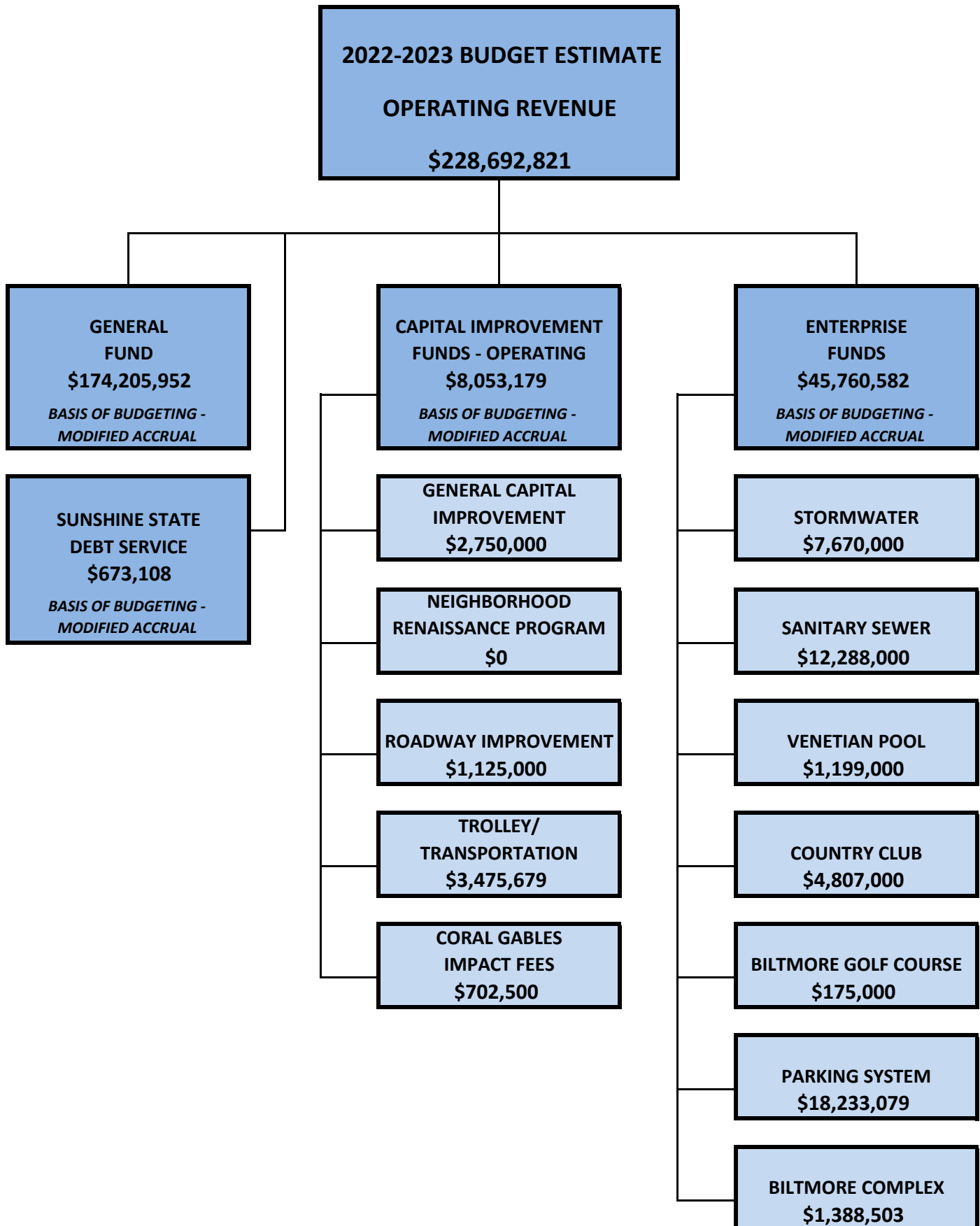


# CITY OF CORAL GABLES

## FUND STRUCTURE OVERVIEW - REVENUE



**2022-2023 BUDGET ESTIMATE**  
**REVENUES CLASSIFIED BY SOURCE**

REVENUE TYPE	2021-2022 BUDGET CATEGORY DETAIL	2021-2022 BUDGET CATEGORY TOTAL	2022-2023 BUDGET EST. CATEGORY DETAIL	2022-2023 BUDGET EST. CATEGORY TOTAL
<b>Property Taxes</b>	\$ 95,894,690	\$ 95,894,690	\$ 106,279,437	\$ 106,279,437
<b>Other Taxes</b>				
Sales Taxes (Gasoline)	3,250,000		4,300,000	
Franchise Fees	6,835,000		7,750,000	
Utility Service Taxes	11,015,000	21,100,000	11,375,000	23,425,000
<b>Licenses &amp; Permits</b>				
Business Tax Receipts	3,482,500		3,668,125	
Permits	7,526,000	11,008,500	9,464,000	13,132,125
<b>Intergovernmental Revenues</b>				
Federal *	855,703		214,382	
County *	1,540,645		100,000	
State *	6,736,282	9,132,630	9,045,679	9,360,061
<b>Use Charges</b>				
Refuse Collection Fees	8,873,000		9,011,000	
Sanitary Sewer Fees	11,542,000		11,788,000	
Stormwater Utility Fee	6,725,000		7,170,000	
Parking Fees	15,294,390	42,434,390	16,078,340	44,047,340
<b>Recreation Fees</b>				
Youth Center	1,685,900		1,639,500	
Tennis	687,000		790,000	
Swimming	1,307,000		1,199,000	
Country Club	2,744,335		4,807,000	
Biltmore Golf	170,000	6,594,235	175,000	8,610,500
<b>Investment Earnings</b>				
General Fund	111,500		900,000	
Enterprise Funds	-	111,500	-	900,000
<b>Other</b>				
General Government Fees	2,700,000		3,065,000	
Public Safety Fees	3,825,000		3,950,000	
Fines & Forfeitures	2,470,000		2,683,000	
Rentals & Concessions	5,295,799		5,612,138	
Debt Proceeds - Capital Projects	3,000,000		-	
Miscellaneous	6,391,861	23,682,660	7,628,220	22,938,358
<b>Total Operating Revenues</b>		<b>\$ 209,958,605</b>		<b>\$ 228,692,821</b>

\* Fiscal Year 2021-2022 includes one-time grants that do not repeat for Fiscal Year 2022-2023. If the grants have any unused balances at Fiscal Year 2021-2022 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2022-2023.

