)
- Road Resurfacing (\$475,005)
- Transportation System Improvements (\$980,700)

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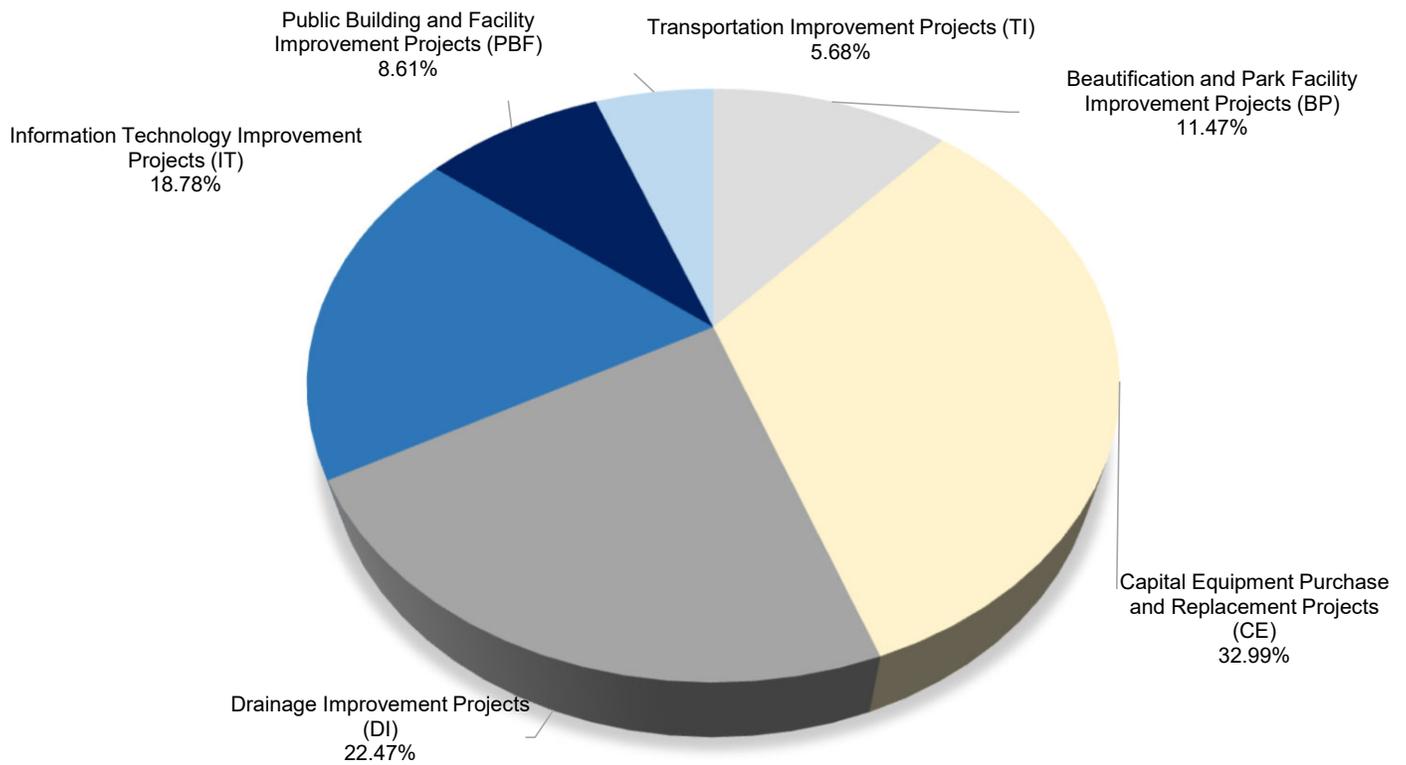
## City of Aventura

### Capital Improvement Program

Fiscal Year 2025/26 - 2029/30

#### Summary of Programs by Year

Project Category	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
Beautification and Park Facility Improvement Projects (BP)	\$ 326,000	\$ 893,750	\$ 273,750	\$ 1,199,000	\$ 372,000	\$ 3,064,500
Capital Equipment Purchase and Replacement Projects (CE)	1,707,149	1,779,760	1,742,320	1,855,010	1,725,390	8,809,629
Drainage Improvement Projects (DI)	1,000,000	2,500,000	2,500,000	-	-	6,000,000
Information Technology Improvement Projects (IT)	786,688	895,063	1,177,673	1,357,677	798,078	5,015,179
Public Building and Facility Improvement Projects (PBF)	966,542	840,500	303,000	140,000	50,000	2,300,042
Transportation Improvement Projects (TI)	367,500	353,200	697,005	92,000	8,500	1,518,205
<b>Total</b>	<b>\$ 5,153,879</b>	<b>\$ 7,262,273</b>	<b>\$ 6,693,748</b>	<b>\$ 4,643,687</b>	<b>\$ 2,953,968</b>	<b>\$26,707,555</b>



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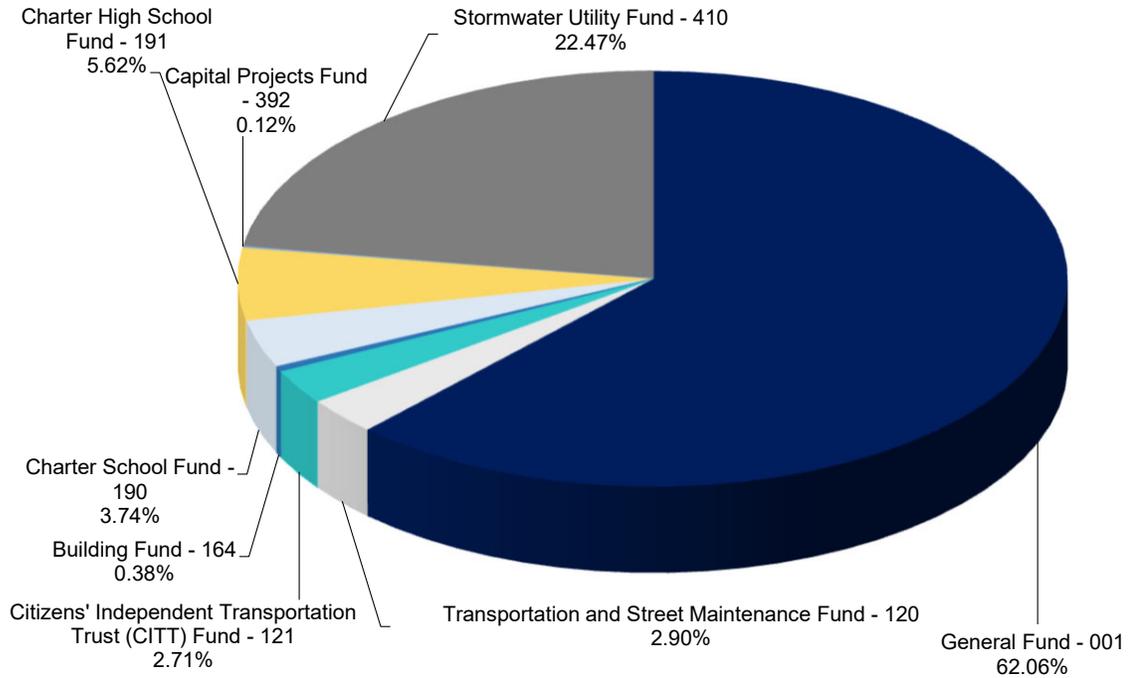
# City of Aventura

## Capital Improvement Program

Fiscal Year 2025/26 - 2029/30

### Summary of Proposed Appropriations by Funding Source

Funding Source	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
General Fund - 001	\$ 3,312,100	\$ 3,924,315	\$ 2,901,635	\$ 3,847,610	\$ 2,589,780	\$16,575,440
Transportation and Street Maintenance Fund - 120	209,000	214,700	267,015	83,500	-	774,215
Citizens' Independent Transportation Trust (CITT) Fund - 121	138,500	138,500	429,990	8,500	8,500	723,990
Building Fund - 164	35,600	30,750	8,750	9,750	16,750	101,600
Charter School Fund - 190	286,470	97,713	159,178	303,467	151,701	998,529
Charter High School Fund - 191	139,124	356,295	427,180	390,860	187,237	1,500,696
Capital Projects Fund - 392	33,085	-	-	-	-	33,085
Stormwater Utility Fund - 410	1,000,000	2,500,000	2,500,000	-	-	6,000,000
<b>Total</b>	<b>\$ 5,153,879</b>	<b>\$ 7,262,273</b>	<b>\$ 6,693,748</b>	<b>\$ 4,643,687</b>	<b>\$ 2,953,968</b>	<b>\$26,707,555</b>



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# City of Aventura

## Capital Improvement Program

Fiscal Year 2025/26 - 2029/30

### Summary of Projects by Location and Year

	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30
<b>Beautification and Park Facility Improvement Projects</b>					
Citywide Beautification Improvements					
Founders Park Improvements					
Peace Park Improvements					
Veterans Park Improvements					
Waterways Dog Park Improvements					
Waterways Park Improvements					
<b>Transportation Improvement Projects</b>					
<i>Bike Share Station Program</i>					
Replace Bicycles					
<i>Circulator System Improvements</i>					
Bus Shelter Improvements					
<i>Road Resurfacing Program</i>					
NE 30th Ave from 203rd to 210th					
<i>Transportation System Improvements</i>					
Purchase Street Lights - Biscayne Blvd.					
Purchase Street Lights - Right-of-Ways					
Street Light Controller Conversion					
New Crosswalk Solar Lighting Locations					

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**

**Capital Improvement Program**

Fiscal Year 2025/26 - 2029/30

**Summary of Programs by Year with Project Detail - Project Category**

CIP #	Project Name	Department	Funding Source	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
<b>Beautification and Park Facility Improvement Projects (BP)</b>									
BP1 - CS	Founders Park Improvements	CS	General Fund - 001	-	353,000	162,000	902,000	252,000	1,669,000
BP2 - CS	Peace Park Improvements	CS	General Fund - 001	-	56,000	16,000	57,000	75,000	204,000
BP3 - CS	Veterans Park Improvements	CS	General Fund - 001	35,000	63,000	20,000	100,000	-	218,000
BP4 - CS	Waterways Dog Park Improvements	CS	General Fund - 001	-	69,750	9,750	24,000	15,000	118,500
BP5 - CS	Waterways Park Improvements	CS	General Fund - 001	-	136,000	-	50,000	-	186,000
BP6 - PW/T	Citywide Beautification Improvements	PW/T	General Fund - 001	291,000	216,000	66,000	66,000	30,000	669,000
<b>Total</b>				<b>\$ 326,000</b>	<b>\$ 893,750</b>	<b>\$ 273,750</b>	<b>\$ 1,199,000</b>	<b>\$ 372,000</b>	<b>\$ 3,064,500</b>
<b>Capital Equipment Purchase and Replacement Projects (CE)</b>									
CE1 - PD	Radios	PD	General Fund - 001	\$ 228,000	\$ 199,000	\$ 208,450	\$ 208,375	\$ 218,795	\$ 1,062,620
CE2 - PD	Equipment Purchase and Replacement > \$5,000	PD	General Fund - 001	638,400	402,590	352,895	419,905	379,245	2,193,035
CE2 - PD	Equipment Purchase and Replacement > \$5,000	PD	Capital Projects Fund - 392	8,085	-	-	-	-	8,085
CE3 - PD	Equipment Purchase and Replacement < \$5,000	PD	General Fund - 001	12,600	73,360	53,720	57,560	2,360	199,600
CE3 - PD	Equipment Purchase and Replacement < \$5,000	PD	Capital Projects Fund - 392	25,000	-	-	-	-	25,000
CE4 - PD	Vehicle Purchase & Replacements	PD	General Fund - 001	600,000	827,500	826,875	928,220	911,630	4,094,225
CE5 - CS	Equipment Purchase and Replacement > \$5,000	CS	General Fund - 001	73,000	46,000	119,000	30,000	61,000	329,000
CE6 - CS	Equipment Purchase and Replacement < \$5,000	CS	General Fund - 001	-	27,650	44,600	22,750	22,850	117,850
CE7 - PW/T	Equipment Purchase and Replacement > \$5,000	PW/T	General Fund - 001	-	55,000	-	-	-	55,000
CE8 - PW/T	Vehicle Purchase & Replacements	PW/T	General Fund - 001	-	49,615	52,095	54,700	58,000	214,410
CE9 - AACC	Equipment Purchase and Replacement > \$5,000	AACC	General Fund - 001	60,000	50,000	30,000	80,000	15,000	235,000
CE10 - AACC	Equipment Purchase and Replacement < \$5,000	AACC	General Fund - 001	35,000	20,000	23,500	20,000	20,500	119,000
CE11 - ACES	Equipment Purchase and Replacement	ACES	Charter School Fund - 190	12,500	13,750	15,125	16,640	18,305	76,320
CE12 - DSAHS	Equipment Purchase and Replacement	DSAHS	Don Soffer Aventura High School Fund - 191	14,564	15,295	16,060	16,860	17,705	80,484
<b>Total</b>				<b>\$ 1,707,149</b>	<b>\$ 1,779,760</b>	<b>\$ 1,742,320</b>	<b>\$ 1,855,010</b>	<b>\$ 1,725,390</b>	<b>\$ 8,809,629</b>
<b>Drainage Improvement Projects (DI)</b>									
DI1 - PW/T	Stormwater Drainage Improvements	PW/T	Stormwater Utility Fund - 410	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ 6,000,000
<b>Total</b>				<b>\$ 1,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>
<b>Information Technology Improvement Projects (IT)</b>									
IT1 - COM	Computer Equipment < \$5,000	COM	General Fund - 001	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 9,100	\$ 11,700
IT2 - CM	Computer Equipment < \$5,000	CM	General Fund - 001	5,600	6,300	5,300	6,300	4,000	27,500
IT3 - CC	Computer Equipment < \$5,000	CC	General Fund - 001	1,300	3,600	3,600	1,300	1,300	11,100
IT4 - F	Computer Equipment < \$5,000	F	General Fund - 001	3,600	4,600	4,600	3,600	7,700	24,100
IT5 - HR	Computer Equipment < \$5,000	HR	General Fund - 001	2,300	1,000	1,300	2,400	2,400	9,400
IT6 - IT	Central Management Information System > \$5,000	IT	General Fund - 001	210,000	240,000	335,000	240,000	265,000	1,290,000
IT7 - IT	Computer Equipment < \$5,000	IT	General Fund - 001	6,000	7,000	7,000	7,000	7,000	34,000
IT8 - PD	Police Computer Systems > \$5,000	PD	General Fund - 001	9,000	9,000	88,000	159,000	9,000	274,000
IT9 - PD	Police Computer Systems < \$5,000	PD	General Fund - 001	108,000	132,500	133,000	206,500	135,200	715,200
IT10 - CD	Computer Equipment > \$5,000	CD	General Fund - 001	10,000	-	-	-	-	10,000

**City of Aventura**

**Capital Improvement Program  
Fiscal Year 2025/26 - 2029/30**

**Summary of Programs by Year with Project Detail - Project Category**

CIP #	Project Name	Department	Funding Source	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
<b>Information Technology Improvement Projects (IT) (Continued)</b>									
IT10 - CD	Computer Equipment > \$5,000	CD	Building Fund - 164	25,000	20,000	-	-	6,000	51,000
IT11 - CD	Computer Equipment < \$5,000	CD	General Fund - 001	3,300	2,300	4,550	3,300	1,300	14,750
IT11 - CD	Computer Equipment < \$5,000	CD	Building Fund - 164	10,600	10,750	8,750	9,750	10,750	50,600
IT12 - CS	Computer Equipment > \$5,000	CS	General Fund - 001	-	-	5,000	30,000	5,000	40,000
IT13 - CS	Computer Equipment < \$5,000	CS	General Fund - 001	13,200	14,850	13,200	14,900	12,200	68,350
IT14 - PW/T	Computer Equipment > \$5,000	PW/T	General Fund - 001	-	-	-	5,300	-	5,300
IT15 - PW/T	Computer Equipment < \$5,000	PW/T	General Fund - 001	2,600	5,600	7,300	1,000	7,300	23,800
IT16 - AACC	Computer Equipment > \$5,000	AACC	General Fund - 001	-	10,000	-	-	-	10,000
IT17 - AACC	Computer Equipment < \$5,000	AACC	General Fund - 001	11,900	2,600	5,900	5,200	11,900	37,500
IT18 - ACES	Computer Equipment > \$5,000	ACES	Charter School Fund - 190	25,000	25,000	25,000	25,000	31,500	131,500
IT19 - ACES	Computer Equipment < \$5,000	ACES	Charter School Fund - 190	222,315	58,963	119,053	261,827	101,896	764,054
IT20 - DSAHS	Computers	DSAHS	Don Soffer Aventura High School Fund - 191	115,673	341,000	411,120	374,000	169,532	1,411,325
<b>Total</b>				<b>\$ 786,688</b>	<b>\$ 895,063</b>	<b>\$ 1,177,673</b>	<b>\$ 1,357,677</b>	<b>\$ 798,078</b>	<b>\$ 5,015,179</b>
<b>Public Building and Facility Improvement Projects (PBF)</b>									
PBF1 - PD	Police Department Improvements	PD	General Fund - 001	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
PBF2 - CS	Community Recreation Center Improvements	CS	General Fund - 001	36,000	68,000	131,000	55,000	50,000	340,000
PBF3 - PW/T	HVAC Replacements	PW/T	General Fund - 001	395,000	105,500	25,000	45,000	-	570,500
PBF4 - PW/T	Government Center Improvements	PW/T	General Fund - 001	250,000	582,000	112,000	40,000	-	984,000
PBF5 - AACC	Aventura Arts & Cultural Center Improvements	AACC	General Fund - 001	250,000	35,000	35,000	-	-	320,000
PBF6 - ACES	Other Improvements	ACES	Charter School Fund - 190	26,655	-	-	-	-	26,655
PBF7 - DSAHS	Other Improvements	DSAHS	Charter School Fund - 191	8,887	-	-	-	-	8,887
<b>Total</b>				<b>\$ 966,542</b>	<b>\$ 840,500</b>	<b>\$ 303,000</b>	<b>\$ 140,000</b>	<b>\$ 50,000</b>	<b>\$ 2,300,042</b>
<b>Transportation Improvement Projects (TI)</b>									
TI1 - PW/T	Bike Share Station Program	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500
TI2 - PW/T	Circulator System Improvements	PW/T	General Fund - 001	20,000	-	-	-	-	20,000
TI3 - PW/T	Road Resurfacing Program	PW/T	Transportation and Street Maintenance Fund - 120	-	-	183,515	-	-	183,515
TI3 - PW/T	Road Resurfacing Program	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	-	-	291,490	-	-	291,490
TI4 - PW/T	Transporation System Improvements	PW/T	Transportation and Street Maintenance Fund - 120	209,000	214,700	83,500	83,500	-	590,700
TI4 - PW/T	Transporation System Improvements	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	130,000	130,000	130,000	-	-	390,000
<b>Total</b>				<b>\$ 367,500</b>	<b>\$ 353,200</b>	<b>\$ 697,005</b>	<b>\$ 92,000</b>	<b>\$ 8,500</b>	<b>\$ 1,518,205</b>
<b>Total of all Projects</b>				<b>\$ 5,153,879</b>	<b>\$ 7,262,273</b>	<b>\$ 6,693,748</b>	<b>\$ 4,643,687</b>	<b>\$ 2,953,968</b>	<b>\$ 26,707,555</b>

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

This section includes beautification projects and improvements to the City's park system and recreational facilities. There are six (6) projects in the CIP, which total \$3,064,500. Special emphasis was given to upgrading existing park facilities.

The following information represents the highlights of the projects over the next five years:

- Maintenance and enhancement of park facilities and Citywide beautification:
  - Founders Park - \$1,669,000
  - Peace Park - \$204,000
  - Veterans Park - \$218,000
  - Waterways Dog Park - \$118,500
  - Waterways Park - \$186,000
  - Citywide Beautification Improvements - \$669,000

On the following pages, you will find the tables (as outlined below) that summarize and detail the proposed Beautification and Park Facility Improvement Projects:

- Summary of Programs by Year
- Detail Schedule of Proposed Beautification and Park Facility Improvement Projects Scheduled for FY 2025/26 – 2029/30

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**City of Aventura**

**Capital Improvement Program**

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

**Fiscal Year 2025/26 - 2029/30**

**Summary of Program by Year**

CIP #	Project Category	Department	Funding Source	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
<b>Beautification and Park Facility Improvement Projects (BP)</b>									
BP1 - CS	Founders Park Improvements	CS	General Fund - 001	\$ -	\$ 353,000	\$ 162,000	\$ 902,000	\$ 252,000	\$ 1,669,000
BP2 - CS	Peace Park Improvements	CS	General Fund - 001	-	56,000	16,000	57,000	75,000	204,000
BP3 - CS	Veterans Park Improvements	CS	General Fund - 001	35,000	63,000	20,000	100,000	-	218,000
BP4 - CS	Waterways Dog Park Improvements	CS	General Fund - 001	-	69,750	9,750	24,000	15,000	118,500
BP5 - CS	Waterways Park Improvements	CS	General Fund - 001	-	136,000	-	50,000	-	186,000
BP6 - PW/T	Citywide Beautification Improvements	PW/T	General Fund - 001	291,000	216,000	66,000	66,000	30,000	669,000
<b>Total</b>				<b>\$ 326,000</b>	<b>\$ 893,750</b>	<b>\$ 273,750</b>	<b>\$ 1,199,000</b>	<b>\$ 372,000</b>	<b>\$ 3,064,500</b>

