

### Unit Information

Unit Type: City

Year: 2016

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: 3/9/2017

Audit Received Date: 3/8/2017

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$20,165,000

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/28/2017

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: Marc Narotsky

Title: Vice 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 2016

| Account Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes  | 15,008,874 |                 |              |                  |           |            |                  |           |       |                 | 15,008,874 |
| 312410 - First Local Option Fuel Tax                                   |            | 146,640         |              |                  |           |            |                  |           |       |                 | 146,640    |
| 312420 - Second Local Option Fuel Tax                                  |            | 379,322         |              |                  |           |            |                  |           |       |                 | 379,322    |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement ) | 342,179    |                 |              |                  |           |            |                  | 342,209   |       |                 | 684,388    |
| 314100 - Utility Service Tax - Electricity                             | 4,534,678  |                 |              |                  |           |            |                  |           |       |                 | 4,534,678  |
| 314300 - Utility Service Tax - Water                                   | 1,087,369  |                 |              |                  |           |            |                  |           |       |                 | 1,087,369  |
| 314400 - Utility Service Tax - Gas                                     | 26,358     |                 |              |                  |           |            |                  |           |       |                 | 26,358     |
| 315000 - Communications Service Tax (Chapter 202)                      | 2,072,093  |                 |              |                  |           |            |                  |           |       |                 | 2,072,093  |
| 316000 - Local Business Tax (Chapter 205)                              | 916,367    |                 |              |                  |           |            |                  |           |       |                 | 916,367    |
| 322000 - Building Permits  | 4,451,642  |                 |              |                  |           |            |                  |           |       |                 | 4,451,642  |
| 323100 - Franchise Fee - Electricity                                   | 1,780,409  |                 |              |                  |           |            |                  |           |       |                 | 1,780,409  |
| 323400 - Franchise Fee - Gas   | 10,112     |                 |              |                  |           |            |                  |           |       |                 | 10,112     |
| 323700 - Franchise Fee - Solid Waste                                   | 516,832    |                 |              |                  |           |            |                  |           |       |                 | 516,832    |
| 323900 - Franchise Fee - Other   | 67,600     |                 |              |                  |           |            |                  |           |       |                 | 67,600     |
| 324120 - Impact Fees - Commercial - Public Safety                      |            |                 |              | 136,342          |           |            |                  |           |       |                 | 136,342    |
| 324620 - Impact Fees - Commercial - Culture/Recreation                 |            | 1,536,241       |              | 118,680          |           |            |                  |           |       |                 | 1,654,921  |
| 329000 - Other Permits, Fees & Special Assessments                     | 46,043     |                 |              |                  |           |            |                  |           |       |                 | 46,043     |
| 331100 - Federal Grant - General Government                            |            |                 |              |                  |           |            |                  |           |       |                 | 0          |
| 331200 - Federal Grant - Public Safety                                 | 10,214     |                 |              |                  |           |            |                  |           |       |                 | 10,214     |
| 334200 - State Grant - Public Safety                                   | 24,028     |                 |              |                  |           |            |                  |           |       |                 | 24,028     |
| 334490 - State Grant - Other Transportation                            | 12,670     |                 |              |                  |           |            |                  |           |       |                 | 12,670     |
| 335120 - State Revenue Sharing - Proceeds                              | 686,039    | 281,576         |              |                  |           |            |                  |           |       |                 | 967,615    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 19,098     |                 |              |                  |           |            |                  |           |       |                 | 19,098     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 2,856,232  |                 |              |                  |           |            |                  |           |       |                 | 2,856,232  |
