

CITY OF OPA-LOCKA

The City of Bright Opportunities



CONTINUATION OF RECESSED REGULAR COMMISSION MEETING OF FEBRUARY 15, 2024

Agenda

Wednesday, February 28, 2024

6:30 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

CONTINUATION OF RECESSED REGULAR COMMISSION MEETING OF FEBRUARY 15, 2024
February 28, 2024
6:30 PM

1. **CALL TO ORDER:**
2. **ROLL CALL:**
3. **INVOCATION:**
4. **PLEDGE OF ALLEGIANCE:**
5. **AWARDS/PROCLAMATIONS/ACKNOWLEDGMENTS:**
6. **APPROVAL OF CONSENT AGENDA AND PULL LIST (deferrals and deletions)**
7. **APPROVAL OF AGENDA:**
8. **APPROVAL OF MINUTES:**

Regular Commission Meeting Minutes - January 10, 2024

Approved on 02/15/2024

Regular Commission Meeting Minutes - January 24, 2024

Approved on 02/15/2024

9. **DISTRICT ONE / DISTRICT TWO - COUNTY COMMISSIONER REPORT:**
10. **PUBLIC PRESENTATIONS:**

Nelson Beaubrun, Youth Development Director
Family Christian Association of America (FCAA)
re: Youth Programs Expansion Service
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:

1. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, ESTABLISHING A LUMP-SUM BONUS PAYMENT POLICY PURSUANT TO SECTION 215.425, FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Vice Mayor Ervin* **Approved on 02/15/2024****
2. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, DIRECTING THE INTERIM CITY MANAGER TO TAKE THE NECESSARY STEPS TO REQUEST A TRAFFIC ENGINEERING STUDY FROM MIAMI-DADE COUNTY TO PLACE "NO PARKING" AND "DO NOT ENTER" SIGNAGE IN VARIOUS PROPOSED RESTRICTED AREAS WITHIN THE CITY; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Commissioner Kelley* **Deferred to RCM 02/28/2024****
3. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE INTERIM CITY MANAGER TO ALLOCATE FUNDING, UNTIL SEPTEMBER 2024 IN THE FISCAL YEAR 2023-2024 BUDGET, FOR THE CITY'S MONTHLY FOOD DISTRIBUTION PROGRAM SERVICES PROVIDED BY FEEDING SOUTH FLORIDA; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Commissioner Kelley* **Deferred to RCM 02/28/2024****
4. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, DIRECTING THE INTERIM CITY MANAGER TO SUBMIT AN IMPROVEMENT PLAN TO THE CITY COMMISSION FOR BOTH SEGAL PARK AND INGRAM PARK; FURTHER DIRECTING A DETAILED REPORT ON THE UTILIZATION OF THE ALLOCATED AMERICAN RESCUE PLAN ACT OF 2021 (ARPA) FUNDS FOR SAID PARKS NO LATER THAN MARCH 31, 2024; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Commissioner Kelley* **Deferred to RCM 02/28/2024****
5. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE INTERIM CITY MANAGER TO TAKE THE REQUIRED STEPS FOR PLACEMENT OF SIGNAGE NEAR AND AROUND THE ENTRY OF THE WILMINGTON STREET CANAL; PROHIBITING THE USE OF WATERCRAFTS AND OTHER WATER ACTIVITIES WITHIN THE CITY LIMITS OF THE CANAL; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Commissioner Kelley* **Approved on 02/15/2024****
6. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO PIGGYBACK THE CITY**

OF MIAMI CONTRACT WITH H&R PAVING, INC. FOR QUALIFIED PROFESSIONAL SERVICES FOR PAVEMENT RESURFACING (CITY OF MIAMI IFB #1115382(28), AND ENTER INTO AN AGREEMENT WITH H&R PAVING, INC. FOR THE SEGAL PARK TRAILS PROJECT, IN AN AMOUNT NOT TO EXCEED ONE HUNDRED TWENTY-ONE THOUSAND, TWO HUNDRED EIGHT DOLLARS AND THIRTY CENTS (\$121,208.30), WITH A THREE THOUSAND, SEVEN HUNDRED NINETY-ONE DOLLARS AND SEVENTY CENTS (\$3,791.70) CONTINGENCY BUDGET FOR UNFORESEEN ISSUES WHICH MAY ARISE; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Interim City Manager* **Approved on 02/15/2024**

