CITY OF OPA-LOCKA

The City of Bright Opportunities

REGULAR COMMISSION MEETING
Agenda

Wednesday, January 24, 2024
7:00 PM

Commission Chamber
780 Fisherman Street, 3rd Floor
Opa-locka, FL 33054

City Commission
Mayor John H. Taylor, Jr.
Vice Mayor Natasha L. Ervin
Commissioner Sherelean Bass
Commissioner Joseph L. Kelley
Commissioner Veronica Williams

Appointed Officials
Interim City Manager Darvin Williams
City Attorney Burnadette Norris-Weeks
City Clerk Joanna Flores, CMC

SPEAKING BEFORE THE CITY COMMISSION

NOTE: All persons speaking shall come forward and give your full name and address, and the name and address of the organization you are representing.

There is a three (3) minute time limit for speaker/citizens forum and participation at all city commission meetings and public hearings. Your cooperation is appreciated in observing the three (3) minute time limit policy. If your matter requires more than three (3) minutes, please arrange a meeting or an appointment with the City Clerk prior to the commission meeting. City of Opa-locka Code of Ordinances Section 2-57

DECORUM POLICY

Any person making impertinent or slanderous remarks or who become boisterous while addressing the commission, shall be declared to be out of order by the presiding officer, and shall be barred from further audience before the Commission by the presiding officer, unless permission to continue or again address the commission be granted by the majority vote of the commission members. City of Opa-locka Code of Ordinances Section 2-58

NOTICE TO ALL LOBBYISTS

Any person appearing in a paid or remunerated representative capacity before the city staff, boards, committees and the City Commission is required to register with the City Clerk before engaging in lobbying activities. *City of Opa-locka Code of Ordinances Section 2-18*

FLORIDA STATUTES, CHAPTER 285.0105

"If a person decides to appeal any decision made by the Board, Agency or Commission with respect to the proceedings, and that, for such purpose, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

PROCEDURES FOR PUBLIC PARTICIPATION

How to watch the meeting

Members of the public can watch public meetings and public hearings at https://www.youtube.com/user/CityofOpaLocka

City Commission Meetings are held in-person while allowing virtual participation. Members of the public wishing to address the Commission may do so in person or virtually.

To participate virtually, please register by 7:00 p.m. on the scheduled meeting date via the City of Opa-locka website at www.opalockafl.gov.

CITY OF OPA-LOCKA

"The City of Bright Opportunities"

AGENDA
REGULAR COMMISSION MEETING
January 24, 2024
7:00 PM

1. CALL TO ORDER:

2. ROLL CALL:

3. INVOCATION:

4. PLEDGE OF ALLEGIANCE:

5. AWARDS/PROCLAMATIONS/ACKNOWLEDGMENTS:

Special Presentation by Commissioner Joseph L. Kelley
Light-Up Opa-locka Holiday Lights Contest Winners

6. APPROVAL OF CONSENT AGENDA AND PULL LIST (deferrals and deletions)

7. APPROVAL OF AGENDA:

8. APPROVAL OF MINUTES:

The Regular Commission Meeting Minutes of January 10, 2024 will be submitted for approval at the next regular meeting

9. DISTRICT ONE / DISTRICT TWO - COUNTY COMMISSIONER REPORT:

10. PUBLIC PRESENTATIONS:

11. CITIZENS' FORUM:
(Opportunity for discussion of any concerns – please limit to 3 minutes)

12. ACTION ITEMS (items from consent agenda pull list):

13. ADMINISTRATION:

CONSENT AGENDA:

14. NEW ITEMS:

15. PLANNING & ZONING:

A. PUBLIC HEARINGS:

B. APPEALS:

16. ORDINANCES/RESOLUTIONS/PUBLIC HEARINGS:

A. FIRST READING ORDINANCE(S)/PUBLIC HEARING(S):

1. **AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, RE-ADOPTING A FINAL MILLAGE RATE PURSUANT TO SECTION 200.065, FLORIDA STATUTES, FOR FISCAL YEAR 2023-2024, COMMENCING OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024; SETTING FORTH PUBLIC HEARING DATES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR REPEAL OF ALL PRIOR ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.** *Sponsored by Interim City Manager*

2. **AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING AND RE-ADOPTING THE CITY'S GENERAL, PROPRIETARY AND SPECIAL FUNDS BUDGET FOR THE FISCAL YEAR 2023-2024, COMMENCING OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGET EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATION AND AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.** *Sponsored by Interim City Manager*

3. **AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AMENDING THE ANNUAL ADOPTED GENERAL, PROPRIETARY AND SPECIAL REVENUE FUNDS BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, ADJUSTING REVENUES AND EXPENDITURES AS REFLECTED IN EXHIBIT "A"; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGETS AND EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATIONS AND AMENDMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.** *Sponsored by Interim City Manager*

B. SECOND READING ORDINANCE(S)/PUBLIC HEARING(S):

C. RESOLUTION(S):

17. CITY MANAGER'S REPORT:

18. OFFICIAL BOARD REPORTS:

19. MAYOR/COMMISSION REPORTS:

Mayor John H. Taylor Jr.
Financial Oversight Update provided by Interim City Manager Darvin Williams
City Manager Search Update provided by Human Resources Director Mary Adams on behalf of the Employee Relations Group

20. OFFICIAL BOARD APPOINTMENTS:

Civil Service Board
1 individual appointment (Commissioner Bass)
1 individual appointment (Commissioner Williams)

Housing Authority and Nuisance Abatement Board
1 individual appointment (Mayor Taylor)
1 individual appointment (Commissioner Williams)

Local Financial Oversight Board
1 at-large appointment

Teen & Young Adult Advisory Board
1 individual appointment (Commissioner Bass)

Charter Review Board
1 individual appointment (Mayor Taylor)
1 individual appointment (Vice Mayor Ervin)
1 individual appointment (Commissioner Dr. Bass)
1 individual appointment (Commissioner Kelley)
1 individual appointment (Commissioner Williams)
2 at-large appointments

21. ADJOURNMENT:

SCHEDULE OF FUTURE WORKSHOPS/OFFICIAL ACTIVITIES

1. **Opa-locka Community Redevelopment Agency Special Meeting, Tuesday, January 23, 2024 at 6:00 PM, Opa-locka Government Center, Commission Chambers, 780 Fisherman Street, 3rd Floor, Opa-locka, FL.**

2. **City of Opa-locka State of the City Address presented by the Honorable Mayor John H. Taylor Jr., Wednesday, January 31, 2024 at 6:00 PM, Sherbondy Village, 215 Perviz Avenue, Opa-locka, FL. RSVP required by calling (305) 953-2800 or emailing jflores@@opalockafl.gov..**

3. **City of Opa-locka Mayor & Commission in partnership with Farm Share and Miami-Dade County invites the community to a Monthly Free Food Walk-Thru Distribution hosted by Commissioner Joseph L. Kelley, Wednesday, February 7, 2024 from 10:00 A.M. - 1:00 P.M., first come, first served, at Sherbondy Park Pavilion, 777 Sharazad Boulevard, Opa-locka, Florida.**

4. **City of Opa-locka Mayor & Commission invite you to Commissioner Joseph L. Kelley's Meet Me Monday, February 12, 2024 at 6:00 PM, Jesus Rock Ministries, 1100 Opa-locka Boulevard, Opa-locka, Florida.**

5. **City of Opa-locka Commissioner Joseph L. Kelley presents Florida Highway Safety and Motor Vehicles (FLHSMV) Florida Licensing on Wheels mobile office, Friday, February 16, 2024 from 9:00 a.m. - 1:00 p.m., Helen L. Miller Center, 2331 NW 143rd Street, Opa-locka, FL. Please call 305.953.2868 Ext. 1104 to schedule your appointment.**

6. **Free aerobics classes sponsored by Mayor John H. Taylor, Jr. every Monday & Wednesday from 6 p.m. - 7 p.m., Sherbondy Village, 215 Perviz Avenue, Opa-locka, FL.**

For further information, please contact the Office of the City Clerk by telephone at (305) 953-2800 or email jflores@opalockafl.gov.

1st Reading/Public Hearing:
2nd Reading/Public Hearing:
Adopted:
Effective Date:
Sponsored By: Interim City Manager

ORDINANCE NO. 24-XX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA, RE-ADOPTING A FINAL MILLAGE RATE PURSUANT TO SECTION 200.065, FLORIDA STATUTES, FOR FISCAL YEAR 2023-2024, COMMENCING OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024; SETTING FORTH PUBLIC HEARING DATES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR REPEAL OF ALL PRIOR ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on November 21, 2023, the State of Florida ("State") has advised the City of Opa-Locka "City") that the required Budget Summary advertisement used with the original second hearing for the adoption of the Fiscal Year 2023-2024 Annual City budget was incorrect since it reflected Property Tax Revenue after the Opa-Locka Community Redevelopment Agency ("CRA") Tax Increment Financing contribution rather than before the Tax Increment Financing (TIF) Contribution, and was considered to violate Property Tax (TRIM) Statute requirements, consequently requiring a new advertisement, a public hearing and the re-adoption of the original Fiscal Year 2023-2024 Millage Rate and Annual Budget; and

WHEREAS, further, the City received notification of violation of two TRIM requirements 1) Failure to use a minimum of 95% collection rate and 2) An incorrect Budget Summary advertisement since Net Property Tax rather than Gross Property Tax was used; and

WHEREAS, the City cured the minimum collection rate alleged violation by demonstrating that when the TIF contribution was added back, the 95% collection rate requirement was satisfied; and

WHEREAS, further, the City maintains that there was no provisions in the TRIM Statute requiring Gross Property Tax Revenue in the Budget Summary, that the Net Property Tax Revenue used in the Budget Summary was based on a 95% collection factor, albeit less due to the reduction from the TIF contribution, and that there was no guidance in the TRIM Manual as to how to reflect both Gross and Net Property Tax Revenue in the Budget Summary; and

WHEREAS, a modified format has been approved by the State and the required advertisements were run in the Miami Herald on January 21, 2024 and February 11, 2024; and

WHEREAS, in accordance with State Statutes, the City must use a minimum of a 95% collection rate in computing property tax revenue (Gross Property Tax Revenue) for the budget, which it has always done. Once having computed that amount, the City then subtracts the TIF contribution to the CRA, and the remaining amount retained by the City, Net Property Tax Revenue, is the property tax revenue for the City's budget; and

WHEREAS, the TRIM Statute also requires that there be a Budget Summary advertisement announcing the second hearing of the adoption of the millage rate and annual budget; and

WHEREAS, the Interim City Manager recommends the City Commission re-adopt the original Fiscal Year 2023-2024 Millage Rate after conducting a public hearing; and

WHEREAS, on July 26, 2023, the City Commission of the City of Opa-Locka, Florida ("City Commission") adopted Resolution No. 23-107, setting the tentative millage rate of 9.350 mills, after further review of the budget desires to set the final millage rate of 9.350 mills for Fiscal Year 2023-2024, commencing October 1, 2023 and ending September 30, 2024, and held public hearings on September 13, 2023 and September 27, 2023; and

WHEREAS, the Miami-Dade County Property Appraiser has determined the non-exempt net aggregate value of taxable property (real, personal, and centrally assessed properties), in the City of Opa-Locka for the Fiscal Year 2023-2024 to be $1,718,241,394; and

WHEREAS, as discussed at the original hearing, the originally adopted Fiscal Year 2023-2024 millage rate (Ordinance 2023-15) was 9.3500 mills which is 9.39% higher than the City's rolled-back rate of 8.5576 mills and is sufficient to meet the objectives of the Fiscal Year 2023-2024 Annual Budget. In accordance with the Florida Property Tax (TRIM) Statute, this millage rate requires either a 5-0 or 4-1 vote to successfully pass; and

WHEREAS, the public and all interested parties had the opportunity to address their comments to the City Commission regarding the millage rate; and

WHEREAS, having considered the comments of the public regarding the millage rate, the City Commission of the City of Opa-Locka desires to re-adopt a final millage rate for Fiscal Year 2023-2024.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations.

