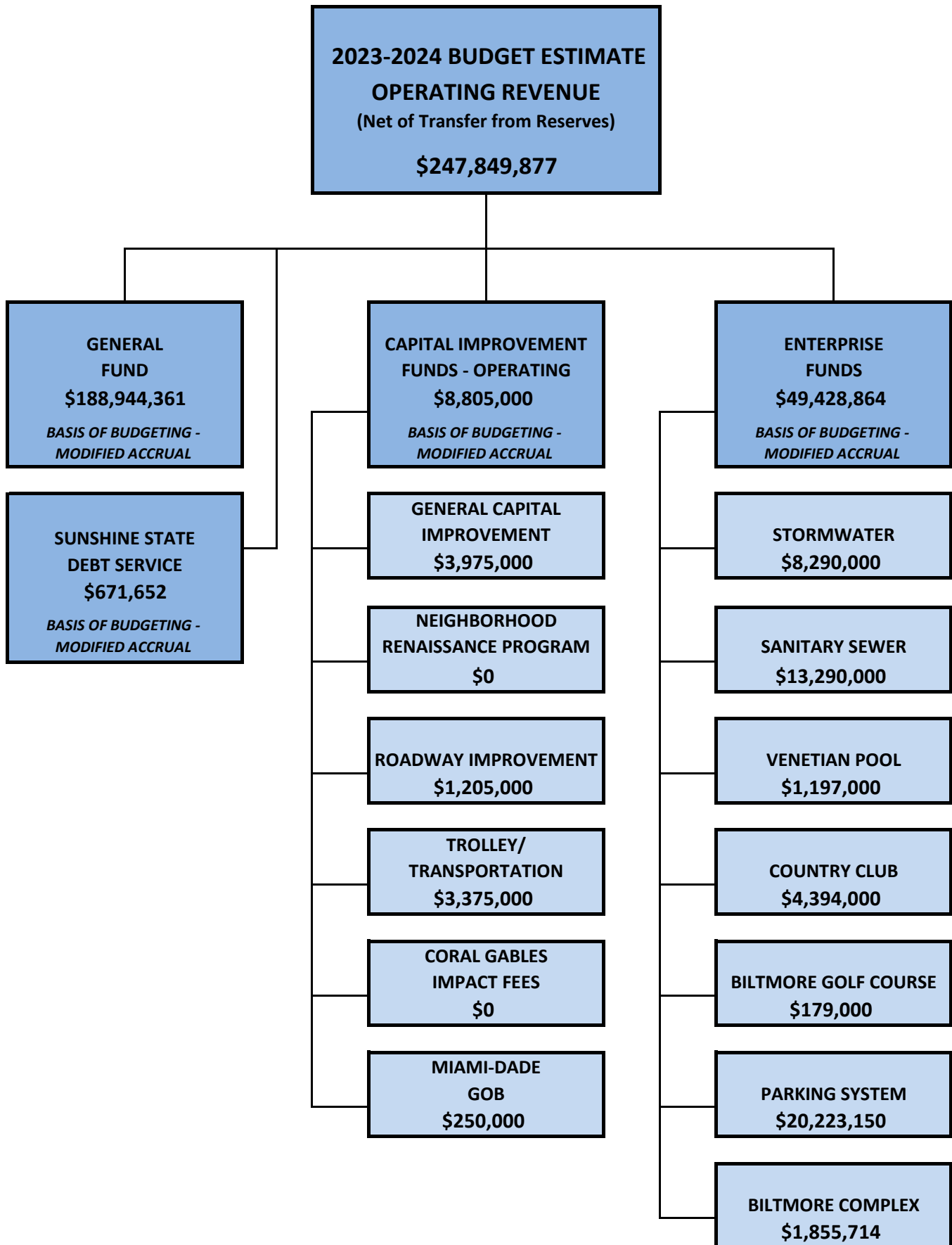


CITY OF CORAL GABLES
CHANGES TO THE FISCAL YEAR 2023-2024 BUDGET
1ST HEARING - SEPTEMBER 13, 2023

| | |
|---|-----------------------|
| Revenue Estimate (All Revenues) - July 1, 2023 | \$ 260,751,740 |
| Changes to Revenue Estimate: | |
| 1) Property Tax - <i>(July 1 Values v. June 1 Values Used in Estimate)</i> | 755,024 |
| 2) Half Cent Surtax - CITT - County Estimate Adjustment | 200,000 |
| 3) Half Cent Sales Tax - Dept of Revenue Estimate | 350,000 |
| 4) Revenue Sharing - Dept of Revenue Estimate | 130,000 |
| 5) Local Option Gas Tax | 55,000 |
| 6) Communication Services Tax (CST) - Adj Revenue Estimate | 250,000 |
| 7) New soccer program revenue | 180,400 |
| 8) Transfer From Fund Balance - Inc/(Dec) - Building Division Reserve | (18,382) |
| 9) Transfer From Fund Balance - Inc/(Dec) - Clerk's Special Revenue Reserve | 7,904 |
| 10) Transfer From Fund Balance - Inc/(Dec) - Sanitary Sewer Fund | 484,420 |
| 11) Transfer From Fund Balance - Inc/(Dec) - Pension Fund | (354) |
| Total Changes to Revenue Estimate | 2,394,012 |
| Revised Revenue Estimate - September 13, 2022 | \$ 263,145,752 |
| Expenditure Estimate (All Expenditures) - July 1, 2023 | \$ 260,751,740 |
| Changes to Expenditure Estimate: | |
| 1) Allocation of Add'l Capital \$s | 585,189 |
| 2) Salary/Benefit adjustments | 960,046 |
| 3) Trolley Operations - Rebalancing | (3,383) |
| 4) Human Resources - Labor & Risk Mgmt - Firefighter Cancer | 150,000 |
| 5) Public Works - General Services - Janitorial Labor Contract Increase | 63,260 |
| 6) Sanitary Sewer WASD wastewater true up | 465,000 |
| 7) New Soccer Program | 180,400 |
| 8) Transfer To Fund Balance - Inc/(Dec) - Storm Water | (6,500) |
| Total Changes to Expense Estimate | 2,394,012 |
| Revised Expense Estimate - September 13, 2023 | \$ 263,145,752 |

CITY OF CORAL GABLES

FUND STRUCTURE OVERVIEW - REVENUE



2023-2024 BUDGET ESTIMATE
REVENUES CLASSIFIED BY SOURCE

| REVENUE TYPE | 2022-2023 BUDGET CATEGORY DETAIL | 2022-2023 BUDGET CATEGORY TOTAL | 2023-2024 BUDGET EST. CATEGORY DETAIL | 2023-2024 BUDGET EST. CATEGORY TOTAL |
|-----------------------------------|-------------------------------------|------------------------------------|--|---|
| Property Taxes | \$ 106,279,437 | \$ 106,279,437 | \$ 119,753,649 | \$ 119,753,649 |
| Other Taxes | | | | |
| Sales Taxes (Gasoline) | 4,300,000 | | 4,580,000 | |
| Franchise Fees | 7,750,000 | | 8,175,000 | |
| Utility Service Taxes | <u>11,375,000</u> | 23,425,000 | <u>11,925,000</u> | 24,680,000 |
| Licenses & Permits | | | | |
| Business Tax Receipts | 3,668,125 | | 3,859,125 | |
| Permits | <u>9,464,000</u> | 13,132,125 | <u>9,691,800</u> | 13,550,925 |
| Intergovernmental Revenues | | | | |
| Federal * | 1,678,197 | | - | |
| County * | 132,547 | | 350,000 | |
| State * | <u>11,063,849</u> | 12,874,593 | <u>10,775,000</u> | 11,125,000 |
| Use Charges | | | | |
| Refuse Collection Fees | 9,011,000 | | 9,548,640 | |
| Sanitary Sewer Fees | 11,788,000 | | 12,590,000 | |
| Stormwater Utility Fee | 7,170,000 | | 8,290,000 | |
| Parking Fees | <u>16,078,340</u> | 44,047,340 | <u>18,026,553</u> | 48,455,193 |
| Recreation Fees | | | | |
| Youth Center | 1,638,500 | | 1,914,000 | |
| Soccer Program | - | | 180,400 | |
| Tennis | 790,000 | | 878,000 | |
| Swimming | 1,199,000 | | 1,197,000 | |
| Country Club | 4,797,000 | | 4,394,000 | |
| Biltmore Golf | <u>175,000</u> | 8,599,500 | <u>179,000</u> | 8,742,400 |
| Investment Earnings | | | | |
| General Fund | 900,000 | | 3,000,000 | |
| Enterprise Funds | <u>-</u> | 900,000 | <u>-</u> | 3,400,000 |
| Other | | | | |
| General Government Fees | 3,065,000 | | 3,530,000 | |
| Public Safety Fees | 3,950,000 | | 4,060,000 | |
| Fines & Forfeitures | 2,683,000 | | 2,630,000 | |
| Rentals & Concessions | 5,722,293 | | 6,301,058 | |
| Miami-Dade Impact Fees | 1,314,576 | | - | |
| Miscellaneous | <u>7,735,845</u> | 24,470,714 | <u>1,621,652</u> | 18,142,710 |
| Total Operating Revenues | | <u>\$ 233,728,709</u> | | <u>\$ 247,849,877</u> |

* Fiscal Year 2022-2023 includes one-time grants that do not repeat for Fiscal Year 2023-2024. If the grants have unspent balances at Fiscal Year 2022-2023 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2023-2024.

