City of Cocoa

65 Stone Street
Cocoa, FL 32922

Meeting Agenda

Tuesday, November 12, 2024

6:00 PM

Cocoa City Council Chambers

City Council

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ROLL CALL

II. APPROVAL OF AGENDA AND MINUTES:

AGENDA:

II.1 24-653 Approve the November 12, 2024 Regular City Council meeting agenda as written or with amendments.

Attachments: 11-12-2024 Short Agenda.pdf

MINUTES:

II.2(a) 24-648 Approval of the August 27, 2024 Regular City Council meeting minutes as written or with amendments.

Attachments: 08-27-2024 Minutes ADA.pdf
Exhibit A.jpg
Exhibit B - Packet Provided by Glen Kemp.pdf
Exhibit C - Email from Carole Pope.pdf
Exhibit D - Special Exception Appeal for "The Backyard" Presentation.pdf
Exhibit E - City Council Agenda Item.pdf
Exhibit F - Pictures Provided by Chris Hyskell.pdf
Exhibit G - Ordinance 11-2024 Zoning Text Amendment.pdf

II.2(b) 24-650 Approve the September 3, 2024 City Council Budget Hearing meeting minutes as written or with amendments.

Attachments: 09-03-2024 Minutes ADA.pdf

III. AWARDS AND PRESENTATIONS:

III.1 24-655 Hot Cocoa Holiday Presentation.

IV. DELEGATIONS:

In accordance with the City Council's rules and procedures, residents or tax-payers of the City (upon any subject of general or public interest), City employees (regarding his/her employment), and water and sewer customers (on matters related to the City's water and/or sewer system), may address the City Council under Delegations on items not on the printed agenda by filling out a speaker card.

Speaker cards are located outside the Council meeting room and should be provided to the City Clerk. Please observe the time limit of three (3) minutes while speaking under Delegations. Delegations shall be limited to thirty (30) minutes unless extended by Council.

V. CONSENT AGENDA:

V.1 24-448 Approve a Resolution to Amend the Financial Operations Manual (FOM) by updating Section 5, Accounts Payable.

Attachments: Resolution to Amend FOM.doc
FOM_Revised_12-12-2023.pdf
FOM_AP changes 10-24 changes.pdf

V.2 24-592 Approve a Resolution Amending the FY2025 Budget, Accepting the Bureau of Justice Assistance FY2024 Bulletproof Vest Partnership Grant, BAF# 25-006-A, in the amount of $13,263. Transfer the Match portion to the Grant Account Number and replenish Fund Balance with the excess Budget, Project Number GR2502.

Attachments: Bullet proof vest budget resolution - ADA Compliant.docx
BAF 25-006-A-PD- Accept BPV Grant Revenue (10-22-24) Agenda 24-592.pdf

V.3 24-611 Requesting settlement authority for the tentative settlement agreement between former City of Cocoa Police Sergeant Nicholas Moon and the City of Cocoa authorizing the payment of the Workers' Compensation settlement.

Sponsors: Director

V.4 24-636 Approve Amendment #1 to the Interlocal Agreement between the City of Cocoa and the Diamond Square Community Redevelopment Agency for the Michael C. Blake Subdivision. Approve A Resolution Amending the FY24 Budget, BAF#24-134-ITF.

Attachments: ILA between DSCRA and COC - 10.14.2024 - Partially Executed.pdf
Budget Resolution FY 2024- ADA Compliant.docx
BAF 24-134-FN- Michael C. Blake Diamond Square portion (11-05-2024)- Agen
Diamond Square CRA - Journal - 10.14.2024 - FINAL.docx

V.5 24-644 Approve a Resolution Amending the Fiscal Year 2025 Adopted Budget, BAF 25-001-A1 to A3, (Group#399) for the purchase orders rolled over to Fiscal Year 2025. This is due to unspent funds budgeted for capital projects and specific operating accounts. These funds are provided using various Fund Balance Reserves and other Revenue Sources. Allow for the City Manager to make any further adjustments to the PO Roll, due to Retainage or Excess Budget

Attachments: Budget Resolution FY2025.docx
Unadjusted Tracking Sheet (11-12-2024) Agenda 24-644-FY25.pdf
BAF-001-A1-FN- PO Roll (11-12-2024) Agenda 24-644-FY25.pdf
BAF-001-A2-FN- PO Roll (11-12-2024) Agenda 24-644-FY25.pdf
BAF-001-A3-FN- PO Roll (11-12-2024) Agenda 24-644-FY25.pdf

MULTI-YEAR CONTRACTS:

V.6(b) 24-619 To approve participation in a Cooperative Purchase Agreement with H&H Liquid Sludge Disposal Inc., Branford, Florida, and Approve a Multi-year Contract from FY2025 through FY2027 with two (2) one year extension options; To Authorize the City Manager to Execute the Contract to provide certain services with respect to biosolids transportation and disposal utilizing the City of Holly Hill's Contract RFP# 24-WW-01: Sludge Removal, Hauling and Disposal Services effective through June 27, 2027; To authorize the City Manager to approve annual renewals and associated Purchase Orders.

Attachments: Fully Executed - Service Agreement_RFP #24-WW-01_June 2024.pdf
PARTIALLY EXECUTED Standard Form for Piggyback Contract No. RFP 24-W
RFP_24-WW-01_Addendum_No._1.pdf
Price List.pdf
Letter.pdf
SIGNED E-Verify Affidavit 4-26-22.pdf

V.7(b) 24-621 Council Approval to Enter Into a Multi-Year Contract with Flock Safety for Four Units for License Plate Readers to Assist in Crime Solving for the City.

Attachments: Cocoa PD 4x Falcon '24 Quote_20240409_.pdf
Flock Safety - Cocoa PD - Law Enforcement Agreement.pdf
Flock Safety - Sole Source Letter 2024.pdf
ECP-PD-Flock ($38,600) 11-4-2024 agenda 24-621.pdf

V.8(b) 24-625 Approve a multi-year agreement (3-Years) with a technology provider through CDW-G, Inc. for software licenses and maintenance under the terms and conditions of the Sourcewell 121923 CDWG-Software (121923) cooperative agreement. Authorize the City Manager to finalize and sign the agreement and approve potential future additional licenses to be added to the agreement as necessary each year and related purchase orders for FY 2026 and FY 2027.

*******This Item is Confidential per FS 119.0725 and Not for Public Release*******

Attachments: Confidential - Exhibit 1 Quote.pdf
Confidential - Exhibit 2 Agreement.pdf
CDW Sourcewell Contract 121923.pdf
Sourcewell 121923-CDW Product & Services Rate Card.pdf
121923-CDW Authorization Memo.pdf

VI. PUBLIC HEARINGS:

VI.1 24-602 Approval of Ordinance No. 17-2024/first reading: Amending Chapter 2, Administration, Article VIII, Firefighters' Retirement Plan of the Code by amending: Section 2-326, Cost of Living Increase; Section 2-331, Deferred Retirement Option Plan; Providing for Codification; Providing for Severability of Provisions; Repealing all Ordinances in Conflict Herewith and Providing an Effective Date.

Sponsors: Director

Attachments: Cocoa_Fire_No_Impact_Letter_October_2024.pdf
17-2024 Firefighters' Retirement Plan Ordinance (Creating 8-yr DROP).pdf

VI.2 24-604 Approval of Ordinance No. 16-2024/1st reading: related to Chapter 2, Administration, Article VII Police Officers' Retirement Plan; Amending Section 2-196, Benefit Amounts and Eligibility; Amending Section 2-198, Disability; Amending Section 2-218, Deferred Retirement Option Plan; Providing for incorporation into the Code; Providing for severability of provisions; Repealing all ordinances and resolutions in conflict herewith and providing an effective date.

Attachments: 16-2024 Police Officers' Retirement Plan Ordinance.pdf
Cocoa Police - Actuarial Impact Statement for Ord. 16-2024 - executed.pdf

VI.3 24-616 Consideration of a Resolution of the City of Cocoa, Florida, electing to not exempt certain property from ad valorem taxation, as allowed under section 196.1978(3)(o), Florida Statutes, providing for conflicts, severability, and an effective date.

Attachments:
- Resolution 2024-100 Live Local Ad Valorem Tax Exemption Opt Out_v2.doc
- Exhibit 'A' FL SB 102 aka Live Local Act.pdf
- Exhibit 'B' FL SB 328 Amendment to Live Local Act.pdf
- Exhibit 'C' FL HB 7073 Amendment to Live Local Act.pdf
- Resolution 2024-100 Legal Ad Affadavit.pdf

VI.4 24-617 Council Consideration and Public Comment on the use of the FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation in the amount of $15,653 ex post facto, and authorize the Grants Writer to submit the City's application.

Attachments:
- Uses of JAG grant funds.pdf
- JAG Grant Local Synopsis.pdf
- FY24 JAG grant solicitation overview.pdf
- FY24 JAG grant award amount for local solicitations.pdf
- FY24 Edward Byrne Memorial JAG Internal Application.pdf

VI.5 24-639 Consideration of a Zoning Text Amendment to Appendix A, Article XIII, Section 22 of the City of Cocoa Code, amending tree protection and preservation standards and procedures related to waivers of these requirements.

Attachments:
- Ordinance 18-2024 Tree Protection Amendment CC 1st Reading.pdf
- 10703063.pdf

VI.6 24-640 Consideration on First Reading of a Zoning Text Amendment Appendix A, Article V of the code of the City of Cocoa to define Transportation Terminals, a permitted use applicable to properties located in M-1 cumulative zoning district and as a special exception use in C-G General Commercial district and commercial mixed-use PUDs.

Attachments:
- Ordinance 19-2024 - Transportation Terminals.pdf
- 10717189.pdf

VI.7 24-654 Consideration on this First Reading of an Expedited State Review Comprehensive Plan Text Amendment to City of Cocoa Future Land Use Element Policy 1.1.2.6(F), relating to the Mixed-Use future land use category, to provide additional flexibility for allowable uses on the ground floor of vertical mixed-use buildings eligible for density bonuses under the Comprehensive Plan.

Attachments: Ordinance 14-2024 _ Future Land Use Mixed Use Policy CC 1st Reading.pdf
10703063.pdf

VII. COUNCIL BUSINESS:

VII.1 24-587 Consider the reappointment of Ron Chabot through November 2027; Consider the appointment of Katherine Stewart and Joseph Bachand to fill one Regular member vacancy and one Alternate member vacancy on the Planning and Zoning Board.

Attachments: Chabot Intent to Reapply.pdf
Joseph Bachand Application
Bachand Letter
Roster.pdf

VII.2 24-607 Approve the requested road closure changes for the 2024 Space Coast Marathon and Half due to the ongoing construction in Lee Wenner Park

Attachments: Document #1 Space Coast Marathon and Half Road Closure Route Changes .p
Documents for the Space Coast Marathon and Half Road Closure Route Chang

VII.3 24-633 Approve the grant application of $49,000,000 for the FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program offered by the Federal Railroad Administration (FRA) for the construction of a Cocoa Multi-Modal Station. Authorize the City Manager to sign any documents related to the grant application.

Attachments: Internal Grant Application - Fed-State Intercity Passenger Rail Grant Program.p

VII.4 24-637 Approve a Resolution Amending the FY2025 Budget, BAF #25-008-A, for purchase of a Monarch fire pumper truck from Sutphen Corporation for $1,119,995

Attachments: Budget Resolution FY2025.docx
BAF 25-008-A- FD Fire Truck Fund Balance (11-12-24) Agenda 24-637-FY25.p

VII.5 24-646 Approve the requested 2025 street closures associated with the proposed Special Events.

VII.6 24-656 To Provide Direction to Staff for the installation of speed humps in Diamond Square on Stone Street and Blake Avenue under an exemption to the City's speed hump policy as approved on July 12, 2022.

Attachments: Speed Hump Resolution 2022-056.pdf

VIII. CITY BUSINESS:

VIII.1 24-599 To Provide Direction to Staff for Funding and New Policies, if Necessary, for the Indian River Drive Septic to Sewer Conversion.

Attachments: HB1379FAQs.pdf
Clerk Memo REVISED F1 SOIRL Contingency Fund Request City of Cocoa 545
SOIRL Funding Request(Revised).pdf
SOIRL Cost analysis and impact 11.29.2022a.pdf
SOIRL Cost analysis and impact 11.29.2022.pdf

IX. INFORMATIONAL AGENDA:

IX.1 24-612 In accordance with the Financial Operations Manual (FOM) the City Manager shall submit to City Council in the form of an agenda item any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority.

Attachments: Change Orders-CM Authorized September 2024.pdf
Visualization Change Order Authorizations.pdf

IX.2 24-613 In accordance with City Code, Section 2-74, at the beginning of each month during the fiscal year, the City Manager shall submit to City Council data showing the relation between the estimated and actual income and expenses to date.

Attachments: !! Budget Classification Report Worksheet.pdf

IX.3 24-614 FY 2024 August Budget Adjustment Report

Attachments: Revenue Budget Tracking Worksheet.pdf
Expense Budget Tracking Worksheet.pdf

IX.4 24-641 In accordance with the Financial Operations Manual (FOM) the City Manager shall submit to City Council in the form of an agenda item any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority.

Attachments: Change Orders-CM Authorized October 2024.pdf
Visualization Change Order Authorizations.pdf

IX.5 24-642 In accordance with City Code, Section 2-74, at the beginning of each month during the fiscal year, the City Manager shall submit to City Council data showing the relation between the estimated and actual income and expenses to date.

Attachments: !! Budget Classification Report Worksheet.pdf

IX.6 24-643 FY 2025 October Budget Adjustment Report

Attachments: Revenue Budget Tracking Worksheet.pdf
Expense Budget Tracking Worksheet.pdf

IX.7 24-651 Bi-weekly Report from October 7 - November 8, 2024.

Attachments: Council bi-weekly report.pdf

IX.8 24-652 Informational Only - The City of Cocoa's Open Board Vacancies.

X. REPORTS:

XI. ADJOURNMENT

XII. NOTICE TO THE PUBLIC:

This is a public meeting. All interested parties may attend in person. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk of the City of Cocoa, listed below, at least 48 hours prior to the meeting: Carie Shealy, City Clerk, 65 Stone Street, Cocoa, by telephone at (321) 433-8484 or via email at cshealy@cocoafl.org.

Additionally, interested persons may view or listen to the meeting electronically at the following internet sites:
(1) https://tinyurl.com/s5e875r or
(2) https://cocoa.legistar.com/DepartmentDetail.aspx?ID=26365&GUID=FF9D3369-D354-4FAB-800A-57D0AEE30153&Mode=MainBody

However, the City is not responsible for technical difficulties that may occur while attempting to view or listen to the meeting on the internet.

Interested persons may submit their written comments or questions regarding the meeting prior to the meeting through Email at meetings@cocoafl.org, or via E-comments through the online agenda. Any electronic comments submitted will be made part of the meeting record. Written comments or questions not relevant to the Council meeting agenda will not be made part of the meeting record but will be maintained as public record.

Pursuant to Section 286.0105, Florida Statutes, the City hereby advises the public that: if a person decides to appeal any decision made by the City Council with respect to any matter considered at its meeting or hearing, that person will need a record of the proceedings and for such purpose, affected persons may need to assure that a verbatim record of the proceedings is made, and such record shall include the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission into evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals otherwise not allowed by law.

Although members of the public are entitled to be heard by the City Council on certain items on the meeting agenda pursuant to the City Council Rules of Procedure, members of the public are not entitled to an immediate response by either administrative staff members or Council; however, the City Council or administrative staff may provide a response at their discretion. When presenting before the City Council, all comments or questions should be directed to the Mayor or the chair of the meeting. Comments or questions should not be made directly to administrative staff without permission from the Mayor or chair.
Public debate by individual speakers from the audience on public hearing items shall be limited to three (3) minutes. Applicants or representatives of recognized groups with special interests in a matter shall be limited to ten (10) minutes; and total debate on a single issue shall be limited to thirty (30) minutes. Only one presentation per person per item shall be allowed.

A Council member may add an item to the agenda during the meeting only at the time the agenda is approved. If the item requires action by the Council, then it may be added to the agenda by an affirmative vote of the Council, and written documentation must be submitted at the time the item is added to the agenda. Matters may also be raised by the Council, City Manager or City Attorney under reports and acted upon by the City Council.

This agenda is posted on the Municipal Bulletin Board and at the Central Brevard Library and Reference Center in Cocoa for public review.

Legislation Details (With Text)

File #:	24-653	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve the November 12, 2024 Regular City Council meeting agenda as written or with amendments.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	11-12-2024 Short Agenda.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Monica Arsenault, City Clerk
Through: Stockton Whitten, City Manager
Requested Action:
Approve the November 12, 2024 Regular City Council meeting agenda as written or with amendments.

BACKGROUND:

N/A

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Approve the November 12, 2024 Regular City Council meeting agenda as written or with amendments.

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Agenda
City of Cocoa
Regular Meeting of The City Council

Date: November 12, 2024
Time: 6:00 pm
Location: 65 Stone Street Cocoa, FL 32922

I. Opening Matters:

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call

II. Approval of Agenda and Minutes:

1. Agenda: Regular Meeting of November 12, 2024. (24-653).

2. Minutes: (a) Regular Meeting of August 27, 2024. (24-648).
(b) Budget Hearing of September 3, 2024. (24-650)

III. Awards and Presentations:

1. Hot Cocoa Holiday Presentation. (24-655). (Historic Cocoa Village Main Street)

IV. Delegations:

In accordance with the City Council's rules and procedures, residents or tax-payers of the City (upon any subject of general or public interest), City employees (regarding his/her employment), water and sewer customers (on matters related to the City's water and/or sewer system), and any person on any item on the agenda (except *Emergency items, Ministerial items, Quasi-judicial items, and Public Hearing items),* may address the City Council under Delegations by filling out a speaker card.

Speaker cards are located in the Council Chamber lobby and should be provided to the City Clerk. Please observe the time limit of three (3) minutes while speaking

This Agenda may be Amended up until or at the Meeting

under Delegations. Delegations shall be limited to thirty (30) minutes unless extended by Council.

V. Consent Agenda:

(A) General Consent Items:

1. Approve a Resolution to Amend the Financial Operations Manual (FOM) by updating Section 5, Accounts Payable. (24-448). (Finance Director)

2. Approve a Resolution Amending the FY2025 Budget, Accepting the Bureau of Justice Assistance FY2024 Bulletproof Vest Partnership Grant, BAF# 25-006-A, in the amount of $13,263. Transfer the Match portion to the Grant Account Number and replenish Fund Balance with the excess Budget, Project Number GR2502. (24-592). (Police Chief)

3. Requesting settlement authority for the tentative settlement agreement between former City of Cocoa Police Sergeant Nicholas Moon and the City of Cocoa authorizing the payment of the Workers' Compensation settlement. (24-611). (Administrative Services Director)

4. Approve Amendment #1 to the Interlocal Agreement between the City of Cocoa and the Diamond Square Community Redevelopment Agency for the Michael C. Blake Subdivision. Approve A Resolution Amending the FY24 Budget, BAF#24-134-ITF. (24-636). (Community Services Director)

5. Approve a Resolution Amending the Fiscal Year 2025 Adopted Budget, BAF 25-001-A1 to A3, (Group#399) for the purchase orders rolled over to Fiscal Year 2025. This is due to unspent funds budgeted for capital projects and specific operating accounts. These funds are provided using various Fund Balance Reserves and other Revenue Sources. Allow for the City Manager to make any further adjustments to the PO Roll, due to Retainage or Excess Budget. (24-644). (Finance Director)

(B) Multi-Year Contracts:

6. To approve participation in a Cooperative Purchase Agreement with H&H Liquid Sludge Disposal Inc., Branford, Florida, and Approve a Multi-year Contract from FY2025 through FY2027 with two (2) one year extension options; To Authorize the City Manager to Execute the Contract to provide certain services with respect to

biosolids transportation and disposal utilizing the City of Holly Hill's Contract RFP# 24-WW-01: Sludge Removal, Hauling and Disposal Services effective through June 27, 2027; To authorize the City Manager to approve annual renewals and associated Purchase Orders. (24-619). (Utilities Director)

7. Council Approval to Enter Into a Multi-Year Contract with Flock Safety for Four Units for License Plate Readers to Assist in Crime Solving for the City. (24-621). (Police Chief)

8. Approve a multi-year agreement (3-Years) with a technology provider through CDW-G, Inc. for software licenses and maintenance under the terms and conditions of the Sourcewell 121923 CDWG-Software (121923) cooperative agreement. Authorize the City Manager to finalize and sign the agreement and approve potential future additional licenses to be added to the agreement as necessary each year and related purchase orders for FY 2026 and FY 2027. (24-625). (Chief Technology Officer)

*****This Item is Confidential per FS 119.0725 and Not for Public Release*****

VI. Public Hearings:

1. Approval of Ordinance No. 17-2024/first reading: Amending Chapter 2, Administration, Article VIII, Firefighters' Retirement Plan of the Code by amending: Section 2-326, Cost of Living Increase; Section 2-331, Deferred Retirement Option Plan; Providing for Codification; Providing for Severability of Provisions; Repealing all Ordinances in Conflict Herewith and Providing an Effective Date. (24-602). (Administrative Services Director)

2. Approval of Ordinance No. 16-2024/1st reading: related to Chapter 2, Administration, Article VII Police Officers' Retirement Plan; Amending Section 2-196, Benefit Amounts and Eligibility; Amending Section 2-198, Disability; Amending Section 2-218, Deferred Retirement Option Plan; Providing for incorporation into the Code; Providing for severability of provisions; Repealing all ordinances and resolutions in conflict herewith and providing an effective date. (24-604). (Administrative Services Director)

3. Consideration of a Resolution of the City of Cocoa, Florida, electing to not exempt certain property from ad valorem taxation, as allowed under section 196.1978(3)(o), Florida Statutes, providing for conflicts, severability, and an effective date. (24-616). (Planner)

4. Council Consideration and Public Comment on the use of the FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation in the amount of $15,653 ex post facto, and authorize the Grants Writer to submit the City's application. (24-617). (Police Chief)

5. Consideration of a Zoning Text Amendment to Appendix A, Article XIII, Section 22 of the City of Cocoa Code, amending tree protection and preservation standards and procedures related to waivers of these requirements. (24-639). (Planner)

6. Consideration of a Zoning Text Amendment Appendix A, Article V of the code of the City of Cocoa to define Transportation Terminals, a permitted use applicable to properties located in M-1 zoning district and as a special exception use in C-G General Commercial district and commercia mixed use PUDs. (24-640). (Planner)

7. Consideration on this First Reading of an Expedited State Review Comprehensive Plan Text Amendment to City of Cocoa Future Land Use Element Policy 1.1.2.6(F), relating to the Mixed-Use future land use category, to provide additional flexibility for allowable uses on the ground floor of vertical mixed-use buildings eligible for density bonuses under the Comprehensive Plan. (24-654). (Planner)

VII. Council Business:

1. Consider the reappointment of Ron Chabot through November 2027; Consider the appointment of Katherine Stewart and Joseph Bachand to fill one Regular member vacancy and one Alternate member vacancy on the Planning and Zoning Board. (24-587). (Administrative Services Director)

2. Approval of the requested road closure changes for the 2024 Space Coast Marathon and Half due to the ongoing construction in Lee Wenner Park. (24-607). (Comm. & Economic Dev. Director)

3. Approve the grant application of $49,000,000 for the FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program offered by the Federal Railroad Administration (FRA) for the construction of a Cocoa Multi-Modal Station. Authorize the City Manager to sign any documents related to the grant application. (24-633). (Comm. & Economic Development Director)

4. Approve a Resolution Amending the FY2025 Budget, BAF #25-008-A, for purchase of a Monarch fire pumper truck from Sutphen Corporation for $1,119,995. (24-637). (Finance Director)

5. Approve the requested 2025 street closures associated with the proposed Special Events. (24-646). (Comm. & Economic Development Director)

6. To Provide Direction to Staff for the installation of speed humps in Diamond Square on Stone Street and Blake Avenue under an exemption to the City's speed hump policy as approved on July 12, 2022. (24-656). (Councilman Goins)

VIII. City Business:

1. To Provide Direction to Staff for Funding and New Policies, if Necessary, for the Indian River Drive Septic to Sewer Conversion. (24-599). (Councilwoman Weeks)

IX. Informational Agenda:

1. Approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority. (24-612). (Finance Director)

2. Data showing the relation between the estimated and actual income and expenses to date. (24-613). (Finance Director)

3. FY 2024 August Budget Adjustment Report. (24-614). (Finance Director)

4. Any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority. (24-641). (Finance Director)

5. Data showing the relation between the estimated and actual income and expenses to date. (24-642). (Finance Director)

6. FY 2025 October Budget Adjustment Report. (24-643). (Finance Director)

7. Bi-weekly Report from September 23 - October 4, 2024. (24-651). (City Manager)

8. Informational Only – The City of Cocoa's Open Board Vacancies. (24-652). (City Clerk)

X. Reports:

XI. Adjournment:

This Agenda may be Amended up until or at the Meeting

XII. Notice to the Public:

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(1) https://tinyurl.com/s5e875r or

(2) https://cocoa.legistar.com/DepartmentDetail.aspx?ID=26365&GUID=FF9D3369D354-4FAB-800A-57D0AEE30153&Mode=MainBody

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Although members of the public are entitled to be heard by the City Council on certain items on the meeting agenda pursuant to the City Council Rules of Procedure, members of the public are not entitled to an immediate response by either administrative staff members or Council; however, the City Council or administrative staff may provide a response at their discretion. When presenting before the City Council, all comments or questions should be directed to the Mayor or the chair of the meeting. Comments or questions should not be made directly to administrative staff without permission from the Mayor or chair.

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Legislation Details (With Text)

File #:	24-648	**Version:**	1	**Name:**	
Type:	Minutes			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approval of the August 27, 2024 Regular City Council meeting minutes as written or with amendments.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	08-27-2024 Minutes ADA.pdf Exhibit A.jpg Exhibit B - Packet Provided by Glen Kemp.pdf Exhibit C - Email from Carole Pope.pdf Exhibit D - Special Exception Appeal for “The Backyard” Presentation.pdf Exhibit E - City Council Agenda Item.pdf Exhibit F - Pictures Provided by Chris Hyskell.pdf Exhibit G - Ordinance 11-2024 Zoning Text Amendment.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Monica Arsenault, City Clerk
Through:
Requested Action:
Approval of the August 27, 2024 Regular City Council meeting minutes as written or with amendments.

BACKGROUND:

N/A

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Approval of the August 27, 2024 Regular City Council meeting minutes as written or with amendments.

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MINUTES
City of Cocoa
Regular Meeting of The City Council

August 27, 2024

A Regular City Council Meeting was held on Tuesday, August 27, 2024, in Cocoa City Hall, in City Council Chambers, located at 65 Stone Street, in Cocoa, Florida, 32922, as publicly noticed.

I. Opening Matters:

Mayor Blake called the meeting to order at 6:04 p.m.

Councilmember Goins provided the invocation and Deputy Mayor Hearn led the assembly in the Pledge of Allegiance.

The City Clerk took the roll.

PRESENT:	Michael C. Blake	Mayor
	Lavander Hearn	Deputy Mayor
	Alex Goins	Councilmember
	Lorraine Koss	Councilmember (via phone)
	Anthony Garganese	City Attorney
	Stockton Whitten	City Manager
	Monica Arsenault	City Clerk

ABSENT:

OTHER STAFF MEMBERS PRESENT:

Abby Morgan, Public Works Director; Rebecca Bowman, Finance Director; Charlene Neuterman, Community Services Director; Samantha Senger, Communications and Economic Development Director; Evander Collier, Police Chief; Jack Walsh, Utilities Director; Tammy Gemmati, Administrative Services Director; Robert Beach, Chief Technology Officer; Mitch Lawyer, Systems and Support Manager; Megan Crutcher, Help Desk Support Tech; Luci Ribeiro, Planner; and Jennifer Webster, Senior Planner.

II. Approval of Agenda and Minutes:

1. Agenda: Regular Meeting of August 27, 2024. (24-499).

* **MOTION by Councilmember Goins; Seconded by Mayor Blake to approve the agenda for the Regular meeting of August 27, 2024 as written.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

2. Minutes: (a) Regular Meeting of July 9, 2024. (24-501).

* **MOTION by Councilmember Goins; Seconded by Mayor Blake to approve the minutes for the Regular City Council meeting of July 9, 2024 as written.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

III. Awards and Presentations:

1. Presentation by Mark Rendell, Superintendent, Brevard County Schools. (24-405). (Mark Rendell)

Superintendent Mark Rendell provided a presentation on the current standing of Brevard County schools.

Mayor Blake thanked Superintendent Rendell for his presentation.

Councilmember Goins suggested partnering with BPS to help offer free food or gift cards for the top twenty or fifty students to help motivate attendance in schools.

IV. Delegations:

J.B. Dennis, 3710 Catalina Dr., Cocoa, representing National Action Network, spoke about the homeless crisis. He shared that he has made a few suggestions to help with the crisis but they have all been denied so far. He wished to respectfully request that his petition be added to an upcoming agenda. In response, Mayor Blake stated that he would collaborate with the City Manager on the issue.

Pam Shaia, 14 Oleander St., Cocoa, thanked Council and staff for all of their hard work and stated that she has seen great changes in the city since she opened her business here. Everyone may not

Margaret Goudelock, 1803 N. Indian River Dr., Cocoa, wished to introduce herself to Council and staff. She owns property in Cocoa, 1803 N. Indian River Drive and 1808 Manor Drive, and wanted Council to know that she has made a great investment in her properties and is working to fix them up. She thinks the city has done a great job in improving the crime rate but feels there is still work to be done. She would like to meet with Council in the future to address some of these issues.

Donna Kettner, 103 Derby St., Cocoa, spoke about Cocoa Village and the noise ordinance not being enforced. She has put a lot of money into her home to retain the historical aesthetic. She wants to maintain the peace and quiet and would like to see Council protect the rights of those who live here.

V. Consent Agenda:

(A) General Consent Items:

1. Approve the FY 2025 Joint Funding Agreement between the City of Cocoa and the United States Department of the Interior - U.S. Geological Survey for Water Quality Sampling and Water Level Measurements, Funding of $131,713, pending the Adoption of the FY25 Budget. (24-446). (Utilities Director)

2. Council approval on the grant application to the Florida Department of Environmental Protection for the purpose of amending the existing grant (Agreement # 24PLN48) in the amount of $11,300 for additional services not provided under the first grant Scope of Services. Authorize the City Manager to negotiate and execute the task order. (24-465). (Community Services Director)

3. Council Approval of a Resolution Amending the Fiscal Year 2024 Budget, BAF#24-124-A in the amount of $63,200 to cover the private provider services in the Building Permits Fund through September 30th. (24-487). (Community Services Director)

4. Requesting settlement authority for the tentative settlement agreement between City of Cocoa Police Officer Joshua Roane and the City of Cocoa authorizing the payment of the Workers' Compensation settlement. (24-491). (Administrative Services Director)

5. Approve Resolution #24-080 Amending Fiscal Year 2024 Budget, BAF #24-126-A; requesting settlement approval for the tentative settlement agreement between former City of Cocoa employee Jeannie Linkenhoker and the City of Cocoa authorizing the payment of the Workers' Compensation settlement. (24-492). (Administrative Services Director)

6. Approval of the revised Emergency Pay Policy. (24-497). (Finance Director)

(B) Multi-Year Contracts:

7. To Approve the Second Amendment to Purchase Agreement to RFQ-20-03-COC with Jacobs Engineering Group Inc. for Engineering Services for Water System to Initiate the Second Two-Year Term Renewal Option, and to Increase the Cost Limitation in Compliance with the Consultants' Competitive Negotiation Act (CCNA) Statute. (24-447). (Utilities Director)

8. Approve a multi-year contract for Building Services with CAP Government, LLC, piggy-backing off the City of Palm Bay contract IFB-09-0-2021/SZ and authorize the City Manager to sign contract amendments or renewals. Authorize the City Manager to transfer up to $154,000 in the Building Permit Fund from personal services to contractual services to provide budget for the cost of additional professional services for building permits. (24-489). (Community Services Director)

*** MOTION by Deputy Mayor Hearn; Seconded by Councilmember Goins to approve the Consent agenda.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

VI. Public Hearings:

1. Consideration of an appeal of a Board of Adjustment decision approving a Special Exception for a bar or lounge in the CBD-CVO zoning district and the Cocoa Village Subdistrict in accordance with Appendix A, Zoning, Article XI, Section 13(C) and Section 22 (F) of the City of Cocoa Code. The City Council shall conduct the appeal hearing in accordance with Appendix A, Zoning, Article XVIII, Section 1. (24-474). (City Manager)

City Attorney Garganese reminded Council of their duties and responsibilities and the rules of a quasi-judicial hearing. He noted that the appellant is Aleck

Greenwood and because this is a quasi-judicial hearing, the appellant, along with any lawyers or others who have testimony, are allowed to testify.

City Attorney Garganese asked, for the record, if any members of Council have any direct interest in the property whether that be financial or otherwise. In response, all members of Council stated that they do not.

Mayor Blake, Deputy Mayor Hearn and Councilmember Goins all shared that they have had brief conversations with Mr. Greenwood.

Councilmember Goins shared that he visited the site approximately two months ago and spoke with the owner, Chris Hyskell.

Mayor Blake added that he also spoke with the owner, Chris Hyskell approximately three months ago.

Councilmember Koss noted that she had a brief conversation with Donna Kettner who made her aware of the item over the phone. She has also heard conversations in her hair salon from those who live in the area of the subject property and feel strongly about it.

City Attorney Garganese swore in the group wishing to speak.

Aleck Greenwood, the appellant, introduced those wishing to speak, including the attorneys.

Joe Caruso, 600 Florida Ave., #104, Cocoa, and representing Mr. Greenwood, has been practicing law in the area for fifty-seven years. His first witness is Glen Kemp, who has been doing appraisal work for over forty years. Mr. Kemp will be testifying to the impact that has occurred to the abutting and surrounding property owners.

Mr. Caruso provided an enlarged color-coded map[1], which he used to show who the surrounding property owners are, when they purchased their property and how many units with tenants live in several of the residential buildings.

Mr. Glen Kemp, 436 Snook Pl., Cocoa, introduced himself and provided his professional background, noting that he has lived in Brevard County for over thirty years. He provided a packet to Council to be entered into the record[2].

Mr. Kemp highlighted items within the packet and spoke about marketability. He shared the different characteristics of the north and south halves of Cocoa Village. The north half is more retail and commercial with shops, bars and restaurants and the south half is predominantly mixed use, with some retail, businesses and

[1] Exhibit A: Map provided by Joe Caruso
[2] Exhibit B: Packet provided by Mr. Kemp

residences. Based on his many years of professional experience as an appraiser, he does not believe that this business is compatible with the surrounding properties and he thinks this is a poor business decision.

Charles Steinberg, 640 Brevard Ave., Cocoa, and an attorney, stated that he owns three units at 638 Brevard Avenue. There are currently two tenants in those units. He is also under the impression that the business is already operating while the appeal is still going on. The reason for the Special Exception in the first place is because the use was not permitted and it is the responsibility of the applicant to show why they are entitled to the Special Exception.

Mr. Steinberg referred to the City's Code and pointed out that the entire bar is outside and will include seating for approximately fifty people. He highlighted sections of the staff report that was written in the item and pointed out what he believes are discrepancies and the questions left unanswered that the City's code addresses.

Lastly, he shared that the neighborhood has been there for many years and it came first before this business. The business should be compatible with the area and not the other way around.

Judge Nancy Maloney, 112 Derby St., Cocoa, shared her professional experience in practicing law in the area.

She noted that 635 Brevard Avenue was once a small business, a barbershop for thirty-five years with three parking spaces. The Farm Bar purchased this property with this knowledge. Without any approvals, this business built out into the three existing parking spaces, a bar and restaurant with music and seating for upwards of sixty to eighty people. She feels this does substantial injustice to those who have lived in the area for many years.

Additionally, she shared that residents came out to the Board of Adjustment meeting and voiced their concerns about the noise and garbage. The property owners are aggrieved by this unlawful and unpermitted use. This sets a dangerous precedent and invites reoccurrences that could come before the Board of Adjustment and City Council. Evidence has been provided and she is asking the Council to do the right thing and do what is necessary to protect the community.

Kevin Raymond, 109 Derby St., Cocoa, heard what the lawyers have had to say about what warrants a special exception. He feels that this bar does not meet any of those reasons and does not offer any benefit to the community there.

Pat Chambers, 37 Derby St., Cocoa, and shared her concerns regarding the noise. She already has to hear George and Dragon and now she has to hear the noise two hundred feet from her house.

Pam Shaia, Chair of the City's Board of Adjustment, shared that she voted no at the meeting as well. She is a business owner and she understands protocol. The owner had plenty of opportunity to go to the City to ask the proper questions and he did not. She continues to stand behind her initial vote, which is no.

Aleck Greenwood, 640 Brevard Ave., Cocoa, and the appellant, read a letter from Carole Pope into the record[3].

Mr. Greenwood explained that the biggest problem is the decision goes with the land. This means that if the owner decides to sell the property the use goes with the land which could mean further problems down the road. This creates spot zoning and a non-conforming property. This will also contradict the success that Cocoa Village has currently built.

He talked about all of the incoming residential projects coming in and pointed out that the noise will affect all of those incoming families. It will also create property value losses. He reiterated that this will set a precedent and begged Council to review the facts and disapprove the Special Exception.

Luci Riberio, City Planner, provided a presentation[4] and provided the restrictions of the Special Exception. She also shared that as the current zoning stands, a restaurant does not require a special exception but a bar does. One of the restrictions is that only beer and wine would be allowed with the special exception, not liquor. Additionally, hours of operation could only be between 10am and 10pm.

Ms. Ribeiro provided staff's analysis of 638 Brevard Avenue in the presentation.

She reviewed the arguments put forward by the appellant and addressed each. She provided staff's recommendation to affirm the BOA's approval of the Special Exception for a bar or lounge in the CDB-CVO zoning district and the Cocoa Village Subdistrict in accordance with Appendix A, Zoning, Article XI, Section 13(C) and Section 22 (F)of the City of Cocoa Code, with conditions.

City Attorney Garganese reiterated the exhibits that have been reviewed so far[5].

Chris Hyskell, the applicant and owner of the business, shared that he has heard a lot of negative comments this evening but no one has addressed any of their concerns with him directly. He does not even like to refer to his business as a "bar". It was never meant to be another George and Dragon. He also shared some photos[6] of the business.

[3] Exhibit C: Email from Carole Pope
[4] Exhibit D: Special Exception Appeal for "The Backyard" Presentation
[5] Exhibit E: Council Agenda item
[6] Exhibit F: Pictures provided by Chris Hyskell

He noted that this is meant to be a dog-friendly place and he also has two children that he intends to have around so it is also meant to be family friendly. They have invested a lot of time and money in this business and are proud of it. They have a no-smoking policy, and they do not have live or loud music as it is not that type of bar. They are not open as they are still going through the approval process.

Additionally, they are selling beer and wine, but they offer a lot more such as yoga in the morning, a gardening club, dog socials and painting classes. He reiterated that this is a family business that he would like to leave to his children someday. They will also offer employment of six waitresses and have hired a waitress or two from Murdock's which just closed. There will also be a general manager that will monitor the business and make sure they are abiding by the rules. He would like to be on the same side as the other residents and business owners that reside in Cocoa Village.

Councilmember Goins asked about sound barriers. In response, Mr. Hyskell shared that he is an aerospace engineer and has bought special speakers that are carefully angled towards the ground to keep the noise in and not projecting outwards.

Councilmember Goins asked for clarification about amplified music. In response, Ms. Ribeiro shared that Mr. Hyskell originally proposed a small stage which he agreed to remove. This will ensure that no live music will be played and no DJ equipment will be hooked up.

Deputy Mayor Hearn asked about Mr. Hyskell's plan for parking. In response, Mr. Hyskell shared that they thought long and hard about it. The parking situation would have also warranted a special exception process and even if it was approved, they could have maybe created three parking spaces which they did not think was an effective use of space. Additionally, it is not their intention to create more traffic congestion and they would like the business to be walkable and attract a lot of the local residences. They even considered a biking service so that people could park where they can and their service would offer people a free ride to their business. They also installed a bike rack so people could ride their own bicycles.

Deputy Mayor Hearn asked what controls the Council has to enforce the conditions set forth. In response, City Attorney Garganese explained the injunction process.

Mayor Blake stated that he had a lengthy conversation with Mr. Hyskell and he has reservations about the way in which he went about constructing his business. He is a long time Cocoa resident and cares about this community. For these reasons, he is not in support of the business.

Councilmember Koss added that she finds the business very attractive and she would visit it if it were in a different location. She talked about compatibility and

feels the same that Mayor Blake does. This is a very special neighborhood and we are in a boom period. This is an area that needs to be protected and she feels this is ultimately an issue of compatibility.

In response, Mr. Hyskell shared that they have been working with staff, particularly the Building and Planning Departments, and have worked carefully with staff to make sure that their business is compatible.

* **MOTION by Mayor Blake; Seconded by Councilmember Koss to overturn the BOA's approval of the Special Exception for a bar or lounge in the CBD-CVO zoning district and the Cocoa Village Subdistrict, for discussion.**

Councilmember Goins asked for further clarification on when permits were pulled. In response, Ms. Ribeiro shared that he did start construction without permits and reviewed the timeline. She pointed out that if Council overturns the Board of Adjustment's approval, only his ability to operate as a bar will be affected. He can still operate his business and do other things; he just won't be able to sell alcohol.

In response, Mr. Hyskell explained that he had originally dealt with a different City Planner that does not work for the city anymore. Unfortunately, they were given erroneous information, but it was the information that they were given. They were under the impression that they were clear to begin work.

City Manager Whitten clarified the review and permitting process, and noted that the official process did not begin until October 2023.

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

* **MOTION by Mayor Blake; Seconded by Councilmember Goins for a five-minute recess.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

* **MOTION by Mayor Blake; Seconded by Councilmember Goins to restart the meeting.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

2. Consideration of a Land Development Code Amendment to Appendix A, Article XI, Sections 4a and 22 of the Zoning Ordinance of the City of Cocoa 1) to allow for Neighborhood Commercial, Mixed-Use development, and public parking on certain, very limited properties within the Consent Decree area, also known as the Heart of Cocoa, consistent with the Substitute Consent Decree, and amending the list of permitted and special exception uses and 2) building types permitted for those certain properties authorized for Neighborhood Commercial and Mixed-Use development within the Heart of Cocoa subdistrict of the Cocoa Waterfront Overlay; 3) amending the bulk regulations for single-family, duplex, triplex, and fourplex development in the Consent Decree area; 4) amending the minimum yard setbacks in the Consent Decree area. (24-475). (City Manager)

City Attorney Garganese announced that this is the First Reading and read the title into the record as follows:

Ordinance 11-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA; AMENDING APPENDIX A, ARTICLE XI, SECTIONS 4A AND 22 OF THE ZONING ORDINANCE OF THE CITY OF COCOA TO ALLOW FOR NEIGHBORHOOD COMMERCIAL, MIXED USE DEVELOPMENT, AND PUBLIC PARKING ON CERTAIN VERY LIMITED PROPERTIES WITHIN THE CONSENT DECREE AREA, ALSO KNOWN AS THE HEART OF COCOA, CONSISTENT WITH THE SUBSTITUTE CONSENT DECREE; AMENDING THE LIST OF PERMITTED AND SPECIAL EXCEPTION USES FOR THE CONSENT DECREE AREA; AMENDING THE BUILDING TYPES PERMITTED FOR THOSE CERTAIN PROPERTIES AUTHORIZED FOR NEIGHBORHOOD COMMERCIAL AND MIXED USE DEVELOPMENT WITHIN THE HEART OF COCOA SUBDISTRICT OF THE COCOA WATERFRONT OVERLAY DISTRICT AS MORE PARTICULARLY DEPICTED ON EXHIBIT "A" ATTACHED HERETO; AMENDING THE BULK REGULATIONS FOR SINGLE-FAMILY, DUPLEX, TRIPLEX, AND FOURPLEX DEVELOPMENT IN THE CONSENT DECREE AREA; AMENDING THE MINIMUM YARD SETBACKS IN THE CONSENT DECREE AREA; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE CODE, SEVERABILITY, AND AN EFFECTIVE DATE.

Jennifer Webster, City Planner, provided a presentation[7] and explained the purpose of the item. She provided several maps, showing the location, the zoning, and the FLU.

Mayor Blake opened the Hearing to the public.

There being no questions or comments, the public portion of the Hearing was closed.

* **MOTION by Councilmember Goins; Seconded by Deputy Mayor Hearn to approve Ordinance 11-2024 on First Reading.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

VII. Council Business:

1. Approve the current Code Enforcement Lien for the property at 730 Thomas Ln., be reduced to $2,677.50 as recommended by the Code Enforcement Board. (24-424). (Police Chief)

* **MOTION by Mayor Blake; Seconded by Councilmember Goins to approve the current Code Enforcement Lien for the property located at 730 Thomas Ln, be reduced to $2,677.50 as recommended by the Code Enforcement Board.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

2. Approve the current Code Enforcement Lien for the property at 803 Kensington Dr., be reduced to $4,654.71 as recommended by the Code Enforcement Board. (24-425). (Police Chief)

* **MOTION by Mayor Blake; Seconded by Deputy Mayor Hearn to approve the current Code Enforcement Lien for the property located at 803 Kensington Dr, be reduced to $4,654.71 as recommended by the Code Enforcement Board.**

THE VOTE ON THE MOTION WAS:

[7] Exhibit G: Ordinance 11-2024 Zoning Text Amendment

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)

3. Consider the appointment of Qualified Candidate Patricia Weeks to fill the vacancy and unexpired term of City Council District 3 Seat through November 2024. (24-471). (City Manager)

* **MOTION by Mayor Blake; Seconded by Councilmember Goins to approve the appointment of Patricia Weeks to fill the vacancy and unexpired term of City Council District 3 Seat through November 2024.**

The City Clerk administered the Oath of Office to Ms. Weeks and swore her in as the new District 3 Councilperson, fulfilling a vacancy through November 2024.

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Koss

THE MOTION CARRIED UNANIMOUSLY (4-0)[8]

4. Consider the Donation Application for Cocoa Youth Athletics Corporation in the amount of $1,000. (24-496). (Administrative Services Director)

* **MOTION by Councilmember Weeks; Seconded by Councilmember Goins to approve the donation application in the amount of $1,000 to Cocoa Youth Athletics.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

VIII. City Business:

1. Approve the Final Assessment Resolution 2024-078 for Fire Protection, for Fiscal Year 2025. (24-468). (Finance Director)

Ms. Bowman provided a brief background on the item.