The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Ordinance.

Section 2. Re-Adoption of Millage Rate.

The City Commission of the City of Opa-Locka hereby adopts and establishes the millage rate of the City of Opa-Locka for Fiscal Year 2023-2024, commencing October 1, 2023 through September 30, 2024, at 9.3500 mills, which is $9.35 per $1,000 of assessed property value within the City of Opa-Locka. This represents a 9.39% increase above the rolled-back rate of 8.5476 mills, which is $8. 5476 per $1,000 of assessed property value within the City of Opa-Locka.

Section 3. Public Hearings.

Public hearings are to be held by the Commission on January 24, 2024 and February 14, 2024 at 7:01 p.m. for each hearing.

Section 4. Transmittal.

The City Clerk of the City of Opa-Locka is hereby directed to transmit a certified copy of this Ordinance to the Miami-Dade County Property Appraiser and the Tax Collector of Miami-Dade County.

Section 5. Inclusion in Code.

It is hereby the intention of the Commission of the City of Opa-Locka and it is hereby provided that the provisions of this Ordinance may become and be made a part of the Code of Opa-Locka, Florida.

Section 6. Scrivener's Errors.

Sections of this Ordinance may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the Interim City Manager following review by the City Attorney, without the need of a public hearing by filing a corrected copy of same with the City Clerk.

Section 7. Conflict and Repealer.

Any provision of any City of Opa-Locka ordinance or regulation which is in conflict with the provisions of this Ordinance is repealed prospectively to the extent of such conflict.

Section 8. Liberal Construction.

The terms and provisions of this Ordinance shall be liberally construed to affect the purpose for which it is adopted.

Section 9. Severability.

If any portion of this Ordinance is for any reason held or declared to be unconstitutional, invalid or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect the applicability of this Ordinance to any other person, property or circumstances.

Section 10. Effective Date.

This Ordinance shall take effect upon the adoption of this Ordinance by the Commission of the City of Opa-Locka and upon a filing of a certified copy hereof with the Florida Department of State and is subject to the approval of the Governor or Governor's Designee.

PASSED FIRST READING this _______ day of ________________, 2024.

PASSED SECOND READING this _______ day of ________________, 2024.

____
John H. Taylor Jr., Mayor

ATTEST:

____
Joanna Flores, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, Esq.
City Attorney

Moved by: _______________

Seconded by: _____________

VOTE:

Commissioner Bass	______
Commissioner Davis	______
Commissioner Dominguez	______
Vice-Mayor Ervin	______
Mayor Taylor	______

City of Opa-locka
Agenda Cover Memo

Department Director:	Bob Anathan			**Department Director Signature:**			
City Manager:	Darvin E. Williams			**CM Signature:**	DocuSigned by: C46C07C1E8DE492...		
Commission Meeting Date:	Jan 24, 2024		**Item Type:** *(Enter X in box)*	**Resolution**	**Ordinance**	**Other**	
					X		
Fiscal Impact: *(Enter X in box)* **N/A**	**Yes**	**No**	**Ordinance Reading:** *(Enter X in box)*		**1st Reading**	**2nd Reading**	
	X		**Public Hearing:** *(Enter X in box)*		**Yes** / **No**	**Yes** / **No**	
					X /	**X** /	
Funding Source: *Account#* **:**	*(Enter Fund & Dept)* Ex: NA		**Advertising Requirement:** *(Enter X in box)*		**Yes**	**No**	
					X		
Contract/P.O. Required: *(Enter X in box)*	**Yes**	**No**	**RFP/RFQ/Bid#:**				
		X					
Strategic Plan Related *(Enter X in box)*	**Yes**	**No**	**Strategic Plan Priority Area:** **Enhance Organizational** **Bus. & Economic Dev** **Public Safety** **Quality of Education** **Qual. of Life & City Image** **Communication**		**Strategic Plan Obj./Strategy:** *(list the specific objective/strategy this item will address)* **All areas**		
	X						
Sponsor Name	City Manager		**Department:**		City Manager		

Short Title:

Re-Adoption Of Original FY 24 Millage Rate

Staff Summary:

Issue / Recommendation: The State has advised the City that the required Budget Summary advertisement used with the original second hearing for the adoption of the FY 24 Annual City budget was incorrect since it reflected Property Tax Revenue after the CRA TIF contribution rather than before the TIF Contribution, and was considered to violate Property Tax (TRIM) Statute requirements, consequently requiring a new advertisement, a public hearing and the re-adoption of the original FY 24 Millage Rate and Annual Budget. Staff recommends the City Commission re-adopt the original FY 24 Millage Rate after conducting a public hearing.

Background / History: In accordance with State Statutes, the City must use a minimum of a 95% collection rate in computing property tax revenue (Gross Property Tax Revenue) for the budget, which it has always done. Once having computed that amount, the City then subtracts the Tax Increment Financing (TIF) contribution to the CRA, and the remaining amount retained by the City, Net Property Tax Revenue, is the property tax revenue for the City's budget.

The TRIM Statute also requires that there be a Budget Summary advertisement announcing the second hearing of the adoption of the millage rate and annual budget. This ad is a detailed statement of revenues sources and expense categories by fund, including property tax. The TRIM Manual directs that the advertisement should have at least 95% of property tax revenue included in the budget. The advertisement format provided in the TRIM Manual only allows for one property tax amount for each millage rate. Ever since the CRA was created, the City has used Net Property Tax Revenue in this advertisement, which is based on the 95% computation, although being a lesser amount due to the reduction for the TIF contribution. Net Property Tax is reflected in the City's budget and has been deemed appropriate for a Budget Summary. This approach has been reviewed each year by the State and has been deemed to be satisfactory.

Current Activity: On November 23, 2023, the City received notification of violation of two TRIM requirements.

1. Failure to use a minimum of 95% collection rate
2. An incorrect Budget Summary advertisement since Net Property Tax rather than Gross Property Tax was used.

The City was in dialogue with the State for several weeks to resolve these issues. The first issue was immediately resolved by demonstrating that when the TIF contribution was added back, the 95% collection rate requirement was satisfied.

In regard to the second issue, the City's position was that there was nothing in the TRIM Statute requiring Gross Property Tax Revenue in the Budget Summary, that the Net Property Tax Revenue used in the Budget Summary was based on a 95% collection factor, albeit less due to the reduction from the TIF contribution, and that there was no guidance in the TRIM Manual as to how to reflect both Gross and Net Property Tax Revenue in the Budget Summary. The State remained adamant that the City was in violation and directed the City to develop whatever format necessary to reflect both categories of Property Tax Revenue to visually satisfy the 95% collection factor while also reflecting the Net Property Tax Revenue in the City's budget.

A modified format has been approved by the State and the required advertisements were run in the Miami Herald on January 21st .

As was discussed at the original hearing, the originally adopted FY 24 millage rate (Ordinance 2023-15) was 9.3500 mills which is 9.39% higher than the City's rolled-back rate of 8.5576 mills and is sufficient to meet the objectives of the FY 24 Annual Budget. In accordance with the Florida Property Tax (TRIM) Statute, this millage rate requires either a 5-0 or 4-1 vote to successfully pass.

Financial Impact: Until resolved and approved by the State, a portion of property tax revenue and State revenue-sharing funds can be held back.

Proposed Action:

Staff recommends the City Commission conduct a public hearing and then re-adopt the original FY 24 Millage Rate of 9.3500 mills.

Attachment:

1. Florida Department of Revenue Letter of Violations
2. Amended Budget Summary Advertisement
3. Non-Compliance Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE CITY OF OPA-LOCKA HAS BEEN DETERMINED BY THE DEPARTMET OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The City of Opa-locka has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy……………………………………………$14,505,480

B. Less tax reduction due to Value Adjustment Board
And other assessment changes……………………………………...$ 392,537

C. Actual property tax levy………………………………………………$14,112,943

This year's proposed tax levy…………………………………..……$16,065,557

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

January 24, 2024
7:00 p.m.
at
Commission Chambers
Opa-locka Municipal Complex
780 Fisherman Street, Opa-locka, FL

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 21, 2023

Darvin E. Williams, Interim City Manager
City of Opa-locka
780 Fisherman Street, 4th Floor
Opa-locka, FL 33054

Re: Truth in Millage (TRIM) Certification

Dear Mr. Williams:

The Department of Revenue (Department) has reviewed the millage certification documents submitted by your taxing authority under sections 200.065 and 200.068, Florida Statutes (F.S.). The following errors are violations of the Truth in Millage (TRIM) law. Your taxing authority must correct the errors immediately or be subject to the loss of revenue sharing and ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

1. The ad valorem proceeds in the Budget Summary advertisement were calculated using less than 95 percent of the gross taxable value, as required by s. 200.065(2)(a)1, F.S. The ad valorem proceeds were understated by approximately $1,512,499 or 10% (see attached copy for correct calculations).
2. The Budget Summary advertisement did not follow the language required by s. 200.065(3)(l), F.S. See the illustration in the copy attached.

CONCLUSIONS OF LAW

1. Section 200.065(2)(a)1, F.S., requires each taxing authority, in calculating the millage, to use not less than 95 percent of taxable value the property appraiser certified. This is 95 percent of the gross taxable value appearing on line 4 of Form DR-420. The taxing authority must apply the millage to at least 95 percent of the taxable value, and the tentative advertised budget must be at least 95 percent of actual proceeds. Use of less than 95 percent of the gross taxable value constitutes non-compliance with ss. 200.065(2)(a)1., and (3)(l), F.S., as well as Rule 12D-17.005 (2)(c)3., F.A.C.
2. The failure to comply with proper language in the Budget Summary advertisement violates s. 200.065(3)(l), F.S., and Rule 12D-17.005(2)(c)16., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S.

Within 15 days of receipt of this notice, the taxing authority must post the *Notice of Proposed Tax Increase* (with applicable violation clause) and *Budget Summary* advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement.

