

Unit Information

Unit Type: City

Year: 2018

Unit Name: Aventura

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Brian K. Raducci

Title: Finance Director

Phone: (305) 466-8920

Address:

19200 W. Country Club Dr.
Aventura, FL 33180

Contact Information

Name: Mr. Brian K. Raducci

Title: Finance Director

Phone: (305) 466-8920

Email: braducci@cityofaventura.com

Address:

19200 W. Country Club Dr.
Aventura, FL 33180

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/21/2019

Audit Received Date: 3/28/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$23,215,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/5/2019

Auditor Name: Caballero, Fierman, Llerena &
Garcia, LLP

Address:

4649 Ponce de Leon Boulevard, Suite 404
Coral Gables, FL 33146

Certification

Chief Financial Officer

Name: Brian K. Raducci

Title: Finance Director

Chairman/Elected Official

Name: Enid Weisman

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2018

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 16,747,025 | | | | | | | | | | 16,747,025 |
| 312410 - First Local Option Fuel Tax | | 146,682 | | | | | | | | | 146,682 |
| 312420 - Second Local Option Fuel Tax | | 381,880 | | | | | | | | | 381,880 |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement) | 435,103 | | | | | | | 435,103 | | | 870,206 |
| 314100 - Utility Service Tax - Electricity | 4,815,042 | | | | | | | | | | 4,815,042 |
| 314300 - Utility Service Tax - Water | 1,250,281 | | | | | | | | | | 1,250,281 |
| 314400 - Utility Service Tax - Gas | 29,550 | | | | | | | | | | 29,550 |
| 315000 - Communications Service Tax (Chapter 202) | 1,957,821 | | | | | | | | | | 1,957,821 |
| 316000 - Local Business Tax (Chapter 205) | 850,910 | | | | | | | | | | 850,910 |
| 322000 - Building Permits | 6,037,222 | | | | | | | | | | 6,037,222 |
| 323100 - Franchise Fee - Electricity | 1,885,946 | | | | | | | | | | 1,885,946 |
| 323400 - Franchise Fee - Gas | 6,350 | | | | | | | | | | 6,350 |
| 323700 - Franchise Fee - Solid Waste | 601,476 | | | | | | | | | | 601,476 |
| 323900 - Franchise Fee - Other | 51,000 | | | | | | | | | | 51,000 |
| 324120 - Impact Fees - Commercial - Public Safety | | | | 137,338 | | | | | | | 137,338 |
| 324620 - Impact Fees - Commercial - Culture/Recreation | | 952,635 | | 7,481 | | | | | | | 960,116 |
| 329000 - Other Permits, Fees & Special Assessments | 70,720 | | | | | | | | | | 70,720 |
| 331100 - Federal Grant - General Government | 27,957 | | | | | | | | | | 27,957 |
| 331200 - Federal Grant - Public Safety | 9,506 | | | | | | | | | | 9,506 |
| 331490 - Federal Grant - Other Transportation | | 143,354 | | | | | | | | | 143,354 |
| 334200 - State Grant - Public Safety | 1,520 | | | | | | | | | | 1,520 |
| 334350 - State Grant - Sewer/Wastewater | | | | | | 100,000 | | | | | 100,000 |
| 334490 - State Grant - Other Transportation | 12,676 | | | | | | | | | | 12,676 |
| 335120 - State Revenue Sharing - Proceeds | 812,031 | 253,627 | | | | | | | | | 1,065,658 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 19,641 | | | | | | | | | | 19,641 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 2,965,580 | | | | | | | | | | 2,965,580 |
| 335220 - State Revenue Sharing - Enhanced 911 Fee | | 87,604 | | | | | | | | | 87,604 |
| 335490 - State Revenue Sharing - Other Transportation | 14,321 | | | | | | | | | | 14,321 |
| 335900 - State Revenue Sharing - Other | | 8,490,138 | | | | | | | | | 8,490,138 |
| 337400 - Local Government Unit Grant - Transportation | 13,281 | | | | | | | | | | 13,281 |
| 338000 - Shared Revenue From Other Local Units | 51,256 | 1,570,508 | | | | | | | | | 1,621,764 |
| 341100 - Service Charge - Recording Fees | 93,484 | | | | | | | | | | 93,484 |
| 342100 - Service Charge - Law Enforcement Services | 1,694,599 | | | | | | | | | | 1,694,599 |
| 342500 - Service Charge - Protective Inspection Fees | 153,315 | | | | | | | | | | 153,315 |
| 343700 - Service Charge - Conservation and Resource Management | | | | | | 1,253,514 | | | | | 1,253,514 |
| 347200 - Service Charge - Parks and Recreation | 1,160,992 | 43,039 | | | | | | | | | 1,204,031 |
| 347900 - Service Charge - Other Culture/Recreation Charges | | 886,328 | | | | | | | | | 886,328 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 268,039 | 5,404 | | | | | | | | | 273,443 |
| 354000 - Fines - Local Ordinance Violation | 2,311,417 | | | | | | | | | | 2,311,417 |
| 355000 - Federal Fines and Forfeits | | 64,100 | | | | | | | | | 64,100 |
| 356000 - State Fines and Forfeits | | 4,734 | | | | | | | | | 4,734 |
| 359000 - Other Judgments, Fines and Forfeits | 10,020 | | | | | | | | | | 10,020 |
| 361100 - Interest | 448,270 | 83,784 | 28,889 | 89,254 | | 6,449 | | | | | 656,646 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | | | | | | | | 3,861,166 | | | 3,861,166 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 366000 - Contributions and Donations from Private Sources | | 193,864 | | | | | | | | | 193,864 |
| 368000 - Pension Fund Contributions | | | | | | | | 2,472,731 | | | 2,472,731 |
| 369900 - Other Miscellaneous Revenues | 47,221 | 6,447 | | 400,000 | | | | | | | 453,668 |
| 381000 - Inter-Fund Group Transfers In | | 100,000 | 2,741,335 | 6,432,000 | | | | | | | 9,273,335 |
| 384000 - Debt Proceeds | | | | 7,100,000 | | | | | | | 7,100,000 |
| 388100 - Sale of General Capital Asset | 26,285 | | | | | | | | | | 26,285 |
| Grand Total | 44,879,857 | 13,414,128 | 2,770,224 | 14,166,073 | | 1,359,963 | | 6,769,000 | | | 83,359,245 |