* **MOTION by Councilmember Goins; Seconded by Deputy Mayor Hearn to approve Resolution 2024-078.**

THE VOTE ON THE MOTION WAS:

[8] Councilmember Koss left the meeting at 9:43pm

AYES: Blake, Hearn, Goins, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

2. Approve the Final Assessment Resolution 2024-079 for Stormwater Utility Services, Fiscal Year 2025. (24-469). (Finance Director)

Ms. Bowman provided a brief background on the item.

* **MOTION by Deputy Mayor Hearn; Seconded by Mayor Blake to approve Resolution 2024-079.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

3. Approve a Resolution Amending the FY25 Budget, BAF#24-123-T, for the provision of $50,000 of State and Local Fiscal Recovery Funds (SLFRF) funds earmarked for community-based expenditures toward the City's repair/rehabilitation program, to fund projects presently on the program's wait list. (24-485). (Finance Director)

Ms. Bowman provided a brief background on the item.

* **MOTION by Councilmember Weeks; Seconded by Deputy Mayor Hearn to approve the item.**

THE VOTE ON THE MOTION WAS:

AYES: Blake, Hearn, Goins, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

IX. Informational Agenda:

1. Approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority. (24-438). (Finance Director)

2. Data showing the relation between the estimated and actual income and expenses to date. (24-439). (Finance Director)

3. FY 2024 July Budget Adjustment Report. (24-440). (Finance Director)

4. Bi-weekly Report from August 12 - August 23, 2024. (24-500). (City Manager)

X. Reports:

City Attorney Garganese congratulated Councilmember Weeks on her selection as the new Councilperson for District 3. He also congratulated Mayor Blake on his inauguration as President of the Florida League of Cities.

Councilmember Goins also congratulated Councilmember Weeks and welcomed her to Council. He also shared a few pictures from events he attended recently.

Deputy Mayor Hearn reiterated Councilmember Goins' sentiments and congratulated both Councilmember Weeks on becoming the newest District 3 Councilperson as well as Mayor Blake on becoming President of the Florida League of Cities.

He announced that he is happy to say he will be remaining on Council for another four years as he is unopposed in the election.

Councilmember Weeks talked about the safety concerns she has been hearing about SR524, however a turning lane from SR524 onto Adamson Road is being installed and also from Adamson Road onto SR524 which may help.

Mayor Blake gave a shoutout to the Fire Department and Police Department and thanked them for their hard work on a situation that recently took place.

He also thanked Council, his family, friends, pastor and the City Manager for attending his inauguration at the Florida League of Cities conference.

Lastly, he welcomed Councilmember Weeks to Council.

XI. Adjournment:

*** MOTION by Councilmember Goins; Seconded by Deputy Mayor Hearn, to adjourn the Regular meeting of August 27, 2024.**

AYES: Blake, Hearn, Goins, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

The meeting adjourned at 9:58 p.m.

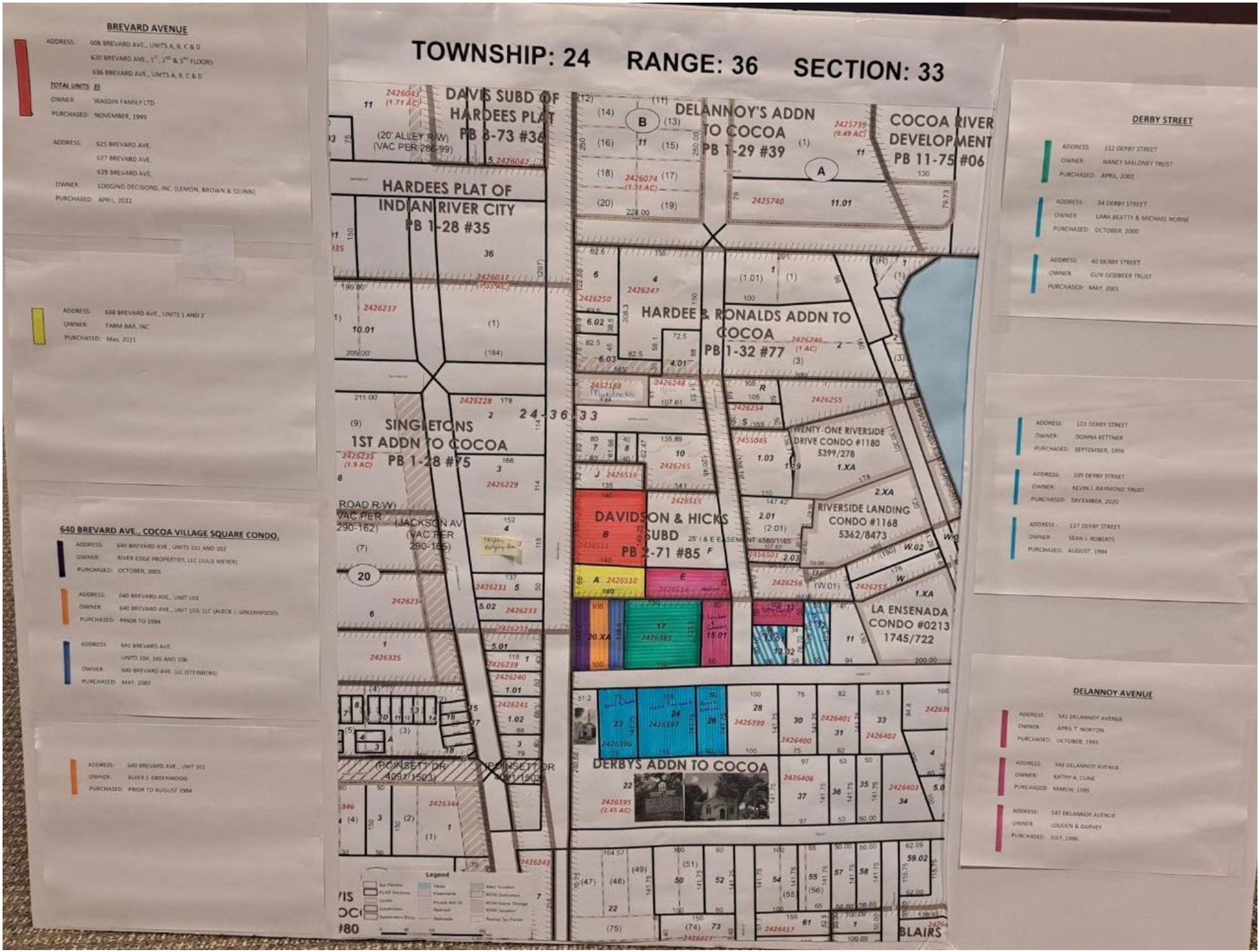
_____

Michael C. Blake, Mayor

ATTEST:

_____

Monica Arsenault, City Clerk


TOWNSHIP: 24 RANGE: 36 SECTION: 33
BREVARD AVENUE
ADDRESS: 608 BREVARD AVE., UNITS A, B, C & D
630 BREVARD AVE., 1ST, 2ND & 3RD FLOORS
636 BREVARD AVE., UNITS A, B, C & D
TOTAL UNITS: 15
OWNER: WASDIN FAMILY LTD
PURCHASED: NOVEMBER, 1999
ADDRESS: 625 BREVARD AVE.
627 BREVARD AVE.
629 BREVARD AVE.
OWNER: LODGING DECISIONS, INC. (LEMON, BROWN & QUINN)
PURCHASED: APRIL, 2022
ADDRESS: 638 BREVARD AVE., UNITS 1 AND 2
OWNER: FARM BAR, INC.
PURCHASED: May, 2021
640 BREVARD AVE., COCOA VILLAGE SQUARE CONDO.
ADDRESS: 640 BREVARD AVE., UNITS 101 AND 102
OWNER: RIVER EDGE PROPERTIES, LLC (JULIE MEYER)
PURCHASED: OCTOBER, 2005
ADDRESS: 640 BREVARD AVE., UNIT 103
OWNER: 640 BREVARD AVE., UNIT 103, LLC (ALECK J. GREENWOOD)
PURCHASED: PRIOR TO 1994
ADDRESS: 640 BREVARD AVE
UNITS 104, 105 AND 106
OWNER: 640 BREVARD AVE. LLC (STEINBERG)
PURCHASED: MAY, 2007
ADDRESS: 640 BREVARD AVE., UNIT 201
OWNER: ALECK J. GREENWOOD
PURCHASED: PRIOR TO AUGUST 1994
DAVIS SUBD OF HARDEES PLAT PB 8-73 #36
HARDEES PLAT OF INDIAN RIVER CITY PB 1-28 #35
SINGLETONS 1ST ADDN TO COCOA PB 1-28 #75
DELANNOY'S ADDN TO COCOA PB 1-29 #39
COCOA RIVER DEVELOPMENT PB 11-75 #06
HARDEE & RONALDS ADDN TO COCOA PB 1-32 #77
DAVIDSON & HICKS SUBD PB 2-71 #85
TWENTY-ONE RIVERSIDE DRIVE CONDO #1180 5399/278
RIVERSIDE LANDING CONDO #1168 5362/8473
LA ENSENADA CONDO #0213 1745/722
DERBYS ADDN TO COCOA
(20' ALLEY R/W) (VAC PER 286-99)
ROAD R/W VAC PER 290-162)
(JACKSON AV (VAC PER 290-165)
(POINSETT DR 409/1503)
(POINSETT DR 409/1502)
DERBY STREET
ADDRESS: 112 DERBY STREET
OWNER: NANCY MALONEY TRUST
PURCHASED: APRIL, 2002
ADDRESS: 34 DERBY STREET
OWNER: LARA BEATTY & MICHAEL HORNE
PURCHASED: OCTOBER, 2000
ADDRESS: 40 DERBY STREET
OWNER: GUN GODBEER TRUST
PURCHASED: MAY, 2001
ADDRESS: 103 DERBY STREET
OWNER: DONNA KETTNER
PURCHASED: SEPTEMBER, 1996
ADDRESS: 105 DERBY STREET
OWNER: KEVIN J. RAYMOND TRUST
PURCHASED: DECEMBER, 2020
ADDRESS: 117 DERBY STREET
OWNER: SEAN J. ROBERTS
PURCHASED: AUGUST, 1994
DELANNOY AVENUE
ADDRESS: 541 DELANNOY AVENUE
OWNER: APRIL T. NORTON
PURCHASED: OCTOBER, 1993
ADDRESS: 546 DELANNOY AVENUE
OWNER: KATHY A. CLINE
PURCHASED: MARCH, 1999
ADDRESS: 547 DELANNOY AVENUE
OWNER: LOUDEN & GARVEY
PURCHASED: JULY, 1996
Legend

MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE



OLD FLORIDA BARBER SHOP – FRONT UNIT FOR 638 BREVARD AVENUE



BACKYARD BAR – REAR UNIT FOR 638 BREVARD AVENUE (OUTDOOR ONLY)

MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

I will address the following topics during this presentation:

1. Cocoa Village neighborhood description (north versus south districts).
2. Importance of proximity to positive and adverse influences.
3. What marketability is in a real estate valuation context (not marketable title).
4. How adverse influences can affect market value (Income Approach example).
5. Approved special variance property use restrictions and proposed floorplan.
6. Proposed bar/lounge compatibility with surrounding and nearby properties.
7. Presentation summary and brief biography (Glen Kemp's qualifications).

Cocoa Village Neighborhood Description (Brief):

The following map was obtained from the Brevard County Property Appraiser:



MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

Cocoa Village boundaries are SR 520/King Street to the north, the Indian River to the east, US 1 to the west, and Rosa L. Jones Drive/Oak Street to the south. The parcel highlighted in red is on the northeast corner of Brevard Avenue and Derby Street. It is a 7-unit office/residential condominium project located at 640 Brevard Avenue owned by Alex Greenwood, one of the petitioners. This property is directly south of 638 Brevard Avenue which is the barber shop and bar/lounge that is the subject of this presentation. The aerial photo shown below indicates Mr. Greenwood's property (highlighted in blue). A total of six parking spaces were located to the rear of the barber shop/bar property. The parking spaces are no longer present, having been replaced with outdoor seating for the bar. Note that several single-family homes are located nearby (south and east of the barber shop/bar property). The road that fronts the barber shop/bar on the left/west is Brevard Avenue. Florida Avenue is located a short distance west of Brevard Avenue (see left-most road in aerial photo). Note the three-story pink building directly north of the barber shop/bar. This multitenant apartment and commercial building will (like Mr. Greenwood's property) be directly affected by the sound generated by the outside bar/lounge located at 638 Brevard Avenue.

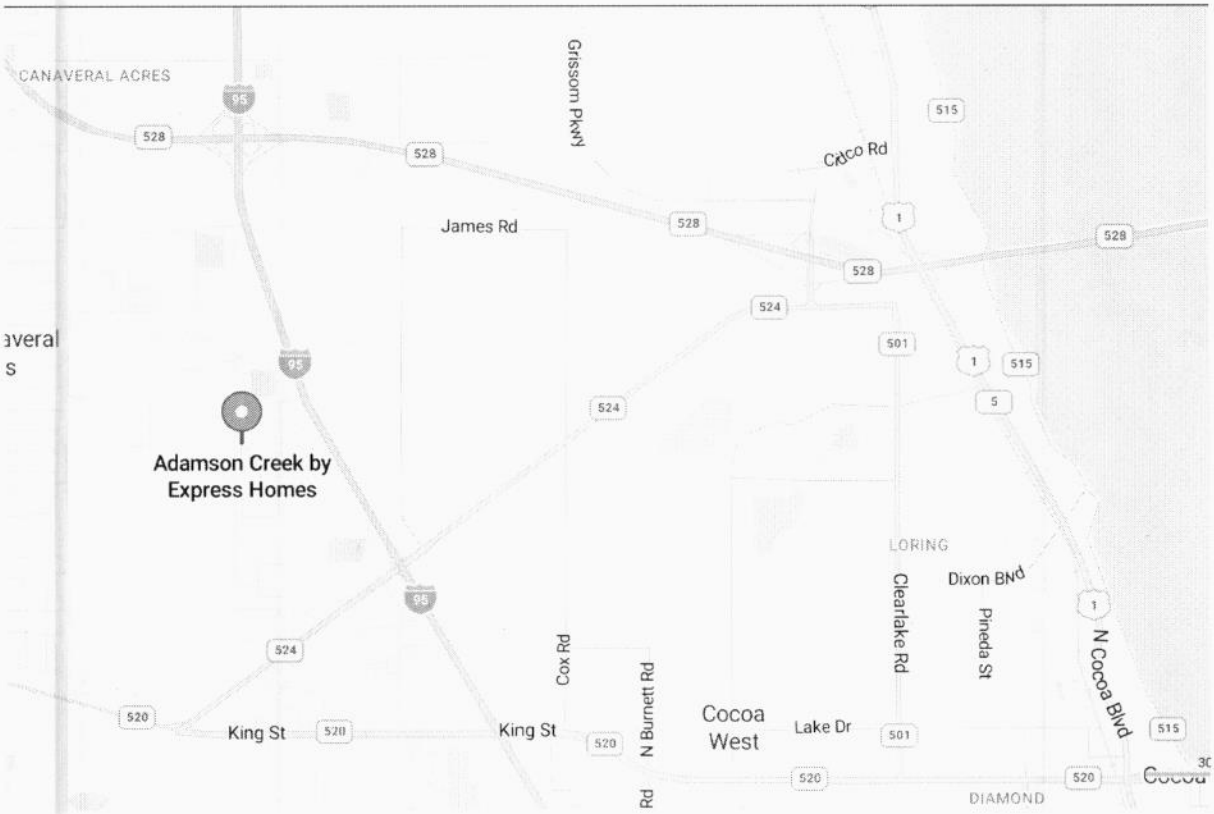


MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

Further north near SR 520/King Street are several restaurant/bars, retail/service properties, and offices. The north half of Cocoa Village is much more intensively retail commercial in character. The south half includes single and multifamily residential properties and is mixed commercial/residential in character.

Importance of proximity to positive and adverse influences:

Regarding this issue, I will briefly discuss the process I used to determine where I was going purchase my new home. I presently live in Panther Ridge off US One north of SR 528 (the Beachline), not far from Cocoa Village. I bought this home 4 years ago. Previously, I rented a home in Fern Meadows (west of I-95 on north side of SR 520). I was working for the Orange County Property Appraiser and was commuting to downtown Orlando. I considered buying a home in Adamson Creek, which is a relatively new subdivision on the east side of Adamson Road north of SR 524. I toured this subdivision several times. However, I was finally able to smell the Cocoa Landfill that is located over one mile to the north. If the wind is blowing south or southeast, the foul smell is quite apparent. I appraised the Cocoa Landfill expansion many years ago. It goes without saying I do not recommend buying or renting a home anywhere near the Cocoa landfill (or any landfill for that matter).



MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

An example of a positive influence is easily demonstrated by Cocoa Village itself. The eastern boundary is the Indian River lagoon which provides a positive view amenity for several mid-rise residential condominium projects and riverfront residences, and a positive recreational amenity (boating/fishing). The closer a property is to an adverse influence (such as an outdoor bar with or without loud music), the greater the negative impact. This is self-evident (common sense).

What is marketability in a real estate valuation context:

Marketability refers to how marketable a property is considering its physically possible, legally permitted, and financially feasible uses. This is the definition of highest and best use - that use of a property which is physically possible, legally permitted, financially feasible, and maximally productive (highest net value).

An example of a property facing marketability issues is the 3-story apartment complex directly north of the barber shop/bar property. Since I am not presently appraising this property, I will present a hypothetical example of how its market value could (probably would) be adversely affected. My key assumptions for this simplified hypothetical Income Approach valuation are summarized as follows:

Number of Units = 50 1 Bedroom/1Bath Units each containing 1,000 Square Feet
Market Rent before bar conversion of 638 Brevard Avenue = $1,000/Unit/Month
Market Rent after bar conversion of 638 Brevard Avenue = $800/Unit/Month
Annual Market Occupancy Rate before bar conversion = 95%
Annual Market Occupancy Rate after bar conversion = 80%
Total Operating Expenses before bar conversion = $5.00/Square Foot/Year
Total Operating Expenses after bar conversion = $4.00/Square Foot/Year*
Overall Capitalization Rate (for both scenarios) = 10.00%*

How adverse influences can affect market value (Income Approach example):

The following table summarizes the key components/calculations for the simple Income Approach valuation for a hypothetical small apartment complex (the key assumptions for which are summarized above).

Key Components	Before Bar Conversion	After Bar Conversion
Potential Gross Income	$ 600,000	$ 480,000
Vacancy Collection Loss	$ 30,000 (minus)	$ 96,000 (minus)
Effective Gross Income	$ 570,000	$ 384,000
Total Operating Expense	$ 250,000 (minus)	$ 200,000 (minus)*
Net Operating Income	$ 320,000	$ 184,000
Overall Cap Rate (OCR)	10% (divide by)	10%* (divide by)
Indicated Income Value	$3,200,000	$1,840,000

Supporting Calculations:

Total PGI Before Bar Conversion = (50 Units x $1,000) x 12 Months = $600,000
Total PGI After Bar Conversion = (50 Units x $800) x 12 Months = $480,000
Total VCL Before Bar Conversion = $600,000 x 5% = $30,000
Total VCL After Bar Conversion = $480,000 x 20% = $96,000
TOE Before Conversion = 50,000 Square Feet x $5.00/Square Foot = $250,000
TOE After Conversion = 50,000 Square Feet x $4.00/Square Foot = $200,000
NOI Before Conversion = $570,000 - $250,000 = $320,000
NOI After Conversion = $384,000 – 200,000 = $184,000

In conclusion, this simplified hypothetical Income Approach valuation indicates a hypothetical value reduction of $1,360,000 or about 42%. Please note that I did not perform an appraisal, but rather as a real estate consultant demonstrated how an adverse influence can substantially reduce surrounding/nearby property values. From the perspective of the City of Cocoa, do you want to add another bar to the local entertainment scene (the added tax base value for which is quite small) when it could significantly/substantially reduce the surrounding tax base?

Another factor to consider is that bars can become "attractive nuisances". This is supported by the recent stabbing attack on a restaurant/bar patron near the north end of Cocoa Village who was waiting outside for an Uber ride. What type of patrons does Cocoa want in the south district described herein? How does this affect nearby residents who want "quiet enjoyment" (a real estate right that is apparently being overlooked)? The real issue is the city's vision for the future of Cocoa Village. If you want a stable positive influence, then proceed with the approval of plans for the small scale high quality assisted living facility (near the barber shop/bar) and mid-rise good/excellent quality hotel. If you want more bars (nightlife), consider what has been happening in downtown Orlando. The same factors influence both locations – the only real difference is size (scale).

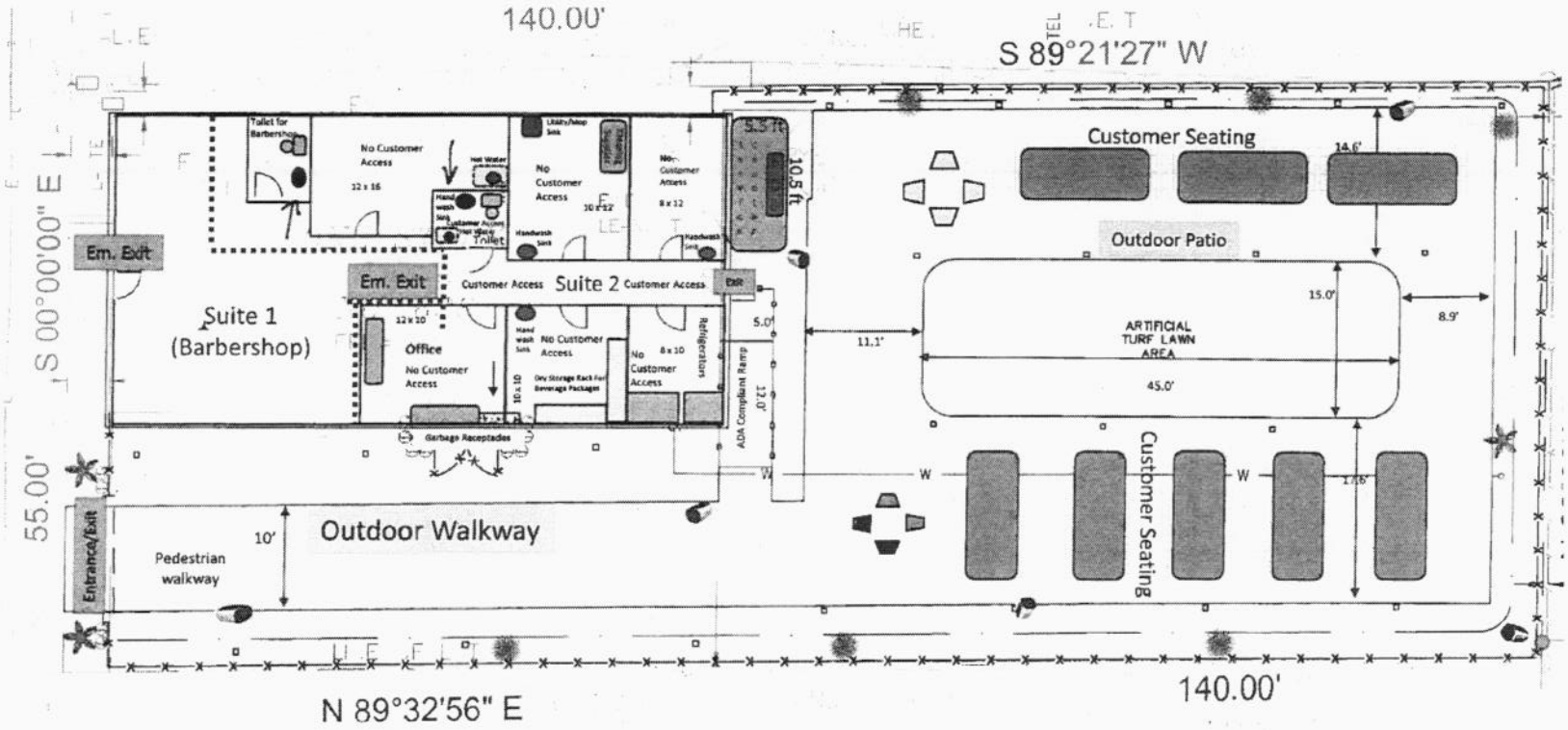
Approved Special Variance Property Use Restrictions/Floor Plan:

The special variance previously granted by the City of Cocoa allows 49 seats in an outdoor format for a wine and beer bar/lounge operation. Hours of operation are limited to between 10 AM and 10 PM Tuesday through Saturday. The project name is the Backyard Bar, whose stated claim is to be family and dog friendly. Six onsite parking spaces were replaced with outdoor seating and artificial turf. A sound limitation was imposed that reportedly equates to a human voice talking normally. However, if 40-50 people are talking at once, I submit that the sound limitation will be greatly exceeded, even without amplified music (specifically prohibited by the variance). Between the heat and rain that occurs in central Florida during the spring through fall months, I doubt this concept will "fly".

MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

Operating Plan – 638 Brevard

4/9/24



MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

Proposed bar/lounge compatibility with surrounding and nearby properties:

As a commercial and residential appraiser with over 30 years of experience, I can confidently state that the proposed bar/lounge at 638 Brevard Avenue is not compatible with surrounding and nearby properties. Why? Because every time I perform an appraisal (several thousand over the years), I am required to verify the highest and best use of the property being appraised. A key component of this process is that I must identify the property's legally permitted, physically possible, financially feasible, and maximally productive uses. Regarding legal uses, compatibility is a key issue. I spotted this issue after performing market research. I would not want to own the single-family home directly east of this property, as the outdoor bar activity will certainly be heard by the owner and her guests. I would not want to own the otherwise very promising residential land to the southeast, as its highest and best use before the bar/lounge was approved was upscale single family residential development (1-3 homes). This probably will not occur if the variance is allowed, as the noise will make the single-family residential development scenario undesirable/unviable. Since this land fronts Derby Street, a commercial use is not likely (the traffic count is too low for this).

I would not want to own the mixed commercial/residential apartment complex to the north of the proposed barber shop/bar, as per my hypothetical analysis, this could (probably would) lead to a large market value reduction. I would not want to own Mr. Greenwood's property for a similar reason. Granting the proposed variance would create a "spot zoning" situation, where a use that is otherwise deemed to be undesirable in the general vicinity is granted by special exception.

Destroying six onsite parking spaces in a parking-restrained neighborhood such as Cocoa Village is generally inconsistent with most zoning codes. Please note that an established neighborhood church is located a short distance to the south of the proposed bar/lounge. Most zoning authorities do not support approval of drinking establishments being located in close proximity to religious/educational facilities. I am speaking from vast commercial/residential appraisal experience. It appears that Cocoa operates quite differently from almost every other zoning jurisdiction I have dealt with in my many years of appraising. I have performed appraisals in over 30 Florida counties, and countless cities, during my career.

What direction does the city of Cocoa want to go with Cocoa Village? Do you want to see a strip of indoor/outdoor bars all along Brevard Avenue, or do you want to preserve the rich historical heritage and residential character of the south half of Cocoa Village? In my view (I majored in finance and real estate at the University of Florida), do you want to undermine the strong/stable tax base generated by Cocoa Village for many years to accommodate outdoor bars?

MARKETABILITY ISSUES ARISING FROM 638 BREVARD AVENUE VARIANCE

Presentation summary and brief biography (Glen Kemp's qualifications):

It is my professional opinion as a commercial/residential appraiser in Florida since 1985 that an outside bar at the location described herein will most likely adversely affect the market appeal (marketability) of surrounding and nearby commercial and residential properties. A formal market study is required to prove this allegation, but we must not minimize or overlook common sense and my extensive appraisal experience.

Relative location should be greatly considered. If this property were located in the north half of Cocoa Village (as described herein), perhaps this would be consistent with what the City of Cocoa wants and has approved in the past. We enjoy the entertainment provided in the north half of Cocoa Village. As for the south half of Cocoa Village, I believe it is in Cocoa's best interest to preserve its mixed commercial/residential character and not impose on so many adjacent and nearby properties the presumed right(s) of the 638 Brevard Avenue owner.

As for my qualifications, I have been a commercial and residential appraiser in Florida since 1985. I have lived in Brevard County for about 37 years. I am a UF graduate (BSBA in Finance and Real Estate – graduated with honors). I worked at Kennedy Space Center as a technical writer for the Space Shuttle program for five years. My notable appraisals include the Port Canaveral Headquarters building (this was my suggestion – that Port Canaveral consolidate its offices into this building). I appraised the headquarters building for Darden Restaurants in Orlando. Many years ago I appraised the 1900 Building located in downtown Melbourne. This was formerly a hotel originally built by Henry Flager. I appraised several mid-rise office buildings in downtown Tallahassee during the 1980's, including the Florida Hotel and Motel Association, the Florida Association of Counties, the Florida Restaurant Association, and College Station (downtown Tallahassee). I also appraised the east and west campuses for Lockheed-Martin in Orange County. I will soon be serving as a Special Magistrate for the Orange County Valuation Adjustment Board. I agreed to provide this written summary of my oral presentation to be presented to the Cocoa city council regarding the 638 Brevard Avenue variance issue. My role is real estate consultant. I have not performed a real estate appraisal pursuant to this consultation assignment. My number is Florida state certified general real estate appraiser #RZ-1178.

Signed this 27th day of August, 2024

Glen Kemp

Glen Kemp, Kemp Valuation Services LLC

From: "Carole Pope" <carolecp61@gmail.com>
To: "agreenwood2@cfl.rr.com" <agreenwood2@cfl.rr.com>
Cc:
Priority: Normal
Date: Tuesday August 27 2024 2:49:26PM

Fwd: Appeal

Mistyped your email

---------- Forwarded message ---------
From: **Carole Pope** <carolecp61@gmail.com>
Date: Tue, Aug 27, 2024 at 1:37 PM
Subject: Appeal
To: <Agreenwood2@cfl.rr.co>

I will send it to mayor and council after you read it
This is to request that you deny the special exception that was granted to allow a bar in this residential/light commercial area. It is not compatible with the homes, businesses and churches that are already in this area.

Good planning would limit bars and other adult catering businesses toward the center of the Village and along the Florida Ave corridor.

This establishment would be especially disturbing to the residences in close proximity due to the emphasis on outside activities since much of the activity will be outside games and seating.

Although laughter and talking would not register on a decibel machine for noise, it can be quite disturbing if it is behind your house at night.

Cocoa police are already stretched thin to patrol downtown. Introducing alcohol in this area will further exacerbate the problem. The Community Woman's Club at 5 Rosa Jones Ave has frequent events and meetings. We support keeping this the quiet neighborhood commercial area that now exists. Thank you for your consideration.

Carole Pope, President

Community Woman's Club

COCOA
FLORIDA

Special Exception Appeal for "The Backyard"

August 27, 2024



Special Exception Appeal for "The Backyard"

24-474 – 638 Brevard Ave

COCOA FLORIDA

Special Exception Appeal
638 Brevard Ave

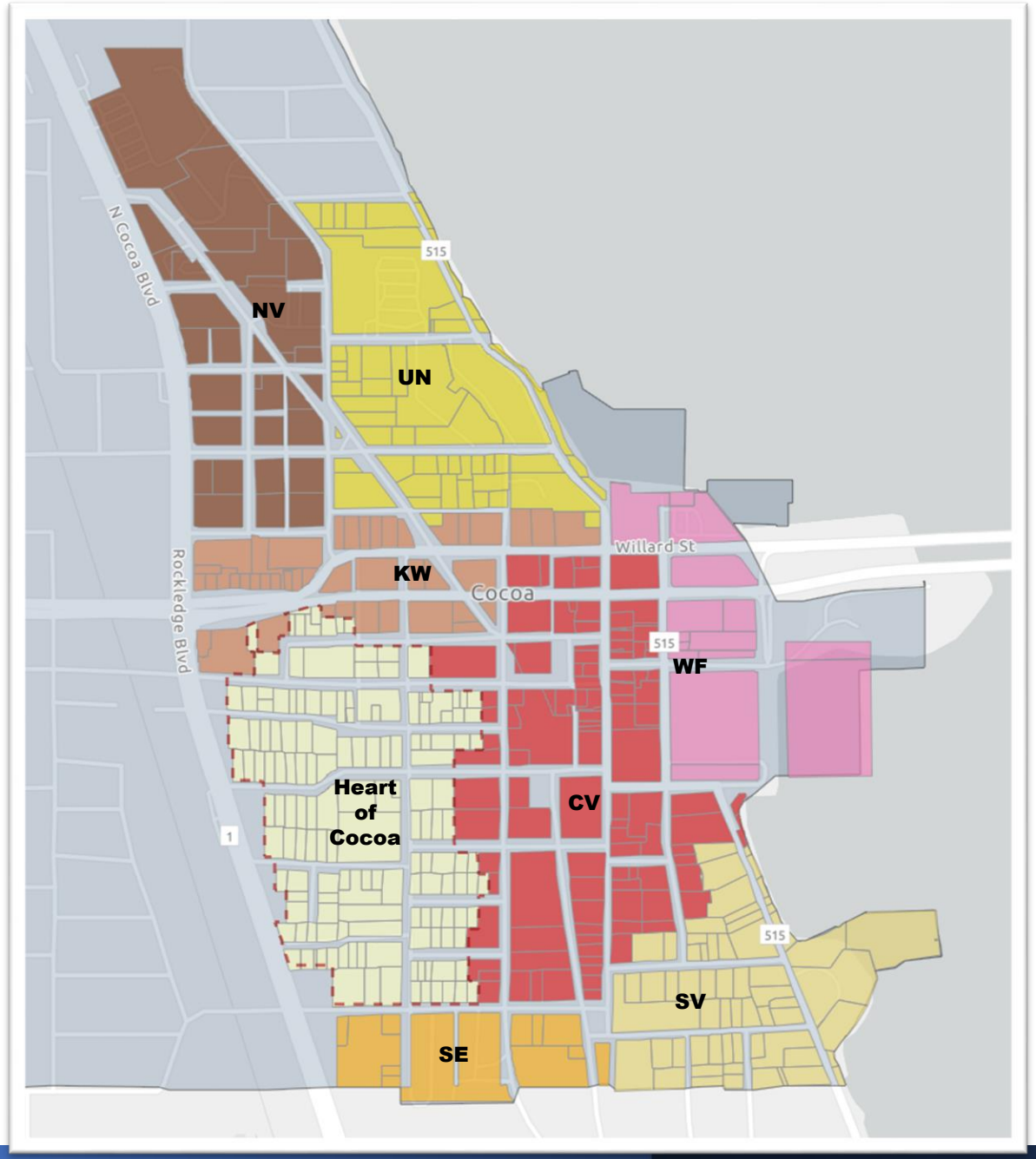
COCOA
FLORIDA

Definitions:

A Special Exception is defined as a use that would not be appropriate generally or without restriction throughout the zoning division or district but which, if controlled as to number, area, location, or relation to the neighborhood would promote the public health, safety, welfare, morals, order, comfort, convenience, appearance, prosperity or general welfare.

Bar is defined as a retail establishment selling alcoholic beverages for consumption on the premises or an establishment, commonly known as a "bottle club," in the business of furnishing premises where alcoholic beverages may be consumed.

Lounge or cocktail lounge is defined as a retail establishment selling alcoholic beverages for consumption on the premises or an establishment, commonly known as a "bottle club," in the business of furnishing premises where alcoholic beverages may be consumed.



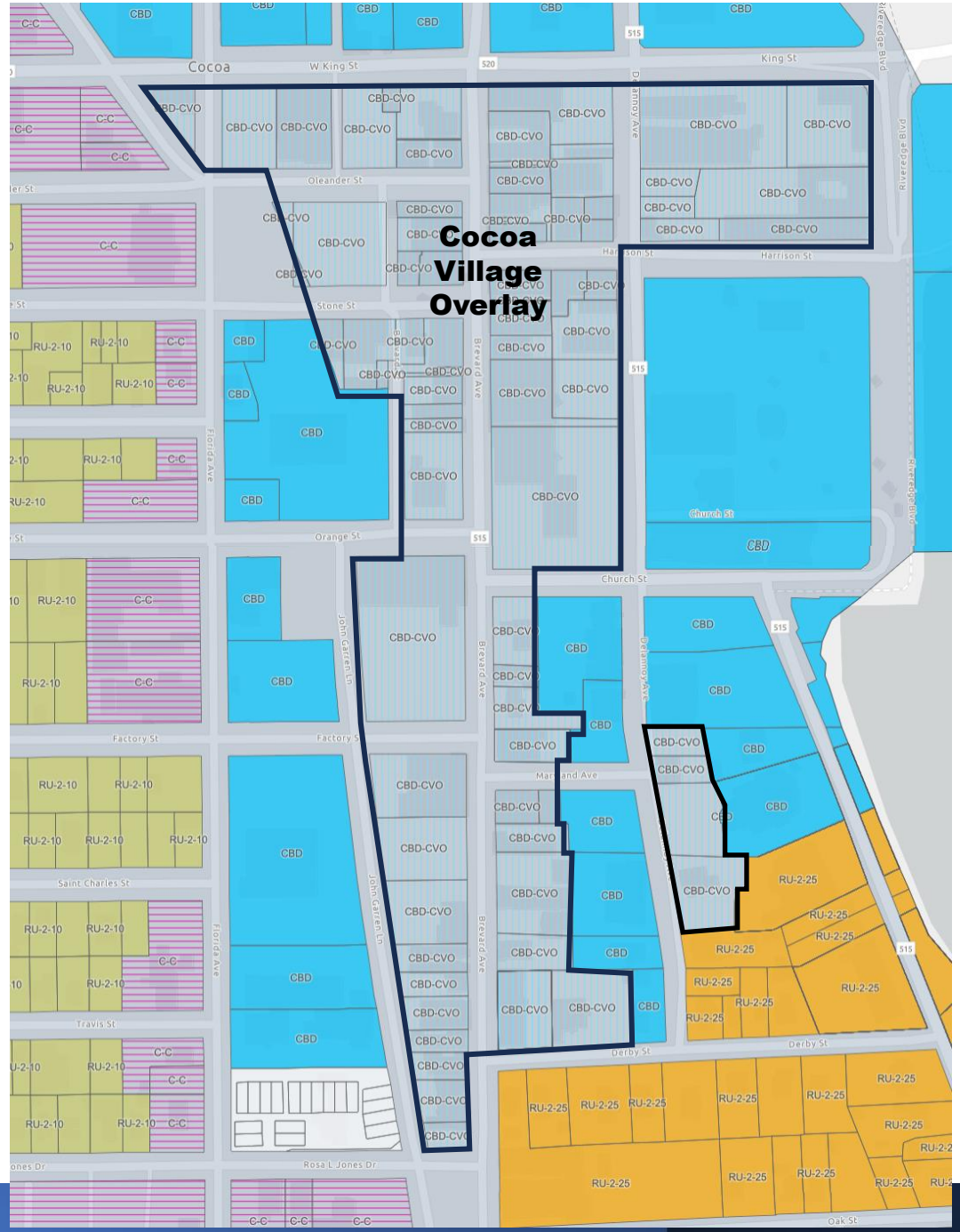
Serving our community with P.R.I.D.E!

Cocoa Village Waterfront Overlay District

Cocoa Waterfront Districts

- Cocoa Village (CV)
- Heart of Cocoa (HC)
- King/Willard Corridor (KW)
- Uptown Neighborhood (UN)
- South of the Village (SV)
- South End (SE)
- Waterfront (WF)
- North of Village (NV)

Cocoa City Boundary



Serving our community with P.R.I.D.E!

Cocoa Village Overlay (CVO)

Central Business District

The permitted uses and design and development standards are intended to promote high quality development compatible with a Central Business District location. It is intended that "performance standards" control the permissible type, density and intensity, mix of development and design and development standards in order to assure and promote the development and redevelopment of property in the central business district in a manner compatible with comprehensive and redevelopment plan objectives.

Special Exception Request
638 Brevard Ave

COCOA
FLORIDA



Appellant: Aleck Greenwood

Property: 638 Brevard Avenue, 0.19-acre site

Proposed Use: Outdoor beer garden with beer and wine sales

Respondent: Christopher Hyskell, Farm Bar Inc.

SPX: Establishment of a bar or lounge with or without a package store

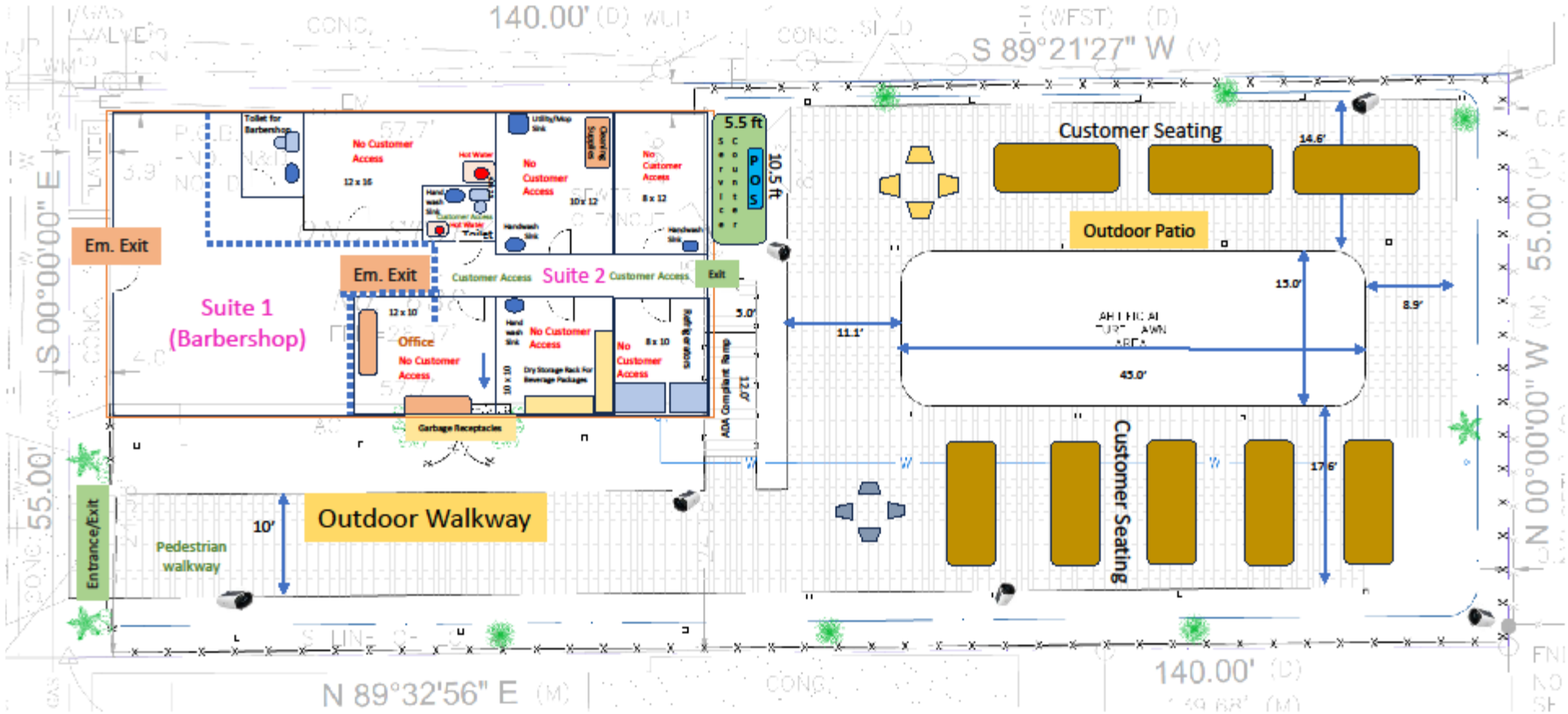
BOA Actions: Approved Special Exception with conditions on May 15, 2024

According to Appendix A, Zoning, Article XVIII, Appeals from the BOA, Sec. 1(a)(3), City Council members will review the appeal as if it is a new case. Please listen to all evidence and testimony and decide whether to affirm or reverse, wholly or in part or may modify the Board of Adjustment's original decision.

Special Exception Request
638 Brevard Ave

COCOA
FLORIDA

Operating Plan – 638 Brevard
4/9/24



Special Exception Request
638 Brevard Ave
Analysis

COCOA
FLORIDA



- Based on Appendix A Zoning, Art. XII, Sec. 1(d) (45), the unchanged **building** gross floor area exempts the applicant from needing to provide additional parking spaces.
- The City of Cocoa's noise ordinance provides sound level limits between 7:00 pm and 7:00 am, which has been considered by staff due to its proximity to a residential area.
- No impact on the existing refuse and service areas is expected.
- The outdoor beer garden will be consistent with the entertainment, bar, and nearby uses and is expected to complement and facilitate the economic vitality of the Cocoa Waterfront Overlay District, Cocoa Village Subdistrict

Special Exception Request
638 Brevard Ave
Appeal Process

COCOA
FLORIDA

In the Letter of Appeal dated July 1, 2024, the appellant argues in the Amended Notice of Appeal that the BOA wrongly granted the special exception based on the following:

A. *The applicant owner of 638 Brevard Avenue for the SPECIAL EXCEPTION to said property failed to carry its burden showing that it would be in compliance with all applicable rules to the granting of same, as set forth in Article XVII Section 2 SPECIAL EXCEPTIONS [sic] (A)-(K) of the Zoning Code of the City of Cocoa.*

B. *The granting by the BOA of this SPECIAL EXCEPTION adversely affects the public interest, especially of the contiguous property owners, in Violation of ARTICLE XVII, Section 2 (D) which states "in no case shall (the BOA) grant a SPECIAL EXCEPTION that in ANY WAY ADVERSELY AFFECTS THE PUBLIC INTEREST (emphasis supplied), adversely affecting nearby property owners by negatively impacting their quality of life and lowering property values is adverse to the public interest."*

Special Exception Request
638 Brevard Ave
Appeal Process

COCOA
FLORIDA

C. *The BOA failed to make written findings certifying compliance with the specific rules governing SPECIAL EXCEPTIONS as set forth in the City of Cocoa's Zoning Code Article XVII Section 2 (A)-(K) also set forth on the application for SPECIAL EXCEPTION required to be properly completed by the applicant.*

D. *The BOA has failed to consider the matters set forth herein by the aggrieved party appellant and surrounding residents and property owners that expressed at the May15th hearing by failing to prescribe appropriate conditions and safeguards to protect their interests to protect them from the negative effects of the operation of an outdoor bar during afternoon and evening hours affecting the City's residents. This includes the fact that the City has failed on numerous occasions to enforce the noise ordinances when complaints have been made by more than several residents and property owners with regard to other bars in Cocoa Village. Yet the BOA disregarded this issue when granting this property at 638 Brevard, (which is in a previously quiet area for many years of South Brevard Avenue), to operate with live entertainment and mechanical music in an outside environment during early afternoon hours, early evening hours and late nighttime hours disturbing the peace for the City's residents.*

Special Exception Request
638 Brevard Ave
Staff Recommendation

COCOA
FLORIDA

Staff recommends that the City Council affirm the BOA's approval of the Special Exception for a bar or lounge in the CBD-CVO zoning district and the Cocoa Village Subdistrict in accordance with Appendix A, Zoning, Article XI, Section 13(C) and Section 22 (F)of the City of Cocoa Code, with the following original conditions:

- The Special Exception shall not be effective until the applicant has secured all the permits and approvals necessary for any development related to the Special Exception, such as site plan approval. Such permits shall be obtained within six (6) months of the Board's approval unless the Board grants the applicant additional time.
- If the use is extended, enlarged, or expanded, additional special exception approval shall be required. The outdoor capacity authorized by this approval is limited to 49 people. The site plan included as Exhibit E shall be binding upon the applicant, except that minor modifications may be made during the site plan review process to conform to the City Code or life safety requirements.