| 335220 - State Revenue Sharing - Enhanced 911 Fee                      |            | 90,795          |              |                  |           |            |                  |           |       |                 | 90,795     |
| 335490 - State Revenue Sharing - Other Transportation                  | 10,894     |                 |              |                  |           |            |                  |           |       |                 | 10,894     |
| 335900 - State Revenue Sharing - Other                                 |            | 7,723,211       |              |                  |           |            |                  |           |       |                 | 7,723,211  |
| 338000 - Shared Revenue From Other Local Units                         | 45,839     | 1,380,065       |              |                  |           |            |                  |           |       |                 | 1,425,904  |
| 341100 - Service Charge - Recording Fees                               | 88,123     |                 |              |                  |           |            |                  |           |       |                 | 88,123     |
| 342100 - Service Charge - Law Enforcement Services                     | 1,314,217  |                 |              |                  |           |            |                  |           |       |                 | 1,314,217  |
| 342500 - Service Charge - Protective Inspection Fees                   | 248,383    |                 |              |                  |           |            |                  |           |       |                 | 248,383    |
| 343700 - Service Charge - Conservation and Resource Management         |            |                 |              |                  |           | 904,116    |                  |           |       |                 | 904,116    |
| 347200 - Service Charge - Parks and Recreation                         | 1,043,391  |                 |              |                  |           |            |                  |           |       |                 | 1,043,391  |
| 347900 - Service Charge - Other Culture/Recreation Charges             |            | 831,266         |              |                  |           |            |                  |           |       |                 | 831,266    |
| 351500 - Judgments and Fines - As Decided by Traffic Court             | 215,261    | 5,446           |              |                  |           |            |                  |           |       |                 | 220,707    |
| 354000 - Fines - Local Ordinance Violation                             | 2,576,425  |                 |              |                  |           |            |                  |           |       |                 | 2,576,425  |
| 355000 - Federal Fines and Forfeits                                    |            | 211,173         |              |                  |           |            |                  |           |       |                 | 211,173    |
| 359000 - Other Judgments, Fines and Forfeits                           | 14,773     |                 |              |                  |           |            |                  |           |       |                 | 14,773     |
| 361100 - Interest  | 198,285    | 35,474          | 26,353       | -33              |           | 11,154     |                  |           |       |                 | 271,233    |
| 361300 - Net Increase (Decrease) in Fair Value of Investments          |            |                 |              |                  |           |            |                  | 2,439,660 |       |                 | 2,439,660  |
| 366000 - Contributions and Donations from Private Sources              | 300        | 192,349         |              |                  |           |            |                  |           |       |                 | 192,649    |
| 368000 - Pension Fund Contributions                                    |            |                 |              |                  |           |            |                  | 2,219,727 |       |                 | 2,219,727  |
| 369900 - Other Miscellaneous Revenues                                  | 76,176     | 17,419          |              |                  |           |            |                  |           |       |                 | 93,595     |
| 381000 - Inter-Fund Group Transfers In                                 |            | 100,000         | 2,544,908    |                  |           |            |                  |           |       |                 | 2,644,908  |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 388100 - Sale of General Capital Asset                                | 15,063     |                 |              |                  |           |            |                  |           |       |                 | 15,063     |
| 389700 - Proprietary - Capital Contributions from Other Public Source |            |                 |              |                  |           |            |                  |           |       |                 | 0          |
| Grand Total   | 40,315,967 | 12,930,977      | 2,571,261    | 254,989          |           | 915,270    |                  | 5,001,596 |       |                 | 61,990,060 |

