



City of Aventura
**Operating and
Capital Budget**
For the Fiscal Year
2024-2025

City of Aventura

Operating and Capital Budget

Fiscal Year 2024/25



City Commission

Mayor Howard S. Weinberg, Esq.
Commissioner Amit Bloom
Commissioner Rachel S. Friedland, Esq.
Commissioner Billy Joel
Commissioner Paul A. Kruss
Commissioner Dr. Linda Marks

City Manager

Ronald J. Wasson

City Clerk

Ellisa L. Horvath, MMC

City Attorneys

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

Department Directors

Bryan Pegues, Assistant City Manager
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
Ana Melhuish, Aventura City of Excellence School Principal
Geoff McKee, Don Soffer Aventura High School Principal

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25

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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180

Office of the City Manager

August 30, 2024

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

RE: FY 2024/25 Budget Message Addendum

Members of the City Commission:

On July 12, 2024, the City Manager's Proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2024 was presented to the City Commission. At the budget review meeting, that was held on July 18, 2024, the City Commission reviewed, discussed and proposed changes for the City Manager to include in the Operating and Capital Budget.

The 2024/2025 Operating and Capital Budget is attached. Please note that the following changes were made to the budget since it was presented at the July 18, 2024 workshop:

- Increased the Cost of Living Adjustment (COLA) for General Employees from 4.00% to 5.00%.
- Updated insurance premiums to reflect negotiated amounts with a new vendor for property, liability, cyber liability, auto and workers' compensation throughout the budget. The change resulted in savings of approximately \$775,000 from the originally proposed budget.
- Updated the ACES & DSAHS Police Officer revenue based on savings from workers' compensation change.
- Decreased the County Transit System Surtax revenue in the Citizens' Independent Transportation Trust (CITT) Fund, Fund 121, from \$2,550,000 to \$2,400,000 based on estimates received from Miami-Dade County after the proposed budget was reviewed with the City Commission.

- Updated the CIP reserves in necessary funds based on above changes.

As a result, the changes are reflected in the Commission Approval 2024/25 column.

Respectfully submitted,



Ronald J. Wasson
City Manager



City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180

Office of the City Manager

August 30, 2024

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

RE: FY 2024/25 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, 2024, and the Capital Improvement Program ("CIP") for the fiscal period October 1, 2024 through September 30, 2029 for your review and consideration.

The budget document emphasizes a professional and conservative fiscal approach and represents the single most important report presented to the City Commission. It is primarily intended to establish an action, operational and financial plan for the delivery of City services. It also represents the City's commitment to providing the highest level of City services to maximize the quality of life for its citizens, businesses and visitors. The proposed budget provides the resources to maintain our quality municipal services and facilities that make Aventura a premier community to live, work and play. This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs.

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. At this point in the City's history, the need for major capital improvement funding has decreased substantially due to a very ambitious schedule of completing major community facilities and infrastructure projects during the past twenty-nine (29) years since the City's incorporation. This document represents an update of the CIP that was originally prepared for the five-year cycle of 2023/24 to 2027/28. 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 (5th) year (FY 2028/29) 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 four 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 2024/25 budget and are shown in detailed level in the section entitled American Rescue Plan Act (“ARPA”) Fund as well as in Appendix A as it relates to the Capital Improvement Program.

Ad Valorem Taxes

On July 1, 2024, the Miami-Dade County Property Appraiser advised the City that we experienced a 8.34% increase in property values in comparison to the prior year. This is the 3rd 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 \$56,682,230. 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 2024/25 operating expenditures was maintained in accordance with the FY 2023/24 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 29th 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 2024/25, including all funds, capital outlay and debt service, (net of interfund eliminations) is \$66,617,424. In total, this is \$2,121,401 or 3.09% 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 budget offset by the increase in the General Fund. ARPA Projects have been completed and only projects that will be in process next fiscal year are being budgeted.

Operating expenditures total \$53,844,602, while Capital Outlay expenditures and CIP Reserve total \$5,103,730 and \$5,140,020, respectively. Debt Service expenditures total \$2,529,072.

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 \$3,490,202 or 6.93% 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.
- Building Inspection services, permit revenue and other miscellaneous revenues increased by \$1,014,368 or 23.84% due to an increase in the current year activity which is expected to continue into FY 2024/25.
- Community Services personnel funding increased compared to the prior year to ensure that adequate coverage is provided at our parks during the peak season and to accommodate increased attendance as the parks will be open 7 days a week, as well and to enhance internal support.
- Recreational programming funding and expenditures increased due to an increase in the current year enrollment.
- Special events in the Community Services Department increased from \$375,000 in FY 2023/24 to \$425,000 in FY 2024/25 to accommodate for additional events and increased costs.
- An increase of 5.00% for health insurance has been added to the budget. An increase of 9.20% for PPO dental insurance and 9.00% for vision 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 an upcoming vendor change resulting in savings of approximately \$775,000 from the originally proposed budget.

- The new Collective Bargaining Agreement (“CBA”) effective October 1, 2024 is reflected in the budget for FY 2024/25.
- A 5.00% Cost of Living Adjustment (“COLA”) has been added for general employees.
- A Convenience Fee revenue account of \$84,500 has been added to the General Fund for credit card fees paid to the City for online credit card payments. A corresponding expenditure line item for the same amount is in the General Fund’s Non-Departmental account.
- Movement of amounts in line items to comply with GASB accounting principles throughout the budget.
- Allocation of amounts from the Public Works/Transportation Department to the Community Services Department to allow for the full capture of costs to run the Community Recreation Center (“CRC”) and Parks.

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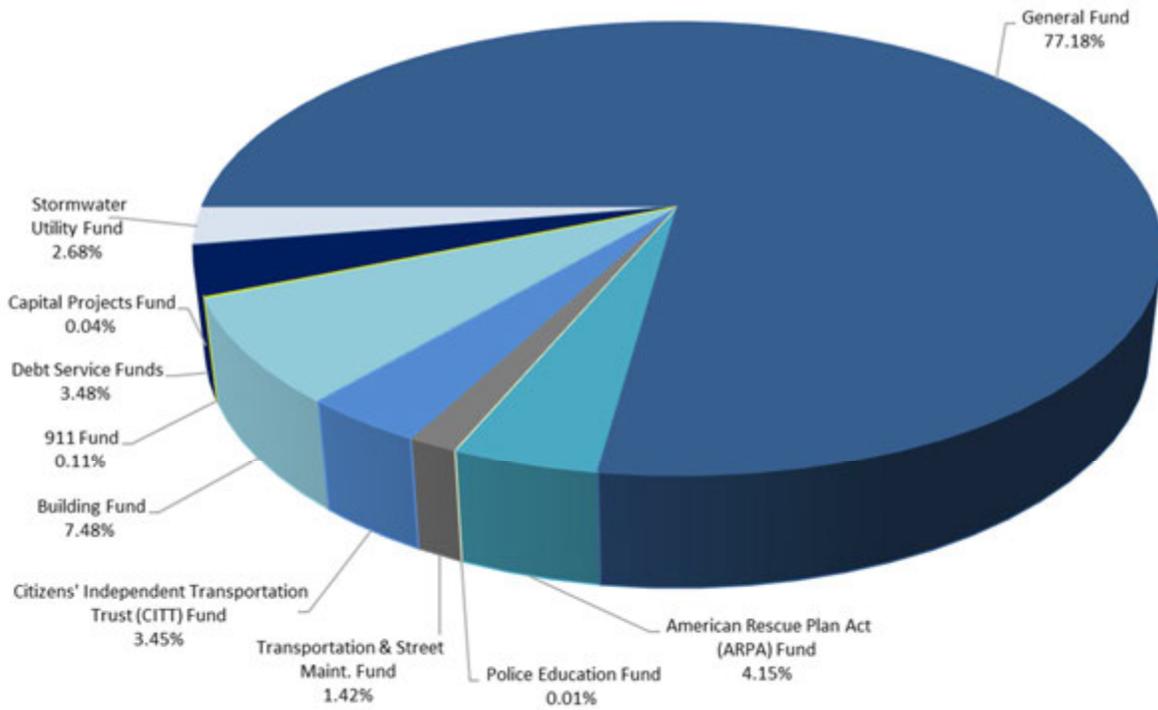
All Funds Summary by Amount

Fund	Commission Approval 2024/25	Commission Approval % of Budget
General Fund	\$ 54,320,257	77.18%
American Rescue Plan Act (ARPA) Fund	2,920,500	4.15%
Police Education Fund	4,000	0.01%
Transportation & Street Maint. Fund	997,000	1.42%
Citizens' Independent Transportation Trust (CITT) Fund	2,430,000	3.45%
Building Fund	5,270,000	7.48%
911 Fund	79,000	0.11%
Debt Service Funds	2,451,127	3.48%
Capital Projects Fund	28,100	0.04%
Stormwater Utility Fund	1,883,000	2.68%
Subtotal	\$ 70,382,984	100.00%
Interfund Eliminations	\$ (3,765,560)	
Total	\$ 66,617,424	

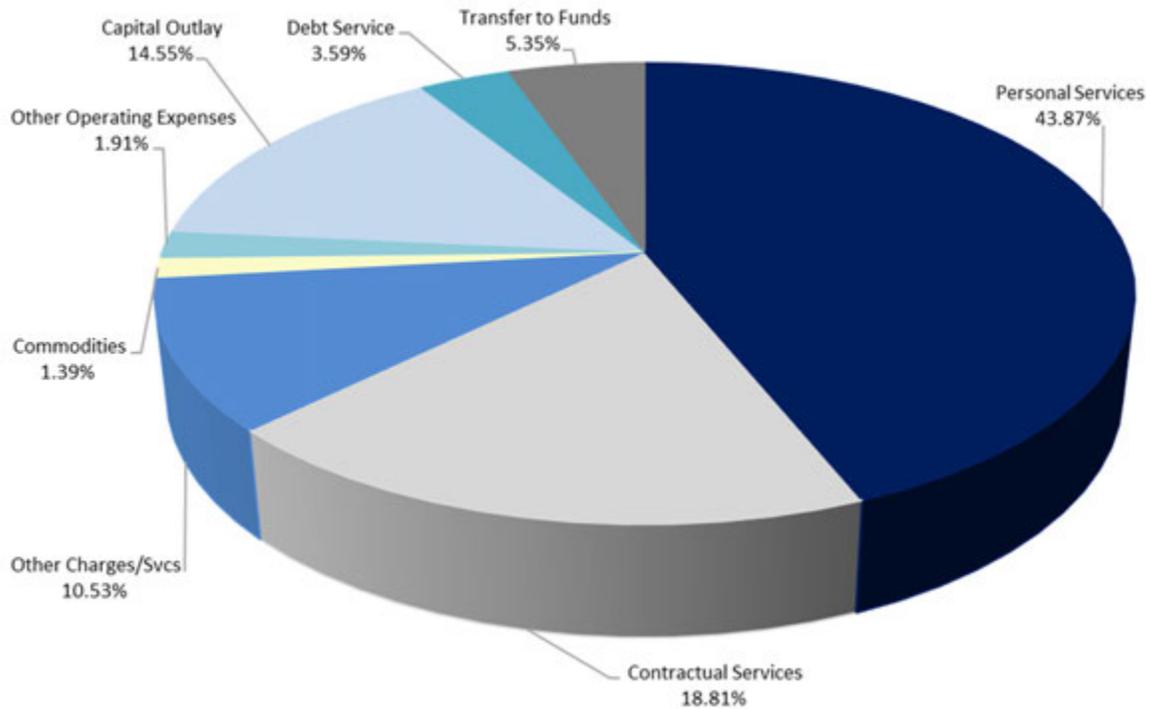
All Funds Expenditure Category Summary by Amount

Category	Commission Approval 2024/25	Commission Approval % of Budget
Personal Services	\$ 30,878,120	43.87%
Contractual Services	13,235,145	18.81%
Other Charges/Svcs	7,411,167	10.53%
Commodities	976,000	1.39%
Other Operating Expenses	1,344,170	1.91%
Capital Outlay	10,243,750	14.55%
Debt Service	2,529,072	3.59%
Transfer to Funds	3,765,560	5.35%
Total	\$ 70,382,984	100.00%

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 \$3,490,202 or 6.93% more than the previous year. Increased costs of health insurance, contracted labor, materials and supplies, personnel changes and community services programming contribute to these increases.

All Funds Departmental Budget Comparison					
Department	Amended Budget 2023/24	Commission Approval 2024/25	Increase (Decrease)	% Change	
Operating					
City Commission	\$ 301,841	\$ 468,287	\$ 166,446	55.14%	
Office of the City Manager	1,492,954	1,591,242	98,288	6.58%	
Legal	467,500	500,000	32,500	6.95%	
City Clerk's Office	458,483	577,960	119,477	26.06%	
Finance	1,191,199	1,225,102	33,903	2.85%	
Human Resources	310,105	419,047	108,942	35.13%	
Information Technology	1,287,148	1,250,539	(36,609)	-2.84%	
Police	24,785,631	26,161,344	1,375,713	5.55%	
Community Development	4,576,432	4,882,404	305,972	6.69%	
Community Services	4,153,131	5,619,334	1,466,203	35.30%	
Public Works/Transportation	7,106,361	6,708,623	(397,738)	-5.60%	
Arts & Cultural Center	1,241,517	1,573,910	332,393	26.77%	
Non-Departmental	2,982,098	2,866,810	(115,288)	-3.87%	
Subtotal	\$ 50,354,400	\$ 53,844,602	\$ 3,490,202	6.93%	
Capital Outlay	\$ 14,579,760	\$ 5,103,730	\$ (9,476,030)	-64.99%	
CIP Reserve	\$ 1,200,119	\$ 5,140,020	\$ 3,939,901	328.29%	
Transfer to Funds	\$ 3,379,269	\$ 3,765,560	\$ 386,291	11.43%	
Debt Service	\$ 2,464,546	\$ 2,529,072	\$ 64,526	2.62%	
Grants & Aides	\$ 140,000	\$ -	\$ (140,000)	-100.00%	
Total	\$ 72,118,094	\$ 70,382,984	\$ (1,735,110)	-2.41%	

Personal Services

Personal Services for all funds increased by \$1,894,937 or 6.54% compared to the prior year. Additional information is outlined below:

- Total Number of Employees: 210
- 199 full-time, inclusive of the elected officials. This is an increase of nine (9) positions from the prior year as outlined below.

- 11 part-time, a decrease of two (2) positions from the prior year as outlined below.
- 204.5 Full-time Equivalent (FTE)

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

- Reflect a 5.00% COLA increase, effective October 1, 2024.
- Reflect a bonus amount that averages 3% per employee for those employees who have not yet reached their maximum salary range.

Total Number of Employees: 120

- 109 full-time – an increase of five (5) positions from the prior year as outlined below.
- 11 part-time – a decrease of two (2) positions from the prior year as outlined below.
- 114.5 FTE

Total Changes to General Employees:

- One (1) Part-Time Multimedia Specialist is added to the City Manager's Office. This position was hired during the current fiscal year, FY 2023/24.
- One (1) Deputy City Clerk is added to the FY 2024/25 budget beginning in April 2025.
- One (1) Part-Time Human Resources Assistant will be converted to Full-Time in FY 2024/25. This position will be promoted to Human Resources Specialist for the 2nd half of the fiscal year.
- One (1) Full-Time Project Manager is added to the Information Technology Department.
- One (1) Deputy Chief of Police is added to the Police Department. This position was hired during FY 2023/24.
- A decrease of two (2) Captains in the Police Department.
- Addition of one (1) Community Recreation Center ("CRC") Assistant Manager.
- Addition of one (1) Parks & Recreation Lead due to a promotion during the current fiscal year.
- Addition of four (4) Full-Time Park Attendant to assist with the workload associated with the City's Parks being opened 7 days a week and the new Founders Park facility that has 5 Pickleball Courts, 3 Tennis Courts and 52 Garden Planters. One (1) Part-Time Park Attendant and one (1) Seasonal Park Attendant were converted to Full-Time to accommodate this staff increase.
- Addition of one (1) Maintenance Supervisor in the Public Works/Transportation Department.

- Decrease of four (4) Aventura City of Excellence School employees as these employees will now be under Charter Schools USA (“CSUSA”) as of the beginning of the school year, July 1, 2024.

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 1st year of a new Agreement which will expire on September 30, 2025.
 - Effective October 1, 2023, the actuarial determined percentage for City contributions related to the Police Officers’ Retirement Plan will be 27.696%, increasing from 21.776%.
- An increase of four (4) full-time positions as follows:
 - Decrease of one (1) Sergeant
 - Increase of five (5) Police Officers in the Police Department

Number of Employees: 90

- 90 Full-time - five officers were added for FY 2024/25 to meet the needs of the department.

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

	FTE	FTE
	2023/24	2023/24
City Commission	7.0	7.0
Office of the City Manager	5.0	5.5
Legal *	-	-
City Clerk's Office	2.5	3.5
Finance	7.0	7.0
Human Resources	1.5	2.0
Information Technology	5.0	6.0
Police	131.0	134.0
Community Development	3.4	3.4
Community Services	19.0	24.0
Public Works/Transportation	8.0	9.0
Building Fund	3.1	3.1
Arts & Cultural Center *	-	-
Charter School **	4.0	-
Don Soffer Aventura H.S. ***	N/A	N/A
Total	196.5	204.5

Additional Information:

- The part-time Park Attendant hourly rate has been increased from \$14.50 to \$15.50 in order to better attract candidates for these positions, as well as to grow the rate gradually towards the new minimum wage requirement of \$15.00/hour by September 30, 2025.
- A 5.00% increase for health insurance costs has been considered in the development of this document. A 9.20% increase has been budgeted for PPO dental insurance costs and a 9.00% increase for vision insurance costs has been included in the budget as those increases have come from the carriers.
- 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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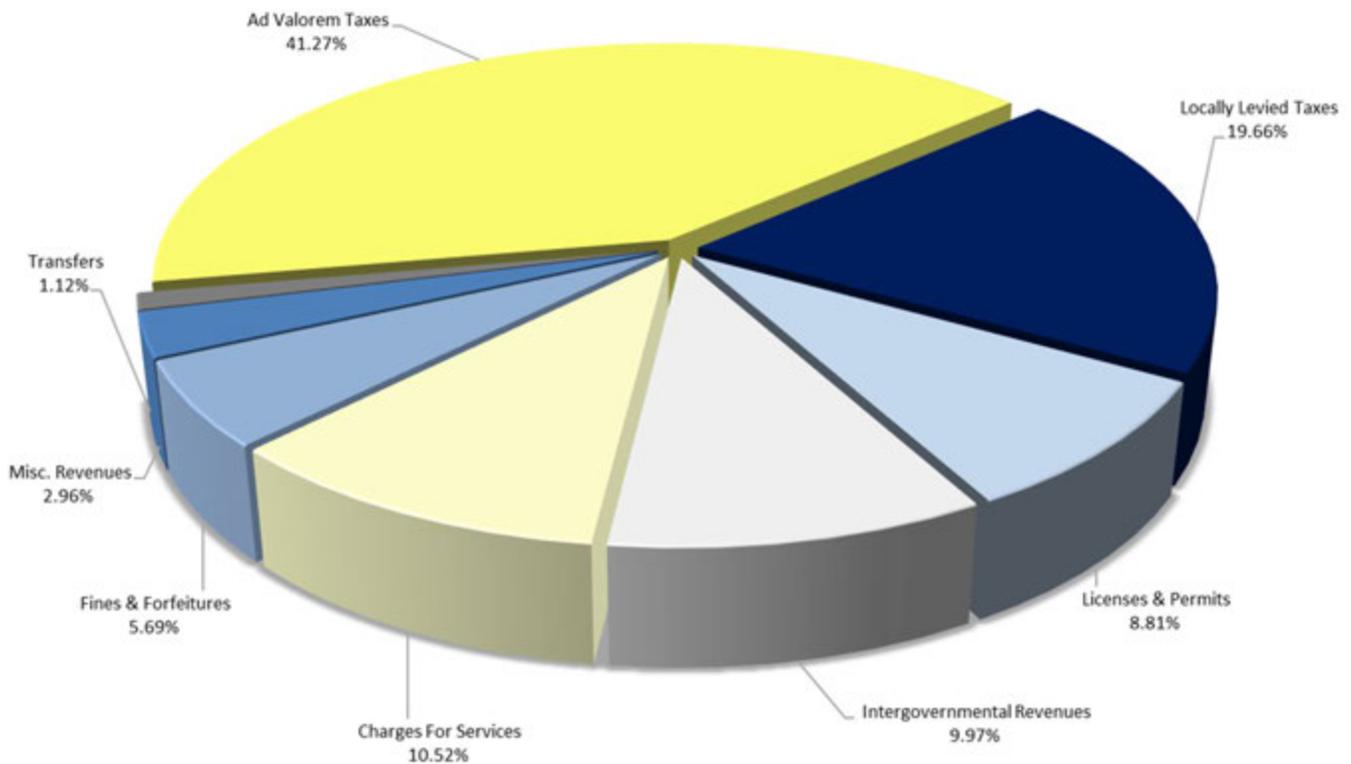
General Fund (001)

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 2024/25 General Fund Budget total \$54,320,257. This is an increase of \$6,376,158 or 13.30% over the prior year gross revenue. The changes in revenues are comprised of the following:

General Fund Revenues by Source



Locally Levied Taxes – The City's assessed value as reported by the County Property Appraiser is \$13,549,224,714. This amount is \$1,043,189,472 or 8.34% higher than last year. The ad valorem millage levy for FY 2024/25 is recommended to be 1.7261, which is the same rate adopted last year and represents the 29th year without an increase. This will generate \$22,217,951 as compared to last year's amount of \$20,507,334. The budget projection for this category also includes \$6,000,000, \$1,500,000 and \$30,000 in electric, water and gas utility taxes, respectively. Utility taxes for electric increased \$550,000 over the FY 2023/24 amended budget based on current year actuals. In addition, \$475,000 in premium taxes, \$1,675,000 in unified communications tax and \$1,000,000 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 \$4,785,000. This amount is \$515,000 or 12.06% more than the prior year’s amended budget primarily due to the anticipated increase in electric and solid waste franchise fees.

Intergovernmental Revenues – The projected revenue for this category totals \$5,413,176. This amount is \$550,500 or 11.32% more than the prior year’s amended budget as State Revenue Sharing and Half Cent Sales Tax have fully recovered from their COVID-19 lows and will continue to increase.

Charges for Services – The projected revenue for this category totals \$5,716,610. This amount is \$1,442,189 or 33.74% more than the prior year’s amended budget due to anticipated increases in programming activity as enrollment has rebounded from the negative COVID impact and continues to increase. In addition, there are increases anticipated in the Aventura Arts and Cultural Center Fees and Rentals. The School Resource Officer (“SRO”) for ACES was added in as the City will be reimbursed in FY 2024/25 for both ACES and DSAHS. The costs of both Schools Resource Officers totals \$370,515 and will be reimbursed back to the City through the referendum and FEFP funding the Schools receive. Additionally, the amount that Don Soffer Aventura High School (DSAHS) will reimburse the City for their estimated portion of the property insurance is included here, estimated at \$200,000. The Police Services Agreement line item has increased to reflect an estimated five percent (5.00%) increase plus the addition of the agreement for police officers at the new Esplanade section of the mall.

Fines and Forfeitures – The projected revenue for this category totals \$3,089,990 and includes revenues derived from county court fines, code violation fines and the intersection safety camera program. This amount is \$456,290 or 17.33% more than the prior year’s amended budget primarily due to increased activity.

Miscellaneous Revenues – The projected revenue for this category totals \$1,609,500 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 \$680,124 or 73.18% more than the prior year’s amended budget.

Transfers – The projected revenue for this category is \$608,030 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 \$361,438 or 146.57% over the prior year’s amended budget.

Expenditures

The projected expenditures in the FY 2024/25 General Fund Budget total \$54,320,257 and are balanced with the projected revenues. The operating expenditures have increased by \$3,434,457 or 8.03% as compared to the prior year's amended budget as outlined below.

Operating Expenditures

The Personal Services category is budgeted at \$30,465,372 or 56.08% of the General Fund budget. This is an increase of \$1,874,587 over the prior year and is explained in the Personal Services under all Funds above.

The Contractual Services category is budgeted at \$6,238,135 or 11.48% of the General Fund budget. This is an increase of \$959,833 over the prior year and is due to increases in contractual costs. Legal fees have increased by \$32,500, Police Department items including medical exams, traffic safety program and professional services increased a total amount of \$75,000, Community Center instructors increased \$225,000, Public Works/Transportation landscape/tree maintenance and transportation increased approximately \$138,500 and the staffing and programming at the Aventura Arts and Cultural Center increased approximately \$350,000.

The Other Charges/Svcs category is budgeted at \$7,277,835 or 13.40% of the General Fund budget. This is a decrease of \$38,943 from the prior year and is due to the projected decrease in insurance premiums (not including workers' compensation) of approximately \$330,000 due to the City switching vendors. This decrease is offset by an increase in repairs & maintenance to the Government Center and Buildings due to recommended repairs/improvements as a result of an assessment that was completed by Public Works. Vehicle maintenance in the Police Department increased approximately \$90,000 due to the aging fleet and rising costs. In addition, anticipated increases in special events and increases in electric and water utilities are budgeted due to increased utility costs. Legal advertising has increased by \$25,000 over the prior fiscal year.

The Commodities category is budgeted at \$906,700 or 1.67% of the total General Fund budget while the Other Operating Expenditures category is budgeted at \$1,324,070 or 2.44% of the total General Fund budget. The main driver of the increase in the Other Operating Expenditures category is the Computer Subscription line item that was created for the new Accounting Principle, GASB 96, implementation which moved expenditures from the Other Charges/Svc category to the Other Operating Expenditures category. Some departments are still in the change process for this as well as experiencing increased costs for the subscriptions currently used by the City and acquiring new ones. Additionally, increased conferences and seminars and training was seen throughout some departments.

Capital Outlay

General Fund capital outlay projects totaling \$1,883,700 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 2024/25 -2028/29. Major General Fund capital outlay items include:

- \$25,000 for security enhancements and \$22,000 for the replacement of the SplashPad Pumps at Founders Park
- \$15,000 for security enhancements at Veterans Park
- \$88,000 for replacement of Police In-Car Video
- \$45,000 for Patrol Rifles
- \$583,000 for police vehicles and \$220,000 for associated equipment
- \$40,000 for replacement of an LCD projector & accessories at the Aventura Arts & Cultural Center ("AACC")
- \$368,400 for computer equipment
- \$70,000 for the Police Department Breakroom Remodel Upgrade
- \$80,000 for Government Center Improvements
- \$150,000 for HVAC replacements at the CRC
- \$25,000 for Bus Shelter Improvements

Debt Service

Totaling \$77,945 or 0.14%, debt service accounts for the leases of vehicles per GASB 87.

Transfer to Funds

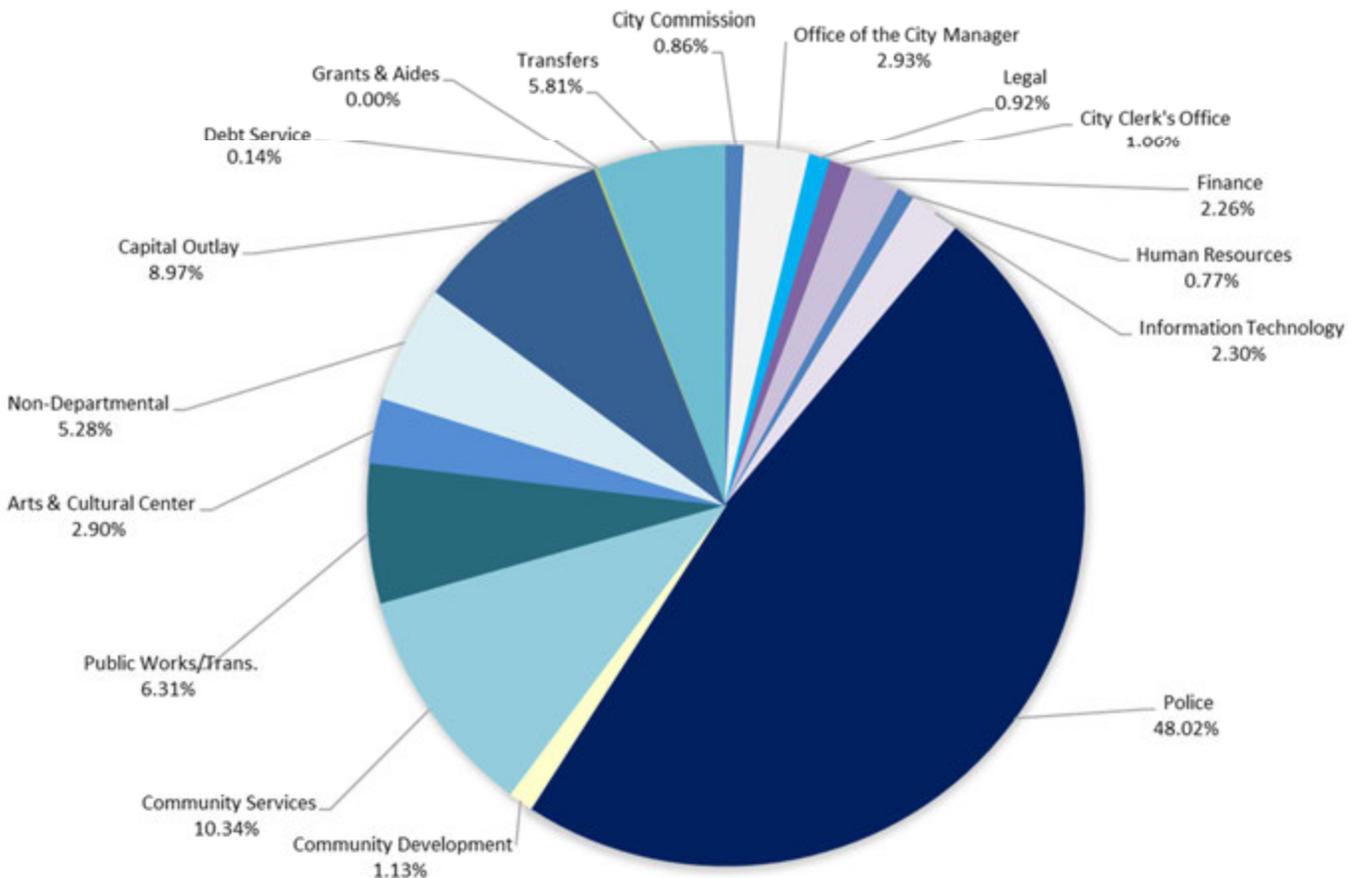
This expenditure category totals \$3,157,530 and includes: a transfer from the intersection safety camera program of \$300,000 to ACES, a transfer of \$808,552 to ACES to balance the budget for FY 2024/25 and transfers to the debt service funds for principal and interest payments associated with our bank qualified loans totaling \$2,048,978.

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General Fund Expenditure Category Summary

Category	2023/24	2024/25	Increase (Decrease)	% Change
Personal Services	\$ 28,590,785	\$ 30,465,372	\$ 1,874,587	6.56%
Contractual Services	5,278,302	6,238,135	959,833	18.18%
Other Charges/Svcs	7,316,778	7,277,835	(38,943)	-0.53%
Commodities	811,850	906,700	94,850	11.68%
Other Operating Expenditures	779,940	1,324,070	544,130	69.77%
Subtotal	\$ 42,777,655	\$ 46,212,112	\$ 3,434,457	8.03%
Capital Outlay	2,400,939	4,872,670	2,471,731	102.95%
Debt Service	9,312	77,945	68,633	737.04%
Grants & Aides	140,000	-	(140,000)	-100.00%
Transfer to Funds	3,132,677	3,157,530	24,853	0.79%
Total	\$ 48,460,583	\$ 54,320,257	\$ 5,859,674	12.09%

Summary of General Fund Department Expenditures by Percentage



General Fund Summary of Expenditures by Department

Category	2023/24	2024/25	Increase (Decrease)	% Change
General Government				
City Commission	\$ 301,841	\$ 468,287	\$ 166,446	55.14%
Office of the City Manager	1,492,954	1,591,242	98,288	6.58%
Legal	467,500	500,000	32,500	6.95%
City Clerk's Office	458,483	577,960	119,477	26.06%
Finance	1,191,199	1,225,102	33,903	2.85%
Human Resources	300,105	419,047	118,942	39.63%
Information Technology	1,287,148	1,250,539	(36,609)	-2.84%
Total General Government	\$ 5,499,230	\$ 6,032,177	\$ 532,947	9.69%
Public Safety				
Police	24,708,406	26,078,344	1,369,938	5.54%
Community Development	612,592	612,424	(168)	-0.03%
Total Public Safety	\$ 25,320,998	\$ 26,690,768	\$ 1,369,770	5.41%
Community Services				
Community Services	4,153,131	5,619,334	1,466,203	35.30%
Public Works/Transportation	3,580,681	3,429,113	(151,568)	-4.23%
Arts & Cultural Center	1,241,517	1,573,910	332,393	26.77%
Total Community Services	\$ 8,975,329	\$ 10,622,357	\$ 1,647,028	18.35%
Other Non-Departmental				
Non-Departmental	2,982,098	2,866,810	(115,288)	-3.87%
Capital Outlay	2,400,939	4,872,670	2,471,731	102.95%
Debt Service	9,312	77,945	68,633	737.04%
Grants & Aides	140,000	-	(140,000)	-100.00%
Transfer to Funds	3,132,677	3,157,530	24,853	0.79%
Total Other Non-Departmental	\$ 8,665,026	\$ 10,974,955	\$ 2,309,929	26.66%
Total	\$ 48,460,583	\$ 54,320,257	\$ 5,859,674	12.09%

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

A total of \$2,920,500 is estimated to be used to fund the estimated expenditures in FY 2024/25.

Police Education Fund (110)

A total of \$4,000 is anticipated in revenue for FY 2024/25. The amount budgeted for expenditures will be used for various state-approved training programs throughout the year.

Transportation and Street Maintenance Fund (120)

Revenues are projected to be \$997,000 for FY 2024/25. The funds will be used to allocate for road resurfacing projects to be completed in future years, relocate electrical service for CCTV cameras on 203rd Street & Biscayne Blvd., installation of two (2) CCTV Cameras along Country Club Dr and the purchase of ten (10) street lights for right-of-ways. Operating expenditures for roadway and TVMS maintenance are also included in this fund.

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

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 utilized by our Bicycle Sharing Program and allocated for use on future capital projects. Operating expenditures for the citywide bicycle sharing program, the enhanced portion of the transit services and a portion of the on-demand service are included in this funds operating expenditures.

Building Fund (164)

Revenues are projected to be \$5,270,000 for FY 2024/25 which will be used to pay the operating and capital costs associated with the Building Fund.

911 Fund (180)

The anticipated revenues for FY 2024/25 total \$79,000. These funds will be used to pay costs associated with the 911 system.

Debt Service Funds

The total budget for all Debt Service Funds is \$2,451,127.

Debt Service Fund Series 2010 & 2011 (230) – The proposed budget for FY 2024/25 is \$1,192,936.

Debt Service Fund Series 2012 (A) (250) – The proposed budget for FY 2024/25 is \$360,082.

Debt Service Fund Series 2012 (B) (290) – The proposed budget for FY 2024/25 is \$402,149.

Debt Service Fund Series 2018 (291) – The proposed budget for FY 2024/25 is \$495,960.

Capital Projects Fund (392)

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 \$28,100.

Stormwater Utility Fund (410)

Total revenues are projected to be \$1,883,000 for FY 2024/25 and will be utilized to support operating costs of \$1,047,500 and future drainage system improvements totaling \$835,500 which are being budgeted into the Capital Reserves line item. The City's Stormwater Utility Fee is \$3.50/ERU but will continue to be monitored to see if any adjustments may be necessary in order to sustain the fund's projected future operating and capital expenditures.

Capital Improvement Plan

Project Summary

The proposed FY 2024/25 – 2028/29 CIP includes 47 projects in six (6) functional categories with a total value of \$22,708,121 which will be detailed in the following pages.

Major emphasis was placed on the following projects:

- Beautification and Park Facility Improvement Projects (\$2,579,100)
- Stormwater Drainage Improvements (\$3,100,000)
- Government Center Improvements (\$382,000)
- Air Conditioning Unit Replacements (\$530,500)
- Road Resurfacing (\$3,143,530)
- Transportation System Improvements (\$1,035,700)

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 2022/23:

- Waterways Park field enhancement
- Founders Park North field lights upgrade
- Installation of misting stations at Waterways, Veterans and Peace Park
- County Club Drive roadway curbing/drainage improvements
- Don Soffer Aventura High School ("DSAHS") cafeteria improvements
- DSAHS digital signage and monument
- Roof replacement at the Community Recreation Center ("CRC")
- Replacement of air conditioning units at Aventura City of Excellence School ("ACES") and the CRC

In addition, the following major capital improvements were in process at the end of FY 2022/23:

- Founders Park North field enhancement
- Founders Park South pickle and tennis ball courts
- Waterways Dog Park ADA restroom
- Yacht Club Drive Pocket Park

- NE 34th Avenue drainage improvements, milling and paving
- AACC exterior sealing

Five-Year Highlights

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

Beautification and Park Facility Improvement Projects (BP)

- Maintenance and enhancement of park facilities:
 - Founders Park - \$1,703,000
 - Peace Park - \$142,000
 - Veterans Park - \$226,000
 - Waterways Dog Park - \$103,500
 - Waterways Park - \$126,000

Capital Equipment Purchase and Replacement Projects (CE)

- Provides the necessary equipment to continue to provide high quality and effective police services.
- Ensures that the tools of production, vehicles and equipment are available for City operations.
- Equip the Community Services Department and the AACC with adequate equipment to provide the level and quality of services and operations they currently provide.

Drainage Improvement Projects (DI)

- Stormwater Drainage Improvements
 - \$3,100,000 for the replacement of infrastructure on Country Club Dr.

Information Technology Improvement Projects (IT)

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

Public Building and Facility Improvement Projects (PBF)

- Police Department Improvements – totaling \$70,000 for the breakroom remodel upgrade.
- Community Recreation Center Improvements – totaling \$372,000 primarily to:
 - Add/Renovate Closets (\$95,000)
 - Replace Audio Equipment (\$52,000)

- Replace Furniture (\$90,000)
- Restroom Renovations (\$80,000)
- Government Center Improvements - totaling \$382,000 primarily to:
 - Provide 2nd Floor Access to Chamber Roof (\$20,000)
 - Gym Shower & Changing Room Replacement (\$60,000)
 - Replace carpeting at the Government Center (\$78,000)
 - Replace/Upgrade lighting (\$104,000) at the Government Center; and to
 - Upgrade bathrooms at the Government Center (\$120,000);
- HVAC Replacements at the Community Recreation Center (CRC) and at ACES - totaling \$320,500 and \$210,000, respectively.
- Aventura Arts & Cultural Center Improvements - totaling \$90,000 primarily consisting of carpet replacement, exterior and interior painting as well as exterior lighting replacement.

Transportation Improvement Projects (TI)

- Bike Share Station Program - totaling \$42,500 to replace bicycles.
- Circulator System Improvements - totaling \$25,000 for bus shelter improvements.
- Road Resurfacing projects - totaling \$3,143,530 to resurface asphalt and enhance safety on Country Club Dr and NE 30th Ave from 203rd to 210th Street.
- Transportation System Improvements - totaling \$1,035,700 to provide electrical service relocation for CCTV Cameras on 203rd Street & Biscayne Blvd., two (2) CCTV Cameras on Country Club Dr., the purchase of street lights for Biscayne Blvd. and Right-of-Ways as well as new crosswalk solar lighting locations.

American Rescue Plan Act ("ARPA") Projects

- Information Technology Upgrades, Software, Connectivity, Cameras and Fire Suppression (\$2,014,800).
- Community Services Park Access Control Systems and Employee Workspaces in the CRC (\$160,000).
- Public Works/Transportation Drainage Improvements and Police Department Hardening & Reconstruction (\$2,750,000).

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.

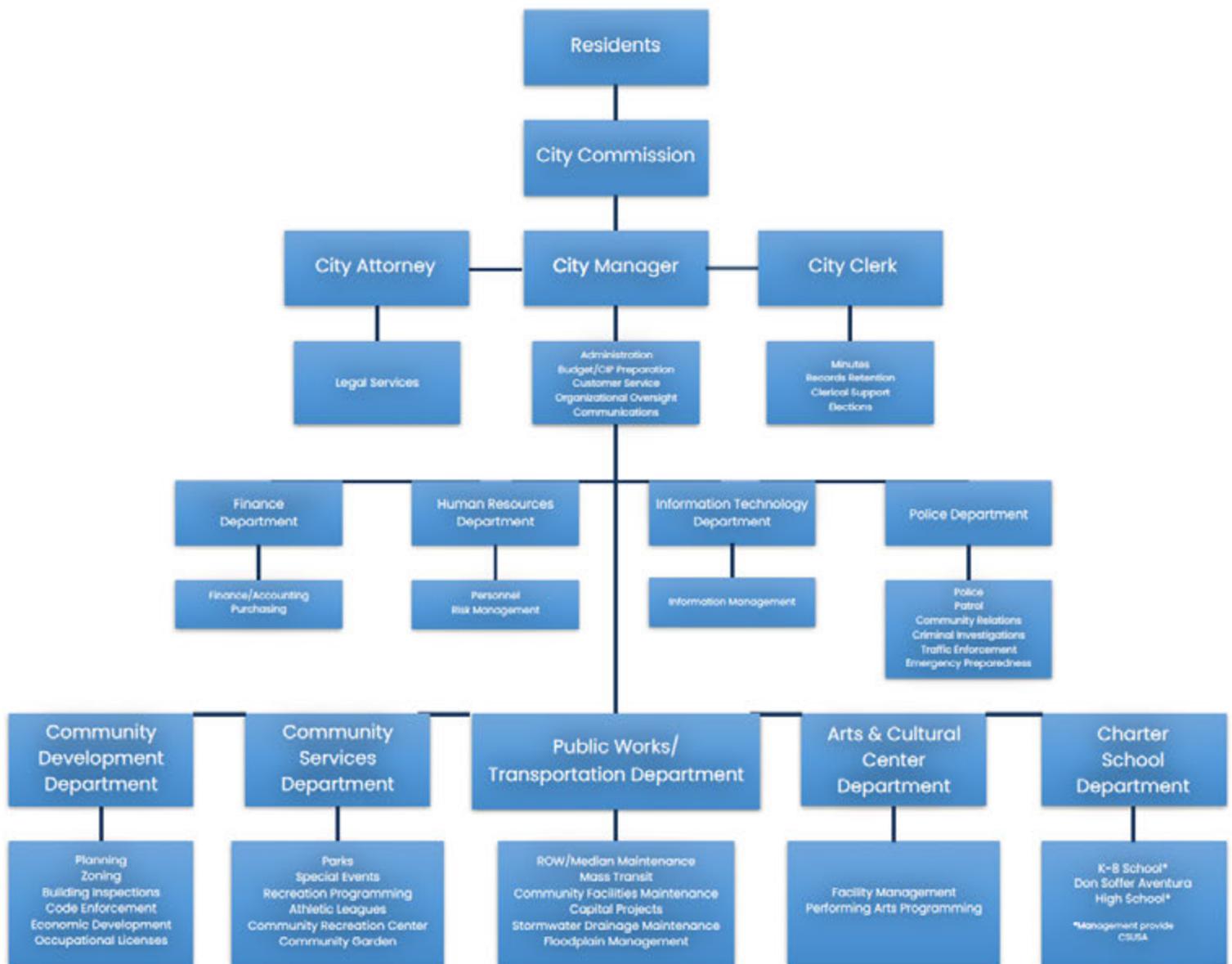
I am pleased to submit to you this FY 2024/25 budget document which has been updated from the July 18, 2024 Commission Meeting. Its preparation and formulation could not have been accomplished without the dedicated assistance and efforts of all Department Directors, the Finance Director and the Budget 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 "Ronald J. Wasson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Ronald J. Wasson
City Manager

CITY OF AVENTURA Organization Chart



City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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, 2023

Christopher P. Morill

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, 2023**. 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 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Introduction

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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.

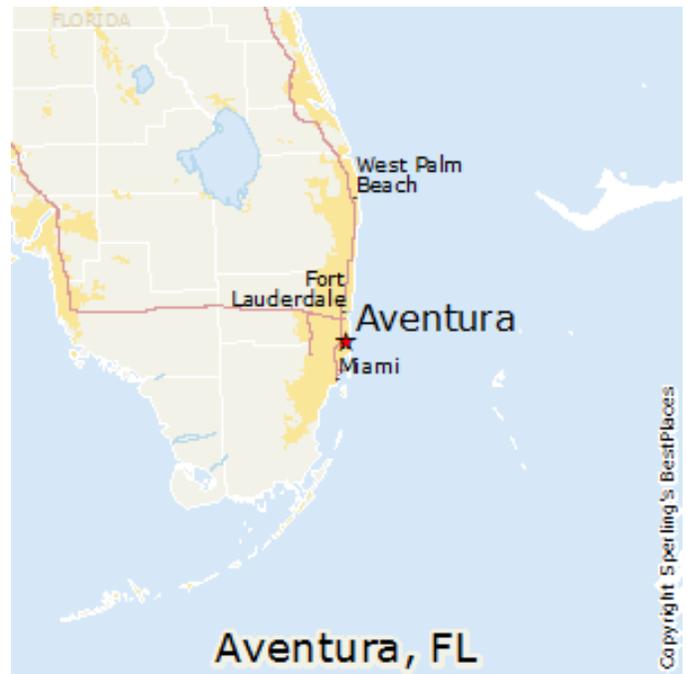
We do this by providing **RESPONSIVE, COST EFFECTIVE AND INNOVATIVE** local government services.

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 40,247¹ 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 176th Street.

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

¹ University of Florida, Bureau of Economic and Business Research. Population is an estimate as of April 1, 2023
Map courtesy of https://www.bestplaces.net/images/city/1202681_fl_aventura.png

The City of Aventura

FACTS & STATS



Current Full-time Employees

182



Current Police Force

92 Sworn Officers
31 Civilians



Zip Codes

33180, 33160



Ethnic Distribution²

White (Non-Hispanic): 46.8%
African American: 1.9%
Hispanic: 44.6%
Other: 6.7%



Current Part-time Employees

12



Major Economic Drivers

Retail and Medical



Age Distribution²

Under 5: 4.5%
Under 18: 18.2%
19-64: 49.0%
65+ 28.3%



Number of Businesses

2,378



Unemployment Rate⁴

1.6%



Average Family Size³

2.87



Average Household Size²

2.14

²U.S. Census Bureau, QuickFacts Aventura City, Florida as of July 1, 2023

³U.S. Census Bureau, Profile: Aventura, Florida

⁴City of Aventura FY 2022/23 Annual Comprehensive Financial Report

HOUSING OCCUPANCY:

Total Housing Units³: **26,469**

Owner Occupied Housing Units²: **66.1%**

Renter Occupied Housing Units²: **33.9%**

Vacant Housing Units³: **7,608**

City of Aventura Top 5 Principal Property Taxpayers

(amounts in thousands)

Fiscal Year 2023/24

TAXPAYER	TYPE OF USE	TAXABLE ASSESSED VALUE	RANK
Aventura Mall Venture	Shopping Center	\$ 759,554,955	1
Miami Beach Healthcare Group Ltd.	Hospital & Health Care Facility	181,748,786	2
Turnberry Isle Resort, LP	Golf Course, Hotel & Marina	140,446,938	3
Aventura Opportunity Owner LLC	Offices & Retail	88,000,000	4
Florida Power & Light Co.	Electrical Utility Company	84,507,832	5

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

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 Recreation Centers: 1

Public Tennis Courts: 6

Public Libraries⁵: 1

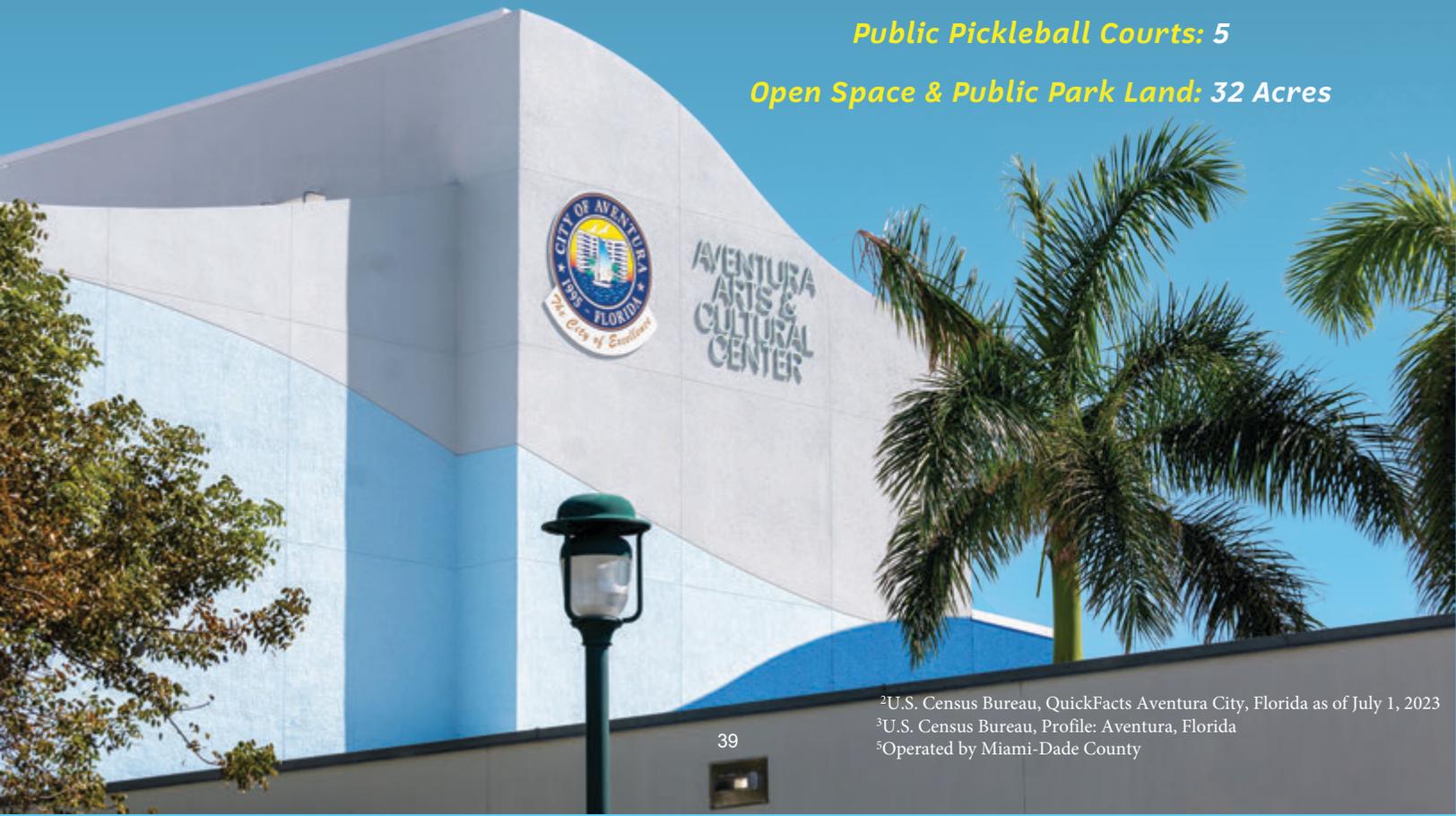
Fire Stations: 2

Public Schools: None

Police Stations: 1

Public Pickleball Courts: 5

Open Space & Public Park Land: 32 Acres



²U.S. Census Bureau, QuickFacts Aventura City, Florida as of July 1, 2023

³U.S. Census Bureau, Profile: Aventura, Florida

⁵Operated by Miami-Dade County

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 190th 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 31st 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
Public Recreation Areas (100%)			
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
	Subtotal	32.00	32.00
Private Recreation Areas			
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
	Subtotal	276.18	84.95
	Total	308.18	116.95

The City's estimated current population is 40,247¹ 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. 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 th	Aventura - (NE 199 th St.)	NE 27 th	East Country Club	NE 28 th	NE 183 rd	NE 208 th	Turnberry
NE 28 th		NE 28 th	North Country Club	NE 29 th	NE 185 th	NE 214 th	Yacht Club
NE 29 th			West Country Club		NE 187 th		
NE 30 th			Yacht Club		NE 188 th		
NE 31 st					NE 190 th		
NE 34 th					NE 191 st		
					NE 192 nd		
					NE 193 rd		
					NE 199 th (Aventura Blvd.)		
					NE 203 rd		
					NE 205 th		
					NE 206 th		
					NE 207 th		
					NE 208 th		
					NE 209 th		
					NE 211 th		
					NE 213 th		
					NE 214 th		

Government Structure

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

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

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

The Mayor is the ceremonial leader of the City, the presiding officer at Commission Meetings and is a voting member of the Commission, with his/her vote having no more or less weight than that of any other member of the Commission. While the leading political figure of the City, the Mayor does not bear the responsibility nor has the authority of directing the day-to-day

municipal activities. The Mayor executes all Ordinances, Resolutions and issues Proclamations on behalf of the City, and represents the City to other public and private entities. The position of Mayor is considered to be “part-time” and not an employee of the City. The Mayor is elected at large to a four-year term and may reside in any area of the City.

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

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

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

Always progressing...

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

- A state-of-the-art Government Center provides a one-stop-shop for its residents and houses all governmental operations, including Commission Chambers, Police Station and administrative offices.
- A Community Recreation Center situated on 2.8 acres of land in a park like setting on the waterfront. This 25,000 square foot facility includes a gym, meeting rooms, computer lab, exercise and aerobic facilities.
- The first municipal-run charter school in Miami-Dade County. In order to address the growing number of families with school age children, the City Commission chose to take an aggressive approach to meet its changing demographics. Doors opened to the Aventura City of Excellence School in the fall of 2003 which is adjacent to the Community Recreation Center. The 84,000 square foot state-of-the-art school serves 1,032 Aventura schoolchildren from kindergarten to 8th grade.
- In 2010, the City’s Arts & Cultural Center opened and has provided numerous performing arts and cultural events for all age groups in the community.
- Four (4) years ago, the City completed construction of the Don Soffer Aventura High School which opened in August 2019. In August 2023, it is anticipated that 800 9th through 12th 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 28 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 1st and ends on September 30th of each year as mandated by Florida statutes. When the certified taxable real estate and tangible property values for the City is received from the Miami-Dade County Property Appraiser on July 1st of each year, the City Manager then submits to the City Commission the Proposed Operating and Capital Budget for the coming year no later than July 15th 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. 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 1st.

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 2024/25 – 2028/29. 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. 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 1st.

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Budget Calendar

Date	Responsibility	Action Required
January 8	Budget Manager	CIP Preparation Manual and Request Forms are distributed to all Department Directors via email.
February 9	All Department Directors	Completed CIP request packages are submitted to the City Manager, Budget Manager and Finance Director.
February 20 - March 15	City Manager	Review of departmental requests and conduct individual departmental CIP meetings. Departmental requests are prioritized.
March 29	City Manager All Department Directors	Distribute prior year Objectives and Performance Workload Indicators to be updated in accordance with City's philosophy. Electronic spreadsheets are delivered to Department Directors with updated budget preparation directives.
April 1 to April 26	All Department Directors City Manager Finance Department	Completed operating budget estimates are submitted to the City Manager. Revenue estimates are prepared.
April 15 - May 24	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.
April 29 to May 24	Finance Department City Manager	Completion of non-General Fund budgets to include totals of all revenues and expenditures submitted to City Manager.
May 28 to July 9	City Manager Budget Manager Finance Director	Conducts departmental budget review meetings, balances budget and prints budget document.
July 9	City Manager	City Manager's recommended budget document and message are submitted to City Commission.
July 18	City Commission City Manager	Budget Review Meeting, adopt tentative ad valorem rate to transmit to County for notification purposes.
September 3*	City Commission	First reading on budget and ad valorem tax rate ordinances.
September 10*	City Commission	Second reading on budget and ad valorem tax rate ordinance and Public Hearing.

Budget Calendar Continued

Date	Responsibility	Action Required
September 11	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)
Aventura Charter High School Construction Fund (393-394)
Stormwater Utility Fund (410)
Law Enforcement Trust Fund (610)
Federal Forfeiture Funds – Justice & Treasury (615 – 616)

Fund – There are a total of 18 funds that are budgeted through formal adoption or budget amendments. 13 Funds are 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)
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Fund – There are a total of 18 funds that are budgeted through formal adoption or budget amendments. 13 Funds are 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.

Budget Control/Monitoring

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

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

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

The budget is continually monitored to track variances between actual and budgeted amounts. 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 judgements, 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 2022/23 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 2022/23 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.

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.

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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.

Aventura Charter High School Construction Fund (393 & 394)

- The Aventura Charter High School Construction Fund was established to account for the funding sources and uses related to the construction and equipping of the Don Soffer Aventura High School. As of September 9, 2021, the remaining expenditure being funded from this Fund was completed. There is a de minimis amount remaining in the fund which will be used for the school.