Expenditures Report for FYE 2018

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services | 64,445 | | | | | | | | | | 64,445 |
| 511.30 - Legislative - Operating Expenses | 79,514 | | | | | | | | | | 79,514 |
| 512.10 - Executive - Personnel Services | 761,291 | | | | | | | | | | 761,291 |
| 512.30 - Executive - Operating Expenses | 124,276 | | | | | | | | | | 124,276 |
| 512.60 - Executive - Capital Outlay | 2,000 | | | | | | | | | | 2,000 |
| 513.10 - Financial and Administrative - Personnel Services | 1,738,610 | | | | | | | | | | 1,738,610 |
| 513.30 - Financial and Administrative - Operating Expenses | 347,992 | | | | | | | 417,154 | | | 765,146 |
| 513.60 - Financial and Administrative - Capital Outlay | 389,046 | | | | | | | | | | 389,046 |
| 514.30 - Legal Counsel - Operating Expenses | 261,656 | | | | | | | | | | 261,656 |
| 517.70 - Debt Service Payments - Debt Service | | | 2,699,842 | | | | | | | | 2,699,842 |
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 687,155 | | | 687,155 |
| 519.10 - Other General Government - Personnel Services | 258,585 | | | | | | | | | | 258,585 |
| 519.30 - Other General Government - Operating Expenses | 34,995 | | | | | | | | | | 34,995 |
| 519.60 - Other General Government - Capital Outlay | 2,226 | | | | | | | | | | 2,226 |
| 521.10 - Law Enforcement - Personnel Services | 17,701,519 | | | | | | | | | | 17,701,519 |
| 521.30 - Law Enforcement - Operating Expenses | 1,893,609 | 125,243 | | | | | | | | | 2,018,852 |
| 521.60 - Law Enforcement - Capital Outlay | 724,698 | 15,000 | | | | | | | | | 739,698 |
| 524.10 - Protective Inspections - Personnel Services | 824,446 | | | | | | | | | | 824,446 |
| 524.30 - Protective Inspections - Operating Expenses | 4,212,253 | | | | | | | | | | 4,212,253 |
| 524.60 - Protective Inspections - Capital Outlay | 7,196 | | | | | | | | | | 7,196 |
| 538.10 - Flood Control/Stormwater Control - Personnel Services | | | | | | | | | | | 0 |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses | | | | | | 1,479,473 | | | | | 1,479,473 |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay | | | | | | | | | | | 0 |
| 541.10 - Road/Street Facilities - Personnel Services | 951,767 | | | | | | | | | | 951,767 |
| 541.30 - Road/Street Facilities - Operating Expenses | 2,232,971 | 1,549,159 | | | | | | | | | 3,782,130 |
| 541.60 - Road/Street Facilities - Capital Outlay | 2,356,175 | 605,204 | | | | | | | | | 2,961,379 |
| 544.30 - Mass Transit - Operating Expenses | | | | | | | | | | | 0 |
| 569.30 - Other Human Services - Operating Expenses | | | | | | | | | | | 0 |
| 569.60 - Other Human Services - Capital Outlay | | | | | | | | | | | 0 |
| 572.10 - Parks/Recreation - Personnel Services | 883,251 | | | | | | | | | | 883,251 |
| 572.30 - Parks/Recreation - Operating Expenses | 1,497,693 | | | | | | | | | | 1,497,693 |
| 572.60 - Parks/Recreation - Capital Outlay | 166,380 | | | 152,629 | | | | | | | 319,009 |
| 575.30 - Special Facilities - Operating Expenses | 797,663 | | | | | | | | | | 797,663 |
| 575.60 - Special Facilities - Capital Outlay | 4,480,374 | | | | | | | | | | 4,480,374 |
| 578.10 - Charter Schools - Personnel Services | | 6,164,281 | | | | | | | | | 6,164,281 |
| 578.30 - Charter Schools - Operating Expenses | | 2,699,277 | | | | | | | | | 2,699,277 |
| 578.60 - Charter Schools - Capital Outlay | | 600,830 | | 2,361,765 | | | | | | | 2,962,595 |
| 581.90 - Interfund Transfers Out - Other Uses | 8,597,335 | 444,000 | | 232,000 | | | | | | | 9,273,335 |
| 590.30 - Other Non-Operating Disbursements - Operating Expenses | 2,019,034 | | | | | | | | | | 2,019,034 |
| 590.60 - Other Non-Operating Disbursements - Capital Outlay | 282,265 | | | | | | | | | | 282,265 |
| Grand Total | 53,693,265 | 12,202,994 | 2,699,842 | 2,746,394 | | 1,479,473 | | 1,104,309 | | | 73,926,277 |

Data Element Worksheet Report for FYE: 2018, Aventura

