



POPULAR ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended
September 30, 2024



City of Doral
Florida



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The financial information presented in the Popular Annual Financial Report (PAFR) of the City of Doral is published to increase public awareness and provide a more user-friendly presentation of the City’s financial position. This includes a review of sources of revenue and uses of expenditures, as well as economic information about the community and a highlight of fiscal spending for the city for the current fiscal year 2024.

The PAFR summarizes and condenses the financial activities of the City of Doral’s governmental and business-type activities and derives its information from the City’s Annual Comprehensive Financial Report for the Fiscal Year ended September 30, 2024. The Annual Financial Report is prepared in conformance with accounting principles generally accepted in the United States (GAAP) and it also includes financial statements audited by Caballero Fierman Llerena & Garcia, LLP.

Please note that the financial data in this report is unaudited and presented on a non-GAAP basis. This means that it contains condensed financial information and does not provide all of the necessary financial statements and note disclosures required by GAAP for governmental entities. The GAAP basis presentation in the Annual Comprehensive Financial Report includes the presentation of individual funds, as well as, full disclosure of all material events, financial and non-financial, in notes to the financial statements. We invite you to access the City’s audited Annual Comprehensive Financial Report online presented on a GAAP basis with more detailed information on the City’s finances. Both the Popular Annual Financial Report and the Annual Comprehensive Financial Report are available online at

<https://www.cityofdoral.com/Departments/Finance-Department>.

CITY MANAGER'S MESSAGE



To the Citizens of the City of Doral:

The Mayor and City Council are delighted to share with you the City's Popular Annual Financial Report (PAFR) for the Fiscal Year ending September 30, 2024. This report offers a clear and concise overview of the City's financial status, illustrating why the city is such a wonderful place to live, work, learn, and play. The financial data in this report is sourced from the City's 2024 Annual Comprehensive Financial Report, which provides full financial transparency and can be accessed on the City's website.

Doral's strategic location has been a catalyst for its rapid growth, making it one of Florida's fastest growing cities. Over the past two decades, Doral has emerged as a regional success story with a robust and diverse economy.

Since the City's incorporation, City leadership has aimed to develop world-class parks that are multi-generational, multi-purpose, and multi-seasonal. Acknowledging the city's ongoing growth, we strive to have a world-class park within walking distance of most homes to cater to residents' recreational needs across all ages and interests. With the approval of the Doral Parks for Tomorrow Bond in 2018, the City Council and City Staff have been committed to enhancing all recreational facilities. This bond has funded significant projects, including green spaces, nature areas, sports fields, play areas, infrastructure enhancements, cultural amenities, walking/biking trails, specialty recreation areas, and safety features. The upcoming completion of Doral Central Park will introduce a new community center and Doral's exclusive aquatic facility. This marks a significant milestone in the city's ongoing efforts to improve community amenities, promising to enrich the quality of life for residents, offering lasting benefits for generations to come.

As we move into the city's third decade since incorporation, Doral stands on the foundation of economic resilience and optimism for the future. Doral remains dedicated to its mission: "To serve our community by relentlessly pursuing the highest quality of life through the delivery of efficient, sustainable, transparent, ethical and accountable government." I would like to extend my gratitude to the Finance staff, all City Departments, and the City's Auditors for their invaluable contributions in creating the City's Popular Annual Financial Report.

Respectfully yours,

Zeida C. Sardiñas

City Manager

CITY PROFILE

The City of Doral, incorporated on January 28, 2003, is one of thirty-four municipalities in Miami-Dade County, Florida. Conveniently located just one mile from Miami International Airport and twelve miles from Downtown Miami, the City is home to approximately 79,359 residents and regularly hosts in excess of 100,000 people who work within the City. The City of Doral occupies a land area of 15 square miles bordered on the west by the Ronald Reagan Turnpike, to the north by the Town of Medley, to the east by the Palmetto Expressway and to the South by the City of Sweetwater.

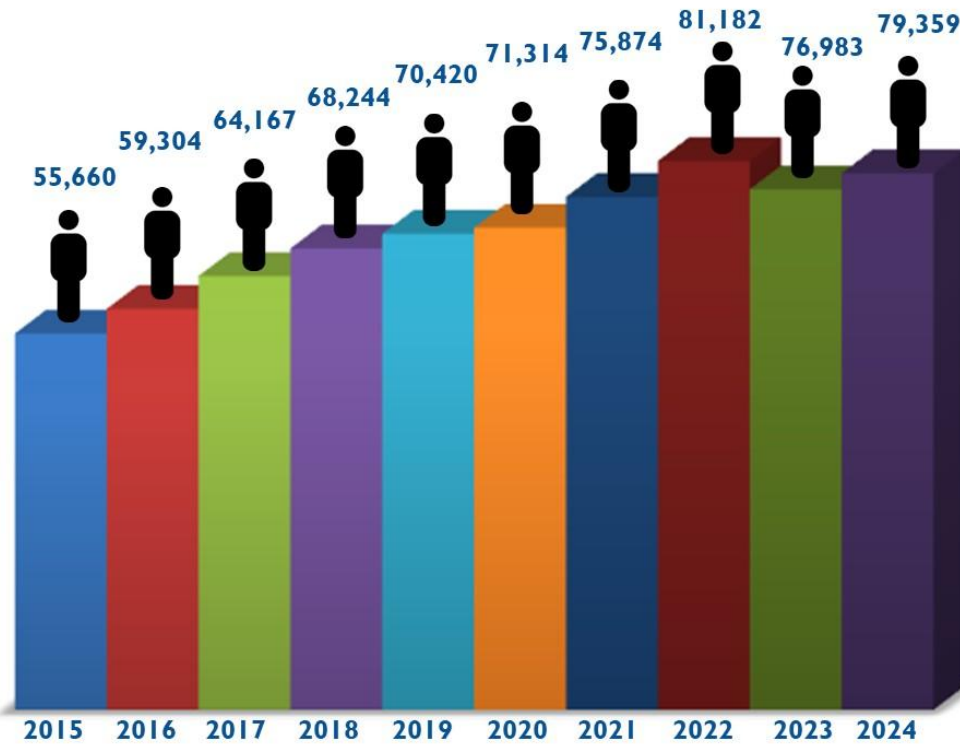
The City of Doral has operated under the Mayor-Council-Manager form of government since incorporation. Policymaking and legislative authority are vested in a governing council consisting of the mayor and four other council members. The Council, which is elected at large, is responsible among other things, for passing ordinances and resolutions, adopting the annual budget, appointing the City Manager, City Clerk, and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the daily operations of the government, and for appointing the heads of various departments.