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**City of Aventura**

**Detail Schedule of Proposed Beautification and Park Facility Improvement Projects (BP)**

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			Year 1	Year 2	Year 3	Year 4	Year 5						
<b>BP1 - CS</b>	<b>Founders Park Improvements</b>												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Founders Park. (G/L# 00155000663090)</i>													
	Replace Basketball Padding	CS	-	-	-	-	6	\$ -	\$ -	\$ -	\$ -	10,000	\$ 10,000
	Replace Benches and Trash Cans	CS	-	TBD	-	-	-	-	16,000	-	-	-	16,000
	Replace Fitness Stations and Surfacing	CS	-	-	4	-	-	-	-	100,000	-	-	100,000
	Resurface Hard Court Basketball	CS	-	-	-	-	1	-	-	-	-	15,000	15,000
	Resurface Hard Court Pickleball	CS	-	-	-	-	5	-	-	-	-	45,000	45,000
	Resurface Hard Court Tennis	CS	-	-	-	-	3	-	-	-	-	45,000	45,000
	Replace Pavilion Roofs	CS	-	1	-	-	-	-	40,000	-	-	-	40,000
	Replace Picnic Tables	CS	-	3	3	3	3	-	12,000	12,000	12,000	12,000	48,000
	Replace Playground Equipment	CS	-	-	-	1	-	-	-	-	700,000	-	700,000
	Replace Playground Sidewalk	CS	-	-	-	1	-	-	-	-	15,000	-	15,000
	Replace Playground Surfacing	CS	-	-	-	1	-	-	-	-	110,000	-	110,000
	Resurface Playground Surfacing Top Coat Binder	CS	-	-	-	-	1	-	-	-	-	75,000	75,000
	Replace Shade Canopies	CS	-	TBD	-	-	-	-	95,000	-	-	-	95,000
	Replace SplashPad Pumps	CS	-	-	-	2	-	-	-	-	15,000	-	15,000
	Replace SplashPad Surface	CS	-	1	-	-	-	-	140,000	-	-	-	140,000
	Replace SplashPad Water Features	CS	-	2	2	2	2	-	50,000	50,000	50,000	50,000	200,000
							<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 353,000</b>	<b>\$ 162,000</b>	<b>\$ 902,000</b>	<b>\$ 252,000</b>	<b>\$ 1,669,000</b>
<b>BP2 - CS</b>	<b>Peace Park Improvements</b>												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Peace Park. (G/L# 00155000663130)</i>													
	Replace Benches and Trash Cans	CS	-	TBD	-	-	-	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
	Replace Fitness Equipment	CS	-	1	1	1	-	-	14,000	16,000	12,000	-	42,000
	Replace Fitness Surfacing	CS	-	-	-	1	-	-	-	-	45,000	-	45,000
	Resurface Playground Surfacing Top Coat Binder	CS	-	-	-	-	1	-	-	-	-	60,000	60,000
	Resurface Restroom Flooring	CS	-	-	-	-	1	-	-	-	-	15,000	15,000
	Resurface Walking Trail	CS	-	TBD	-	-	-	-	15,000	-	-	-	15,000
							<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 56,000</b>	<b>\$ 16,000</b>	<b>\$ 57,000</b>	<b>\$ 75,000</b>	<b>\$ 204,000</b>
<b>BP3 - CS</b>	<b>Veterans Park Improvements</b>												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Veterans Park. (G/L# 00155000663120)</i>													
	Renovate Restroom	CS	-	-	1	-	-	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
	Replace Playground Surfacing	CS	-	-	-	1	-	-	-	-	100,000	-	100,000
	Resurface Playground Surfacing Top Coat Binder	CS	1	-	-	-	-	35,000	-	-	-	-	35,000
	Replace Pole Padding	CS	-	N/A	-	-	-	-	8,000	-	-	-	8,000
	Replace Shade Canopy	CS	-	2	-	-	-	-	40,000	-	-	-	40,000
	Replace Tables	CS	-	-	2	-	-	-	-	10,000	-	-	10,000
	Security Enhancements	CS	-	N/A	-	-	-	-	15,000	-	-	-	15,000
							<b>Subtotal</b>	<b>\$ 35,000</b>	<b>\$ 63,000</b>	<b>\$ 20,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 218,000</b>

## City of Aventura

### Detail Schedule of Proposed Beautification and Park Facility Improvement Projects (BP)

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total					
			1	2	3	4	5											
<b>BP4 - CS</b>	<b>Waterways Dog Park Improvements</b>																	
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Dog Park. (G/L# 00155000663110)</i>																		
	Replace Benches and Trash Cans	CS	-	-	-	TBD	-	\$	-	\$	-	\$	15,000	15,000				
	Repair/Resurface Trail and Parking Lot	CS	-	N/A	-	-	-	-	60,000	-	-	-	60,000	60,000				
	Replace Doggie Drinking Fountains	CS	-	1	1	-	-	-	9,750	9,750	-	-	19,500	19,500				
	Replace Shade Canopy	CS	-	-	-	1	-	-	-	-	24,000	-	24,000	24,000				
<b>Subtotal</b>							<b>\$</b>	<b>-</b>	<b>\$</b>	<b>69,750</b>	<b>\$</b>	<b>9,750</b>	<b>\$</b>	<b>24,000</b>	<b>\$</b>	<b>15,000</b>	<b>\$</b>	<b>118,500</b>
<b>BP5 - CS</b>	<b>Waterways Park Improvements</b>																	
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Park. (G/L# 00155000663100)</i>																		
	Replace Fitness Stations and Surfacing	CS	-	2	-	-	-	\$	-	\$	70,000	\$	-	\$	-	\$	70,000	70,000
	Replace Soccer Goal Nets	CS	-	6	-	-	-	-	6,000	-	-	-	6,000	6,000				
	Replace Walking Trail	CS	-	-	-	1	-	-	-	-	50,000	-	50,000	50,000				
	Replace Infield Fencing	CS	-	1	-	-	-	-	60,000	-	-	-	60,000	60,000				
<b>Subtotal</b>							<b>\$</b>	<b>-</b>	<b>\$</b>	<b>136,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>186,000</b>
<b>BP6 - PW/T</b>	<b>Citywide Beautification Improvements</b>																	
<i>This project consists of the maintenance, replacement and enhancement to street furniture, landscape and water fountains throughout the City. (G/L# 00160000663000)</i>																		
	Biscayne Blvd Landscape Improvements	PW/T	1	1	-	-	-	\$	100,000	\$	50,000	\$	-	\$	-	\$	150,000	150,000
	Country Club Drive Landscape Improvements	PW/T	1	1	-	-	-	-	125,000	100,000	-	-	-	225,000	225,000			
	Purchase Benches and Trash Cans	PW/T	5, 12	5, 12	5, 12	5, 12	5, 12	-	30,000	30,000	30,000	30,000	30,000	150,000				
	Replace Chilled Water Fountains	PW/T	3	3	3	3	-	-	36,000	36,000	36,000	36,000	-	144,000				
<b>Subtotal</b>							<b>\$</b>	<b>291,000</b>	<b>\$</b>	<b>216,000</b>	<b>\$</b>	<b>66,000</b>	<b>\$</b>	<b>66,000</b>	<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>669,000</b>
<b>Total</b>							<b>\$</b>	<b>326,000</b>	<b>\$</b>	<b>893,750</b>	<b>\$</b>	<b>273,750</b>	<b>\$</b>	<b>1,199,000</b>	<b>\$</b>	<b>372,000</b>	<b>\$</b>	<b>3,064,500</b>

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

This section includes projects relating to Capital Equipment Purchases and Replacements for all operating departments. Most of the projects outlined in the FY 2025/26 – 2029/30 CIP pertain to Police, Community Services, Public Works/Transportation and Aventura Arts & Cultural Center operational equipment. The Aventura City of Excellence School and Don Soffer Aventura High School are also included. The CIP guidelines provide that capital equipment shall be defined as having a useful life of more than one (1) year and a value of \$5,000 or more. Equipment that has a value of \$5,000 or less is also included in this document for budgetary purpose. There is a total of twelve (12) projects totaling \$8,809,629

The following information represents the highlights of the projects over the next five years:

- \$7,582,565 total for the necessary equipment and vehicles to continue to provide high quality and effective police services.
- \$269,410 for the Public Works/Transportation Department to ensure that the tools of production, vehicles and equipment are available for City operations.
- \$446,850 for the Community Services Department and \$354,000 for the AACC equips these departments with adequate equipment to provide the level and quality of services and operations they currently provide.

On the following pages, you will find the tables (as outlined below) that summarize and detail the proposed Capital Equipment Purchase and Replacement Projects:

- Summary of Programs by Year
- Detail Schedule of Proposed Capital Equipment Purchase and Replacement Projects Scheduled for FY 2025/26 – 2029/30

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**City of Aventura**

**Capital Improvement Program**

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

Fiscal Year 2025/26 - 2029/30

**Summary of Program by Year**

CIP #	Project Category	Department	Funding Source	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
<b>Capital Equipment Purchase and Replacement Projects (CE)</b>									
CE1 - PD	Radios	PD	General Fund - 001	\$ 228,000	\$ 199,000	\$ 208,450	\$ 208,375	\$ 218,795	\$ 1,062,620
CE2 - PD	Equipment Purchase and Replacement > \$5,000	PD	General Fund - 001	638,400	402,590	352,895	419,905	379,245	2,193,035
CE2 - PD	Equipment Purchase and Replacement > \$5,000	PD	Capital Projects Fund - 392	8,085	-	-	-	-	8,085
CE3 - PD	Equipment Purchase and Replacement < \$5,000	PD	General Fund - 001	12,600	73,360	53,720	57,560	2,360	199,600
CE3 - PD	Equipment Purchase and Replacement < \$5,000	PD	Capital Projects Fund - 392	25,000	-	-	-	-	25,000
CE4 - PD	Vehicle Purchase & Replacements	PD	General Fund - 001	600,000	827,500	826,875	928,220	911,630	4,094,225
CE5 - CS	Equipment Purchase and Replacement > \$5,000	CS	General Fund - 001	73,000	46,000	119,000	30,000	61,000	329,000
CE6 - CS	Equipment Purchase and Replacement < \$5,000	CS	General Fund - 001	-	27,650	44,600	22,750	22,850	117,850
CE7 - PW/T	Equipment Purchase and Replacement > \$5,000	PW/T	General Fund - 001	-	55,000	-	-	-	55,000
CE8 - PW/T	Vehicle Purchase & Replacements	PW/T	General Fund - 001	-	49,615	52,095	54,700	58,000	214,410
CE9 - AACC	Equipment Purchase and Replacement > \$5,000	AACC	General Fund - 001	60,000	50,000	30,000	80,000	15,000	235,000
CE10 - AACC	Equipment Purchase and Replacement < \$5,000	AACC	General Fund - 001	35,000	20,000	23,500	20,000	20,500	119,000
CE11 - ACES	Equipment Purchase and Replacement	ACES	Charter School Fund - 190	12,500	13,750	15,125	16,640	18,305	76,320
CE12 - DSAHS	Equipment Purchase and Replacement	DSAHS	Don Soffer Aventura High School Fund - 19	14,564	15,295	16,060	16,860	17,705	80,484
<b>Total</b>				<b>\$ 1,707,149</b>	<b>\$ 1,779,760</b>	<b>\$ 1,742,320</b>	<b>\$ 1,855,010</b>	<b>\$ 1,725,390</b>	<b>\$ 8,809,629</b>

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**City of Aventura**

**Detail Schedule of Proposed Capital Equipment Purchase and Replacement Projects (CE)**

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>CE1 - PD</b>	<b>Radios</b>												
<i>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. (G/L# 00145000664070)</i>													
	E911 Equipment Upgrade	PD	N/A	N/A	N/A	-	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 30,000
	Radio Equipment - Upgrade Tower Equipment	PD	1	-	-	-	-	83,000	-	-	-	-	83,000
	Replace Mobile Radio(s)	PD	15	20	20	20	20	135,000	189,000	198,450	208,375	218,795	949,620
								<b>\$ 228,000</b>	<b>\$ 199,000</b>	<b>\$ 208,450</b>	<b>\$ 208,375</b>	<b>\$ 218,795</b>	<b>\$ 1,062,620</b>
<b>CE2 - PD</b>	<b>Equipment Purchase and Replacement &gt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 00145000664080)</i>													
	Ballistic Shield	PD	-	1	1	2	-	\$ -	\$ 8,490	\$ 8,915	\$ 18,720	\$ -	\$ 36,125
	Dive Team Equipment for Individual Divers	PD	3	-	-	-	-	33,000	-	-	-	-	33,000
	E Bikes for Bike Squad	PD	-	2	2	2	2	-	12,600	13,230	13,895	14,590	54,315
	Boat (Full Cost - City Portion will be half for Grant Match)	PD	1	-	-	-	-	270,000	-	-	-	-	270,000
	Replace C/S Van Equipment	PD	-	1	-	-	-	-	20,000	-	-	-	20,000
	Replace Prisoner Van Equipment	PD	-	-	-	1	-	-	-	-	40,000	-	40,000
	Replace Vehicle Equipment	PD	12	15	15	15	15	240,000	315,000	330,750	347,290	364,655	1,597,695
	Skydio Drone	PD	-	1	-	-	-	-	31,500	-	-	-	31,500
	Transition to new Body Worn Cameras/ In Car Video System:	PD	100	-	-	-	-	95,400	-	-	-	-	95,400
	Upgrade Conference Room Furniture	PD	-	TBD	-	-	-	-	15,000	-	-	-	15,000
								<b>\$ 638,400</b>	<b>\$ 402,590</b>	<b>\$ 352,895</b>	<b>\$ 419,905</b>	<b>\$ 379,245</b>	<b>\$ 2,193,035</b>
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 39245000664080)</i>													
	Ballistic Shield	PD	1	-	-	-	-	\$ 8,085	\$ -	\$ -	\$ -	\$ -	\$ 8,085
								<b>\$ 8,085</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,085</b>
<b>CE3 - PD</b>	<b>Equipment Purchase and Replacement &lt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 00145000664090)</i>													
	Dispatch 24 HR Chairs	PD	6	-	-	-	-	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
	Dive Team Surface Communication Module	PD	1	-	-	-	-	1,600	-	-	-	-	1,600
	Gym Equipment	PD	-	TBD	-	-	-	-	20,000	-	-	-	20,000
	Replace Ballistic Vests	PD	-	30	20	12	-	-	51,000	39,360	25,200	-	115,560
	SWAT Vests	PD	-	-	3	7	-	-	-	12,000	30,000	-	42,000
	Transition to new Body Worn Cameras/ In Car Video System:	PD	-	100	100	100	100	-	2,360	2,360	2,360	2,360	9,440
								<b>\$ 12,600</b>	<b>\$ 73,360</b>	<b>\$ 53,720</b>	<b>\$ 57,560</b>	<b>\$ 2,360</b>	<b>\$ 199,600</b>
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 39245000664090)</i>													
	Replace Ballistic Vests	PD	15	-	-	-	-	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
								<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**City of Aventura**

**Detail Schedule of Proposed Capital Equipment Purchase and Replacement Projects (CE)**

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			Year 1	Year 2	Year 3	Year 4	Year 5						
<b>CE4 - PD</b>	<b>Vehicle Purchase &amp; Replacements</b>												
<i>This project consists of purchasing police vehicles to maintain a vehicle replacement program in the Police Department. (G/L# 00145000664120)</i>													
	Replace Crime Scene Van	PD	-	1	-	-	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	
	Replace Patrol Vehicles	PD	12	15	15	15	600,000	787,500	826,875	868,220	911,630	3,994,225	
	Replace Prisoner Van	PD	-	-	-	1	-	-	-	60,000	-	60,000	
							<b>Subtotal</b>	<b>\$ 600,000</b>	<b>\$ 827,500</b>	<b>\$ 826,875</b>	<b>\$ 928,220</b>	<b>\$ 911,630</b>	<b>\$ 4,094,225</b>
<b>CE5 - CS</b>	<b>Equipment Purchase and Replacement &gt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Community Services Department. (G/L# 00155000664080)</i>													
	Replace Electric Low Speed Vehicle	CS	-	1	2	-	\$ -	\$ 30,000	\$ 60,000	\$ -	\$ -	\$ 90,000	
	Replace Ellipticals at CRC	CS	-	-	2	-	-	-	16,000	-	-	16,000	
	Replace Lightning Detection Systems (2) & Add Solar Remotes (2)	CS	2	-	-	-	73,000	-	-	-	-	73,000	
	Replace Program Mats	CS	-	-	TBD	-	-	-	6,000	-	-	6,000	
	Replace Soccer Goals	CS	-	-	2	-	2	-	6,000	-	6,000	12,000	
	Replace Strength Machines at CRC	CS	-	-	-	2	-	-	-	14,000	-	14,000	
	Replace Tech Center Furniture	CS	-	-	TBD	-	-	-	15,000	-	-	15,000	
	Replace Treadmills at CRC	CS	-	2	2	2	-	16,000	16,000	16,000	-	48,000	
	Replace Vehicle	CS	-	-	-	-	1	-	-	-	55,000	55,000	
							<b>Subtotal</b>	<b>\$ 73,000</b>	<b>\$ 46,000</b>	<b>\$ 119,000</b>	<b>\$ 30,000</b>	<b>\$ 61,000</b>	<b>\$ 329,000</b>
<b>CE6 - CS</b>	<b>Equipment Purchase and Replacement &lt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Community Services Department. (G/L# 00155000664090)</i>													
	Replace Chairs/Carts	CS	-	-	20, 2	20, 2	20, 2	\$ -	\$ -	\$ 4,950	\$ 4,950	\$ 4,950	\$ 14,850
	Repalce Mirrors	CS	-	TBD	TBD	-	-	4,950	4,950	-	-	9,900	
	Replace Outdoor Chairs	CS	-	-	TBD	-	-	-	6,000	-	-	6,000	
	Replace Outdoor Tables	CS	-	-	TBD	-	-	-	6,000	-	-	6,000	
	Replace Soccer Goals	CS	-	2	2	-	-	4,900	4,900	-	-	9,800	
	Replace Sports Fencing Panels	CS	-	15	15	15	15	-	6,500	6,500	6,500	6,500	26,000
	Replace Tables	CS	-	10	10	10	10	-	4,800	4,800	4,800	4,900	19,300
	Replace Tents	CS	-	4	4	4	4	-	6,500	6,500	6,500	6,500	26,000
							<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 27,650</b>	<b>\$ 44,600</b>	<b>\$ 22,750</b>	<b>\$ 22,850</b>	<b>\$ 117,850</b>
<b>CE7 - PW/T</b>	<b>Equipment Purchase and Replacement &gt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Public Works/Transportation Department. (G/L# 00160000664080)</i>													
	Electric Scissor Lift and Trailer	PW/T	-	1	-	-	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000	
							<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	
<b>CE8 - PW/T</b>	<b>Vehicle Purchase &amp; Replacements</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Public Works/Transportation Department. (G/L# 00160000664120)</i>													
	Replace Vehicle(s)	PW/T	-	1	1	1	1	\$ -	\$ 49,615	\$ 52,095	\$ 54,700	\$ 58,000	\$ 214,410
							<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 49,615</b>	<b>\$ 52,095</b>	<b>\$ 54,700</b>	<b>\$ 58,000</b>	<b>\$ 214,410</b>

**City of Aventura**

**Detail Schedule of Proposed Capital Equipment Purchase and Replacement Projects (CE)**

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>CE9 - AACC</b>	<b>Equipment Purchase and Replacement &gt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Arts &amp; Cultural Center Department. (G/L# 00165000664080)</i>													
	Replace Clear Comm System/Accessories	AACC	TBD	-	-	-	TBD	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 30,000
	Replace Green Room Furniture	AACC	-	TBD	-	-	-	-	5,000	-	-	-	5,000
	Replace LCD projector & Accessories	AACC	-	-	-	1	-	-	-	-	45,000	-	45,000
	Replace Lighting Console	AACC	-	-	-	1	-	-	-	-	35,000	-	35,000
	Replace Lobby Furniture	AACC	-	TBD	-	-	-	-	15,000	-	-	-	15,000
	Replace Metal Detectors	AACC	2	-	-	-	-	20,000	-	-	-	-	20,000
	Replace Office Furniture	AACC	-	TBD	-	-	-	-	15,000	-	-	-	15,000
	Replace Orchestra Chairs and Music Stands	AACC	-	-	TBD	-	-	-	-	15,000	-	-	15,000
	Replace/Refinish Patio Furniture	AACC	TBD	-	-	-	-	25,000	-	-	-	-	25,000
	Replace Soft Goods/Stage Accessories	AACC	-	TBD	TBD	-	-	-	15,000	15,000	-	-	30,000
	<b>Subtotal</b>							<b>\$ 60,000</b>	<b>\$ 50,000</b>	<b>\$ 30,000</b>	<b>\$ 80,000</b>	<b>\$ 15,000</b>	<b>\$ 235,000</b>
<b>CE10 - AACC</b>	<b>Equipment Purchase and Replacement &lt; \$5,000</b>												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Arts &amp; Cultural Center Department. (G/L# 00165000664090)</i>													
	Add'l/Replace Microphones/Cable/Audio	AACC	-	15	-	15	-	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 30,000
	ALD System Update (ADA Compliance)	AACC	-	-	-	TBD	-	-	-	-	5,000	-	5,000
	Commercial Ice Machine for Concessions	AACC	-	-	1	-	-	-	-	3,000	-	-	3,000
	Replace A/V Equipment (Switchers/Monitors/Connectivity)	AACC	-	TBD	-	-	TBD	-	2,000	-	-	2,500	4,500
	Replace Hazer/Fogger	AACC	-	-	1	-	-	-	-	2,000	-	-	2,000
	Replace Stage Audio Monitors/Accessories	AACC	8	-	-	-	-	20,000	-	-	-	-	20,000
	Replace Theatrical Lighting Instruments/Accessories	AACC	7	-	7	-	7	15,000	-	15,000	-	15,000	45,000
	Stage Accessories/Beads Etc.	AACC	-	-	TBD	-	-	-	-	3,500	-	-	3,500
	Stage and Holiday Décor	AACC	-	TBD	-	-	TBD	-	3,000	-	-	3,000	6,000
	<b>Subtotal</b>							<b>\$ 35,000</b>	<b>\$ 20,000</b>	<b>\$ 23,500</b>	<b>\$ 20,000</b>	<b>\$ 20,500</b>	<b>\$ 119,000</b>
<b>CE11 - ACES</b>	<b>Equipment Purchase and Replacement</b>												
<i>This project consists of purchasing new equipment for the Aventura City of Excellence School. (G/L # ACES - TBD)</i>													
	ACES Classroom Furniture	ACES	TBD	TBD	TBD	TBD	-	\$ 12,500	\$ 13,750	\$ 15,125	\$ 16,640	\$ 18,305	\$ 76,320
	<b>Subtotal</b>							<b>\$ 12,500</b>	<b>\$ 13,750</b>	<b>\$ 15,125</b>	<b>\$ 16,640</b>	<b>\$ 18,305</b>	<b>\$ 76,320</b>
<b>CE12 - DSAHS</b>	<b>Equipment Purchase and Replacement</b>												
<i>This project consists of purchasing new equipment for the Don Soffer Aventura High School. (G/L # DSAHS - TBD)</i>													
	DSAHS Classroom Furniture	DSAHS	TBD	TBD	TBD	TBD	-	\$ 14,564	\$ 15,295	\$ 16,060	\$ 16,860	\$ 17,705	\$ 80,484
	<b>Subtotal</b>							<b>\$ 14,564</b>	<b>\$ 15,295</b>	<b>\$ 16,060</b>	<b>\$ 16,860</b>	<b>\$ 17,705</b>	<b>\$ 80,484</b>
<b>Total</b>								<b>\$ 1,707,149</b>	<b>\$ 1,779,760</b>	<b>\$ 1,742,320</b>	<b>\$ 1,855,010</b>	<b>\$ 1,725,390</b>	<b>\$ 8,809,629</b>

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## **Drainage Improvement Projects (DI)**

This section includes improvements to the City's drainage system and other infrastructure improvements. There is one (1) drainage improvement project in the CIP totaling \$6,000,000. Special emphasis was given to stormwater drainage improvements in order to address maintenance considerations. The project outlined in this section has been developed based on our consulting engineer and staff's survey of all City areas. The project was prioritized according to the urgency of the improvements needed and the age of the areas to be improved. This project is assisting the City to be resilient as it relates to stormwater and flooding issues.

The following information represents the highlights of the projects over the next five years:

- \$6,000,000 for NE 191<sup>st</sup> Street reconstruction

On the following pages, you will find the tables (as outlined below) that summarize and detail the proposed Transportation Improvement Projects:

- Summary of Programs by Year
- Detail Schedule of Proposed Transportation Improvement Projects Scheduled for FY 2025/26 – 2029/30

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**

**Capital Improvement Program**

**Drainage Improvement Projects (DI)**

**Fiscal Year 2025/26 - 2029/30**

**Summary of Program by Year**

<b>CIP #</b>	<b>Project Category</b>	<b>Department</b>	<b>Funding Source</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>	<b>Total</b>
<b>Drainage Improvement Projects (DI)</b>									
DI1 - PW/T	Stormwater Drainage Improvements	PW/T	Stormwater Utility Fund - 410	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ 6,000,000
<b>Total</b>				<b>\$ 1,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>

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## City of Aventura

### Detail Schedule of Proposed Drainage Improvement Projects (DI)

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>D11 - PW/T Stormwater Drainage Improvements</b>													
<i>This project consists of various drainage improvements to address the long-term impacts of the rising sea levels. (G/L# 41060000663050)</i>													
	NE 191st Street Reconstruction	PW/T	-	N/A	N/A	-	-	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ 6,000,000
<b>Subtotal</b>								<b>\$ 1,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>
<b>Total</b>								<b>\$ 1,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>

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## Information Technology Improvement Projects (IT)

This section includes projects relating to the City's Information Technology Systems (i.e., communication systems, data processing and the automation of certain operations by utilizing the latest technology to enhance productivity and efficiency) for all operating departments. There is a total of twenty (20) projects totaling \$5,015,179.