Special Exception Request
638 Brevard Ave
Staff Recommendation

COCOA
FLORIDA

- The applicant shall conform to the City of Cocoa noise ordinances. The maximum permissible sound level in a commercial area is 65 dBA between 7:00 a.m. and 7:00 p.m. and 60 dBA between 7:00 p.m. and 7:00 a.m. Sixty (60) dBA is the volume of normal conversation. Therefore, no amplified music should be permitted.
- Hours of operation shall be limited to 10 a.m. to 10 p.m.
- The Special Exception shall not be effective until the applicant has secured a waiver for the six (6) existing parking spaces located on the property.
- The approval shall be limited to the sale of beer and wine only.

Any other conditions deemed necessary by the Board of Adjustment

CITY COUNCIL AGENDA ITEM

Memo Date: August 22, 2024
Agenda Date: August 27, 2024
Prepared By: Lucilene Ribeiro, Planner
Through: Stockton Whitten – City Manager

Requested Action:

Consideration of an appeal of a Board of Adjustment decision approving a Special Exception for a bar or lounge in the CBD-CVO zoning district and the Cocoa Village Subdistrict in accordance with Appendix A, Zoning, Article XI, Section 13(C) and Section 22 (F) of the City of Cocoa Code. The City Council shall conduct the appeal hearing in accordance with Appendix A, Zoning, Article XVIII, Section 1. .

BACKGROUND:

On June 13, 2024, Aleck Greenwood ("Appellant") filed an appeal challenging the Board of Adjustment's (BOA) decision to grant with conditions a Special Exception for 638 Brevard Ave "The Backyard", permitting the establishment of a bar or lounge with or without a package store in the CBD-CVO and Cocoa Waterfront Overlay District, Cocoa Village Subdistrict to operate an outdoor beer and wine bar. It should be noted that the BOA approved with conditions the Special Exception application as well as an off-street parking waiver for the same property on May 15, 2024. In addition, on the same evening the BOA denied a variance request related to the erection of shade structures within the setbacks on the property. Neither the decision on the parking waiver nor the variance was included within the Mr. Greenwood's appeal and are final decisions of the Board of Adjustment.

A special exception is defined as a use that would not be appropriate generally or without restriction throughout the zoning division or district but which, if controlled as to number, area, location, or relation to the neighborhood would promote the public health, safety, welfare, morals, order, comfort, convenience, appearance, prosperity or general welfare. App. A, Zoning, Article V. "Bars or lounges, with or without a package store" requires a special exception permit in the CBD-CVO and Cocoa Waterfront Overlay District, Cocoa Village Subdistrict.

Appeals of BOA decisions may be made to the City Council by any party aggrieved by a final decision of the BOA by filing a timely notice of appeal, along with an administrative filing fee established by resolution. In this case, Aleck Greenwood is the appellant and has alleged that he is aggrieved by the decision approving with conditions the Special Exception for a bar or lounge for 638 Brevard Ave. The appellant timely filed the notice of appeal and paid the required fee within the designated timeframe. The appellant subsequently amended his Notice of Appeal on July 2, 2024 to clarify the scope of his appeal, his standing to appeal, and to further state his reasons and basis for the appeal. Mr. Greenwood owns property located adjacent to the subject property at 640 Brevard Avenue and resides there full time. Florida law provides that a party "aggrieved" generally means any person that can demonstrate that they may suffer special damages different in kind and degree from that of the general public at large.

Pursuant to Appendix A, Zoning, Article XVIII, Appeals from the BOA, Sec. 1(a)(3), the appeal hearing shall be conducted “de novo” or “anew” regarding the review criteria required to be applied by the Board of Adjustment and the issues presented in the notice of appeal. The city council shall hear and consider the evidence and testimony of any interested party and shall either affirm or reverse, wholly or in part, or may modify the decision appealed from and may make such decision as should be made, and to that end shall have all the powers of the Board of Adjustment from which the appeal was taken.

The City Council, like the BOA, must review this special exception by analyzing the criteria listed below. Written findings were provided by staff in the staff report dated May 15, 2024 (see attachment “A”) to the Board of Adjustment. Staff continues to recommend that the special exception application be approved with conditions for the reasons described in that staff report. Staff’s findings explain that, as conditioned, the special exception application satisfies the following criteria as established in Article XVII Section 2 Special Exception (A) - (K) of the Zoning Code of the City of Cocoa, where applicable:

(A) Ingress and egress to property and proposed structures thereon with particular reference to automotive and pedestrian safety and convenience, traffic flow and control, and access in case of fire or catastrophe.

(B) Off-street parking and loading areas where required, with particular attention to the items in (A) above, and economic, noise, glare, or odor effects of the special exception on adjoining properties and properties generally in the district.

(C) Refuse and service areas, with particular reference to the items in (A) and (B) above.

(D) Utilities, with reference to locations, availability, and compatibility.

(E) Screening and buffering with reference to type, dimensions, and character.

(F) Signs, if any, and proposed exterior lighting with references to glare, traffic safety, economic effect, and compatibility and harmony with properties in the district.

(G) Required yards and other open space.

(H) Height.

(I) Landscaping.

(J) Renewal and/or termination dates.

(K)That the use will be reasonably compatible with surrounding uses in its function, its hours of operation, the type and amount of traffic to be generated, and building size and setbacks, its relationship to land values, and other factors that may be used to measure compatibility.

The Appellant claims the property owner failed to show that it would be in compliance with all above criteria prior to the granting of the special exception. The City Council is tasked with determining whether the Special Exception should be affirmed or reversed, in whole or in part, or may modify the decision in accordance with the powers of the Board of Adjustment.

SPECIAL EXCEPTION DETAILS

The subject property, "The Backyard", a .19-acre site, contains an existing barber shop, and the new property owner Christopher Hyskell proposes a venue that will vary between hosting occasional special events and operating as a self-seating, family and pet-friendly outdoor beer garden with beer and wine sales from Wednesday thru Sunday from 10:00 am to 10:00 pm.

Application No.:	PZ-24-00000009
Property Owner:	Christopher Hyskell 30 Lime Ave Cocoa, FL 32955
Company:	Farm Bar Inc. – "The Backyard"
Future Land Use:	Mixed Use
Zoning District:	CBD-CVO
Existing Land Use:	Personal service establishment- barber shop
Council District:	District 1 – Councilmember Goins

Overview of Surrounding Area:

	Future Land Use Designation	Zoning District	Land Use
North	Mixed Use	CBD-CVO	Commercial and Residential
South	Mixed Use	CBD-CVO	Residential
East	Mixed Use	CBD	Residential
West	Mixed Use	CBD-CVO	Residential

Staff Analysis

As stated in the Letter of Appeal, dated July 1, 2024 (see attachment "B"), the Appellant claims in the Amended Notice of Appeal that the BOA erred in granting the special exception to 638 Brevard Avenue, on the factual and legal basis which includes, but not limited to, the following items A-D, which are reproduced below with a response from staff:

A. *The applicant owner of 638 Brevard Avenue for the SPECIAL EXCEPTION to said property failed to carry its burden showing that it would be in compliance with all applicable rules to the granting of same, as set forth in Article XVII Section 2 SPECIAL ESCEPTIONS [sic] (A)-(K) of the Zoning Code of the City of Cocoa.*

Staff Response: as stated in the original staff report findings, City Planning Staff determined that the respondent met the criteria to be granted the special exception. City planning staff makes the same recommendation to the City Council as was made to the BOA. Further, it should be noted that the burden of proof is generally not carried by the applicant/owner for special exception applications. Florida law provides that, in the case of a special exception, where the applicant has otherwise complied with those conditions set forth in the zoning code, the burden is upon the zoning authority to demonstrate by competent substantial evidence that the special exception is adverse to the public interest. A special exception is a permitted use to which the applicant is entitled *unless* the zoning authority determines according to the standards of the zoning ordinance that such use would adversely affect the public interest. In staff's view, imposing the recommended conditions (including prohibiting amplified music and requiring compliance with the City of Cocoa's noise ordinances) upon the special exception use is anticipated to greatly reduce or eliminate the adverse impacts to the public interest.

B. *The granting by the BOA of this SPECIAL EXCEPTION adversely affects the public interest, especially of the contiguous property owners, in Violation of ARTICLE XVII, Section 2 (D) which states "in no case shall (the BOA) grant a SPECIAL EXCEPTION that in ANY WAY ADVERSELY AFFECTS THE PUBLIC INTEREST (emphasis supplied), adversely affecting nearby property owners by negatively impacting their quality of life and lowering property values is adverse to the public interest."*

Staff Response: The City has not received any competent, substantial evidence that the business operations have or will adversely affect the nearby property owners or the general public interest. As stated above, the conditions of approval recommended for the special exception were designed to greatly reduce or eliminate potential adverse impacts to the public interest and surrounding property owners.

C. *The BOA failed to make written findings certifying compliance with the specific rules governing SPECIAL EXCEPTIONS as set forth in the City of Cocoa's Zoning Code Article XVII Section 2 (A)-(K) also set forth on the application for SPECIAL EXCEPTION required to be properly completed by the applicant.*

Staff Response: As mentioned previously, City Planning Staff based their recommendation on the analysis of the required criteria, and recommended approval to the BOA and provided written findings to the BOA for each special exception criteria in its written Staff Report. The BOA adopted and included the written findings of the Staff Report in its motion to approve with conditions the special exception application. The draft minutes for the BOA's meeting on May 15, 2024 have been included as an attachment for the City Council's review. The BOA has not held a meeting since May 15th in order to formally approve the minutes.

D. *The BOA has failed to consider the matters set forth herein by the aggrieved party appellant and surrounding residents and property owners that expressed at the May15th hearing by failing to prescribe appropriate conditions and safeguards to protect their interests to protect them from the negative effects of the operation of an outdoor bar during afternoon and evening hours affecting the City's residents. This includes the fact that the City has failed on numerous occasions to enforce the noise ordinances when*

complaints have been made by more than several residents and property owners with regard to other bars in Cocoa Village. Yet the BOA disregarded this issue when granting this property at 638 Brevard, (which is in a previously quiet area for many years of South Brevard Avenue), to operate with live entertainment and mechanical music in an outside environment during early afternoon hours, early evening hours and late nighttime hours disturbing the peace for the City's residents.

Staff Response: The BOA considered the potential impact of the new bar on surrounding residential uses, including traffic, noise, and property values. The BOA, at Staff's recommendation, imposed special conditions to the Special Exception approval to address community concerns with noise in the area. Such as, Mr. Hyskell shall conform to the City of Cocoa noise ordinances ensuring the maximum permissible sound level in a commercial area is 65 dBA between 7:00 a.m. and 7:00 p.m. and 60 dBA between 7:00 p.m. and 7:00 a.m. Sixty (60) dBA is the volume of normal conversation. No amplified music is permitted. Also, the hours of operation are limited to 10 a.m. to 10 p.m, safeguarding the neighbors and protecting their interest from negative effects of the operation of an outdoor bar during afternoon and evening hours. The bar and lounge is also limited to selling beer and wine only as opposed to liquor. Finally, the Special Exception conditions limit the outdoor seating capacity to 49 people based upon the site plan and seating plan provided by the applicant, which is also binding upon the property. Expansions or enlargements of this seating capacity will require additional special exception approval.

Conclusion and Recommendations

The BOA's decision to grant the special exception was based on consideration of the evidence presented at the hearing. Specific concerns raised in the appeal regarding noise, traffic, and property values were not fully addressed in the application, though staff recommended conditions be imposed as described above. Given the concerns raised by the appellant regarding compatibility with residential uses, the City Council in affirming the special exception may affirm the conditions recommended by staff and adopted by the BOA or may consider imposing additional conditions or safeguards to mitigate potential negative impacts and to ensure community standards. These may include:

- Specific additional restrictions on operating hours and noise levels.
- Enhanced screening and buffering to minimize impacts on residential properties.

Based on the appeal, staff recommends that the City Council review the specific concerns raised by the appellant, consider additional conditions or modifications to the special exception as necessary, and ensure that the decision aligns with the intent of the zoning code to protect the public interest and compatibility with surrounding uses.

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

May 15, 2024 - Special Exception approved by the Board of Adjustment.

August 13, 2024 – City Council postponed appeal hearing to date certain of August 27, 2024.

RECOMMENDED MOTION:

Staff recommends that the City Council affirm the BOA's approval of the Special Exception for a bar or lounge in the CBD-CVO zoning district and the Cocoa Village Subdistrict in accordance with Appendix A, Zoning, Article XI, Section 13(C) and Section 22 (F)of the City of Cocoa Code, with the following original conditions:

1. The Special Exception shall not be effective until the applicant has secured all the permits and approvals necessary for any development related to the Special Exception, such as site plan approval. Such permits shall be obtained within six (6) months of the Board's approval unless the Board grants the applicant additional time.

2. If the use is extended, enlarged, or expanded, additional special exception approval shall be required. The outdoor capacity authorized by this approval is limited to 49 people. The site plan included as Exhibit E shall be binding upon the applicant, except that minor modifications may be made during the site plan review process to conform to the City Code or life safety requirements.

3. The applicant shall conform to the City of Cocoa noise ordinances. The maximum permissible sound level in a commercial area is 65 dBA between 7:00 a.m. and 7:00 p.m. and 60 dBA between 7:00 p.m. and 7:00 a.m. Sixty (60) dBA is the volume of normal conversation. Therefore, no amplified music shall be permitted.

4. Hours of operation shall be limited to 10 a.m. to 10 p.m.

5. The Special Exception shall not be effective until the applicant has secured a waiver for the six (6) existing parking spaces located on the property.

6. The approval shall be limited to the sale of beer and wine only.

Any other conditions deemed necessary by the City Council.

.









CITY COUNCIL MEETING

AUGUST 27, 2024



COCOA
FLORIDA

24-475: ORD 11-2024
ZONING TEXT AMENDMENT

COCOA
FLORIDA

Consideration of a Land Development Code Amendment to Appendix A, Article XI, Sections 4a and 22 of the Zoning Ordinance of the City of Cocoa.

- **1)** to allow for optional **Neighborhood Commercial**, and **public parking** on limited properties to support the commercial uses
- **2)** amend the **List of Permitted Uses**
- **3)** add **Building Types permitted** on certain properties authorized for Neighborhood Commercial and Mixed-Use
- **4)** amending the **Lot Regulations** for residential lots

-PURPOSE-

Ensure Consistency with the Substitute Consent Decree

to facilitate the development of attainable / affordable housing on existing lots within the Consent Decree Area

COCOA FLORIDA

Zoning Text Amendment Location Map

COCOA
FLORIDA



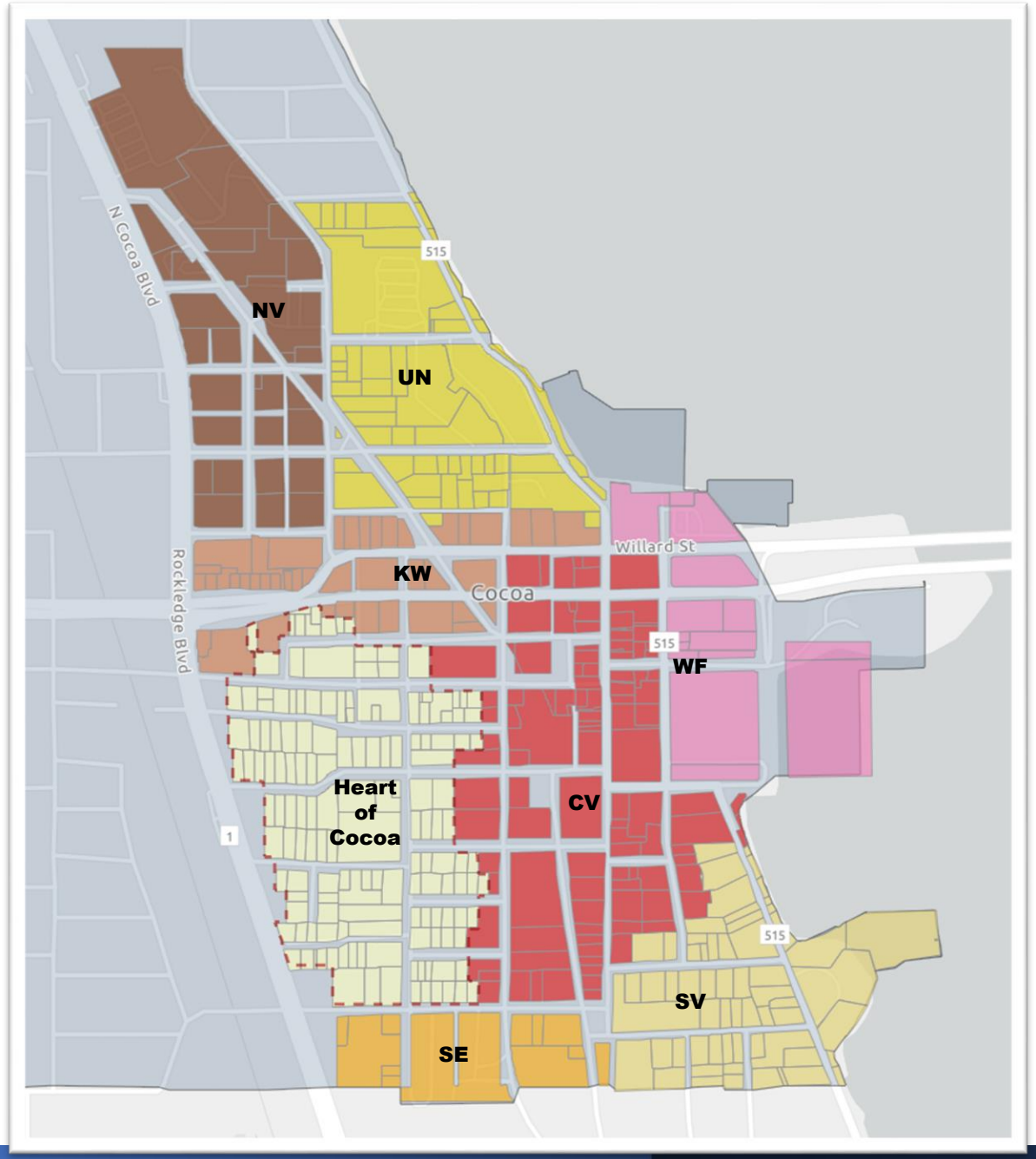
The Consent Decree Area Boundaries

North: King St

West: S Cocoa Blvd

South: Rosa L Jones Blvd

East: Florida Ave



Serving our community with P.R.I.D.E!

Zoning Text Amendment District Map

Cocoa Waterfront Districts

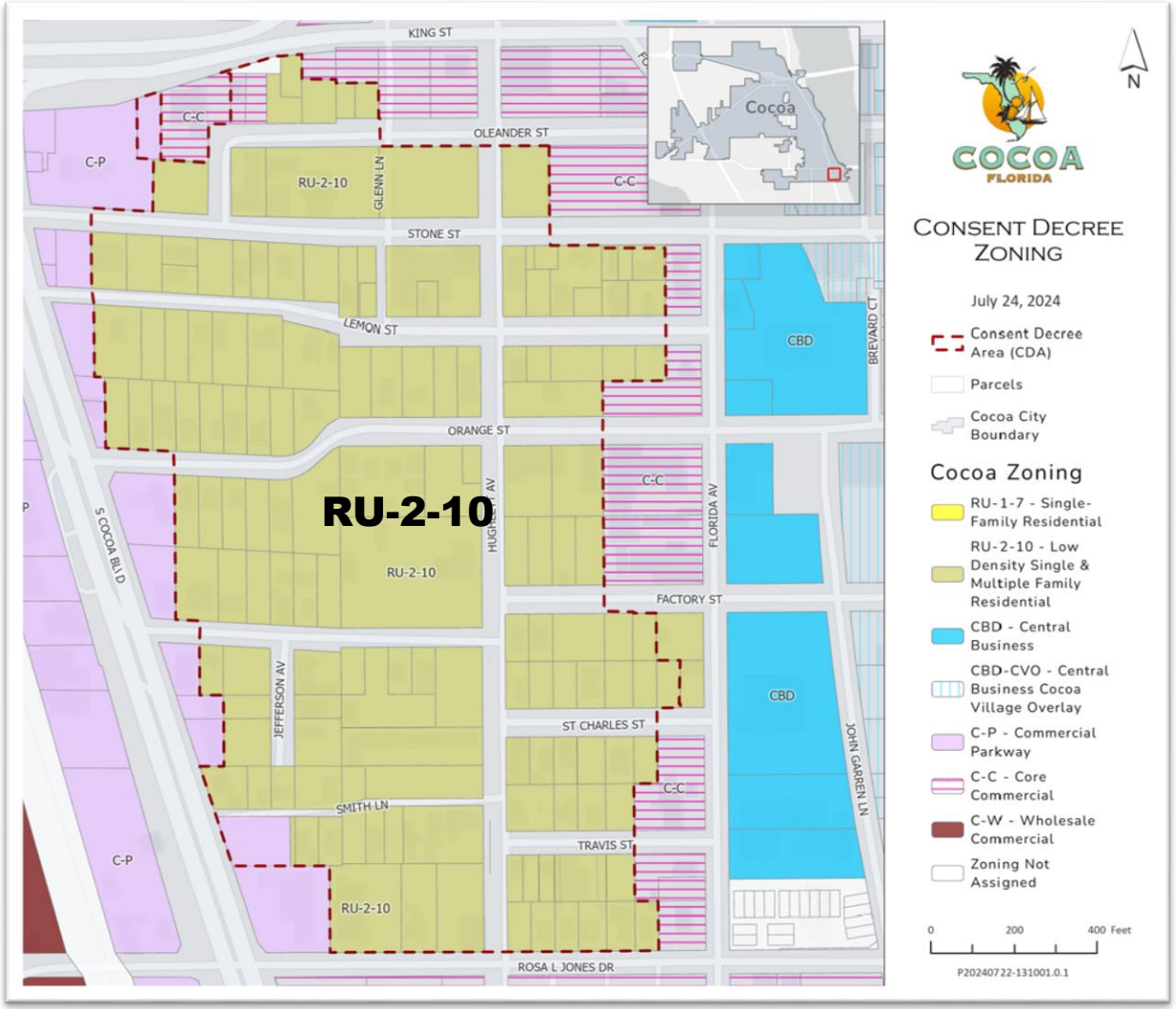
- Cocoa Village (CV)
- Heart of Cocoa (HC)
- King/Willard Corridor (KW)
- Uptown Neighborhood (UN)
- South of the Village (SV)
- South End (SE)
- Waterfront (WF)
- North of Village (NV)

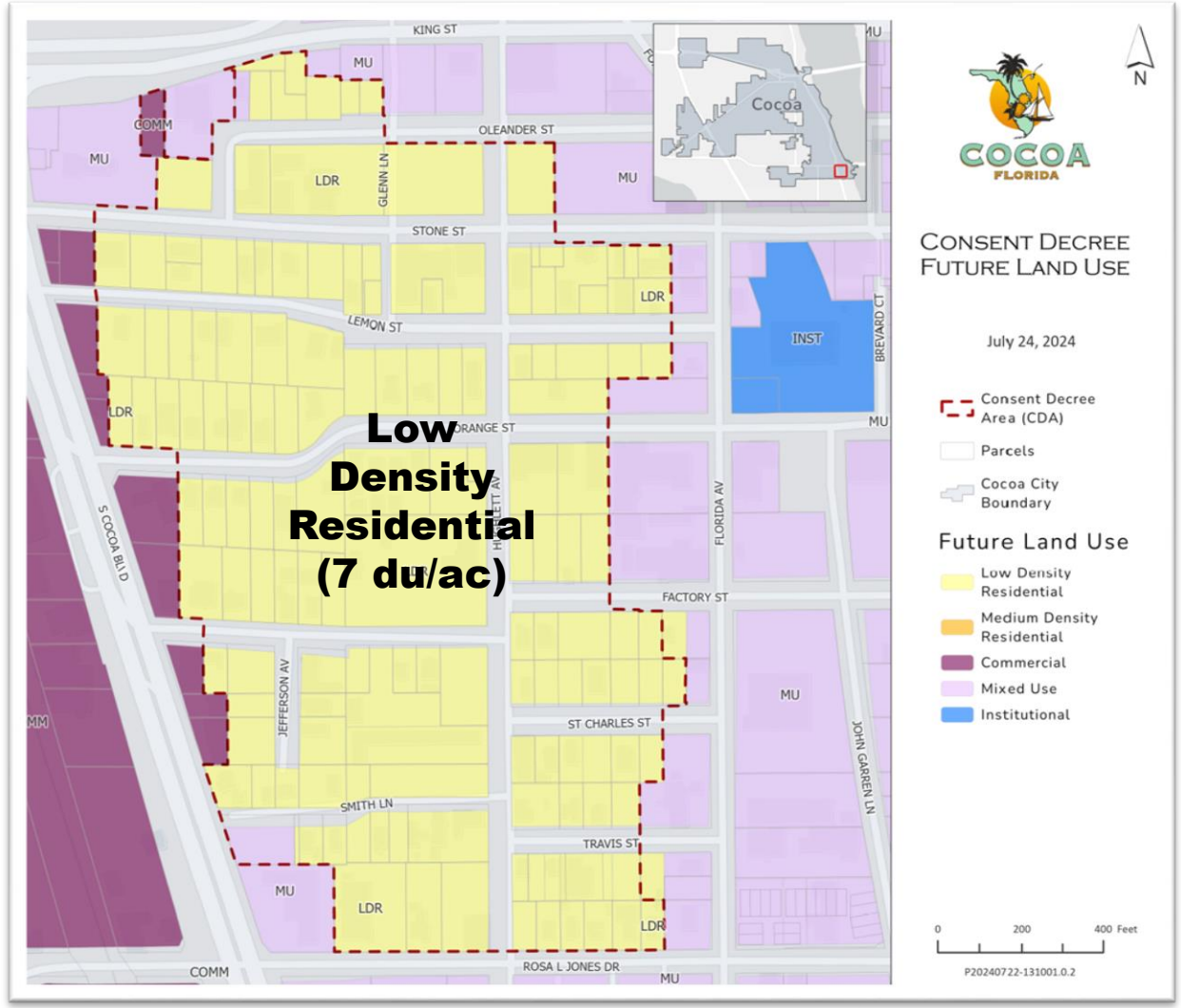
Cocoa City Boundary

The Consent Decree Area, aka the **Heart of Cocoa** is a Sub-District of the Cocoa Waterfront Overlay District and the Cocoa CRA.

Zoning Text Amendment
Zoning & FLU Map

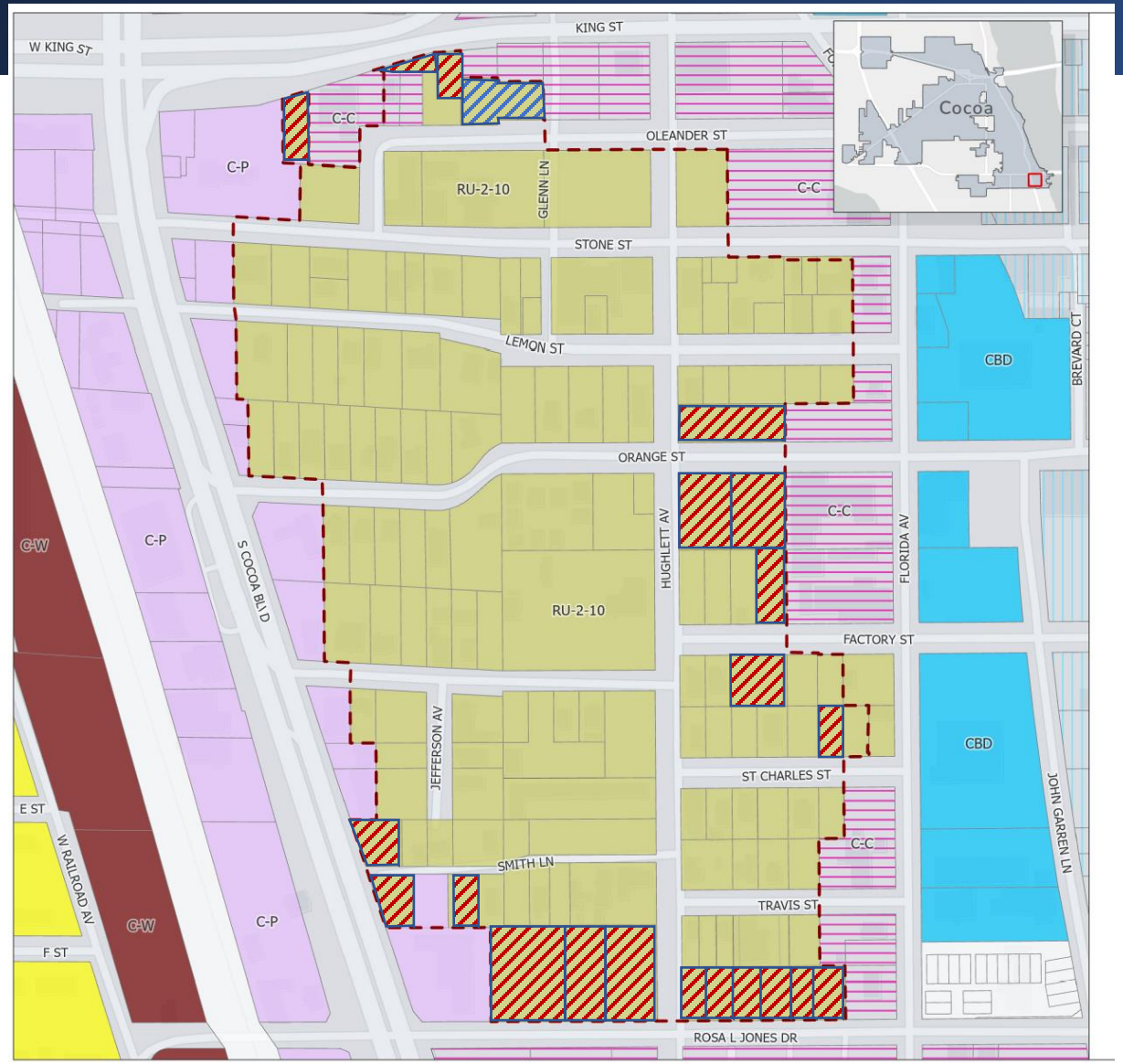
COCOA
FLORIDA





Zoning Text Amendment RU-2-10: Permitted Uses

COCOA
FLORIDA



Optional Neighborhood Commercial

(a) Professional services/office.

(b) Gym and Fitness Facilities, if less than 7500 square feet.

(c) Personal service establishments, beauty, barber, laundry, dry cleaning, tailor shops and similar uses.

(d) Restaurants.

(e) Retail stores (except automotive) with no outside storage.

(f) Medical and dental clinics.

(g) Animal clinics

- Child care centers and daycare facilities have been added as an allowable use by Special Exception

(electronic communication/transmission facilities and exchanges will no longer be a permitted use in the RU-2-10 district)

Parking

Zoning Text Amendment
Sec. 22: Building Types

COCOA
FLORIDA

CS COMMERCIAL/ MIXED-USE - SMALL



EXAMPLE

SC SINGLE STORY COMMERCIAL



EXAMPLE

Zoning Text Amendment
RU-2-10: Technical Amendments

COCOA
FLORIDA

Current

(E) BULK REGULATIONS.

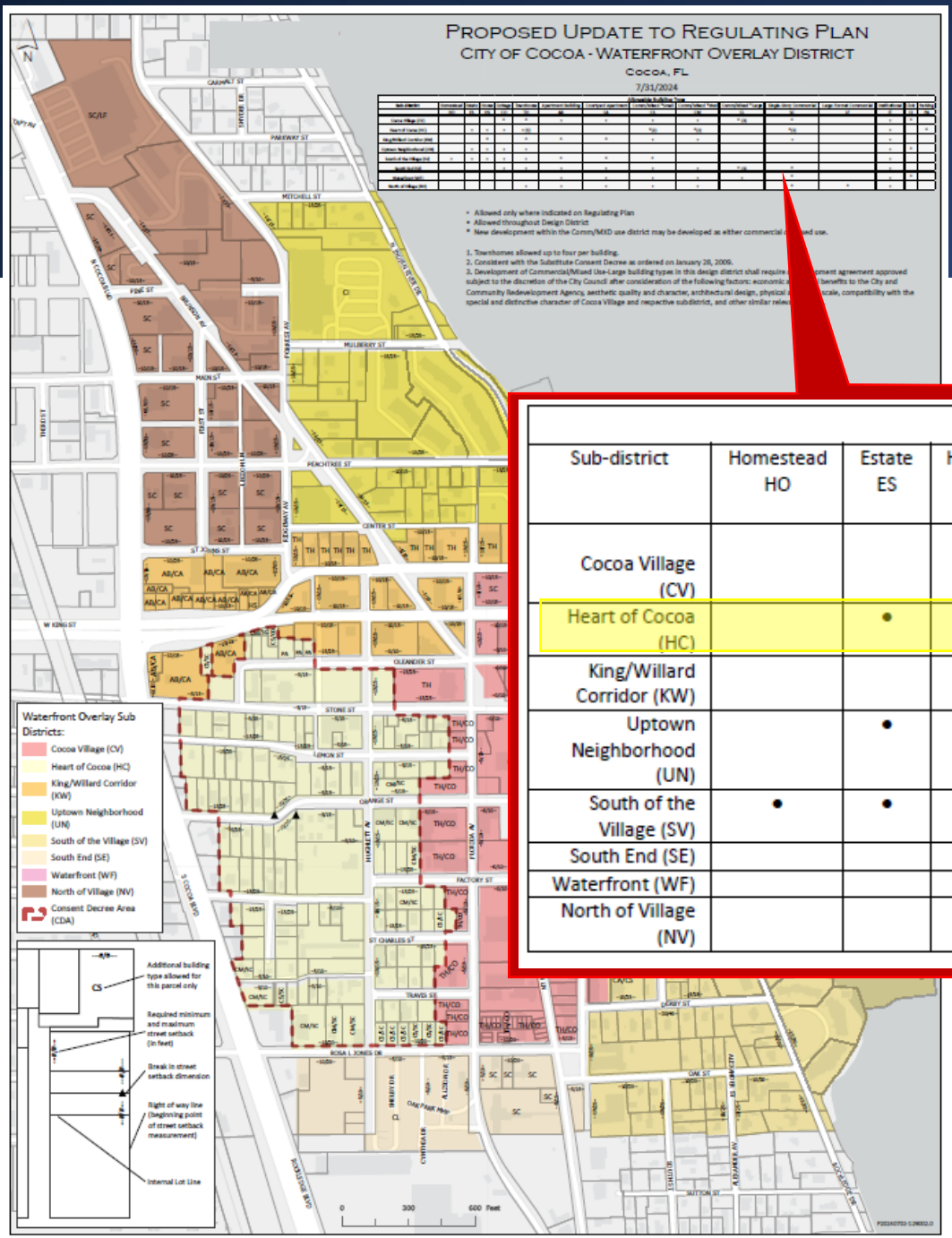
Minimum Lot Area *	Minimum Lot Width	Minimum Lot Depth	Maximum Lot Coverage	Maximum Height
	Single Family or Duplex			
5,000 sq. ft.	50 ft.	100 ft.	40%	35 ft.
	Triplex			
7,500 sq. ft.	50 ft.	100 ft.	40%	35 ft.
	Fourplex			
10,000 sq. ft.	100 ft.	100 ft.	40%	35 ft.

Revised

(E) BULK REGULATIONS.

Bulk regulations related to minimum lot area, minimum lot width, lot coverage, and maximum height shall be determined by referring to Appendix A, Zoning, Article XI, Section 22, Cocoa Waterfront Overlay District and the Regulating Plan therein. Such bulk regulations may vary based on the street location and building type selected. The maximum density shall be determined by referring to the Future Land Use Element of the City of Cocoa Comprehensive Plan.

COCOA
FLORIDA



Allowable Building Type

Sub-district	Homestead HO	Estate ES	House HS	Cottage CO	Townhouse TH	Apartment Building AB	Courtyard Apartment CA	Comm/Mixed *Small CS	Comm/Mixed "Med CM	Single-Story Commercial SC	Parking
Cocoa Village (CV)				○	○	●	●	●	●	○	
Heart of Cocoa (HC)		●	●	●	●(1)			○(2)	○(2)	○(2)	○
King/Willard Corridor (KW)			○		○	○	○	●	●	●	
Uptown Neighborhood (UN)		●	●	●	●						
South of the Village (SV)	●	●	●	●	●	○	○	○			
South End (SE)				●	●	●	●	●	●	○	
Waterfront (WF)						●	●	●	●	○	
North of Village (NV)					●	●	●	●	●	○	

Zoning Text Amendment
Sec. 22: Building Types – House

COCOA
FLORIDA

Example Residential Building Type from Regulating Plan

HS HOUSE



EXAMPLE

LOT REQUIREMENTS [as established in Sec. 21.(I).1]	MIN	MAX
A - Lot Width (ft)	40	70
B - Lot Depth (ft)	100	120
C - Lot Size (sf)	4,000	8,400
D - Lot Coverage (%)	--	30
BUILDING ENVELOPE [as established in Sec. 21.(I).2]	**MIN**	**MAX**
E - Street Setback (ft)	Refer to Regulating Plan for setback.	
F - Side Setback (ft)	5	--
G - Rear Setback (ft)	~~20~~ 10	--
H - Frontage Buildout (%)	60	80
ACC STR ENVELOPE [as established in Sec. 21.(I).3]	**MIN**	**MAX**
I - Street Setback (ft)	30	
J - Side Setback (ft)	10	--
K - Rear Setback (ft)	10	--
L - Building Footprint (sf)	--	800
BUILDING HEIGHT [as established in Sec. 21.(I).4]	**MIN**	**MAX**
M - Principal Building (st)	1	3
N - Accessory Structure(s) (ft)	--	24

Zoning Text Amendment
RU-2-10: Comprehensive Plan Analysis

COCOA
FLORIDA

- **The proposed ordinance is consistent with the Objectives of the City of Cocoa Comprehensive Plan with regard to:**

  - **Objective 1.1.1 Future Land Use Categories,**
  - **Objective 1.1.4 Redevelopment,**
  - **Objective 1.1.5 Neighborhood Protection,**
  - **Objective 1.1.9 Sustainability/Energy Efficiency,**
  - **Objective 1.2.1 Smart Growth Principles,**
  - **Objective 3.7.5 Community Revitalization**

Zoning Text Amendment Recommended Action

COCOA
FLORIDA

- The Planning and Zoning Board unanimously approved this item on August 7, 2024.

- Staff recommends that the City Council **APPROVE** the proposed Land Development Code Amendment to Appendix A, Article XI, Sections 4a and 22 of the Zoning Ordinance of the City of Cocoa to allow for neighborhood commercial, mixed use development, and public parking on certain very limited properties within the Consent Decree Area, also known as the Heart of Cocoa, consistent with the Substitute Consent Decree, and amending the list of permitted and special exception uses, and the building types permitted for those certain properties authorized for neighborhood commercial and mixed-use development within the Heart of Cocoa subdistrict of the Cocoa Waterfront Overlay.

Legislation Details (With Text)

File #:	24-650	**Version:**	1	**Name:**	
Type:	Minutes			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve the September 3, 2024 City Council Budget Hearing meeting minutes as written or with amendments.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	09-03-2024 Minutes ADA.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Monica Arsenault, City Clerk
Through:
Requested Action:
Approve the September 3, 2024 City Council Budget Hearing meeting minutes as written or with amendments.

BACKGROUND:

N/A

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Approve the September 3, 2024 City Council Budget Hearing meeting minutes as written or with amendments.

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MINUTES
City of Cocoa
Budget Hearing

September 3, 2024

A City Council Budget Hearing was held on Tuesday, September 3, 2024, in Cocoa City Hall, in City Council Chambers, located at 65 Stone Street, in Cocoa, Florida, 32922, as publicly noticed.

Opening Matters:

Mayor Blake called the meeting to order at 6:03 p.m.

Deputy Mayor Hearn provided the invocation and Councilwoman Koss led the assembly in the Pledge of Allegiance.

The Recording Secretary took the roll.

PRESENT:	Michael C. Blake	Mayor
	Lavander Hearn	Deputy Mayor
	Patricia Weeks	Councilmember - *via phone*
	Lorraine Koss	Councilmember
	Kristin Eick	Asst. City Attorney – *via phone*
	Stockton Whitten	City Manager
	Lori Chabot	Recording Secretary
NOT PRESENT:	Alex Goins	Councilmember

OTHER STAFF MEMBERS PRESENT:

Abby Morgan, Public Works Director; Rebecca Bowman, Finance Director; Anthony Marchica, Police Lieutenant; Jack Walsh, Utilities Director; Tammy Gemmati, Administrative Services Director; Samantha Senger, Communications & Economic Development Director; Corbin Gilbert, Help Desk Support Tech.

I. Public Hearing:

1. Conduct a Public Hearing on the Tentative Millage Rate and Tentative FY25 Budget and:

   (a) Adopt Resolution No. 2024-083 adopting a tentative millage rate of 6.9532 mills, for the City of Cocoa, commencing on October 1, 2024, and ending on September 30, 2025.

   (b) Adopt Resolution No. 2024-084 adopting the FY2025 tentative budget and CIP for the City of Cocoa Fiscal Year, commencing on October 1, 2024, and ending on September 30, 2025.

   Mayor Blake introduced the item and Director Bowman provided a presentation. She first discussed the millage rate, noting the tentative millage rate cannot exceed the rate of 6.9532 approved by the City Council on July 23, 2024. She discussed the comparison of Cocoa to other municipalities and added that the rate is the same as 2024. She also discussed the budget and departmental budgets with comparisons from one year to the next.

   Councilwoman Koss commented on where Cocoa lies within the County.

   Councilwoman Weeks asked about the red writing and if that represented shortfalls and how would that be covered. In response, Director Bowman explained it is not shortfalls, but highlights the difference from one year to the next.

   Mayor Blake opened the item to the public for comments or questions.

   No public comments on the millage rate.

   Mayor Blake closed the item to the public.

* **MOTION by Mayor Blake; Seconded by Deputy Mayor Hearn, to adopt Resolution No. 2024-083 adopting a tentative millage rate of 6.9532 mills, for the City of Cocoa, commencing on October 1, 2024, and ending on September 30, 2025.**

AYES: Blake, Hearn, Koss, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

Director Bowman presented the FY25 Tentative Overall Budget. She also discussed the departmental budget and funds identifying changes from one year to the next.

The Mayor reopened the hearing to the public.

Steven Murphy, Cocoa, mentioned the decrease in water and that he disagrees with that. He explained that could be beneficial if projected grants were not received or would help with funding if the septic to sewer moves forward.

Jeffrey Brown, Cocoa, spoke about charges for services like waste management listed in the budget and on his tax bill and is confused about the charges and would like an itemization. City Manager Whitten explained how those dollars on his tax bill are divided between services such as fire, police, public works and the generally funded services.

Mayor Blake closed to the public and returned to Council.

Councilwoman Koss asked for clarification if Council was voting on septic to sewer. In response, Mayor Blake stated no, they were not.

Director Bowman announced the second and final public hearing would be on September 17, 2024. Mayor Blake reiterated that Council cannot change the millage rate of 6.9532 and Director Bowman confirmed.

* **MOTION by Mayor Blake; Seconded by Deputy Mayor Hearn to adopt Resolution No. 2024-084 adopting the FY2025 tentative budget and CIP for the City of Cocoa Fiscal Year, commencing on October 1, 2024 and ending on September 30, 2025.**

AYES: Blake, Hearn, Koss, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

Director Senger gave a quick update regarding the Amazon Center and that it would be opening very soon. She added that there should be information next week with regard to hiring the 300 plus positions.

II. Adjournment:

* **MOTION by Mayor Blake; Seconded by Deputy Mayor Hearn, to adjourn the 1st Budget Hearing of September 3, 2024.**

AYES: Blake, Hearn, Koss, Weeks

THE MOTION CARRIED UNANIMOUSLY (4-0)

The meeting adjourned at 6:44 p.m.

_____

Michael C. Blake, Mayor

ATTEST:

_____

Monica Arsenault, City Clerk
(Transcribed by Lori Chabot, Recording Secretary)

Legislation Details (With Text)

File #:	24-655	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/8/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Hot Cocoa Holiday Presentation. (Historic Cocoa Village Main Street)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:					

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 8, 2024
Agenda Date: November 12, 2024
Prepared By: Monica Arsenault, City Clerk
Through: Cocoa Village Main Street
Requested Action:
Hot Cocoa Holiday Presentation.

BACKGROUND:

N/A

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Informational Only.

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Legislation Details (With Text)

File #:	24-448	**Version:**	1	**Name:**	
Type:	Resolution			**Status:**	Agenda Ready
File created:	8/5/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve a Resolution to Amend the Financial Operations Manual (FOM) by updating Section 5, Accounts Payable. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Resolution to Amend FOM.pdf FOM_Revised_12-12-2023.pdf FOM_AP changes 10-24 changes.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: August 5, 2024
Agenda Date: August 27, 2024
Prepared By: Christi Grant, Senior Staff Accountant
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director
Requested Action:
Approve a Resolution to Amend the Financial Operations Manual (FOM) by updating Section 5, Accounts Payable.

BACKGROUND:

The Financial Operations Manual (FOM) was adopted by City Council in October, 2010. The FOM is a collection of financial policies and internal procedures. The internal procedures are administrative processes required to implement the policies. The City Manager has the authority to approve technical, grammatical, and administrative changes to the FOM. Policy changes require City Council approval.

In conformance with the code changes, administrative changes, which have been approved by the City Manager, have been incorporated into the FOM.

The Accounting Division staff has revised the Accounts Payable procedures to reflect the approved policy changes and has made updates to the methods of procurement to be more in line with standard industry practices.

Accounts Payable section in the FOM, Section 5 is being updated. The policy and procedures in this section has been updated to better represent the current operations of the division and to be more in

line with other government financial practices. Changes include incorporating internal controls into the FOM for each accounts payable process and outlining the steps involved in the various accounts payable methods.