7. A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA, ACCEPTING THE PROPOSAL OF EXP U.S. SERVICES, INC. TO DEVELOP A PLAN FOR A SAFE STREETS FOR ALL (SS4A) PROGRAM FOR THE CITY, PURSUANT TO RFP NO. 23-1204200 AND FURTHER AUTHORIZING THE INTERIM CITY MANAGER TO ENTER INTO AN AGREEMENT WITH EXP U.S. SERVICES, INC. FOR SAID SERVICES, IN AN AMOUNT NOT TO EXCEED ONE HUNDRED SIXTY-SEVEN THOUSAND, SEVEN HUNDRED SEVENTY-FOUR DOLLARS AND FIFTY-FIVE CENTS (\$167,774.55) AND IN THE FORM ATTACHED HERETO AS EXHIBIT "A"; FURTHER AUTHORIZING A PROJECT CONTINGENCY BUDGET, IN A TOTAL AMOUNT NOT TO EXCEED SIXTEEN THOUSAND SEVEN HUNDRED SEVENTY-SEVEN DOLLARS AND FORTY-FIVE CENTS (\$16,777.45); PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Interim City Manager* **Approved on 02/15/2024**
8. A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING A PLAN TO MODIFY THE AGREEMENT BETWEEN THE CITY OF OPA-LOCKA AND MIAMI-DADE COUNTY RELATED TO A UTILITIES DEBT REPAYMENT SCHEDULE, ATTACHED HERETO AS EXHIBIT "A"; FURTHER DIRECTING THE CITY CLERK TO FORWARD A COPY OF THIS RESOLUTION TO THE MIAMI-DADE COUNTY BOARD OF COUNTY COMMISSIONERS FOR CONSIDERATION AND APPROVAL; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Interim City Manager* **Approved on 02/15/2024**

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, AMENDING ARTICLE II, DIVISION 2, SECTION 2-45 OF THE CITY OF OPA-LOCKA'S CODE OF ORDINANCES TO ADD THE PLACEMENT OF "FUTURE AGENDA ITEMS" TO THE CITY COMMISSION AGENDA; REQUIRING A MAJORITY VOTE FOR PLACEMENT OF SAID ITEMS; PROVIDING FOR SEVERABILITY, PROVIDING FOR CONFLICT AND REPEALER; AND PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by Commissioner Williams* **Deferred to RCM 02/28/2024****

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

1. **AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, PIGGYBACKING THE SOURCEWELL COOPERATIVE PROGRAM AGREEMENT 101221-VTR WITH ENVIRONMENTAL PRODUCTS GROUP, INC. TO ACCEPT A FOUR-YEAR CAPITAL LEASE AGREEMENT FOR THE PURCHASE OF A VACTOR MODEL 2115I MOUNTED ON A NEW 2023 FREIGHTLINER MODEL 114SD TRUCK CHASSIS, IN THE AMOUNT OF FOUR HUNDRED SEVENTY THOUSAND EIGHT HUNDRED FORTY-ONE DOLLARS AND TWENTY-FOUR CENTS (\$470,841.24); PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE (first reading / public hearing held on January 10, 2024). *Sponsored by Interim City Manager* **Approved on 02/15/2024****
2. **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 (first reading / public hearing held on January 24, 2024). *Sponsored by Interim City Manager***
3. **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 (first reading / public hearing held on January 24, 2024). *Sponsored by Interim City Manager*

4. **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 (first reading / public hearing held on January 24, 2024).** *Sponsored by Interim City Manager*

C. RESOLUTION(S):

17. CITY MANAGER'S REPORT:

18. OFFICIAL BOARD REPORTS:

19. MAYOR/COMMISSION REPORTS:

1. Mayor John H. Taylor Jr.
Financial Oversight Update provided by Interim City Manager Darvin Williams
Glorieta Gardens Update

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 (Vice Mayor Ervin)
- 1 individual appointment (Commissioner Kelley)
- 2 at-large appointments

21. ADJOURNMENT:

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:	 DocuSigned by: C46C07C1E8DE492...		
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)	Yes	No	Ordinance Reading: (Enter X in box)	1st Reading		2nd Reading	
N/A	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			
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 DEPARTMENT 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:

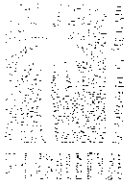
- A. Initially proposed tax levy.....\$14,505,480
- B. Less tax reduction due to Value Adjustment Board
And other assessment changes.....\$ 392,537
- C. Actual property tax levy.....\$14,112,943

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:

**February 15, 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.

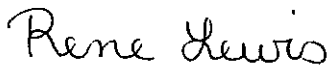
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You may also have the right to adjudicate this matter before a circuit court under ch. 86, F.S., and applicable Florida law.

