

CITY OF CORAL GABLES
CHANGES TO THE FISCAL YEAR 2020-2021 BUDGET
1ST HEARING - SEPTEMBER 10, 2020

Revenue Estimate (All Revenues) - July 1, 2020 **\$ 208,091,965**

Changes to Revenue Estimate:

1) Transfer From Fund Balance - Inc/(Dec) - Sanitary Sewer Fund	1,092,956
2) Transfer From Pension Stabilization Fund	1,000,000
3) Transfer From Fund Balance - Inc/(Dec) - Capital Improvement Fund	1,000,000
4) Sanitary Sewer Fee Adjustment - Operating & Capital	969,131
5) Storm Water Fee - Sea Level Rise Mitigation Fund	445,000
6) Property Tax - <i>(July 1 Values v. June 1 Values Used in Estimate)</i>	\$ 300,129
7) Revenue Sharing - Dept of Revenue Estimate	173,000
8) Transfer From Fund Balance - Inc/(Dec) - Storm Water Fund	150,084
9) Roll-Off Waste Franchise Tax	100,000
10) Sanitary Sewer ROI adjustment - General Fund	46,518
11) Transfer From Fund Balance - Inc/(Dec) - Pension Fund	(10)
12) Transfer From Fund Balance - Inc/(Dec) - Building Division Reserve	(23)
13) Miscellaneous Revenue	(2,294)
14) Interest Income Reduction	(30,000)
15) Retail Space - Leases updates	(65,702)
16) Half Cent Sales Tax - Dept of Revenue Estimate	(88,750)
17) Communication Services Tax (CST) - Dept of Revenue Estimate	(270,000)
18) Parking Revenue Reduction	(1,202,756)

Total Changes to Revenue Estimate **3,617,283**

Revised Revenue Estimate - September 10, 2020 **\$ 211,709,248**

Expenditure Estimate (All Expenditures) - July 1, 2020 **\$ 208,091,965**

Changes to Expenditure Estimate:

1) Contingency for Budget Reduction - Non-Departmental Division	1,000,000
2) Sanitary Sewer - Pump Station D Rehabilitation	1,000,000
3) Storm Water Fee - Sea Level Rise Mitigation Fund	445,000
4) Sanitary Sewer Debt Service - Force Main Project	386,935
5) Sanitary Sewer - Capital Projects	332,196
6) Sanitary Sewer - Waste water treatment	250,000
7) Rebalance Postage account	170,000
8) Salary/Benefit adjustments due to ongoing personnel updates	105,993
9) Transfer to General Fund - Sanitary Sewer Return On Investment	46,518
10) Transfer To Fund Balance - Inc/(Dec) - Building Div. Reserve	150
11) Transportation Division - Professional Services	15
12) Other grants and aids	(16,000)
13) Contingency Account - Inc/(Dec) - General Fund	\$ (103,524)

Total Changes to Expense Estimate **3,617,283**

Revised Expense Estimate - September 10, 2020 **\$ 211,709,248**

2020-2021 BUDGET ESTIMATE
REVENUES CLASSIFIED BY SOURCE

	2019-2020 BUDGET		2020-2021 BUDGET ESTIMATE	
Property Taxes	\$ 89,541,799	\$ 89,541,799	\$ 92,278,432	\$ 92,278,432
Other Taxes				
Sales Taxes (Gasoline)	3,380,000		2,688,000	
Franchise Fees	6,815,000		6,595,000	
Utility Service Taxes	11,294,000	21,489,000	10,870,000	20,153,000
Licenses & Permits				
Business Tax Receipts	3,533,500		3,415,000	
Permits	7,813,000	11,346,500	7,019,000	10,434,000
Intergovernmental Revenues				
Federal	344,548 *		- *	
County	1,743,096 *		100,000 *	
State	8,896,323 *	10,983,967	5,144,733 *	5,244,733
Use Charges				
Refuse Collection Fees	8,703,000		8,724,500	
Commercial Waste Fees	1,063,594		-	
Sanitary Sewer Fees	10,637,000		11,400,131	
Stormwater Utility Fee	5,585,000		6,130,000	
Parking Fees	16,036,700	42,025,294	12,428,438	38,683,069
Recreation Fees				
Youth Center	1,792,000		1,564,500	
Tennis	719,500		716,000	
Swimming	1,191,000		1,059,100	
Golf	834,589	4,537,089	704,100	4,043,700
Investment Earnings				
General Fund	2,310,000		520,000	
Debt Service Fund	55,000		-	
Capital Project Funds	468,000		-	
Enterprise Funds	270,000	3,103,000	-	520,000
Other				
General Government Fees	2,570,000		2,405,000	
Public Safety Fees	3,696,500		3,826,500	
Fines & Forfeitures	2,452,833		2,470,833	
Rentals & Concessions	6,009,511		5,473,305	
Miscellaneous	4,208,434	18,937,278	832,263	15,007,901
Total Operating Revenues		\$ 201,963,927		\$ 186,364,835

* Fiscal Year 2019-2020 includes one-time grants and debt proceeds that do not repeat for Fiscal Year 2020-2021. If the grants have any unused balances at Fiscal Year 2019-2020 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2020-2021.