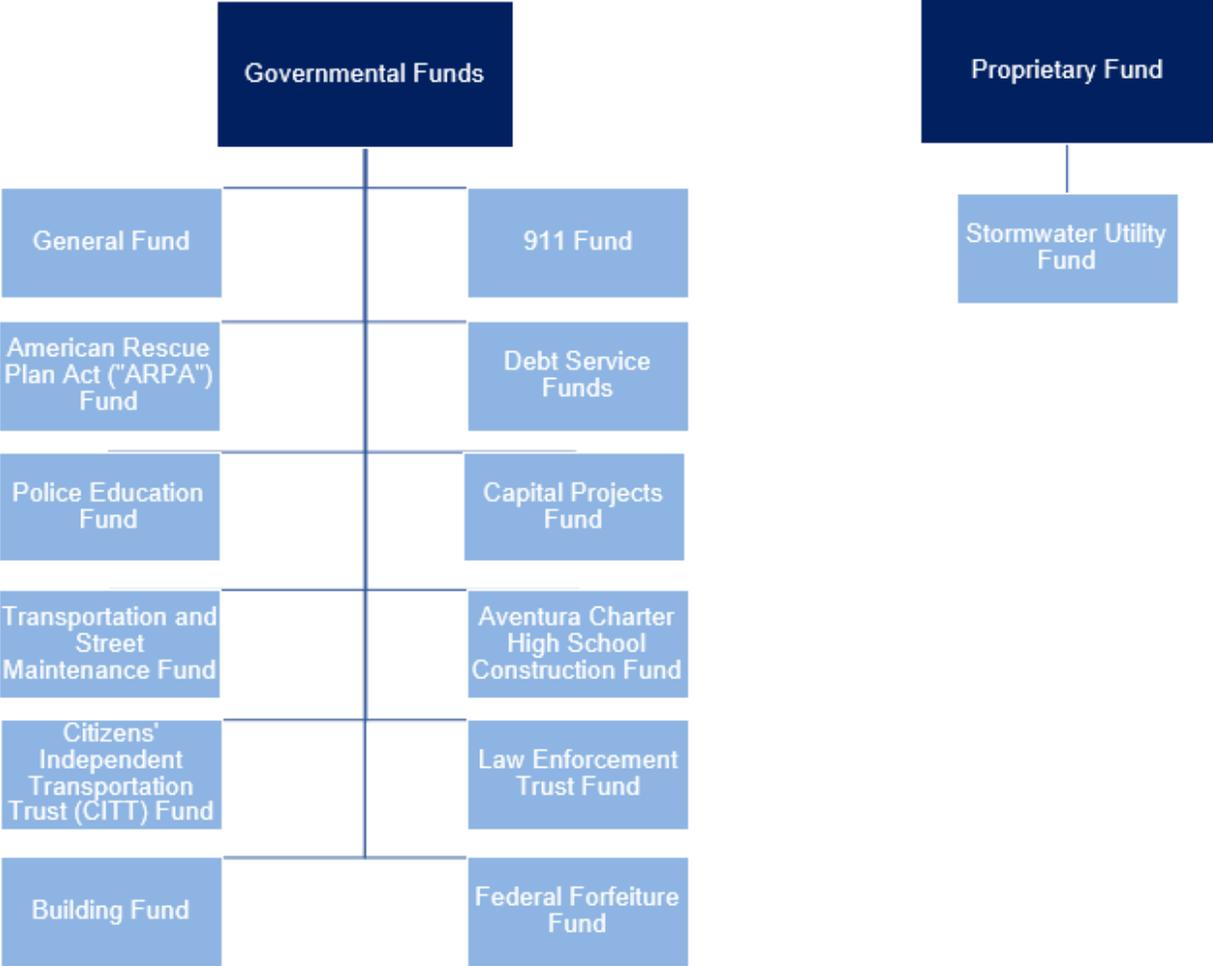
Proprietary Funds

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.



City of Aventura Budgeted Departments to Budgeted Funds Matrix

Governmental Funds														Proprietary Fund
Special Revenue Funds												Aventura Charter High School Construction Fund	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	Aventura Charter High School Construction Fund	Stormwater Utility Fund	
General Government	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			
Public Safety	Police Department	X	X	X			X	X	X		X			
	Community Development Department	X	X			X					X			
Culture & Recreation	Community Services Department	X	X								X			
	Arts & Cultural Center	X									X			
	Aventura City to Excellence School ("ACES")*										X			
Public Works	Don Soffer Aventura High School ("DSAHS")*										X	X		
	Public Works/Transportation Department	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 which is accounted for in a separate special revenue fund. The City previously entered into an agreement with Charter Schools USA ("CSUSA") to provide administrative and educational services to ACES.
- As of fiscal year 2022/23 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 9th grade students. In August 2020 10th grade was added bringing the total enrollment to 415 students. In August 2021, the 11th grade will be added bringing the total enrollment to 620 students and in August 2022 the 12th grade was added to bring total projected enrollment to 800 students.
- The City has entered into a separate management agreement with CSUSA to provide the services necessary to organize, manage, staff, operate and maintain the DSAHS. The current year operating budget is accounted for in a separate special revenue fund and was prepared by CSUSA in collaboration with the City's professional staff.
- Both ACES and the DSAHS have July 1 – June 30 fiscal years. Their budgets are adopted separately from each other and apart from the City, by the Commission in May of each year.
- As of fiscal year 2022/23 audited financial statements, this is a major fund of the City.

Blended Component Units

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

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

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

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	Aventura Charter High School Construction 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 2022/23 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.

Assessed Value and Estimated Actual Assessed Value of Taxable Property (Last Ten Fiscal Years)					
Fiscal Year					
Ended			Personal	Less: Tax Exempt	Total Taxable
September 30,	Tax Roll Year	Real Property	Property	Real Property	Assessed Value
2016	2015	9,418,840,654	208,455,823	(532,334,375)	9,094,962,102
2017	2016	10,256,329,248	216,738,181	(571,373,185)	9,901,694,244
2018	2017	10,450,567,929	223,735,802	(575,305,868)	10,098,997,863
2019	2018	10,669,786,837	251,121,004	(555,067,665)	10,365,840,176
2020	2019	11,012,770,618	286,759,608	(559,343,594)	10,740,186,632
2021	2020	10,835,195,692	309,145,157	(594,123,975)	10,550,216,874
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

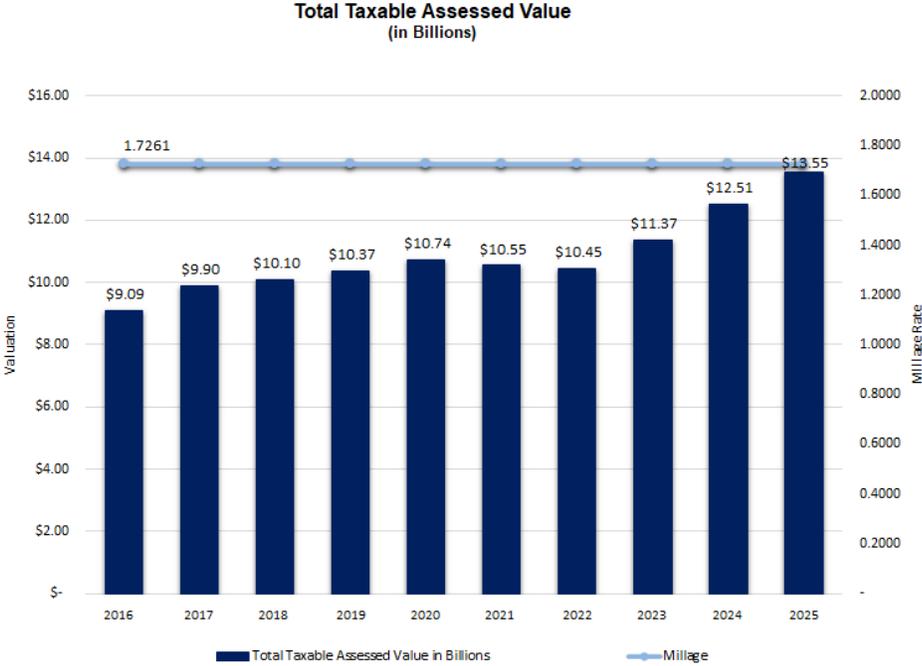
Note: (1) Florida Law requires that all property be assessed at current fair market value.

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 – 2024, 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 29th consecutive year in FY 2024/25.



The City of Aventura’s millage rate is 1.7261 for fiscal year 2024/25. 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

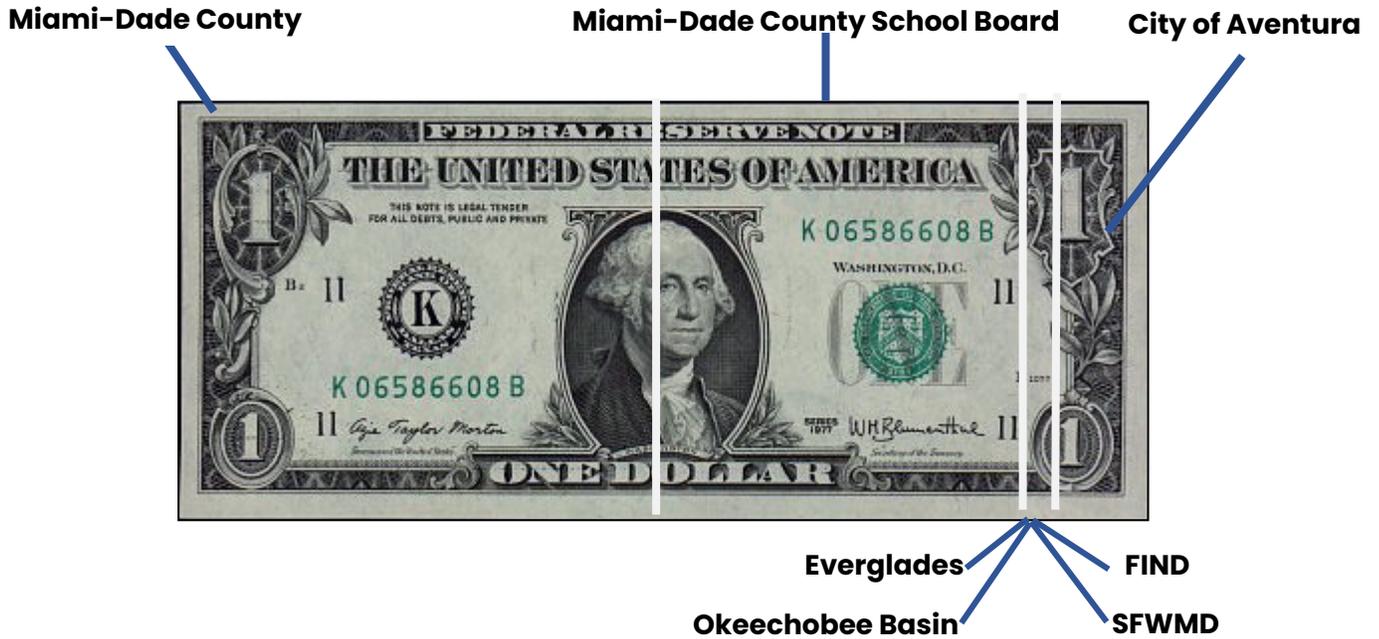
In FY 2023/24, the City of Aventura has the lowest tax rate in Miami-Dade County when comparing total millage and the second lowest tax rate when comparing operating millage only. The table below compares the adopted tax rates of cities located within the County for fiscal year 2023/24:

Millage Code	Municipality or County Area	Operating Millage	Debt Millage	Total Millage
2800	Aventura	1.7261	-	1.7261
3100	Sunny Isles	1.9000	-	1.9000
3000	Uninc. County	1.9090	-	1.9090
1200	Bal Harbour	1.9654	-	1.9654
3200	Miami Lakes	2.0732	-	2.0732
3500	Doral	1.7166	0.4810	2.1976
2000	Pinecrest	2.3500	-	2.3500
3300	Palmetto Bay	2.3500	-	2.3500
3600	Cutler Bay	2.8332	-	2.8332
2200	Medley	3.0000	-	3.0000
2400	Key Biscayne	3.1245	-	3.1245
1300	Bay Harbor Island	3.1728	-	3.1728
2500	Sweetwater	3.5634	-	3.5634
0900	South Miami	3.9500	-	3.9500
1400	Surfside	4.1000	-	4.1000
2600	Virginia Gardens	4.8500	-	4.8500
2700	Hialeah Gardens	5.1613	-	5.1613
0300	Coral Gables	5.5590	-	5.5590
2100	Indian Creek	5.9000	-	5.9000
1500	West Miami	5.9500	-	5.9500
0200	Miami Beach	5.8155	0.3326	6.1481
0400	Hialeah	6.3018	-	6.3018
1000	Homestead	6.0206	0.3075	6.3281
1600	Florida City	6.4790	-	6.4790
0700	North Miami Beach	6.1000	0.4111	6.5111
0500	Miami Springs	6.9100	-	6.9100
2300	North Bay Village	5.7062	1.2094	6.9156
0600	North Miami	7.4000	-	7.4000
3400	Miami Gardens	6.9363	0.5284	7.4647
0100	Miami	7.4843	0.3235	7.8078
1100	Miami Shores	7.8000	0.1601	7.9601
1800	El Portal	8.3000	-	8.3000
1900	Golden Beach	7.6015	0.7985	8.4000
0800	Opa-Locka	9.3500	-	9.3500
1700	Biscayne Park	9.5000	-	9.5000

Source: Miami-Dade County Office of the Property Appraiser - 2023 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 2023/24 Tax Rates

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

Taxing Authority	2023/2024 Adopted Millages	%
Miami-Dade County	8.1872	48.53%
Miami-Dade County School Board	6.6990	39.71%
South Florida Water Management District (SFWMD)	0.0948	0.56%
Everglades	0.0327	0.19%
Okeechobee Basin	0.1026	0.61%
Florida Inland Navigation District (FIND)	0.0288	0.17%
City of Aventura	1.7261	10.23%
Total Millage Rate	16.8712	100.00%

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Summary of All Funds

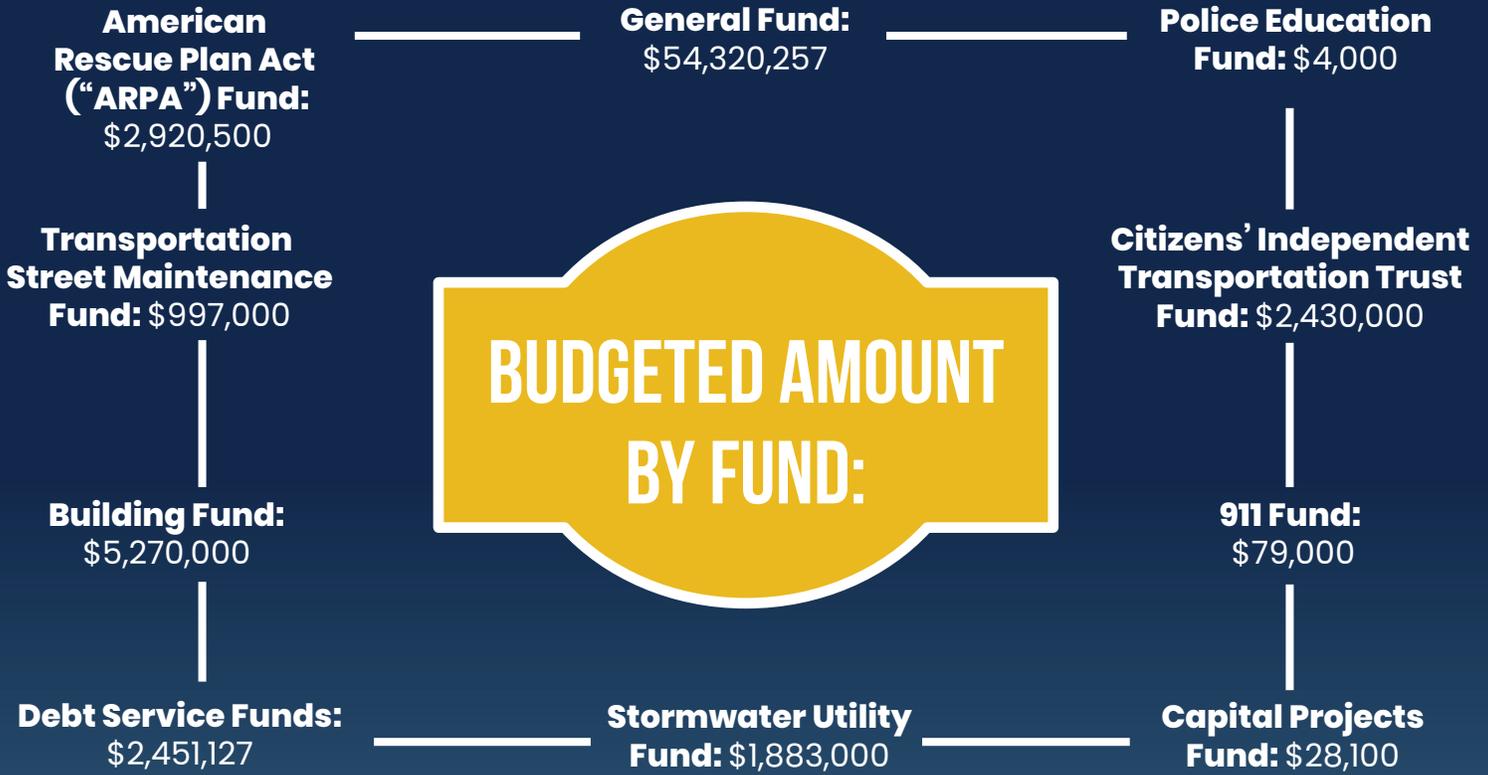
City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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BUDGET

in Brief



Number of Funds Budgeted: 13

Property Values Increased: 8.34%

Millage Rate: 1.7261 (29th Year Remained Constant)

Stormwater Utility Rates: 1 ERU = \$3.50

FY 2024/25 Total Budgeted Positions: 210

FY 2024/25 General Fund Capital Outlay: \$1,883,700

5.00% COLA for General

3.00% COLA for PBA



**Property Insurance
Decrease:
31.01%**



**Health Insurance
Increase:
5.00%**



**Dental Insurance
Increase:
9.20%***
*PPO Plans

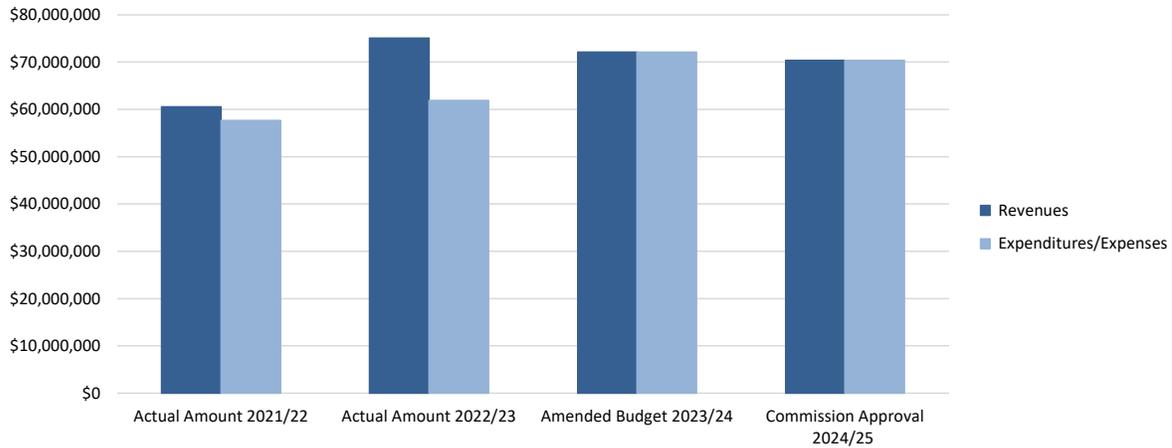
City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Summary of all Funds
Fiscal Year 2024/25
Operating & Capital Outlay

All Budgeted Funds Trends



Revenues by Fund

Fund #	Fund	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
001	General Fund	\$ 50,619,589	\$ 54,499,210	\$ 48,460,583	\$ 36,324,214	\$ 54,320,257
101	American Rescue Plan Act	1,620,312	6,988,908	11,989,920	273,835	2,920,500
110	Police Education Fund	5,269	29,223	4,500	2,601	4,000
120	Transportation & Street Maint. Fund	3,351,007	3,874,781	926,000	1,006,106	997,000
121	Citizens' Independent Transportation Trust (CITT) Fun	-	-	2,530,000	904,366	2,430,000
164	Building Fund	-	5,397,138	4,255,632	3,330,696	5,270,000
180	911 Fund	78,859	98,543	72,725	16,770	79,000
230-290	Debt Service Funds	2,494,655	2,493,522	2,455,234	1,227,617	2,451,127
392	Capital Projects Fund	47,913	46,413	63,500	192,571	28,100
393-394	Aventura Charter High School Construction Fund	500,000	41,578	-	-	-
410	Stormwater Utility Fund	1,783,406	1,543,057	1,360,000	582,684	1,883,000
610	Law Enforcement Trust Fund	8,997	8,698	-	7,340	-
615-616	Federal Forfeiture Funds	-	31,652	-	14,754	-
	Subtotal	\$ 60,510,007	\$ 75,052,723	\$ 72,118,094	\$ 43,883,554	\$ 70,382,984
	Interfund Eliminations	\$ (4,887,078)	\$ (1,855,651)	\$ (3,379,269)	\$ (1,689,636)	\$ (3,765,560)
	Total Revenue	\$ 55,622,929	\$ 73,197,072	\$ 68,738,825	\$ 42,193,918	\$ 66,617,424

Revenues by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
310000/319999	Locally Levied Taxes	\$ 27,468,826	\$ 29,956,302	\$ 30,727,334	\$ 23,354,079	\$ 33,097,951
320000/329999	Licenses & Permits	10,900,604	11,115,576	8,509,382	5,132,253	9,980,000
330000/339999	Intergovernmental Revenues	10,534,170	15,888,870	15,786,892	3,761,813	11,857,676
340000/349999	Charges For Services	5,478,438	6,868,652	5,609,421	3,318,653	7,216,610
350000/359999	Fines & Forfeitures	3,321,323	4,255,700	2,639,450	1,759,574	3,093,990
360000/369999	Miscellaneous Revenues	55,653	3,552,911	1,150,876	3,771,901	2,049,500
380000/389999	Transfers/Debt Proceeds	2,750,993	3,414,712	2,701,826	2,495,289	3,059,157
399900/399999	Fund Balance	-	-	4,992,913	289,992	28,100
	Total Revenues	\$ 60,510,007	\$ 75,052,723	\$ 72,118,094	\$ 43,883,554	\$ 70,382,984

City of Aventura
Summary of all Funds
Fiscal Year 2024/25
Operating & Capital Outlay

Expenditures/Expenses by Fund

Fund #	Fund	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
001	General Fund	\$ 49,145,913	\$ 43,608,971	\$ 48,460,583	\$ 23,413,024	\$ 54,320,257
101	American Rescue Plan Act	1,747,225	6,496,417	11,989,920	3,576,854	2,920,500
110	Police Education Fund	3,180	4,495	4,500	4,040	4,000
120	Transportation & Street Maint. Fund	2,791,207	3,059,065	926,000	444,288	997,000
121	Citizens' Independent Transportation Trust (CITT) Fun	-	-	2,530,000	1,127,547	2,430,000
164	Building Fund	-	4,831,662	4,255,632	2,629,945	5,270,000
180	911 Fund	59,356	91,082	72,725	70,805	79,000
230-290	Debt Service Funds	2,457,437	2,452,310	2,455,234	1,228,951	2,451,127
392	Capital Projects Fund	83,949	72,220	63,500	3,294	28,100
393-394	Aventura Charter High School Construction Fund	-	60,101	-	-	-
410	Stormwater Utility Fund	1,252,380	1,131,278	1,360,000	299,196	1,883,000
610	Law Enforcement Trust Fund	9,254	10,300	-	5,099	-
615-616	Federal Forfeiture Fund	105,658	56,973	-	600	-
	Subtotal	\$ 57,655,559	\$ 61,874,873	\$ 72,118,094	\$ 32,803,642	\$ 70,382,984
	Interfund Eliminations	\$ (4,887,078)	\$ (2,926,549)	\$ (3,379,269)	\$ (1,689,636)	\$ (3,765,560)
	Total Expenditures/Expenses	\$ 52,768,481	\$ 58,948,324	\$ 68,738,825	\$ 31,114,006	\$ 66,617,424

Expenditures/Expenses by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 26,186,079	\$ 27,393,729	\$ 28,983,183	\$ 13,771,261	\$ 30,878,120
3000/3999	Contractual Services	11,848,477	12,025,403	12,171,982	7,194,334	13,235,145
4000/4999	Other Charges & Services	6,217,980	6,640,943	7,541,495	3,766,251	7,411,167
5000/5399	Commodities	770,179	749,402	852,600	361,119	976,000
5400/5999	Other Operating Expenses	920,168	758,185	805,140	451,188	1,344,170
	Subtotal	\$ 45,942,882	\$ 47,567,662	\$ 50,354,400	\$ 25,544,153	\$ 53,844,602
6000/6999	Capital Outlay	\$ 4,368,162	\$ 8,859,725	\$ 15,779,879	\$ 4,274,091	\$ 10,243,750
7000/7999	Debt Service	2,457,437	2,520,937	2,464,546	1,238,263	2,529,072
8300/8399	Grants & Aides	-	-	140,000	57,500	-
9000/9999	Transfer to Funds	4,887,078	2,926,549	3,379,269	1,689,636	3,765,560
	Total Expenditures/Expenses	\$ 57,655,559	\$ 61,874,873	\$ 72,118,094	\$ 32,803,642	\$ 70,382,984

City of Aventura
Summary of all Funds
Fiscal Year 2024/25
Operating & Capital Outlay

Expenditures/Expenses by Department/Division

Dept. Div #	Department	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Operating Expenditures:						
0101	City Commission	\$ 176,438	\$ 213,695	\$ 301,841	\$ 143,199	\$ 468,287
0501	Office of the City Manager	1,189,999	1,390,745	1,492,954	701,691	1,591,242
0601	Legal	383,803	385,484	467,500	242,788	500,000
0801	City Clerk's Office	336,228	382,683	458,483	218,067	577,960
1001	Finance	1,210,670	1,122,924	1,191,199	574,132	1,225,102
1101	Human Resources	113,000	853,470	310,105	165,701	419,047
1201	Information Technology	1,106,965	1,211,434	1,287,148	471,202	1,250,539
2001	Police	22,729,570	22,849,744	24,785,631	11,937,144	26,161,344
4001	Community Development	4,999,872	4,808,311	4,576,432	2,813,950	4,882,404
5001	Community Services	3,481,105	4,139,546	4,153,131	2,253,874	5,619,334
5401	Public Works/Transportation	7,032,364	6,975,618	7,106,361	3,482,522	6,708,623
7001	Arts & Cultural Center	1,028,581	1,204,464	1,241,517	718,516	1,573,910
9001	Non-Departmental	2,154,287	2,029,544	2,982,098	1,821,367	2,866,810
	Subtotal	\$ 45,942,882	\$ 47,567,662	\$ 50,354,400	\$ 25,544,153	\$ 53,844,602
Capital Outlay:						
8001	City Commission	\$ -	\$ 4,687	\$ -	\$ -	\$ 8,400
8005	Office of the City Manager	5,371	31,341	14,800	11,014	4,000
8006	Legal	-	1,144	-	-	-
8008	City Clerk's Office	2,457	3,078	1,300	-	2,300
8010	Finance	4,538	7,558	3,600	-	6,400
8011	Human Resources	12,884	25,421	27,411	2,557	12,400
8012	Information Technology	24,768	451,433	1,407,041	282,317	851,500
8020	Police	1,178,823	2,232,378	2,418,136	613,382	1,263,600
8040	Community Development	9,379	53,670	171,212	(14)	19,230
8050	Community Services	305,446	3,902,761	7,980,032	3,140,136	176,000
8054	Public Works/Transportation	2,286,114	1,828,675	2,426,685	117,090	2,673,800
8069 & 6010	Charter School	-	60,101	-	-	-
8070	Arts & Cultural Center	223,589	124,149	129,543	13,459	86,100
8090	Non-Departmental	314,793	133,330	-	-	-
8090	CIP Reserve	-	-	1,200,119	94,150	5,140,020
	Subtotal	\$ 4,368,162	\$ 8,859,725	\$ 15,779,879	\$ 4,274,091	\$ 10,243,750
Non-Departmental:						
9001	Transfer to Funds	\$ 4,887,078	\$ 2,926,549	\$ 3,379,269	\$ 1,689,636	\$ 3,765,560
2001 & 5401	Debt Service	2,457,437	2,520,937	2,464,546	1,238,263	2,529,072
0501	Grants & Aides	-	-	140,000	57,500	-
	Subtotal	\$ 7,344,515	\$ 5,447,486	\$ 5,983,815	\$ 2,985,399	\$ 6,294,632
	Total Expenditures/Expenses	\$ 57,655,559	\$ 61,874,873	\$ 72,118,094	\$ 32,803,642	\$ 70,382,984
	Interfund Eliminations	\$ (4,887,078)	\$ (2,926,549)	\$ (3,379,269)	\$ (1,689,636)	\$ (3,765,560)
	Total Expenditures/Expenses	\$ 52,768,481	\$ 58,948,324	\$ 68,738,825	\$ 31,114,006	\$ 66,617,424

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
City Commission	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	3.6	3.0	3.0	3.0	3.0	2.0	4.0	5.0	5.0	6.0
Legal *	-	-	-	-	-	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.5	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
Information Technology	6.0	6.0	6.0	6.0	6.0	6.0	5.0	5.0	5.0	6.0
Police	124.0	125.0	129.0	130.0	130.0	130.0	130.0	130.0	131.0	134.0
Community Development	9.4	9.0	9.0	9.0	9.0	7.0	7.0	3.4	3.4	3.4
Community Services	26.0	21.5	24.0	24.0	26.0	25.0	23.0	23.0	24.5	28.5
Public Works/Transportation	-	6.5	7.0	7.0	7.0	7.0	8.0	8.0	8.0	9.0
Building Fund	-	-	-	-	-	-	-	3.6	3.6	3.6
Arts & Cultural Center *	-	-	-	-	-	-	-	-	-	-
ACES **	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	N/A
Don Soffer Aventura H.S. ***	N/A									
	189.0	191.0	198.0	199.0	201.0	197.0	197.0	199.0	203.0	210.0

* 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.

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

	2020/21	2021/22	2022/23	2023/24	2024/25	FTE
						2024/25
City Commission	7.0	7.0	7.0	7.0	7.0	7.0
Office of the City Manager	2.0	4.0	5.0	5.0	6.0	5.5
Legal *	-	-	-	-	-	-
City Clerk's Office	2.0	2.0	2.0	2.5	3.5	3.5
Human Resources	-	-	1.0	2.0	2.0	2.0
Information Technology	6.0	5.0	5.0	5.0	6.0	6.0
Police	130.0	130.0	130.0	131.0	134.0	134.0
Community Development	7.0	7.0	3.4	3.4	3.4	3.4
Community Services	25.0	23.0	23.0	24.5	28.5	24.0
Public Works/Transportation	7.0	8.0	8.0	8.0	9.0	9.0
Building Fund	-	-	3.6	3.6	3.6	3.1
Arts & Cultural Center *	-	-	-	-	-	-
ACES **	4.0	4.0	4.0	4.0	N/A	N/A
Don Soffer Aventura H.S. ***	N/A	N/A	N/A	N/A	N/A	N/A
Total	197.0	197.0	199.0	203.0	210.0	204.5

* 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.

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***** 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.

Total Employees Citywide

Positions	2021/22	2022/23	2023/24	2024/25	FTE
					2024/25
Total Full-Time	182.0	186.0	190.0	199.0	199.0
Total Part-Time	15.0	13.0	13.0	11.0	5.5
Total	197.0	199.0	203.0	210.0	204.5

General Employees

Positions	2021/22	2022/23	2023/24	2024/25	FTE
					2024/25
Total Full-Time	99.0	101.0	104.0	109.0	109.0
Total Part-Time	15.0	13.0	13.0	11.0	5.5
Total	114.0	114.0	117.0	120.0	114.5

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

Positions	2021/22	2022/23	2023/24	2024/25	FTE
					2024/25
Total Full-Time	83.0	85.0	86.0	90.0	90.0
Total Part-Time	-	-	-	-	-
Total	83.0	85.0	86.0	90.0	90.0

The chart below compiles the audited FY 2022/23 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 2023/24. Added or subtracted to the FY 2023/24 estimated Fund Balance is the FY 2024/25 budgeted estimated savings or use arriving at the estimated fund balance for the fiscal year being budgeted, FY 2024/25.

City of Aventura Fund Balance Schedule								
Governmental Funds								
Special Revenue Funds								
	General Fund	American Rescue Plan Act ("ARPA") Fund	Police Education Fund	Street Maintenance and Transportation Fund	Citizens' Independent Transportation Trust (CITT) Fund	Building Fund	911 Fund	
FY 2022/23 Audited Fund Balance:								
Nonspendable	\$ 1,207,785	\$ -	\$ -	\$ 1,097,167	\$ -	\$ -	\$ -	
Restricted	-	-	35,120	6,343,936	-	2,196,347	71,038	
Committed	5,188,299	-	-	-	-	-	-	
Assigned	772,506	4,412,929	-	-	-	-	-	
Unassigned/Unrestricted	49,030,842	(4,047,352)	-	-	-	-	-	
FY 2022/23 Total Fund Balance/Net Position	\$ 56,199,432	\$ 365,577	\$ 35,120	\$ 7,441,103	\$ -	\$ 2,196,347	\$ 71,038	
Budgeted FY 2023/24 Estimated Savings/(Use) to/of Fund Balance/Net Position								
	\$ (328,185)	\$ -	\$ -	\$ -	\$ 368,820	\$ -	\$ -	
FY 2023/24 Estimated Fund Balance/Net Position	\$ 55,871,247	\$ 365,577	\$ 35,120	\$ 7,441,103	\$ 368,820	\$ 2,196,347	\$ 71,038	
FY 2024/25 Estimated Savings/(Use) to/of Fund Balance/Net Position								
	\$ 2,988,970	\$ -	\$ -	\$ 163,385	\$ 778,105	\$ 374,060	\$ -	
FY 2024/25 Estimated Fund Balance/Net Position	\$ 58,860,217	\$ 365,577	\$ 35,120	\$ 7,604,488	\$ 1,146,925	\$ 2,570,407	\$ 71,038	
Fund Balance % Change (FY24 to FY25)	5.35%	0.00%	0.00%	2.20%	210.97%	17.03%	0.00%	

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	Aventura Charter High School Construction Fund	Stormwater Utility Fund
FY 2022/23 Audited Fund Balance:						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	149,044	521,502	376,330	731,057	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned/Unrestricted	-	-	-	-	-	1,642,739
FY 2022/23 Total Fund Balance/Net Position	\$ 149,044	\$ 521,502	\$ 376,330	\$ 731,057	\$ -	\$ 1,642,739
Budgeted FY 2023/24 Estimated Savings/(Use) to/of Fund Balance/Net Position						
	\$ -	\$ -	\$ -	\$ (63,500)	\$ -	\$ 643,000
FY 2023/24 Estimated Fund Balance/Net Position	\$ 149,044	\$ 521,502	\$ 376,330	\$ 667,557	\$ -	\$ 2,285,739
FY 2024/25 Estimated Savings/(Use) to/of Fund Balance/Net Position						
	\$ -	\$ -	\$ -	\$ (28,100)	\$ -	\$ 835,500
FY 2024/25 Estimated Fund Balance/Net Position	\$ 149,044	\$ 521,502	\$ 376,330	\$ 639,457	\$ -	\$ 3,121,239
Fund Balance % Change (FY24 to FY25)	0%	0%	0%	-4%	0%	37%

* 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 2023/24, estimated fund balance to the next year, FY 2024/25, are shown and changes of 10% or more will be explained.

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Fund Balance Analysis

General Fund (001)

An estimated savings of \$2,988,970 will be put into CIP Reserve in the Capital Outlay 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 \$163,385 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 \$778,105 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 \$374,060 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 \$28,100 will be used from the Carryover Revenue in the Capital Projects Fund designated for Police use to allow for the expenditures in the FY 2024/25 budget.

Stormwater Utility Fund (410)

An estimated savings of \$835,500 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 2024/25



General Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



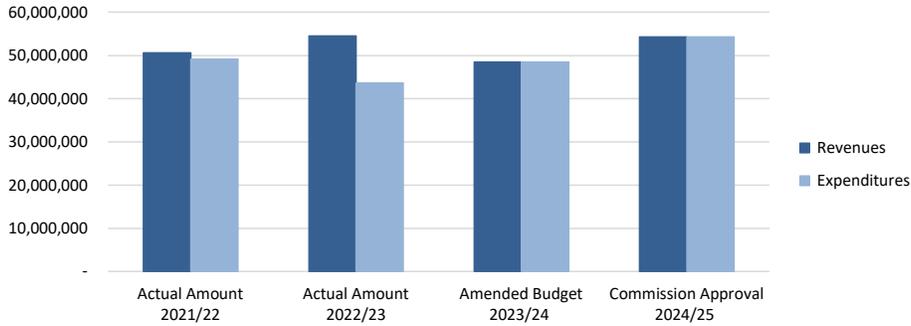
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City of Aventura
Summary of the General Fund - 001

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Current Revenues	\$ 50,619,589	\$ 54,499,210	\$ 47,944,099	\$ 36,065,972	\$ 54,320,257
Carryover	-	-	516,484	258,242	-
Total Revenues	\$ 50,619,589	\$ 54,499,210	\$ 48,460,583	\$ 36,324,214	\$ 54,320,257

Expenditures Summary

Dept. Div #	Department	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
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Operating Expenditures

0101	City Commission	\$ 176,438	\$ 213,695	\$ 301,841	\$ 143,199	\$ 468,287
0501	Office of the City Manager	1,189,999	1,390,745	1,492,954	701,691	1,591,242
0601	Legal	383,803	385,484	467,500	242,788	500,000
0801	City Clerk's Office	336,228	382,683	458,483	218,067	577,960
1001	Finance	1,210,670	1,122,924	1,191,199	574,132	1,225,102
1101	Human Resources	-	219,220	300,105	164,501	419,047
1201	Information Technology	1,106,965	1,211,434	1,287,148	471,202	1,250,539
2001	Police	22,652,696	22,731,867	24,708,406	11,857,200	26,078,344
4001	Community Development	4,999,872	525,371	612,592	307,301	612,424
5001	Community Services	3,472,212	4,139,546	4,153,131	2,253,874	5,619,334
5401	Public Works/Transportation	3,539,349	3,251,128	3,580,681	1,634,360	3,429,113
7001	Arts & Cultural Center	1,028,581	1,204,464	1,241,517	718,516	1,573,910
9001	Non-Departmental	2,123,279	2,019,154	2,982,098	1,821,367	2,866,810
Subtotal		\$ 42,220,092	\$ 38,797,715	\$ 42,777,655	\$ 21,108,198	\$ 46,212,112

Capital Outlay

8001	City Commission	\$ -	\$ 4,687	\$ -	\$ -	\$ 8,400
8005	Office of the City Manager	5,371	31,341	14,800	11,014	4,000
8006	Legal	-	1,144	-	-	-
8008	City Clerk's Office	2,457	3,078	1,300	-	2,300
8010	Finance	4,538	7,558	3,600	-	6,400
8011	Human Resources	-	7,609	4,350	2,557	12,400
8012	Information Technology	24,768	255,266	191,000	-	141,000
8020	Police	851,082	1,177,870	1,004,465	104,888	1,235,500
8040	Community Development	9,379	25,020	116,024	-	1,300
8050	Community Services	69,675	145,219	608,598	380,604	116,000
8054	Public Works/Transportation	533,091	435,258	138,960	65,002	270,300
8070	Arts & Cultural Center	223,589	124,149	129,543	13,459	86,100
8090	Non-Departmental	314,793	133,330	-	-	-
8090	CIP Reserve	-	-	188,299	94,150	2,988,970
Subtotal		\$ 2,038,743	\$ 2,351,529	\$ 2,400,939	\$ 671,674	\$ 4,872,670
Debt Service		\$ -	\$ 68,627	\$ 9,312	\$ 9,312	\$ 77,945
Grants & Aides		-	-	140,000	57,500	-
Transfer to Funds		4,887,078	2,391,100	3,132,677	1,566,340	3,157,530
Subtotal		\$ 4,887,078	\$ 2,459,727	\$ 3,281,989	\$ 1,633,152	\$ 3,235,475
Total		\$ 49,145,913	\$ 43,608,971	\$ 48,460,583	\$ 23,413,024	\$ 54,320,257

* 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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
310000/319999	Locally Levied Taxes	\$ 27,468,826	\$ 29,956,302	\$ 30,727,334	\$ 23,354,079	\$ 33,097,951
320000/329999	Licenses & Permits	10,900,604	5,754,736	4,270,000	1,890,610	4,785,000
330000/339999	Intergovernmental Revenues	5,195,271	5,944,655	4,862,676	2,461,282	5,413,176
340000/349999	Charges for Services	4,146,452	5,372,541	4,274,421	2,783,451	5,716,610
350000/359999	Fines & Forfeitures	3,306,842	4,212,371	2,633,700	1,754,814	3,089,990
360000/369999	Miscellaneous Revenues	(654,744)	2,378,993	929,376	2,554,064	1,609,500
380000/389999	Transfer from Funds	256,338	535,449	246,592	1,267,672	608,030
380000/389999	Debt Proceeds	-	344,163	-	-	-
399900/399999	Fund Balance	-	-	516,484	258,242	-
Total Revenues		\$ 50,619,589	\$ 54,499,210	\$ 48,460,583	\$ 36,324,214	\$ 54,320,257

Expenditures Summary by Category

Object Code	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 26,073,079	\$ 26,389,221	\$ 28,590,785	\$ 13,584,746	\$ 30,465,372
3000/3999	Contractual Services	8,826,432	5,044,093	5,278,302	3,072,960	6,238,135
4000/4999	Other Charges & Services	6,149,399	6,417,904	7,316,778	3,655,673	7,277,835
5000/5399	Commodities	769,599	739,738	811,850	355,101	906,700
5400/5499	Other Operating Expenses	401,583	206,759	779,940	439,718	1,324,070
Total Operating Expenditures		\$ 42,220,092	\$ 38,797,715	\$ 42,777,655	\$ 21,108,198	\$ 46,212,112
6000/6999	Capital Outlay	\$ 2,038,743	\$ 2,351,529	\$ 2,400,939	\$ 671,674	\$ 4,872,670
7000/7999	Debt Service	-	68,627	9,312	9,312	77,945
8300/8399	Grants & Aides	-	-	140,000	57,500	-
9000/9999	Transfer to Funds	4,887,078	2,391,100	3,132,677	1,566,340	3,157,530
Total Expenditures		\$ 49,145,913	\$ 43,608,971	\$ 48,460,583	\$ 23,413,024	\$ 54,320,257

City of Aventura

General Fund - 001

Fund Balance Analysis Fiscal Year 2024/25

Revenue Projections

Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
	\$ -	\$ -	\$ 516,484	\$ 258,242	\$ -
Locally Levied Taxes					
Property Taxes	\$ 17,216,330	\$ 18,820,560	\$ 20,707,334	\$ 18,787,080	\$ 22,417,951
Section 185 Premium Tax	471,692	476,859	450,000	-	475,000
Utility Taxes	7,046,187	7,973,972	6,980,000	3,562,365	7,530,000
Unified Comm. Tax	1,697,442	1,682,170	1,640,000	712,256	1,675,000
City Business Tax	1,037,175	1,002,741	950,000	292,378	1,000,000
Subtotal	\$ 27,468,826	\$ 29,956,302	\$ 30,727,334	\$ 23,354,079	\$ 33,097,951
Licenses & Permits	10,900,604	5,754,736	4,270,000	1,890,610	4,785,000
Intergovernmental Revenues	5,195,271	5,944,655	4,862,676	2,461,282	5,413,176
Charges for Services	4,146,452	5,372,541	4,274,421	2,783,451	5,716,610
Fines & Forfeitures	3,306,842	4,212,371	2,633,700	1,754,814	3,089,990
Miscellaneous	(654,744)	2,378,993	929,376	2,554,064	1,609,500
Interfund Transfers In	256,338	535,449	246,592	1,267,672	608,030
Debt Proceeds	-	344,163	-	-	-
Subtotal	\$ 23,150,763	\$ 24,542,908	\$ 17,216,765	\$ 12,711,893	\$ 21,222,306
Total Revenues	\$ 50,619,589	\$ 54,499,210	\$ 47,944,099	\$ 36,065,972	\$ 54,320,257

Object Code	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
0101	City Commission	\$ 176,438	\$ 213,695	\$ 301,841	\$ 143,199	\$ 468,287
0501	Office of the City Manager	1,189,999	1,390,745	1,492,954	701,691	1,591,242
0601	Legal	383,803	385,484	467,500	242,788	500,000
0801	City Clerk's Office	336,228	382,683	458,483	218,067	577,960
1001	Finance	1,210,670	1,122,924	1,191,199	574,132	1,225,102
1101	Human Resources	-	219,220	300,105	164,501	419,047
1201	Information Technology	1,106,965	1,211,434	1,287,148	471,202	1,250,539
2001	Police	22,652,696	22,731,867	24,708,406	11,857,200	26,078,344
4001	Community Development	4,999,872	525,371	612,592	307,301	612,424
5001	Community Services	3,472,212	4,139,546	4,153,131	2,253,874	5,619,334
5401	Public Works/Transportation	3,539,349	3,251,128	3,580,681	1,634,360	3,429,113
7001	Arts & Cultural Center	1,028,581	1,204,464	1,241,517	718,516	1,573,910
9001	Non-Departmental	2,123,279	2,019,154	2,982,098	1,821,367	2,866,810
Total Operating Expenditures		\$ 42,220,092	\$ 38,797,715	\$ 42,777,655	\$ 21,108,198	\$ 46,212,112
Capital Outlay		2,038,743	2,351,529	2,212,640	577,524	1,883,700
Debt Service		-	68,627	9,312	9,312	77,945
Grants & Aides		-	-	140,000	57,500	-
Interfund Transfers Out		4,887,078	2,391,100	3,132,677	1,566,340	3,157,530
Total Expenditures/Uses		\$ 49,145,913	\$ 43,608,971	\$ 48,272,284	\$ 23,318,874	\$ 51,331,287
Ending Fund Balance Designated for Capital Improvements		\$ 1,473,676	\$ 10,890,239	\$ 188,299	\$ 13,005,340	\$ 2,988,970

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Revenue Projections

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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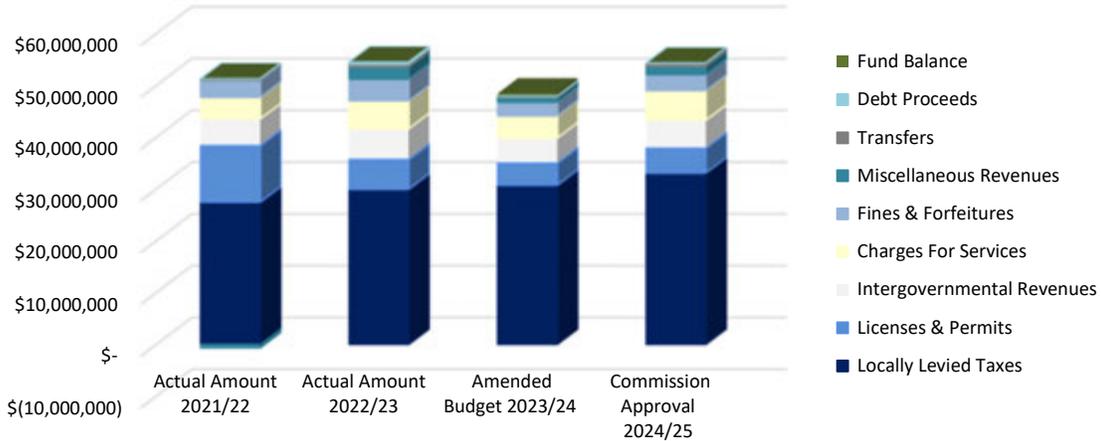
City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projections Summary by Category

General Fund Revenues Trend



Object #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
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Locally Levied Taxes

3111000	Ad Valorem Taxes-Current	\$ 16,771,383	\$ 18,319,511	\$ 20,507,334	\$ 18,769,137	\$ 22,217,951
3112000	Ad Valorem Taxes-Delinquent	444,947	501,049	200,000	17,943	200,000
3125200	Section 185 Premium Tax	471,692	476,859	450,000	-	475,000
3141000	Utility Tax-Electric	5,446,418	6,290,108	5,450,000	2,789,468	6,000,000
3143000	Utility Tax-Water	1,568,775	1,654,524	1,500,000	760,859	1,500,000
3144000	Utility Tax-Gas	30,994	29,340	30,000	12,038	30,000
3149000	Unified Communications Tax	1,697,442	1,682,170	1,640,000	712,256	1,675,000
3161000	City Business Tax	1,037,175	1,002,741	950,000	292,378	1,000,000
Subtotal		\$ 27,468,826	\$ 29,956,302	\$ 30,727,334	\$ 23,354,079	\$ 33,097,951

Licenses & Permits

3221000	Building Permits	\$ 5,608,307	\$ -	\$ -	\$ -	\$ -
3221500	Radon/Code Comp Admin. Fee	15,286	-	-	-	-
3222000	Certificate of Occupancy	123,343	-	-	-	-
3231000	Franchise Fee-Electric	4,257,486	4,777,744	3,500,000	1,485,208	3,950,000
3234000	Franchise Fee-Gas	119,421	117,189	100,000	44,342	100,000
3237100	Franchise Fee-Solid Waste	761,594	841,898	600,000	356,693	700,000
3238000	Franchise Fee-Towing	-	-	50,000	-	20,000
3291000	Engineering Permits	15,167	17,905	20,000	4,367	15,000
Subtotal		\$ 10,900,604	\$ 5,754,736	\$ 4,270,000	\$ 1,890,610	\$ 4,785,000

Intergovernmental Revenues

3311901	CESF Police Grant	\$ 1,977	\$ -	\$ -	\$ -	\$ -
3312100	Bulletproof Vests	23,887	5,960	-	2,486	-
3312910	FEMA	49,556	164,203	-	5,919	-
3344901	Maintenance Agreement Payment	12,676	9,507	12,676	3,169	12,676
3351200	State Revenue Sharing	1,181,487	1,368,005	950,000	662,763	1,325,500
3351500	Alcoholic Beverage License	32,714	29,585	30,000	3,664	30,000
3351800	Half Cent Sales Tax	3,824,629	4,306,212	3,825,000	1,771,281	4,000,000
3354930	Fuel Tax Refund	18,454	9,198	-	-	-
3382000	County Business Tax	49,891	51,985	45,000	12,000	45,000
Subtotal		\$ 5,195,271	\$ 5,944,655	\$ 4,862,676	\$ 2,461,282	\$ 5,413,176

City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projections Summary by Category

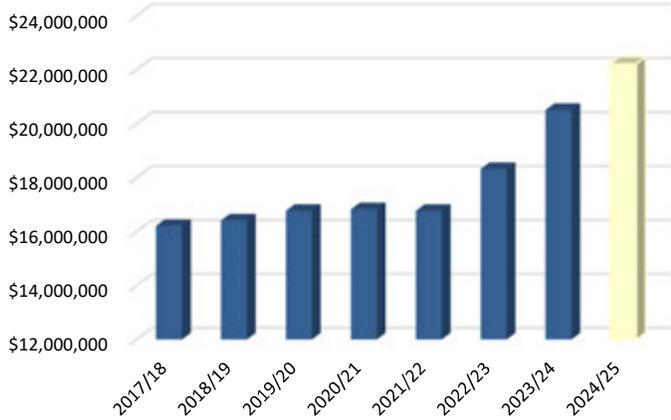
Object #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Charges For Services						
3413500	DSAHS Insurance	\$ -	\$ -	\$ -	\$ -	\$ 200,000
3419500	Lien Search Fees	165,960	85,400	75,000	43,200	80,000
3421100	Police Detail Billing	478,842	366,427	450,000	379,329	450,000
3421200	ACES & DSAHS Police Officer	-	-	182,996	-	370,515
3421300	Police Services Agreement	1,369,270	1,516,426	1,516,425	817,619	2,096,095
3425000	Development Review Fees	133,800	214,901	150,000	98,100	150,000
3472000	Parks & Recreation Fees	700,536	996,232	600,000	453,176	700,000
3472500	Community Center Fees	538,486	887,394	450,000	552,994	600,000
3473000	Membership & Guest Fees	74,322	125,956	55,000	33,946	55,000
3474000	Founders Day	20,720	24,200	15,000	13,500	15,000
3475000	Summer Recreation	528,759	673,928	330,000	56,044	450,000
3476001	AACC Fees and Rentals	135,757	481,677	450,000	335,543	550,000
	Subtotal	\$ 4,146,452	\$ 5,372,541	\$ 4,274,421	\$ 2,783,451	\$ 5,716,610
Fines & Forfeitures						
3511000	County Court Fines	\$ 280,684	\$ 234,879	\$ 240,000	\$ 117,154	\$ 240,000
3541000	Code Violation Fines	3,500	165,190	50,000	102,288	100,000
3542000	Intersection Safety Camera Program	3,022,658	3,812,302	2,343,700	1,535,372	2,749,990
	Subtotal	\$ 3,306,842	\$ 4,212,371	\$ 2,633,700	\$ 1,754,814	\$ 3,089,990
Miscellaneous Revenues						
3611000	Interest Earnings	\$ (705,795)	\$ 2,279,969	\$ 763,754	\$ 1,895,400	\$ 1,500,000
3644200	Sale of Assets	17,844	25,134	130,000	121,616	5,000
3644910	Lost/Abandoned Property	5,702	5,243	-	-	-
3644920	Evidence	16,476	36,568	-	-	-
3661000	Developer Contributions	-	-	-	500,000	-
3691101	Convenience Fee	-	-	-	7,396	84,500
3693101	Opiod Settlement	-	5,254	-	11,508	-
3699000	Miscellaneous Revenues	11,029	26,825	35,622	18,144	20,000
	Subtotal	\$ (654,744)	\$ 2,378,993	\$ 929,376	\$ 2,554,064	\$ 1,609,500
Transfers						
3811014	Transfer from Building Fund	\$ -	\$ 535,449	\$ 246,592	\$ 123,296	\$ 608,030
3811017	Transfer from DSAHS	256,338	-	-	1,144,376	-
	Subtotal	\$ 256,338	\$ 535,449	\$ 246,592	\$ 1,267,672	\$ 608,030
Debt Proceeds						
3851002	Proceeds from Note	\$ -	\$ 344,163	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ 344,163	\$ -	\$ -	\$ -
Fund Balance						
3999000	Carryover	\$ -	\$ -	\$ 516,484	\$ 258,242	\$ -
	Subtotal	\$ -	\$ -	\$ 516,484	\$ 258,242	\$ -
Total General Fund Revenue		\$ 50,619,589	\$ 54,499,210	\$ 48,460,583	\$ 36,324,214	\$ 54,320,257

City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

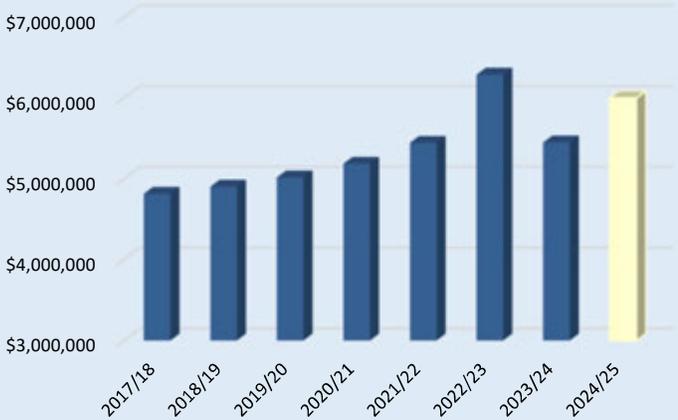
Object Code #	Category	Commission Approval 2024/25	Comment																		
3111000	Ad Valorem Taxes-Current	\$ 22,217,951	<p>Ad Valorem or property taxes are authorized by Chapter 166, Florida Statutes. The Florida Constitution limits local governments to a maximum of 10 mills of Ad Valorem taxation. 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 \$13,549,224,714. This amount is \$1,043,189,472 or 8.34% more than last year. The ad valorem millage levy for fiscal year 2024/25 is recommended to be 1.7261, which is the same rate adopted last year. This will generate \$22,217,951 compared to last year's amount of \$20,507,334.</p> <p>This represents the 29th 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, by 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> <p align="center">Ad Valorem Taxes - Current</p>  <table border="1"> <caption>Ad Valorem Taxes - Current Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>16,500,000</td></tr> <tr><td>2018/19</td><td>16,800,000</td></tr> <tr><td>2019/20</td><td>17,100,000</td></tr> <tr><td>2020/21</td><td>17,200,000</td></tr> <tr><td>2021/22</td><td>17,100,000</td></tr> <tr><td>2022/23</td><td>18,600,000</td></tr> <tr><td>2023/24</td><td>20,800,000</td></tr> <tr><td>2024/25</td><td>22,217,951</td></tr> </tbody> </table>	Fiscal Year	Amount (\$)	2017/18	16,500,000	2018/19	16,800,000	2019/20	17,100,000	2020/21	17,200,000	2021/22	17,100,000	2022/23	18,600,000	2023/24	20,800,000	2024/25	22,217,951
Fiscal Year	Amount (\$)																				
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City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