2023-2024 BUDGET ESTIMATE
SUMMARY OF TOTAL REVENUES AND TRANSFERS FROM RESERVES

| <u>REVENUE TYPE</u> | <u>2020-2021</u> <u>ACTUAL</u> | <u>2021-2022</u> <u>ACTUAL</u> | <u>2022-2023</u> <u>BUDGET</u> | <u>2023-2024</u> <u>ESTIMATE</u> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| Property Tax | \$ 92,904,533 | \$ 96,338,744 | \$ 106,279,437 | \$ 119,753,649 |
| Local Option Gas Tax | 1,082,085 | 1,151,863 | 1,125,000 | 1,205,000 |
| Transportation Sales Tax | 2,298,517 | 2,879,717 | 3,175,000 | 3,375,000 |
| Franchise Fees | 7,443,140 | 8,669,524 | 7,750,000 | 8,175,000 |
| Utility Service Taxes | 11,360,956 | 11,996,661 | 11,375,000 | 11,925,000 |
| Business Tax Receipts | 3,448,576 | 3,536,941 | 3,668,125 | 3,859,125 |
| Permit Fees | 13,144,106 | 16,604,400 | 9,464,000 | 9,691,800 |
| Intergovernmental Revenues | 7,936,704 | 16,425,343 | 12,874,593 | 11,125,000 |
| General Government Fees | 3,601,087 | 4,200,485 | 3,065,000 | 3,530,000 |
| Public Safety Fees | 3,962,232 | 4,193,461 | 3,950,000 | 4,060,000 |
| Physical Environment Fees | | | | |
| Refuse Collection Fees - Early Payment | 6,441,035 | 6,325,028 | 6,450,000 | 6,875,235 |
| Garbage Collection - Paid on Tax Bill | 2,591,864 | 2,727,194 | 2,550,000 | 2,661,405 |
| Commercial Waste Fees | 12,000 | 12,000 | - | - |
| Lot Mowing & Clearing | 14,424 | 13,007 | 11,000 | 12,000 |
| Sanitary Sewer Fees | 10,564,504 | 11,834,757 | 11,788,000 | 12,590,000 |
| Stormwater Utility Fee | 6,396,266 | 7,401,510 | 7,170,000 | 8,290,000 |
| Recreation Fees | | | | |
| Youth Center | 985,091 | 1,960,410 | 1,601,500 | 1,867,000 |
| Soccer Program | - | - | - | 180,400 |
| Tennis | 827,342 | 1,112,419 | 790,000 | 878,000 |
| Special Events | 15,298 | 67,980 | 37,000 | 47,000 |
| Swimming | 810,870 | 1,966,336 | 1,199,000 | 1,197,000 |
| Country Club | 961,316 | 1,664,328 | 4,797,000 | 4,394,000 |
| Blitmore Golf | 179,726 | 179,781 | 175,000 | 179,000 |
| Automobile Parking Fees | 13,657,965 | 15,856,056 | 16,078,340 | 18,026,553 |
| Fines & Forfeitures | 2,305,134 | 2,637,467 | 2,683,000 | 2,630,000 |
| Investment Earnings | | | | |
| General Fund | 210,972 | (607,855) | 900,000 | 3,000,000 |
| Debt Service Fund | 3,094 | (742) | - | - |
| Capital Projects Funds | 57,681 | (411,448) | - | 400,000 |
| Enterprise Funds | (3,763) | (82,285) | - | - |
| Rentals & Concessions | | | | |
| Parking | 597,501 | 636,588 | 654,739 | 696,597 |
| Biltmore Complex | 1,105,816 | 1,587,215 | 1,388,503 | 1,855,714 |
| General Fund | 3,438,646 | 4,808,737 | 3,679,051 | 3,748,747 |
| Capital Improvement Impact Fees | 2,551,298 | 1,983,593 | 702,500 | - |
| Assessment Lien Collections | | | | |
| Capital Projects | 617,740 | 619,182 | 673,108 | 671,652 |
| Miscellaneous Other | 7,911,223 | 3,917,335 | 6,360,237 | 950,000 |
| Building Better Communities Bond Program | 96,077 | 56,921 | - | - |
| Miami-Dade County Roadway Impact Fees | - | 33,605 | 1,314,576 | - |
| Total Operating Revenues | 209,531,056 | 232,296,258 | 233,728,709 | 247,849,877 |
| Prior Year Re-appropriations | 75,383,393 | 93,651,668 | 106,364,594 | - |
| Interfund Allocations/Contributions | | | | |
| Storm Water Utility Fund | 444,800 | 382,025 | 305,000 | 305,000 |
| Sanitary Sewer Fund | 1,193,790 | 969,332 | 685,000 | 685,000 |
| Parking System Fund | 565,000 | 565,000 | 565,000 | 565,000 |
| Total Interfund Allocations/Contributions | 2,203,590 | 1,916,357 | 1,555,000 | 1,555,000 |
| Transfers from Reserves | | | | |
| General Fund | 7,092,739 | - | 1,657,458 | 3,009,336 |
| General Fund - City Clerks Special Revenue | - | - | 296,997 | 1,686,711 |
| General Fund - Building Division | - | - | 88,207 | 1,161,206 |
| General Fund - Art In Public Places | - | - | 631,017 | 985,774 |
| Special Obligation Debt Service Fund | 766,841 | 174,697 | - | - |
| General Capital Improvement Fund | - | - | 11,074,561 | 4,939,763 |
| Neighborhood Renaissance Program Fund | - | - | - | 7,000 |
| Roadway Improvement Fund | - | - | 341,665 | 15,000 |
| Trolley / Transportation Fund | - | - | 496,000 | 950,000 |
| CG Capital Improvement Impact Fee Fund | - | - | 533,100 | 245,000 |
| Stormwater Utility Fund | - | - | 250,000 | - |
| Sanitary Sewer Fund | - | - | - | 643,434 |
| Retirement System Fund | 183,338 | 180,650 | 182,349 | 97,651 |
| Total Tranfers From Reserve Funds | 8,042,918 | 355,347 | 15,551,354 | 13,740,875 |
| Total Revenues | \$ 295,160,957 | \$ 328,219,630 | \$ 357,199,657 | \$ 263,145,752 |

