

# **City of Coral Gables**

*405 Biltmore Way  
Coral Gables, FL 33134  
[www.coralgables.com](http://www.coralgables.com)*



## **Meeting Minutes**

**Wednesday, February 19, 2025**

**8:00 AM**

**<https://us06web.zoom.us/j/84243975634>**

**Communications/Public Affairs Conference Room**

### **Budget/ Audit Advisory Board**

*Chairperson Board Frank Paredes  
Board Member John Holian  
Board Member Joseph Palmar  
Board Member Debra Register  
Board Member Carmen Sabater*

**Virtual Zoom Meeting Available for Public Participation**

<https://us06web.zoom.us/j/84243975634>

**CALL TO ORDER**

The meeting was called to order at 8:00 AM by Mr. Frank Paredes.

**ROLL CALL**

The roll was taken, and an in-person quorum was established. The meeting was also available on Zoom for public access. Mrs. Sabater was unable to attend the meeting.

**Present:** 4 - Chairperson Paredes, Board Member Holian, Board Member Palmar and Board Member Register

**Absent:** 1 - Board Member Sabater

**APPROVAL OF THE MINUTES**

A motion was made by Debra Register seconded by Joseph Palmar to approve the January 22, 2025, meeting minutes.

[25-8657](#)

Budget Audit Advisory Board Meeting of January 22, 2025.

**Attachments:** [BAB Meeting Minutes January 22, 2025-Legistar Generated](#)

A motion was made that this matter be approved. The motion passed by the following vote.

**Yeas:** 4 - Chairperson Paredes, Board Member Holian, Board Member Palmar and Board Member Register

**Absent:** 1 - Board Member Sabater

**NEW BUSINESS****FY2025/2026 Budget Planning Calendar**

Assistant Director for Management, Budget, & Compliance, Mrs. Paula Rodriguez presented the budget planning calendar for FY 2025-2026 and provided a brief explanation of the budget development process, which begins late February and ends with the adopted budget in September.

Mrs. Rodriguez asked if there is anything specific to the budget development that this board would like to see. Mrs. Register asked if they need to make a new resolution to not decrease the millage. Mrs. Rodriguez responded that she has not heard any discussions about decreasing the millage and that as issues come up in the budget planning process they will be brought to the board. Mrs. Register asked what the increase of 2% to the Tax Collector is for. Mrs. Gomez explained that the fee is part of a

Florida statute.

### **Brief Introduction by the City Manager**

Finance Director Mrs. Diana Gomez introduced City Manager Alberto Parjus to the Advisory Board. City Manager Parjus expressed gratitude to the Board for their participation. Mr. Parjus informed the Board that he has plenty of experience in the public sector dealing with the County, City of Miami, and City of Coral Gables. He expressed that the management of money and Human resources drive an organization to succeed. Mrs. Debra Register inquired about the effect that the construction of City Hall will have on the budget, and when the construction will be completed. Mr. Parjus explained about the various options including bonds and pay-as-you-go. City Hall construction is expected to be completed by 2029, not including any underlying issues encountered throughout the process. Mr. Parjus expressed the importance of regularly maintaining properties before engaging in new projects, especially considering the rising cost of materials. Mrs. Register also inquired about the impact of other projects being completed, and Mr. Parjus assured her that it would not occur. As debt comes off the debt schedule, it creates the ability to bond additional projects or have the cash set aside to fund other debt.

Mr. Joseph Palmar inquired if the budget is based on the prior year's budget or if any thought had been given to starting with year-to-date actuals, plus the remaining budget? Mrs. Paula Rodriguez explained that the budget division looks at the department's projections and performance over the last three years as they evaluate budget requests. Departments do not automatically increase their budget year over year, they are asked to provide a budget request for the next fiscal year, within the same funding as the current year. The budget is increased for updated salary projections which include any planned merits and cost of living increases. Departments request new or increased funding through decision packages, which are evaluated and prioritized for funding through the budget process based on available funding.

Mr. Parjus stated that he would like to enhance the current budget process. For example, you need to look at the prior year's performance and understand if departments are fulfilling their function with their current budget. If a department is not meeting expectations, what are the reasons for this? He would also like to see projections on a quarterly basis. Mr. Parjus would also like to have the flexibility to fund emergency activities that need additional money without impacting other departments.