After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office:

- Copies of the advertisements (full page from newspaper) with proofs of publication
- A copy of the resolution/ordinance adopting the millage
- A copy of the resolution/ordinance adopting the budget; and
- *Certification of Compliance* (Form DR-487)

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under ss. 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Chapter 12D -10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit the withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner described in s. 200.065(13), F.S., and does not recertify compliance to the Department after readvertising and holding the rehearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority recertifies compliance and the Department determines the recertification is not in compliance with s. 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

If the taxing authority believes the certification submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

You may have the right to seek an administrative determination of the facts in this matter under chapter 120, F.S., by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. Any such petition must meet the requirements of ch. 28-106, Florida Administrative Code, and should be

filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under section 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action announced in this notice.

If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

You have the right to seek judicial review of this order as provided in section 120.68, F.S., by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,

Rene Lewis

Rene Lewis, Program Director
Property Tax Oversight

cc: Honorable Peter Cam
Miami-Dade County Tax Collector

Andrea Hunter, Revenue Program Administrator
Florida Department of Revenue
Refunds and Revenue Accounting

GS/#23.26

BUDGET SUMMARY

City of Opa-locka, FL - Fiscal Year 2023-2024

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF OPA-LOCKA, FL ARE

2.7% LESS THAN THE FISCAL YEAR 2022-2023 AMENDED BUDGETED OPERATING EXPENDITURES

General Fund **9.3500 Mills**

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes Millage per $1,000							
9.3500 Mills		-	-	-	-	-	-
Ad Valorem - Gross	15,262,279						15,262,279
CRA TIF Contribution	(1,512,498)						(1,512,498)
Ad Valorem - Net	13,749,781						13,749,781
Sales & Use Taxes	-	475,000	2,446,250	1,096,000	-	-	4,017,250
Utility Taxes	90,640	-	1,699,500	-	-	-	1,790,140
Franchise Fees	2,436,989	-	-	-	-	-	2,436,989
Licenses	256,876	-	-	-	-	-	256,876
Permits	1,150,582	-	-	-	-	-	1,150,582
Charges For Services	95,023	-	-	-	12,856,407	-	12,951,430
Fines & Forfeitures	3,695,585	252,500	-	-	-	-	3,948,085
Intergovernmental Revenue	-	-	849,750	-	-	-	849,750
Other Revenue	912,502	-	200	50,000	634,248	-	1,596,950
Grants	250,000	225,000	-	4,241,136	-	-	4,716,136
TOTAL REVENUE	22,637,978	952,500	4,995,700	5,387,136	13,490,655	-	47,463,969
Loans	1,400,000	-	-	2,666,224	-	-	4,066,224
Transfers-In	5,262,476	-	144,385	13,175,705	224,271	5,353,521	24,160,358
Fund Balance/Reserves/Net Assets	14,185,082	534,308	908,348	6,593,627	(1,090,336)	-	21,131,028
TOTAL FUNDING SOURCES	43,485,536	1,486,808	6,048,433	27,822,691	12,624,590	5,353,521	96,821,579
EXPENDITURES							
General Government	13,792,975	-	-	9,298,910	-	-	23,091,884
Public Safety	8,863,023	444,761	-	-	-	-	9,307,784
Public Works	2,286,698	-	-	-	-	-	2,286,698
Transportation	1,364,008	700,000	-	800,000	-	-	2,864,008
Debt Services	144,385	-	1,351,122	-	-	-	1,495,507
Utilities	-	-	-	11,603,217	12,794,163	-	24,397,380
Recreation & Cultural	2,086,256	-	-	-	-	-	2,086,256
Internal Services	-	-	-	-	-	5,353,521	5,353,521
TOTAL EXPENDITURES	28,537,344	1,144,761	1,351,122	21,702,127	12,794,163	5,353,521	70,883,038
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TOT EXPEND + TRANSFER-OUT	43,485,536	1,486,808	6,048,433	27,822,691	12,624,590	5,353,521	96,821,579

The tentative / adopted budget is on file in the City of Opa-locka, FL, City Clerk Office as a public record

1st Reading/Public Hearing:
2nd Reading/Public Hearing:
Adopted:
Effective Date:
Sponsored By: Interim City Manager

ORDINANCE NO. 24-XX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING AND RE-ADOPTING THE CITY'S GENERAL, PROPRIETARY AND SPECIAL FUNDS BUDGET FOR THE FISCAL YEAR 2023-2024, COMMENCING OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGET EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATION AND AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on November 21, 2023, the State of Florida ("State") advised the City of Opa-Locka "City") that the required Budget Summary advertisement used with the original second hearing for the adoption of the Fiscal Year 2023-2024 Annual City budget was incorrect since it reflected Property Tax Revenue after the Opa-Locka Community Redevelopment Agency ("CRA") Tax Increment Financing contribution rather than before the Tax Increment Financing (TIF) Contribution, and was considered to violate Property Tax (TRIM) Statute requirements, consequently requiring a new advertisement, a public hearing and the re-adoption of the original Fiscal Year 2023-2024 Millage Rate and Annual Budget; and

WHEREAS, further, the City received notification of violation of two TRIM requirements 1) Failure to use a minimum of 95% collection rate and 2) An incorrect Budget Summary advertisement since Net Property Tax rather than Gross Property

Tax was used; and

WHEREAS, the City cured the minimum collection rate alleged violation by demonstrating that when the TIF contribution was added back, the 95% collection rate requirement was satisfied; and

WHEREAS, further, the City maintains that there was no provisions in the TRIM Statute requiring Gross Property Tax Revenue in the Budget Summary, that the Net Property Tax Revenue used in the Budget Summary was based on a 95% collection factor, albeit less due to the reduction from the TIF contribution, and that there was no guidance in the TRIM Manual as to how to reflect both Gross and Net Property Tax Revenue in the Budget Summary; and

WHEREAS, a modified format has been approved by the State and the required advertisements were run in the Miami Herald on January 21, 2024 and February 11, 2024; and

WHEREAS, in accordance with State Statutes, the City must use a minimum of a 95% collection rate in computing property tax revenue (Gross Property Tax Revenue) for the budget, which it has always done. Once having computed that amount, the City then subtracts the TIF contribution to the CRA, and the remaining amount retained by the City, Net Property Tax Revenue, is the property tax revenue for the City's budget; and

WHEREAS, the TRIM Statute also requires that there be a Budget Summary advertisement announcing the second hearing of the adoption of the millage rate and annual budget; and

WHEREAS, the General, Proprietary and Special Revenue Funds Budget for Fiscal Year 2022-2023, commences on October 1, 2023 and ends September 30, 2024; and

WHEREAS, the Interim City Manager recommends the City Commission re-adopt the original General, Proprietary and Special Funds Budget for The Fiscal Year 2023-2024, Commencing October 1, 2023 through September 30, 2024, after conducting a public hearing; and

WHEREAS, pursuant to Article IV, Section 4.5 of the City of Opa-Locka Charter, the City Manager has prepared and presented to the City Commission of the City of Opa-Locka a budget and an explanatory budget review that details revenues, expenditures and other budgetary considerations for Fiscal Year 2023-2024; and

WHEREAS, the proposed Fiscal Year 2023-2024 Budget for the City of Opa-Locka includes an estimate of departmental revenues, and expenditures; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, the City Commission conducted Public Hearings on January, 24, 2024 and February 14, 2024; and

WHEREAS, the public hearings for the Proposed Budget have been held as stated above, and comments from the public concerning said Budget have been heard and considered; and

WHEREAS, the City Commission of the City of Opa-Locka, having had an opportunity to review and re-approve the Proposed Budget, as deemed appropriate, after hearing comments from the public regarding the Proposed Budget and having complied with the "Truth in Millage **(TRIM)"** requirements of the Florida Statutes, desires to adopt a General, Proprietary and Special Revenue Funds Budget for Fiscal Year 2022-2023, commencing October 1, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations.

The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Ordinance.

Section 2. Title.

This Ordinance shall be known and may be cited as the "2023-2024 General, Proprietary and Special Revenue Funds Budget Ordinance".

Section 3. Interim City Manager's Recommendation.

Pursuant to Article IV, Section 4.5 of the City Charter, the Interim City Manager has recommended a proposed General, Proprietary and Special Revenue Funds Budget to the City Commission for the Fiscal Year commencing October 1, 2023 through September 30, 2024, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

Section 4. Approval of Fiscal Year 2023-2024 General, Proprietary and Special Revenue Funds Budget.

The City Commission of the City of Opa-Locka hereby approves, adopts and ratifies the proposed General, Proprietary and Special Revenue Funds Budget for the

Fiscal Year 2023-2024, and hereby appropriates the budgeted expenditures and revenues as set forth in the attached Exhibit "A".

Section 5. Authorization of City Manager.

The City Manager is authorized to expend or contract for expenditures, pursuant to the City of Opa-Locka Charter and the adopted Code of Ordinances in accordance with the adopted General, Proprietary and Special Revenue Funds Budget for Fiscal Year 2023-2024.

Section 6. Adoption and Ratification of Expenditure Allocations.

The department/division expenditure allocations established by the City Manager, as revised and summarized in the budget attached as Exhibit **"A",** are hereby adopted and ratified. Funds of the City for the General, Proprietary and Special Revenue Funds Budget shall be expended in accordance with the appropriations provided in the Budget adopted by this Ordinance, which shall constitute an appropriation of amounts specified therein. Expenditure control will be at the fund level. Funds may be expended by, and with the approval of, the City Manager and the City Commission, in accordance with the provisions of the City Charter, adopted Code of Ordinances and applicable laws. Supplemental appropriations and reduction of appropriations, if any, shall be made in accordance with the City Charter.

Section 7. Outstanding Encumbrances.

Any and all outstanding encumbrances as of September 30, 2023, shall not lapse at that time and appropriations have been hereby provided for those outstanding encumbrances that have been incurred prior to September 30, 2023, but are not expected to be paid until on or after October 1, 2023. Receipts from sources not anticipated in the attached budget may be appropriated and expended by Ordinance duly enacted by the City Commission in accordance with applicable law. Adjustments within the same fund to departmental appropriations made in the attached Budget may be approved, from time to time, by the City Manager, or by Resolution adopted by the City Commission. The City Manager is authorized to approve adjustments to expenditure code allocations, within the limit of departmental appropriations made in the attached Budget.

Section 8. Authorization of Finance Director.

The City's Finance Director, in accordance with the City Charter, is hereby authorized to deposit into the accounts of the General, Proprietary and Special Revenue Funds, any interest on deposits earned or accrued to the benefit of any trust funds, revolving accounts, working capital reserves, or other funds held in trust by the City of Opa-Locka, unless specifically prohibited from doing so by trust or other agreements.

Section 9. Setting Fees and Charges.

All Ordinances setting fees and charges, and all other fees and charges consistent with appropriations adopted herein, as may be amended during the fiscal year, are hereby ratified, confirmed and approved.

Section 10. Conflict and Repealer.

All Ordinances or Code provisions in conflict herewith are hereby repealed.

Section 11. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 12. Effective Date.

This Ordinance shall become effective immediately upon final passage.

PASSED FIRST READING this ________ day of ______________, 2024.

PASSED SECOND READING this ________ day of ____________, 2024.