**2023-2024 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY**

| REVENUE TYPE | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 BUDGET | 2023-2024 ESTIMATE |
|--|---------------------|---------------------|---------------------|-----------------------|
| <u>Property Taxes</u> | | | | |
| Current Year | \$ 92,378,234 | \$ 96,094,311 | \$ 106,154,437 | \$ 119,578,649 |
| Delinquent with penalties & interest | 366,814 | 159,426 | 50,000 | 100,000 |
| Homestead Adjustment | 159,485 | 85,007 | 75,000 | 75,000 |
| Total - Property Taxes | 92,904,533 | 96,338,744 | 106,279,437 | 119,753,649 |
| <u>Franchise Fees</u> | | | | |
| Electric | 4,901,372 | 5,822,344 | 5,200,000 | 5,500,000 |
| Gas | 124,498 | 151,444 | 125,000 | 150,000 |
| Refuse | 2,417,270 | 2,695,736 | 2,425,000 | 2,525,000 |
| Total - Franchise Fees | 7,443,140 | 8,669,524 | 7,750,000 | 8,175,000 |
| <u>Utilities Service Taxes</u> | | | | |
| Electric | 6,766,050 | 7,287,000 | 6,800,000 | 7,000,000 |
| Telecommunications | 2,699,495 | 2,753,670 | 2,725,000 | 2,975,000 |
| Water | 1,668,866 | 1,714,089 | 1,600,000 | 1,700,000 |
| Gas | 222,579 | 240,705 | 250,000 | 250,000 |
| Fuel Oil | 3,966 | 1,197 | - | - |
| Total - Utilities Service Taxes | 11,360,956 | 11,996,661 | 11,375,000 | 11,925,000 |
| <u>Business Tax Receipts</u> | | | | |
| City Business Tax Receipts | 3,358,403 | 3,409,521 | 3,583,125 | 3,753,125 |
| Late Penalties, City Business Tax Receipts | 83,973 | 118,723 | 80,000 | 100,000 |
| License Application Fees | 6,200 | 8,697 | 5,000 | 6,000 |
| Total - Business Tax Receipts | 3,448,576 | 3,536,941 | 3,668,125 | 3,859,125 |
| <u>Permit Fees</u> | | | | |
| Document Preservation | 346,045 | 314,280 | 275,000 | 275,000 |
| Art in Public Places | 1,475,284 | 1,971,159 | - | - |
| Building Permits - B Series | 198,209 | 636,772 | 100,000 | - |
| Building Permits - M Series | 12,635 | 9,395 | 10,000 | - |
| 40 yr. Recert. Fee | 50,561 | 3,881 | 30,000 | 5,000 |
| Zoning Permit-Paint | 94,362 | 47,856 | 40,000 | 50,000 |
| Zoning Reinspection | - | 75 | - | - |
| Building Residential - New | 2,603,518 | 970,263 | 500,000 | - |
| Building Residential - Additions | 46,438 | - | - | - |
| Building Commercial - New | 4,333,891 | 3,011,817 | 2,000,000 | - |
| Building Commercial - Additions | 13,173 | - | - | - |
| Building - Other | 2,128,531 | 8,149,071 | 4,000,000 | 7,500,000 |
| Unsafe Structures Board Fee | 17,400 | 7,200 | 7,000 | 7,000 |
| Excavation Permits | 526,278 | 170,283 | 500,000 | 250,000 |
| Photo Permits | 22,548 | 22,693 | 20,000 | 20,000 |
| Alarm User Certificates | 195,828 | 259,743 | 85,000 | 112,000 |
| Garage Sale Permits | 3,542 | 3,630 | 2,000 | 2,800 |
| Over/Short Alarm Fees | 97 | - | - | - |
| False Alarm Penalty | (525) | (1,310) | - | - |
| False Alarms - Fire | - | - | 45,000 | 45,000 |
| Fire Inspection | 570,259 | 582,473 | 575,000 | 575,000 |
| Fire Prevention Bureau Permits | 281,076 | 271,344 | 1,275,000 | 850,000 |
| Tree Removal Mitigation Assessment Fee | 224,956 | 173,775 | - | - |
| Total - Permits Fees | 13,144,106 | 16,604,400 | 9,464,000 | 9,691,800 |

**2023-2024 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY**

| REVENUE TYPE | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 BUDGET | 2023-2024 ESTIMATE |
|--|---------------------|---------------------|---------------------|-----------------------|
| <u>Intergovernmental Revenue</u> | | | | |
| Federal Grants | \$ 580,331 | \$ 8,937,031 | \$ 1,022,410 | \$ - |
| State Grants | 115,510 | 98,640 | 74,212 | 60,000 |
| State Revenue Sharing | 1,649,404 | 2,014,678 | 1,800,000 | 2,130,000 |
| State Alcohol Beverage Tax | 62,495 | 61,813 | 60,000 | 60,000 |
| State Shared Sales Tax | 4,151,238 | 5,106,733 | 4,300,000 | 5,050,000 |
| County Grants | 41,613 | 32,295 | 32,312 | - |
| City Share of County Licenses | 110,072 | 102,486 | 100,000 | 100,000 |
| Total - Intergovernmental Revenue | 6,710,663 | 16,353,676 | 7,388,934 | 7,400,000 |
| <u>General Governmental Fees</u> | | | | |
| Board of Adjustment Fees | 19,268 | 25,155 | 20,000 | 25,000 |
| Planning & Zoning Board Fees | 139,509 | 342,777 | 130,000 | 130,000 |
| Board of Architects | 1,020,267 | 1,376,540 | 1,000,000 | 1,100,000 |
| Development Review Committee | 30,200 | 61,825 | 30,000 | 50,000 |
| Certificate of Use | 275,885 | 253,351 | 250,000 | 250,000 |
| Lein Search Fees | 459,051 | 536,987 | 300,000 | 400,000 |
| Zoning Inspection Fees | 228 | - | - | - |
| Concurrency Fees | 339,989 | 104,586 | 300,000 | 250,000 |
| Historic Preservation Fees | 90,805 | 101,528 | 60,000 | 80,000 |
| Document Filing Fee | 251,414 | 227,565 | 200,000 | 225,000 |
| Research Fees | 1,641 | 2,069 | - | - |
| Passport Fees | 738,936 | 916,876 | 600,000 | 800,000 |
| Passport Photos | 201,865 | 198,877 | 150,000 | 180,000 |
| Lobbyists Registration Fees | 21,133 | 46,250 | 25,000 | 40,000 |
| City Election Candidate Qualifying Fees | 2,600 | - | - | - |
| Total - General Government Fees | 3,592,791 | 4,194,386 | 3,065,000 | 3,530,000 |
| <u>Public Safety Fees</u> | | | | |
| Police Off-Duty Assignments | 123,774 | 163,984 | 150,000 | 150,000 |
| EMS Transport Fee | 639,954 | 737,317 | 650,000 | 695,000 |
| Fire Protection Fee | 2,963,850 | 3,042,536 | 2,950,000 | 3,000,000 |
| Police Accident Reports | 1 | 3 | - | - |
| Telephone Surcharge for E911 | 62,232 | 49,360 | 50,000 | 40,000 |
| Wireless 911 | 172,421 | 200,261 | 150,000 | 175,000 |
| Total - Public Safety Fees | 3,962,232 | 4,193,461 | 3,950,000 | 4,060,000 |
| <u>Physical Environment Fees</u> | | | | |
| Refuse Collection Fees | 6,441,035 | 6,325,028 | 6,450,000 | 6,875,235 |
| Commercial Waste Fees | 12,000 | 12,000 | - | - |
| Garbage Collection Service Assessment | 2,591,864 | 2,727,194 | 2,550,000 | 2,661,405 |
| Lot Mowing/Clearing | 14,424 | 13,007 | 11,000 | 12,000 |
| Total - Physical Environment Fees | 9,059,323 | 9,077,229 | 9,011,000 | 9,548,640 |
| <u>Recreation Fees</u> | | | | |
| Youth Center Fees | 985,091 | 1,960,410 | 1,601,500 | 1,867,000 |
| Soccer Program | - | - | - | 180,400 |
| Tennis Fees | 827,342 | 1,112,419 | 790,000 | 878,000 |
| Special Events | 15,298 | 67,980 | 37,000 | 47,000 |
| Total - Recreation Fees | 1,827,731 | 3,140,809 | 2,428,500 | 2,972,400 |