The following information represents the highlights of the projects over the next five years:

- Total Citywide - \$5,015,179
  - Continues the implementation of technology improvements and management information systems to enhance the productivity and efficiency of City operations.
  - Provides the necessary funding for computers, laptops, servers and network infrastructure at the Don Soffer Aventura High School ("DSAHS") and Aventura City of Excellence School ("ACES").

On the following pages, you will find the tables (as outlined below) that summarize and detail the proposed Information Technology Improvement Projects:

- Summary of Programs by Year
- Detail Schedule of Proposed Information Technology Improvement Projects Scheduled for FY 2025/26 – 2029/30

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**City of Aventura**

**Capital Improvement Program**

**Information Technology Improvement Projects (IT)**

**Fiscal Year 2025/26 - 2029/30**

**Summary of Program by Year**

<b>CIP #</b>	<b>Project Category</b>	<b>Department</b>	<b>Funding Source</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>	<b>Total</b>
<b>Information Technology Improvement Projects (IT)</b>									
IT1 - COM	Computer Equipment < \$5,000	COM	General Fund - 001	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 9,100	\$ 11,700
IT2 - CM	Computer Equipment < \$5,000	CM	General Fund - 001	5,600	6,300	5,300	6,300	4,000	27,500
IT3 - CC	Computer Equipment < \$5,000	CC	General Fund - 001	1,300	3,600	3,600	1,300	1,300	11,100
IT4 - F	Computer Equipment < \$5,000	F	General Fund - 001	3,600	4,600	4,600	3,600	7,700	24,100
IT5 - HR	Computer Equipment < \$5,000	HR	General Fund - 001	2,300	1,000	1,300	2,400	2,400	9,400
IT6 - IT	Central Management Information System > \$5,000	IT	General Fund - 001	210,000	240,000	335,000	240,000	265,000	1,290,000
IT7 - IT	Computer Equipment < \$5,000	IT	General Fund - 001	6,000	7,000	7,000	7,000	7,000	34,000
IT8 - PD	Police Computer Systems > \$5,000	PD	General Fund - 001	9,000	9,000	88,000	159,000	9,000	274,000
IT9 - PD	Police Computer Systems < \$5,000	PD	General Fund - 001	108,000	132,500	133,000	206,500	135,200	715,200
IT10 - CD	Computer Equipment > \$5,000	CD	General Fund - 001	10,000	-	-	-	-	10,000
IT10 - CD	Computer Equipment > \$5,000	CD	Building Fund - 164	25,000	20,000	-	-	6,000	51,000
IT11 - CD	Computer Equipment < \$5,000	CD	General Fund - 001	3,300	2,300	4,550	3,300	1,300	14,750
IT11 - CD	Computer Equipment < \$5,000	CD	Building Fund - 164	10,600	10,750	8,750	9,750	10,750	50,600
IT12 - CS	Computer Equipment > \$5,000	CS	General Fund - 001	-	-	5,000	30,000	5,000	40,000
IT13 - CS	Computer Equipment < \$5,000	CS	General Fund - 001	13,200	14,850	13,200	14,900	12,200	68,350
IT14 - PW/T	Computer Equipment > \$5,000	PW/T	General Fund - 001	-	-	-	5,300	-	5,300
IT15 - PW/T	Computer Equipment < \$5,000	PW/T	General Fund - 001	2,600	5,600	7,300	1,000	7,300	23,800
IT16 - AACC	Computer Equipment > \$5,000	AACC	General Fund - 001	-	10,000	-	-	-	10,000
IT17 - AACC	Computer Equipment < \$5,000	AACC	General Fund - 001	11,900	2,600	5,900	5,200	11,900	37,500
IT18 - ACES	Computer Equipment > \$5,000	ACES	Charter School Fund - 190	25,000	25,000	25,000	25,000	31,500	131,500
IT19 - ACES	Computer Equipment < \$5,000	ACES	Charter School Fund - 190	222,315	58,963	119,053	261,827	101,896	764,054
IT20 - DSAHS	Computers	DSAHS	Don Soffer Aventura High School Fund - 191	115,673	341,000	411,120	374,000	169,532	1,411,325
<b>Total</b>				<b>\$ 786,688</b>	<b>\$ 895,063</b>	<b>\$ 1,177,673</b>	<b>\$ 1,357,677</b>	<b>\$ 798,078</b>	<b>\$ 5,015,179</b>

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## City of Aventura

### Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>IT1 - COM</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized by the City Commission. (G/L# 00110000664010)</i>													
	Computer Equipment <\$5,000	COM	TBD	-	-	TBD	TBD	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 9,100	\$ 11,700
								<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ 9,100</b>	<b>\$ 11,700</b>
<b>IT2 - CM</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Office of the City Manager. (G/L# 00115000664010)</i>													
	Computer Equipment <\$5,000	CM	TBD	TBD	TBD	TBD	TBD	\$ 5,600	\$ 6,300	\$ 5,300	\$ 6,300	\$ 4,000	\$ 27,500
								<b>\$ 5,600</b>	<b>\$ 6,300</b>	<b>\$ 5,300</b>	<b>\$ 6,300</b>	<b>\$ 4,000</b>	<b>\$ 27,500</b>
<b>IT3 - CC</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the City Clerk's Office. (G/L# 00120000664010)</i>													
	Computer Equipment <\$5,000	CC	TBD	TBD	TBD	TBD	TBD	\$ 1,300	\$ 3,600	\$ 3,600	\$ 1,300	\$ 1,300	\$ 11,100
								<b>\$ 1,300</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 11,100</b>
<b>IT4 - F</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Finance Department. (G/L# 00130000664010)</i>													
	Computer Equipment <\$5,000	F	TBD	TBD	TBD	TBD	TBD	\$ 3,600	\$ 4,600	\$ 4,600	\$ 3,600	\$ 7,700	\$ 24,100
								<b>\$ 3,600</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 3,600</b>	<b>\$ 7,700</b>	<b>\$ 24,100</b>
<b>IT5 - HR</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Human Resources Department. (G/L# 00135000664010)</i>													
	Computer Equipment <\$5,000	HR	TBD	TBD	TBD	TBD	TBD	\$ 2,300	\$ 1,000	\$ 1,300	\$ 2,400	\$ 2,400	\$ 9,400
								<b>\$ 2,300</b>	<b>\$ 1,000</b>	<b>\$ 1,300</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 9,400</b>
<b>IT6 - IT</b>	<b>Central Management Information System &gt; \$5,000</b>												
<i>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. (G/L # 00140000664000)</i>													
	AS 400 Upgrades	IT	-	-	-	-	TBD	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000
	Data Storage	IT	TBD	-	TBD	-	-	60,000	-	125,000	-	-	185,000
	Equipment for Redundant Site	IT	-	-	-	TBD	-	-	-	-	30,000	-	30,000
	Security Camera(s)/Recorder(s)	IT	-	TBD	TBD	TBD	TBD	-	20,000	20,000	20,000	20,000	80,000
	Servers/ Security/UPS/Switches	IT	TBD	TBD	TBD	TBD	TBD	145,000	215,000	185,000	185,000	185,000	915,000
	Upgrade Phone System	IT	TBD	TBD	TBD	TBD	TBD	5,000	5,000	5,000	5,000	5,000	25,000
								<b>\$ 210,000</b>	<b>\$ 240,000</b>	<b>\$ 335,000</b>	<b>\$ 240,000</b>	<b>\$ 265,000</b>	<b>\$ 1,290,000</b>
<b>IT7 - IT</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Information Technology Department. (G/L# 00140000664010)</i>													
	Computer Equipment <\$5,000	IT	TBD	TBD	TBD	TBD	TBD	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 34,000
								<b>\$ 6,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 34,000</b>

## City of Aventura

### Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>IT8 - PD</b>	<b>Police Computers System &gt; \$5,000</b>												
<i>This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department. (G/L# 00145000664000)</i>													
	Data Storage	PD	-	-	1	-	-	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
	Replace Server(s)	PD	1	1	2	1	1	9,000	9,000	18,000	9,000	9,000	54,000
	Videowall	PD	-	-	-	1	-	-	-	-	150,000	-	150,000
<b>Subtotal</b>							<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 88,000</b>	<b>\$ 159,000</b>	<b>\$ 9,000</b>	<b>\$ 274,000</b>	
<b>IT9 - PD</b>	<b>Police Computers System &lt; \$5,000</b>												
<i>This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department. (G/L# 00145000664010)</i>													
	Computer Upgrades	PD	TBD	TBD	TBD	TBD	TBD	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
	Desktop Computer(s)	PD	20	20	20	20	20	28,000	28,000	28,000	28,000	28,000	140,000
	Desktop Scanner(s)	PD	6	6	6	6	6	3,000	3,000	3,000	3,000	3,000	15,000
	EOC Desktop Computers	PD	-	-	-	10	-	-	-	-	14,000	-	14,000
	Interactive Whiteboards	PD	-	1	-	1	-	-	4,500	-	4,500	-	9,000
	Laptop-Ruggedized	PD	-	-	1	-	-	-	-	5,000	-	-	5,000
	Laser Printer(s)	PD	1	1	1	1	1	1,500	1,500	1,500	1,500	1,500	7,500
	Replace Mobile Laptop(s)	PD	25	25	25	25	28	60,000	60,000	60,000	60,000	67,200	307,200
	Vehicle Modem(s)	PD	-	10	10	40	10	-	20,000	20,000	80,000	20,000	140,000
	Vehicle Printer(s)	PD	20	20	20	20	20	10,500	10,500	10,500	10,500	10,500	52,500
<b>Subtotal</b>							<b>\$ 108,000</b>	<b>\$ 132,500</b>	<b>\$ 133,000</b>	<b>\$ 206,500</b>	<b>\$ 135,200</b>	<b>\$ 715,200</b>	
<b>IT10- CD</b>	<b>Computer Equipment &gt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Code Compliance/Planning Divisions. (G/L# 00150000664000)</i>													
	CentralSquare TRAKiT/BlueBeam	CD	TBD	-	-	-	-	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Subtotal</b>							<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Building Division. (G/L# 16450000664000)</i>													
	CentralSquare TRAKiT/BlueBeam	CD	TBD	-	-	-	TBD	\$ 25,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 31,000
	Large Format Scanner	CD	-	TBD	-	-	-	-	20,000	-	-	-	20,000
<b>Subtotal</b>							<b>\$ 25,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 51,000</b>	
<b>IT11- CD</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Code Compliance/Planning Divisions. (G/L# 00150000664010)</i>													
	Replace Computer(s)	CD	1	1	1	1	1	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 6,500
	Replace Laserjet Printer(s)	CD	1	-	1	1	-	1,000	-	1,000	1,000	-	3,000
	Replace Desktop Scanner(s)	CD	1	1	-	1	-	1,000	1,000	-	1,000	-	3,000
	iPads for Inspection for City Staff	CD	-	-	3	-	-	-	-	2,250	-	-	2,250
<b>Subtotal</b>							<b>\$ 3,300</b>	<b>\$ 2,300</b>	<b>\$ 4,550</b>	<b>\$ 3,300</b>	<b>\$ 1,300</b>	<b>\$ 14,750</b>	
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Building Division. (G/L# 16450000664010)</i>													
	Replace Computer(s)	CD	7	5	6	5	5	\$ 9,100	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 35,100
	Replace Laserjet Printer(s)	CD	-	1	-	-	1	-	1,000	-	-	1,000	2,000
	Replace Desktop Scanner(s)	CD	-	1	-	-	1	-	1,000	-	1,000	1,000	3,000
	iPads for Inspection for Building Division	CD	2	3	3	3	3	1,500	2,250	2,250	2,250	2,250	10,500
<b>Subtotal</b>							<b>\$ 10,600</b>	<b>\$ 10,750</b>	<b>\$ 8,750</b>	<b>\$ 9,750</b>	<b>\$ 10,750</b>	<b>\$ 50,600</b>	

## City of Aventura

### Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total	
			1	2	3	4	5							
<b>IT12- CS</b>	<b>Computer Equipment &gt; \$5,000</b>													
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Services Department and the Community Recreation Center. (G/L# 00155000664000)</i>														
	Park Modems	CS	-	-	1	6	1	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ 5,000	\$ 40,000	
								<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 30,000</b>	<b>\$ 5,000</b>	<b>\$ 40,000</b>
<b>IT13- CS</b>	<b>Computer Equipment &lt; \$5,000</b>													
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Services Department and the Community Recreation Center. (G/L# 00155000664010)</i>														
	Park Wi-Fi Access Points	CS	-	-	1	1	1	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 6,000	
	Replace/Add New Computer(s)	CS	4	3	4	4	4	5,200	3,900	5,200	5,200	5,200	24,700	
	Replace ID Printer(s)	CS	2	-	1	-	1	8,000	-	4,000	-	4,000	16,000	
	Replace iPads	CS	-	3	-	-	-	-	2,250	-	-	-	2,250	
	Replace Laptop(s)	CS	-	-	1	-	-	-	-	2,000	-	-	2,000	
	Replace Large Format Printer	CS	-	1	-	1	-	-	1,200	-	1,200	-	2,400	
	Replace Scanner	CS	-	1	-	-	1	-	1,000	-	-	1,000	2,000	
	Student PCs	CS	-	5	-	5	-	-	6,500	-	6,500	-	13,000	
								<b>Subtotal</b>	<b>\$ 13,200</b>	<b>\$ 14,850</b>	<b>\$ 13,200</b>	<b>\$ 14,900</b>	<b>\$ 12,200</b>	<b>\$ 68,350</b>
<b>IT14 - PW/T</b>	<b>Computer Equipment &gt; \$5,000</b>													
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Public Works/Transportation Department. (G/L# 00160000664000)</i>														
	Replace Computer(s)	PW/T	-	-	-	1	-	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ 5,300	
								<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,300</b>	<b>\$ -</b>	<b>\$ 5,300</b>	
<b>IT15 - PW/T</b>	<b>Computer Equipment &lt; \$5,000</b>													
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Public Works/Transportation Department. (G/L# 00160000664010)</i>														
	iPads	PW/T	-	3	-	-	2	\$ -	\$ 3,000	\$ -	\$ -	\$ 2,000	\$ 5,000	
	Replace Computer(s)	PW/T	2	2	2	-	1	2,600	2,600	3,300	-	1,300	9,800	
	Replace Plotter	PW/T	-	-	1	-	-	-	-	4,000	-	-	4,000	
	Replace Scanner	PW/T	-	-	-	1	-	-	-	-	1,000	-	1,000	
	Upgrade Visitor ID System	PW/T	-	-	-	-	1	-	-	-	-	4,000	4,000	
								<b>Subtotal</b>	<b>\$ 2,600</b>	<b>\$ 5,600</b>	<b>\$ 7,300</b>	<b>\$ 1,000</b>	<b>\$ 7,300</b>	<b>\$ 23,800</b>
<b>IT16 - AACC</b>	<b>Computer Equipment &gt; \$5,000</b>													
<i>This project consists of the replacement and upgrade of computer equipment utilized at the Arts and Cultural Center. (G/L# 00165000664000)</i>														
	Network Switches	AACC	-	1	-	-	-	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
								<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	
<b>IT17 - AACC</b>	<b>Computer Equipment &lt; \$5,000</b>													
<i>This project consists of the replacement and upgrade of computer equipment utilized at the Arts and Cultural Center. (G/L# 00165000664010)</i>														
	Replace Color Laser Printer	AACC	-	-	1	-	-	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	
	Replace PC(s)/Laptop(s)/Tablet(s)	AACC	3	2	3	4	3	3,900	2,600	3,900	5,200	3,900	19,500	
	Upgrade Point of Sale System	AACC	2	-	-	-	2	8,000	-	-	-	8,000	16,000	
								<b>Subtotal</b>	<b>\$ 11,900</b>	<b>\$ 2,600</b>	<b>\$ 5,900</b>	<b>\$ 5,200</b>	<b>\$ 11,900</b>	<b>\$ 37,500</b>

## City of Aventura

### Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>IT18 - ACES</b>	<b>Computer Equipment &gt; \$5,000</b>												
<i>This project consists of the regular replacement/upgrades of phone systems, network infrastructure and servers at ACES. (G/L# ACES - TBD)</i>													
	Replace/Upgrade Network Infrastructure	ACES	1	1	1	1	1	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
	Paging System	ACES	-	-	-	-	1	-	-	-	-	6,500	6,500
<b>Subtotal</b>								<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 31,500</b>	<b>\$ 131,500</b>
<b>IT19 - ACES</b>	<b>Computer Equipment &lt; \$5,000</b>												
<i>This project consists of the regular replacement of computers, laptops, tablets and other items at ACES. (G/L# ACES - TBD)</i>													
	iPad 10th AppleCare+ Bundle (64GB/3YR/Logitech)	ACES	275	70	150	275	70	134,750	36,015	81,034	155,990	41,692	\$ 449,481
	Macbook Air 15" - Teacher (M3/16GB/256GB) [+APP]	ACES	15	10	20	35	10	18,945	13,262	27,849	51,173	15,352	126,580
	Interactive Display (NewLine 75)	ACES	12	3	3	6	12	36,900	9,686	10,171	21,358	44,852	122,967
	All-in-One Desktop (24"/Non-Touch)	ACES	4	-	-	4	-	4,120	-	-	4,326	-	8,446
	JAR Elevate32 Cart (Any/32 Slot)	ACES	12	-	-	12	-	27,600	-	-	28,980	-	56,580
<b>Subtotal</b>								<b>\$ 222,315</b>	<b>\$ 58,963</b>	<b>\$ 119,053</b>	<b>\$ 261,827</b>	<b>\$ 101,896</b>	<b>\$ 764,054</b>
<b>IT20 - DSAHS</b>	<b>Computers</b>												
<i>This project consists of the maintenance and refresh of computers, laptops, servers and network infrastructure at the Don Soffer Aventura High School. (G/L# DSAHS - TBD)</i>													
	Computers - Hardware	DSAHS	33	TBD	TBD	TBD	TBD	\$ 41,473	\$ 316,000	\$ 332,000	\$ 349,000	\$ 85,000	\$ 1,123,473
	Audio Visual Equipment	DSAHS	16	TBD	TBD	TBD	TBD	49,200	-	54,120	-	59,532	162,852
	IT Infrastructure	DSAHS	1	TBD	TBD	TBD	TBD	25,000	25,000	25,000	25,000	25,000	125,000
<b>Subtotal</b>								<b>\$ 115,673</b>	<b>\$ 341,000</b>	<b>\$ 411,120</b>	<b>\$ 374,000</b>	<b>\$ 169,532</b>	<b>\$ 1,411,325</b>
<b>Total</b>								<b>\$ 786,688</b>	<b>\$ 895,063</b>	<b>\$ 1,177,673</b>	<b>\$ 1,357,677</b>	<b>\$ 798,078</b>	<b>\$ 5,015,179</b>

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## Public Building and Facility Improvement Projects (PBF)

Capital projects in this functional category include providing new facilities or improvements to existing facilities to serve the City's residents. The CIP includes seven (7) projects totaling \$2,300,042. The major projects encompassed in this Program include Police Department Improvements, Community Recreation Center Improvements, HVAC Replacements, Government Center/Facility Improvements and Aventura Arts & Cultural Center Improvements. The Aventura City of Excellence School and Don Soffer Aventura High School are also included.

The following information represents the highlights of the projects over the next five years:

- Police Department Improvements – totaling \$50,000 for the records remodel/expansion.
- Community Recreation Center Improvements – totaling \$340,000 primarily to:
  - Add/Renovate Closets (\$95,000)
  - Replace Audio Equipment (\$39,000)
  - Replace Furniture (\$60,000)
  - Replace Partition Wall (\$36,000)
  - Restroom Renovations (\$80,000)
- Government Center Improvements – totaling \$984,000 primarily to:
  - Water harden & water proof the Government Center Building (\$80,000)
  - Elevator Improvements (\$530,000)
  - Replace/Upgrade lighting (\$104,000) at the Government Center
  - Replace Stanley Door Operators for Lobby (\$35,000)
  - Sealing of IT Server Room (\$75,000); and to
  - Upgrade bathrooms at the Government Center (\$160,000);
- HVAC Replacements – totaling \$570,500 for the CRC and various City facilities.
- Aventura Arts & Cultural Center Improvements – totaling \$320,000 primarily consisting of carpet replacement, exterior and interior painting as well as exterior and interior lighting replacement/system.