STRATEGIC PLAN CONNECTION:

The FOM defines the City's financial operations policies and operational controls within the organization that ensure that the City strictly adheres to the City Codes, and Florida State Statutes. The policies and procedures incorporating into the FOM provided financial transparency and fiscal sustainability.

BUDGETARY IMPACT:

There is no budgetary impact - policy changes only.

PREVIOUS ACTION:

The City Council adopted the original FOM on October 12, 2010.
The City Council approved 1st revision on October 11, 2011.
The City Council approved 2nd revision on January 10, 2011.
The City Council postponed at the regular meeting of December 11, 2012.
The City Council postponed at the regular meeting of January 8, 2013.
The City Council approved 3rd revision on February 12, 2013.
The City Council approved 4th revision on April 14, 2015.
The City Council approved 5th revision on December 12, 2023.

RECOMMENDED MOTION:

Approve a Resolution to Amend the Financial Operations Manual (FOM) by updating Section 5, Accounts Payable.

RESOLUTION NO. 2024-101

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, ADOPTING AMENDMENTS TO THE CITY'S GENERAL ACCOUNTING, BUDGET, PURCHASING AND FINANCIAL POLICIES SET FORTH IN THE FINANCIAL OPERATIONS MANUAL ("FOM"); PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS AND POLICIES, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City is granted the authority, under section 2(b), Art. VIII of the State Constitution, to exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, on October 12, 2010, the City Council approved Resolution 2010-137, establishing a comprehensive General Accounting, Budget, Purchasing and Financial Policies Manual for the City, generally known as the Financial Operations Manual ("FOM"); and

WHEREAS, the City Council desires to approve certain amendments to the FOM related to financial policies and procedures; and

WHEREAS, City Council deems that this Resolution is in the best interests of the public health, safety, and welfare of the citizens of Cocoa.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, THAT:

Section 1. **Incorporation of Recitals.** The foregoing recitals are deemed true and correct and are hereby fully incorporated herein by this reference.

Section 2. **Amendment to Financial Operations Manual.** The City Council of the City of Cocoa hereby approves amendments to the City's Financial Operations Manual ("FOM"), which reflect current policies and procedures. The amended FOM is attached hereto as **Exhibit "A,"** and is fully incorporated herein by this reference.

Section 3. **Severability.** If any section, subsection, sentence, clause, phrase, word, or portion of this Resolution is for any reason held invalid or unconstitutional by a court of competent jurisdiction, whether for substantive or procedural reasons, 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 Resolution.

Section 4. **Repeal of Prior Inconsistent Resolutions and Policies.** All prior resolutions and policies or parts of resolutions and policies in conflict herewith are hereby repealed to the extent of the conflict.

Section 5. **Effective Date.** This Resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on this 12th day of November, 2024.

_____

Michael Blake, Mayor

ATTEST:_

_____

Monica Arsenault, City Clerk



FINANCIAL OPERATIONS MANUAL (FOM)

COCOA FLORIDA

Revised December 2023

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Introduction

Objective

The Financial Operations Manual (FOM) is a policy and procedural document for all of the financial functions of the City of Cocoa. The purpose of this manual is to provide the user with one document covering all of the financial issues in accounting, budgeting and purchasing. This manual has updated and replaced the General Accounting Manual, the Budget Manual and the Purchasing Manual. In the last section of this document, all of the financial policies approved by City Council are available for review.

The objective of the FOM is to provide the user with the basic financial policies and procedures. Policy manuals are dynamic in nature, not static, and the FOM will be updated and modified as needed. If users have questions regarding information in any section in this manual, they should contact the appropriate divisions for clarity. The Finance Director has the authority to interpret the intent of this document and settle any disagreements regarding these policies and procedures.

Level of Authority

A. City Council

The authority to issue and/or revise the Financial Operations Manual is reserved for the City Council of the City of Cocoa and through the City Council's direction, the City Manager. The initial Financial Operations Manual was adopted by City Council on October 12, 2010. Individual policies initially adopted by City Council can only be amended or revised with City Council approval.

B. City Manager

The City Manager has the authority to approve technical, grammatical and administrative amendments to the policies and procedures provided said amendments update the Financial Operations Manual and are consistent with the authority vested in the City Manager by the City Charter. Further, the City Manager shall not have the authority to amend or supplement the FOM in a manner conflicting with State Statutes, the City Charter or Ordinances, Resolutions and directives adopted by the City Council.

C. Finance Director

The Finance Director has the authority to interpret, clarify and settle disputes on any issues covered in the Financial Operations Manual. The Finance Director is also responsible for updating and modifying the FOM when appropriate. The Finance Director is required to report any violation of the policies and procedures in this manual to the City Manager.

D. City of Cocoa Employees

Employees have the responsibility to review and adhere to the policies and procedures within the FOM. Violation of any policy or procedure may result in progressive discipline up to and including termination.

Conflicts

In the event any provision of the FOM is in conflict with local, state or federal law, the conflicting provision of local, state and federal law shall prevail and shall apply.

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Section 1 Summary of Significant General Accounting Policies

The purpose of this manual is to describe the accounting policies established by the Finance Department and to serve as a reference guide. These policies are designed to help safeguard the City's assets and to promote accuracy, efficiency and consistency in accounting operations throughout the City.

1.1 Basis of Accounting

The basis of accounting refers to revenues and expenditures being recognized in the accounts and relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized in the period in which they become susceptible to accrual, i.e., when they become measurable and available to pay liabilities of the current period. Ad valorem taxes, special assessments and charges for services are susceptible to accrual when collected in the current year or within 60 days subsequent to year-end, provided amounts received pertain to billings through the current fiscal year. Intergovernmental revenues, which include state revenue sharing allotments, local government one-half cent sales tax and county-shared revenue, among other sources, are recorded in accordance with their legal or contractual requirements if collected in the current period or within 60 days after year-end. Grant related revenues will also follow the 60-day general revenue recognition rule as long as the grant requirements in accordance with the grant are met. This 60-day rule applies to all grants regardless of the revenue source. Interest is recorded when earned. Other miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which is recognized when due.

The enterprise funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Unbilled utility service receivables are estimated and recorded at year-end. Fees collected in advance of the period to which they apply are recorded as unearned revenue.

Pension expenditures/expenses for the defined contribution plans are recognized based on the required contribution under the terms of the plan and the basis of accounting (modified accrual for governmental fund types and accrual for proprietary fund types).

1.2 Measurement Focus

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means only current assets and current liabilities are generally included on balance sheets. Reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Enterprise funds are accounted for on the "flow of economic resources" measurement focus. This means all assets and all liabilities (whether current or noncurrent) associated with the activity are included on the balance sheet. Enterprise funds operating statements present increases (revenues) and decreases (expenses) in net total assets.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds (Water and Sewer Fund and Storm Water Fund) and the City's Internal Service fund (Worker's Compensation Self Insurance Fund) are charges to customers for sales and services. Operating expenses for enterprise funds and the internal service fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide and enterprise fund financial statements to the extent those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The City has elected not to follow subsequent private-sector guidance.

Section 2 General Ledger and Financial Reporting

The City utilizes a double entry system including the general ledger and suitable subsidiary records. The general ledger information is stored in an automated general ledger system. The general ledger and subsidiary ledgers are kept current and balanced to the control accounts monthly.

2.1 Chart of Accounts

As of October 1, 1978, the City incorporated the Uniform Accounting System Chart of Accounts developed by the State of Florida Department of Banking and Finance as an integral part of its accounting system. The general ledger account classification structure, as defined by the City, consists of 14 digits appearing as FFF-VVDD-AAA-EE-OO. The position of each digit in the account number defines its meaning as follows:

	DESCRIPTION
FFF	Fund
VV	Department
DD	Division
AAA	Basic Activity
EE	Object Classification
OO	Sub Classification

The structure of the Chart of Accounts will be modified as needed to accommodate each year's budget.

2.2 Funds

While each year's budget will determine which funds are used, in general, the City may utilize the following funds:

A. Governmental Funds

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The measurement focus in these types of funds is on determination of financial position (sources, uses and balance of financial resources) rather than on net income. There are four governmental fund types: General, Special Revenue, Debt Service and Capital Projects.

1. General Fund – The fund used to account for all financial resources except those required to be accounted for in other funds.

2. Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) legally restricted to expenditures for specific purposes.

    a. The Cocoa Housing Assistance Trust Fund accounts for the funds received for the State Housing Initiatives Partnership (SHIP), enacted by the State of Florida through the Florida Housing Finance Agency. The purpose of the program is to provide funds to local governments as an incentive for the creation of partnerships to produce and preserve affordable housing.

b. The Cocoa Redevelopment Agency Fund accounts for incremental tax revenues within the downtown Cocoa Village area. These monies are restricted by State Statute to specific projects or a class of projects within this geographical area.

c. Community Development Block Grant (CDBG) is used to account for revenues received from the Department of Housing and Urban Development (HUD). These monies are restricted to specific projects approved by HUD under the terms of the agreement.

d. Brevard County Home Program is used to account for revenues received from the Department of Housing and Urban Development (HUD). The City of Cocoa has executed an inter-local agreement with Brevard County to act as the Participating Jurisdiction (lead agency) in the Brevard County Consortium agreement with HUD. These monies are restricted by State Statute to specific projects approved by HUD under the terms of the inter-local agreement.

e. Police Confiscated Fund is used to account for property confiscated from individuals while conducting illegal activities.

f. Police Special Education Fund is used to account for portions of revenue received from traffic fines. The purpose of this fund is to administer police special education programs.

3. Debt Service Fund - Debt Service Funds are used to account for the servicing of general long-term debt not financed by proprietary or nonexpendable trust funds.

4. Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition of capital assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

B. Proprietary Funds

Proprietary Funds include Enterprise Funds and Internal Service Funds. They are used to account for operations that provide services on a user charge basis to the public and for activities where the period measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Proprietary Fund activities and basis of accounting are similar to those often found in the private sector.

An Enterprise Fund may be used to report any activity for which a fee is charged to external users for goods and services. GAAP also requires the use of an Enterprise Fund for any activity whose principal external revenue sources meet any of the following criteria:

- Debt backed solely by fees and charges
- Legal requirements to recover cost
- Policy decision to cover costs

Internal Service Funds are proprietary fund types sometimes used to report any activity providing goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments on a cost reimbursement basis.

Enterprise Funds

1. The Water and Sewer Fund accounts for water and sewer operations financed and operated in a manner similar to private business enterprise. The fund is intended to be predominantly self-supported from user charges.

2. The Storm Water Utility Fund is used to account for the operation of storm water services in the City.

Internal Service Fund

1. The Worker's Compensation Self Insurance Fund accounts for the activity of the City's workers' compensation self-insurance program. Services are provided to various City departments on a cost reimbursement basis.

C. Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a fiduciary capacity for individuals, governmental entities and others. Such funds are operated by carrying out specific terms of trust indentures, statutes, ordinances or other governing regulation.

1. The Pension Trust Funds account for assets, liabilities, revenues and expenses of the pension plans of the City's general employees, firefighters and police, and the defined contribution plan. The activities of these funds are subject to state mandatory regulations, local ordinances and the policies of the governing boards.

2. The Taylor Creek Project Fund accounts for assets, liabilities, revenues and expenses for the consumptive use permitting information development related to the Taylor Creek Water Supply Project. The use of this fund is subject to the terms of a Memorandum of Agreement between the parties dated December 5, 2011.

D. Component Unit Funds

Component Unit Funds are used to report a legally separate organization for which the elected officials of the primary government are financially accountable. Discretely presented component units are reported in a separate column in the government-wide financial statements and are legally separate from the government.

1. Diamond Square Community Redevelopment Agency was organized under Section 163 of the Florida Statutes and formally came into existence in 1998. The Diamond Square Agency uses property tax incremental revenues derived from taxable real property within the geographic boundaries of the community redevelopment area to finance development within that area.

2. The US 1 Corridor Community Redevelopment Agency was organized under Section 163 of the Florida Statutes and formally came into existence in 1998. The US 1 Corridor Agency uses property tax incremental revenues derived from taxable real property within the geographic boundaries of the community redevelopment area to finance development within that area.

E. Account Groups

Account groups are not funds since they do not reflect available financial resources and related liabilities. Instead, they are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt.

1. General Fixed Assets Account Group - used to maintain control and cost information for all fixed assets other than those accounted for in the proprietary funds.

2. General Long-Term Debt Account Group - used to record outstanding long-term debt other than debt recorded in the proprietary funds.

2.3 Department Types

A. Within Governmental Funds

- City Council
- City Manager
- Finance
- General Operations
- Administrative Services
- Police
- Fire
- Community Services
- Public Works

B. Within Enterprise Funds

- Water and Sewer
- Storm Water

2.4 Account Types

A. Balance Sheet

The Balance Sheet accounts consist of Assets and Other Debits, Liabilities and other Credits and the Equity Section.

1. Assets and Other Debits - This heading covers not only assets, but also those items which are not assets at the date of the balance sheet, but are expected to become assets at some future time. This heading also includes accounts, which normally have debit balances even though they are not assets.

2. Liabilities and Other Credits - This heading covers not only liabilities in existence at the date of the balance sheet, but items which may become liabilities at some future time, and other accounts which normally carry credit balances.

3. Net Position – The residual of all other elements presented in a statement of financial position. The difference between assets plus deferred outflows of resources, and liabilities plus deferred inflow of resources. The net position includes Reserves, Changes in Equity and Fund Balance Accounts.

B. Statement of Revenue and Expenditures (Expenses)

The Statement of Revenues. Expenditures and Changes in Fund Balance is the financial statement for governmental funds, whereas the Statement of Revenues, Expenses, and Changes in Fund Net Position is the financial statement for proprietary funds.

1. Revenues - Revenues may be operationally defined in a governmental fund accounting context as "all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating and residual equity transfers or long-term debt issues."

2. Expenditures – For governmental funds, the term "expenditures", whether used in connection with the accrual or modified accrual basis of accounting, denotes the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays, and the provision for debt retirement where such debt is not reported as a liability of the fund from which it was retired. Each expenditure should be analyzed and classified individually by transaction code and object, regardless of the organizational unit incurring it. Cost allocation may be necessary where material amounts of expenditures for a single organization unit cross function-activity.

3. Expenses – For proprietary funds, the term "expenses" denotes the outflow or other using up of assets or encumbrances from delivering or producing goods, rendering services or carrying out other activities constituting the entity's ongoing major or central operation.

Procedures

2.5 Journal Entries

Journal entries are used to record all financial transactions in the general ledger. There are two types of journal entries: automated and manual entry. Journal Entry Sources are used to identify from where the journal entry originated. The sources are:

- Manual Journal Entry
- Payroll System
- Purchasing/Inventory
- Cash Receipts
- Miscellaneous Receivable
- Asset Management
- Utility Billing
- Planning & Zoning
- Occupational Licenses
- Building Permits
- Leisure Services

A. Automated Journal Entries

From the various subsidiary systems interfacing with the general ledger, automated entries are generated with daily processing. The Accounting Manager or designees are responsible for verifying the entries prior to updating and posting. Other checks and balances are completed to ensure accuracy.

B. Manual Journal Entries

Various Finance personnel are responsible for preparing and entering journal entries. The Accounting Manager or designee approves each manual entry prior to it being updated and posted into the general ledger. The documents should contain the following data:

- Transaction date
- Fiscal Year
- Journal type
- Source
- Department
- Group Description
- Account number(s)
- Account title
- Transaction debit or credit amount(s)
- Transaction description

Supporting documentation, where applicable, for the transaction being recorded is electronically scanned to Laser Fiche. Daily, the automated and manual journal entries are updated and posted to the general ledger in accordance with the automated financial software.

C. Reclassifications

Throughout the year, the Finance Department reviews the general ledger accounts and is required to reclassify items that have been incorrectly charged to the wrong account number. When an item is incorrectly recorded in the general ledger, Finance will notify the Department Director and the Finance Administration Division in writing. The notification will include the incorrect account number, the account number that the item should have been charged to and the reason for the reclassification.

When necessary, a Budget Adjustment Form will be completed by the Department or Finance before the actual money is moved to prevent a negative account balance. The Department Director is required to sign the Form as approval of the transfer. This budget change is an accounting adjustment and in most cases will not have to go to City Council. There may be circumstances when the Finance Director determines that the intent, scope or dollar amount of the adjustment may require City Council approval. In those cases, the Department Director will be advised to prepare an agenda memo and resolution to accompany the Form.

2.6 Financial Reporting

Monthly reports of operating results are prepared to facilitate management control of financial operations. The following reports are generated by the general ledger accounting system upon closing the accounting period. The month end closing normally occurs around the 20th of the following month.

- Trial Balance
- Balance Sheet
- Revenue Report
- Detail Budget Report
- Category Expense Report

In accordance with City Code, Section 2-74, the City Manager shall submit to City Council monthly data showing the relation between the estimated and actual income and expenses to date.

The following General Fund, Water & Sewer Fund and Storm Water Fund reports are provided to City Council on a monthly basis:

- Budget by Account Classification Report
- Revenue Report
- Detail Budget Report Summary by Object

A. Safeguards

Physical safeguards are maintained over the accounting records. A back-up copy, at the site of our software provider of the accounting system, is updated daily. Access to accounting records is restricted to employees with designated responsibility for the records. All personnel in a position of trust are adequately insured by the City in case of employee theft.

All general ledger accounts are reviewed periodically. Each Department Director is responsible for monitoring those accounts under his/her control.

Month end analyses of the various ongoing capital projects, miscellaneous accounts receivable, investment interest, cash flow activity and health insurance are conducted.

2.7 Fiscal Year End Process

The year-end checklist is used to end one fiscal year and begin the next.

A. Create next year's chart of accounts. This is usually done by the Finance Administration Division
B. Journalize all transactions for the last regular period
C. Roll the balance sheet account balances into the next fiscal year
D. Update the rollover groups
E. Enter, update and post any auditing adjustments
F. Close out the prior year

Steps A thru D are normally performed at the end of the fiscal year (September 30th) Step E is done during the audit and step F is done upon completion of the audit.

2.8 Audit Preparation Procedures

The preparation for the audit is an ongoing process throughout the year. During the fiscal year, the Finance staff begins reviewing revenues collected and verifies they are recorded in the proper accounts. Debt service payments and reclassifications are recorded and new assets eligible for capitalization are identified.

The designated Finance Department employee verifies that pension contributions are on target. Accounts payable staff works with departments on outstanding invoices for items received and open purchase orders for items not received.

Prior to the end of the fiscal year, the Finance staff prepares a detailed audit schedule assigning duties and due dates for each task. The schedule is sent to the auditors for review and approval prior to commencement of the audit process.

2.9 Annual General Purpose Statements

The Auditor General requires an annual audit of the financial records to be performed by independent certified public accountants. The audited general-purpose financial statements contain the following information:

Introductory Section

- Table of Contents
- City Manager's Letter of Transmittal
- City Council Members and Executive Management Team
- City Organizational Chart

Financial Section

- Independent Auditor's Report
- Management Discussion and Analysis (MD&A)
- Basic Financial Statements
    1. Government-wide Statement of Net Position
    2. Government-wide Statement of Activities
    3. Governmental Funds Balance Sheet
    4. Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance
    5. Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities
    6. Proprietary Funds Statement of Net Position
    7. Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Position
    8. Proprietary Funds Statement of Cash Flows
    9. Statement of Fiduciary Net Position
    10. Statement of Changes in Fiduciary Net Position
    11. Notes to Financial Statements

- Required Supplementary Information (RSI)
    1. Trend Data on the Funding of Pensions and Other Post-Employment Benefits (OPEB)
    2. Budgetary Comparisons
    3. Notes to Required Supplementary Information
- Combining Fund Statements and Schedules
    1. Non-major Governmental Funds

Statistical Section

This section contains statistical tables reflecting various supplemental financial data concerning General Government and Propriety Fund operations. These tables are for informational purposes only and are not subject to audit by the City's independent certified public accountants.

Other Reports

- Auditors' Compliance Reports
- Single Audit Reports
- Schedules of Expenditures of Federal and State Financial Assistance

- Management Letter Comments and Responses
- Affidavit of Impact Fee Compliance

2.10 Annual Reports of Units of Local Government

The City of Cocoa is required by Florida Statutes Chapter 218.32 to submit an Annual Financial Report to the Office of the Auditor General within forty-five (45) days after the completion of the audit report but no later than 9 months after the end of the fiscal year to report the results of operations for the fiscal year ended the prior September 30th.

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Section 3 Cash Management

The purpose of this policy is to establish and maintain an internal control structure conducive to accurate and complete cash reporting. Cash management includes the areas of cash receipts, cash disbursements and cash/bank reconciliation.

The City's deposits within various funds, except pension trust funds, are consolidated for income potential purposes. Substantially all deposits are invested using the pooled investment concept. Interest earned is allocated to the various funds based on their average cash and investment balances.

Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Deposits Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the City pursuant to Section 280.08, Florida Statutes.

3.1 Revenue Collections

A. Overview

Revenue is collected online, over the phone, over the counter, through the mail, direct debit of the customers' bank account and through the lock box service. The City accepts cash, personal checks, credit and debit card transactions, E checks and money orders. Collections may take place at multiple locations throughout the City for a number of purposes including:

- Utility payments
- Various fees and charges
- Confiscated monies
- Permits and Licenses
- Other charges for services
- Leisure Services
- Miscellaneous revenues

B. Procedures

1. Cash, checks and bank charges are processed, balanced and deposited daily. A customer can pay in person, on line, over the phone, to the lock box or in the drop box.

2. Walk-in, online and over the phone customers are processed and recorded immediately. The walk-in customers are given a receipt and online and over the telephone customers are given a confirmation number.

3. The bulk of the utility payments are sent to an outside company (lock box) for processing. The lock box payments are downloaded daily to update individual utility accounts.

4. Drop box payments are processed and applied to the appropriate accounts at the start of every business day.

5. All mail is received through the City Clerk's office. A designated employee in the City Clerk's office distributes the mail to the appropriate departments. Checks sent to the Customer Service Division and the Building Division are processed immediately. All other checks sent to other divisions must be sent to the Finance Department for processing. A designated employee in the Finance Department records the checks, prepares the deposit slip and submits the deposit to the Utility Billing Division for pickup by the armored car service. If the total daily deposit for all locations exceeds $500,000, which is the maximum liability of the armored car service, then a police escort should be requested to accompany the designated Finance employee to hand carry the deposit to the bank. All monies received shall be deposited within two business days of receipt.

C. Safeguards

The duties of collecting cash, maintaining documentation and reconciling records are separated and performed by different individuals to minimize the potential for mistakes and misappropriation of cash. Several levels of internal controls are present with the funds passing between several departments.

All funds not deposited shall be kept in a bank bag in the safe in Customer Service overnight with a highly visible note reading, "Do not release to armored car service". The bank bag will be picked up by the designated Finance department employee the next business day for processing.

3.2 Petty Cash

A. Overview

Petty cash may be used to reimburse City employees for out-of–pocket expenditures under $25, made on the City's behalf. Exceptions to the $25 rule may be allowed, but must be approved by the Finance Director or designee. Petty cash boxes are maintained in various offices throughout the City and are used for small repetitive and incidental purchases. Petty Cash cannot be used when travel expense reports are required.

B. Procedures

Custodians assigned to the various petty cash boxes are responsible for the safekeeping and distribution of the funds. The custodians are also responsible for the accurate account code distribution and the replenishment of funds.

1. Petty Cash Disbursement:

   a. Requestor must submit a completed Petty Cash Voucher form with attached receipts to the custodian of the petty cash.

   b. The custodian must verify the general ledger account number.

   c. Requestor will sign the Petty Cash Voucher as receipt of the money.

   d. The voucher and receipts will be retained for cash replenishment.

2. Petty Cash Replenishment:

    a. The custodian must process a Request for Direct Payment to reimburse the petty cash fund. For security and auditing purposes, the custodian cannot prepare the purchase order since the check is made out to him/her.
    b. The Petty Cash Vouchers and corresponding receipts shall be attached to the Request for Direct Payment.
    c. The Accounts Payable Clerk will verify the backup documentation matches the requested reimbursement amount and process the payment. Any unexplained discrepancies will be reported to the Finance Director for investigation.
    d. The custodian of the petty cash will cash the check and replenish the petty cash fund.

C. Safeguards

Petty cash boxes will be kept in a secure place with any keys secured by the custodian. Petty cash audits will be performed periodically and randomly by the Finance Department.

The Finance Director or designee may revoke a petty cash fund for misuse or lack of accountability.

3.3 Bank Statement Reconciliation

A. Overview

Bank account balances on the City's books can be directly traced to an external banking organization's account balance. Because of the nature of "cash" general ledger accounts, when they are in balance with the external bank account, there is reasonable assurance that other functions within the City's operating system are working properly. Furthermore, the timely review of all "cash" bank accounts maintained by the City will help to uncover any mishandling of cash funds and reveal possible fraudulent activity.

B. Procedures

The designated Finance Department employee shall be responsible for the timely preparation of reconciliations of the City's cash accounts to the banks' monthly statements. Such reconciliations will be performed in the customary manner specifying outstanding checks, deposits in transit and other timing differences occurring from month to month. Each of the reconciliations will show all reconciling items, with significant differences being researched and reconciled. All reconciliations of cash shall be performed monthly.

Bank Statement Reconciliation

1. Collect all bank statements including Payroll Zero Balance Accounts (ZBA), Workers Compensation (ZBA) and the Master Concentration (pooled) Account, all debit and credit memos, corrections and confirmations, reconciled paperwork from Utility Billing , including returned check statements, monthly check registers for Payroll, Workers Compensation, Water Refunds and Accounts Payable.
2. Collect General Ledger Balance Sheet for month end.
3. Prepare Outstanding Checks Lists for Payroll, Workers Compensation, Water Refund and Accounts Payable.
4. Enter bank information from statements on the reconciliation form.

5. Enter book information from the general ledger on the reconciliation form.
6. Research and reconcile the differences.
7. File reconciliation with backup documents.

C. Safeguards

While the designated Finance Department employee is charged with the preparation of the reconciliations, it is the responsibility of the Finance Administration Manager to review/approve all reconciliations. The responsibility for cash reconciliation is segregated from cash disbursement.

3.4 Investments

A. Overview

The City maintains assets in the form of investments as outlined in the City's Investment Policy. The City's investments are structured with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of daily operations. It is the responsibility of the Finance Director to develop and recommend investment strategies to the City Manager as deemed necessary to maintain operations.

B. Procedures

The designated Finance Department employee shall be responsible for the timely recording of investment activity of the City's asset accounts. The employee shall record in the City's general ledger interest received, interest paid, administrative expenses and any investment gains/losses incurred as a result of the investment activity. The timely recording of all investment activity will help to uncover any mishandling of investment funds and reveal possible fraudulent activity.

1. Investments

   a. Collect all investment statements.
   b. Review statements and General Ledger, verifying the beginning balances match ending balances from the prior month.
   c. Segregate activity by fund ownership.
   d. Record activity as reported on each statement.
   f. File reconciliations with backup documents.

C. Safeguards

As part of its Investment Policy, the City has adopted internal controls relating to the management of investment assets. The Investment Policy also provides for segregation of duties to ensure the integrity of transactions and recordkeeping. Under the direction of the City Manager, the Finance Director shall periodically update the investment policy and present to the City Council any changes deemed necessary to meet the needs of the City's operations. Such changes shall be adopted by resolution.

Section 4 Accounts Receivable

A. Overview

The City maintains accounts receivable balances for invoices requested by various City Departments. The Finance Department is responsible for the aging and collection of the outstanding amounts.

B. Procedures

1. Requesting department will submit a Request for Invoice Form to the Finance Department.

2. The designated Finance Department employee will process invoice information for billing at least once a month and enter into the accounts receivable module.

3. Finance Department employee will send invoices out to the customer.

4. If payment is not received within 30 days, the Finance Department employee will send out a past due notice of non-payment.

5. If payment is not received within 60 days, the Finance Department employee will send out a letter notifying the customer that the account is going to collections and the collection fee will be added to the account.

6. The designated Finance Department employee will keep the requestor of the invoice informed about the progress of collection and may request additional information about the vendor to proceed with collections.

7. After 90 days, the Finance Department employee will send all uncollectible accounts to the Utility Accounting Division to process for collections.

8. Only after all avenues to collect the debt have been utilized will the bad debt be removed from the books as uncollectible. Sufficient records for an audit of bad debt written off will be maintained.

9. General ledger accounts receivable balances shall be reconciled monthly to the accounts receivable subsidiary ledger (module).

C. Safeguards

The designated Finance Department employee responsible for accounts receivable reconciliations will not receive checks for payment of invoices sent. Accounts receivable reconciliations are sent to the Accounting Manager for review. Write-offs shall be approved by the Finance Director.

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Section 5 Accounts Payable

This section describes the process through which the individual documents verifying purchases and the receipt of goods are brought together, reviewed and approved to assure valid payments of vendor invoices. These policies ensure no unauthorized payments are made, that complete and accurate records are made for each payment and that payments are recorded in the appropriate accounts and periods.

5.1 Purchase Orders

A. Overview

The Purchase Order is the standard instrument used to procure goods and services. All procurement transactions require a purchase order except in cases where an alternative method of payment has been specifically identified and approved by the Finance Department. A properly completed and vendor accepted purchase order is a legally binding contract and should be treated accordingly.

B. Procedures

1. The Accounts Payable Clerk receives invoices via inter-office mail from other departments or directly from the vendor through the mail system or via email addressed to accountspayable@cocoafl.gov.

2. The invoices are stamped with the date received.

3. The receiving department ensures that the quantities and prices on the invoice match the purchase order.

   If an item is overcharged according to the negotiated pricing as reflected on the purchase order, the receiving department must contact the vendor and request a credit memo for the variance. This type of variance will occur if the cost of the item is overcharged (invoice cost is higher than the PO cost). The receiving department will process the invoice for the purchase order amount and "short-pay" the invoice. The receiving department will notify Accounts Payable that a credit memo has been requested.

   If the quantity received changes and the vendor invoices for the amount received, a change order to the purchase order must be done by the requesting department.

   If an item is received and then later returned the original invoice must be paid. The vendor should process a credit memo for a returned item. Credit memos will be processed on a Request for Direct Payment by the receiving department.

   All invoices are to be processed promptly and not held by the receiving department.

   The receiving department will verify:

   a. Items on the invoice were authorized

b. Items on the invoice match the purchase order

c. The quantity and unit price on the invoice match the purchase order

d. Account distribution numbers and project numbers

The Accounts Payable clerk will verify the following:

a. Remittance address

b. Ensure receiving report matches the purchase order

c. Review all documentation for correctness

4. The Accounts Payable Clerk will inform the requesting department of missing receiving reports ("Receipts") or any discrepancies with the purchase order or invoice to avoid incorrect charges. The Receipt constitutes and conveys to Finance the goods and services have been received and authorizes payment of the related invoices. In rare occasions, the City Manager or the City Council (when over the City Manager's purchasing authority) may authorize a prepayment of a good or service in writing that may require the department to receive the goods/service in the system without actual receipt of goods/service. A copy of the authorization for prepayment must be attached in Laserfiche with the creation of the requisition.

5. The Accounts Payable Clerk will enter the correct amount of the invoice while processing it in the City software and may adjust the receipt amount to match the invoice for an amount up to 10% of the purchase order or a maximum of $25.00 in order to ensure that the correct amount is paid on an invoice. The receiving department may approve the invoice for payment with minor differences of 10% of the purchase order or a maximum of $25.00.

6. The Accounts Payable Clerk will confirm the receiving reports, match the invoice and scan into Laserfiche.

7. When all documentation is determined to be complete and accurate, the Accounts Payable Clerk will process the invoice for payment.

8. Payments to individuals, partnerships and unincorporated businesses for rent, professional services, contracting, prizes and awards, etc. require the individual's social security number or the business tax identification number and permanent address for tax reporting purposes. This number must be provided to Finance on IRS Form W-9, which is available in the Finance Department or on line at www.irs.gov. At the end of the calendar year, Finance will provide the vendor with an IRS Form 1099 MISC if payments equal or exceed $600 as required by law.

C. Safeguards

Purchase order requests are generated by the individual departments and submitted electronically for approval and ultimately to the Purchasing Division. The Purchasing Division reviews and processes the purchase order and the Finance Department pays the invoice. The separation of responsibility provides a check and balance for the process.

5.2 Wire Transfers

A. Overview

Wire transfers are used to pay debt service, municipal payments, insurance payments, retirement contributions and other large miscellaneous payments. The General Accounting Manager and the Finance Director process all wire transfers. Accounting staff is responsible for recording the transactions in the general ledger through a journal entry.

B. Procedures

1. Invoices for wire transfer payment are sent to the General Accounting Division or are available on line.

2. A Wire Transfer Approval form is prepared for approval by the Finance Director or designee prior to the disbursement of funds.

3. The General Accounting Manager allocates the interest and principal on debt service payments to the correct general ledger account number and submits documentation to the designated Staff Accountant after the wire transfer for general ledger input.

4. Retirement contributions are generated thru payroll. The confirming letters and amounts are reviewed and signed by the Finance Director and submitted as documentation for the wire transfer. Employee contributions are wired weekly and the Employer contributions are wired quarterly. The Florida Retirement System (FRS) contributions are wired monthly.

5. Insurance invoices are reconciled by a Staff Accountant with payroll and personnel records provided by Human Resources.

6. The General Accounting Manager or Finance Director verifies the information on the documentation and processes the wire transfer. Debt service payments are confirmed with the debt service schedule to prevent missed or double payments.

7. The bank faxes a copy of the confirmation directly to the Finance Department.

8. The faxed confirmation is checked with the wire confirmation at the time of the wire transfer for accuracy. Finance staff records the transaction with a journal entry.

9. The Finance Manager or designee reviews and the General Accounting Manager updates the journal entry.

C. Safeguards

The General Accounting Manager and the Finance Director process the wire transfer payment, the bank confirms the actual transfer directly to the Finance Department, the Accounting staff records the journal entry, the Finance Manager or designee reviews and the General Accounting Manager updates the entries. The Finance Department's designated employee reconciling the bank statements is not responsible for the wire transfers.

5.3 Vendor Checks and Electronic Payments ("ePayables")

A. Overview

Policy: The City processes vendor payments in compliance with vendor terms and the Florida Prompt Act, Sec. 218.70-218.79, and Florida Statutes. Invoices and Requests for Direct Payment received before 5:00 p.m. Monday are processed that Friday, provided all the correct information is available in LaserFiche or attached to the Request for Direct Payment. Those received after that deadline will be processed the following Friday. Off Cycle (manual) check requests require the approval of the Finance Director with the appropriate documentation. Each accounts payable invoice batch is reviewed by a Finance staff member other than the person who created the batch; the Accounting Manager or designee will update the batch. Accounts Payable batches are updated after all information has been reviewed and verified for completeness and correctness.

B. Procedures

1. Verify the actual request for payment to the edit register from the system module.

2. When all questions and problems are resolved, the General Accounting Manager or designee will update all batches related to the accounts payable activities.

3. When all the AP batches are updated, the checks are printed and the ePayables file is created by the designated staff member. Employees that are authorized to process payments do not have access to the signature encoded check printer, signature stamp and a key that is kept in a secured place.

    a) The Finance staff will prepare an Expenditure Approval List (EAL) and review it to determine if invoices presented as due for the current wee are correct.

    b) If invoices need to have their due date adjusted in order to pay outside of the vendor terms or Florida Prompt Payment Act, the Accounts Payable Clerk will review the desired changes with the Accounting Supervisor.

    c) Once a final EAL is prepared for the weekly check run, the Accounting Supervisor or Accounting Manager will review and approve the EAL. After approval of the Expenditure Approval List, checks are generated. The check number range for each check run is maintained on a log to account for all checks. Off-cycle (manual) checks are also recorded on the log.

    d) After checks are generated, the Accounts Payable Clerk will match the invoices to the check copies. Completed check documentation and the Accounts Payable Check Register will be presented to the Accounting Supervisor, Accounting Manager or designee for review.

    e) The Finance Director reviews and approves the Accounts Payable Check Register.

    f) Order of approval authority is: Accounting Manager or Finance Director may approve in place of the Accounting Supervisor, in their absence. Deputy Finance Director (1st) or Accounting Manager (2nd) may approve for the Finance Director, in their absence.

g) All check run documentation must be reviewed and approved prior to check distribution or ePayables upload.

5. All invoices and checks are scanned and stored with all backup documentation in Laserfiche.

6. The original checks are then distributed by mail service or held for pickup by the vendor. Electronic payments are processed through the banking service provider.

C. Internal Controls

1) Accounting Supervisor or Accounting Manager review EAL prior to checks being printed.

2) EAL is updated by the Accounting Supervisor, Accounting Manager or designee.

3) Invoices are matched to check copies and reviewed for accuracy, completeness and validity by an individual other than the person who matched the checks.

4) Finance Director reviews and approves the check register.

5) Accounts Payable batches are updated by an individual other than the person who enters the invoices.

6) Check signing instruments and check stock are kept in a secured area.

7) A check log is kept to record the check number range for each check run or to record off-cycle (manual) checks.

8) The Finance Director reviews the Expenditure Approval Report for any improprieties and the General Accounting Supervisor or designee updates all AP batches. All check signing instruments and check stock are kept in a secured area.

5.4 Off Cycle (Manual) Check Requests

Off Cycle checks should be prepared only in rare instances and require the approval of the Finance Director or designee.

5.5 Request for Direct Payment (RDP)

A. Overview

A Request for Direct Payment (RDP) is to be used ONLY for items that cannot be placed on a purchase order and are meant to be an exception to the rule. Items normally requiring the use of a Request for Direct Payment would include:

- Monthly Insurance Payments
- Monthly Municipal Payments
- Leisure Service Refunds
- Local Business Tax Refunds
- Building Permit Refunds
- Voided Water Refund Checks

- Overpayments for New Meters
- Any item paid directly from a liability or revenue account including prepayments for the next fiscal year.

A Request for Direct Payment other than for the items listed above shall require prior approval from the Finance Director. A Request for Direct Payment without the proper supporting documentation and approval will be returned to the requestor.

B. Procedures

1. Each division is responsible for preparing their own Request for Direct Payment Form.

2. The person preparing the form should sign as the Requestor. The Department Director and the Finance Director must also sign the form. A Request for Direct Payment over $35,000 requires the City Manager's signature for approval.

3. The completed and signed form should be sent to the designated Accounts Payable Clerk who will verify the vendor name and number, amounts, account numbers, signatures and that proper documentation is attached. The Accounts Payable Clerk will give the RDP to the Staff Accountant to verify the account numbers and required signatures.

4. After review by the Staff Accountant, the Request for Direct Payment is given back to the Accounts Payable Clerk for processing.

5. The properly authorized Request for Direct Payment, with supporting documentation, received by the Finance Department no later than 5:00 pm on Wednesday for a check to be processed on Friday. A Request for Direct Payment received after 5:00 pm on Wednesday will be processed for payment the following Friday.

C. Safeguards

Refunds are processed by each division in their respective modules. A General Accounting employee must match the batch amount from the modules to the Direct Pay Request. The Accounts Payable Clerk who processes the Direct Pay Request is not responsible for the update.

5.6 Calendar Year-End Procedures

All of the City's Calendar Year-End procedures are required by the Internal Revenue Service.

A. IRS Forms 1099 and 1096

The Federal Government requires the City to report all payments to unincorporated qualifying vendors for services greater than $600 for the calendar year. The City reports to these vendors using the Form 1099 Miscellaneous and to the Internal Revenue Service on the Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Form 1099 Miscellaneous for vendors paid by procurement card are prepared, distributed, and filed with the IRS by the service provider.

The designated employee performs the following tasks:

1. Download the 1099 Form Instruction Publication from www.IRS.gov and make note of any changes in the reporting requirements from the prior year.
2. In the General Accounting module, Year End Menu, run a 1099 Register from the Vendor Master File.
3. Review 1099 Register for accuracy and reconcile any differences.
4. Forward 1099 Register to Accounting Manager for review and approval to proceed.
5. Mail Form 1099 Miscellaneous to each vendor postmarked by January 31st.
6. Prepare the Form 1096 Transmittal with information from the 1099 Register.
7. Mail Form 1096 along with copies of sent Form 1099 Misc. or submit electronically to the IRS by the due date stated on the instructions.
8. File copies and backup documents.

Safeguards

W9 forms are required from all new vendors to determine if they are subject to 1099 reporting. Several employees work together to verify the amounts paid to vendors. The Accounting Manager reviews and approves the final transmittal.

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Section 6 Capital Assets

6.1 Recording Capital Assets

A. Overview

The City uses the term "capital assets" for items of mostly tangible property either purchased or donated having a useful life of at least one year and exceeding the relevant thresholds. The assets are recorded at cost and depreciated using the Straight-Line Method of Depreciation. See the City's Capitalization Policy for specific thresholds and useful lives. A physical inventory of the capital assets is completed annually.

The Capitalization Policy defines what should be capitalized vs. what should be expensed to operating costs. The definition is more descriptive than conceptual, focusing on what should be deemed a capital asset rather than why. A conceptual context is helpful for gaining an appreciation of how this definition should be applied in practice. The Finance Department will work with the other departments to determine the proper category prior to a purchase. Classification of assets is a financial function and the Finance Director is responsible for interpreting the Capitalization Policy for the appropriate classification in the financial statements.

B. Procedures

The designated Finance Department employee shall be responsible for the timely entry and reconciliation of purchased or donated capital assets into the City's Asset Management System.

1. On a monthly basis, print and review account activity listings for all capital accounts for each department.

2. Create a spreadsheet report by fund for all capital asset acquisitions. The report must contain the account number, purchase order number, date of receipt or completion, vendor name, description of property, project number if applicable, purchase cost and inventory tag number.

3. Verify each capital asset meets the State statutory requirements for acquisition and reclassify by journal entry those items that are deemed not capital in nature to the appropriate general ledger accounts to which they are applicable. Notify the Department Director in writing of the reclassification in accordance with Section 2.5.C

4. Prepare a capital asset inventory card for each piece of equipment with all the appropriate information. Attach vehicle titles to the inventory card.

5. Record asset detail into the Asset Management module by asset class. Serial numbers, VIN numbers and/or model numbers, where applicable, should be entered into the system for easier identification of assets.

6. Assets requiring disposal due to sale, non-use, damage, theft, etc., must have a completed Asset Disposal Form authorized by the Department Director. The form should be sent to the Warehouse

along with the asset, if the asset is available. A copy of the Asset Disposal Form is also sent to the Finance Department so the asset disposal can be properly recorded.

7. When property is transferred between departments, the original controlling department is responsible for sending a completed Asset Transfer Form, authorized by the Department Director, to Finance for proper recording.

8. All property inventoried will be tagged with a unique city identification number. The assigned number will follow the asset throughout its life in the City's Asset Management System.

9. Work in Progress (WIP) is recorded into the Asset Management System when the project is substantially complete.

10. The City uses the following "useful life" for each capital asset classification:

CLASSIFICATION	USEFUL LIFE	CAPITAL ASSETS (Governmental)	CAPITAL ASSETS (Enterprise Funds)
Land	N/A	All parcels of land acquired for buildings & other facilities, recreational & park sites, unspecified or future use & rights of way that fall within the capitalization threshold.	All parcels of land acquired for buildings, plant sites, well sites, lift stations, unspecified or future use & rights of way that meet or exceed the capitalization threshold.
Buildings	30	All structures and facilities, including permanently attached fixtures installed during construction and major improvements that add to the life of the building that meet or exceed the capitalization threshold.	All structures and facilities, including permanently attached fixtures installed during construction and major improvements that add to the life of the building that meet or exceed the capitalization threshold.
Infrastructure/ Improvements Other Than Buildings	30 - 50	Structures and facilities other than buildings such as streets, sidewalks, curbs, fences, lighting, etc., that meet or exceed the capitalization threshold.	Structures and facilities other than buildings such as fences, lighting, wells, water mains, sewer mains, etc., that meet or exceed the capitalization threshold.
Equipment	5	All equipment, other than computer equipment, that meets or exceeds the capitalization threshold.	All equipment other than computer equipment that meets or exceeds the capitalization threshold.
Computer Equipment	3	All computers related equipment and software that meet or exceed the capitalization threshold.	All computers related equipment and software that meet or exceed the capitalization threshold.
Heavy Equipment	10	All equipment such as forklifts, backhoes, rollers and dump trucks that meet or exceed the capitalization threshold.	All equipment such as forklifts, backhoes, rollers and dump trucks that meet or exceed the capitalization threshold.
Breathing Apparatus	15	All self-contained breathing apparatuses that meet or exceed the capitalization threshold.	All self-contained breathing apparatuses that meet or exceed the capitalization threshold.
Fire Trucks	20	All Fire trucks that meet or exceed the capitalization threshold.	
WIP	-	Construction projects in progress	Construction projects in progress

C. Safeguards

The City performs an annual physical inventory of all capital assets by department and location. Each Department Director is responsible for the accuracy of their assets and assigns a staff member to assist with the physical inventory. The Department Directors are also responsible for determining if purchases are "capital" in nature prior to the purchasing process. The Finance Accounting Division assists with capital inquiries and analyzes entries in the general ledger to verify capital items are recorded properly.

6.2 Insuring Equipment

A. Overview

The City's insurance policy requires that all equipment with a purchase cost of $15,000 or higher must be added to the insurance Inland Marine schedule within thirty (30) days from the purchase date. If the equipment is not added within thirty (30) days, it cannot be added or insured until October 1st. Items automatically covered on the Inland Marine Schedule are equipment under $15,000, all watercraft, communication equipment, emergency service portable equipment, and non-owned equipment that is rented, leased, or borrowed. Examples of equipment over $15,000 that must be insured are mowers, backhoes, excavators, pumps, loaders, trailers, boat engines, and forklifts. However, this is not an all-inclusive list; as other items may be purchased that require insurance. Department Directors should consult with Human Resources to determine if insurance is required for equipment not identified above.

B. Procedures

The designated Human Resources employee shall be responsible for the timely entry of purchased or donated equipment onto the City's Inland Marine Schedule. The Department Directors will be responsible for confirming all of their equipment is insured.

1. Once equipment is purchased, within five (5) working days the department must complete the New Equipment Set Up form and forward the completed form to the Fleet Manager.

2. The Fleet Manager will enter the new equipment into the database, send notice to the designated Human Resources employee, and send a completed asset card to the designated Finance employee.

3. The designated Finance employee will record the equipment detail into the Asset Management module by asset class. Serial numbers, VIN numbers and/or model numbers, where applicable, should be entered into the system for easier identification of assets.

4. The designated Human Resources employee will add the equipment to the Inland Marine Schedule in order for the item to be covered by insurance.

