

CITY OF CORAL GABLES, FLORIDA

ORDINANCE NO.

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2023.

WHEREAS, the City Manager prepared and on July 1, 2023 submitted to the Commission a Budget Estimate of the revenues and expenditures of all City departments, divisions, offices and properties for the fiscal year commencing October 1, 2023 and copies of such estimate have been made available for public viewing at the Coral Gables Library and the Office of the City Clerk; and

WHEREAS, the Budget Estimate submitted to the Commission on July 1, 2023 in the amount of \$260,751,740 has been revised by the City Manager to include revenue and expenditure increases in the amount of \$2,394,012, bringing the total budget amount to \$263,145,752; and

WHEREAS, the revised revenue estimate of \$263,145,752 includes total revenues of \$249,404,877 and transfers from fund balance of \$13,740,875; and the revised expenditure estimate of \$263,145,752 includes expenditures of \$260,891,062 and transfers to reserves of \$2,254,690;

WHEREAS, the City Commission has met in a workshop session and held public hearings to discuss the amount of revenue which must be collected to conduct the affairs of the City for Fiscal Year 2023-2024 so that City operations may be conducted with a balanced budget and with sound business principles and has also determined the amount necessary to be raised by ad valorem taxes and other taxes upon all of the property, real and personal, within the corporate limits of the City of Coral Gables; and

WHEREAS, the re-appropriation of funds for unfinished prior year capital projects, one-time purchases and outstanding encumbrances as of September 30, 2023 is necessary for the continuity of City operations; and

WHEREAS, transfers between operating, capital, proprietary and internal service funds are necessary and appropriate during the prior fiscal year-end closing process, as well as subsequent to the adoption of the Fiscal Year 2023-2024 Annual Budget for the continuity of City operations; and

WHEREAS, the periodic amendment of the budget to recognize and appropriate certain revenue and expenditure items, e.g., donations, interest earnings from capital project debt proceeds, temporary fronting of future fiscal year (early) purchases, immediate replacement of totaled vehicles, grants not to exceed \$25,000, etc., subsequent to the adoption of the Fiscal Year 2023-2024 Annual Budget is necessary for the continuity of City operations; and

WHEREAS, all other budget amendments to recognize revenue and expense appropriations occurring subsequent to the adoption of the Fiscal Year 2023-2024 Annual Budget will require City Commission approval; and

WHEREAS, it is within the authority of the City Manager, or his/her designee to execute grant agreements for grant awards included in the Fiscal Year 2023-2024 Annual Budget submission; and

WHEREAS, pursuant to Ordinance 2659 which implemented an annual Consumer Price Index adjustment (CPI) for the salaries of the elected officials, and Ordinance 2003-53 which amended Ordinance 2659 to include an annual CPI adjustment for the salaries of the City Manager, City Attorney, and City Clerk, the CPI adjustment for Fiscal Year 2023-2024 is 2.63%; and

WHEREAS, for the fiscal year beginning October 1, 2023, the annual compensation (inclusive of the annual CPI adjustment) of the five members of the City Commission shall be \$69,000 for the mayor, \$67,000 for the vice-mayor, and \$65,000 for each of the three commissioners; the monthly local expense allowance shall be adjusted to \$800 monthly for each member of the City Commission); and a monthly car allowance shall be provided for each member of the City Commission in the amount of \$703.84; and

WHEREAS, it is within the authority of the City Manager to utilize salary surplus generated by vacancies existing on October 1, 2023 as well as surplus generated by vacancies occurring subsequent to October 1, 2023 to cover the cost of temporary staff hired to support or enhance the recruitment process or to aid in the continuity of City Operations.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSION OF THE CITY OF CORAL GABLES:

SECTION 1. That the following summary of estimated revenues and expenditures for the fiscal year commencing October 1, 2023 and ending September 30, 2024 is hereby agreed upon and adopted along with the supporting data relating thereto on file with the Finance Department of the City of Coral Gables as the official 2023-2024 Budget of the City of Coral Gables. The amount of money for all respective purposes is set forth below for the operations and/or maintenance expenses, capital projects, debt service and reserves for the City for the fiscal year and is hereby appropriated for those respective purposes, and that the Finance Director shall be and is hereby authorized to make provisions for disbursements and expenditures for such purposes in accordance with the budget of said fiscal year, which is hereby made a part hereof. The expenditures for certain capital projects, including those previously authorized, shall continue and remain in force until completion of the projects or canceled. Reasonable amounts needed for deposits, inventories, and receivables, etc., are hereby authorized to be financed from any other available resources of the City.