**2023-2024 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY**

| REVENUE TYPE | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 BUDGET | 2023-2024 ESTIMATE |
|--|---------------------|---------------------|---------------------|-----------------------|
| <u>Fines & Forfeitures</u> | | | | |
| County Court, Traffic Fines | \$ 88,301 | \$ 192,165 | \$ 200,000 | \$ 200,000 |
| County Court, Other Fines | - | (80) | - | - |
| School Crossing Guard Assessment | 13,136 | 18,421 | 15,000 | 15,000 |
| Police Education Surcharge | 5,220 | 11,505 | 10,000 | 10,000 |
| City Traffic Violations | 73,119 | 214,187 | 58,000 | 100,000 |
| Other Fines and Forfeits | 8,446 | - | - | - |
| Code Enforcement Board | 307,180 | 333,201 | 435,000 | 430,000 |
| Ticket Fines | 371,966 | 359,384 | 465,000 | 375,000 |
| Total - Fines & Forfeitures | 867,368 | 1,128,783 | 1,183,000 | 1,130,000 |
| <u>Investment Earnings</u> | | | | |
| General Fund Investment Earnings | 210,972 | (607,855) | 900,000 | 3,000,000 |
| <u>Rental/Concessions Revenue</u> | | | | |
| Coral Gables Country Club | 363,810 | 182,665 | - | - |
| Auto Pound | 19,710 | 19,700 | 20,000 | 20,000 |
| Metro Dade Transfer Station | 437,479 | 462,744 | 462,744 | 502,876 |
| Sprint Spectrum lease | 67,775 | 70,486 | 73,305 | - |
| Gables Grand Plaza | 200,000 | 1,381,041 | 440,000 | 450,000 |
| McCAW Communications | 64,657 | 66,596 | 68,374 | 69,556 |
| Junkanoo Rental | - | - | - | 123,913 |
| Development Agrrement Fee | 550,000 | 550,000 | 600,000 | 600,000 |
| Plummer Mangmnt Lease | 12,760 | 15,343 | 14,520 | 14,520 |
| Rouse Coll. Mrkt. Progrqm | 35,000 | 35,000 | 35,000 | 35,000 |
| Church Parking Lot | 14,400 | 14,400 | 14,400 | 14,688 |
| T Mobile | 74,087 | 77,050 | 80,133 | 80,133 |
| Development Fee - U of M | 1,025,000 | 1,025,000 | 1,025,000 | 1,025,000 |
| TL Star Parking Lot | 33,541 | 31,907 | 31,680 | 31,680 |
| Palace | 296,104 | 585,242 | 448,937 | 519,583 |
| Verizon | 55,459 | 59,657 | 64,657 | 64,657 |
| University of Miami - INET | 4,380 | 4,380 | 4,380 | - |
| Haagen Daz | 48,434 | 49,403 | 50,391 | 52,166 |
| Bloom Boutique | 4,800 | 21,840 | 24,000 | 33,600 |
| Starbucks | 101,250 | 101,250 | 111,375 | 111,375 |
| IKE Revenue Sharing | 30,000 | 55,033 | 110,155 | - |
| Total - Rental/Concession Revenue | 3,438,646 | 4,808,737 | 3,679,051 | 3,748,747 |
| <u>Miscellaneous Revenue</u> | | | | |
| Sale of Land, Buildings & TDRs | 5,200,000 | - | 5,000,000 | - |
| Sale of Recycled Trash | 79,800 | - | - | - |
| July 4th Celebration | - | 15,000 | - | - |
| Other Miscellaneous Revenues | 225,633 | 190,595 | 160,237 | 150,000 |
| Total - Miscellaneous Revenue | 5,505,433 | 205,595 | 5,160,237 | 150,000 |
| Total Operating Revenue | 163,476,470 | 179,641,091 | 175,302,284 | 188,944,361 |

**2023-2024 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY**

| REVENUE TYPE | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 BUDGET | 2023-2024 ESTIMATE |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| <u>Prior Year Re-Appropriations</u> | - | - | 3,364,864 | - |
| <u>Allocations/Contributions From Other Funds</u> | | | | |
| Capital Projects | 16,000 | 30,550 | - | - |
| Stormwater Utility | 444,800 | 382,025 | 305,000 | 305,000 |
| Sanitary Sewer | 1,193,790 | 969,332 | 685,000 | 685,000 |
| Coral Gables Country Club | - | - | 138,209 | - |
| Biltmore Golf Course | 170,000 | 170,000 | 175,000 | 179,000 |
| Parking System | 6,119,244 | 8,564,739 | 8,808,507 | 7,973,631 |
| Biltmore Complex | 1,200,000 | 1,200,000 | 1,200,000 | 1,600,000 |
| Automotive | 731,059 | - | - | - |
| Facilities | 885,089 | 1,255,065 | - | - |
| Total - Contributions From Other Funds | 10,759,982 | 12,571,711 | 11,311,716 | 10,742,631 |
| <u>Transfers From Reserves</u> | | | | |
| General Fund Reserve | - | - | 2,480,799 | 3,009,336 |
| General Fund - City Clerks Special Revenue | - | - | 296,997 | 1,686,711 |
| General Fund - Building Division | - | - | 88,207 | 1,161,206 |
| Art In Public Places Reserve | - | - | 631,017 | 985,774 |
| Total - Transfers From Reserves | - | - | 3,497,020 | 6,843,027 |
| Total General Fund Revenue | <u>\$ 174,236,452</u> | <u>\$ 192,212,802</u> | <u>\$ 193,475,884</u> | <u>\$ 206,530,019</u> |