____
John Taylor, Mayor

ATTEST:

____
Joanna Flores, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: ________________________

Seconded by: __________________________

VOTE:

Commissioner Bass _____
Commissioner Kelley _____
Commissioner Williams _____
Vice Mayor Ervin _____
Mayor Taylor _____

City of Opa-locka
Agenda Cover Memo

Department Director:	Bob Anathan		**Department Director Signature:**	DocuSigned by:			
City Manager:	Darvin E. Williams		**CM Signature:**	C46C07C1E8DE492...			
Commission Meeting Date:	Jan 24, 2024		**Item Type:** *(Enter X in box)*	**Resolution**	**Ordinance**		**Other**
				X			
Fiscal Impact: *(Enter X in box)* **N/A**	**Yes**	**No**	**Ordinance Reading:** *(Enter X in box)*		**1st Reading**		**2nd Reading**
	X		**Public Hearing:** *(Enter X in box)*		**Yes** /	**No** X	**Yes** / **No** X
Funding Source: *Account#* **:**	*(Enter Fund & Dept)* Ex: NA		**Advertising Requirement:** *(Enter X in box)*		**Yes**		**No** X
Contract/P.O. Required: *(Enter X in box)*	**Yes**	**No** X	**RFP/RFQ/Bid#:**				
Strategic Plan Related *(Enter X in box)*	**Yes** X	**No**	**Strategic Plan Priority Area:** Enhance Organizational, Bus. & Economic Dev, Public Safety, Quality of Education, Qual. of Life & City Image, Communication		**Strategic Plan Obj./Strategy:** *(list the specific objective/strategy this item will address)* **All areas**		
Sponsor Name	City Manager		**Department:**		City Manager		

Short Title:

Re-Adoption Of Original FY 24 Annual Budget

Staff Summary:

Issue / Recommendation: The State has determined that the required Budget Summary advertisement used with the original second hearing for the adoption of the FY 24 Annual City budget was incorrect since it reflected Property Tax Revenue after the CRA TIF contribution rather than before the TIF Contribution, violating Property Tax (TRIM) Statute requirements, consequently requiring a new advertisement, a public hearing and the re-adoption of the original FY 24 Millage Rate and Annual Budget. Staff recommends the City Commission re-adopt the original FY 24 Annul Budget after conducting a public hearing.

Background / History: The circumstances pertaining to this requirement have been addressed in the accompanying Agenda Cover Memo regarding re-adoption of the FY 24 Millage Rate.

The FY 24 Annual Budget was originally adopted with Ordinance 2023-16.

Proposed Action:

Staff recommends the City Commission conduct a public hearing and then re-adopt the original FY 24 Annual Budget.

Attachment:

1. Budget Book
2. Florida Department of Revenue Letter of Violations
3. Amended Budget Summary Advertisement
4. Non-Compliance Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE CITY OF OPA-LOCKA HAS BEEN DETERMINED BY THE DEPARTMET OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The City of Opa-locka has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy...$14,505,480
B. Less tax reduction due to Value Adjustment Board
   And other assessment changes...$ 392,537
C. Actual property tax levy...$14,112,943

This year's proposed tax levy...$16,065,557

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

January 24, 2024
7:00 p.m.
at
Commission Chambers
Opa-locka Municipal Complex
780 Fisherman Street, Opa-locka, FL

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399
floridarevenue.com

November 21, 2023

Darvin E. Williams, Interim City Manager
City of Opa-locka
780 Fisherman Street, 4th Floor
Opa-locka, FL 33054

Re: Truth in Millage (TRIM) Certification

Dear Mr. Williams:

The Department of Revenue (Department) has reviewed the millage certification documents submitted by your taxing authority under sections 200.065 and 200.068, Florida Statutes (F.S.). The following errors are violations of the Truth in Millage (TRIM) law. Your taxing authority must correct the errors immediately or be subject to the loss of revenue sharing and ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

1. The ad valorem proceeds in the Budget Summary advertisement were calculated using less than 95 percent of the gross taxable value, as required by s. 200.065(2)(a)1, F.S. The ad valorem proceeds were understated by approximately $1,512,499 or 10% (see attached copy for correct calculations).
2. The Budget Summary advertisement did not follow the language required by s. 200.065(3)(l), F.S. See the illustration in the copy attached.

CONCLUSIONS OF LAW

1. Section 200.065(2)(a)1, F.S., requires each taxing authority, in calculating the millage, to use not less than 95 percent of taxable value the property appraiser certified. This is 95 percent of the gross taxable value appearing on line 4 of Form DR-420. The taxing authority must apply the millage to at least 95 percent of the taxable value, and the tentative advertised budget must be at least 95 percent of actual proceeds. Use of less than 95 percent of the gross taxable value constitutes non-compliance with ss. 200.065(2)(a)1., and (3)(l), F.S., as well as Rule 12D-17.005 (2)(c)3., F.A.C.
2. The failure to comply with proper language in the Budget Summary advertisement violates s. 200.065(3)(l), F.S., and Rule 12D-17.005(2)(c)16., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S.

Within 15 days of receipt of this notice, the taxing authority must post the *Notice of Proposed Tax Increase* (with applicable violation clause) and *Budget Summary* advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement.

After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office:

- Copies of the advertisements (full page from newspaper) with proofs of publication
- A copy of the resolution/ordinance adopting the millage
- A copy of the resolution/ordinance adopting the budget; and
- *Certification of Compliance* (Form DR-487)

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under ss. 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Chapter 12D -10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit the withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner described in s. 200.065(13), F.S., and does not recertify compliance to the Department after readvertising and holding the rehearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority recertifies compliance and the Department determines the recertification is not in compliance with s. 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

If the taxing authority believes the certification submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

You may have the right to seek an administrative determination of the facts in this matter under chapter 120, F.S., by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. Any such petition must meet the requirements of ch. 28-106, Florida Administrative Code, and should be

filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under section 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action announced in this notice.

If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

You have the right to seek judicial review of this order as provided in section 120.68, F.S., by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,

Rene Lewis

Rene Lewis, Program Director
Property Tax Oversight

cc: Honorable Peter Cam
Miami-Dade County Tax Collector

Andrea Hunter, Revenue Program Administrator
Florida Department of Revenue
Refunds and Revenue Accounting

GS/#23.26

BUDGET SUMMARY
City of Opa-locka, FL - Fiscal Year 2023-2024
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF OPA-LOCKA, FL ARE 2.7% LESS THAN THE FISCAL YEAR 2022-2023 AMENDED BUDGETED OPERATING EXPENDITURES

General Fund 9.3500 Mills

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes Millage per $1,000							
9.3500 Mills		-	-	-	-	-	-
Ad Valorem - Gross	15,262,279						15,262,279
CRA TIF Contribution	(1,512,498)						(1,512,498)
Ad Valorem - Net	13,749,781						13,749,781
Sales & Use Taxes	-	475,000	2,446,250	1,096,000	-	-	4,017,250
Utility Taxes	90,640	-	1,699,500	-	-	-	1,790,140
Franchise Fees	2,436,989	-	-	-	-	-	2,436,989
Licenses	256,876	-	-	-	-	-	256,876
Permits	1,150,582	-	-	-	-	-	1,150,582
Charges For Services	95,023	-	-	-	12,856,407	-	12,951,430
Fines & Forfeitures	3,695,585	252,500	-	-	-	-	3,948,085
Intergovernmental Revenue	-	-	849,750	-	-	-	849,750
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TOTAL EXPENDITURES	28,537,344	1,144,761	1,351,122	21,702,127	12,794,163	5,353,521	70,883,038
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B. Less tax reduction due to Value Adjustment Board
And other assessment changes..$ 392,537

C. Actual property tax levy..$14,112,943

This year's proposed tax levy..$16,065,557

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

January 24, 2024
7:00 p.m.
at
Commission Chambers
Opa-locka Municipal Complex
780 Fisherman Street, Opa-locka, FL

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399
floridarevenue.com

November 21, 2023

Darvin E. Williams, Interim City Manager
City of Opa-locka
780 Fisherman Street, 4th Floor
Opa-locka, FL 33054

Re: Truth in Millage (TRIM) Certification

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FINDINGS OF FACT

1. The ad valorem proceeds in the Budget Summary advertisement were calculated using less than 95 percent of the gross taxable value, as required by s. 200.065(2)(a)1, F.S. The ad valorem proceeds were understated by approximately $1,512,499 or 10% (see attached copy for correct calculations).
2. The Budget Summary advertisement did not follow the language required by s. 200.065(3)(l), F.S. See the illustration in the copy attached.

CONCLUSIONS OF LAW

1. Section 200.065(2)(a)1, F.S., requires each taxing authority, in calculating the millage, to use not less than 95 percent of taxable value the property appraiser certified. This is 95 percent of the gross taxable value appearing on line 4 of Form DR-420. The taxing authority must apply the millage to at least 95 percent of the taxable value, and the tentative advertised budget must be at least 95 percent of actual proceeds. Use of less than 95 percent of the gross taxable value constitutes non-compliance with ss. 200.065(2)(a)1., and (3)(l), F.S., as well as Rule 12D-17.005 (2)(c)3., F.A.C.
2. The failure to comply with proper language in the Budget Summary advertisement violates s. 200.065(3)(l), F.S., and Rule 12D-17.005(2)(c)16., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the taxing authority the opportunity to correct these violations by readvertising, holding a rehearing and recertifying compliance under s. 200.065(13), F.S.

Within 15 days of receipt of this notice, the taxing authority must post the *Notice of Proposed Tax Increase* (with applicable violation clause) and *Budget Summary* advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements stated in this letter. Section 200.065(12), F.S., requires the taxing authority to hold a new millage and budget hearing two to five days following publication of the advertisement.

After advertising and holding the new final hearing, please forward the following to the Property Tax Oversight TRIM office:

- Copies of the advertisements (full page from newspaper) with proofs of publication
- A copy of the resolution/ordinance adopting the millage
- A copy of the resolution/ordinance adopting the budget; and
- *Certification of Compliance* (Form DR-487)

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority meets the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under ss. 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Chapter 12D -10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit the withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner described in s. 200.065(13), F.S., and does not recertify compliance to the Department after readvertising and holding the rehearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority recertifies compliance and the Department determines the recertification is not in compliance with s. 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

If the taxing authority believes the certification submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

You may have the right to seek an administrative determination of the facts in this matter under chapter 120, F.S., by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. Any such petition must meet the requirements of ch. 28-106, Florida Administrative Code, and should be

filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under section 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action announced in this notice.