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A) Estimated revenues from all sources including the millage levied upon all taxable real and personal property with the City:

Operating Revenues

Property Taxes		\$	119,753,649
Sales Taxes			1,205,000
Transportation Sales Taxes			3,375,000
Franchise Fees			8,175,000
Utility Service Taxes			11,925,000
Business Licenses			3,859,125
Permit Fees			9,691,800
Intergovernmental Revenues			11,125,000
General Government Fees			3,530,000
Public Safety Fees			4,060,000
Physical Environment Fees			
Refuse Collection Fees	\$	9,536,640	
Commercial Waste Fees		-	
Lot Mowing & Clearing		12,000	
Sanitary Sewer Fees		12,590,000	
Stormwater Utility Fee		8,290,000	
			<u>30,428,640</u>
Recreation Fees			
Youth Center		1,867,000	
Soccer Program		180,400	
Tennis		878,000	
Special Events		47,000	
Swimming		1,197,000	
Country Club		4,394,000	
Biltmore Golf		179,000	
			<u>8,742,400</u>
Automobile Parking Fees			18,026,553
Fines & Forfeitures			2,630,000
Investment Earnings			
General Fund		3,000,000	
Debt Service Fund		-	
Capital Improvement Funds		400,000	
Enterprise Funds		-	
			<u>3,400,000</u>
Rentals & Concessions			
Parking		696,597	
Biltmore Complex		1,855,714	
Other		3,748,747	
			<u>6,301,058</u>
Assessment Collections			671,652
Miscellaneous Other			950,000
Interfund Allocations/Contributions			
Storm Water Utility		305,000	
Sanitary Sewer Fund		685,000	
Parking System Fund		565,000	
			<u>1,555,000</u>
Total Operating Revenues			249,404,877

Transfers From Reserves

General Fund		3,009,336	
General Fund Special Revenue		1,686,711	
General Fund Building Division Reserve		1,161,206	
General Fund Art in Public Places Reserve		985,774	
General Capital Improvement Fund		4,939,763	
Neighborhood Renaissance Program Fund		7,000	
Roadway Improvement Fund		15,000	
Trolley / Transportation Fund		950,000	
CG Capital Improvement Impact Fee Fund		245,000	
Sanitary Sewer Fund		643,434	
Retirement System Fund		97,651	
			<u>13,740,875</u>
Total Transfers From Reserves			13,740,875
Total Revenues			\$ 263,145,752

B) Estimated expenditures for all operating departments, capital and debt service:

Operating Departments

City Attorney	\$ 2,882,080	
City Clerk	2,324,068	
City Commission	1,118,367	
City Manager	3,233,887	
Community Recreation	16,380,826	
Development Services	13,389,889	
Economic Development	1,524,118	
Finance	5,013,419	
Fire	34,216,874	
Historic Resources	1,857,358	
Human Resources	2,839,205	
Innovation Technology	10,633,784	
Non-Departmental	3,753,858	
Parking/Transportation	12,241,474	
Police	54,333,920	
Public Works	42,362,822	

Total Operating Expense **208,105,949**

Capital Projects **41,764,062**

Total Operating Expenses & Capital Projects **249,870,011**

Debt Service Appropriation

Parking Fund - Sunshine State Debt	967,796	
Sanitary Sewer	1,109,988	
Stormwater Fund - Sunshine State Debt	138,784	
Sunshine State Debt	8,804,483	