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, 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-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

Ordinance No. 24-XX

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: C46C07C1E8DE402		
City Manager:	Darvin E. Williams			CM Signature:	 C46C07C1E8DE402		
Commission Meeting Date:	Feb 15, 2024		Item Type: (Enter X in box)	Resolution	Ordinance	Other	
					X		
Fiscal Impact: (Enter X in box)	Yes	No	Ordinance Reading: (Enter X in box)	1st Reading		2nd Reading	
N/A	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			
Sponsor Name	City Manager		Department:	City Manager			

Short Title:

Re-Adoption Of Original FY 24 Annual Budget

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 Annual 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 and the first hearing for the re-adoption of the FY 24 Annual Budget was conducted on January 24, 2024

Current Activity: The required advertisements were run in the Miami Herald on February 11th.

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 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:

**February 15, 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.

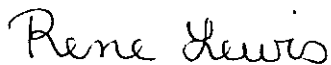
If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

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, 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							
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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:	 DocuSigned by: Robert Anathan	
City Manager:	Darvin Williams		CM Signature:	 C46C07C1F8DF492	
Commission Meeting Date:	2-15-24		Item Type:	Resolution	Ordinance
			(Enter X in box)		X
Fiscal Impact:	Yes	No	Ordinance Reading:	1st Reading	2nd Reading
(Enter X in box)			(Enter X in box)		X
N/A	X		Public Hearing:	Yes	No
			(Enter X in box)	X	X
Funding Source:	(Enter Fund & Dept)		Advertising Requirement:	Yes	No
Account# :	See Attachments		(Enter X in box)	X	
Contract/P.O. Required:	Yes	No	RFP/RFQ/Bid#:		
(Enter X in box)		X			
Strategic Plan Related	Yes	No	Strategic Plan Priority Area:	Strategic Plan Obj./Strategy:	
(Enter X in box)		X	Enhance Organizational ☐ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☐ Communication ☐	(list the specific objective/strategy this item will address)	
Sponsor Name	City Manager		Department:	City Manager	
			City Manager's Office		

Short Title:

FY 24 Budget Amendment #2 – Second 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 #1 with 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: The first hearing for Budget Amendment #2 was conducted on January 24, 2024. With this second hearing, there are now 34 line-items recommended for adjustment. The primary factors impacting this amendment are carryovers from FY 23. Grants and loans originally anticipated for FY 23 (\$1,782,207) 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 and \$15,000 in Federal reimbursements is the remainder of this funding.

As indicated below, expenditures, excluding Transfers-Out, is a net of \$150,115 after being offset by expenditure savings. Consequently, 92.5% (\$1,870,092) of the funding in this amendment is used to reduce the use of Fund Balance. The largest expenditures in this amendment, before being offset by savings, are the Burlington Canal Phase I, a carryover from FY 23, of \$639,255; \$225,500 for the completion and finalization of the Police Station 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	\$2,020,207
Use Of Fund Balance	(1,870,092)
Total Funding – Excluding Transfers-In	150,115
Transfers-In	(1,333,621)
Total Funding	(\$1,183,506)

Expenditure

Expenditure – Excluding Transfers-Out	\$ 150,115
Transfers-Out	(1,333,621)
Total Expenditure	(\$1,183,506)

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 second 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 - Detail - Second Hearing

<u>#</u>	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
1	<u>HR External Director Services</u>							
	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	<u>Commission Monthly Allowance & Memberships</u>							
	Comm	Exp	10-511306	Monthly Allowance - 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	
	Gen Fnd	Rev	001-361100	Interest Income	3,090	10,000	13,090	
	Fin	Exp	17-513120	Salaries-Regular	677,129	(6,000)	671,129	
							-	
3	<u>Parks & Rec Special Events</u>							
	P&Rec	Exp	72-572403	Special Events	414,411	5,000	419,411	Increase in Special Events for Breast Cancer awareness month of October
	Gen Fnd	Rev	001-361100	Interest Income	13,090	5,000	18,090	

FY 24 Budget Amendment #2 - Detail - Second Hearing

<u>#</u>	<u>Amendment Details</u>			<u>Budget</u>	<u>Adj</u>	<u>Revised</u>
						-
						-
4	<u>Salaries - Executive</u>					-
Comm	Exp	10-511110	Salaries - Executive	33,090	(27,500)	5,590
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
IT	Exp	85-512110	Salaries - Executive	101,777	(101,777)	-
IT	Exp	85-512120	Salaries - Regular	176,741	101,777	278,518
						-
5	<u>Water - Sewer - Rate Study</u>					-
WS-Wtr	Exp	64-533312	Other Professional Service	30,500	27,500	58,000
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
WS-Ops	Rev	440-334781	Grants - SRF	-	5,000	5,000
						-
6	<u>Stormwater - Rate Study-Tipping Fees</u>					-
Strm-Ops	Exp	43-538312	Other Professional Service	34,000	14,360	48,360
Strm-Ops	Rev	450-361100	Interest Income	-	14,360	14,360
Strm-Ops	Rev	450-334781	Grants	-	45,000	45,000
Strm-Ops	Exp	73-541431	Tipping Fees	9,000	45,000	54,000