5. Equipment assets requiring disposal due to sale, non-use, damage, stolen, etc., must have a completed Asset Disposal Form authorized by the Department Director. A copy of the Asset Disposal Form should be sent to the Finance Department, the Fleet Manager, and Human Resources so the asset disposal can be properly recorded and removed from the Inland Marine Schedule.

6. When equipment is transferred between departments, the original controlling department is responsible for sending a completed Asset Transfer Form, authorized by the Department Director, to Finance, Fleet, and Human Resources for proper recording.

7. Department Directors have the discretion to remove insurance on items with coordination between Human Resources and Finance.

C. Safeguards

Human Resources will provide to Department Directors a list of all insured equipment annually in August for their review. Each Department Director is responsible for the accuracy of their insured equipment. Any additions or deletions must be reported to Human Resources prior to September 1st. Human Resources will then provide to Finance and Fleet the list of additions or deletions to the insured equipment.

Section 7 Project Accounting

A. Overview

The City uses project numbers to accumulate all expenditures related to a discrete activity ("Project") for cost planning and control and for performance evaluation of activities in order to help management make better decisions. Project cost information can help management explain budget variances in the current fiscal year, analyze actual results and trends of previous years, and forecast and budget for future projects.

B. Requirement for Project Accounting

Project accounting is recommended for each discrete activity charged in the following accounts:

- 61-00 Land
- 62-00 Building
- 63-00 Infrastructure
- 34-10 Allocations (Enterprise Funds)

It is required for all activities funded by grants or other special revenue.

It is required for all activities having a CIP number, except vehicles and equipment, regardless of the account(s) being charged.

It is recommended for Repairs & Maintenance accounts (46-XX) since usually this account is charged for multiple discrete activities and there are several sources of charges such as purchase orders, warehouse issue tickets and purchasing card transactions.

It is recommended when costs of a project are charged to multiple accounts.

It is optional for discrete activities in all other accounts at the Division Manager's option unless directed by a higher authority.

C. Procedure

Each Department Director and Division Manager is responsible for directing his/her staff to (1) request a new project number as soon as a new project is identified and prior to costs being incurred for that project and (2) to enter the assigned project number on every related document including but not limited to agenda memos, budget change request forms, purchase orders, invoices, warehouse requisitions and purchasing card transactions.

1. An employee of the requesting division will complete a New Project Request Form and submit it via email to the Finance Department. If related to a CIP item, attach the approved CIP Request form.
2. The designated Finance Department employee will assign a Project Number, enter information from the New Project Request Form into the project accounting module, and inform the requestor of the new project number.

3. The requesting division must then prepare a Budget Adjustment Form, selecting the appropriate heading relating to the project amendment or transfer, to fund the project budget. Once all appropriate signatures are obtained, the form is then sent to the Finance Administration Division for entry into the project accounting module.
    a. If the project is created during the budget process, the requesting department will submit a New Project Request Form to the Finance Administration Division in order to add the project number to the proposed budget. The New project will not be added to the project accounting module until after the budget is officially adopted. If a new Project Request form is not submitted to the Finance Administration Division during the budget process, the department will need to wait until the budget is officially adopted by City Council before submitting the project budget to the Finance Administration Division for entry into the project accounting module.
4. The Finance Manager reviews and the Accounting Manager updates the entry.

Life to Date vs. Year to Date

Once a project is created and a budget is established within the project accounting module, the system will keep a record of all transactions and adjustments made to the project throughout its lifetime until action is taken to close the project.

As both year to date and life to date options are maintained within the system, it is important that the project budget information be kept up to date. When a new budget is established for the new fiscal year within the General Ledger, the budget within the project accounting module will not occur automatically and will require the user to complete a Budget Change Request Form to clear out the unused portion of the project budget from the recently completed fiscal year (if in fact there is any left) and establish the new project budget for the new fiscal year.

a. The requesting division will need to complete a Budget Change Request Form.
b. Obtain all signatures on the Budget Change Request Form with the exception of the City Manager. The City Manager is not required to approve project budget changes, as they do not change the total of any individual account.
c. Deliver the form to the Finance Administration Division where it will be entered and approved for posting to the project accounting module.

The exception to this procedure is for water and sewer main breaks. Most information about the main breaks is not available until after the repairs have been completed. "Blank" project numbers are created by Finance in advance so that a project number can be used by field employees in the event a main break occurs. Materials acquired via warehouse requisitions, purchase orders and purchasing card transactions are charged to the project number when those expenses are processed. Labor and equipment costs are tracked by employees of the responsible division. After repair of the main break is completed, including restoration when necessary, all labor, material and equipment costs are reported to Finance on the New Project Request Form. The designated Finance Department employee enters information from the Form into the module and informs the Finance Administration Division who then enters the Project Budget Journal based on the information on the Form.

D. Safeguards

Transactions in the General Ledger (journal entries, encumbrances) that are associated with a project number impact the Project Accounting Module. The designated Finance Department employee responsible for creating new projects enters project journals and project encumbrance adjustments.

Those entries must be approved by another Finance Department employee and are posted to the module by the General Accounting Manager. The designated Finance Administration Division employee enters project budget adjustments. Those entries must be approved by the Finance Manager and are posted to the module by the General Accounting Manager.

Section 8 Payroll Administration

A. Overview

For most local governments, personal services costs (payroll and related fringe benefits) constitute the single largest category of expenditures. Proper control over and the accounting for personal services is vital to financial controls. Payroll administration is a collaborative effort between the General Accounting Division, the Finance Administration Division and the Human Resources Division and begins well before the paycheck is issued. The Human Resources Division enters into the payroll module all file maintenance related to Human Resource functions (e.g. demographic changes, new hires). The Payroll Coordinator enters all file maintenance related to Payroll functions (e.g. direct deposits, payroll error corrections, supplemental pay such as termination payouts and certification pay). The General Accounting Division is responsible for the timekeeping and processing of weekly payroll, including any supplemental payments, deductions and retroactive entries.

B. Procedures

8.1 Position Control

Position Control contains the list of position titles and authorizations for each title within the City of Cocoa's personnel structure as approved by City Council. Maintaining Position Control includes the creation, maintenance, monitoring, and budgeting of positions within the City. While the City Manager has control over the composition of personnel, only City Council can increase the total number of authorized positions.

The City of Cocoa requires that a position be authorized, active and funded before the position can be filled. Position control is important to ensure every employee is in a position that is in the adopted budget. It is also important at this point to emphasize that Position Control is the link between the employee position and payroll. Staffing is a large part of the budget and it is critical that we ensure positions and their respective locations, budget codes, and status are accurate and reported appropriately.

1. Definitions:
    a. Authorization – a number associated with a Position/Position Number that uniquely identifies the position. For example, while two (2) Operator positions can exist under position number 2956; each would have a unique authorization number assigned such as 2956/1 and 2956/2.
    b. Closed Position – a position that was once budgeted but, whose funding is no longer being applied to that position. If position funding is reallocated to a new position or authorization, the originally funded position must be closed to avoid an increase in total authorizations. Closed positions are not included in the total number of authorizations for the City.
    c. Allocation Account – general ledger account number(s) to which the position expenses are to be charged. Accounts are assigned on a percentage basis and several accounts can be used to share the cost of a position as long as the total percentage equals 100 percent.

d. Position/Position Number – a specific set of duties and responsibilities that are identified and assigned to a position number (i.e., title).
e. Frozen Position – an unfunded position that was previously authorized by City Council or a position that was funded in the past, but is not currently funded. Frozen positions are included in the total number of authorizations for the City.
f. Full-Time Equivalent (FTE) – the amount of effort associated with a position. Full-time (40 hours per week for 52 weeks per year) equals 1.000 FTE. Half time (20 hours per week for 52 weeks per year) equals 0.5 FTE.
g. Interim Position – The City Manager may approve an Interim Position to double fill a position when an employee submits a notice of intent to retire or resignation and it is in the City's best interest to temporarily double-fill the position for training purposes. Interim positions are temporary positions limited up to a six month period, are not included in the City's total number of authorized positions and therefore do not require City Council approval.

2. Position Control Changes:
    a. The Position Control change process begins with a request to the Finance Administration Division for a budgetary analysis pertaining to employee or position change status. This includes title changes; promotions not part of the Employment Requisition process and FTE changes. If the requested change involves authorization of a new position or reclassification of an existing position, the requestor will need to contact HR before position control changes can be requested.
    b. The Finance Administration Division performs the requested analysis and returns it to the Department Requestor.
    c. If the Requestor feels the budget is not feasible, the request is dropped.
    d. If the Requestor agrees with the Finance Administration Division's analysis and wants to move forward with the requested employee change and the total number of authorizations for the City would not increase, Requestor submits a completed Position Control Position Request/Change Form, approved by the Department Director to the Finance Administration Division along with the follow attachments:
        i. An HR approved Job Description
        ii. The Budget Analysis previously obtained from the Finance Administration Division
        iii. A detailed justification memorandum
    e. Upon receipt of the completed request and attachments, the Finance Administration Division will review and then forward to Human Resources for their approval of the EEO and Worker's Compensation coding.
    f. Once HR has approved and returned the request to the Finance Administration Division, the package will be delivered to the City Manager for review and approval.
    g. When the City Manager returns the request to the Finance Administration Division, the department will be notified as to the approval/denial.
        i. If not approved, the Finance Administration Division will notify the Requestor and file the request accordingly.
        ii. If the total number of authorizations for the City is increased by the request and has been reviewed and approved by the City Manager, the request must then be presented to City Council in the form of an agenda item with the funding source identified before the Finance Administration Division can make this requested change to Position Control.

iii. If approved by City Council, the Requestor returns a copy of the approved agenda package to the Finance Administration Division for processing.

h. The Requestor should then process the necessary steps to implement the change (i.e., Employment Requisition to hire or a Personnel/New Hire change form to request a payroll update for a current employee.)

i. The Finance Administration Division will maintain the original Position Request/Change form and any pertinent attachments for the file.

3. Safeguards: The Position Request form is generated by the requestor, reviewed by the Finance Administration Division for budget impact, verified for HR and must be approved by the Department Director and City Manager. Any Position Request/Change that increases the total number of authorizations for the City requires a copy of the agenda item approved by City Council.

8.2 Payroll Processing

1. The City of Cocoa's pay period covers a one-week cycle starting at 12:01AM on Monday and ending at 12:00 midnight on Sunday. For all regular, full-time employees, with the exception of firefighters, a normal workweek is 40 (forty) hours. For firefighters, a normal workweek is 50 (fifty) hours.

2. Employees record their time attendance in the City's designated timekeeping system, an electronic time sheet that records the hours an employee works each day. All hourly employees clock in at the beginning of their workday and clock out at the end of their workday. Exempt employees have a total of forty (40) hours recorded in the timekeeping system.

3. All Departments must have their payroll approved by the Department Director (or acting Director if absent) by 2:00 pm on Monday. Exceptions to this rule may be made by the Finance Director or designee on holiday weeks and emergencies. Failure to approve the payroll within the appropriate time frame may result in the department employees being paid for a straight 40-hour workweek and all adjustments will be made the next week.

4. The Human Resources Division maintains all employee personnel records that include changes in rates of pay, promotions, demotions, transfers, leaves of absence with or without pay, temporary suspensions from duty, changes to taxes, deductions, benefits, accruals etc. HR enters file maintenance into the payroll module all file maintenance related to Human Resources functions. All file maintenance shall be completed by Monday afternoon.

5. The Payroll Coordinator enters all file maintenance related to Payroll functions (e.g. automatic direct deposit data, court-mandated deductions, and all retroactive pay or deductions). Payroll maintains all employee payroll records related to automatic direct deposit information, court-mandated payroll deductions and retroactive entries.

6. Payroll change forms that require data entry on a future date will be filed in a "tickler" file. The Human Resources Division and the Payroll Coordinator will be responsible for maintaining their own tickler file. The tickler files will be reviewed weekly ensuring the correct changes are made in the payroll module.

7. The Payroll Coordinator or designee reviews the time sheets in Kronos for electronic approval by the employee's supervisor and department director or acting director in the director's absence.

8. The Kronos file containing time sheet data is exported into the payroll database by the Payroll Coordinator or designee.

9. The Payroll Coordinator generates and reviews an Hours Proof Report. Totals are compared to hours recorded in Kronos. If adjustments are required, the General Accounting Manager or designee makes the appropriate changes and informs the Payroll Coordinator when they are completed.

10. The Payroll Coordinator reviews the file maintenance changes entered by Human Resources and initiates the automated payroll system process, generating payroll calculations and the applicable payroll reports. These reports are reviewed by the Payroll Coordinator and submitted to the General Accounting Manager or designee for final review. Once payroll calculations are approved by the General Accounting Manager or designee, the Payroll Coordinator is responsible for printing the paychecks (for the few employees who request actual checks) and sending the direct deposit receipts electronically to the employee.

11. Except during holidays and State of Emergency, payroll calculations will be run by 2:00 pm on Tuesday and given to the General Accounting Manager or designee for review. The completed payroll will be processed no later than 4:00 pm on Tuesday. Every effort will be made to follow these procedures and meet these deadlines.

12. The General Accounting Manager or designee will give the "all clear" for monthly, quarterly and year-end processing.

13. Once the payroll checks and direct deposit emails have successfully generated, the payroll file will be imported into the database by the Payroll Coordinator. This generates a general ledger file that is reviewed by the General Accounting Manager or designee prior to posting to the general ledger.

14. In an effort to keep the employees informed about any changes in their paycheck, Human Resources will send to the employees a copy of the personnel change form or any other documentation to explain deviations from the previous payroll.

15. Payroll reports related to various pre-tax and post-tax deductions are printed by the Payroll Coordinator. The General Accounting Manager or designee uses these reports to transmit the direct deposit and 401a defined benefit plan contributions.

16. The Payroll Coordinator provides the General Accounting Manager or designee with the information for the transmission of payroll related taxes.

17. The Payroll Coordinator provides the Finance Director or designee with information to wire transfer employee retirement contributions.

18. The Payroll Coordinator processes the checks using the check printer. The check printer has limited employee access and the key, the USB device on which the digitized check image and signatures are stored and the signature stamp is kept in a secure location.

19. If an employee has a question regarding the hours for which he/she was paid, the employee is to contact his/her supervisor for corrections. The supervisor will contact Payroll and all adjustments will be documented with the proper forms and approvals. Payroll will maintain documents supporting hour adjustments.

20. If an employee has questions regarding automatic direct deposit data, court-mandated voluntary and/or involuntary deductions, and any retroactive pay or deductions, the employee should contact the Payroll Coordinator. All payroll change forms and any documentation concerning changes to an employee pay will be processed by the Human Resources division and forward to Payroll. The original documents will be stored in the employee's personnel file in Human Resources. Payroll will maintain documentation regarding these adjustments. Human Resources will provide the necessary forms, assist employees with completing those forms, obtain necessary approvals and process the corrections with the next file maintenance. Human Resources will maintain documentation regarding these adjustments. The adjustment to the payroll will be reflected in the next pay period.

21. If an error causes a financial hardship to the employee, the Finance Director may approve a manual check to replace the incorrect one.

22. The payroll process produces a Payroll Register, a permanent record detailing the gross earnings, deductions and net pay for each employee. This report includes various personal information such as date of employment, rate of pay, authorized deductions, accrued leave time and earnings, deductions and withholding per pay period, and year-to-date information for each employee.

8.3 Employee Deductions

1. The City participates in various deduction plans. Each plan is described in the Personnel Manual. For example, the City provides benefits to the employee in the form of medical, dental and vision insurance for which the employee may be required to contribute a certain amount, depending upon the coverage selected. The City is also required to make certain involuntary but court-mandated deductions such as for child support orders or garnishments.

2. Each voluntary deduction is supported by a source document originated by the employee, which will be retained in the employee's personnel folder and entered into the database by the Payroll Coordinator.

3. Each involuntary court-mandated deduction is supported by a source document, originated by the court system, which is maintained in Payroll and entered into the database by the Payroll Coordinator.

4. The City participates in two plans that defer payroll taxes: A Section 125 flexible spending account and 457 Deferred Compensation Plan. As applicable, each deduction may or may not be subject to the deferral of payroll taxes. The Payroll Coordinator enters these deductions, which are supported by source documents originated by the employee and filed in the employee's personnel folder. The Payroll Coordinator reviews the deduction and reviews the calculations for FICA and withholding taxes.

8.4 Withholding Exemption Certificates

Federal income tax regulations require an employer to withhold income taxes from all employees based upon their earnings for a payroll period and the exemptions claimed by the employee on the withholding certificate. The following procedures are applicable:

1. All new employees must fill out the IRS W4 form and submit the completed form to the Human Resources Division. When an employee's exemptions or status changes, the employee must submit a revised IRS W4 form to the Human Resources Division.

2. Information from the form is entered by Human Resources with weekly file maintenance and forwarded to the Payroll Coordinator.

3. The Payroll Coordinator verifies the information for accuracy and returns the documents to the Human Resources Division.

C. Safeguards

The employee clocks in on a timekeeping system, which requires two levels of approval before the payroll process starts. The immediate supervisor and the Department Director must approve the time sheets. If the supervisor is unavailable to approve time sheets in a timely manner, the Department Director's approval is deemed sufficient for the supervisor's approval. The Payroll Coordinator reviews the time sheets for electronic approval.

The Human Resources Division is responsible for the input of all Human Resources related file maintenance. The Payroll Coordinator enters all Payroll related file maintenance prior to processing the weekly payroll. The General Accounting Manager or designee reviews the system-generated reports for inconsistencies and errors. When all of the reviews have been approved, the Payroll Coordinator will process the payroll. This separation of duties ensures the integrity of the payroll processing.

8.5 Month-End Processing

Payroll has several mandatory functions occurring at the end of each month.

A. Overview

The following functions are performed by the Payroll Coordinator and General Accounting Manager or designee. The General Accounting Manager or designee completes the automated month-end closing procedures as described in the payroll system's user manual.

B. Procedures

1. The Payroll Coordinator uses the following reports to balance at month-end:

   - Cumulative Payroll Register
   - Tax Register
   - Adjustment Before Taxes (ABT) Register by type
   - Deduction Register by Type

2. The Payroll Coordinator reviews the payroll for the month and reconciles the batches created for Payroll Vendor Checks.

3. The General Accounting Manager or designee approves the batches.

4. The Payroll Coordinator prints the checks on the designated check printer and prepares the checks for distribution, filing all backup documentation and signed approvals.

5. Contributions to all the retirement plans must be reconciled each month by the Accounting Manager or designee to ensure the correct amount is submitted to allow for proper allocation to each employee.

C. Safeguards

The payroll month-end process is performed by two individuals and the work is verified by each.

8.6 Quarter-End Processing

Payroll has several quarter end processing mandatory functions.

A. Overview

The following functions are performed by the Payroll Coordinator and General Accounting Manager or designee at the end of each calendar quarter (March 31, June 30, September 30 and December 31).

B. Procedures

1. The Payroll Coordinator prints, through quarter-end processing, reports including a 941 Report and Summary, and Calendar Year to Date Earnings Detail Report.

2. The Payroll Coordinator prepares the IRS Form 941, Employee's Quarterly Federal Tax Return.

3. The General Accounting Manager or designee approves the IRS Form 941.

4. The Payroll Coordinator runs the State Unemployment Wages Report.

5. The General Accounting Manager or designee prepares the Florida Unemployment Compensation Quarterly Tax and Wage Report.

C. Safeguards

The payroll quarter-end process is performed by two individuals and the work is verified by each individual.

8.7 Calendar Year-End Procedures

All of the City's Calendar Year-End procedures are required by the Internal Revenue Service.

A. IRS W2 and W3 Forms

The Federal Government requires the City to report all wages and earnings by way of the Forms W2 and W3. The City reports to the employees on the W2 Form and to the Internal Revenue Service on the W3 Form, Transmittal of Income and Tax Statements. The following functions are performed by the Payroll Coordinator and General Accounting Manager or designee.

1. The Payroll Coordinator generates the year-end wage reports and reviews and reconciles the Quarterly 941 Forms to the wages posted in the general ledger.

2. The General Accounting Manager or designee reviews and approves the final numbers to be submitted to the Internal Revenue Service.

3. The W2 Forms are printed and distributed to the employees by January 31st.

4. The W3 Form, Transmittal of Income and Tax Statements, are submitted electronically through the Business Services Online Division of the Social Security Administration, (due to the IRS by February 28th).

5. The General Accounting Manager or designee reviews and sends the W3 form to the Finance Director for signature.

Safeguards

The W2 and W3 process is performed by two individuals and the work is verified by each individual. The Finance Director reviews/signs the required official documents.

Section 9 Grant Monitoring and Reporting

Grants are contributions or gifts of cash or other assets from other government entities to be used or expended for a specified purpose, activity or facility. Loans from Florida Department of Environmental Protection (FDEP) State Revolving Funds are also considered grants. Responsibility for correctly administering the grant lies directly with the department applying for and awarded the funding. The General Accounting Division and the Finance Administration Division are responsible for monitoring compliance with the awarded grants.

The Grants Committee, made up of employees from General Accounting, the Finance Administration Division and other departments involved with the acquisition of grants meets on a quarterly basis to discuss new grants and share information on existing grants.

A. Point of Contact (POC)

Departments applying for grants must appoint a Point of Contact to administer the grant activity. The POC is responsible for the following:

1. Participation on the Grants Committee

2. Provide assistance to the appropriate personnel in their department regarding opportunities and/or information regarding the grants

3. Ensure copies of all submitted reports are provided to the Finance Administration Division

4. Maintain essential data on the department to include mission statements, general information on the department, updated resumes for key personnel and a list of current and proposed projects

B. The Finance Administration Division

The Finance Administration Division oversees the Grants Committee and the monitoring and compliance of the grants. This division is responsible for the following:

1. Preparing the agenda and setting up the quarterly Grants Committee meetings

2. Presiding over the quarterly Grants Committee meetings

3. Providing grant assistance by identifying opportunities and identifying technical requirements.

4. Providing tracking and reporting on grants

5. Monitoring and compliance

6. Providing the auditors with a point of contact during the audit process

7. Processing completed grant submittal forms received from departments by obtaining required signature approvals

8. Notifying requesting departments when submittal form is approved

C. General Accounting Division

The General Accounting Division is responsible for the correct and accurate accounting of the revenues and expenditures associated with the grants. The Division is responsible for the following:

1. Participate on the Grants Committee

2. Provide technical assistance on accounting for revenues and expenditures

3. Ensure all expenditures are made in accordance with the accepted standards and Grantor's requirements

4. Work with the Finance Administration Division and the POC from the other divisions for reporting purposes

D. Department

The Department must fill out a Grant Submittal Form and should consider the following when planning and preparing to apply for a grant:

1. Determine if the department has the ability to administer and comply with the grant's fiscal resources and reporting requirements

2. Determine if the grant requires City Council approval and, if so, will the department be able to meet time line requirements

3. Determine if the City/Department can meet all of the grant's requirements (i.e. Grant Stipulations, Future Consequences and Matching Requirements)

4. Determine if overhead costs can be reimbursed

5. Submit to the Finance Administration Division the grant submittal form for the City Manager's approval prior to the submission of the grant

E. City Manager

The City Manager must approve grant requests that exceed $1,000 prior to the application being submitted.

F. City Council

City Council approval is required if:

1. Grant exceeds the City Manager's purchasing authority
2. Grant match is required
3. Grant requires approval/Resolution
4. Grant increases the number of authorized positions

G. Procedure

The application for a grant is to be completed by the Department requesting the funds, although they may request assistance from the Finance Administration Division. The Department must also submit a copy of the grant application along with the Grant Application Submittal Form to the Finance Administration Division. **Prior to submitting the grant application, the Grant Application Submittal Form must be signed by the City Manager or designee for approval.** During the course of administering the grant, all reporting requirements are the responsibility of the requesting Department.

If funds are awarded, the Department must notify the Finance Administration Division and the General Accounting Division. Depending on the grant, the next step is to hold a planning meeting to establish a project number, review the grant contract and complete any other post award requirements.

City Council approval will be required to amend the budget to accept the funds and approve related expenditures. The agenda item should also request that the City Manager be authorized to:

- Sign the contract on behalf of the City and
- Sign all other forms related to grant administration

The Department will prepare and complete the necessary documents for reimbursement requests. Finance will review the request to ensure accuracy, record the receivable and submit the invoice to the Grantor or return the invoice to the Department for submittal (whichever is appropriate). The Department will prepare required reports (monthly, quarterly, annual, etc.) and submit to the appropriate agencies. Copies of all reports will be submitted to the Finance Administration Division.

At any time, the Finance Administration Division may select a grant for an internal review or evaluation at the next Grants Team meeting.

A grant is not considered "closed out" until all requirements have been met, including final reimbursement and reporting.

If a grant is found to be noncompliant through an internal or external audit, the appropriate Department will be notified immediately. At that time, a meeting will be scheduled to discuss the findings and establish a plan of action. The Finance Administration Division will coordinate with the Department and the monitoring agency to craft the response to the audit comment/finding. The Finance Administration Division will continue to monitor the situation until satisfaction of the finding has been obtained.

H. Safeguards

Several Departments and many different personnel are involved in the grant process, from the application to the final report, allowing for sufficient internal control as to the funding and the spending. In addition, some grants require executive level approval and, therefore, are subject to higher scrutiny.

9.1 Justice Assistance Grant (JAG) Reporting

A. Overview

The City periodically receives Justice Assistance Grant (JAG) dollars from the Department of Justice to be used for law enforcement purchases/expenditures. The funds are required to be deposited into an interest-bearing account and the interest must be spent on the grant project. The City is required to report the activity of the use of these funds on a quarterly basis via the internet.

B. Procedures

The designated Finance Department employee shall be responsible for reporting the grant information to the Department of Justice on a quarterly basis using the DOJ Standard Form 269a (Financial Status Report). The reports are due forty-five (45) days after the end of each calendar quarter and are reported at https://grants.ojp.usdoj.gov/.

JAG Reporting

1. Run Account Activity Listings for the JAG Grant expenditures and interest income
2. Calculate the amount of interest income applicable to the JAG Grant
3. Fill out the internet report SF 269 using the available information
4. Send copies of the report and receipt confirmation to the Police Department
5. File the completed report and backup documentation

C. Safeguards

The quarterly reports are reviewed by the Finance Manager. Attached to each report is the General Ledger detail outlining all expenditures and interest income.

9.2 Community Development Block Grant (CDBG) Reporting

A. Overview

The City of Cocoa receives grant dollars from the U.S Department of Housing and Urban Development to be used in accordance with the action plan submitted by the City's Community Services Department. The dollars received from this grant are on a reimbursement basis.

B. Procedures

The designated Community Services Department employee shall be responsible for reporting the grant information to the U.S. Department of Housing & Urban Development (HUD) on a quarterly basis by preparing standard form 425 (Federal Financial Report). The reports are due 30 working days after the end of each calendar quarter.

The designated Finance Department employee verifies that the ending cash balance on the report matches the ending cash balance in the general ledger and forwards the report form to the Finance Director for signature. The form is returned to the designated Finance Department employee who transmits the report to HUD and sends a copy to the Community Services Department.

The designated Community Services Department employee initiates the request for funds (drawdown) through the Integrated Disbursement and Information System (IDIS) and gives the designated Finance Department employee the paperwork to verify expenditures. The designated Finance Department employee verifies the request for funds and approves the drawdown on the IDIS website.

C. Safeguards

Community Services prepares and Finance verifies the reports and requests for funds.

9.3 Grant Internal Audit Process

A grant internal audit is a review of the records during the life cycle of the grant. It verifies the financial records and programmatic reports and confirms compliance with contract requirements. All State, Local and Federal grants that are awarded to the City of Cocoa are subject to internal reviews.

Each quarter, grants will be randomly selected for internal audit by the Grants Administrator, Finance Manager or City Manager. The Grants Administrator will review each aspect of the grant from program to financial to ensure the effectiveness of the operation and compliance with regulations. Throughout the course of a fiscal year, all grants will have this internal audit conducted.

If any areas of the grant are found to be deficient, a meeting with the Program Manager of the grant will be scheduled to review the deficiencies and prepare a corrective action plan. Once the deficiencies have been corrected, the Grants Administrator will prepare a follow-up report noting the corrections.

Records of every internal audit will be retained in the Finance Administration Division grant files.

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Section 10 Budget Policies & Procedures

10.1 General Budget Policies

The City of Cocoa has a variety of financial guidelines that can be found in many sources including State Statutes, Government Accounting Standards Board (GASB), City Charter, City Council Ordinances and Resolutions, existing accounting and purchasing policies, and Special Revenue Funds program regulations. These Finance Administration Division Policies & Procedures are designed to be in concert with existing policies and address policies that need to be documented. The guidelines are used to promote the vision and goals of the City.

The operating budget shall serve as the annual financial plan for the City and as a tool for implementing City Council goals and objectives. Additionally, the budget will provide staff the resources necessary to meet service levels determined by City Council. The adopted annual budget is a balanced budget with revenues equal to expenditures. Upon adoption of the budget by City Council, all appropriations are approved. When expenditures are to be incurred against the adopted appropriation, the requesting department will be required to obtain City Council's approval if the expenditure exceeds the City Manager's purchasing authority. All unbudgeted capital, over the City Manager's spending authority, $50,000, is required to be approved by Council before entering into any contracts or expending any funds.

A. Budgeting For Revenues

Many revenues are budgeted based on the history of the prior three to four years including current year-to-date revenues that have been received. Some collections vary depending on utility usage, prices for these utilities, weather conditions, etc. Therefore, substantial fluctuations may be experienced from these revenue sources that are beyond the ability of the City to predict or control. A conservative use of the historical average should result in annual budget projections that are reasonable.

Revenues based on contractual agreements are the easiest to budget. Annually, the City should review all fees and charges. This is to ensure the fees are providing adequate coverage of costs and/or services and, where applicable, remain competitive with similar fees of surrounding communities or other providers. The revenue budget will also include any new revenue sources.

When budgeting for revenues, the following should be considered:

1. Property Tax: Florida Statutes permit municipalities to levy a property tax, without referendum approval, to a maximum of ten mills (1 mill = $1.00 of tax per $1,000 of taxable value). The Brevard County Property Appraiser and Brevard County Tax Collector administer property assessments and tax collections, respectively. Currently in Florida, homeowners may claim a homestead exemption on their principal place of residence and additional homestead exemptions may be authorized by law. On homesteaded properties, the assessed value is reduced by the exemption, resulting in the taxable value of the property. The City of Cocoa has no control over the determination of the taxable value of property. This is the Brevard County Property Appraiser's responsibility. The City only has control over the tax rate levied against the taxable value of the property in accordance with Truth in Millage Law (TRIM). The property tax revenue, as well as all other tax revenues, is used to support the General Fund budget. The City cannot budget less than 95% of projected property taxes.

2. Revenue Collections: The manner in which different revenues are received varies throughout the year and from one type of revenue to another. Some revenues are subject to cyclical variations based on the performance of the economy (sales tax) or usage (utilities), so collections may vary from month to month based on the level of activity for that month.

3. Departmental Expertise: While the primary responsibility for budgeting and projecting revenue falls on the Finance Administration Division, there are times when the expertise within specific departments should be utilized. Each department is responsible for budgeting revenues generated by their activities and/or functions. In particular, a department needs to bring attention to current grants continuing into the next fiscal year to ensure all revenue sources are reported. The Finance Administration Division is responsible for reviewing the projected revenue to ensure it is still appropriate.

B. Budgeting for Expenditures

When budgeting expenditures, the following should be considered:

1. The City will maintain a level of expenditures providing, to the extent reasonable and practicable, for the public health, safety and welfare of the residents of the community.

2. The City will only propose operating expenditures supported by ongoing operating revenues.

3. The City will maintain expenditure categories according to State and administrative regulations.

4. Expenditure forecasts will be cognizant of the fluctuating revenues.

5. The City will budget a contingency account in accordance with the policies described in this document. Expenditure of monies from a contingency account will require prior approval from the City Manager as well as the City Council.

C. Budgeting for Maintenance of Capital Expenditures

Another important component of budgeting expenditures is the need to appropriately budget for the maintenance of capital items. An important way to ease the financial burden of capital investment decisions in a period of scarce resources is to establish an appropriate maintenance schedule. Routine preventive maintenance, such as painting and patching, as well as rehabilitation, may reduce the need for future, more expensive replacement. Furthermore, it may mitigate any possible economic disruption or inconvenience resulting when a capital item breaks down or must be replaced unexpectedly.

The decision to invest operating funds in the maintenance of existing facilities and equipment must be based, in part, on the potential capital cost savings and the possible cost consequences of deferring maintenance. When choosing between maintenance, repair, replacement or abandonment of an existing facility, it is essential to know the facility's current condition, the rate of its deterioration and the cost and benefits to be obtained from various investment strategies. These considerations must then be compared with the need for a new capital item. Conversely, the City must take into account future maintenance and repair requirements when designing or purchasing new capital items. Improved design and use of higher quality materials may significantly reduce future maintenance and repair costs on new acquisitions.

D. Budget Accountability

Budget control and accountability rests at the departmental/divisional level with oversight by the Finance Administration Division. In accordance with the City Charter, primary responsibility for the City's budget rests with the City Manager. The Charter also states that the Finance Director is responsible to ensure all monies are legally expended and budget appropriations are not exceeded.

Department Directors have the responsibility to and will be held accountable for controlling their budgets and making every effort to operate within the appropriations allocated to their departments/divisions. The Department Directors should monitor their budget on a monthly basis and prepare the appropriate transfers prior to the accounts going negative. The City Manager has the authority to approve appropriation transfers between accounts within the same Department, within a fund; not exceeding the City Manager's purchasing authority. Transfers between funds require a budget amendment that must be approved by City Council.

1. Annual Budget Document: The annual budget document will identify all available funds and adopted appropriations. The budget for the new fiscal year shall be distributed to City Council members and City administration after the proposed budget is approved.

2. "Pending Budget Approval": The City of Cocoa has a number of contracts that continue from one year to the next as approved by City Council in accordance with the City's Purchasing Policies. These contracts need to be viable as of October 1st of the new fiscal year. After the first public hearing on the budget has occurred and the tentative budget approved, departments/divisions may submit their annually renewed contracts for the upcoming fiscal year to City Council for approval "Pending Budget Approval". Essentially, the "Pending Budget Approval" clause means that, if the proposed budget for the new fiscal year is approved by City Council at the final public hearing, all contracts approved with the "Pending Budget Approval" stipulation shall be considered officially approved. If the budget is not approved, however, the contracts shall be considered void.

   Three requirements for submitting contracts for approval under the "Pending Budget Approval" clause are as follows:

   a. The tentative budget for the upcoming fiscal year must be approved at the first public hearing; and

   b. Agenda items must be submitted for approval at a September City Council meeting that is held after the first public hearing when the tentative budget is approved ; and

   c. Agenda items must specifically include the clause "Pending Budget Approval".

3. Object Classification:

   The State of Florida's Uniform Accounting System Manual establishes the method for numbering accounts. The eleventh and twelfth digits (FFF-VVDD-AAA-**EE**-OO) of the account designate the object classification. Following the State's classification, the City of Cocoa will define object classification at the object level within a Division. Funds expended, contracted or liabilities incurred may not exceed the budgeted appropriation for Personal Services, Operating Expenditures/Expenses and Capital Outlay classifications within a Division.

10-29 Personal Services
30-59 Operating Expenditures/Expenses
60-69 Capital Outlay
70-79 Debt Service
80-89 Grants and Aids
90-99 Other Uses

In accordance with Article XII, Section 6 of the Charter, "No officer or department shall, during any budget year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money for any purpose, in excess of the amounts appropriated for that general classification of expenditure pursuant to budget appropriations." The general classification is considered the object classification. Whereas, on occasion, an account number may go over the budget resulting in a negative balance, expenditures resulting in a negative object classification are prohibited. Object Classifications 70 through 90 have very specific uses and most departments/divisions do not have such accounts. If these accounts are negative, appropriate corrective action should be taken as specified by the policies and procedures within this manual. The only exception to this is if the account goes negative due to accounting adjustments or entries (i.e. depreciation expense, interest expense through amortizations, accruals of interest expense and other non-cash year-end adjustments) initiated by the General Accounting Division.

Object Classification Budgeting is an operational tool allowing a division to continue operating during the exceptional times when a line item becomes negative. On the rare occasion when a division's expenditures exceed the account budget, object classification budgeting allows the division to continue operation. In an effort to prevent a negative account, the Department Directors are responsible for reviewing their account expenditures on a monthly basis, anticipating negative potentials, and providing corrective action prior to the account going negative whenever possible.

Department Directors will be held accountable for any negative accounts in their divisions. On a monthly basis each Department Director is required to review his/her budget and work with the Finance Administration Division to prepare a Budget Adjustment Form for all the negative accounts. The Budget Adjustment Form shall include a detailed justification for the negative condition and the corrective action. The Finance Administration Division will provide a quarterly report of negative balances to the City Manager.

10.2 Budget Preparation

The financial operating plan, referred to as "the budget" for the City of Cocoa, covers an annual period termed as a "fiscal year". The City's fiscal year begins on October 1st and ends on September 30th. The annual budget is proposed by the City Manager and adopted by the City Council with legal budgetary control at the fund and department level. Expenditures may not exceed appropriations and all unexpended appropriations lapse at the end of the fiscal year. All carry forward expenditures are required to be re-budgeted in the next budget year.

Annually, the Finance Administration Division will distribute information which is unique to the new fiscal year, i.e., calendar of events identifying the specific dates through the budget adoption process; all changes, corrections, or additions to the information included in this policy; updates or changes to any forms; new rates, etc. Standardization of the budget process helps to ensure all requests receive the same level of consideration by clearly defining the required elements for budget requests and setting forth easy-to-read

submission formats. This policy explains why certain criteria are needed and how information should appear in the budget submission. Departmental support of these efforts will ensure priorities are clearly communicated and requests receive the appropriate level of consideration.

A. Budget Preparation Policies

The City of Cocoa will prepare the annual budget in accordance with all applicable State and local guidelines. *Florida Statutes, Chapter 200 Determination of Millage* and the *City Charter ARTICLE XII. Budget,* establishes the process by which the City's annual budget is prepared. This policy is designed to complement the Statutes and Charter, not supersede them.

It is the City's policy to prepare an annual operating budget that is complete and easy to use. The budget will be based directly on service needs. When budget requests are prepared, departments are required to carefully consider:

- Needed level of service;
- Minimum and maximum levels of service to be provided;
- Resources needed to deliver levels of service;
- How current resources can be used more efficiently in providing services; and
- Whether any services could be provided more effectively/efficiently by the private sector.

This type of analysis is a year-round process, not simply an annual budget-development exercise. It requires Department Directors to be challenged constantly to think about what they are doing, why they are doing it, and how it can be improved from a service and cost viewpoint. City policy dictates that there is a careful analysis of citywide needs. During the budget preparation process is the time for planning for major expenditures, not during the fiscal year. Requests for new positions, equipment purchases and operating expenses are to be made during budget preparation. Any deviation from this policy must be approved by the City Manager. Additionally, the department must be able to fund the request within its own appropriations. The only exception to this would be unplanned emergencies or legislative mandates arising after the budget has been presented to the City Council and adopted.

Departments are required to budget transaction detail for each account and will be expected to practice budgetary control. The transactions listed under each account number are considered the detail of the account. On a regular basis throughout the fiscal year, each Department Director is required to review his/her budget. If a negative balance situation occurs, the Department Director will work with the Finance Administration Division to prepare a Budget Adjustment Form to adequately fund negative accounts. The designated Finance Administrative employee will prepare the actual Budget Adjustment Form for all budget adjustments in the Personnel Category for the appropriate approvals. The Budget Adjustment Form will state a full justification as to why the account went negative and the corrective action. The Finance Administration Division will provide a monthly report of negative balances to the City Manager.

B. Overall Budget Preparation Guidelines

1. Review of Historical Information

The City's financial database has historical information for each cost center. Departments should review their current year's budget and prior years' actual results for analysis. The Finance Administration Division has information on individual accounts within divisions and tracks

changes made to all department budgets throughout the year. Anyone needing assistance in obtaining this information is asked to contact the Finance Administration Division.

2. Process Overview

Yearly, each Department Director will prepare and submit to the City Manager a recommended budget for his/her respective department for the upcoming fiscal year. Upon receipt of the proposed departmental budgets, the City Manager, Finance Director, Finance Manager and the Department Directors will meet and refine these requests into a workable budget proposal. The Finance Administration Division makes the appropriate changes so that the City Manager can present the proposed operating budget to the City Council. The City Council will adopt an operating budget for the City of Cocoa no later than September 30th of each year. Except under the conditions as detailed in the section of these policies that addressed the "Pending Budget Approval" process, funds may not be expended or encumbered for the following fiscal year prior to October 1st.

The City's annual budget will be presented in an account/transaction detailed format. A separate summary budget presentation will be submitted at a public hearing for discussion and review by the City Council and the public in accordance with Florida Statutes.

Florida Statute Chapter 200.065 establishes the budget process and the time limits under which a budget must be developed under a provision called Truth in Millage (TRIM) Compliance Regulation. Although the budget process is subject to change by the Florida Legislation, each year the City of Cocoa follows the procedures generally outlined below to establish its annual budget and comply fully with the State statutes:

a. The Capital Improvement Plan (CIP) is formally approved by City Council with the adoption of the budget.

b. At the beginning of the budget process, the Finance Administration Division will distribute the new budget calendar and any changes and/or procedural updates to the budget process.

c. During the first month of the budget process, each Department Director finalizes a budget for his/her individual department that is then compiled and reviewed in detail by the City Manager, Finance Manager and Finance Director.

d. The next step in the budget process is for the City Manager, Finance Director and Finance Manager to meet with every Department Director to review submittals and make needed financial adjustments. The Finance Administration Division compiles any changes for final review and approval by the City Manager.

e. In July, the City receives the Certificate of Taxable Value (DR-420), the Tax Increment Adjustment Worksheets (420-TIF) and the Municipality Maximum Millage Levy Calculation Preliminary Disclosure (DR-420M-P) from the Brevard County Property Appraiser's Office that are used to establish the City's Rolled-back Millage Rate and Proposed Operating Millage and corresponding TIF revenue.

f. Budget for the Community Redevelopment Agencies (CRA) is approved by their respective boards by the end of August for inclusion in the citywide budget. The City Council does not have to approve CRA budgets or amendments.

g. Within 35 days of certification of value, the City must establish the Rolled-back Millage Rate, the Proposed Millage Rate for the new fiscal year, and the scheduled first public hearing for the budget. This is accomplished no later than the last City Council meeting in July.

h. In August, the City Council reviews the proposed citywide budget during a Council-Staff workshop session as presented by the City Manager and the Finance Administration Division.

i. Based on City Council input, the budget is finalized in September.

j. Within 80 days of certification of value, but not earlier than 65 days, the tentative budget hearing is held by the City Council to adopt the tentative millage rate, the percent it exceeds the Rolled-back Rate, and the tentative budget.

   Note: City budget hearings cannot occur on the same day as the Brevard County School Board's or Brevard County Commission's budget hearings. Hearings held Monday through Friday must begin after 5:00pm. Hearings may be held on Saturdays but never on Sundays.

k. Within 15 days following the tentative budget hearing, the City must advertise its intent to adopt a final millage rate and budget in a local newspaper of general paid circulation. TRIM has very specific requirements for the advertisement and should be consulted to ensure City compliance.

l. The City Council must hold its final public hearing to adopt a final millage rate and final budget not less than 2 days or more than 5 days after the day that the advertisement mentioned above is first published.

m. Within 3 days of the final hearing, the resolution adopting the final millage rate shall be forwarded to the Brevard County Property Appraiser's Office and the Brevard County Tax Collector's Office.

n. Pre-Filing TRIM Compliance will be done after adoption of the final millage rate and final budget. Pre-Filing Certification of Compliance (DR-487-P), the Municipality Maximum Millage Levy Calculation (DR-420M) and Vote Record for Final Adoption of Millage Levy (DR-487V) will be completed and submitted to the State of Florida's TRIM Compliance Section.

o. Within 3 days of receipt of Certification of Final Taxable Value (DR-422), the City will complete and certify the final millage rate to the Property Appraiser.

p. Within 30 days of final hearing and adoption of a final millage rate and budget, the City will prepare the complete TRIM compliance package and forward it to the State of Florida's TRIM Compliance Section.

C. Preparation Responsibility

The actual preparation of the budget document is primarily the responsibility of the Finance Administration Division under the direction of the Finance Director. However, there are many different components.

1. The Finance Administration Division: It is the responsibility of the Finance Administration Division to prepare the annual budget calendar, provide information concerning the City's financial resources, and updated information. The Finance Administration Division will prepare the Personal Services portion of the budget (with the exception of overtime and various special pay

accounts) through the use of the City's financial software. The Finance Administration Division provides assistance in the preparation of operating and capital requests. The Finance Administration Division reviews and coordinates all requests for review by the City Manager. Once the budget is complete, the Finance Administration Division prepares the document for submittal to the City Council. After adoption by City Council, the Finance Administration Division distributes the budget document to City Council, and the City Manager and ensures the information is available to all Department Directors, Division Managers and pertinent City Staff.

2. Department Directors: It is the responsibility of each Department Director to prepare a budget. The Director will need to detail his/her department's needs, including staffing. Providing information on proposed funding sources and expenditures is crucial. The Director will also need to carefully review provided reports detailing the Personal Services portion of their budget for accuracy and report to the Finance Administration Division any discrepancies. The Director administers his/her budget and operates within its appropriations.

3. Finance Director: In addition to preparing the Finance Department's budget and the Enterprise Funds revenues, the Finance Director assists in reviewing the citywide budget throughout the entire budget process.

4. City Manager: The City Manager oversees the entire budget process. Conducting the final review of the proposed budget before submission to the City Council is also the responsibility of the City Manager. The proposed budget is then submitted by the City Manager to City Council for adoption.

5. City Council: It is the responsibility of the City Council to review and adopt an annual operating budget by September 30th.

D. Preparation Instructions

Budgets presented with detailed justification for expenditures have a much better chance of being approved. A Department Director who prepares a budget solely on the basis of an incremental change from the current year's budget is not utilizing the budget as a planning or management instrument. Each Department Director should examine current activity levels and determine whether alternatives that are more efficient exist. If it is determined that expansion is necessary, the Director must be able to demonstrate why additional expenditures for personnel and operating expenses and capital equipment are needed. A statement indicating the impacts of disallowing the requested expansion should also be presented. Each Department Director should identify priorities and issues and ensure that budget figures are arithmetically correct and consistent.

1. Revenue Guidelines: Each department is responsible for providing the Finance Administration Division with revenue projections, including grants, and special revenue funds generated within its activities and/or functions. Current year-to-date revenues and last year's revenue should be used for projecting revenues. Pay particularly close attention to current grants and newly awarded grant funds to ensure all revenue sources are reported.