**2022-2023 BUDGET ESTIMATE**  
**SUMMARY OF TOTAL REVENUES AND TRANSFERS FROM RESERVES**

<u>REVENUE TYPE</u>	<b>2019-2020</b> <u>ACTUAL</u>	<b>2020-2021</b> <u>ACTUAL</u>	<b>2021-2022</b> <u>BUDGET</u>	<b>2022-2023</b> <u>ESTIMATE</u>
Property Tax	\$ 90,002,211	\$ 92,904,533	\$ 95,894,690	\$ 106,279,437
Local Option Gas Tax	1,055,149	1,082,085	1,100,000	1,125,000
Transportation Sales Tax	1,893,283	2,298,517	2,150,000	3,175,000
Franchise Fees	6,916,545	7,443,140	6,835,000	7,750,000
Utility Service Taxes	11,186,658	11,360,956	11,015,000	11,375,000
Business Tax Receipts	3,445,502	3,448,576	3,482,500	3,668,125
Permit Fees	9,924,817	13,144,106	7,526,000	9,464,000
Intergovernmental Revenues	7,233,265	7,936,704	7,691,985	9,360,061
General Government Fees	2,387,888	3,601,087	2,700,000	3,065,000
Public Safety Fees	4,092,139	3,962,232	3,825,000	3,950,000
<b>Physical Environment Fees</b>				
Refuse Collection Fees - Early Payment	6,280,197	6,441,035	6,332,000	6,450,000
Garbage Collection - Paid on Tax Bill	2,532,744	2,591,864	2,530,000	2,550,000
Commercial Waste Fees	1,086,653	12,000	-	-
Lot Mowing & Clearing	12,454	14,424	11,000	11,000
Sanitary Sewer Fees	9,611,630	10,564,504	11,542,000	11,788,000
Stormwater Utility Fee	5,749,559	6,396,266	6,725,000	7,170,000
<b>Recreation Fees</b>				
Youth Center	555,496	986,326	1,650,900	1,602,500
Tennis	548,615	827,342	687,000	790,000
Special Events	39,741	15,298	35,000	37,000
Swimming	107,952	810,870	1,307,000	1,199,000
Country Club	765,347	961,316	2,744,335	4,807,000
Blitmore Golf	177,716	179,726	170,000	175,000
<b>Automobile Parking Fees</b>	11,104,049	13,657,965	15,294,390	16,078,340
<b>Fines &amp; Forfeitures</b>	2,246,782	2,305,134	2,470,000	2,683,000
<b>Investment Earnings</b>				
General Fund	2,351,161	210,972	111,500	900,000
Debt Service Fund	45,098	3,094	-	-
Capital Projects Funds	1,454,999	57,681	-	-
Enterprise Funds	464,277	(3,763)	-	-
<b>Rentals &amp; Concessions</b>				
Parking	607,120	597,501	608,865	654,739
Biltmore Complex	1,642,067	1,105,816	1,325,197	1,388,503
General Fund	3,708,109	3,438,646	3,361,737	3,568,896
<b>Capital Improvement Impact Fees</b>	3,246,735	2,551,298	-	702,500
<b>Assessment Lien Collections</b>				
Capital Projects	630,474	617,740	693,703	673,108
<b>Sale of Recycled Trash</b>	-	79,800	-	-
<b>Miscellaneous Other</b>	2,683,707	7,911,223	5,698,158	6,252,612
<b>Building Better Communities Bond Program</b>	-	96,077	-	-
<b>Miami-Dade County Roadway Impact Fees</b>	-	-	1,440,645	-
<b>L.E.T.F. Repayment Settlement</b>	125,000	-	-	-
<b>Debt Proceeds - Capital Projects</b>	-	13,925,609	3,000,000	-
<b>Total Operating Revenues</b>	<b>195,915,139</b>	<b>223,537,700</b>	<b>209,958,605</b>	<b>228,692,821</b>
<b>Prior Year Re-appropriations</b>	<b>88,801,668</b>	<b>75,383,393</b>	<b>93,651,668</b>	<b>-</b>
<b>Interfund Allocations/Contributions</b>				
Storm Water Utility Fund	449,259	444,800	375,000	305,000
Sanitary Sewer Fund	1,422,754	1,193,790	962,008	685,000
Parking System Fund	565,000	565,000	565,000	565,000
<b>Total Interfund Allocations/Contributions</b>	<b>2,437,013</b>	<b>2,203,590</b>	<b>1,902,008</b>	<b>1,555,000</b>
<b>Transfers from Reserves</b>				
General Fund	6,637,714	-	6,826,315	1,736,975
General Fund - City Clerks Special Revenue	-	-	407,082	311,027
General Fund - Art In Public Places	-	-	1,575,574	556,017
General Fund - Tree Trust Fund	-	-	41,934	-
General Capital Improvement Fund	-	-	15,026,078	11,074,561
Neighborhood Renaissance Program Fund	-	-	9,000	-
Roadway Improvement Fund	-	-	123,000	341,665
Trolley / Transportation Fund	-	-	484,000	496,000
CG Capital Improvement Impact Fee Fund	(343,520)	-	8,311,383	-
Stormwater Utility Fund	-	-	1,585,471	250,000
Sanitary Sewer Fund	-	-	75,838	-
Automotive Fund	-	-	1,299,982	-
Retirement System Fund	180,432	183,338	179,094	182,094
Federal Asset Forfeiture Fund	-	-	-	400,000
<b>Total Tranfers From Reserve Funds</b>	<b>6,474,626</b>	<b>183,338</b>	<b>35,944,751</b>	<b>15,348,339</b>
<b>Total Revenues</b>	<b>\$ 293,628,446</b>	<b>\$ 301,308,021</b>	<b>\$ 341,457,032</b>	<b>\$ 245,596,160</b>

**2022-2023 BUDGET ESTIMATE**  
**GENERAL FUND REVENUE SUMMARY**

REVENUE TYPE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 ESTIMATE
<b><u>Property Taxes</u></b>				
Current Year	\$ 89,692,558	\$ 92,378,234	\$ 95,719,690	\$ 106,154,437
Delinquent with penalties & interest	170,561	366,814	100,000	50,000
Homestead Adjustment	139,092	159,485	75,000	75,000
<b>Total - Property Taxes</b>	<b>90,002,211</b>	<b>92,904,533</b>	<b>95,894,690</b>	<b>106,279,437</b>
<b><u>Franchise Fees</u></b>				
Electric	4,539,657	4,901,372	4,600,000	5,200,000
Gas	137,095	124,498	125,000	125,000
Refuse	2,239,793	2,417,270	2,110,000	2,425,000
<b>Total - Franchise Fees</b>	<b>6,916,545</b>	<b>7,443,140</b>	<b>6,835,000</b>	<b>7,750,000</b>
<b><u>Utilities Service Taxes</u></b>				
Electric	6,716,413	6,766,050	6,700,000	6,800,000
Telecommunications	2,802,839	2,699,495	2,650,000	2,725,000
Water	1,480,312	1,668,866	1,475,000	1,600,000
Gas	185,158	222,579	190,000	250,000
Fuel Oil	1,936	3,966	-	-
<b>Total - Utilities Service Taxes</b>	<b>11,186,658</b>	<b>11,360,956</b>	<b>11,015,000</b>	<b>11,375,000</b>
<b><u>Business Tax Receipts</u></b>				
City Business Tax Receipts	3,380,139	3,358,403	3,412,500	3,583,125
Late Penalties, City Business Tax Receipts	60,513	83,973	65,000	80,000
License Application Fees	4,850	6,200	5,000	5,000
<b>Total - Business Tax Receipts</b>	<b>3,445,502</b>	<b>3,448,576</b>	<b>3,482,500</b>	<b>3,668,125</b>
<b><u>Permit Fees</u></b>				
Document Preservation	289,541	346,045	275,000	275,000
Art in Public Places	1,749,870	1,475,284	-	-
Building Permits - B Series	783,943	198,209	100,000	100,000
Building Permits - M Series	15,200	12,635	10,000	10,000
40 yr. Recert. Fee	28,547	50,561	35,000	30,000
Zoning Permit-Paint	125,768	94,362	80,000	40,000
Building Residential - New	226,601	2,603,518	1,500,000	500,000
Building Residential - Additions	209,359	46,438	40,000	-
Building Commercial - New	1,734,098	4,333,891	2,000,000	2,000,000
Building Commercial - Additions	4,791	13,173	5,000	-
Building - Other	3,079,212	2,128,531	2,000,000	4,000,000
Building - Expedited Structural Review	5,000	-	-	-
Unsafe Structures Board Fee	9,750	17,400	7,000	7,000
Excavation Permits	512,113	526,278	500,000	500,000
Photo Permits	12,456	22,548	20,000	20,000
Alarm User Certificates	698	(296)	-	-
False Alarms - Police	115,735	196,124	100,000	85,000
Garage Sale Permits	4,081	3,542	4,000	2,000
Over/Short Alarm Fees	-	97	-	-
False Alarm Penalty	50	(525)	-	-
False Alarms - Fire	-	-	-	45,000
Fire Inspection	575,410	570,259	575,000	575,000
Fire Prevention Bureau Permits	298,567	281,076	275,000	1,275,000
Tree Removal Mitigation Assessment Fee	144,027	224,956	-	-
<b>Total - Permits Fees</b>	<b>9,924,817</b>	<b>13,144,106</b>	<b>7,526,000</b>	<b>9,464,000</b>