If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

You have the right to seek judicial review of this order as provided in section 120.68, F.S., by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,

Rene Lewis

Rene Lewis, Program Director
Property Tax Oversight

cc: Honorable Peter Cam
Miami-Dade County Tax Collector

Andrea Hunter, Revenue Program Administrator
Florida Department of Revenue
Refunds and Revenue Accounting

GS/#23.26

BUDGET SUMMARY
City of Opa-locka, FL - Fiscal Year 2023-2024
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF OPA-LOCKA, FL ARE
2.7% LESS THAN THE FISCAL YEAR 2022-2023 AMENDED BUDGETED OPERATING EXPENDITURES

General Fund **9.3500 Mills**

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes Millage per $1,000 **9.3500 Mills**		-	-	-	-	-	-
Ad Valorem - Gross	15,262,279						15,262,279
CRA TIF Contribution	(1,512,498)						(1,512,498)
Ad Valorem - Net	13,749,781						13,749,781
Sales & Use Taxes	-	475,000	2,446,250	1,096,000	-	-	4,017,250
Utility Taxes	90,640	-	1,699,500	-	-	-	1,790,140
Franchise Fees	2,436,989	-	-	-	-	-	2,436,989
Licenses	256,876	-	-	-	-	-	256,876
Permits	1,150,582	-	-	-	-	-	1,150,582
Charges For Services	95,023	-	-	-	12,856,407	-	12,951,430
Fines & Forfeitures	3,695,585	252,500	-	-	-	-	3,948,085
Intergovernmental Revenue	-	-	849,750	-	-	-	849,750
Other Revenue	912,502	-	200	50,000	634,248	-	1,596,950
Grants	250,000	225,000	-	4,241,136	-	-	4,716,136
TOTAL REVENUE	22,637,978	952,500	4,995,700	5,387,136	13,490,655	-	47,463,969
Loans	1,400,000	-	-	2,666,224	-	-	4,066,224
Transfers-In	5,262,476	-	144,385	13,175,705	224,271	5,353,521	24,160,358
Fund Balance/Reserves/Net Assets	14,185,082	534,308	908,348	6,593,627	(1,090,336)	-	21,131,028
TOTAL FUNDING SOURCES	43,485,536	1,486,808	6,048,433	27,822,691	12,624,590	5,353,521	96,821,579
EXPENDITURES							
General Government	13,792,975	-	-	9,298,910	-	-	23,091,884
Public Safety	8,863,023	444,761	-	-	-	-	9,307,784
Public Works	2,286,698	-	-	-	-	-	2,286,698
Transportation	1,364,008	700,000	-	800,000	-	-	2,864,008
Debt Services	144,385	-	1,351,122	-	-	-	1,495,507
Utilities	-	-	-	11,603,217	12,794,163	-	24,397,380
Recreation & Cultural	2,086,256	-	-	-	-	-	2,086,256
Internal Services	-	-	-	-	-	5,353,521	5,353,521
TOTAL EXPENDITURES	28,537,344	1,144,761	1,351,122	21,702,127	12,794,163	5,353,521	70,883,038
Transfers-Out	11,572,864	-	3,788,963	6,491,500	2,307,031	-	24,160,358
Fund Balance/Reserves/Net Assets	3,375,328	342,047	908,348	(370,935)	(2,476,604)	-	1,778,183
TOT EXPEND + TRANSFER-OUT	43,485,536	1,486,808	6,048,433	27,822,691	12,624,590	5,353,521	96,821,579

The tentative / adopted budget is on file in the City of Opa-locka, FL, City Clerk Office as a public record

1st Reading/Public Hearing:
2nd Reading/Public Hearing:
Adopted:
Effective Date:
Sponsored by: Interim City Manager

ORDINANCE NO. 24-XXX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AMENDING THE ANNUAL ADOPTED GENERAL, PROPRIETARY AND SPECIAL REVENUE FUNDS BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, ADJUSTING REVENUES AND EXPENDITURES AS REFLECTED IN EXHIBIT "A"; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGETS AND EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATIONS AND AMENDMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Opa-Locka, FL adopted its 2023-2024 Fiscal Year General, Proprietary and Special Revenue Funds budgets by passage of Ordinance 23-16, amended by Ordinance 2023-23 and re-adopted by Ordinance _____; and

WHEREAS, pursuant to Florida Statute 166.241(5), the governing body of each municipality at any time within a fiscal year or within 60 days following the end of fiscal year may amend a budget for that year as follows:

a) Appropriations for expenditures within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund is not changed;
b) The governing body may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund is not changed;
c) If a budget amendment is required for a purpose not specifically authorized in paragraph (a) or paragraph (b), the budget amendment must be adopted in the same manner as the original budget unless otherwise specified in the municipality's charter; and

WHEREAS, pursuant to 4.7(c) of the City of Opa-Locka Charter, entitled "Appropriation Amendments During the Fiscal Year", the City Commission may otherwise amend the annual budget from time to time during the year, by ordinance, as it deems necessary to do so; and

WHEREAS, the City Commission desires to amend its 2023-2024 Fiscal Year General, Proprietary and Special Revenue Funds budgets as set forth in Exhibit "A".

NOW, THEREFORE, BE IT DULY ORDAINED BY THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA:

SECTION 1. RECITALS ADOPTED

The recitals to the preamble herein are incorporated by reference.

SECTION 2. AUTHORIZATION

Pursuant to Article IV, Section 4.5 of the City Charter, the City Manager has recommended proposed Amended General, Proprietary and Special Revenue Funds Budgets to the City Commission for the Fiscal Year retroactive to October 1, 2023, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

The City Commission of the City of Opa-Locka hereby approves, adopts and ratifies the proposed Amended General, Proprietary and Special Revenue Funds Budgets for the Fiscal Year 2023-2024, and hereby appropriates the budgeted expenditures and revenues as set forth in the attached Exhibit "A".

The City Manager is authorized to expend or contract for expenditures, pursuant to the City of Opa-Locka Charter and the adopted Code of Ordinances in accordance with the adopted Amended General, Proprietary and Special Revenue Funds Budgets for Fiscal Year 2023-2024.

The department/division expenditure allocations established by the City Manager, as revised and summarized in the budget attached as Exhibit "A", are hereby adopted and ratified. Funds of the City for General, Proprietary and Special Revenue Funds Budgets shall be expended in accordance with the appropriations provided by the budget, which shall constitute an appropriation of amounts specified therein. Expenditure control shall be at the fund level. Funds may be expended by, and with the approval of, the City Manager and the City Commission, in accordance with the provisions of the City Charter, adopted Code of Ordinances and applicable laws. Supplemental appropriations and reduction of appropriations, if any, shall be made in accordance with the City Charter.

Any and all outstanding encumbrances as of September 30, 2023, shall not lapse at that time and appropriations have been hereby provided for those outstanding encumbrances that have been incurred prior to September 30, 2023, but are not expected to be paid until after then. Receipts from sources not anticipated in the attached budget may be appropriated and expensed by Ordinance duly enacted by the City Commission in accordance with the applicable law. Adjustments within the same fund to departmental appropriations made in the attached Budget may be approved, from time to time, in the appropriate lawful manner. The City Manager is authorized to approve adjustments to the expenditure code allocations, within the limit of department appropriations made in the attached Budget and as otherwise consistent with the City of Opa-Locka's Code of Ordinances.

All Ordinances setting fees and charges, and all other fees and charges consistent with appropriations adopted herein, as may be amended during the fiscal year, are hereby ratified, confirmed and approved.

SECTION 3. SCRIVENER'S ERRORS.

Sections of this Ordinance may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager following review by the City Attorney and without need of public hearing, by filing a corrected copy of same with the City Clerk.

SECTION 4. EFFECTIVE DATE.

This Ordinance shall take effect upon the adoption of this Ordinance by the Commission of the City of Opa-Locka and upon a filing of a certified copy hereof with the Florida Department of State and is subject to the approval of the Governor or Governor's Designee.

SECTION 5. EFFECTIVE DATE.

This Ordinance shall take effect upon the adoption of this Ordinance by the Commission of the City of Opa-Locka and upon a filing of a certified copy hereof with the Florida Department of State and is subject to the approval of the Governor or Governor's Designee.

PASSED FIRST READING this_____ day of __________________, 2024.

PASSED SECOND READING this_____ day of __________________, 2024.

____
John Taylor, Mayor

ATTEST:

____
Joanna Flores, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: ____________________

Seconded by: __________________

VOTE:

Commissioner Bass	______ (Yes)	______ (No)
Commissioner Kelley	______ (Yes)	______ (No)
Commissioner Williams	______ (Yes)	______ (No)
Vice Mayor Ervin	______ (Yes)	______ (No)
Mayor Taylor	______ (Yes)	______ (No)

City of Opa-locka
Agenda Cover Memo

Department Director:	Robert Anathan		**Department Director Signature:**	R. Anathan			
City Manager:	Darvin Williams		**CM Signature:**	DocuSigned by: Darvin Williams C46C07C1E8DE492...			
Commission Meeting Date:	1-24-24		**Item Type:** (Enter X in box)	**Resolution**	**Ordinance** X	**Other**	
Fiscal Impact: (Enter X in box) N/A	**Yes** X	**No**	**Ordinance Reading:** (Enter X in box)	**1st Reading**		**2nd Reading**	
			Public Hearing: (Enter X in box)	**Yes** X	**No**	**Yes** X	**No**
Funding Source: Account# :	(Enter Fund & Dept) See Attachments		**Advertising Requirement:** (Enter X in box)	**Yes** X		**No**	
Contract/P.O. Required: (Enter X in box)	**Yes**	**No** X	**RFP/RFQ/Bid#:**				
Strategic Plan Related (Enter X in box)	**Yes**	**No** X	**Strategic Plan Priority Area:** Enhance Organizational ☐ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☐ Communication ☐	**Strategic Plan Obj./Strategy:** (list the specific objective/strategy this item will address)			
Sponsor Name	City Manager		**Department:** City Manager's Office	City Manager			

Short Title:

FY 24 Budget Amendment #2 – First Hearing

Staff Summary:

Issue/Recommendation: A budget amendment is required to align the budget with current City requirements. Staff recommends the City Commission approve FY 24 Budget Amendment #2 on first hearing.

History: The City Commission adopted the City FY 24 Budget on September 27, 2023 (Ordinance 2023-15) which was approved by the State. This budget was composed of $70.9 million of expenditures and $24.1 million of funding being transferred between various Funds, resulting in a total budget of $95.0 million.

On November 8, 2023 the City Commission approved Budget Amendment #1with Ordinance 2023-23. The primary function of this budget amendment was to move projects not completed in FY 23 into FY 24. This budget amendment added $5,077,317 of additional expenditures, primarily CIP projects being moved into FY

24. Interfund Transfers were also increased by $3,986,297, reflecting the transfer of funds from Operating Funds to the CIP Funds to complete these projects.

Current Activity: There are 26 line-items in the first hearing of this amendment. The primary factors impacting this amendment are carryovers from FY 23. Grants and loans originally anticipated for FY 23 ($1,478,376) will now be received in FY 24. The majority of this funding is reimbursement for projects that were primarily expended in FY 23. $223,000 of interest income is the remainder of this funding.

As indicated below, expenditures, excluding Transfers-Out, is a net of $2,615 after being offset by expenditure savings. Consequently, 99.8% ($1,698,781) of the funding in this amendment is used to reduce the use of Fund Balance. The two largest expenditures in this amendment, before being offset by savings, are the Burlington Canal Phase I, a carryover from FY 23, of $639,255 and $140,000 for ten-months (through September 30, 2024) of outsourced HR Director services.