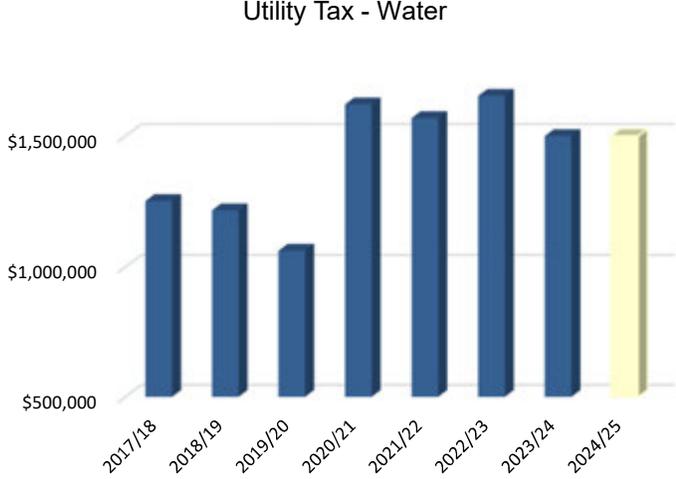
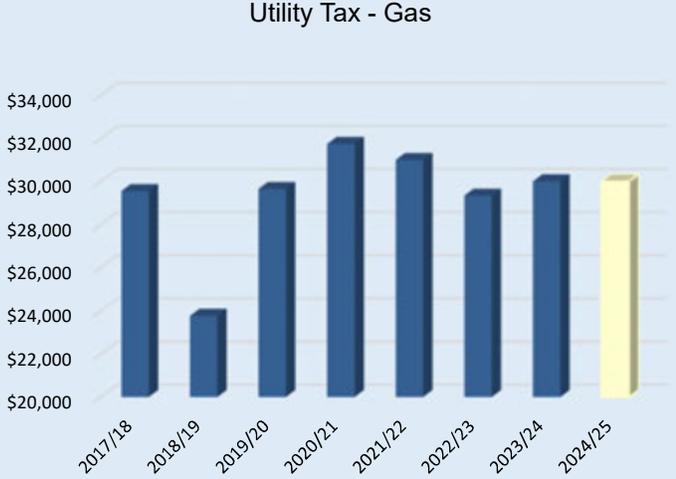
Object Code #	Category	Commission Approval 2024/25	Comment																		
3112000	Ad Valorem Taxes-Delinquent	200,000	<p>This revenue source is derived by those taxpayers who do not pay their taxes by March 31st of any given year. On average the total revenue received in this category is minimal when compared to the total Ad Valorem taxes collected.</p> <p align="center">Ad Valorem Taxes - Delinquent</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>2017/18</td><td>550,000</td></tr> <tr><td>2018/19</td><td>650,000</td></tr> <tr><td>2019/20</td><td>800,000</td></tr> <tr><td>2020/21</td><td>550,000</td></tr> <tr><td>2021/22</td><td>450,000</td></tr> <tr><td>2022/23</td><td>500,000</td></tr> <tr><td>2023/24</td><td>200,000</td></tr> <tr><td>2024/25</td><td>200,000</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2017/18	550,000	2018/19	650,000	2019/20	800,000	2020/21	550,000	2021/22	450,000	2022/23	500,000	2023/24	200,000	2024/25	200,000
Fiscal Year	Revenue (\$)																				
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2022/23	500,000																				
2023/24	200,000																				
2024/25	200,000																				
3125200	Section 185 Premium Tax	475,000	<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>																		
3141000	Utility Tax-Electric	6,000,000	<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 align="center">Utility Tax - Electric</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>2017/18</td><td>4,900,000</td></tr> <tr><td>2018/19</td><td>5,000,000</td></tr> <tr><td>2019/20</td><td>5,100,000</td></tr> <tr><td>2020/21</td><td>5,300,000</td></tr> <tr><td>2021/22</td><td>5,500,000</td></tr> <tr><td>2022/23</td><td>6,400,000</td></tr> <tr><td>2023/24</td><td>5,500,000</td></tr> <tr><td>2024/25</td><td>6,000,000</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2017/18	4,900,000	2018/19	5,000,000	2019/20	5,100,000	2020/21	5,300,000	2021/22	5,500,000	2022/23	6,400,000	2023/24	5,500,000	2024/25	6,000,000
Fiscal Year	Revenue (\$)																				
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City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3143000	Utility Tax-Water	1,500,000	<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 style="text-align: center;">Utility Tax - Water</p>  <table border="1" data-bbox="743 562 1419 1041"> <caption>Utility Tax - Water Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>~\$1,300,000</td></tr> <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>~\$1,650,000</td></tr> <tr><td>2021/22</td><td>~\$1,600,000</td></tr> <tr><td>2022/23</td><td>~\$1,700,000</td></tr> <tr><td>2023/24</td><td>~\$1,550,000</td></tr> <tr><td>2024/25</td><td>1,500,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2017/18	~\$1,300,000	2018/19	~\$1,250,000	2019/20	~\$1,100,000	2020/21	~\$1,650,000	2021/22	~\$1,600,000	2022/23	~\$1,700,000	2023/24	~\$1,550,000	2024/25	1,500,000
Fiscal Year	Amount																				
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2022/23	~\$1,700,000																				
2023/24	~\$1,550,000																				
2024/25	1,500,000																				
3144000	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 style="text-align: center;">Utility Tax - Gas</p>  <table border="1" data-bbox="743 1276 1419 1755"> <caption>Utility Tax - Gas Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>~\$30,000</td></tr> <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>~\$30,500</td></tr> <tr><td>2024/25</td><td>30,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2017/18	~\$30,000	2018/19	~\$24,000	2019/20	~\$30,000	2020/21	~\$32,000	2021/22	~\$31,500	2022/23	~\$29,500	2023/24	~\$30,500	2024/25	30,000
Fiscal Year	Amount																				
2017/18	~\$30,000																				
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City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

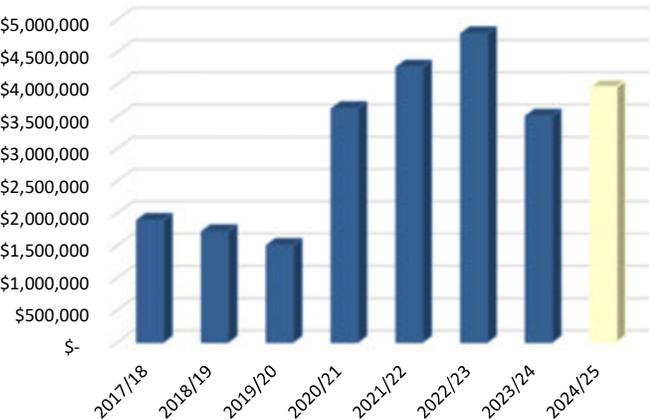
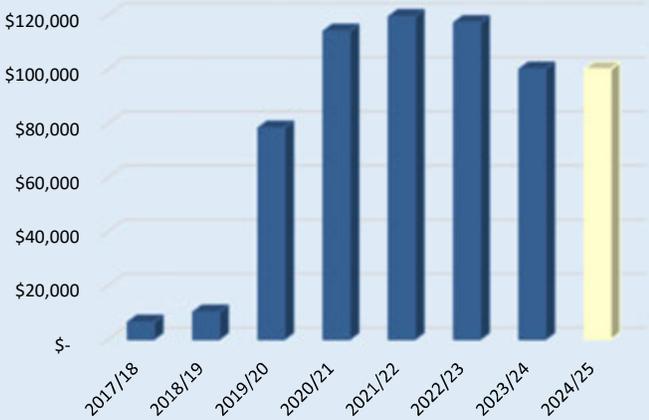
Object Code #	Category	Commission Approval 2024/25	Comment																		
3149000	Unified Communications Tax	1,675,000	<p>Effective October 1, 2001, the Unified Communications Tax replaced municipal utility taxes and franchise fees on all telecommunication, cable and other communication services. The projection is based on actual collections in the current fiscal year.</p> <p style="text-align: center;">Unified Communications Tax</p> <table border="1"> <caption>Unified Communications Tax Revenue History</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$2,000,000</td></tr> <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>\$1,750,000</td></tr> <tr><td>2022/23</td><td>\$1,700,000</td></tr> <tr><td>2023/24</td><td>\$1,650,000</td></tr> <tr><td>2024/25</td><td>\$1,675,000</td></tr> </tbody> </table>	Fiscal Year	Revenue	2017/18	\$2,000,000	2018/19	\$1,800,000	2019/20	\$1,700,000	2020/21	\$1,650,000	2021/22	\$1,750,000	2022/23	\$1,700,000	2023/24	\$1,650,000	2024/25	\$1,675,000
Fiscal Year	Revenue																				
2017/18	\$2,000,000																				
2018/19	\$1,800,000																				
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2021/22	\$1,750,000																				
2022/23	\$1,700,000																				
2023/24	\$1,650,000																				
2024/25	\$1,675,000																				
3161000	City Business Tax	1,000,000	<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 style="text-align: center;">City Business Tax</p> <table border="1"> <caption>City Business Tax Revenue History</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$850,000</td></tr> <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>\$1,050,000</td></tr> <tr><td>2022/23</td><td>\$1,050,000</td></tr> <tr><td>2023/24</td><td>\$950,000</td></tr> <tr><td>2024/25</td><td>\$1,000,000</td></tr> </tbody> </table>	Fiscal Year	Revenue	2017/18	\$850,000	2018/19	\$800,000	2019/20	\$900,000	2020/21	\$850,000	2021/22	\$1,050,000	2022/23	\$1,050,000	2023/24	\$950,000	2024/25	\$1,000,000
Fiscal Year	Revenue																				
2017/18	\$850,000																				
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2023/24	\$950,000																				
2024/25	\$1,000,000																				

City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3231000	Franchise Fee-Electric	3,950,000	<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 align="center">Franchise Fee-Electric</p>  <table border="1"> <caption>Franchise Fee-Electric Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$2,000,000</td></tr> <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>\$3,700,000</td></tr> <tr><td>2024/25</td><td>\$4,100,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2017/18	\$2,000,000	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	\$3,700,000	2024/25	\$4,100,000
Fiscal Year	Amount																				
2017/18	\$2,000,000																				
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2023/24	\$3,700,000																				
2024/25	\$4,100,000																				
3234000	Franchise Fee-Gas	100,000	<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 align="center">Franchise Fee-Gas</p>  <table border="1"> <caption>Franchise Fee-Gas Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$10,000</td></tr> <tr><td>2018/19</td><td>\$15,000</td></tr> <tr><td>2019/20</td><td>\$80,000</td></tr> <tr><td>2020/21</td><td>\$115,000</td></tr> <tr><td>2021/22</td><td>\$120,000</td></tr> <tr><td>2022/23</td><td>\$115,000</td></tr> <tr><td>2023/24</td><td>\$105,000</td></tr> <tr><td>2024/25</td><td>\$100,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2017/18	\$10,000	2018/19	\$15,000	2019/20	\$80,000	2020/21	\$115,000	2021/22	\$120,000	2022/23	\$115,000	2023/24	\$105,000	2024/25	\$100,000
Fiscal Year	Amount																				
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2023/24	\$105,000																				
2024/25	\$100,000																				

City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3237100	Franchise Fee-Solid Waste	700,000	<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 style="text-align: center;">Franchise Fee-Solid Waste</p> <table border="1"> <caption>Franchise Fee-Solid Waste Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$620,000</td></tr> <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>\$620,000</td></tr> <tr><td>2024/25</td><td>\$700,000</td></tr> </tbody> </table>	Fiscal Year	Amount	2017/18	\$620,000	2018/19	\$650,000	2019/20	\$600,000	2020/21	\$620,000	2021/22	\$780,000	2022/23	\$850,000	2023/24	\$620,000	2024/25	\$700,000
Fiscal Year	Amount																				
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2021/22	\$780,000																				
2022/23	\$850,000																				
2023/24	\$620,000																				
2024/25	\$700,000																				
3238000	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.																		
3291000	Engineering Permits	15,000	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.																		
3344901	Maintenance Agreement Payment	12,676	Funds provided by FDOT to maintain Medians and Rights-of-Way along Biscayne Boulevard.																		
3351200	State Revenue Sharing	1,325,500	<p>Revenues received in this category represent base cigarette tax and 8th cent motor fuel tax which are levied by the State. The portion which comes from cigarette tax is projected to approximate 82.0% for FY 2024/25 and will be deposited into the General Fund. The remainder is deposited to the Transportation and Street Maintenance Fund.</p> <p style="text-align: center;">State Revenue Sharing</p> <table border="1"> <caption>State Revenue Sharing Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$850,000</td></tr> <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>\$1,000,000</td></tr> <tr><td>2024/25</td><td>\$1,325,500</td></tr> </tbody> </table>	Fiscal Year	Amount	2017/18	\$850,000	2018/19	\$900,000	2019/20	\$800,000	2020/21	\$950,000	2021/22	\$1,200,000	2022/23	\$1,400,000	2023/24	\$1,000,000	2024/25	\$1,325,500
Fiscal Year	Amount																				
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2021/22	\$1,200,000																				
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2023/24	\$1,000,000																				
2024/25	\$1,325,500																				

City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3351500	Alcoholic Beverage License	30,000	Various alcoholic beverage license taxes are levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in the State. The tax is collected by the State and distributed back to the City. The City's share is approximately 38% of the proceeds of the tax collected within the City.																		
3351800	Half Cent Sales Tax	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;">Half Cent Sales Tax</p> <table border="1"> <caption>Half Cent Sales Tax Revenue (Estimated)</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>3,100,000</td></tr> <tr><td>2018/19</td><td>3,150,000</td></tr> <tr><td>2019/20</td><td>2,750,000</td></tr> <tr><td>2020/21</td><td>3,300,000</td></tr> <tr><td>2021/22</td><td>3,950,000</td></tr> <tr><td>2022/23</td><td>4,450,000</td></tr> <tr><td>2023/24</td><td>3,950,000</td></tr> <tr><td>2024/25</td><td>4,100,000</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2017/18	3,100,000	2018/19	3,150,000	2019/20	2,750,000	2020/21	3,300,000	2021/22	3,950,000	2022/23	4,450,000	2023/24	3,950,000	2024/25	4,100,000
Fiscal Year	Revenue (\$)																				
2017/18	3,100,000																				
2018/19	3,150,000																				
2019/20	2,750,000																				
2020/21	3,300,000																				
2021/22	3,950,000																				
2022/23	4,450,000																				
2023/24	3,950,000																				
2024/25	4,100,000																				
3382000	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;">County Business Tax</p> <table border="1"> <caption>County Business Tax Revenue (Estimated)</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>51,500</td></tr> <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>50,500</td></tr> <tr><td>2022/23</td><td>52,500</td></tr> <tr><td>2023/24</td><td>45,500</td></tr> <tr><td>2024/25</td><td>45,500</td></tr> </tbody> </table>	Fiscal Year	Revenue (\$)	2017/18	51,500	2018/19	52,000	2019/20	46,000	2020/21	52,000	2021/22	50,500	2022/23	52,500	2023/24	45,500	2024/25	45,500
Fiscal Year	Revenue (\$)																				
2017/18	51,500																				
2018/19	52,000																				
2019/20	46,000																				
2020/21	52,000																				
2021/22	50,500																				
2022/23	52,500																				
2023/24	45,500																				
2024/25	45,500																				
3413500	DSAHS Insurance	200,000	This amount represents the costs for the building insurance premiums for DSAHS that the City bills to the school and is reimbursed for																		
3419500	Lien Search Fees	80,000	Revenue resulting from requests for City lien searches																		

City of Aventura

General Fund - 001

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment
3421100	Police Detail Billing	450,000	Estimated amount of revenue generated by off duty details provided to the City's businesses and condominium associations
3421200	ACES & DSAHS Police Officer	370,515	Estimated revenue to be received for the Police Officer assigned to Aventura City of Excellence School (ACES) & Don Soffer Aventura High School (DSAHS) which will be reimbursed to the City by ACES & DSAHS as part of the schools FEFP & referendum funding for security
3421300	Police Services Agreement	2,096,095	This amount represents the contractual cost to be paid by Aventura Mall for an increase in the level of policing services that was negotiated in FY 2016/17.
3425000	Development Review Fees	150,000	These are fees charged to developers for costs associated with the interdepartmental review of new development proposals such as site plans and plats.
3472000	Parks & Recreation Fees	700,000	This includes non-resident fees for entering the park and user fees associated with the various programs at Founders Park and Waterways Park
3472500	Community Center Fees	600,000	Fees charged for the various programs provided at the Community Recreation Center
3473000	Membership & Guest Fees	55,000	Membership fees and guest fees charged for use of the Community Recreation Center
3474000	Founders Day	15,000	Sponsorship to offset costs of Founders Day expenditures
3475000	Summer Recreation	450,000	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.
3476001	AACC Fees and Rentals	550,000	This represents anticipated revenue of \$200,000 from rentals and \$250,000 from self presentation tickets
3511000	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.
3541000	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.
3542000	Intersection Safety Camera Program	2,749,990	Revenues generated from the Intersection Safety Camera Program. Projection is based on conservative historical data.
3611000	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.
3644200	Sale of Assets	5,000	Revenue resulting from the sale of old/obsolete and surplus assets
3691101	Convience Fee	84,500	Revenue resulting from the surcharge fees for providing credit cards to customers as a source of payment. This account has offsetting expenditures.
3699000	Misc. Revenues	20,000	Any other revenues not otherwise classified.
3811014	Transfer from Building Fund	608,030	This amount represents the costs for the services that are provided to the Building Fund from the Departments in the General Fund.
Total Revenues		\$ 54,320,257	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



City Commission

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

City Commission

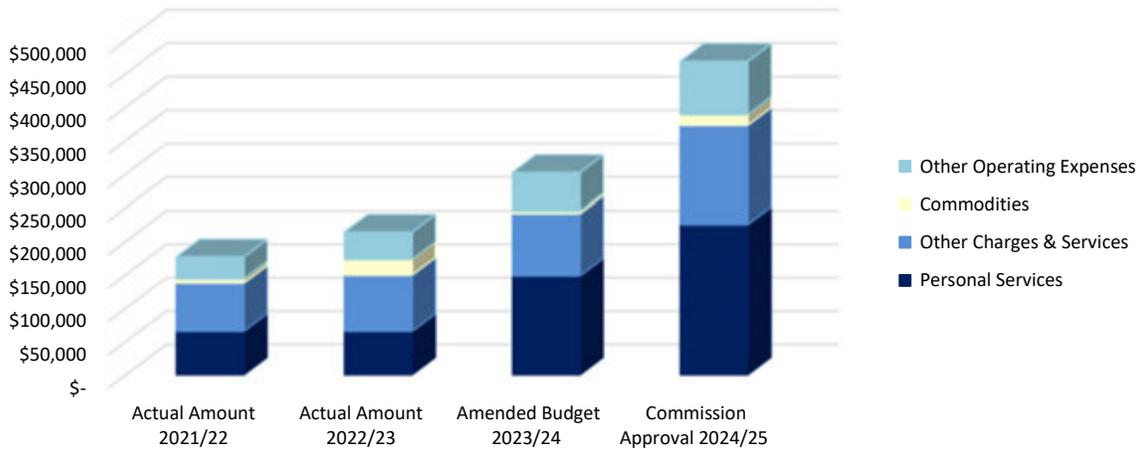
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 65,301	\$ 65,096	\$ 148,284	\$ 30,467	224,890
4000/4999	Other Charges & Services	72,212	84,259	93,032	51,410	147,897
5000/5399	Commodities	6,433	23,791	3,900	3,022	16,000
5400/5499	Other Operating Expenses	32,492	40,549	56,625	58,300	79,500
Total Expenditures		\$ 176,438	\$ 213,695	\$ 301,841	\$ 143,199	468,287

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City Commission

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
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
Total	7.0	7.0	7.0	7.0

City of Aventura

City Commission

Fiscal Year 2024/25

001-0101-511

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1210	Commission Salaries	\$ 56,906	\$ 55,321	\$ 55,000	\$ 25,529	\$ 55,000
2101	FICA	8,109	9,393	7,452	4,676	14,068
2301	Health, Life & Disability	-	82	85,705	116	155,583
2401	Workers' Compensation	286	300	127	146	239
	Subtotal	\$ 65,301	\$ 65,096	\$ 148,284	\$ 30,467	224,890
Other Charges & Services						
4001	Travel & Per Diem	\$ -	\$ -	\$ 6,100	\$ 7,530	\$ 15,000
4030	Legislative Expenses	72,212	80,759	83,182	43,880	128,897
4650	R&M - Office Equipment	-	3,500	3,750	-	4,000
	Subtotal	\$ 72,212	\$ 84,259	\$ 93,032	\$ 51,410	147,897
Commodities						
5101	Office Supplies	\$ 1,425	\$ 1,898	\$ 400	\$ 496	\$ 1,000
5290	Other Operating Supplies	5,008	21,893	3,500	2,526	15,000
	Subtotal	\$ 6,433	\$ 23,791	\$ 3,900	\$ 3,022	16,000
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 7,191	\$ 15,043	\$ 17,025	\$ 19,122	\$ 22,000
5420	Conferences & Seminars	14,328	24,102	27,100	39,178	45,000
5981	High School Scholarship	10,973	1,404	12,500	-	12,500
	Subtotal	\$ 32,492	\$ 40,549	\$ 56,625	\$ 58,300	79,500
Total City Commission		\$ 176,438	\$ 213,695	\$ 301,841	\$ 143,199	468,287

City of Aventura

City Commission

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1210	Commission Salaries	\$ 55,000	(1) Mayor & (6) Commissioners
2101	FICA	14,068	Social Security & Medicare taxes
2301	Health, Life & Disability	155,583	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	239	Allocated cost of workers' compensation premiums paid
4001	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
4030	Legislative Expenses	128,897	\$18,063.15 established per Commissioner to offset expenditures incurred in the performance of their official duties
4650	R&M - Office Equipment	4,000	Costs associated with ongoing support for the Request to Speak Solution in Commission Chambers
5101	Office Supplies	1,000	Office supplies for the City Commission, i.e. business cards, etc.
5290	Other Operating supplies	15,000	Costs associated with items that are not classified in another line item. i.e. food for Commission during workshops, uniforms & etc.
5410	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
5420	Conferences & Seminars	45,000	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
5981	High School Scholarship	12,500	The City Commission establishes one (1) annual scholarship for Aventura senior Krop High School students, one (1) scholarship opportunity to a senior who will be attending DSAHS and \$10,000 for the DSAHS Prom
Total City Commission		\$ 468,287	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Office of the City Manager

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Office of the City Manager

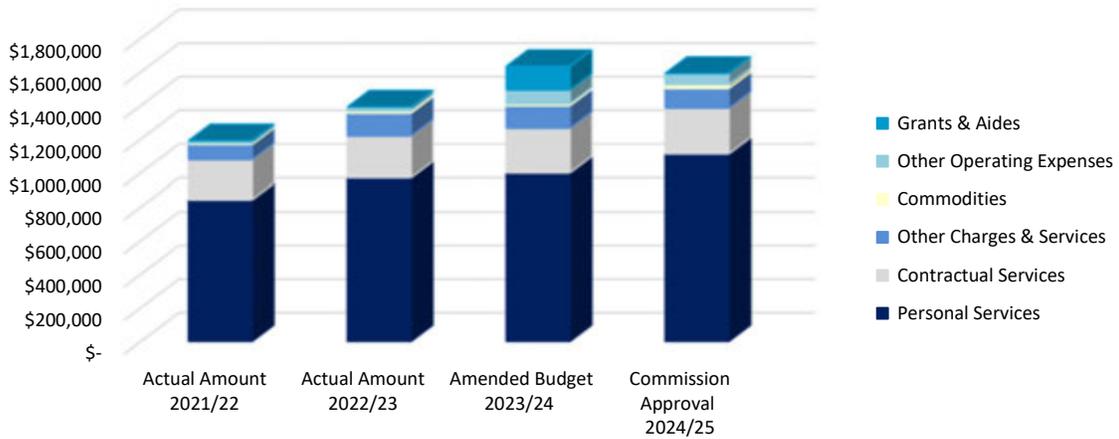
Fiscal Year 2024/25

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 the 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.

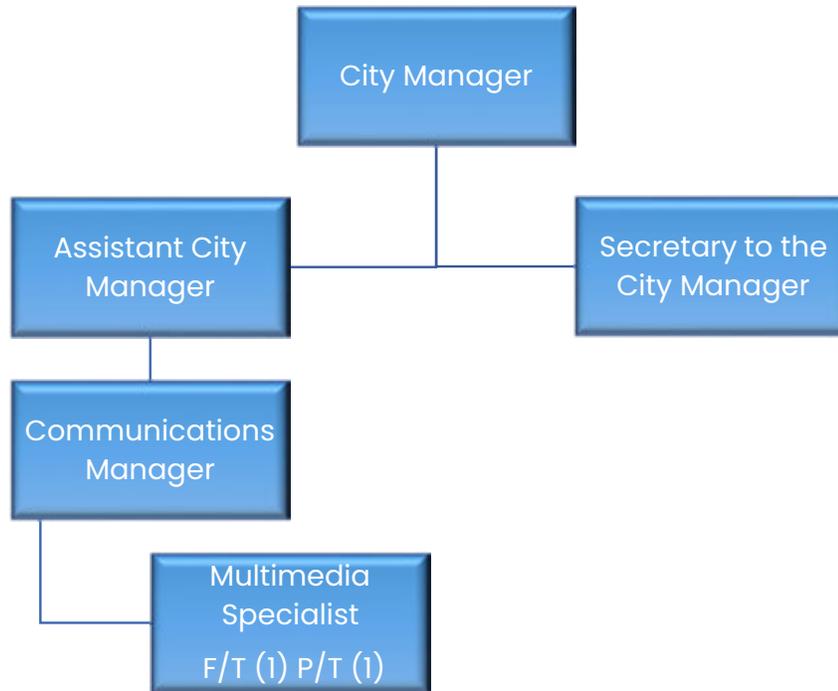
Office of the City Manager Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 843,155	\$ 969,832	\$ 998,969	\$ 521,708	\$ 1,111,642
3000/3999	Contractual Services	234,620	248,195	265,400	123,780	272,000
4000/4999	Other Charges & Services	89,703	137,068	134,585	41,367	118,100
5000/5399	Commodities	4,725	12,836	10,500	3,887	24,000
5400/5499	Other Operating Expenses	17,796	22,814	83,500	10,949	65,500
Total Operating Expenditures		\$ 1,189,999	\$ 1,390,745	\$ 1,492,954	\$ 701,691	\$ 1,591,242
8300/8399	Grants & Aides	\$ -	\$ -	\$ 140,000	\$ 57,500	\$ -
		\$ 1,189,999	\$ 1,390,745	\$ 1,632,954	\$ 759,191	\$ 1,591,242

Office of the City Manager

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
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	1.0
Secretary to the City Manager	1.0	1.0	1.0	1.0
Social Media Specialist**	1.0	1.0	-	-
Multimedia Specialist (F/T)	-	-	1.0	1.0
Multimedia Specialist (P/T)	-	-	-	1.0
Total Full-Time	3.0	5.0	5.0	5.0
Total Part-Time	1.0	-	-	1.0
Total	4.0	5.0	5.0	6.0

* This Position was budgeted, funded and allocated from within the Finance Department as the Assistant City Manager - Finance and Administration

** This Position was reclassified to the Multimedia Specialist

City of Aventura

Office of the City Manager

Fiscal Year 2024/25

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 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	Citizen Requests & Inquires	3, 5	221	266	281	300	Environmental & Recreation Service & Financial Stability Education Safety & Security
	Commission Requests	1	64	104	147	168	
	Community Meetings Attended	5	46	48	66	70	
	Agenda Back up Items Prepared	1	75	80	90	90	
	No. of Newsletters & Reports Issued	N/A	9	N/A	N/A	N/A	
	Annual Budget & CIP Prepared	2, 6 & 7	2	2	2	2	
	School Budget	9	2	2	2	2	
	Capital Projects	6 & 10	10	15	15	15	
	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 2024/25

001-0501-512

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 622,057	\$ 715,096	\$ 709,421	\$ 382,316	\$ 806,055
1401	Overtime	204	-	-	-	-
1410	Holiday Pay	487	-	-	-	-
2101	FICA	39,679	44,289	54,272	23,889	61,663
2201	Pension	96,792	110,769	113,332	57,988	121,167
2301	Health, Life & Disability	82,520	97,952	120,304	56,032	121,774
2401	Workers' Compensation	1,416	1,726	1,640	1,483	983
	Subtotal	\$ 843,155	\$ 969,832	\$ 998,969	\$ 521,708	\$ 1,111,642
Contractual Services						
3150	Professional Services	\$ -	\$ 6,088	\$ -	\$ 1,400	\$ -
3170	Lobbyist Services	60,000	60,000	60,000	30,180	60,000
3492	Social Media	174,620	182,107	205,400	92,200	212,000
	Subtotal	\$ 234,620	\$ 248,195	\$ 265,400	\$ 123,780	\$ 272,000
Other Charges & Services						
4001	Travel & Per Diem	\$ 4,842	\$ 3,901	\$ 10,000	\$ 1,542	\$ 10,000
4041	Car Allowance	6,000	6,000	6,000	3,000	6,000
4101	Communication Services	3,398	3,784	3,625	1,775	11,500
4420	Leased Equipment	-	3,713	32,060	25,596	32,100
4650	R&M - Office Equipment	-	-	1,900	4,404	17,500
4701	Printing & Binding	4,036	887	1,000	639	1,000
4710	Printing/Newsletter	44,545	97,847	80,000	4,411	40,000
4815	Web Page Maintenance	26,882	20,936	-	-	-
	Subtotal	\$ 89,703	\$ 137,068	\$ 134,585	\$ 41,367	\$ 118,100
Commodities						
5101	Office Supplies	\$ 2,239	\$ 2,667	\$ 2,500	\$ 974	\$ 3,000
5120	Computer Operating Supplies	-	-	2,000	669	2,000
5220	Gas & Oil	-	60	-	2,016	4,000
5290	Other Operating Supplies	2,486	10,109	6,000	228	15,000
	Subtotal	\$ 4,725	\$ 12,836	\$ 10,500	\$ 3,887	\$ 24,000
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 5,470	\$ 11,371	\$ 10,000	\$ 4,275	\$ 10,000
5420	Conferences & Seminars	5,821	5,126	7,500	-	7,500
5441	Computer Subscriptions	-	5,914	58,500	3,920	48,000
5901	Contingency	6,505	403	7,500	2,754	-
	Subtotal	\$ 17,796	\$ 22,814	\$ 83,500	\$ 10,949	\$ 65,500
Grants & Aides						
8301	Other Grants and Aides	\$ -	\$ -	\$ 140,000	\$ 57,500	\$ -
	Subtotal	\$ -	\$ -	\$ 140,000	\$ 57,500	\$ -
Total City Manager		\$ 1,189,999	\$ 1,390,745	\$ 1,632,954	\$ 759,191	\$ 1,591,242

City of Aventura

Office of the City Manager

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 806,055	(1) City Manager, (1) Assistant City Manager, (1) Secretary to City Manager, (1) Communications Manager, & (2) Multimedia Specialist (1 F/T & 1 P/T)
2101	FICA	61,663	Social Security & Medicare taxes
2201	Pension	121,167	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	121,774	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	983	Allocated cost of workers' compensation premiums paid
3170	Lobbyist Services	60,000	Costs associated with retaining a professional lobbyist to foster the City's position at the state and county level
3492	Social Media	212,000	Costs associated with the Communications Firm monthly fee plus \$20,000 for social media incidentals
4001	Travel & Per Diem	10,000	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)
4041	Car Allowance	6,000	City Manager receives \$500/month for a car allowance
4101	Communication Services	11,500	Telephone services for department personnel and services related to the City's PEG Channel
4420	Leased Equipment	32,100	Cost of a leased vehicle for Assistant City Manager & rental of two (2) beds at Camillus House for the year
4650	R&M - Office Equipment	17,500	Maintenance costs associated with the City's PEG channel
4701	Printing & Binding	1,000	Printing costs associated with department projects and needs, i.e. business cards, envelopes
4710	Printing/Newsletter	40,000	Cost of printing various documents, informational newsletters and the annual report to the residents
5101	Office Supplies	3,000	General office supplies for staff, i.e. pens, paper, folders, etc.
5120	Computer Operating Supplies	2,000	Costs associated with computer operating supplies, i.e. printer toner
5220	Gas & Oil	4,000	Costs associated with fuel for City vehicles and vessel(s)
5290	Other Operating Supplies	15,000	Costs associated with other items that are not specifically included in other line items, included in this special awards given by the City Manager

City of Aventura

Office of the City Manager

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5410	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
5420	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 Muncipal Communicators Association Conference, International City Management Association & miscellaneous management seminars
5441	Computer Subscriptions	48,000	Costs associated with software subscriptions, i.e. maintaing and updating the City's web page and associated online services
Total Office of the City Manager		\$ 1,591,242	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Legal Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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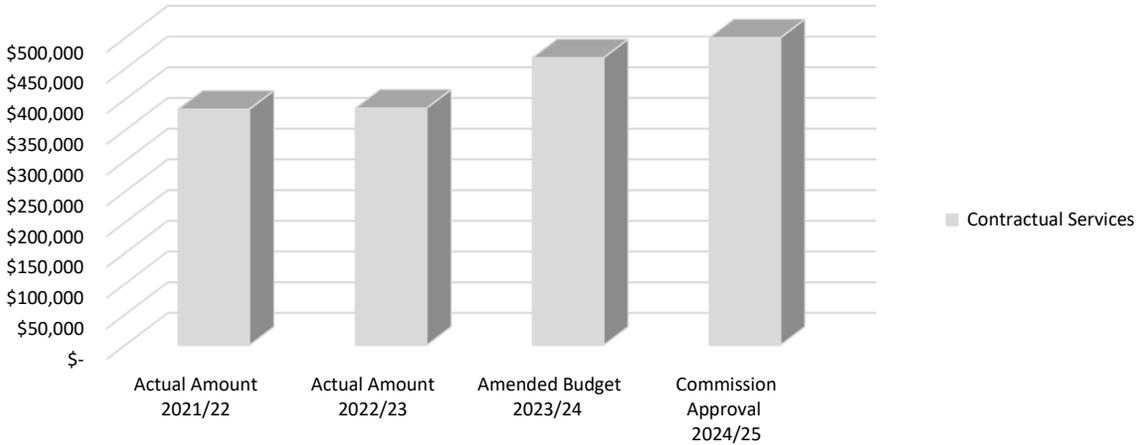
City of Aventura

**Legal Department
Fiscal Year 2024/25
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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
3000/3999	Contractual Services	\$ 383,803	\$ 385,484	\$ 467,500	\$ 242,788	\$ 500,000
	Total Expenditures	\$ 383,803	\$ 385,484	\$ 467,500	\$ 242,788	\$ 500,000

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Legal Department Fiscal Year 2024/25 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
Workload Measures	Positive compliance with all rules and regulations	1, 2 & 4	Service & Financial Stability & Education
	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 2024/25

001-0601-514

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Contractual Services						
3120	Prof. Services - Legal	\$ 383,803	\$ 385,484	\$ 467,500	\$ 242,788	\$ 500,000
	Subtotal	\$ 383,803	\$ 385,484	\$ 467,500	\$ 242,788	\$ 500,000
	Total Legal	\$ 383,803	\$ 385,484	\$ 467,500	\$ 242,788	\$ 500,000

City of Aventura

Legal Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
3120	Prof. Services - Legal	\$ 500,000	Estimated cost of maintaining the contracted City Attorney arrangement with the firm of Weiss Serota Helfman Cole & Bierman, P.L., to perform legal services required by the City Commission and City Manager. The hourly rate increased in FY 2024/25 to \$275/hour from \$250/hour in FY 2023/24. Additionally, other attorneys the City may utilize throughout the year are included in this line item as well.
Total Legal		\$ 500,000	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



City Clerk's Office

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

City Clerk's Office

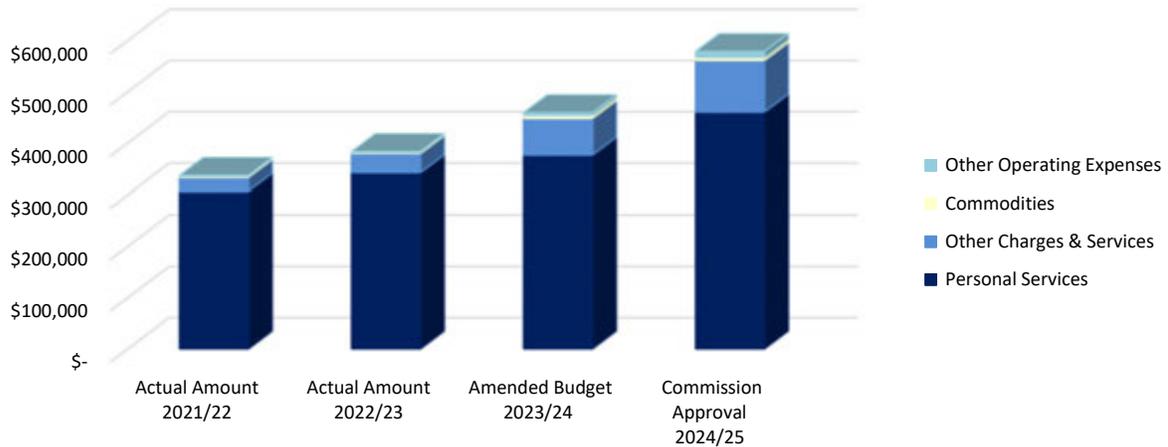
Fiscal Year 2024/25

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.

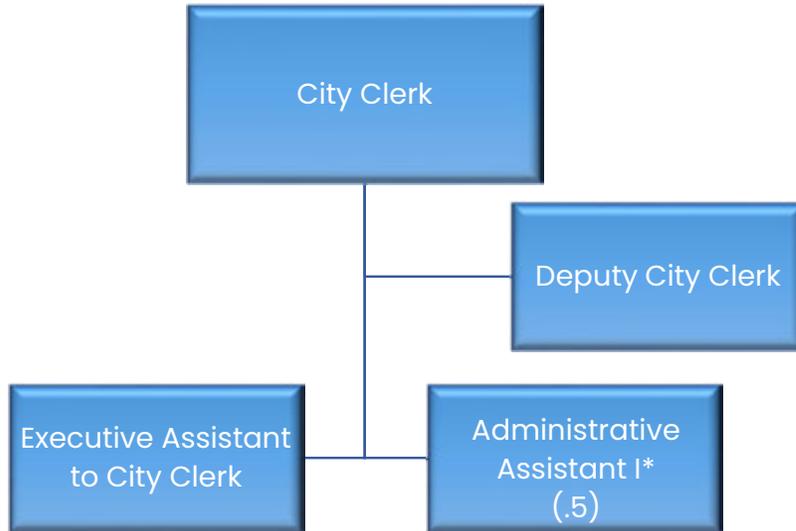
City Clerk's Office Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 306,306	\$ 341,988	\$ 376,143	\$ 193,037	\$ 460,120
4000/4999	Other Charges & Services	26,565	37,454	71,840	21,708	101,140
5000/5399	Commodities	1,672	1,700	5,750	1,333	5,750
5400/5499	Other Operating Expenses	1,685	1,541	4,750	1,989	10,950
Total Expenditures		\$ 336,228	\$ 382,683	\$ 458,483	\$ 218,067	\$ 577,960

City Clerk's Office

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	-	-	-	1.0
Executive Assistant to City Clerk	1.0	1.0	1.0	1.0
Administrative Assistant I*	-	-	0.5	0.5
Total	2.0	2.0	2.5	3.5

* Allocated 50% with the Community Services Department

City of Aventura

City Clerk's Office

Fiscal Year 2024/25

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 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	No. of Sets of Minutes Prepared/Approved	1	63	58	50	51	Service & Financial Stability Education
	No. of Public Notices Prepared/Posted	2	108	96	77	66	
	No. of Legal Advertisements Published	2 & 8	29	27	18	22	
	No. of Ordinances Prepared/Enacted	5	23	17	11	12	
	No. of Resolutions Prepared/Enacted	5	65	57	60	58	
	No. of Welcome Letters Prepared*	4	144	N/A	N/A	N/A	
	No. of Agenda Packages Prepared/Distributed/Posted	9	62	49	40	42	
	No. of Agenda Recaps Prepared/Distributed	1	30	25	16	20	
	No. of Proclamations Issued	4	38	37	20	24	
	No. of Records Disposition Per State Law**	3 & 7	418	170	316	237	
	No. of Commission Candidates Qualified for Election***	6	7	-	3	-	

* 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 2024/25

001-0801-519

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 221,800	\$ 243,982	\$ 255,494	\$ 137,252	\$ 318,935
1401	Overtime	2,371	2,102	5,000	898	5,000
2101	FICA	16,595	17,079	19,928	9,700	24,781
2201	Pension	30,963	33,572	37,481	17,728	46,578
2301	Health, Life & Disability	34,065	44,702	57,650	27,149	64,411
2401	Workers' Compensation	512	551	590	310	415
	Subtotal	\$ 306,306	\$ 341,988	\$ 376,143	\$ 193,037	\$ 460,120
Other Charges & Services						
4001	Travel & Per Diem	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
4041	Car Allowance	6,000	6,000	6,000	3,000	6,000
4101	Communication Services	840	840	840	420	840
4701	Printing & Binding	190	72	1,500	42	1,500
4730	Records Retention	4,475	2,585	4,500	390	4,500
4740	Ordinance Codification	7,258	2,813	7,000	5,842	1,300
4911	Legal Advertising	6,636	7,672	25,000	12,014	50,000
4915	Election Expenses	1,166	17,472	25,000	-	35,000
	Subtotal	\$ 26,565	\$ 37,454	\$ 71,840	\$ 21,708	\$ 101,140
Commodities						
5101	Office Supplies	\$ 1,320	\$ 1,700	\$ 3,500	\$ 950	\$ 3,500
5120	Computer Operating Supplies	-	-	500	-	500
5290	Other Operating Supplies	352	-	1,750	383	1,750
	Subtotal	\$ 1,672	\$ 1,700	\$ 5,750	\$ 1,333	\$ 5,750
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 1,460	\$ 1,258	\$ 2,050	\$ 1,914	\$ 2,050
5420	Conferences & Seminars	225	283	2,700	75	2,700
5441	Computer Subscriptions	-	-	-	-	6,200
	Subtotal	\$ 1,685	\$ 1,541	\$ 4,750	\$ 1,989	\$ 10,950
	Total City Clerk	\$ 336,228	\$ 382,683	\$ 458,483	\$ 218,067	\$ 577,960

City of Aventura

City Clerk's Office

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 318,935	(1) City Clerk, (1) Deputy City Clerk (budgeted beginning in April 2025), (1) Executive Assistant to City Clerk & (1) Administrative Assistant I (Allocated 50% with the Community Services Department)
1401	Overtime	5,000	Estimated overtime costs
2101	FICA	24,781	Social Security & Medicare taxes
2201	Pension	46,578	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	64,411	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	415	Allocated cost of workers' compensation premiums paid
4001	Travel & Per Diem	2,000	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
4041	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
4101	Communication Services	840	Telephone services for department personnel
4701	Printing & Binding	1,500	Costs associated with the preparation of agendas, manuals, and any other necessary published materials
4730	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
4740	Ordinance Codification	1,300	Additional costs associated with the official codification of City Ordinances and Charter Amendments not covered by the annual subscription
4911	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
4915	Election Expenses	35,000	Costs associated with the November 5, 2024 Municipal General Election, as well as any special elections scheduled during the fiscal year
5101	Office Supplies	3,500	General supplies for the operation of the City Clerk's Office
5120	Computer Operating Supplies	500	Costs associated with computer supplies, i.e. printer toner
5290	Other Operating Supplies	1,750	Other items not covered under general office supplies
5410	Subscriptions & Memberships	2,050	Subscriptions for The Miami Herald and The Daily Business Review 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

City of Aventura

City Clerk's Office

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5420	Conferences & Seminars	2,700	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
5441	Computer Subscriptions	6,200	Costs associated with the subscription service for official codification of City Ordinances and Charter Amendments
Total City Clerk's Office		\$ 577,960	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Finance Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Finance Department

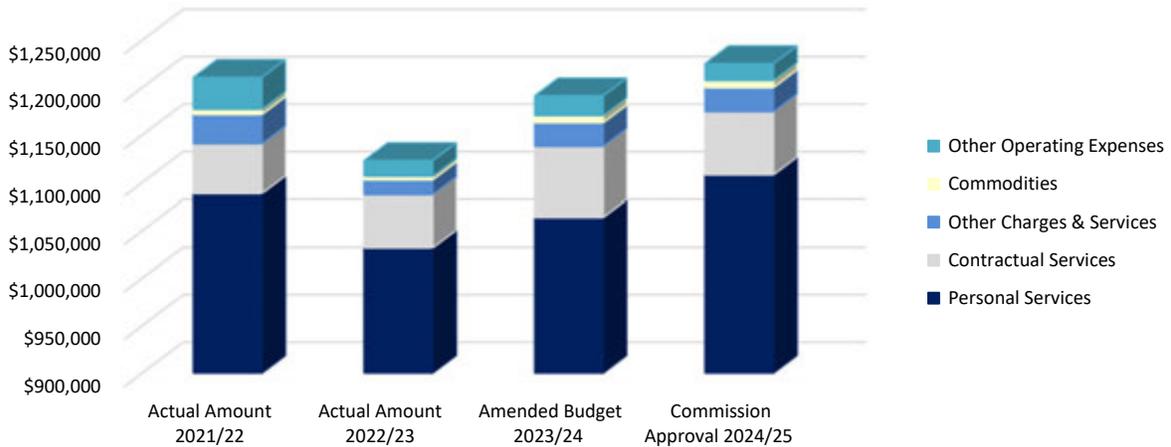
Fiscal Year 2024/25

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.

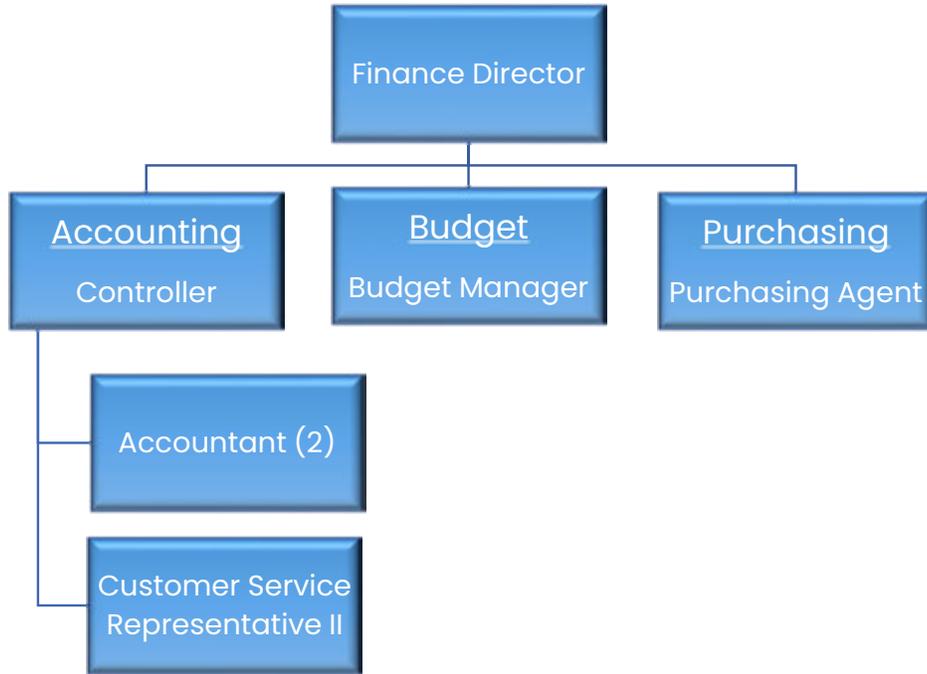
Finance Department Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 1,088,327	\$ 1,031,878	\$ 1,063,834	\$ 519,254	\$ 1,107,967
3000/3999	Contractual Services	52,396	55,377	74,200	39,883	66,600
4000/4999	Other Charges & Services	30,945	15,523	24,840	8,793	25,460
5000/5399	Commodities	5,477	3,745	7,500	1,285	7,500
5400/5499	Other Operating Expenses	33,525	16,401	20,825	4,917	17,575
Total Expenditures		\$ 1,210,670	\$ 1,122,924	\$ 1,191,199	\$ 574,132	\$ 1,225,102

Finance Department

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
Assistant City Manager – Finance and Administration	1.0	-	-	-
Finance Director	-	1.0	1.0	1.0
Controller	1.0	1.0	1.0	1.0
Budget Manager	-	1.0	1.0	1.0
Purchasing Agent	1.0	1.0	1.0	1.0
Human Resource Manager*	1.0	-	-	-
Accountant	2.0	2.0	2.0	2.0
Customer Service Representative II	1.0	1.0	1.0	1.0
Total	7.0	7.0	7.0	7.0

* Budgeted in the Human Resources Department beginning in FY 2022/23

City of Aventura

Finance Department

Fiscal Year 2024/25

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 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	% of idle funds invested in accordance with policy	1	100%	100%	100%	100%	Education & Service & Financial Stability
	Number of Annual Reports issued prior to 3/31	2	1	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	1	2	2	1	
	% 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	4	4	4	4	4	

City of Aventura

Finance Department

Fiscal Year 2024/25

001-1001-513

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 804,720	\$ 738,356	\$ 749,491	\$ 369,796	\$ 786,966
2101	FICA	55,147	54,659	57,336	26,336	60,203
2201	Pension	102,244	107,360	109,325	51,603	113,530
2301	Health, Life & Disability	124,411	129,823	145,951	70,699	146,245
2401	Workers' Compensation	1,805	1,680	1,731	820	1,023
	Subtotal	<u>\$ 1,088,327</u>	<u>\$ 1,031,878</u>	<u>\$ 1,063,834</u>	<u>\$ 519,254</u>	<u>\$ 1,107,967</u>
Contractual Services						
3180	Medical Exams - New Employees	\$ 1,075	\$ -	\$ -	\$ -	\$ -
3190	Professional Services	4,621	3,011	14,200	11,633	4,600
3201	Professional Services - Auditor	46,700	52,366	60,000	28,250	62,000
	Subtotal	<u>\$ 52,396</u>	<u>\$ 55,377</u>	<u>\$ 74,200</u>	<u>\$ 39,883</u>	<u>\$ 66,600</u>
Other Charges & Services						
4001	Travel & Per Diem	\$ 4,774	\$ 4,604	\$ 7,500	\$ 3,802	\$ 8,120
4041	Car Allowance	5,839	6,000	6,000	3,000	6,000
4101	Communication Services	1,436	840	840	420	840
4650	R&M - Office Equipment	(7,135)	-	-	-	-
4701	Printing & Binding	3,399	2,578	3,500	1,366	3,500
4910	Advertising	22,632	1,501	7,000	205	7,000
	Subtotal	<u>\$ 30,945</u>	<u>\$ 15,523</u>	<u>\$ 24,840</u>	<u>\$ 8,793</u>	<u>\$ 25,460</u>
Commodities						
5101	Office Supplies	\$ 4,067	\$ 2,458	\$ 4,000	\$ 1,285	\$ 4,000
5120	Computer Operating Supplies	150	471	2,000	-	2,000
5290	Other Operating Supplies	1,260	816	1,500	-	1,500
	Subtotal	<u>\$ 5,477</u>	<u>\$ 3,745</u>	<u>\$ 7,500</u>	<u>\$ 1,285</u>	<u>\$ 7,500</u>
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 26,666	\$ 4,057	\$ 5,225	\$ 870	\$ 5,975
5420	Conferences & Seminars	5,730	4,844	3,600	3,259	6,100
5441	Computer Subscriptions	-	6,500	10,000	-	5,000
5450	Training	1,129	632	1,500	630	-
5901	Contingency	-	368	500	158	500
	Subtotal	<u>\$ 33,525</u>	<u>\$ 16,401</u>	<u>\$ 20,825</u>	<u>\$ 4,917</u>	<u>\$ 17,575</u>
	Total Finance	<u>\$ 1,210,670</u>	<u>\$ 1,122,924</u>	<u>\$ 1,191,199</u>	<u>\$ 574,132</u>	<u>\$ 1,225,102</u>

City of Aventura

Finance Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 786,966	(1) Finance Director, (1) Controller, (1) Budget Manager, (1) Purchasing Agent, (2) Accountant & (1) Customer Service Representative II
2101	FICA	60,203	Social Security & Medicare taxes
2201	Pension	113,530	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	146,245	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	1,023	Allocated cost of workers' compensation premiums paid
3190	Professional Services	4,600	The cost related to the transport of the City's bank deposits by an armored courier service
3201	Professional Services - Auditor	62,000	The cost of an audit firm to perform the City's year-end financial audit (including any State and Federal Single Audits), in addition to any other audit-related services that the City may require
4001	Travel & Per Diem	8,120	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
4041	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
4101	Communication Services	840	Includes telephone services for department personnel
4701	Printing & Binding	3,500	Printing of various office supplies, i.e. envelopes
4910	Advertising	7,000	Includes the cost of advertising all bid and RFP notices
5101	Office Supplies	4,000	General office supplies for the department
5120	Computer Operating Supplies	2,000	Estimated costs of computer operating supplies that may be needed in the year
5290	Other Operating Supplies	1,500	Operating supplies required for Finance-related equipment and operations

City of Aventura

Finance Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5410	Subscriptions & Memberships	5,975	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 & costs for the Certified Government Finance Officer (CGFO) application, review courses & exam for (1) Accountant.
5420	Conferences & Seminars	6,100	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
5441	Computer Subscriptions	5,000	Subscription to Debt Book for lease & intangible subscription
5901	Contingency	500	Funds for incidental and unexpected items that may come up throughout the year
Total Finance		\$ 1,225,102	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Human Resources Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Human Resources Department

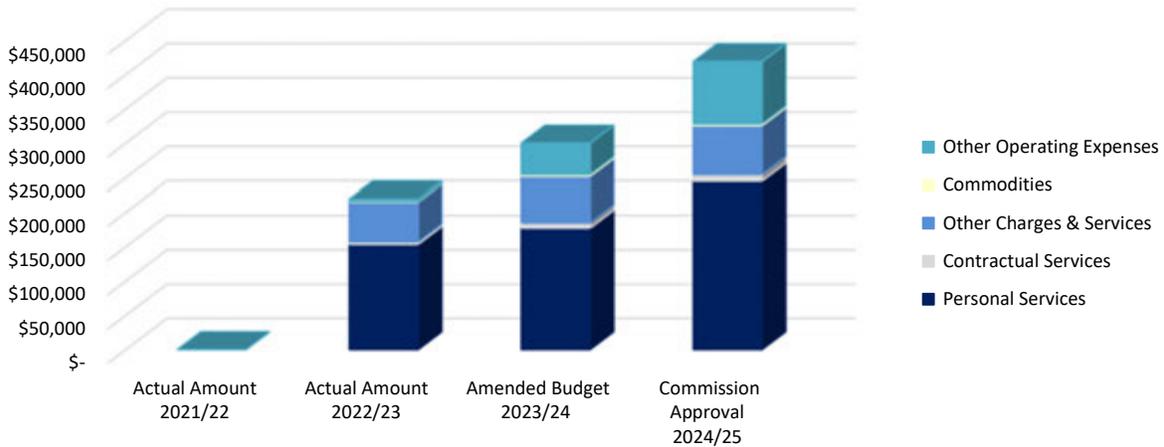
Fiscal Year 2024/25

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

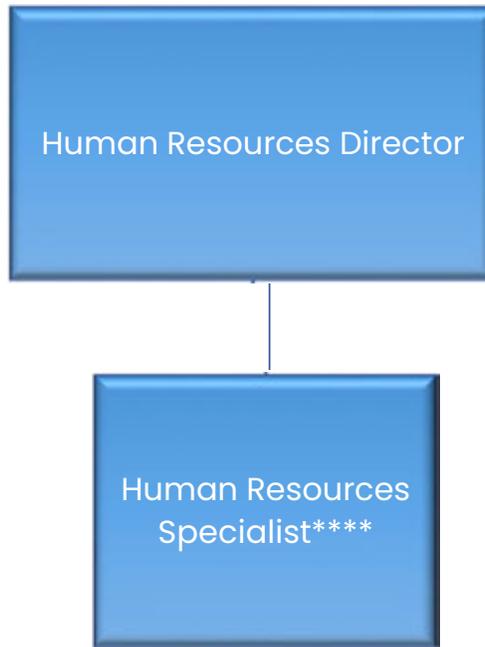


*Human Resources was budgeted in Finance in FY 2020/21 & FY 2021/22

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ -	153,713	\$ 177,325	\$ 84,827	\$ 244,822
3000/3999	Contractual Services	-	3,544	7,500	3,119	9,550
4000/4999	Other Charges & Services	-	57,948	67,140	29,456	71,320
5000/5399	Commodities	-	293	2,500	594	2,500
5400/5499	Other Operating Expenses	-	3,722	45,640	46,505	90,855
Total Expenditures		\$ -	219,220	\$ 300,105	\$ 164,501	\$ 419,047

