

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 (PASSED ON FIRST READING SEPTEMBER 10, 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 decreases in the amount of \$879,927, bringing the total budget amount to \$207,212,038; and

WHEREAS, the revised revenue estimate of \$207,212,038 includes total revenues of \$188,601,041 and transfers from fund balance of \$18,610,997; and the revised expenditure estimate of \$207,212,038 includes expenditures of \$205,647,861 and transfers to reserves of \$1,564,177; and

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.

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

Operating Revenues

| | | | |
|---|----|------------|--------------------|
| Property Taxes | | \$ | 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 - Early Payment | \$ | 6,212,000 | |
| Refuse Collection Fees - Paid on Tax Bill | | 2,500,000 | |
| Lot Mowing & Clearing | | 12,500 | |
| Sanitary Sewer Fees | | 11,400,131 | |
| Storm Water Utility Fee | | 6,130,000 | 26,254,631 |
| Recreation Fees | | | |
| Golf | | 704,100 | |
| Special Events | | 35,000 | |
| Swimming | | 1,059,100 | |
| Tennis | | 716,000 | |
| Youth Center | | 1,529,500 | 4,043,700 |
| Automobile Parking Fees | | | 12,428,438 |
| Fines & Forfeitures | | | 2,470,833 |
| Investment Earnings | | | |
| General Fund | | | 520,000 |
| Rentals & Concessions | | | |
| Biltmore Complex | | 1,445,645 | |
| General Fund | | 3,434,363 | |
| Parking | | 593,297 | 5,473,305 |
| Miscellaneous | | | 832,263 |
| Inter-Fund Allocations/Contributions | | | |
| Parking System Fund | | 565,000 | |
| Sanitary Sewer Fund | | 1,232,206 | |
| Storm Water Utility Fund | | 439,000 | 2,236,206 |
| Total Operating Revenues | | | 188,601,041 |

Transfers from Reserves

| | | |
|--------------------------------------|------------|-----------------------|
| General Fund | 2,106,000 | |
| City Clerk - Special Revenue | 245,683 | |
| Art in Public Places | 16,000 | |
| General Capital Improvement Fund | 11,939,000 | |
| Neighborhood Renaissance Fund | 40,000 | |
| Trolley/Transportation Fund | 600,000 | |
| Storm Water Utility Fund | 626,799 | |
| Sanitary Sewer Fund | 1,862,193 | |
| Retirement System Fund | 175,322 | |
| Pension Stabilization Fund | 1,000,000 | |
| Total Transfers from Reserves | | 18,610,997 |
| Total Revenues | | \$ 207,212,038 |

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

Operating Expenditures

| | | | |
|--|----|------------|-----------------------|
| City Attorney | \$ | 2,728,798 | |
| City Clerk | | 2,119,940 | |
| City Commission | | 620,171 | |
| City Manager | | 2,719,631 | |
| Community Recreation | | 9,848,396 | |
| Development Services | | 8,842,869 | |
| Economic Development | | 1,393,158 | |
| Finance | | 4,180,071 | |
| Fire | | 30,109,357 | |
| Historic Resources & Cultural Arts | | 1,915,562 | |
| Human Resources | | 2,005,094 | |
| Information Technology | | 5,930,718 | |
| Labor Relations, Risk Mgmt & Process Improvement | | 736,263 | |
| Non-Departmental | | 5,964,699 | |
| Parking | | 9,814,582 | |
| Police | | 46,844,863 | |
| Public Works | | 37,017,052 | |
| Total Operating Expenditures | | | \$ 172,791,224 |

Capital Projects

22,511,828

Debt Service - Sunshine State

| | | |
|---|-----------|--------------------|
| General Fund | 8,408,716 | |
| Parking System Fund | 982,642 | |
| Sanitary Sewer Fund | 820,171 | |
| Storm Water Fund | 133,280 | |
| Total Debt Service - Sunshine State | | 10,344,809 |
| Total Operating, Capital & Debt Expenditures | | 205,647,861 |

Transfers to reserves

| | | |
|--|---------|-----------------------|
| General Fund - Building Division Reserve | 964,177 | |
| Sunshine State Debt Service Fund Reserve | 600,000 | |
| Total Transfers to Reserves | | 1,564,177 |
| Total Expenditures | | \$ 207,212,038 |

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 TWENTY-SECOND 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