2020-2021 BUDGET ESTIMATE
SUMMARY OF TOTAL REVENUES AND TRANSFERS FROM RESERVES

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
Taxes				
Property Tax	\$ 80,762,148	\$ 85,466,164	\$ 89,541,799	\$ 92,278,432
Local Option Gas Tax	1,184,269	1,203,129	1,180,000	928,000
Transportation Sales Tax	2,271,038	2,132,315	2,200,000	1,760,000
Franchise Fees	6,875,265	7,199,722	6,815,000	6,595,000
Utility Service Taxes	11,831,188	11,343,198	11,294,000	10,870,000
Business Tax Receipts	3,608,199	3,347,817	3,533,500	3,415,000
Permit Fees	11,747,692	8,493,360	7,813,000	7,019,000
Intergovernmental Revenues	6,320,530	6,817,952	9,340,871	5,244,733
General Government Fees	3,889,725	3,389,010	2,570,000	2,405,000
Public Safety Fees	3,585,090	4,126,677	3,696,500	3,826,500
Physical Environment Fees				
Refuse Collection Fees - Early Payment	6,101,725	6,145,530	6,115,000	6,212,000
Garbage Collection - Paid on Tax Bill	2,567,646	2,576,498	2,565,000	2,500,000
Commercial Waste Fees	1,027,029	1,063,131	1,063,594	-
Lot Mowing & Clearing	61,128	12,614	23,000	12,500
Sanitary Sewer Fees	10,458,102	9,979,697	10,637,000	11,400,131
Stormwater Utility Fee	4,827,246	5,380,272	5,585,000	6,130,000
Recreation Fees				
Youth Center	1,817,105	1,725,600	1,760,000	1,529,500
Tennis	747,988	733,575	719,500	716,000
Special Events	74,320	58,274	32,000	35,000
Swimming	1,264,945	1,297,112	1,191,000	1,059,100
Golf	943,106	1,064,552	834,589	704,100
Automobile Parking Fees	14,068,445	14,339,948	16,036,700	12,428,438
Fines & Forfeitures	2,087,400	2,146,810	2,452,833	2,470,833
Investment Earnings				
General Fund	1,456,054	2,812,780	2,310,000	520,000
Debt Service Fund	8,693	45,444	55,000	-
Capital Projects Funds	999,888	2,699,677	468,000	-
Enterprise Funds	114,393	581,176	270,000	-
Rentals & Concessions				
Parking	611,047	615,866	514,733	593,297
Biltmore Complex	1,818,153	1,725,936	1,848,839	1,445,645
Other	3,403,167	3,587,128	3,645,939	3,434,363
Capital Improvement Impact Fees	5,765,757	1,316,353	-	-
Assessment Lien Collections				
Sidewalks	543	-	-	-
Capital Projects	367,403	509,928	665,567	659,557
Sale of Recycled Trash	-	25,950	-	-
Miscellaneous Other	3,337,044	10,994,843	3,542,867	172,706
FEMA: Hurricane Reimbursement	-	-	-	-
Building Better Communities Bond Program	15,005	2,246,172	4,649	-
Miami-Dade County Roadway Impact Fees	-	-	1,638,447	-
Debt Proceeds - Lease/Purchases	-	-	-	-
Debt Proceeds - Capital Projects	81,644,912	-	-	-
Total Operating Revenues	277,663,388	207,204,210	201,963,927	186,364,835
Prior Year Re-appropriations	14,960,941	35,664,965	89,849,947	-
Interfund Allocations/Contributions				
Storm Water Utility Fund	787,725	322,227	501,800	439,000
Sanitary Sewer Fund	1,941,843	1,643,051	1,458,064	1,232,206
Parking System Fund	565,000	565,000	565,000	565,000
Total Interfund Allocations/Contributions	3,294,568	2,530,278	2,524,864	2,236,206
Transfers from Reserves				
General Fund	-	-	15,445,729	2,106,000
General Fund - City Clerks Special Revenue	-	-	38,448	245,062
General Fund - Art In Public Places	-	-	7,000	16,000
General Capital Improvement Fund	-	-	5,373,046	16,538,000
Sunshine State Improvement Fund	-	(578,296)	-	-
Neighborhood Renaissance Program Fund	(184,421)	(13,588)	132,717	40,000
Roadway Improvement Fund	-	-	590,000	-
Trolley / Transportation Fund	-	-	711,404	600,000
CG Capital Improvement Impact Fee Fund	-	-	9,066,942	-
Stormwater Utility Fund	-	-	537,793	580,179
Sanitary Sewer Fund	-	-	-	1,807,952
Parking Fund	(69,909)	(914,239)	-	-
Automotive Fund	-	-	367,400	-
Retirement System Fund	-	-	170,152	175,014
Pension Stabilization Fund	-	-	-	1,000,000
Total Tranfers From Reserve Funds	(254,330)	(1,506,123)	32,440,631	23,108,207
Total Revenues	\$ 295,664,567	\$ 243,893,330	\$ 326,779,369	\$ 211,709,248

2020-2021 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
<u>Property Taxes</u>				
Current Year	\$ 80,527,405	\$ 85,008,033	\$ 89,441,799	\$ 92,153,432
Delinquent with penalties & interest	172,533	247,011	50,000	50,000
Homestead Adjustment	62,210	211,120	50,000	75,000
Total - Property Taxes	80,762,148	85,466,164	89,541,799	92,278,432
<u>Franchise Fees</u>				
Electric	4,650,814	4,679,082	4,650,000	4,650,000
Gas	117,659	131,401	115,000	125,000
Refuse	2,106,792	2,389,239	2,050,000	1,820,000
Total - Franchise Fees	6,875,265	7,199,722	6,815,000	6,595,000
<u>Utilities Service Taxes</u>				
Electric	6,589,867	6,709,212	6,500,000	6,575,000
Telecommunications	3,544,736	2,947,173	3,194,000	2,630,000
Water	1,499,594	1,493,864	1,425,000	1,475,000
Gas	191,205	189,079	175,000	190,000
Fuel Oil	5,786	3,870	-	-
Total - Utilities Service Taxes	11,831,188	11,343,198	11,294,000	10,870,000
<u>Business Tax Receipts</u>				
City Business Tax Receipts	3,534,266	3,270,088	3,465,000	3,350,000
Late Penalties, City Business Tax Receipts	65,379	69,614	60,000	65,000
License Application Fees	8,554	8,115	8,500	-
Total - Business Tax Receipts	3,608,199	3,347,817	3,533,500	3,415,000
<u>Permit Fees</u>				
Document Preservation	264,914	279,618	250,000	250,000
Art in Public Places	765,333	1,426,410	-	-
Histori Public Art	(533)	-	-	-
Building Permits - B Series	1,902,076	985,187	1,650,000	1,400,000
Building Permit - Merrick Village	-	-	-	-
Building Permits - M Series	19,485	12,525	20,000	10,000
40 yr. Recert. Fee	46,437	45,295	40,000	30,000
Zoning Permit-Paint	66,777	74,231	85,000	75,000
Zoning Reinspection	300	150	-	-
Building Residential - New	243,106	148,447	200,000	150,000
Building Residential - Additions	275,914	279,097	240,000	240,000
Building Commercial - New	3,759,022	686,893	1,300,000	1,000,000
Building Commercial - Additions	8,866	3,565	10,000	5,000
Building - Other	2,768,722	2,922,382	2,600,000	2,400,000
Building - Expedited Structural Review	8,250	17,000	1,000	-
Unsafe Structures Board Fee	-	120,962	-	-
Excavation Permits	594,588	367,566	500,000	500,000
Photo Permits	26,360	24,299	25,000	17,000
Alarm User Certificates	(2,361)	(3,827)	-	-
False Alarm Service Charge	122,696	160,047	85,000	85,000
Garage Sale Permits	7,111	6,901	7,000	7,000
False Alarm Penalty	25	-	-	-
Fire Inspection	592,050	573,747	575,000	575,000
Fire Prevention Bureau Permits	199,734	343,365	225,000	275,000
Tree Removal Mitigation Assessment Fee	78,820	19,500	-	-
Total - Permits Fees	11,747,692	8,493,360	7,813,000	7,019,000