**2023-2024 BUDGET ESTIMATE
EXPENDITURES CLASSIFIED BY FUNCTION ***

| DEPTS/DIVISIONS BY FUNCTION | 2022-2023 BUDGET | | 2023-2024 BUDGET ESTIMATE | | DIFFERENCE | | DETAIL |
|--|------------------|-------------|---------------------------|------------|--------------|---------|--|
| | DIV. AMT. | FUNC. TTL. | DIV. AMT. | FUNC. TTL. | VARIANCE | % | |
| GENERAL GOVERNMENT | | | | | | | |
| City Commission | \$ 741,343 | | \$ 1,118,367 | | \$ 377,024 | 50.9% | \$342K - Revised Sal & Ben; \$19K - Local Travel; \$27K - Misc Exp |
| City Attorney | 2,908,257 | | 2,882,080 | | (26,177) | -0.9% | \$(3K) - Revised Sal & Ben; \$(23K) - Admin Alloc to Bldg Div. |
| City Clerk | 1,035,552 | | 1,049,155 | | | | \$95K - Revised Sal & Ben; \$49K - Doc Filing Fee ; |
| City Clerk - Special Revenue | 1,155,501 | | 1,268,913 | | (211,985) | -8.4% | \$(340K) - FY24 - Non-Election Yr; \$(35K) - Admin Alloc to Bldg Div. |
| City Clerk - Elections | 345,000 | | 6,000 | | | | |
| City Manager - Administration | 2,121,547 | | 2,232,614 | | | | \$203K - Revised Sal & Ben including moving Asset Manager from Economic Development Dept ; \$9K - |
| City Manager - Communications | 999,476 | | 903,197 | | (8,992) | -0.3% | Rental - Mach & Equip; \$(25K) - One-time Grant; \$(52K) - Prof Serv; \$(50K) - Fleet Allocation; \$(27K) - Admin Allocation to Bldg Div; \$(65K) - Contingency |
| City Manager - Internal Auditing | 121,856 | | 98,076 | | | | |
| Human Res & Risk Mgmt - Administration | - | | 618,855 | | | | \$(109K) - Revised Sal & Ben due to Reorganization Combing HR and Labor; \$150K - Firefighter Cancer Bill; \$(25K) - Prior Year Reappropriated Firefighter Cancer Bill; \$(117K) - Prior Year Reappropriation of Prof Serv-ADA; \$(38K) - Prior Year Reappropriated One Time Prof Serv; \$(95K) - FY20 Reappropriation - Wellness reserve; \$(8K) - General Liability; \$(8K) - Fleet Allocation; \$(22) - Admin Alloc to Bldg Div |
| Human Res & Risk Mgmt - Employee Serv | 2,181,242 | | 1,472,497 | | (270,236) | -8.7% | |
| Human Res & Risk Mgmt - Labor & Risk | 928,199 | | 747,853 | | | | |
| Development Services - Administrative | 563,662 | | 626,790 | | | | \$1.2M - Revised Sal & Ben (New Positions); \$(77K) - Prof Serv; \$438K - Admin Alloc to Bldg Div.; \$(75) - |
| Development Services - Building | 7,010,207 | | 8,941,206 | | 1,713,076 | 14.7% | Prior Yr Reappropriated Equip Additions; \$39K - Fleet Mtc Allocation; 188K - Capital Equip Add (including Vehicles for New Positions). |
| Development Services - Planning & Zoning | 2,430,743 | | 2,332,359 | | | | |
| Development Services - Code Enforcement | 1,672,201 | | 1,489,534 | | | | |
| Finance - Administration | 647,601 | | 805,955 | | | | \$206K - Revised Sal (COLA & Unfreeze Positions) & Ben; \$25K - Prof Serv (Grant Writing Serv); \$(20K) - Fleet Mtc & Equip Repl Allocation \$(74K) - Admin Alloc to Bldg Div. |
| Finance - Collections | 820,893 | | 778,809 | | | | |
| Finance - Reporting & Operations | 1,278,426 | | 1,434,956 | | 132,702 | 2.7% | |
| Finance - Procurement | 1,347,424 | | 1,262,296 | | | | |
| Finance - Management & Budget | 786,373 | | 731,403 | | | | |
| Innovation & Technology | 8,795,232 | | 10,633,784 | | 1,838,552 | 20.9% | \$327K - Revised Sal & Ben; \$(79K) - Prof Serv; \$2M - Add'l software & hardware maint.repair and telecom; \$(179K) - Rental - Mach & Equip; \$(11K) - Fleet Mtc Allocation; \$(226K) - Admin Alloc to Bldg Div. |
| Non Departmental | 4,559,693 | | 3,558,556 | | (1,001,137) | -22.0% | \$(575K) - Temp Sal Res; \$(158K) - Prof Serv; \$(13K) - Admin Alloc to Bldg Div; \$(12K) - Prior Year Reappropriation of Scholarship; \$(242K) - Contingency. |
| Retirement Plan Admin. | 182,349 | | 195,302 | | 12,953 | 7.1% | \$13K - Revised Sal & Ben |
| General Government Debt | 1,377,025 | | 1,394,587 | | 17,562 | 1.3% | Annual adj. per debt service schedule |
| Capital Projects * | 18,449,523 | | 7,544,814 | | (10,904,709) | -59.1% | FY23 includes prior years' reapp'd balances |
| SUB TTL - GENERAL GOVERNMENT | | 62,459,325 | | 54,127,958 | | | |
| ECONOMIC ENVIRONMENT | | | | | | | |
| Economic Development | 1,802,980 | | 1,524,118 | | (278,862) | -15.5% | \$(69K) - Revised Sal & Ben; \$112K - Prof. Serv including Miracle Mile String Lights Prior BID exp.; \$261K - Promo Exp Prior BID exp; \$(580K) - Prior Year One time Items, Reserves & Grants. |
| Economic Environment Debt | 1,528,226 | | 1,529,048 | | 822 | 0.1% | Annual adj. per debt service schedule |
| Capital Projects | 1,231,273 | | - | | (1,231,273) | -100.0% | FY23 includes prior years' reapp'd balances |
| SUB TTL - ECONOMIC ENVIRONMENT | | 4,562,479 | | 3,053,166 | | | |
| PUBLIC SAFETY | | | | | | | |
| Police - Administration | 3,002,020 | | 3,685,745 | | | | \$2.5M - Revised Sal (New Positions) & Ben; \$(800K) - FY23 includes Prior Year Grants; \$980K - Fleet Maint & Repl Allocation including new Vehicles for new Positions; \$(80K) - One-time Capital Equip. & Prior Year Reappropriated One Time items. |
| Police - Patrol | 21,589,478 | | 23,691,833 | | | | |
| Police - Criminal Investigations | 9,133,913 | | 8,629,945 | | 2,589,026 | 5.0% | |
| Police - Tech. Services | 7,905,293 | | 7,901,371 | | | | |
| Police - Professional Standards | 3,220,528 | | 3,517,805 | | | | |
| Police - Specialized Enforcement | 6,893,662 | | 6,907,221 | | | | |
| Fire - Operations | 30,436,126 | | 32,485,445 | | 1,885,748 | 5.8% | \$1.8M - Revised Sal (Incl New Positions) & Ben; \$100K - Uniforms, Equip & Training; \$(181K) - One Time Grants; \$127K - Fleet Maint & Repl Allocation (includes new Fire Rescue) |
| Fire - Community Risk Reduction | 1,895,000 | | 1,731,429 | | | | |
| Parking - Violations Enforcement | \$ 1,559,296 | | \$ 1,703,319 | | \$ 144,023 | 9.2% | \$101K - Revised Sal & Ben; \$25K - Capital Equip Add - LPRs; \$18K - Fleet Main & Repl Allocation. |
| Public Safety Debt Service | 3,239,012 | | 3,347,012 | | 108,000 | 3.3% | Annual adj. per debt service schedule |
| Capital Projects * | 14,899,843 | | 2,176,724 | | (12,723,119) | -85.4% | FY23 includes prior years' reapp'd balances |
| SUB TTL - PUBLIC SAFETY | | 103,774,171 | | 95,777,849 | | | |