Change in accounting to no longer utilize the Salaries - Executive account. All funds to be moved to Salaries-Regular Account

Funding for Rate study

Funding for Rate study & Tipping Fees for Street Sweeper;
SRF Grant

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - Second Hearing

<u>#</u>	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
							-	
7	<u>WS-Uniform Rent Adjustment</u>						-	
	WS-Wtr	Exp	64-533341	Uniform Rental	1,820	1,000	2,820	Cost Adjustment 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	<u>Stormwater - Uniforms</u>						-	
	Strm-Ops	Exp	43-541341	Uniform Rental	2,548	1,000	3,548	Cost Adjustment in Uniform Rental
	Strm-Ops	Rev	450-361100	Interest Income	14,360	1,000	15,360	
							-	
9	<u>Public Works - Roads - Vehicles - Trash Uniforms</u>						-	
	PW-Strt	Exp	41-541341	Uniform Rental	1,456	1,000	2,456	Cost Adjustment 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	
	Gen Fnd	Rev	001-361100	Interest Income	18,090	6,500	24,590	
							-	
							-	
10	<u>Safe Neighborhood - Urban & Community Forestry - Federal / Police Station</u>						-	
	Safe Neigh	Exp	44-541856	Urban & Community Forestry	600,000	(500,000)	100,000	New account code for Urban Forestry Grant;
	Safe Neigh	Exp	44-541862	Urban & Community Forestry - Federa	-	500,000	500,000	
	Safe Neigh	Rev	320-334738	Urban Forestry Grant - Federal	-	500,000	500,000	
	Safe Neigh	Rev	320-334723	Urban Forestry Grant	550,000	(500,000)	50,000	
	Safe Neigh	Rev	320-334739	Sherbondy Courts FRDAP	-	50,000	50,000	
	Safe Neigh	Rev	320-334740	Street Safety Analysis Grant	-	200,000	200,000	
	Safe Neigh	Rev	320-334741	Segal Park FRDAP	-	50,000	50,000	
	Safe Neigh	Rev	320-334700	Grants - Other	1,300,000	(300,000)	1,000,000	

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - Second Hearing

#	Amendment Details				Budget	Adj	Revised	
11	<u>Stormwater CIP - Burlington Canal - Change Of Funding Source</u>							
	ARPA	Trans-Out	15-538903	Transfer Out to Stormwater 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 Stormwater 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	568,336	285,879	854,215	
	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 Stormwater Op	702,931	285,879	988,810	
12	<u>Non-Department - Advertising-General Expense</u>							
	Non-Dept	Exp	19-515491	Other Advertising	25,000	10,000	35,000	Additional Procurement Advertising funding needed; Citywide Police open house; Feed South FL
	Non-Dept	Exp	19-519493	General Expense	25,000	35,000	60,000	
	Non-Dept	Exp	19-519554	Donations to Non-Profits	-	29,700	29,700	
	Gen Fnd	Rev	001-361100	Interest Income	24,590	8,500	33,090	
	Fin	Exp	17-513120	Salaries-Regular	801,129	(41,500)	759,629	
	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	
	Comm Dev	Exp	37-515120	Salaries - Regular	366,101	(24,700)	341,401	
13	<u>Stormwater - Interest Revenue</u>							
	Strm-Ops	Rev	450-361100	Interest Income	15,360	49,640	65,000	Higher interest rate income going into Fund Balance
	Strm-Ops	Fund Bal	450-383010	Use of Fund Balance	854,215	(49,640)	804,575	
14	<u>Building & Grounds - Underground Tank Removal / Other</u>							
	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	102,000	474,200	
	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	Vehicle 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	
	Fin	Exp	17-513120	Salaries - Regular	759,629	(50,000)	709,629	