The City of Doral offers a wide range of services, including police protection, public works maintenance, a full-service building department, planning and zoning, code compliance, parks and recreation, and stormwater services. Described as the premier place to live, work, play, and learn, our many assets provide for a superior quality of life in an urban center known for its commerce.

COMMUNITY PROFILE

Population



Source: City of Doral FY 2024 Annual Financial Report

Median Family Income

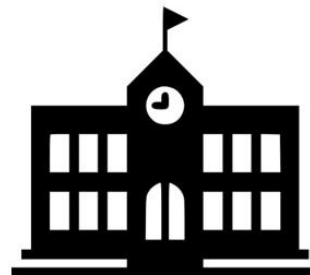
\$83,823

Unemployment Rate

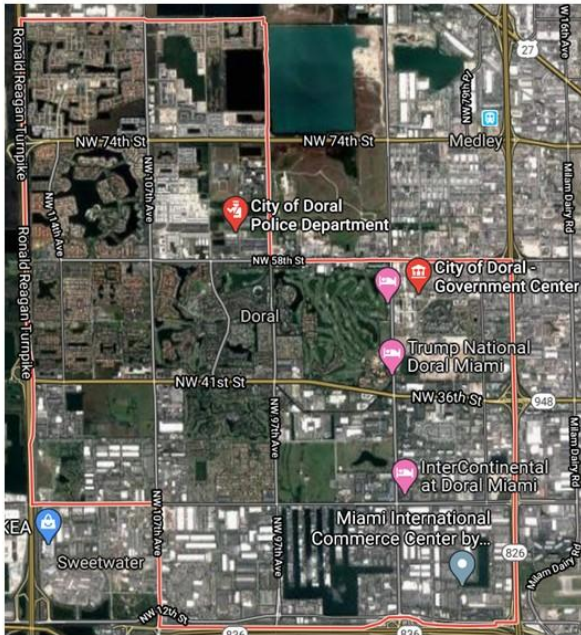
3.3%

Education

- ⇒ Over 20 Public, Charter, and Private Schools with “A” or “B” Grade Status
- ⇒ Over 10 Colleges, Universities, and Technical Schools