2. Reserves Guidelines: In accordance with the Fund Balance Policy, the City Manager will establish a Capital Replacement Reserve, a Health Insurance Reserve and a Stabilization Reserve for the upcoming budget year for the General Fund during the budget process.

3. General Instructions: All entries will be made through the City's software system, rounding up to the nearest dollar. The current year-to-date expenditures and last year's actual expenditures should

be used as a guide in estimating the expenditure levels for the new fiscal year. Historical evidence is a normal starting point when preparing a budget, with inflation as a calculation aspect of the outcome. Following this analysis, estimate the costs required to accomplish the planned objectives for each account.

- All expenditures must be adequately justified, particularly if the estimated expenditures deviate significantly from the past years. If a budgeted expense is out of the norm, indicate the reasons why, always keeping the explanation as simple as possible but still sufficient to explain the situation.

4. Personal Services Costs and Guidelines:

Determining personnel requirements is a key step in formulating budgetary estimates. In most departments, personnel costs constitute a large portion of the total budget. Essential to establishing personnel requirements for the future is the evaluation of current position classifications. Department Directors will be responsible for reviewing all job titles and corresponding salaries.

Often overlooked during this process, is whether existing positions within the department are still needed. In other words, is a new position truly needed or should an outdated classification be changed and/or upgraded? It is often easier to request a new position instead of re-evaluating a current position, especially when the position is currently filled.

It is a fact that personnel costs are often one of the largest expenses in any governmental entity. Consequently, anyone involved in budgeting has a responsibility to make an honest evaluation of needs no matter how difficult it is. After evaluation of current classifications, the next step is to complete the Position Control Budget Change Request Form.

For more information on adding and/or changing positions with a department that is not part of the budgeting process, please refer to the "Position Control" section within this document under Payroll.

a. Position Control Budget Change Process If there is an existing position currently in the City of Cocoa's Position Control Module then the following budget process should be followed:

1) Requestor contacts the Finance Administration Division for a payroll analysis of the requested position.
2) If the cost analysis provided by the Finance Administration Division is determined to be feasible to your upcoming budget, complete the Position Control Budget Request Change Form and submit to your Department Director for approval.
3) Upon receiving the Department Director's approval, submit to the Finance Administration Division with a copy of the following:
    a. the Finance Administration Division Payroll Cost Analysis
    b. Job Description approved by HR
    c. Justification memo for the City Manager's review
4) The Finance Administration Division will review the completed request and attachments and obtain HR coding for EEO and Worker Compensation.

5) Once HR has coded the EEO and W/C, the request and attachments will be sent by the Finance Administration Division to the City Manager for approval.
6) When the request is returned to the Finance Administration Division by the City Manager, one of the following actions will take place:
    a. If not approved by the City Manager, the Finance Administration Division will notify the Requestor of the non-approved status.

    b. If approved by the City Manager, the Finance Administration Division will:

        i. Send a copy of the approved request to the Requestor.
        ii. Enter the position changes into the Budget Payroll Module for the upcoming fiscal year budget and will add the position change to the City Council headcount authorization listing for their review during the budget approval process.
        iii. Retain the original paperwork with all approval signatures.
        iv. During the 1st week of the new fiscal year, enter the approved change into the Position Control module.

    c. Once the Requesting Department is notified of the City Manager's approval, the Requestor will:

        i. Prepare the necessary Payroll Change Form for the upcoming fiscal year budget.
        ii. Follows Payroll Change Request or Employment Requisition Process to implement changes in the new fiscal year.

It is important to note that approval to submit the request(s) as part of the department's proposed budget does not equate to final approval. Once all proposed budgets are submitted, the Finance Administration Division prepares the citywide budget. A balanced budget must be submitted to the City Council. If revenue funds are not available to support all of the requests (including personnel, operating and capital) submitted, the City Manager must then make additional necessary cuts.

b. Budgeting Personal Services Costs

The process for Payroll Budgeting is mainly an automated process utilizing the City's financial software system. The Finance Administration Division will make the necessary changes to the data to include raises and rate changes that impact benefits. Human Resources will provide the Finance Administration Division any corrections to worker's compensation rates and new rates for Life/Health insurance.

The Finance Administration Division will notify department directors when the proposed payroll changes to individual departments are ready for review. After the departments have reviewed and identified any errors, the Finance Administration Division will make the corrections. Once this process is completed, the data in Payroll Budgeting will be finalized in the budget module. Accounts automatically populated through this process include:

- Regular Salaries and Wages (certification/ license pay) (12-00)
- Other Salaries and Wages (13-00)

- FICA (21-00)
- Retirement (22-00 thru 22-02)
- Insurance (23-00)
- Worker's Compensation (24-00)
- Unemployment Compensation (25-00)
- Cafeteria Plan (27-00)

In addition to reviewing reports for accuracy, the department will also be responsible for establishing the amount to be budgeted in miscellaneous wage accounts such as:

- Salaries/Contractual (12-06)
- Holiday Pay (12-00) for Police and Fire only
- Retirement Leave Accruals (12-12)
- Overtime (14-00)
- Special Pay (15-00)
- Clothing/Shoe Allowance (20-00)

Planned Retirement: The retirement of an employee with many years of service can be quite costly to the City, even when it is planned. Accumulated vacation and sick time that is eligible for cash payout can greatly impact a department's budget. In order to protect the City's interests, supervisors should be discussing potential retirement plans with eligible employees. The Notification of Intention to Retire Form should be distributed to any employee eligible to retire or enter the Deferred Retirement Option Program (DROP).

Forms will be collected by the department and then submitted to HR prior to the budget preparation period. HR will confirm the calculations and notify the Finance Administration Division and the respective department to budget the appropriate amount in the Retirement Leave Accrual Account (12-12).

Clothing/Shoe Allowances: In accordance with IRS Regulations, monies paid to employees as part of a uniform allowance are subject to taxes and will be budgeted in account 20-00. This is applicable for shoe and uniform allowances. As-needed, shoe reimbursements for non-union employees, rental of uniforms and purchase of mandatory uniforms should be budgeted in the applicable operating account (52-00) and are not subject to taxes.

c. Organizational Chart and Personnel Verification

The Finance Administration Division will forward to the Department Director the previous year's organization chart that was used in that Budget Document to review for any and all changes that may have occurred since that publication was released. Upon review, the Department Director is to update this chart to reflect the current organization while maintaining the integrity of the formatting and then return to the Finance Administration Division for publication in the upcoming release of the Budget Document.

5. Operating Costs and Guidelines:

The amount estimated for operating expenditures is a function of the activities performed. These expenditures are broken down into objects necessary to carry out work activities. Typically, historical costs plus an inflation factor are used to estimate operating expenditures when the scope and method of completing an activity has remained unchanged. It is important to note, in estimating

various operating cost categories, historical costs and inflation should not be the only determining factors. The magnitude of past expenditures should be analyzed and the continuation of some cost categories should be challenged. Expenditure forecasts should incorporate other elements of demand while also considering the implications of new technology. If operating expenditure requests are made on the basis of new technology being placed in service, such assumptions must be clearly detailed and include estimates of cost both with and without the technology being placed in service.

Purchases of equipment having a unit value less than $5,000 are to be included in operating expenditures. Purchase of machinery or equipment having a unit cost of $5,000 or more will be explained in the next section, Capital Costs.

6. Capital Costs and Guidelines:

The financing of capital projects and purchases along with the Capital Improvement Plan process were discussed earlier in this manual. The remainder of this section will involve issues unique to entering the requests into the budget during the preparation phase.

a. Capital Asset/Non CIP Capital Project Request Forms

The Capital Asset/Non CIP Capital Project Request Forms are to be completed during the budget preparation period. If the capital item being requested is a vehicle, the Fleet Manager should complete the Vehicle Request Form. If the capital item is a technology related item, the Capital Asset/ Non CIP Capital Project Request Form must be approved through the IT Manager. All other capital projects must be recorded on the Capital Asset/Non CIP Capital Project Request Form. The form should include all related costs and a detailed justification as to why the item/project is warranted. Once completed, all forms must be submitted to the Finance Administration Division for review and approval by the City Manager during the City Manager's review of department entry of the new Fiscal Year Budget. The Finance Administration Division will notify all departments as to the approval status of their requests no later than the first week of May. When approved, the requesting department will be responsible for entering the item in their budget document.

b. Capital Items

The Capitalization Policy will define the policies and thresholds for budgeting capital. When in doubt as to whether or not the item you need to budget is capital, please contact the Finance Department for guidance.

Departments should use the Capital Improvements Program (CIP) as the source for their capital expenditures of $30,000 or more. The CIP number should be referenced in the detail of the budgeted item. Capital items the department wishes to include in the budget that are not listed within the approved CIP will require prior City Manager's approval before including in the upcoming fiscal year budget.

When entering capital into the budget document, total cost of items being requested must be submitted in detail. This includes cost per item, installation and other costs related to placing an item in service. Estimated prices for capital items should be based on prevailing prices at the time of the request. Any known conditions that could significantly impact the price of the requested item should also be disclosed. Additionally, most capital items involve the use of

project accounting. When preparing the capital budget document, where the capital item is part of a project, the budget entry must refer to the project number.

E. Avoiding Common Budget Preparation Mistakes

1. One such mistake is increasing revenue projections to match desired expenses. Revenue projections are simply a best guess and are known as budget numbers only. They are not real funds until the revenue is actually received. As a result, failure to be conservative and project appropriate revenues can result in expending more than is received. Not only is this very poor fiscal management, it can also reduce City Council's confidence in future budget projections and make the budgeting process more difficult in the following fiscal years.

2. Another mistake is to give inadequate commitment and review to items included in the current fiscal year appropriations. Failure to analyze and budget for all costs associated with new additions to a budget, whether personnel, operations, equipment or projects so that the total cost is unknown should be avoided. Not budgeting for all expenses does not mean they will not occur, only that unbudgeted expenditures have now been created. It is always a best practice to identify as many potential costs as possible. Having to make frequent or large unplanned expenditures can endanger the financial well-being of the City.

3. "Shorting" a departmental budget during budget preparation with the intent to increase the appropriation through the year is another mistake. The goal is to appear as if the department is controlling expenses during the budget process. However, the intent is to then continuously ask for additional dollars during the fiscal year. This practice should always be avoided for the same reasons mentioned above.

4. Finally, Department Directors have a responsibility to consider the effect of their requests on the entire City when inputting budget expenditures. Placing individual departmental interests above what might be in the best interest of the City as a whole is not good planning. The City of Cocoa exists to provide services to its citizens. Along with that comes the responsibility to provide these services in the most efficient and effective manner possible.

10.3 Budget Changes after Fiscal Year Adoption

The City's operating budget is a dynamic document. It is normal to have changes throughout the fiscal year and, as a result, there are procedures in place to address the need for budget corrections, additions and deletions keeping in mind that no changes can be approved until after October 1st of the fiscal year in which the requested change is required. (*City of Cocoa Charter, Article XII, Section 5b.)* There are four basic ways in which budget changes can occur:

- Budget amendments
- Budget transfers
- Accounting adjustments
- Project Transfers/Amendments

There may be circumstances when the requesting department is uncertain if a budget change form is required. The Finance Director will have the responsibility to make the final determination.

The CRA budget transfers and amendments are approved by their appropriate boards and do not have to be approved by City Council.

Budget amendments/transfers may be made within a fiscal year or within up to sixty (60) days (November 30th of each fiscal year) following the end of the fiscal year. During the end of year close out process, budget transfers between budgetary levels that do not require City Council approval and are not increasing or decreasing the overall budget may be made after the November 30th date to prepare for the CAFR.

All budget change forms require original signatures beginning with the Requestor through the City Manager. During the signature approval process, the only changes that are permitted AFTER the Department Director approval are the change of budget balances. Changes pertaining to department, division, account information and/or justification, must be initialed and dated and requires the budget change request form to be returned to the requestor and rerouted through the approval process.

Types of budget change options accommodated within this form include:

1. Budget Amendments (BA)

   A budget amendment is a revision to the adopted budget changing the total citywide and fund level dollar amount by adding or removing funds, thereby changing the balance and/or activity originally appropriated by the City Council. When this type of change occurs, the City Charter requires City Council to approve the amendment through the use of an Agenda Memorandum that, if approved, will create a Resolution.

   The four main examples of a budget amendment include the increase or decrease in the original appropriation due to:

   - The transfer of funds from one fund to another
   - Additional or new sources of revenue received
   - Additional or new expenditures incurred that require funding from reserves
   - Adjustment of budgeted carry forward funds

2. Budget Transfers (BT)

   A budget transfer is the movement of funds from one expenditure account to another. If the budget transfer is within the same Department and is within the City Manager's purchasing approval authority, it does not require City Council approval. If the budget transfer is between Departments and/or is over the City Manager's purchasing authority, City Council approval shall be required. A budget transfer does not change the bottom line of the adopted budget of the fund. This transfer is defined as a "shifting" of funds within the Department of the same fund. A transfer is required when an account reflects a negative balance and/or to prevent a negative balance.

   Budget transfers cumulatively exceeding the City Manager's purchasing authority requires a Budget Adjustment Form to be presented to the City Council along with an Agenda Memorandum and Resolution.

3. Accounting Adjustments (AJ)

   Accounting Adjustments are journal entries adjusting accounts in accordance with financial transactions deemed necessary by the Finance Department to comply with governmental accounting standards. Accounting Adjustments do not require City Council or City Manager approval. Common accounting adjustments are reclassifications, true up of multi-year projects and Scrivener's error.

A Scrivener's error is a clerical error occurring in a legal document. As it pertains to accounting adjustments, the legal document would apply to the adopted budget or any budget adjustment or transfer submitted to City Council for approval. Should it be suspected that a Scrivener's error has occurred, the person who discovered the error would be required to bring it to the attention of the appropriate Department Director. The Department Director would then be responsible for contacting the General Accounting Manager and the Finance Administration Division. The General Accounting Manager and the Finance Manager will determine whether or not a Scrivener's error has occurred and must be corrected. If a determination cannot be made between the two parties, the City Attorney and/or independent auditor may be consulted for guidance. The error will not be considered a Scrivener's error if the correction will change the basic intent of the document.

Common reclassifications include, but are not limited to, charges to incorrect account numbers, capital items charged to repair and maintenance and vice versa, and budgeted items recorded in an incorrect account number, etc. In any instance of uncertainty, the department will be required to complete a Budget Change Request Form, an Agenda Memorandum and Resolution to present the issue to the City Council for approval.

During the budget process, multi-year projects are estimated for the new fiscal year. It is not until the previous year is closed out that the project's true costs for the new year can be determined. After the previous year has been closed out, Finance will process a true up analysis of the previous year's project expenditures and provide a correct budgeted amount for the current year projects. Finance will prepare a budget adjustment for the Department Director to approve and any excess or deficiency of budgeted funds will be moved into or taken from, contingency. As an accounting function, this budget adjustment will not require City Council approval but will require the City Manager's approval. If the funds contingency is not adequate to cover a deficiency, then the Department Director will be required to submit a budget adjustment or amendment to Council for approval.

4. Project Transfers/Amendments (PT/PA)

   Project Budget Transfer/Amendment requests are submitted when the line item account and object classification totals are not affected but only the project itself will gain or lose in the transaction. Project Budget transfers and/or amendments change the budget of a given project only. Project budget transfers occur when the movement of funds is from one project to another or from no project to an active project within the same line item account and therefore, do not require City Council approval. Project budget amendments that go outside the scope of the same line item account and would affect movements between object classifications would require City Council approval.

10.4 Agenda Memorandum for Budget Changes

Budget Adjustment Forms may require City Council approval. When a requesting department is uncertain if a budget adjustment is required to go to City Council, the decision will be the responsibility of the Finance Director.

1. The requestor prepares an Agenda Memorandum, Resolution and Budget Adjustment Form with both the requestor signature as the preparer and the Department Director's approval signature.

2. The requesting department forwards the Budget Adjustment Form, with the signatures indicated in item 1 to Finance for review. The designated Finance employee will verify the general ledger account number and the current budget on the form.

3. The Finance Administration Division is then given the Agenda Memorandum, Resolution and Budget Adjustment Form, signed by the Preparer, the Department Director, and Finance Staff to review for budget compliance. If corrections need to be made in regards to the budget included in the agenda item, the Finance Administration Division will contact the requestor to discuss the appropriate action to be taken.

4. If agenda packet is approved it will be submitted to the Clerk by the Finance Administration Division for processing.

The Finance Administration Division will prepare a log of all budgetary changes to be provided to the City Manager and Finance Director at each agenda committee meeting as an informational document supplementing the Department Director's Agenda Memorandum.

The following signatures are required on all Budget Adjustment Forms prior to input into the general ledger, regardless of whether or not the form is being presented to the City Council:

- Requestor
- Requesting Department Director
- Finance Administration Representative
- Finance Manager
- Finance Director
- City Manager (not required for Accounting Adjustment budget changes)

NOTE: On the agenda memorandum, there is a budgetary impact if there are any current or anticipated future funding requirements that impact the requested action, whether it is budgeted or unbudgeted.

10.5 Budget Reviews

A. Department Director's Monthly Reviews

Throughout each month of the Fiscal Year, Department Directors are required to review their respective divisional budgets to assure there are no accounts showing, or in jeopardy of showing, a negative balance. If it is discovered there are insufficient budgeted funds within an account, or expenditures will result in insufficient budgeted funds, immediate action is required to correct/prevent the deficiency within the account. Additionally, this same procedure is to be followed for each object classification within the divisional budget.

It is the responsibility of the Department Director to find the funds required to eliminate all deficiencies, prepare the Budget Adjustment Form to take appropriate action and, if necessary, create the Agenda Memorandum and Resolution to be presented to City Council. Failure to eliminate the negative balance for the object classification may result in Finance being required to stop all payment activities for line item accounts within the object classification. A single account reflecting a negative balance will not create a stop payment environment initially, but if left uncorrected could eventually affect the object classification balance.

B. Quarterly Sweeps

At the discretion of the City Manager, the Finance Administration Division will identify all unexpended funds within object classifications at account detail. Upon review by the City Manager, funds may be selected to be transferred to each fund's contingency account. A Budget Adjustment Form shall be prepared by the Finance Administration Division as the requestor and signed by the Department Director. This is to serve as a "bank" to accumulate appropriations for future unanticipated expenditures and to protect against the need to reduce service levels or raise fees that may occur from temporary revenue shortfalls and/or over spending.

All funds selected to be relocated to a fund's contingency account will be presented to the City Council by the City Manager on a Budget Adjustment Form with an Agenda Memorandum and Resolution, prepared by the Finance Administration Division, for their review and approval.

C. Year-End Closing

Year-end closing is an adjustment made at the end of the fiscal year to balance accounts, correct deficits and/or accommodate accrual expenses. This is also referred to as the "closing of the books" for the fiscal year or the finalizing of financial records for the fiscal year.

Each Department Director is responsible for reviewing their divisional accounts and object classifications to ensure they are not in a negative state throughout the fiscal year.

All negative balances must be corrected no later than the 2nd Tuesday in November. If the correction requires City Council approval, Department Directors will have three (3) City Council meetings in which to present their Budget Adjustment Form, Agenda Memorandum and Resolution. All anticipated negative balance requests must be approved and entered into the general ledger no later than the 2nd Friday in November.

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Section 11 Capital Improvement Program (CIP)

11.1 Capital Improvement Program Policy

For the purpose of this policy, "Capital Improvement" is defined as an acquisition, improvement or rehabilitation of land and/or buildings, infrastructure and machinery/equipment/furnishings with a useful life of at least five (5) years and a minimum cost of $30,000.

The Capital Improvement Program (CIP) is an important planning guide for the City's budgeting process and should not be confused with the Capitalization Policy that is an accounting tool to identify the accounting thresholds for recording capital assets. The CIP is a five-year program defining the City's major projects and associated expenditures that is reviewed and revised annually. The CIP represents a framework for planning the maintenance and replacement of existing capital equipment and facilities as well as for planning major investments in acquiring and building new public facilities.

Capital projects and equipment that meet or exceed the $30,000 threshold and have a useful life of at least five (5) years are required to be a part of the adopted five-year Capital Improvement Plan (CIP). Although replacement vehicles under $30,000 will not be included in the CIP, the actual budgeted item should be considered a capital equipment request when preparing the department annual budget.
The CIP document outlines, over a five-year period, each proposed capital project, the year it is expected to begin, the amount expected to be expended in each year of the project and the proposed method of funding, and the priority for each project. The Capital Improvement Program is not limited by the accounting definition of capital; it should also include any major expenditure (excluding personal services and replacement vehicles) of $30,000 or more and a useful life of at least five (5) years.

The City CIP cost management process will include the following tasks:

- Each department will identify estimated costs and potential funding sources for each capital project proposal before it is included in the five-year CIP plan.

- Each department with the Finance Director will determine the least costly financing method for all new projects.

- Future operating costs associated with new capital improvements will be projected and included in the operating budget forecasts.

Capital Improvement Element (CIE) and the Comprehensive Plan

Florida Statute 163.3177 establishes how a municipality is to prepare and present its Comprehensive Plan for the Department of Community Affairs. While the Comprehensive Plan is prepared by the Community Development Department, there are ramifications in this statute for the Finance Administration Division in relation to preparing the CIP. Within the CIP are projects considered Capital Improvement Element (CIE) projects. In order to meet the designation of a CIE, the improvement must be necessary to ensure adopted Level of Service (LOS) standards are achieved and maintained for concurrency related facilities located within the City of Cocoa. This may include LOS standards reducing existing deficiencies and must be corrected in order to meet future growth needs in Cocoa.

To meet these requirements, the CIP is to include a CIE schedule of capital improvements that includes any publicly funded projects of federal, state, or local government, which may include privately funded projects for which the local government has no fiscal responsibility. Projects necessary to ensure that any adopted level-of-service standards are achieved and maintained for the 5-year period must be identified as either funded or unfunded and should be given a level of priority for funding. Please refer to the City of Cocoa Comprehensive Plan for more details; Objective 14.1.3 Evaluation of Capital Projects and Policy 14.1.3.6 regarding levels of priority.

11.2 Capital Improvement Program Process

At the appropriate time after the beginning of the new fiscal year, the Finance Administration Division shall provide each City's Department Director with an updated CIP Procedures document including the current planning cycle and CIP Form in an electronic format. Each Department Director is responsible for evaluating his/her CIP needs and submitting requests for the upcoming five-year CIP with updated information, if the request appeared in a prior year, or new information for projects that were not in the prior year's CIP document.

Items not expected to begin within the five-year term for which requests are being solicited must not be submitted as part of this specific report cycle. Each Department Director will submit a completed electronic form defining each project in detail as requested on the form. (NOTE: All fields on this form must be completed. Missing information will result in the form being returned with a request to complete the missing data.) A complete description, total cost (including contents, design, accessories and ongoing maintenance), and any associated attachments supporting the justification are required.

A. Source of Funding:

The source of funding determines how the City will pay for the capital project or item. All capital projects and items should include the source of funding in the documentation. In considering the funding source, the Department should work with the Finance Department to determine the best option for the City.

1. Debt Financed – Purchase of assets costing $1,000,000 or more, non-recurring within a five-year period, and with a useful life of five years or more are recommended for loans, the issuance of bonds or capital leases.

    a. Loans: Capital equipment or projects may be financed through a loan process.
        - Bank Loans: Depending on the current interest rates and banking promotions, a bank loan may be the most economical alternative for purchases not qualifying for other debt options.

        - State Revolving Fund Loans (SRF): The Drinking Water State Revolving Fund (SRF) Program provides a low interest loan for planning, designing and constructing public water facilities. The Clean Water State Revolving Fund (CWSRF) program provides 20 year, low interest loans for planning, designing and constructing water pollution control facilities. Some Wastewater and Storm Water projects may be eligible. The City applies for SRF loans through the Florida Department of Environmental Protection (FDEP).

    b. Bond Issues: Capital projects reliant upon bond issues need to account for additional time in their project timeline for the issuance of the bond as this is a complex process. Prior to going out for bond proceeds, the requesting department must provide to Finance a detailed budget of

the project(s), an estimate of the recaptured costs (i.e. planning, design and engineering services) and a time line for the project(s).

c. Capital Leases: Capital equipment may be purchased through a capital lease program. This option should only be used if the terms and rates are more favorable to the City than other funding sources.

2. Reserves –All requests for funding to come from reserves must have prior approval from the City Manager.

3. Revenue – Capital projects or equipment funded with current revenue proceeds. Current revenue proceeds could be any funds available from savings from another project or other source of funds.

4. Grants or Aids to Government Agencies – Include projects financed by award funds, whether private grants or awards as aids to government agencies. Projects funded by matching revenues should be identified. In most cases, award monies are not budgeted until received. Therefore, projects relying on this type of funding may or may not materialize depending upon award issuance.

Information on proposed funding sources and debt management is also required. Source of funding must be noted in detail. Simple wording such as bond or loan will not suffice. Detailed information for the bond, loan or other source must include timeframe for requesting funds as well as the timeframe for obtaining those funds.

B. Preparation Responsibility

The actual preparation of the CIP document is primarily the responsibility of the Finance Administration Division under the direction of the City Manager. However, there are many components of the CIP requiring different departmental or individual responsibility.

1. The Finance Administration Division: It is the responsibility of the Finance Administration Division to prepare the annual CIP calendar, provide information concerning the City's financial resources, and prepare and distribute the package used by departments and divisions submitting capital project requests. In addition, the Finance Administration Division will provide assistance in the preparation of requests. The Finance Administration Division compiles the report and prepares the program for submittal to the City Council. After adoption by City Council, the Finance Administration Division will make electronic copies of the CIP document available to all parties.
2. Department Director: The Director is responsible for updating current CIP submittals and identifying new needs through the five-year period. The Department Director will detail the City's need for each project and its relative importance in the department's program. A complete description, total cost (including contents, design, accessories, and ongoing maintenance) and map is needed. Providing information on proposed funding sources and debt management is required. Finally, the Director is responsible for budgeting and initiating approved projects.
3. Fleet Manager: The Manager will evaluate and provide recommendations for the requests from the departments concerning new and replacement vehicles. The Manager will complete submittal forms for those requests as appropriate and necessary. The Fleet Manager is responsible for submittal of all information, including potential cost, related to vehicle requests.
4. Information Technology Manager: The Manager will evaluate requests concerning new technology and will provide feedback and a recommendation on the request.

5. Public Works Director: The Director will evaluate requests and provide feedback concerning new projects that will be the responsibility of the divisions within Public Works.
6. City Manager: The City Manager oversees the entire CIP process. The City Manager conducts the final review of the proposed CIP before submission to the City Council for administrative approval. The proposed CIP is then submitted to City Council by the City Manager who is responsible for implementing the adopted CIP.
7. City Council: The responsibility of City Council is to review the proposed CIP document, provide timely feedback on the document as a whole as well as on any projects City Council would like to see pursued, and adopt the five-year CIP as part of the budget approval process.
8. Community Development Director: The importance of the Capital Improvement Element (CIE) is to set the policies for the Community Development Department that coordinates the provisions of infrastructure with the land use plans of the community. The Community Development Director is required to review all CIP submissions to determine which requests meet the criteria that define a CIE project.

C. Fiscal Policies and Analysis

The capital improvement program is only as good as the plan for financing the proposed projects. The number of public improvements a municipality can finance generally depends on the level of recurring future operating expenditures and potential sources of additional revenue available for CIP financing. In addition, the current level of debt is a factor as there is a legal limit on debt the municipality may incur (bonded capacity). Financial analysis and planning are needed for intelligent capital improvement programming.

The Finance Administration Division will prepare a revenue and expenditure projection for the five year term in the CIP. The projection of operating revenues and expenditures enables the City to determine whether there will be sufficient operating revenues available to pay for CIP projects. If future operating expenditures equal or exceed future operating revenues, then CIP projects would have to be funded through other means such as borrowing, increasing future revenues and/or reducing future operating expenditures. Some projects may have to be delayed until the revenue sources are available.

If future operating expenditures are less than operating revenues, the remaining funds are then available to pay for capital improvements or to meet the obligations of debt service. The current debt structure of the municipality and its ability to incur new debt must also be considered.

D. CIP Review Process

1. A CIP Review Committee consists of the following:
    - City Manager
    - Finance Director (Advisory Role)
    - Finance Manager (Advisory Role)

    NOTE: The City Manager has the option to invite other employees to participate, in an advisory role, as part of this committee.

2. The Finance Administration Division will be responsible for developing the CIP Review Packet for the Committee by the date noted on the current year's distributed CIP timeline.

3. Department Directors may be required to present to the CIP Review Committee and overview of year-by-year capital projects submitted for the current five-year plan. The presentation will speak to project timelines, budgets and a detailed outline for source of funding.

4. Evaluation criteria will include, but not be limited to, the following:
    - Financial feasibility
    - Extent of total benefit to the community, including potential improvement in the quality, efficiency and/or delivery of City services
    - Age and condition of the current facility or asset, including unusual or advanced wear or disrepair
    - Consistency with community goals and plans
    - Relationship to other projects
    - Environmental quality as well as legal and/or regulatory requirements
    - Economic development impact
    - Public health and safety
    - Total cost including expected operating cost as compared to current costs
    - Historical project completion rate of the requesting department

5. The Finance Administration Division will prepare the City of Cocoa Five Year Capital Improvement Plan document as part of the budget document to be presented to the City Council for adoption.

6. The Finance Administration Division will assume the responsibility of the electronic publication of the adopted CIP document.

11.3 Avoiding Common CIP Mistakes

In order to limit errors now or in future years of the CIP, some common mistakes can be avoided.

- One such mistake is placing a project in the "future" years of the CIP without adequate justification, leading to eventual funding of an unneeded expenditure. In addition, justifications for projects submitted in prior years should be reviewed annually as circumstances may have changed significantly, requiring modification or even elimination of a project.

- Another mistake is to give inadequate commitment and review to projects not included in the current fiscal year appropriation.

- Failure to analyze and budget for all costs associated with construction or failure to include all relevant future operational and personnel costs so that the total cost of the project is unknown is another mistake that should be avoided.

- At times, departments fail to give adequate attention to the staff effort necessary for appropriate supervision of proposed projects that can lead to slow moving or unsuccessful projects. Allowing projects to drift in the CIP from year to year without completion or even funds for design or planning activities is another common mistake.

- Basing CIP choices on federal and state funding dollars rather than on local needs can lead to misuse of staff time and effort on projects that are not the priorities for the community. Projects proposed must take into account the effect on the entire City. Placing individual departmental

interests or desires above what might be in the best interests of the City as a whole is not prudent planning. Finally, capital projects should always undergo the CIP process. Placing major projects directly into the upcoming operating budget means the project has not received the appropriate scrutiny prior to funding.

~~Section 12 Purchasing Policies and Procedures~~ (Removed by Resolution 2023-140)

~~Section 13 Purchase Order Policy~~ (Removed by Resolution 2023-140)

~~Section 14 Multi-Year Contracts~~ (Removed by Resolution 2023-140)

~~Section 15 Methods of Source Selection~~ (Removed by Resolution 2023-140)

~~Section 16 Instructions to Bidders~~ (Removed by Resolution 2023-140)

~~Section 17 Cooperative Purchasing~~ (Removed by Resolution 2023-140)

Section 18 Purchasing Card Policy

The City of Cocoa Purchasing Card Program is designed to improve efficiency in processing small dollar purchases (not to exceed $1,500) from any vendor accepting the purchasing card. The Purchasing Card should only be used for point of sale transactions.

This program will allow the cardholder to purchase approved commodities and services directly from vendors. Each purchasing card is issued to a named individual and the City of Cocoa is clearly shown on the card as the governmental buyer of the goods/services.

The Finance Department will monitor the performance of the program. All questions or concerns should be directed to the Procurement Card Coordinator.

18.1 Objectives

A. To provide an efficient method of purchasing and paying for non-capital goods and services valued at $1,500 or less per purchase/transaction/job/project.

B. To reduce the use of petty cash and the processing of regular purchase orders for non-capital items valued at $1,500 or less.

C. To ensure purchasing card purchases are in accordance with the City's policies and procedures.

D. To reduce the time spent by the Purchasing Division and Accounts Payable personnel processing small dollar transactions.

E. To ensure the City bears no legal liability for inappropriate use of purchasing cards.

F. To provide for disciplinary action if the purchasing cards are misused. The procedures provided herein are minimum standards for departments. Departments may establish additional controls if necessary or desired. Such controls should be noticed to the Purchasing Manager to ensure continuity of implementation.

18.2 Authorization

The purchasing card system simplifies the procurement/disbursement process. Procurement responsibility is delegated to the ordering department enabling an authorized cardholder to place an order directly with the vendor. When a purchase authorization is requested by the supplier at the point of sale, the purchasing card system validates the transaction against preset limits established by the employee's Department Director and approved by the City Manager. All transactions are approved or declined (electronically) based on the purchasing card authorization criteria established. The authorization criteria may be adjusted periodically as needed and may include, but are not limited to, the following:

A. Single transaction limit (not to exceed $1,500) except as approved by the City Manager.

B. Billing Cycle spending limit (not to exceed $7,000).

C. Approved merchant category codes.

The authorization process occurs through the electronic system supporting the purchasing card processing services under the agreement established between the City of Cocoa and the financial services provider.

The SunTrust Purchasing Card Program provides a rebate program. To take advantage of this program, the City may choose to make some of the larger vendor payments with a purchasing card (or by electronic payment "ePayables") rather than by a check. The authorization limits may be increased for certain Finance employees to allow these large payments to vendors that are willing to participate in the program. The purchasing cards with the higher limits are to be used only for payment of purchase orders that are not originated by the employee with the purchasing card and are not to be used as a purchasing card for point of sale purchases. The Finance employees who are authorized to make these large payments are required to obtain prior approval from the Finance Director and the City Manager before disbursement of any funds. The high limit purchasing cards are only a method of payment and the purchase orders paid by these purchasing cards shall comply with the purchasing policies within this manual.

The City Manager has the authority to authorize higher limits than the standard set-up profiles on a case-by-case basis.

18.3 Responsibilities

The following is a summation of the responsibilities of the individuals and organizations involved in the purchasing card system:

A. Cardholder

1. Hold and secure purchasing card.
2. Order materials and services.
3. Collect and save all sales receipts.
4. Log phone orders and request receipts.
5. Match receipts with weekly card statement report.
6. Code the correct general ledger account number in the Purchasing Card Module.
7. Review receipts weekly for discrepancies and tax charges.
8. Forward all back up paper work to the PCC.

B. Department Purchasing Card Representative (designated by Department Director)

1. Review weekly statement report with cardholder.
2. Assign and/or verify the appropriateness of accounting codes.
3. Assist department cardholders with disputed items.
4. Forward to Finance the statement report(s) and supporting receipts.
5. Collect cards from cardholders who end or transfer employment.

6. Notify the Procurement Card Coordinator (PCC) of terminated cards immediately.

C. Department Director

1. Request purchasing cards for designated employees.
2. Set departmental and cardholder spending limits within established guidelines.
3. Designate Department Purchasing Card Representative if necessary.
4. Approve, with electronic signature, all reconciled statements within the department each week. The Department Director may delegate approval authority to a Deputy Director or Acting Director in his/her absence.
5. Responsible for disciplinary action for purchasing card misuse by an employee in their Department.

D. Procurement Card Coordinator (PCC)

1. Process requests for purchasing cards submitted by Department Director.
2. Coordinate issuance and cancellation of cards.
3. Provide training and answer questions regarding the purchasing card program.
4. Coordinate program policy issues.
5. Participate in ongoing program reviews.
6. Participate in resolving billing disputes.
7. Coordinate and maintain internal controls.
8. Maintain procedures and cardholder guides/manuals.
9. Target new cardholders and expanded use of card.
10. Monitor established limits.
11. Receive approved weekly statements from all cardholders.
12. Receive consolidated statement from purchasing card provider.
13. Confirm that all charges are authorized by Department Director.
14. Notify departments when approved weekly statements are not received.

15. Process payment of all monthly charges from consolidated statement.

16. Process accounting data.

17. File electronically and store statements, receipts, etc.

18. Pursue supplier discount opportunities through Purchasing Policy and Procedures.

E. Purchasing Division

1. Pursue supplier discount opportunities.

2. Evaluate purchasing card feedback from suppliers and cardholders.

18.4 Procedures

A. Assignment and Control of the Purchasing Card

1. Requests for and issuance of purchasing cards.

a. Purchasing cards will be issued to individual employees who frequently purchase goods/services in single purchase amounts of $1,500 or less.

b. The purchasing card will have the employee's name, the City's name, the City's sales tax exemption number, and the expiration date. The purchasing card issuing company will not have individual cardholder information other than the cardholder's work address and phone number for the purpose of verifying the cardholder’s identity over the telephone.

c. All requests for purchasing cards must be made by the Department Director by using the Purchasing Card Request/Certification/Receipt form.

d. All requests for cards or for changes to current cardholder information will be made by completing the top portion and submitting a Purchasing Card Request/Certification/Receipt form to the Procurement Card Coordinator signed by the Department Director.

e. The Procurement Card Coordinator will notify the requesting department upon the issuance of all purchasing cards.

f. When the department Purchasing Card Representative receives a new purchasing card from the PCC, the cardholder will be required to personally take receipt of the card and sign the Purchasing Card Request/Certification/Receipt Form and an Agreement to Accept the Purchasing Card form. The cardholder will be given a copy of the Purchasing Card Procedures Guide and training by the department Purchase Card Representative.

2. Lost or Stolen Purchasing Cards

a. If a purchasing card is lost or stolen, the cardholder or department representative must immediately notify the financial service provider and the Procurement Card Coordinator.

b. The cardholder will be responsible for reporting all information necessary to reduce the

liability to the City for a lost or stolen card.

3. Termination or Transfer of Cardholder

   a. When an employee ends employment or is transferred to another department, the Department Director or his/her designee must collect the purchasing card, cut it in half, and submit the purchasing card to the Procurement Card Coordinator.

   b. If the department is unable to collect the purchasing card when an employee terminates, the Department Director or his/her designee must immediately notify the Procurement Card Coordinator. The PCC will ensure the card is canceled.

B. Limitation on Use of Purchasing Cards

1. Cardholder Use Only

   The purchasing card may only be used by the employee whose name is embossed on the card. An exception to this rule is when purchases or travel arrangements are made for the employee whose name is embossed on the card by another employee for administrative purposes.

2. City Purchases Only

   The purchasing card is to be used for authorized City purchases only. The purchasing card cannot be used for any personal use. Any such use **will require immediate reimbursement and <u>may result in disciplinary action that may</u> <u>include dismissal.</u>**

3. Dollar Limitations

MONTHLY LIMITS	**SINGLE TRANSACTION LIMITS**
$1,500	$500
$2,000	$1,000
$4,000	$1,500
$7,000	$1,500

   a. The Department Director approving the assignment of a purchasing card will set two limits for each cardholder: a single transaction limit and a billing cycle limit. The maximum limits shall be $1,500 for a single purchase, $4,000 for a daily limit and up to $7,000 during the 30 day billing cycle. Requests for spending limit changes must be initialed and authorized by the Department Director and City Manager and forwarded to the Procurement Card Coordinator for processing. Monthly and single transaction limits over the amount listed above require City Manager or designee approval.

   b. A purchase may be made for multiple items, but the invoice cannot exceed the cardholder's single purchase amount. Payment for purchases shall not be split to stay within the single

purchase limit.

c. The City Manager is authorized to increase the single transaction limit for a cardholder who encounters a long hotel stay or other extraordinary situations. The single transaction limit will be returned to normal once the situation has passed.

4. Other Conditions

a. Sales tax may not be charged by the vendor. If necessary, provide the vendor with a sales tax exemption certificate. The City's tax-exempt number will appear on the face of each card issued.

b. All items purchased over the counter must be immediately available (Point of Sale POS). No back ordering or special orders are allowed.

c. All items purchased during one telephone transaction must be delivered in a single delivery. If an item is not immediately available, no back ordering is allowed.

d. All items purchased by telephone must be delivered by the vendor within the 30-day billing cycle. The order should not be placed without this assurance.

e. Check with the vendor when ordering by phone or check the catalog from which you are ordering to make sure shipping is included in the price quoted. If the price exceeds the single purchase limit with shipping added, you may NOT use the purchasing card.

f. Purchases for services may be paid with a purchasing card if the service performed is off City property. Services performed on real property in which the City has an ownership or leased interest (including easements) may be paid by the City purchasing card if a Certificate of Insurance (or a signed waiver of insurance authorized by the City Manager) is provided by the vendor prior to the service in accordance with the City's purchasing policy. The Certificate of Insurance (or a signed waiver of insurance authorized by the City Manager) shall be given to the City Clerk prior to the performance of the service. It is the responsibility of the Department Director to ensure that the Certificate of Insurance (or a signed waiver of insurance authorized by the City Manager) has been obtained and is available for view in Laserfiche for audit purposes.

5. Prohibited Uses of Purchasing Cards (except as approved by the City Manager)

a. Gasoline or oil that is normally provided by Fleet (except travel group)

b. Vehicle repairs (except Fleet)

c. Travel expenses such as hotels, food and airline tickets (except travel group)

d. Cash advances (no exceptions will be granted)

e. Food/Restaurants (except travel group and prior approval by the City Manager or his/her designee). All food/restaurant charges on the purchasing card shall have City Manager or his/her designee approval prior to the purchase.

f. Payment of an invoice for previously received services/good to avoid the preparation of a

confirmation purchase order or change order to an open purchase order (except emergency repairs).

g. Items stocked in warehouse inventory

h. Special Orders that require payment up front (except customized printing)

i. Service contracts under a Continuing Service Agreement

C. Procedures for Making and Paying for Purchases

1. Internet/telephone Orders

a. The cardholder shall request the customer's copy of the charge slip be sent with the order. Packing slips are not sufficient documentation and will only be permitted in instances where the cardholder documents unsuccessful attempts to obtain a receipt.

b. Charge slips should identify the merchandise purchased. If the merchandise is not sufficiently identified on the charge slip provided by the merchant, the cardholder should describe the merchandise sufficiently enough for the Department Director to determine the purchase was for City purposes.

c. The charge slip will be retained either by the cardholder or by the department representative until forwarded to Procurement Card Coordinator with the weekly statement report.

2. Missing Documentation

If for some reason the cardholder does not have documentation of the transaction, the cardholder must contact the merchant to get a copy of the missing receipt or documentation. Continued incidents of missing documentation may result in the cancellation of the employee's purchasing card and/or disciplinary action.

3. Payment and Invoice Procedures

The responsible financial institution serving as the principle authority of the City’s procurement card program will notify the cardholder via email of any daily transactions. A monthly transaction statement for all authorized cardholders will be mailed to the Finance Department to validate individual transactions. This State of Accounts will list all transactions made during the current billing cycle. If no transactions are made during a billing cycle, no Statement of Accounts will be generated unless adjustments for the previous cycle are yet to be reconciled.

Responsibilities of P-Card Holder and Approval Authorities

- Cardholders must review account transactions weekly to identify any errors, upload corresponding expense receipts and code transactions.
- All transactions must have a corresponding legible receipt electronically uploaded and matched to its specific transaction.
- Receipts must be legible, scanned individually per transaction, unobscured and not consolidated with others.

- Receipt upload, transaction coding should be completed each Friday for the week prior to ensure transactions are validated.
- Supervisors, Managers and Directors must approve expenses to ensure each are budgetarily monitored, receipts are reviewed, and transactions coded.
- Each line item on the Statement of Account must have an account number assigned to each dollar amount with the explanation of details of the item purchased.
- Explanation of details must be limited to no more than 25 spaces and cardholder must provide a brief, direct and to the point explanation of the expense.
- Department approval authority or designee must review the electronic statement and electronically approve the item(s) purchased by the cardholder.
- The electronic approval is certifying that all charges are appropriate and authorized and all charges have been approved by the employee and coded correctly.

The following timetable outlines dates that must be followed for the monthly Statement of Account to be processed timely and to address any issues prior to the statement's due date.

Monthly Statement Cycle	Monitored Weekly	Begins on 5th – ends on 4th
Cardholder receipt upload, transaction coding / approval	Performed Weekly	Final completion by the 10th
Supervisor, Manager and Director Approval	Performed Weekly	Final completion by the 17th
Purchasing to process statement through Finance	Processed Monthly	20th
Finance to process statement for payment	Processed Monthly	22nd

Purchasing will afford one (1) warning per cardholder per fiscal year, should the user fail to meet the above timeline. Suspension and Termination of cardholder accounts will be followed as outlined:

First Offense	Written warning to Cardholder, Supervisor and Manager	Account flagged by Purchasing
Second Offense	Cycle suspension (5th – 4th), written notice to Supervisor, Manager and Director	Cardholder must attend P-card refresher training to regain privileges. Coordinated through Purchasing.
Third Offense	Cycle suspension (5th – 4th), written notice to Supervisor, Manager and Director	Cardholder and Manager must attend refresher training to regain privileges. Coordinated through Purchasing.
Fourth Offense	Account terminated, written notice to Supervisor, Manager and Director.	Department Director must submit a request for justification to the Finance Director to reactivate terminated accounts.

D. Disputes

If items purchased with the purchasing card are defective, the cardholder must return the item(s) to the

vendor for replacement or credit. If the service paid for with a purchasing card is faulty, the vendor must be notified and asked to correct the situation or provide a credit. If the vendor refuses to replace or correct the faulty item or service, the purchase will be considered in dispute.

A Cardholder Statement Report of Disputed Item Form must be completed by the cardholder and faxed to the financial services provider. A copy of the Cardholder Statement of Disputed Item Form must be sent to the PCC with the cardholder's weekly Statement Report

E. Review of Purchases by Departments

Because of their knowledge of the job responsibilities and requirements, the Department Director or designee, if absent, is required to review each purchasing card expenditure (item purchased, amount and vendor) to ensure the goods/services were necessary and for official use.

When the Department Director or designee (if absent) is not satisfied that the purchase was necessary and for official use, the cardholder must provide either a credit voucher proving the item(s) were returned for credit or a personal check for the full amount of the purchase. Checks must be sent to Accounts Payable with an explanation and account number to credit.

Serious or repeated misuse of the purchasing card will result in the revocation of the card. Employees incorrectly using their purchasing card will be disciplined by the Department Director/Division Manager as necessary. To help the departments in their reviews, management reports will be available from the Purchase Card Coordinator upon request.

F. Abuse/Violations

1. Participation in the City of Cocoa's Purchasing Card Program is a convenience carrying responsibilities along with it. Although the card is issued in a cardholder's name, it is City property and should be used with good judgment. Improper use of the card can be considered misappropriation of City funds that may result in disciplinary action, up to and including termination. Cardholders are expected to comply with internal control procedures to protect City assets. This includes keeping receipts, reconciling Purchasing Card weekly statements and following proper card security measures.

2. The Department Purchasing Card Representatives and Department Directors should notify the Purchasing Manager if a cardholder misuses the program or violates the procedures.