**2023-2024 BUDGET ESTIMATE
EXPENDITURES CLASSIFIED BY FUNCTION ***

| DEPTS/DIVISIONS BY FUNCTION | 2022-2023 BUDGET | | 2023-2024 BUDGET ESTIMATE | | DIFFERENCE | | DETAIL |
|--|------------------|-----------------------|---------------------------|-----------------------|--------------|------------------------|---|
| | DIV. AMT. | FUNC. TTL. | DIV. AMT. | FUNC. TTL. | VARIANCE | % | |
| PHYSICAL ENVIRONMENT | | | | | | | |
| Public Works - Administration | 887,152 | | 909,430 | | | | \$705K - Revised Sal & Ben (includes reduction for Position moved to new division in Parking); \$14K - Rental - Mach & Equip; \$(84K) - Gen Operating Exp moved to Parking. |
| Public Works - Budget & Cap Fd Admin | - | | 420,659 | | | | |
| Public Works - Transportation | 970,321 | | 775,435 | | 639,779 | 13.4% | |
| Public Works - Capital Improvement | 1,330,443 | | 1,585,452 | | | | |
| Public Works - Engineering | 1,579,475 | | 1,716,194 | | | | |
| Public Works - Solid Waste | 13,543,469 | | 13,650,625 | | 107,156 | 0.8% | \$373K - Revised Sal & Ben; \$(76K) - Prof Serv FY23 includes amount rolled ove from prior year; \$127K - Waste Disposal Fees; \$(23K) - Fleet Mtc & Equip Repl Allocation; \$(291K) - One Time Capital |
| Public Works - Landscape Services | 7,248,318 | | 7,170,969 | | (77,349) | -1.1% | \$186K - Revised Sal & Ben; \$38K - Prof Serv; \$(206K) - Fleet Mtc & Equip Repl Allocation; \$(95K) - FY23 includes Prior Year Reappropriated One-Time Items. |
| Public Works - Stormwater Utility | 2,118,495 | | 2,671,526 | | 553,031 | 26.1% | \$188K - Revised Sal & Ben (New Positions); \$(24K) - Prof Serv.; \$(70K) - Fleet Mtc & Equip Repl Allocation; \$450K - Op. Contingency. |
| Public Works - Sanitary Sewers | 8,250,117 | | 9,704,126 | | 1,454,009 | 17.6% | \$81K - Revised Sal & Ben; \$1.06M - Waste Disposal.; \$15K General Services Allocation; \$147K - Fleet Mtc & Fuel Allocation; \$150K - Op. Contingency. |
| Stormwater Debt Service | 139,655 | | 138,784 | | (871) | -0.6% | Annual adj. per debt service schedule |
| Sanitary Sewer Debt Service | 1,111,988 | | 1,109,988 | | (2,000) | -0.2% | Annual adj. per debt service schedule |
| Capital Projects * | 48,638,840 | | 8,731,820 | | (39,907,020) | -82.0% | FY23 includes prior years' reapp'd balances |
| SUB TTL - PHYSICAL ENVIRONMENT | | 85,818,273 | | 48,585,008 | | | |
| TRANSPORTATION | | | | | | | |
| Public Works - R.O.W./Maint. | 3,771,448 | | 3,333,183 | | (331,002) | -8.1% | \$67K - Revised Sal & Ben; \$(580K) - Fleet Mtc & Fuel Allocation; \$117K - Capital Equip Addition; \$66K - Gen Serv Allocation. |
| Public Works - Sign Shop | 317,960 | | 425,223 | | | | |
| Parking - Trolley / Trans. | 3,493,399 | | 3,887,010 | | 393,611 | 11.3% | \$16K - Revised Sal & Ben; \$262K - Prof Serv for Extended and Saturday Service Previously funded by Grants; \$662K - Fleet Maint & Fuel; \$(533) - One-Time Grants; \$(13K) - One Time Capital |
| Parking - Mobility & Sustainability | - | | 274,985 | | | | \$135K - Revised Sal & Ben (including move of Sustainability from Public Works to Parking); \$195K Prof Serv.; \$106K - Admin Allocation; \$52K - Move Keep Coral Gables Beautiful from Public Works to Parking; \$(20K) - Fleet Allocations. |
| Parking - Mobility Hub | 503,174 | | 503,088 | | | | |
| Parking - Museum Garage | 793,459 | | 751,846 | | | | |
| Parking - Minorca Garage | 131,403 | | 324,335 | | 478,670 | 7.8% | |
| Parking - Andalusia Garage | 519,511 | | 518,773 | | | | |
| Parking - Merrick Place | 569,145 | | 526,911 | | | | |
| Parking - On-Street Prkg & Meter Maint. | 1,900,533 | | 1,913,473 | | | | |
| Parking - Lots | 1,755,250 | | 1,837,733 | | | | |
| Parking Debt Service | 970,475 | | 967,796 | | (2,679) | -0.3% | Annual adj. per debt service schedule |
| Capital Projects * | 30,768,132 | | 7,813,047 | | (22,955,085) | -74.6% | FY23 includes prior years' reapp'd balances |
| SUB TTL - TRANSPORTATION | | 45,493,889 | | 23,077,404 | | | |
| CULTURE & RECREATION | | | | | | | |
| Hist. Res. & Cultural Arts - Preservation | 970,639 | | 929,467 | | (274,988) | -12.9% | \$72K - Revised Sal & Ben; \$(50K) - Prof Serv Hist Scanning; \$(297K) - FY22 AIPP & Historic reserves and Grants |
| Hist. Res. & Cultural Arts - Cultural Arts | 1,161,707 | | 927,891 | | | | |
| Comm Rec - Administration | 1,274,312 | | 1,323,162 | | | | \$470K - Revised Sal & Ben; \$154K - Prof Serv.; \$50K - Gen Operating; \$20K - Field Trips; \$20K - Equipment ; \$180K - Establish Coral Gables Soccer; \$59K - Fleet Allocations |
| Comm Rec - Tennis Centers | 1,276,341 | | 1,332,304 | | | | |
| Comm Rec - Youth Center | 3,436,617 | | 3,924,938 | | 952,423 | 10.6% | |
| Comm Rec - Adult Services | 661,007 | | 713,239 | | | | |
| Comm Rec - Special Events | 662,794 | | 722,268 | | | | |
| Comm Rec - Golf Course & Parks Maint. | 1,653,911 | | 1,721,094 | | | | |
| Comm Rec - Soccer Program | - | | 180,400 | | | | |
| Comm Rec - Venetian Pool | 1,619,660 | | 1,926,023 | | 306,363 | 18.9% | \$305K - Revised Sal & Ben |
| Comm Rec - Cntry Club - Admin | 586,709 | | 583,505 | | | | \$375K - Revised Sal & Ben; \$280K - Contracted Staff; \$30K - Promo Adv; \$(144K) - Prof Serv; \$20K - Supplies \$(113K) - One Time Capital; \$22K - Gen Liability Ins. |
| Comm Rec - Cntry Club - Event Venue | 1,438,179 | | 1,717,723 | | | | |
| Comm Rec - Cntry Club - Fitness & Pool | 1,125,904 | | 1,313,841 | | 472,045 | 11.6% | |
| Comm Rec - Cntry Club - Tennis | - | | - | | | | |
| Comm Rec - Cntry Club - Granada Golf | 914,561 | | 922,329 | | | | |
| Culture & Recreation Debt | 2,579,418 | | 2,533,836 | | (45,582) | -1.8% | Annual adj. per debt service schedule |
| Capital Projects * | 33,172,902 | | 15,497,657 | | (17,675,245) | -53.3% | FY23 includes prior years' reapp'd balances |
| SUB TTL - CULTURE & RECREATION | | 52,534,661 | | 36,269,677 | | | |
| TOTAL EXPENDITURES ** | | \$ 354,642,798 | | \$ 260,891,062 | | \$ (93,751,736) | |

() Indicates a decrease from prior year.

* Fiscal Year 2022-2023 includes one-time grants that do not repeat for Fiscal Year 2023-2024. If the grants have unspent balances at Fiscal Year 2022-2023 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2023-2024.

** Total Expenditures are net of transfers to reserves.

2023-2024 BUDGET ESTIMATE
SUMMARY OF TOTAL EXPENDITURES AND TRANSFERS TO RESERVES

| EXPENDITURE CATEGORIES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 BUDGET | 2023-2024 ESTIMATE |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>Operating Expense</u> | | | | |
| General Fund Divisions | \$ 145,038,190 | \$ 149,190,990 | \$ 169,075,342 | \$ 176,830,100 |
| Trolley / Transportation Fund Division | 2,011,118 | 2,532,268 | 3,493,399 | 3,887,010 |
| Storm Water Division | 2,033,188 | 1,775,942 | 2,118,495 | 2,671,526 |
| Sanitary Sewer Division | 6,043,158 | 7,360,706 | 8,250,117 | 9,704,126 |
| Venetian Pool | 1,109,516 | 1,257,509 | 1,619,660 | 1,926,023 |
| Country Club Divisions | 845,141 | 1,971,537 | 4,065,353 | 4,537,398 |
| Parking Fund Divisions | 7,463,678 | 7,915,449 | 7,731,771 | 8,354,464 |
| Pension Fund Division | 183,338 | 180,650 | 182,349 | 195,302 |
| Total Operating Expense | 164,727,327 | 172,185,051 | 196,536,486 | 208,105,949 |
| <u>Capital Improvements *</u> | | | | |
| General Improvements | 18,661,596 | 14,541,811 | 66,884,582 | 28,272,493 |
| Neighborhood Renaissance Program | 33,777 | 72,174 | 213,523 | 7,000 |
| Roadway Improvements | 1,069,651 | 1,466,285 | 3,727,710 | 1,220,000 |
| Trolley / Transportation Improvements | 59,912 | 303,558 | 1,609,013 | 437,990 |
| Miami-Dade General Obligation Bond Improvements | - | - | - | 250,000 |
| Miami-Dade Roadway Impact Fee Improvements | 38,034 | 99,785 | 1,314,576 | - |
| Coral Gables Impact Fee Improvements | | | | |
| Administrative Expense | 5,876 | 3,387 | - | - |
| Fire System Improvements | 256,299 | 177,400 | 2,228,626 | - |
| Mobility System Improvements | - | 2,275,580 | 3,251,564 | - |
| Parks System Improvements | 83,214 | 1,003,886 | 9,652,890 | 245,000 |
| Police System Improvements | 195,000 | 40,600 | - | - |
| Total Impact Fee Improvements | 540,389 | 3,500,853 | 15,133,080 | 245,000 |
| Stormwater Utility Improvements | 1,185,436 | 1,221,520 | 23,428,291 | 5,425,000 |
| Sanitary Sewer Improvements | 2,570,104 | 3,996,470 | 22,204,304 | 3,119,320 |
| Coral Gables Country Club Improvements | - | 1,612,048 | 896,645 | 1,495,000 |
| Parking System Improvements | 1,380,905 | 10,723,209 | 11,748,789 | 1,292,259 |
| Total Capital Improvements | 25,539,804 | 37,537,713 | 147,160,513 | 41,764,062 |
| Total Operating Exp. & Capital Improvements | 190,267,131 | 209,722,764 | 343,696,999 | 249,870,011 |
| <u>Debt Service</u> | | | | |
| General Fund Debt | 8,042,311 | 7,707,187 | 8,535,178 | 8,548,769 |
| Biltmore Hotel Debt | 157,967 | 124,259 | 188,503 | 255,714 |
| Stormwater Fund | 113,791 | 113,989 | 139,655 | 138,784 |
| Sanitary Sewer Fund | 554,286 | 567,124 | 1,111,988 | 1,109,988 |
| Parking Fund | 1,004,513 | 363,684 | 970,475 | 967,796 |
| Total Debt Service | 9,872,868 | 8,876,243 | 10,945,799 | 11,021,051 |
| Total Expense and Debt Service | 200,139,999 | 218,599,007 | 354,642,798 | 260,891,062 |
| <u>Transfers to Reserves</u> | | | | |
| General Fund Reserve | - | 12,795,550 | - | - |
| General Fund - Historic Building Fund | - | - | 1,000,000 | - |
| General Capital Improvements Fund | 47,507,330 | 40,786,464 | - | - |
| Neighborhood Renaissance Program Fund | 244,320 | 220,621 | - | - |
| Roadway Improvement Fund | 2,849,586 | 2,344,016 | - | - |
| Trolley / Transportation Fund | 1,754,338 | 1,593,024 | 229,486 | - |
| Coral gables Impact Fee Fund | 9,291,591 | 522,429 | - | - |
| Venetian Pool Fund | - | 714,658 | - | - |
| Stormwater Utility Fund | 11,521,829 | 16,430,881 | 115,798 | 54,690 |
| Sanitary Sewer Fund | 3,926,882 | 20,199,716 | 11,575 | - |
| Parking Fund | 17,925,082 | 14,013,264 | - | - |
| Parking Fund - Reserve for Capital Debt | - | - | 1,200,000 | 2,200,000 |
| Total Transfers to Reserves | 95,020,958 | 109,620,623 | 2,556,859 | 2,254,690 |
| Total Expenditures & Transfers to Reserves | \$ 295,160,957 | \$ 328,219,630 | \$ 357,199,657 | \$ 263,145,752 |