COMMUNITY PROFILE



TOP EMPLOYERS

Over 2,000

Carnival Cruise Lines

500 - 1,999

Univision Network LTD Partnership

Trump Endeavor 12 LLC

Leon Medical Center Inc

Walmart Stores East LP

Under 500

Perry Ellis International Inc

Brinks Incorporated

Gold Coast Beverage LLC

Monat Global Corp

CarMax Auto Superstores Inc

PUBLIC TRANSPORTATION & AREAS



21

Number of
Trolleys



4

Number of
Trolley Routes



166.3

Acres of
Public Parks



26.18

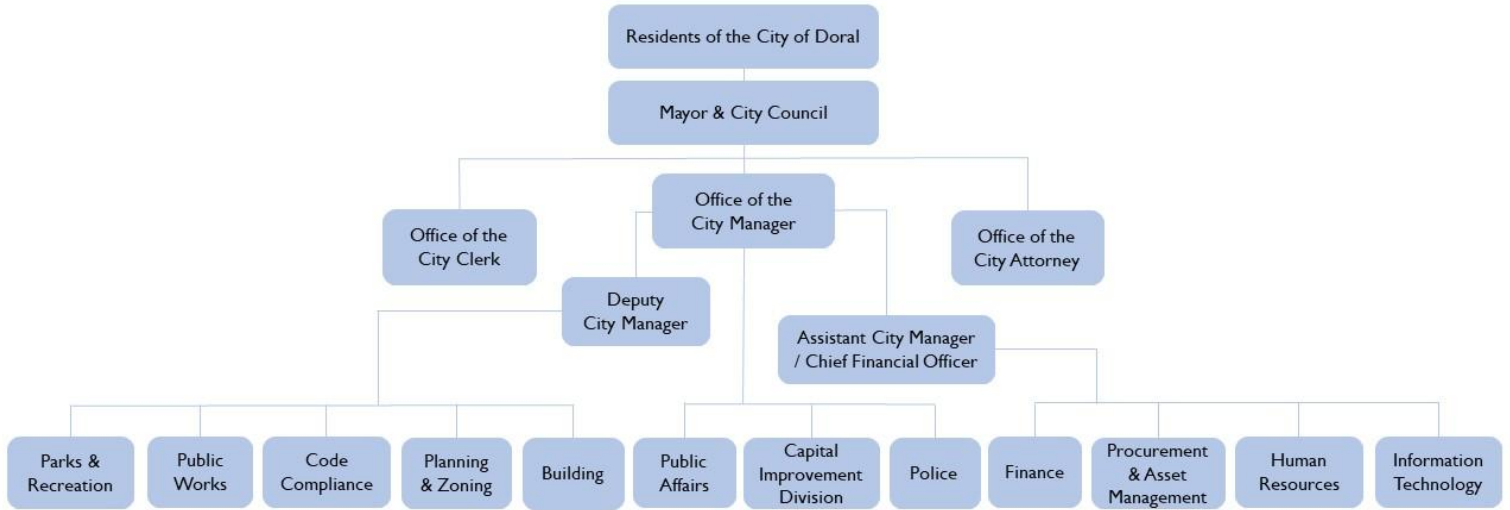
Miles of Walking
& Biking Trails



329.75

Miles of
Streets

CITY ORGANIZATIONAL CHART



FINANCE AWARDS AND CERTIFICATES



The Governmental Finance Officers Association of the United States and Canada (GFOA) awarded a **Certificate of Achievement for Excellence in Financial Reporting** to the City for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2023. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a **Distinguished Budget Presentation Award** to City of Doral, Florida for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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 has been submitted to the GFOA to determine its eligibility for another award.



The Government Finance Officers Association of the United States and Canada (GFOA) has given an **Award for Outstanding Achievement in Popular Annual Financial Reporting** to City of Doral, Florida for its Popular Annual Financial Report for the fiscal year ended September 30, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual financial reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. The Award for Outstanding Achievement in Popular Annual Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

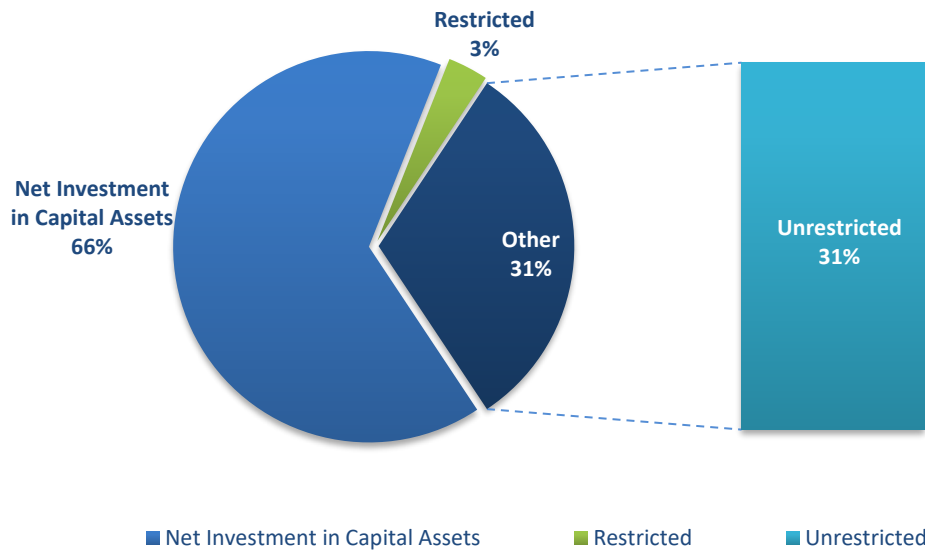
STATEMENT OF NET POSITION

The Government-wide Balance Sheet, known as the *Statement of Net Position*, presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. There was an increase of \$27.5 million in the City's net position over fiscal year 2023. The following financial summary is based upon a condensed summary of the City's net position for all governmental and business-type activities as of September 30, 2023 and 2024.

	Governmental Activities		Business-Type Activities		Total		Change
	2024	2023	2024	2023	2024	2023	
Assets							
Current assets	\$ 188,147,637	\$234,672,584	\$ 17,135,250	\$ 14,845,588	\$205,282,887	\$ 249,518,172	\$ (44,235,285)
Capital assets	373,693,385	312,028,249	35,832,558	35,999,874	409,525,943	348,028,123	61,497,820
Total Assets	<u>561,841,022</u>	<u>546,700,833</u>	<u>52,967,808</u>	<u>50,845,462</u>	<u>614,808,830</u>	<u>597,546,295</u>	<u>17,262,535</u>
Deferred Outflows of Resources:							
Deferred Outflows of Resources	12,604,203	9,552,817	-	52,383	12,604,203	9,605,200	2,999,003
Liabilities							
Current liabilities	31,154,395	35,624,604	814,125	947,164	31,968,520	36,571,768	(4,603,248)
Long-term liabilities	187,118,519	191,245,406	2,391,841	2,490,490	189,510,360	193,735,896	(4,225,536)
Total Liabilities	<u>218,272,914</u>	<u>226,870,010</u>	<u>3,205,966</u>	<u>3,437,654</u>	<u>221,478,880</u>	<u>230,307,664</u>	<u>(8,828,784)</u>
Deferred Inflows of Resources:							
Deferred Inflows of Resources	5,684,492	4,057,009	-	-	5,684,492	4,057,009	1,627,483
Net Position							
Net Investment in Capital Assets	228,864,457	268,470,003	32,674,717	33,280,330	261,539,174	301,750,333	(40,211,159)
Restricted	13,350,253	12,581,727	-	-	13,350,253	12,581,727	768,526
Unrestricted	108,273,109	44,274,901	17,087,125	14,179,861	125,360,234	58,454,762	66,905,472
Total Net Position	<u>\$ 350,487,819</u>	<u>\$325,326,631</u>	<u>\$ 49,761,842</u>	<u>\$ 47,460,191</u>	<u>\$400,249,661</u>	<u>\$ 372,786,822</u>	<u>\$ 27,462,839</u>