**2022-2023 BUDGET ESTIMATE**  
**GENERAL FUND REVENUE SUMMARY**

REVENUE TYPE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 ESTIMATE
<b><u>Intergovernmental Revenue</u></b>				
Federal Grants	\$ 186,587	\$ 580,331	\$ 455,703	\$ 89,382
State Grants	30,170	115,510	95,000	60,000
State Revenue Sharing	1,457,520	1,649,404	1,550,000	1,800,000
State Alcohol Beverage Tax	63,822	62,495	60,000	60,000
State Shared Sales Tax	3,451,961	4,151,238	3,850,000	4,300,000
County Grants	35,385	41,613	-	-
City Share of County Licenses	111,068	110,072	100,000	100,000
<b>Total - Intergovernmental Revenue</b>	<b>5,336,513</b>	<b>6,710,663</b>	<b>6,110,703</b>	<b>6,409,382</b>
<b><u>General Governmental Fees</u></b>				
Board of Adjustment Fees	21,159	19,268	25,000	20,000
Planning & Zoning Board Fees	137,381	139,509	130,000	130,000
Board of Architects	691,635	1,020,267	900,000	1,000,000
Development Review Committee	22,500	30,200	25,000	30,000
Certificate of Use	244,856	275,885	250,000	250,000
Lein Search Fees	137,702	459,051	175,000	300,000
Zoning Inspection Fees	457	228	-	-
Concurrency Fees	381,925	339,989	300,000	300,000
Historic Preservation Fees	55,890	90,805	50,000	60,000
Document Filing Fee	212,277	251,414	200,000	200,000
Research Fees	1,243	1,641	-	-
Passport Fees	374,566	738,936	500,000	600,000
Passport Photos	86,787	201,865	125,000	150,000
Lobbyists Registration Fees	19,510	21,133	20,000	25,000
City Election Candidate Qualifying Fees	-	2,600	-	-
<b>Total - General Government Fees</b>	<b>2,387,888</b>	<b>3,592,791</b>	<b>2,700,000</b>	<b>3,065,000</b>
<b><u>Public Safety Fees</u></b>				
Police Off-Duty Assignments	155,087	123,774	150,000	150,000
EMS Transport Fee	716,400	639,954	625,000	650,000
Fire Protection Fee	2,965,631	2,963,850	2,900,000	2,950,000
Police Accident Reports	554	1	-	-
Fingerprint Cards	7,480	-	20,000	-
Telephone Surcharge for E911	78,851	62,232	30,000	50,000
Wireless 911	168,136	172,421	100,000	150,000
<b>Total - Public Safety Fees</b>	<b>4,092,139</b>	<b>3,962,232</b>	<b>3,825,000</b>	<b>3,950,000</b>
<b><u>Physical Environment Fees</u></b>				
Refuse Collection Fees	6,280,197	6,441,035	6,332,000	6,450,000
Commercial Waste Fees	1,086,653	12,000	-	-
Garbage Collection Service Assessment	2,532,744	2,591,864	2,530,000	2,550,000
Lot Mowing/Clearing	12,454	14,424	11,000	11,000
<b>Total - Physical Environment Fees</b>	<b>9,912,048</b>	<b>9,059,323</b>	<b>8,873,000</b>	<b>9,011,000</b>
<b><u>Recreation Fees</u></b>				
Youth Center Fees	555,496	986,326	1,650,900	1,602,500
Tennis Fees	548,615	827,342	687,000	790,000
Special Events	39,741	15,298	35,000	37,000
<b>Total - Recreation Fees</b>	<b>1,143,852</b>	<b>1,828,966</b>	<b>2,372,900</b>	<b>2,429,500</b>

