

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, 2018 AND ENDING SEPTEMBER 30, 2019; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2018

WHEREAS, the City Manager prepared and on July 1, 2018 submitted to the Commission a Budget Estimate of the expenditures and revenues of all City departments, divisions, offices and properties for the fiscal year commencing October 1, 2018 and copies of such estimate have been furnished to the newspaper and library in Coral Gables, and posted at the front door of City Hall; and

WHEREAS, the Budget Estimate submitted to the Commission on July 1, 2018 in the amount of \$197,206,008 has been revised by the City Manager to include revenue and expenditure increases in the amount of \$3,035,689, bringing the total budget amount to \$200,241,697; and

WHEREAS, the revised revenue estimate of \$200,241,697 includes total revenues of \$187,152,596 and transfers from fund balance of \$13,089,101; and the revised expenditure estimate of \$200,241,697 includes expenditures of \$199,713,681 and transfers to reserves of \$528,016;

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 2018-2019 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, 2018 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 2018-2019 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 2018-2019 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 2018-2019 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, 2018 as well as surplus generated by vacancies occurring subsequent to October 1, 2018 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, 2018 and ending September 30, 2019 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 2018-2019 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		\$ 84,645,256
Local Option Gas Tax		1,188,000
Transportation Sales Tax		2,050,000
Franchise Fees		6,710,000
Utility Service Taxes		11,510,000
Business Tax Receipts		3,524,000
Permit Fees		7,649,000
Intergovernmental Revenues		7,364,000
General Government Fees		2,265,000
Public Safety Fees		3,553,500
Physical Environment Fees		
Refuse Collection Fees	\$ 6,130,000	
Garbage Collection – Paid on Tax Bill	2,450,000	
Commercial Waste Fees	993,000	
Lot Mowing & Clearing	30,000	
Sanitary Sewer Fees	10,278,497	
Storm Water Utility Fee	<u>5,050,000</u>	24,931,497
Recreation Fees		
Youth Center	1,842,000	
Tennis	678,000	
Special Events	27,000	
Swimming	1,144,000	
Golf	<u>784,589</u>	4,475,589
Automobile Parking Fees		14,462,500
Fines & Forfeitures		1,962,000
Investment Earnings		
General Fund	610,000	
Debt Service Fund	6,500	

Capital Improvement Funds	395,000	
Enterprise Funds	<u>123,000</u>	1,134,500
Rentals & Concessions		
Parking	617,270	
Biltmore Complex	1,851,850	
Other	<u>3,719,645</u>	6,188,765
Miscellaneous Other		736,853
Inter-fund Allocations/Contributions		
Storm Water Utility	559,640	
Sanitary Sewer Fund	1,677,496	
Parking System Fund	<u>565,000</u>	<u>2,802,136</u>
Total Operating Revenues		187,152,596
Transfers from Reserves		
General Fund Reserve	4,228,010	
City Clerk – Special Revenue	116,630	
Sunshine State Debt Service Fund	148,489	
General Capital Improvement Fund	5,787,712	
Roadway Improvement Fund	250,000	
Trolley/Transportation Fund	316,200	
Capital Improvement Impact Free Fund Reserves	1,398,441	
Storm Water Utility Fund	122,682	
Sanitary Sewer Fund	280	
Automotive Fund	561,000	
Retirement System Fund Reserve	<u>159,657</u>	
Total Transfers From Reserves		<u>13,089,101</u>
Total Revenues		<u>\$200,241,697</u>

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

Operating Expenditures

City Attorney	\$ 2,463,482
City Clerk	1,962,406
City Commission	652,805
City Manager	2,946,510
Community Recreation	9,530,260
Development Services	9,072,332
Economic Development	1,185,248
Finance	4,846,385
Fire	28,333,303
Historic Resources & Cultural Arts	1,968,572
Human Resources	1,944,983
Information Technology	6,175,458
Labor Relations, Risk Mgmt. & Process Impr.	746,267
Non-Departmental	3,826,407
Parking/Transportation	9,434,567
Police	45,191,692
Public Works	<u>37,163,336</u>

Total Operating Expenditures**167,444,013****Capital Projects****21,750,461****Debt Service Appropriation**

Parking Fund - Sunshine State Debt	1,064,995
Sanitary Sewer Fund – Sunshine State Debt	440,075
Storm Water Fund - Sunshine State Debt	178,979
Sunshine State Debt	<u>8,835,158</u>

Total Debt Service Appropriation**10,519,207****Total Expenditures and Debt Service****199,713,681****Transfers to Reserves**

General Fund – Building Division Reserve	393,225
Sunshine State Debt Service Fund Reserve	6,500
Neighborhood Renaissance Program Fund Reserve	40,000
Roadway Improvement Fund	20,000
Trolley/Transportation Fund	6,000
Coral Gables Impact Fee Fund	44,000
Venetian Pool Fund Reserve	13,453
Parking Fund Reserve	<u>4,838</u>

Total Transfers to Reserves**528,016****Total Expenditures****\$200,241,697**

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, 2018 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2018-2019 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 2018-2019 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 2018-2019 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, 2018 as well as surplus generated by vacancies occurring subsequent to October 1, 2018 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, 2018.

PASSED AND ADOPTED THIS THIRTEENTH DAY OF SEPTEMBER A.D., 2018.

APPROVED:

RAUL VALDES-FAULI
MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:

WALTER J. FOEMAN
CITY CLERK

MIRIAM SOLER RAMOS
CITY ATTORNEY