* Fiscal Year 2022-2023 includes one-time grants, and reappropriated expenditures and capital projects that do not repeat for Fiscal Year 2022-2024. If any of these items have unused balances at Fiscal Year 2022-2023 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2023-2024.

2023-2024 BUDGET ESTIMATE

SUMMARY OF TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS TO RESERVES

| <u>DEPARTMENT</u> | <u>DIVISION</u> | <u>2020-2021 ACTUAL</u> | <u>2021-2022 ACTUAL</u> | <u>2022-2023 BUDGET</u> | <u>2023-2024 ESTIMATE</u> |
|---|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| City Commission | City Commission | \$ 550,448 | \$ 628,842 | \$ 741,343 | \$ 1,118,367 |
| City Attorney | City Attorney | 2,311,866 | 2,479,938 | 2,908,257 | 2,882,080 |
| City Clerk | Administration | 867,060 | 962,598 | 1,035,552 | 1,049,155 |
| | Special Revenue Expenses | 908,691 | 1,028,471 | 1,155,501 | 1,268,913 |
| | Elections | 299,847 | 3,554 | 345,000 | 6,000 |
| City Manager | Administration | 1,448,926 | 1,475,781 | 2,121,547 | 2,232,614 |
| | Communications & Public Affairs | 814,560 | 755,093 | 999,476 | 903,197 |
| | Internal Auditing | 91,112 | 62,153 | 121,856 | 98,076 |
| Human Res & Risk Mgmt | Administration | - | - | - | 618,855 |
| | Employee Services | 1,729,293 | 1,827,710 | 2,181,242 | 1,472,497 |
| | Labor Relations & Risk Mgmt | 739,752 | 853,414 | 928,199 | 747,853 |
| Development Services | Administration | 483,237 | 329,003 | 563,662 | 626,790 |
| | Building | 4,340,102 | 4,984,275 | 7,010,207 | 8,941,206 |
| | Planning & Zoning | 2,184,720 | 2,069,477 | 2,430,743 | 2,332,359 |
| | Code Enforcement | 1,311,760 | 1,372,467 | 1,672,201 | 1,489,534 |
| Hist. Res. & Cultural Arts | Historic Preservation | 986,352 | 953,256 | 970,639 | 929,467 |
| | Cultural Arts | 1,010,053 | 903,732 | 1,161,707 | 927,891 |
| Public Works | Administration | 760,008 | 797,398 | 887,152 | 909,430 |
| | Budget & Capital Fund Admin. | - | - | - | 420,659 |
| | Transportation | 718,135 | 881,583 | 970,321 | 775,435 |
| | Capital Improvement | 1,183,207 | 1,088,769 | 1,330,443 | 1,585,452 |
| | Engineering | 1,438,667 | 1,418,659 | 1,579,475 | 1,716,194 |
| | ROW Enforcement & Maintenance | 3,400,090 | 3,402,576 | 3,771,448 | 3,333,183 |
| | Sign Shop | 304,642 | 306,129 | 317,960 | 425,223 |
| | Solid Waste | 11,983,875 | 12,188,286 | 13,543,469 | 13,650,625 |
| | Greenspace Management | 6,359,416 | 6,108,307 | 7,248,318 | 7,170,969 |
| Finance | Administration | 487,238 | 540,338 | 647,601 | 805,955 |
| | Collections | 754,183 | 719,017 | 820,893 | 778,809 |
| | Reporting & Operations | 1,076,975 | 1,181,623 | 1,278,426 | 1,434,956 |
| | Procurement | 995,431 | 992,558 | 1,347,424 | 1,262,296 |
| | Mgmt, Budget & Compliance | 686,249 | 697,929 | 786,373 | 731,403 |
| Innovation & Technology | Innovation & Tecnology | 5,794,714 | 6,117,007 | 8,795,232 | 10,633,784 |
| Police | Administration | 3,272,053 | 2,835,826 | 3,002,020 | 3,685,745 |
| | Uniform Patrol | 19,556,561 | 20,098,330 | 21,589,478 | 23,691,833 |
| | Criminal Investigations | 8,636,049 | 8,495,904 | 9,133,913 | 8,629,945 |
| | Technical Services | 7,517,673 | 7,435,534 | 7,905,293 | 7,901,371 |
| | Professional Standards | 2,377,997 | 3,009,797 | 3,220,528 | 3,517,805 |
| | Specialized Enforcement | 6,454,482 | 6,625,285 | 6,893,662 | 6,907,221 |
| Fire | Operations | 30,031,489 | 30,555,034 | 30,436,126 | 32,485,445 |
| | Community Risk Reduction | - | - | 1,895,000 | 1,731,429 |
| Community Recreation | Administration | 1,003,661 | 1,165,332 | 1,274,312 | 1,323,162 |
| | Tennis Centers | 1,018,319 | 1,133,298 | 1,276,341 | 1,332,304 |
| | Youth Center | 2,477,412 | 2,940,047 | 3,436,617 | 3,924,938 |
| | Adult Services | 277,361 | 342,136 | 661,007 | 713,239 |
| | Special Events | 376,941 | 680,539 | 662,794 | 722,268 |
| | Golf Course & Parks Maint. | 1,014,778 | 1,014,756 | 1,653,911 | 1,721,094 |
| | Soccer Program | - | - | - | 180,400 |
| Economic Development | Economic Development | 1,240,183 | 1,221,162 | 1,802,980 | 1,524,118 |
| Non Departmental | Non Departmental | 3,762,622 | 4,508,067 | 4,559,693 | 3,558,556 |
| Total General Fund Operating Expense | | 145,038,190 | 149,190,990 | 169,075,342 | 176,830,100 |
| | Transfer to General Fund Reserve | 509,524 | 11,258,080 | - | - |
| | Transfer to Historic Building Fund | - | - | 1,000,000 | - |
| | Transfer to Hurricane Fund | 3,547,517 | - | - | - |
| | Transfer to Sunshine State Debt Service Fund | 8,082,686 | 6,918,373 | 7,862,070 | 7,877,117 |
| | Transfer to Capital Improvement Fund | 15,046,908 | 23,779,971 | 15,072,662 | 19,357,730 |
| | Transfer to Neighborhood Renaissance Fund | - | 11,487 | - | - |
| | General Fund Subsidy to the Venetian Pool Fund | 338,913 | 104,594 | 420,660 | 729,023 |
| | General Fund Subsidy to the Coral Gables Country Club Fund | 422,537 | 57,254 | - | 1,638,398 |
| | Transfer to Parking Fund | - | 64,500 | 45,150 | - |
| | Transfer to the Health Insurance Fund | 1,250,177 | 827,553 | - | - |
| | Transfer to The Coral Gables Retirement System | - | - | - | 97,651 |
| Total General Fund | | \$ 174,236,452 | \$ 192,212,802 | \$ 193,475,884 | \$ 206,530,019 |