2020-2021 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
<u>Intergovernmental Revenue</u>				
Federal Grants	\$ 320,194	\$ 329,439	\$ 344,548	\$ -
State Grants	50,284	64,324	60,000	60,000
State Revenue Sharing	1,496,818	1,555,139	1,590,000	1,445,000
State Alcohol Beverage Tax	59,628	59,067	55,000	55,000
State Shared Sales Tax	3,900,528	3,960,725	4,075,000	3,375,000
County Grants	-	-	35,385	-
City Share of County Licenses	106,995	131,698	100,000	100,000
Total - Intergovernmental Revenue	5,934,447	6,100,392	6,259,933	5,035,000
<u>General Governmental Fees</u>				
Board of Adjustment Fees	23,560	29,225	25,000	25,000
Planning & Zoning Board Fees	173,541	207,011	125,000	125,000
Board of Architects	967,829	1,377,432	900,000	900,000
Development Review Committee	48,400	91,400	50,000	50,000
Tree Protection Appeals	150	-	-	-
Certificate of Use	282,290	291,848	280,000	250,000
Sale of Zoning Codes	5,894	7,885	5,000	-
Finance Collection Div. Fees	159,960	125,095	100,000	100,000
Zoning Inspection Fees	457	-	-	-
Concurrency Fees	1,184,278	141,667	200,000	200,000
Historic Preservation Fees	62,992	56,154	30,000	50,000
Passport Fees	-	70	-	-
Document Filing Fee	204,691	207,390	185,000	185,000
Research Fees	613	1,084	-	-
Passport Fees	600,413	696,865	525,000	400,000
Passport Photos	148,207	132,984	125,000	100,000
Lobbyists Registration Fees	26,450	21,500	20,000	20,000
City Election Candidate Qualifying Fees	-	1,400	-	-
Total - General Government Fees	3,889,725	3,389,010	2,570,000	2,405,000
<u>Public Safety Fees</u>				
Police Off-Duty Assignments	180,668	210,712	150,000	150,000
EMS Transport Fee	403,375	691,893	580,000	625,000
Fire Protection Fee	2,847,418	2,929,448	2,840,000	2,900,000
Police Accident Reports	1,357	1,397	1,500	1,500
Fingerprint Cards	20,250	21,305	20,000	20,000
Telephone Surcharge for E911	29,242	91,205	30,000	30,000
Wireless 911	102,780	180,717	75,000	100,000
Total - Public Safety Fees	3,585,090	4,126,677	3,696,500	3,826,500
<u>Physical Environment Fees</u>				
Refuse Collection Fees	6,101,725	6,145,530	6,115,000	6,212,000
Commercial Waste Fees	1,027,029	1,063,131	1,063,594	-
Garbage Collection Service Assessment	2,567,646	2,576,498	2,565,000	2,500,000
Lot Mowing/Clearing	61,128	12,614	23,000	12,500
Total - Physical Environment Fees	9,757,528	9,797,773	9,766,594	8,724,500
<u>Recreation Fees</u>				
Youth Center Fees	1,817,105	1,725,600	1,760,000	1,529,500
Youth Center - Youth Sports	218,974	179,666	220,000	180,000
Tennis Fees	747,988	733,575	719,500	716,000
Special Events	74,320	58,274	32,000	35,000
Total - Recreation Fees	2,639,413	2,517,449	2,511,500	2,280,500

2020-2021 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
<u>Fines & Forfeitures</u>				
County Court, Traffic Fines	\$ 198,479	\$ 266,499	\$ 200,000	\$ 200,000
County Court, Parking Fines	856,390	1,023,960	1,500,000	-
County Court, Other Fines	-	-	-	-
School Crossing Guard Assessment	15,029	17,988	12,000	15,000
Police Education Surcharge	11,513	12,165	10,000	10,000
City Traffic Violations	171,825	65,367	60,833	35,833
Other Fines and Forfeits	77,243	329	-	-
Code Enforcement Board	416,576	410,447	335,000	370,000
Ticket Fines	340,345	350,055	335,000	340,000
Total - Fines & Forfeitures	2,087,400	2,146,810	2,452,833	970,833
<u>Investment Earnings</u>				
General Fund Investment Earnings	1,455,877	2,945,787	2,310,000	520,000
<u>Rental/Concessions Revenue</u>				
Coral Gables Country Club	326,522	312,448	304,020	313,140
Auto Pound	29,430	30,354	30,000	30,000
Metro Dade Transfer Station	420,109	431,480	440,110	446,511
Sprint Spectrum lease	60,251	62,661	65,168	67,774
Gables Grand Plaza	200,000	200,000	200,000	200,000
McCAW Communications	37,388	30,984	37,181	64,449
Junkanoo Rental	102,237	155,450	119,012	-
3501 Granada Blvd	109,050	54,600	109,200	-
Development Agrrement Fee	550,000	550,000	550,000	550,000
Plummer Mangmnt Lease	11,440	11,880	11,880	11,880
Rouse Coll. Mrkt. Progrqm	35,000	35,000	35,000	35,000
Church Parking Lot	12,000	13,800	14,440	14,440
T Mobile	65,863	68,498	68,498	71,237
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	33,540	33,541
Supercuts, Inc.	26,522	-	-	-
Palace	171,666	336,210	345,144	360,083
Verizon	53,248	54,414	55,200	57,247
University of Miami - INET	4,380	4,380	4,380	4,380
Haagen Daz	30,116	46,553	47,482	48,431
Bloom Boutique	19,838	23,845	34,824	-
Starbucks	79,566	106,030	105,860	101,250
IKE Revenue Sharing	-	-	10,000	-
Total - Rental/Consession Revenue	3,323,601	3,481,098	3,540,079	3,434,363
<u>Miscellaneous Revenue</u>				
Sale of Land	-	10,400,000	-	-
Sale of Recycled Trash	-	25,950	-	-
July 4th Celebration	21,000	15,000	-	-
Other Miscellaneous Revenues	3,187,215	365,580	2,911,620	172,706
Total - Miscellaneous Revenue	3,208,215	10,806,530	2,911,620	172,706
Total Operating Revenue	150,705,788	161,161,787	155,016,358	147,546,834