Financial Impact: This budget amendment can be summarized financially as follows:

Funding

Revenue / Loans / Grants	$1,701,376
Use Of Fund Balance	(1,698,761)
Total Funding – Excluding Transfers-In	2,615
Transfers-In	(1,559,121)
Total Funding	($1,556,506)

Expenditure

Expenditure – Excluding Transfers-Out	$ 2,615
Transfers-Out	(1,559,121)
Total Expenditure	($1,556,506)

Additional details on the financial impact are provided in the attachments, Summary By Fund and Detail By Line Item, which contain accounting information for the State review which is a highly detailed accounting version of what is presented in the Overview and Summary By Line Item attachments.

.Proposed Action:

Staff recommends that the City Commission approve the proposed amendments on first hearing.

Attachment:

1. Budget Amendment Overview
2. Budget Amendment Summary By Line Item
3. Budget Amendment Summary By Fund
4. Budget Amendment Detail By Line Item
5. Ordinance

FY 24 Budget Amendment #2 Overview - First Hearing

Summary

		Notes
Funding		
Revenue / Loans / Grants	$ 1,701,376	(a)
Use Of Fund Balance	(1,698,761)	(b)
Total Funding – Excluding Transfers-In	2,615	
Transfer-In	(1,559,121)	
Total Funding	$ (1,556,506)	
Expenditure		
Expenditure – Excluding Transfers-Out	$ 2,615	(c)
Transfers-Out	(1,559,121)	
Total Expenditure	$ (1,556,506)	

Notes

		Bgt. Amend #1	Incr/(Decr)	Bgt. Amend #2
(a)	**Revenue / Loans / Grants**			
	Police Station Grant (Carryover)		$ 1,125,000	
	SRF Stormwater Loan (Carryover)		353,376	
	Interest Income		223,000	
	Total Revenue / Loans / Grants		$ 1,701,376	
(b)	**Use Of/(Addition To) Fund Balance**			
	General Fund	$ 12,525,176	(1,125,000)	$ 11,400,176
	Water-Sewer Operating Fund	8,579,522	-	8,579,522
	Stormwater Operating Fund	543,336	236,239	779,575
	People's Transportation Plan	39,500	-	39,500
	Special Law Enforcement	326,761	(10,000)	316,761
	Law Enforcement Training Fund	47,500	-	47,500
	American Recovery Plan Act (ARPA)	9,360,562	(800,000)	8,560,562
	Total Use Of / (Addition To) Fund Balance	$ 31,422,357	$ (1,698,761)	$ 29,723,596
(c)	**Expenditures**			
	Burlington Canal - PH 1 (Carryover) (11)		639,255	
	HR Director Services (1)		140,000	
	Underground Tank Removal / Other (14)		71,145	
	Security Services - Municipal Complex (16)		65,000	
	Utility Rate Study (5) (6)		59,360	
	Advertising / Other (12)		30,000	
	Code Operational Assessment (19)		25,000	
	Water Division - Operating Expense / Other (15)		25,000	
	Finance Dept - Credit Card Fees / Other (22)		21,000	
	Miscellaneous - 12 Items - Average Cost = $6,213		74,550	
	Expenditures - Gross - Ex Compensation		$ 1,150,310	
	Compensation		(259,450)	
	Savings - Ex Compensation		(888,245)	
	Contingency		-	
	Expenditures - Net		$ 2,615	

FY 24 Budget Amendment #1 Summary By Line Item
First Hearing

#	Amount	Purpose	Funding Source
1	$140,000	Ten months of HR Director services,	HR Executive Salaries and Red Light Camera savings due to delayed installation of new cameras
2	$16,000	Update of Commission Monthly Allowance & Memberships to reflect ordinance change	GF Interest Income Revenue and Vacancy Savings
3	$5,000	Breast Cancer awareness Special Event for October	GF Interest Income Revenue
4	$0	Change in accounting to no longer utilize the Salaries-Executive account; funding to be transferred to Salaries-Regular account	No Financial Impact
5	$45,000	Water – Sewer Rate Study funding	WS Interest Income and vacancy savings
6	$14,360	Stormwater Rate Study funding	Stormwater Interest Income
7	$3,300	Uniform Rental increase for Water-Sewer	Water-Sewer Operations Interest Income
8	$1,000	Uniform Rental increase for Stormwater	Stormwater Operations Interest Income
9	$6,500	Uniform Rental increase for Public Works	GF Interest Income Revenue
10	$1,125,000	Safe Neighborhood Police Station Grant received; accounting change in Forestry Grant	Grant funding to be received. Reduces General Fund funding to Safe Neighborhood CIP Fund
11	$0	Stormwater CIP change in funding source	Transfer funding from ARPA to Stormwater Fund balance
12	$30,000	Non-Department Procurement Advertising, General Expense and Tax Payment increase in funding required	GF Interest Income Revenue and Vacancy Savings
13	$49,640	Higher than anticipated Interest Income Revenue for Stormwater Fund	Increases Available Fund Balance
14	$76,145	Building & Grounds funding for removal of underground tanks in Other Contracted Services as well as change in Vehicle Lease from Water-Sewer to Building & Grounds	Vacancy Savings and Solid Waste disposal fee
15	$25,000	Water-Sewer Water department minor Parts & Repairs and Operating Expenses additional funding needed	Vacancy Savings
16	$65,000	Municipal Complex Security Services needed for longer that initial timeframe	Interest Income Revenue for Town Center and Vacancy Saving
17	$3,000	Water Sewer Vehicle Lease is greater than initial budget	Water-Sewer Interest Income
18	$8,150	Water-Sewer Service Line change in Vehicle type increase lease payment; Repairs & Maintenance additional funded needed	Vacancy Savings
19	$25,000	Code Compliance Other Professional Services for Operational Assessment	Other Contracted Services

FY 24 Budget Amendment #1 Summary By Line Item
First Hearing

20	$10,000	Special Law Enforcement Interest Income Revenue	Increases Available Fund Balance
21	$50,000	ARPA Interest Income Revenue	Increases Available Fund Balance
22	$21,000	Credit Card Fees, Clothing & Uniforms and General Expense accounts needs additional funding	Other Professional Services and Vacancy Savings
23	$2,500	City Manager Travel & Per Diem needs additional funding	Vacancy Savings
24	$8,000	Solid Waste - Other Contracted Services for Transfer Station Site Clean-up	Vacancy Savings
25	$63,000	Police Overtime funding, Public Safety Equipment and Clothing & Uniforms	Vacancy Savings
26	$3,100	PW Vehicles -Small Tools & Supplies and Uniform Rental funding	Gas, Oil, Grease account

FY 24 Budget Amendment #2 - Detail - First Hearing

#				Amendment Details	Budget	Adj	Revised	
1	**HR External Director Services**							
	HR	Exp	13-513312	Other Professional Services	-	140,000	140,000	Ten months of HR Director services, offset by HR Executive Salaries and Red Light Camera savings due to delayed installation of new cameras
	HR	Exp	13-513110	Salaries - Executive	101,777	(65,000)	36,777	
	Police	Exp	26-512497	Red Light Camera Service	703,873	(75,000)	628,873	
							-	
2	**Commission Monthly Allowance & Memberships**						-	
	Comm	Exp	10-511306	Monthly Allownace - Major	2,400	1,200	3,600	Update of Commission Monthly Allowance to reflect ordinance change
	Comm	Exp	10-511307	Monthly Allowance - Commission	9,600	4,800	14,400	
	Comm	Exp	10-511540	Memberships	2,500	2,500	5,000	
	Comm	Exp	10-515547	Conferences & Meetings	4,000	7,500	11,500	
	GF	Rev	001-361100	Interest Income	3,090	10,000	13,090	
	Fin	Exp	17-513120	Salaries-Regular	677,129	(6,000)	671,129	
							-	
3	**Parks & Rec Special Events**						-	
	P&Rec	Exp	72-572403	Special Events	414,411	5,000	419,411	Increase in Special Events for Breast Cancer awareness month of October
	GF	Rev	001-361100	Interest Income	13,090	5,000	18,090	
							-	
							-	
4	**Salaries - Executive**						-	
	Comm	Exp	10-511110	Salaries - Executive	33,090	(27,500)	5,590	Change in accounting to no longer utilize the Salaries - Executive account. All funds to be moved to Salaries-Regular Account
	Comm	Exp	10-511120	Salaries - Regular	-	27,500	27,500	
	Manager	Exp	12-512110	Salaries - Executive	435,626	(435,000)	626	
	Manager	Exp	12-512120	Salaries - Regular	399,894	435,000	834,894	
	Clerk	Exp	16-512110	Salaries - Executive	96,189	(95,000)	1,189	
	Clerk	Exp	16-512120	Salaries - Regular	179,062	95,000	274,062	
	Fin	Exp	17-513110	Salaries - Executive	131,038	(130,000)	1,038	
	Fin	Exp	17-513120	Salaries - Regular	671,129	130,000	801,129	
	HR	Exp	13-513110	Salaries - Executive	36,777	(35,000)	1,777	
	HR	Exp	13-513120	Salaries - Regular	132,289	35,000	167,289	
	Comm Dev	Exp	37-515110	Salaries - Executive	89,630	(88,000)	1,630	
	Comm Dev	Exp	37-515120	Salaries - Regular	293,101	88,000	381,101	
	Bld&Lic	Exp	30-524110	Salaries - Executive	91,202	(90,000)	1,202	
	Bld&Lic	Exp	30-524120	Salaries - Regular	278,748	90,000	368,748	
	P&Rec	Exp	72-572110	Salaries - Executive	81,422	(80,000)	1,422	
	P&Rec	Exp	72-572120	Salaries - Regular	410,480	80,000	490,480	
	Pol	Exp	26-521110	Salaries - Executive	131,037	(130,000)	1,037	
	Pol	Exp	26-521120	Salaries - Regular	4,480,650	130,000	4,610,650	
	PW Admin	Exp	32-541110	Salaries - Executive	115,313	(115,000)	313	
	PW Admin	Exp	32-541120	Salaries - Regular	269,978	115,000	384,978	

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - First Hearing

#	Amendment Details				Budget	Adj	Revised	
							-	
5	**Water - Sewer - Rate Study**						-	
	WS-Wtr	Exp	64-533312	Other Professional Service	30,500	22,500	53,000	Funding for Rate study
	WS-SWR	Exp	35-535312	Other Professional Service	144,250	22,500	166,750	
	WS-Ops	Rev	440-361100	Interest Income	-	26,700	26,700	
	WS-Wtr	Exp	64-533120	Salaries-Regular	213,390	(18,300)	195,090	
							-	
6	**Stormwater - Rate Study**						-	
	Strm-Ops	Exp	43-538312	Other Professional Service	34,000	14,360	48,360	Funding for Rate study
	Strm-Ops	Rev	450-361100	Interest Income	-	14,360	14,360	
							-	
7	**WS-Uniform Rent Adjustment**						-	
	WS-Wtr	Exp	64-533341	Uniform Rental	1,820	1,000	2,820	Price increase in Uniform Rental
	WS-SWR	Exp	35-535341	Uniform Rental	3,276	1,600	4,876	
	WS-SL-Mnt	Exp	63-533341	Uniform Rental	1,456	700	2,156	
	WS-Ops	Rev	440-361100	Interest Income	26,700	3,300	30,000	
							-	
8	**Stormwater - Uniforms**						-	
	Strm-Ops	Exp	43-541341	Uniform Rental	2,548	1,000	3,548	Price increase in Uniform Rental
	Strm-Ops	Rev	450-361100	Interest Income	14,360	1,000	15,360	
							-	
9	**Public Works - Roads - Vehicles - Trash Uniforms**						-	
	PW-Strt	Exp	41-541341	Uniform Rental	1,456	1,000	2,456	Price increase in Uniform Rental
	PW-Admin	Exp	32-541521	Clothing & Uniforms	1,500	2,200	3,700	
	PW-Trash	Exp	50-541341	Uniform Rental	1,092	800	1,892	
	Bldg&Grnd	Exp	39-541341	Uniform Rental	5,096	2,500	7,596	
	GF	Rev	001-361100	Interest Income	18,090	6,500	24,590	