Human Resources Department

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
Human Resources Director*	-	-	1.0	1.0
Human Resources Specialist****	-	-	-	0.5
Human Resources Assistant	-	-	-	0.5
Human Resources Assistant (P/T)***	-	-	1.0	-
Human Resources Manager**	-	1.0	-	-
Total Full-Time	-	1.0	1.0	2.0
Total Part-Time	-	-	1.0	-
Total	-	1.0	2.0	2.0

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

** Previously budgeted in the Finance Department

*** 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 2024/25

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	Human Resources Objective(s)	Actual 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	Annual staff development and training	2	N/A	5	3	3	Education & Service & Financial Stability
	Annually review adequacy of insurance coverage	6	1	1	1	1	
	Employee Engagement Events	1 & 5	N/A	16	7	10	
	Number of New Hires – Full-time	1 & 4	19	31	27	23	
	Number of New Hires – Part-time	1 & 4	11	9	7	13	
	Workers Comp Claims filed	2, 6 & 7	74	18	56	49	

City of Aventura

Human Resources Department

Fiscal Year 2024/25

001-1101-513

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ -	\$ 115,918	\$ 135,512	\$ 64,734	\$ 177,128
1401	Overtime	-	-	-	-	500
2101	FICA	-	9,189	10,367	5,148	13,589
2201	Pension	-	16,500	17,675	8,387	26,150
2301	Health, Life & Disability	-	11,839	13,458	6,408	27,225
2401	Workers' Compensation	-	267	313	150	230
	Subtotal	\$ -	\$ 153,713	\$ 177,325	\$ 84,827	\$ 244,822
Contractual Services						
3180	Medical Exams - New Employees	\$ -	\$ 654	\$ 4,500	\$ 2,666	\$ 4,500
3190	Professional Services	-	2,890	3,000	453	5,050
	Subtotal	\$ -	\$ 3,544	\$ 7,500	\$ 3,119	\$ 9,550
Other Charges & Services						
4001	Travel & Per Diem	\$ -	\$ 2,786	\$ 6,000	\$ 2,722	\$ 7,000
4041	Car Allowance	-	4,500	6,000	3,000	6,000
4101	Communication Services	-	780	840	420	1,020
4650	R&M - Office Equipment	-	7,135	2,000	-	-
4701	Printing & Binding	-	202	1,000	1,325	1,000
4801	Employee Engagement Programs	-	23,237	31,000	15,663	36,000
4910	Advertising	-	19,308	20,300	6,326	20,300
	Subtotal	\$ -	\$ 57,948	\$ 67,140	\$ 29,456	\$ 71,320
Commodities						
5101	Office Supplies	\$ -	\$ 293	\$ 2,000	\$ 594	\$ 2,000
5120	Computer Operating Supplies	-	-	500	-	500
	Subtotal	\$ -	\$ 293	\$ 2,500	\$ 594	\$ 2,500
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ -	\$ 782	\$ 640	\$ 634	\$ 955
5420	Conferences & Seminars	-	2,845	5,500	3,398	5,700
5441	Computer Subscriptions	-	-	35,500	42,473	78,000
5450	Training	-	95	3,500	-	5,200
5901	Contingency	-	-	500	-	1,000
	Subtotal	\$ -	\$ 3,722	\$ 45,640	\$ 46,505	\$ 90,855
Total Human Resources		\$ -	\$ 219,220	\$ 300,105	\$ 164,501	\$ 419,047

City of Aventura

Human Resources Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 177,128	(1) Human Resources Director, (.5) Human Resources Specialist & (.5) Human Resources Assistant (from 10/1/24 - 3/31/25 (1) HR Assistant & from 4/1/25 - 9/30/25 (1) HR Specialist)
1401	Overtime	500	Estimated overtime costs
2101	FICA	13,589	Social Security & Medicare taxes
2201	Pension	26,150	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	27,225	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	230	Allocated cost of workers' compensation premiums paid
3180	Medical Exams - New Employees	4,500	Background screenings and pre-employment drug testing
3190	Prof. Services	5,050	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
4001	Travel & Per Diem	7,000	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
4041	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
4101	Communication Services	1,020	Telephone services for department personnel
4701	Printing & Binding	1,000	Printing of flyers for employee events and business cards
4801	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
4910	Advertising	20,300	Cost of advertising employment opportunity notices and fees to attend job fairs
5101	Office Supplies	2,000	General office supplies
5120	Computer Operating Supplies	500	Costs of toner and other computer supplies

City of Aventura

Human Resources Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5410	Subscriptions & Memberships	955	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
5420	Conferences & Seminars	5,700	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
5441	Computer Subscriptions	78,000	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
5450	Training	5,200	Staff training; included in this amount is the SHRM Certification Course & Exam for HR Assistant/Specialist
5901	Contingency	1,000	Funds for incidental and unexpected items that may come up throughout the year
Total Human Resources		\$ 419,047	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Information Technology Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



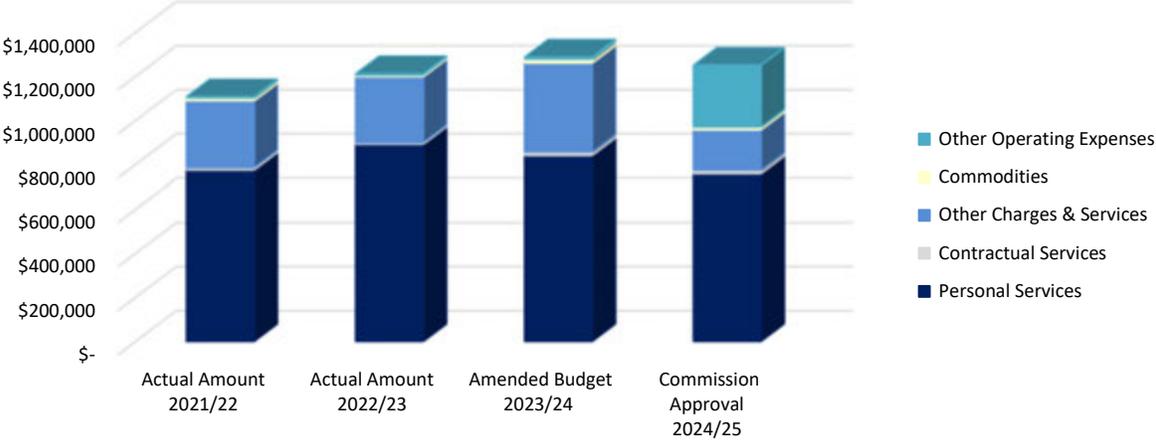
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City of Aventura
Information Technology Department
Fiscal Year 2024/25
Departmental Budget Summary

Department Description

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

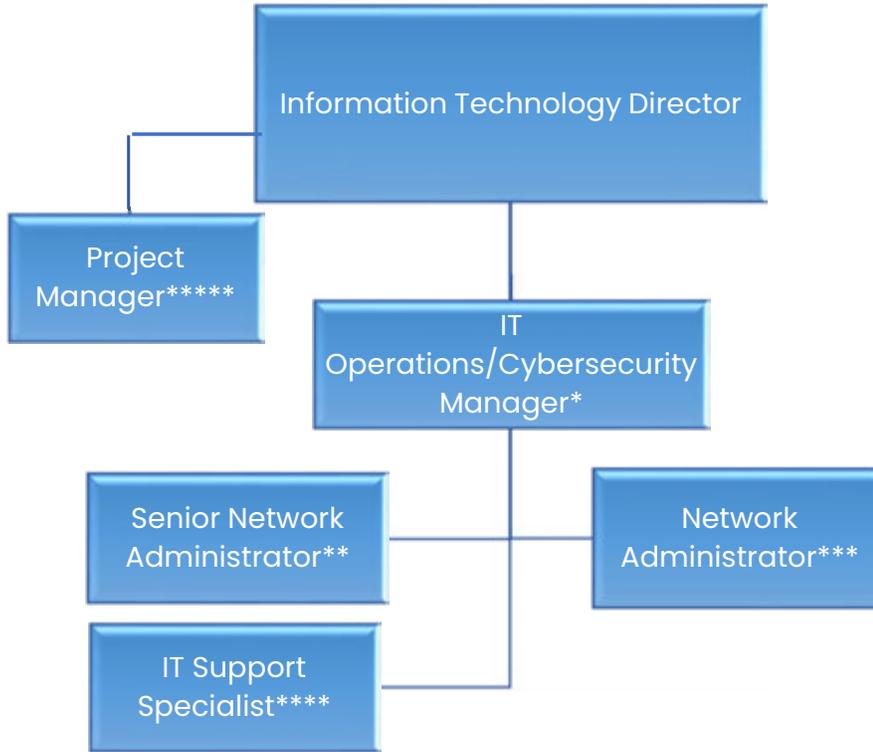
Information Technology Department Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 774,895	\$ 891,710	\$ 840,938	\$ 308,819	\$ 758,279
3000/3999	Contractual Services	9,777	7,223	15,000	723	15,000
4000/4999	Other Charges & Services	304,345	299,207	404,510	138,922	183,760
5000/5399	Commodities	13,026	7,550	18,000	544	12,000
5400/5499	Other Operating Expenses	4,922	5,744	8,700	22,194	281,500
Total Expenditures		\$ 1,106,965	\$ 1,211,434	\$ 1,287,148	\$ 471,202	\$ 1,250,539

Information Technology Department

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
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 Support Specialist****	1.0	1.0	1.0	1.0
Project Manager****	-	-	-	1.0
Total	5.0	5.0	5.0	6.0

* 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

*****Project Manager to be paid with American Rescue Plan Act ("ARPA") Funds through 12/31/2026

City of Aventura

Information Technology

Fiscal Year 2024/25

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	Information Technology Objective(s)	Actual 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	% of time computer network is operational	4	99%	99%	99%	99%	Service & Financial Stability & Education
	% of time ACES computer network is operational	4	99%	99%	99%	N/A	
	Number of workstations supported	3, 5, 6 & 8	1,690	1,690	1,600	1,600	
	Number of physical servers supported	1, 2 & 4	20	20	20	20	
	Number of virtual servers supported	1, 2 & 4	38	44	46	50	
	Number of help desk support cases	5	5,781	6,111	5,514	6,000	
	Number of training sessions held	8	4	4	4	4	

City of Aventura

Information Technology Department

Fiscal Year 2024/25

001-1201-513

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 551,873	\$ 660,410	\$ 583,262	\$ 212,625	\$ 523,322
2101	FICA	39,230	44,388	44,620	15,924	40,034
2201	Pension	76,026	76,293	83,519	29,244	74,758
2301	Health, Life & Disability	106,517	109,158	128,190	50,548	119,485
2401	Workers' Compensation	1,249	1,461	1,347	478	680
	Subtotal	\$ 774,895	\$ 891,710	\$ 840,938	\$ 308,819	\$ 758,279
Contractual Services						
3190	Professional Services	\$ 9,777	\$ 7,223	\$ 15,000	\$ 723	\$ 15,000
	Subtotal	\$ 9,777	\$ 7,223	\$ 15,000	\$ 723	\$ 15,000
Other Charges & Services						
4001	Travel & Per Diem	\$ 2,273	\$ 5,119	\$ 9,200	\$ 2,338	\$ 9,000
4041	Car Allowance	6,000	4,870	6,000	2,760	6,000
4101	Communication Services	6,797	7,344	8,260	3,042	8,260
4650	R&M - Office Equipment	266,821	256,141	350,750	130,455	160,000
4701	Printing & Binding	106	72	-	327	500
4852	Email Hosting Services	22,348	25,661	30,300	-	-
	Subtotal	\$ 304,345	\$ 299,207	\$ 404,510	\$ 138,922	\$ 183,760
Commodities						
5101	Office Supplies	\$ 1,096	\$ 808	\$ 2,000	\$ 263	\$ 2,000
5120	Computer Operating Supplies	11,930	6,742	16,000	281	10,000
	Subtotal	\$ 13,026	\$ 7,550	\$ 18,000	\$ 544	\$ 12,000
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 521	\$ 920	\$ 1,400	\$ 300	\$ 1,400
5420	Conferences & Seminars	899	828	2,300	379	2,300
5441	Computer Subscriptions	-	-	-	17,769	271,300
5450	Training	3,502	3,996	5,000	3,746	6,500
	Subtotal	\$ 4,922	\$ 5,744	\$ 8,700	\$ 22,194	\$ 281,500
Total Information Technology		\$ 1,106,965	\$ 1,211,434	\$ 1,287,148	\$ 471,202	\$ 1,250,539

City of Aventura

Information Technology Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 523,322	(1) Information Technology Director, (1) Operations/Cybersecurity Manager, (1) Senior Network Administrator, (1) Network Administrator & (1) IT Support Specialist
2101	FICA	40,034	Social Security & Medicare taxes
2201	Pension	74,758	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	119,485	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	680	Allocated cost of workers' compensation premiums paid
3190	Professional Services	15,000	Costs associated with utilizing professional services for the City's technology, security and applications
4001	Travel & Per Diem	9,000	Costs of employees attending conferences and seminars in order to stay current in their field: Central Square User Training, Educational Technology Conference, FDLE CJIS Training Symposium, Florida Local Government Information Systems Association & other conferences, trainings & seminars
4041	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
4101	Communication Services	8,260	Telephone and wireless data access for department personnel
4650	R&M - Office Equipment	160,000	Maintenance and support for hardware and associated software, alongside other significant hardware maintenance contracts, including networking equipment, security solutions, and backup solutions
4701	Printing & Binding	500	Costs associated with printing items for department, i.e. business cards & training posters
5101	Office Supplies	2,000	Office supplies for staff
5120	Computer Operating Supplies	10,000	Cost of minor supplies such as UPS, eternal storage, multi-factor authentication tokens, Webacams, Printers & etc. to maintain existing systems
5410	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
5420	Conferences & Seminars	2,300	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
5441	Computer Subscriptions	271,300	The recurring cost associated with the industry's emerging change from a perpetual licensing model to a subscription model. Included in this are the costs associated with providing e-mail, virus protection and spam filtering for City staff.

City of Aventura

Information Technology Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5450	Training	6,500	Ongoing training for all personnel in the department including classes towards certification
Total Information Technology		\$ 1,250,539	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Police Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Police Department

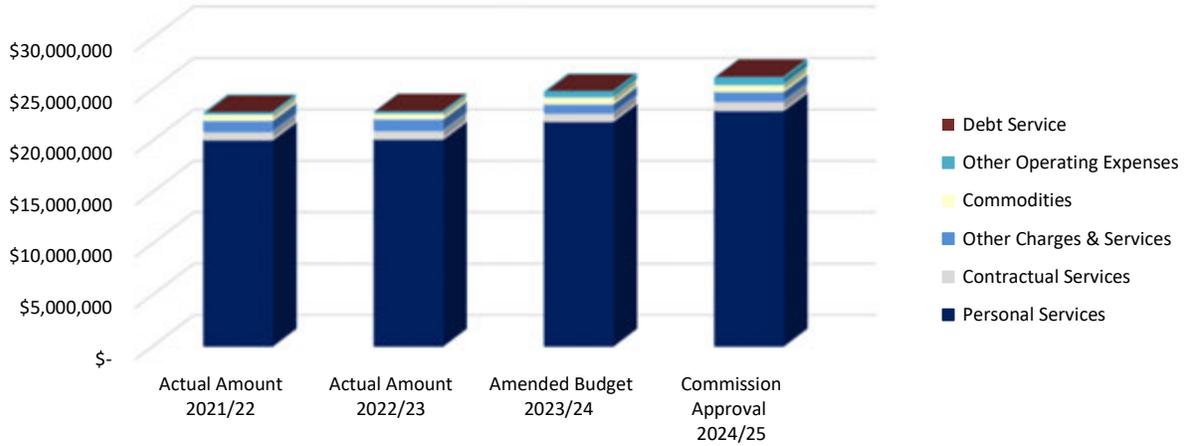
Fiscal Year 2024/25

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



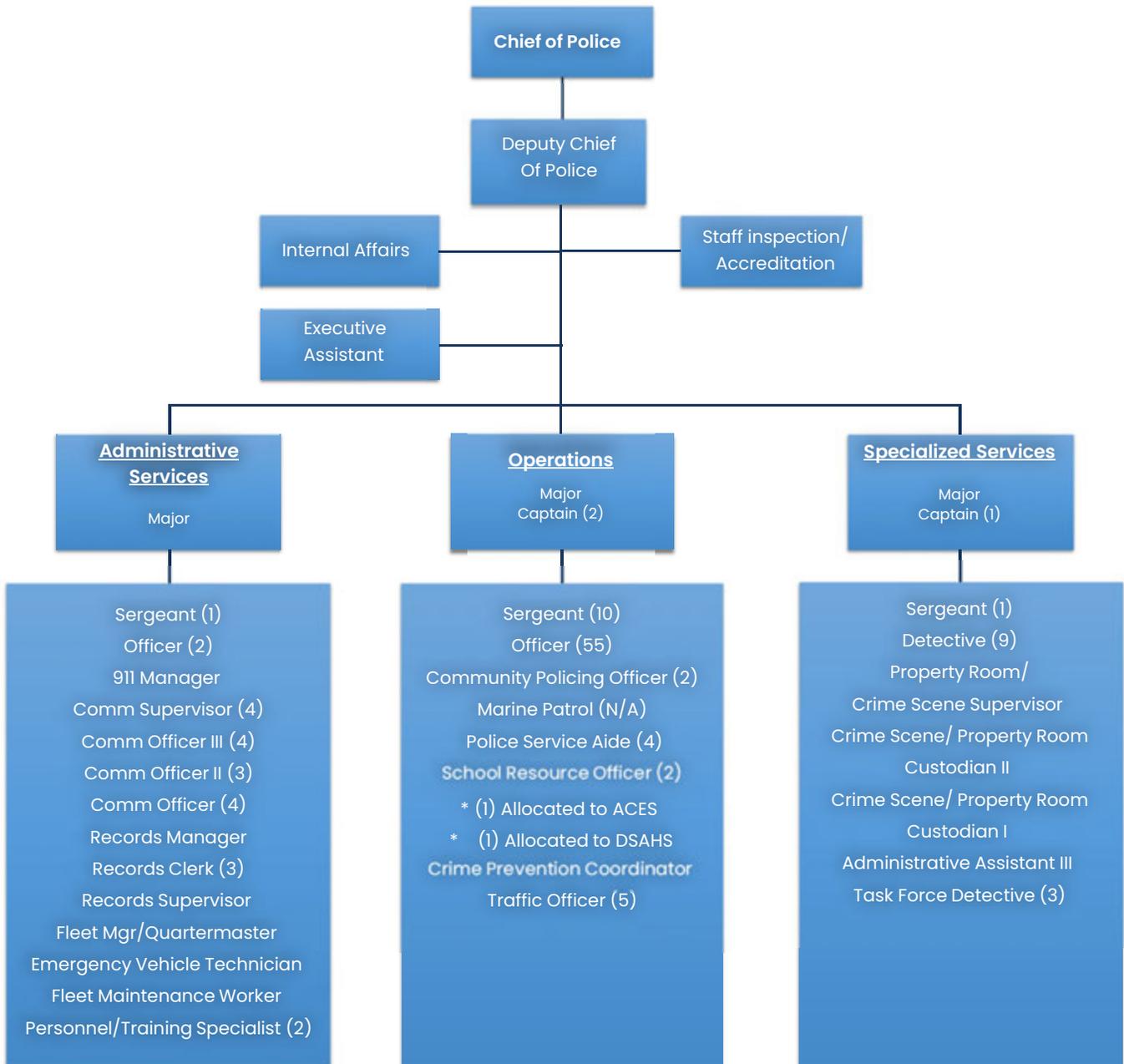
Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 20,063,513	\$ 20,115,787	\$ 21,858,731	\$ 10,545,753	\$ 22,906,654
3000/3999	Contractual Services	796,877	839,395	815,000	454,650	890,000
4000/4999	Other Charges & Services	1,099,374	1,141,647	887,075	315,336	957,850
5000/5399	Commodities	626,667	568,115	697,500	278,371	687,500
5400/5499	Other Operating Expenses	66,265	66,923	450,100	263,090	636,340
Total Operating Expenditures		\$ 22,652,696	\$ 22,731,867	\$ 24,708,406	\$ 11,857,200	\$ 26,078,344
7000/7999	Debt Service	-	68,627	-	-	68,630
Total Expenditures		\$ 22,652,696	\$ 22,800,494	\$ 24,708,406	\$ 11,857,200	\$ 26,146,974

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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Police Department Organization Chart



Police Department

Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
Chief of Police	1.0	1.0	1.0	1.0
Deputy Chief of Police	-	-	-	1.0
Major	3.0	3.0	3.0	3.0
Captain	5.0	5.0	5.0	3.0
Sergeant	13.0	13.0	13.0	12.0
Detective	11.0	12.0	12.0	12.0
Police Officer	59.0	60.0	61.0	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	1.0	-
Records Supervisor				1.0
911 Manager	1.0	1.0	1.0	1.0
Police Communication Supervisor	3.0	4.0	4.0	4.0
Police Communication Officer III	6.0	4.0	4.0	4.0
Police Communication Officer II	2.0	1.0	3.0	3.0
Police Communication Officer	5.0	6.0	4.0	4.0
Executive Assistant	1.0	1.0	1.0	1.0
Administrative Assistant III	2.0	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
Total	130.0	130.0	131.0	134.0

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

City of Aventura

Police Department

Fiscal Year 2024/25

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 2024/25

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 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	Man-hours assigned to traffic flow issues	6	12,000	12,200	12,500	13,000	Culture & Recreation Safety & Security Education Service & Financial Stability
	Progress toward National Re-accreditation	3	100%	100%	100%	10%	
	Personnel hired	1	9	12	14	10	
	Community programs	4 & 5	20	22	25	30	
	Community presentations	4 & 5	15	15	15	20	
	Community involvement activities	4 & 5	20	20	25	30	
	Man hours assigned to School Resources	2	5,355	4,500	4,500	4,500	
	Calls for service	7	19,964	18,968	19,940	2,040	
	Arrests	3 & 6	906	979	820	920	
	Accidents	6	1,871	1,775	1,904	2,004	
	Traffic citations	6	6,796	6,892	4,900	5,300	
	Parking citations issued	6	1,297	1,620	1,096	1,196	
	Part 1 crimes reported	N/A	1,759	1,827	1,980	2,080	
	Customer service surveys	4 & 5	720	750	750	750	

City of Aventura

Police Department

Fiscal Year 2024/25

001-2001-521

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 11,591,707	\$ 11,481,722	\$ 12,242,638	\$ 5,962,909	\$ 13,131,072
1390	Court Time	85,375	96,103	90,000	45,650	90,000
1401	Overtime	1,635,841	1,597,698	1,200,000	969,038	1,200,000
1410	Holiday Pay	303,532	243,109	275,000	115,047	275,000
1420	Extra Duty Detail	431,234	539,150	450,000	215,671	450,000
1501	Police Incentive Pay	79,087	76,277	73,860	36,293	76,560
2101	FICA	999,951	1,023,068	1,096,360	502,977	1,164,531
2201	Pension	2,529,392	2,481,418	3,457,621	1,313,022	3,692,747
2301	Health, Life & Disability	2,114,267	2,062,630	2,421,485	1,133,189	2,486,311
2401	Workers' Compensation	293,127	514,612	551,767	251,957	340,433
	Subtotal	\$ 20,063,513	\$ 20,115,787	\$ 21,858,731	\$ 10,545,753	\$ 22,906,654
Contractual Services						
3170	Temporary Staff	\$ 9,632	\$ 45,151	\$ -	\$ 19,159	\$ -
3180	Medical Exams	8,971	13,991	30,000	6,350	50,000
3190	Traffic Safety Program	771,770	740,253	775,000	429,141	800,000
3192	Professional Services	6,504	40,000	10,000	-	40,000
	Subtotal	\$ 796,877	\$ 839,395	\$ 815,000	\$ 454,650	\$ 890,000
Other Charges & Services						
4001	Travel & Per Diem	\$ 21,552	\$ 21,714	\$ 30,000	\$ 4,225	\$ 35,000
4040	Administrative Expenses	9,740	21,565	26,500	3,811	30,000
4042	Recruiting & Hiring Expense	8,750	12,591	15,000	5,301	40,000
4043	CALEA Accreditation	3,403	4,770	10,000	-	20,000
4050	Investigative Expense	20,542	16,885	28,000	2,489	30,000
4101	Communication Services	146,847	135,629	150,000	73,539	156,950
4201	Postage	2,812	4,120	4,500	1,384	4,500
4420	Leased Equipment	78,899	56,247	100,000	9,059	41,400
4440	Copy Machine Costs	1,642	841	5,000	567	5,000
4610	R&M - Vehicles	267,695	328,970	309,225	161,599	400,000
4645	R&M - Equipment	394,409	383,095	203,850	51,834	190,000
4650	R&M - Office Equipment	138,000	149,939	-	-	-
4701	Printing & Binding	5,083	5,281	5,000	1,528	5,000
	Subtotal	\$ 1,099,374	\$ 1,141,647	\$ 887,075	\$ 315,336	\$ 957,850
Commodities						
5101	Office Supplies	\$ 13,722	\$ 10,594	\$ 15,000	\$ 3,914	\$ 15,000
5120	Computer Operating Supplies	11,495	10,717	16,000	636	16,000
5220	Gas & Oil	374,100	326,942	400,000	126,031	350,000
5240	Uniforms	40,472	42,945	45,000	29,042	65,000
5245	Uniform Allowance	82,909	79,000	85,000	38,015	85,000
5266	Photography	279	667	1,500	678	1,500
5270	Ammunition	42,194	46,448	55,000	52,618	75,000
5290	Other Operating Supplies	61,496	50,802	80,000	27,437	80,000
	Subtotal	\$ 626,667	\$ 568,115	\$ 697,500	\$ 278,371	\$ 687,500
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 6,961	\$ 7,293	\$ 7,500	\$ 8,224	\$ 10,000
5430	Educational Assistance	2,296	4,089	3,500	492	3,500
5441	Computer Subscriptions	-	2,040	374,100	230,685	492,840
5450	Training	57,008	53,501	65,000	23,689	130,000
	Subtotal	\$ 66,265	\$ 66,923	\$ 450,100	\$ 263,090	\$ 636,340

City of Aventura

Police Department

Fiscal Year 2024/25

001-2001-521

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Debt Service						
7130	Principal Payments	\$ -	\$ 64,479	\$ -	\$ -	\$ 56,950
7230	Interest Payments	-	4,148	-	-	11,680
	Subtotal	\$ -	\$ 68,627	\$ -	\$ -	\$ 68,630
	Total Police	\$ 22,652,696	\$ 22,800,494	\$ 24,708,406	\$ 11,857,200	\$ 26,146,974

City of Aventura

Police Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 13,131,072	(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
1390	Court Time	90,000	Overtime and standby court time
1401	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
1410	Holiday Pay	275,000	Estimated costs with funding holiday pay for shift employees
1420	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)
1501	Police Incentive Pay	76,560	Mandated by the State of Florida for rewarding sworn personnel who have obtained additional education
2101	FICA	1,164,531	Social Security & Medicare taxes
2201	Pension	3,692,747	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
2301	Health, Life & Disability	2,486,311	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	340,433	Allocated cost of workers' compensation premiums paid
3180	Medical Exams	50,000	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
3190	Traffic Safety Program	800,000	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
3192	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
4001	Travel & Per Diem	35,000	Travel and other expenses associated with employees on City business/training
4040	Administrative Expenses	30,000	Awards, Officer/Civilian of the Year ceremony, employee plaques and other expenses not directly tied to a specific function or account

City of Aventura

Police Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
4042	Recruiting & Hiring Expense	40,000	Department recruitment of personnel and pay for required pre-hire testing
4043	CALEA Accreditation	20,000	Costs associated with the Department becoming nationally accredited with the Commission on Accreditation for Law Enforcement Agencies ("CALEA") and conference attendance
4050	Investigative Expense	30,000	Costs associated with the Detectives in Specialized Services and Crime Scene to complete criminal investigations, crime scene processing and transcription of taped statements
4101	Communication Services	156,950	Mobile phones, cellular lines for data transmission, vehicle GPS, computer system communications and other communication devices.
4201	Postage	4,500	Estimated costs for mailing of correspondence & certified mail
4420	Leased Equipment	41,400	Covers costs for leased equipment
4440	Copy Machine Costs	5,000	Costs associated with rentals, leases and repairs for the copy machines
4610	R&M - Vehicles	400,000	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
4645	R&M - Equipment	190,000	Repair and maintenance of Police Department radios, computers, GPS systems, LPR system, In Car Video and other equipment
4701	Printing & Binding	5,000	Printing of materials for the police department used in official police or City business, i.e. business cards & letterhead
5101	Office Supplies	15,000	Office supplies i.e., copy paper, folders, staples, etc.
5120	Computer Operating Supplies	16,000	Costs associated with computer operating supplies i.e., printer ink, batteries, toner, etc.
5220	Gas & Oil	350,000	Costs associated with fuel for City vehicles and vessel(s)
5240	Uniforms	65,000	Uniforms and accessories worn by both police and civilian personnel of the Police Department
5245	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
5266	Photography	1,500	Supplies for crime scene or other department related photos
5270	Ammunition	75,000	Tasers, ammunitions, duty and training ammo for police officer use
5290	Operating Supplies	80,000	Supplies and items needed for the daily operation of the Police Department

City of Aventura

Police Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5410	Subscriptions & Memberships	10,000	Costs associated with this line item are subscriptions to professional journals, and membership in professional and regional law enforcement organizations
5430	Educational Assistance	3,500	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
5441	Computer Subscriptions	492,840	OSSI and other software maintenance and upgrades
5450	Training	130,000	Police academy training, maintaining state standards and having a highly trained, professional police force
7130	Principal Payments	56,950	Lease principal payment as required by GASB 87
7230	Interest Payments	11,680	Lease interest payment as required by GASB 87
Total Police		\$ 26,146,974	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Community Development Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



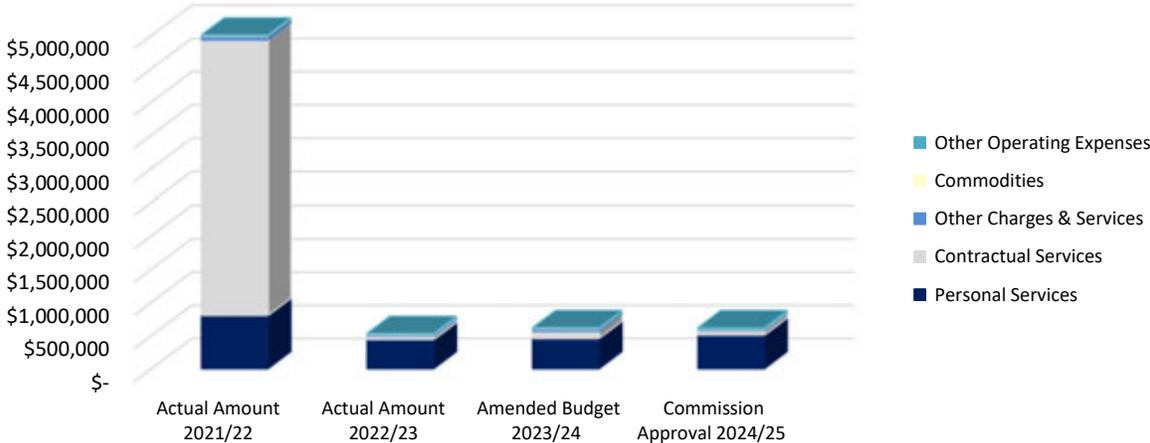
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City of Aventura
Community Development
Fiscal Year 2024/25
Departmental Budget Summary

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.

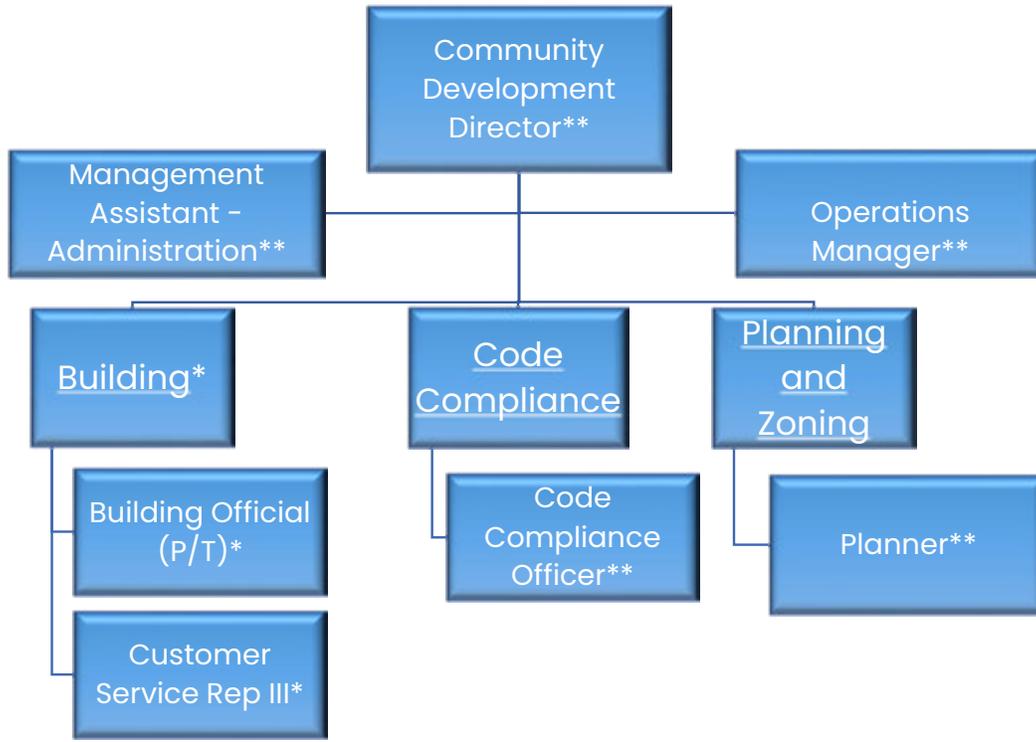
Community Development Department Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 799,327	\$ 435,682	\$ 454,464	\$ 252,053	\$ 503,546
3000/3999	Contractual Services	4,128,225	52,289	105,000	38,329	70,000
4000/4999	Other Charges & Services	60,852	28,057	42,328	12,943	19,528
5000/5399	Commodities	8,224	3,483	4,500	1,602	4,500
5400/5499	Other Operating Expenses	3,244	5,860	6,300	2,374	14,850
Total Expenditures		\$ 4,999,872	\$ 525,371	\$ 612,592	\$ 307,301	\$ 612,424

Community Development Department

General Fund Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
Community Development Director**	1.0	0.7	0.7	0.7
Building Official (P/T)*	1.0	-	-	-
Management Assistant - Administration**	1.0	0.7	0.7	0.7
Customer Service Rep III*	1.0	-	-	-
Management Assistant - Operations**	1.0	0.7	0.7	-
Operations Manager**	-	-	-	0.7
Code Compliance Officer II/Zoning Review	1.0	-	-	-
Planner**	-	0.8	0.8	0.8
Code Compliance Officer**	1.0	0.5	0.5	0.5
Total Full-Time	6.0	3.4	3.4	3.4
Total Part-Time	1.0	-	-	-
Total	7.0	3.4	3.4	3.4

* Budgeted in the Building Fund

** Allocated with the Building Fund

***Management Assistant - Administration formerly entitled Executive Assistant/Planning Technician

**** Management Assistant - Operations formerly entitled Customer Service Rep II

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

City of Aventura

Community Development Department

Fiscal Year 2024/25

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 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	% of Customer Comments Identifying Improvements Needed	1 & 5	NA	1%	2%	3%	Service & Financial Stability Transportation & Environmental
	Average Hours of TRAKiT Training per Employee	3	-	3	3	3	
	No. of Local Business Tax Receipts Issued	2 & 4	2,333	2,415	2,490	2,500	
	No. of Code Warnings and Notice of Violations Issued	2	253	384	295	250	
	No. of Special Master Hearings	2	478	467	502	500	
	% of Applications Submitted Digitally	2 & 4	40%	60%	65%	70%	
	No. of Land Development Applications Processed (All Types)	2	49	27	25	25	
	No. of Lien Requests Responded to	2	3,032	3,655	4,000	4,000	

City of Aventura

Community Development Department

Fiscal Year 2024/25

001-4001-524

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 606,039	\$ 314,823	\$ 318,903	\$ 181,827	\$ 359,025
1401	Overtime	-	-	3,000	-	3,000
2101	FICA	46,939	22,990	24,626	12,851	27,695
2201	Pension	66,124	44,179	45,914	24,512	51,595
2301	Health, Life & Disability	73,371	51,902	60,500	31,583	60,929
2401	Workers' Compensation	6,854	1,788	1,521	1,280	1,302
	Subtotal	\$ 799,327	\$ 435,682	\$ 454,464	\$ 252,053	\$ 503,546
Contractual Services						
3101	Building Inspection Services	\$ 4,011,309	\$ 10,339	\$ -	\$ 8,951	\$ -
3190	Professional Services	116,916	41,950	105,000	29,378	70,000
	Subtotal	\$ 4,128,225	\$ 52,289	\$ 105,000	\$ 38,329	\$ 70,000
Other Charges & Services						
4001	Travel & Per Diem	\$ 914	\$ 3,283	\$ 6,500	\$ 215	\$ 6,500
4041	Car Allowance	6,000	4,200	4,200	2,100	4,200
4101	Communication Services	1,722	845	828	510	828
4420	Lease Equipment	2,551	-	2,800	-	-
4610	R&M - Vehicles	32	166	1,000	-	1,000
4645	R&M - Equipment	39,665	11,319	22,000	9,026	2,000
4701	Printing	5,524	8,244	3,000	1,092	3,000
4730	Records Retention	4,444	-	2,000	-	2,000
	Subtotal	\$ 60,852	\$ 28,057	\$ 42,328	\$ 12,943	\$ 19,528
Commodities						
5101	Office Supplies	\$ 4,885	\$ 3,016	\$ 1,000	\$ 893	\$ 1,000
5120	Computer Operating Supplies	523	233	2,100	223	2,100
5220	Gas & Oil	442	234	500	231	500
5240	Uniforms	213	-	400	255	400
5290	Other Operating Supplies	2,161	-	500	-	500
	Subtotal	\$ 8,224	\$ 3,483	\$ 4,500	\$ 1,602	\$ 4,500
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 1,477	\$ 1,030	\$ 300	\$ 160	\$ 1,100
5420	Conferences & Seminars	1,538	4,755	4,000	990	5,000
5441	Computer Subscriptions	-	-	-	1,061	8,250
5450	Training	229	75	2,000	163	500
	Subtotal	\$ 3,244	\$ 5,860	\$ 6,300	\$ 2,374	\$ 14,850
Total Community Development		\$ 4,999,872	\$ 525,371	\$ 612,592	\$ 307,301	\$ 612,424

City of Aventura

Community Development Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 359,025	(1) Community Development Director, (1) Management Assistant - Administration, (1) Management Assistant - Operations (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.)
1401	Overtime	3,000	Estimated overtime costs
2101	FICA	27,695	Social Security & Medicare taxes
2201	Pension	51,595	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	60,929	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	1,302	Allocated cost of workers' compensation premiums paid
3190	Prof. Services	70,000	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 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.
4001	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
4041	Car Allowance	4,200	Department Directors receive \$500/month for a car allowance
4101	Communication Services	828	Telephone services for department personnel
4610	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
4645	R&M - Equipment	2,000	Planning & Zoning, Code Compliance and Business Regulation portion of annual cost for Bluebeam maintenance & Laserfische
4701	Printing	3,000	Printing of notices pertaining to delinquent business taxes, code violations, etc.
4730	Records Retention	2,000	Estimated costs for imaging Planning and Zoning, Code Compliance and Business Tax records
5101	Office Supplies	1,000	Office supplies needed for Planning and Zoning, Business Licensing, Code Compliance and Department Administration

City of Aventura

Community Development Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5120	Computer Operating Supplies	2,100	Computer operating supplies for Planning and Zoning, Business Licensing, Code Compliance and Department Administration
5220	Gas & Oil	500	Gas & Oil for two (2) existing vehicles utilized by the Department - Code Compliance and Business Licensing
5240	Uniforms	400	Uniform maintenance, uniform shirts, and work shoes for the Code Compliance Officer as well as other operational staff (non-Building Division)
5290	Other Operating Supplies	500	Miscellaneous supplies for Code Compliance, Business Licensing and Zoning operations
5410	Subscriptions & Memberships	1,100	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
5420	Conferences & Seminars	5,000	Funding to keep informed of changing and new developments in the field of planning, economic development and code enforcement
5441	Computer Subscriptions	8,250	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
5450	Training	500	In-house refresher training for use of TRACKiT
Total Community Development		\$ 612,424	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Community Services Department

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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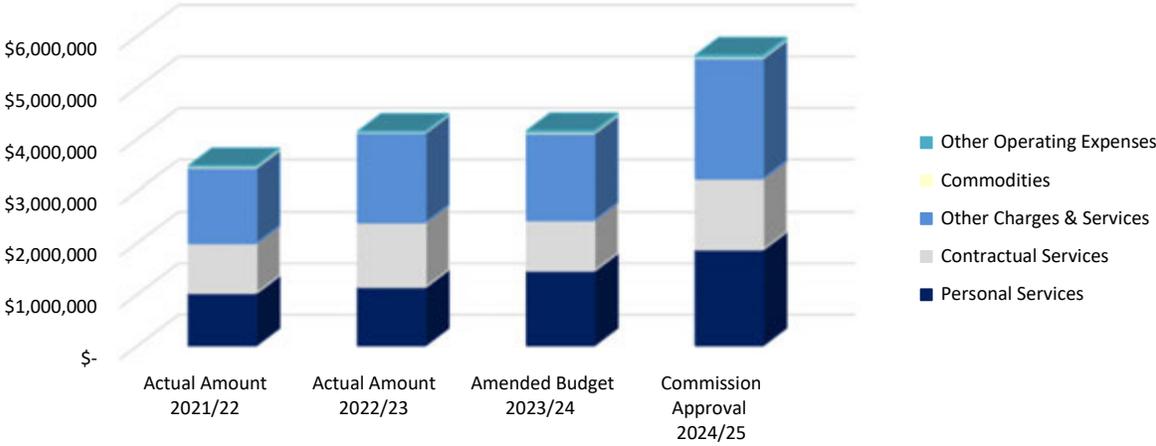
City of Aventura

**Community Services
Fiscal Year 2024/25
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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 1,016,375	\$ 1,132,198	\$ 1,448,531	\$ 635,500	\$ 1,861,934
3000/3999	Contractual Services	966,414	1,256,019	981,000	767,032	1,357,500
4000/4999	Other Charges & Services	1,449,989	1,724,332	1,673,100	823,551	2,341,400
5000/5399	Commodities	24,066	11,191	18,000	8,572	20,000
5400/5499	Other Operating Expenses	15,368	15,806	32,500	19,219	38,500
Total Expenditures		\$ 3,472,212	\$ 4,139,546	\$ 4,153,131	\$ 2,253,874	\$ 5,619,334

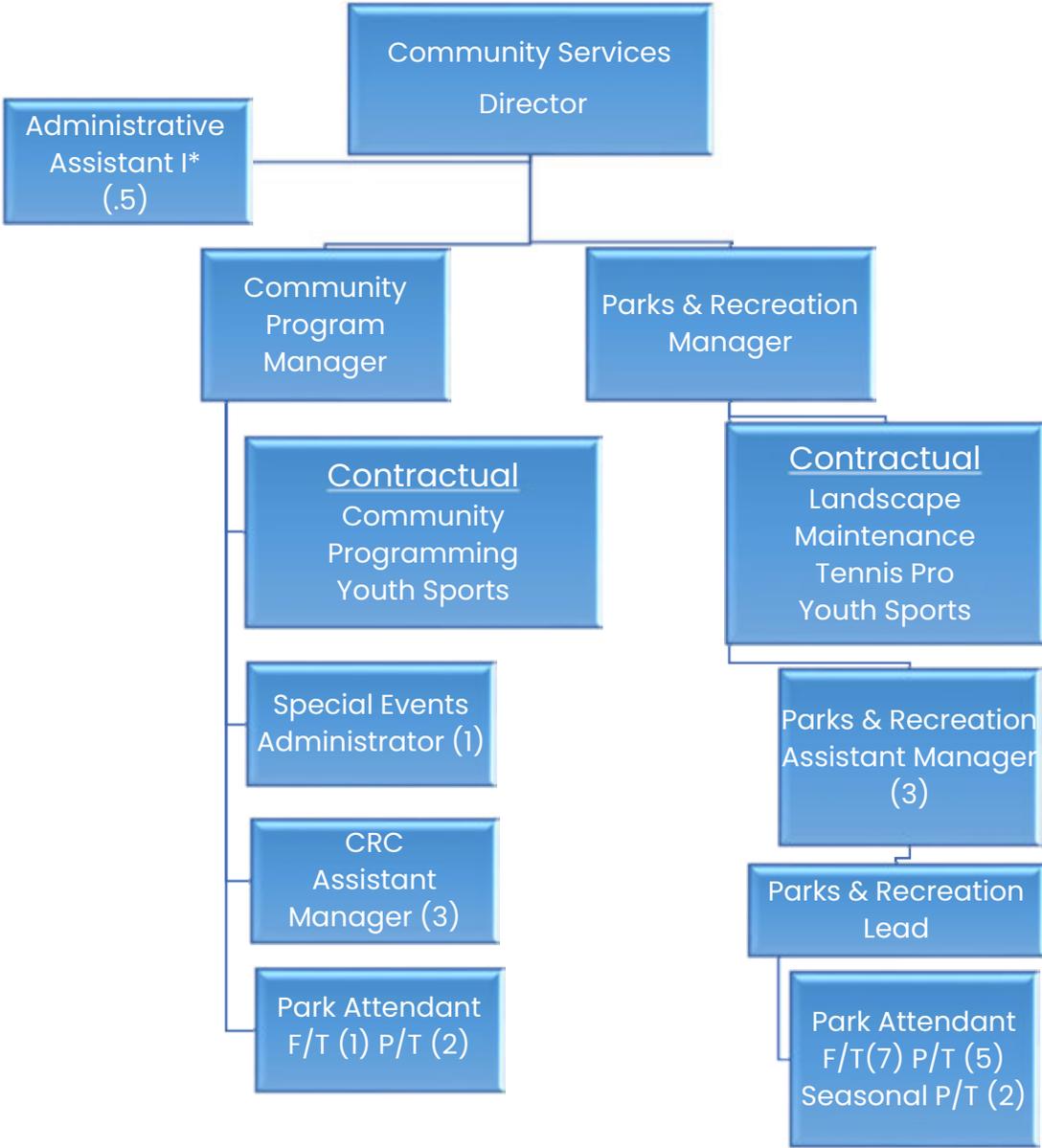
City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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Community Services Department

Organization Chart



Community Services Department

Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
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	2.0	3.0	3.0	3.0
Parks and Recreation Supervisor	1.0	-	-	-
Community Program Manager	1.0	-	1.0	1.0
Community Rec Center Manager	-	1.0	-	-
Community Rec Center Assistant Manager	1.0	2.0	2.0	3.0
Community Rec Center Supervisor	1.0	-	-	-
Special Events Administrator	-	-	1.0	1.0
Administrative Assistant (P/T)	1.0	1.0	-	-
Administrative Assistant I*	-	-	0.5	0.5
Parks & Recreation Lead	-	-	-	1.0
Park Attendant (F/T)	2.0	3.0	4.0	8.0
Park Attendant (P/T)	9.0	8.0	8.0	7.0
Park Attendant (P/T) Seasonal	3.0	3.0	3.0	2.0
Total Full-Time	10.0	11.0	13.5	19.5
Total Part-Time	13.0	12.0	11.0	9.0
Total	23.0	23.0	24.5	28.5

* Allocated 50% with the City Clerk's Office

City of Aventura

Community Services Department

Fiscal Year 2024/25

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 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	Resident complaints & concerns cleared**	1	45	N/A	N/A	N/A	Environmental Service & Financial Stability Culture & Recreation
	Advisory Board Meetings attended	2	6	6	6	6	
	CIP projects completed	3 & 4	6	7 CIP & 6 ARPA	9 CIP & 6 ARPA	6 CIP & 2 ARPA	
	Founders Park attendance*	3, 5 & 7	149,559	141,664	68,000	145,000	
	Community Recreation Center attendance*	3, 5, 6, 7 & 8	84,650	106,633	110,000	112,000	
	Number of participants registered in youth sports*	3, 4, 5, 6, 7 & 8	1,804	2,012	1,731	1,900	
	Number of Special Events*	1, 3, 5, 7 & 8	12	13	15	15	

* 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

2023/24 Youth Sports Calendar	
Sport	Season
Basketball	Oct - April
Boys Soccer	Oct- May
Girls Soccer	Oct - May
Travel Soccer	Sept - May
Travel Basketball	Oct - May

City of Aventura

Community Services Department

Fiscal Year 2024/25

001-5001-539

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 714,355	\$ 792,444	\$ 1,018,472	\$ 441,337	\$ 1,300,489
1401	Overtime	9,929	10,102	20,000	7,306	20,000
1410	Holiday Pay	9,836	7,760	-	5,181	-
2101	FICA	55,890	63,871	79,443	34,282	101,017
2201	Pension	68,490	93,580	110,412	50,628	154,348
2301	Health, Life & Disability	137,977	143,711	195,468	86,981	264,040
2401	Workers' Compensation	19,898	20,730	24,736	9,785	22,040
	Subtotal	\$ 1,016,375	\$ 1,132,198	\$ 1,448,531	\$ 635,500	\$ 1,861,934
Contractual Services						
3113	Prof. Services - Comm. Cen. Inst.	\$ 402,824	\$ 665,661	\$ 375,000	\$ 473,247	\$ 600,000
3150	Prof. Services - Landscape Arch.	12,960	22,460	24,000	8,943	24,000
3190	Prof. Services - Programming	-	5,580	7,000	-	8,500
3410	Janitorial Services	-	-	-	-	150,000
3452	Lands/Tree Maint. Svcs - Parks	550,630	562,318	575,000	284,842	575,000
	Subtotal	\$ 966,414	\$ 1,256,019	\$ 981,000	\$ 767,032	\$ 1,357,500
Other Charges & Services						
4001	Travel & Per Diem	\$ (2,177)	\$ 1,572	\$ 6,000	\$ 1,105	\$ 6,000
4041	Car Allowance	6,000	6,000	6,000	3,000	6,000
4101	Communication Services	9,316	10,330	12,600	6,149	13,000
4301	Utilities - Electric	-	-	-	-	110,000
4320	Utilities - Water	-	-	-	-	200,000
4420	Lease	1,875	2,312	4,000	465	6,000
4610	R&M - Vehicles	(315)	3,638	4,000	5,309	7,000
4620	R&M - Buildings	-	-	-	-	212,900
4645	R&M - Equipment	10,587	22,321	13,000	3,107	13,000
4672	R&M - Parks	119,823	91,155	145,000	80,491	175,000
4701	Printing & Binding	5,773	5,420	7,500	934	7,500
4850	Special Events	105,468	195,133	375,000	139,979	425,000
4851	Cultural/Recreation Programs	722,326	786,357	600,000	413,722	600,000
4852	Founders Day Activities	82,078	98,804	150,000	168,173	185,000
4854	Summer Recreation	389,235	501,290	350,000	1,117	375,000
	Subtotal	\$ 1,449,989	\$ 1,724,332	\$ 1,673,100	\$ 823,551	\$ 2,341,400
Commodities						
5101	Office Supplies	\$ 2,652	\$ 2,441	\$ 3,500	\$ 2,746	\$ 4,000
5120	Computer Operating Supplies	14,817	2,508	6,000	-	6,000
5220	Gas & Oil	378	705	1,000	345	1,000
5240	Uniforms	5,950	5,209	6,000	5,481	8,000
5290	Other Operating Supplies	269	328	1,500	-	1,000
	Subtotal	\$ 24,066	\$ 11,191	\$ 18,000	\$ 8,572	\$ 20,000
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 3,279	\$ 2,640	\$ 4,000	\$ 4,243	\$ 6,000
5420	Conferences & Seminars	4,941	2,743	7,000	745	7,000
5441	Computer Subscriptions	-	-	12,000	12,156	13,500
5450	Training	7,088	10,302	7,500	2,075	10,000
5901	Contingency	60	121	2,000	-	2,000
	Subtotal	\$ 15,368	\$ 15,806	\$ 32,500	\$ 19,219	\$ 38,500
Total Community Services		\$ 3,472,212	\$ 4,139,546	\$ 4,153,131	\$ 2,253,874	\$ 5,619,334

City of Aventura

Community Services Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 1,300,489	(1) Community Services Director, (1) Parks and Recreation Manager, (3) Parks and Recreation Assistant Manager, (1) Community Program Manager, (3) Community Recreation Center Assistant Manager, (1) Special Events Administrator, (1) Administrative Assistant I (Allocated 50% with the City Clerk's Office), (1) Parks & Recreation Lead, (8) Park Attendant (F/T), (7) Park Attendant (P/T) & (2) Park Attendant (P/T) Seasonal
1401	Overtime	20,000	Estimated overtime costs
2101	FICA	101,017	Social Security & Medicare taxes
2201	Pension	154,348	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	264,040	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	22,040	Allocated cost of workers' compensation premiums paid
3113	Prof. Services - Comm. Cen. Inst.	600,000	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
3150	Prof. Services - Landscape Arch.	24,000	Funding for contracted landscape architect to oversee departmental projects and landscape services
3190	Prof. Services - Programming	8,500	Costs associated with events held at the Aventura Arts & Cultural Center, i.e. Arbor Day, CRC Camp Talent Show, Peace Day, etc.
3410	Janitorial Services	150,000	General cleaning costs for the Community Recreation Center and all Parks Buildings as well as additional porters and supplies for special events
3452	Lands/Tree Maint. Svcs - Parks	575,000	Funding for complete landscape maintenance services for Founders Park and SplashPad, Waterways Park, Waterways Dog Park, Veterans Park and Peace Park. Services include: irrigation and grounds maintenance services; tree trimming, specialized Bermuda turf maintenance for athletic fields that includes liquid fertilization and deep tine aeration six (6) times per year, specialty pesticide applications for the Dog Park and general park maintenance
4001	Travel & Per Diem	6,000	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
4041	Car Allowance	6,000	Department Directors receive \$500/month for a car allowance
4101	Communication Services	13,000	Telephone stipend for department personnel and facility internet services
4301	Utilities - Electric	110,000	Estimated annual costs for electrical services based on current FPL usage
4320	Utilities - Water	200,000	Estimated annual funding for water consumption

City of Aventura

Community Services Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
4420	Lease	6,000	Funding for lease of copy machine at the Community Recreation Center and Waterways Park & off-site storage unit
4610	R&M - Vehicles	7,000	Repair and maintenance of department fleet
4620	R&M - Buildings	212,900	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.
4645	R&M - Equipment	13,000	Repair and maintenance of equipment at the Community Recreation Center (CRC)
4672	R&M - Parks	175,000	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.
4701	Printing & Binding	7,500	Printing and binding of various materials needed to operate the Department
4850	Special Events	425,000	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 events, Halloween, Veterans Day, Winter Wonderland, an Art Show and a City Concert Series
4851	Cultural/Recreation Programs	600,000	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
4852	Founders Day Activities	185,000	Funding entertainment, activities, games, community stage, production, sound, lighting, rental costs, temporary power and other required logistics for the 28th anniversary Founders Day activities
4854	Summer Recreation	375,000	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
5101	Office Supplies	4,000	Office supplies for the Department
5120	Computer Operating Supplies	6,000	Costs for computer supplies, i.e. toner and other necessary items.
5220	Gas & Oil	1,000	Gas and oil for Department fleet
5240	Uniforms	8,000	Employee uniforms
5290	Other Operating Supplies	1,000	Additional operating supplies as needed

City of Aventura

Community Services Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5410	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
5420	Conferences & Seminars	7,000	Funding for attending the following conferences: Commission for Accreditation of Park and Recreation Agencies, Florida Recreation and Parks Association, National Recreation and Parks Association & customer service training and local seminars
5441	Computer Subscriptions	13,500	Online registration software annual fee
5450	Training	10,000	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
5901	Contingency	2,000	Funds for incidental and unexpected items that may come up throughout the year
Total Community Services		\$ 5,619,334	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



**Public Works/Transportation
Department**

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



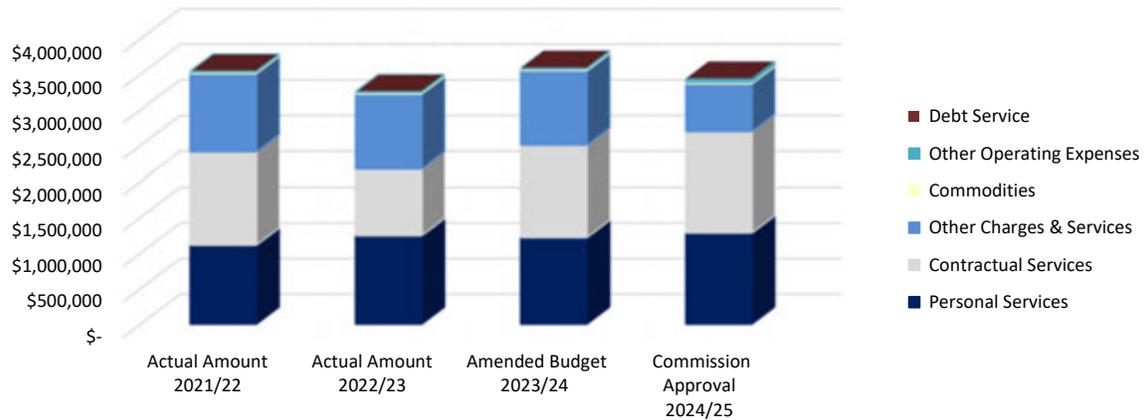
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City of Aventura
Public Works/Transportation Department
Fiscal Year 2024/25
Departmental Budget Summary

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.