**2022-2023 BUDGET ESTIMATE**  
**GENERAL FUND REVENUE SUMMARY**

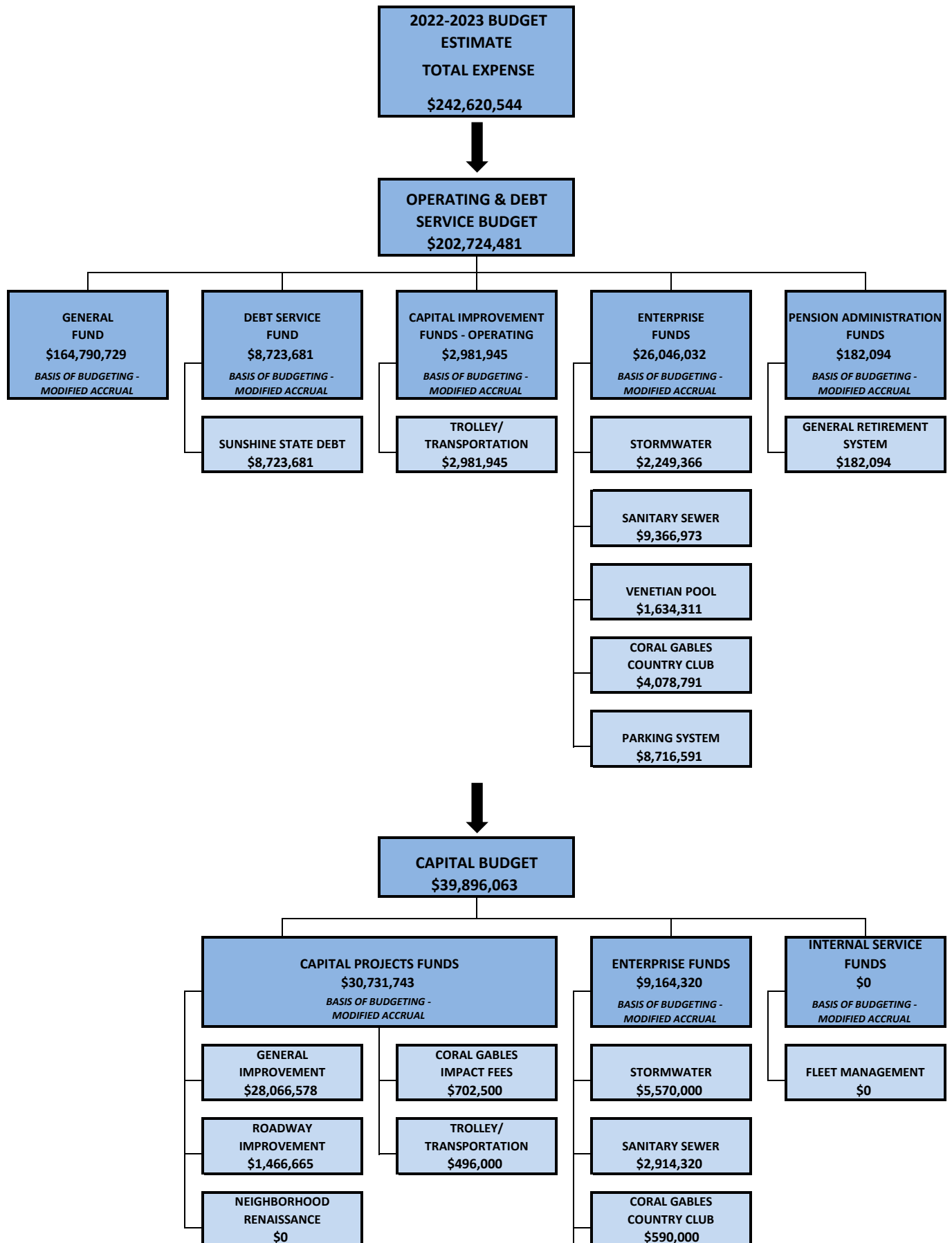
REVENUE TYPE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 ESTIMATE
<b><u>Fines &amp; Forfeitures</u></b>				
County Court, Traffic Fines	\$ 217,381	\$ 88,301	\$ 200,000	\$ 200,000
County Court, Parking Fines	1,198,399	-	-	-
County Court, Other Fines	17	-	-	-
School Crossing Guard Assessment	10,645	13,136	15,000	15,000
Police Education Surcharge	8,223	5,220	10,000	10,000
City Traffic Violations	33,745	73,119	25,000	58,000
Other Fines and Forfeits	1,238	8,446	-	-
Code Enforcement Board	430,178	307,180	380,000	435,000
Ticket Fines	346,956	371,966	340,000	465,000
<b>Total - Fines &amp; Forfeitures</b>	<b>2,246,782</b>	<b>867,368</b>	<b>970,000</b>	<b>1,183,000</b>
<b><u>Investment Earnings</u></b>				
General Fund Investment Earnings	<b>2,351,161</b>	<b>210,972</b>	<b>111,500</b>	<b>900,000</b>
<b><u>Rental/Concessions Revenue</u></b>				
Coral Gables Country Club	294,263	363,810	156,570	-
Auto Pound	22,055	19,710	25,000	20,000
Metro Dade Transfer Station	436,227	437,479	443,034	462,744
Sprint Spectrum lease	65,168	67,775	70,486	73,305
Gables Grand Plaza	200,000	200,000	200,000	440,000
McCAW Communications	102,047	64,657	66,547	68,374
Junkanoo Rental	49,606	-	-	-
Development Agrrement Fee	550,000	550,000	550,000	600,000
Plummer Mangmnt Lease	11,880	12,760	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	14,400
T Mobile	71,237	74,087	74,087	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	33,541	33,541	31,680
Palace	562,349	296,104	410,583	448,937
Verizon	55,459	55,459	58,678	64,657
University of Miami - INET	4,380	4,380	4,380	4,380
Haagen Daz	47,483	48,434	49,403	50,391
Bloom Boutique	-	4,800	9,600	24,000
Starbucks	104,014	101,250	101,250	111,375
IKE Revenue Sharing	24,000	30,000	19,658	-
<b>Total - Rental/Consession Revenue</b>	<b>3,708,109</b>	<b>3,438,646</b>	<b>3,361,737</b>	<b>3,568,896</b>
<b><u>Miscellaneous Revenue</u></b>				
Sale of Land	-	5,200,000	-	5,000,000
Sale of Recycled Trash	-	79,800	-	-
LEFT Repayment Settlement	125,000	-	-	-
Other Miscellaneous Revenues	263,102	225,633	175,812	152,612
<b>Total - Miscellaneous Revenue</b>	<b>388,102</b>	<b>5,505,433</b>	<b>175,812</b>	<b>5,152,612</b>
<b>Total Operating Revenue</b>	<b>153,042,327</b>	<b>163,477,705</b>	<b>153,253,842</b>	<b>174,205,952</b>

**2022-2023 BUDGET ESTIMATE**  
**GENERAL FUND REVENUE SUMMARY**

REVENUE TYPE	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 ESTIMATE
<b><u>Prior Year Re-Appropriations</u></b>	\$ 3,481,635	\$ 3,019,035	\$ 2,136,026	\$ -
<b><u>Allocations/Contributions From Other Funds</u></b>				
Capital Projects	-	16,000	30,550	-
Stormwater Utility	449,259	444,800	375,000	305,000
Sanitary Sewer	1,422,754	1,193,790	962,008	685,000
Coral Gables Country Club	-	-	-	138,209
Biltmore Golf Course	174,589	170,000	170,000	175,000
Parking System	5,645,148	6,119,244	8,564,739	8,791,488
Biltmore Complex	1,600,000	1,200,000	1,200,000	1,200,000
Automotive	1,180,908	731,059	1,164,004	-
Facilities	1,117,658	885,089	9,856	-
Insurance Fund - Gen Liab & Workers Comp	1,169,326	-	-	-
Federal Forfeiture Trust Fund	-	-	-	400,000
<b>Total - Contributions From Other Funds</b>	<b>12,759,642</b>	<b>10,759,982</b>	<b>12,476,157</b>	<b>11,694,697</b>
<b><u>Transfers From Reserves</u></b>				
General Fund Reserve	3,176,355	-	5,887,437	1,736,975
General Fund - City Clerks Special Revenue	-	-	407,082	311,027
Art In Public Places Reserve	-	-	1,575,574	556,017
Tree Trust Fund	-	-	41,934	-
<b>Total - Transfers From Reserves</b>	<b>3,176,355</b>	<b>-</b>	<b>7,912,027</b>	<b>2,604,019</b>
<b>Total General Fund Revenue</b>	<b>\$ 172,459,959</b>	<b>\$ 177,256,722</b>	<b>\$ 175,778,052</b>	<b>\$ 188,504,668</b>