**2020-2021 BUDGET ESTIMATE
GENERAL FUND REVENUE SUMMARY**

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
<u>Prior Year Re-Appropriations</u>	\$ 2,743,421	\$ 2,211,852	\$ 3,423,326	\$ -
<u>Allocations/Contributions From Other Funds</u>				
Hurricane	-	10,000	-	-
Capital Projects	1,500	138,515	-	-
Stormwater Utility	787,725	322,227	501,800	439,000
Sanitary Sewer	1,941,843	1,643,051	1,458,064	1,232,206
Biltmore Golf Course	168,000	174,589	174,589	170,000
Parking System	7,600,000	8,780,151	8,363,806	6,122,984
Biltmore Complex	1,675,000	1,600,000	1,600,000	1,200,000
Automotive	443,737	367,264	-	-
Facilities	658,264	1,265,890	-	-
Insurance Fund - Gen Liab & Workers Comp	1,316,740	1,320,723	-	-
Insurance Fund - Health	100,000	-	-	-
Total - Contributions From Other Funds	14,592,809	15,622,410	12,098,259	10,164,190
<u>Transfers From Reserves</u>				
General Fund Reserve	-	-	13,005,097	2,106,000
General Fund - City Clerks Special Revenue	-	-	38,448	245,062
Art In Public Places Reserve	-	-	7,000	16,000
Total - Transfers From Reserves	-	-	13,050,545	2,367,062
Total General Fund Revenue	\$ 168,042,018	\$ 178,996,049	\$ 183,588,488	\$ 160,078,086