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - Second Hearing

<u>#</u>	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
15	<u>WS-Water - Operating Expense - Parts & Repairs</u>						-	
	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-Wtr	Exp	64-541493	General Expense	-	5,000	5,000	
	WS-Swr	Exp	35-535120	Salaries - Regular	312,484	(30,000)	282,484	
16	<u>Town Center - Other Contracted Services</u>						-	
	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	16-512120	Salaries - Regular	274,062	(15,000)	259,062	
	Clerk	Exp	16-512230	Life & Health Insurance	47,772	(5,000)	42,772	
	Mgr	Exp	12-512120	Salaries - Regular	824,894	(10,000)	814,894	
	Gen Fnd	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	<u>WS-Sewer - Vehicle Lease</u>						-	
	WS-Swr	Exp	35-535648	Vehicle Lease	15,527	3,000	18,527	Vehicle Lease greater than budgeted
	WS-Ops	Rev	440-361100	Interest Income	30,000	3,000	33,000	
	WS-Swr	Exp	35-535493	General Expense	300	3,000	3,300	
	WS-Ops	Rev	440-334781	Grants - SRF	5,000	3,000	8,000	
18	<u>WS-Service Line - Vehicle - Repair & Maintenance</u>						-	
	WS-SL	Exp	63-533648	Vehicle 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	282,484	(8,150)	274,334	
19	<u>Code - Other Professional Services</u>						-	
	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	
20	<u>Special Law Enforcement - Interest Revenue</u>						-	
	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	<u>ARPA - Interest Revenue</u>						-	
	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	

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - Second Hearing

<u>#</u>	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
							-	
22	<u>Finance - General Expense - Credit Card Fee - Uniform</u>						-	
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	<u>Manager - Travel & Per Diem</u>						-	
Mgr	Exp	12-512400	Travel & Per Diem	4,000	2,500	6,500		Travel & Per Diem account needs additional funding
Mgr	Exp	12-572120	Salaries - Regular	814,894	(2,500)	812,394		
Mgr	Exp	12-515547	Conferences & Meetings	2,720	4,000	6,720		
Parks & Rec	Exp	72-572120	Salaries - Regular	482,480	(4,000)	478,480		
							-	
24	<u>PW - Solid Waste - Other Contracted Services</u>						-	
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	<u>Police - Public Safety Equipment - Overtime</u>						-	
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	12,000	30,000		
Pol	Exp	26-521648	Vehicle Lease	399,029	15,000	414,029		
Gen Fnd	Rev	001-369940	Cost Reimbursement	-	15,000	15,000		
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		
Code	Exp	23-521120	Salaries - Regular	387,900	(4,000)	383,900		
							-	
26	<u>PW-Vehicles - Small Tools & Supplies-Uniform Rental</u>						-	
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		
							-	
27	<u>Cleck - Furniture & Fixtures</u>						-	
Clerk	Exp	16-512642	Furniture & Fixtures	500	5,000	5,500		Upgrade Clerk office furniture
Clerk	Exp	16-512120	Salaries - Regular	259,062	(5,000)	254,062		

Exhibit "A"

FY 24 Budget Amendment #2 - Detail - Second Hearing

<u>#</u>	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
28	<u>WS-Finance - General Expense</u>							
	WS-Fin	Exp	61-513493	General Expense	-	4,000	4,000	Minor Funding Needed
	WS-Ops	Rev	440-334781	Grants - SRF	8,000	4,000	12,000	
29	<u>Parks & Rec - Senior Bus</u>							
	P&Rec	Exp	72-572648	Vehicle Purchase	150,000	85,000	235,000	Purchase of Senior Bus
	Non-Dept	Exp	19-519390	Contingency	1,250,000	(235,000)	1,015,000	
	Gen Fnd	Rev	001-334700	Grants	250,000	(150,000)	100,000	
30	<u>Risk - Vehicle Deductible</u>							
	Risk	Exp	84-513392	Motor Vehicle - Deductible	1,000	30,000	31,000	Additional Funding for Vehicle Insurance Deductibles needed
	Risk	Exp	84-513452	General Liability - Deductible	100,000	(30,000)	70,000	
31	<u>Stormwater - SRF Grant</u>							
	Strm-Ops	Rev	450-334781	Grants - SRF	45,000	314,368	359,368	Cario Lane Grant Funding Received
	Strm-Ops	Fund Bal	450-383010	Use of Fund Balance	804,575	(314,368)	490,207	
32	<u>WS - Revenue - SRF Grant</u>							
	WS-Ops	Rev	440-334781	Grants - SRF	12,000	65,950	77,950	Cario Lane Grant Funding Received
	WS-Ops	Fund Bal	440-383010	Use of Fund Balance	857,952	(65,950)	792,002	
33	<u>Safe Neighborhood - Police Station</u>							
	Safe Neigh	Exp	44-541839	Police Station	234,427	225,500	459,927	Grant funding for Police department received; Funding for completion of Police Station Contract
	Safe Neigh	Rev	320-334742	State Grant - Police Station	-	1,125,000	1,125,000	
	Safe Neigh	Trans-In	320-381001	Transfer In from GF	7,551,571	(899,500)	6,652,071	
	Gen Fnd	Trans-Out	19-581320	Transfer Out Safe Neigh	7,551,571	(899,500)	6,652,071	
	Gen Fnd	Fund Bal	001-383010	Use of Fund Balance	12,525,177	(899,500)	11,625,677	
34	<u>General Fund Revenue - Grant Revenue</u>							
	Gen Fnd	Rev	001-334781	State SRF - Grant	-	16,513	16,513	Cario Lane Grant Funding Received
	Gen Fnd	Fund Bal	001-383010	Use of Fund Balance	11,625,677	(16,513)	11,609,164	