Net Position



Net Investment in Capital Assets - This represents the City's investment in its capital assets, less accumulated depreciation, and any related outstanding debt attributable. The resources needed to repay this debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Restricted Net Position - Resources whose use is subject to externally imposed restrictions. The City has resources set aside for debt service, capital projects, and specific projects and programs established by the City Council.

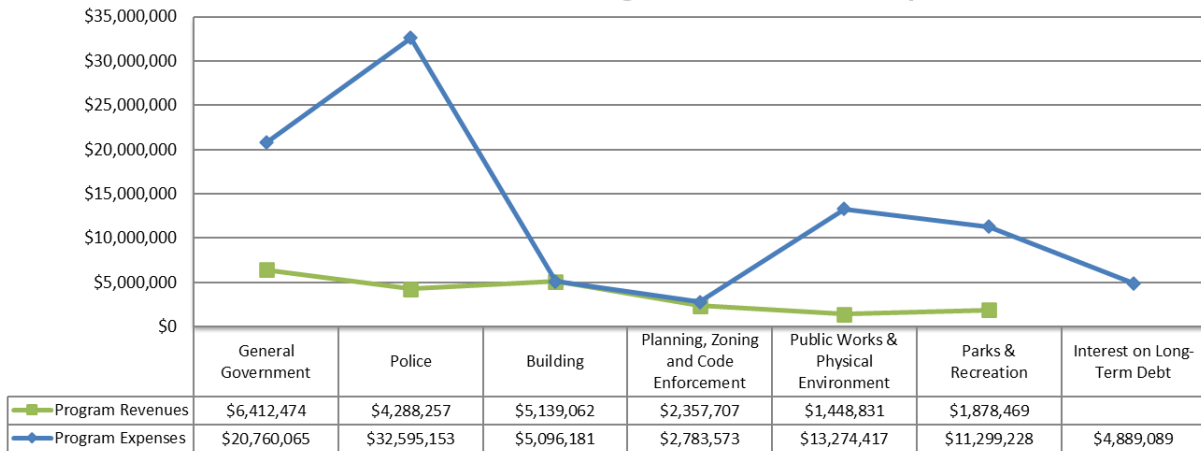
Unrestricted Net Position - These are resources that are accessible to the City to provide services to the residents if there were no additional revenues or resources available.



STATEMENT OF ACTIVITIES

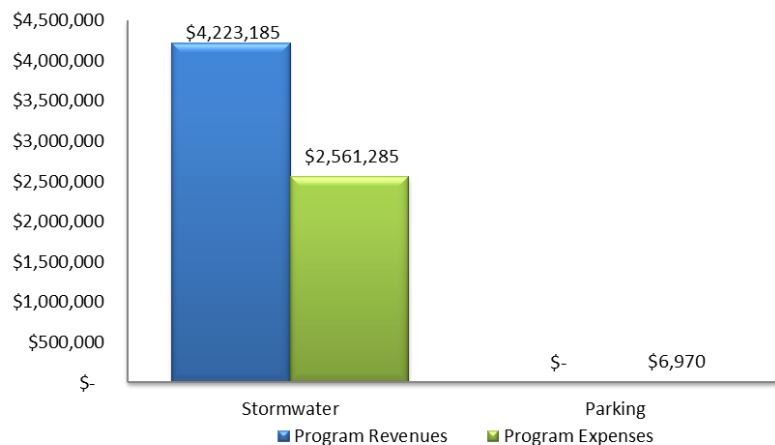
The Government-wide Income Statement is known as the *Statement of Activities*, which provides a report on the money received (revenues) and spent (expenditures) by the City during the fiscal year. The following graphs show a summary of revenues and expenditures for Governmental and Business-type activities as they relate to the program category in which the funds were collected or expended. Governmental activities reflect the City's basic services, including general government, police, public works and physical environment, planning, zoning, and code enforcement, building, and parks and recreation. Business-type activities are comprised of Stormwater (wastewater) utilities.

Governmental Activities - Program Revenues and Expenses



Governmental activities increased the City's net position by \$27.7 million during the current fiscal year. Property tax revenues rose by 11.45% or \$3.9 million over the prior year. This increase is attributable to the increase in assessed values and new construction. Investment earnings increased by \$934 thousand compared to prior year. This increase is reflective of the market's performance during the current fiscal year. Total governmental program expenditures totaled \$90.7 million with Police program expenditures representing 37% of the total. The decrease of \$3 million in Police program expenditures is primarily attributable to decreases in operating expenditures.