**CAPITAL PROJECTS - NEW/ADDITIONAL FUNDING
2023-2024 BUDGET ESTIMATE**

| CAPITAL PROJECT CATEGORIES | PRIOR YEAR AVAIL & ENCUMBRANCES | FY24 NEW FUNDING | FY24 TOTAL AVAILABLE FUNDS |
|--|------------------------------------|---------------------|-------------------------------|
| Capital Equipment | | | |
| IT Data Systems Equipment Matrix | \$ 1,793,720 | \$ 2,118,470 | \$ 3,912,190 |
| Public Art Restoration Matrix | 279,653 | 52,580 | 332,233 |
| Emergency Generator Matix | 713,500 | 680,000 | 1,393,500 |
| Total Capital Equipment | 2,786,873 | 2,851,050 | 5,637,923 |
| Facility Repairs/Improvements | | | |
| Roof Replacements Matrix - Citywide | 1,959,096 | 541,007 | 2,500,103 |
| HVAC Replacements Matrix - Citywide | 1,619,642 | 579,996 | 2,199,638 |
| Elevator Repair/Replacement Matrix | 728,612 | 258,841 | 987,453 |
| Recertification of City Facilities | 331,112 | 1,200,000 | 1,531,112 |
| ADA Remediation | 419,250 | 100,000 | 519,250 |
| Trolley Depot Fueling Stat. Concrete Slab Replacement | - | 91,000 | 91,000 |
| Renovation of Passport Facility | 508,581 | 1,876,300 | 2,384,881 |
| Energy & Water efficiency at Facilities | 291,657 | 190,200 | 481,857 |
| Total Facility Projects | 5,857,950 | 4,837,344 | 10,695,294 |
| Historic Facility Repairs/Restorations | | | |
| Entrances & Fountains Matrix | 57,652 | 54,534 | 112,186 |
| White Way Lights Restoration | 694,884 | 856,194 | 1,551,078 |
| Centennial Trail | - | 56,000 | 56,000 |
| Biltmore Hotel Renovations | 600,000 | 800,000 | 1,400,000 |
| Alhambra Water Tower Restoration | 46,353 | 800,000 | 846,353 |
| Venetian Facility Improvements | 3,245,270 | 1,100,000 | 4,345,270 |
| City Hall Complex | 2,676,809 | 1,636,716 | 4,313,525 |
| Coral Gables Country Club Improvements | 736,660 | 500,000 | 1,236,660 |
| Total Historic Facility Projects | 8,057,628 | 5,803,444 | 13,861,072 |
| Motor Pool Equipment Replacements/Additions * | | | |
| Motor Vehicle Replacements/Additions Matrix | 5,736,235 | 4,868,458 | 10,604,693 |
| Total Motor Pool Projects | 5,736,235 | 4,868,458 | 10,604,693 |
| * Motorpool is an Internal Service Fund where all costs are distributed to user departments and therefore included in the budget in those locations. The New Funding total of this schedule includes the cost of Motorpool additions/replacements for illustrative purposes only. This schedule can be reconciled with the Summary of Total Expenditures and Transfers to Reserves schedule by subtracting the Motorpool new funding contained herein. | | | |
| Parking Repairs/Improvements | | | |
| Parking Lots 8, 12, & 16 & Garages 2, 6 & Matrix | 1,727,523 | 892,259 | 2,619,782 |
| Installation of Multi-Space Pay Stations | 304,470 | 150,000 | 454,470 |
| Miracle Mile/Giralda Streetscape - Paver Maintenance Program | 312,502 | 250,000 | 562,502 |
| Total Parking Projects | 2,344,495 | 1,292,259 | 3,636,754 |
| Parks & Recreation Repairs/Improvements | | | |
| Purchase of Land | 3,573,148 | 245,000 | 3,818,148 |
| Parks & Recreation Replacement Matrix | 6,538,571 | 1,836,363 | 8,374,934 |
| Blue Road Open Space Improvements | 200,000 | 498,872 | 698,872 |
| Granada Golf Course Diner Renovations | 43,398 | 1,443,473 | 1,486,871 |
| Rotary Park Enhancement | - | 212,800 | 212,800 |
| Phillips Park | 3,151,502 | 4,000,000 | 7,151,502 |
| Youth Center Improvements | - | 500,000 | 500,000 |
| Toledo & Alava Neighborhood Park Improvements | 309,353 | 905,125 | 1,214,478 |
| Total Parks & Recreation Projects | 13,815,972 | 9,641,633 | 23,457,605 |

**CAPITAL PROJECTS - NEW/ADDITIONAL FUNDING
2023-2024 BUDGET ESTIMATE**

| CAPITAL PROJECT CATEGORIES | PRIOR YEAR AVAIL & ENCUMBRANCES | FY24 NEW FUNDING | FY24 TOTAL AVAILABLE FUNDS |
|--|------------------------------------|----------------------|-------------------------------|
| Public Safety Improvements | | | |
| Fire Equipment Replacement Program | 775,691 | 249,132 | 1,024,823 |
| Fire House 4 Construction | 10,377,817 | 975,000 | 11,352,817 |
| Park AED/Camera Surveillance Installation | - | 200,000 | 200,000 |
| Mobile Radio Replacement Program | 1,547,649 | 658,988 | 2,206,637 |
| Police Sniper Rifle Replacement Program | 56,010 | 12,604 | 68,614 |
| Police Body Warn Camera Replacement Program | 1,260,000 | 81,000 | 1,341,000 |
| Total Public Safety Projects | 14,017,167 | 2,176,724 | 16,193,891 |
| Transportation & Right of Way Improvements | | | |
| Sidewalk Repair/Replacement Program | 564,808 | 1,250,000 | 1,814,808 |
| New Sidewalk Installation | 429,660 | 500,000 | 929,660 |
| Citywide Street Resurfacing Program | 1,116,798 | 700,000 | 1,816,798 |
| Citywide Traffic Calming Program | 3,301,396 | 1,465,560 | 4,766,956 |
| Street Tree Succession Plan | 315,612 | 100,000 | 415,612 |
| Bridge Repairs & Improvements | 97,998 | 800,000 | 897,998 |
| Last Mile Transit Stop Improvements | 1,366,565 | 393,651 | 1,760,216 |
| Commodore Trail Rehabilitation | - | 250,000 | 250,000 |
| Granada & Columbus Plazas Transportation Impr. | 714,647 | 100,000 | 814,647 |
| Ponce De Leon Blvd Streetscape Improvement - Phase III | 2,159,465 | 250,000 | 2,409,465 |
| Residential Waste Pit Restoration | 107,292 | 100,000 | 207,292 |
| Citywide Landscaping & Irrigation Impr. | 24,061 | 520,577 | 544,638 |
| Total Transportation & Roadway Projects | 10,198,302 | 6,429,788 | 16,628,090 |
| Utility Repairs/Improvements | | | |
| Sanitary Sewer Infrastructure Matrix | 4,219,265 | 1,659,320 | 5,878,585 |
| Pump Station Replacement Matrix | - | 100,000 | 100,000 |
| Force Main Replacement Program | 15,213,420 | 800,000 | 16,013,420 |
| Electric Atlas Update & Model Calibration | 128,833 | 50,000 | 178,833 |
| Sewer Pipe Cameras | 54,221 | 10,000 | 64,221 |
| Citywide Inflow & Infiltration Abatement | 914,518 | 500,000 | 1,414,518 |
| Citywide Septic to Sewer Conversion Assessment | 733,842 | 187,500 | 921,342 |
| Sea Level Rise Mitigation Program (Infrastructure Reserve) | 16,733,264 | 4,115,000 | 20,848,264 |
| Stormwater System Improvement Program | 2,085,075 | 300,000 | 2,385,075 |
| Cross-Connection Removal | 319,223 | 100,000 | 419,223 |
| Coral Gables Waterways Maintenance | 2,060,464 | 610,000 | 2,670,464 |
| Cocoplum Drainage Improvements | 1,305,679 | 200,000 | 1,505,679 |
| Sunrise Harbor Drainage/Repair Assessment | 22,286 | 100,000 | 122,286 |
| Total Utility Repair/Improvement Projects | 43,790,090 | 8,731,820 | 52,521,910 |
| Total Projects | \$ 106,604,712 | \$ 46,632,520 | \$ 153,237,232 |