CITY OF CORAL GABLES

FUND STRUCTURE OVERVIEW - EXPENSE





**2022-2023 BUDGET ESTIMATE**  
**EXPENDITURES CLASSIFIED BY FUNCTION**

DEPTS/DIVISIONS BY FUNCTION	2021-2022 BUDGET		2022-2023 BUDGET ESTIMATE		DIFFERENCE		
	DIV. AMT.	FUNC. TTL.	DIV. AMT.	FUNC. TTL.	VARIANCE	%	DETAIL
<b>GENERAL GOVERNMENT</b>							
City Commission	\$ 693,722		\$ 736,011		\$ 42,289	6.1%	\$47K - Revised Sal & Ben
City Attorney	2,873,960		2,933,772		59,812	2.1%	\$75K - Revised Sal & Ben; \$(17K) Adj to Bldg Div Alloc
City Clerk	947,287		1,057,990				
City Clerk - Special Revenue	1,036,082		1,169,531		584,152	29.4%	\$216K - Revised Sal & Ben; \$340K - FY23 - Election Yr
City Clerk - Elections	5,000		345,000				
City Manager - Administration	1,931,329		2,077,635				
City Manager - Communications	963,843		960,417		117,383	3.9%	\$124K - Revised Sal & Ben due to a reorg with the Economic Development Dept
City Manager - Internal Auditing	124,090		98,593				
Human Resources	2,175,098		2,052,140		(122,958)	-5.7%	\$23K - Revised Sal & Ben; \$(42K) - Prof Serv; \$(111K) - FY20 Reappropriation - Wellness reserve
Labor Relations & Risk Management	990,097		789,132		(200,965)	-20.3%	\$29K - Revised Sal & Ben; \$(85K) - ADA Res; \$(150K) - Firefighter Cancer Contingency
Development Services - Administrative	603,580		570,661				
Development Services - Building	5,482,931		6,740,459		1,331,978	13.1%	\$826K - Revised Sal & Ben; \$235K - Prof Serv; \$343K - Admin Alloc to Bldg Div.
Development Services - Planning & Zoning	2,529,661		2,469,512				
Development Services - Code Enforcement	1,518,668		1,686,186				
Finance - Administration	499,726		645,405				
Finance - Collections	870,866		822,022		232,103	5.0%	\$229K - Revised Sal (COLA & Unfreeze Positions) & Ben
Finance - Reporting & Operations	1,284,863		1,298,203				
Finance - Procurement	1,246,719		1,348,981				
Finance - Management & Budget	761,140		780,806				
Innovation & Technology	6,689,116		8,204,061		1,514,945	22.6%	\$143K - Revised Sal & Ben; \$405K - Prof Serv; \$104K - Gen Oper Exp; \$1.1M - Add'l software & hardware maint.; \$(217K) - Admin Alloc to Bldg Div.
Non Departmental	4,297,404		3,717,740		(579,664)	-13.5%	\$(664K) - Temp Sal Res; \$(57K) - Prof Serv; \$115K - Contingency
Retirement Plan Admin.	179,094		182,094		3,000	1.7%	Minor operational adjustments
Sunshine State Loan	1,180,333		1,377,025		196,692	16.7%	Annual adj. per debt service schedule
Capital Projects *	19,558,943		2,711,590		(16,847,353)	-86.1%	FY22 includes prior years' reapp'd balances
<b>SUB TTL - GENERAL GOVERNMENT</b>		58,443,552		44,774,966			
<b>ECONOMIC ENVIRONMENT</b>							
Economic Development	1,738,690		1,248,610		(490,080)	-28.2%	\$139K - Revised Sal & Ben; \$(25K) - Prof. Serv.; \$(294K) - FY21 Onetime Items, Reserves & Grants; \$(19) - Office Rent
Sunshine State Loan	1,554,555		1,528,226		(26,329)	-1.7%	Annual adj. per debt service schedule
Capital Projects	1,374,587		-		(1,374,587)	-100.0%	FY22 includes prior years' reapp'd balances
<b>SUB TTL - ECONOMIC ENVIRONMENT</b>		4,667,832		2,776,836			
<b>PUBLIC SAFETY</b>							
Police - Administration	2,854,100		2,931,499				
Police - Patrol	20,185,336		21,502,775				
Police - Criminal Investigations	8,468,183		8,374,454		1,602,685	3.3%	\$1.4M - Revised Sal (New Positions) & Ben;
Police - Tech. Services	7,647,988		7,853,138				
Police - Professional Standards	3,205,977		3,156,112				
Police - Specialized Enforcement	6,731,371		6,877,662				
Fire - Operations	30,856,809		30,267,734		1,305,925	4.2%	\$1.0MK - Revised Sal (New Positions) & Ben; \$175K - Prof Serv; \$314K - Gen. Oper. Exp.; \$(216K) - One Time Grants
Fire - Community Risk Reduction	-		1,895,000				
Parking - Violations Enforcement	\$ 1,498,482		\$ 1,557,907		\$ 59,425	4.0%	\$52K - Revised Sal & Ben; \$7K - Gen. Oper. Exp.
Public Safety Debt Service	2,988,837		3,239,012		250,175	8.4%	\$250K - Annual adj. per debt service schedule;
Capital Projects *	9,519,261		9,578,400		59,139	0.6%	FY22 includes prior years' reapp'd balances
<b>SUB TTL - PUBLIC SAFETY</b>		93,956,344		97,233,693			

