



OFFICE of the CITY ATTORNEY

To: Council President Spencer and Members of City Council  
From: Lysia H. Bowling, City Attorney *LHB*  
Date: August 7, 2017  
Subject: Legal Opinion on City Council Authority to Amend Budget

On July 10, 2017, the Mayor submitted the proposed budget for Fiscal Year 2018 to City Council. On July 13, 2017, City Council set a proposed millage rate necessary to fund the tentative budget and scheduled a public hearing on September 13, 2017 for consideration of the tentative budget and proposed millage rate. The public hearing to finalize the budget and adopt the millage rate is contemplated for September 20, 2017. Questions have arisen with respect to City Council authority to make changes to the tentative budget and the timing for City Council to make any such amendments. This legal opinion is intended to address these questions.

City Council has two opportunities to amend the budget during the budget process. Pursuant to Florida Statute, Section 200.065, upon preparation of the tentative budget by the Mayor, City Council shall hold a public hearing on the tentative budget and the proposed millage rate. This hearing is scheduled for September 13, 2017. Section 200.065(2)(c), specifically provides that "prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed..." Thus, City Council is authorized by the governing statute to amend the tentative budget as it sees fit on September 13, 2017.

Section 200.065(2)(d) provides for the City Council to hold "a public hearing to finalize the budget and adopt a millage rate. That section specifically provides: "During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied." This is the City Council's second opportunity to make whatever changes it deems appropriate in the budget.

As you are aware, after the adoption of the final Fiscal Year 2018 budget, City Council may amend the budget at any time during the fiscal year.