Business-Type Activities - Program Revenues and Expenses

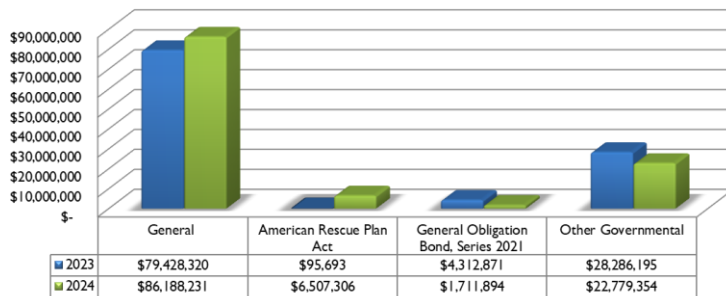


Business-type funds are used to report any activity for which a fee is charged to users for goods and services to recover the cost of the service provided. The net position in business-type activities increased to \$49.8 million when compared to the \$47.5 million from the last fiscal year. Overall, this is a result of revenues continuing to exceed expenditures.

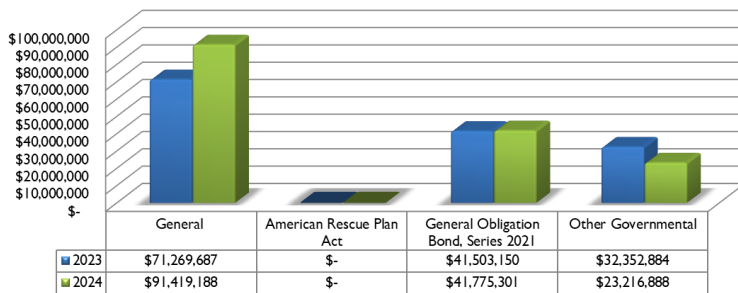
GOVERNMENTAL FUNDS

The City maintains many individual governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Revenues by Major Governmental Fund



Expenditures by Major Governmental Fund



Fund Balance: Represents the difference between the assets and liabilities in a governmental fund.

Assigned Fund Balance: Is the portion of fund balance that is intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Fund Balance: Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Committed Fund Balance: Is the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes on itself.

The General Fund balance increased from \$100.5 million at the end of 2023, to \$101 million at the end of the current fiscal year. Of that amount, \$75.9 million constitutes *unassigned fund* balance, which is available for spending at the City's discretion; \$13 million, is *assigned* for various projects such as the design and construction of park improvements, installation of license plate readers, and other projects. The \$572 thousand increase to fund balance was attributable to the rise in revenues such as franchise fees, intergovernmental revenues, and property taxes.

GENERAL FUND - REVENUES

The General Fund is the primary operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in another fund. It is useful to analyze as it reflects revenues and expenditures available for general use. The general fund is where the most significant revenue source (property taxes) and a majority of the City's expenditures are accounted for, including public safety (police) and City administration.

The majority of services are financed through shared state sales tax, local utility tax, property tax and direct charges for services. Compared to previous year, FY 2024 total general fund revenues increased by \$6.8 million. The largest revenue source for the City is property taxes, which make up for 35% of general fund revenues. The second and third largest revenue sources are utility taxes (16%) and franchise fees and intergovernmental revenues (12%), respectively.

Property Taxes: An Ad Valorem tax levied on the assessed value (net of any exemptions) of real personal property within the City.

Utility Taxes: A tax on purchases within the City for electricity, metered natural gas, manufactured gas and water service.

Franchise Fees: Fees charged for the ability to operate businesses such as electricity and waste disposal services within the City limits.

Intergovernmental: The combined resources received from other governments in the form of state shared revenue.

Licenses, Permits, and Fines: Revenues received for business taxes, and planning permits, and code fines.

Communication Service Tax: A tax on telephone and cable television received from state shared revenue.

Charges for Services: The combined resources of various departments for fees paid by the public such as, recreation fees.

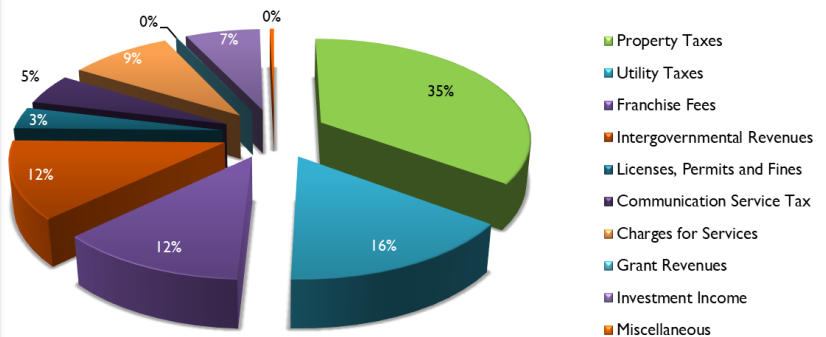
Grants: Operating and capital grants and contributions received from other entities.

Investment Income: Interest earned on investments, such as treasuries, and federal agencies as allowed by state statutes and city policy.

Miscellaneous: Revenues received that do not fall into the above designated categories, such as insurance proceeds.