Exhibit "A"

Page - 2

FY 24 Budget Amendment #2 - Detail - First Hearing

#	Amendment Details				Budget	Adj	Revised	Notes
							-	
							-	
10	**Safe Neighborhood - Urban & Community Forestry - Federal / Police Station**						-	
	Safe Neig	Exp	44-541856	Urban & Community Forestry	600,000	(500,000)	100,000	New account code for Urban Forestry Grant; grant funding for Police department received
	Safe Neigh	Exp	44-541862	Urban & Community Forestry - Federa	-	500,000	500,000	
	Safe Neig	Rev	320-334738	Urban Forestry Grant - Federal	-	500,000	500,000	
	Safe Neig	Rev	320-334723	Urban Forestry Grant	550,000	(500,000)	50,000	
	Safe Neig	Rev	320-334739	Sherbondy Courts FRDAP	-	50,000	50,000	
	Safe Neig	Rev	320-334740	Street Safey Analysis Grant	-	200,000	200,000	
	Safe Neig	Rev	320-334741	Segal Park FRDAP	-	50,000	50,000	
	Safe Neig	Rev	320-334700	Grants - Other	1,300,000	(300,000)	1,000,000	
	Safe Neig	Rev	320-334742	State Grant - Police Station	-	1,125,000	1,125,000	
	Safe Neig	Trans-In	320-381001	Transfer In from GF	7,551,571	(1,125,000)	6,426,571	
	GF	Trans-Out	19-581320	Transfer Out Safe Neigh	7,551,571	(1,125,000)	6,426,571	
	GF	Fund Bal	001-383010	Use of Fund Balance	12,525,177	(1,125,000)	11,400,177	
							-	
11	**Stormwater CIP - Burlington Canal - Change Of Funding Source**						-	
	ARPA	Trans-Out	15-538903	Transfer Out to Strmwtr CIP	3,420,000	(750,000)	2,670,000	Transfer funding out of ARPA to Stormwater Fund Balance
	Strm CIP	Exp	87-5356328	Burlington Canal - PH II	750,000	(750,000)	-	
	Strm CIP	Exp	87-5356328	Burlington Canal - PH I	127,931	639,255	767,186	
	Strm Ops	Trans-Out	43-513917	Transfer Out to Strmwtr CIP	702,931	285,879	988,810	
	Strm CIP	Rev	455-384130	Strm CIP Loans Burlington	-	353,376	353,376	
	ARPA	Fund Bal	105-383010	Use of Fund Balance	9,360,562	(750,000)	8,610,562	
	Strm Ops	Fund Bal	450-383010	Use of Fund Balance	543,336	285,879	829,215	
	Strm CIP	Trans-In	455-381105	Trans-In from ARPA	3,420,000	(750,000)	2,670,000	
	Strm CIP	Trans-In	455-381450	Trans-In from Strmwtr Op	702,931	285,879	988,810	
							-	
12	**Non-Department - Advertising-General Expense**						-	
	Non-Dept	Exp	19-515491	Other Advertising	25,000	10,000	35,000	Additional Procurement Advertising funding needed
	Non-Dept	Exp	19-519493	General Expense	25,000	10,000	35,000	
	GF	Rev	001-361100	Interest Income	24,590	8,500	33,090	
	Fin	Exp	17-513120	Salaries-Regular	801,129	(11,500)	789,629	
	Non-Dept	Exp	19-519997	Tax Payments	22,100	10,000	32,100	
	Mgr	Exp	12-512120	Salaries - Regular	834,894	(10,000)	824,894	
							-	
13	**Stormwater - Interest Revenue**						-	
	Strm-Ops	Rev	450-361100	Interest Income	15,360	49,640	65,000	Higher interest rate income
	Strm-Ops	Fund Bal	450-383010	Use of Fund Balance	(829,215)	(49,640)	(878,855)	

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - First Hearing

#	Amendment Details				Budget	Adj	Revised	
							-	
14	**Building & Grounds - Underground Tank Removal / Other**						-	
	Bldg&Grnd	Exp	39-541551	Maintenance Supplies	18,500	10,000	28,500	Demolishing for tanks funding needed
	Bldg&Grnd	Exp	39-541340	Other Contracted Services	372,200	52,000	424,200	
	Parks & Rec	Exp	72-541340	Other Contracted Services	5,000	(2,000)	3,000	
	Bldg&Grnd	Exp	39-541648	Vehicle Lease	27,478	9,145	36,623	
	PW Strt	Exp	41-541648	Vechicle Lease	9,145	(9,145)	-	
	Bldg&Grnd	Exp	39-541140	Salaries - Overtime	4,500	5,000	9,500	
	Bldg&Grnd	Exp	39-541431	Solid Waste Disposal Fee	50,000	(5,000)	45,000	
	Bldg&Grnd	Exp	39-541120	Salaries - Regular	621,894	(52,000)	569,894	
	Parks & Rec	Exp	72-572120	Salaries - Regular	490,480	(8,000)	482,480	
							-	
15	**WS-Water - Operating Expense - Parts & Repairs**						-	
	WS-Wtr	Exp	64-541542	Parts & Repairs	3,000	10,000	13,000	Funding for minor parts and repairs needed
	WS-Wtr	Exp	64-533520	Operating Expense	32,000	15,000	47,000	
	WS-Swr	Exp	35-535120	Salaries - Regular	312,484	(25,000)	287,484	
							-	
16	**Town Center - Other Contracted Services**						-	
	TCO	Exp	62-519340	Other Contracted Services	156,545	65,000	221,545	Security Guard services needed for longer than budgeted
	TCO	Rev	490-361100	Interest Income	-	35,000	35,000	
	Clerk	Exp		Salaries - Regular	274,062	(15,000)	259,062	
	Clerk	Exp		Life & Health Insurance	47,772	(5,000)	42,772	
	Mgr	Exp		Salaries - Regular	824,894	(10,000)	814,894	
	GF	Trans-Out	19-581926	Transfer Out to Town Center	712,787	30,000	742,787	
	TCO	Trans-In	490-381001	Transfer In from GF	712,787	30,000	742,787	
							-	
17	**WS-Sewer - Vehicle Lease**						-	
	WS-Swr	Exp	35-535648	Vehicle Lease	15,527	3,000	18,527	Vehicle Lease lease greater than budgeted
	WS-Ops	Rev	440-361100	Interest Income	30,000	3,000	33,000	
							-	
18	**WS-Service Line - Vehicle - Repair & Maintenance**						-	
	WS-SL	Exp	63-533648	Vechicle Lease	7,863	3,150	11,013	Change in vehicle type increased lease payment
	WS-SL	Exp	63-533462	Repair & Maintenance	5,770	5,000	10,770	
	WS-Swr	Exp	35-535120	Salaries - Regular	287,484	(8,150)	279,334	
							-	
19	**Code - Other Professional Services**						-	
	Code	Exp	23-521312	Other Professional Services	12,000	25,000	37,000	Other Professional Services for Operational Assessment
	Code	Exp	23-521340	Other Contracted Services	30,000	(25,000)	5,000	

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - First Hearing

#				Amendment Details	Budget	Adj	Revised	
							-	
20	**Special Law Enforcement - Interest Revenue**						-	
	SLE	Rev	165-361100	Interest Income	-	10,000	10,000	Interest income for Fund Balance
	SLE	Fund Bal	165-383010	Use of Fund Balance	326,761	(10,000)	316,761	
							-	
21	**ARPA - Interest Revenue**						-	
	ARPA	Rev	105-361100	Interest Income	50,000	50,000	100,000	Interest income for Fund Balance
	ARPA	Fund Bal	105-383010	Use of Fund Balance	8,610,562	(50,000)	8,560,562	
							-	
22	**Finance - General Expense - Credit Card Fee - Uniform**						-	
	Fin	Exp	17-513493	General Expense	-	4,000	4,000	Credit Card fees, Bank Fees account needs additional funding
	Comm Dev	Exp	37-515120	Salaries - Regular	381,101	(15,000)	366,101	
	Fin	Exp	17-513529	Credit Card Fee	15,000	15,000	30,000	
	Fin	Exp	17-521521	Clothing & Uniforms	-	2,000	2,000	
	Fin	Exp	17-513312	Other Professional Services	533,000	(6,000)	527,000	
							-	
23	**Manager - Travel & Per Diem**						-	
	Mgr	Exp	12-512400	Travel & Per Diem	4,000	2,500	6,500	Travel & Per Diem account needs additional funding
	Mgr	Exp	12-512120	Salaries - Regular	814,894	(2,500)	812,394	
							-	
24	**PW - Solid Waste - Other Contracted Services**						-	
	PW-Trash	Exp	50-534340	Other Contracted Services	30,000	8,000	38,000	Site Clean up
	PW- Strt	Exp	41-541120	Salaries - Regular	165,118	(8,000)	157,118	
							-	
25	**Police - Public Safety Equipment - Overtime**						-	
	Pol	Exp	26-521644	Public Safety Equipment	8,000	5,000	13,000	Public Safety Equipment needed and additional OT funding needed
	Pol	Exp	26-521340	Other Contracted Services	60,000	(13,000)	47,000	
	Pol	Exp	26-521140	Salaries - Overtime	180,000	50,000	230,000	
	Pol	Exp	26-521521	Clothing & Uniforms	18,000	8,000	26,000	
	HR	Exp	13-513230	Life & Health Insurance	32,668	(10,000)	22,668	
	Fin	Exp	17-513230	Life & Health Insurance	84,209	(15,000)	69,209	
	Com Dev	Exp	37-515230	Life & Health Insurance	46,313	(5,000)	41,313	
	Parks & Rec	Exp	72-572230	Life & Health Insurance	83,327	(5,000)	78,327	
	PW-Admin	Exp	32-541120	Salaries - Regular	384,978	(15,000)	369,978	
							-	
26	**PW-Vehicles - Small Tools & Supplies-Uniform Rental**						-	
	PW-Veh	Exp	49-541550	Small Tools & Equipment	1,000	2,500	3,500	Small Tools & Equipment and Uniform Rental funding needed
	PW-Veh	Exp	49-541450	Gas, Oil, Grease	389,550	(3,100)	386,450	
	PW-Veh	Exp	49-541341	Uniform Rental	1,092	600	1,692	