On the following pages, you will find the tables (as outlined below) that summarize and detail the proposed Public Building and Facility Improvements Projects:

- Summary of Programs by Year
- Detail Schedule of Proposed Transportation Improvement Projects Scheduled for FY 2025/26 – 2029/30

**City of Aventura**

**Capital Improvement Program**

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

**Fiscal Year 2025/26 - 2029/30**

**Summary of Program by Year**

<b>CIP #</b>	<b>Project Category</b>	<b>Department</b>	<b>Funding Source</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>	<b>Total</b>
<b>Public Building and Facility Improvement Projects (PBF)</b>									
PBF1 - PD	Police Department Improvements	PD	General Fund - 001	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
PBF2 - CS	Community Recreation Center Improvements	CS	General Fund - 001	36,000	68,000	131,000	55,000	50,000	340,000
PBF3 - PW/T	HVAC Replacements	PW/T	General Fund - 001	395,000	105,500	25,000	45,000	-	570,500
PBF4 - PW/T	Government Center Improvements	PW/T	General Fund - 001	250,000	582,000	112,000	40,000	-	984,000
PBF5 - AACC	Aventura Arts & Cultural Center Improvements	AACC	General Fund - 001	250,000	35,000	35,000	-	-	320,000
PBF6 - ACES	Other Improvements	ACES	Charter School Fund - 190	26,655	-	-	-	-	26,655
PBF7 - DSAHS	Other Improvements	DSAHS	Charter School Fund - 191	8,887	-	-	-	-	8,887
<b>Total</b>				<b>\$ 966,542</b>	<b>\$ 840,500</b>	<b>\$ 303,000</b>	<b>\$ 140,000</b>	<b>\$ 50,000</b>	<b>\$ 2,300,042</b>

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**City of Aventura**

**Detail Schedule of Proposed Public Building and Facility Improvement Projects (PBF)**

Scheduled for FY 2025/26 - 2029/30

Detail of Program by Year

CIP #	Project Category	Department #	Quantity					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			Year	1	2	3	4						
<b>PBF1 - PD Police Department Improvements</b>													
<i>This project consists of various improvements at the Police Department. (G/L# 00145000662030)</i>													
	Records Remodel/Expansion	PD	-	N/A	-	-	-	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
							<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>PBF2 - CS Community Recreation Center Improvements</b>													
<i>This project consists of various improvements at the Community Recreation Center. (G/L# 00155000662020)</i>													
	Add/Renovate Closets	CS	-	N/A	N/A	N/A	N/A	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 95,000
	Replace Audio Equipment	CS	-	1	1	-	-	-	13,000	26,000	-	-	39,000
	Replace Backboards & Padding	CS	-	-	-	8	-	-	-	-	10,000	-	10,000
	Replace Classroom Lighting	CS	-	-	-	N/A	-	-	-	-	20,000	-	20,000
	Replace Furniture	CS	-	N/A	-	-	N/A	-	30,000	-	-	30,000	60,000
	Replace Partition Wall	CS	1	-	-	-	-	36,000	-	-	-	-	36,000
	Restroom Renovations	CS	-	-	1	-	-	-	-	80,000	-	-	80,000
							<b>Subtotal</b>	<b>\$ 36,000</b>	<b>\$ 68,000</b>	<b>\$ 131,000</b>	<b>\$ 55,000</b>	<b>\$ 50,000</b>	<b>\$ 340,000</b>
<b>PBF3 - PW/T HVAC Replacements</b>													
<i>This project consists of replacing air conditioning units at various City facilities. (G/L# 00160000664100)</i>													
	Chill Water Primary Pumps VFD & Programming	PW/T	1	-	-	-	-	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
	EF-4 & Roof Duct SS Police Holding Cells	PW/T	1	-	-	-	-	60,000	-	-	-	-	60,000
	HVAC Replacement of Two (2) Failed Compressors at AACC	PW/T	2	-	-	-	-	60,000	-	-	-	-	60,000
	IT Server Room HVAC Replacement 20 Ton	PW/T	1	-	-	-	-	150,000	-	-	-	-	150,000
	Police IT Server Room HVAC Replacement 10 Tons	PW/T	-	1	-	-	-	-	80,000	-	-	-	80,000
	Chiller Bypass Valves BMS Programing	PW/T	1	-	-	-	-	15,000	-	-	-	-	15,000
	Replace 5 ton HVAC unit at CRC	PW/T	-	1	1	-	-	-	25,500	25,000	-	-	50,500
	Replace 10 ton HVAC unit at CRC	PW/T	-	-	-	1	-	-	-	-	45,000	-	45,000
	Replace 20 ton HVAC unit at CRC	PW/T	1	-	-	-	-	75,000	-	-	-	-	75,000
							<b>Subtotal</b>	<b>\$ 395,000</b>	<b>\$ 105,500</b>	<b>\$ 25,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 570,500</b>

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**City of Aventura**

**Detail Schedule of Proposed Public Building and Facility Improvement Projects (PBF)**

Scheduled for FY 2025/26 - 2029/30

Detail of Program by Year

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>PBF4 - PW/T Government Center Improvements</b>													
<i>This project consists of various improvements at the Government Center. (G/L# 00160000664110)</i>													
	1st Floor Water Hardening of External Doors - Police Department	PW/T	N/A	-	-	-	-	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	3rd and 5th Floor Balcony Water Proofing	PW/T	N/A	-	-	-	-	50,000	-	-	-	-	50,000
	Modernize Hydraulic Elevator Equipment	PW/T	-	N/A	-	-	-	-	450,000	-	-	-	450,000
	Refurbish Passenger Elevator Cab Finishes	PW/T	-	N/A	-	-	-	-	80,000	-	-	-	80,000
	Replace Lighting - 3rd and 4th Floor	PW/T	N/A	-	-	-	-	20,000	-	-	-	-	20,000
	Replace Lighting - 5th Floor	PW/T	-	N/A	-	-	-	-	12,000	-	-	-	12,000
	Replace Stanley Door Operators for Lobby	PW/T	3	-	-	-	-	35,000	-	-	-	-	35,000
	Replace Toilets in Government Center	PW/T	30	-	-	-	-	10,000	-	-	-	-	10,000
	Replace Toilets in Prisoners Holding Cells	PW/T	2	-	-	-	-	30,000	-	-	-	-	30,000
	Sealing of IT Server Room Penetrations	PW/T	N/A	-	-	-	-	75,000	-	-	-	-	75,000
	Upgrade Bathroom - 3rd Floor	PW/T	-	-	1	-	-	-	-	35,000	-	-	35,000
	Upgrade Bathroom - 4th Floor	PW/T	-	1	-	-	-	-	40,000	-	-	-	40,000
	Upgrade Bathroom - 5th Floor	PW/T	-	-	1	-	-	-	-	45,000	-	-	45,000
	Upgrade to LED lighting - 1st and 2nd Floors	PW/T	-	-	N/A	N/A	-	-	-	32,000	40,000	-	72,000
	<b>Subtotal</b>							<b>\$ 250,000</b>	<b>\$ 582,000</b>	<b>\$ 112,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 984,000</b>
<b>PBF5 - AACC Aventura Arts &amp; Cultural Center Improvements</b>													
<i>This project consists of various improvements at the Aventura Arts &amp; Cultural Center. (G/L# 00165000662050)</i>													
	Carpet Replacement	AACC	-	TBD	-	-	-	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
	Exterior Painting	AACC	-	-	TBD	-	-	-	-	35,000	-	-	35,000
	Interior Painting	AACC	TBD	-	-	-	-	35,000	-	-	-	-	35,000
	Replace Exterior Lighting	AACC	TBD	-	-	-	-	15,000	-	-	-	-	15,000
	Replace Auditorium, Lobby & Bathroom Lighting System	AACC	TBD	-	-	-	-	200,000	-	-	-	-	200,000
	<b>Subtotal</b>							<b>\$ 250,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,000</b>
<b>PBF6 - ACES Other Improvements</b>													
<i>This project consists of replacing air conditioning units and other various improvements at the Aventura City of Excellence School. (G/L# ACES - TBD)</i>													
	Painting Stairs	ACES	TBD	-	-	-	-	\$ 7,560	\$ -	\$ -	\$ -	\$ -	\$ 7,560
	Refurbish Restrooms	ACES	TBD	-	-	-	-	19,095	-	-	-	-	19,095
	<b>Subtotal</b>							<b>\$ 26,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,655</b>
<b>PBF7 - DSAHS Other Improvements</b>													
<i>This project consists of improvements other than building at the Don Soffer Aventura High School. (G/L # DSAHS - TBD)</i>													
	Safety Bollards	DSAHS	4	-	-	-	-	8,887	-	-	-	-	8,887
	<b>Subtotal</b>							<b>\$ 8,887</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,887</b>
<b>Total</b>								<b>\$ 966,542</b>	<b>\$ 840,500</b>	<b>\$ 303,000</b>	<b>\$ 140,000</b>	<b>\$ 50,000</b>	<b>\$ 2,300,042</b>

## Transportation Improvement Projects (TI)

This section includes improvements to the City's transportation system, roadways, sidewalks, pedestrian pathways, street lighting, transit and other infrastructure improvements. The majority of the projects outlined in the Transportation Improvement Project functional category are closely aligned with drainage improvements in accordance with established road resurfacing maintenance schedules.

There are four (4) improvement projects in the CIP totaling \$1,518,205. Special emphasis was given to the bike share station program, road resurfacing and transportation system improvements in order to address maintenance considerations. The projects outlined in this section have been developed based on our consulting engineer and staff's survey of all City areas. The projects were prioritized according to the urgency of the improvements needed and age of the areas to be improved.

The following information represents the highlights of the projects over the next five years:

- Bike Share Station Program - totaling \$42,500 to replace bicycles.
- Circulator System Improvements - totaling \$20,000 for bus shelter improvements.
- Road Resurfacing projects - totaling \$475,005 to resurface asphalt and enhance safety on NE 30<sup>th</sup> Ave from 203<sup>rd</sup> to 210<sup>th</sup> Street.
- Transportation System Improvements - totaling \$980,700 to purchase street lights for Biscayne Blvd. and Right-of-Ways as well as new solar crosswalk locations. Additionally included in this category is street light controller conversion.

On the following pages, you will find the tables (as outlined below) that summarize and detail the proposed Transportation Improvement Projects:

- Summary of Programs by Year
- Detail Schedule of Proposed Transportation Improvement Projects Scheduled for FY 2025/26 – 2029/30

**City of Aventura**

**Capital Improvement Program**

**Transportation Improvement Projects (TI)**

**Fiscal Year 2025/26 - 2029/30**

**Summary of Program by Year**

<b>CIP #</b>	<b>Project Category</b>	<b>Department</b>	<b>Funding Source</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>	<b>Total</b>
<b>Transportation Improvement Projects (TI)</b>									
T11 - PW/T	Bike Share Station Program	PW/T	Citizens' Independent Transportation Trust (CITT) Fund -	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500
T12 - PW/T	Circulator System Improvements	PW/T	General Fund - 001	20,000	-	-	-	-	20,000
T13 - PW/T	Road Resurfacing Program	PW/T	Transportation and Street Maintenance Fund - 120	-	-	183,515	-	-	183,515
T13 - PW/T	Road Resurfacing Program	PW/T	Citizens' Independent Transportation Trust (CITT) Fund -	-	-	291,490	-	-	291,490
T14 - PW/T	Transporation System Improvements	PW/T	Transportation and Street Maintenance Fund - 120	209,000	214,700	83,500	83,500	-	590,700
T14 - PW/T	Transporation System Improvements	PW/T	Citizens' Independent Transportation Trust (CITT) Fund -	130,000	130,000	130,000	-	-	390,000
<b>Total</b>				<b>\$ 367,500</b>	<b>\$ 353,200</b>	<b>\$ 697,005</b>	<b>\$ 92,000</b>	<b>\$ 8,500</b>	<b>\$ 1,518,205</b>

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**City of Aventura**

**Detail Schedule of Proposed Transportation Improvement Projects (TI)**

Scheduled for FY 2025/26 - 2029/30

CIP #	Project Category	Department #	Quantity Year					Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Total
			1	2	3	4	5						
<b>TI1 - PW/T Bike Share Station Program</b>													
<i>This project consists of the replacement of bicycles utilized for the City's Bike Share Program that have become obsolete due to normal wear and tear. (G/L# 12160000663070)</i>													
	Replace Bicycles	PW/T	2	2	2	2	2	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500
<b>Subtotal</b>							<b>\$ 8,500</b>	<b>\$ 42,500</b>					
<b>TI2 - PW/T Circulator System Improvements</b>													
<i>This project consists of Bus Shelter Improvements. (G/L# 00160000663030)</i>													
	Bus Shelter Improvements	PW/T	TBD	-	-	-	-	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>Subtotal</b>							<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	
<b>TI3 - PW/T Road Resurfacing Program</b>													
<i>This project consists of resurfacing roadways as determined by the City's maintenance standards and the Public Works/Transportation Department. (G/L# 12060000663040)</i>													
	NE 30th Ave from 203rd to 210th	PW/T	-	-	N/A	-	-	\$ -	\$ -	\$ 183,515	\$ -	\$ -	\$ 183,515
<b>Subtotal</b>							<b>\$ -</b>	<b>\$ -</b>	<b>\$ 183,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 183,515</b>	
<i>This project consists of resurfacing roadways as determined by the City's maintenance standards and the Public Works/Transportation Department. (G/L# 12160000663040)</i>													
	NE 30th Ave from 203rd to 210th	PW/T	-	-	N/A	-	-	\$ -	\$ -	\$ 291,490	\$ -	\$ -	\$ 291,490
<b>Subtotal</b>							<b>\$ -</b>	<b>\$ -</b>	<b>\$ 291,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 291,490</b>	
<b>TI4 - PW/T Transportation System Improvements</b>													
<i>This project consists of Street Lights. (G/L# 12060000663140)</i>													
	Purchase Street Lights - Biscayne Blvd.	PW/T	3	3	2	2	-	90,000	94,500	66,000	66,000	-	\$ 316,500
	Purchase Street Lights - Right-of-Ways	PW/T	3	3	2	2	-	24,000	25,200	17,500	17,500	-	\$ 84,200
	Street Light Controller Conversion	PW/T	600	600	-	-	-	95,000	95,000	-	-	-	\$ 190,000
<b>Subtotal</b>							<b>\$ 209,000</b>	<b>\$ 214,700</b>	<b>\$ 83,500</b>	<b>\$ 83,500</b>	<b>\$ -</b>	<b>\$ 590,700</b>	
<i>This project consists of Crosswalk Solar Lighting System Improvements. (G/L# 12160000663140)</i>													
	New Crosswalk Solar Lighting Locations	PW/T	2	2	2	-	-	130,000	130,000	130,000	-	-	\$ 390,000
<b>Subtotal</b>							<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,000</b>	
<b>Total</b>							<b>\$ 367,500</b>	<b>\$ 353,200</b>	<b>\$ 697,005</b>	<b>\$ 92,000</b>	<b>\$ 8,500</b>	<b>\$ 1,518,205</b>	

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### **Operating Impact and the Capital Improvement Program**

During the CIP process, City staff 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 of these items are looked at and the anticipated need for replacements are assessed.

During the CIP meetings, the operating impact of the submitted capital is discussed, looked at 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. Projects labeled replacements, upgrades and renovations allow for more efficient and streamlined daily operations. Additional utility expenditures/expenses as well as personnel costs and maintenance costs are examined with all projects. While some projects may have a net effect on operating costs or decrease them, others will increase the operating costs.

In the five-year CIP there the majority of the projects are considered maintenance of infrastructure or equipment replacement and/or purchase. As new computer and other equipment are purchased, the cost of physical items to repair equipment and time spent by IT Staff to do so decreases in the coming years. Additional Software that is purchased comes with licensing fees/subscription fees that will have to budgeted each year in the future and those costs seem to be increasing City-wide now that subscription models are becoming the new standard. This has been included in the Finance Department for the new ERP system and is noted for future years when the City Clerk's Agenda Management System is live.

The Police Department's repair and maintenance of vehicles was able to decrease some in the next budget year due to the vehicles being purchased. As more of the Police fleet is replaced in the coming years, the operating costs of the repair and maintenance is anticipated to decrease.

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### **American Rescue Plan Act (“ARPA”) Grant Funded Projects**

As part of the American Rescue Plan Act, the U.S. Department of the Treasury launched the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), 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.

On January 6, 2022, the Department of Treasury released the Final Rule which details spending guidelines for the CSLFRF funding. Under the Final Rule, there are four eligible use categories:

- 1) Public Sector Revenue
- 2) Public Health and Economic Response
- 3) Premium Pay for Essential Workers
- 4) Water, Sewer and Broadband Infrastructure

There are four restrictions on use of the funds. They may not be used:

- 1) To offset a reduction in net tax revenue
- 2) To replenish financial reserves
- 3) For deposits into pension funds
- 4) For debt service payments

The City of Aventura’s allocation is \$18,525,074. This funding covers all qualifying expenditures on or after March 3, 2021. All funds must be obligated by December 31, 2024, and expended by December 31, 2026. This section includes projects to be funded by the ARPA grant allocation awarded to the City in FY 2021. After thorough review of the Final Rule, staff reviewed the City’s operational and capital needs and compiled a proposed spending plan for the majority of the funding. The spending plan was presented to the City Commission at the City Commission workshop on January 20, 2022 and approved at the City Commission meeting in February 2022. The spending plan was amended in April 2022, November 2022, April 2023, February 2024 and February 2025. There is a total of 36 projects, totaling \$19,652,759 which has and will be funded out of the ARPA Fund, Fund 101. The approximate \$1.2 million over what the City was allocated anticipated to be covered through interest earnings in the ARPA Fund. Any amount over the City’s allocation that is not covered by interest earnings will be covered by the General Fund. Total ARPA funds spent at the time this document was prepared is approximately \$17.3 million.

The following information represents the highlights of the projects over the next year:

- Information Technology – new Agenda Management system, City’s new financial software system, ERP implementation consultant and Fire Suppression (\$996,000).

In the following pages you will find a table that displays the approved ARPA projects by department, outlining the amounts to be expended each year. They are included in the CIP document for informational purposes only.

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## City of Aventura

### American Rescue Plan Act Budgeted Project Schedule

Scheduled for FY 2025/26 - 2026/27

### Summary of Projects by Department

Project #	Project Name	Department	Funding Source	Projected 2025/26	Projected 2026/27	Total
<b>Information Technology</b>						
ARPA 1201-03 - IT	ERP/Computer Software Replacement	IT	ARPA Fund - 101	\$ 646,500	\$ -	\$ 646,500
ARPA 1201-04 - IT	IT Consultant	IT	ARPA Fund - 101	250,000	-	250,000
ARPA 1201-09 - IT	Fire Suppression	IT	ARPA Fund - 101	99,500	-	99,500
<b>Total</b>				<b>\$ 996,000</b>	<b>\$ -</b>	<b>\$ 996,000</b>
<b>Total for all Projects</b>				<b>\$ 996,000</b>	<b>\$ -</b>	<b>\$ 996,000</b>

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## City of Aventura

### Detail Schedule of Proposed American Rescue Plan Projects - Information Technology

Scheduled for FY 2025/26 - 2026/27

Project #	Project Category	Department #	Quantity Year			Projected 2025/26	Projected 2026/27	Total
			1	2	3			
<b>ARPA 1201-03 - IT ERP/Computer Software Replacement</b>								
<i>This project consists of a New Financial/HR Enterprise System &amp; an Agenda Management System. (G/L # 10140000668000 (ERP), 10120000668000 (Agenda Management))</i>								
	New Financial/HR Enterprise System	IT	(1) New Financial/HR			\$ 600,000	\$ -	\$ 600,000
	Agenda Management System	IT	(1) New Agenda Magement System			46,500	-	46,500
						<b>\$ 646,500</b>	<b>\$ -</b>	<b>\$ 646,500</b>
<b>ARPA 1201-04 - IT IT Consultant</b>								
<i>This project consists of an IT Consultant/Project Manager. (G/L# 10140000664030)</i>								
	IT Consultant/Project Manager	IT	(1) IT Consultant/Project Manger for Project			\$ 250,000	\$ -	\$ 250,000
						<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b>ARPA 1201-09 - IT Fire Suppression</b>								
<i>This project consists of Fire Suppression in the Main &amp; Small Computer Rooms. (G/L# 10140000664020)</i>								
	Main Computer Room	IT	N/A	-	-	\$ 99,500	\$ -	\$ 99,500
	Small Computer Room	IT	N/A	-	-	-	-	-
						<b>\$ 99,500</b>	<b>\$ -</b>	<b>\$ 99,500</b>
<b>Total Information Technology</b>						<b>\$ 996,000</b>	<b>\$ -</b>	<b>\$ 996,000</b>

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

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

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

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

The annual capital programming process provides the following benefits:

1. The CIP is a tool for implementing the City's Comprehensive Plan.
2. The CIP process provides a mechanism for coordinating 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.

Examples of Capital Projects	vs.	Examples of NON-CAPITAL PROJECTS
Beautification projects		Landscaping (i.e. purchase of new tree)
Construction of buildings and facilities, including additions or major alterations and repairs		Repairs and maintenance to office (i.e. repair of blinds)
Construction or rehabilitation of streets, sidewalks and drainage lines		Continuing professional services (i.e. monthly, quarterly & yearly inspections, assessments and/or monitoring)
Large equipment (i.e., equipment & computers over \$5,000)		Desktop equipment (i.e. small printers, electric calculators and individual computers under \$5,000)
Park improvements		Recurring park maintenance
Purchase of new vehicles		Tires and other vehicle parts for repairs and maintenance
Replacement of Air Conditioning Units		Repairs and maintenance to A/C unit

### **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.

### **Funding Plan**

#### **Introduction**

In order for a CIP to be an effective management planning tool, the program must include not only a compilation of major capital needs and their costs but also a

financing plan for the entire life of the program. This financing plan must include an analysis of the available resources which will be used to fund not only the CIP itself but the required operating expenditures and debt service requirements of the City.

In order to ensure that the financing plan is complete in every respect, the plan formulation process must include:

1. A projection of revenues and resources which will be available to fund operating and capital expenditures during the life of the CIP.
2. A projection of future years' operating expenditure levels which will be required to provide ongoing services to City residents.
3. Once the CIP projects have been evaluated, a determination is made of the projects to be funded and the timing of the cash outflow for each project. The information is then tabulated to determine the amounts required to fund the CIP for each year.
4. From the information obtained in 1 through 3 above, the additional resources required to fund the CIP will be determined and a decision will be made on whether the program is to be financed by the issuance of debt, on a pay-as-you-go basis or some combination of the two (2).

The financing plan prepared in such a manner will be as accurate as possible and should be an informative document to all City residents. However, due to the uncertainty involved in projecting operating cost increases, the community's desire for service increases and the inflow of resources over a five-year period, the financing plan presented should be viewed as a theoretical framework to be adjusted each year based on the most recent information available at that time. This will be accomplished by updating the financing plan each year, adopting operating and capital budgets and ordinances to implement fee structures which will be required to fund the program each year.

### **Debt vs. Pay-As-You-Go Financing**

Debt financing through the issuance of long-term bonds is most appropriate when:

1. There are a small number of relatively large dollar value projects.
2. Larger projects cannot be broken into segments and the costs distributed over a longer time frame without impairing the usefulness of the project.
3. The projects are non-recurring.
4. Assets acquired have a relatively long useful life which equals or exceeds the life of the debt.

Through long-term bond financing, the costs of a project having a long useful life can be shared by future residents who will benefit from the projects.

In contrast, pay-as-you-go financing is most appropriate for a CIP which includes:

1. A large number of projects having a relatively small dollar value.
2. Projects which can be broken into phases with a portion completed each year without impairing the overall effectiveness of the project.
3. Projects which are of a recurring nature.
4. Projects where the assets acquired will have relatively short useful lives.

The primary advantage of pay-as-you-go financing is that the interest costs and costs of bringing a bond issue to market can be avoided. However, if inappropriately used, this financing plan may cause tax rates and fee structures to increase suddenly and may result in current residents paying a greater portion of projects which benefit future residents.

In summary, the choice of the appropriate financing plan will be contingent upon an analysis of the projects to be included in a CIP.

### **Required Separation of Funding Sources**

In order to comply with accepted governmental accounting practices and to ensure compliance with City Codes and any related Bond Indentures, the analysis and financing plan contained herein will be presented within their respective funds. Projects funded on a pay-as-you-go basis will directly relate to the Capital Fund Budget from where the source of funding is derived. Each of these Budgets will appear in the Annual Operating and Capital Improvement Budget, which is adopted each year. Those funds are currently represented as follows:

1. General Fund – 001
2. Transportation and Street Maintenance Fund – 120
3. Citizens' Independent Transportation Trust ("CITT") Fund – 121
4. Building Fund – 164
5. Charter School Fund ("ACES") – 190
6. Don Soffer Aventura High School Fund ("DSAHS") – 191
7. Capital Projects Fund – 392
8. Stormwater Utility Fund – 410

In accordance with accounting, legal and internal revenue requirements, all projects to be completed with the proceeds received from the sale of Bonds or loans will be

accounted for in a Capital Construction Fund or Stormwater Utility Fund. In addition, capital outlay for ACES and DSAHS are included in separate Budgets previously adopted by the City Commission.

### **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. Utilizes “pay-as-you-go” financing through annual appropriations to fund the five-year amount of \$26,707,555.
2. Adjusts ad valorem tax revenues based on projected conservative growth in assessments.

### **Funding Schedules**

The funding schedules are based on the funding needed to complete an individual project. A project’s funding may continue for several years depending on the development timetable. Each program area has a separate Funding Plan Table that outlines the revenue sources proposed to fund project expenditures.

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## **General Fund – 001**

After evaluating the nature of the various projects that are included in the City's General Fund CIP, it was decided that pay-as-you-go financing would be the most appropriate method for funding the program.

### **Financing Plan Tables**

Based on this decision, the analysis which follows is aimed at developing a financing plan which will allow the City to fund General Government Services operating expenditures and all projects recommended for funding in the General Fund CIP for each year of the program.