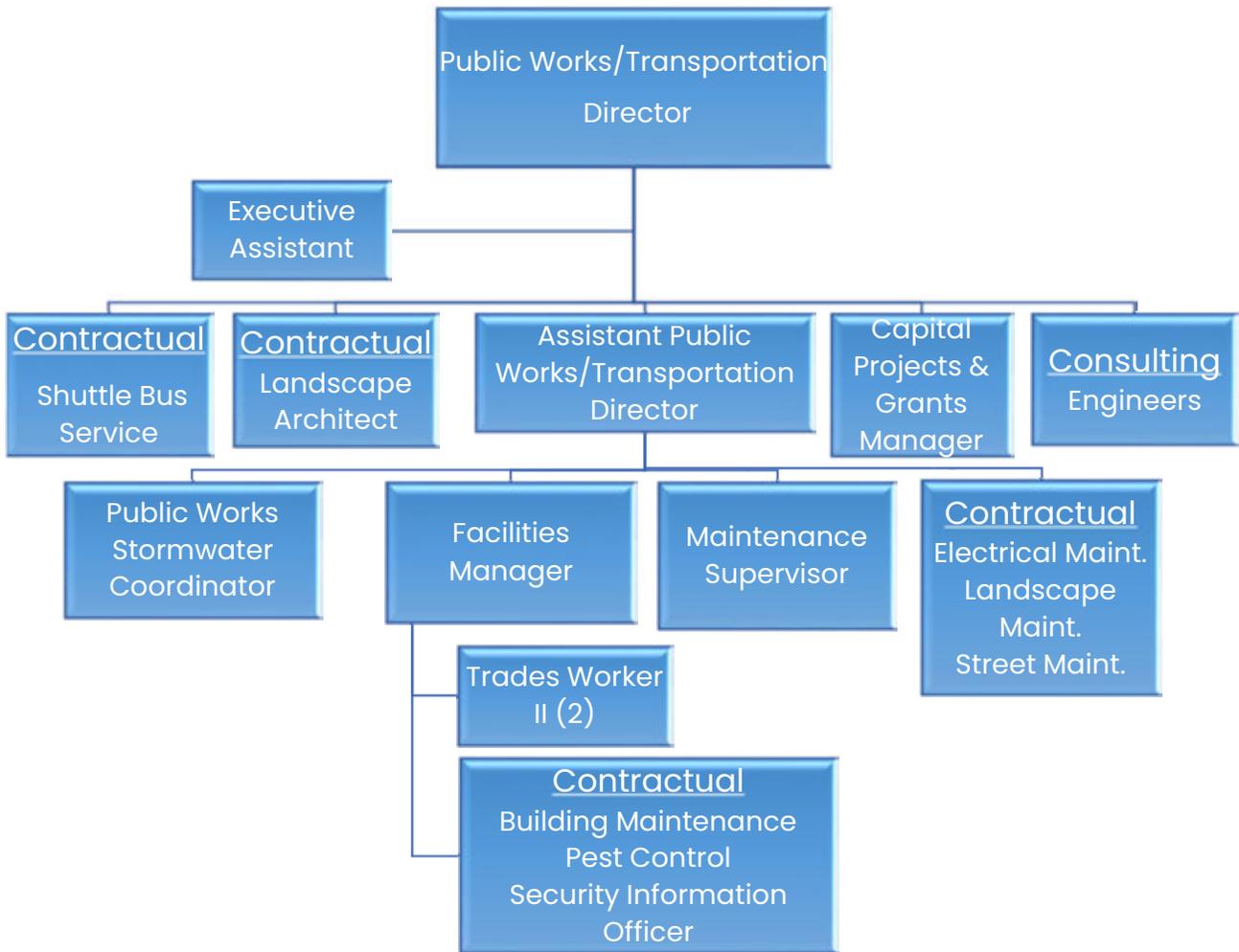
Public Works/Transportation Department Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 1,110,390	\$ 1,243,933	\$ 1,216,066	\$ 493,328	\$ 1,280,518
3000/3999	Contractual Services	1,300,144	925,541	1,288,835	639,629	1,414,835
4000/4999	Other Charges & Services	1,100,509	1,054,820	1,046,580	491,738	673,560
5000/5399	Commodities	19,623	20,901	21,700	7,918	21,700
5400/5499	Other Operating Expenses	8,683	5,933	7,500	1,747	38,500
	Total Operating Expenditures	\$ 3,539,349	\$ 3,251,128	\$ 3,580,681	\$ 1,634,360	\$ 3,429,113
7000/7999	Debt Service	-	-	9,312	9,312	9,315
	Total Expenditures	\$ 3,539,349	\$ 3,251,128	\$ 3,589,993	\$ 1,643,672	\$ 3,438,428

Public Works/Transportation Department

Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
Director of PW/Transp.	1.0	1.0	1.0	1.0
Assistant Director of PW/Transp.	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0
Capital Projects & Grants Manager*	1.0	1.0	1.0	1.0
Public Works Stormwater Coordinator	1.0	1.0	1.0	1.0
Facilities Manager	1.0	1.0	1.0	1.0
Maintenance Supervisor	-	-	-	1.0
Trades Worker II	2.0	2.0	2.0	2.0
Total	8.0	8.0	8.0	9.0

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

City of Aventura

Public Works/Transportation Department

Fiscal Year 2024/25

Objectives

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

Performance Measures and Scorecard

	Performance Workload Indicators	Public Works/Transportation Objective(s)	Actual 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	Resident complaints & concerns cleared	1	N/A	100%	100%	100%	Education Service & Transportation Environmental & Financial Stability
	Tree City re-certification	3	1	1	1	1	
	Stormwater basins/systems cleaned	4, 5, 6, 10, 11 & 18	21	54	25	25	
	Shuttle bus ridership	7	139,367	133,104	135,766	135,766	
	PW permits issued	17 & 18	31	32	28	30	
	Illicit discharge inspections (stormwater)	4, 5, 17 & 18	24	24	24	24	
	NPDES permit inspection private property	4, 6 & 18	3	3	3	3	
	Annual facility & mechanical inspections	2, 14, 16 & 19	55	55	90	90	
	Number of BCycle rentals	8, 12, 13 & 16	2,914	2,702	2,950	2,950	

City of Aventura

Public Works/Transportation Department

Fiscal Year 2024/25

001-5401-541

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
1201	Employee Salaries	\$ 756,049	\$ 863,500	\$ 841,273	\$ 336,808	\$ 896,294
1401	Overtime	4,226	8,912	10,000	7,409	10,000
1410	Holiday Pay	9,539	11,571	-	2,297	-
2101	FICA	58,522	67,671	65,122	27,211	69,332
2201	Pension	108,345	113,414	122,536	48,617	129,796
2301	Health, Life & Disability	131,981	131,981	144,756	53,198	147,188
2401	Workers' Compensation	41,728	46,884	32,379	17,788	27,908
Subtotal		\$ 1,110,390	\$ 1,243,933	\$ 1,216,066	\$ 493,328	\$ 1,280,518
Contractual Services						
3110	Professional Services - Engineering	\$ -	\$ -	\$ -	\$ -	\$ 40,000
3150	Prof. Services - Landscape Arch	-	-	2,500	-	30,000
3160	Prof. Services - Security	47,408	-	-	-	-
3410	Janitorial Services	-	65,670	75,000	42,914	-
3450	Lands/Tree Maint. Svcs - Streets	740,015	608,055	843,015	459,995	942,420
3451	Beautification/Signage	41,476	45,252	45,000	9,933	45,000
3455	Transportation Services	471,245	200,000	308,320	123,779	347,415
3491	Other Contractual Services	-	6,564	15,000	3,008	10,000
Subtotal		\$ 1,300,144	\$ 925,541	\$ 1,288,835	\$ 639,629	\$ 1,414,835
Other Charges & Services						
4001	Travel & Per Diem	\$ 4,639	\$ 4,618	\$ 3,500	\$ -	\$ 4,000
4041	Car Allowance	6,000	4,275	6,000	-	-
4101	Communication Services	4,104	3,898	4,080	2,032	4,560
4301	Utilities - Electric	99,608	108,726	110,000	48,663	-
4311	Utilities - Street Lighting	97,666	94,594	60,000	30,325	62,000
4320	Utilities - Water	663,588	632,650	600,000	271,418	400,000
4420	Leased Equipment	-	50,248	-	-	55,000
4610	R&M - Vehicles	7,352	8,606	7,000	1,745	7,000
4620	R&M - Buildings	80,784	60,632	115,000	34,665	-
4631	R&M - Janitorial Services	40,728	-	-	-	-
4645	R&M - Equipment	3,107	3,802	5,500	100	5,500
4691	R&M - Streets	92,933	82,771	135,000	102,748	135,000
4701	Printing & Binding	-	-	500	42	500
Subtotal		\$ 1,100,509	\$ 1,054,820	\$ 1,046,580	\$ 491,738	\$ 673,560
Commodities						
5101	Office Supplies	\$ 3,206	\$ 2,214	\$ 3,000	\$ 795	\$ 3,000
5120	Computer Operating Supplies	2,750	118	3,000	-	3,000
5220	Gas & Oil	11,590	11,957	12,000	5,496	12,000
5240	Uniforms	1,427	1,644	2,500	816	2,500
5290	Other Operating Supplies	650	4,968	1,200	811	1,200
Subtotal		\$ 19,623	\$ 20,901	\$ 21,700	\$ 7,918	\$ 21,700
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ 3,360	\$ 2,604	\$ 2,000	\$ -	\$ 3,000
5420	Conferences & Seminars	1,411	1,658	3,500	830	3,500
5441	Computer Subscriptions	-	-	-	845	30,000
5450	Training	1,825	422	2,000	72	2,000
5901	Contingency	2,087	1,249	-	-	-
Subtotal		\$ 8,683	\$ 5,933	\$ 7,500	\$ 1,747	\$ 38,500
Debt Service						
7130	Principal Payments	\$ -	\$ -	\$ 8,483	\$ 8,483	\$ 6,795
7230	Interest Payments	-	-	829	829	2,520
Subtotal		\$ -	\$ -	\$ 9,312	\$ 9,312	\$ 9,315
Total Public Works/Transportation		\$ 3,539,349	\$ 3,251,128	\$ 3,589,993	\$ 1,643,672	\$ 3,438,428

City of Aventura

Public Works/Transportation Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 896,294	(1) Public Works/Transportation Director, (1) Assistant Public Works/Transportation Director, (1) Executive Assistant, (1) Capital Projects & Grants Manager, (1) Public Works Stormwater Coordinator, (1) Facilities Manager, (1) Maintenance Supervisor & (2) Trades Worker II
1401	Overtime	10,000	Estimated overtime costs
2101	FICA	69,332	Social Security & Medicare taxes
2201	Pension	129,796	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	147,188	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	27,908	Allocated cost of workers' compensation premiums paid
3110	Professional Services - Engineering	40,000	Costs associated with miscellaneous professional engineering services
3150	Prof. Services - Landscape Arch.	30,000	Public Works/Transportation landscape inspections/landscape architecture services
3450	Lands/Tree Maint. Svcs - Streets	942,420	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.
3451	Beautification/Signage	45,000	Banner and street furniture maintenance and repairs, this includes costs for signage upgrades, new banners and associated hardware
3455	Transportation Services	347,415	Percentage of three (3) mini-bus public transit routes six (6) days per week on a contractual basis that carries approximately 100,000 passengers per year, including the printing costs for route schedules. Transit system links the residential areas to community, retail and medical establishments, as well as Miami-Dade and Broward routes.
3491	Other Contractual Services	10,000	Funding the necessary contractual services i.e. pest control, solid waste provider & etc.
4001	Travel & Per Diem	4,000	Cost associated with annual Public Works conference and State & Local seminars
4101	Communication Services	4,560	Telephone services for department personnel
4311	Utilities - Street Lighting	62,000	Estimated annual costs for electrical services based on current FPL usage
4320	Utilities - Water	400,000	Estimated annual funding for water consumption
4420	Leased Equipment	55,000	Cost associated with the FEC Pipe-Wire License Fee, Ground Lease Fee & Rent

City of Aventura

Public Works/Transportation Department

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
4610	R&M - Vehicles	7,000	Costs associated with the Department's vehicle maintenance
4645	R&M - Equipment	5,500	Estimated costs for repair and maintenance of tools and supplies, i.e. Sisco support
4691	R&M - Streets	135,000	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
4701	Printing & Binding	500	Printing costs associated with envelopes, business cards, etc.
5101	Office Supplies	3,000	General office supplies
5120	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
5220	Gas & Oil	12,000	Vehicle fuel
5240	Uniforms	2,500	Uniforms for Department staff
5290	Other Operating Supplies	1,200	Estimated costs for supplies and miscellaneous items required for the Department's operation
5410	Subscriptions & Memberships	3,000	Memberships in the American Public Works Association, Association of State Floodplain Managers, Facility Managers Association and Florida Stormwater Association
5420	Conferences & Seminars	3,500	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
5441	Computer Subscriptions	30,000	Costs associated with upgrades and license subscriptions for departmental software, i.e. Autodesk CAD, Asset Management & GIS Software
5450	Training	2,000	Funding for staff to get specialized training for their disciplines to include air conditioning, electrical and stormwater
7130	Principal Payments	6,795	Principal payments for leased vehicle per GASB 87
7230	Interest Payments	2,520	Interest payments for leased vehicle per GASB 87
Total Public Works/Transportation		\$ 3,438,428	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Arts & Cultural Center

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



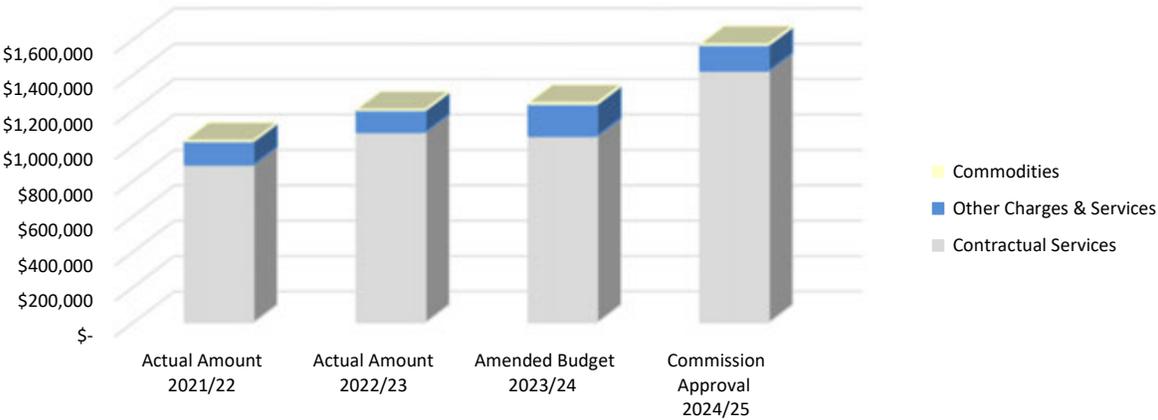
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City of Aventura
Arts & Cultural Center
Fiscal Year 2024/25
Departmental Budget Summary

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.

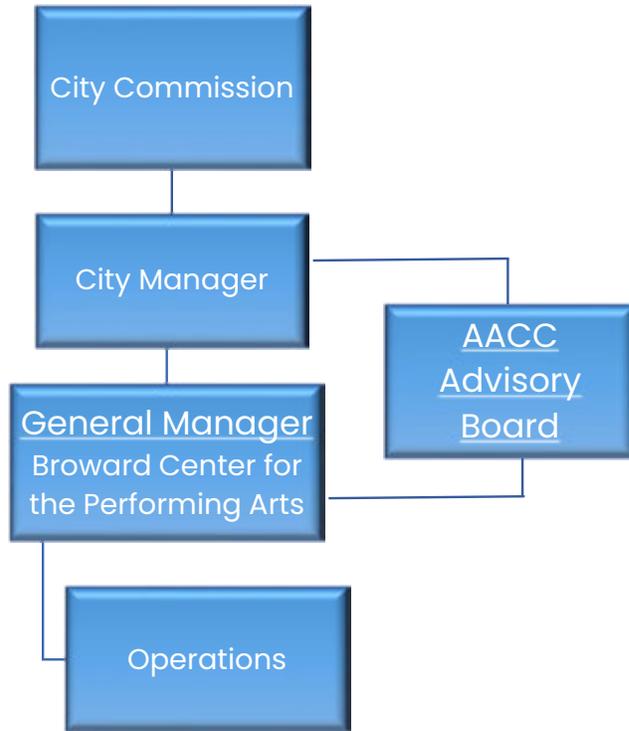
Arts & Cultural Center Trends



Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
3000/3999	Contractual Services	\$ 891,389	\$ 1,075,509	\$ 1,053,867	\$ 669,126	1,421,650
4000/4999	Other Charges & Services	132,944	124,039	180,650	47,252	146,510
5000/5399	Commodities	4,248	4,916	7,000	2,138	5,750
Total Expenditures		\$ 1,028,581	\$ 1,204,464	\$ 1,241,517	\$ 718,516	1,573,910

Arts & Cultural Center Department

Organization Chart



Budgeted Personnel Allocation Summary

PACA Contractual Employees	2021/22	2022/23	2023/24	2024/25
General Manager	1.00	1.00	1.00	1.00
Event Services Manager	1.00	1.00	1.00	1.00
Technical Director	1.00	1.00	1.00	1.00
Box Office Manager	1.00	1.00	1.00	1.00
Marketing Coordinator	0.30	0.30	0.30	0.30
Event Services Coordinator (P/T)	0.75	0.75	-	-
Event Services Coordinator	-	-	1.00	1.00
Technical Coordinator	-	-	1.00	1.00
Labor (P/T)	0.25	0.25	0.35	0.35
	5.30	5.30	6.65	6.65

City of Aventura

Arts & Cultural Center

Fiscal Year 2024/25

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.
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	Arts & Cultural Center Objective(s)	Actual 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	Advisory Board Meetings attended	4	1	3	4	4	Culture & Recreation Education Service & Financial Stability
	Number of performances/events	1, 2 & 4	94	114	123	135	
	Total attendance	1, 2, 3 & 4	13,750	21,463	22,000	25,000	
	Number of promotional material produced	4	10	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 2024/25

001-7001-575

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Contractual Services						
3112	Prof. Services - Management Services	\$ 155,328	\$ 164,352	\$ 164,784	\$ 82,392	\$ 169,728
3114	Prof. Services - Man Serv/Staffing	339,435	419,161	512,083	281,978	614,722
3115	Prof. Services - Man Serv/Marketing	24,000	24,000	30,000	13,200	32,200
3190	Prof. Services - Programming	340,121	423,073	300,000	267,044	550,000
3410	Other Contractual Services - Janitorial Services	32,505	40,782	40,500	13,527	45,000
3491	Other Contractual Services - Other	-	4,141	6,500	10,985	10,000
Subtotal		\$ 891,389	\$ 1,075,509	\$ 1,053,867	\$ 669,126	1,421,650
Other Charges & Services						
4001	Travel & Per Diem	\$ -	\$ 67	\$ -	\$ -	\$ -
4101	Communication Services	9,317	6,898	6,600	2,253	7,660
4201	Postage	16,730	14,468	8,600	-	15,000
4301	Utilities	63,241	65,278	60,000	37,297	75,000
4440	Copy Machine Costs	1,206	998	2,800	554	1,500
4620	R&M - Buildings	23,261	13,775	13,500	6,354	17,700
4645	R&M - Equipment	3,584	4,977	9,000	707	10,500
4701	Printing & Binding	15,605	16,948	14,500	87	18,500
4910	Advertising	-	-	65,000	-	-
4920	Licenses/Permit Fees	-	630	650	-	650
Subtotal		\$ 132,944	\$ 124,039	\$ 180,650	\$ 47,252	146,510
Commodities						
5101	Office Supplies	\$ 653	\$ 942	\$ 1,500	\$ 309	\$ 1,000
5120	Computer Operating Supplies	502	507	1,000	477	750
5290	Other Operating Supplies	3,093	3,467	4,500	1,352	4,000
Subtotal		\$ 4,248	\$ 4,916	\$ 7,000	\$ 2,138	5,750
Total Arts & Cultural Center		\$ 1,028,581	\$ 1,204,464	\$ 1,241,517	\$ 718,516	1,573,910

City of Aventura

Arts & Cultural Center

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
3112	Prof. Services - Man Serv	169,728	Payment for services provided in conjunction with the Agreement with Performing Arts Center Authority for management, programming and operational support services
3114	Prof. Services - Man Serv/Staffing	614,722	Reimbursement to Performing Arts Center Authority in accordance with agreement for staff personnel costs
3115	Prof. Services - Man Serv/Marketing	32,200	Payment for marketing and public relation services
3190	Prof. Services - Programming	550,000	This line item is used to fund "City Presents" performances in order to attract a variety of programming
3410	Other Contractual Services - Janitorial Services	45,000	Costs associated with cleaning the AACC facility
3491	Other Contractual Services - Other	10,000	Estimated costs for waste services, pest control, special event parking services, annual fire and fire extinguisher inspection & etc.
4101	Communication Services	7,660	Telephone service and other communication type services
4201	Postage	15,000	Estimated costs for mailing of correspondence, certified mail & season brochure
4301	Utilities	75,000	Electricity, water, sewer and refuse service for the AACC
4440	Copy Machine Costs	1,500	Lease of copy machine
4620	R&M - Buildings	17,700	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.
4645	R&M - Equipment	10,500	Costs of maintaining service contracts on all equipment located at the AACC. Included in this amount is \$6,500 for the refinishing and maintenance of the Grand Piano which occurs every two (2) years.
4701	Printing & Binding	18,500	Printing for season brochure and other mailings
4920	Licenses/Permit Fees	650	Annual Fire Permit from Miami-Dade County
5101	Office Supplies	1,000	Costs associated with office supplies
5120	Computer Operating Supplies	750	Costs associated with computer supplies, i.e. toner
5290	Other Operating Supplies	4,000	Costs of other supplies related to theater operations, i.e. tools, small equipment, batteries, tape, etc.
Total Arts & Cultural Center		\$ 1,573,910	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Non-Departmental

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Non-Departmental - Transfers

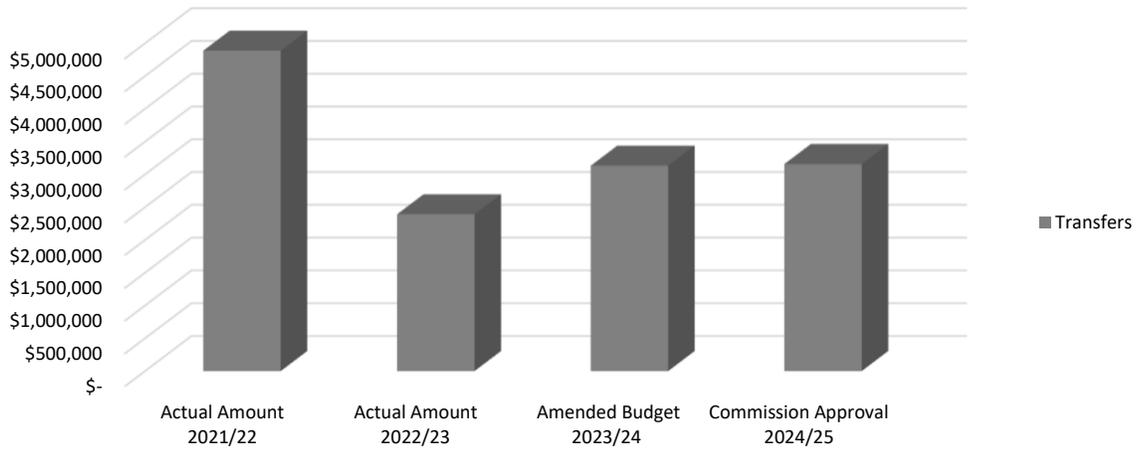
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
9000/9999	Transfers	\$ 4,887,078	\$ 2,391,100	\$ 3,132,677	\$1,566,340	\$ 3,157,530
Total Expenditures		\$ 4,887,078	\$ 2,391,100	\$ 3,132,677	\$1,566,340	\$ 3,157,530

City of Aventura

Non-Departmental - Transfers

Fiscal Year 2024/25

001-9001-581

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Transfers						
9118	Transfer - Charter School Fund (190)	\$ 150,000	\$ 150,000	\$ 1,081,371	\$ 540,686	\$ 1,108,552
9119	Transfer - Charter H.S. Fund (191)	150,000	150,000	-	-	-
9123	Transfer - Debt Svce Fund Ser 2010 & /11 (230)	1,189,446	1,191,834	1,192,997	596,499	1,192,936
9125	Transfer - Debt Svce Fund Ser 2012 (A) (250)	363,969	360,476	361,585	180,793	360,082
9126	Transfer - Debt Svce Fund Ser 2018 (291)	497,240	497,212	496,724	248,362	495,960
9127	Transfer - Charter H.S. Construction Fund (39)	-	41,578	-	-	-
9128	Transfer - DSAHS	2,536,423	-	-	-	-
Total Non-Departmental - Transfers		\$ 4,887,078	\$ 2,391,100	\$ 3,132,677	\$ 1,566,340	\$ 3,157,530

City of Aventura

Non-Departmental - Transfers

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
9118	T/fer - Charter School Fund (190)	\$ 1,108,552	Transfer of \$300,000 from the Intersection Safety Camera Program revenues and \$808,552 from the General Fund Balance to the Charter School Fund (Fund 190)
9123	T/fer - Debt Svce Fund Ser 2010 & /11 (230)	1,192,936	Transfer to 2010 & 2011 Debt Service Fund (Fund 230) for required interest and principal on that bank qualified loan with Bank of America
9125	T/fer - Debt Svce Fund Ser 2012 (A) (250)	360,082	Transfer to 2012 (A) Loan Debt Service Fund (Fund 250) for required interest and principal on that bank qualified loan with SunTrust Bank
9126	T/fer - Debt Svce Fund Ser 2018 (291)	495,960	Transfer to 2018 Loan Debt Service Fund (Fund 291) for required interest and principal on that bank qualified loan with BB&T Bank
Total Non-Departmental - Transfers		\$ 3,157,530	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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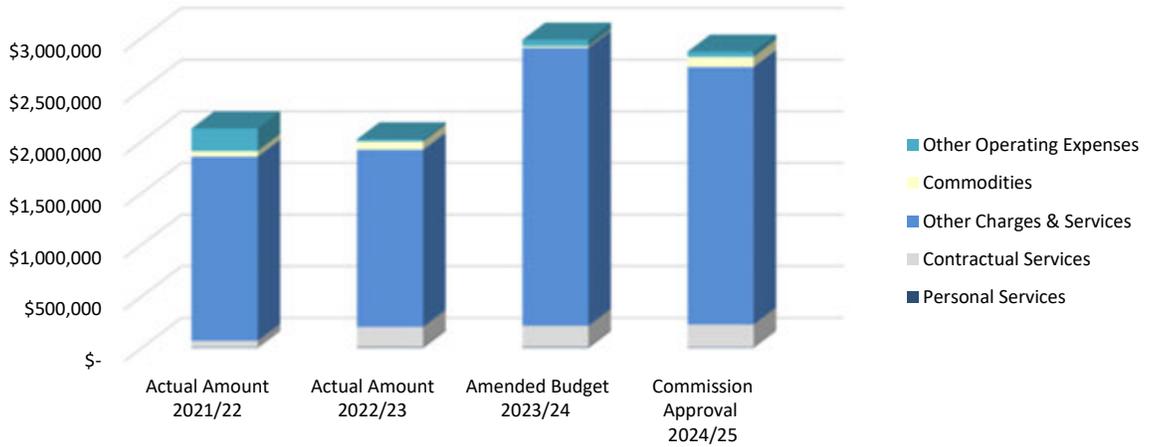
City of Aventura

Non-Departmental Fiscal Year 2024/25 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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ 5,490	\$ 7,404	\$ 7,500	\$ -	\$ 5,000
3000/3999	Contractual Services	62,787	195,517	205,000	93,901	221,000
4000/4999	Other Charges & Services	1,781,961	1,713,550	2,691,098	1,673,197	2,491,310
5000/5399	Commodities	55,438	81,217	15,000	45,835	99,500
5400/5499	Other Operating Expenses	217,603	21,466	63,500	8,434	50,000
Total Expenditures		\$ 2,123,279	\$ 2,019,154	\$ 2,982,098	\$ 1,821,367	\$ 2,866,810

City of Aventura

Non-Departmental
Fiscal Year 2024/25
001-9001-590

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
2501	Unemployment	\$ 5,490	\$ 7,404	\$ 7,500	\$ -	\$ 5,000
Subtotal		\$ 5,490	\$ 7,404	\$ 7,500	\$ -	\$ 5,000
Contractual Services						
3157	Professional Services - Other	\$ -	\$ 8,640	\$ 5,000	\$ 14,730	\$ 26,000
3160	Security	-	78,756	75,000	29,372	75,000
3410	Janitorial	62,787	89,812	95,000	44,939	95,000
3491	Contractual Services - Other	-	18,309	30,000	4,860	25,000
Subtotal		\$ 62,787	\$ 195,517	\$ 205,000	\$ 93,901	\$ 221,000
Other Charges & Services						
4101	Communication Services	\$ 376,654	\$ 289,340	\$ 375,000	\$ 125,369	\$ 275,000
4201	Postage	14,408	14,488	15,000	8,957	17,500
4301	Utilities	224,847	254,549	250,000	128,287	260,000
4320	Water	36,772	50,793	45,000	27,973	55,000
4440	Copy Machine Costs	7,711	9,952	11,000	4,086	12,000
4501	Insurance	855,669	925,892	1,748,098	1,299,272	1,431,010
4620	R&M - Government Center	265,900	168,536	247,000	79,253	440,800
Subtotal		\$ 1,781,961	\$ 1,713,550	\$ 2,691,098	\$ 1,673,197	\$ 2,491,310
Commodities						
5211	Credit Card Fees	\$ 36,349	\$ 69,779	\$ -	\$ 39,374	\$ 84,500
5290	Other Operating Supplies	19,089	11,438	15,000	6,461	15,000
Subtotal		\$ 55,438	\$ 81,217	\$ 15,000	\$ 45,835	\$ 99,500
Other Operating Expenses						
5410	Subscriptions & Memberships	\$ -	\$ 21,466	\$ -	\$ -	-
5441	Computer Subscriptions	-	-	13,500	8,434	-
5901	Contingency	91,709	-	50,000	-	50,000
5950	Disaster Supplies	125,894	-	-	-	-
Subtotal		\$ 217,603	\$ 21,466	\$ 63,500	\$ 8,434	\$ 50,000
Total Non-Departmental		\$ 2,123,279	\$ 2,019,154	\$ 2,982,098	\$ 1,821,367	\$ 2,866,810

City of Aventura

Non-Departmental

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
2501	Unemployment	\$ 5,000	Unemployment costs
3157	Professional Services - Other	26,000	Professional consulting services for testing and inspection requirements at City property
3160	Security	75,000	Costs associated with security at the Government Center
3410	Janitorial	95,000	Costs for janitorial services at the Government Center
3491	Contractual Services - Other	25,000	Estimated costs for waste service, pest control, equipment inspections & etc.
4101	Communication Services	275,000	Telephone service, internet access, web pages and other communication type services for Government Center, this includes Intertel maintenance and Wireless data service
4201	Postage	17,500	Estimated costs for mailing of correspondence & certified mail
4301	Utilities	260,000	Electricity for the Government Center
4320	Water	55,000	Water and sewer service for the Government Center
4440	Copy Machine Costs	12,000	Estimated copy machine & postage machine costs for the City
4501	Insurance	1,431,010	General liability, automobile, property, flood and other miscellaneous insurance coverages for City-owned or leased facilities and equipment
4620	R&M - Government Center	440,800	Costs of maintaining service contracts for mechanical systems and other repairs within the Government Center, i.e A/C, fire alarm & generator maintenance. Additional funding is included for immediate repairs identified in the recent assessments of the condition of all municipal buildings and facilities.
5211	Credit Card Fees	84,500	Monthly surcharge fees for providing credit cards to customers as a source of payment. This account has offsetting revenue.
5290	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
5901	Contingency	50,000	Reserve for unanticipated expenditures
Total Non-Departmental		\$ 2,866,810	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Operating and Capital Budget
Fiscal Year 2024/25



Capital Outlay

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Capital Outlay

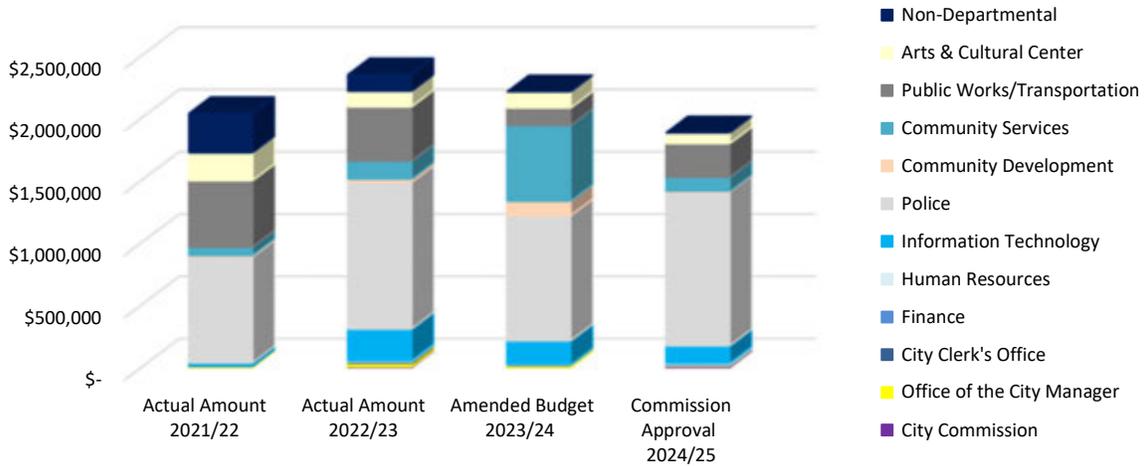
Fiscal Year 2024/25

Departmental Budget Summary

Department Description

The Capital Outlay Department of the General Fund accounts for all capital outlay purchases of the City Departments in the General Fund by Department and Type of acquisition.

Capital Outlay Department Trends



Object Code		Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
6000/6999	Capital Outlay					
8001	City Commission	\$ -	\$ 4,687	-	\$ -	\$ 8,400
8005	Office of the City Manager	5,371	31,341	14,800	11,014	4,000
8006	Legal	-	1,144	-	-	-
8008	City Clerk's Office	2,457	3,078	1,300	-	2,300
8010	Finance	4,538	7,558	3,600	-	6,400
8011	Human Resources	-	7,609	4,350	2,557	12,400
8012	Information Technology	24,768	255,266	191,000	-	141,000
8020	Police	851,082	1,177,870	1,004,465	104,888	1,235,500
8040	Community Development	9,379	25,020	116,024	-	1,300
8050	Community Services	69,675	145,219	608,598	380,604	116,000
8054	Public Works/Transportation	533,091	435,258	138,960	65,002	270,300
8070	Arts & Cultural Center	223,589	124,149	129,543	13,459	86,100
8090	Non-Departmental	314,793	133,330	-	-	-
Total Expenditures		\$ 2,038,743	\$ 2,351,529	2,212,640	\$ 577,524	\$ 1,883,700

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Capital Outlay
Fiscal Year 2024/25
Project Appropriation
001-80XX

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
City Commission - 8001-511						
6402	Computer Equipment <\$5,000	\$ -	\$ -	-	\$ -	\$ 8,400
6410	Equipment >\$5,000	-	4,687	-	-	-
	Subtotal	\$ -	\$ 4,687	-	\$ -	\$ 8,400
Office of the City Manager - 8005-512						
6402	Computer Equipment <\$5,000	\$ 5,371	\$ 2,184	12,800	\$ 9,022	\$ 4,000
6410	Office Equipment	-	29,157	2,000	1,992	-
	Subtotal	\$ 5,371	\$ 31,341	14,800	\$ 11,014	\$ 4,000
Legal - 8006-514						
6402	Computer Equipment <\$5,000	\$ -	\$ 1,144	-	\$ -	-
	Subtotal	\$ -	\$ 1,144	-	\$ -	-
City Clerk's Office - 8008-519						
6402	Computer Equipment <\$5,000	\$ 2,457	\$ 3,078	1,300	-	\$ 2,300
	Subtotal	\$ 2,457	\$ 3,078	1,300	-	\$ 2,300
Finance - 8010-513						
6402	Computer Equipment <\$5,000	\$ 4,538	\$ 3,370	3,600	-	\$ 6,400
6411	Equipment < \$5,000	-	4,188	-	-	-
	Subtotal	\$ 4,538	\$ 7,558	3,600	-	\$ 6,400
Human Resources - 8011-513						
6402	Computer Equipment <\$5,000	\$ -	-	2,850	\$ 1,469	\$ 2,400
6410	Equipment >\$5,000	-	7,609	-	-	-
6411	Equipment <\$5,000	-	-	1,500	1,088	10,000
	Subtotal	\$ -	\$ 7,609	4,350	\$ 2,557	\$ 12,400
Information Technology. - 8012-513						
6401	Computer Equipment >\$5,000	\$ 16,883	\$ 249,301	185,000	-	\$ 135,000
6402	Computer Equipment <\$5,000	7,885	5,965	6,000	-	6,000
	Subtotal	\$ 24,768	\$ 255,266	191,000	-	\$ 141,000
Police - 8020-521						
6206	Buildings	\$ -	-	-	-	\$ 70,000
6401	Computer Equipment >\$5,000	-	-	9,000	-	34,000
6402	Computer Equipment <\$5,000	67,844	130,281	230,465	41,961	152,500
6407	Radio Purchase & Replacement	40,078	25,916	80,000	63,312	5,000
6410	Equipment >\$5,000	156,133	302,376	246,000	-	335,500
6411	Equipment <\$5,000	-	-	-	-	55,500
6450	Vehicles	587,027	719,297	439,000	(385)	583,000
	Subtotal	\$ 851,082	\$ 1,177,870	1,004,465	\$ 104,888	\$ 1,235,500
Community Development - 8040-524						
6402	Computer Equipment <\$5,000	\$ 9,379	\$ 25,020	91,024	-	\$ 1,300
6410	Equipment >\$5,000	-	-	25,000	-	-
	Subtotal	\$ 9,379	\$ 25,020	116,024	-	\$ 1,300

City of Aventura

Capital Outlay

Fiscal Year 2024/25

Project Appropriation

001-80XX

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Community Services - 8050-539						
6402	Computer Equipment <\$5,000	\$ 8,855	\$ 9,076	11,450	\$ -	\$ 8,200
6410	Equipment >\$5,000	-	4,395	40,000	-	6,000
6411	Equipment <\$5,000	6,594	9,205	21,300	4,939	14,800
6205	Community Center Improvements	-	42,450	428,848	372,848	13,000
6310	Aventura Founders Park	-	46,536	75,000	-	59,000
6322	Waterways Park Improvements	-	11,675	26,000	-	-
6323	Waterways Dog Park Improvements	37,046	11,412	6,000	-	-
6326	Veterans Park Improvements	-	10,470	-	2,817	15,000
6327	Peace Park Improvements	17,180	-	-	-	-
Subtotal		\$ 69,675	\$ 145,219	608,598	\$ 380,604	\$ 116,000
Public Works/Transportation - 8054-539/541						
6420	Repairs & Replacements	\$ 15,000	\$ 51,287	-	\$ -	\$ 150,000
6421	Government Center Improvements	343,121	39,920	50,000	79	80,000
6301	Beautification Projects	3,745	9,273	26,904	9,167	10,000
6304	Circulator System Improv. - Bus Shelter	-	-	-	-	25,000
6309	Seawall Improvements	-	277,377	-	-	-
6341	Transportation System Imp.	168,701	6,914	-	-	-
6402	Computer Equipment <\$5,000	2,524	50,487	6,300	-	5,300
6410	Equipment >\$5,000	-	-	-	-	-
6450	Vehicles	-	-	55,756	55,756	-
Subtotal		\$ 533,091	\$ 435,258	138,960	\$ 65,002	\$ 270,300
Arts & Cultural Center - 8070-575						
6208	Building Improvements	\$ 207,361	\$ 119,833	-	\$ -	\$ 15,000
6402	Computer Equipment <\$5,000	4,717	4,316	5,200	-	2,600
6410	Equipment >\$5,000	11,511	-	124,343	13,459	40,000
6411	Equipment <\$5,000	-	-	-	-	28,500
Subtotal		\$ 223,589	\$ 124,149	129,543	\$ 13,459	\$ 86,100
Non-Departmental - 8090-590						
6101	Land Acquisition/Purchase	\$ 41,402	\$ 79,508	-	\$ -	-
6206	Garage Expansion/Improvements	249,102	-	-	-	-
6410	Equipment >\$5,000	24,289	53,822	-	-	-
Subtotal		\$ 314,793	\$ 133,330	-	\$ -	-
Total Capital		\$ 2,038,743	\$ 2,351,529	2,212,640	\$ 577,524	\$ 1,883,700
6999	Capital Reserve	\$ -	\$ -	\$ 188,299	\$ 94,150	\$ 2,988,970
Total Capital with Capital Reserve		\$ 2,038,743	\$ 2,351,529	2,400,939	\$ 671,674	\$ 4,872,670

City of Aventura

Capital Outlay

Fiscal Year 2024/25

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
City Commission			
6402	Computer Equipment <\$5,000	\$ 8,400	This project consists of the replacement and upgrade of computer equipment
Total City Commission		\$ 8,400	
City Manager's Office			
6402	Computer Equipment <\$5,000	\$ 4,000	This project consists of the replacement and upgrade of computer equipment
Total City Manager's Office		\$ 4,000	
City Clerk's Office			
6402	Computer Equipment <\$5,000	\$ 2,300	This project consists of the replacement and upgrade of computer equipment
Total City Clerk's Office		\$ 2,300	
Finance			
6402	Computer Equipment <\$5,000	\$ 6,400	This project consists of the replacement and upgrade of computer equipment
Total Finance		\$ 6,400	
Human Resources			
6402	Computer Equipment <\$5,000	\$ 2,400	This project consists of the replacement and upgrade of computer equipment
6411	Equipment <\$5,000	10,000	This project consists of purchasing new equipment, i.e. Office Furniture
Total Human Resources		\$ 12,400	
Information Technology			
6401	Computer Equipment >\$5,000	\$ 135,000	This project consists of purchasing new and replacement computer hardware and software that utilizes the latest technology for the City's general information management system, which is utilized by all City Departments
6402	Computer Equipment <\$5,000	6,000	This project consists of the replacement and upgrade of computer equipment
Total Information Technology		\$ 141,000	

City of Aventura

Capital Outlay

Fiscal Year 2024/25

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
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Police

6206	Buildings	\$ 70,000	This project consists of various improvements at the Police Department, i.e. Breakroom Remodel Upgrade
6401	Computer Equipment >\$5,000	34,000	This project consists of purchasing computer equipment and software that utilizes the latest technology
6402	Computer Equipment <\$5,000	152,500	This project consists of purchasing computer equipment and software that utilizes the latest technology, i.e. Desktop Computers, Replacement of Mobile Laptop(s), Vehicle Modem(s) & etc.
6407	Radio Purchase & Replacement	5,000	This project consists of upgrading the E911 equipment
6410	Equipment >\$5,000	335,500	This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment, i.e. New K-9 Purchase, Replacement of In-Car Video, Replacement of Vehicle Equipment & etc.
6411	Equipment <\$5,000	55,500	This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment, i.e. Dive Team Masks and Communications & Patrol Rifles
6450	Vehicles	583,000	This project consists of purchasing police vehicles to maintain a vehicle replacement program
Total Police		\$ 1,235,500	

Community Development

6402	Computer Equipment <\$5,000	\$ 1,300	This project consists of the replacement and upgrade of computer equipment
Total Community Development		\$ 1,300	

Community Services

6402	Computer Equipment <\$5,000	\$ 8,200	This project consists of the replacement and upgrade of computer equipment
6410	Equipment >\$5,000	6,000	This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Community Services Department, i.e. Replacement of Program Mats
6411	Equipment <\$5,000	14,800	This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment
6205	Community Center Improvements	13,000	This project consists of various improvements at the Community Recreation Center, i.e. Replacing Audio Equipment
6310	Aventura Founders Park	59,000	This project consists of the maintenance, replacement and enhancement of various equipment and improvements, i.e. Replacement of Picnic Tables, Replacement of SplashPad Pumps & Security Enhancements
62326	Veterans Park Improvements	15,000	This project consists of the maintenance, replacement and enhancement of various equipment and improvements, i.e. Security Enhancements
Total Community Services		\$ 116,000	

City of Aventura

Capital Outlay

Fiscal Year 2024/25

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
Public Works/Transportation			
6420	Repairs & Replacements	\$ 150,000	This project consists of replacing air conditioning units at various City facilities, i.e. (3) 10 ton HVAC units at the CRC
6421	Government Center Improvements	80,000	This project consists of various improvements at the Government Center, i.e. 2nd Floor Access to Chamber Roof & Gym Shower & Changing Room Replacement
6301	Beautification Projects	10,000	This project consists of the maintenance, replacement and enhancement to street furniture and water fountains throughout the City
6304	Circulator System Improv. - Bus Shelter	25,000	This project consists of Bus Shelter Improvements
6402	Computer Equipment <\$5,000	5,300	This project consists of the replacement and upgrade of computer equipment
Total Public Works		\$ 270,300	
Arts & Cultural Center			
6208	Building Improvements	\$ 15,000	This project consists of various improvements at the Aventura Arts & Cultural Center, i.e. Exterior Lighting Replacement
6402	Computer Equipment <\$5,000	2,600	This project consists of the replacement and upgrade of computer equipment
6410	Equipment >\$5,000	40,000	This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment, i.e. Replacement of the LCD projector & accessories
6411	Equipment <\$5,000	28,500	This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment
Total Arts & Cultural Center		\$ 86,100	
Non-Departmental			
6999	Capital Reserve	2,988,970	Amount set aside in the General Fund to be saved for the anticipated overages in the American Rescue Plan Act ("ARPA") from the original estimated costs in the Revenue Replacement Category which allows for only \$10 million dollars to be spent and/or unanticipated projects or overages on other Capital Projects.
Total Non-Departmental		\$ 2,988,970	
Total Capital Outlay		\$ 4,872,670	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



American Rescue Plan Act (“ARPA”) Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

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

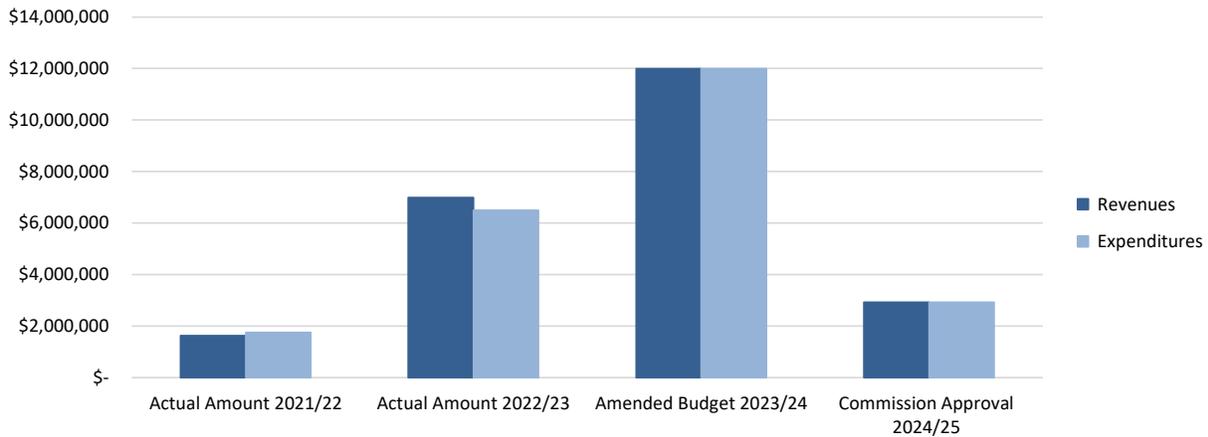
Fiscal Year 2024/25

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 from 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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
30000/33999	Intergovernmental Revenues	\$ 1,745,049	\$ 6,496,417	7,576,991	\$ -	\$ 2,770,500
60000/36999	Miscellaneous Revenues	(124,737)	492,491	-	273,835	150,000
99900/39999	Fund Balance	-	-	4,412,929	-	-
Total Revenues		\$ 1,620,312	\$ 6,988,908	11,989,920	\$ 273,835	\$ 2,920,500

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
8001	Human Resources	\$ 125,884	\$ 652,062	33,061	\$ 1,200	\$ -
8008-8050	Information Technology	-	196,167	1,216,041	282,317	710,500
8020	Police	143,218	937,315	1,350,171	504,600	-
8040	Community Development	-	15,377	9,988	(14)	-
8050	Community Services	244,664	3,757,542	7,371,434	2,759,532	60,000
8054	Public Works	1,202,451	927,564	2,009,225	29,219	2,150,000
9001	Non-Departmental	31,008	10,390	-	-	-
Total Expenditures		\$ 1,747,225	\$ 6,496,417	11,989,920	\$ 3,576,854	\$ 2,920,500

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

American Rescue Plan Act (ARPA) Fund - 101
Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Intergovernmental Revenues						
3311001	American Rescue Plan	\$ 1,745,049	\$ 6,496,417	7,576,991	\$ -	\$ 2,770,500
	Subtotal	\$ 1,745,049	\$ 6,496,417	7,576,991	\$ -	\$ 2,770,500
Miscellaneous Revenues						
3611000	Interest	\$ (124,737)	\$ 492,491	-	\$ 273,835	\$ 150,000
	Subtotal	\$ (124,737)	\$ 492,491	-	\$ 273,835	\$ 150,000
Fund Balance						
3999000	Carryover	\$ -	\$ -	4,412,929	\$ -	\$ -
	Subtotal	\$ -	\$ -	4,412,929	\$ -	\$ -
	Total Revenues	\$ 1,620,312	\$ 6,988,908	11,989,920	\$ 273,835	\$ 2,920,500

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Human Resources						
Personal Services (Premium Pay/Public Health - 8001-811)						
1201	Incentive Pay	\$ 113,000	\$ 634,250	10,000	\$ 1,200	\$ -
	Subtotal	\$ 113,000	\$ 634,250	10,000	\$ 1,200	\$ -
Capital Outlay (Revenue Replacement - 8001-861)						
6401	Software	\$ 12,884	\$ 17,812	23,061	\$ -	\$ -
	Subtotal	\$ 12,884	\$ 17,812	23,061	\$ -	\$ -
	Total Human Resources	\$ 125,884	\$ 652,062	33,061	\$ 1,200	\$ -
Information Technology						
Capital Outlay (Revenue Replacement 8008-8050-861)						
6401	Software	\$ -	\$ -	50,000	\$ -	\$ 400,000
6401	Software	-	-	250,000	50,220	-
6402	Equipment	-	108,599	308,917	122,861	92,000
6403	Consultant	-	49,181	251,518	66,173	150,000
6404	Connectivity	-	32,141	25,606	11,934	-
6402	Equipment	-	-	-	29,772	-
6401	Software	-	-	-	-	-
6402	Equipment	-	-	175,000	-	-
6404	Connectivity	-	6,246	155,000	1,357	68,500
	Total Information Technology	\$ -	\$ 196,167	1,216,041	\$ 282,317	\$ 710,500
Police Department						
Capital Outlay (Public Health - 8020-811/818)						
6402	Equipment	\$ 143,218	\$ 3,515	-	\$ -	\$ -
6402	Equipment	-	933,800	1,024,187	504,600	-
	Subtotal	\$ 143,218	\$ 937,315	1,024,187	\$ 504,600	\$ -
Capital Outlay (Revenue Replacement - 8020-818)						
6402	Equipment	\$ -	\$ -	325,984	\$ -	\$ -
	Subtotal	\$ -	\$ -	325,984	\$ -	\$ -
	Total Police	\$ 143,218	\$ 937,315	1,350,171	\$ 504,600	\$ -

City of Aventura

American Rescue Plan Act (ARPA) Fund - 101
Fiscal Year 2024/25

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Community Development						
Capital Outlay (Revenue Replacement - 8040-861)						
6301	Equipment	\$ -	\$ 15,377	9,988	\$ (14)	\$ -
Total Community Development		\$ -	\$ 15,377	9,988	\$ (14)	\$ -
Community Services						
Other Charges/Svcs (Public Health - 8050-811)						
4855	Vaccinations	\$ 8,893	\$ -	-	\$ -	\$ -
Subtotal		\$ 8,893	\$ -	-	\$ -	\$ -
Capital Outlay (Revenue Replacement - 8050-861)						
6202	Renovations	-	-	-	-	60,000
6302	Turf	-	2,629,037	3,547,468	1,636,652	-
6307	Lighting & Courts	30,350	1,030,473	1,995,798	1,053,857	-
6401	Software	-	37,119	-	-	-
6402	Equipment	6,000	34,872	1,628,168	68,245	-
6405	Park Improvements	199,421	26,041	200,000	778	-
Subtotal		\$ 235,771	\$ 3,757,542	7,371,434	\$ 2,759,532	\$ 60,000
Total Community Services		\$ 244,664	\$ 3,757,542	7,371,434	\$ 2,759,532	\$ 60,000
Public Works						
Capital Outlay (Infrastructure - 8054-851)						
6309	Drainage	\$ 1,168,285	\$ 927,564	2,000,000	\$ -	\$ 650,000
Subtotal		\$ 1,168,285	\$ 927,564	2,000,000	\$ -	\$ 650,000
Capital Outlay (Public Health - 8054-818)						
6208	Building Impro/Equip	-	-	-	29,219	1,500,000
6408	Radios	34,166	-	9,225	-	-
Subtotal		\$ 34,166	\$ -	9,225	\$ 29,219	\$ 1,500,000
Total Public Works		\$ 1,202,451	\$ 927,564	2,009,225	\$ 29,219	\$ 2,150,000
Non-Departmental						
Contractual Services (9001-590)						
3410	Janitorial	\$ 31,008	\$ 10,390	-	\$ -	\$ -
Total Non-Departmental		\$ 31,008	\$ 10,390	-	\$ -	\$ -
Total Expenditures		\$ 1,747,225	\$ 6,496,417	11,989,920	\$ 3,576,854	\$ 2,920,500

City of Aventura

American Rescue Plan Act (ARPA) Fund - 101

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment
3311001	American Rescue Plan	\$ 2,770,500	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
3611000	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. This revenue source has been conservatively budgeted in the coming year due to the low interest rate environment that we are currently in.
Total American Rescue Plan Act (ARPA)			
Fund Revenues		\$ 2,920,500	

Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2024/25	Projects
Information Technology			
6401	Software	\$ 400,000	1201-03 - ERP/Computer Software Replacement
6402	Equipment	92,000	1201-02 - Hardware Upgrades 1201-07 - CCTV and Security Cameras - Core
6403	Consultant	150,000	1201-04 - IT Consultant
6404	Connectivity	68,500	1201-05 - Connectivity
Total Information Technology		\$ 710,500	
Parks and Recreation			
6202	Renovations	\$ 60,000	5001-09 - Employee Workspaces
Total Parks and Recreation		\$ 60,000	
Public Works			
6208	Building Impro/Equip	\$ 1,500,000	5401-07 - Police Department Hardening & Reconstruction
6309	Drainage	650,000	5401-05 - 199th Street Drainage 5401-06 - 191st Street Drainage
Total Public Works		\$ 2,150,000	
Total American Rescue Plan Act (ARPA)			
Fund Expenditures		\$ 2,920,500	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 202/25



Police Education Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Police Education Fund - 110

