

CITY OF CORAL GABLES, FLORIDA

ORDINANCE NO. 2022-_____

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2022

WHEREAS, the City Manager prepared and on July 1, 2022 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, 2022 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, 2022 in the amount of \$230,118,728 has been revised by the City Manager to include revenue and expenditure increases in the amount of \$15,477,432, bringing the total budget amount to \$245,596,160; and

WHEREAS, the revised revenue estimate of \$245,596,160 includes total revenues of \$230,247,821 and transfers from fund balance of \$15,348,339; and the revised expenditure estimate of \$245,596,160 includes expenditures of \$242,620,544 and transfers to reserves of \$2,975,616;

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 2022-2023 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, 2022 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 2022-2023 Annual Budget for the continuity of City operations; and

WHEREAS, the periodic amendment of the budget to recognize and appropriate certain revenue and expenditure items, e.g., donations, interest earnings from capital project debt proceeds, temporary fronting of future fiscal year (early) purchases, immediate replacement of totaled vehicles, grants not to exceed \$25,000, etc., subsequent to the adoption of the Fiscal Year 2022-2023 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 2022-2023 Annual Budget will require City Commission approval; and

WHEREAS, Ordinance 2659 which implemented an annual Consumer Price Index adjustment (CPI) for the salaries of the elected officials, and Ordinance 2003-53 which amended Ordinance 2659 to include an annual CPI adjustment for the salaries of the City Manager, City Attorney, and City Clerk are being amended to add a 3% cap to the CPI adjustment for Fiscal Year 2022-2023, i.e., 10/1/22 to 9/30/23; and

WHEREAS, it is within the authority of the City Manager to utilize salary surplus generated by vacancies existing on October 1, 2022 as well as surplus generated by vacancies occurring subsequent to October 1, 2022 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, 2022 and ending September 30, 2023 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 2022-2023 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.

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**Estimated Revenues from All Sources Including the Millage Levied upon All Taxable
Real and Personal Property Within the City:**

Operating Revenues

Property Taxes		\$	106,279,437
Local Option Gas Tax			1,125,000
Transportation Sales Tax			3,175,000
Franchise Fees			7,750,000
Utility Service Taxes			11,375,000
Business Tax Receipts			3,668,125
Permit Fees			9,464,000
Intergovernmental Revenues			9,360,061
General Government Fees			3,065,000
Public Safety Fees			3,950,000
Physical Environment Fees			
Refuse Collection Fees - Early Payment	\$	6,450,000	
Refuse Collection Fees - Paid on Tax Bill		2,550,000	
Lot Mowing & Clearing		11,000	
Sanitary Sewer Fees		11,788,000	
Storm Water Utility Fee		7,170,000	27,969,000
Recreation Fees			
Biltmore Golf		175,000	
Country Club		4,807,000	
Special Events		37,000	
Swimming		1,199,000	
Tennis		790,000	
Youth Center		1,602,500	8,610,500
Automobile Parking Fees			16,078,340
Fines & Forfeitures			2,683,000
Investment Earnings - General Fund			900,000
Rentals & Concessions			
Biltmore Complex		1,388,503	
General Fund		3,568,896	
Parking		654,739	5,612,138
Miscellaneous			7,628,220
Inter-Fund Allocations/Contributions			
Parking System Fund		565,000	
Sanitary Sewer Fund		685,000	
Storm Water Utility Fund		305,000	1,555,000
Total Operating Revenues			230,247,821

Transfers from Reserves

General Fund	1,736,975	
City Clerk - Special Revenue	311,027	
Art in Public Places	556,017	
General Capital Improvement Fund	11,074,561	
Roadway Improvement Fund	341,665	
Trolley/Transportation Fund	496,000	
Storm Water Utility Fund	250,000	
Retirement System Fund	182,094	
Federal Asset Forfeiture Fund	400,000	
Total Transfers from Reserves		15,348,339
Total Revenues		\$ 245,596,160

Estimated Expenditures for All Operating Departments, Capital Projects and Debt Service:

Operating Expenditures

City Attorney	\$ 2,933,772
City Clerk	2,572,521
City Commission	736,011
City Manager	3,136,645
Community Recreation	14,726,703
Development Services	11,466,818
Economic Development	1,248,610
Finance	4,895,417
Fire	32,162,734
Historic Resources & Cultural Arts	1,806,108
Human Resources	2,052,140
Information Technology	8,204,061
Labor Relations, Risk Mgmt & Process Improvement	789,132
Non-Departmental	3,899,834
Parking	10,728,061
Police	50,695,640
Public Works	39,724,475

Total Operating Expenditures	\$ 191,778,682
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Capital Projects

39,896,063

Debt Service

General Fund	8,535,178
Biltmore Hotel Fund	188,503
Parking System Fund	970,475
Sanitary Sewer Fund	1,111,988
Storm Water Fund	139,655

Total Debt Service	10,945,799
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Total Operating, Capital & Debt Expenditures	242,620,544
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Transfers to Reserves

General Fund - Building Division Reserve	174,541
General Fund - Historic Building Fund	1,000,000
Transportation/Trolley Fund	493,734
Storm Water Fund	100,634
Sanitary Sewer Fund	6,707
Parking Fund - Debt Service Reserve	1,200,000

Total Transfers to Reserves	2,975,616
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Total Expenditures	\$ 245,596,160
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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, 2022 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2022-2023 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 2022-2023 Annual Budget for the continuity of City operations so long as the total appropriation for expenditures is not exceeded except as amended per Sections 6 and 7 below.

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

SECTION 7. That all other budget amendments to recognize increased revenue and expense appropriations occurring subsequent to the adoption of the Fiscal Year 2022-2023 Annual Budget must be approved by resolution of the City Commission.

SECTION 8. That Ordinance 2659 which implemented an annual Consumer Price Index (CPI) adjustment for the salaries of the elected officials, and Ordinance 2003-53 which amended Ordinance 2659 to include an annual CPI adjustment for the salaries of the City Manager, City Attorney, and City Clerk are being amended to add a 3% cap to the CPI adjustment for Fiscal Year 2022-2023, i.e., 10/1/22 to 9/30/23.

SECTION 9. That the City Manager has the full authority to utilize salary surplus generated by vacancies existing on October 1, 2022 as well as surplus generated by vacancies occurring subsequent to October 1, 2022 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 10. 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 11. That this ordinance shall be effective October 1, 2022.

PASSED AND ADOPTED THIS THIRTEENTH DAY OF SEPTEMBER A.D., 2022.

APPROVED:

VINCE C. LAGO
MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:

BILLY Y. URQUIA
CITY CLERK

MIRIAM SOLER RAMOS
CITY ATTORNEY