2020-2021 BUDGET ESTIMATE
EXPENDITURES CLASSIFIED BY FUNCTION

	2019-2020 BUDGET		2020-2021 BUDGET ESTIMATE		DIFFERENCE		
	DIV. AMT.	FUNC. TTL.	DIV. AMT.	FUNC. TTL.	VARIANCE	%	DETAIL ***
GENERAL GOVERNMENT							
City Commission	\$ 631,456		\$ 624,988		\$ (6,468)	-1.0%	\$8K - Revised emp Sal & Ben; \$(20K) - FY20 Jim Barker Scholarship reapp.; \$5K - Admin Alloc to Bldg Div.
City Attorney	2,630,853		2,727,871		97,018	3.7%	\$78K - Revised emp Sal & Ben; \$17K - Admin Alloc to Bldg Div.
City Clerk	870,020		889,631		19,611	2.3%	\$19K - Revised emp Sal & Ben;
City Clerk - Special Revenue	893,448		925,062		31,614	3.5%	\$85K - Revised emp Sal & Ben; \$(14K) - One-time equip purchase in FY20; \$(36K) - Reduced Document Filing Fee
City Clerk - Elections	10,000		303,500		293,500	2935.0%	Election year
City Manager - Administration	1,794,402		1,584,778		(209,624)	-11.7%	\$(221K) - Revised emp Sal & Ben; \$(25K) - Prof Serv; \$16K - Admin Alloc to Bldg Div.
City Manager - Communications	962,959		1,028,850		65,891	6.8%	\$250K - Revised emp Sal & Ben & Convert contracted talent to part time; \$(196K) - Prof Serv - Convert contracted talent to Part time
City Manager - Internal Auditing	166,355		99,424		(66,931)	-40.2%	\$66K - FY20 Reappropriation
Human Resources	2,285,088		2,045,380		(239,708)	-10.5%	\$(39K) - Revised emp Sal & Ben; \$25K - Emp Training; \$(224K) - FY20 Reappropriation - Wellness reserve
Labor Relations & Risk Management	855,665		735,588		(120,077)	-14.0%	\$(117K) - FY20 Reappropriation - ADA reserve
Development Services - Administrative	499,560		532,233		32,673	6.5%	\$(17K) - Revised emp Sal & Ben; \$49K - Admin Alloc to Bldg Div.
Development Services - Building	5,617,155		4,516,559		(1,100,596)	-19.6%	\$(839K) - Revised emp Sal & Ben; \$(155K) - Admin Alloc from depts.; \$(75K) - FY20 reappropriation - Equip.
Development Services - Planning & Zoning	2,611,891		2,358,903		(252,988)	-9.7%	\$(138K) - Revised emp Sal & Ben; \$(111K) - FY20 reappropriation - Zoning code rewrite;
Development Services - Code Enforcement	1,452,317		1,425,411		(26,906)	-1.9%	\$(22K) - Revised emp Sal & Ben
Finance - Administration	526,866		512,923		(13,943)	-2.6%	\$(28K) - Reduce budget - equip.; \$4 - Admin Alloc to Bldg Div.
Finance - Collections	824,743		841,886		17,143	2.1%	\$24K - Revised Sal & Ben
Finance - Reporting & Operations	1,340,308		1,101,331		(238,977)	-17.8%	\$(246K) - Revised Sal & Ben
Finance - Procurement	1,216,145		1,120,887		(95,258)	-7.8%	\$(85K) - Revised Sal & Ben
Finance - Management & Budget	788,855		601,053		(187,802)	-23.8%	\$(147K) - Revised Sal & Ben; \$(45K) - Prof Serv - Grant Writing Serv; \$9K - Admin Alloc to Bldg Div.
Information Technology	6,450,510		5,927,362		(523,148)	-8.1%	\$85K - Revised Sal & Ben; \$(286K) - Prof Serv - FY20 Reappropriation & FY21 Budget Reduction.; \$(172K) - Telecom exp; \$171K - Add'l software maint.; \$30K - Add'l hardware maint.; \$(58K) - Employee Training; \$(288K) - FY20 Equip Reappropriation.; \$40K - Admin Alloc to Bldg Div.
Non Departmental	3,112,252		5,820,847		2,708,595	87.0%	\$(950K) - Elimination of budgeted Annual & Sick Leave Payouts (Will use Compensated Absences Reserve); \$400K - adj to contingency acct; \$2.4M - Contingency for Budget Reduction.
Retirement Plan Admin.	170,152		175,014		4,862	2.9%	Minor operational adjustments
Sunshine State Loan	1,635,953		1,352,910		(283,043)	-17.3%	Annual adj. per debt service schedule
Capital Projects	12,119,908		3,122,752		\$ (8,997,156)	-74.2%	FY20 includes prior years' reapp'd balances
SUB TTL - GENERAL GOVERNMENT		49,466,861		40,375,143			
ECONOMIC ENVIRONMENT							
Economic Development	1,826,911		1,391,846		(435,065)	-23.8%	\$37k - Revised Sal & Ben; \$(100K) - FY20 Reappropriation of Prof. Serv.; \$(200K) - Reduction of events; \$(87K) - FY20 Onetime Reserves & Grants
Sunshine State Loan	1,554,970		1,550,220		\$ (4,750)	-0.3%	Annual adj. per debt service schedule
Capital Projects	2,262,442		-		(2,262,442)	-100.0%	FY20 includes prior years' reapp'd balances
SUB TTL - ECONOMIC ENVIRONMENT		5,644,323		2,942,066			
PUBLIC SAFETY							
Police - Administration	3,770,084		3,126,698		(643,386)	-17.1%	\$(558K) - Revised Sal & Ben;
Police - Patrol	19,933,514		19,776,265		(157,249)	-0.8%	\$(81K) - Motor pool allocation; \$(64K) - FY20 Reappropriation - Equip
Police - Criminal Investigations	8,065,019		7,992,880		(72,139)	-0.9%	\$162K - Revised Sal & Ben; \$(223K) - Federal Grants
Police - Tech. Services	7,047,567		7,213,355		165,788	2.4%	\$156K - Revised Sal & Ben; \$40 - Onetime software new need; \$(12K) - Equipment replacement
Police - Professional Standards	2,312,680		2,357,049		44,369	1.9%	\$139K - Revised Sal & Ben; \$(40K) - Employee training; \$(35K) - Onetime FY20 reappropriation
Police - Specialized Enforcement	6,264,154		6,468,237		204,083	3.3%	\$251K - Revised Sal & Ben; \$(34K) - Motor pool allocation
Fire	29,880,843		30,165,785		284,942	1.0%	\$476K - Revised Sal & Ben; \$(36K) - Onetime FY20 for Prof Serv.; \$(100K) - Motor Pool Allocation; \$(29K) - FY20 reappropriation - protective clothing
Parking - Violations Enforcement	1,341,799		1,415,724		73,925	5.5%	\$64K - Revised Sal & Ben
Public Safety Debt Service	2,735,786		2,920,774		184,988	6.8%	Annual adj. per debt service schedule
Capital Projects	59,789,496		790,806		(58,998,690)	-98.7%	FY20 includes prior years' reapp'd balances
SUB TTL - PUBLIC SAFETY		\$ 141,140,942		\$ 82,227,573			