Where the Money Comes From (Revenue/Resources)

2024 General Fund Revenues (by source)



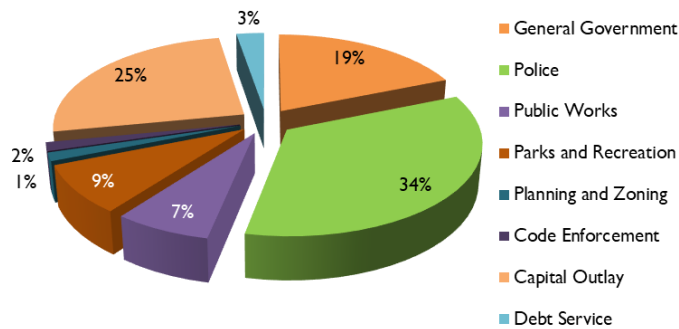
General Fund Revenues (by Source)	2022	2023	2024
Property Taxes	\$ 26,951,408	\$ 27,123,159	\$ 30,254,667
Utility Taxes	\$ 11,222,167	\$ 14,603,364	\$ 13,435,504
Franchise Fees	\$ 9,907,873	\$ 11,539,131	\$ 10,560,573
Intergovernmental Revenues	\$ 9,153,886	\$ 11,033,643	\$ 10,674,461
Licenses, Permits and Fines	\$ 4,663,490	\$ 4,222,134	\$ 3,004,701
Communication Service Tax	\$ 3,768,230	\$ 4,139,356	\$ 4,258,042
Charges for Services	\$ 3,557,848	\$ 3,926,735	\$ 7,869,172
Grant Revenues	\$ 108,210	\$ 26,470	\$ 32,588
Investment Income	\$ (3,074,997)	\$ 2,628,282	\$ 5,772,346
Miscellaneous	\$ 391,844	\$ 186,046	\$ 326,177
Total General Fund Revenues	\$ 66,649,959	\$ 79,428,320	\$ 86,188,231

GENERAL FUND - EXPENDITURES

Compared to previous year, General Fund Expenditures increased by \$20.1 million. The largest General Fund Expenditures were for Police Services, which makes up for 34%, and Capital Outlay for 25% of total General Fund Expenditures.

Where the Money Goes (Expenditures/Services)

2024 General Fund Expenditures (by function)



General Fund Expenses (by Function)	2022	2023	2024
General Government	\$ 14,992,957	\$ 15,845,319	\$ 17,241,655
Police	\$ 25,970,279	\$ 28,851,613	\$ 31,442,945
Public Works	\$ 4,856,971	\$ 5,365,834	\$ 6,490,939
Parks and Recreation	\$ 5,800,164	\$ 6,752,210	\$ 7,838,523
Planning and Zoning	\$ 1,237,667	\$ 1,419,530	\$ 1,357,008
Code Enforcement	\$ 1,220,972	\$ 1,225,769	\$ 1,400,469
Capital Outlay	\$ 2,198,231	\$ 9,400,561	\$ 23,195,404
Debt Service	\$ 1,999,582	\$ 2,408,851	\$ 2,452,245
General Fund Total Expenses	\$ 58,276,823	\$ 71,269,687	\$ 91,419,188

General Government: Financial and Administrative services provided for the benefit of the public and the governmental body as a whole.

Police: Expenditures associated with services provided by the City for the safety and security of the public.

Public Works: Expenditures reflecting costs associated with maintaining public infrastructure such as City roads, medians, and City facilities.

Parks and Recreations: Reflects the expenditures associated with services that enhance the culture of the community, such as recreation, sports, fitness, and special events.

Building, Planning & Zoning, and Code Enforcement: These categories include costs associated with services provided for building safety, code compliance and planning functions.

Capital Outlay: Expenditures associated with acquiring, maintaining, repairing, or upgrading capital assets such as, machinery, facilities and land.

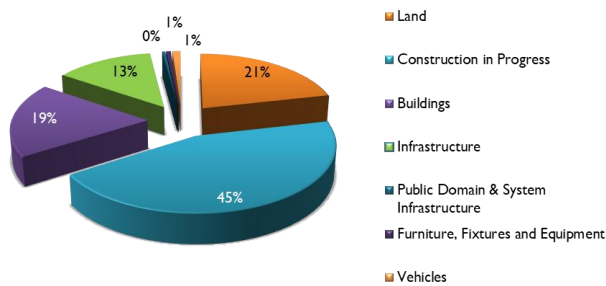
Debt Service: Expenditures to pay the principal and interest payments related to the City's long-term debt.



SUMMARY OF CAPITAL ASSETS

Capital Assets are defined as land, building, improvements, equipment, and infrastructure owned by the City and purchased by each department as needed. For the current fiscal year, the City's capital assets for governmental activities, net of accumulated depreciation were \$373.7 million. The capital assets for business-type activities, net of accumulated depreciation was \$35.8 million. Below is a summary of the total dollar amount held by the City, as of September 30, 2024:

2024 Capital Assets - Governmental Activities



Governmental Activities (Net)		
Capital Asset	2023	2024
Land	\$ 79,970,764	\$ 79,970,764
Construction in Progress	\$ 101,734,271	\$ 165,882,303
Buildings	\$ 70,699,425	\$ 69,141,537
Infrastructure	\$ 50,655,315	\$ 49,603,986
Public Domain & System Infrastructure	\$ 1,860,452	\$ 1,500,755
Furniture, Fixtures and Equipment	\$ 2,540,108	\$ 2,347,882
Vehicles	\$ 3,060,085	\$ 4,115,632
Intangible Right-of-Use Software Agreements	\$ 1,507,829	\$ 1,130,526
Totals	\$ 310,520,420	\$ 373,693,385

Business-Type Activities (Net)		
Capital Asset	2023	2024
Construction in Progress	\$ 147,737	\$ 585,548
Infrastructure - Stormwater Imp.	\$ 35,918,806	\$ 34,775,473
Furniture, Fixtures and Equipment	\$ 81,066	\$ 46,870
Vehicles	\$ -	\$ -
Vehicles - Leased	\$ -	\$ 424,667
Totals	\$ 36,147,610	\$ 35,832,558

Capital Asset Highlights

- Public Works improvement of streets
- Information Technology upgrades and improvement to City's systems
- Park improvements and construction
- Additions to the City's fleet of vehicles

Land: Represents total dollar amount in land purchased and owned by the City of Doral for government use.

