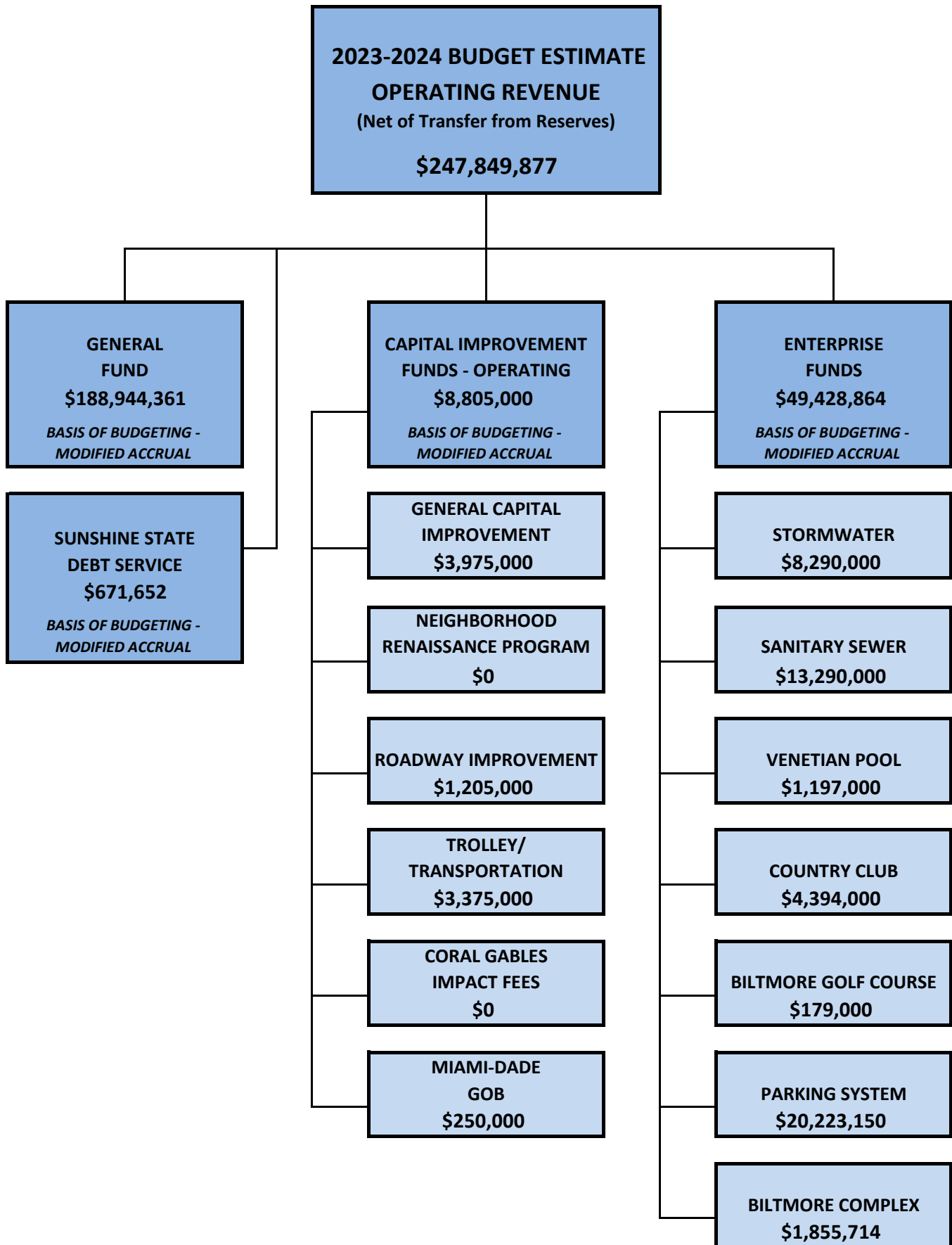


**CITY OF CORAL GABLES
CHANGES TO THE FISCAL YEAR 2023-2024 BUDGET
2ND HEARING - SEPTEMBER 26, 2023**

Revenue Estimate (All Revenues) - September 13, 2023	\$ 263,145,752
Total Changes to Revenue Estimate	-
Revised Revenue Estimate - September 26, 2023	<u>\$ 263,145,752</u>
Expenditure Estimate (All Expenditures) -September 13, 2023	\$ 263,145,752
Total Changes to Expense Estimate	-
Revised Expense Estimate - September 26, 2023	<u>\$ 263,145,752</u>

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		\$ 233,728,709		\$ 247,849,877

* 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