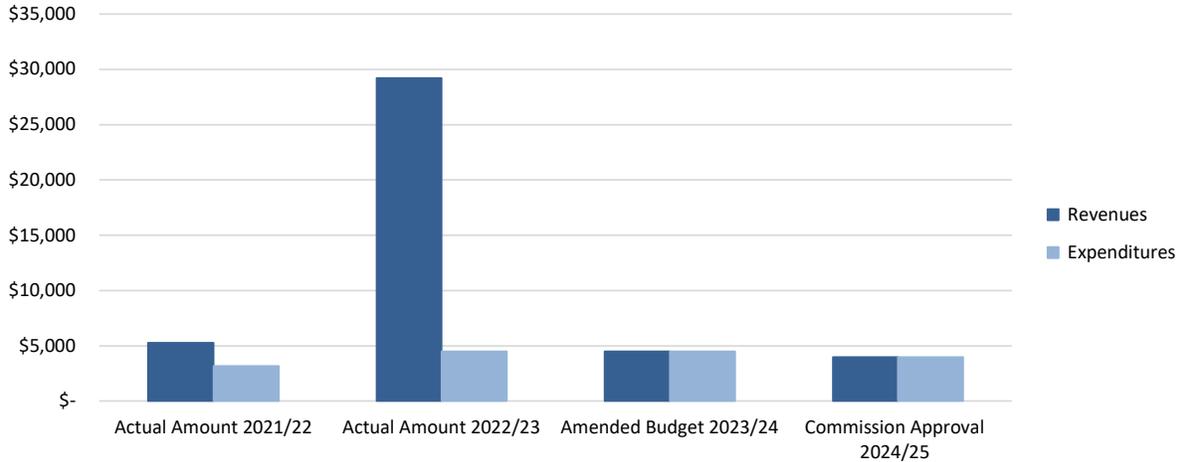
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
50000/35999	Fines & Forfeitures	\$ 5,484	\$ 27,904	\$ 4,500	\$ 1,615	\$ 4,000
60000/36999	Miscellaneous Revenues	(215)	1,319	-	986	-
Total Revenues		\$ 5,269	\$ 29,223	\$ 4,500	\$ 2,601	\$ 4,000

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
5400/5999	Other Operating Expenses	\$ 3,180	\$ 4,495	\$ 4,500	\$ 4,040	\$ 4,000
Total Expenditures		\$ 3,180	\$ 4,495	\$ 4,500	\$ 4,040	\$ 4,000

City of Aventura

Police Education Fund - 110

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Fines & Forfeitures						
3511000	Fines	\$ 5,484	\$ 27,904	\$ 4,500	\$ 1,615	\$ 4,000
	Subtotal	\$ 5,484	\$ 27,904	\$ 4,500	\$ 1,615	\$ 4,000
Miscellaneous Revenues						
3611000	Interest	\$ (215)	\$ 1,319	\$ -	\$ 986	\$ -
	Subtotal	\$ (215)	\$ 1,319	\$ -	\$ 986	\$ -
	Total Revenues	\$ 5,269	\$ 29,223	\$ 4,500	\$ 2,601	\$ 4,000

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Other Operating Expenses - Public Safety - 2001-521						
Public Safety - 2001-521						
5450	Training	\$ 3,180	\$ 4,495	\$ 4,500	\$ 4,040	\$ 4,000
	Total Expenditures	\$ 3,180	\$ 4,495	\$ 4,500	\$ 4,040	\$ 4,000

City of Aventura

Police Education Fund - 110

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment
3511000	Fines	\$ 4,000	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
Total Police Education Fund Revenues		\$ 4,000	

Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
5450	Training	\$ 4,000	Sworn Officer training, maintaining State standards and having a highly trained, professional Police Force
Total Police Education Fund Expenditures		\$ 4,000	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



**Transportation and Street Maintenance
Fund**

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

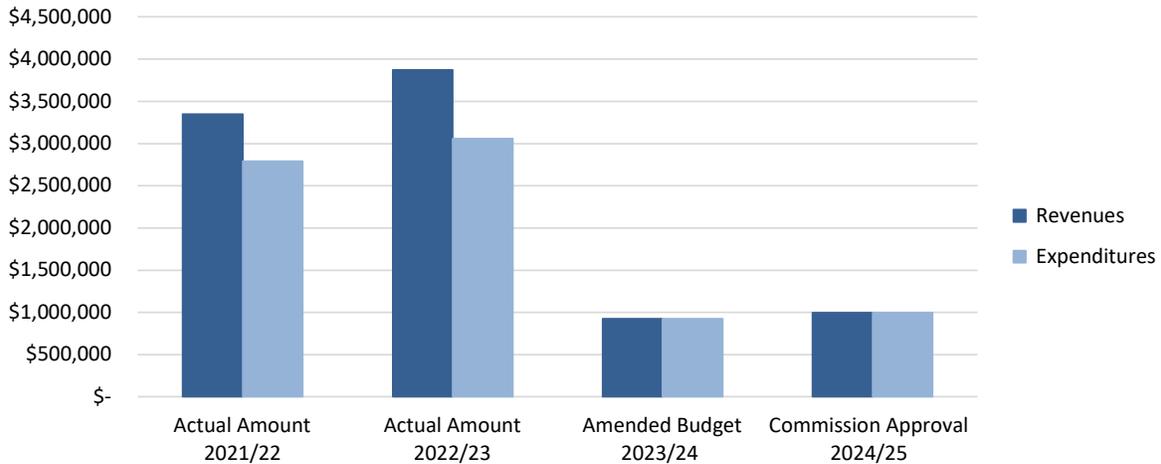
Transportation and Street Maintenance Fund - 120

Fiscal Year 2024/25
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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
30000/33999	Intergovernmental Revenues	\$ 3,055,905	\$ 3,352,471	\$ 776,000	\$ 398,112	\$ 847,000
60000/36999	Miscellaneous Revenues	295,102	522,310	150,000	607,994	150,000
Total Revenues		\$ 3,351,007	\$ 3,874,781	\$ 926,000	\$ 1,006,106	\$ 997,000

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
3000/3999	Contractual Services	\$ 2,309,275	\$ 2,594,971	\$ 786,000	\$ 442,788	\$ 588,615
6000/6999	Capital Outlay	481,932	464,094	140,000	1,500	408,385
Total Expenditures		\$ 2,791,207	\$ 3,059,065	\$ 926,000	\$ 444,288	\$ 997,000

City of Aventura

Transportation and Street Maintenance Fund - 120

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Intergovernmental Revenues						
3351200	State Revenue Sharing	\$ 313,084	\$ 344,356	\$ 250,000	\$ 145,485	\$ 300,000
3353001	Local Option Cap. Impr. Gas Tax	138,630	155,860	140,000	61,590	145,000
3353010	Local Option Gas Tax	362,609	413,014	378,000	175,793	390,000
3354930	Fuel Tax Refund	-	-	8,000	15,244	12,000
3383801	County Transit System Surtax	2,241,582	2,439,241	-	-	-
	Subtotal	\$ 3,055,905	\$ 3,352,471	\$ 776,000	\$ 398,112	\$ 847,000
Miscellaneous Revenues						
3611000	Interest	\$ (76,645)	\$ 252,817	\$ 150,000	\$ 195,622	\$ 150,000
3632000	Transportation Mitigation Impact Fee	335,594	166,974	-	412,372	-
3633000	Citywide Bicycle Sharing	36,153	30,519	-	-	-
3661000	Developer Contributions/Streets	-	72,000	-	-	-
	Subtotal	\$ 295,102	\$ 522,310	\$ 150,000	\$ 607,994	\$ 150,000
	Total Revenues	\$ 3,351,007	\$ 3,874,781	\$ 926,000	\$ 1,006,106	\$ 997,000

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Contractual Services						
Public Works/Transportation - 5401-541						
3450	Landscape/Tree Maint/Streets	\$ 703,450	\$ 711,419	\$ 666,000	\$ 327,191	\$ 463,615
3453	Citywide Bicycle Sharing	83,448	81,427	-	-	-
3455	Enhanced Transit Services	755,148	594,836	-	-	-
3456	On-Demand Transit Services	662,507	1,112,157	-	-	-
3460	TVMS Maintenance	104,722	95,132	120,000	115,597	125,000
	Subtotal	\$ 2,309,275	\$ 2,594,971	\$ 786,000	\$ 442,788	\$ 588,615
Capital Outlay						
Public Works/Transportation - 5401-541						
6304	Circulator System Improv. - Bus Shelter	\$ 25,000	\$ -	\$ -	\$ -	-
6305	Road Resurfacing	416,519	323,094	65,000	-	-
6308	Citywide Bicycle Sharing	-	8,520	-	-	-
6341	Transportation System Improv.	40,413	132,480	75,000	1,500	245,000
6999	Capital Reserve	-	-	-	-	163,385
	Subtotal	\$ 481,932	\$ 464,094	\$ 140,000	\$ 1,500	\$ 408,385
	Total Expenditures	\$ 2,791,207	\$ 3,059,065	\$ 926,000	\$ 444,288	\$ 997,000

City of Aventura

Street Maintenance Fund - 120

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3351200	State Revenue Sharing	\$ 300,000	<p>Revenue received in this category is projected to approximate 18% for FY 2024/25 of the total State Revenue Sharing Funds. Their source is the motor fuel tax and is restricted to road construction and maintenance.</p> <p style="text-align: center;">State Revenue Sharing</p> <table border="1"> <caption>State Revenue Sharing Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>270,000</td></tr> <tr><td>2018/19</td><td>275,000</td></tr> <tr><td>2019/20</td><td>245,000</td></tr> <tr><td>2020/21</td><td>280,000</td></tr> <tr><td>2021/22</td><td>325,000</td></tr> <tr><td>2022/23</td><td>350,000</td></tr> <tr><td>2023/24</td><td>265,000</td></tr> <tr><td>2024/25</td><td>310,000</td></tr> </tbody> </table>	Fiscal Year	Amount (\$)	2017/18	270,000	2018/19	275,000	2019/20	245,000	2020/21	280,000	2021/22	325,000	2022/23	350,000	2023/24	265,000	2024/25	310,000
Fiscal Year	Amount (\$)																				
2017/18	270,000																				
2018/19	275,000																				
2019/20	245,000																				
2020/21	280,000																				
2021/22	325,000																				
2022/23	350,000																				
2023/24	265,000																				
2024/25	310,000																				
3353001	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>																		
3353010	Local Option Gas Tax	390,000	<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> <p style="text-align: center;">Total Local Option Gas Tax</p> <table border="1"> <caption>Total Local Option Gas Tax Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>550,000</td></tr> <tr><td>2018/19</td><td>550,000</td></tr> <tr><td>2019/20</td><td>480,000</td></tr> <tr><td>2020/21</td><td>490,000</td></tr> <tr><td>2021/22</td><td>520,000</td></tr> <tr><td>2022/23</td><td>590,000</td></tr> <tr><td>2023/24</td><td>540,000</td></tr> <tr><td>2024/25</td><td>550,000</td></tr> </tbody> </table>	Fiscal Year	Amount (\$)	2017/18	550,000	2018/19	550,000	2019/20	480,000	2020/21	490,000	2021/22	520,000	2022/23	590,000	2023/24	540,000	2024/25	550,000
Fiscal Year	Amount (\$)																				
2017/18	550,000																				
2018/19	550,000																				
2019/20	480,000																				
2020/21	490,000																				
2021/22	520,000																				
2022/23	590,000																				
2023/24	540,000																				
2024/25	550,000																				

City of Aventura

Street Maintenance Fund - 120

Fiscal Year 2024/25

Revenue Projection Rationale Continued

Object Code #	Category	Commission Approval 2024/25	Comment
3354930	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
3611000	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.
Total Street Maintenance Fund Revenue		\$ 997,000	

Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
3450	Landscape/Tree Maint/Streets	\$ 463,615	Costs associated with contracting tree, landscape, irrigation and flower maintenance services for all public right-of-ways and medians
3460	TMVS Maintenance	125,000	Operating costs associated with maintaining the Traffic Video Monitoring System ("TVMS")
Total Operating Expenditures		\$ 588,615	

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
6341	Transportation System Improv.	\$ 245,000	This project consists of Street Lights as follows: - CCTV - Cameras - 203rd Street & Biscayne Blvd. Electrical Service Relocation - CCTV - (2) Cameras - Country Club Drive - Purchase (10) Street Lights - Right-of-Ways
6399	Capital Reserve	163,385	Estimated amount to be saved for future capital projects
Total Capital Outlay Expenditures		\$ 408,385	
Total Street Maintenance Fund Expenditures		\$ 997,000	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

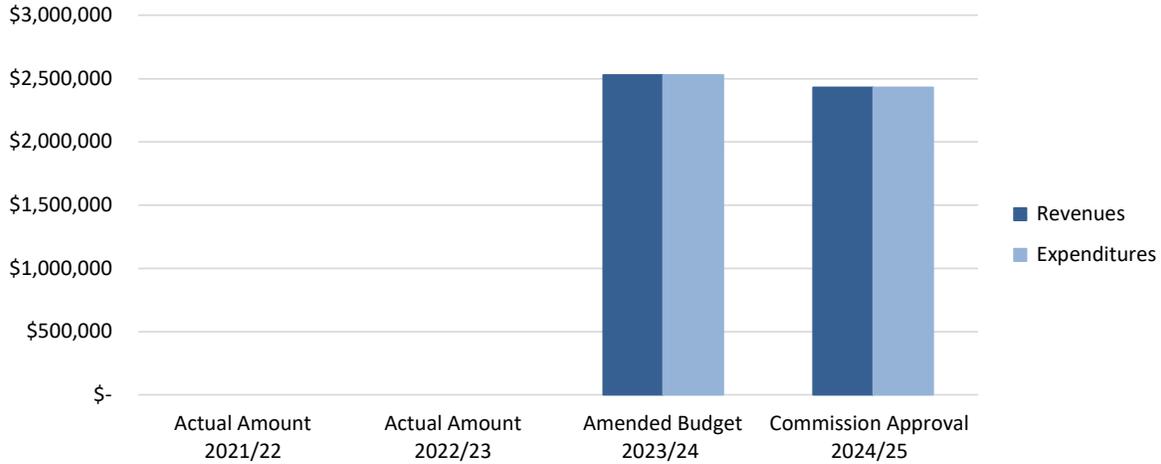
Citizens' Independent Transportation Trust (CITT) Fund - 121

Fiscal Year 2024/25 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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
30000/33999	Intergovernmental Revenues	\$ -	\$ -	\$ 2,500,000	\$ 886,780	\$ 2,400,000
60000/36999	Miscellaneous Revenues	-	-	30,000	17,586	30,000
Total Revenues		\$ -	\$ -	\$ 2,530,000	\$ 904,366	\$ 2,430,000

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
3000/3999	Contractual Services	\$ -	\$ -	\$ 2,022,680	\$ 1,110,857	\$ 1,643,395
6000/6999	Capital Outlay	-	-	507,320	16,690	786,605
Total Expenditures		\$ -	\$ -	\$ 2,530,000	\$ 1,127,547	\$ 2,430,000

City of Aventura

Citizens' Independent Transportation Trust (CITT) Fund - 121
Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Intergovernmental Revenues						
3383801	County Transit System Surtax	\$ -	\$ -	\$ 2,500,000	\$ 886,780	\$ 2,400,000
	Subtotal	\$ -	\$ -	\$ 2,500,000	\$ 886,780	\$ 2,400,000
Miscellaneous Revenues						
3611000	Interest	\$ -	\$ -	\$ -	\$ 2,895	\$ -
3633000	Citywide Bicycle Sharing	-	-	30,000	14,691	30,000
	Subtotal	\$ -	\$ -	\$ 30,000	\$ 17,586	\$ 30,000
Total Revenues		\$ -	\$ -	\$ 2,530,000	\$ 904,366	\$ 2,430,000

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Contractual Services						
Public Works/Transportation - 5401-541						
3453	Citywide Bicycle Sharing	\$ -	\$ -	\$ 86,000	\$ 45,133	\$ 95,000
3455	Enhanced Transit Services	-	-	511,680	205,421	347,415
3456	On-Demand Transit Services	-	-	1,425,000	860,303	1,200,980
	Subtotal	\$ -	\$ -	\$ 2,022,680	\$ 1,110,857	\$ 1,643,395
Capital Outlay						
Public Works/Transportation - 5401-541						
6305	Road Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ -
6308	Citywide Bicycle Sharing	-	-	8,500	-	8,500
6341	Transportation System Improv.	-	-	130,000	16,690	-
6999	Capital Reserve	-	-	368,820	-	778,105
	Subtotal	\$ -	\$ -	\$ 507,320	\$ 16,690	\$ 786,605
Total Expenditures		\$ -	\$ -	\$ 2,530,000	\$ 1,127,547	\$ 2,430,000

City of Aventura

Citizens' Independent Transportation Trust (CITT) Fund - 121

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3383801	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 (Estimated)</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>1,650,000</td></tr> <tr><td>2018/19</td><td>1,800,000</td></tr> <tr><td>2019/20</td><td>1,500,000</td></tr> <tr><td>2020/21</td><td>1,650,000</td></tr> <tr><td>2021/22</td><td>2,300,000</td></tr> <tr><td>2022/23</td><td>2,500,000</td></tr> <tr><td>2023/24</td><td>2,600,000</td></tr> <tr><td>2024/25</td><td>2,400,000</td></tr> </tbody> </table> </div>	Fiscal Year	Revenue (\$)	2017/18	1,650,000	2018/19	1,800,000	2019/20	1,500,000	2020/21	1,650,000	2021/22	2,300,000	2022/23	2,500,000	2023/24	2,600,000	2024/25	2,400,000
Fiscal Year	Revenue (\$)																				
2017/18	1,650,000																				
2018/19	1,800,000																				
2019/20	1,500,000																				
2020/21	1,650,000																				
2021/22	2,300,000																				
2022/23	2,500,000																				
2023/24	2,600,000																				
2024/25	2,400,000																				
3633000	Citywide Bicycle Sharing	30,000	Amount received for Bicycle rental program throughout the City																		
Total Citizens' Independent Transportation Trust (CITT) Fund Revenue \$			2,430,000																		

Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
3453	Citywide Bicycle Sharing	95,000	Operating costs associated with the Bicycle Sharing Program
3455	Enhanced Transit Services	347,415	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 100,000 passengers per year and links the residential areas to community, retail and medical establishments, as well as Miami-Dade and Broward routes.
3456	On-Demand Transit Services	1,200,980	Annual funding required for eight (8) Tesla vehicles and two (2) Vans 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
Total Operating Expenditures \$			1,643,395

City of Aventura

Citizens' Independent Transportation Trust (CITT) Fund - 121

Fiscal Year 2024/25

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
6308	Citywide Bicycle Sharing	8,500	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
6999	Capital Reserve	778,105	Estimated amount to be saved for future capital projects
Total Capital Outlay Expenditures		\$ 786,605	
Total Citizens' Independent Transportation Trust (CITT) Fund Expenditures		\$ 2,430,000	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Building Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Building Fund - 164

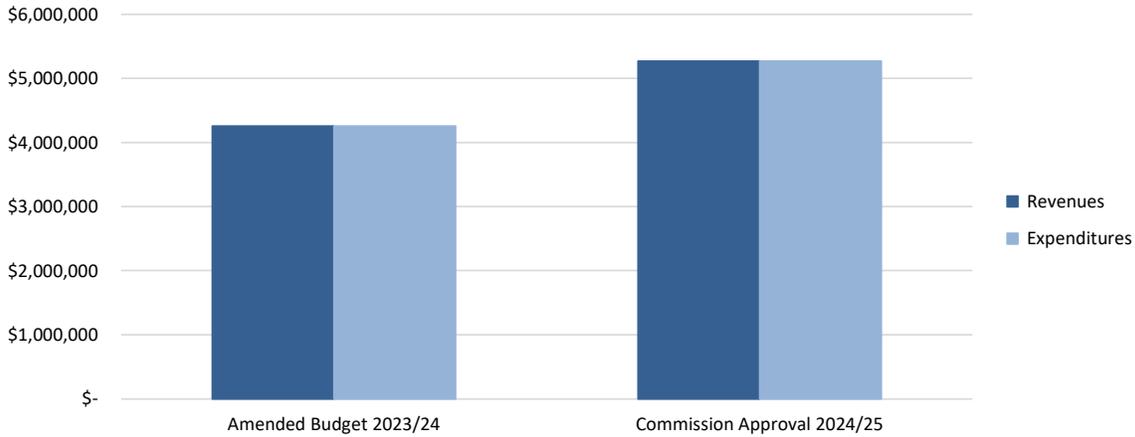
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
20000/32999	Licenses & Permits	\$ -	\$ 5,360,840	\$ 4,239,382	\$ 3,241,643	\$ 5,195,000
50000/35999	Fines & Forfeitures	-	350	1,250	-	-
60000/36999	Miscellaneous Revenues	-	35,948	15,000	89,053	75,000
Total Revenues		\$ -	\$ 5,397,138	\$ 4,255,632	\$ 3,330,696	\$ 5,270,000

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
1000/2999	Personal Services	\$ -	\$ 370,258	\$ 382,398	\$ 185,315	\$ 412,748
3000/3999	Contractual Services	-	3,768,257	3,375,000	2,273,487	3,725,000
4000/4999	Other Charges & Services	-	137,710	162,192	42,609	62,932
5000/5399	Commodities	-	6,715	36,750	5,238	66,300
5400/5499	Other Operating Expenses	-	-	7,500	-	3,000
6000/6999	Capital Outlay	-	13,273	45,200	-	391,990
9000/9999	T/fer - General Fund (001)	-	535,449	246,592	123,296	608,030
Total Expenditures		\$ -	\$ 4,831,662	\$ 4,255,632	\$ 2,629,945	\$ 5,270,000

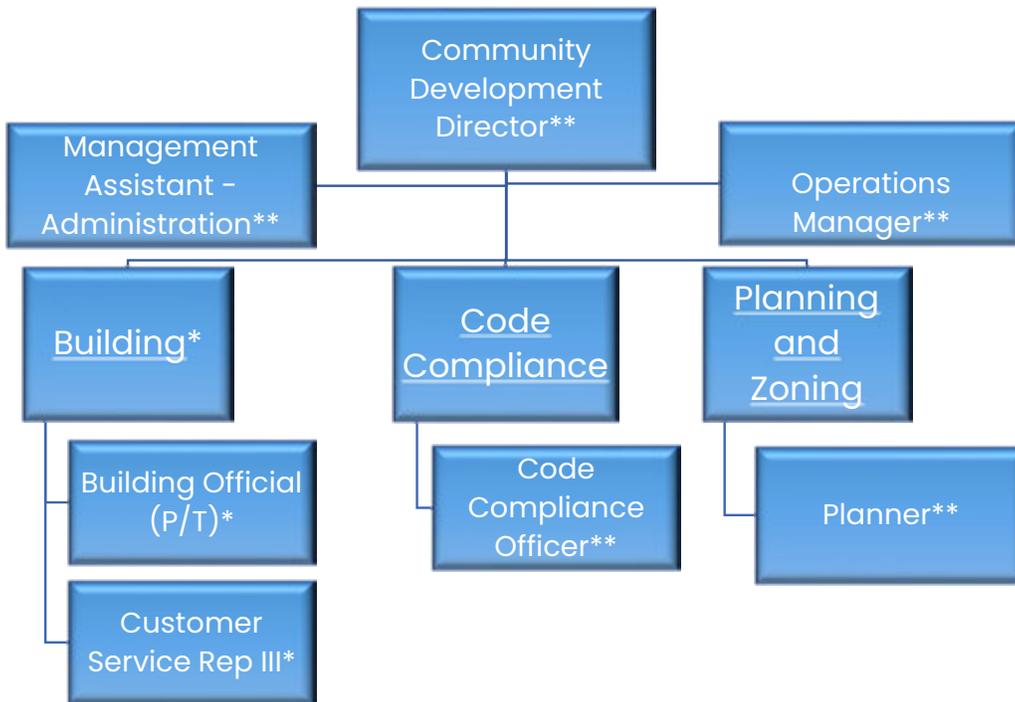
City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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Community Development Department

Building Fund Organization Chart



Budgeted Personnel Allocation Summary

Position Title	2021/22	2022/23	2023/24	2024/25
Community Development Director**	-	0.3	0.3	0.3
Building Official (P/T)*	-	1.0	1.0	1.0
Management Assistant - Administration**	-	0.3	0.3	0.3
Customer Service Rep III*	-	1.0	1.0	1.0
Management Assistant - Operations**	-	0.3	0.3	-
Operations Manager**	-	-	-	0.3
Planner**	-	0.2	0.2	0.2
Code Compliance Officer**	-	0.5	0.5	0.5
Total Full-Time	-	2.6	2.6	2.6
Total Part-Time	-	1.0	1.0	1.0
Total	-	3.6	3.6	3.6

* Budgeted in the Building Fund

** Allocated with the Building Fund

***Management Assistant - Administration formerly entitled Executive Assistant/Planning Technician

**** Management Assistant - Operations formerly entitled Customer Service Rep II

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

City of Aventura

Building Fund - 164

Fiscal Year 2024/25

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	Cultural Center Objective(s)	Actual 2021/22	Actual 2022/23	Projected 2023/24	Estimate 2024/25	City Priority/Goal
Workload Measures	% of Applications Submitted Digitally	2, 4 & 5	40%	34%	42%	45%	Service & Financial Stability Transportation & Environmental
	No. of Building Permits Issued	2	5,267	4,541	4,564	4,600	
	No. of Building Inspections Performed	6	17,676	21,372	16,682	17,000	
	% of Permits Paid by Credit Card	1	16%	23%	25%	27%	
	% of Inspections Requested via Online Portal	4	100%	100%	100%	100%	
	% of Plan Reviews Conducted within 10 Days	7	98%	100%	100%	100%	
	No. of Code Warnings and Notice of Violations Issued	10	253	384	295	250	

City of Aventura

Building Fund - 164
Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Licenses & Permits						
3221000	Building Permits	\$ -	\$ 5,161,547	\$ 4,069,382	\$ 3,094,750	\$ 5,000,000
3221500	Radon/Code Comp Admin. Fee	-	9,926	8,500	8,967	15,000
3222000	Certificate of Occupancy	-	189,367	161,500	137,926	180,000
	Subtotal	\$ -	\$ 5,360,840	\$ 4,239,382	\$ 3,241,643	\$ 5,195,000
Fines & Forfeitures						
3541000	Code Violation Fines	\$ -	\$ 350	\$ 1,250	\$ -	\$ -
	Subtotal	\$ -	\$ 350	\$ 1,250	\$ -	\$ -
Miscellaneous Revenues						
3611000	Interest	\$ -	\$ 35,948	\$ 15,000	\$ 89,053	\$ 75,000
	Subtotal	\$ -	\$ 35,948	\$ 15,000	\$ 89,053	\$ 75,000
	Total Revenues	\$ -	\$ 5,397,138	\$ 4,255,632	\$ 3,330,696	\$ 5,270,000

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Personal Services						
Community Development - 4001-524						
1201	Employee Salaries	\$ -	\$ 280,169	\$ 286,400	\$ 139,736	\$ 311,589
2101	FICA	-	21,554	21,910	10,248	23,837
2201	Pension	-	30,925	31,144	14,869	34,606
2301	Health, Life & Disability	-	34,764	39,982	19,079	40,155
2401	Workers' Compensation	-	2,846	2,962	1,383	2,561
	Subtotal	\$ -	\$ 370,258	\$ 382,398	\$ 185,315	\$ 412,748
Contractual Services						
Community Development - 4001-524						
3101	Building Inspection Services	\$ -	\$ 3,768,257	\$ 3,335,000	\$ 2,273,487	\$ 3,700,000
3190	Professional Services	-	-	40,000	-	25,000
	Subtotal	\$ -	\$ 3,768,257	\$ 3,375,000	\$ 2,273,487	\$ 3,725,000
Other Charges & Services						
Community Development - 4001-524						
4041	Car Allowance	\$ -	\$ 1,800	\$ 1,800	\$ 900	\$ 1,800
4101	Communication Services	-	1,255	492	246	9,132
4420	Leased Equipment	-	3,030	2,500	1,521	3,000
4645	R&M - Equipment	-	32,636	81,400	36,189	10,000
4701	Printing	-	3,211	4,000	3,753	4,000
4730	Records Retention	-	95,778	70,000	-	35,000
4852	Email Hosting Services	-	-	2,000	-	-
	Subtotal	\$ -	\$ 137,710	\$ 162,192	\$ 42,609	\$ 62,932
Commodities						
Community Development - 4001-524						
5101	Office Supplies	\$ -	\$ 1,090	\$ 3,000	\$ 2,589	\$ 5,000
5120	Computer Operating Supplies	-	-	33,600	2,367	4,000
5240	Uniforms	-	-	150	282	300
5441	Computer Subscriptions	-	5,625	-	-	57,000
	Subtotal	\$ -	\$ 6,715	\$ 36,750	\$ 5,238	\$ 66,300
Other Operating Expenses						
Community Development - 4001-524						
5450	Training	\$ -	\$ -	\$ 7,500	\$ -	\$ 3,000
	Subtotal	\$ -	\$ -	\$ 7,500	\$ -	\$ 3,000

City of Aventura

Building Fund - 164
Fiscal Year 2024/25

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Capital Outlay						
Community Development - 4001-524						
6402	Computer Equipment <\$5,000	\$ -	\$ 13,273	\$ 5,200	\$ -	\$ 17,930
6410	Equipment >\$5,000	-	-	40,000	-	-
6999	Capital Reserve	-	-	-	-	374,060
Subtotal		\$ -	\$ 13,273	\$ 45,200	\$ -	\$ 391,990
Transfers						
Community Development - 4001-581						
9101	Transfer to General Fund	\$ -	\$ 535,449	\$ 246,592	\$ 123,296	\$ 608,030
Subtotal		\$ -	\$ 535,449	\$ 246,592	\$ 123,296	\$ 608,030
Total Expenditures		\$ -	\$ 4,831,662	\$ 4,255,632	\$ 2,629,945	\$ 5,270,000

City of Aventura

Building Fund - 164

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3221000	Building Permits	\$ 5,000,000	<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 includes an increase over the current year budget based on actual collections in the current fiscal year and anticipated FY 2024/25 building activity. Prior to FY 2022/23, these fees were collected in the General Fund.</p> <div style="text-align: center;"> <p>Building Permits</p> <table border="1"> <caption>Building Permits Revenue Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Revenue (\$)</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>5,800,000</td></tr> <tr><td>2018/19</td><td>3,800,000</td></tr> <tr><td>2019/20</td><td>2,200,000</td></tr> <tr><td>2020/21</td><td>2,800,000</td></tr> <tr><td>2021/22</td><td>5,800,000</td></tr> <tr><td>2022/23</td><td>5,400,000</td></tr> <tr><td>2023/24</td><td>4,300,000</td></tr> <tr><td>2024/25</td><td>5,200,000</td></tr> </tbody> </table> </div>	Fiscal Year	Revenue (\$)	2017/18	5,800,000	2018/19	3,800,000	2019/20	2,200,000	2020/21	2,800,000	2021/22	5,800,000	2022/23	5,400,000	2023/24	4,300,000	2024/25	5,200,000
Fiscal Year	Revenue (\$)																				
2017/18	5,800,000																				
2018/19	3,800,000																				
2019/20	2,200,000																				
2020/21	2,800,000																				
2021/22	5,800,000																				
2022/23	5,400,000																				
2023/24	4,300,000																				
2024/25	5,200,000																				
3221500	Radon/Code Comp Admin. Fee	15,000	<p>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</p>																		
3222000	Certificate of Occupancy	180,000	<p>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.</p>																		
3611000	Interest	75,000	<p>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.</p>																		
Total Building Fund Revenue		\$ 5,270,000																			

City of Aventura

Building Fund - 164

Fiscal Year 2024/25

Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
1201	Employee Salaries	\$ 311,589	(1) Community Development Director*, (1) Building Official (P/T), (1) Management Assistant - Administration*, (1) Customer Service Rep III, (1) Management Assistant - Operations*, (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).
2101	FICA	23,837	Social Security & Medicare taxes
2201	Pension	34,606	Estimated pension contribution paid by the City for each full-time General employee
2301	Health, Life & Disability	40,155	Estimated annual employee costs for health, dental, life & disability insurance benefits
2401	Workers' Compensation	2,561	Allocated cost of workers' compensation premiums paid
3101	Building Inspection Services	3,700,000	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.
3190	Professional Services	25,000	Costs for landscape review on building permits
4041	Car Allowance	1,800	Department Directors receive \$500/month for a car allowance
4101	Communication Services	9,132	Telephone service and internet service for iPads for Building Division personnel
4420	Lease Equipment	3,000	Lease of copy machine
4645	R&M - Equipment	10,000	Annual cost for Bluebeam maintenance & Laserfische
4701	Printing	4,000	Costs associated with printing for the Building Division
4730	Records Retention	35,000	Estimated costs for imaging building permit records
5101	Office Supplies	5,000	Office supplies for the Building Division, i.e. file folders, permit cards, rubber bands, pens and staples
5120	Computer Operating Supplies	4,000	Miscellaneous computer supplies for Permit Clerks, Plan Reviewers and Building Inspectors
5240	Uniforms	300	Uniform shirts for the Building Division staff
5441	Computer Subscriptions	57,000	Annual cost for TRACKiT as well as costs associated with providing email, virus protection and spam filtering for the Building Division
5450	Training	3,000	Training for Plan Reviewers and Inspectors to transition to digital processing
Total Operating Expenditures		\$ 4,269,980	

City of Aventura

Building Fund - 164

Fiscal Year 2024/25

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
6402	Computer Equipment <\$5,000	17,930	Replacement and upgrade of computer equipment, i.e. Computer Replacement & iPads for Inspection for Building Division
6999	Capital Reserve	374,060	Estimated amount to be saved for future capital projects
Total Capital Outlay Expenditures		\$ 391,990	

Transfers

Object Code #	Category	Commission Approval 2024/25	Comment
9101	Transfer to General Fund	\$ 608,030	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.
Total Transfers		\$ 608,030	

Total Building Fund Expenditures		\$ 5,270,000	
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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



911 Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

911 Fund - 180

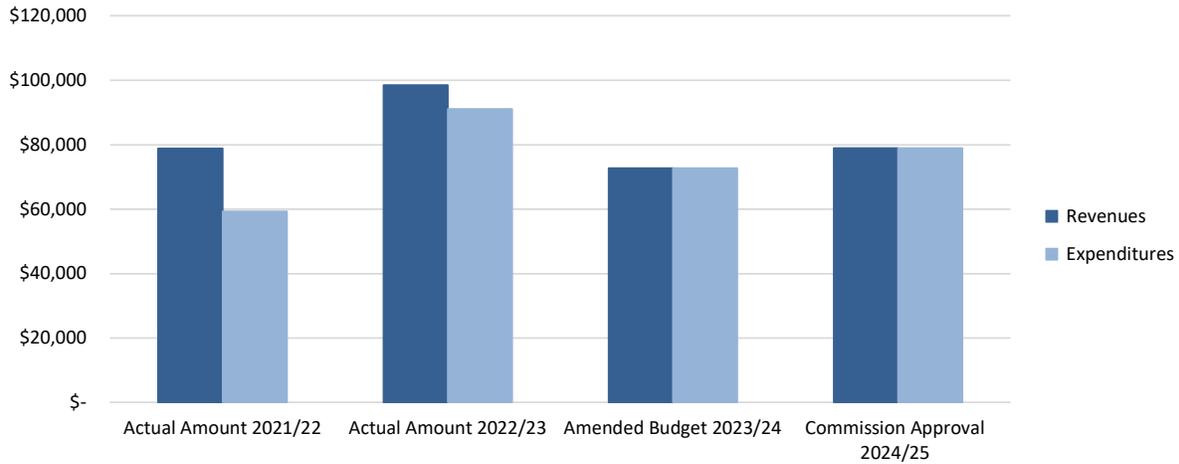
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
30000/33999	Intergovernmental Revenues	\$ 79,751	\$ 95,327	\$ 71,225	\$ 15,639	\$ 79,000
60000/36999	Miscellaneous Revenues	(892)	3,216	1,500	1,131	-
Total Revenues		\$ 78,859	\$ 98,543	\$ 72,725	\$ 16,770	\$ 79,000

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
4000/4999	Other Charges & Services	\$ 54,719	\$ 85,329	\$ 62,525	\$ 67,781	\$ 70,400
5000/5399	Commodities	580	2,949	4,000	780	3,000
5400/5999	Other Operating Expenses	4,057	2,804	6,200	2,244	5,600
Total Expenditures		\$ 59,356	\$ 91,082	\$ 72,725	\$ 70,805	\$ 79,000

City of Aventura

911 Fund -180

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Intergovernmental Revenues						
3379110	911 Fees - Wire Line	\$ 10,878	\$ 1,418	\$ 2,225	\$ 33	\$ 1,000
3379111	911 Fees - Wireless	56,000	78,135	57,000	12,699	65,000
3379112	911 Fees - Prepaid	12,873	15,774	12,000	2,907	13,000
	Subtotal	\$ 79,751	\$ 95,327	\$ 71,225	\$ 15,639	\$ 79,000
Miscellaneous Revenues						
3611000	Interest	\$ (892)	\$ 3,216	\$ 1,500	\$ 1,131	\$ -
	Subtotal	\$ (892)	\$ 3,216	\$ 1,500	\$ 1,131	\$ -
	Total Revenues	\$ 78,859	\$ 98,543	\$ 72,725	\$ 16,770	\$ 79,000

Expenditures 2001-521

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Operating						
Other Charges & Services						
Public Safety - 2001-521						
4001	Travel & Per Diem	\$ 1,446	\$ 1,961	\$ 5,000	\$ 1,238	\$ 5,000
4101	Communication Services	-	156	-	14,000	12,265
4645	R&M - Equipment	53,273	83,212	57,525	52,543	53,136
	Subtotal	\$ 54,719	\$ 85,329	\$ 62,525	\$ 67,781	\$ 70,400
Commodities						
Public Safety - 2001-521						
5290	Other Operating Supplies	\$ 580	\$ 2,949	\$ 4,000	\$ 780	\$ 3,000
	Subtotal	\$ 580	\$ 2,949	\$ 4,000	\$ 780	\$ 3,000
Other Operating Expenses						
Public Safety - 2001-521						
5410	Subscriptions & Memberships	\$ 426	\$ 147	\$ 1,200	\$ 294	\$ 600
5450	Training	3,631	2,657	5,000	1,950	5,000
	Subtotal	\$ 4,057	\$ 2,804	\$ 6,200	\$ 2,244	\$ 5,600
	Total Expenditures	\$ 59,356	\$ 91,082	\$ 72,725	\$ 70,805	\$ 79,000

City of Aventura

911 Fund - 180

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment
3379110	911 Fees - Wire Line	\$ 1,000	Amount anticipated for 911 Wire Line fees collected by the State in accordance with Florida Statutes 365.172
3379111	911 Fees - Wireless	65,000	Amount anticipated for 911 Wireless fees collected by the State in accordance with Florida Statutes 365.172
3379112	911 Fees - Prepaid	13,000	Amount anticipated for 911 Prepaid fees collected by the State in accordance with Florida Statutes 365.172
Total 911 Fund Revenue			\$ 79,000

Total 911 Fees

Fiscal Year	Total 911 Fees
2017/18	\$90,000
2018/19	\$95,000
2019/20	\$100,000
2020/21	\$105,000
2021/22	\$80,000
2022/23	\$95,000
2023/24	\$75,000
2024/25	\$80,000

Budget Expenditure Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
4001	Travel & Per Diem	\$ 5,000	Travel and per diem expenditures associated with employees on City business or training associated with the City's 911 Center
4101	Communication Services	12,265	AT&T Costs
4645	R&M - Equipment	53,136	Repair and maintenance of the 911 equipment
5290	Other Operating Supplies	3,000	Purchase of supplies and items needed for the daily operation of the Police Department's 911 Center
5410	Subscriptions & Memberships	600	Subscriptions to professional journals and memberships in professional and regional law enforcement organizations as it relates to the 911 Center
5450	Training	5,000	Maintain State standards and a highly trained dispatch function
Total 911 Fund Expenditures			\$ 79,000

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Debt Service Funds

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Debt Service Funds - 230-291

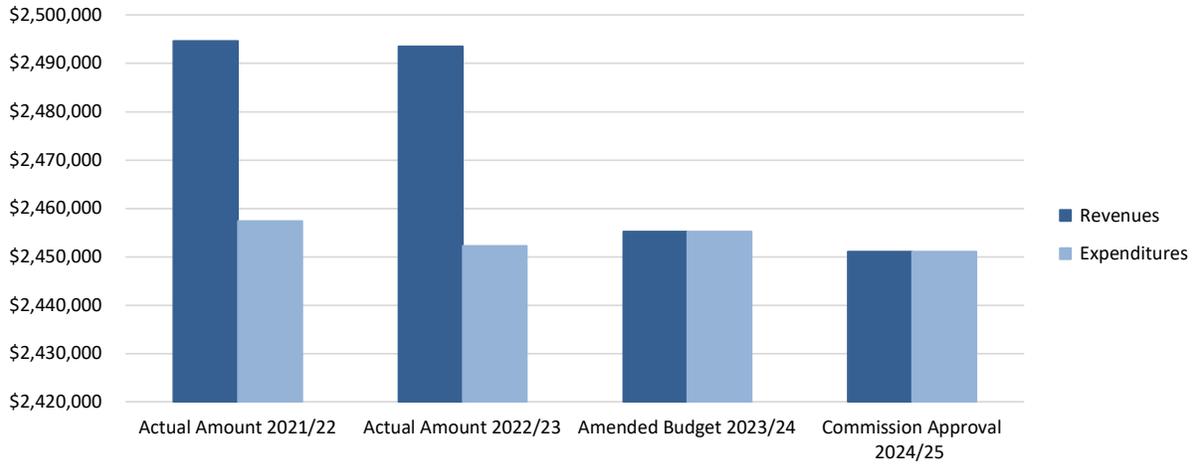
Fiscal Year 2024/25

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.

Debt Service Funds Trends



Revenue Projections Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
80000/38999	Transfer/Debt Proceeds	\$ 2,494,655	\$ 2,493,522	\$ 2,455,234	\$ 1,227,617	\$ 2,451,127
Total Revenues		\$ 2,494,655	\$ 2,493,522	\$ 2,455,234	\$ 1,227,617	\$ 2,451,127

Expenditures by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
7000/7999	Debt Service	\$ 2,457,437	\$ 2,452,310	\$ 2,455,234	\$ 1,228,951	\$ 2,451,127
Total Expenditures		\$ 2,457,437	\$ 2,452,310	\$ 2,455,234	\$ 1,228,951	\$ 2,451,127

City of Aventura

Debt Service Funds - 230-291

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	\$ 2,050,655	\$ 2,049,522	\$ 2,051,306	\$ 1,025,653	\$ 2,048,978
3811901	Transfer from Charter School Fund	444,000	444,000	403,928	201,964	402,149
	Subtotal	<u>\$ 2,494,655</u>	<u>\$ 2,493,522</u>	<u>\$ 2,455,234</u>	<u>\$ 1,227,617</u>	<u>\$ 2,451,127</u>
Total Revenues		<u>\$ 2,494,655</u>	<u>\$ 2,493,522</u>	<u>\$ 2,455,234</u>	<u>\$ 1,227,617</u>	<u>\$ 2,451,127</u>

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Debt Service Non-Departmental - 590						
7130	Principal	\$ 1,845,000	\$ 1,900,000	\$ 1,965,000	\$ 982,500	\$ 2,025,000
7230	Interest	612,437	552,310	490,234	246,451	426,127
Total Expenditures		<u>\$ 2,457,437</u>	<u>\$ 2,452,310</u>	<u>\$ 2,455,234</u>	<u>\$ 1,228,951</u>	<u>\$ 2,451,127</u>

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)

Total Debt Service 5 Year Payout Schedule			
Fiscal Year	Principal	Interest	Total
FY 2024/25	2,025,000	426,127	2,451,127
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
Total	<u>\$ 13,015,000</u>	<u>\$ 2,164,161</u>	<u>\$ 15,179,161</u>

City of Aventura

Debt Service Series 2010 & 2011 Fund - 230

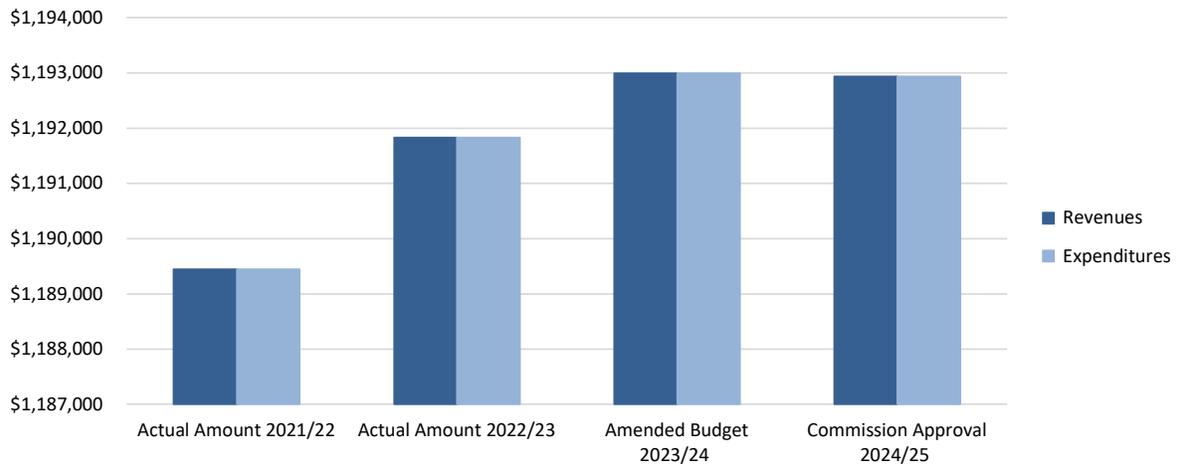
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
80000/38999	Transfer/Debt Proceeds	1,189,446	1,191,834	1,192,997	596,499	1,192,936
Total Revenues		\$ 1,189,446	\$ 1,191,834	\$ 1,192,997	\$ 596,499	\$ 1,192,936

Expenditures by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
7000/7999	Debt Service	\$ 1,189,446	\$ 1,191,834	\$ 1,192,997	\$ 596,499	\$ 1,192,936
Total Expenditures		\$ 1,189,446	\$ 1,191,834	\$ 1,192,997	\$ 596,499	\$ 1,192,936

City of Aventura

Debt Service Series 2010 & 2011 Fund - 230

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	\$ 1,189,446	\$ 1,191,834	\$ 1,192,997	\$ 596,499	\$ 1,192,936
Total Revenues		\$ 1,189,446	\$ 1,191,834	\$ 1,192,997	\$ 596,499	\$ 1,192,936

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Debt Service Non-Departmental - 9001-590						
7130	Principal	\$ 915,000	\$ 950,000	\$ 985,000	\$ 492,500	\$ 1,020,000
7230	Interest	274,446	241,834	207,997	103,999	172,936
Total Expenditures		\$ 1,189,446	\$ 1,191,834	\$ 1,192,997	\$ 596,499	\$ 1,192,936

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	
4/1/2026	1,050,000.00	3.42%, 3.64%	77,549.00	1,127,549.00		3,385,000.00
10/1/2026	-	3.42%, 3.64%	59,192.50	59,192.50	1,186,741.50	
4/1/2027	1,085,000.00	3.42%, 3.64%	59,192.50	1,144,192.50		2,300,000.00
10/1/2027	-	3.42%, 3.64%	40,221.00	40,221.00	1,184,413.50	
4/1/2028	1,130,000.00	3.42%, 3.64%	40,221.00	1,170,221.00		1,170,000.00
10/1/2028	-	3.42%, 3.64%	20,463.50	20,463.50	1,190,684.50	
4/1/2029	1,170,000.00	3.42%, 3.64%	20,463.50	1,190,463.50	1,190,463.50	-
Total	\$ 15,950,000.00		\$ 6,033,121.20	\$ 21,983,121.20	\$ 21,983,121.20	

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
FY 2024/25	1,020,000	172,936	1,192,936
FY 2025/26	1,050,000	136,742	1,186,742
FY 2026/27	1,085,000	99,414	1,184,414
Thereafter	2,300,000	81,148	2,381,148
Total	\$ 5,455,000	\$ 490,240	\$ 5,945,240

City of Aventura

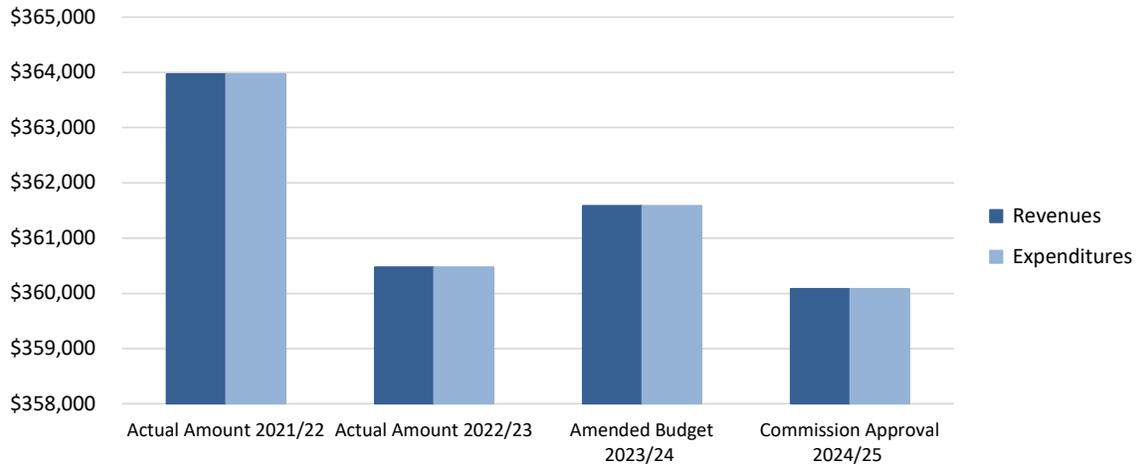
Debt Service Series 2012 (A) Fund - 250

Fiscal Year 2024/25
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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
80000/38999	Transfer/Debt Proceeds	\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,793	\$ 360,082
Total Revenues		\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,793	\$ 360,082

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
7000/7999	Debt Service	\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,792	\$ 360,082
Total Expenditures		\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,792	\$ 360,082

City of Aventura

Debt Service Series 2012 (A) Fund - 250

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,793	\$ 360,082
Total Revenues		\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,793	\$ 360,082

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Debt Service						
Non-Departmental - 9001-590						
7130	Principal	\$ 311,916	\$ 316,642	\$ 326,094	\$ 163,047	\$ 333,183
7230	Interest	52,053	43,834	35,491	17,745	26,899
Total Expenditures		\$ 363,969	\$ 360,476	\$ 361,585	\$ 180,792	\$ 360,082

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
2/1/2026	-		9,059.41	9,059.41		
8/1/2026	340,272.00	2.65%	9,059.41	349,331.41	358,390.82	347,361.00
2/1/2027	-		4,576.40	4,576.40		
8/1/2027	347,361.00	2.65%	4,576.40	351,937.40	356,513.80	-
	\$ 4,671,651.00		\$ 923,869.71	\$ 5,595,520.71	\$ 5,595,520.71	

5 Year Payout Schedule			
Fiscal Year	Principal	Interest	Total
FY 2024/25	333,183	26,899	360,082
FY 2025/26	340,272	18,119	358,391
FY 2026/27	347,361	9,153	356,514
Total	\$1,020,816	\$ 54,171	\$ 1,074,987

City of Aventura

Debt Service Series 2012 (B) Fund - 290

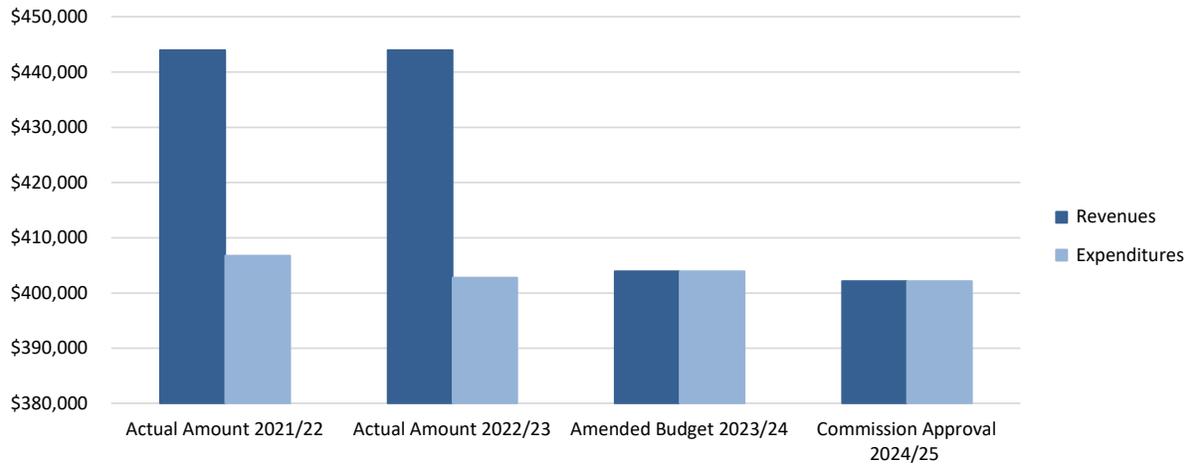
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
80000/38999	Transfer/Debt Proceeds	\$ 444,000	\$ 444,000	\$ 403,928	\$ 201,964	\$ 402,149
Total Revenues		\$ 444,000	\$ 444,000	\$ 403,928	\$ 201,964	\$ 402,149

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
7000/7999	Debt Service	\$ 406,782	\$ 402,788	\$ 403,928	\$ 201,964	\$ 402,149
Total Expenditures		\$ 406,782	\$ 402,788	\$ 403,928	\$ 201,964	\$ 402,149

City of Aventura

Debt Service Series 2012 (B) Fund - 290

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Transfer/Debt Proceeds						
3811901	Transfer from Charter School Fund	\$ 444,000	\$ 444,000	\$ 403,928	\$ 201,964	\$ 402,149
	Subtotal	\$ 444,000	\$ 444,000	\$ 403,928	\$ 201,964	\$ 402,149
	Total Revenues	\$ 444,000	\$ 444,000	\$ 403,928	\$ 201,964	\$ 402,149

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Debt Service						
Non-Departmental - 9001-590						
7130	Principal	\$ 348,084	\$ 353,358	\$ 363,906	\$ 181,953	\$ 371,817
7230	Interest	58,698	49,430	40,022	20,011	30,332
	Total Expenditures	\$ 406,782	\$ 402,788	\$ 403,928	\$ 201,964	\$ 402,149

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
2/1/2026	-		10,215.92	10,215.92		
8/1/2026	379,728.00	2.65%	10,215.92	389,943.92	400,159.84	387,639.00
2/1/2027	-		5,160.62	5,160.62		
8/1/2027	387,639.00	2.65%	5,160.62	392,799.62	397,960.24	-
	\$ 5,213,349.00		\$ 1,036,449.13	\$ 6,249,798.13	\$ 6,249,798.13	

5 Year Payout Schedule

Fiscal Year	Principal	Interest	Total
FY 2024/25	371,817	30,332	402,149
FY 2025/26	379,728	20,432	400,160
FY 2026/27	387,639	10,322	397,961
Total	\$ 1,139,184	\$ 61,086	\$ 1,200,270

City of Aventura

Debt Service Series 2018 Fund - 291

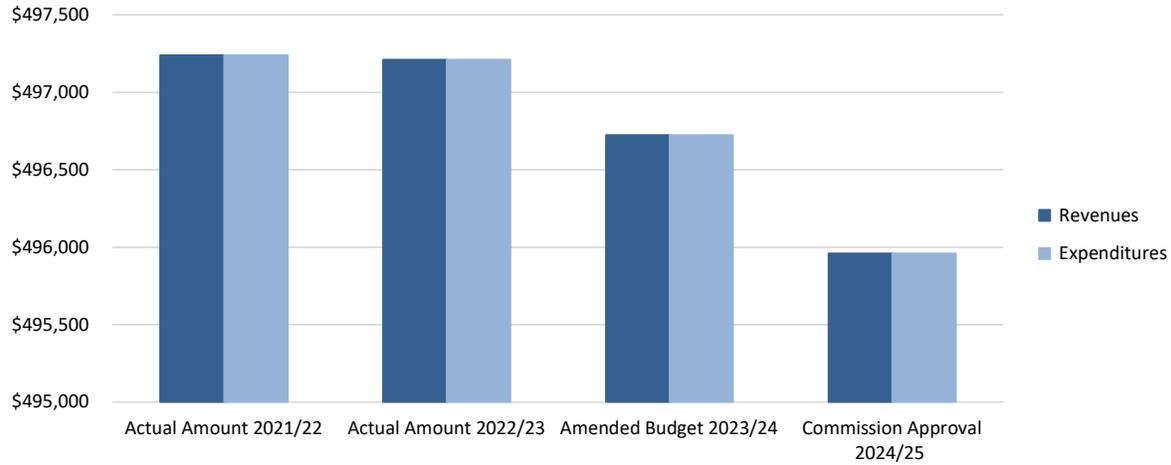
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
80000/38999	Transfer/Debt Proceeds	\$ 497,240	\$ 497,212	\$ 496,724	\$ 248,362	\$ 495,960
Total Revenues		\$ 497,240	\$ 497,212	\$ 496,724	\$ 248,362	\$ 495,960