**2022-2023 BUDGET ESTIMATE**  
**EXPENDITURES CLASSIFIED BY FUNCTION**

DEPTS/DIVISIONS BY FUNCTION	2021-2022 BUDGET		2022-2023 BUDGET ESTIMATE		DIFFERENCE		
	DIV. AMT.	FUNC. TTL.	DIV. AMT.	FUNC. TTL.	VARIANCE	%	DETAIL
<b>PHYSICAL ENVIRONMENT</b>							
Public Works - Admin.	884,553		887,480				
Public Works - Trans. & Sust.	1,051,526		960,107				
Public Works - CIP	1,285,131		1,331,476		45,459	1.0%	\$140K - Revised Sal & Ben; \$(125K) - Prof Serv; \$32K - Gen. Oper. Exp.
Public Works - Engineering	1,518,524		1,606,130				
Public Works - Stormwater Utility	2,166,315		2,109,711		(56,604)	-2.6%	\$30K - Revised Sal & Ben; \$(32K) - Prof Serv; \$15K - Gen. Oper. Exp.; \$(70K) - FY23 reduction in ROI to Gen. Fd.
Public Works - Sanitary Sewers	8,170,866		8,254,985		84,119	1.0%	\$132K - Revised Sal & Ben; \$23K - Prof Serv; \$206K - Gen. Oper. Exp.; \$(277K) - FY23 reduction in ROI to Gen. Fd.
Public Works - Solid Waste	13,172,386		13,207,612		35,226	0.3%	\$225K - Revised Sal & Ben; \$18K - Prof Serv; \$155K - Waste Disposal Fees; \$138K - Gen. Oper. Exp.; \$(500) - One-Time Capital
Public Works - Landscape Services	6,979,983		7,252,483		272,500	3.9%	\$105K - Revised Sal & Ben; \$16K - Prof Serv; \$149K - Gen. Oper. Exp.
Stormwater Debt Service	131,848		139,655		7,807	5.9%	Annual adj. per debt service schedule
Sanitary Sewer Debt Service	714,457		1,111,988		397,531	55.6%	Annual adj. per debt service schedule
Capital Projects *	44,799,768		10,879,950		(33,919,818)	-75.7%	FY22 includes prior years' reapp'd balances
<b>SUB TTL - PHYSICAL ENVIRONMENT</b>		<b>80,875,357</b>		<b>47,741,577</b>			
<b>TRANSPORTATION</b>							
Public Works - R.O.W./Maint.	3,556,728		3,796,481		216,143	5.5%	\$3K - Revised Sal & Ben; \$213K - Gen. Oper. Exp.
Public Works - Sign Shop	341,620		318,010				
Parking - Trolley / Trans.	3,158,712		2,981,945		(176,767)	-5.6%	\$149K - Revised Sal & Ben; \$(107K) - Prof Serv; \$(32K) - Gen. Oper. Exp.; \$(95K) - One-Time Capital; \$(91) - One-Time Grants
Parking - Garage #1	481,818		502,947				
Parking - Garage #2	713,337		781,175				
Parking - Garage #3	124,290		131,101				
Parking - Garage #4	496,056		519,178				
Parking - On-Street Prkg & Meter Maint.	1,946,639		1,897,784		(46,953)	-0.8%	\$15K - Revised Sal & Ben; \$233 - Prof Serv; \$(121K) Gen. Oper. Exp.; \$(184K) - One-Time Equip.
Parking - Lots	1,957,290		1,795,223				
Parking - Garage #6	515,732		560,801				
Parking Debt Service	524,117		970,475		446,358	85.2%	Annual adj. per debt service schedule
Capital Projects *	44,298,262		4,834,704		(39,463,558)	-89.1%	FY22 includes prior years' reapp'd balances
<b>SUB TTL - TRANSPORTATION</b>		<b>58,114,601</b>		<b>19,089,824</b>			
<b>CULTURE &amp; RECREATION</b>							
Hist. Res. & Cultural Arts - Preservation	1,114,495		922,753		(520,431)	-22.4%	\$51K - Revised Sal & Ben; \$(29K) - Prof Serv FY22 reappropriation; \$(168K) - Gen. Oper. Exp. \$(361K) - FY22 AIPP & Historic reserves;
Hist. Res. & Cultural Arts - Cultural Arts	1,212,044		883,355				
Comm Rec - Administration	1,194,229		1,310,347				
Comm Rec - Tennis Centers	1,132,634		1,265,502				
Comm Rec - Youth Center	3,302,312		3,464,523				
Comm Rec - Adult Services	646,634		667,996		967,509	12.0%	\$554K - Revised Sal & Ben; \$166K - Prof Serv; \$247K - Gen. Oper. Exp.
Comm Rec - Special Events	595,279		660,336				
Comm Rec - Golf Course & Parks Maint.	1,175,004		1,644,897				
Comm Rec - Venetian Pool	1,417,316		1,634,311		216,995	15.3%	\$130K - Revised Sal & Ben; \$87K - Gen. Oper. Exp.
Comm Rec - Cntry Club - Admin	135,997		526,068				
Comm Rec - Cntry Club - Event Venue	1,163,749		1,483,639				
Comm Rec - Cntry Club - Fitness & Pool	543,322		1,150,317		1,269,931	45.2%	\$1.27M - Annualization of FY22 Expense Budget
Comm Rec - Cntry Club - Granada Golf	965,792		918,767				
Sunshine State Loan	2,013,548		2,579,418		565,870	28.1%	Annual adj. per debt service schedule
Capital Projects *	27,697,922		11,891,419		(15,806,503)	-57.1%	FY22 includes prior years' reapp'd balances
<b>SUB TTL - CULTURE &amp; RECREATION</b>		<b>44,310,277</b>		<b>31,003,648</b>			
<b>TOTAL EXPENDITURES **</b>		<b>\$ 340,367,963</b>		<b>\$ 242,620,544</b>	<b>\$ (97,747,419)</b>		

( ) Indicates a decrease from prior year.

\* Fiscal Year 2021-2022 includes one-time grants that do not repeat for Fiscal Year 2022-2023. If the grants have any unused balances at Fiscal Year 2021-2022 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2022-2023.

\*\* Total Expenditures are net of transfers to reserves.

**2022-2023 BUDGET ESTIMATE**  
**SUMMARY OF TOTAL EXPENDITURES AND TRANSFERS TO RESERVES**

EXPENDITURE CATEGORIES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 ESTIMATE
<b><u>Operating Expense</u></b>				
General Fund Divisions	\$ 142,348,047	\$ 144,561,598	\$ 158,376,718	\$ 164,790,729
Trolley / Transportation Fund Division	2,199,145	2,011,118	3,158,712	2,981,945
Storm Water Division	1,997,629	2,033,188	2,166,315	2,109,711
Sanitary Sewer Division	8,700,018	6,043,158	8,170,866	8,254,985
Venetian Pool	685,435	1,109,516	1,417,316	1,634,311
Country Club Divisions	901,503	842,007	2,808,860	4,078,791
Parking Fund Divisions	5,945,618	502,825	7,733,644	7,746,116
Pension Fund Division	180,432	183,338	179,094	182,094
<b>Total Operating Expense</b>	<b>162,957,827</b>	<b>157,286,748</b>	<b>184,011,525</b>	<b>191,778,682</b>
<b><u>Capital Improvements *</u></b>				
General Improvements	49,021,389	18,699,630	59,632,578	28,066,578
Neighborhood Renaissance Program	165,459	33,777	302,429	-
Roadway Improvements	1,922,191	1,069,651	3,919,764	1,466,665
Trolley / Transportation Improvements	136,309	59,912	1,416,571	496,000
Miami-Dade Bond Improvements	173	-	-	-
Miami-Dade Roadway Impact Fee Improvements	-	-	1,441,361	-
Coral Gables Impact Fee Improvements				
Administrative Expense	6,432	5,876	-	-
Fire System Improvements	159,851	248,540	2,117,750	90,000
General Government System Improvements	-	7,759	-	-
Mobility System Improvements	-	-	5,314,920	-
Parks System Improvements	1,971,956	83,214	7,791,424	612,500
Police System Improvements	1,630,323	195,000	40,600	-
Total Impact Fee Improvements	3,768,562	540,389	15,264,694	702,500
Stormwater Utility Improvements	761,350	1,185,436	19,328,519	5,570,000
Sanitary Sewer Improvements	2,975,076	2,570,104	23,347,773	2,914,320
Coral Gables Country Club Improvements	-	-	-	590,000
Parking System Improvements	716,201	1,380,905	22,595,054	90,000
<b>Total Capital Improvements</b>	<b>59,466,710</b>	<b>25,539,804</b>	<b>147,248,743</b>	<b>39,896,063</b>
<b>Total Operating Exp. &amp; Capital Improvements</b>	<b>222,424,537</b>	<b>182,826,552</b>	<b>331,260,268</b>	<b>231,674,745</b>
<b><u>Debt Service</u></b>				
General Fund Debt	8,525,730	7,954,633	7,612,076	8,535,178
Biltmore Hotel Debt	248,839	245,645	125,197	188,503
Stormwater Fund	145,913	113,791	131,848	139,655
Sanitary Sewer Fund	428,825	554,286	714,457	1,111,988
Parking Fund	1,014,844	1,004,513	524,117	970,475
<b>Total Debt Service</b>	<b>10,364,151</b>	<b>9,872,868</b>	<b>9,107,695</b>	<b>10,945,799</b>
<b>Total Expense and Debt Service</b>	<b>232,788,688</b>	<b>192,699,420</b>	<b>340,367,963</b>	<b>242,620,544</b>
<b><u>Transfers to Reserves</u></b>				
General Fund Reserve	-	13,200,046	-	-
General Fund - Building Division Reserve	-	-	489,069	174,541
General Fund - Historic Building Fund	-	-	-	1,000,000
Sunshine State Debt Service Fund	-	745,168	-	-
General Capital Improvements Fund	42,657,175	47,469,296	-	-
Neighborhood Renaissance Program Fund	77,088	244,320	-	-
Roadway Improvement Fund	2,286,331	2,849,586	-	-
Trolley / Transportation Fund	581,288	1,754,338	-	493,734
Coral Gables Impact Fee Fund	3,838,429	2,011,201	-	-
Stormwater Utility Fund	8,425,361	11,521,829	-	100,634
Sanitary Sewer Fund	1,286,408	3,926,882	-	6,707
Parking Fund	1,687,678	24,885,935	-	-
Parking Fund - Reserve for Capital Debt	-	-	600,000	1,200,000
<b>Total Transfers to Reserves</b>	<b>60,839,758</b>	<b>108,608,601</b>	<b>1,089,069</b>	<b>2,975,616</b>
<b>Total Expenditures &amp; Transfers to Reserves</b>	<b>\$ 293,628,446</b>	<b>\$ 301,308,021</b>	<b>\$ 341,457,032</b>	<b>\$ 245,596,160</b>