Total Debt Service Appropriation **11,021,051**

Total Expenditures and Debt Service **260,891,062**

Transfers to Reserves

Sunshine State Debt Service Fund	-	
General Capital Improvement Fund	-	
Neighborhood Renaissance Program Fund	-	
Roadway Improvement Fund	-	
Trolley / Transportation Fund	-	
MD General Obligation Bond Fund	-	
CG Capital Improvement Impact Fee Fund	-	
Stormwater Utility Fund	54,690	
Sanitary Sewer Fund	-	
Venetial Pool Fund	-	
Parking Fund	-	
Parking Fund - Reserve for Capital Dept	2,200,000	

Total Transfers To Reserves **2,254,690**

Total Expenditures **\$ 263,145,752**

SECTION 2. That the foregoing “Whereas” clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

SECTION 3. That the Finance Director shall have the authority to include encumbrances outstanding as of September 30, 2023 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2023-2024 fiscal year for the amount of the encumbrances and/or prior year budget.

SECTION 4. That the Finance Director shall have the authority to reallocate the appropriation for expenditures contained herein within funds or between funds, or as may be hereafter adjusted by the City Commission, among the various line-item accounts so long as the total appropriation for expenditures is not exceeded except as amended per Sections 6 and 7 below.

SECTION 5. That the Finance Director shall have the authority to transfer unappropriated funds between operating, capital, proprietary and internal service funds as necessary and appropriate during the prior fiscal year-end closing process, as well as subsequent to the adoption of the Fiscal Year 2023-2024 Annual Budget for the continuity of City operations so long as the total appropriation for expenditures is not exceeded except as amended per Sections 6 and 7 below.

SECTION 6. That the Finance Director shall be authorized to amend the budget to recognize and appropriate revenue and expenditure items (e.g., donations, interest earnings from capital project debt proceeds, temporary fronting of future fiscal year early purchases, immediate replacement of totaled vehicles, grants not to exceed \$25,000, etc.), necessary for the continuity of City Operations.

SECTION 7. That the City Manager, or his/her designee, has the full authority to execute grant agreements for grant awards included in the Fiscal Year 2023-2024 Annual Budget submission.

SECTION 8. That all other budget amendments to recognize increased revenue and expense appropriations occurring subsequent to the adoption of the Fiscal Year 2023-2024 Annual Budget must be approved by resolution of the City Commission.

SECTION 8. That pursuant to Ordinance 2659 which implemented an annual Consumer Price Index (CPI) adjustment for the salaries of the elected officials, and Ordinance 2003-53 which amended Ordinance 2659 to include an annual CPI adjustment for the salaries of the City Manager, City Attorney, and City Clerk, the the CPI adjustment for Fiscal Year 2023-2024 is 2.63%.

SECTION 9. That for the fiscal year beginning October 1, 2023, the annual compensation (inclusive of the annual CPI adjustment) of the five members of the City Commission shall be \$69,000 for the mayor, \$67,000 for the vice-mayor, and \$65,000 for each of the three commissioners; the monthly local expense allowance shall be adjusted to \$800 monthly for each member of the City Commission); and a monthly car allowance shall be provided for each member of the City Commission in the amount of \$703.84.

SECTION 10. T

hat the City Manager has the full authority to utilize salary surplus generated by vacancies existing on October 1, 2023 as well as surplus generated by vacancies occurring subsequent to October 1, 2023 to cover the cost of temporary staff hired to support or enhance the recruitment process or to aid in the continuity of City Operations.

SECTION 11. That if any section, subsection, sentence, clause, phrase, word, or amount of this ordinance shall be declared unconstitutional or invalid by competent authority, then the remainder of this ordinance shall not be affected thereby and shall remain in full force and effect.

SECTION 12. That this ordinance shall be effective October 1, 2023.

PASSED AND ADOPTED THIS THIRTEENTH DAY OF SEPTEMBER A.D., 2023.

APPROVED:

VINCE C. LAGO
MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:

BILLY Y. URQUIA
CITY CLERK

CRISTINA M. SUAREZ
CITY ATTORNEY