#### *Projection of Available Resources for General Government Services – Summary by Year*

Presents a five-year projection of available resources for General Government Services. Unless shown by an asterisk (\*), the amount projected for each revenue is based on the tax rate or fee structure in effect during FY 2024/25. Revenue descriptions followed by an asterisk (\*) were computed based on a projected increase in the rate structure as outlined in the **Revenue Assumptions Utilized for Projections** section immediately following the Table.

#### *Projection of Operating Expenditures for General Government Services – Summary by Year*

Presents a five-year projection of required operating expenditures for General Government Services which utilize the cost data as outlined in the **Operating Expenditure Assumptions Utilized for Projections** section immediately following the Table.

#### *Combined Summary of Projected Available Resources and Operating Expenditures for General Government Services – by Year*

Is a recap of resources available to fund the General Fund CIP based on projected revenues and expenditures and the proposed CIP appropriations for the five (5) years of the program. Please note that this analysis assumes that all available resources not needed to fund current operating expenditures may be transferred to the General Fund Capital Reserves which could be used to fund unexpected capital outlays or to fund future years' programs.

**City of Aventura**

**General Fund - 001**

**Projection of Available Resources for General Government Services - Summary by Year**

<b>Revenues</b>	<b>Amended 2024/25</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>
Ad Valorem Taxes	\$ 22,417,951	\$ 23,766,685	\$ 23,766,685	\$ 23,766,685	\$ 23,766,685	\$ 23,766,685
Section 185 Premium Tax	475,000	525,000	525,000	525,000	525,000	525,000
Utility Taxes	7,530,000	7,990,000	8,165,150	8,343,818	8,526,698	8,611,965
Unified Communications Tax	1,675,000	1,675,000	1,678,350	1,681,707	1,685,070	1,688,440
City Business Tax	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Building Related Revenue	15,000	5,000	5,000	5,000	5,000	5,000
Franchise Fee-Electric	3,950,000	4,215,000	4,320,375	4,428,384	4,539,094	4,548,172
Franchise Fee-Other	820,000	905,000	910,000	915,135	920,270	925,270
State Revenue Sharing	1,325,500	1,173,745	1,191,351	1,209,221	1,227,360	1,245,770
Half Cent Sales Tax	4,000,000	4,000,000	4,080,000	4,161,600	4,244,832	4,329,729
County Business Tax	45,000	45,000	45,000	45,000	45,000	45,000
Intergovernmental Revenues-Other	92,676	177,676	42,676	42,676	42,676	42,676
Charges for Services	5,716,610	4,975,735	5,118,628	5,237,594	5,317,659	5,438,850
Fines & Forfeitures	3,089,990	2,740,000	2,764,240	2,788,720	2,813,443	2,838,411
Misc. Revenues	1,872,710	1,749,000	1,256,220	1,263,747	1,271,592	1,279,772
Transfers	608,030	623,265	635,730	648,445	661,414	674,642
<b>Total Projected Available Resources</b>	<b>\$ 54,633,467</b>	<b>\$ 55,666,106</b>	<b>\$ 55,604,405</b>	<b>\$ 56,162,732</b>	<b>\$ 56,691,793</b>	<b>\$ 57,065,381</b>

**Revenue Assumptions Utilized for Projections**

- (a) Ad Valorem Taxes are projected to remain stable in years 2026/27 - 2029/30.
- (b) Utility Taxes are projected to increase at varying rates of 1% and 3% per year.
- (c) City Business Tax is projected to increase at a rate between 0% and 2.6% per year.
- (d) Engineering Permits are projected to remain relatively flat over the coming years.
- (e) Franchise Fee - Electric is projected to increase at a rate of 2.5% per year.
- (f) Franchise Fee - Other is projected to increase at a rate between 0% and 4.8% per year (for gas and solid waste) while towing is projected to remain stable over the same period.
- (g) State Revenue Sharing is projected to remain relatively stable over the coming years at 1.5%.
- (h) Half Cent Sales Tax is projected to increase at a rate of 2% per year.
- (i) Intergovernmental Revenues - Other is projected to remain relatively stable over the coming years
- (j) The Police Services Agreement with the Aventura Mall (the largest portion of Charges for Services category) is projected to increase at a rate of 2.5% per year.
- (k) Fines & Forfeitures is projected to increase from FY 2024/25 – FY 2028/29.

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**City of Aventura**

**General Fund - 001**

**Projection of Operating Expenditures for General Government Services - Summary by Year**

<b>Department</b>	<b>Amended 2024/25</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>
City Commission	\$ 468,287	\$ 452,420	\$ 460,337	\$ 468,393	\$ 476,590	\$ 490,888
Office of the City Manager	1,595,502	1,258,621	1,280,647	1,303,058	1,325,862	1,365,638
Legal	500,000	535,950	543,721	551,877	560,155	571,358
City Clerk's Office	577,960	651,112	662,506	674,100	685,897	706,474
Finance	1,225,102	1,408,421	1,433,068	1,458,147	1,483,665	1,528,175
Human Resources	419,047	448,841	456,696	464,688	472,820	487,005
Information Technology	1,250,539	1,634,434	1,663,037	1,692,140	1,721,752	1,773,405
Police	26,078,344	27,383,289	27,862,497	28,350,091	28,846,218	29,711,605
Community Development	687,424	618,732	629,560	640,577	651,787	671,341
Community Services	5,627,334	6,105,332	6,212,175	6,320,888	6,431,504	6,624,449
Public Works/Transportation	3,429,113	3,251,721	3,308,626	3,366,527	3,425,441	3,528,204
Arts & Cultural Center	1,585,910	1,551,935	1,579,094	1,606,728	1,634,846	1,683,891
Non-Departmental	2,998,260	2,671,428	2,684,785	2,698,209	2,711,700	2,725,259
<b>Total Projected Operating Expenditures for General Government Services</b>	<b>\$ 46,442,822</b>	<b>\$ 47,972,236</b>	<b>\$ 48,776,749</b>	<b>\$ 49,595,423</b>	<b>\$ 50,428,237</b>	<b>\$ 51,867,692</b>
Total Projected Debt Service/Grants & Aides/Transfers	\$ 3,317,975	\$ 2,817,906	\$ 1,943,214	\$ 1,686,961	\$ 1,689,228	\$ 495,792
<b>Total Projected Expenditures</b>	<b>\$ 49,760,797</b>	<b>\$ 50,790,142</b>	<b>\$ 50,719,963</b>	<b>\$ 51,282,384</b>	<b>\$ 52,117,465</b>	<b>\$ 52,363,484</b>

**Operating Expenditure Assumptions Utilized for Projections**

Operating expenditures are projected to increase an average of 0.5% - 3% per year.

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**City of Aventura**

**General Fund**

**Combined Summary of Projected Available Resources and Operating Expenditures for General Government Services - by Year**

<b>Department</b>	<b>Amended 2024/25</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>
Total Projected Available Resources	\$ 54,633,467	\$ 55,666,106	\$ 55,604,405	\$ 56,162,732	\$ 56,691,793	\$ 57,065,381
Projected Operating Expenditures	46,442,822	47,972,236	48,776,749	49,595,423	50,428,237	51,867,692
Projected Debt Service/Transfers w/ACES & HS	3,317,975	2,817,906	1,943,214	1,686,961	1,689,228	495,792
<b>Subtotal</b>	<b>\$ 49,760,797</b>	<b>\$ 50,790,142</b>	<b>\$ 50,719,963</b>	<b>\$ 51,282,384</b>	<b>\$ 52,117,465</b>	<b>\$ 52,363,484</b>
Balance after Operating Expenditures & Debt Service Transfers	\$ 4,872,670	\$ 4,875,964	\$ 4,884,443	\$ 4,880,348	\$ 4,574,328	\$ 4,701,897
Less CIP Appropriations for:						
Beautification/Park Facility	262,356	326,000	893,750	273,750	1,199,000	372,000
Capital Equipment Purch/Replace	1,394,932	1,647,000	1,750,715	1,711,135	1,821,510	1,689,380
Information Technology	392,865	388,100	439,350	613,750	687,100	478,400
Public Bldg & Facility	735,395	931,000	840,500	303,000	140,000	50,000
Transportation Improvement Projects	30,490	20,000	-	-	-	-
	<b>\$ 2,816,038</b>	<b>\$ 3,312,100</b>	<b>\$ 3,924,315</b>	<b>\$ 2,901,635</b>	<b>\$ 3,847,610</b>	<b>\$ 2,589,780</b>
<b>Amount added to (used by) CIP Reserve</b>	<b>\$ 2,056,632</b>	<b>\$ 1,563,864</b>	<b>\$ 960,128</b>	<b>\$ 1,978,713</b>	<b>\$ 726,718</b>	<b>\$ 2,112,117</b>

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## Transportation and Street Maintenance Fund – 120

This fund was established to account for restricted revenues and expenditures which by State Statute is designated for transportation enhancements, street maintenance and construction costs. The table below reflects the anticipated revenues available and the proposed appropriations.

A total of \$744,215 from this fund will be utilized to fund the transportation enhancements, street maintenance and construction costs during the five-year period.

In FY 2023/24, the Country Transit System Surtax revenue and corresponding expenditures were separated into a new fund, the Citizens' Independent Transportation Trust (CITT) Fund, Fund 121.

### *Projected Available Resources and Appropriations – Summary by Year*

Reflects the anticipated revenues available and the proposed appropriations for the Transportation and Street Maintenance Fund for the five-year period which utilize the cost data as outlined in the **Assumptions Utilized for Projections** section immediately following the Table.

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## City of Aventura

### Transportation and Street Maintenance Fund - 120

#### Projected Available Resources and Appropriations - Summary by Year

	Amended 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30
<b>Revenue Projections</b>						
<b>12000000</b>						
<b>Locally Levied Taxes</b>						
Local Option Cap. Impr. Gas Tax <sup>(1)</sup>	\$ 145,000	\$ 145,000	\$ 149,350	\$ 153,831	\$ 158,445	\$ 163,199
Local Option Gas Tax <sup>(1)</sup>	390,000	378,000	393,120	408,845	425,199	442,207
<b>Subtotal</b>	<b>\$ 535,000</b>	<b>\$ 523,000</b>	<b>\$ 542,470</b>	<b>\$ 562,675</b>	<b>\$ 583,644</b>	<b>\$ 605,405</b>
<b>Intergovernmental Revenues</b>						
Federal Grants	\$ 256,000	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue Sharing <sup>(1)</sup>	300,000	257,700	261,566	265,489	269,471	273,513
Fuel Tax Refund <sup>(1)</sup>	12,000	12,000	12,000	12,000	12,000	12,000
<b>Subtotal</b>	<b>\$ 568,000</b>	<b>\$ 269,700</b>	<b>\$ 273,566</b>	<b>\$ 277,489</b>	<b>\$ 281,471</b>	<b>\$ 285,513</b>
<b>Miscellaneous Revenues</b>						
Interest	\$ 182,550	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>Subtotal</b>	<b>\$ 182,550</b>	<b>\$ 150,000</b>				
<b>Fund Balance</b>						
Carryover	273,340	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 273,340</b>	<b>\$ -</b>				
<b>Total Projected Available Resources</b>	<b>\$ 1,558,890</b>	<b>\$ 942,700</b>	<b>\$ 966,036</b>	<b>\$ 990,164</b>	<b>\$ 1,015,115</b>	<b>\$ 1,040,919</b>
<b>Expenditures</b>						
<b>12060000</b>						
<b>Contractual Services</b>						
Engineering <sup>(2)</sup>	\$ 288,550	\$ 35,000	\$ 35,770	\$ 36,557	\$ 37,361	\$ 38,183
Landscape/Tree Maint/Streets <sup>(2)</sup>	463,615	482,160	492,768	503,609	514,688	526,011
TVMS Maintenance <sup>(3)</sup>	125,000	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 877,165</b>	<b>\$ 517,160</b>	<b>\$ 528,538</b>	<b>\$ 540,166</b>	<b>\$ 552,049</b>	<b>\$ 564,194</b>
<b>Balance after Operating Expenditures</b>	<b>\$ 681,725</b>	<b>\$ 425,540</b>	<b>\$ 437,498</b>	<b>\$ 449,998</b>	<b>\$ 463,066</b>	<b>\$ 476,725</b>
<b>Less CIP Appropriations for Transportation Improvement Projects:</b>						
<b>Capital Outlay</b>						
Road Resurfacing	\$ -	\$ -	\$ -	\$ 183,515	\$ -	\$ -
Transportation System Improv.	518,340	209,000	214,700	83,500	83,500	-
Capital Reserve	163,385	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 681,725</b>	<b>\$ 209,000</b>	<b>\$ 214,700</b>	<b>\$ 267,015</b>	<b>\$ 83,500</b>	<b>\$ -</b>
<b>Amount Available for Carryover</b>	<b>\$ -</b>	<b>\$ 216,540</b>	<b>\$ 222,798</b>	<b>\$ 182,983</b>	<b>\$ 379,566</b>	<b>\$ 476,725</b>

**Assumptions Utilized for Projections:**

<sup>(1)</sup> Projected to increase between 0.3% - 7% per year.

<sup>(2)</sup> Projected to increase between 1% - 3% per year.

<sup>(3)</sup> Projected to remain relatively stable over the next few years.

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## **Citizens' Independent Transportation Trust (CITT) Fund - 121**

This fund was established in FY 2023/24 to account for restricted revenues and expenditures which by County Transit System Surtax Ordinance are designated for transit and transportation. The table below reflects the anticipated revenues available and the proposed appropriations.

A total of \$723,990 from this fund will be utilized to fund transportation and transit CIP during the five-year period.

### *Projected Available Resources and Appropriations – Summary by Year*

Reflects the anticipated revenues available and the proposed appropriations for the Citizens' Independent Transportation Trust Fund for the five-year period which utilize the cost data as outlined in the **Assumptions Utilized for Projections** section immediately following the Table.

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**City of Aventura**

**Citizens' Independent Transportation Trust (CITT) Fund - 121**

**Projected Available Resources and Appropriations - Summary by Year**

	<b>Amended 2024/25</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>
<b>Revenue Projections</b>						
<b>Licenses &amp; Permits</b>						
Citywide Bicycle Sharing	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>12100000</b>						
<b>Intergovernmental Revenues</b>						
County Transit System Surtax <sup>(1)</sup>	\$ 2,400,000	\$ 2,400,000	\$ 2,449,000	\$ 2,497,980	\$ 2,547,940	\$ 2,598,898
<b>Subtotal</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,449,000</b>	<b>\$ 2,497,980</b>	<b>\$ 2,547,940</b>	<b>\$ 2,598,898</b>
<b>Fund Balance</b>						
Carryover	\$ 925,600	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 925,600</b>	<b>\$ -</b>				
<b>Total Projected Available Resources</b>	<b>\$ 3,355,600</b>	<b>\$ 2,430,000</b>	<b>\$ 2,479,000</b>	<b>\$ 2,527,980</b>	<b>\$ 2,577,940</b>	<b>\$ 2,628,898</b>
<b>Expenditures</b>						
<b>12160000</b>						
<b>Contractual Services</b>						
City-Wide Bicycle Sharing <sup>(2)</sup>	\$ 95,000	\$ 95,000	\$ 98,800	\$ 102,752	\$ 106,862	\$ 111,136
Enhanced Transit Services <sup>(2)</sup>	347,415	450,925	468,962	487,720	507,229	527,518
On-Demand Transit Services <sup>(2)</sup>	1,200,980	1,249,020	1,298,981	1,350,940	1,404,978	1,461,177
<b>Total Operating Expenditures</b>	<b>\$ 1,643,395</b>	<b>\$ 1,794,945</b>	<b>\$ 1,866,743</b>	<b>\$ 1,941,412</b>	<b>\$ 2,019,069</b>	<b>\$ 2,099,831</b>
<b>Balance after Operating Expenditures</b>	<b>\$ 1,712,205</b>	<b>\$ 635,055</b>	<b>\$ 612,257</b>	<b>\$ 586,568</b>	<b>\$ 558,871</b>	<b>\$ 529,067</b>
<b>Less CIP Appropriations for Transportation Improvement Projects:</b>						
<b>Capital Outlay</b>						
Road Resurfacing	\$ 925,600	\$ -	\$ -	\$ 291,490	\$ -	\$ -
Citywide Bicycle Sharing	8,500	8,500	8,500	8,500	8,500	8,500
Transportation System Improv.	-	130,000	130,000	130,000	-	-
Capital Reserve	778,105	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 1,712,205</b>	<b>\$ 138,500</b>	<b>\$ 138,500</b>	<b>\$ 429,990</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>
<b>Amount Available for Carryover</b>	<b>\$ -</b>	<b>\$ 496,555</b>	<b>\$ 473,757</b>	<b>\$ 156,578</b>	<b>\$ 550,371</b>	<b>\$ 520,567</b>

**Assumptions Utilized for Projections:**

<sup>(1)</sup> Projected to increase between 0% - 11.1% per year.

<sup>(2)</sup> Projected to increase between 0.5% - 3% per year.

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## **Building Fund – 164**

This fund was established in FY 2022/23 to account for restricted revenues and expenditures which by State Statute are designated for the building functions of the City. The table below reflects the anticipated revenues available and the proposed appropriations.

A total of \$101,600 from this fund will be utilized to fund the building CIP during the five-year period.

### *Projected Available Resources and Appropriations – Summary by Year*

Reflects the anticipated revenues available and the proposed appropriations for the Building Fund for the five-year period which utilize the cost data as outlined in the **Assumptions Utilized for Projections** section immediately following the Table.

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**City of Aventura**

**Building Fund - 164**

**Projected Available Resources and Appropriations - Summary by Year**

	Amended 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30
<b>Revenue Projections</b>						
<b>16400000</b>						
<b>Licenses &amp; Permits</b>						
Building Permits <sup>(2)</sup>	\$ 5,000,000	\$ 4,750,000	\$ 5,000,000	\$ 5,500,000	\$ 6,000,000	\$ 6,500,000
Radon/Code Comp Admin. Fee <sup>(2)</sup>	15,000	15,000	15,000	15,000	15,000	15,000
Certificate of Occupancy <sup>(2)</sup>	180,000	150,000	150,000	150,000	150,000	150,000
<b>Subtotal</b>	<b>\$ 5,195,000</b>	<b>\$ 4,915,000</b>	<b>\$ 5,165,000</b>	<b>\$ 5,665,000</b>	<b>\$ 6,165,000</b>	<b>\$ 6,665,000</b>
<b>Fines &amp; Forfeitures</b>						
Code Violation Fines <sup>(2)</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous Revenues</b>						
Interest	\$ 75,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
<b>Subtotal</b>	<b>\$ 75,000</b>	<b>\$ 65,000</b>				
<b>Total Projected Available Resources</b>	<b>\$ 5,270,000</b>	<b>\$ 4,980,000</b>	<b>\$ 5,230,000</b>	<b>\$ 5,730,000</b>	<b>\$ 6,230,000</b>	<b>\$ 6,730,000</b>
<b>Expenditures</b>						
<b>16450000</b>						
<b>Personal Services</b>						
Employee Salaries <sup>(1)</sup>	\$ 311,589	\$ 414,219	\$ 426,646	\$ 439,445	\$ 452,628	\$ 466,207
FICA <sup>(1)</sup>	23,837	31,688	32,639	33,618	34,627	35,666
Pension <sup>(1)</sup>	34,606	48,704	50,165	51,670	53,220	54,817
Health, Life & Disability <sup>(1)</sup>	40,155	52,942	53,471	54,006	54,546	55,091
Workers' Compensation <sup>(1)</sup>	2,561	2,826	2,967	3,115	3,271	3,435
<b>Subtotal</b>	<b>\$ 412,748</b>	<b>\$ 550,379</b>	<b>\$ 565,888</b>	<b>\$ 581,854</b>	<b>\$ 598,292</b>	<b>\$ 615,216</b>
<b>Contractual Services</b>						
Building Inspection Services <sup>(2)</sup>	\$ 3,700,000	\$ 3,520,000	\$ 3,500,000	\$ 4,000,000	\$ 4,400,000	\$ 4,850,000
Prof. Services <sup>(2)</sup>	25,000	20,000	20,200	20,402	20,606	20,812
Records Retention <sup>(2)</sup>	35,000	35,000	35,875	36,772	37,691	38,633
<b>Subtotal</b>	<b>\$ 3,760,000</b>	<b>\$ 3,575,000</b>	<b>\$ 3,556,075</b>	<b>\$ 4,057,174</b>	<b>\$ 4,458,297</b>	<b>\$ 4,909,445</b>
<b>Other Charges &amp; Services</b>						
Car Allowance <sup>(2)</sup>	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Communication Services <sup>(2)</sup>	9,132	8,845	8,845	8,845	8,845	8,845
Lease Equipment <sup>(2)</sup>	3,000	3,000	3,090	3,183	3,278	3,376
R&M - Equipment <sup>(2)</sup>	10,000	3,000	3,030	3,060	3,091	3,122
Printing <sup>(2)</sup>	4,000	5,000	5,025	5,050	5,075	5,100
<b>Subtotal</b>	<b>\$ 27,932</b>	<b>\$ 21,645</b>	<b>\$ 21,790</b>	<b>\$ 21,938</b>	<b>\$ 22,089</b>	<b>\$ 22,243</b>
<b>Commodities</b>						
Office Supplies <sup>(2)</sup>	\$ 5,000	\$ 5,000	\$ 5,025	\$ 5,050	\$ 5,075	\$ 5,100
Computer Operating Supplies <sup>(2)</sup>	4,000	4,500	4,523	4,546	4,569	4,592
Uniforms <sup>(2)</sup>	300	1,500	1,500	1,500	1,500	1,500
<b>Subtotal</b>	<b>\$ 9,300</b>	<b>\$ 11,000</b>	<b>\$ 11,048</b>	<b>\$ 11,096</b>	<b>\$ 11,144</b>	<b>\$ 11,192</b>
<b>Other Operating Expenses</b>						
Computer Subscriptions <sup>(2)</sup>	\$ 57,000	\$ 109,000	\$ 112,270	\$ 115,638	\$ 117,951	\$ 120,310
Training <sup>(2)</sup>	3,000	3,000	3,030	3,060	3,091	3,122
<b>Subtotal</b>	<b>\$ 60,000</b>	<b>\$ 112,000</b>	<b>\$ 115,300</b>	<b>\$ 118,698</b>	<b>\$ 121,042</b>	<b>\$ 123,432</b>
<b>Total Operating Expenditures</b>	<b>\$ 4,269,980</b>	<b>\$ 4,270,024</b>	<b>\$ 4,270,101</b>	<b>\$ 4,790,760</b>	<b>\$ 5,210,864</b>	<b>\$ 5,681,528</b>
<b>Balance after Operating Expenditures</b>	<b>\$ 1,000,020</b>	<b>\$ 709,976</b>	<b>\$ 959,899</b>	<b>\$ 939,240</b>	<b>\$ 1,019,136</b>	<b>\$ 1,048,472</b>

**City of Aventura**

**Building Fund - 164**

**Projected Available Resources and Appropriations - Summary by Year**

	<b>Amended 2024/25</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>
<b>Transfers</b>						
Transfer to General Fund <sup>(1)</sup>	\$ 608,030	\$ 623,265	\$ 635,730	\$ 648,445	\$ 661,414	\$ 674,642
<b>Subtotal</b>	<b>\$ 608,030</b>	<b>\$ 623,265</b>	<b>\$ 635,730</b>	<b>\$ 648,445</b>	<b>\$ 661,414</b>	<b>\$ 674,642</b>
<b>Less CIP Appropriations:</b>						
<b>Capital Outlay</b>						
Computer Equipment >\$5,000	\$ -	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ 6,000
Computer Equipment <\$5,000	17,930	10,600	10,750	8,750	9,750	10,750
Equipment >\$5,000	-	-	-	-	-	-
Capital Reserve	374,060	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 391,990</b>	<b>\$ 35,600</b>	<b>\$ 30,750</b>	<b>\$ 8,750</b>	<b>\$ 9,750</b>	<b>\$ 16,750</b>
<b>Amount Available for Carryover</b>	<b>\$ -</b>	<b>\$ 51,111</b>	<b>\$ 293,419</b>	<b>\$ 282,045</b>	<b>\$ 347,972</b>	<b>\$ 357,080</b>

**Assumptions Utilized for Projections:**

<sup>(1)</sup> Projected to increase between 1% - 5% per year.