Infrastructure: Includes the cost of all roads, bridges, medians, drainage systems, water and sewer systems, and other permanent improvements that add value to the land.

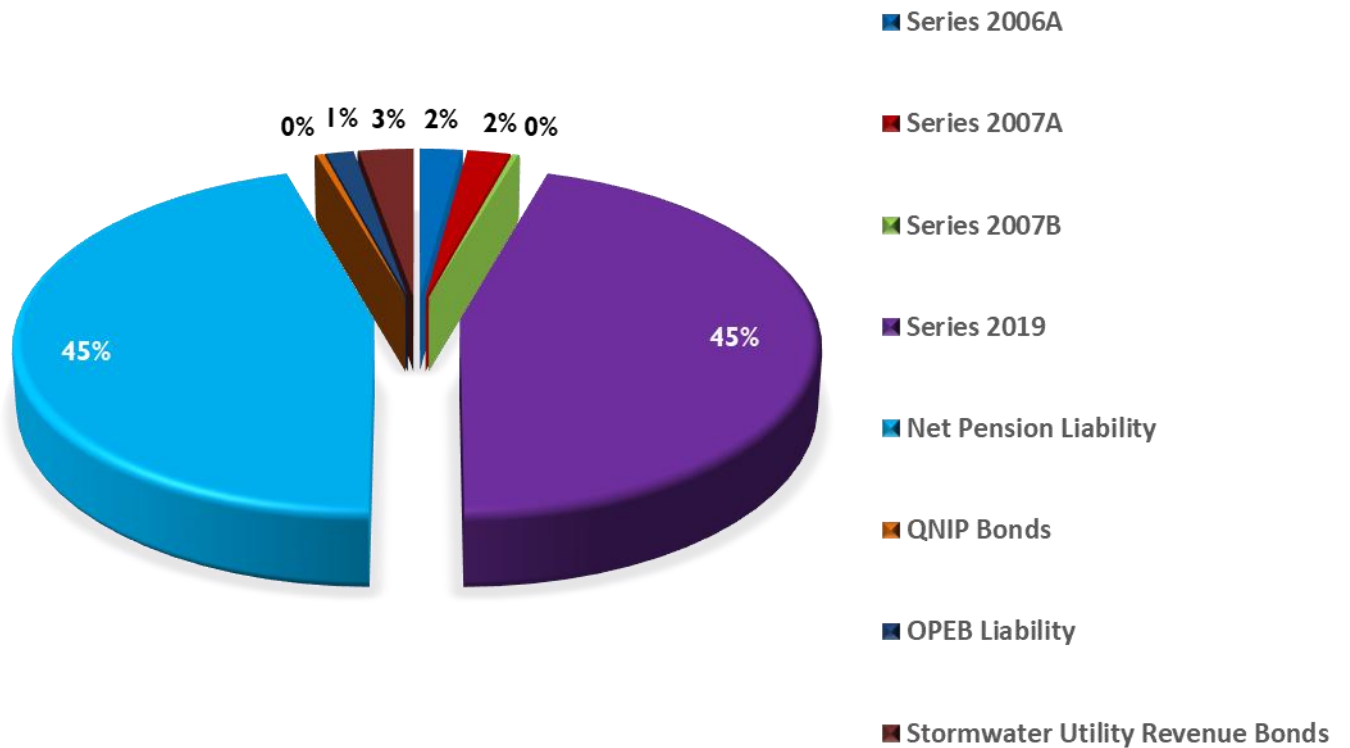
Buildings: The amount listed is the cost of permanent structures such as City Hall, Police and Public Works buildings.

Furniture, Fixtures and Equipment: Includes the cost of all machinery office furniture, IT devices, etc.

Public Domain and System Infrastructure: The cost of all IT system equipment.

DEBT STRUCTURE

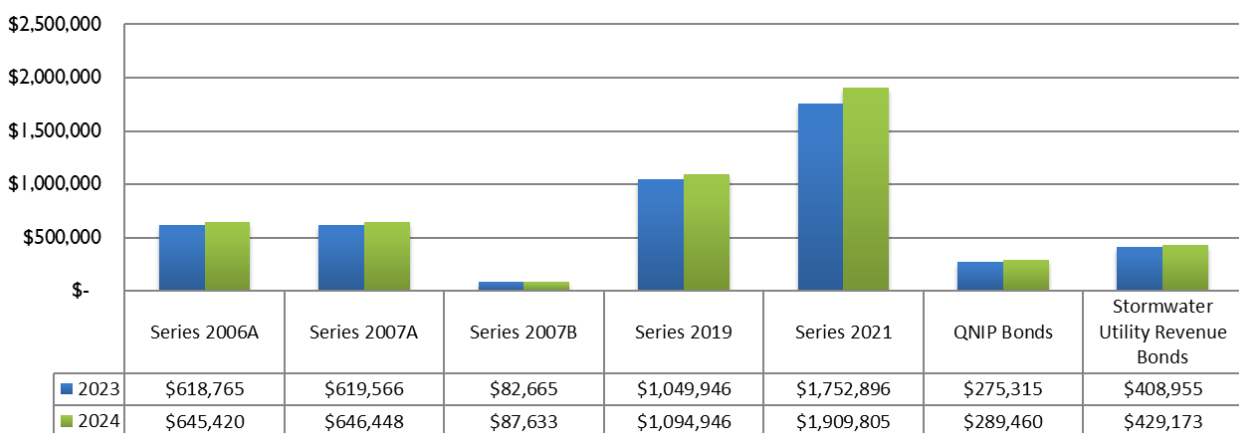
Cities need a good credit rating to help secure a better future for its residents. The City's current S&P Global and Fitch's bond rating is AAA. As of September 30, 2024, the City's debt for Governmental activity totaled approximately \$189.1 million, excluding compensated absences. This represents a \$3.3 million decrease over the last year's total debt of \$192.4 million.



