

ORDINANCE NO. 1331

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OKEECHOBEE, FLORIDA; LEVYING THE AD VALOREM PROPERTY TAX MILLAGE RATE FOR MUNICIPAL PURPOSES ON ALL TAXABLE PROPERTY WITHIN THE CITY IN ACCORDANCE WITH THE PROVISIONS OF STATE LAW FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING THAT 5.8321 PER THOUSAND DOLLAR VALUATION SHALL NOT BE LEVIED ON HOMESTEAD PROPERTY; THAT 5.8321 VALUATION SHALL BE USED FOR GENERAL CITY PURPOSES; THAT SAID MILLAGE RATE IS 0.00 PERCENT MORE THAN THE ROLL-BACK RATE OF 5.8321 COMPUTED IN ACCORDANCE WITH FLORIDA STATUTE 200.065(1); PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 200.001(8)(f), Florida Statutes provides that “voted millage” or “voted levies” means ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than two (2) years by vote of the electors pursuant to Section 9(b), Article VII of the State Constitution or ad valorem taxes levied for purposes provided in Section 12, Article VII of the State Constitution; and

WHEREAS, Section 200.001(2)(a), Florida Statutes provides that “general municipal millage” shall be that non-voted millage rate set by the governing body; and

WHEREAS, Section 200.065, Florida Statutes governs the adoption and levying of millage rates and provides that the City Council of the City of Okeechobee, Florida (herein after “City”) shall comply with the controlling provisions of Florida law in adoption of any millage rates, including municipal debt service millage, voted millage, and voted levies; and

WHEREAS, Section 200.065, Florida Statutes provides that the City Council as the governing body of the City and as its taxing authority must adopt a resolution or ordinance in order to levy any millage in the manner specifically provided by general law or special act; and

WHEREAS, October 1, 2026, is the commencement of the Fiscal Year for the City, which shall end on September 30, 2027; and

WHEREAS, the City held Public Hearings as required by Section 200.065, Florida Statutes, on September 3, 2026, and September 21, 2026; and

WHEREAS, the City has complied with all other requirements of law.

NOW, THEREFORE, be it ordained by the City Council of the City; presented at a duly advertised Public Meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City:

SECTION 1: The foregoing “**WHEREAS**” clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

SECTION 2: The ad valorem property tax operating millage rate for municipal purposes is hereby levied on the taxable property within the corporate boundaries of the City for Fiscal Year beginning October 1, 2026, and ending September 30, 2027.

The City Council of the City hereby levies a tax of 5.8321 per thousand-dollar valuation on all real and tangible personal property within the corporate boundaries of the City, provided however, that 5.8321 shall not be levied upon property in the City claimed and allowed as homestead on the general laws of the State of Florida.

SECTION 3: The millage rate adopted is 0.00 percent more than the roll-back of 5.8321 as computed in accordance with Florida Statutes Section 200.065(1).

SECTION 4: That this Ordinance was proposed, considered, and adopted under the provisions of Florida Statutes Chapter 166 and Section 200.065, in conformance with applicable law and the State Constitution.

SECTION 5: The Finance Director shall furnish a certified copy of this Ordinance upon second reading and final adoption to the Okeechobee County Property Appraiser, the Okeechobee County Tax Collector, and the Florida Department of Revenue as required by law.

SECTION 6: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 7: If any provision of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

SECTION 8: Effective Date. The provisions within this Ordinance shall take effect October 1, 2026.

INTRODUCED for first reading and set for final Public Hearing at the First Budget Public Hearing held on this 3rd day of September 2026. Roll Call Vote:

	Yes	No	Abstained	Absent
Council Member Chandler:				
Council Member/Vice Mayor Clark:				
Council Member Jarriel:				
Council Member McAuley:				
Mayor Watford:				

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

PASSED AND ADOPTED after second reading and Final Budget Public Hearing held on this 21st day of September 2026. Roll Call Vote:

	Yes	No	Abstained	Absent
Council Member Chandler:				
Council Member/Vice Mayor Clark:				
Council Member Jarriel:				
Council Member McAuley:				
Mayor Watford:				

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

John J. Fumero, City Attorney
Nason Yeager Gerson Harris & Fumero, P.A.

ORDINANCE NO. 1332

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE CITY OF OKEECHOBEE, FLORIDA; FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF OKEECHOBEE FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY AND OTHER FIXED OBLIGATIONS OF THE CITY FOR AND DURING THE FISCAL YEAR; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council for the City of Okeechobee, Florida (herein after “City”) adopts a final budget and appropriates funds on an annual basis for the general operation of several departments of the City; and

WHEREAS, the City Council for the City held budget discussions during the regular meeting held on July 21, 2026, regarding City Tax Base and Millage Rate history compared to other Florida municipalities. During the special meeting held on July 29, 2026, regarding the Millage Rate for advertising purposes and the Tentative Budget. Workshops held on August 4, 2026, and August 18, 2026, to discuss the estimated revenues and expenditures in the proposed Budget and tentative Millage Rate. The City held Public Hearings as required on September 3, 2026, and September 21, 2026; and

WHEREAS, Section 166.241, Florida Statutes provides specific requirements to which municipalities must comply with regard to budgets and budget amendments; and

WHEREAS, State law requires that municipal budgets are balanced and adopted annually, and the adoption must be by resolution or ordinance including provisions relating to the methods and timing of budget amendments; and

WHEREAS, the 2026 Tax Assessment roll for the City has been paired, equalized, and certified, showing Total Taxable Value of Real and Personal Property: \$585,221,912.00; and

WHEREAS, the process of the adoption of the annual budget is governed by Chapter 200, Florida Statutes, requiring calculation of the rolled-back tax rate and percentage increase over the rolled-rate, certain Public Notices, Public Hearings, format of required ordinances, and the like.