Exhibit "A"

FY 24 Budget Amendment #2 Overview - Second Hearing

Summary		
Funding		Notes
Revenue / Loans / Grants	\$ 2,020,207	(a)
Use Of Fund Balance	(1,870,092)	(b)
Total Funding – Excluding Transfers-In	150,115	
Transfer-In	(1,333,621)	
Total Funding	\$ (1,183,506)	
Expenditure		
Expenditure – Excluding Transfers-Out	\$ 150,115	(c)
Transfers-Out	(1,333,621)	
Total Expenditure	\$ (1,183,506)	

Notes

	Bgt. Amend #1	Incr/(Decr)	Bgt. Amend #2
(a) Revenue / Loans / Grants			
Police Station Grant (Carryover)	\$	975,000	
Cost Reimbursement	\$	15,000	
SRF WS Grant	\$	77,950	
SRF Stormwater Grant	\$	359,368	
SRF General Fund Grant	\$	16,513	
SRF Stormwater Loan (Carryover)	\$	353,376	
Interest Income	\$	223,000	
Total Revenue / Loans / Grants	\$	2,020,207	
(b) Use Of/(Addition To) Fund Balance			
General Fund	\$ 12,525,176	(916,013)	\$ 11,609,163
Water-Sewer Operating Fund	8,579,522	(65,950)	8,513,572
Stormwater Operating Fund	543,336	(78,129)	465,207
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	\$ (1,870,092)	\$ 29,552,265
(c) Expenditures			
Burlington Canal - PH 1 (Carryover) (11)		639,255	
Police Station Completion (33)		225,500	
HR Director Services (1)		140,000	
Underground Tank Removal / Other (14)		102,000	
Senior Bus (29)		85,000	
Security Services - Municipal Complex (16)		65,000	
Utility Rate Study (5) (6)		59,360	
Tipping Fees (6)		45,000	
Advertising / Other (12)		30,000	
Feeding South Florida (12)		29,700	
Code Operational Assessment (19)		25,000	
Water Division - Operating Expense / Other (15)		25,000	
Finance Dept - Credit Card Fees / Other (22)		21,000	
Miscellaneous - 21 Items - Average Cost = \$7,795		163,695	
Expenditures - Gross - Ex Compensation	\$	1,655,510	
Compensation		(382,150)	
Savings - Ex Compensation		(888,245)	
Contingency		(235,000)	
Expenditures - Net	\$	150,115	

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

Total City				
	Governmental Funds	Enterprise Funds	ARPA Fund	Total
<u>Budget Thru Amendment #1</u>				
<u>Funding</u>				
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
<u>Expenditure</u>				
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
<u>Amendment #2</u>				
<u>Funding</u>				
Revenue/Loans	1,081,513	888,694	50,000	2,020,207
Use Of / (Add To) Fund Bal	(926,013)	(144,079)	(800,000)	(1,870,092)
Total Funding Ex Trans-In	155,500	744,615	(750,000)	150,115
Transfer-in	(869,500)	(464,121)	-	(1,333,621)
Total Funding	(714,000)	280,494	(750,000)	(1,183,506)
<u>Expenditure</u>				
Expenditure - Ex Trans-Out	155,500	(5,385)	-	150,115
Transfer-Out	(869,500)	285,879	(750,000)	(1,333,621)
Total Expenditure	(714,000)	280,494	(750,000)	(1,183,506)
<u>Budget Thru Amendment #2</u>				
<u>Funding</u>				
Revenue/Loans	35,214,702	18,965,073	100,000	54,279,775
Use Of / (Add To) Fund Bal	12,012,925	1,257,209	8,560,562	21,830,696
Total Funding Ex Trans-In	47,227,627	20,222,282	8,660,562	76,110,471
Transfer-in	18,162,453	8,650,581	-	26,813,034
Total Funding	65,390,080	28,872,863	8,660,562	102,923,505
<u>Expenditure</u>				
Expenditure - Ex Trans-Out	49,307,455	26,279,953	523,062	76,110,470
Transfer-Out	16,082,624	2,592,910	8,137,500	26,813,034
Total Expenditure	65,390,079	28,872,863	8,660,562	102,923,504