Expenditures Report for FYE 2016

| Account/Object Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services                       | 63,756     |                 |              |                  |           |            |                  |         |       |                 | 63,756     |
| 511.30 - Legislative - Operating Expenses                       | 73,752     |                 |              |                  |           |            |                  |         |       |                 | 73,752     |
| 512.10 - Executive - Personnel Services                         | 684,517    |                 |              |                  |           |            |                  |         |       |                 | 684,517    |
| 512.30 - Executive - Operating Expenses                         | 107,676    |                 |              |                  |           |            |                  |         |       |                 | 107,676    |
| 512.60 - Executive - Capital Outlay                             |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 513.10 - Financial and Administrative - Personnel Services      | 1,529,750  |                 |              |                  |           |            |                  |         |       |                 | 1,529,750  |
| 513.30 - Financial and Administrative - Operating Expenses      | 319,590    |                 |              |                  |           |            |                  | 500,842 |       |                 | 820,432    |
| 513.60 - Financial and Administrative - Capital Outlay          | 133,842    |                 |              |                  |           |            |                  |         |       |                 | 133,842    |
| 514.30 - Legal Counsel - Operating Expenses                     | 382,149    |                 |              |                  |           |            |                  |         |       |                 | 382,149    |
| 517.70 - Debt Service Payments - Debt Service                   |            |                 | 2,543,904    |                  |           |            |                  |         |       |                 | 2,543,904  |
| 518.30 - Pension Benefits - Operating Expenses                  |            |                 |              |                  |           |            |                  | 441,546 |       |                 | 441,546    |
| 519.10 - Other General Government - Personnel Services          | 232,895    |                 |              |                  |           |            |                  |         |       |                 | 232,895    |
| 519.30 - Other General Government - Operating Expenses          | 63,342     |                 |              |                  |           |            |                  |         |       |                 | 63,342     |
| 519.60 - Other General Government - Capital Outlay              |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 521.10 - Law Enforcement - Personnel Services                   | 15,880,590 |                 |              |                  |           |            |                  |         |       |                 | 15,880,590 |
| 521.30 - Law Enforcement - Operating Expenses                   | 2,008,557  | 167,010         |              |                  |           |            |                  |         |       |                 | 2,175,567  |
| 521.60 - Law Enforcement - Capital Outlay                       | 596,455    | 205,276         |              |                  |           |            |                  |         |       |                 | 801,731    |
| 524.10 - Protective Inspections - Personnel Services            | 801,202    |                 |              |                  |           |            |                  |         |       |                 | 801,202    |
| 524.30 - Protective Inspections - Operating Expenses            | 3,165,513  |                 |              |                  |           |            |                  |         |       |                 | 3,165,513  |
| 524.60 - Protective Inspections - Capital Outlay                | 2,920      |                 |              |                  |           |            |                  |         |       |                 | 2,920      |
| 538.10 - Flood Control/Stormwater Control - Personnel Services  | 406,282    |                 |              |                  |           |            |                  |         |       |                 | 406,282    |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses  | 7,309      |                 |              |                  |           | 1,165,564  |                  |         |       |                 | 1,172,873  |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay      | 14,336     |                 |              |                  |           |            |                  |         |       |                 | 14,336     |
| 541.10 - Road/Street Facilities - Personnel Services            | 487,538    |                 |              |                  |           |            |                  |         |       |                 | 487,538    |
| 541.30 - Road/Street Facilities - Operating Expenses            | 1,440,414  | 598,694         |              |                  |           |            |                  |         |       |                 | 2,039,108  |
| 541.60 - Road/Street Facilities - Capital Outlay                | 504,706    | 2,267,061       |              |                  |           |            |                  |         |       |                 | 2,771,767  |
| 544.30 - Mass Transit - Operating Expenses                      | 473,689    |                 |              |                  |           |            |                  |         |       |                 | 473,689    |
| 569.30 - Other Human Services - Operating Expenses              |            |                 |              |                  |           |            |                  |         |       |                 | 0          |
| 569.60 - Other Human Services - Capital Outlay                  | 656,139    |                 |              |                  |           |            |                  |         |       |                 | 656,139    |
| 572.10 - Parks/Recreation - Personnel Services                  | 731,306    |                 |              |                  |           |            |                  |         |       |                 | 731,306    |
| 572.30 - Parks/Recreation - Operating Expenses                  | 1,438,294  |                 |              |                  |           |            |                  |         |       |                 | 1,438,294  |
| 572.60 - Parks/Recreation - Capital Outlay                      | 52,351     |                 |              | 680,680          |           |            |                  |         |       |                 | 733,031    |
| 575.30 - Special Facilities - Operating Expenses                | 839,556    |                 |              |                  |           |            |                  |         |       |                 | 839,556    |
| 575.60 - Special Facilities - Capital Outlay                    | 27,240     |                 |              |                  |           |            |                  |         |       |                 | 27,240     |
| 578.10 - Charter Schools - Personnel Services                   |            | 5,791,311       |              |                  |           |            |                  |         |       |                 | 5,791,311  |
| 578.30 - Charter Schools - Operating Expenses                   |            | 2,218,836       |              |                  |           |            |                  |         |       |                 | 2,218,836  |
| 578.60 - Charter Schools - Capital Outlay                       |            | 321,671         |              |                  |           |            |                  |         |       |                 | 321,671    |
| 581.90 - Interfund Transfers Out - Other Uses                   | 2,200,908  | 444,000         |              |                  |           |            |                  |         |       |                 | 2,644,908  |
| 590.30 - Other Non-Operating Disbursements - Operating Expenses | 1,328,626  |                 |              |                  |           |            |                  |         |       |                 | 1,328,626  |
| 590.60 - Other Non-Operating Disbursements - Capital Outlay     | 125,000    |                 |              |                  |           |            |                  |         |       |                 | 125,000    |
| Grand Total   | 36,780,200 | 12,013,859      | 2,543,904    | 680,680          |           | 1,165,564  |                  | 942,388 |       |                 | 54,126,595 |

## Data Element Worksheet Report for FYE: 2016, Aventura