<sup>(2)</sup> Projected to decrease/increase between (0.6%) - 10% per year.

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**City of Aventura**  
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## **Stormwater Utility Fund – 410**

The City is responsible for stormwater management activities within its corporate boundaries. In order to address deficiencies and develop an ongoing maintenance program, a Stormwater Utility Fund was created. The Fund generates revenues for stormwater management costs, permitting, maintenance and capital improvements from a source other than the General Fund. The Utility relies on user fees charged to residents and businesses for generating revenues.

A total of \$6,000,000 from this fund will be utilized to fund the stormwater drainage improvement project during the five-year period. The City's Stormwater Utility Fee has been changed to \$6.175/ERU from \$3.50/ERU for the new calendar year. The fee 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.

### *Projected Available Resources and Appropriations – Summary by Year*

Reflects the anticipated revenues available and the proposed appropriations for the Stormwater Utility Fund for the five-year period which utilize the cost data as outlined in the **Assumptions Utilized for Projections** section immediately following the Table.

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<b>City of Aventura</b>						
<b>Stormwater Utility Fund - 410</b>						
<b>Projected Available Resources and Appropriations - Summary by Year</b>						
	<b>Amended 2024/25</b>	<b>Projected 2025/26</b>	<b>Projected 2026/27</b>	<b>Projected 2027/28</b>	<b>Projected 2028/29</b>	<b>Projected 2029/30</b>
<b>Revenue Projections</b>						
<b>41000000</b>						
<b>Intergovernmental Revenues</b>						
FDEP Grant	\$ 348,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 348,000</b>	<b>\$ -</b>				
<b>Charges for Services</b>						
Stormwater Utility Fees <sup>(1)</sup>	\$ 1,500,000	\$ 2,092,415	\$ 2,416,943	\$ 2,489,451	\$ 2,564,135	\$ 2,641,059
<b>Subtotal</b>	<b>\$ 1,500,000</b>	<b>\$ 2,092,415</b>	<b>\$ 2,416,943</b>	<b>\$ 2,489,451</b>	<b>\$ 2,564,135</b>	<b>\$ 2,641,059</b>
<b>Miscellaneous Revenues</b>						
Interest	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>Subtotal</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Fund Balance</b>						
Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Projected Available Resources</b>	<b>\$ 1,883,000</b>	<b>\$ 2,127,415</b>	<b>\$ 2,451,943</b>	<b>\$ 2,524,451</b>	<b>\$ 2,599,135</b>	<b>\$ 2,676,059</b>
<b>Expenses</b>						
<b>41060000</b>						
<b>Personal Services</b>						
Employee Salaries <sup>(3)</sup>	\$ -	\$ 169,601	\$ 174,689	\$ 179,930	\$ 185,328	\$ 190,888
FICA <sup>(3)</sup>	-	12,975	13,364	13,765	14,178	14,603
Pension <sup>(3)</sup>	-	24,413	25,145	25,899	26,676	27,476
Health, Life & Disability <sup>(3)</sup>	-	27,299	27,572	27,848	28,126	28,407
Workers' Compensation <sup>(3)</sup>	-	5,764	6,052	6,355	6,673	7,007
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 240,052</b>	<b>\$ 246,822</b>	<b>\$ 253,797</b>	<b>\$ 260,981</b>	<b>\$ 268,381</b>
<b>Contractual Services</b>						
Prof. Services - Engineering <sup>(2)</sup>	\$ 500,000	\$ 100,000	\$ 105,000	\$ 110,250	\$ 115,763	\$ 121,551
Lands Maint. - Streets <sup>(2)</sup>	370,000	384,800	396,344	408,234	420,481	433,095
Street Maint./Drainage <sup>(2)</sup>	170,000	176,800	185,640	194,922	204,668	214,901
<b>Subtotal</b>	<b>\$ 1,040,000</b>	<b>\$ 661,600</b>	<b>\$ 686,984</b>	<b>\$ 713,406</b>	<b>\$ 740,912</b>	<b>\$ 769,547</b>
<b>Other Charges &amp; Services</b>						
Communication Services	\$ -	\$ 1,065	\$ 1,065	\$ 1,065	\$ 1,065	\$ 1,065
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 1,065</b>				
<b>Other Operating Expenses</b>						
Subscriptions & Memberships <sup>(1)</sup>	\$ 2,000	\$ 3,000	\$ 3,045	\$ 3,091	\$ 3,137	\$ 3,184
Conferences & Seminars <sup>(1)</sup>	3,500	2,000	2,060	2,122	2,186	2,252
Training <sup>(1)</sup>	2,000	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 7,500</b>	<b>\$ 5,000</b>	<b>\$ 5,105</b>	<b>\$ 5,213</b>	<b>\$ 5,323</b>	<b>\$ 5,436</b>
<b>Total Operating Expenses</b>	<b>\$ 1,047,500</b>	<b>\$ 907,717</b>	<b>\$ 939,976</b>	<b>\$ 973,481</b>	<b>\$ 1,008,281</b>	<b>\$ 1,044,429</b>
<b>Balance after Operating Expenses</b>	<b>\$ 835,500</b>	<b>\$ 1,219,698</b>	<b>\$ 1,511,967</b>	<b>\$ 1,550,970</b>	<b>\$ 1,590,854</b>	<b>\$ 1,631,630</b>
<b>Less CIP Appropriations for Drainage Improvement Projects:</b>						
<b>Capital Outlay</b>						
Drainage Improvements	\$ -	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -
Capital Reserve	835,500	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 835,500</b>	<b>\$ 1,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Amount Available for Carryover</b>	<b>\$ -</b>	<b>\$ 219,698</b>	<b>\$ (988,033)</b>	<b>\$ (949,030)</b>	<b>\$ 1,590,854</b>	<b>\$ 1,631,630</b>

**Assumptions Utilized for Projections:**

<sup>(1)</sup> Stormwater Utility Fees and Other Operating Expenses projected to increase by 1% - 3% per year.

<sup>(2)</sup> Contractual Services includes Operation, Maintenance, Engineering and Administration which is projected to increase by 1% - 5% per year.

<sup>(3)</sup> Personal Services is projected to increase by 3% per year.

**City of Aventura**

Operating and Capital Budget

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**Appendix B**

**Comprehensive Schedule of Fees**

# City of Aventura

## Comprehensive Schedule of Fees

Fiscal Year 2025/26



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## Introduction

It is important that the Comprehensive Schedule of Fees remain consistent, accurate and up-to-date. User fees and charges will be reviewed as part of the

Updates to the Fee Schedule may be triggered by the:

1. Finance Department
2. Departments/Offices
3. Office of the City Manager
4. External Forces such as legal mandates

City Departments and Offices may submit a request to establish new fees and/or modify existing fees using the appropriate channel within the City. The Departments and Offices are responsible for the periodic review of relevant fees and analysis of proposed fee changes and additions. Factors that should be taken into consideration by the Department or Office proposing the new fee or fee change will be provided with written justification for the new or modified fee. Proposals must be approved by the Department or Office Director, presented to the City Manager and upon approval by the City Manager, taken to the City Commission in the form of an Ordinance, if necessary, to amend the Schedule of Fees.

Minor administrative and housekeeping of the Comprehensive Schedule of Fees will not require City Commission approval.

This schedule does not apply to taxes and assessments levied by the City, County, or other taxing authorities. The process noted above does not apply to the few City fees and charges that are assessed on an annual or bi-annual basis by an external consultant. However, updates to such fees will be reflected on the Comprehensive Schedule of Fees.

The schedule of fees presented are the current fees the City charges.

**City of Aventura**  
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## City Clerk's Office

### Election Related Fees

Type	Amount
Qualifying Fee	\$ 100.00
State Assessment Fee	
Commissioner	\$ 75.00
Mayor	\$ 100.00
Political Sign Bond	\$ 500.00

### Lobbyist Registration Fees

Type	Amount
Lobbyist Registration	
Registration	\$ 200.00
Per Principal Represented	\$ 100.00

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**City of Aventura**  
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## Finance Department

### Non-Sufficient Fund Checks

Type	Amount
Non-Sufficient Fund Checks	
if the face value is less than \$50.00	\$ 25.00
if the face value is between \$50.01 and \$299.99	\$ 30.00
if the face value exceeds \$300.00	\$ 40.00
if the face value exceeds \$801.00	
5% of the face value of the check	

Pursuant to Florida law, the individual has 15 days from the date of the notice of the non-sufficient fund check to tender payment of the full amount, plus a service charge as calculated above.

Unless the amount is paid in full within the time specified in the letter received, the holder of such check may turn over the dishonored check and all other available information relating to the incident to the State Attorney for criminal prosecution. The individual may be additionally liable in a civil action for triple the amount of the check, but in no case less than \$50.00, together with the amount of the check, a service charge, court costs, reasonable attorney fees, and incurred bank fees, as provided in s. 68.065.

If the checks were issued for a building permit or occupational license, said permit or license is also revoked until such time as the check is made good by the payment of cash as stated in the letter received.

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## Finance Department

### Transaction Convenience Fees

Type	Amount
Transaction Convenience Fee	
Community Services Department Credit Card Payments	2.5% of total amount

The City, in the interest of convenience to its customers, desires to make more accessible the ability to transact business with various City agencies by accepting payment via City approved credit card, charge card, bank debit card, and electronic funds transfer (the "EFT"). In order to help defray the costs incurred by the City when authorizing payment by City approved credit card, charge card, bank debit card, or EFT, and pursuant to F.S. § 215.322(5), a convenience fee shall be imposed. The convenience fee shall be imposed upon the payment of City rates, fees, and charges, including, but not limited to, cost recovery charges, permit and license fees, local business tax receipts, park and recreation fees, code enforcement fines and costs, service charges, or other revenues prescribed for payment to City, hereinafter referred to as "Statutory Fees."

When a customer elects to pay a Statutory Fee via approved credit card, charge card, bank debit card, or EFT, the customer shall pay any reasonable service charge or convenience fee charged by the financial institution, credit card company, or other entity for the processing of such payments in an amount sufficient to pay the service charge or convenience fee charged by the financial institution, credit card company, or other entity for such services. The service charge or convenience fee shall be separate and in addition to the Statutory Fee, shipping and handling costs and any other rate, fee or charge authorized by applicable law, and is not refundable. The service charge or convenience fee shall not exceed the total cost imposed on the City for such service by the financial institution, credit card company, or other entity for such services.

## Police Department

### Off-Duty Rates

Type	Amount
Regular & Miscellaneous	
per hour - Officer*	\$ 58.00
Supervisor Required	
per hour - Supervisor*	\$ 63.00
(When a detail requires four (4) or more Police Officers, whenever possible, one (1) of the four (4) Officers will be a Supervisor.)	
Holiday – Regular & Miscellaneous	
per hour - Officer*	\$ 83.00
Holiday – Supervisor	
per hour - Supervisor*	\$ 93.00
(Includes New Year's Eve day ½ day, New Year's Day, Martin Luther King's Birthday, Presidents Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Veterans Day, Thanksgiving, Day After Thanksgiving, Christmas Eve Day ½ Day and Christmas Day.)	
* 3 Hour Minimum	

### Police Records Fees

Type	Amount
Single-Sided Copy	\$ 0.15
Certified Copy	
per page that needs notary	\$ 1.00
Media Device with Requests	
Cost of device (approximately \$10.00 or more)	
(Labor costs will be added to the above depending on staff availability and ability – the lowest salary will be charged based on whom can complete the request.)	

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## Community Development Department

Lien Requests	
Type	Amount
Lien Request	
per request	\$50.00
per hour if requires more than (1) hour of clerical time	\$25.00
Preparation and Recordation of Liens and Lien Satisfactions	
1) Lien preparation and recording	\$55.00
2) Lien satisfaction preparation (recording by City)	\$45.00
3) Lien Satisfaction (recording by party other than City)	\$20.00

Local Business Tax Rates – Annual Amount	
Type	Amount
Abstract, land title, title insurance, property closing	\$ 121.28
Adult care facility	\$ 121.28
Adult congregate living facility	\$ 121.28
Advertising—products and services	\$ 181.91
Alcoholic beverage business establishment	\$ 121.28
Ambulance service	\$ 121.28
Amusement center	\$ 606.38
Amusement center over 100 machines, each machine	\$ 8.49
Amusement machines, each machine as accessory use	\$ 48.51
Animal grooming	\$ 60.64
Animal clinic/hospital	\$ 90.96
Animal exhibition	\$ 181.91
Animal kennel	\$ 72.77
Answering service	\$ 121.28
Antique shop	\$ 151.60
Apartment, each unit over 2	\$ 4.24
Auction shop/auctioneer	\$ 242.55
Auto driving school	\$ 121.28
Auto parking, storage, garage or parking lot	\$ 121.28
Auto detailing, car wash or wax	\$ 121.28
Auto repair and/or service shop	\$ 121.28
Auto paint and body shop	\$ 121.28
Auto mechanical repairs	\$ 121.28
Auto service station	\$ 242.55
Auto, truck, trailer, boat renting service, each vehicle	\$ 60.64

## Community Development Department

Local Business Tax Rates – Annual Amount		
Type	Amount	
Auto tag agency	\$	60.64
Bakery—retail	\$	121.28
Bar/lounge	\$	121.28
Barber, each	\$	36.38
Barbershop	\$	72.77
Bicycles (repairs only)	\$	72.77
Billiard parlor	\$	121.28
Blueprinting	\$	121.28
Boats for sale/rental	\$	121.28
Boats—charter and dredge	\$	121.28
Boatbuilder	\$	121.28
Boat taxi operation	\$	242.55
Bondsman—professional	\$	181.91
Bookkeeper/accounting service	\$	121.28
Bowling alley, each lane	\$	48.51
Broker—stocks, bonds	\$	181.91
Broker—insurance	\$	121.28
Broker—yacht and ship salespersons	\$	121.28
Broker—others	\$	121.28
Burglar alarm/monitoring company	\$	121.28
Butcher/butcher shop	\$	90.96
Carpenter shop	\$	90.96
Carwash	\$	121.28
Catering	\$	60.64
Carpet and rug cleaning	\$	121.28
Carpet sales/installation	\$	121.28
Check cashing store	\$	242.55
Cigar and tobaccos	\$	60.64
Claims and collection agency	\$	121.28
Clothing:		
1) Alterations	\$	54.58
2) Tailor, dressmaking	\$	121.28
Coin dealer	\$	60.64
Cold storage warehouse	\$	121.28
Commercial garbage collection	\$	1,515.94
Commercial trash collection	\$	545.74

## Community Development Department

Local Business Tax Rates – Annual Amount		
Type	Amount	
Community-based residential facilities	\$	121.28
Consultants, each	\$	181.91
Contractors:		
1) General building	\$	272.87
2) Subcontractor, general	\$	203.74
3) Engineering subcontractor	\$	203.74
4) Acoustical tile	\$	90.96
5) Air conditioning	\$	145.53
6) Awning	\$	109.15
7) Carpentry	\$	181.91
8) Electrical	\$	181.91
9) Elevator	\$	109.15
10) Floor laying and sanding	\$	181.91
11) Gas fitting, pipe fitting	\$	181.91
12) Jalousie	\$	60.64
13) Mason and plaster contractor	\$	181.91
14) Moving and wrecking houses	\$	90.96
15) Ornamental iron, bronze and steel	\$	90.96
16) Plumbing	\$	181.91
17) Painting	\$	145.53
18) Plastering and cement	\$	176.40
19) Plate glass and glazier	\$	90.96
20) Roofing	\$	181.91
21) Sandblasting	\$	181.91
22) Sign	\$	109.15
23) Solar water heater	\$	90.96
24) Septic tank	\$	145.53
25) Sprinkler system	\$	90.96
26) Steel, reinforcing	\$	121.28
29) Swimming pools	\$	109.15
30) Venetian blind	\$	72.77
31) Tile, marble and granite	\$	181.91
32) Well drilling	\$	109.15
33) Not classified	\$	109.15
Country club	\$	545.74
Cosmetology salon	\$	72.77

## Community Development Department

Local Business Tax Rates – Annual Amount	
Type	Amount
Cosmetologist, each	\$ 36.38
Credit bureau	\$ 121.28
Dancehall	\$ 181.91
Data processing—service agency	\$ 151.60
Data processing—software development	\$ 181.91
Delivery services, per each vehicle	\$ 12.13
Dental technician/hygienist	\$ 36.38
Dramatic or theatrical troupe or company	\$ 242.55
Disc jockey (see entertainment)	\$ 121.28
Dry cleaning plant	\$ 90.96
Electric light and power company	\$ 181.91
Employment agency	\$ 181.91
Engraver, lithographer	\$ 121.28
Exterminator	\$ 121.28
Financial institution—banks and trust companies	\$ 424.46
Financial institution—building and loan association	\$ 424.46
Financial institution—money lenders, except banks	\$ 424.46
Financial institution—mortgage loan company	\$ 424.46
Financial institution—personal finance company	\$ 424.46
Fire extinguisher service	\$ 90.96
Fish market	\$ 90.96
Florist	\$ 121.28
Funeral home	\$ 121.28
Golf course	\$ 606.38
Golf driving range/miniature golf	\$ 272.87
Hall for hire	\$ 181.91
Health club	\$ 151.60
Home health care services	\$ 121.28
Hospital	\$ 382.02
Hotel, lodging house or motel, fist room	\$ 60.64
Hotel, lodging houses or motel, each additional room	\$ 6.67
Hypnotist	\$ 206.17
Ice cream shop/parlor	\$ 121.28
Import/export	\$ 121.28
Insurance adjuster	\$ 121.28
Insurance agents, each	\$ 60.64

## Community Development Department

Local Business Tax Rates – Annual Amount	
Type	Amount
Insurance agency office	\$ 121.28
Insurance company	\$ 121.28
Interior decorator	\$ 121.28
Janitorial services	\$ 121.28
Jewelry	\$ 181.91
Jewelry broker	\$ 363.83
Labor union organization	\$ 303.19
Landscaping service/lawn maintenance	\$ 60.64
Land development company	\$ 121.28
Laundry—self service	\$ 272.87
Laundry or dry cleaner	\$ 121.28
Loan agent	\$ 181.91
Lecturer	\$ 272.87
Locksmith	\$ 97.02
Machine shop	\$ 90.96
Manicurist, each	\$ 36.38
Masseur/masseuse	\$ 60.64
Mail order business	\$ 60.64
Manufacturing	\$ 181.91
Marina	\$ 1,212.75
Marina, each boat slip	\$ 90.96
Massage salon	\$ 121.28
Medical clinic	\$ 242.55
Merchants—retail stock less than \$1,000.00	\$ 72.77
Merchants—retail stock over \$1,000.00 and less than \$5,000.00	\$ 84.89
Merchants—retail stock over \$5,000.00 and less than \$10,000.00	\$ 181.91
Merchants—retail stock over \$10,000.00 and less than \$20,000.00	\$ 218.30
Merchants—retail stock over \$20,000.00 and less than \$50,000.00	\$ 272.87
Merchants—retail stock over \$50,000 and less than \$100,000.00	\$ 485.10
Merchants—retail stock over \$100,000.00, each additional \$1,000.00	\$ 2.43
Merchants—Wholesale: Same as retail.	
Messenger service	\$ 72.77
Messenger service, each vehicle	\$ 24.26
Motion picture theater	\$ 485.10
Motion picture theater—candy and popcorn concession	\$ 48.51
Moving company with storage	\$ 121.28

## Community Development Department

Local Business Tax Rates – Annual Amount	
Type	Amount
Moving company, each vehicle over 2	\$ 250.82
Museum	\$ 272.87
Newspaper publishers bureau or agency	\$ 151.60
Newspaper published daily	\$ 145.53
Newspapers published weekly, semimonthly or monthly	\$ 145.53
Newsstand	\$ 60.64
Nightclub	\$ 363.83
Nurse	\$ 36.38
Nursery—trees/plants	\$ 60.64
Nursing home	\$ 121.28
Parking lot—1 to 25 cars	\$ 60.64
Parking lot—over 25 cars	\$ 121.28
Pet shop	\$ 90.96
Photographer	\$ 60.64
Photography studio	\$ 121.28
Piano tuner	\$ 60.64
Pool maintenance	\$ 121.28
Printing	\$ 121.28
Private investigative agency	\$ 151.60
Private school	\$ 212.24
Professionals, each individual	\$ 206.17
Property management	\$ 121.28
Publisher	\$ 121.28
Real estate broker with no agents	\$ 121.28
Real estate broker, each agent	\$ 121.28
Real estate salesman	\$ 60.64
Repair of watches and jewelry	\$ 121.28
Repair and service shops	\$ 121.28
Restaurant—0 to 30 seats	\$ 60.64
Restaurant—31 to 74 seats	\$ 121.28
Restaurant—74 to 149 seats	\$ 181.91
Restaurant—150 or more seats	\$ 242.55
Restaurant—drive-in	\$ 121.28
Research laboratory	\$ 121.28
Rinks—skating, roller	\$ 181.91
Sales office, no stock	\$ 60.64

## Community Development Department

Local Business Tax Rates – Annual Amount	
Type	Amount
School	\$ 212.24
Security company	\$ 151.60
Shoe repair	\$ 90.96
Shoeshine, each chair	\$ 33.96
Showroom	\$ 121.28
Snack bar as accessory use	\$ 72.77
Storage warehouse/public storage	\$ 121.28
Tanning salon—1 to 5 units	\$ 121.28
Tanning salon as accessory use	\$ 60.64
Tanning salon, each additional unit over 5 units	\$ 12.13
Tax preparation service	\$ 121.28
Taxicabs, each	\$ 60.64
Telemarketing sales	\$ 121.28
Travel agency	\$ 121.28
Truck/trailer rental or leasing	\$ 121.28
Truck/trailer rental or leasing—each vehicle over 3	\$ 366.03
Unclassified	\$ 121.28
Uniform service (towel, linen, diaper)	\$ 151.60
Upholsterer	\$ 121.28
Valet parking, per location, for hire only	\$ 121.28
Vehicle leasing company, each vehicle	\$ 60.64
Vending machines—business premises	\$ 90.96
Vending machines—one cent, each machine	\$ 1.22
Vending machines—five cents, each machine	\$ 6.07
Vending machines—ten cents, each machine	\$ 9.09
Vending machines—over ten cents, each machine	\$ 12.13

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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# Community Development Department

## Planning Zoning

### 1. Planning & Zoning Application Fees

The following application fees shall be paid, in total, at the time of application.

Each individual action shall be submitted with an application fee.