2020-2021 BUDGET ESTIMATE
EXPENDITURES CLASSIFIED BY FUNCTION

	2019-2020 BUDGET		2020-2021 BUDGET ESTIMATE		DIFFERENCE		
	DIV. AMT.	FUNC. TTL.	DIV. AMT.	FUNC. TTL.	VARIANCE	%	DETAIL ***
PHYSICAL ENVIRONMENT							
Public Works - Admin.	670,121		780,640		110,519	16.5%	Minor operational adjustments
Public Works - Trans. & Sust.	425,155		883,611		458,456	107.8%	Minor operational adjustments
Public Works - CIP	3,608,847		1,176,108		(2,432,739)	-67.4%	\$(181K) - Revised Sal & Ben; \$(502K) - Prof Serv - Engineering - FY20 reappropriations & FY21 budget reduction; \$(1.43M) - No cost functional reorg
Public Works - Engineering	-		1,431,121		1,431,121		\$1.43M - No cost functional reorg
Public Works - Stormwater Utility	2,182,784		2,146,649		(36,135)	-1.7%	\$(56K) - Onetime repairs; \$(106K) - Prof Serv - Engineering - FY20 reappropriation; \$50K - Prof Serv - Gen; \$(63K) - FY21 reduction in ROI to Gen. Fd.
Public Works - Sanitary Sewers	8,044,951		8,443,334		398,383	5.0%	\$79K - Revised Sal & Ben; \$250K - Waste water disposal; \$(272K) - FY21 reduction of ROI to Gen Fd
Public Works - Solid Waste	12,924,740		11,662,806		(1,261,934)	-9.8%	\$51K - Revised Sal & Ben; \$(56K) - Prof Serv - FY20 reappropriation; \$(90K) Motor pool allocation; \$(323) - Waste disposal serv; \$(883K) - Equip replacement - FY20 reappropriation
Public Works - Landscape Services	6,956,135		6,716,049		(240,086)	-3.5%	\$21K - Revised Sal & Ben; \$(84K) - Prof. Serv. - landscaping serv - FY20 reappropriation.
Stormwater Debt Service	168,253		133,280		(34,973)	-20.8%	Annual adj. per debt service schedule
Sanitary Sewer Debt Service	434,266		820,171		385,905	88.9%	Annual adj. per debt service schedule
Capital Projects	19,349,645	*	8,374,828	*	(10,974,817)	-56.7%	FY20 includes prior years' reapp'd balances
SUB TTL - PHYSICAL ENVIRONMENT		\$ 54,764,897		\$ 42,568,597			
TRANSPORTATION							
Public Works - R.O.W./Maint.	3,798,769		3,411,110		(387,659)	-10.2%	\$36K - Revised Sal & Ben; \$(128K) - Prof Serv - FY20 reappropriation; \$(19K) - motorpool allocation
Public Works - Sign Shop	324,397		331,461		7,064	2.2%	Minor operational adjustments
Parking - Trolley / Trans.	2,467,125		2,429,733		(37,392)	-1.5%	\$15K - Revised Sal & Ben; \$(19) - Elimination of Elec. Utility Serv.; \$(80K) - Elimination of Bldg Rental; \$33K - Equip Additions
Parking - Garage #1	553,418		479,818		(73,600)	-13.3%	\$(42K) - FY20 Reappropriation - Prof Serv; \$(32K) - FY20 Reappropriation - Equip repair
Parking - Garage #2	700,654		643,499		(57,155)	-8.2%	\$(39K) - Revised Sal & Ben; \$(41K) - FY20 Reappropriation - Prof Serv
Parking - Garage #3	206,380		122,196		(84,184)	-40.8%	\$(67K) - Revised Sal & Ben; \$(19K) - FY20 Reappropriation - Prof Serv;
Parking - Garage #4	480,682		495,668		14,986	3.1%	\$9K - Repair & Maintenance
Parking - On Street Parking	2,415,346		2,606,229		190,883	7.9%	\$17K - Adj to intradep't alloc; \$38K - Misc. Exp; \$57K - Equip Repair
Parking - Lots	1,581,694		1,200,148		(381,546)	-24.1%	\$(399K) - FY20 Reappropriation
Parking - Garage #6	441,435		417,827		(23,608)	-5.3%	\$(15K) - Lease Equip; \$(10K) - Equip Additions
Parking Debt Service	1,047,586		982,642		(64,944)	-6.2%	Annual adj. per debt service schedule
Capital Projects	29,375,390	*	9,196,442	*	(20,178,948)	-68.7%	FY20 includes prior years' reapp'd balances
SUB TTL - TRANSPORTATION		\$ 43,392,876		\$ 22,316,773			
CULTURE & RECREATION							
Hist. Res. & Cultural Arts - Preservation	1,770,972		900,384		(870,588)	-49.2%	\$(222K) - Revised Sal & Ben; \$(154K) - Prof Serv FY20 reappropriation; \$(449K) - FY20 AIPP reserve;
Hist. Res. & Cultural Arts - Cultural Arts	811,539		846,294		34,755	4.3%	\$24K - Revised Sal & Ben; \$45K - Prof Serv; \$(36K) - Onetime FY20 reserves
Comm. Rec. - Administration	980,069		1,053,707		73,638	7.5%	\$74K - Revised Sal & Ben
Comm. Rec. - Tennis Centers	1,120,273		1,118,094		(2,179)	-0.2%	Minor operational adjustments
Comm. Rec. - Venetian Pool	1,342,088		1,397,545		55,457	4.1%	\$52K - Revised Sal & Ben
Comm. Rec. - Granada Golf Course	954,697		956,406		1,709	0.2%	Minor operational adjustments
Comm. Rec. - Youth Center	3,266,889		3,174,681		(92,208)	-2.8%	\$(38K) - Revised Sal & Ben; \$(58K) - FY20 reappropriation - Equip;
Comm. Rec. - Adult Services	563,589		603,762		40,173	7.1%	\$(41K) - Revised Sal & Ben; \$25K - Prof Serv;
Comm. Rec. - Special Events	623,313		431,146		(192,167)	-30.8%	\$(192K) - Reduction of events
Comm. Rec. - Golf Course & Parks Maint.	1,109,762		1,107,824		(1,938)	-0.2%	Minor operational adjustments
Sunshine State Loan	2,989,323		2,584,812		(404,511)	-13.5%	Annual adj. per debt service schedule
Capital Projects	14,583,407	*	5,536,000	*	(9,047,407)	-62.0%	FY20 includes prior years' reapp'd balances
SUB TTL - CULTURE & RECREATION		\$ 30,115,921		\$ 19,710,655			
TOTAL EXPENDITURES		\$ 324,525,820 **		** \$ 210,140,807			\$ (114,385,013)

* Fiscal Year 2019-2020 includes one-time grants and reappropriated expenditures and capital projects that do not repeat for Fiscal Year 2020-2021. If any of these items have any unused balances at Fiscal Year 2019-2020 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2020-2021.