Exhibit "A"

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

General Fund

Funding

Revenue/Loans
 Use Of / (Add To) Fund Bal
 Total Funding - Ex Transfer-In
 Transfer-In
 Total Funding - Ex Transfer-In

Budget Thru Amend #1	Amendment #2	Budget Thru Amend #2
23,742,243	(88,487)	23,653,756
12,525,177	(916,013)	11,609,164
36,267,420	(1,004,500)	35,262,920
4,644,689	-	4,644,689
40,912,109	(1,004,500)	39,907,609
112,535	16,000	128,535
1,154,740	(16,000)	1,138,740
5,493,938	(150,300)	5,343,638
514,799	65,000	579,799
487,282	(20,000)	467,282
581,500	-	581,500
1,889,999	(97,500)	1,792,499
1,532,261	(44,700)	1,487,561
834,505	-	834,505
2,087,267	71,000	2,158,267
8,946,023	(6,000)	8,940,023
663,789	(4,000)	659,789
1,732,883	71,645	1,804,528
556,315	(12,800)	543,515
614,351	(16,145)	598,206
166,316	8,800	175,116
784,282	-	784,282
28,152,785	(135,000)	28,017,785
12,759,323	(869,500)	11,889,823
40,912,108	(1,004,500)	39,907,608

Expenditure

Div

Commission 10
 City Manager 12
 General Fund Non-Depart - Ex Trans Out 19
 Human Resources 13
 Clerk 16
 Attorney 28
 Finance 17
 Planning & Community Dev 37
 Building & Licenses 30
 Parks & Recreation 72
 Police 26
 Code Enforcement 23
 Building & Grounds Maintenance 38
 Public Works - Admin 32
 Public Works - Streets 41
 Public Works - Trash 50
 Public Works - Vehicle Maintenance 49
 Total Expenditure - Ex Transfer-Out
 Transfer-Out 19
 Total Expenditure

FY 24 Budget Amendment #2 - Summary By Fund - Second 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
<u>Budget Thru Amendment #1</u>										
<u>Funding</u>										
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
<u>Expenditure</u>										
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
<u>Amendment #2</u>										
<u>Funding</u>										
Revenue/Loans	(88,487)	1,125,000	-	35,000	-	10,000	-	-	-	1,081,513
Use Of / (Add To) Fund Bal	(916,013)	-	-	-	-	(10,000)	-	-	-	(926,013)
Total Funding Ex Trans-In	(1,004,500)	1,125,000	-	35,000	-	-	-	-	-	155,500
Transfer-in	-	(899,500)	-	30,000	-	-	-	-	-	(869,500)
Total Funding	(1,004,500)	225,500	-	65,000	-	-	-	-	-	(714,000)
<u>Expenditure</u>										
Expenditure - Ex Trans-Out	(135,000)	225,500	-	65,000	-	-	-	-	-	155,500
Transfer-Out	(869,500)	-	-	-	-	-	-	-	-	(869,500)
Total Expenditure	(1,004,500)	225,500	-	65,000	-	-	-	-	-	(714,000)
<u>Budget Thru Amendment #2</u>										
<u>Funding</u>										
Revenue/Loans	23,653,756	4,471,000	1,500,000	331,746	4,995,700	260,000	2,500	-	-	35,214,702
Use Of / (Add To) Fund Bal	11,609,164	-	39,500	-	-	316,761	47,500	-	-	12,012,925
Total Funding Ex Trans-In	35,262,920	4,471,000	1,539,500	331,746	4,995,700	576,761	50,000	-	-	47,227,627
Transfer-in	4,644,689	7,277,071	-	742,787	144,385	-	-	3,624,983	1,728,538	18,162,453
Total Funding	39,907,609	11,748,071	1,539,500	1,074,533	5,140,085	576,761	50,000	3,624,983	1,728,538	65,390,080
<u>Expenditure</u>										
Expenditure - Ex Trans-Out	28,017,785	11,748,071	1,539,500	670,695	1,351,122	576,761	50,000	3,624,983	1,728,538	49,307,455
Transfer-Out	11,889,823	-	-	403,838	3,788,963	-	-	-	-	16,082,624
Total Expenditure	39,907,608	11,748,071	1,539,500	1,074,533	5,140,085	576,761	50,000	3,624,983	1,728,538	65,390,079

Exhibit "A"