\* Fiscal Year 2021-2022 includes one-time grants, and reappropriated expenditures and capital projects that do not repeat for Fiscal Year 2022-2023. If any of these items have unused balances at Fiscal Year 2021-2022 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2022-2023.

**2022-2023 BUDGET ESTIMATE**  
**SUMMARY OF TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS TO RESERVES**

DEPARTMENT	DIVISION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 BUDGET	2022-2023 ESTIMATE
City Commission	City Commission	\$ 524,032	\$ 550,448	\$ 693,722	\$ 736,011
City Attorney	City Attorney	2,313,518	2,311,866	2,873,960	2,933,772
City Clerk	Administration	860,400	867,060	947,287	1,057,990
	Special Revenue Expenses	733,143	908,691	1,036,082	1,169,531
	Elections	2,894	299,847	5,000	345,000
City Manager	Administration	1,484,770	1,448,926	1,931,329	2,077,635
	Communications & Public Affairs	791,323	814,560	963,843	960,417
	Internal Auditing	84,548	91,112	124,090	98,593
Human Resources	Human Resources	1,720,685	1,729,293	2,175,098	2,052,140
Labor Relations & Risk Mgmt	Labor Relations & Risk Mgmt	703,484	739,752	990,097	789,132
Development Services	Administration	429,111	483,237	603,580	570,661
	Building	4,756,581	4,340,102	5,482,931	6,740,459
	Planning & Zoning	2,409,399	2,184,720	2,529,661	2,469,512
	Code Enforcement	1,315,564	1,311,760	1,518,668	1,686,186
Hist. Res. & Cultural Arts	Historic Preservation	1,296,952	986,352	1,114,495	922,753
	Cultural Arts	738,496	1,010,052	1,212,044	883,355
Public Works	Administration	674,393	760,008	884,553	887,480
	Sustainable Public Infrastructure	418,811	718,135	1,051,526	960,107
	Capital Improvement	3,105,901	1,183,207	1,285,131	1,331,476
	Engineering	-	1,438,667	1,518,524	1,606,130
	ROW Enforcement & Maintenance	3,704,978	3,400,090	3,556,728	3,796,481
	Sign Shop	301,126	297,864	341,620	318,010
	Solid Waste	11,630,948	11,983,875	13,172,386	13,207,612
	Greenspace Management	6,701,579	6,359,416	6,979,983	7,252,483
Finance	Administration	487,413	487,238	499,726	645,405
	Collections	761,078	754,183	870,866	822,022
	Reporting & Operations	1,151,961	1,076,975	1,284,863	1,298,203
	Procurement	1,053,894	995,431	1,246,719	1,348,981
	Mgmt, Budget & Compliance	670,261	686,249	761,140	780,806
Innovation & Technology	Innovation & Tecnology	5,262,291	5,794,714	6,689,116	8,204,061
Police	Administration	3,240,377	3,272,053	2,854,100	2,931,499
	Uniform Patrol	19,202,805	19,556,561	20,185,336	21,502,775
	Criminal Investigations	8,012,090	8,636,049	8,468,183	8,374,454
	Technical Services	7,115,228	7,517,673	7,647,988	7,853,138
	Professional Standards	2,510,117	2,377,997	3,205,977	3,156,112
	Specialized Enforcement	5,781,488	5,984,669	6,731,371	6,877,662
Fire	Operations	29,663,989	30,031,489	30,856,809	30,267,734
	Community Risk Reduction	-	-	-	1,895,000
Community Recreation	Administration	898,818	1,003,661	1,194,229	1,310,347
	Tennis Centers	947,222	1,018,319	1,132,634	1,265,502
	Youth Center	2,267,412	2,477,412	3,302,312	3,464,523
	Adult Services	343,243	277,361	646,634	667,996
	Special Events	392,220	376,941	595,279	660,336
	Golf Course & Parks Maint.	1,036,348	1,014,778	1,175,004	1,644,897
Economic Development	Economic Development	1,167,442	1,240,183	1,738,690	1,248,610
Non Departmental	Non Departmental	3,679,714	3,762,622	4,297,404	3,717,740
<b>Total General Fund Operating Expense</b>		<b>142,348,047</b>	<b>144,561,598</b>	<b>158,376,718</b>	<b>164,790,729</b>
Transfer to General Fund Reserve		-	3,994,899	-	-
Transfer to Building Division Reserve		-	-	626,948	174,541
Transfer to Historic Building Fund		-	-	-	1,000,000
Transfer to Hurricane Fund		-	3,547,517	-	-
Transfer to Sunshine State Debt Service Fund		7,860,965	8,082,686	6,918,373	7,862,070
Transfer to Capital Improvement Fund		21,540,890	15,046,908	9,534,665	14,242,017
Transfer to Neighborhood Renaissance Fund		-	11,487	-	-
Transfer to Trolley Fund		-	-	95,000	-
General Fund Subsidy of Venetian Pool		151,088	338,913	104,594	435,311
General Fund Subsidy of Granada Golf Course		294,697	422,537	57,254	-
Transfer to Parking Fund		-	-	64,500	-
Transfer to Automotive Fund		264,272	-	-	-
Transfer to the Health Insurance Fund		-	1,250,177	-	-
Pension Contribution Stabilization Fund		-	-	-	-
<b>Total General Fund</b>		<b>\$ 172,459,959</b>	<b>\$ 177,256,722</b>	<b>\$ 175,778,052</b>	<b>\$ 188,504,668</b>

