

CITY OF CORAL GABLES, FLORIDA

ORDINANCE NO. 2024-33

AN ORDINANCE OF THE CITY COMMISSION ADOPTING THE ANNUAL BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR THE SEPARABILITY OF THE PROVISIONS HEREOF; AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE OCTOBER 1, 2024.

WHEREAS, the City Manager prepared and on July 1, 2024 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, 2024 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, 2024 in the amount of \$283,480,289 was revised for the September 24, 2024 Budget Hearing by the City Manager to include revenue and expenditure increases in the amount of \$1,266,657, bringing the total budget amount to \$284,746,946; and

WHEREAS, the revised revenue estimate of \$284,746,946 included total revenues of \$265,894,017, transfers from fund balance of \$18,852,929; and the revised expenditure estimate of \$284,728,946 including expenditures of \$279,068,960 and transfers to reserves of \$5,677,986; 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 2024-2025 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 City Commission during the second budget hearing held on September 24, 2024 revised the budget estimate to reduce certain expenses to offset the addition of positions as follows: eliminate \$65,000 in new funding for the enhancement of the 4th of July show, reduce the professional services budget in the City Attorney's office by \$100,000, reduce funding for auto allowance in the City Attorney's office by \$6,497, convert one part-time Commission Liaison position to full-time, add one full-time Commission Liaison, convert one vacant part-time Parking Enforcement Specialist to full-time to be funded to begin the second half of the fiscal year, reduce funding in the Solid Waste division for temporary staffing by \$40,000, add one Solid Waste Operator II, add two Solid Waste Workers funded to begin the second half of the fiscal year, add one Code Enforcement Officer, reduce contingency to fund any balance resulting from these changes or allocate any remaining balance resulting from these changes to the Capital budget towards the City Hall project; and

WHEREAS, the changes made by the Commission at the September 24, 2024 budget hearing resulted in a total budget of \$284,746,792, including total revenues of \$265,894,017, transfers from fund balance of \$18,852,775, expenditures of \$279,062,522, and transfers to reserves of \$5,684,270; and

WHEREAS, the re-appropriation of funds for unfinished prior year capital projects, one-time purchases and outstanding encumbrances as of September 30, 2024 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 2024-2025 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, grants not to exceed \$25,000, etc., subsequent to the adoption of the Fiscal Year 2024-2025 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 2024-2025 Annual Budget will require City Commission approval; and

WHEREAS, it is within the authority of the City Manager, or his/her designee to execute grant agreements and amendments for grant awards included in the Fiscal Year 2024-2025 Annual Budget submission; and

WHEREAS, salaries for elected officials are adjusted by 2.87% for FY 2024-2025 pursuant to Ordinance 2659 which implemented an annual Consumer Price Index adjustment (CPI) for the salaries of the elected officials, and appointed official salaries are adjusted by 2.87% for FY 2024-2025 pursuant to Ordinance 2003-53 which included annual CPI adjustment for appointed officials; and

WHEREAS, it is within the authority of the City Manager to utilize salary surplus generated by vacancies existing on October 1, 2024 as well as surplus generated by vacancies occurring subsequent to October 1, 2024 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, 2024 and ending September 30, 2025 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 2024-2025 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. 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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A) Estimated revenues from all sources including the millage levied upon all taxable real and personal property with the City:

Operating Revenues

Property Taxes		129,944,446
Sales Taxes		1,205,000
Transportation Sales Taxes		3,118,224
Franchise Fees		8,811,043
Utility Service Taxes		12,825,000
Business Licenses		3,859,125
Permit Fees		13,242,000
Intergovernmental Revenues		10,372,565
General Government Fees		3,545,500
Public Safety Fees		4,060,000

Physical Environment Fees

Refuse Collection Fees	5,970,016	
Commercial Waste Fees	-	
Lot Mowing & Clearing	7,000	
Sanitary Sewer Fees	12,804,651	
Stormwater Utility Fee	8,290,000	27,071,667

Recreation Fees

Youth Center	2,353,000	
Soccer Program	180,400	
Tennis	983,750	
Special Events	60,000	
Swimming	1,147,000	
Country Club	4,236,500	
Biltmore Golf	219,996	9,180,646