NOW, THEREFORE, be it ordained by the City Council of the City; presented at a duly advertised Public Meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City:

SECTION 1: The foregoing “**WHEREAS**” clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

SECTION 2: The City Council of the City, after having held a Public Hearing on the annual Budget, including General Fund, Public Facilities Improvement Fund, Capital Improvement Projects Fund, Other Grant Capital Fund, and Law Enforcement Special Fund, hereby adopts as its annual Budget the expenditures, as fully set forth below, for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027.

GENERAL FUND

Revenues:

Fund Balance	\$ 4,342,502.00
Ad Valorem Taxes, Millage Rate: 5.8321	\$ 3,242,419.00
Other Fees	\$ 1,035,000.00
Intergovernmental Revenue	\$ 2,274,236.00
Charges for Current Services	\$ 1,846,580.00
Fines, Forfeitures and Penalties	\$ 25,300.00
Uses of Money and Property	\$ 350,000.00
Other Revenues	\$ 79,750.00
TOTAL REVENUES	\$ 13,195,787.00
Transfer-In from Public Facilities Improvement Fund	\$ 300,000.00
TOTAL REVENUES AND TRANSFERS	\$ 13,495,787.00

GENERAL FUND CONTINUED**Expenditures:**

Legislative	\$ 176,000.00
Executive	\$ 308,450.00
Human Resources	\$ 112,150.00
City Clerk	\$ 387,250.00
Financial Services	\$ 388,900.00
Legal Counsel	\$ 140,950.00
General Services	\$ 713,700.00
Law Enforcement	\$ 4,013,630.00
Fire Protection and Public Safety	\$ 1,037,705.00
Road and Street Facilities	\$ 1,874,550.00

TOTAL EXPENDITURES **\$ 9,153,285.00**

GENERAL FUND BALANCE **\$ 4,342,502.00**

PUBLIC FACILITIES IMPROVEMENT FUND**Revenues:**

Fund Balance	\$ 419,982.00
Revenues	\$ 787,500.00

TOTAL REVENUES **\$ 1,207,482.00**

Expenditures:

TOTAL EXPENDITURES **\$ 812,500.00**

Transfer-Out to General Fund **\$ 300,000.00**

TOTAL EXPENDITURES AND TRANSFERS **\$ 1,112,500.00**

PUBLIC FACILITIES IMPROVEMENT FUND BALANCE **\$ 94,982.00**

CAPITAL IMPROVEMENT PROJECTS FUND**Revenues:**

Fund Balance	\$ 2,508,367.00
Revenues	\$ 40,000.00

TOTAL REVENUES **\$ 2,548,367.00**

Expenditures:

TOTAL EXPENDITURES **\$ 1,355,000.00**

CAPITAL IMPROVEMENT PROJECTS FUND BALANCE **\$ 1,193,367.00**

OTHER GRANT CAPITAL FUND**Revenues:**

Fund Balance	\$ 0.00
Revenues	\$ 1,971,515.00

TOTAL REVENUES **\$ 1,971,515.00**

Expenditures:

TOTAL EXPENDITURES **\$ 1,971,515.00**

OTHER GRANT CAPITAL FUND BALANCE **\$ 0.00**

LAW ENFORCEMENT SPECIAL FUND**Revenues:**

Fund Balance	\$ 12,900.00
Revenues	\$ 1,000.00

TOTAL REVENUES **\$ 13,900.00**

Expenditures:

TOTAL EXPENDITURES **\$ 6,000.00**

LAW ENFORCEMENT SPECIAL FUND BALANCE **\$ 7,900.00**

SECTION 3: That this Ordinance was proposed, considered, and adopted under the provisions of Chapter 166 and 200.065 Florida Statutes.

SECTION 4: The Finance Director shall furnish a certified copy of this Ordinance upon second reading and final adoption to the Okeechobee County Property Appraiser, the Okeechobee County Tax Collector, and the Florida Department of Revenue as required by law.

SECTION 5: The City Administrator, through the Finance Director, is hereby authorized and directed to disburse monies for the purpose of meeting the expenses and expenditures of the City as appropriated.

SECTION 6: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 7: If any provision of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

SECTION 8: Effective Date. This Ordinance shall be effective October 1, 2026.

INTRODUCED for first reading and set for final Public Hearing at this First Budget Public Hearing held on this 3rd day of September 2026. Roll Call Vote:

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Council Member Jarriel:				
Council Member McAuley:				
Mayor Watford:				

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

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REVIEWED FOR LEGAL SUFFICIENCY:

John J. Fumero, City Attorney
Nason Yeager Gerson Harris & Fumero, P.A.