

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, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2019

WHEREAS, the City Manager prepared and on July 1, 2019 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, 2019 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, 2019 in the amount of \$229,041,971 has been revised by the City Manager to include revenue and expenditure increases in the amount of \$912,754, bringing the total budget amount to \$229,954,725; and

WHEREAS, the revised revenue estimate of \$229,954,725 includes total revenues of \$198,950,998 and transfers from fund balance of \$31,003,727; and the revised expenditure estimate of \$229,954,725 includes expenditures of \$227,501,725 and transfers to reserves of \$2,453,000;

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 2019-2020 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, 2019 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 2019-2020 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, etc., subsequent to the adoption of the Fiscal Year 2019-2020 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 2019-2020 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, 2019 as well as surplus generated by vacancies occurring subsequent to October 1, 2019 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, 2019 and ending September 30, 2020 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 2019-2020 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		\$ 89,541,799
Local Option Gas Tax		1,180,000
Transportation Sales Tax		2,200,000
Franchise Fees		6,815,000
Utility Service Taxes		11,294,000
Business Tax Receipts		3,533,500
Permit Fees		7,812,000
Intergovernmental Revenues		6,089,000
General Government Fees		2,570,000
Public Safety Fees		3,696,500
Physical Environment Fees		
Refuse Collection Fees	\$ 6,115,000	
Garbage Collection – Paid on Tax Bill	2,565,000	
Commercial Waste Fees	1,063,594	
Lot Mowing & Clearing	23,000	
Sanitary Sewer Fees	10,637,000	
Storm Water Utility Fee	<u>5,585,000</u>	25,988,594
Recreation Fees		
Youth Center	1,760,000	
Tennis	719,500	
Special Events	32,000	
Swimming	1,191,000	
Golf	<u>834,589</u>	4,537,089
Automobile Parking Fees		16,036,700
Fines & Forfeitures		2,452,833
Investment Earnings		
General Fund	2,310,000	
Debt Service Fund	55,000	
Capital Improvement Funds	468,000	

Enterprise Funds	<u>270,000</u>	3,103,000
Rentals & Concessions		
Parking	514,733	
Biltmore Complex	1,848,839	
Other	<u>3,635,939</u>	5,999,511
Miscellaneous Other		3,576,608
Inter-fund Allocations/Contributions		
Storm Water Utility	501,800	
Sanitary Sewer Fund	1,458,064	
Parking System Fund	<u>565,000</u>	<u>2,524,864</u>
Total Operating Revenues		198,950,998
Transfers from Reserves		
General Fund Reserve	14,273,370	
City Clerk – Special Revenue	19,080	
Building Division Reserve	527,158	
Art in Public Places Fund	7,000	
General Capital Improvement Fund	5,238,995	
Neighborhood Renaissance Fund	350,000	
Roadway Improvement Fund	675,000	
Trolley/Transportation Fund	745,000	
Capital Improvement Impact Free Fund Reserves	8,148,979	
Storm Water Utility Fund	467,344	
Sanitary Sewer Fund	14,354	
Automotive Fund	367,400	
Retirement System Fund Reserve	<u>170,047</u>	
Total Transfers From Reserves		<u>31,003,727</u>
Total Revenues		<u>\$229,954,725</u>

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

Operating Expenditures

City Attorney	\$ 2,625,890
City Clerk	1,725,382
City Commission	606,827
City Manager	2,850,728
Community Recreation	9,846,055
Development Services	10,038,520
Economic Development	1,489,045
Finance	4,687,106
Fire	29,524,087
Historic Resources & Cultural Arts	1,973,185
Human Resources	2,060,467
Information Technology	5,959,749
Labor Relations, Risk Mgmt. & Process Impr.	732,765
Non-Departmental	4,332,103
Parking/Transportation	9,588,917
Police	46,826,304

Public Works	<u>36,958,129</u>	
Total Operating Expenditures		171,825,259
Capital Projects		45,110,329
Debt Service Appropriation		
Parking Fund - Sunshine State Debt	1,047,586	
Sanitary Sewer Fund – Sunshine State Debt	434,266	
Storm Water Fund - Sunshine State Debt	168,253	
Sunshine State Debt	<u>8,916,032</u>	
Total Debt Service Appropriation		<u>10,566,137</u>
Total Expenditures and Debt Service		227,501,725
Transfers to Reserves		
Sunshine State Debt Service Fund Reserve	1,855,000	
General Capital Improvement Fund Reserve	260,000	
Neighborhood Renaissance Program Fund Reserve	65,000	
Roadway Improvement Fund	85,000	
Trolley/Transportation Fund	33,000	
Coral Gables Impact Fee Fund	25,000	
Stormwater Fund Reserve	30,000	
Sanitary Sewer Fund Reserve	<u>100,000</u>	
Total Transfers to Reserves		<u>2,453,000</u>
Total Expenditures		<u>\$229,954,725</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, 2019 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2019-2020 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 2019-2020 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, 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 2019-2020 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, 2019 as well as surplus generated by vacancies occurring subsequent to October 1, 2019 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, 2019.

PASSED AND ADOPTED THIS TWELFTH DAY OF SEPTEMBER A.D., 2019.

APPROVED:

RAUL VALDES-FAULI
MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:

BILLY Y. URQUIA
CITY CLERK

MIRIAM SOLER RAMOS
CITY ATTORNEY