** Total Expenditures are net of transfers to reserves

2020-2021 BUDGET ESTIMATE
SUMMARY OF TOTAL EXPENDITURES AND TRANSFERS TO RESERVES

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
<u>Operating Expense</u>				
General Fund Divisions	\$ 137,819,473	\$ 143,438,414	\$ 153,596,190	\$ 149,845,380
Trolley / Transportation Fund Division	1,720,439	2,174,052	2,467,125	2,429,733
Storm Water Division	1,996,189	1,846,897	2,182,784	2,146,649
Sanitary Sewer Division	5,234,770	7,148,479	8,044,951	8,443,334
Venetian Pool	1,013,870	1,081,650	1,342,088	1,397,545
Granada Golf Course	1,016,507	844,753	954,697	956,406
Parking Fund Divisions	7,191,100	6,804,129	7,721,408	7,381,109
Pension Fund Division	165,743	162,549	170,152	175,014
Total Operating Expense	156,158,091	163,500,923	176,479,395	172,775,170
<u>Capital Improvements</u>				
General Improvements	13,090,691	30,967,418	96,003,988 *	16,988,000
Neighborhood Renaissance Program	434,749	822,361	596,078 *	40,000
Roadway Improvements	1,188,975	1,072,629	4,950,331 *	928,000
Trolley / Transportation Improvements	29,840	36,334	1,933,437	140,000
Miami-Dade Bond Improvements	634,581	1,647,547	4,649 *	-
Miami-Dade Roadway Impact Fee Improvements	1,850	-	1,652,395 *	-
Coral Gables Impact Fee Improvements				
Administrative Expense	6,631	9,655	-	-
Fire System Improvements	726,000	290,000	3,545,925	-
General Government System Improvements	-	-	80,908	-
Mobility System Improvements	-	-	4,854,191	-
Parks System Improvements	-	267,054	2,735,498 *	-
Police System Improvements	257,929	705,788	2,060,369	-
Total Impact Fee Improvements	990,560	1,272,497	13,276,891	-
Stormwater Utility Improvements	291,867	610,056	9,836,561	4,430,250
Sanitary Sewer Improvements	772,568	1,890,583	6,653,210	3,944,578
Parking System Improvements	847,871	416,743	2,205,348	550,000
Motorpool Improvements	-	-	367,400	-
Total Capital Improvements	18,283,552	38,736,168	137,480,288 *	27,020,828
Total Operating Exp. & Capital Improvements	174,441,643	202,237,091	313,959,683	199,795,998
<u>Debt Service</u>				
Sunshine State Debt Fund	7,605,669	9,285,900	8,916,032	8,408,716
Stormwater Fund	176,601	165,874	168,253	133,280
Sanitary Sewer Fund	431,879	434,707	434,266	820,171
Parking Fund	1,027,596	1,050,897	1,047,586	982,642
Total Debt Service	9,241,745	10,937,378	10,566,137	10,344,809
Total Expense and Debt Service	183,683,388	213,174,469	324,525,820	210,140,807
<u>Transfers to Reserves</u>				
General Fund Reserve	10,411,614	13,502,944	-	-
General Fund - Building Division Reserve	-	-	-	968,441
Sunshine State Debt Service Fund	29,235,328	-	1,855,000	600,000
General Capital Improvements Fund	60,858,294	10,515,139	-	-
Roadway Improvement Fund	1,043,694	1,816,804	-	-
Trolley / Transportation Fund	598,426	261,697	-	-
Coral gables Impact Fee Fund	4,813,503	300,453	-	-
Venetian Pool Fund	268,130	252,573	-	-
Stormwater Utility Fund	2,094,244	3,020,713	-	-
Sanitary Sewer Fund	2,657,946	1,048,538	85,091	-
Parking Fund	-	-	313,458	-
Total Transfers to Reserves	111,981,179	30,718,861	2,253,549	1,568,441
Total Expenditures & Transfers to Reserves	\$ 295,664,567	\$ 243,893,330	\$ 326,779,369	\$ 211,709,248

* Fiscal Year 2019-2020 includes one-time grants and reappropriated expenditures and capital projects that do not repeat for Fiscal Year 2020-2021. If any of these items have any unused balances at Fiscal Year 2019-2020 year end, those balances will be reappropriated early in the first quarter of Fiscal Year 2020-2021.

2020-2021 BUDGET ESTIMATE
SUMMARY OF TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS TO RESERVES

DEPARTMENT	DIVISION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 ESTIMATE
City Commission	City Commission	\$ 550,733	\$ 538,469	\$ 631,456	\$ 624,988
City Attorney	City Attorney	2,538,277	2,705,234	2,630,853	2,727,871
City Clerk	Administrative	1,065,813	988,724	870,020	889,631
	Special Revenue Expenses	695,706	806,479	893,448	925,062
	Elections	-	262,134	10,000	303,500
City Manager	Administrative	1,714,312	1,469,157	1,794,402	1,584,778
	Communications	823,685	839,204	962,959	1,028,850
	Internal Auditing	145,180	66,745	166,355	99,424
Human Resources	Human Resources	1,767,428	1,967,694	2,285,088	2,045,380
Labor Relations & Risk Mgmt	Labor Relations & Risk Mgmt	602,246	728,149	855,665	735,588
Development Services	Administrative	1,101,980	959,033	499,560	532,233
	Building	3,825,864	3,704,139	5,617,155	4,516,559
	Planning & Zoning	2,046,677	2,158,898	2,611,891	2,358,903
	Code Enforcement	1,431,784	1,378,607	1,452,317	1,425,411
Historic Resources & Cultural Arts	Historic Preservation & Cultural Arts	1,222,228	1,393,154	1,770,972	900,384
	Museum	738,850	736,292	811,539	846,294
Public Works	Administrative	549,455	478,803	670,121	780,640
	Transportation & Sustainability	388,073	395,943	425,155	883,611
	Capital Improvement	2,504,962	2,631,451	3,608,847	1,176,108
	Engineering	-	-	-	1,431,121
	Streets	3,186,352	3,630,270	3,798,769	3,411,110
	Sign Shop	-	287,941	324,397	331,461
	Solid Waste	10,563,109	11,403,287	12,924,740	11,662,806
	Landscape Services	6,104,957	6,071,255	6,956,135	6,716,049
Finance	Administration	491,471	501,493	526,866	512,923
	Collections	916,351	955,946	824,743	841,886
	Reporting & Operations	1,301,947	1,250,771	1,340,308	1,101,331
	Procurement	1,147,945	1,095,283	1,216,145	1,120,887
	Management & Budget	704,868	729,203	788,855	601,053
Information Technology	Information Tecnology	5,481,647	5,631,655	6,450,510	5,927,362
Police	Administrative	2,579,405	2,801,877	3,770,084	3,126,698
	Uniform Patrol	17,607,684	18,988,407	19,933,514	19,776,265
	Criminal Investigations	7,519,262	7,885,621	8,065,019	7,992,880
	Technical Services	6,887,819	7,199,205	7,047,567	7,213,355
	Professional Standards	3,100,342	2,501,719	2,312,680	2,357,049
	Specialized Enforcement	5,942,371	5,781,488	6,264,154	6,468,237
Fire	Fire	28,272,031	29,760,824	29,880,843	30,165,785
Community Recreation	Administrative	739,844	836,864	980,069	1,053,707
	Tennis Centers	1,003,335	1,025,872	1,120,273	1,118,094
	Youth Center	2,925,977	3,038,024	3,266,889	3,174,681
	Adult Services	353,884	469,481	563,589	603,762
	Special Events	594,433	555,934	623,313	431,146
	Golf Course & Parks Maint.	1,007,703	1,103,907	1,109,762	1,107,824
Economic Development	Economic Development	1,317,637	1,469,055	1,826,911	1,391,846
Non Departmental	Non Departmental	4,355,846	4,254,723	3,112,252	5,820,847
Total General Fund Operating Expense		137,819,473	143,438,414	153,596,190	149,845,380
	Transfer to General Fund Reserve	11,644,355	17,429,232	-	-
	Transfer to Building Division Reserve	-	-	-	968,441
	Transfer to Sunshine State Debt Service Fund	4,949,314	7,883,308	8,001,626	7,503,514
	Transfer to Capital Improvement Fund	13,628,876	10,245,095	21,544,887	1,000,000
	General Fund Subsidy of Venetian Swimming Pool	-	-	151,088	338,445
	General Fund Subsidy of Granada Golf Course	-	-	294,697	422,306
Total General Fund		\$ 168,042,018	\$ 178,996,049	\$ 183,588,488	\$ 160,078,086