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
7000/7999	Debt Service	\$ 497,240	\$ 497,212	\$ 496,724	\$ 249,696	\$ 495,960
Total Expenditures		\$ 497,240	\$ 497,212	\$ 496,724	\$ 249,696	\$ 495,960

City of Aventura

Debt Service Series 2018 Fund - 291
Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Transfer/Debt Proceeds						
3811001	Transfer from General Fund	\$ 497,240	\$ 497,212	\$ 496,724	\$ 248,362	\$ 495,960
Total Revenues		\$ 497,240	\$ 497,212	\$ 496,724	\$ 248,362	\$ 495,960

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Debt Service						
Non-Departmental - 9001-590						
7130	Principal	\$ 270,000	\$ 280,000	\$ 290,000	\$ 145,000	\$ 300,000
7230	Interest	227,240	217,212	206,724	104,696	195,960
Total Expenditures		\$ 497,240	\$ 497,212	\$ 496,724	\$ 249,696	\$ 495,960

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
2/1/2026	155,000	3.68%	93,840	248,840		4,945,000
8/1/2026	155,000	3.68%	90,988	245,988	494,828	4,790,000
2/1/2027	165,000	3.68%	88,136	253,136		4,625,000
8/1/2027	160,000	3.68%	85,100	245,100	498,236	4,465,000
2/1/2028	165,000	3.68%	82,156	247,156		4,300,000
8/1/2028	170,000	3.68%	79,120	249,120	496,276	4,130,000
2/1/2029	175,000	3.68%	75,992	250,992		3,955,000
8/1/2029	175,000	3.68%	72,772	247,772	498,764	3,780,000
2/1/2030	180,000	3.68%	69,552	249,552		3,600,000
8/1/2030	180,000	3.68%	66,240	246,240	495,792	3,420,000
2/1/2031	185,000	3.68%	62,928	247,928		3,235,000
8/1/2031	190,000	3.68%	59,524	249,524	497,452	3,045,000
2/1/2032	195,000	3.68%	56,028	251,028		2,850,000
8/1/2032	195,000	3.68%	52,440	247,440	498,468	2,655,000
2/1/2033	205,000	3.68%	48,852	253,852		2,450,000
8/1/2033	200,000	3.68%	45,080	245,080	498,932	2,250,000
2/1/2034	205,000	3.68%	41,400	246,400		2,045,000
8/1/2034	210,000	3.68%	37,628	247,628	494,028	1,835,000
2/1/2035	220,000	3.68%	33,764	253,764		1,615,000
8/1/2035	215,000	3.68%	29,716	244,716	498,480	1,400,000
2/1/2036	225,000	3.68%	25,760	250,760		1,175,000
8/1/2036	225,000	3.68%	21,620	246,620	497,380	950,000
2/1/2037	230,000	3.68%	17,480	247,480		720,000
8/1/2037	235,000	3.68%	13,248	248,248	495,728	485,000
2/1/2038	245,000	3.68%	8,924	253,924		240,000
8/1/2038	240,000	3.68%	4,416	244,416	498,340	-
	\$ 7,100,000		\$ 3,068,251	\$ 10,168,251	\$ 10,168,251	

5 Year Payout Schedule			
Fiscal Year	Principal	Interest	Total
FY 2024/25	300,000	195,960	495,960
FY 2025/26	310,000	184,828	494,828
FY 2026/27	325,000	173,236	498,236
Thereafter	4,465,000	1,004,640	5,469,640
Total	\$ 5,400,000	\$ 1,558,664	\$ 6,958,664

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Capital Projects Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Capital Projects Fund - 392

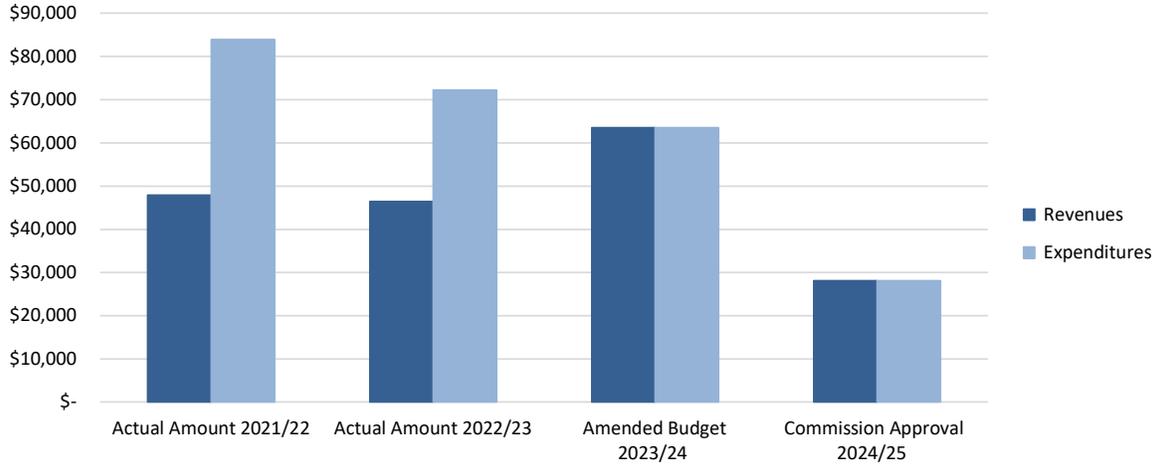
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
60000/36999	Miscellaneous Revenues	\$ 47,913	\$ 46,413	\$ -	\$ 160,821	\$ -
99900/39999	Fund Balance	-	-	63,500	31,750	28,100
Total Revenues		\$ 47,913	\$ 46,413	\$ 63,500	\$ 192,571	\$ 28,100

Expenditures Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
6000/6999	Capital Outlay	\$ 83,949	\$ 72,220	\$ 63,500	\$ 3,294	\$ 28,100
Total Expenditures		\$ 83,949	\$ 72,220	\$ 63,500	\$ 3,294	\$ 28,100

City of Aventura

Capital Projects Fund - 392

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Miscellaneous Revenues						
3611000	Interest	\$ (9,847)	\$ 27,902	\$ -	\$ 23,270	\$ -
3632200	Police Impact Fees	57,760	18,511	-	32,964	-
3632700	Recreation Impact Fees	-	-	-	104,587	-
	Subtotal	\$ 47,913	\$ 46,413	\$ -	\$ 160,821	\$ -
Fund Balance						
3999000	Carryover - Police	\$ -	\$ -	\$ 63,500	\$ 31,750	\$ 28,100
	Subtotal	\$ -	\$ -	\$ 63,500	\$ 31,750	\$ 28,100
	Total Revenues	\$ 47,913	\$ 46,413	\$ 63,500	\$ 192,571	\$ 28,100

Expenditures

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Capital Outlay						
Police - 2001-521						
6410	Equipment >\$5,000	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,700
6411	Equipment <\$5,000	83,949	72,220	56,000	3,294	20,400
	Subtotal	\$ 83,949	\$ 72,220	\$ 63,500	\$ 3,294	\$ 28,100
	Total Expenditures	\$ 83,949	\$ 72,220	\$ 63,500	\$ 3,294	\$ 28,100

City of Aventura

Capital Projects Fund - 392

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment
3999000	Carryover - Police	\$ 28,100	Represents funds set aside from previously collected Police Impact Fees used for the expenditures in the current fiscal years budget
Total Capital Projects Fund Revenues		\$ 28,100	

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
Police			
6410	Equipment >\$5,000	\$ 7,700	Purchase of new equipment and replacing inefficient, defective or unusable equipment for the Police Department, including the following: - (1) Ballistic Shield
6411	Equipment <\$5,000	20,400	Purchase of new equipment and replacing inefficient, defective or unusable equipment for the Police Department, including the following: - (12) Ballistic Vests
Total Capital Projects Fund Expenditures		\$ 28,100	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Stormwater Utility Fund

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Stormwater Utility Fund - 410

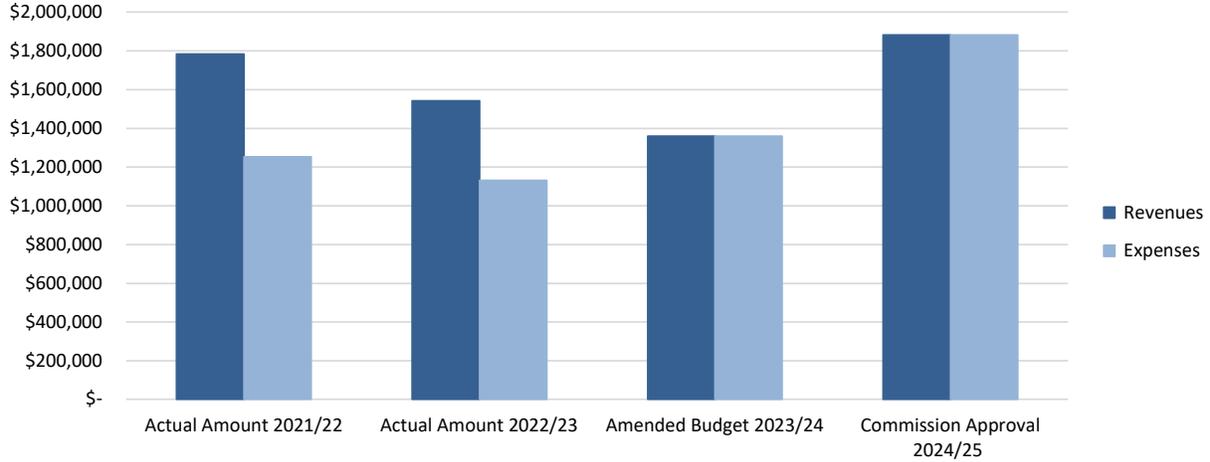
Fiscal Year 2024/25

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 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
30000/33999	Intergovernmental Revenues	\$ 458,194	\$ -	\$ -	\$ -	\$ 348,000
40000/34999	Charges for Services	1,331,986	1,496,111	1,335,000	535,202	1,500,000
60000/36999	Miscellaneous Revenues	(6,774)	46,946	25,000	47,482	35,000
Total Revenues		\$ 1,783,406	\$ 1,543,057	\$ 1,360,000	\$ 582,684	\$ 1,883,000

Expenses Summary by Category

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
3000/3999	Contractual Services	\$ 681,762	\$ 607,692	\$ 710,000	\$ 294,242	\$ 1,040,000
5400/5999	Other Operating Expenses	501,978	521,827	7,000	275	7,500
6000/6999	Capital Outlay	68,640	1,759	643,000	4,679	835,500
Total Expenses		\$ 1,252,380	\$ 1,131,278	\$ 1,360,000	\$ 299,196	\$ 1,883,000

City of Aventura

Stormwater Utility Fund - 410

Fiscal Year 2024/25

Revenue Projections

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Intergovernmental Revenues						
3343606	FDEP Grant	\$ 458,194	\$ -	\$ -	\$ -	\$ 348,000
	Subtotal	\$ 458,194	\$ -	\$ -	\$ -	\$ 348,000
Charges for Services						
3439110	Stormwater Utility Fees	\$ 1,331,986	\$ 1,496,111	\$ 1,335,000	\$ 535,202	\$ 1,500,000
	Subtotal	\$ 1,331,986	\$ 1,496,111	\$ 1,335,000	\$ 535,202	\$ 1,500,000
Miscellaneous Revenues						
3611000	Interest	\$ (6,774)	\$ 46,946	\$ 25,000	\$ 47,482	\$ 35,000
	Subtotal	\$ (6,774)	\$ 46,946	\$ 25,000	\$ 47,482	\$ 35,000
	Total Revenues	\$ 1,783,406	\$ 1,543,057	\$ 1,360,000	\$ 582,684	\$ 1,883,000

Expenses

Object Code #	Category	Actual Amount 2021/22	Actual Amount 2022/23	Amended Budget 2023/24	Half Year Actual 2023/24	Commission Approval 2024/25
Operating Contractual Services						
Public Works/Transportation - 5401-538						
3110	Professional Services - Engineering	\$ 135,956	\$ 86,043	\$ 170,000	\$ 29,212	\$ 500,000
3450	Lands Maintenance - Streets	370,333	382,195	370,000	191,285	370,000
3460	Street Maintenance/Drainage	175,473	139,454	170,000	73,745	170,000
	Subtotal	\$ 681,762	\$ 607,692	\$ 710,000	\$ 294,242	\$ 1,040,000
Other Operating Expenses						
Public Works/Transportation - 5401-538						
5410	Subscriptions & Memberships	\$ 80	\$ 5,805	\$ 1,500	\$ -	\$ 3,000
5420	Conferences & Seminars	2,604	-	3,500	275	3,000
5491	Amortization Expense	-	2,735	-	-	-
5450	Training	1,678	-	2,000	-	1,500
5915	Depreciation	497,616	513,287	-	-	-
	Subtotal	\$ 501,978	\$ 521,827	\$ 7,000	\$ 275	\$ 7,500
Capital Outlay						
Public Works/Transportation - 5401-538						
6000	Assets Capitalized	\$ (458,255)	\$ (442,310)	\$ -	\$ -	-
6306	Drainage Improvements	526,895	298,720	-	-	-
6309	Seawall Improvements	-	145,349	-	4,679	-
6999	Capital Reserve	-	-	643,000	-	835,500
	Subtotal	\$ 68,640	\$ 1,759	\$ 643,000	\$ 4,679	\$ 835,500
	Total Expenses	\$ 1,252,380	\$ 1,131,278	\$ 1,360,000	\$ 299,196	\$ 1,883,000

City of Aventura

Stormwater Utility Fund - 410

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	Commission Approval 2024/25	Comment																		
3343606	FDEP Grant	\$ 348,000	Vulnerability Assessment Grant																		
3439110	Stormwater Utility Fees	1,500,000	<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"> 1. Single-family dwelling units: one (1.0) ERU. 2. Multi-family dwelling units: one (1.0) ERU per dwelling unit. 3. Non-residential developed properties: shall be assigned ERUs on the basis of one (1.0) ERU per 1,548 square feet of impervious area. <p>The following procedures and criteria are to be used to calculate stormwater utility fees:</p> <ol style="list-style-type: none"> 1. Each single-family dwelling unit, multi-family dwelling unit and non-residential developed property shall be assessed a stormwater utility fee calculated by multiplying the rate for one (1.0) ERU by the number of ERUs provided in sections 1 – 3 above, respectively. 2. The stormwater utility fees, together with investment earnings shall be deposited in the Stormwater Utility Fund and shall be used exclusively for planning, constructing, financing, operating and maintaining the stormwater utility and the infrastructure of the stormwater management system. <p>The City's current Stormwater Utility Fee is \$3.50/ERU but will continue to be monitored to see if any adjustments may be necessary in order to sustain the fund's projected future operating and capital expenditures. The budgeted revenue amount is based on 38,153 ERUs at 96%, rounded down.</p> <div style="text-align: center;"> <h3>Stormwater Utility Fees</h3> <table border="1" style="display: none;"> <caption>Stormwater Utility Fees Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>2017/18</td><td>\$1,300,000</td></tr> <tr><td>2018/19</td><td>\$1,400,000</td></tr> <tr><td>2019/20</td><td>\$1,500,000</td></tr> <tr><td>2020/21</td><td>\$1,450,000</td></tr> <tr><td>2021/22</td><td>\$1,400,000</td></tr> <tr><td>2022/23</td><td>\$1,550,000</td></tr> <tr><td>2023/24</td><td>\$1,400,000</td></tr> <tr style="background-color: yellow;"><td>2024/25</td><td>\$1,500,000</td></tr> </tbody> </table> </div>	Fiscal Year	Amount	2017/18	\$1,300,000	2018/19	\$1,400,000	2019/20	\$1,500,000	2020/21	\$1,450,000	2021/22	\$1,400,000	2022/23	\$1,550,000	2023/24	\$1,400,000	2024/25	\$1,500,000
Fiscal Year	Amount																				
2017/18	\$1,300,000																				
2018/19	\$1,400,000																				
2019/20	\$1,500,000																				
2020/21	\$1,450,000																				
2021/22	\$1,400,000																				
2022/23	\$1,550,000																				
2023/24	\$1,400,000																				
2024/25	\$1,500,000																				
3611000	Interest	35,000	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.																		
Total Stormwater Utility Fund Revenues		\$ 1,883,000																			

City of Aventura

Stormwater Utility Fund - 410

Fiscal Year 2024/25

Budget Expense Justifications

Object Code #	Category	Commission Approval 2024/25	Comment
3110	Professional Services - Engineering	\$ 500,000	Costs associated with providing professional services for the Public Works/Transportation Department's CIP and Operating projects, i.e. Vulnerability Assessment - funded from the Grant of \$348,000, Stormwater Master Plan & CRS
3450	Lands Maintenance - Streets	370,000	Costs associated with contracting tree, landscape, irrigation and flower maintenance services for all public right-of-ways and medians
3460	Street Maintenance/Drainage	170,000	Costs associated with maintaining the street and drainage system
5410	Subscriptions & Memberships	3,000	Memberships with professional organizations and subscriptions, i.e. American Public Works Association
5420	Conferences & Seminars	3,000	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 and local seminars
5450	Training	1,500	Ongoing training for all personnel in the Department - including classes towards certification
Total Operating Expenses		\$ 1,047,500	

Capital Project Descriptions

Object Code #	Category	Commission Approval 2024/25	Comment
6999	Capital Reserves	\$ 835,500	Estimated amount to be saved for future capital projects
Total Capital Outlay Expenses		\$ 835,500	
Total Stormwater Utility Fund Expenses		\$ 1,883,000	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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 for FY 2024/25 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 28th municipality. Incorporation afforded residents the opportunity to improve the quality of government services they receive and take control of the City's destiny. Since incorporation, a great deal of progress has been made to accomplish the goals of incorporation with the creation of our own police force, new and expanded parks and recreation opportunities and citywide beautification projects. Aventura is governed by a commission-manager form of government, combining the political leadership of its elected officials with the executive experience of its City Manager. This structure is vastly different from that of other local governments, emulating the private sector by privatizing services and emphasizing customer service based on the following principles:

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

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.

FY 2024/25 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 29th year in a row no increase in the tax rate is recommended.
- Continue to focus on the five-year capital improvement program for the planned maintenance of the City's infrastructure for Beautification and Park Facility Improvement Projects and Road Resurfacing Program in the amount of \$2,579,100 and \$3,143,530, 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 9,000 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 that serves nearly 9,000 riders a month.
- 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 part-time seasonal Park Attendant hours in order to provide adequate coverage in the peak season and accommodate increased attendance at our park facilities.
- Continue the afterschool program at the Community Recreation Center for Aventura students that attend Aventura Waterways K-8.
- Continue youth travel soccer and basketball leagues that were established to respond to the increased demand for these services in the community. The cost will be offset by fees charged for this service.
- Continue the “Community Ride with the Police Department” Special Events which provide opportunities for the residents to interact with the Police.
- Maintain funding to support 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.
- 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

Ad Valorem Tax		
Fiscal Year	Amount	Percent Change from Previous FY
14	\$ 12,791,444	
15	\$ 13,977,630	9.27%
16	\$ 15,008,874	7.38%
17	\$ 16,349,089	8.93%
18	\$ 16,747,025	2.43%
19	\$ 17,051,593	1.82%
20	\$ 17,557,171	2.96%
21	\$ 17,346,885	-1.20%
22	\$ 17,216,330	-0.75%
23	\$ 18,820,560	9.32%
24*	\$ 20,707,334	10.03%
25*	\$ 22,417,951	8.26%
26**	\$ 23,090,490	3.00%
27**	\$ 23,783,204	3.00%

*Budgeted

**Forecasted

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 2024/25, property values increased by 8.34% which is the fourth increase the City has had in the last six 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.

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 Increase⁶.

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	\$ 15.5000		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 August 2024, the City has adopted plans for \$17.1 million of the monies that have been and will be dispersed. These projects span the Parks and Recreation, Information Technology, Police, Public Works, Community Development and Human Resources Departments. 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 2024/25 – 2028/29 under the section American Rescue Plan Act (“ARPA”) Grant Funded Projects. These projects and amounts will be entered into the FY 2024/25 budget and can be found under the American Rescue Plant Act (“ARPA”) section of this budget document.

⁶ 2021-01-29-Notice-FL-Minimum-Wage-Increase.pdf (state.gov)

Future Years Projected

In Appendix A - Capital Improvement Program Fiscal Years 2024/25 – 2028/29, summary sheets for fiscal years 2024/25 – 2028/29 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 2024/25 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 2024/25



Financial Policies

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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 3rd- 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, 2024, 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 1st and semi-annual interest payments due on April 1st and October 1st of each year with the final maturity on April 1, 2029. Debt service requirements average approximately \$751,000 per year over the 19-year life of the obligation. The interest rate is locked at 3.42%.

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

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

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

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

Debt Service Fund Series 2018 (291)

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

Debt Policy and Administration

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

1. General

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

2. Debt Structure

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

3. *Issuance of Obligations*

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

4. *Maturity of the Debt*

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

5. *Payment of Debt*

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

Debt Limit

Although the City Charter makes no reference to limitations in establishing debt (i.e., debt limit), the City has limited its borrowing to prudent levels that are able to be satisfied with existing revenue and cash flow projections. 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
2014	25,540,000	337,770	25,202,230	7,786,432,398	0.32%	676.35
2015	23,805,000	353,377	23,451,623	8,394,311,130	0.28%	625.83
2016	22,015,000	380,498	21,634,502	9,094,962,102	0.24%	575.22
2017	20,165,000	408,361	19,756,639	9,901,694,244	0.20%	524.13
2018	25,335,000	478,742	24,856,258	10,098,997,863	0.25%	659.42
2019	23,215,000	536,587	22,678,413	10,365,840,176	0.22%	600.12
2020	20,510,000	258,892	20,251,108	10,740,186,632	0.19%	532.49
2021	18,725,000	297,898	18,427,102	10,550,216,874	0.17%	456.44
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

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

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



Appendix A
Capital Improvement Program
Fiscal Years 2024/25 – 2028/29

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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.

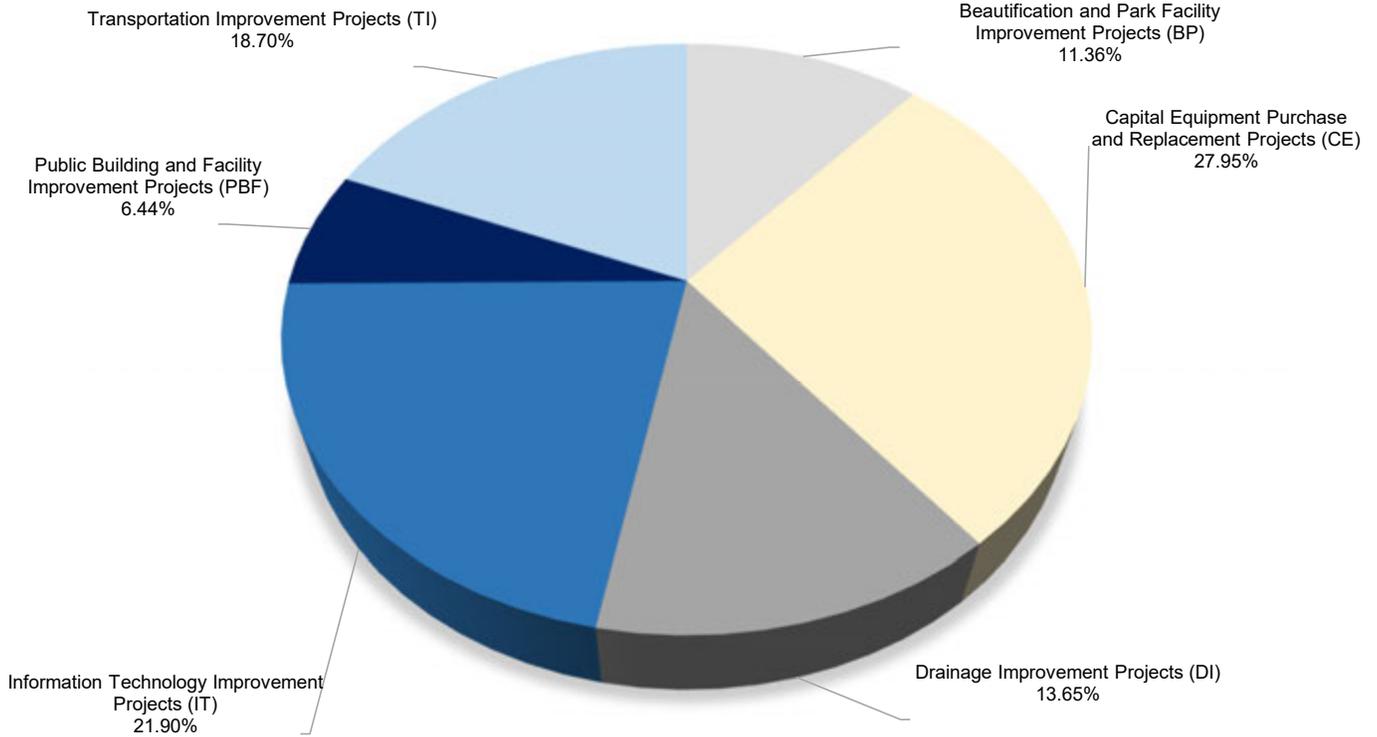
City of Aventura

Capital Improvement Program

Fiscal Year 2024/25 - 2028/29

Summary of Programs by Year

Project Category	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Beautification and Park Facility Improvement Projects (BP)	\$ 84,000	\$ 648,350	\$ 495,750	\$ 248,000	\$ 1,103,000	\$ 2,579,100
Capital Equipment Purchase and Replacement Projects (CE)	1,118,900	1,365,910	1,298,405	1,273,395	1,290,745	6,347,355
Drainage Improvement Projects (DI)	-	800,000	800,000	800,000	700,000	3,100,000
Information Technology Improvement Projects (IT)	795,045	923,550	925,050	1,127,750	1,200,600	4,971,995
Public Building and Facility Improvement Projects (PBF)	396,441	366,000	242,500	323,000	135,000	1,462,941
Transportation Improvement Projects (TI)	278,500	1,037,500	1,108,205	1,547,010	275,515	4,246,730
Total	\$ 2,672,886	\$ 5,141,310	\$ 4,869,910	\$ 5,319,155	\$ 4,704,860	\$ 22,708,121



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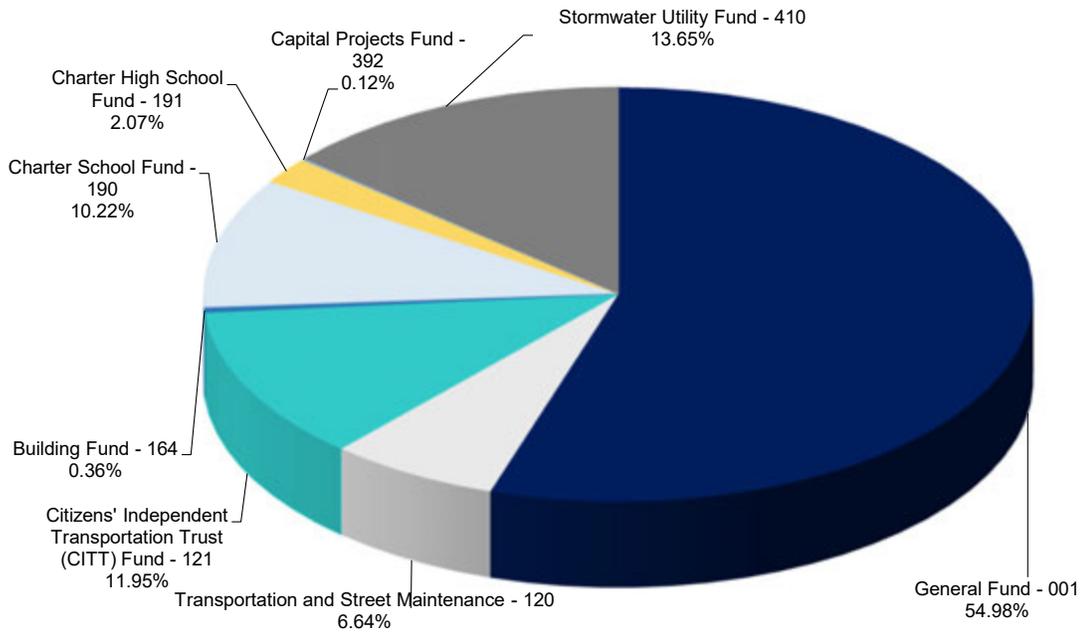
City of Aventura

Capital Improvement Program

Fiscal Year 2024/25 - 2028/29

Summary of Proposed Appropriations by Funding Source

Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
General Fund - 001	\$ 1,883,700	\$ 2,656,635	\$ 2,302,155	\$ 2,383,345	\$ 3,259,620	\$ 12,485,455
Transportation and Street Maintenance - 120	245,000	277,385	279,990	438,525	267,015	1,507,915
Citizens' Independent Transportation Trust (CITT) Fund - 121	8,500	760,115	828,215	1,108,485	8,500	2,713,815
Building Fund - 164	17,930	35,050	10,750	10,050	8,750	82,530
Charter School Fund - 190	371,750	523,000	540,000	439,250	445,750	2,319,750
Charter High School Fund - 191	117,906	89,125	108,800	139,500	15,225	470,556
Capital Projects Fund - 392	28,100	-	-	-	-	28,100
Stormwater Utility Fund - 410	-	800,000	800,000	800,000	700,000	3,100,000
Total	\$ 2,672,886	\$ 5,141,310	\$ 4,869,910	\$ 5,319,155	\$ 4,704,860	\$ 22,708,121



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City of Aventura

Capital Improvement Program

Fiscal Year 2024/25 - 2028/29

Summary of Projects by Location and Year

	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Beautification and Park Facility Improvement Projects					
Citywide Beautification Improvements					
Founders Park Improvements					
Peace Park Improvements					
Veterans Park Improvements					
Waterways Dog Park Improvements					
Waterways Park Improvements					
Transportation Improvement Projects					
<i>Bike Share Station Program</i>					
Replace Bicycles					
<i>Circulator System Improvements</i>					
Bus Shelter Improvements					
<i>Road Resurfacing Program</i>					
Country Club Dr.					
NE 30th Ave from 203rd to 210th					
<i>Transportation System Improvements</i>					
CCTV - Cameras - 203rd St. Electrical Service Relocation					
CCTV - Cameras - Country Club Drive					
Purchase Street Lights - Biscayne Blvd.					
Purchase Street Lights - Right-of-Ways					
New Crosswalk Solar Lighting Locations					

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City of Aventura

Capital Improvement Program

Fiscal Year 2024/25 - 2028/29

Summary of Programs by Year with Project Detail - Project Category

CIP #	Project Name	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Beautification and Park Facility Improvement Projects (BP)									
BP1 - CS	Founders Park Improvements	CS	General Fund - 001	59,000	323,000	242,000	182,000	897,000	1,703,000
BP2 - CS	Peace Park Improvements	CS	General Fund - 001	-	28,000	41,000	16,000	57,000	142,000
BP3 - CS	Veterans Park Improvements	CS	General Fund - 001	15,000	101,000	23,000	22,000	65,000	226,000
BP4 - CS	Waterways Dog Park Improvments	CS	General Fund - 001	-	-	69,750	9,750	24,000	103,500
BP5 - CS	Waterways Park Improvements	CS	General Fund - 001	-	76,000	-	-	50,000	126,000
BP6 - PW/T	Citywide Beautification Improvements	PW/T	General Fund - 001	10,000	120,350	120,000	18,250	10,000	278,600
Total				\$ 84,000	\$ 648,350	\$ 495,750	\$ 248,000	\$ 1,103,000	\$ 2,579,100
Capital Equipment Purchase and Replacement Projects (CE)									
CE1 - HR	Equipment Purchase and Replacement < \$5,000	HR	General Fund - 001	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
CE2 - PD	Radios	PD	General Fund - 001	5,000	123,000	40,000	40,000	30,000	238,000
CE3 - PD	Equipment Purchase and Replacement > \$5,000	PD	General Fund - 001	335,500	333,085	348,990	320,440	341,720	1,679,735
CE3 - PD	Equipment Purchase and Replacement > \$5,000	PD	Capital Projects Fund - 392	7,700	-	-	-	-	7,700
CE4 - PD	Equipment Purchase and Replacement < \$5,000	PD	General Fund - 001	55,500	51,800	43,100	50,460	52,400	253,260
CE4 - PD	Equipment Purchase and Replacement < \$5,000	PD	Capital Projects Fund - 392	20,400	-	-	-	-	20,400
CE5 - PD	Vehicle Purchase & Replacements	PD	General Fund - 001	583,000	596,000	705,000	615,000	645,750	3,144,750
CE6 - CS	Equipment Purchase and Replacement > \$5,000	CS	General Fund - 001	6,000	71,000	22,000	99,000	30,000	228,000
CE7 - CS	Equipment Purchase and Replacement < \$5,000	CS	General Fund - 001	14,800	40,650	20,900	31,900	20,950	129,200
CE8 - PW/T	Vehicle Purchase & Replacements	PW/T	General Fund - 001	-	47,250	49,615	52,095	54,700	203,660
CE9 - AACC	Equipment Purchase and Replacement > \$5,000	AACC	General Fund - 001	40,000	55,000	35,000	30,000	80,000	240,000
CE10 - AACC	Equipment Purchase and Replacement < \$5,000	AACC	General Fund - 001	28,500	35,000	20,000	20,000	20,000	123,500
CE11 - DSAHS	Equipment Purchase and Replacement	DSAHS	Don Soffer Aventura High School Fund - 191	12,500	13,125	13,800	14,500	15,225	69,150
Total				\$ 1,118,900	\$ 1,365,910	\$ 1,298,405	\$ 1,273,395	\$ 1,290,745	\$ 6,347,355
Drainage Improvement Projects (DI)									
DI1 - PW/T	Stormwater Drainage Improvements	PW/T	Stormwater Utility Fund - 410	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000
Total				\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000
Information Technology Improvement Projects (IT)									
IT1 - COM	Computer Equipment < \$5,000	COM	General Fund - 001	\$ 8,400	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 11,000
IT2 - CM	Computer Equipment < \$5,000	CM	General Fund - 001	4,000	4,300	6,300	5,300	6,300	26,200
IT3 - CC	Computer Equipment < \$5,000	CC	General Fund - 001	2,300	1,300	2,300	2,300	1,300	9,500
IT4 - F	Computer Equipment < \$5,000	F	General Fund - 001	6,400	2,600	3,600	2,600	3,600	18,800
IT5 - HR	Computer Equipment < \$5,000	HR	General Fund - 001	2,400	1,000	-	1,300	2,400	7,100
IT6 - IT	Central Management Information System > \$5,000	IT	General Fund - 001	135,000	175,000	170,000	280,000	290,000	1,050,000
IT7 - IT	Computer Equipment < \$5,000	IT	General Fund - 001	6,000	6,000	6,000	6,000	6,000	30,000
IT8 - PD	Police Computer Systems > \$5,000	PD	General Fund - 001	34,000	9,000	9,000	88,000	159,000	299,000
IT9 - PD	Police Computer Systems < \$5,000	PD	General Fund - 001	152,500	128,000	132,500	133,000	206,500	752,500
IT10 - CD	Computer Equipment > \$5,000	CD	General Fund - 001	-	10,000	-	-	-	10,000

City of Aventura

**Capital Improvement Program
Fiscal Year 2024/25 - 2028/29**

Summary of Programs by Year with Project Detail - Project Category

CIP #	Project Name	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Information Technology Improvement Projects (IT) (Continued)									
IT10 - CD	Computer Equipment > \$5,000	CD	Building Fund - 164	-	25,000	-	-	-	25,000
IT11 - CD	Computer Equipment < \$5,000	CD	General Fund - 001	1,300	3,300	2,300	4,550	3,300	14,750
IT11 - CD	Computer Equipment < \$5,000	CD	Building Fund - 164	17,930	10,050	10,750	10,050	8,750	57,530
IT12 - CS	Computer Equipment > \$5,000	CS	General Fund - 001	-	-	-	5,000	30,000	35,000
IT13 - CS	Computer Equipment < \$5,000	CS	General Fund - 001	8,200	8,200	14,850	12,200	24,900	68,350
IT14 - PW/T	Computer Equipment < \$5,000	PW/T	General Fund - 001	5,300	2,600	4,850	7,300	6,300	26,350
IT15 - AACC	Computer Equipment > \$5,000	AACC	General Fund - 001	-	-	10,000	-	-	10,000
IT16 - AACC	Computer Equipment < \$5,000	AACC	General Fund - 001	2,600	11,900	2,600	5,900	5,200	28,200
IT17 - ACES	Computer Equipment > \$5,000	ACES	Charter School Fund - 190	44,000	88,000	53,000	44,000	45,000	274,000
IT18 - ACES	Computer Equipment < \$5,000	ACES	Charter School Fund - 190	277,750	360,000	402,000	395,250	400,750	1,835,750
IT19 - DSAHS	Computer Equipment < \$5,000	DSAHS	Don Soffer Aventura High School Fund - 191	86,965	76,000	95,000	125,000	-	382,965
Total				\$ 795,045	\$ 923,550	\$ 925,050	\$ 1,127,750	\$ 1,200,600	\$ 4,971,995
Public Building and Facility Improvement Projects (PBF)									
PBF1 - PD	Police Department Improvements	PD	General Fund - 001	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
PBF2 - CS	Community Recreation Center Improvements	CS	General Fund - 001	13,000	93,000	55,000	161,000	50,000	372,000
PBF3 - PW/T	Government Center Improvements	PW/T	General Fund - 001	80,000	98,000	52,000	112,000	40,000	382,000
PBF4 - PW/T	HVAC Replacements	PW/T	General Fund - 001	150,000	75,000	25,500	25,000	45,000	320,500
PBF4 - PW/T	HVAC Replacements	ACES	Charter School Fund - 190	50,000	75,000	85,000	-	-	210,000
PBF5 - AACC	Aventura Arts & Cultural Center Improvements	AACC	General Fund - 001	15,000	25,000	25,000	25,000	-	90,000
PBF6 - DSAHS	Other Improvements	DSAHS	Don Soffer Aventura High School Fund - 191	18,441	-	-	-	-	18,441
Total				\$ 396,441	\$ 366,000	\$ 242,500	\$ 323,000	\$ 135,000	\$ 1,462,941
Transportation Improvement Projects (TI)									
T11 - 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
T12 - PW/T	Circulator System Improvements	PW/T	General Fund - 001	25,000	-	-	-	-	25,000
T13 - PW/T	Road Resurfacing Program	PW/T	Transportation and Street Maintenance Fund - 120	-	163,385	160,290	355,025	183,515	862,215
T13 - PW/T	Road Resurfacing Program	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	-	621,615	689,715	969,985	-	2,281,315
T14 - PW/T	Transportation System Improvements	PW/T	Transportation and Street Maintenance Fund - 120	245,000	114,000	119,700	83,500	83,500	645,700
T14 - PW/T	Transportation System Improvements	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	-	130,000	130,000	130,000	-	390,000
Total				\$ 278,500	\$ 1,037,500	\$ 1,108,205	\$ 1,547,010	\$ 275,515	\$ 4,246,730
Total of all Projects				\$ 2,672,886	\$ 5,141,310	\$ 4,869,910	\$ 5,319,155	\$ 4,704,860	\$ 22,708,121

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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 \$2,579,100. Special emphasis was given to upgrading existing park facilities.

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 2024/25 – 2028/29

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City of Aventura

Capital Improvement Program

Beautification and Park Facility Improvement Projects (BP)

Fiscal Year 2024/25 - 2028/29

Summary of Program by Year

CIP #	Project Category	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Beautification and Park Facility Improvement Projects (BP)									
BP1 - CS	Founders Park Improvements	CS	General Fund - 001	\$ 59,000	\$ 323,000	\$ 242,000	\$ 182,000	\$ 897,000	\$ 1,703,000
BP2 - CS	Peace Park Improvements	CS	General Fund - 001	-	28,000	41,000	16,000	57,000	142,000
BP3 - CS	Veterans Park Improvements	CS	General Fund - 001	15,000	101,000	23,000	22,000	65,000	226,000
BP4 - CS	Waterways Dog Park Improvements	CS	General Fund - 001	-	-	69,750	9,750	24,000	103,500
BP5 - CS	Waterways Park Improvements	CS	General Fund - 001	-	76,000	-	-	50,000	126,000
BP6 - PW/T	Citywide Beautification Improvements	PW/T	General Fund - 001	10,000	120,350	120,000	18,250	10,000	278,600
Total				\$ 84,000	\$ 648,350	\$ 495,750	\$ 248,000	\$ 1,103,000	\$ 2,579,100

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City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
BP1 - CS	Founders Park Improvements												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Founders Park. (G/L# 001-8050-572.63-10)</i>													
	Replace Benches and Trash Cans	CS	-	TBD	-	-	-	\$	16,000	\$	-	\$	16,000
	Replace Fitness Stations and Surfacing	CS	-	4	-	-	-	-	100,000	-	-	-	100,000
	Replace North Perimeter Fencing	CS	-	-	-	N/A	-	-	-	-	120,000	-	120,000
	Replace Pavilion Roofs	CS	-	-	1	-	-	-	-	40,000	-	-	40,000
	Replace Picnic Tables	CS	TBD	TBD	TBD	TBD	TBD	12,000	12,000	12,000	12,000	12,000	60,000
	Replace Playground Equipment	CS	-	-	-	-	1	-	-	-	-	700,000	700,000
	Replace Playground Sidewalk	CS	-	-	-	-	1	-	-	-	-	10,000	10,000
	Replace Playground Surfacing	CS	-	-	-	-	1	-	-	-	-	110,000	110,000
	Replace Shade Canopies	CS	-	TBD	-	-	-	-	95,000	-	-	-	95,000
	Replace SplashPad Pumps	CS	3	-	-	-	2	22,000	-	-	-	15,000	37,000
	Replace SplashPad Surface	CS	-	-	1	-	-	-	-	140,000	-	-	140,000
	Replace SplashPad Water Features	CS	-	2	2	2	2	-	40,000	50,000	50,000	50,000	190,000
	Replace Tennis Hard Court Fencing	CS	-	N/A	-	-	-	-	35,000	-	-	-	35,000
	Security Enhancements	CS	N/A	N/A	-	-	-	25,000	25,000	-	-	-	50,000
							Subtotal	\$ 59,000	\$ 323,000	\$ 242,000	\$ 182,000	\$ 897,000	\$ 1,703,000
BP2 - CS	Peace Park Improvements												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Peace Park. (G/L# 001-8050-572.63-27)</i>													
	Replace Benches and Trash Cans	CS	-	-	TBD	-	-	\$	-	\$	27,000	\$	27,000
	Replace Fitness Equipment	CS	-	1	1	1	1	-	13,000	14,000	16,000	12,000	55,000
	Resurface Walking Trail	CS	-	TBD	-	-	-	-	15,000	-	-	-	15,000
	Replace Fitness Surfacing	CS	-	-	-	-	1	-	-	-	-	45,000	45,000
							Subtotal	\$ -	\$ 28,000	\$ 41,000	\$ 16,000	\$ 57,000	\$ 142,000
BP3 - CS	Veterans Park Improvements												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Veterans Park. (G/L# 001-8050-572.63-26)</i>													
	Renovate Restroom	CS	-	-	-	1	-	\$	-	\$	-	\$	10,000
	Replace Playground Surfacing	CS	-	-	-	-	1	-	-	-	-	65,000	65,000
	Replace Pole Padding	CS	-	-	N/A	-	-	-	-	8,000	-	-	8,000
	Replace Shade Canopy	CS	-	3	-	-	-	-	40,000	-	-	-	40,000
	Replace Soccer Goal Sets	CS	-	TBD	-	-	-	-	6,000	-	-	-	6,000
	Replace Tables	CS	-	TBD	-	TBD	-	-	10,000	-	12,000	-	22,000
	Resurface Walking Trail	CS	-	N/A	-	-	-	-	45,000	-	-	-	45,000
	Security Enhancements	CS	N/A	-	N/A	-	-	15,000	-	15,000	-	-	30,000
							Subtotal	\$ 15,000	\$ 101,000	\$ 23,000	\$ 22,000	\$ 65,000	\$ 226,000

City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
BP4 - CS	Waterways Dog Park Improvements												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Dog Park. (G/L# 001-8050-572.63-23)</i>													
	Repair/Resurface Trail and Parking Lot	CS	-	-	N/A	-	-	\$ -	\$ -	60,000	\$ -	\$ -	60,000
	Replace Doggie Drinking Fountains	CS	-	-	1	1	-	-	-	9,750	9,750	-	19,500
	Replace Shade Canopy	CS	-	-	-	-	1	-	-	-	-	24,000	24,000
Subtotal							\$ -	\$ -	\$ 69,750	\$ 9,750	\$ 24,000	\$ 103,500	
BP5 - CS	Waterways Park Improvements												
<i>This project consists of the maintenance, replacement and enhancement of various equipment and improvements at Waterways Park. (G/L# 001-8050-572.63-22)</i>													
	Replace Fitness Stations and Surfacing	CS	-	2	-	-	-	\$ -	\$ 70,000	\$ -	\$ -	\$ -	70,000
	Replace Soccer Goal Nets	CS	-	TBD	-	-	-	-	6,000	-	-	-	6,000
	Replace Walking Trail	CS	-	-	-	-	1	-	-	-	-	50,000	50,000
Subtotal							\$ -	\$ 76,000	\$ -	\$ -	\$ 50,000	\$ 126,000	
BP6 - PW/T	Citywide Beautification Improvements												
<i>This project consists of the maintenance, replacement and enhancement to street furniture, landscape and water fountains throughout the City. (G/L# 001-8054-541.63-01)</i>													
	Purchase Benches and Trash Cans	PW/T	8,6	7,6	8,6	7,6	8,6	\$ 10,000	\$ 9,750	\$ 10,000	\$ 9,750	\$ 10,000	49,500
	Country Club Drive Landscape Improvements	PW/T	-	1	1	-	-	-	100,000	110,000	-	-	210,000
	Replace Chilled Water Fountains	PW/T	-	2	-	2	-	-	10,600	-	8,500	-	19,100
Subtotal							\$ 10,000	\$ 120,350	\$ 120,000	\$ 18,250	\$ 10,000	\$ 278,600	
Total							\$ 84,000	\$ 648,350	\$ 495,750	\$ 248,000	\$ 1,103,000	\$ 2,579,100	

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 2024/25 – 2028/29 CIP pertain to Human Resources, Police, Community Services, Public Works/Transportation and Aventura Arts & Cultural Center operational equipment. The Don Soffer Aventura High School is 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 11 projects totaling \$6,347,355.

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 2024/25 – 2028/29

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City of Aventura

Capital Improvement Program

Capital Equipment Purchase and Replacement Projects (CE)

Fiscal Year 2024/25 - 2028/29

Summary of Program by Year

CIP #	Project Category	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Capital Equipment Purchase and Replacement Projects (CE)									
CE1 - HR	Equipment Purchase and Replacement < \$5,000	HR	General Fund - 001	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
CE2 - PD	Radios	PD	General Fund - 001	5,000	123,000	40,000	40,000	30,000	238,000
CE3 - PD	Equipment Purchase and Replacement > \$5,000	PD	General Fund - 001	335,500	333,085	348,990	320,440	341,720	1,679,735
CE3 - PD	Equipment Purchase and Replacement > \$5,000	PD	Capital Projects Fund - 392	7,700	-	-	-	-	7,700
CE4 - PD	Equipment Purchase and Replacement < \$5,000	PD	General Fund - 001	55,500	51,800	43,100	50,460	52,400	253,260
CE4 - PD	Equipment Purchase and Replacement < \$5,000	PD	Capital Projects Fund - 392	20,400	-	-	-	-	20,400
CE5 - PD	Vehicle Purchase & Replacements	PD	General Fund - 001	583,000	596,000	705,000	615,000	645,750	3,144,750
CE6 - CS	Equipment Purchase and Replacement > \$5,000	CS	General Fund - 001	6,000	71,000	22,000	99,000	30,000	228,000
CE7 - CS	Equipment Purchase and Replacement < \$5,000	CS	General Fund - 001	14,800	40,650	20,900	31,900	20,950	129,200
CE8 - PW/T	Vehicle Purchase & Replacements	PW/T	General Fund - 001	-	47,250	49,615	52,095	54,700	203,660
CE9 - AACC	Equipment Purchase and Replacement > \$5,000	AACC	General Fund - 001	40,000	55,000	35,000	30,000	80,000	240,000
CE10 - AACC	Equipment Purchase and Replacement < \$5,000	AACC	General Fund - 001	28,500	35,000	20,000	20,000	20,000	123,500
CE11 - DSAHS	Equipment Purchase and Replacement	DSAHS	Don Soffer Aventura High School Fund - 191	12,500	13,125	13,800	14,500	15,225	69,150
Total				\$ 1,118,900	\$ 1,365,910	\$ 1,298,405	\$ 1,273,395	\$ 1,290,745	\$ 6,347,355

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City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			Year	1	2	3	4						
CE1 - HR	Equipment Purchase and Replacement < \$5,000												
<i>This project consists of purchasing new equipment for the Human Resources Department. (G/L# 001-8011-513.64-11)</i>													
	Office Furniture	HR	N/A	-	-	-	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
							Subtotal	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
CE2 - PD	Radios												
<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# 001-8020-521.64-07)</i>													
	E911 Equipment Upgrade	PD	N/A	N/A	N/A	N/A	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 35,000	
	Radio Equipment - Upgrade Tower Equipment	PD	-	1	-	-	-	83,000	-	-	-	83,000	
	Replace Mobile Radio(s)	PD	-	4	4	4	-	30,000	30,000	30,000	30,000	120,000	
							Subtotal	\$ 5,000	\$ 123,000	\$ 40,000	\$ 40,000	\$ 30,000	\$ 238,000
CE3 - PD	Equipment Purchase and Replacement > \$5,000												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 001-8020-521.64-10)</i>													
	Ballistic Shield	PD	-	1	1	1	2	\$ -	\$ 8,085	\$ 8,490	\$ 8,915	\$ 18,720	\$ 44,210
	Crime Scene Camera/Flash/Lens	PD	1	-	-	-	-	7,500	-	-	-	-	7,500
	Hold Cell Property Impound Station	PD	1	-	-	-	-	5,000	-	-	-	-	5,000
	New K-9 Purchase	PD	1	-	-	-	-	15,000	-	-	-	-	15,000
	Replace C/S Van Equipment	PD	-	1	-	-	-	-	15,000	-	-	-	15,000
	Replace In-Car Video	PD	11	10	10	10	10	88,000	80,000	80,000	80,000	80,000	408,000
	Repalce Mobile LPR	PD	-	1	-	-	-	-	20,000	-	-	-	20,000
	Replace Prisoner Van Equipment	PD	-	-	1	-	-	-	-	40,000	-	-	40,000
	Replace Vehicle Equipment	PD	11	10	10	10	10	220,000	210,000	220,500	231,525	243,000	1,125,025
							Subtotal	\$ 335,500	\$ 333,085	\$ 348,990	\$ 320,440	\$ 341,720	\$ 1,679,735
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 392-2001-521.64-10)</i>													
	Ballistic Shield	PD	1	-	-	-	-	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ 7,700
							Subtotal	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ 7,700
CE4 - PD	Equipment Purchase and Replacement < \$5,000												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 001-8020-521.64-11)</i>													
	Dive Team Masks and Communications	PD	5	-	-	-	-	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500
	Patrol Rifles	PD	10	-	-	-	-	45,000	-	-	-	-	45,000
	Replace Ballistic Vests	PD	-	29	23	20	12	-	51,800	43,100	39,360	25,200	159,460
	SWAT Vests	PD	-	-	-	3	7	-	-	-	11,100	27,200	38,300
							Subtotal	\$ 55,500	\$ 51,800	\$ 43,100	\$ 50,460	\$ 52,400	\$ 253,260
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Police Department. (G/L# 392-2001-521.64-11)</i>													
	Replace Ballistic Vests	PD	12	-	-	-	-	20,400	-	-	-	-	20,400
							Subtotal	\$ 20,400	\$ -	\$ -	\$ -	\$ -	\$ 20,400

City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total	
			1	2	3	4	5							
CE5 - PD	Vehicle Purchase & Replacements													
<i>This project consists of purchasing police vehicles to maintain a vehicle replacement program in the Police Department. (G/L# 001-8020-521.64-50)</i>														
	Replace Crime Scene Van	PD	-	1	-	-	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000		
	Replace Patrol Vehicles	PD	11	10	10	10	583,000	556,000	585,000	615,000	645,750	2,984,750		
	Replace Marine Patrol Boat Engines	PD	-	-	2	-	-	-	60,000	-	-	60,000		
	Replace Prisoner Van	PD	-	-	1	-	-	-	60,000	-	-	60,000		
Subtotal							\$ 583,000	\$ 596,000	\$ 705,000	\$ 615,000	\$ 645,750	\$ 3,144,750		
CE6 - CS	Equipment Purchase and Replacement > \$5,000													
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Community Services Department. (G/L# 001-8050-539.64-10)</i>														
	Replace Electric Low Speed Vehicle	CS	-	1	-	2	\$ -	\$ 20,000	\$ -	\$ 40,000	\$ -	\$ 60,000		
	Replace Ellipticals at CRC	CS	-	-	-	2	-	-	-	16,000	-	16,000		
	Replace Program Mats	CS	TBD	-	-	TBD	6,000	-	-	6,000	-	12,000		
	Replace Soccer Goals	CS	-	2	2	2	-	6,000	6,000	6,000	-	18,000		
	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	48,000		
	Replace Vehicle	CS	-	1	-	-	-	45,000	-	-	-	45,000		
Subtotal							\$ 6,000	\$ 71,000	\$ 22,000	\$ 99,000	\$ 30,000	\$ 228,000		
CE7 - CS	Equipment Purchase and Replacement < \$5,000													
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Community Services Department. (G/L# 001-8050-539.64-11)</i>														
	Replace Chairs/Carts	CS	20	2	20	2	20	2	\$ 4,950	\$ 4,950	\$ -	\$ 4,950	\$ 4,950	\$ 19,800
	Replace Drinking Fountains	CS	1	1	-	-	-	4,900	4,900	-	-	-	9,800	
	Replace Mirrors	CS	-	TBD	-	TBD	-	-	4,950	-	4,950	-	9,900	
	Replace Outdoor Tables	CS	-	TBD	-	TBD	-	-	4,950	-	6,000	-	10,950	
	Replace Soccer Goals	CS	-	2	2	-	-	-	4,900	4,900	-	-	9,800	
	Replace Sports Fencing Panels	CS	-	15	15	15	15	-	5,600	5,600	5,600	5,600	22,400	
	Replace Tables	CS	-	10	10	10	10	-	4,800	4,800	4,800	4,800	19,200	
	Replace Tents	CS	4	4	4	4	4	4,950	5,600	5,600	5,600	5,600	27,350	
Subtotal							\$ 14,800	\$ 40,650	\$ 20,900	\$ 31,900	\$ 20,950	\$ 129,200		
CE8 - PW/T	Vehicle Purchase & Replacements													
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Public Works/Transportation Department. (G/L# 001-8054-541.64-50)</i>														
	Replace Vehicles	PW/T	-	1	1	1	1	\$ -	\$ 47,250	\$ 49,615	\$ 52,095	\$ 54,700	\$ 203,660	
Subtotal							\$ -	\$ 47,250	\$ 49,615	\$ 52,095	\$ 54,700	\$ 203,660		

City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
CE9 - AACC	Equipment Purchase and Replacement > \$5,000												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Arts & Cultural Center Department. (G/L# 001-8070-575.64-10)</i>													
	Replace Clear Comm System/Accessories	AACC	-	TBD	-	-	-	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
	Replace Green Room Furniture	AACC	-	-	TBD	-	-	-	5,000	-	-	5,000	
	Replace LCD projector & accessories	AACC	1	-	-	-	40,000	-	-	-	-	45,000	
	Replace Lighting Console	AACC	-	-	-	-	-	-	-	-	-	35,000	
	Replace Lobby Furniture	AACC	-	TBD	-	-	-	15,000	-	-	-	15,000	
	Replace Office Furniture	AACC	-	-	TBD	-	-	-	15,000	-	-	15,000	
	Replace Orchestra Chairs and Music Stands	AACC	-	-	-	TBD	-	-	-	15,000	-	15,000	
	Replace Patio Furniture	AACC	-	TBD	-	-	-	25,000	-	-	-	25,000	
	Replace Soft Goods/Stage Accessories	AACC	-	-	TBD	TBD	-	-	15,000	15,000	-	30,000	
Subtotal							\$ 40,000	\$ 55,000	\$ 35,000	\$ 30,000	\$ 80,000	\$ 240,000	
CE10 - AACC	Equipment Purchase and Replacement < \$5,000												
<i>This project consists of purchasing new equipment and replacing inefficient, defective or unusable equipment for the Arts & Cultural Center Department. (G/L# 001-8070-575.64-11)</i>													
	Add'l/Replace Microphones/Cable/Audio	AACC	15	-	15	-	15	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	
	ALD System Update (ADA Compliance)	AACC	6	-	-	-	TBD	2,000	-	-	-	5,000	
	Commercial Ice Machine for Concessions	AACC	-	-	-	1	-	-	-	-	3,000	-	
	Lobby Brochure Racks	AACC	2	-	-	-	-	3,000	-	-	-	-	
	Replace A/V Equipment (Switchers/Monitors/Connectivity)	AACC	-	-	TBD	-	-	-	-	2,000	-	-	
	Replace Hazer/Fogger	AACC	-	-	-	1	-	-	-	-	2,000	-	
	Replace Mity-Lite Tables (Banquet Tables)	AACC	15	-	-	-	-	5,000	-	-	-	-	
	Replace Stage Audio Monitors/Accessories	AACC	-	8	-	-	-	-	20,000	-	-	-	
	Replace Theatrical Lighting Instruments/Accessories	AACC	-	7	-	7	-	-	15,000	-	15,000	-	
	Stage Accessories/Beads Etc.	AACC	TBD	-	-	-	-	3,500	-	-	-	-	
	Stage and Holiday Décor	AACC	-	-	TBD	-	-	-	-	3,000	-	-	
Subtotal							\$ 28,500	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 123,500	
CE11 - DSAHS	Equipment Purchase and Replacement												
<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	TBD	\$ 12,500	\$ 13,125	\$ 13,800	\$ 14,500	\$ 15,225	
Subtotal							\$ 12,500	\$ 13,125	\$ 13,800	\$ 14,500	\$ 15,225	\$ 69,150	
Total							\$ 1,118,900	\$ 1,365,910	\$ 1,298,405	\$ 1,273,395	\$ 1,290,745	\$ 6,347,355	

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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 \$3,100,000. 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.