FY 24 Budget Amendment #2 - Summary By Fund - First Hearing

Total City				
	Governmental Funds	Enterprise Funds	ARPA Fund	Total
Budget Thru Amendment #1				
Funding				
Revenue/Loans	34,133,189	18,076,379	50,000	52,259,568
Use Of / (Add To) Fund Bal	12,938,938	1,401,288	9,360,562	23,700,788
Total Funding Ex Trans-In	47,072,127	19,477,667	9,410,562	75,960,356
Transfer-in	19,031,953	9,114,702	-	28,146,655
Total Funding	66,104,080	28,592,369	9,410,562	104,107,011
Expenditure				
Expenditure - Ex Trans-Out	49,151,955	26,285,338	523,062	75,960,355
Transfer-Out	16,952,124	2,307,031	8,887,500	28,146,655
Total Expenditure	66,104,079	28,592,369	9,410,562	104,107,010
Amendment #2				
Funding				
Revenue/Loans	1,200,000	451,376	50,000	1,701,376
Use Of / (Add To) Fund Bal	(1,135,000)	236,239	(800,000)	(1,698,761)
Total Funding Ex Trans-In	65,000	687,615	(750,000)	2,615
Transfer-in	(1,095,000)	(464,121)	-	(1,559,121)
Total Funding	(1,030,000)	223,494	(750,000)	(1,556,506)
Expenditure				
Expenditure - Ex Trans-Out	65,000	(62,385)	-	2,615
Transfer-Out	(1,095,000)	285,879	(750,000)	(1,559,121)
Total Expenditure	(1,030,000)	223,494	(750,000)	(1,556,506)
Budget Thru Amendment #2				
Funding				
Revenue/Loans	35,333,189	18,527,755	100,000	53,960,944
Use Of / (Add To) Fund Bal	11,803,938	1,637,527	8,560,562	22,002,027
Total Funding Ex Trans-In	47,137,127	20,165,282	8,660,562	75,962,971
Transfer-in	17,936,953	8,650,581	-	26,587,534
Total Funding	65,074,080	28,815,863	8,660,562	102,550,505
Expenditure				
Expenditure - Ex Trans-Out	49,216,955	26,222,953	523,062	75,962,970
Transfer-Out	15,857,124	2,592,910	8,137,500	26,587,534
Total Expenditure	65,074,079	28,815,863	8,660,562	102,550,504

Exhibit "A"

FY 24 Budget Amendment #2 - Summary By Fund - First Hearing

General Fund

	Div	Budget Thru Amend #1	Amendment #2	Budget Thru Amend #2
Funding				
Revenue/Loans		23,742,243	30,000	23,772,243
Use Of / (Add To) Fund Bal		12,525,177	(1,125,000)	11,400,177
Total Funding - Ex Transfer-In		36,267,420	(1,095,000)	35,172,420
Transfer-In		4,644,689	-	4,644,689
Total Funding - Ex Transfer-In		40,912,109	(1,095,000)	39,817,109
Expenditure	**Div**			
Commission	10	112,535	16,000	128,535
City Manager	12	1,154,740	(20,000)	1,134,740
General Fund Non-Depart - Ex Trans Out	19	5,493,938	30,000	5,523,938
Human Resources	13	514,799	65,000	579,799
Clerk	16	487,282	(20,000)	467,282
Attorney	28	581,500	-	581,500
Finance	17	1,889,999	(17,500)	1,872,499
Planning & Community Dev	37	1,532,261	(20,000)	1,512,261
Building & Licenses	30	834,505	-	834,505
Parks & Recreation	72	2,087,267	(10,000)	2,077,267
Police	26	8,946,023	(25,000)	8,921,023
Code Enforcement	23	663,789	-	663,789
Building & Grounds Maintenance	38	1,732,883	21,645	1,754,528
Public Works - Admin	32	556,315	(12,800)	543,515
Public Works - Streets	41	614,351	(16,145)	598,206
Public Works - Trash	50	166,316	8,800	175,116
Public Works - Vehicle Maintenance	49	784,282	-	784,282
Total Expenditure - Ex Transfer-Out		28,152,785	-	28,152,785
Transfer-Out	19	12,759,323	(1,095,000)	11,664,323
Total Expenditure		40,912,108	(1,095,000)	39,817,108

Exhibit "A"

FY 24 Budget Amendment #2 - Summary By Fund - First Hearing

	Governmental Funds									
	General Fund	Safe Neighborhood Capital Fund	People's Transportation Plan Fund	Town Center Fund	Debt Service Fund	Special Law Enforcement Fund	Law Enforcement Training Trust Fund	Insurance Service Fund	Information Technology Service Fund	Total Gov Funds
Budget Thru Amendment #1										
Funding										
Revenue/Loans	23,742,243	3,346,000	1,500,000	296,746	4,995,700	250,000	2,500	-	-	34,133,189
Use Of / (Add To) Fund Bal	12,525,177	-	39,500	-	-	326,761	47,500	-	-	12,938,938
Total Funding Ex Trans-In	36,267,420	3,346,000	1,539,500	296,746	4,995,700	576,761	50,000	-	-	47,072,127
Transfer-in	4,644,689	8,176,571	-	712,787	144,385	-	-	3,624,983	1,728,538	19,031,953
Total Funding	40,912,109	11,522,571	1,539,500	1,009,533	5,140,085	576,761	50,000	3,624,983	1,728,538	66,104,080
Expenditure										
Expenditure - Ex Trans-Out	28,152,785	11,522,571	1,539,500	605,695	1,351,122	576,761	50,000	3,624,983	1,728,538	49,151,955
Transfer-Out	12,759,323	-	-	403,838	3,788,963	-	-	-	-	16,952,124
Total Expenditure	40,912,108	11,522,571	1,539,500	1,009,533	5,140,085	576,761	50,000	3,624,983	1,728,538	66,104,079
Amendment #2										
Funding										
Revenue/Loans	30,000	1,125,000	-	35,000	-	10,000	-	-	-	1,200,000
Use Of / (Add To) Fund Bal	(1,125,000)	-	-	-	-	(10,000)	-	-	-	(1,135,000)
Total Funding Ex Trans-In	(1,095,000)	1,125,000	-	35,000	-	-		-	-	65,000
Transfer-in	-	(1,125,000)	-	30,000	-	-		-	-	(1,095,000)
Total Funding	(1,095,000)	-	-	65,000	-	-		-	-	(1,030,000)
Expenditure										
Expenditure - Ex Trans-Out	-	-	-	65,000	-	-	-	-	-	65,000
Transfer-Out	(1,095,000)	-	-	-	-	-		-	-	(1,095,000)
Total Expenditure	(1,095,000)	-	-	65,000	-	-		-	-	(1,030,000)
Budget Thru Amendment #2										
Funding										
Revenue/Loans	23,772,243	4,471,000	1,500,000	331,746	4,995,700	260,000	2,500	-	-	35,333,189
Use Of / (Add To) Fund Bal	11,400,177	-	39,500	-	-	316,761	47,500	-	-	11,803,938
Total Funding Ex Trans-In	35,172,420	4,471,000	1,539,500	331,746	4,995,700	576,761	50,000	-	-	47,137,127
Transfer-in	4,644,689	7,051,571	-	742,787	144,385	-	-	3,624,983	1,728,538	17,936,953
Total Funding	39,817,109	11,522,571	1,539,500	1,074,533	5,140,085	576,761	50,000	3,624,983	1,728,538	65,074,080
Expenditure										
Expenditure - Ex Trans-Out	28,152,785	11,522,571	1,539,500	670,695	1,351,122	576,761	50,000	3,624,983	1,728,538	49,216,955
Transfer-Out	11,664,323	-	-	403,838	3,788,963	-	-	-	-	15,857,124
Total Expenditure	39,817,108	11,522,571	1,539,500	1,074,533	5,140,085	576,761	50,000	3,624,983	1,728,538	65,074,079

Exhibit "A"

FY 24 Budget Amendment #2 - Summary By Fund - First Hearing

	Enterprise Funds									
	Water-Sewer Operating Fund						Storm Water Op	Water Sewer CIP	Storm Water CIP	Total
	Water-Sewer Operating Divisions (Expense)									
	Water Division 64	Sewer Division 35	Water-Sewer Finan Div 61	Water Lines Div 63	Water-Sewer CIP Div 75	Total Water-Sewer Op Fund	Storm Water Op Fund 43	Total Water-Sewer CIP Fund 86	Storm Water CIP Fund 87	Total Enterprise Funds
Budget Thru Amendment #1										
Funding										
Revenue/Loans						11,539,655	1,951,000	3,085,724	1,500,000	18,076,379
Use Of / (Add To) Fund Bal						857,952	543,336	-	-	1,401,288
Total Funding Ex Trans-In						12,397,607	2,494,336	3,085,724	1,500,000	19,477,667
Transfer-in						224,271	-	4,767,500	4,122,931	9,114,702
Total Funding	-	-	-	-	-	12,621,878	2,494,336	7,853,224	5,622,931	28,592,369
Expenditure										
Expenditure - Ex Trans-Out	2,345,636	5,038,144	3,316,549	248,902	342,904	11,292,135	1,517,048	7,853,224	5,622,931	26,285,338
Transfer-Out	-	-	1,329,743	-	-	1,329,743	977,288	-	-	2,307,031
Total Expenditure	2,345,636	5,038,144	4,646,292	248,902	342,904	12,621,878	2,494,336	7,853,224	5,622,931	28,592,369
Amendment #2										
Funding										
Revenue/Loans						33,000	65,000	-	353,376	451,376
Use Of / (Add To) Fund Bal						-	236,239	-	-	236,239
Total Funding Ex Trans-In						33,000	301,239	-	353,376	687,615
Transfer-in						-	-	-	(464,121)	(464,121)
Total Funding	-	-	-	-	-	33,000	301,239	-	(110,745)	223,494
Expenditure										
Expenditure - Ex Trans-Out	30,200	27,100	-	(24,300)	-	33,000	15,360	-	(110,745)	(62,385)
Transfer-Out	-	-	-	-	-	-	285,879	-	-	285,879
Total Expenditure	30,200	27,100	-	(24,300)	-	33,000	301,239	-	(110,745)	223,494
Budget Thru Amendment #2										
Funding										
Revenue/Loans						11,572,655	2,016,000	3,085,724	1,853,376	18,527,755
Use Of / (Add To) Fund Bal						857,952	779,575	-	-	1,637,527
Total Funding Ex Trans-In						12,430,607	2,795,575	3,085,724	1,853,376	20,165,282
Transfer-in						224,271	-	4,767,500	3,658,810	8,650,581
Total Funding	-	-	-	-	-	12,654,878	2,795,575	7,853,224	5,512,186	28,815,863
Expenditure										
Expenditure - Ex Trans-Out	2,375,836	5,065,244	3,316,549	224,602	342,904	11,325,135	1,532,408	7,853,224	5,512,186	26,222,953
Transfer-Out	-	-	1,329,743	-	-	1,329,743	1,263,167	-	-	2,592,910
Total Expenditure	2,375,836	5,065,244	4,646,292	224,602	342,904	12,654,878	2,795,575	7,853,224	5,512,186	28,815,863

Exhibit "A"