

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, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2021.

WHEREAS, the City Manager prepared and on July 1, 2021 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, 2021 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, 2021 in the amount of \$255,660,343 has been revised by the City Manager to include revenue and expenditure increases in the amount of \$13,787,141, bringing the total budget amount to \$269,447,484; and

WHEREAS, the revised revenue estimate of \$255,660,343 includes total revenues of \$242,565,480 and transfers from fund balance of \$26,882,004; and the revised expenditure estimate of \$255,660,343 includes expenditures of \$268,025,735 and transfers to reserves of \$1,421,749;

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 2021-2022 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, 2021 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 2021-2022 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 2021-2022 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 2021-2022 Annual Budget will require City Commission approval; and

WHEREAS, it is within the authority of the City Manager to utilize salary surplus generated by vacancies existing on October 1, 2021 as well as surplus generated by vacancies occurring subsequent to October 1, 2021 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, 2021 and ending September 30, 2022 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 2021-2022 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 by subsequent action of the Commission of the City of Coral Gables, Florida. Reasonable amounts needed for deposits, inventories, and receivables, etc., are hereby authorized to be financed from any other available resources of the City.

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

Operating Revenues

Property Taxes		\$ 95,894,690
Local Option Gas Tax		1,100,000
Transportation Sales Tax		2,150,000
Franchise Fees		6,835,000
Utility Service Taxes		11,015,000
Business Tax Receipts		3,482,500
Permit Fees		7,526,000
Intergovernmental Revenues		6,495,749
General Government Fees		2,700,000
Public Safety Fees		3,825,000
Physical Environment Fees		
Refuse Collection Fees	\$ 6,332,000	
Garbage Collection – Paid on Tax Bill	2,530,000	
Lot Mowing & Clearing	11,000	
Sanitary Sewer Fees	11,542,000	
Storm Water Utility Fees	<u>6,725,000</u>	27,140,000
Recreation Fees		
Youth Center	1,650,900	
Tennis	657,000	
Special Events	35,000	
Swimming	1,287,000	
Golf	<u>1,073,500</u>	4,703,400
Automobile Parking Fees		15,294,390
Fines & Forfeitures		2,470,000
Investment Earnings		

General Fund		\$ 111,500
Rentals & Concessions		
Parking	\$ 608,865	
Biltmore Complex	1,325,197	
Other	<u>3,342,079</u>	5,276,141
Miscellaneous Other		2,644,102
Proceeds from Debt		42,000,000
Inter-fund Allocations/Contributions		
Storm Water Utility	375,000	
Sanitary Sewer Fund	962,008	
Parking System Fund	<u>565,000</u>	<u>1,902,008</u>
Total Operating Revenues		242,565,480

Transfers from Reserves

General Fund Reserve	6,000,000	
City Clerk – Special Revenue	309,768	
Art in Public Places Fund	867,724	
General Capital Improvement Fund	15,026,078	
Neighborhood Renaissance Fund	9,000	
Roadway Improvement Fund	123,000	
Trolley/Transportation Fund	484,000	
Coral Gables Impact Fee Fund	2,223,373	
Storm Water Utility Fund	1,585,823	
Sanitary Sewer Fund	76,433	
Retirement System Fund	<u>176,805</u>	
Total Transfers from Reserves		<u>26,882,004</u>

Total Revenues **\$269,447,484**

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

Operating Expenditures

City Attorney	\$2,841,419	
City Clerk	1,877,091	
City Commission	685,009	
City Manager	2,995,266	
Community Recreation	10,296,672	
Development Services	9,677,432	
Economic Development	1,376,895	
Finance	4,586,240	
Fire	30,421,082	
Historic Resources & Cultural Arts	1,894,476	
Human Resources	2,004,321	
Information Technology	6,547,186	
Labor Relations, Risk Mgmt. & Process Impr.	746,007	
Non-Departmental	5,477,234	
Parking/Transportation	10,428,923	
Police	48,285,003	
Public Works	<u>37,518,187</u>	
Total Operating Expenditures		\$177,658,443

Capital Projects**\$ 81,259,597****Debt Service Appropriation**

Parking Fund - Sunshine State Debt	\$ 524,117	
Sanitary Sewer Fund – Sunshine State Debt	714,457	
Storm Water Fund - Sunshine State Debt	131,848	
Sunshine State Debt	<u>7,737,273</u>	
Total Debt Service Appropriation		<u>9,107,695</u>
Total Operating, Capital & Debt Expenditures		268,025,735

Transfers to Reserves

General Fund – Building Division Reserve	821,749	
Parking Fund – Debt Service Reserve	<u>600,000</u>	
Total Transfers to Reserves		<u>1,421,749</u>
Total Expenditures		<u>\$269,447,484</u>

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, 2021 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2020-2021 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 2021-2022 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 all other budget amendments to recognize increased revenue and expense appropriations occurring subsequent to the adoption of the Fiscal Year 2021-2022 Annual Budget must be approved by resolution of the City Commission.

SECTION 8. That the City Manager has the full authority to utilize salary surplus generated by vacancies existing on October 1, 2021 as well as surplus generated by vacancies occurring subsequent to October 1, 2021 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 9. 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 10. That this ordinance shall be effective October 1, 2021.

PASSED AND ADOPTED THIS THIRTEENTH DAY OF SEPTEMBER A.D., 2021.

APPROVED:

VINCE C. LAGO
MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:

BILLY Y. URQUIA
CITY CLERK

MIRIAM SOLER RAMOS
CITY ATTORNEY