Automobile Parking Fees

18,823,957

Fines & Forfeitures

2,313,000

Investment Earnings

General Fund	5,355,000	
Debt Service Fund	92,480	
Capital Improvement Funds	2,188,800	
Enterprise Funds	694,000	8,330,280

Rentals & Concessions

Parking	859,134	
Biltmore Complex	1,993,454	
Other	3,964,842	6,817,430

Assessment Collections

657,134

Miscellaneous Other

162,000

Interfund Allocations/Contributions

Storm Water Utility	305,000	
Sanitary Sewer Fund	685,000	
Parking System Fund	565,000	1,555,000

Total Operating Revenues

265,894,017

Transfers From Reserves

General Fund	4,500,000
General Fund Art in Public Places Reserve	1,100,450
General Capital Improvement Fund	5,194,829
Neighborhood Renaissance Program Fund	892
Roadway Improvement Fund	231,697
CG Capital Improvement Impact Fee Fund	2,500,701
Storm Water Fund	1,055,703
Parking System Fund	4,169,191
Retirement System Fund	99,312

Total Transfers From Reserves

18,852,775

Total Revenues

284,746,792

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

Operating Departments

City Attorney	2,736,129
City Clerk	2,599,682
City Commission	1,145,252
City Manager	3,694,556
Community Recreation	16,590,864
Development Services	12,644,588
Economic Development	1,738,716
Finance	5,345,591
Fire	35,764,943
Historic Resources	1,977,024
Human Resources	2,993,446
Innovation Technology	11,687,591
Non-Departmental	9,427,632
Parking/Transportation	14,094,357
Police	59,058,064
Public Works	44,984,851

Total Operating Expense 226,483,286

Capital Projects 41,563,146

Total Operating Expenses & Capital Projects 268,046,432

Debt Service Appropriation

Parking Fund - Sunshine State Debt	966,234
Sanitary Sewer	1,111,488
Stormwater Fund - Sunshine State Debt	137,711
Sunshine State Debt	8,800,657

Total Debt Service Appropriation 11,016,090

Total Expenditures and Debt Service 279,062,522

Transfers to Reserves

General Fund - Building Division Reserve	88,381
General Fund - City Clerk Special Revenue Reserve	2,495,889
Parking Fund - Reserve for Capital Dept	3,100,000

Total Transfers To Reserves 5,684,270

Total Expenditures 284,746,792

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, 2024 and prior year one-time budgeted items (capital and/or operating) as a re-appropriation of funds in the 2024-2025 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 2024-2025 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, grants not to exceed \$25,000, etc.), necessary for the continuity of City Operations.

SECTION 7. That the City Manager, or his/her designee, has the full authority to execute grant agreements and amendments for grant awards included in the Fiscal Year 2024-2025 Annual Budget submission.

SECTION 8. That all other budget amendments to recognize increased revenue and expense appropriations occurring subsequent to the adoption of the Fiscal Year 2024-2025 Annual Budget must be approved by resolution of the City Commission.

SECTION 9. That salaries for elected officials are adjusted by 2.87% for FY 2024-2025 pursuant to Ordinance 2659 which implemented an annual Consumer Price Index adjustment (CPI) for the salaries of the elected officials, and appointed official salaries are adjusted by 2.87% for FY 2024-2025 pursuant to Ordinance 2003-53 which included annual CPI adjustment for appointed officials.

SECTION 10. That the City Manager has the full authority to utilize salary surplus generated by vacancies existing on October 1, 2024 as well as surplus generated by vacancies occurring subsequent to October 1, 2024 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 11. 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.

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SECTION 12. That this Ordinance shall be effective October 1, 2024.

PASSED AND ADOPTED THIS TWENTY FOURTH DAY OF SEPTEMBER A.D., 2024.

(Moved: Fernandez / Seconded: Menendez)

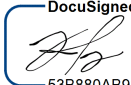
(Yeas: Fernandez, Menendez, Castro)

(Nays: Anderson, Lago)

(Majority: (3-2) Vote)

(Agenda Item: 4)

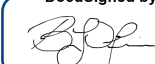
APPROVED:

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VINCE LAGO
MAYOR

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

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BILLY Y. URQUIA
CITY CLERK

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CRISTINA M. SUÁREZ
CITY ATTORNEY