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 2024/25 – 2028/29

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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

Capital Improvement Program

Drainage Improvement Projects (DI)

Fiscal Year 2024/25 - 2028/29

Summary of Program by Year

CIP #	Project Category	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Drainage Improvement Projects (DI)									
DI1 - PW/T	Stormwater Drainage Improvements	PW/T	Stormwater Utility Fund - 410	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000
Total				\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000

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City of Aventura

Detail Schedule of Proposed Drainage Improvement Projects (DI)

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
DI1 - PW/T	Stormwater Drainage Improvements												
<i>This project consists of various drainage improvements to address the long-term impacts of the rising sea levels. (G/L# 410-5401-538.63-06)</i>													
	Infrastructure Replacement - Country Club Dr.	PW/T	-	N/A	N/A	N/A	N/A	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000
							Subtotal	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000
							Total	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 3,100,000

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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 nineteen (19) projects totaling \$4,971,995.

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 2024/25 – 2028/29

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City of Aventura

Capital Improvement Program

Information Technology Improvement Projects (IT)

Fiscal Year 2024/25 - 2028/29

Summary of Program by Year

CIP #	Project Category	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Information Technology Improvement Projects (IT)									
IT1 - COM	Computer Equipment < \$5,000	COM	General Fund - 001	\$ 8,400	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 11,000
IT2 - CM	Computer Equipment < \$5,000	CM	General Fund - 001	4,000	4,300	6,300	5,300	6,300	26,200
IT3 - CC	Computer Equipment < \$5,000	CC	General Fund - 001	2,300	1,300	2,300	2,300	1,300	9,500
IT4 - F	Computer Equipment < \$5,000	F	General Fund - 001	6,400	2,600	3,600	2,600	3,600	18,800
IT5 - HR	Computer Equipment < \$5,000	HR	General Fund - 001	2,400	1,000	-	1,300	2,400	7,100
IT6 - IT	Central Management Information System > \$5,000	IT	General Fund - 001	135,000	175,000	170,000	280,000	290,000	1,050,000
IT7 - IT	Computer Equipment < \$5,000	IT	General Fund - 001	6,000	6,000	6,000	6,000	6,000	30,000
IT8 - PD	Police Computer Systems > \$5,000	PD	General Fund - 001	34,000	9,000	9,000	88,000	159,000	299,000
IT9 - PD	Police Computer Systems < \$5,000	PD	General Fund - 001	152,500	128,000	132,500	133,000	206,500	752,500
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	-	-	-	25,000
IT11 - CD	Computer Equipment < \$5,000	CD	General Fund - 001	1,300	3,300	2,300	4,550	3,300	14,750
IT11 - CD	Computer Equipment < \$5,000	CD	Building Fund - 164	17,930	10,050	10,750	10,050	8,750	57,530
IT12 - CS	Computer Equipment > \$5,000	CS	General Fund - 001	-	-	-	5,000	30,000	35,000
IT13 - CS	Computer Equipment < \$5,000	CS	General Fund - 001	8,200	8,200	14,850	12,200	24,900	68,350
IT14 - PW/T	Computer Equipment < \$5,000	PW/T	General Fund - 001	5,300	2,600	4,850	7,300	6,300	26,350
IT15 - AACC	Computer Equipment > \$5,000	AACC	General Fund - 001	-	-	10,000	-	-	10,000
IT16 - AACC	Computer Equipment < \$5,000	AACC	General Fund - 001	2,600	11,900	2,600	5,900	5,200	28,200
IT17 - ACES	Computer Equipment > \$5,000	ACES	Charter School Fund - 190	44,000	88,000	53,000	44,000	45,000	274,000
IT18 - ACES	Computer Equipment < \$5,000	ACES	Charter School Fund - 190	277,750	360,000	402,000	395,250	400,750	1,835,750
IT19 - DSAHS	Computer Equipment < \$5,000	DSAHS	Don Soffer Aventura High School Fund - 191	86,965	76,000	95,000	125,000	-	382,965
Total				\$ 795,045	\$ 923,550	\$ 925,050	\$ 1,127,750	\$ 1,200,600	\$ 4,971,995

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City of Aventura

Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			Year	1	2	3	4						
IT1 - COM	Computer Equipment < \$5,000												
<i>This project consists of the replacement and upgrade of computer equipment utilized by the City Commission. (G/L# 001-8001-511.64-02)</i>													
	Computer Equipment <\$5,000	COM	TBD	TBD	-	-	TBD	\$ 8,400	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 11,000
Subtotal							\$ 8,400	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ 11,000	
IT2 - CM	Computer Equipment < \$5,000												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Office of the City Manager. (G/L# 001-8005-512.64-02)</i>													
	Computer Equipment <\$5,000	CM	TBD	TBD	TBD	TBD	TBD	\$ 4,000	\$ 4,300	\$ 6,300	\$ 5,300	\$ 6,300	\$ 26,200
Subtotal							\$ 4,000	\$ 4,300	\$ 6,300	\$ 5,300	\$ 6,300	\$ 26,200	
IT3 - CC	Computer Equipment < \$5,000												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the City Clerk's Office. (G/L# 001-8008-519.64-02)</i>													
	Computer Equipment <\$5,000	CC	TBD	TBD	TBD	TBD	TBD	\$ 2,300	\$ 1,300	\$ 2,300	\$ 2,300	\$ 1,300	\$ 9,500
Subtotal							\$ 2,300	\$ 1,300	\$ 2,300	\$ 2,300	\$ 1,300	\$ 9,500	
IT4 - F	Computer Equipment < \$5,000												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Finance Department. (G/L# 001-8010-513.64-02)</i>													
	Computer Equipment <\$5,000	F	TBD	TBD	TBD	TBD	TBD	\$ 6,400	\$ 2,600	\$ 3,600	\$ 2,600	\$ 3,600	\$ 18,800
Subtotal							\$ 6,400	\$ 2,600	\$ 3,600	\$ 2,600	\$ 3,600	\$ 18,800	
IT5 - HR	Computer Equipment < \$5,000												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Human Resources Department. (G/L# 001-8011-513.64-02)</i>													
	Computer Equipment <\$5,000	HR	TBD	TBD	TBD	TBD	TBD	\$ 2,400	\$ 1,000	\$ -	\$ 1,300	\$ 2,400	\$ 7,100
Subtotal							\$ 2,400	\$ 1,000	\$ -	\$ 1,300	\$ 2,400	\$ 7,100	
IT6 - IT	Central Management Information System > \$5,000												
<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# 001-8012-513.64-01)</i>													
	AS 400 Upgrades	IT	-	N/A	-	-	N/A	\$ -	\$ 5,000	\$ -	\$ -	\$ 55,000	\$ 60,000
	Data Storage	IT	-	-	-	N/A	-	-	-	-	85,000	-	85,000
	Equipment for Redundant Site	IT	-	-	-	-	N/A	-	-	-	-	25,000	25,000
	Security Camera(s)/Recorder(s)	IT	20	20	20	20	20	20,000	20,000	20,000	20,000	20,000	100,000
	Servers/ Security/UPS/Switches	IT	N/A	N/A	N/A	N/A	N/A	100,000	145,000	145,000	165,000	185,000	740,000
	Upgrade Phone System	IT	N/A	N/A	N/A	N/A	N/A	15,000	5,000	5,000	10,000	5,000	40,000
Subtotal							\$ 135,000	\$ 175,000	\$ 170,000	\$ 280,000	\$ 290,000	\$ 1,050,000	
IT7 - IT	Computer Equipment < \$5,000												
<i>This project consists of the replacement and upgrade of computer equipment utilized in the Information Technology Department. (G/L# 001-8012-513.64-02)</i>													
	Computer Equipment <\$5,000	IT	TBD	TBD	TBD	TBD	TBD	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
Subtotal							\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000	

City of Aventura

Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
IT8 - PD	Police Computers System > \$5,000												
<i>This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department. (G/L# 001-8020-521.64-01)</i>													
	Data Storage	PD	-	-	-	1	-	-	-	70,000	-	70,000	
	Replace In-Car Video Server	PD	N/A	-	-	-	25,000	-	-	-	-	25,000	
	Replace Server(s)	PD	1	1	1	2	9,000	9,000	9,000	18,000	9,000	54,000	
	Videowall	PD	-	-	-	-	-	-	-	-	150,000	150,000	
Subtotal							\$ 34,000	\$ 9,000	\$ 9,000	\$ 88,000	\$ 159,000	\$ 299,000	
IT9 - PD	Police Computers System < \$5,000												
<i>This project consists of purchasing computer equipment and software that utilizes the latest technology for the Police Department. (G/L# 001-8020-521.64-02)</i>													
	Computer Upgrades	PD	N/A	N/A	N/A	N/A	5,000	5,000	5,000	5,000	5,000	25,000	
	Desktop Computer(s)	PD	20	20	20	20	28,000	28,000	28,000	28,000	28,000	140,000	
	Desktop Scanner(s)	PD	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	-	4,500	13,500	
	Laptop-Ruggedized	PD	-	-	-	1	-	-	-	5,000	-	5,000	
	Laser Printer(s)	PD	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	60,000	60,000	60,000	60,000	60,000	300,000	
	Vehicle Modem(s)	PD	20	10	10	10	40,000	20,000	20,000	20,000	80,000	180,000	
	Vehicle Printer(s)	PD	20	20	20	20	10,500	10,500	10,500	10,500	10,500	52,500	
Subtotal							\$ 152,500	\$ 128,000	\$ 132,500	\$ 133,000	\$ 206,500	\$ 752,500	
IT10- CD	Computer Equipment > \$5,000												
<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# 001-8040-524.64-01)</i>													
	CentralSquare TRAKiT/BlueBeam	CD	-	TBD	-	-	-	10,000	-	-	-	10,000	
Subtotal							\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Building Division. (G/L# 164-8040-524.64-01)</i>													
	CentralSquare TRAKiT/BlueBeam	CD	-	TBD	-	-	-	25,000	-	-	-	25,000	
Subtotal							\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
IT11- CD	Computer Equipment < \$5,000												
<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# 001-8040-524.64-02)</i>													
	Replace Computer(s)	CD	1	1	1	1	1,300	1,300	1,300	1,300	1,300	6,500	
	Replace Laserjet Printer(s)	CD	-	1	-	1	-	1,000	-	1,000	1,000	3,000	
	Replace Desktop Scanner(s)	CD	-	1	1	-	-	1,000	1,000	-	1,000	3,000	
	iPads for Inspection for City Staff	CD	-	-	-	3	-	-	-	2,250	-	2,250	
Subtotal							\$ 1,300	\$ 3,300	\$ 2,300	\$ 4,550	\$ 3,300	\$ 14,750	
<i>This project consists of the replacement and upgrade of computer equipment utilized by the Community Development Department's Building Division. (G/L# 164-8040-524.64-02)</i>													
	Replace Computer(s)	CD	4	6	5	6	5,200	7,800	6,500	7,800	6,500	33,800	
	Replace Laserjet Printer(s)	CD	1	-	1	-	1,000	-	1,000	-	-	2,000	
	Replace Desktop Scanner(s)	CD	1	-	1	-	1,000	-	1,000	-	-	2,000	
	iPads for Inspection for Building Division	CD	18	3	3	3	10,730	2,250	2,250	2,250	2,250	19,730	
Subtotal							\$ 17,930	\$ 10,050	\$ 10,750	\$ 10,050	\$ 8,750	\$ 57,530	

City of Aventura

Detail Schedule of Proposed Information Technology Improvement Projects (IT)

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
IT17 - ACES Computer Equipment > \$5,000													
<i>This project consists of the regular replacement/upgrades of phone systems, network infrastructure and servers at ACES. (G/L# 190-6010-569.64-01)</i>													
	Phone System Upgrade	ACES	1	-	1	-	1	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 15,000
	Clocks & Paging System	ACES	-	1	-	1	-	-	5,000	-	5,000	-	10,000
	Replace Network Infrastructure	ACES	3	6	3	3	4	30,000	65,000	30,000	30,000	40,000	195,000
	Replace Server(s)	ACES	1	2	2	1	-	9,000	18,000	18,000	9,000	-	54,000
Subtotal								\$ 44,000	\$ 88,000	\$ 53,000	\$ 44,000	\$ 45,000	\$ 274,000
IT18 - ACES Computer Equipment < \$5,000													
<i>This project consists of the regular replacement of computers, laptops, tablets and other items at ACES. (G/L# 190-6010-569.64-02)</i>													
	Desktop for Multimedia Classroom	ACES	-	-	-	2	3	\$ -	\$ -	\$ -	\$ 8,000	\$ 12,000	\$ 20,000
	Mobile Learning Computer Labs	ACES	1	1	1	1	1	2,000	2,000	2,000	2,000	2,000	10,000
	Replace AV Equipment and Smartboards	ACES	10	10	10	10	10	40,000	40,000	40,000	40,000	40,000	200,000
	Replace Color Laser Printer	ACES	1	-	1	-	1	1,500	-	1,500	-	1,500	4,500
	Replace Desktop Scanner(s)	ACES	-	1	-	1	1	-	1,500	-	1,500	1,500	4,500
	Replace Laptop(s)/Computer(s)	ACES	10	10	35	75	75	13,000	13,000	65,000	97,500	97,500	286,000
	Replace Security Cameras	ACES	N/A	N/A	N/A	N/A	N/A	20,000	20,000	10,000	10,000	10,000	70,000
	Replace Webcams	ACES	-	35	35	35	35	-	35,000	35,000	35,000	35,000	140,000
	Tablets	ACES	295	385	385	295	295	201,250	248,500	248,500	201,250	201,250	1,100,750
Subtotal								\$ 277,750	\$ 360,000	\$ 402,000	\$ 395,250	\$ 400,750	\$ 1,835,750
IT19 - DSAHS Computers													
<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	TBD	TBD	TBD	TBD	TBD	\$ 61,050	\$ 76,000	\$ 95,000	\$ 125,000	\$ -	\$ 357,050
	Computers - Software	DSAHS	TBD	-	-	-	-	915	-	-	-	-	915
	IT Infrastructure	DSAHS	TBD	-	-	-	-	25,000	-	-	-	-	25,000
Subtotal								\$ 86,965	\$ 76,000	\$ 95,000	\$ 125,000	\$ -	\$ 382,965
Total								\$ 795,045	\$ 923,550	\$ 925,050	\$ 1,127,750	\$ 1,200,600	\$ 4,971,995

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 six (6) projects totaling \$1,462,941. The major projects encompassed in this Program include Police Department Improvements, Community Recreation Center Improvements, Government Center/Facility Improvements, HVAC Replacements and Aventura Arts & Cultural Center Improvements. The Don Soffer Aventura High School is also included.

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 2024/25 – 2028/29

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City of Aventura

Capital Improvement Program

Public Building and Facility Improvement Projects (PBF)

Fiscal Year 2024/25 - 2028/29

Summary of Program by Year

CIP #	Project Category	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Public Building and Facility Improvement Projects (PBF)									
PBF1 - PD	Police Department Improvements	PD	General Fund - 001	\$ 70,000	\$ -	\$ -	\$ -	\$ -	70,000
PBF2 - CS	Community Recreation Center Improvements	CS	General Fund - 001	13,000	93,000	55,000	161,000	50,000	372,000
PBF3 - PW/T	Government Center Improvements	PW/T	General Fund - 001	80,000	98,000	52,000	112,000	40,000	382,000
PBF4 - PW/T	HVAC Replacements	PW/T	General Fund - 001	150,000	75,000	25,500	25,000	45,000	320,500
PBF4 - PW/T	HVAC Replacements	ACES	Charter School Fund - 190	50,000	75,000	85,000	-	-	210,000
PBF5 - AACC	Aventura Arts & Cultural Center Improvements	AACC	General Fund - 001	15,000	25,000	25,000	25,000	-	90,000
PBF6 - DSAHS	Other Improvements	DSAHS	Charter School Fund - 191	18,441	-	-	-	-	18,441
Total				\$ 396,441	\$ 366,000	\$ 242,500	\$ 323,000	\$ 135,000	\$ 1,462,941

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City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

Detail of Program by Year

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			Year	1	2	3	4						
PBF1 - PD Police Department Improvements													
<i>This project consists of various improvements at the Police Department. (G/L# 001-8020-521.62-06)</i>													
	Breakroom Remodel Upgrade	PD	1	-	-	-	-	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Subtotal								\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
PBF2 - CS Community Recreation Center Improvements													
<i>This project consists of various improvements at the Community Recreation Center. (G/L# 001-8050-572.62-05)</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	-	1	-	13,000	13,000	-	26,000	-	52,000
	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	N/A	-	-	30,000	30,000	30,000	-	90,000
	Replace Partition Wall	CS	-	1	-	-	-	-	25,000	-	-	-	25,000
	Restroom Renovations	CS	-	-	-	1	-	-	-	-	80,000	-	80,000
Subtotal								\$ 13,000	\$ 93,000	\$ 55,000	\$ 161,000	\$ 50,000	\$ 372,000
PBF3 - PW/T Government Center Improvements													
<i>This project consists of various improvements at the Government Center. (G/L# 001-8054-539.64-21)</i>													
	2nd Floor Access to Chamber Roof	PW/T	N/A	-	-	-	-	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Gym Shower & Changing Room Replacement	HR	3	-	-	-	-	60,000	-	-	-	-	60,000
	Replace Carpet - 4th Floor	PW/T	-	N/A	-	-	-	-	78,000	-	-	-	78,000
	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
	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
Subtotal								\$ 80,000	\$ 98,000	\$ 52,000	\$ 112,000	\$ 40,000	\$ 382,000
PBF4 - PW/T HVAC Replacements													
<i>This project consists of replacing air conditioning units at various City facilities. (G/L# 001-8054-539.64-20)</i>													
	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	-	-	-	1	50,000	-	-	-	45,000	95,000
	Replace 10 ton HVAC unit at CRC	PW/T	1	-	-	-	-	50,000	-	-	-	-	50,000
	Replace 10 ton HVAC unit at CRC	PW/T	1	-	-	-	-	50,000	-	-	-	-	50,000
	Replace 20 ton HVAC unit at CRC	PW/T	-	1	-	-	-	-	75,000	-	-	-	75,000
Subtotal								\$ 150,000	\$ 75,000	\$ 25,500	\$ 25,000	\$ 45,000	\$ 320,500
<i>This project consists of replacing air conditioning units at the Aventura City of Excellence School. (G/L# 190-6010-569.64-20)</i>													
	Replace 2 ton HVAC unit at ACES	ACES	1	-	-	-	-	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Replace 20 ton HVAC unit at ACES	ACES	-	1	1	-	-	-	75,000	85,000	-	-	160,000
Subtotal								\$ 50,000	\$ 75,000	\$ 85,000	\$ -	\$ -	\$ 210,000

City of Aventura

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

Scheduled for FY 2024/25 - 2028/29

Detail of Program by Year

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
PBF5 - AACC Aventura Arts & Cultural Center Improvements													
<i>This project consists of various improvements at the Aventura Arts & Cultural Center. (G/L# 001-8070-575.62-08)</i>													
	Carpet Replacement	AACC	-	-	TBD	-	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	
	Exterior Painting	AACC	-	-	-	TBD	-	-	-	25,000	-	25,000	
	Interior Painting	AACC	-	TBD	-	-	-	25,000	-	-	-	25,000	
	Replace Exterior Lighting	AACC	TBD	-	-	-	15,000	-	-	-	-	15,000	
Subtotal							\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 90,000	
PBF6 - DSAHS Other Improvements													
<i>This project consists of improvements other than building at the Don Soffer Aventura High School. (G/L # DSAHS - TBD)</i>													
	Improvements Other than Building	DSAHS	TBD	-	-	-	18,441	-	-	-	-	18,441	
Subtotal							\$ 18,441	\$ -	\$ -	\$ -	\$ -	\$ 18,441	
Total							\$ 396,441	\$ 366,000	\$ 242,500	\$ 323,000	\$ 135,000	\$ 1,462,941	

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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 \$4,246,730. Special emphasis was given to road resurfacing, transportation system improvements and the bike share station program 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.

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 2024/25 – 2028/29

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City of Aventura

Capital Improvement Program

Transportation Improvement Projects (TI)

Fiscal Year 2024/25 - 2028/29

Summary of Program by Year

CIP #	Project Category	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
Transportation Improvement Projects (TI)									
T11 - 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
T12 - PW/T	Circulator System Improvements	PW/T	General Fund - 001	25,000	-	-	-	-	25,000
T13 - PW/T	Road Resurfacing Program	PW/T	Transportation and Street Maintenance Fund - 120	-	163,385	160,290	355,025	183,515	862,215
T13 - PW/T	Road Resurfacing Program	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	-	621,615	689,715	969,985	-	2,281,315
T14 - PW/T	Transporation System Improvements	PW/T	Transportation and Street Maintenance Fund - 120	245,000	114,000	119,700	83,500	83,500	645,700
T14 - PW/T	Transporation System Improvements	PW/T	Citizens' Independent Transportation Trust (CITT) Fund - 121	-	130,000	130,000	130,000	-	390,000
Total				\$ 278,500	\$ 1,037,500	\$ 1,108,205	\$ 1,547,010	\$ 275,515	\$ 4,246,730

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City of Aventura

Detail Schedule of Proposed Transportation Improvement Projects (TI)

Scheduled for FY 2024/25 - 2028/29

CIP #	Project Category	Department #	Quantity					Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29	Total
			1	2	3	4	5						
TI1 - PW/T Bike Share Station Program													
<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# 121-5401-541.63-08)</i>													
	Replace Bicycles	PW/T	2	2	2	2	2	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	42,500
Subtotal							\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	42,500
TI2 - PW/T Circulator System Improvements													
<i>This project consists of Bus Shelter Improvements. (G/L# 001-8054-541.63-04)</i>													
	Bus Shelter Improvements	PW/T	2	-	-	-	-	\$ 25,000	\$ -	\$ -	\$ -	\$ -	25,000
Subtotal							\$ 25,000	\$ -	25,000				
TI3 - PW/T Road Resurfacing Program													
<i>This project consists of resurfacing roadways as determined by the City's maintenance standards and the Public Works/Transportation Department. (G/L# 120-5401-541.63-05)</i>													
	Country Club Dr.	PW/T	N/A	N/A	N/A	N/A	N/A	\$ -	\$ 163,385	\$ 160,290	\$ 171,510	\$ 183,515	678,700
	NE 30th Ave from 203rd to 210th	PW/T	-	-	-	N/A	-	-	-	-	183,515	-	183,515
Subtotal							\$ -	\$ 163,385	\$ 160,290	\$ 355,025	\$ 183,515	\$ 862,215	
<i>This project consists of resurfacing roadways as determined by the City's maintenance standards and the Public Works/Transportation Department. (G/L# 121-5401-541.63-05)</i>													
	Country Club Dr.	PW/T	N/A	N/A	N/A	-	-	\$ -	\$ 621,615	\$ 689,715	\$ 678,495	\$ -	1,989,825
	NE 30th Ave from 203rd to 210th	PW/T	-	-	-	N/A	-	-	-	-	291,490	-	291,490
Subtotal							\$ -	\$ 621,615	\$ 689,715	\$ 969,985	\$ -	\$ 2,281,315	
TI4 - PW/T Transportation System Improvements													
<i>This project consists of CCTV Cameras and Street Lights. (G/L# 120-5401-541.63-41)</i>													
	CCTV - Cameras - 203rd Street & Biscayne Blvd. Electrical Service Relocation	PW/T	1	-	-	-	-	\$ 90,000	\$ -	\$ -	\$ -	\$ -	90,000
	CCTV - Cameras - Country Club Drive	PW/T	2	-	-	-	-	75,000	-	-	-	-	75,000
	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	10	3	3	2	2	80,000	24,000	25,200	17,500	17,500	164,200
Subtotal							\$ 245,000	\$ 114,000	\$ 119,700	\$ 83,500	\$ 83,500	\$ 645,700	
<i>This project consists of Crosswalk Solar Lighting System Improvements. (G/L# 121-5401-541.63-41)</i>													
	New Crosswalk Solar Lighting Locations	PW/T	-	2	2	2	-	-	130,000	130,000	130,000	-	390,000
Subtotal							\$ -	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	\$ 390,000	
Total							\$ 278,500	\$ 1,037,500	\$ 1,108,205	\$ 1,547,010	\$ 275,515	\$ 4,246,730	

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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 are no projects that will have a significant impact on the City's current General Fund operating budget. The majority of the projects are considered maintenance of infrastructure or equipment replacement and/or purchase. 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. This is especially anticipated to assist in decreasing the Police Department's repair and maintenance of vehicles, not in the coming year, but in the future years as more of the fleet is replaced. Additional Software that is purchased comes with licensing fees/subscription fees that will have to be budgeted each year in the future and those costs seem to be increasing City-wide now that subscription models are becoming the new standard.

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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 and February 2024. There is a total of 36 projects, totaling \$17,144,703 which has and will be funded out of the ARPA Fund, Fund 101. Total ARPA funds spent at the time this document was prepared is approximately \$6.1 million.

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.

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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City of Aventura

American Rescue Plan Act Budgeted Project Schedule

Scheduled for FY 2024/25 - 2026/27

Summary of Projects by Department

Project #	Project Name	Department	Funding Source	Projected 2024/25	Projected 2025/26	Projected 2026/27	Total
Information Technology							
ARPA 1201-02 - IT	Hardware Upgrades	IT	ARPA Fund - 101	\$ 77,000	\$ 275,000	\$ -	\$ 352,000
ARPA 1201-03 - IT	ERP/Computer Software Replacement	IT	ARPA Fund - 101	400,000	500,000	150,000	1,050,000
ARPA 1201-04 - IT	IT Consultant	IT	ARPA Fund - 101	150,000	150,000	49,650	349,650
ARPA 1201-05 - IT	Connectivity	IT	ARPA Fund - 101	68,500	64,650	-	133,150
ARPA 1201-07 - IT	CCTV and Security Cameras - Core	IT	ARPA Fund - 101	15,000	15,000	-	30,000
ARPA 1201-09 - IT	Fire Suppression	IT	ARPA Fund - 101	-	100,000	-	100,000
Total				\$ 710,500	\$ 1,104,650	\$ 199,650	\$ 2,014,800
Community Services							
ARPA 5001-03 - CS	Access Control Systems - Founders, Waterways, Dog & Veterans	CS	ARPA Fund - 101	\$ -	\$ 100,000	\$ -	\$ 100,000
ARPA 5001-09 - CS	Employee workspaces	CS	ARPA Fund - 101	60,000	-	-	60,000
Total				\$ 60,000	\$ 100,000	\$ -	\$ 160,000
Public Works/Transportation							
ARPA 5401-05 - PW/T	199th Street Drainage	PW/T	ARPA Fund - 101	\$ 150,000	\$ -	\$ -	\$ 150,000
ARPA 5401-06 - PW/T	191st Street Drainage	PW/T	ARPA Fund - 101	500,000	600,000	-	1,100,000
ARPA 5401-07 - PW/T	Police Department Hardening & Reconstruction	PW/T	ARPA Fund - 101	1,500,000	-	-	1,500,000
Total				\$ 2,150,000	\$ 600,000	\$ -	\$ 2,750,000
Total for all Projects				\$ 2,920,500	\$ 1,804,650	\$ 199,650	\$ 4,924,800

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City of Aventura

Detail Schedule of Proposed American Rescue Plan Projects - Information Technology

Scheduled for FY 2024/25 - 2026/27

Project #	Project Category	Department #	Quantity			Projected 2024/25	Projected 2025/26	Projected 2026/27	Total
			1	2	3				
ARPA 1201-02 - IT Hardware Upgrades									
<i>This project consists of various Hardware Upgrades. (G/L# 101-8012-861.64-02)</i>									
	Storage System Upgrade	IT	-	-	-	\$ -	\$ 50,000	\$ -	\$ 50,000
	Backup System Upgrade	IT	-	-	-	-	50,000	-	50,000
	Backup Solution for PD Video Systems	IT	-	-	-	-	75,000	-	75,000
	Network 10Gig switches	IT	-	-	-	25,000	-	-	25,000
	Virtual Server Host Memory Upgrade*	IT	-	-	-	-	-	-	-
	Security Enhancements to the Network	IT	-	-	-	-	100,000	-	100,000
	Phone System Upgrade to SIP Lines	IT	-	-	-	47,000	-	-	47,000
	Migrate to .gov domain	IT	-	-	-	5,000	-	-	5,000
						\$ 77,000	\$ 275,000	\$ -	\$ 352,000
*Project 1201-02 - Virtual Server Host Memory Upgrade was completed in November 2023 and therefore not projected into FY 2024/25 - 2026/27.									
ARPA 1201-03 - IT ERP/Computer Software Replacement									
<i>This project consists of a New Financial/HR Enterprise System, an Agenda Management System & TRAKiT. (G/L# 101-8012-861.64-01 (ERP), 101-8008-861.64-01 (Agenda Mgmt) & 101-8040-861.64-01 (TrackIT)</i>									
	New Financial/HR Enterprise System	IT	(1) New Financial/HR System			\$ 400,000	\$ 450,000	\$ 150,000	\$ 1,000,000
	Agenda Management System	IT	(1) New Agenda Magement System			-	50,000	-	50,000
						\$ 400,000	\$ 500,000	\$ 150,000	\$ 1,050,000
ARPA 1201-04 - IT IT Consultant									
<i>This project consists of an IT Consultant/Project Manager. (G/L# 101-8012-861.64-03)</i>									
	IT Consultant/Project Manager	IT	(1) IT Consultant/Project Manger for Project			\$ 150,000	\$ 150,000	\$ 49,650	\$ 349,650
						\$ 150,000	\$ 150,000	\$ 49,650	\$ 349,650
ARPA 1201-05 - IT Connectivity									
<i>This project consists of Connectivity throught the City. (G/L# 101-8050-861.64-04)</i>									
	Connectivity	IT	-	-	-	\$ 68,500	\$ 64,650	\$ -	\$ 133,150
						\$ 68,500	\$ 64,650	\$ -	\$ 133,150
ARPA 1201-07 - IT CCTV and Security Cameras - Core									
<i>This project consists of Upgrading the Core Video Security System. (G/L# 101-8012-861.64-02)</i>									
	Upgrade Core Video Security System	IT	-	-	-	\$ 15,000	\$ 15,000	\$ -	\$ 30,000
						\$ 15,000	\$ 15,000	\$ -	\$ 30,000
ARPA 1201-09 - IT Fire Suppression									
<i>This project consists of Fire Suppression in the Main & Small Computer Rooms. (G/L# 101-8012-861.64-02)</i>									
	Main Computer Room	IT	-	-	-	\$ -	\$ 80,000	\$ -	\$ 80,000
	Small Computer Room	IT	-	-	-	-	20,000	-	20,000
						\$ -	\$ 100,000	\$ -	\$ 100,000
Total Information Technology						\$ 710,500	\$ 1,104,650	\$ 199,650	\$ 2,014,800

City of Aventura

Detail Schedule of Proposed American Rescue Plan Projects - Community Services

Scheduled for FY 2024/25 - 2026/27

Project #	Project Category	Department #	Quantity			Projected 2024/25	Projected 2025/26	Projected 2026/27	Total
			1	2	3				
ARPA 5001-03 - CS Access Control Systems - Founders, Waterways, Dog & Veterans									
<i>This project consists of various Access Control Systems . (G/L# 101-8050-861.64-02)</i>									
	Founders Park - Access Control System	CS	-	-	-	\$ -	\$ 25,000	\$ -	25,000
	Waterways Park - Access Control System	CS	-	-	-	-	25,000	-	25,000
	Waterways Dog Park - Access Control System	CS	-	-	-	-	25,000	-	25,000
	Veterans Park - Access Control System	CS	-	-	-	-	25,000	-	25,000
						\$ -	\$ 100,000	\$ -	100,000
ARPA 5001-09 - CS Employee Workspaces									
<i>This project consists of Work Space in the Community Recreation Center. (G/L# 101-8050-861.62-02)</i>									
	Community Recreation Center - Work Space	CS	-	-	-	\$ 60,000	\$ -	\$ -	60,000
						\$ 60,000	\$ -	\$ -	60,000
Total Community Services						\$ 60,000	\$ 100,000	\$ -	160,000

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City of Aventura

Detail Schedule of Proposed American Rescue Plan Projects - Public Works

Scheduled for FY 2024/25 - 2026/27

Project #	Project Category	Department #	Quantity			Projected 2024/25	Projected 2025/26	Projected 2026/27	Total
			1	2	3				
ARPA 5401-05 - PW/T	199th Street Drainage								
<i>This project consists of reconstruction of the drainage system including new piping, catch basins and manholes. (G/L# 101-8054-851.63-09)</i>									
	199th Street Drainage	PW/T	-	-	-	\$ 150,000	\$ -	\$ -	\$ 150,000
						\$ 150,000	\$ -	\$ -	\$ 150,000
ARPA 5401-06 - PW/T	191st Street Drainage								
<i>This project consists of reconstruction of the drainage system including new piping, catch basins and manholes. (G/L# 101-8054-851.63-09)</i>									
	191st Street Drainage	PW/T	-	-	-	\$ 500,000	\$ 600,000	\$ -	\$ 1,100,000
						\$ 500,000	\$ 600,000	\$ -	\$ 1,100,000
ARPA 5401-07 - PW/T	Police Department Hardening & Reconstruction								
<i>This project consists of hardening of the existing 911 Communication center to provide a reliable base of operations for the Police during emergencies, hazards and disasters. (G/L# 101-8054-818.62-08)</i>									
	Police Department Hardening & Reconstruction	PW/T	-	-	-	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
						\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Total Public Works						\$ 2,150,000	\$ 600,000	\$ -	\$ 2,750,000

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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 (5th) year, to re-evaluate the program and project priorities in light of unanticipated needs and to revise recommendations to take account of new requirements and new sources of funding. Capital Improvement programming thus becomes an integral 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 \$22,708,121.
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.

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 2023/24. 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

Revenues	Amended 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Ad Valorem Taxes	\$ 20,707,334	\$ 22,417,951	\$ 23,084,490	\$ 23,771,025	\$ 24,478,156	\$ 25,206,501 (a)
Section 185 Premium Tax	450,000	475,000	475,000	475,000	475,000	475,000
Utility Taxes	6,980,000	7,530,000	7,605,900	7,681,959	7,758,779	7,836,367 (b)
Unified Communications Tax	1,640,000	1,675,000	1,678,350	1,681,707	1,685,070	1,688,440
City Business Tax	950,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000 (c)
Building Related Revenue	20,000	15,000	15,000	15,000	15,000	15,000 (d)
Franchise Fee-Electric	3,500,000	3,950,000	3,957,900	3,965,816	3,973,747	3,981,695 (e)
Franchise Fee-Other	750,000	820,000	825,000	830,100	835,200	840,200 (f)
State Revenue Sharing	950,000	1,325,500	1,345,383	1,365,563	1,386,047	1,406,837 (g)
Half Cent Sales Tax	3,825,000	4,000,000	4,080,000	4,161,600	4,244,832	4,329,729 (h)
County Business Tax	45,000	45,000	45,000	45,000	45,000	45,000 (i)
Intergovernmental Revenues-Other	42,676	42,676	42,676	42,676	42,676	42,676 (j)
Charges for Services	4,274,421	5,716,610	5,866,627	6,018,788	6,173,160	6,329,814 (k)
Fines & Forfeitures	2,633,700	3,089,990	3,117,730	3,145,745	3,174,245	3,202,821 (l)
Misc. Revenues	929,376	1,609,500	2,610,023	2,610,549	2,611,077	2,611,608 (m)
Transfers	246,592	608,030	620,191	629,493	635,788	642,146 (n)
Total Projected Available Resources	\$ 47,944,099	\$ 54,320,257	\$ 56,369,270	\$ 57,440,021	\$ 58,533,777	\$ 59,653,833

Revenue Assumptions Utilized for Projections

- (a) Ad Valorem Taxes are projected to remain stable in years 2024/26 - 2027/29.
- (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 0.2% 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

Department	Amended 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
City Commission	\$ 301,841	\$ 468,287	\$ 476,482	\$ 484,820	\$ 493,304	\$ 508,103
Office of the City Manager	1,492,954	1,591,242	1,619,089	1,647,423	1,676,253	1,726,541
Legal	467,500	500,000	507,250	514,859	522,582	533,034
City Clerk's Office	458,483	577,960	588,074	598,365	608,836	627,101
Finance	1,191,199	1,225,102	1,246,541	1,268,355	1,290,551	1,329,268
Human Resources	300,105	419,047	426,380	433,842	441,434	454,677
Information Technology	1,287,148	1,250,539	1,272,423	1,294,690	1,317,347	1,356,867
Police	24,708,406	26,078,344	26,534,715	26,999,073	27,471,557	28,295,704
Community Development	612,592	612,424	465,225	493,319	515,178	540,647
Community Services	4,153,131	5,619,334	5,717,672	5,817,731	5,919,541	6,097,127
Public Works/Transportation	3,580,681	3,429,113	3,489,122	3,550,182	3,612,310	3,720,679
Arts & Cultural Center	1,241,517	1,573,910	1,601,453	1,629,478	1,657,994	1,707,734
Non-Departmental	2,982,098	2,866,810	2,881,144	2,895,550	2,910,028	2,924,578
Total Projected Operating Expenditures for General Government Services	\$ 42,777,655	\$ 46,212,112	\$ 46,825,570	\$ 47,627,687	\$ 48,436,915	\$ 49,822,060
Total Projected Debt Service/Grants & Aides/Transfers	\$ 3,281,989	\$ 3,235,475	\$ 2,267,906	\$ 2,267,109	\$ 1,914,906	\$ 1,839,228
Total Projected Expenditures	\$ 46,059,644	\$ 49,447,587	\$ 49,093,476	\$ 49,894,796	\$ 50,351,821	\$ 51,661,288

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

Department	Amended 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Total Projected Available Resources	\$ 47,944,099	\$ 54,320,257	\$ 56,369,270	\$ 57,440,021	\$ 58,533,777	\$ 59,653,833
Projected Operating Expenditures	42,777,655	46,212,112	46,825,570	47,627,687	48,436,915	49,822,060
Projected Debt Service/Transfers w/ACES & HS	3,281,989	3,235,475	2,267,906	2,267,109	1,914,906	1,839,228
Subtotal	\$ 46,059,644	\$ 49,447,587	\$ 49,093,476	\$ 49,894,796	\$ 50,351,821	\$ 51,661,288
Balance after Operating Expenditures & Debt Service Transfers	\$ 1,884,455	\$ 4,872,670	\$ 7,275,794	\$ 7,545,225	\$ 8,181,956	\$ 7,992,545
Less CIP Appropriations for:						
Beautification/Park Facility	133,904	84,000	648,350	495,750	248,000	1,103,000
Capital Equipment Purch/Replace	1,076,088	1,078,300	1,352,785	1,284,605	1,258,895	1,275,520
Information Technology	523,800	368,400	364,500	364,300	553,450	746,100
Public Bldg & Facility	478,848	328,000	291,000	157,500	323,000	135,000
Transportation Improvement Projects	-	25,000	-	-	-	-
	\$ 2,212,640	\$ 1,883,700	\$ 2,656,635	\$ 2,302,155	\$ 2,383,345	\$ 3,259,620
Amount added to (used by) CIP Reserve	\$ (328,185)	\$ 2,988,970	\$ 4,619,159	\$ 5,243,070	\$ 5,798,611	\$ 4,732,925

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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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 \$1,507,915 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 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Revenue Projections						
Intergovernmental Revenues						
State Revenue Sharing ⁽¹⁾	\$ 250,000	\$ 300,000	\$ 304,500	\$ 309,068	\$ 313,704	\$ 318,409
Local Option Cap. Impr. Gas Tax ⁽¹⁾	140,000	145,000	149,350	153,831	158,445	163,199
Local Option Gas Tax ⁽¹⁾	378,000	390,000	405,600	421,824	438,697	456,245
Fuel Tax Refund ⁽¹⁾	8,000	12,000	12,000	12,000	12,000	12,000
Subtotal	\$ 776,000	\$ 847,000	\$ 871,450	\$ 896,722	\$ 922,846	\$ 949,853
Miscellaneous Revenues						
Interest	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Subtotal	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Fund Balance						
Carryover - Impact Fees	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Available Resources	\$ 926,000	\$ 997,000	\$ 1,021,450	\$ 1,046,722	\$ 1,072,846	\$ 1,099,853
Expenditures						
Contractual Services						
Public Works/Transportation - 5401-541						
Landscape/Tree Maint/Streets ⁽²⁾	\$ 666,000	\$ 463,615	\$ 473,815	\$ 484,239	\$ 494,892	\$ 505,780
TVMS Maintenance ⁽³⁾	120,000	125,000	125,000	125,000	125,000	125,000
Total Operating Expenditures	\$ 786,000	\$ 588,615	\$ 598,815	\$ 609,239	\$ 619,892	\$ 630,780
Balance after Operating Expenditures	\$ 140,000	\$ 408,385	\$ 422,635	\$ 437,483	\$ 452,954	\$ 469,073
Less CIP Appropriations for Transportation Improvement Projects:						
Capital Outlay						
Public Works/Transportation - 5401-541						
Road Resurfacing	\$ 65,000	\$ -	\$ 163,385	\$ 160,290	\$ 355,025	\$ 183,515
Transportation System Improv.	75,000	245,000	114,000	119,700	83,500	83,500
Total Capital Expenditures	\$ 140,000	\$ 245,000	\$ 277,385	\$ 279,990	\$ 438,525	\$ 267,015
Amount Available for Carryover	\$ -	\$ 163,385	\$ 145,250	\$ 157,493	\$ 14,429	\$ 202,058

Assumptions Utilized for Projections:

- ⁽¹⁾ Projected to increase between 0.3% - 7% per year.
- ⁽²⁾ Projected to increase between 1% - 3% per year.
- ⁽³⁾ 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 \$2,713,815 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

	Amended 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Revenue Projections						
Intergovernmental Revenues						
County Transit System Surtax ⁽¹⁾	\$ 2,500,000	\$ 2,400,000	\$ 2,449,000	\$ 2,497,980	\$ 2,547,940	\$ 2,598,898
Subtotal	\$ 2,500,000	\$ 2,400,000	\$ 2,449,000	\$ 2,497,980	\$ 2,547,940	\$ 2,598,898
Miscellaneous Revenues						
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citywide Bicycle Sharing	30,000	30,000	30,000	30,000	30,000	30,000
Subtotal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Projected Available Resources	\$ 2,530,000	\$ 2,430,000	\$ 2,479,000	\$ 2,527,980	\$ 2,577,940	\$ 2,628,898
Expenditures						
Contractual Services						
Public Works/Transportation - 5401-541						
City-Wide Bicycle Sharing ⁽²⁾	\$ 86,000	\$ 95,000	\$ 98,800	\$ 102,752	\$ 106,862	\$ 111,136
Enhanced Transit Services ⁽²⁾	511,680	347,415	361,312	375,764	390,795	406,427
On-Demand Transit Services ⁽²⁾	1,425,000	1,200,980	1,249,019	1,298,980	1,350,939	1,404,977
Total Operating Expenditures	\$ 2,022,680	\$ 1,643,395	\$ 1,709,131	\$ 1,777,496	\$ 1,848,596	\$ 1,922,540
Balance after Operating Expenditures	\$ 507,320	\$ 786,605	\$ 769,869	\$ 750,484	\$ 729,344	\$ 706,358
Less CIP Appropriations for Transportation Improvement Projects:						
Capital Outlay						
Public Works/Transportation - 5401-541						
Road Resurfacing	\$ -	\$ -	\$ 621,615	\$ 689,715	\$ 969,985	\$ -
Citywide Bicycle Sharing	8,500	8,500	8,500	8,500	8,500	8,500
Transportation System Improv.	130,000	-	130,000	130,000	130,000	-
Capital Reserves	368,820	-	-	-	-	-
Total Capital Expenditures	\$ 507,320	\$ 8,500	\$ 760,115	\$ 828,215	\$ 1,108,485	\$ 8,500
Amount Available for Carryover	\$ -	\$ 778,105	\$ 9,754	\$ (77,731)	\$ (379,141)	\$ 697,858

Assumptions Utilized for Projections:

⁽¹⁾ Projected to increase between 0% - 11.1% per year.

⁽²⁾ 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 \$82,530 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 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Revenue Projections						
Licenses & Permits						
Building Permits ⁽²⁾	\$ 4,069,382	\$ 5,000,000	\$ 5,007,500	\$ 5,015,011	\$ 5,022,534	\$ 5,030,068
Radon/Code Comp Admin. Fee ⁽²⁾	8,500	15,000	15,000	15,000	15,000	15,000
Certificate of Occupancy ⁽²⁾	161,500	180,000	180,000	180,000	180,000	180,000
Subtotal	\$ 4,239,382	\$ 5,195,000	\$ 5,202,500	\$ 5,210,011	\$ 5,217,534	\$ 5,225,068
Fines & Forfeitures						
Code Violation Fines ⁽²⁾	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,250	\$ -				
Miscellaneous Revenues						
Interest	\$ 15,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Subtotal	\$ 15,000	\$ 75,000				
Total Projected Available Resources	\$ 4,255,632	\$ 5,270,000	\$ 5,277,500	\$ 5,285,011	\$ 5,292,534	\$ 5,300,068
Expenditures						
Personal Services						
Community Development - 4001-524						
Employee Salaries ⁽¹⁾	\$ 286,400	\$ 311,589	\$ 320,937	\$ 330,565	\$ 340,482	\$ 350,696
FICA ⁽¹⁾	21,910	23,837	24,552	25,289	26,048	26,829
Pension ⁽¹⁾	31,144	34,606	35,644	36,713	37,814	38,948
Health, Life & Disability ⁽¹⁾	39,982	40,155	40,557	40,963	41,373	41,787
Workers' Compensation ⁽¹⁾	2,962	2,561	2,689	2,823	2,964	3,112
Subtotal	\$ 382,398	\$ 412,748	\$ 424,379	\$ 436,353	\$ 448,681	\$ 461,372
Contractual Services						
Community Development - 4001-524						
Building Inspection Services ⁽²⁾	\$ 3,335,000	\$ 3,700,000	\$ 3,707,400	\$ 3,714,815	\$ 3,722,245	\$ 3,729,689
Prof. Services ⁽²⁾	40,000	25,000	25,250	25,503	25,758	26,016
Subtotal	\$ 3,375,000	\$ 3,725,000	\$ 3,732,650	\$ 3,740,318	\$ 3,748,003	\$ 3,755,705
Other Charges & Services						
Community Development - 4001-524						
Car Allowance ⁽²⁾	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Communication Services ⁽²⁾	492	9,132	9,132	9,132	9,132	9,132
Lease Equipment ⁽²⁾	2,500	3,000	3,090	3,183	3,278	3,376
R&M - Equipment ⁽²⁾	81,400	10,000	10,100	10,201	10,303	10,406
Printing ⁽²⁾	4,000	4,000	4,020	4,040	4,060	4,080
Records Retention ⁽²⁾	70,000	35,000	35,875	36,772	37,691	38,633
Email Hosting Services ⁽²⁾	2,000	-	-	-	-	-
Subtotal	\$ 162,192	\$ 62,932	\$ 64,017	\$ 65,128	\$ 66,264	\$ 67,427
Commodities						
Community Development - 4001-524						
Office Supplies ⁽²⁾	\$ 3,000	\$ 5,000	\$ 5,025	\$ 5,050	\$ 5,075	\$ 5,100
Computer Operating Supplies ⁽²⁾	33,600	4,000	4,020	4,040	4,060	4,080
Uniforms ⁽²⁾	150	300	300	300	300	300
Computer Subscriptions ⁽²⁾	-	57,000	58,140	59,303	60,489	61,699
Subtotal	\$ 36,750	\$ 66,300	\$ 67,485	\$ 68,693	\$ 69,924	\$ 71,179
Other Operating Expenses						
Community Development - 4001-524						
Training ⁽²⁾	\$ 7,500	\$ 3,000	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122
Subtotal	\$ 7,500	\$ 3,000	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122
Total Operating Expenditures	\$ 3,963,840	\$ 4,269,980	\$ 4,291,561	\$ 4,313,552	\$ 4,335,963	\$ 4,358,805
Balance after Operating Expenditures	\$ 291,792	\$ 1,000,020	\$ 985,939	\$ 971,459	\$ 956,571	\$ 941,263

City of Aventura

Building Fund - 164

Projected Available Resources and Appropriations - Summary by Year

	Amended 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Transfers						
Community Development - 4001-581						
Transfer to General Fund ⁽¹⁾	\$ 246,592	\$ 608,030	\$ 618,379	\$ 630,747	\$ 643,362	\$ 656,229
Subtotal	\$ 246,592	\$ 608,030	\$ 618,379	\$ 630,747	\$ 643,362	\$ 656,229
Less CIP Appropriations:						
Capital Outlay						
Community Development - 8040-524						
Computer Equipment >\$5,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Computer Equipment <\$5,000	5,200	17,930	10,050	10,750	10,050	8,750
Equipment >\$5,000	40,000	-	-	-	-	-
Total Capital Expenditures	\$ 45,200	\$ 17,930	\$ 35,050	\$ 10,750	\$ 10,050	\$ 8,750
Amount Available for Carryover	\$ -	\$ 374,060	\$ 332,510	\$ 329,962	\$ 303,159	\$ 276,284

Assumptions Utilized for Projections:

⁽¹⁾ Projected to increase between 1% - 5% per year.

⁽²⁾ Projected to increase between 0% - 3% per year.

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City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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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 \$3,100,000 from this fund will be utilized to fund the stormwater drainage improvement projects during the five-year period. The City's Stormwater Utility Fee is \$3.50/ERU but will continue to be monitored to see if any adjustments may be necessary in order to sustain the fund's projected future operating and capital expenditures.

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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City of Aventura

Stormwater Utility Fund - 410

Projected Available Resources and Appropriations - Summary by Year

	Amended 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Revenue Projections						
Intergovernmental Revenues						
FDEP Grant	\$ -	\$ 348,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 348,000	\$ -	\$ -	\$ -	\$ -
Charges for Services						
Stormwater Utility Fees ⁽¹⁾	\$ 1,335,000	\$ 1,500,000	\$ 1,503,000	\$ 1,506,006	\$ 1,509,018	\$ 1,512,036
Subtotal	\$ 1,335,000	\$ 1,500,000	\$ 1,503,000	\$ 1,506,006	\$ 1,509,018	\$ 1,512,036
Miscellaneous Revenues						
Interest	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Subtotal	\$ 25,000	\$ 35,000				
Fund Balance						
Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Available Resources	\$ 1,360,000	\$ 1,883,000	\$ 1,538,000	\$ 1,541,006	\$ 1,544,018	\$ 1,547,036
Expenses						
Contractual Services						
Public Works/Transportation - 5401-538						
Prof. Services - Engineering ⁽²⁾	\$ 170,000	\$ 500,000	\$ 520,000	\$ 540,800	\$ 562,432	\$ 584,929
Lands Maint. - Streets ⁽²⁾	370,000	370,000	378,140	386,459	394,961	403,650
Street Maint./Drainage ⁽²⁾	170,000	170,000	171,700	173,417	175,151	176,903
Subtotal	\$ 710,000	\$ 1,040,000	\$ 1,069,840	\$ 1,100,676	\$ 1,132,544	\$ 1,165,482
Other Operating Expenses						
Public Works/Transportation - 5401-538						
Subscriptions & Memberships ⁽¹⁾	\$ 1,500	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,060	\$ 2,081
Conferences & Seminars ⁽¹⁾	3,500	3,500	3,535	3,570	3,606	3,642
Training ⁽¹⁾	2,000	2,000	2,020	2,040	2,060	2,081
Subtotal	\$ 7,000	\$ 7,500	\$ 7,575	\$ 7,650	\$ 7,726	\$ 7,804
Total Operating Expenses	\$ 717,000	\$ 1,047,500	\$ 1,077,415	\$ 1,108,326	\$ 1,140,270	\$ 1,173,286
Balance after Operating Expenses	\$ 643,000	\$ 835,500	\$ 460,585	\$ 432,680	\$ 403,748	\$ 373,750
Less CIP Appropriations for Drainage Improvement Projects:						
Capital Outlay						
Public Works/Transportation - 5401-538						
Drainage Improvements	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000
Capital Reserve	643,000	-	-	-	-	-
Total Capital Expenditures	\$ 643,000	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000
Amount Available for Carryover	\$ -	\$ 835,500	\$ (339,415)	\$ (367,320)	\$ (396,252)	\$ (326,250)

Assumptions Utilized for Projections:

⁽¹⁾ Stormwater Utility Fees and Other Operating Expenses projected to increase by 1% - 12.4% per year.

⁽²⁾ Contractual Services includes Operation, Maintenance, Engineering and Administration which is projected to increase by 1% - 4% per year.

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City of Aventura
Operating and Capital Budget
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Appendix B
Authorized Investment Summary Table

City of Aventura
Operating and Capital Budget
Fiscal Year 2024/25



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Appendix B

Authorized Investments Summary Table

Investment Type	Minimum Rating ¹	Maximum Composition	Subsector Limit	Individual Issuer Limit	Maximum Maturity
United States Government Securities	UST	100%	-	-	7 Years
United States Government Agencies ²	AGY	50%	-	10%	5 Years
United States Government Sponsored Agencies ³	AGY	80%	-	25%	7 Years
Interest Bearing Time Deposit or Savings Account ^{4*}	QPD	10%	-	5%	1 Year
Repurchase Agreements ^{5*}		20%	-	-	90 Days
Counterparty	A-1/P-1	5%	-	-	-
Collateral	UST/AGY	-	-	-	
Florida Local Government Surplus Trust Fund (SBA) ^{6*}	AAAm	65%	-	-	-
Intergovernmental Investment Pools ^{6*}	AAA/Aaa	25%	-	-	-
Money Market Mutual Funds ⁶	AAAm/AAAm-G	35%	-	15%	-
Commercial Paper	A-1/P-1 ^(A)	25%	10%	2%	270 days
Corporate Notes	"A" or better by at least 2				
	NRSRO's	25%	10%	2%	5 Years
Taxable and Tax-Exempt Municipal Bonds:	"A"/"A"				
General Obligation Bonds	MIG-2/SP-2	25%	-	-	5 Years
Revenue and Excise Tax Bonds		10% ^(B)	-	-	5 Years
Asset Backed Securities	AAA by at least 2				
	NRSRO's	15%	10%	2%	5 Years
Israel Bonds*		\$500,000	-	-	3 Years

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

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

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

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

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

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

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

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

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

City of Aventura
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City of Aventura
Operating and Capital Budget
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Appendix C
Glossary of Acronyms & Terms

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

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.

AVE - Avenue

**Aventura City of Excellence School
("ACES")**

A Charter School in Aventura for grades K-8.

-B-

Balance Sheet

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

Balanced Budget

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

Basis of Accounting

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

Basis of Budgeting

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

Basis Point

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

Bond

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

Bond Covenants

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

Bonded Debt

That portion of indebtedness represented by outstanding bonds.

Budget

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

Budget Calendar

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

Budget Message

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

Budgetary Control

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

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

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.

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

Fiscal Period

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

Fiscal Year (“FY”)

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

Fixed Assets

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

Florida Department of Transportation (“FDOT”)

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.

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-

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.

-P-

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

-R-

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.

-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.



**19200 West Country Club Drive
Aventura, Florida 33180
Phone: 305-466-8920
Fax: 305-466-8939**

cityofaventura.com