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

Enterprise Funds										
	Water-Sewer Operating Fund						Storm Water Op	Water Sewer CIP	Storm Water CIP	Total
	Water-Sewer Operating Divisions (Expense)					Total Water-Sewer Op Fund	Storm Water Op Fund	Total Water-Sewer CIP Fund	Storm Water CIP Fund	Total Enterprise Funds
	Water Division 64	Sewer Division 35	Water-Sewer Finan Div 61	Water Lines Div 63	Water-Sewer CIP Div 75		43	86	87	
<u>Budget Thru Amendment #1</u>										
<u>Funding</u>										
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
<u>Expenditure</u>										
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
<u>Amendment #2</u>										
<u>Funding</u>										
Revenue/Loans						110,950	424,368	-	353,376	888,694
Use Of / (Add To) Fund Bal						(65,950)	(78,129)	-	-	(144,079)
Total Funding Ex Trans-In						45,000	346,239	-	353,376	744,615
Transfer-in						-	-	-	(464,121)	(464,121)
Total Funding	-	-	-	-	-	45,000	346,239	-	(110,745)	280,494
<u>Expenditure</u>										
Expenditure - Ex Trans-Out	40,200	30,100	4,000	(29,300)	-	45,000	60,360	-	(110,745)	(5,385)
Transfer-Out	-	-	-	-	-	-	285,879	-	-	285,879
Total Expenditure	40,200	30,100	4,000	(29,300)	-	45,000	346,239	-	(110,745)	280,494
<u>Budget Thru Amendment #2</u>										
<u>Funding</u>										
Revenue/Loans						11,650,605	2,375,368	3,085,724	1,853,376	18,965,073
Use Of / (Add To) Fund Bal						792,002	465,207	-	-	1,257,209
Total Funding Ex Trans-In						12,442,607	2,840,575	3,085,724	1,853,376	20,222,282
Transfer-in						224,271	-	4,767,500	3,658,810	8,650,581
Total Funding	-	-	-	-	-	12,666,878	2,840,575	7,853,224	5,512,186	28,872,863
<u>Expenditure</u>										
Expenditure - Ex Trans-Out	2,385,836	5,068,244	3,320,549	219,602	342,904	11,337,135	1,577,408	7,853,224	5,512,186	26,279,953
Transfer-Out	-	-	1,329,743	-	-	1,329,743	1,263,167	-	-	2,592,910
Total Expenditure	2,385,836	5,068,244	4,650,292	219,602	342,904	12,666,878	2,840,575	7,853,224	5,512,186	28,872,863

Exhibit "A"

FY 24 Budget Amendment #1 Summary By Line Item
Second 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	\$59,360	Stormwater Rate Study Funding & Tipping Fees for Street Sweeper	Stormwater Interest Income & Stormwater Grant 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	\$0	Accounting change in Forestry Grant; new account code	No Financial Impact
11	\$0	Stormwater CIP change in funding source	Transfer funding from ARPA to Stormwater Fund balance
12	\$84,700	Non-Department Procurement Advertising, Feeding South Florida annual budget, 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	\$117,000	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, Solid Waste disposal fee and Vehicle Lease
15	\$30,000	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	\$6,000	Water Sewer Vehicle Lease is greater than initial budget; minor General Expense	Water-Sewer Interest Income & Grant Income
18	\$8,150	Water-Sewer Service Line change in Vehicle type increase lease payment; Repairs & Maintenance additional funded needed	Vacancy Savings

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

19	\$25,000	Code Compliance Other Professional Services for Operational Assessment	Other Contracted Services
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	\$6,500	City Manager Travel & Per Diem & Conferences & Meetings needs additional funding	Vacancy Savings
24	\$8,000	Solid Waste - Other Contracted Services for Transfer Station Site Clean-up	Vacancy Savings
25	\$82,000	Police Overtime funding, Public Safety Equipment and Clothing & Uniforms	Reimbursement Revenue & Vacancy Savings
26	\$3,100	PW Vehicles -Small Tools & Supplies and Uniform Rental funding	Gas, Oil, Grease account
27	\$5,000	Clerk Furniture & Fixtures	Vacancy Savings
28	\$4,000	WS – Finances minor General Expense	Grant Revenue in WS fund
29	\$85,000	Purchase of Senior Bus through Parks & Rec budget	General Fund Contingency
30	\$30,000	Additional funding for Vehicle Insurance Deductibles	Risk- General Liability - Deductible
31	\$314,368	Stormwater Operating Fund - Cario Lane Grant funding received	Increases Available Fund Balance
32	\$65,950	Water-Sewer Operating Fund – Cario Lane Grant Funding received	Increases Revenue to WS fund
33	\$899,500	Police Station Completion Expenses & Grant Income Received	Increases Available General Fund Balance
34	\$16,513	General Fun – Cario Lane Grant Funding Received	Increases Available Fund Balance