3. If an abuse or violation has occurred, the Department Director or the Purchasing Manager should notify the cardholder by using a Purchasing Card Misuse Notification Form.

4. The Procurement Card Coordinator will perform audits on all credit card purchases. If there appears to be a violation or abuse of the policy, the PCC will send out a Visa Activity Inquiry. The Visa Activity Inquiry is a fact-finding inquiry that may lead to an investigation. If an investigation reveals a violation of the purchasing policy or a misuse of the credit card program, the PCC will forward the information to the Purchasing Manager. The Purchasing Manager will send a Misuse Notification Form to the cardholder's supervisor. It is the responsibility of the supervisor to give the Misuse Notification Form to the cardholder and administer the appropriate discipline. A copy of the disciplinary action shall be placed in the cardholder's personnel file.

5. Misuse of the purchasing card may result in disciplinary or other appropriate action. Misuse of a

purchasing card by a Manager or above will be reported to the City Manager. Repeated misuse and violations will result in revocation of purchasing card privileges and may result in disciplinary action up to and including termination of employment for cause.

6. Abuse, misuse and violations include but are not necessarily limited to the following:
   a. Purchase over authorized limit.
   b. Purchase of unauthorized or prohibited items/services.
   c. Multiple transactions to circumvent purchasing procedures.
   d. Two or more employees using their cards to purchase one item/service to circumvent the purchasing limit on an individual card.
   e. Failure to provide proper documentation, receipts, invoices, weekly statements, etc.
   f. Purchase of unauthorized Capital Outlay items. Purchasing cards shall not be used on capital projects for general purchases but may be used, on occasion, for specific capital items that have been pre-approved by the Finance Director or designee.
   g. Purchase from vendors that create a conflict of interest.
   h. Personal charges.
   i. Allowing another person, other than cardholder, to use the card except as allowed in Section 18.4 B.1.
   j. Failure to report a lost or stolen card in a timely manner.

Section 19 Property and Supply Management

All capital assets, controlled property, sensitive items, and some betterments, additions and renewals, hereinafter called property that exceed the approved capital threshold will be assigned a property record number, tagged or inscribed, and recorded. Department Directors are responsible for identifying the property item(s) and acting as the custodian for the City property within the department. Property that exceeds the approved capital threshold should not be purchased on a purchasing card. The Central Warehouse shall generally be responsible for properly tagging and forwarding completed documentation to Finance-Property Control. Property should generally be received at Central Warehouse for tagging. Finance-Property Control is responsible for recording and maintaining official records of City property.

19.1 Classification/Definitions of Property

Property is classified and defined as follows:

Capital Assets
Tangible property, of a permanent or relatively fixed nature, having an expected life of one (1) or more years under the thresholds defined by the Capitalization Policy. Capital assets generally include equipment, machinery, buildings and improvements other than buildings, infrastructure and land.

Controlled Property
Items similar to capital assets but having a value of between $250 and $999. Along with machinery and equipment, this category includes furniture, machine tools and special clothing. (Not included in this category are items such as office supplies and accessories, materials, parts, components and small inexpensive hand tools or instruments).

Sensitive Items
Certain items not normally included within the Controlled Property category are, by their nature, subject to pilferage. It is necessary, therefore, to include certain "sensitive items" as controlled property. Examples of such sensitive items include, but are not limited to, binoculars, cameras, meters, microscopes, microwave ovens, office machines (calculators, printers, recorders, time stamps), personal computers and peripherals, phones (cellular), projectors, tape recorders, telescopes, television receivers, etc.

Betterments, Additions, and Renewals
Work performed on capital assets must be analyzed to determine if the asset has been improved upon or its useful life has been prolonged or if the asset has merely been restored (renewed) to its original condition. The Finance Department will assist the departments in making this determination. The criterion for determination of a betterment or addition is defined by the Capitalization Policy. The cost of betterments and additions is capitalized and added to the original cost of the asset.

Most repairs and maintenance generally will not prolong the useful life of an asset. In most instances, repairs will not be capitalized because they only allow the asset to retain its value rather than provide additional value.

Facilities
Facilities are defined as buildings, structures and enclosures including permanently attached or affixed exterior or interior equipment and mounted structures.

Property Value

The cost of the item will become its value, except for surplus property, donations and similar acquisitions. In these instances, the fair market value at the time of acquisition is used. All direct purchases of other items should be recorded at their cost to the department. Cost includes the purchase price and any other expenditure necessary to get the asset in place and ready to use. Examples of additional expenditures include transportation charges and installation fees.

Property Purchased with Federal Funds
In addition to local property control requirements, all real property acquired with federal funds will be managed and disposed of as outlined in 24 CFR Part 84 (84.31 through 84.37) and OMB Circular A-110 Subpart C – Property Standards.

19.2 Procedures

A. Requesting Department

The requesting department shall prepare a purchase order as outlined in Section 13:

1. Capital Item - Purchase orders of item(s) to be purchased and classified as Capital must be forwarded to the Finance Administration Division for approval and then routed to the Purchasing Division for processing.
2. Controlled Property/Sensitive Items - Purchase orders or credit card purchases of item(s) to be purchased and classified as Controlled Property or Sensitive Items shall be sent directly to the Purchasing Division for processing.
3. Betterments, Additions, and Renewals - Item(s) costing $25,000 or more that extend the useful life of an asset will be capitalized and will be prepared as a capital item.

B. Warehouse Division

Warehouse Division will complete a Capital Asset Property Record and attach it to the pending purchase order copy. When property item(s) arrive, Receiving will enter serial number (if applicable) and receipt date to complete the form.

Numbered and bar coded property tags will be affixed to item(s) having a value of $5,000 or more.

Whenever possible, property tags should be placed where they can be seen without moving the item. The Warehouse will separate the Capital Asset Property Record Form and distribute the original copy to the requesting department and a hard copy to the Finance Department. When a property item(s) is/are received off-site (not at Warehouse), a representative from the Warehouse will either travel to the off-site location and affix property tag(s) or will forward property tags to a responsible individual at the requesting department location for affixing.

C. Finance Department

The designated property control individual will record the property number and will maintain Capital Asset Property Record forms.

Section 20 Disposal of Surplus Property

It is the objective of this policy to maximize returns on excess and surplus property by transferring the property or disposing of it through a public auction, sealed bids, posted prices, trade-in, destruction, abandonment or donation for municipal purposes.

All departments are encouraged to designate a surplus property representative who should be responsible for all matters concerning the transfer and disposal of surplus property. To reduce opportunities for deception and to avoid any appearances of impropriety, no sale will be allowed to any employee except through sealed bid or public auction. Items classified as usable will be identified and held at the warehouse for a reasonable time to allow departments to inspect them for possible use. Requesting departments are encouraged to visit the warehouse to view the items available. Removal of items from surplus inventory must be approved by the Finance Director. All other transfers of current assets between departments or from a department to the warehouse shall be approved by the Department Director of the transferring department.

Items identified as surplus are classified as follows:

- Excess -Items without a useful purpose for a particular department may be transferred to another department. This should occur prior to transfer to surplus inventory.

- Obsolete and surplus. - Materials having no use to the City.

- Scrap - Items having sale value for material content only.

- Destruction or disposal by abandonment - Items that are unusable and have very little or no commercial value.

20.1 Methods of Disposal

After items are classified, the best method of disposition must be decided. Depending on the nature of the item and the needs of other departments, items may be transferred or disposed of through public auction, competitive sealed bids, posted prices, trade-in, destruction or abandonment or donation for municipal purposes. Any property may be disposed of through direct price negotiations with potential buyers or a public auction.

The following is a list of nonexclusive methods of disposition.

Transfer
The preferred method of disposition for an item no longer needed by a department is to transfer it to another department needing it.

Public Auction
The auction method is the standard disposition method used by the City. Professional auctioneer services may be used to prepare and handle sales. Auctions shall be publicly advertised, supplemented by the mailing of notices to regular bidders. After the auction is announced, interested parties can inspect items at the auction site or during the preview walk through on auction day. Auction items sold through internet based auction sites can be viewed online at that site at any time. Online auctions will be publicly noticed similarly to onsite auction notifications. Use of internet auction sites for surplus property disposal is also authorized by this section.

Sealed Bids
Property that cannot be transported to the site of an auction or failing to sell at an auction or property otherwise inappropriate for auction sale may be sold through sealed bids on an individual item or lot basis. The invitation for bids should be issued to all persons or firms on the bidder's mailing list.

Posted Prices
Property that cannot be disposed of through a public auction or through sealed bidding may be disposed of by posting a price and advertising it to the public.

Trade-in
In replacing obsolete equipment, it is sometimes advantageous to trade it in. Trade-in items are not required to be declared surplus. Obsolete, worn out, inactive or uneconomical operating equipment may be traded in or applied as a credit on the purchase of new equipment. If it is determined to trade-in a particular piece of equipment, the invitation for bids for the replacement item should request bid prices with and without the trade-in allowance and should allow for an award to be made either way. Items for trade-in must be fully described on the purchase order. The purchase order should show the price of the new equipment less the trade-in allowance. For recording purposes, the full amount of the equipment (before trade-in allowance) must be budgeted.

Destruction or Disposal by Abandonment
Property that is unusable and determined to have no commercial value, or property for which the cost of sale would exceed expected returns, may be destroyed or disposed of by the most efficient method. Metals, which have no auction value (as determined by the Department Director) and cannot be disposed of through any of the methods stated in section 20.1, may be disposed of through a "Scrap Metal Dealer". Proceeds from this type of disposal should be remitted in check form payable to the City of Cocoa. Checks should be forwarded to the Finance Department immediately upon receipt. Department Director approval documentation should accompany each check and filed for future reference.

Donation
Requesting departments may be allowed to donate surplus property that remains unsold, or when the cost of handling the sale would exceed expected returns, providing the donation serves some municipal purpose. Occasionally, it may be practical to donate an item to a worthy organization rather than sell it. Donations shall be approved on a case-by-case basis by the City Manager or City Council as deemed appropriate where such donation shall serve a municipal purpose.

Other
Any other method of disposing of surplus property approved by the City Council.

20.2 Procedures

- For items declared surplus, obsolete or scrap, the requesting department must fill out a Surplus Property Transfer/Disposal Form and forward it to the warehouse (a copy to Finance) along with the surplus property.

- For items that are part of the Water and Sewer System, a Water and Sewer System Disposition of Surplus Property Form must also be forwarded to the warehouse with the item.

- Arrangements for moving surplus property to the warehouse should be handled by the requesting department with the Senior Stock Clerk or Water Field Operations Manager.

- Disposal of surplus property or transfer of a surplus item to another department requires the surplus property transfer request to be updated by the warehouse and a copy forwarded to Finance.

- If the surplus property is not transferred, the property may be disposed of through a method described in Section 20.1, "Methods of Disposal."

- Proceeds from the sale will be submitted to the Finance Department for deposit into the appropriate fund.

- When an item is disposed of, the surplus property transfer request is updated by the warehouse and forwarded to Finance.

- Vehicles being transferred to surplus inventory must first be sent to Fleet Management for evaluation. The Fleet Manager will examine the vehicle and determine its condition and make a judgment as to whether it could be put back into service in another department or if it should remain in surplus inventory for auction. This assessment should be forwarded to the Administrative Services Director and a copy should be attached to the Surplus Property Transfer Form.

- Any department wishing to transfer a vehicle from surplus must first put their request in writing to the Fleet Manager. These requests will be kept on file, in the order they were received, until a vehicle becomes available. At that time, the Fleet Manager will contact the City Manager and obtain permission to transfer the vehicle to the requesting department. Once permission has been obtained, the requesting department will be notified by Fleet Operations to pick up the vehicle and arrange necessary licensing. The warehouse will notate the Capital Asset Transfer Form to reflect the disposition of the vehicle and forward the form to the Finance Department for processing and recording of transfer information.

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Section 21 Policies

21.1 Capitalization Policy

City of Cocoa
Capitalization Policy and Procedures
Effective Date: Oct. 1, 2011

The Capitalization Policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP) and applicable State and Federal capital asset regulatory and reporting requirements relating to property. Further, this policy is created to reflect the City of Cocoa's desire to meet the reporting requirements set forth in the Governmental Accounting Standard Board (GASB) Statement No. 34 of the Governmental Accounting Standards Board, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. This accounting standard amends and establishes new financial reporting requirements, including significant changes to report infrastructure assets and depreciate general governmental capital assets. The purpose of this policy is as follows:

- To safeguard the investments of the City of Cocoa.
- To assign responsibility for the tracking and recording of the capital assets.
- To establish guidelines and general policies for the proper accounting for the City's capital assets.

Capital asset reporting thresholds as established in this policy may be higher than the existing thresholds for property control due to different objectives. The primary objective of financial reporting generally pertains to valuation, allocation, presentation and disclosure, whereas the primary objective of property control generally pertains to efficiency, effectiveness and safeguarding of assets. For example, controls designed to prevent or promptly detect a loss of a small value asset, while important operationally, are not necessarily relevant for financial reporting purposes. Because of the differences in objectives, this policy shall not be used for property control purposes nor shall the Asset Management Module be used for that purpose.

General Assertions

Capital Assets:	Tangible or intangible assets used in operations and have initial useful lives extending beyond a single reporting period. Capital assets include land, buildings, building improvements, improvements other than buildings, easements, machinery and equipment, infrastructure, software, patents, and construction in progress.
Improvements:	Increase the capacity and/or efficiency of the asset, provide additional value, increase the ability to expand service and extend or lengthen the useful life. If the expenditure only maintains the original condition of the asset, it should be considered repair and maintenance.
Repair & Maintenance:	Any expenditure that allows an asset to continue to be used during its original established useful life or in its original condition. Repairs and maintenance

RETAIN value rather than provide additional value. Such expenditures should not be capitalized.

Salvage Value: The estimated value an asset will realize upon its sale at the end of its useful life.

Valuation: Capital assets are recorded at historical cost including ancillary charges necessary to place the asset into its intended location and condition for use. Donated capital assets are recorded at their estimated fair market value at the time of acquisition.

Construction in Progress: Reflects the economic construction activity of buildings and other structures, infrastructure, additions, alterations, reconstruction and installation that are substantially incomplete. Major expenditures for capital assets and improvements are initially reported in the construction in progress account and capitalized upon completion. Interest incurred during the construction phase of capital assets and improvements in business-type activities are included as part of the historical cost of these capital assets.

Depreciation: All assets, with the exception of land, land improvements and construction in progress shall be depreciated using the straight-line method with no allowance for salvage values.

Custody of Assets: Department directors shall be responsible for all resources in their care. Such responsibility requires control of capital assets and use of established procedures to safeguard assets from unauthorized use, theft and/or damage. Good stewardship requires prompt and accurate reporting of all acquisitions, transfers and dispositions in detail to the Finance Department. Details include such data elements as asset description, location, make, model, serial number, date of acquisition, cost, estimated useful life and other information deemed relevant. The Finance Director and/or his designee shall ensure accounting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The Finance Director and/or his designee will further ensure the capital asset report is updated annually to reflect improvements, additions, retirements and transfers.

Capitalization Thresholds

To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold and have an estimated useful life extending beyond one year.

- Land — All land shall be capitalized at time of acquisition regardless of cost or fair market value if donated.
- Buildings — Buildings and/or related improvements costing twenty five thousand ($25,000) dollars or more shall be capitalized.
- Machinery & Equipment — Machinery and equipment with a unit cost of one thousand ($1,000) dollars or more shall be capitalized.

- Infrastructure — Infrastructure and infrastructure improvements costing twenty five thousand ($25,000) dollars or more shall be capitalized.
    - Improvements Other Than Buildings — Improvements other than buildings costing twenty five thousand ($25,000) dollars or more shall be capitalized and recorded in proprietary funds only.
    - Leasehold Improvements — Leasehold improvements costing twenty five thousand ($25,000) dollars or more shall be capitalized.
    - Property under Capital Lease — Use the threshold for the appropriate asset category
    - Intangibles — A non-financial asset that lacks physical substance with a unit cost of five thousand ($5,000) dollars or more with a useful life of more than two (2) years shall be capitalized.

Assets below the capitalization threshold but warranting "control" shall be inventoried and controlled at the department level and an appropriate list will be maintained. Data elements are to include asset description, location, make, model, serial number and other information that assists control or is deemed relevant. The Finance Director and/or his/her designee reserve the right to request copies of the inventory of controllable items.

Capital Asset Categories

The major classes of assets reported in the City's Comprehensive Annual Financial Report (CAFR) are the following:

Land – the surface or crust of the earth, which can be used to support structures and may be used to grow crops, grass, shrubs and trees. Land improvements consist of betterments, site preparation and site improvements that ready land for its intended use. The cost associated with land improvements is added to the cost of land. Land and land improvements shall not be depreciated.

Land and land improvements costs include, but are not limited to:

- Land's initial cost. This includes commissions, title searches, legal, engineering, appraisals, survey and any professional fees to acquire and improve property.
- Site preparation. Excavation, clearing, leveling, grading, drainage, filling and utility installation, with the intention of using the cleared land.
- Right-of-way acquisitions shall be valued and inventoried based on the amount paid directly or indirectly to the property owners to acquire the land or easement.
- Assumption of liens, mortgages or encumbrances on the property.
- Land excavation, fill, grading and drainage.
- Demolition of existing buildings and improvements (less salvage)

- Removal, relocation, or reconstruction of property of others (i.e. railroad, telephone, and power lines, etc.) with the intention of using the cleared land.

- Special use land cost. For example, parks, airports, etc.

Buildings – are structures permanently attached to the land, have a foundation and roof, are partially or completely enclosed with walls, and are not intended to be transportable or movable. Buildings are designed to house persons or City property. Construction of a new building is recorded as a number of "component" assets. Component assets consist of design, engineering services, site work, construction, contingency and professional services. The component assets have significant and separately identifiable costs associated with them. The separate recording of building components helps facilitate the tracking of budgeted construction costs, resulting in a more accurate and useful capital asset valuation. At the end of the fiscal year following the completion of the building, the individual component assets will be combined to record the total cost of the building in the building asset account. Also included in this major asset category are Building Improvements extending materially the useful life of the building, increase its capacity and/or efficiency, and/or adapt the building to a new use. (Leased buildings are included.)

Building and building improvements costs include, but are not limited to:

- Initial cost. Construction or purchase cost. If donated, fair market value at time of acquisition.

- Professional fees such as title searches, architectural work, legal, engineering, appraisals, inspections, negotiations, environmental compliance and commissions.

- Expenditures for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired (including internal labor cost if applicable).

- Cost of temporary buildings used during construction.

- Payments of unpaid or accrued taxes on the building to the date of purchase.

- Cancellations or buyout of existing leases.

- Permanently attached fixtures or machinery that cannot be removed without damaging the building.

- Unanticipated costs such as rock blasting, piling, etc.

- Installation or upgrade of phone, closed circuit television systems, data networks and fiber optic cables.

- Structural changes such as reinforcements of floors or other interior framing.

- Internal labor directly chargeable to a capital project that would otherwise not be incurred in the absence of activity associated with the project.

Machinery and Equipment – is typically any movable, non-consumable, tangible property used in the operation of the City. Fixtures attached to land or buildings in such a way that removal alters the intended use of the facility or site are part of the land or building to which they are attached and consequently are

not considered to be machinery and equipment. Each piece of machinery and equipment acquired that is determined to be a capital asset is recorded as a separate asset.

Examples of machinery and equipment include, but are not limited to:

- Machinery
- Tools
- Vehicles
- Furniture
- Computers
- Communications equipment

An asset with associated component parts that are necessary to the functioning of the asset is considered to be one asset when the life and utility of the component parts are mainly dependent on that asset. For financial reporting purposes, the cost of the asset and its component parts are together subject to the $5,000 threshold. For example, a mainframe computer with a cost of $3,900 and its associated cables with a cost of $1,300 would qualify for financial reporting as a capital asset since their combined cost exceeds the $5,000 threshold.

For purchases made in which the aggregated price is greater than the capitalization threshold of $5,000, the unit price of each individual piece of equipment determines whether that piece of equipment will be capitalized. The aggregated purchase price is irrelevant. For example, the purchase of 4 identical chairs for $1,600 would not require capitalization as the unit price for each chair is only $400.

Cost of machinery and equipment includes the total purchase price minus the purchase discounts plus taxes and all other costs required to prepare the asset for the intended use in the intended location. Examples of other costs include, but are not limited to:

- Freight and transportation costs
- Handling and storage charges
- Import duties
- Installation, testing and preparing for use charges
- In-transit insurance charges
- Parts and internal labor directly chargeable to the capital asset to prepare the asset for its intended use in its intended location.

Infrastructure – are long-lived capital assets, normally are stationary in nature, have value only to the government unit, and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets shall be capitalized and depreciated. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. Examples include roads, streetscape, parks, deeded property, bridges, tunnels, streetlights, docks, piers, dams, traffic signals, and drainage systems. In the CAFR, infrastructure is reported in the Governmental Funds only

Improvements made to infrastructure assets materially extending the useful life or increasing the value of the assets, or both shall also be capitalized.

The cost of depreciable infrastructure assets over the capitalization threshold shall be recorded and depreciated over the estimated useful lives of the assets using the straight-line method of depreciation.
Improvements Other than Buildings – are those long-term assets or improvements not otherwise classified in another capital asset category. Improvements Other than Buildings are recorded in proprietary funds

only. Improvements other than buildings shall not include maintenance and repairs made in the normal course of business. The cost of improvements other than buildings over the capitalization threshold shall be recorded and depreciated over the useful life of the improvement. Examples include but are not limited to new parking lots, landscaping, fencing, gateways, retaining walls, sprinkler systems, septic systems, paths and trails, golf courses, stadiums and recreation, athletic areas, storm water systems and water and sewer systems. All Enterprise Fund infrastructure costs are reported as Improvements Other than Buildings in the CAFR.

Leasehold Improvement – is an improvement made to a leased building or infrastructure asset by a department having the right to use this leasehold improvement over the term of the lease. This improvement will revert to the lessor at the expiration of the lease. The lessor may be another city department or someone outside the city government. The lessee will be responsible for recording the improvement if the lessee pays for the improvement.

Leasehold improvements shall not include maintenance and repairs done in the normal course of business. Further, moveable equipment or office furniture not attached to the leased property is not considered a leasehold improvement. The cost of a leasehold improvement shall be depreciated over the shorter of (1) the remaining lease term, or (2) the estimated useful life of the improvement. Improvements made in lieu of rent shall be expensed in the period incurred. If the lease contains an option to renew and the likelihood of renewal is uncertain, the leasehold improvement shall be depreciated over the life of the initial lease term or estimated useful life of the improvement, whichever is shorter.

The cost of leasehold improvements over the capitalization threshold shall be recorded and depreciated. Property under capital lease shall be capitalized if the lease agreement meets any of the following criteria:

- The lease transfers ownership of the property to the lessee at the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75% or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding execution costs, equals at least 90 % of the fair value of the leased asset.

The cost of assets under capital lease over the capitalization threshold shall be recorded and depreciated over the estimated useful lives of the assets. A lease not meeting any of the above capitalization requirements shall be reported separately as an operating lease.

Construction In Progress – is the accumulation of costs incurred during the construction of an asset. The accumulated costs are held in construction in progress until such time as the project is determined to be substantially complete or ready for its intended use. The cost of construction in progress shall be recorded but shall not be depreciated. It is the department's responsibility to track all costs related to construction in progress so the final value of the constructed asset is correctly captured. Departments shall not use the multiyear appropriations for a project to circumvent the capitalization threshold for the project.

Intangibles – Computer software developed internally or acquired for internal use shall be capitalized if it meets **both** of the following characteristics:

a) the software is acquired, internally developed or modified solely to meet the City's internal needs, **and**
b) during the software's development or modification, no substantive plan exists or is being developed to market the software externally.

Computer software costs that are incurred in the preliminary project stage should be expensed. Computer software costs incurred to develop internal use computer software during the application development stage should be capitalized if the total cost exceeds the capitalization threshold. Computer software costs that are incurred in the post implementation/operation stage should be expensed. General administration costs and overhead costs should not be capitalized as costs of internal use software. Capitalization of computer software includes software license fees if the total dollar amount of the fee divided by the number of units served (terminals or servers) exceeds the threshold.

Engineering studies and master plan development that meet the capitalization requirements may be capitalized as an intangible asset and amortized over the estimated useful life.

Depreciating Capital Assets

In accounting terms, depreciation is the process of allocating the cost of the capital asset over its useful life rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal the original cost.

Capital assets shall be depreciated over the estimated useful lives unless they are:

- Inexhaustible (i.e. land and land improvements)
- Construction in progress

It is the Finance Department's responsibility to estimate the useful life of each capital asset. For financial statement purposes, the straight-line method will be used to calculate the depreciation for each capital asset recorded, with no salvage allowance, starting with the month that the asset is put into service by the responsible department. Finance is responsible for calculating the depreciation expense at year-end prior to closing. Departments, along with Finance, are responsible for ensuring costs relating to their assets are recorded in the correct project and general ledger account number.

Donations and Dedications

Donations shall be recorded at fair market value or a reasonable and equitable estimate of such value on the date of the acquisition. Fair market value is the estimated amount at which the capital asset might exchange between a willing buyer and willing seller, neither being under compulsion, each having reasonable knowledge of all relevant facts and with equity to both.

As infrastructure and rights-of-way are dedicated to the City, the developer, as a condition of approval and acceptance, shall provide a statement of cost or value. Permit applications are insufficient support as they are based on an estimate of cost rather than actual cost. The Engineering Division will provide Finance with developer contribution documentation for capitalization purposes. At a minimum, the documentation should include descriptions to support the improvement classification, the location or development, the acceptance or acquisition date and the estimated fair market value.

Developer dedications of water lines, sewer lines, manholes, fire hydrants and other improvements to the Water and Sewer System's network may not individually meet the capitalization threshold for Improvements Other Than Buildings/Infrastructure. However, the City is responsible for maintaining and replacing these improvements to the Water and Sewer System. Per GASB Statement, No. 33 and No. 34, a Proprietary Fund is required to report the fair value of capital improvements as contribution revenue in their annual financial statements. Therefore, all dedications of Improvements Other Than

Buildings/Infrastructure to the Water and Sewer System are capitalized annually since the network of dedications exceeds the capitalization threshold. However, the dedications are capitalized individually in the capital asset system to provide detail of the Water and Sewer System network.

Property Control Procedures

Acquisitions and Constructions:

Capital assets are acquired usually through purchase order requisition initiated at the departmental level. All acquisitions shall be acquired in compliance with the City of Cocoa's Financial Operations Manual. Machinery and equipment is frequently purchased in this manner. Improvements are usually budgeted over several years through the City's Capital Improvement Program and tracked by projects. The department is responsible for tracking its departmental project budgets and the associated expenditures.

Department directors shall notify the Finance Director or his/her designee of capital construction projects upon project approval. The department shall associate each disbursement with its corresponding project. Departments should notify the Finance Department upon completion of the project.

Interdepartmental Transfer:

The department director transferring a capital asset to another department or division within the City shall report the asset transfer to the Finance Department within fifteen (15) days of the transfer date using the Capital Asset Transfer/Disposal Form. Assets transferred from the Water and Sewer System also require completion of the Disposition of Surplus Property Form.

Disposal of Capital Assets:

Lost or stolen assets should be immediately reported to the appropriate law enforcement agency and to the Finance Department. Insurance claims, if applicable, shall be promptly initiated. Within thirty (30) days of date of loss, the responsible department shall submit a Capital Asset Transfer/Disposal Form to the Finance Department.

Departments shall dispose of capital items in accordance with the City of Cocoa's Financial Operations Manual, Methods of Disposal. Within thirty (30) days of date of the disposal, the responsible department shall submit a Capital Asset Transfer/Disposal Form to the Warehouse with a copy to Finance Department.

Physical Inventory:

The Finance Department shall provide a list of all assets assigned to the responsible department prior to the physical inventory. Each department shall verify the listing of assets. All differences must be investigated and reported to the Finance Department to ensure the accuracy of the listing.

The Finance Department shall conduct a physical inventory of capital assets annually.

Capitalization Procedures

All departments should refer to the City's Capitalization Policy for guidance in determining whether an expenditure, for financial reporting purposes, is capital or an operating expense and whether the expenditure meets the capitalization threshold so that the expenditure can be properly budgeted, tracked and recorded.

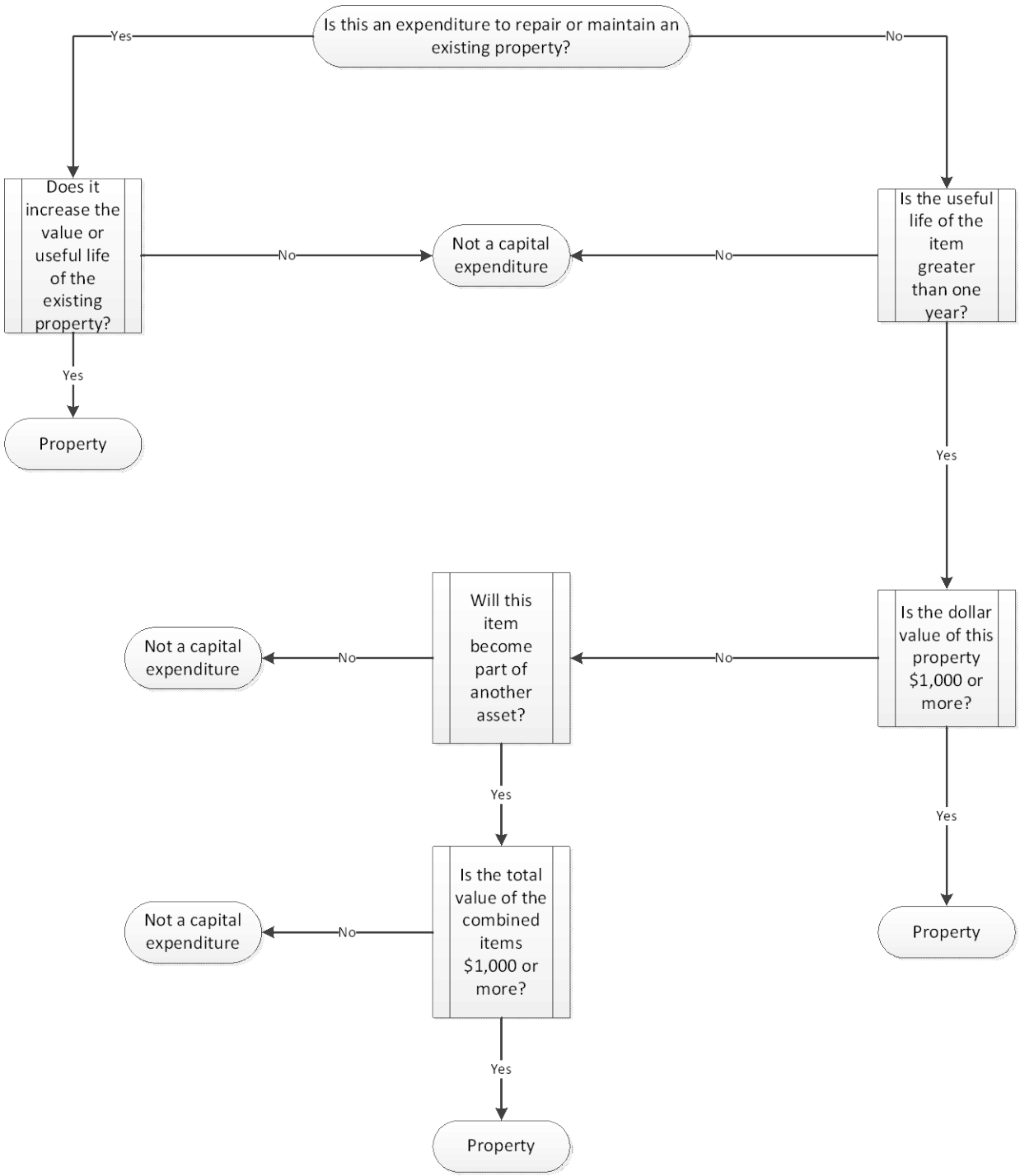
Departments should request assistance from the Finance Director or General Accounting Manager in making a final determination of expenditures that are not clearly defined.

Department directors, or their designees, are responsible for correctly reporting capital asset expenditures so the final value of the capital asset is correctly captured. The acquisition cost of an asset is the procurement cost (i.e. invoice price less discount, plus freight) plus any other charges incurred to place the asset in its intended location and condition for use.

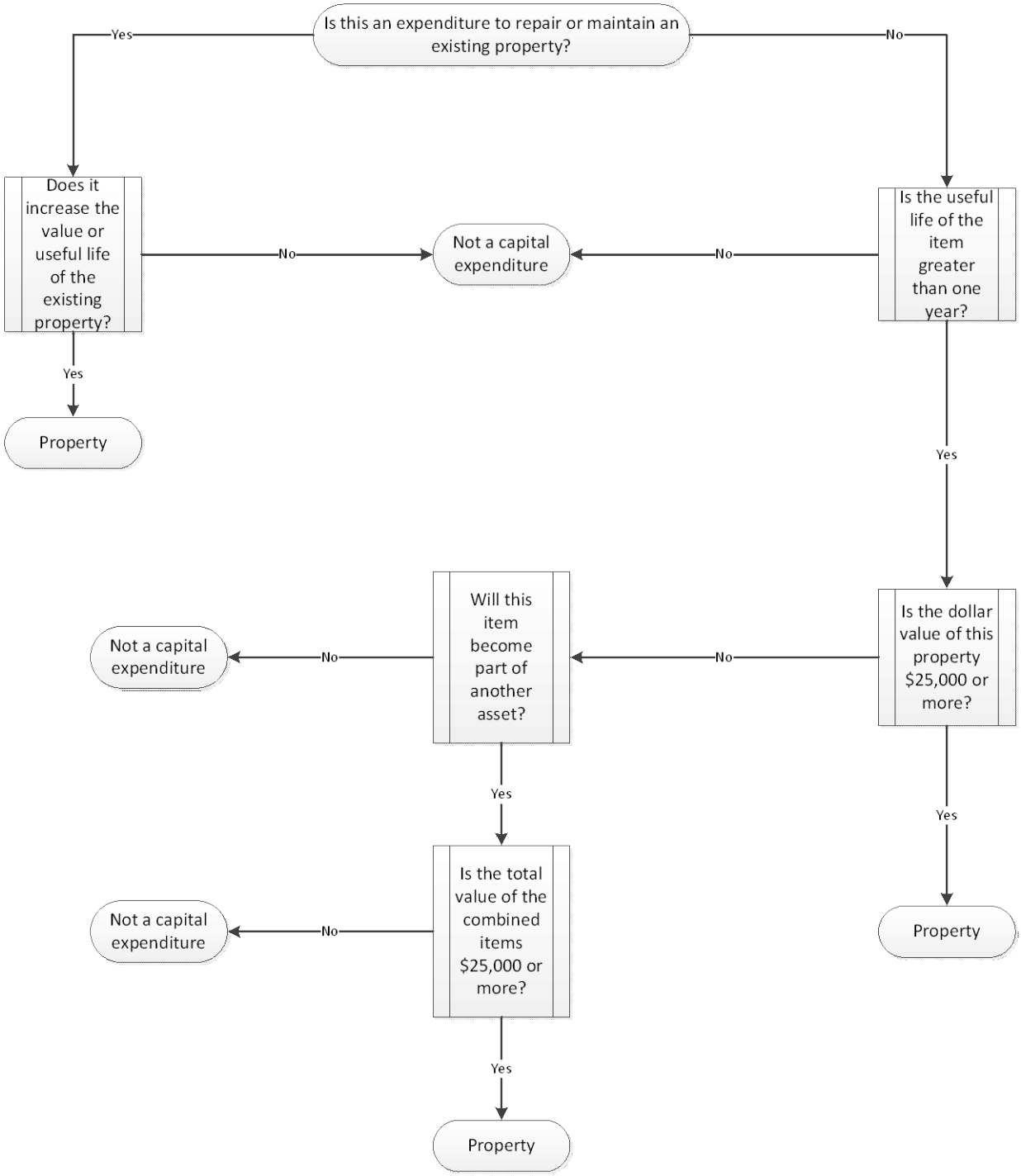
When a department initiates a purchase order, the department shall provide Purchasing with a detailed description supporting the expenditure classification code. When a department authorizes payment for an invoice for a capital asset, the department will verify the expenditure is in the proper classification and, if the asset is being tracked by a project, the appropriate project has been charged.

Finance is responsible for reviewing documentation for capital asset expenditures to ensure compliance with the capitalization policy. Finance tracks capital expenditures in the general ledger to properly record them in the Asset Management Module.

City of Cocoa
Decision Tree for Equipment Determination



City of Cocoa
Decision Tree for Building, Infrastructure and Improvement Determination



21.2 Debt Management Policy

City of Cocoa
Debt Management Policy

The purpose of the City of Cocoa debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services.

The City plans long and short-term debt issuance to finance its capital improvement program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Finance Director oversees and coordinates the timing and issuance process.

The City of Cocoa Charter Article XVI, Indebtedness:

(a) The City shall have the power to borrow money and to issue bonds, revenue certificates, and other evidences of indebtedness, and security therefore, as provided by the constitution and the laws of the State of Florida.

(b) No contract shall be executed for the acquisition of any property or for the purchase, construction, extension, repair, or reconstruction of any improvement or betterment to be financed by indebtedness until the resolution or ordinance authorizing the indebtedness shall have taken effect, and any contract executed before such date shall be unenforceable in any court. No purchase, construction, extension, repair, or reconstruction of any improvement or betterment funded by indebtedness shall commence until the funding is secured by the City.

A. Criteria

The City will issue debt only for the purposes of acquiring or constructing capital improvements and for making major renovations to existing capital improvements for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interests of the City.

Before issuing any new debt, the City will, in coordination with its Financial Advisor, consider the following factors:

- Global, national and local financial environment
- Current interest rates
- Expected interest rate changes
- Robustness of local and broad economy
- Cash position
- Current debt position
- Availability of funds to repay principal and interest
- Flexibility to cover future needs
- Urgency of current capital needs

B. Limitations on Indebtedness

The City will maintain a conservative debt position based on the criteria listed above. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt.

C. Types of Debt

Long Term Debt

Depending on the specific circumstances, the City may use the following types of long-term (long-term is defined as having a term of more than one year) financing instruments:

1. General Obligation Bonds: The City may issue bonds payable from ad valorem taxes when approved by vote of the electors. The City may issue non-ad valorem bonds and covenant to budget and appropriate legally available funds to pay debt service for those bonds without voter approval.

    a. The primary advantage to using general obligation bonds is the associated low interest costs and they are backed by the full faith and credit of the government.

    b. There are several disadvantages:
        - The need for a voter referendum delays the financing of the project.
        - Although the taxpayers are paying for the project with general tax revenues, they may not necessarily benefit from the project.

2. Revenue Bonds: The City may issue bonds legally secured by a specific revenue stream other than ad valorem taxes and not the full faith and credit of the government.

    a. One advantage is that revenue bonds are not subject to voter approval, so financing of the project is not delayed.

    b. The disadvantages of revenue bonds are they result in higher costs (interest) to the issuer, usually have a reserve requirement and more restrictive covenants.

3. Special Assessment Bonds: Bonds issued to pay for improvements on property, usually at the property owners' request. Property owners make semi-annual payments of principal and interest to repay the bonds. Typical improvements include pavement, curbs, gutters, streetlights, and driveways.

4. Master Lease Agreements: The City may enter into a lease agreement with a provider or bank to lease equipment. The terms of the lease should coincide with the life of the equipment to be leased and a tax-exempt rate shall be sought. The City will strive to obtain the lowest rate possible using competitive bidding or current market analysis but must be aware that interest rates will be higher than those on either general obligation bonds or revenue bonds.

5. Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities to obtain low-interest loans from state agencies or other organizations on either a long-term or short-term basis.

6. Bank Qualified Bonds: Designation given to a public purpose bond offering by the issuer if it reasonably expects to issue in the calendar year of such offering no more than $30 million par amount of bonds of the type required to be included in making such calculation under the Internal

Revenue Code. When purchased by a commercial bank for its portfolio, the bank may receive an 80% tax deduction for the interest cost of carry for the issue. A bond that is bank qualified is also known as a "qualified tax-exempt obligation."

7. State Revolving Fund Loans (SRF): The State Revolving Fund Loan Programs provide low-interest loans to communities for projects that improve wastewater, storm water and drinking water infrastructure. The Program's mission is to provide eligible entities with the lowest interest rates possible on the financing of such projects while protecting public health and the environment. SRF also funds non-point source projects tied to a wastewater loan.

Short-Term and Interim Debt

Short-term obligations (those due in less than one year) may be issued in anticipation of particular revenues such as taxes or grants, and such revenue may be pledged for repayment of the debt issuance. Short-term debt may also be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. Short-term and/or interim financing shall not exceed ten percent (10%) of outstanding long-term debt unless there is a situation needing immediate attention in order to address an emergency or to allow for significant cost savings. Under certain other circumstances, short-term obligations may be warranted upon the recommendation of the Finance Director.

Interim financing may be appropriate when long-term interest rates are expected to decline in the future. In addition, some forms of short-term obligations can be obtained quicker than long-term obligations and thus can be used in urgent situations until long-term financing can be obtained. Short-term obligations include:

1. Line of Credit: The City may establish a tax-exempt line of credit with a financial institution or other provider. Draws shall be made on the line of credit when the need for financing is so urgent that time does not permit the issuance of long-term debt or the need for financing is so small that the total cost of issuance of long-term debt would be prohibitive.

2. Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities to obtain low-interest loans from state agencies or organizations on either a long-term or short-term basis.

3. Inter-fund Borrowing: Inter-fund borrowing, short-term cash lending from one fund to another fund, is discouraged. However, the use of this type of interim financing may be considered if it is in the City's best interests to do so as determined by the Finance Director and approved by the City Manager. Short-term transfers between funds are approved by City Council.

4. Internal Interim Financing: Should the City desire to issue bonds for large capital projects, the City can, upon passage of an intent-to-issue resolution, use non-restricted reserve funds as interim financing to pay a portion of project costs that will then be paid back with bond proceeds. This type of financing will be reviewed by Bond Counsel to ensure that the City is in compliance with applicable federal tax rules.

5. Other types: The City may consider the use of Tax Anticipation Notes, Bond Anticipation Notes, Revenue Anticipation Notes or other such structured borrowings if it is in the best financial interests of the City to do so.

- Tax Anticipation Notes: Notes issued in anticipation of receiving future tax receipts and revenues at a future date.
- Bond Anticipation Notes: Notes issued by a government unit, usually for capital projects, that are paid from the proceeds of the issuance of long-term bonds.
- Revenue Anticipation Notes: Notes issued in anticipation of receiving revenues at a future date.

D. Structural Features of Debt

Taxable and Tax-exempt Debt

The cost of taxable debt is higher than the cost of tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow flexibility in subsequent contracts for users or managers of the improvement constructed with the bond proceeds. Therefore, the City will usually issue tax-exempt obligations, but may occasionally issue taxable obligations when there is an expected benefit from doing so.

Maturity

The term of City debt issues shall not exceed the useful life of the project or equipment financed. The repayment of principal on tax-supported debt should generally not extend beyond 30 years unless there are compelling factors that make it necessary to extend the term beyond this point.

Bond Insurance

Bond insurance is an insurance policy that can be purchased by the City, guaranteeing the payment of principal and interest. This security provides a higher credit rating and thus a lower borrowing cost for an issuer. Bond insurance shall be acquired for all bonds issued by the City unless it is not in the best interest of the City (when the cost of insurance outweighs the increase in interest rate).

Surety and Debt Service Reserve Funds

Surety and Debt Service Reserve Funds are used to provide a ready reserve to meet current debt service payments should monies not be available from current revenues for the protection of the bondholders. The City shall utilize the methodology best serving its needs on a case-by-case basis.

Coverage Requirements

Coverage is the ratio of pledged revenues to related debt service for a given year. For each bond issue, the Finance Department, in conjunction with the financing team, shall determine the appropriate coverage requirements, if any.

Use of Variable-Rate Securities

When appropriate, the City may choose to issue securities paying a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities.

Validation

The City may seek judicial validation if it is deemed in the best interest of the City and if there is risk of a legal challenge.

E. Investment of Bond Proceeds

Investment of bond proceeds will be consistent with those authorized by existing state law and by the City's Investment Policy and applicable bond covenants. When financially in the best interests of the City, bond proceeds shall be invested and tracked separately from other investments.

F. Refinancing of Outstanding Debt

Advance Refunding Bonds
The City may issue advance refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent, and a net present value savings of at least three percent (3%) is provided. Exceptions to the requirement shall be made only upon the recommendation of the Finance Director and approved by the City Manager.

Current Refunding Bonds
The City may issue current refunding bonds (as defined for federal tax law purpose) when advantageous, legally permissible, prudent and net present value savings equal or exceed three percent (3%).

Restructuring of Debt
The City may choose to refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management. Savings requirements for current or advance refunding undertaken to restructure debt may be waived by the Finance Director upon a finding that such a restructuring is in the City's overall best financial interests.

G. Credit Objectives

The City's goal is to maintain or improve its bond ratings. To that end, prudent financial management policies will be established and adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. The City will strive to achieve an underlying rating in the double "A" range from one or more of the major rating agencies.

H. Ongoing Disclosure

In accordance with the Securities and Exchange Commission (SEC), Rule 15c2-12, the City will provide financial and operating information to the Electronic Municipal Market Access (EMMA) designated by the SEC. The City will also provide its annual financial statements and other relevant information to rating agencies, paying agent banking institutions and as required by Continuing Disclosure Requirements within all debt documents.

I. Method of Sale

There are three ways the City may sell bonds: negotiated sale competitive (public) sale, and private placement. The City shall seek to issue its debt obligations in a negotiated sale unless it is determined by the Finance Director that such a sale method would not produce the best results for the City.

Negotiated Sale
Bonds may be sold through an exclusive arrangement between the City and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. This method offers flexibility for the City. In a negotiated sale, the underwriter may be selected through the Request for Proposal (RFP) process. The criteria used to select an underwriter in a negotiated sale should include, but not be limited to the following: overall experience, marketing philosophy, capability, previous experience, underwriter's discount and expenses.

Competitive Sale

When determined appropriate by the Finance Director, the City may sell its debt obligations in which any interested underwriter is invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter presenting the best bid according to stipulated criteria set forth in the notice of sale. The criteria used to select an underwriter in a competitive sale shall be the true interest cost.

Private Placement
When determined appropriate by the Finance Director, the City may elect to sell its debt obligations through a private placement or limited public offering. Selection of a placement agent shall be selected through the Request for Proposal (RFP) process.

J. Assembling a Financing Team

A Financing Team will be assembled to provide professional services required to develop and implement the City's debt program with the goal of continuity, quality service and competitive prices.