Type of Application	Application Fee
Development of Regional Impact	\$ 25,000.00
Amendments to the Comprehensive Plan Land Use Map	
Small Scale	\$ 7,500.00
Large Scale	\$ 10,000.00
Amendments to the text of the Comprehensive Plan	\$ 7,500.00
Amendments to the Official Zoning Map	\$ 7,500.00
Amendments to the text of the Land Development Regulations	\$ 7,500.00
Administrative Site Plan Review – Single Use Sites	\$ 10,000.00
Additional fee for each review after third review of plans	\$ 2,500.00
Major revision to administrative site plan approval	\$ 10,000.00
Minor revision to administrative site plan approval	\$ 5,000.00
Administrative Site Plan Review – Mixed Use Sites	\$ 17,500.00
Additional fee for each review after third review of plans	\$ 5,000.00
Major revision to administrative site plan approval	\$ 17,500.00
Minor revision to administrative site plan approval	\$ 8,750.00
Tentative Plat	\$ 7,500.00
plus \$100.00 per lot/tract	
Final Plat	\$ 5,000.00
plus \$100.00 per lot/tract	
Conditional Use	\$ 5,000.00
Modification of Condition of Conditional Use	\$ 2,500.00
Variance	\$ 5,000.00
Modification to Condition of Variance	\$ 2,500.00
Sign Variance	\$ 5,000.00
Abandonment of Right of Way	\$ 5,000.00
Appeal of Administrative Decision	\$ 1,000.00
Request for Postponement of Public Hearing Application	\$ 1,000.00
Temporary Use	\$ 2,500.00
Entrance Feature/Guardhouse	\$ 5,000.00
Modification/Replacement of Feature/Guardhouse	\$ 2,500.00
Development Agreement	\$ 5,000.00
Restrictive Covenant/Easements	\$ 5,000.00
Modification/Release of Covenant or Easement	\$ 2,500.00

## Community Development Department

### Planning Zoning

#### 2. Planning & Zoning Building Permit Review Fees

Type	Amount
Signs, fences, swimming pools, additions	\$ 150.00
Interior/Exterior Renovations	\$ 150.00
Trailer/Sales Office Permit	\$ 150.00
Residential & Non-Residential Master permit	\$ 500.00
Modification to master permit	\$ 250.00

#### 3. Other Planning & Zoning Fees

Type	Amount
Alcoholic Beverage Application	\$ 100.00
Zoning Verification Letter	\$ 100.00
Pre-submittal review of plans	\$ 200.00
Advisory letter/memoranda regarding applicable codes, interpretations, etc.	\$ 500.00
Research request	\$ 75.00
per hour	

#### 4. Advertising Costs

Type	Amount
Advertising Costs	
Fee scheduled outlined in 1. above	
Plus, if requires public notice:	
Applications for Development of Regional Impact, Amendments to the Comprehensive Plan, Amendments to the Official Zoning Map, Amendments to the text of the Land Development Regulations	\$ 10,000.00
All other applications noted in 1. above	\$ 1,000.00
Full costs of publication, notice and mailing	

**Community Development Department**  
**Building**

<b>Building Contractor Registration</b>	
Type	Amount
Registration Fee	\$ 35.00
per year	

<b>Building Permit Fees</b>	
Type	Amount
<b>A. General Information on Special Fees, Refunds, Extensions and Cancellations</b>	
<b>1. Double Fees</b>	
1 <sup>st</sup> Offense	\$ 100.00
+ double permit fee	
2 <sup>nd</sup> Offense	\$ 200.00
+ twice the double permit fee	
3 <sup>rd</sup> Offense & More	\$ 500.00
+ twice the double permit fee	
<b>2. Reinspection Fees</b>	
for each re-inspection	\$ 75.00
for a second re-inspection	\$ 100.00
<b>3. Lost and Revised Plans Fee</b>	
a. Lost Plans	
30% of original building permit fee	
Minimum:	
Group Occupancy R3	\$ 75.00
All others	\$ 130.00
b. Revised Plans Processing Fee	
1. Major plan revision	
50% of the original permit fee	
maximum	\$ 10,000.00
2. Each time plans revised	
50% of the original permit fee	
maximum	\$ 10,000.00
Minor plan revisions	\$ 28.75
per sheet	
c. Lost Building Permit Fee	\$ 30.00

# Community Development Department

## Building

### 4. Refunds, Time Limitation, Cancellations

The fees charged pursuant to this schedule, provided the same are for a permit required by the Florida Building Code, may be refunded by the Director of the Community Development Department, subject to the following:

a. No refunds shall be made on requests involving:

1. permit fees of one hundred and thirty dollars (\$130.00) or less; or
2. permits revoked by the Building Official or Director of Community Development under authority granted by the Florida Building Code, or permits canceled by court order; or conditional permits; or
3. permits which have expired; or
4. permits under which work has commenced as evidenced by any recorded inspection having been made by the Department; or
5. the original permit holder when there is a change of contractor.

b. A full refund less one hundred and thirty dollars (\$130.00) or fifty percent (50%) of the permit fee, whichever deduction is greater, rounded to the nearest dollar, shall be granted to a permit holder who requests a refund provided that:

1. the Department receives a written request from the permit holder prior to the permit expiration date; and
2. the permit holder submits with the written request the applicant's validated copy of said permit; and
3. no work has commenced under such permit as evidenced by any recorded inspection.

c. Where there is a change of contractor or qualifier involving a permit, the second permit holder shall pay a fee of one hundred and ten dollars (\$110.00).

d. A fee of sixty-three dollars and twenty-five cents (\$63.25) shall be paid by the permit holder who submits a written request for a permit extension as authorized by the Florida Building Code.

e. Permit renewal

1. within six (6) months of expiration fee will be 50% of original permit fees.
2. after six (6) months of expiration fee will be 100% of original permit fees.

Provided that no refund had been made as provided in this Section.

### 5. Special Projects

Minimum for work outside scope of normal Department work.	\$	60.00
per page for pre-programmed computer reports.	\$	2.00
Minimum	\$	50.00

## Community Development Department

### Building

#### 6. General Information

a. Fees required by other regulatory agencies, such as the State of Florida and Miami-Dade County will be added to the final permit.

b. Impact fees are assessed on certain building permits, including reapplication on expired permits.

#### 7. Flood Plain Review

a. Flood Plain Plan Review (Residential)	\$	17.25
per plan		

b. Flood Plain Plan Review (Commercial)	\$	28.75
per plan		

#### B. Building Permit Fees

Fees listed in section B include only building permit fees and do not include plumbing, electrical or mechanical fees, certificate of occupancy fees, or contractor/tradesmen fees which are listed in the following sections:

Greater of 1/2 % (.50%) of the estimated job cost or minimum permit fee

#### 2. Minimum Fees for Building Permit

minimum	\$	130.00
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(This minimum does not apply to add on building permits issued as supplementary to current outstanding permits for the same job.)

#### 3. New Buildings or Additions

In addition to the fees set out below, the following cost recovery shall be added to the permit fee for Public Safety Radio System Protection evaluations, when such evaluations are deemed necessary by the Aventura Police Department.

Public Safety Radio System Protection	\$	255.00
Pre-testing evaluation fee		

Public Safety Radio System Protection	\$	425.00
Post-installation evaluation fee		

New Construction Single Family and Duplex	\$	0.35
per sq. ft per sq. ft.		

Prefabricated utility sheds with slab	\$	130.00
(max 100 sq. ft. of floor area)		

Alterations or repairs to Single Family Residence or Duplex (Group 1)	\$	0.06
per \$1.00 of estimated cost or fractional Part		

Minimum Fee	\$	130.00
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Repairs due to fire damage	\$	0.07
per \$1.00 of estimated cost or fractional part (copy construction contract required)		

Minimum Fee	\$	255.00
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Storage & Industrial Use of Group S& F occupancies	\$	10.50
100 sq. ft. or fractional part of floor area		

## Community Development Department

### Building

Shade Houses	\$	0.40
per 100 sq. ft. or fractional part of floor area		
Greenhouses & buildings for agricultural uses (nonresidential) when located on the premises so used	\$	6.50
per 100 sq. ft. or fractional part of floor area		
Mobile Home additions	\$	7.90
each 100 sq. ft. or fractional part of floor area		
Tents	\$	150.00
All others in Group 3	\$	12.00
per 100 sq. ft. or fractional part of floor area		
For structures of unusual size or nature such as arenas, stadiums and water and sewer plants	\$	6.25
based on construction cost for each \$1,000 of estimated cost or fractional part		
<b>4. New Construction Other than Group R3</b>		
for each \$1,000 of estimated cost or fractional part	\$	10.00
Subsoil preparation	\$	6.00
for each \$1,000 of estimated costs (does not include C.O. to occupy property)		
<b>5. Alterations and Repairs to Buildings and Other Structures (Except Group R3)</b>		
for each \$100.00 of estimated cost or fractional part	\$	1.40
Minimum Fee	\$	225.00
<b>6. Moving Buildings or Other Structures</b>		
for each 100 square feet or fractional part thereof	\$	10.00
(does not include cost of new Foundation or repairs to building or structure)		
<b>7. Roofing (Including Re-roofing)</b>		
Roofing shingle and other roof types not listed		
Per sq. ft. up 30,000 sq. ft.	\$	0.10
Each sq. ft. thereafter	\$	0.06
Roofing Tile	\$	0.13
Per sq. ft. up to 30,000		
Each sq. ft. thereafter	\$	0.07
<b>8. Fences and/or Walls</b>		
Metal	\$	1.35
(each linear foot)		
Wood	\$	0.75
(each linear foot)		
Concrete	\$	1.35
(each linear foot)		

## Community Development Department

### Building

<b>9. Swimming Pools, Spas, and Hot Tubs</b>		
Each new pool/spa/hot tub	\$	135.00
Repairs	\$	130.00
<b>10. Temporary Platforms and Temporary Bleachers to be Used for Public Assembly</b>		
for each 100 square feet or fractional part of platform area	\$	6.00
for each 100 lineal feet or fractional part of seats	\$	5.15
<b>11. Demolition of Structures</b>		
for each structure	\$	170.00
<b>12. Storefront/Fixed Glazing/Curtain Walls</b>		
each 100 sf or fraction thereof	\$	10.00
<b>13. Shop Drawing Review</b>		
	\$	130.00
<b>14. Installation or Replacement of Windows or Doors</b>		
Minimum fee - first 5 windows and/or doors		
each additional window	\$	10.00
<b>15. Screen Enclosures, Canopies and Awnings</b>		
<b>a. Screen Enclosures</b>		
each 100 square feet or fraction	\$	10.00
<b>b. Free Standing Canopies</b>		
for each \$1,000.00 of estimated cost or fractional part	\$	10.00
<b>c. Awnings and Canopies</b>		
Horizontal projection	\$	0.09
per square feet area covered		
<b>d. Shutters</b>		
Shutters	\$	130.00
up to 600 square feet		
Each additional square foot	\$	0.09
<b>16. Trailer Tie Down</b>		
Trailer: including tie down	\$	130.00
This does not include installation of meter mounts and service equipment. Separate mechanical plumbing and related electrical permits are required.		
<b>17. Sign Permit Fees</b>		
Sign fee	\$	130.00
per sign		
<b>18. Satellite Dishes</b>		
	\$	170.00
<b>C. Plumbing Permit Fees</b>		
<b>1. Minimum Plumbing or Gas Fee per Permit</b>		

## Community Development Department

### Building

Except as otherwise specified	\$	130.00
(This minimum does not apply to add on plumbing permits issued as supplementary to current outstanding permits for the same job.)		
<b>2. Roughing-in or Plugged Outlets</b>		
Bathtubs, closets, doctors, dentists, and hospital sterilizers, autoclaves, autopsy tables and other fixtures, appurtenances or other appliances having water supply or waste outlet, or both, drinking fountains, fixtures discharging into traps or safe waste pipes, floor drains, laundry tubs, lavatories, showers, sinks, slop sinks, urinals, water heaters.		
for each roughing-in or plugged outlet	\$	9.00
Fixtures set on new roughing-in or plugged outlets or replaced on old roughing in	\$	9.00
each fixture		
<b>3. Septic Tank, Settling Tanks, Gas and Oil Interceptors, Grease Traps</b>		
Installation	\$	150.00
(Including tank abandonment, drain tile and relay for same)		
<b>4. Sewer</b>		
each building storm sewer and each building sewer where connection is made to a septic tank, to a collector line or to an existing sewer or to a city sewer or soakage pit or to a building	\$	45.00
Sewer Capping	\$	45.00
<b>5. Condensate Drain (Air Conditioning)</b>		
per outlet	\$	18.00
<b>6. Water Piping</b>		
Water service connection to a municipal or private water supply system	\$	12.00
(for each meter on each lot)		
Water connection or outlets for appliance or installations not covered by fixture set above	\$	18.00
Irrigation system, and underground sprinkler system	\$	25.00
for each zone		
Solar water-heater installation, equipment replacement or repair	\$	130.00
Swimming pool piping, not including well (new installation or replacement including service connection)	\$	130.00
Sump pump	\$	18.00
2" or less water service backflow assemblies	\$	50.00
2 ½" or larger water service backflow assemblies	\$	80.00
Repairs to water piping: for each \$1,000 estimated cost or fractional part	\$	50.00
<b>7. Wells</b>		
All wells	\$	130.00

## Community Development Department

### Building

<b>8. Natural Gas or a Liquefied Petroleum</b>		
for each outlet	\$	9.00
(includes meters and regulators)		
For each appliance	\$	9.00
(does not include warm air heating units, but does include unvented space heaters and vented wall heaters - No duct work) (See Fee section E (3) for heating)		
For each meter (new or replacement)	\$	60.00
For major repairs to gas pipe where no fixture or appliance installation is involved		
See repairs		
Underground L.P. Gas Tanks	\$	130.00
Above ground L.P. Gas Tanks	\$	130.00
Change of company - (no additional appliances or outlets)	\$	70.00
<b>9. Water Treatment Plants, Pumping Stations, Sewage Treatment Plant and Lift Stations</b>		
Water treatment plant (interior plant piping)	\$	300.00
Sewage treatment plan (interior plant piping)	\$	215.00
Lift Station (interior station piping)	\$	345.00
Sewage ejector	\$	125.00
<b>10. Water and Gas Mains</b>		
(On private property and other than public utility easements)	\$	1.50
each foot		
<b>11. Storm and Sanitary Utility and/or Collector Lines Building Drain Lines</b>		
Each 50 lineal feet	\$	15.00
Each manhole or catch basin	\$	15.00
<b>12. Temporary Toilets – Waterborne or Chemical</b>		
Temporary Toilet Unit	\$	130.00
each		
Renewal of temporary toilet same charge as original permit	\$	130.00
<b>13. Dental</b>		
Each system (chair)	\$	100.00
<b>14. Trailer or Manufactures Homes Connections</b>		
Construction Trailers	\$	120.00
Each Unit		
<b>15. Repairs</b>		
each \$100.00 estimated cost or fractional part	\$	15.00
<b>16. Water Heaters Replacement (Residential Only)</b>		
each unit	\$	130.00

## Community Development Department

### Building

<b>D. Electrical Permit Fees</b>		
<b>1. Minimum Electrical Permit Fee Including Repair Work per Permit</b>		
Except as otherwise specified	\$	130.00
(This minimum does not apply to add-on electrical permits issued as supplementary to current outstanding)		
<b>2. Permanent Service to Buildings – New Work Only</b>		
(The following fee shall be charged for total amperage of service.)		
for each 100 amp. or fractional part	\$	7.00
<b>3. Feeders</b>		
(Includes feeders to panels, M.C.C.; switch-boards, generators; automatic transfer switches, elevators, etc.)		
each feeder	\$	18.00
<b>4. Agricultural Service (Permanent)</b>		
per amp	\$	130.00
<b>5. Temporary Service for Construction</b>		
per service	\$	130.00
<b>6. Trailer Service (Construction)</b>		
per service	\$	170.00
<b>7. Trailer Service (Residential)</b>		
per service	\$	130.00
<b>8. Temporary Service for Test (Commercial Only)</b>		
a. Equipment and service (30-day limit)		
per meter	\$	130.00
b. Elevator (180-day limit)		
per elevator	\$	130.00
<b>9. Residential Wiring</b>		
(New construction of Group R3 and living units of Group R1) Applies to all electrical installations except common areas, parking lot area and/or buildings and house service of Group R1.		
for each 100 square feet or fractional part of floor area	\$	11.00
Common areas of Group R1 includes: corridors, public lounges, elevators, pumps, A/C (public area), lights, outlets, house and emergency service, etc. These areas shall be subject to the fees below:		
<b>10. All Other Wiring and Outlets</b>		
a. Includes boxes, receptacles, switches, sign, fractional motor, fans, low voltage outlets, empty outlets for telephone, CTV, each outlet, 110-volt smoke detectors		
each outlet box	\$	2.50
b. Special outlet		
	\$	10.00
c. Commercial equipment (KVA rated) X-ray outlets, commercial cooking equipment, presses, generators, transformers, permanently connected.		
for each 10 KW or fractional part	\$	10.00
Motors	\$	13.00

## Community Development Department

### Building

(fractional already covered on general outlets)		
Air conditioning and refrigeration system (new work). Applies to commercial and residential, agricultural and industrial.		
Covers related work, except wall or window units which are covered under special outlets.		
1. Per ton or fraction part thereof	\$	9.00
2. Air conditioning and refrigeration system strip heating, space heating.	\$	2.30
for each 10 KW of fractional part		
3. Replacement or relocation of existing A/C and refrigeration units (same size)		
per ton	\$	1.20
per KW	\$	0.65
Electrical equipment – replacement (existing facilities) Fee based on cumulative cost of the following components:		
1. Switchboards, M.C.C., panels, control boards.	\$	30.00
for each board		
<b>11. Lighting Fixtures</b>		
Fee based on cumulative cost of the following components:		
Includes floodlights, spotlights, parking lights, tennis court lights, fluorescent and incandescent fixtures, etc.		
a. Per fixture	\$	2.30
b. Plugmold, light track, neon strips.	\$	4.45
each 5 feet or fractional part		
c. Per lighting pole (standards) (Fixture to be charged separately)	\$	18.00
<b>12. Signs &amp; Architectural Feature (Indoor Neons)</b>		
per outlet	\$	12.00
per square feet of sign	\$	1.75
Repairs, and reconnection	\$	85.00
each		
Neon strips	\$	5.00
each 5 feet or fractional part		
<b>13. Temporary Work on Circuses, Carnivals, Fairs, Christmas Tree Lots, Fireworks, Tents, Etc.</b>		
Per Ride or Structure	\$	72.00
<b>14. Fire Detection System</b>		
Includes fire alarm systems, Halon, etc. Does not include 110 volt residential detectors.		
per system	\$	180.00
<b>15. Master Television Antenna and Radio System</b>		
Does not include CATV and telephone empty conduit system. Does include free wiring of same.		
Master control	\$	30.00
Each device	\$	1.70

## Community Development Department

### Building

<b>16. Burglar Alarm System</b>		
Wiring	\$	90.00
Installation Devices	\$	65.00
Complete System	\$	130.00
<b>17. Intercom System</b>		
Includes residential (3 units or more), nurse call, paging, etc.:		
each system plus devices	\$	110.00
<b>18. Energy Management System</b>		
Per floor	\$	150.00
per floor		
Repair	\$	85.00
per floor		
<b>19. Swimming Pools, Electrical</b>		
Fee based on cumulative cost of the following components		
a. Residential pool or spa (Group I) (Includes motor and pool lights)	\$	85.00
b. Residential Combination pool/spa (Includes motor and pool lights)	\$	130.00
c. Commercial and multi-family dwelling pool or spa	\$	200.00
d. Commercial, multi-family dwelling combination pool/spa	\$	275.00
<b>20. Free Standing Service – New meter and service (Requires processing)</b>		
Fee based on cumulative cost of the following components:		
Includes lift stations, sprinkler systems, street lighting, parking lots, etc. that require new service with separate meter	\$	130.00
<b>E. Mechanical Permit Fees</b>		
<b>1. Minimum Mechanical Permit Fee</b>		
Except as otherwise specified	\$	130.00
(This minimum does not apply to add on mechanical permits issued as supplementary to current outstanding permits for the same job.)		
<b>2. Air Conditioning and Refrigeration, Including the Relocation of Equipment</b>		
Separate permits are required for electrical, water and gas connections.		
for each ton capacity or fractional part thereof	\$	22.00
Room A/C Wall units	\$	70.00
<b>3. Furnaces and Heating Equipment, Including Commercial Dryers, Ovens and Other Fired Objects not Elsewhere Classified</b>		
(Includes all component parts of the system except fuel and electrical lines).		
for each KW	\$	4.50

**Community Development Department**  
**Building**

<b>4. Fire Sprinkler System</b>		
	\$	70.00
<b>5. Storage Tanks for Flammable Liquids</b>		
per tank	\$	215.00
<b>6. Internal Combustion Engines</b>		
Stationary	\$	110.00
<b>7. Commercial Kitchen Hoods</b>		
each	\$	180.00
<b>8. Other Fees</b>		
a. Fire Chemical Halon and Spray Booths	\$	150.00
for each system		
b. Insulation, Pneumatic Tube, Conveyor Systems, Pressure and Processing Piping, Sheet Metal or Fiberglass Air Conditioning Duct, Cooling Towers, Mechanical Ventilation Ductwork or Ductless Ventilation		
for each \$1,000.00 or fractional part of estimated cost	\$	15.00
<b>9. Water Towers</b>		
per ton	\$	15.00
<b>F. Boiler and Pressure Vessels</b>		
Installation permit fees: Including initial inspections and certificate. Does not include installation or connection of fuel and water lines.		
<b>1. Boilers</b>		
The following fees apply to each boiler to be installed.		
Boilers less than 837 MBTU	\$	110.00
each		
Boilers 837 MBTU to 6,695 MBTU	\$	130.00
each		
Boilers 6,695 MBTU and up	\$	180.00
each		
Steam driven prime movers	\$	85.00
each		
Steam actuated machinery	\$	85.00
each		
Unfired pressure vessels (operating at pressures in excess of 60 psi and having volume of more than 5 cubic feet)	\$	110.00
each pressure vessel		
Boiler Repair	\$	15.00
for each \$1,000.00 or fractional part of cost		
<b>2. Fees for Periodic Re-inspection</b>		
Steam Boilers (annual)	\$	180.00

## Community Development Department

### Building

each		
Hot water boilers (annual)	\$	75.00
each		
Unfired pressure vessels (annual)	\$	65.00
each		
Miniature boilers (annual)	\$	65.00
each		
Certificate of inspection (where inspected by insurance company)	\$	110.00
each		
Shop inspection of boiler or pressure vessels	\$	110.00
per completed vessel		
(Minimum of \$280.00 per half day, full day, regardless of number of vessels inspected)	\$	560.00

#### G. Certificate of Use and Occupancy and Certificate of Completion

The following original fees shall be paid for all uses. The indicated renewal fee applies to those uses which are required to be renewed annually by Code or by Resolution. All non-renewable uses are issued permanent use and occupancy certificates which shall remain valid for an unlimited time, unless revoked for cause or abandoned and providing there is no change of use, ownership, or name, or that there is no enlargement, alteration or addition in the use or structure.