**CAPITAL PROJECTS - NEW/ADDITIONAL FUNDING  
2022-2023 BUDGET ESTIMATE**

CAPITAL PROJECT CATEGORIES	PRIOR YEAR AVAIL & ENCUMBRANCES	FY23 NEW FUNDING	FY23 TOTAL AVAILABLE FUNDS
<b>Capital Equipment</b>			
IT Data Systems Equipment Matrix	\$ 1,182,993	\$ 1,638,840	\$ 2,821,833
Public Art Restoration Matrix	76,800	269,653	346,453
Broadband Smart City Technology	2,269,329	822,750	3,092,079
Jean Ward Sculptures Restoration	57,874	120,000	177,874
<b>Total Capital Equipment</b>	<b>3,586,996</b>	<b>2,851,243</b>	<b>6,438,239</b>
<b>Facility Repairs/Improvements</b>			
Roof Replacements Matrix - Citywide	2,232,956	498,973	2,731,929
HVAC Replacements Matrix - Citywide	1,090,381	543,425	1,633,806
Elevator Repair/Replacement Matrix	497,118	231,494	728,612
Recertification of City Facilities	79,703	250,000	329,703
Citywide Environmental Remediation	340,154	184,238	524,392
Energy & Water Efficiency Improvement Program	191,657	100,000	291,657
<b>Total Facility Projects</b>	<b>4,431,969</b>	<b>1,808,130</b>	<b>6,240,099</b>
<b>Historic Facility Repairs/Restorations</b>			
Entrances & Fountains Matrix	7,652	50,000	57,652
Gondola Building Restoration	20,045	1,725,000	1,745,045
White Way Lights Restoration	618,313	145,364	763,677
Miracle Theater Restoration	-	200,000	200,000
Biltmore Hotel Renovations	270,383	600,000	870,383
Venetian Pool Structural & Pool Bottom Restoraton	-	3,737,500	3,737,500
City Hall Complex	1,345,252	589,311	1,934,563
Coral Gables Country Club Improvements	1,524,429	590,000	2,114,429
<b>Total Historic Facility Projects</b>	<b>3,786,074</b>	<b>7,637,175</b>	<b>11,423,249</b>
<b>Motor Pool Equipment Replacements/Additions *</b>			
Motor Vehicle Replacements/Additions Matrix	3,862,644	3,536,482	7,399,126
<b>Total Motor Pool Projects</b>	<b>3,862,644</b>	<b>3,536,482</b>	<b>7,399,126</b>
* 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.			
<b>Parking Repairs/Improvements</b>			
Parking Lots 8 & 17 Renovation	645,854	874,704	1,520,558
Installation of Multi-Space Pay Stations	154,470	150,000	304,470
Miracle Mile/Giralda Streetscape - Paver Maintenance Program	119,711	250,000	369,711
Mobility Hub Design and Construction	1,028,816	-	1,028,816
Minorca Garage Construction	12,771,152	-	12,771,152
<b>Total Parking Projects</b>	<b>14,720,003</b>	<b>1,274,704</b>	<b>15,994,707</b>
<b>Parks &amp; Recreation Repairs/Improvements</b>			
Purchase of Land	3,268,967	300,000	3,568,967
Parks & Recreation Replacement Matrix	4,519,396	1,752,091	6,271,487
Blue Road Open Space Improvements	-	200,000	200,000
Phillips Park	2,678,211	612,500	3,290,711
Ponce Circle Park	4,870,013	800,000	5,670,013
Toledo & Alava Neighborhood Park Improvements	-	200,000	200,000
<b>Total Parks &amp; Recreation Projects</b>	<b>15,336,587</b>	<b>3,864,591</b>	<b>19,201,178</b>

**CAPITAL PROJECTS - NEW/ADDITIONAL FUNDING  
2022-2023 BUDGET ESTIMATE**

<b>CAPITAL PROJECT CATEGORIES</b>	<b>PRIOR YEAR AVAIL &amp; ENCUMBRANCES</b>	<b>FY23 NEW FUNDING</b>	<b>FY23 TOTAL AVAILABLE FUNDS</b>
<b>Public Safety Improvements</b>			
Fire Equipment Replacement Program	660,850	187,628	848,478
Fire House 4 Construction	2,258,943	8,165,000	10,423,943
Mobile Radio Replacement Program	922,624	628,747	1,551,371
Police Sniper Rifle Replacement Program	59,337	12,025	71,362
Police Body Worn Camera Replacement Program	-	585,000	585,000
<b>Total Public Safety Projects</b>	<b>3,901,754</b>	<b>9,578,400</b>	<b>13,480,154</b>
<b>Transportation &amp; Right of Way Improvements</b>			
Citywide Pedestrian Infrastructure Program	1,250,188	1,230,000	2,480,188
Citywide Street Resurfacing Program	301,824	500,000	801,824
Citywide Traffic Calming Program	2,337,036	1,345,000	3,682,036
Street Tree Succession Plan	154,279	175,000	329,279
Bridge Repairs & Improvements	217,969	50,000	267,969
Residential Waste Pit Restoration	45,171	100,000	145,171
Last Mile Transit Stop Improvements	367,128	135,000	502,128
Ponce de Leon Landscape - Phase III	1,909,363	300,000	2,209,363
<b>Total Transportation &amp; Roadway Projects</b>	<b>6,582,958</b>	<b>3,835,000</b>	<b>10,417,958</b>
<b>Utility Repairs/Improvements</b>			
Sanitary Sewer Major Repair	2,131,455	1,859,320	3,990,775
Electric Atlas Update & Model Calibration	150,000	50,000	200,000
Sewer Pipe Cameras	4,221	50,000	54,221
Citywide Inflow & Infiltration Abatement	15,924	955,000	970,924
Citywide Septic to Sewer Conversion Assessment	190,000	562,500	752,500
Sea Level Rise Mitigation Program (Infrastructure Reserve)	13,063,264	3,670,000	16,733,264
Stormwater System Improvement Program	1,651,316	300,000	1,951,316
Coral Gables Waterways Maintenance	2,180,533	150,000	2,330,533
Storm Drainage Master Plan	500,000	500,000	1,000,000
Cocoplum Drainage Improvements	966,564	350,000	1,316,564
Vac-con Truck - Addition to Fleet	-	600,000	600,000
<b>Total Utility Repair/Improvement Projects</b>	<b>20,853,277</b>	<b>9,046,820</b>	<b>29,900,097</b>
<b>Total Projects</b>	<b>\$ 77,062,262</b>	<b>\$ 43,432,545</b>	<b>\$ 120,494,807</b>