

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, 2020 AND ENDING SEPTEMBER 30, 2021; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2020.

WHEREAS, the City Manager prepared and on July 1, 2020 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, 2020 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, 2020 in the amount of \$208,091,965 has been revised by the City Manager to include revenue and expenditure increases in the amount of \$3,617,283, bringing the total budget amount to \$211,709,248; and

WHEREAS, the revised revenue estimate of \$211,709,248 includes total revenues of \$188,601,041 and transfers from fund balance of \$23,108,207; and the revised expenditure estimate of \$211,709,248 includes expenditures of \$210,140,807 and transfers to reserves of \$1,568,441;

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 2020-2021 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, 2020 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 2020-2021 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 2020-2021 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 2020-2021 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, 2020 as well as surplus generated by vacancies occurring subsequent to October 1, 2020 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, 2020 and ending September 30, 2021 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 2020-2021 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		\$ 92,278,432
Local Option Gas Tax		928,000
Transportation Sales Tax		1,760,000
Franchise Fees		6,595,000
Utility Service Taxes		10,870,000
Business Tax Receipts		3,415,000
Permit Fees		7,019,000
Intergovernmental Revenues		5,244,733
General Government Fees		2,405,000
Public Safety Fees		3,826,500
Physical Environment Fees		
Refuse Collection Fees	\$ 6,212,000	
Garbage Collection – Paid on Tax Bill	2,500,000	
Lot Mowing & Clearing	12,500	
Sanitary Sewer Fees	11,400,131	
Storm Water Utility Fee	<u>6,130,000</u>	26,254,631
Recreation Fees		
Youth Center	1,529,500	
Tennis	716,000	
Special Events	35,000	
Swimming	1,059,100	
Golf	<u>704,100</u>	4,043,700
Automobile Parking Fees		12,428,438
Fines & Forfeitures		2,470,833
Investment Earnings		
General Fund	520,000	520,000

Rentals & Concessions		
Parking	\$ 593,297	
Biltmore Complex	1,445,645	
Other	<u>3,434,363</u>	\$5,473,305
Miscellaneous Other		832,263
Inter-fund Allocations/Contributions		
Storm Water Utility	439,000	
Sanitary Sewer Fund	1,232,206	
Parking System Fund	<u>565,000</u>	<u>2,236,206</u>
Total Operating Revenues		188,601,041

Transfers from Reserves		
General Fund Reserve	2,106,000	
City Clerk – Special Revenue	245,062	
Art in Public Places Fund	16,000	
General Capital Improvement Fund	16,538,000	
Neighborhood Renaissance Fund	40,000	
Trolley/Transportation Fund	600,000	
Storm Water Utility Fund	580,179	
Sanitary Sewer Fund	1,807,952	
Retirement System Fund	175,014	
Pension Stabilization Fund	<u>1,000,000</u>	
Total Transfers from Reserves		<u>23,108,207</u>

Total Revenues		<u>\$211,709,248</u>
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B) Estimated expenditures for all operating departments, capital and debt service:

Operating Expenditures		
City Attorney	\$2,727,871	
City Clerk	2,118,193	
City Commission	624,988	
City Manager	2,713,052	
Community Recreation	9,843,165	
Development Services	8,833,106	
Economic Development	1,391,846	
Finance	4,178,080	
Fire	30,165,785	
Historic Resources & Cultural Arts	1,746,678	
Human Resources	2,045,380	
Information Technology	5,927,362	
Labor Relations, Risk Mgmt. & Process Impr.	735,588	
Non-Departmental	5,994,851	
Parking/Transportation	9,810,842	
Police	46,934,484	
Public Works	<u>36,983,899</u>	
Total Operating Expenditures		\$172,775,170

Capital Projects		\$ 27,020,828
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Debt Service Appropriation

Parking Fund - Sunshine State Debt	\$ 982,642	
Sanitary Sewer Fund – Sunshine State Debt	820,171	
Storm Water Fund - Sunshine State Debt	133,280	
Sunshine State Debt	<u>8,408,716</u>	

Total Debt Service Appropriation **\$ 10,344,809**

Total Expenditures and Debt Service **210,140,807**

Transfers to Reserves

General Fund – Building Division Reserve	968,441	
Sunshine State Debt Service Fund Reserve	<u>600,000</u>	

Total Transfers to Reserves **1,568,441**

Total Expenditures **\$211,709,248**

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, 2020 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2020-2021 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 2020-2021 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 2020-2021 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, 2020 as well as surplus generated by vacancies occurring subsequent to October 1, 2020 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, 2020.

PASSED AND ADOPTED THIS TENTH DAY OF SEPTEMBER A.D., 2020.

APPROVED:

RAUL VALDES-FAULI
MAYOR

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:

BILLY Y. URQUIA
CITY CLERK

MIRIAM SOLER RAMOS
CITY ATTORNEY