**CAPITAL PROJECTS - NEW/ADDITIONAL FUNDING
2020-2021 BUDGET ESTIMATE**

	PRIOR YEAR AVAIL & ENCUMBRANCES	FY21 NEW FUNDING	FY21 TOTAL AVAILABLE FUNDS
Capital Equipment			
IT Data Systems Equipment Replacement/Upgrade	\$ 2,782,235	\$ 1,106,137	\$ 3,888,372
Total Capital Equipment	2,782,235	1,106,137	3,888,372
Facility Repairs/Improvements			
Roof Replacements Program - Citywide	1,168,516	278,385	1,446,901
HVAC Replacements Program - Citywide	541,357	100,000	641,357
ADA Remediation	200,000	100,000	300,000
Capital Project Contingency	-	962,064	962,064
Total Facility Projects	1,909,873	1,440,449	3,350,322
Historic Facility Repairs/Restorations			
City Hall Complex Repairs/Improvements	2,419,026	576,166	2,995,192
Fink Building Renovations	290,943	1,477,000	1,767,943
Biltmore Hotel Renovations	50,318	600,000	650,318
Merrick House Restoration of Exterior Rock Wall	617	84,000	84,617
Total Historic Facility Projects	2,760,904	2,737,166	5,498,070
Motor Pool Equipment Replacements/Additions *			
Motor Vehicle Replacements/Additions	4,339,066	2,936,413	7,275,479
Total Motor Pool Projects	4,339,066	2,936,413	7,275,479
* 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 out the Motorpool new funding contained herein.			
Parking Repairs/Improvements			
Upgrades/Improvements to City Parking Lots	-	-	-
North Ponce Garage Construction (Garage 7)	12,080,175	7,005,442	19,085,617
Garage 1 Construction	1,001,454	550,000	1,551,454
Total Parking Projects	13,081,629	7,555,442	20,637,071
Parks & Recreation Repairs/Improvements			
Parks & Recreation Major Repairs	4,317,447	1,000,000	5,317,447
Fred B. Hartnett/Ponce Circle Park Improvements	1,154,050	1,800,000	2,954,050
Phillips Park Renovation & Enhancement	760,000	575,000	1,335,000
Total Parks & Recreation Projects	6,231,497	3,375,000	9,606,497
Public Safety Improvements			
Fire Equipment Replacement Program	464,952	286,602	751,554
Mobile Radio Replacement Program	153,403	491,516	644,919
Police Sniper Rifle Replacement Program	12,500	12,688	25,188
Total Public Safety Projects	2,945,083	790,806	3,735,889
Transportation & Right of Way Improvements			
Citywide Pedestrian Infrastructure Program	1,021,503	300,000	1,321,503
Citywide Street Resurfacing Program	719,323	290,000	1,009,323
Citywide Traffic Calming Program	1,362,192	518,000	1,880,192
Improvements North of SW 8th Street - Planning/Design	638,277	200,000	838,277
Street Tree Succession Plan	104,598	200,000	304,598
Miracle Mile Streetscape Improvements - Electrical & Irrigation	670,137	33,000	703,137
Monegro Crafts Section Street Ends	27,977	100,000	127,977
Total Transportation & Roadway Projects	4,544,007	1,641,000	6,185,007

**CAPITAL PROJECTS - NEW/ADDITIONAL FUNDING
2020-2021 BUDGET ESTIMATE**

	PRIOR YEAR AVAIL & ENCUMBRANCES	FY21 NEW FUNDING	FY21 TOTAL AVAILABLE FUNDS
Utility Repairs/Improvements			
Sanitary Sewer Major Repair	191,843	2,819,642	3,011,485
Sanitary Sewer Volume Ordinance	284,058	124,936	408,994
Station D Rehabilitation		1,000,000	1,000,000
Pump Station 1 Cocoplum Upgrade	2,464,459	(590,060)	1,874,399
Pump Station 1 Cocoplum Upgrade -Use of Sewer Capacity Fee	-	590,060	590,060
Storm Drainage Master Plan	-	250,000	250,000
Sea Level Rise Mitigation Program (Infrastructure Reserve)	6,861,430	2,780,000	9,641,430
Stormwater System Improvement Program	356,521	400,000	756,521
Cocoplum Drainage Improvements	777,271	300,000	1,077,271
Water Quality Studies/Evaluation	336,770	264,000	600,770
Cross-Connection Removal	352,288	200,000	552,288
Coral Gables Waterways Maintenance	-	236,250	236,250
Total Utility Repair/Improvement Projects	11,624,640	8,374,828	19,999,468
Total Projects	\$ 50,218,934	\$ 29,957,241	\$ 80,176,175