The table below represents the City's annual financial obligations for the year ended September 30, 2024:

Governmental Activities	Beginning	Additions	Reductions	Ending	Due within One Year
Capital Improvement Revenue Bonds:					
Series 2006A	\$ 2,567,323	\$ -	\$ (645,420)	\$ 1,921,903	\$ 673,224
Series 2007A	\$ 2,572,494	\$ -	\$ (646,448)	\$ 1,926,046	\$ 674,496
Series 2007B	\$ 356,750	\$ -	\$ (87,633)	\$ 269,117	\$ 92,901
Total Bonds	\$ 5,496,567	\$ -	\$ (1,379,501)	\$ 4,117,066	\$ 1,440,621
General Obligation Bonds:					
Series 2019	\$ 41,650,000	\$ -	\$ (1,025,000)	\$ 40,625,000	\$ 1,080,000
Plus: premium on bonds issued	\$ 1,655,382	\$ -	\$ (69,946)	\$ 1,585,436	\$ 69,946
Series 2021	\$ 83,445,000	\$ -	\$ (1,665,000)	\$ 81,780,000	\$ 1,750,000
Plus: premium on bonds issued	\$ 17,856,230	\$ -	\$ (244,805)	\$ 17,611,425	\$ 329,123
Total Bonds	\$ 144,606,612	\$ -	\$ (3,004,751)	\$ 141,601,861	\$ 3,229,069
Other Liabilities:					
Net Pension Liability	\$ 38,696,783	\$ 2,178,754	\$ (280,380)	\$ 40,595,157	\$ -
QNIP Bonds	\$ 640,010	\$ -	\$ (289,460)	\$ 350,550	\$ 110,905
OPEB Liability	\$ 1,354,838	\$ -	\$ (91,165)	\$ 1,263,673	\$ 43,000
Subscriptions	\$ 1,433,869	\$ -	\$ (338,169)	\$ 1,095,700	\$ 259,877
Compensated Absences	\$ 4,173,301	\$ 2,322,023	\$ (3,067,340)	\$ 3,427,984	\$ 250,000
Note Payable	\$ 208,812	\$ -	\$ (103,505)	\$ 105,307	\$ 105,307
Total Other Liabilities	\$ 46,507,613	\$ 4,500,777	\$ (4,170,019)	\$ 46,838,371	\$ 769,089
Governmental Activities long-term liabilities	\$ 196,610,792	\$ 4,500,777	\$ (8,554,271)	\$ 192,557,298	\$ 5,438,779
Business-type Activities	Beginning	Additions	Reductions	Ending	Due within One Year
Stormwater Utility Revenue Bonds	\$ 2,919,663	\$ -	\$ (429,173)	\$ 2,490,490	\$ 450,770
Leases	\$ -	\$ 520,000	\$ (82,150)	\$ 437,850	\$ 85,729
Business-type Activities long-term liabilities	\$ 2,919,663	\$ 520,000	\$ (511,323)	\$ 2,928,340	\$ 536,499

The following is a summary of changes in long-term liabilities of the City for the year ended September 30, 2024:





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CITY OF DORAL DIRECTORY

CITY OF DORAL CITY HALL

8401 NW 53 TERRACE

DORAL, FL 33166

TEL: 305-593-6725

1ST FLOOR

OFFICE OF THE CITY CLERK

INFORMATION TECHNOLOGY DEPARTMENT

2ND FLOOR

BUILDING DEPARTMENT

CODE COMPLIANCE DEPARTMENT

PLANNING & ZONING DEPARTMENT

PUBLIC WORKS DEPARTMENT

3RD FLOOR

CITY MAYOR & COUNCIL

OFFICE OF THE CITY MANAGER

OFFICE OF THE CITY ATTORNEY

FINANCE DEPARTMENT

HUMAN RESOURCES DEPARTMENT

PUBLIC AFFAIRS DIVISION

ECONOMIC DEVELOPMENT DIVISION

PARKS & RECREATION DEPARTMENT

DORAL CENTRAL PARK

3000 NW 8700 AVENUE

305-593-6600

POLICE DEPARTMENT

6100 NW 99 AVENUE

305-593-6740

INTERESTED IN MORE FINANCIAL INFORMATION?

The information in this report is drawn from the City of Doral Annual Comprehensive Financial Report for the fiscal year ended September 30, 2024, which may be accessed at www.cityofdoral.com.

The City's financial statements are designed to provide Doral citizens, taxpayers, customers, investors, and creditors with a general overview of City finances and to demonstrate the City's accountability of the resources it receives and expends.