Mr. Palmar mentioned that he asked the question because every

quarterly report that the board has received, the revenues are either ahead, or right in line with budget, but expenditures are way below budget. If you look at that on a regular basis, you see a trend developing. He asked when the last time the city did a zero-based budget completely. Mrs. Rodriguez responded that they have not made a zero-based budget, but during COVID, department budgets were reduced in two ways, permanent reductions and soft reductions that were evaluated for two years after the city reopened and restored, based on revenue availability and need. In 2009 and in 2010 the departments also experienced a significant reduction as a result of economic downturn.

At the last meeting Mr. Parjus had with the Commissioners, he told them he was going to provide them with quarterly projections and explain their current position.

Mrs. Rodriguez mentioned that sometime after March, they will begin to provide the Board with those quarterly projections as well. The budget division does internal projections, but not in a format that is outward facing, as this has not been their practice to date.

Mr. John Holian asked Mr. Palmar if there is a saving of 30%, for example, would the city be proactive throughout the year to use that 30% during the year, or should they wait at the end of the year, and then have excess. Mr. Palmar replied that if there were savings, he would take the savings. The problem is the Board does not get the fourth quarter report. They get the first three quarters and then they do not get the fourth quarter until after the audit, which does not provide a full picture.

Mrs. Rodriguez explained that if they are looking at the quarterly reports it may look like the city has savings, however, at the end of the year, adjustments are made for restricted revenues and other obligations to determine the final surplus, if any. Mrs. Rodriguez further explained that the practice has been that any surplus at the end of the fiscal year is set aside for use in the capital plan for the next fiscal year. Mrs. Gomez added that at year end, the increase to reserves is funded, and explained that only the increase to the reserve is funded with a small percent increase. The full reserve amount is not funded each year.

Mrs. Rodriguez shared with the Board that one of the items that the city is watching in the development of the FY 26 budget, is the fee that the Tax Collector's office may collect. The new Tax Collector's office has communicated to City's that they intend to collect 2% of the city's property tax as their fee. The estimated impact on the city is approximately \$2.5 million.

Mr. Paredes pointed out the role of the budget audit advisory board

and the decisions it advises on, such as changing the millage rate or making budgetary suggestions. Mrs. Gomez explained that their suggestions are a recommendation to the City Commission. The Finance department will always try to present information to the board and answer any questions the board may have, throughout the year. Also, the goal is that the board members can go back to their commissioners and have conversations with them and inform them about their concerns. Mrs. Register mentioned that she has gone to Commission meetings to explain the board's view of why they did not want the millage rate decreased. Looking at the capital projects, there are so many unfunded items and services that used to be there, that homeowners are now paying, such as having their trees trimmed. That money is needed in the city.

Mr. Parjus enjoyed the conversation with the board. The city is having a good year, and he is optimistic they will have a better year next year.

#### **Other Business**

Mr. Paredes asked what happened to the FEMA receivable they used to have. Mrs. Gomez responded that there is very little. They do not have a balance on their books anymore, and if they get money coming in, it will be excess revenue and towards their surplus.

Mrs. Gomez commented that at the last meeting someone asked about the 100-year-old plaque historic markers. Historic Resources and Communication and Public Affairs are looking at a project, but the program has not been defined. They are working on the hundred-year celebrations throughout the year.

#### **PUBLIC COMMENT**

There were no public comments.

#### **SCHEDULING**

The next meeting is scheduled for Wednesday, March 19th, 2025-8:00 AM

#### **ADJOURNMENT**

The meeting adjourned at 9:14 AM

#### **NOTE**

Any person who acts as a lobbyist pursuant to the City of Coral Gables Ordinance No. 2006-11, must register with the City Clerk, prior to engaging in lobbying activities before city staff, boards, committees and/or the City Commission. A copy of the Ordinance is available in the Office of the City Clerk, City Hall.

Any person, or persons, wishing to appeal any decision made by the City Commission with respect to any matter considered at this meeting or hearing, will require a verbatim record of the proceeding upon which the appeal is based. Interested persons should, therefore, take the necessary steps to ensure that a verbatim record of the proceedings is made which contains the testimony and evidence upon which the appeal is based.

Any person making impertinent or slanderous remarks or who become boisterous while addressing the Commission, shall be barred from further audience before the Commission by the Chair, unless permission to continue or again address the Commission is granted by the majority vote of the Commission Members present. Clapping, applauding, heckling or verbal outbursts or any remarks in support or opposition to a speaker shall be prohibited. Signs or placards shall not be permitted in Commission Chambers.

Any person with a disability requiring communication assistance (such as a sign language interpreter or other auxiliary aide or service) in order to attend or participate in the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail : [relejabarrieta@coralgables.com](mailto:relejabarrieta@coralgables.com), Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.