Residential (CO per unit)	Original Fee	Annual Renewal Fee
Duplexes, per structure	\$ 40.00	\$ -
Bungalow courts	\$ 52.00	\$ -
Apartments, hotels, motor hotels and all multiple family uses—per building with		
4-50 Units	\$ 63.25	\$ -
51-100 Units	\$ 75.00	\$ -
101-200 Units	\$ 86.36	\$ -
201 or more units	\$ 97.75	\$ -
Private school, day nursery, convalescent and nursing home, hospital, ACFL and Developmentally Disabled home care	\$ 103.50	\$ 57.50
Business, Wholesale & Retail	Original Fee	Annual Renewal Fee
Per square feet of business area (B1)	\$ 0.03	\$ -
Minimum	\$ 115.00	\$ 63.25
Automobile, trailer, boat, truck, etc., rental or sales from open lot or combination open lot and building per square feet of business area	\$ 0.03	
Minimum	\$115.00	\$184.00
Change of owner or restaurant liquor/beer/wine in conjunction with restaurants, grocery stores, etc.	\$103.50	\$63.50
Industrial	Original Fee	Annual Renewal Fee

## Community Development Department

### Building

Per square feet of business area	\$	0.03	\$	-
Minimum	\$	115.00	\$	63.50
Automobile used parts yard, commercial incinerators, junkyards, slaugh	\$	0.02	\$	-
Per square feet of business area				
Minimum	\$	483.00	\$	184.00
<b>Unusual Use, Special Permits</b>		<b>Original Fee</b>		<b>Annual Renewal Fee</b>
All unusual uses, except the following	\$	241.50	\$	184.00
Churches	\$	-	\$	-
Airport, commercial dump permits, racetracks, stadiums	\$	483.00	\$	184.00
Cabaret, nightclub, liquor or package store	\$	304.50	\$	304.50
Rock quarries, lake excavations and/or filling thereof	\$	362.25	\$	184.00
Circus or Carnival (per week)	\$	212.75	\$	212.75
Open lot uses	\$	143.75	\$	120.75
Land clearing, sub soil preparation	\$	126.50	\$	143.75
<b>Agricultural</b>		<b>Original Fee</b>		<b>Annual Renewal Fee</b>
All uses, except as otherwise listed herein	\$	143.75	\$	143.75
<b>Trailer Use Certificates</b>		<b>Original Fee</b>		<b>Annual Renewal Fee</b>
a. Trailers approved for temporary occupancy during construction	\$	207.00	\$	207.00
b. Trailers approved for commercial purposes or development proje	\$	402.50	\$	402.50
<b>Change of Use or Name</b>				
Where there is a change of use or name, the fee shall be the original fee listed for the proposed use.				
<b>Refunds</b>				
No refunds shall be made of fees paid for use and occupancy permits. In case of error, adjustment may be made by the Director of the Community Development Department.				
<b>Occupancy without C.O.</b>		<b>Original Fee</b>		<b>Annual Renewal Fee</b>
(In violation) (WO)	\$	172.50	\$	-
+ a double C.O. fee				
<b>Failure to Renew C.O.</b>				
C.O.'s not renewed on or before the renewal date	\$	172.50	\$	-
+ a double C.O. fee				

## Community Development Department

### Building

Certificate of Completion	Original Fee	Annual Renewal Fee
Single family residence, Townhouse Unit, and commercial shell	\$ 28.75	\$ -
<b>C.O. and TCO Inspection Fee</b>		
	\$ 34.50	Inspection prior to issuance of C.O. or TCO
	Final C.O. cost + inspection fee	TCO
<b>C.O. Reinspection Fee</b>		
	\$ 57.50	1st Re-inspection
	\$ 115.00	2nd Re-inspection
<b>H. Annual Facility Permits</b>		
<p>In accordance with the provisions of the Florida Building Code, each firm or organization which performs its own maintenance work with certified maintenance personnel as well as helpers thereunder may pay to the City of Aventura an annual Master and Subsidiary Facility Permit (Premise Permit) fee in lieu of other fees for maintenance work. Such fee shall be paid to the Community Development Department and such permit shall be renewed annually at a fee which is calculated in accordance with the provisions of this subsection.</p>		
<b>1. Calculation of the Initial Master Facility Permit Fee</b>		
per total number of such employees	\$	72.00
minimum	\$	1,350.00
<b>2. Calculation of the Initial Subsidiary Facility Permit Fee</b>		
per total number of such employees	\$	72.00
minimum	\$	380.00
<b>3. Renewal of Facility Permit</b>		
Same method used to calculate the original facility permit fee		
<b>I. 40-Year Recertification Fees</b>		
	\$	375.00
Recording fees: Established by the Clerk of the Court (Recorder)		
<b>J. Structural Glazing Systems – Recertification Fees</b>		
	\$	355.00
<b>K. Florida Building Code – Unsafe Structures</b>		
Case Processing Fee	\$	500.00
Pictures – each	\$	2.90
Inspection Fee – each	\$	160.00
Posting of Notices – each	\$	50.00
Unsafe Structures Board Processing Fee	\$	180.00

# Community Development Department

## Building

Title Search		
Actual Cost		
Court Reporting Transcription		
Actual Cost		
Legal Advertisement		
Actual Cost		
Permit Fees		
Actual Cost		
Lien/Recordation/Cancellation of Notices		
Actual Cost		
each		
Bid Processing Fee	\$	145.00
Demolition/Secure Services		Actual Cost
Asbestos Sampling & Abatement		Actual Cost
Corporate Information	\$	30.00
Extension Fee	\$	150.00

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## Community Development Department

### Building

Police Services Impact Fee	
Land Use/Occupancy Type	Cost per Unit or per Square Foot
Residential	\$ 96.47
per unit	
Nonresidential	\$ 0.14
per square foot	

The fee per residential unit or fee per nonresidential square foot shall be multiplied by the feepayer's total number of units for residential property or total number of square feet for nonresidential property. The total will then be multiplied by 1.05 to accommodate the general administrative charge of five percent. The resulting total is the police services impact fee and administrative charge which shall be paid by the feepayer.

Transportation Mitigation Impact Fee		
Land Use (Unit of Measure)	Persons per Unit of Measure	Fee per Unit of Measure
Residence per Dwelling	0.972	\$ 803.05
Office per 1,000 FT*	1.557	\$ 1,286.59
Retail per 1,000 FT*	2.175	\$ 1,797.33
Tourist Accommodation per 1,000 FT*	2.72	\$ 2,247.22
Industrial per 1,000 FT*	1.319	\$ 1,089.35
Institutional per 1,000 FT*	2.312	\$ 1,910.09

\*The fee per residential dwelling unit or fee per thousand nonresidential square feet shall be multiplied by the applicant's total number of dwelling units for residential property or total number of thousands of square feet for nonresidential property. The total will then be multiplied by 1.03 for a general administrative charge of three percent. The resulting total is the Transportation Mitigation Impact Fee and administrative charge, which amount shall be paid by the applicant.

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## Community Development Department

### Code Compliance

Civil Penalties	
Description of Violation	Initial Civil Penalty
Failing to comply with local business tax receipt requirements & revocation of receipt	\$ 250.00
Failing to comply with noise regulations and permitted construction hours	\$ 250.00
Failing to comply with political sign requirements & removal	\$ 250.00
Failure to comply with solid waste collection franchise requirements	\$ 250.00
Failure to comply with newsrack requirements	\$ 250.00
Failure to comply with commercial advertising sign requirements	\$ 250.00
Failure to remove canine fecal matter or leash canines on public property	\$ 250.00
Failure to obtain a permit to film or meet regulations	\$ 250.00
Failure for contractor to register with the City	\$ 250.00
Failure to obtain a building permit or cost of double permit fee, whichever is greater	\$ 250.00
Violation of flood damage prevention requirements	\$ 250.00
Illegally maintaining a prohibited sign	\$ 250.00
Failure to maintain required signs	\$ 250.00
Failure to obtain required sign inspection approval	\$ 250.00
Maintaining a hazardous sign	\$ 250.00
Failure to comply with specific requirements of the Sign Code	\$ 250.00
Failure to maintain the landscaping required for a sign	\$ 250.00
Failure to maintain signs	\$ 250.00
For violations of any section of this Code for which a specific penalty is not prescribed in this section, a penalty shall be imposed which shall not exceed \$250.00 per day for a first violation and shall not exceed \$500.00 per day for a repeat violation. For the purposes of continuing violations, each day shall constitute a separate violation.	

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**Community Development Department**  
**Code Compliance**

<b>Red Light Signal Violation</b>		
Type	Amount	Description
Red Light Signal Violation	\$ 158.00	Provide an affidavit that complies with F.S. § 316.0083, or request a hearing within sixty (60) days of the date the notice was issued in order to avoid the issuance of a Uniform Traffic Citation.
Red Light Signal Violation Hearing		
Canceling appearance Penalty +	\$ 50.00	
Notice of Violation upheld		Penalty+ plus municipal costs ≤ \$250.00

<b>School Zone Violation</b>		
Type	Amount	Description
School Zone Violation	\$ 100.00	

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## Community Services Department

Athletics				
Description	Membership/ Registration Fee		Program Fee	
			<i>Resident</i>	<i>Non-Resident</i>
Adult Softball				
Team Fee		\$	540.00	\$ 729.00
Adult Pickleball & Tennis Clinics		\$	35.00	\$ 42.00
Aventura F.C. Summer Elite Training		\$	150.00	\$ 180.00
Men's Soccer League		\$	200.00	
per month		\$	160.00	\$ 216.00
After-School Pickleball & Tennis		\$	50.00	\$ 295.00
Boy's Rec Soccer League	*Uniform Fee	\$	20.00	\$ 300.00
Girl's Rec Soccer League	*Uniform Fee	\$	20.00	\$ 300.00
Private Group Pickleball & Tennis Lessons		\$	160.00	\$ 192.00
Recreational Youth Basketball League		\$	300.00	\$ 405.00
Facility Membership + Tax				
1 Month		\$	20.00	
6 Months		\$	48.00	
Annual		\$	64.00	
Soccer Tots		\$	150.00	\$ 180.00
Travel Soccer League		\$	225.00	
Monthly Fee		\$	172.00	\$ 236.25
Youth Pee wee Tennis	8 Class Sessions	\$	200.00	\$ 270.00

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## Community Services Department

Camps, Classes & Programs				
Description	Annual		Program Fee	
	Membership/ Registration Fee		<i>Resident</i>	<i>Non-Resident</i>
Aventura City of Excellence School Aftercare Program	\$	25.00		
per day			\$ 16.00	\$ 19.20
Sibling Connection	\$	25.00		
per day			\$ 4.00	\$ 4.80
Early Release	\$	25.00		
per early release day			\$ 30.00	
Aventura Waterways K-8 Aftercare Program	\$	25.00		
per day			\$ 18.00	\$ 21.60
Recreational Classes	\$	25.00		
Toddler			\$	17.00
Youth			\$	15.00
Adult			\$	12.00
per class				
(average 9 classes per session)				
*Some classes require an additional supply fee of \$25.00 - \$50.00 per session				
Parent Night Out	\$	25.00		
per event			\$ 40.00	\$ 48.00
Teacher Planning Days (TPD)	\$	25.00		
per TPD			\$ 45.00	\$ 54.00
Yoga in the Park				
Youth Recess Camps (Winter, Spring & Summer)	\$	25.00		
General Camps - Weekly			\$ 190.00	\$ 228.00
Specialty Camps - Weekly			\$ 275.00	\$ 330.00
Tennis Camp (Winter, Spring & Summer)			\$ 325.00	\$ 390.00
Zumba in the Park				

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## Community Services Department

### Entry Fees

Description	Program Fee
Non-Resident Adult Park Entry Fee	\$ 5.35
Non-Resident Child Park Entry Fee	\$ 3.21
Non-Resident SplashPad Entry Fee	\$ 10.00

### Memberships

Description	Membership/Registration Fee
Facility Membership – Family	
+ Tax	
1 Month	\$ 50.00
6 Months	\$ 192.00
Annual	\$ 256.00
Facility Membership – Individual Child or Senior	
+ Tax	
1 Month	\$ 20.00
6 Months	\$ 48.00
Annual	\$ 64.00
Facility Membership – Individual Adult	
+ Tax	
1 Month	\$ 30.00
6 Months	\$ 96.00
Annual	\$ 128.00
Program Membership	\$ 25.00

### Rental Fees

Description	Rental Fee
Aventura Community Green Garden	
per year	\$ 150.00

## Public Works/Transportation Department

Public Works Permit Fees		
Type	Amount	
<b>A. Permit Fees</b>		
<b>1. For installation or repair of sanitary and storm sewers, water lines, gas lines, buried electric, telephone CATV or other underground utilities:</b>		
For 100 linear feet or less	\$	175.00
For each additional 100 linear feet or fraction thereof	\$	55.00
<b>2. For exfiltration drains on consisting of catch basin, exfiltration trench, or slab covered trench:</b>		
For each 100 linear feet or fraction thereof	\$	145.00
<b>3. For installation of poles or down guys for overhead utilities:</b>		
For each pole or down guy	\$	100.00
<b>4. For construction or replacement of sidewalks, curbs and gutters:</b>		
For each 100 linear feet or less	\$	160.00
For additional 100 linear feet or fraction thereof	\$	75.00
<b>5. For construction or asphalt or concrete driveways, including private property:</b>		
For driveway width of 20 feet or less (each driveway)	\$	100.00
For driveway width of 20 feet, but not greater than 40 feet, (each driveway)	\$	115.00
For driveway width greater than 40 feet (each)	\$	170.00
For construction of stamped concrete driveways (each)	\$	100.00
For construction of brick paver driveway (each)	\$	130.00
<b>6. For construction of street pavements, including paving of parkways and shoulders:</b>		
For one lane or two lanes of pavements for 100 linear feet or less	\$	400.00
For each additional 100 linear feet or fraction thereof	\$	100.00
For three or more lanes of pavements for 100 linear feet or less	\$	340.00
For three or more lanes of pavement, each additional 100 linear feet or fraction thereof	\$	115.00
<b>7. For the installation of embankment and/or sub grade material, excluding base rock and asphalt:</b>		
For 100 linear feet or less	\$	115.00
For each additional 100 linear feet or fraction thereof	\$	30.00
<b>8. For construction of curb separators:</b>		
For each 100 linear feet or less	\$	55.00
For each additional 100 linear feet or fraction thereof	\$	15.00

## Public Works/Transportation Department

Public Works Permit Fees		
Type	Amount	
<b>9. For erection of street name signs, traffic or directional signs:</b>		
For each sign	\$	15.00
<b>10. For construction of bridges:</b>		
For bridge roadway area of 1000 feet or less	\$	1,140.00
For each additional 100 square feet or fraction thereof	\$	230.00
<b>11. For the installation of permanent type traffic barricades, guardrails or guide posts:</b>		
For each 100 linear feet or fraction thereof	\$	85.00
<b>12. For the construction of street or driveway culvert:</b>		
For each 100 linear feet or fraction thereof	\$	115.00
<b>13. Installation of culvert pipe to enclose existing drainage ditch or canal:</b>		
For each 100 linear feet or fraction thereof	\$	170.00
<b>14. Installation of new traffic signals:</b>		
For each intersection	\$	1,710.00
<b>15. For upgrade or modification of existing traffic signals:</b>		
For each intersection	\$	1,140.00
<b>16. For resurfacing, water proofing or seal coating:</b>		
For each 1000 square feet or fraction thereof	\$	25.00
<b>17. For installation of Bus Shelters:</b>		
For each shelter	\$	115.00
<b>B. Penalty Fees:</b>		
When work for which a permit is required is commenced prior to obtaining a permit, a penalty fee will be imposed as follows:	\$	115.00
(plus double the original permit)		
<b>C. Extension of Permit:</b>		
A permit fee may be extended for a period of up to, but not more than one year from the expiration date of the original permit provided the Community Services Department is notified prior to the expiration of the permit. If the permit is allowed to expire without requesting an extension, a new permit will be required, including appropriate fees, for the remainder of the uncompleted work.		
<b>D. Special Projects:</b>		
A fee equal to actual staff time and related costs shall be assessed for special projects requiring research by the Department in order to answer questions proposed by property owners, condominium associations, developers, attorneys, relators, etc., in connection with the use, re-subdivision and development of properties, including rights-of-way and easements or to determine if any existing violations are on the property through a review of departmental records. Such special fee only will be levied for requests outside the scope of normal Department work. A minimum fee of one hundred dollars (\$100.00) shall be charged.		
(Minimum)	\$	100.00

## Public Works/Transportation Department

Public Works Permit Fees		
Type	Amount	
<b>E. Engineering Review Fees:</b>		
<b>1. Engineering Site Plan Review:</b>		
Schematic engineering plan review	\$	500.00
<b>2. Utilities, paving, grading and drainage plan review</b>		
Project up to \$300,000.00	\$	800.00
Project value over \$300,000.00 for each \$1,000.00 over \$300,000.00	\$	2.50
	\$	800.00

Stormwater Rate		
Type	Amount	
per ERU (Equivalent Residential Unit)		6.175*

\*Beginning in calendar year 2026

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## Aventura Arts Cultural Center

Rental Fees	
Type	Amount
Base Rent (Monday - Sunday)	
Commercial	\$ 1,400.00
Non-profit	\$ 1,200.00
Aventura Residents	\$ 1,000.00
Damage Deposit	TBD
Service Packages (included in base rent)	
Additional over 3.5 hours (per hour)	
Front of House	\$ 125.00
Cleaning/Maintenance	\$ 100.00
Non-Ticked Events	
per seat usage fee	\$ 3.00
Merchandise Sales	
flat fee per vendor per performance	\$ 50.00
Equipment Rental	
As required at prevailing rates, see below	
Additional Porter	
Required if food or beverage is served	\$ 75.00
Draperies	
Theater comes equipped with full stage black masking	
Additional rental soft goods:	
White filled scrim/cyclorama	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
Black sharks-tooth scrim	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
Chameleon ShowLED RGB "Star" drop	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
Full stage crystal bead drop	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
12' crystal columns (x4)	
per day per column	\$ 50.00
per week (3 days or more)	\$ 150.00

## Aventura Arts Cultural Center

Rental Fees	
Type	Amount
Black -out Traveler	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
10x14 Projection surface/screen	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
14x25 Projection surface/screen	
per day	\$ 75.00
per week (3 days or more)	\$ 225.00
Lighting Package	
Includes House repertory lighting plot & lighting control console	
per day	\$ 150.00
per week (3 days or more)	\$ 450.00
Additional in-house lighting and décor items	
Includes exterior lighting and booms, "crystal" chandeliers, moving lights, hazel, fogger & mirror ball	
per unit per day	\$ 50.00
per week (3 days or more)	\$ 150.00
Followspots (2 available)	
per day	\$ 50.00
per week (3 days or more)	\$ 150.00
Sound Package	
Includes House PA system, wired microphones & sound control console	
per day	\$ 150.00
per week (3 days or more)	\$ 450.00
Additional Microphones	
Lavalier Mics	
each per day	\$ 75.00
per week (3 days or more)	\$ 225.00
Handheld Wireless Mics	
each per day	\$ 75.00
per week (3 days or more)	\$ 225.00
LCD Projector	
Projection surface priced separately	
per day	\$ 250.00
per week (3 days or more)	\$ 625.00

## Aventura Arts Cultural Center

Rental Fees		
Type	Amount	
Pianos		
7' Steinway baby grand, Model B with bench or Yamaha CP-4 Digital keyboard with stand		
per day	\$	200.00
per week (3 days or more)	\$	450.00
Risers		
4'x8' with legs (8", 16", or 24") - includes railings & steps		
per unit per day	\$	25.00
per week (3 days or more)	\$	75.00
Dance Floor		
Black/Grey lonsed "marley" floors		
per day	\$	100.00
per week (3 days or more)	\$	300.00
Tables/Chairs/Linen		
Includes In-House inventory only of 6ft and 8ft banquet tables, hi or low cocktail rounds, large dining rounds, house linen, blue plastic stackable chairs. Check with venue for available inventory		
per unit per day	\$	5.00
Additional In-House Items		
Available at prevailing rates		
Facility Fee	\$	1.50
Maintenance Fee		
Ticket Surcharge	\$	2.00

The City has a management agreement with the Performing Arts Center Authority ("PACA") aka Broward Center for the Performing Arts to operate the AACC. The License Agreement for Rental Fees are between the renter and Performing Arts Center Authority. The fees above are paid by the renter and are income to the City. There are other fees associated with renting the AACC that are not included above.

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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Appendix C**  
**Authorized Investment Summary Table**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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## Appendix C

**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%	-	10%	1 Year
Repurchase Agreements <sup>5*</sup>		20%	-	-	90 Days
Counterparty	A-1/P-1	5%	-	-	-
Collateral	UST/AGY	-	-	-	-
Florida Local Government Surplus Trust Fund (SBA) <sup>6*</sup>	AAAm	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*		\$ 1,000,000	-	-	5 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

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



**Appendix D**  
**Glossary of Acronyms & Terms**

**City of Aventura**  
Operating and Capital Budget  
Fiscal Year 2025/26



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**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.

-A-

**Account**

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

**Accounting System**

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

**Accrual Basis of Accounting**

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

**ACFR - Annual Comprehensive Financial Report****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.

**APB** - Accounting Principles Board

**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.

**ARBs** - Accounting Research Bulletins

**ARPA** - American Rescue Plan Act

**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.

**Audit**

Examination of financial transactions and internal controls performed by an outside firm.

**AVE** - Avenue

**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.

**Blended Component Unit**

Separate legal entities that meet the component unit criteria (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) 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.

**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.

**Building Fund**

**A fund established to account for the** revenues and expenditures of the Building Department to comply with Florida Statutes.

-C-

**CALEA** - Commission of Accreditation for Law Enforcement Agencies

**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.

**CARES** - Coronavirus Aid, Relief, and Economic Security

**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”)

**CIP** - Capital Improvement Project

**CITT** - Citizens’ Independent Transportation Trust

**COLA** - Cost of Living Adjustment

**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.

**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.

**CPI** – Consumer Price Index

**CRC** – Community Recreation Center

**CRS** – Community Rating System

**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.

**-D-**

**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.

**DEPT** - Department

**DIV** - Division

**Don Soffer Aventura High School ("DSAHS")** - Aventura's High School for grades 9-12.

-E-

**Encumbrances**

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

**Enterprise Fund**

Used to account for business-type activities that charge customers a fee for their use of specific goods or services.

**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.

-F-

**FASB** – Financial Accounting Standards Board

**FIND** – Florida Inland Navigation District

**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.

**FT** – Full Time

**FTE** – Full Time Equivalent

**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.

-G-

**GAAP** - Generally Accepted Accounting Principles

**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

**GIS** - Geographic Information System

**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.

**Governmental Fund**

Financial statements consisting of a balance sheet and a statement of revenues, expenditures, and changes in fund balances. In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. The operating statement for governmental funds reports only those revenues that were collected during the current period or very shortly after the end of the year. Expenditures are recorded when incurred.

**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.

-H-

**Heating, Ventilation and Air Conditioning (“HVAC”)**

Referenced in Capital Projects when these need replacing.

-I-

**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.

-L-

**Liabilities**

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

**-M-**

**Major Fund**

GASB Statement No. 34 sets forth minimum criteria (percentage of assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category for the governmental and enterprise, combined, or funds that management deems of public importance) for the determination of major funds.

**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.

**-N-**

**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.

**NPDES** - National Pollutant Discharge Elimination System

**-O-**

**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 the amount of work completed.

**Performance Measures**

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

**Police Education Fund**

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

**Police Off-duty Services Fund**

A special revenue fund used to account for revenues and expenditures associated with services provided by off-duty police officers in private customer details to the various businesses and condominium associations. This fund was dissolved during FY 2022/23 and combined with and accounted for currently in the General Fund.

**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.

**PT - Part Time**

**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).

-S-

**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.

**SFWMD** – South Florida Water Management District

-T-

**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).

**-U-**

**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.



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