Bond Counsel: The Bond Counsel's role is to prepare or review and advise the issuer regarding authorizing resolutions or ordinances, tax status, trust indentures, official statements, validation proceedings and litigation.

Disclosure Counsel: The Disclosure Counsel's role is to render an opinion as to the validity of facts contained in the bond documents as well as to assist the City in meeting its secondary market disclosure obligations.

Underwriters: The City shall solicit proposals for underwriting services for all debt issued in a negotiated or private placement sale. The underwriter helps the City bring the bond issues to market. The solicitation process used for these services shall comply fully with City Purchasing policy.

Financial Advisor: The Financial Advisor shall provide recommendations to the City in regards to financing alternatives, the sale of the bonds, timing of sale, etc.

City Staff: The City Manager shall appoint the Finance Director and any other City staff members deemed appropriate to coordinate the efforts of the hired consultants and the City. The City Attorney shall supervise all counsel as necessary as well as provide any other legal services required for issuance of debt.

K. Arbitrage Liability Management

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws.

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculations will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates, which are five (5) years after the delivery date of each issue and each fifth year thereafter until the bonds have matured, have been redeemed early or have been retired.

The Finance Director or his/her designee will be responsible for identifying the amount of unspent debt proceeds, including interest, which is on hand and, to the extent feasible, ensure that the oldest proceeds on hand are spent first.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

L. Modification to Policy

This policy will be reviewed annually by the Finance Director and amended as required.

M. Glossary

Ad Valorem Tax: a tax calculated "according to the value" of property. Such a tax is based on the assessed valuation of real and tangible personal property.

Advance Refunding: a procedure whereby outstanding bonds are refinanced by the proceeds of a new bond issue. Typically, an advance refunding is performed to take advantage of interest rates that are significantly lower than those associated with the original bond issue or to remove restrictive language.

Arbitrage: the difference between the interest rate cost of a debt instrument and the rate of interest earned on the investment of the proceeds. Federal law limits the amount of interest cities earn on proceeds of debt issuance.

Bond: includes bonds, debentures, notes, certificates of indebtedness, mortgage certificates, or other obligations or evidences of indebtedness of any type or character.

Bond Anticipation Note (BAN): a short-term debt instrument issued by a state or municipality that will be paid off with the proceeds of an upcoming bond issue.

Bond Counsel: an attorney (or firm of attorneys) retained by the issuer to give a legal opinion concerning the validity of the securities. Bond counsel may prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation.

Bond Insurance: an insurance policy purchased by an issuer who guarantees the payment of principal and interest of an issue. This security provides a higher credit rating and thus a lower borrowing cost for an issuer.

Capital Improvement Plan: a plan outlining capital needs for a specified period.

Capital Lease: an acquisition of a capital asset over time rather than merely paying rent for temporary use. A lease-purchase agreement, in which provision is made for transfer of ownership of the property for a nominal price at the scheduled termination of the lease, is referred to as a capital lease.

Conduit Bonds: conduit financings are securities issued by a government agency to finance a project of a business whose activities have a general public purpose. The business receives all proceeds of the tax-exempt bond issue and is responsible for payment of the debt in its entirety.

Competitive Bid: a sealed bid, containing price and terms, submitted by a prospective underwriter(s) to an issuer, who awards the contract to the bidder with the best price and terms.

Continuing Disclosure: the requirement by the Securities and Exchange Commission for most issuers of municipal debt to provide current financial information to the informational repositories for access by the general marketplace.

Coverage: the ratio of pledged revenues to related debt service for a given year.

Debt Service Reserve Fund: the fund into which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements. This is often established with debt proceeds.

Derivatives: a financial product, the value of which is derived from the value of an underlying asset, reference rate, or index. Typically, these agreements are contracts between a lender/investor and a borrower.

Financial Advisor: a consultant who advises an issuer on matters pertinent to a debt issue such as structure, sizing, timing, marketing, pricing, terms and bond ratings.

Financing Team: the group of professionals consisting of City staff, Bond Counsel, Disclosure Counsel, Underwriters and Financial Advisor that work together to issue bonds.

General Obligation Bonds (GO): bonds that are secured by the full faith and credit and taxing power of the municipality and use funds that are legally available for payment of debt service. A city can issue ad valorem GO bonds, which are repaid solely from ad valorem taxes, or non-ad valorem bonds that are repaid from legally available general fund revenues by a covenant to budget and appropriate.

Improvement Bonds: special obligations of the municipality which are payable solely from the proceeds of the special assessments levied for an assessable project.

Master Lease Agreement: a pre-determined lease agreement between a city and a provider to lease equipment whose useful life is too short to finance with long-term debt.

Municipal Securities Rulemaking Board (MSRB): a 15-member self-regulating organization that is entrusted with the responsibility of writing rules of conduct for the municipal securities market.

Negotiated Sale: underwriting of a new securities issue in which the spread between the purchase price paid to the issuer and the public offering price is determined through negotiation with one or more underwriters rather than multiple competitive bidding.

Paying Agent: an agent of the issuer with responsibility for timely payment of principal and interest to bond holders.

Present Value: the value of a future amount or stream of payments stated in current dollars.

Project: any capital expenditure the City Council deems to be for a public purpose.

Reserve Fund: a fund established by the terms of a bond issue into which money is deposited for payment of debt service in case of a shortfall in current revenues.

Revenue Anticipation Note (RAN): a short-term debt issue of a municipality that is to be repaid out of anticipated revenues such as sales tax. When the revenue is collected, the RAN is paid off.

Revenue Bond: a bond payable from a specific source of revenue and to which the full faith and credit of an issuer is not pledged. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel a jurisdiction to pay debt service from any other source. Pledged revenues often are derived from the operation of an enterprise.

Tax Anticipation Note (TAN): a short-term obligation of a state or municipal government to finance current expenditures pending receipt of expected tax payments.

Underwriter: the firm that purchases a security (bond) offering from a governmental issuer for resale.

Yield Restriction: the investment of bond proceeds in financial instruments that earn interest rates that are not significantly higher than the cost of borrowing.

21.3 Fraud Policy

POLICY & PROCEDURES
FOR HANDLING AND REPORTING FRAUDULENT ACTIVITY

A. Policy

1. General Policy

This Policy shall be referred to as "the City of Cocoa's "Fraud Policy." It is the City of Cocoa's intent to ensure the conduct of its employees complies with the principles of right and wrong. The City, through the office of the City Manager or the City Manager's designee (hereinafter "City Manager"), wants to eliminate, to the extent feasible, unethical practices while creating an environment in which employees and/or citizens are encouraged to report suspicions of fraud.

The term "fraud" or "fraudulent activity," as used in this Fraud Policy, shall include, but shall not be limited to, the following:

- Any dishonest or fraudulent act, including forgery or alteration of any document;
- Misappropriation of funds, securities, supplies or any other asset;
- Improper handling or reporting of money or financial transactions;
- Deriving personal benefit as a result of inside knowledge;
- Intentional and unlawful destruction or disappearance of records, furniture, fixtures or equipment;
- Improperly accepting or seeking anything of material value from vendors or persons providing services or materials to the City for personal benefit;
- Any computer related activity involving the creation alteration, destruction, forgery or manipulation of data for fraudulent purposes or any misappropriation of City-owned software; or
- Any similar or related conduct deemed a violation of applicable law.

Notwithstanding the aforesaid, the personal use of City equipment, materials, tools, supplies, etc. is governed by the City's Employee Handbook.

2. Reporting Fraud Form

When reporting fraudulent activity, the City encourages people to report such activity on the attached Reporting Fraud Form. This form shall be provided to all new hires, may be periodically distributed to employees by the City, and shall be on file with the City Manager's office. It is intended to ensure detailed information is provided regarding any alleged fraudulent activity.

3. Applicability

This Fraud Policy applies to all employees of the City of Cocoa provided that, if this Fraud Policy is in conflict with any collective bargaining agreement or state statute, including but not limited to the Policeman's Bill of Rights, the Firefighters' Bill of Rights or City Charter/ordinances, the conflicting agreement, statute or City Charter/ordinance will prevail.

4. City Manager's Responsibilities

   The City Manager shall be designated as the individual charged with investigations initiated pursuant to this Fraud Policy. Upon notification of a possible fraudulent act or practice, the City Manager shall determine the extent of any potential criminal activity. If any potential prosecutable criminal activity exists, the Cocoa Police Department or other applicable law enforcement agency will conduct the investigation. In every case, the City shall cooperate fully with the investigation and prosecuting authorities. If no potentially prosecutable criminal activity exists, the City Manager shall determine the proper City officials who should conduct the investigation under the direction of the City Manager.

   The City Manager shall designate a phone number to be used for reporting fraud pursuant to this Fraud Policy and shall secure as much information as possible from the reporting individual.

   In those instances in which the City Manager believes it to be in the best interests of the citizens of Cocoa, the City Manager shall have the authority and duty to:

   - Take control/limit employee access, and/or gain full access to, all City premises, whether owned or rented; AND

   - Examine, copy, and/or remove all or any portion of the contents of any public/private document in employee's work area.

   - Suspend or terminate any employee, if appropriate, suspected of fraud during said investigation.

   - In cases where the City Manager finds evidence of fraudulent activities, the City Manager may secure the services of a forensic fraud auditor to review and verify the findings. These findings will be coordinated with the City Attorney for possible future legal actions.

5. Director/Manager Responsibilities

   It is the responsibility of Directors/Managers to establish systems and controls to provide reasonable assurance of the detection and prevention of fraud. Members of the management team should be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of fraudulent activities.

   Upon receiving a complaint of fraud from a subordinate employee, Department Directors/Managers shall compile all information provided by the reporting individual and report such information to the City Manager's office. The Director/Manager shall cooperate with the City Manager's office during the course of any investigation.

6. Employees' Responsibilities

   Employees are required to sign a statement, upon commencement of employment, acknowledging and agreeing to abide by the City's Fraud Policy. All City employees are encouraged to be alert for possible fraudulent activity and are responsible for the reporting of any and all suspected violations of this Fraud Policy and/or other unethical practices.

   Employees are required to promptly report any suspected fraudulent activity to the City Manager. Although employees are encouraged to identify themselves and otherwise cooperate in the process, employees may remain anonymous if they so desire.

7. Additional Responsibilities

   On a case-by-case basis, the City Manager may delegate investigatory responsibility to appropriate City personnel who shall be required to report to the City Manager and who shall be required to comply with this Fraud Policy.

8. City Attorney's Responsibilities

   To the extent directed by the City Manager or City Council, the City Attorney is authorized to assist in implementing this Fraud Policy.

9. Infractions/Disciplinary Action
   Infractions of this Fraud Policy may result in disciplinary action, which may include suspension, termination and/or civil or criminal prosecution.

   City employees who fail to report fraudulent activities shall be subject to disciplinary action, which may include suspension and/or termination.

   False claims are governed by section "12" of this Fraud Policy.

10. Whistle-blower's Act

    It is the City's intent to protect employees from retaliatory action due to reports of fraudulent activities in accordance with §112.3187, Florida Statutes ("Whistle-blower's Act"). The Whistle-blower's Act protects employees and persons who disclose information on their own initiative in a written and signed complaint from retaliatory action by an agency when that person reports to an appropriate agency a violation of law on the part of a public employer or independent contractor that creates a substantial and specific danger to the public's health, safety, or welfare. Additionally, the Act protects employees reporting improper use of a government office, gross waste of funds, or any other abuse or neglect of duty on the part of an agency, public officer or employee.

11. Confidentiality

    To the extent permitted by law, the City Manager shall keep confidential the name or identity of any individual disclosing information related to fraudulent activities pursuant to this Fraud Policy and all information received or derived from fact-finding or investigation conducted pursuant to this Fraud Policy, and the same shall be exempt from public disclosure pursuant to Section 112.3188, Florida Statutes, and any other applicable law, as amended from time to time.

    City employees with knowledge of a pending investigation are prohibited from discussing or commenting about the investigation without prior approval of the City Manager. All inquiries regarding a pending investigation shall immediately be forwarded to the City Manager.

12. Bad Faith Accusations

    It is the intent of this Fraud Policy to discourage false accusations that could provide a basis for a lawsuit. The City Manager will not act on any claim that does not provide adequate documentation of fraud.

    Specific information is necessary to substantiate and support a full investigation of any reported fraudulent activity. Unsubstantiated and inconclusive accusations, or accusations made in bad faith or with malice, shall not justify a full investigation under this Fraud Policy.

    Any person who files a false claim of fraudulent activity in bad faith or with malice may be subject to civil or criminal penalties and if a City employee, the person may be subject to disciplinary action including and up to suspension and/or termination.

B. Reporting Fraud

A City employee or member of the public who desires to report suspected dishonest or fraudulent activity should notify the City Manager via facsimile at (321) 433-8690; or via email at swhitten@cocoafl.gov. Reports of fraud should be made in writing using the Reporting Fraud Form attached to this Fraud Policy, even if the individual reporting fraud desires to remain anonymous, in order to ensure the necessary information is provided for the investigation.

REPORTING FRAUD Form:

Q. I saw something that isn't right. What can I do?

A. Per the City's Policy and Procedures for Handling and Reporting Fraudulent Activity, an incident of fraud/suspected fraud can be reported a number of ways:

1) Report your concerns to your direct supervisor/manager;

2) Complete this form and send it interoffice to the City Manager;

3) Complete this form and mail it to the City Manager at 65 Stone Street, Cocoa, FL 32922;

4) Complete this form and fax it to the City Manager at (321) 433-8690;

5) Complete this form and email it to swhitten@cocoafl.gov.

Q. Do I have to give my name?

A. While it can help the investigation, it is not required. An employee may remain unidentified if they choose. (Please note that the Whistle blower's Act (§ 112.3187, Fla. Stat.) protects public employees and persons from retaliatory action who disclose information on their own initiative in a *written and signed* complaint.)

Q. What type of information is required to report an incident?

A. You should report detailed factual information that substantiates your claim of fraud/suspected fraud. The following questions can be used as a guide. If you don't have all of the information, please provide as much as possible.

DEPARTMENT/DIVISION INVOLVED:_____

NAME(S) OF EMPLOYEE(S) INVOLVED:_____

_____

DATE & TIME OF THE INCIDENT:_____

DESCRIBE THE INCIDENT:_____

_____

NAME(S) OF ANY OTHER WITNESS (ES):_____

_____

ANY PROOF ATTACHED? _____ **YES** ____ **NO**

_____ _____

PRINTED NAME (optional) **DATE**

21.4 Fund Balance Reserve Policy

Fund Balance Reserve Policy
Revised August, 2015
Effective September 30, 2011

A. Objective

To establish a fund balance reserve policy tailored to meet the needs of the City, to insure against unanticipated events adversely affecting the financial condition of the City and jeopardizing the continuation of necessary public services. This policy will ensure the City maintains adequate reserves in the City's various operating funds to provide the capacity to:

1. Provide sufficient cash flow for daily financial operations.
2. Secure and maintain investment grade bond ratings.
3. Offset significant economic downturns or revenue shortfalls.
4. Provide funds for unforeseen expenditures related to emergencies.

This policy will also address the new governmental fund balance reporting requirements defined in GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions.*

B. Definitions

Fund Balance	The difference between fund assets and fund liabilities. Fund Balance is referred to as net assets in the Governmental Funds.
Non-Spendable Fund Balance	The portion of the Fund Balance that cannot be spent because of their form or must be maintained intact. Examples include assets that will never convert to cash such as prepaid items and inventories; assets that will not convert to cash soon enough to affect the current period such as the long term portion of loans receivable and foreclosed properties; and resources that must be maintained intact pursuant to legal or contractual requirements such as the principal of an endowment.
Restricted Fund Balance	The portion of the Fund Balance subject to externally enforceable legal restrictions and otherwise not available for appropriation or expenditure. Externally enforceable legal restrictions are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws and regulation of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
Committed Fund Balance	The portion of the Fund Balance representing resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision-making (City Council by Resolution) and that remain binding unless removed in the same manner. The

underlying action imposing the limitation would need to occur no later than the close of the reporting period. Resources accumulated pursuant to STABILIZATION ARRANGEMENTS sometimes are reported in this category. Committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (by resolution) it employed to previously commit those amounts. Committed Fund Balances also should incorporate contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The formal action of the City Council committing Fund Balance to a specific purpose, by Resolution, should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraints, may be determined in the subsequent period.

Assigned Fund Balance — The portion of the Fund Balance reflecting the City's intended use of resources. Such intent would have to be established by the City Manager. Amounts in excess of Non-spendable, Restricted and Committed Fund Balance in funds other than the General Fund automatically would be reported in Assigned Fund Balance.

Unassigned Fund Balance — The General Fund, as the principal operating fund of the City, often will have net resources in excess of what can properly be classified in one of the four previous categories. The surplus is presented as the Unassigned Fund Balance. It is calculated by taking the Total Fund Balance in the General Fund less the Non-spendable, Restricted, Committed and Assigned Fund Balances. Only the General Fund can report a positive amount of Unassigned Fund Balance. Conversely, any governmental fund in a deficit position could report a negative amount of Unassigned Fund Balance.

Unrestricted Fund Balance — A measure of how much Fund Balance is left over at the end of the current fiscal year that can be used for the subsequent fiscal year's budget. This is calculated by taking the total Fund Balance less Non-spendable Fund Balance less Restricted Fund Balance.

C. Policy

Fund balance by definition does not equal cash. It is the difference between the fund assets and the fund liabilities and is also known as fund equity or net assets. Financial statements for governmental funds report up to five components of fund balance.

- Non-spendable Fund Balance
- Restricted Fund Balance
- Committed Fund Balance
- Assigned Fund Balance
- Unassigned Fund Balance

The purpose of the Fund Balance Reserve Policy is to ensure there will be adequate liquid resources to serve as a financial cushion for the General Fund. The existence of externally enforceable restrictions on how fund resources can be used reduces or eliminates entirely their value for this purpose. Likewise, non-spendable resources are essentially irrelevant for this purpose. Accordingly, a Fund Balance Reserve Policy needs to focus on the Unrestricted Fund Balance.

	Total Fund Balance
Less	Non-spendable Fund Balance
Less	Restricted Fund Balance
	Unrestricted Fund Balance

The Unrestricted Fund Balance for the General Fund will consist of the Committed Fund Balance (which will include the Stabilization Reserve, the Capital Replacement Reserve and the Health Insurance Reserve), the Assigned Fund Balance (funds designated for specific purposes by the City Manager) and the Unassigned Fund Balance (which will include funds available for future budgets).

D. Reserve Appropriations

The City Manager will establish a *Capital Replacement Reserve*, a *Health Insurance Reserve* and a *Stabilization Reserve* for each fiscal year. These reserves will be calculated based on most recent audited financial statements (CAFR). If the reserve amount remains the same, no further action is required, if the calculation changes the reserve amounts, City Council would have to approve the change by resolution. The reserves will be appropriated by the City Manager and approved by City Council through a resolution. Only the City Council can authorize expenditures out of these reserves and/or increase or decrease the reserve balances.

1. Capital Replacement Reserve

   The City will attempt to maintain a reserve of no less than Five Hundred Thousand Dollars ($500,000.00). The Capital Replacement Reserve can be used to fund additional future capital projects. The goal will be to fund future infrastructure and other one-time capital expenditures, such as capital projects and major capital equipment, not anticipated in the budget process or that cannot be entirely funded by current revenues. Capital Replacement Reserves will be reported as a component of the Committed Fund Balance in the CAFR.

2. Stabilization Reserve

   The City will target a reserve of no less than $9,500,000 or 33% of the total operating expenditures reported in the prior year audited CAFR for the General Fund, whichever is greater. The Stabilization Reserve is designed to cover revenue shortfalls, unfunded mandates and any event that threatens the health, safety and welfare of the people or the fiscal stability of the City. The reserve should only be utilized in the event of such occurrences. In the case of revenue shortfalls, the use of the stabilization reserve should not exceed the decline in revenues. In the case of unanticipated expenditures due to unfunded mandates and threats to the health, safety and welfare of people or fiscal stability, the use of the stabilization reserve should not exceed the additional expense. This reserve shall be used for unusual, one-time events and shall only be used if the shortfall or expenditure is more than 8% of the current year adopted General Fund total budget. The Stabilization Reserve will be reported as a component of the Committed Fund Balance in the CAFR. As with all Committed Fund Balance components, the underlying action imposing the limitation shall occur no later than the close of the reporting period.

E. All Other Funds

The various other governmental, enterprise and internal service funds of the City have vastly differing objectives, cash flows and revenue patterns. As a result, no one level of reserves is appropriate for them all. Therefore, the appropriate level of net assets in all of these funds will be determined on a case-by-case basis due to the specific needs of the fund. The City Manager shall determine this level.

F. Establishment and Utilization of Reserves

The City Manager will establish the reserve requirement for each fiscal year. The Reserves should only be used for one-time emergency expenditures. Reserves should not be used for ongoing expenditures unless a viable revenue plan designated to sustain the expenditures is simultaneously adopted.

Utilization of any of the Reserves, along with the plan to replenish the reserves, must be taken to City Council for approval.

G. Minimum Reserve Requirements

In the event the funds are not available to initially establish or replenish the minimum required balances, the target goals shall be achieved by adding a designated amount to the budget to cover the deficiency over a period not to exceed five (5) years.

H. Utilization of Unassigned Fund Balance

The Unassigned Fund Balance may be utilized for any lawful purpose. It is recommended that first priority be given to utilizing the excess within the fund in which it was generated. In order to minimize the long term effect of such use, the excess shall be appropriated to fund one time expenditures or expenses that do not result in recurring operating costs or other one-time costs including the establishment of or increase in legitimate reservations or designation of fund balance or reservation of retained earnings in other funds.

I. Spending Order of Fund Balances

The City will use restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use Unassigned Fund Balance, unless the expenditure is identified as a component of the Committed or Assigned Fund Balance, when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

J. Annual Review

Compliance with and revisions to this policy shall be reviewed annually.

21.5 Investment Policy

Adopted July 27, 2010

Investment Policy
City of Cocoa, Florida

I. PURPOSE

The purpose of this Investment Policy (hereinafter "Policy") is to set forth the investment objectives and parameters for the management of public funds of the City of Cocoa, Florida (hereinafter "City"). This Policy is designed to safeguard the City's funds, ensure the availability of operating and capital funds when needed, and provide for an investment return competitive with comparable funds and financial market indices.

II. SCOPE

In accordance with Section 218.415, Florida Statues, this Policy applies to all cash and investments held or controlled by the City with the exception of the City's funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Additionally, this policy does not apply to funds not under investment control of the City, such as the Police, Firefighters and the General Employees' Pension Funds. Cash and investment balances as defined in this Section are entirely known as "Available Funds".

III. INVESTMENT OBJECTIVES

Safety of Principal
The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

A. Yield has been increased, or
B. Maturity has been adjusted in anticipation of interest rate changes
C. Quality of the investment has been improved

Maintenance of Liquidity
The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed ensuring the portfolios are positioned to provide sufficient liquidity.

Return on Investment
Investment portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and

liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

IV. DELEGATION OF AUTHORITY

As designated by the City Council, the responsibility for providing oversight in regards to the management of the investment program resides with the Finance Director, under the direction of the City Manager. The day-to-day management responsibility for all City funds in the long-term core investment program and investment transactions is delegated to the City's Investment Manager, who has been afforded discretionary authority in executing investment transactions, in accordance with the terms of this Investment Policy. However, in no way does this delegation of authority diminish the responsibility of the Finance Director to provide oversight for the City's investment program and report any deviations from the provisions of the Investment Policy to the City Manager and City Council. The Finance Director or designee will further be responsible for the transferring of appropriate funds to affect investment transactions as recommended by the City's Investment Manager or for the long-term core investment program. The City Finance Department will be responsible for the investment of operating funds, operating reserves funds and bond proceeds. In employing an Investment Manager to manage the City's long-term investment portfolio, such Investment Manager or firm must be registered under the Investment Advisors Act of 1940.

V. STANDARDS OF PRUDENCE

The standard of prudence to be used by investment officials shall be the "Prudent Person" standard and shall be applied in the context of managing the overall investment program. Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectation are reported to the City Council in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this Policy. The "Prudent Person" rule states the following:

> Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by investment officials who are officers or employees is the Prudent Person standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of "Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing and disposing of investments of these funds, the contractor shall exercise the judgment, care, skill, prudence and diligence under the circumstances then prevailing, which persons of prudence, discretion and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

VI. ETHICS AND CONFLICTS OF INTEREST

Employees or contractors involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Also, employees or contractors involved in the investment process shall disclose to the City Council and Investment Committee (if applicable) any material financial interests in financial institutions conducting business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES

The Finance Director or designee shall establish a system of internal controls and operational procedures in writing and made a part of the City's Financial Operational Manual. The internal controls should be designed to prevent losses of funds, which might arise from fraud, employee error and misrepresentation by third parties or imprudent actions by employees. The written procedures should include reference to safekeeping/custodial, separation of transaction authority from accounting and recordkeeping, wire transfer agreements, banking service contracts, collateral/depository agreements and "delivery-vs.-payment" procedures. No person may engage in an investment transaction except as authorized under the terms of this Policy.

Independent auditors, as a normal part of the annual financial audit of the City, shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

VIII. CONTINUING EDUCATION

The Finance Director and/or designee shall annually complete 8 hours of continuing education in subjects or course of study related to investment practices and products as required by Florida Statutes 218.415 (14).

IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

The Finance Director or designee and/or the City's Investment Manager shall only purchase securities from Qualified Financial Institutions and investment institutions designated as Primary or Non-primary Securities Dealers by the Federal Reserve Bank of New York. The Finance Director or designee and/or the City's Investment Manager shall only enter into repurchase agreements with financial institutions that are Qualified Institutions and Primary Securities Dealers as designated by the Federal Reserve Bank of New York. The Finance Director or designee and/or the City's Investment Manager shall maintain a list of financial institutions and broker/dealers approved for investment purposes and only firms meeting the following requirements will be eligible to serve as Qualified Institutions:

1) Regional dealers qualifying under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule);
2) Capital of no less than $10,000,000;
3) Registered as a dealer under the Securities Exchange Act of 1934;
4) Member of the National Association of Securities Dealers (NASD);
5) Registered to sell securities in Florida;

6) The firm and assigned broker engaging in the business of effecting transactions in U.S. government and agency obligations for at least five (5) consecutive years.
7) Public Depositories qualified by the Treasurer of the State of Florida, in accordance with Chapter 280, Florida Statutes.

All brokers, dealers and other financial institutions deemed to be Qualified Institutions shall be provided with current copies of the City's Investment Policy. A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City transacts business.

X. MATURITY AND LIQUIDITY REQUIREMENTS

To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements.

A. Maturity Guidelines
Securities purchased by or on behalf of the City shall have a final maturity of seven (7) years or less from the date of purchase. The overall weighted average duration of principal return for the entire portfolio shall be less than three (3) years. The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreement.

B. Liquidity Requirements
The Finance Director or designee shall determine the approximate amount of funds required to meet the day-to-day expenditure needs of the City. All funds in the depository bank will be "swept" each night into a fully collateralized repurchase agreement or money market fund. In order to have an available source of funds to meet unexpected cash requirements, a minimum of two months operating expenses will be invested within an overnight investment vehicle such as an AAAm rated money market fund or open market securities rated AA or better and maturity of 60 days or less. The balance of the City's funds will be available for investment according to the guidelines incorporated within this Policy.

XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

After the Finance Director or designee and/or the City's Investment Manager has determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) qualified banks and/or approved broker/dealers must be contacted and asked to provide bids/offers on securities in question. Bids will be held in confidence until the bid deemed to best meet the investment objectives is determined and selected. If the lowest bid is not selected, a written explanation for the selection shall be submitted with the copies.

However, if obtaining bids/offers is not feasible and appropriate, securities may be purchased/sold utilizing the comparison to current market price method on an exception basis. Acceptable current market price providers include, but are not limited to:

A. Telerate Information System
B. Bloomberg Information Systems

C. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing
D. Daily market pricing provided by the City's custodian or their correspondent institutions

Examples of when this method may be used include:

A. When time constraints due to unusual circumstances preclude the use of the competitive bidding process
B. When no active market exists for the issue being traded due to the age or depth of the issue
C. When a security is unique to a single dealer, for example, a private placement
D. When the transaction involves new issues or issues in the "when issued" market

Overnight sweep investment instruments will not be bid, but may be placed with the City's depository bank relating to the demand account for which the investment instrument was purchased.

XII. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the City's needs change. City Department Directors are responsible for updating cash flow projections and expenditure projections over $100,000 and for providing this information to the Finance Director on a quarterly basis or as needed. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, the Finance Director or designee and/or the City's Investment Manager may sell the investment at the then-prevailing market price and place the proceeds into the proper account with the City's custodian.

The following are the investment requirements and allocation limits on security types, issuers, and maturities as established by the City. Diversification strategies within the established guidelines shall be reviewed and revised periodically as necessary by the Finance Director or designee and/or the City's Investment Manager. The City shall have the option to further restrict investment percentages from time to time based on market conditions, risk and diversification investment strategies. The percentage allocation requirements for investment types and issuers are calculated based on the original cost of each investment. All investment allocation limits apply to the portfolio as a whole, not to the individual accounts within the portfolio. Investments not listed in this Policy are prohibited. The following requirements do not apply to funds derived from the sale of debt.

A. THE FLORIDA LOCAL GOVERNMENT SURPLUS FUNDS TRUST FUND ("SBA")

1. Purchase Authorization
Florida Local Government Surplus Funds Trust Fund/Florida Prime ("SBA")

2. Portfolio Composition
A maximum of 25% of available funds may be invested in Florida Prime (SBA).

B. UNITED STATES GOVERNMENT SECURITIES

1. Purchase Authorization

Negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to the following:

Cash Management Bills
Treasury Securities – State and Local Government Series ("SLGS")
Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips

2. Portfolio Composition

A maximum of 100% of available funds may be invested in the United States Government Securities with the exception of Treasury Strips that are limited to 10% of available funds.

3. Maturity Limitations

The maximum length to maturity of any direct investment in the United States Government Securities is seven (7) years from the date of purchase.

C. UNITED STATES GOVERNMENT AGENCIES

1. Purchase Authorization

Bonds, debentures, notes or callable issues or guaranteed by the United States Governments Agencies, provided such obligations are backed by the full faith and credit of the United States Government. This includes adjustable and fixed rate mortgage-backed securities. The adjustable interest rate securities are to only adjust to the US Treasury indices. Such securities will include, but not be limited to the following:

United States Export – Import Bank
-Direct obligations or fully guaranteed certificates of beneficial ownership
Farmer Home Administration
-Certificates of beneficial ownership
Federal Financing Bank
-Discount notes, notes and bonds
Federal Housing Administration Debentures
Government National Mortgage Association (GNMA)
-GNMA guaranteed mortgage-backed bonds
-GNMA guaranteed pass-through obligations
General Services Administration
United States Maritime Administration Guaranteed
-Title XI Financing
New Communities Debentures
-United States Government guaranteed debentures
United States Public Housing Notes and Bonds
-United States Government guaranteed public housing notes and bonds
United States Department of Housing and Urban Development
-Project notes and local authority bonds

2. Portfolio Composition

A maximum of 50% of available funds may be invested in United States Government Agencies.

3. Limits on Individual Issuers
A maximum of 25% of available funds may be invested in individual United States Government Agencies.

4. Maturity Limitations
The maximum length to maturity for an investment in any United States Government Agency Security is seven (7) years from the date of purchase.

D. FEDERAL INSTRUMENTALITIES (UNITED STATES SPONSORED AGENCIES)

1. Purchase Authorization
Bonds, debentures, notes or callable issues or guaranteed by United States Government sponsored agencies (Federal Instrumentalities), which are non-full faith and credit agencies. This includes adjustable and fixed rate mortgage-backed securities. Sub-prime, Alt-A and other non-first lien mortgage securities are prohibited. Permitted adjustable interest rate securities are to only adjust to the US Treasury indices. These are limited to the following:

Federal Farm Credit Bank (FFCB)
Federal Home Loan Bank or its City banks (FHLB)
Federal National Mortgage Association (FNMA)
Federal Home Loan Mortgage Corporation (Freddie-Macs) including Federal Home Loan Mortgage Corporation participation certificates

2. Portfolio Composition
A maximum of 80% of available funds may be invested in Federal Instrumentalities.

3. Limits on Individual Issuers
A maximum of 25% of available funds may be invested in any one issuer.

4. Maturity Limitations
The maximum length to maturity for an investment in any Federal Instrumentality security is seven (7) years from the date of purchase. Mortgage backed securities will have average duration not greater than five (5) years.

E. INTEREST BEARING TIME DEPOSIT OR SAVING ACCOUNTS

1. Purchase Authorization
Non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in the State of Florida, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes. Additionally, the bank shall not be listed with any recognized credit watch information service.

2. Portfolio Composition
A maximum of 25% of available funds may be invested in non-negotiable interest bearing time certificates of deposit.

3. Limits on Individual Issuers
A maximum of 25% of available funds may be deposited with any one issuer.

4. Limits on Maturities
The maximum maturity on any certificate shall be no greater than three (3) year from the date of purchase.

F. REPURCHASE AGREEMENTS

1. Purchase Authorization
   a. Repurchase agreements composed of only those investments authorized in Section XII. B, C, and D. All firms are required to sign the City's Master Repurchase Agreement prior to the execution of a repurchase agreement transaction.

   b. A third party custodian with whom the City has a current custodial agreement shall hold the collateral for all repurchase agreements with a term longer than one (1) business day. A clearly marked receipt that shows evidence of ownership must be supplied to the Finance Director or designee and retained.

   c. Securities authorized for collateral must have maturities less than five (5) years and with market value for the principal and accrued interest of 102 percent of the value and for the term of the repurchase agreement. Immaterial short-term deviations from the 102 percent requirement are permissible only upon the approval of the Finance Director or designee and/or the City's Investment Manager.

   d. The overnight sweep arrangement shall adhere to the agreement between the City and the City's depository bank.

2. Portfolio Composition
A maximum of 20% of available funds may be invested in repurchase agreements excluding one (1)-business day agreements and overnight sweep agreements.

3. Limits on Individual Issuers
A maximum of 5% of available funds may be invested with any one institution excluding one (1)-business day agreements and overnight sweep agreements.

4. Limits on Maturities
The maximum length to maturity of any repurchase agreement is 90 days from the date of purchase.

G. COMMERCIAL PAPER

1. Purchase Authorization
Commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and/or "A-1" by Standard & Poor's (prime commercial paper). If the commercial paper is backed by a letter of credit ("LOC"), the long-term debt of the LOC provider must be rated "A" or better by at least two nationally recognized rating agencies at the time of purchase.

2. Portfolio Composition
A maximum of 25% of available funds may be directly invested in prime commercial paper.

3. Limits on Individual Sectors
A maximum of 10% of available funds may be invested with any one sector.

4. Limits on Individual Issuers
A maximum of 2% of available funds may be invested with any one issuer.

5. Maturity Limitations
The maximum length to maturity for prime commercial paper shall be 270 days from the date of purchase.

H. CORPORATE NOTES

1. Purchase Authorization
Corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time or purchase, at a minimum "Aa" by Moody's and/or a minimum long term debt rating of "AA" by Standard & Poor's.

2. Portfolio Composition
A maximum of 25% of available funds may be directly invested in corporate notes.

3. Limits on Individual Sectors
A maximum of 10% of available funds may be invested with any one sector.

4. Limits on Individual Issuers
A maximum of 2% of available funds may be invested with any one issuer.

5. Maturity Limitations
The maximum length to maturity for corporate notes shall be (3) three years from the date of purchase.

I. ASSET BACKED SECURITIES

1. Purchase Authorization
Asset Backed Securities (ABS) issued by a corporation organized and operating within the United States by or by depository institutions licensed by

the United States that have a long term debt rating, at the time of purchase, of "Aaa" by Moody's and/or "AAA" by Standard & Poor's.

2. Portfolio Composition
A maximum of 25% of available funds may be directly invested in Asset Backed Securities.

3. Limits on Individual Sectors
A maximum of 10% of available funds may be invested with any one sector.

4. Limits on Individual Issuers
A maximum of 5% of available funds may be directly invested in any one issuer.

5. Maturity Limitations
A maximum length to maturity for Asset Backed Securities shall be three years from the date of purchase.

J. BANKERS' ACCEPTANCES

1. Purchase Authorization
Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System if, at the time of purchase, the short-term paper is rated, at a minimum, "P-1" by Moody's Investors Services and "A-1" Standard & Poor's.

2. Portfolio Composition
A maximum of 15% of available funds may be directly invested in Bankers' acceptances

3. Limits on Individual Issuers
A maximum of 5% of available funds may be invested with any one issuer.

4. Maturity Limitations
The maximum length to maturity for Bankers' acceptances shall be 180 days from the date of purchase.

K. STATE AND/OR LOCAL GOVERNMENT TAXABLE AND/OR TAX-EXEMPT DEBT

1. Purchase Authorization
State and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and/or "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.

The City may purchase its own outstanding obligations with the agreement of the Finance Director, the City Manager, the Investment Manager and the City's Bond Counsel; as applicable and allowable by federal regulations.

2. Portfolio Composition

A maximum of 25% of available funds may be invested in taxable and tax-exempt General Obligation bonds.

A maximum of 10% of available funds may be invested in taxable and tax-exempt Revenue and Excise Tax bonds of the various municipalities of the State of Florida, provided none of such securities have been in default within five (5) years prior to the date of purchase.

3. Maturity Limitations

A maximum length to maturity for an investment in any state or local government debt security is five (5) years from the date of purchase.

L. REGISTERED INVESTMENT COMPANIES (MONEY MARKET MUTUAL FUNDS)

1. Investment Authorization

Shares in open-end, no-load provided such funds are registered under the Federal Investment Company Act of 1940 and operate in accordance with 17 C.F.R. § 270.2a-7, which stipulates that money market funds must have an average weighted maturity of 90 days or less. In addition, the share value of the money market funds must equal to $1.00.

2. Portfolio Composition

A maximum of 35% of available funds may be invested in money market funds.

3. Limits of Individual Issuers

A maximum of 15% of available funds may be invested with any one money market fund.

4. Rating Requirements

The money market funds shall be rated "AAAm" or "AAAm-G" or better by Standard & Poor's or the equivalent by another rating agency.

5. Due Diligence Requirements

A thorough review of any money market fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director or designee and/or the City's Investment Manager containing a list of questions covering the major aspects of any investment pool/fund.

M. INTERGOVERNMENTAL INVESTMENT POOL

1. Investment Authorization
Intergovernmental investment pools that are authorized pursuant to the Florida Inter-local Cooperation Act, as provided in Section 163.01, Florida Statutes and provided said funds contain no derivatives.

2. Portfolio Composition
A maximum of 25% of available funds may be invested in intergovernmental investment pools.

3. Due Diligence Requirements
A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director or designee and/or the City's Investment Manager containing a list of questions covering the major aspects of any investment pool/fund.

Although the Investment Manager is granted discretionary authority to make investment decisions within the parameters of the investment policy, the following guidelines should be applied regarding sector allocation percentages:

Nature of change to current asset allocation	**Approval required**
Less than 10%, does not exceed policy maximums	Investment Manager only
Greater than 10%, does not exceed policy maximums	Finance Director
Any change which would exceed policy maximums	Finance Director, City Manager, City Council

The Finance Director and the Investment Manager also recognizes that the City's Investment Policy should be a document that is reviewed periodically to coincide with current financial market conditions. As such, it is the responsibility of the Investment Manager, in conjunction with the Finance Director, upon the review of quarterly and annual investment reports, as well as with knowledge of current financial market conditions to periodically recommend changes in investment strategies (i.e. percentage allocations-sector, sub-sector, issuer), as deemed necessary. Such recommendations will be communicated to the City Council, by way of the City Manager, for formal approval.

XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS

The City may not invest in investment products that include the use of derivatives. A "derivative" is defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or indices or asset values. Reverse repurchase agreements are not permitted by this Policy.

XIV. PERFORMANCE MEASUREMENTS

In order to assist in the evaluation of the portfolios' performance, the City will use performance benchmarks for short-term and long-term portfolios. The use of benchmarks allows the City to measure its returns against other investors in the same markets.

A. The short-term investment portfolio shall be designed with the annual objective of exceeding the return of the Standard & Poor's AAA Money Fund Government Index.

B. The long-term investment portfolio shall be designed with the annual objective of exceeding the return of the Merrill Lynch 1-3 Year Treasury/Agency Index compared to the portfolio's total rate of return. The Merrill Lynch 1-3 Year Treasury/Agency Index represents all U.S. Treasury/Agency securities maturing over one year, but less than three years. This maturity range is an appropriate benchmark based on the objectives of the City.

XV. REPORTING

A. The City's Investment Manager shall provide quarterly investment reports on the City's short-term and long-term core investments to the Finance Director, the City Manager, the City Council and Investment Committee (as applicable). Schedules in the quarterly report should include the following:

1. A listing of individual securities held at the end of the reporting period
2. Percentage of available funds represented by each investment type
3. Coupon, discount or earning rate
4. Average life or duration and final maturity of all investments
5. Par value and market value
6. Charts and/or graphs depicting the City's investments by type/instrument compared to the policy limits

B. Annual Investment Report

On an annual basis, the City's Investment Manager shall submit to the Finance Director, City Council and Investment Committee (as applicable) a written report on the long-term core investment funds. The annual report shall provide at least the following information: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value and the yield on each investment. The annual report will show performance on both a market yield and total rate of return basis and will compare the results to the above-stated performance benchmarks. The annual report should also show the City's portfolio compared to the limits established by the Investment Policy. All investments shall be reported at fair value per Government Accounting Standards Board (GASB) standards. In addition, the annual report shall

provide all disclosures as required by GASB Statement 40, *Deposit and Investment Risk Disclosures*. Investment reports shall be available to the public.

C. Review of Quarterly and Annual Investment Reports

It is primarily the responsibility of the Finance Director and/or designee to perform a thorough review of all investment reports provided by the Investment Manager to ensure compliance with the terms of this Investment Policy, as well as to evaluate performance of the investment manager against the established performance benchmark. The Finance Director, through the City Manager, must communicate in writing to the City Council, any violations of said policy provisions or failure of the Investment Manager to meet the minimum performance benchmark.

Should such a review result in proposed strategic changes to the existing terms of this Investment Policy (i.e. asset allocation percentages-sector, sub-sector, issuer), based on existing financial market conditions, such proposed revisions will be presented to the City Council, by way of the City Manager, for formal approval.

XVI. THIRD-PARTY CUSTODIAL AGREEMENTS

Securities, with the exception of certificates of deposits, shall be held with a third party custodian; and all securities purchased by, and all collateral obtained by the City should be properly designated as an asset of the City. The securities must be held in an account separate and apart from the assets of the financial institution. A third party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

The custodian shall accept transaction instructions only from those persons who have been duly authorized by the Finance Director and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, shall be permitted unless withdrawn by such a duly authorized person. Withdrawals must be sent by wire transfer or ACH delivery to the City's primary operating bank account.

Monthly the custodian shall provide the Finance Director or designee and/or the City's Investment Manager with detailed information on the securities held by the custodian using the cash basis of accounting. Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, ensuring the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Only after receiving written authorization from the Finance Director shall authorized securities be delivered "free". Securities held as collateral shall be held free and clear of any liens.

XVII. RESERVATION OF AUTHORITY

The authority to issue and/or revise this Policy is reserved for the City Council.

XVIII. POLICY CONSIDERATIONS

Any investment currently held that does not meet the guidelines of this policy shall be temporarily exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Attachment

Glossary of Cash and Investment Management Terms

Agency - A debt security issued by a federal or federally sponsored agency. Federal agencies are backed by the full faith and credit of the U.S. Government. Federally sponsored agencies (FSAs) are backed by each particular agency with a market perception that there is an implicit government guarantee. An example of a federal agency is the Government National Mortgage Association (GNMA). An example of a FSA is the Federal National Mortgage Association (FNMA).

Asked - The price at which securities are offered

Average Life - The average length of time that issues of serial bonds and/or term bonds with a mandatory sinking fund feature is expected to be outstanding.

Bankers' Acceptance (BA) - A draft, bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Basis Point - A unit of measurement used in the valuation of fixed-income securities equal to 1/100 of 1 percent of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

Bid - The indicated price at which a buyer is willing to purchase a security or commodity.

Book Value - The value at which a security is carried on the inventory lists or other financial records of an investor. The book value may differ significantly from the security's current value in the market.

Broker - A broker brings buyers and sellers together for a commission.

Certificate of Deposit (CD) - A time deposit with a specific maturity evidenced by a certificate. Large-denomination CDs are typically negotiable.

Certificate of Deposit Account Registry Service (CDARS) – A private, patented, for-profit service that breaks up large deposits (from individuals, companies, nonprofits, public funds, etc.) and places them across a network of more than 3,000 banks and savings associations around the United States.

Collateralization - Process by which a borrower pledges securities, property, or other deposits for securing the repayment of a loan and/or security.

Commercial Paper - An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Current Yield (Current Return) - A yield calculation determined by dividing the annual interest received on a security by the current market price of that security.

Dealer - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

Delivery Versus Payment (DVP) - A type of securities transaction in which the purchaser pays for the securities when they are delivered either to the purchaser or his/her custodian

Derivatives - For hedging purposes, common derivatives are options, futures, swaps and swaptions. All Collateralized Mortgage Obligations ("CMOs") are derivatives. (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities.

Derivative Security - Financial instrument created from, or whose value depends upon, one or more underlying assets or indexes of asset values.

Diversification - A process of investing assets among a range of security types by sector, maturity, and quality rating.

Duration - A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.

Federal Home Loan Banks (FHLB) - Government sponsored wholesale banks (currently 12 regional banks) which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLB is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

Federal National Mortgage Association (FNMA) - FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

Government National Mortgage Association (GNMA OR GINNIE MAE) - Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. The security holder is protected by full faith and credit of the U. S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term "pass-through" is often used to describe Ginnie Maes.

Government Securities - An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See "Treasury Bills, Notes, Bonds, and SLGS."

Internal Controls - An internal control structure designed to ensure the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Internal controls should address the following points:

1. **Control of collusion** - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.

2. **Separation of transaction authority from accounting and record keeping** - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.

3. **Custodial safekeeping** - Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.

4. **Avoidance of physical delivery securities** - Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

5. **Clear delegation of authority to subordinate staff members** - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.

6. **Written confirmation of transactions for investments and wire transfers** - Due to the potential for error and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.

7. **Development of a wire transfer agreement with the lead bank and third-party custodian** - The designated official should ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of each party making and receiving wire transfers.

Investment Company Act of 1940 - Federal legislation that sets the standards by which investment companies, such as mutual funds, are regulated in the areas of advertising, promotion, performance reporting requirements, and securities valuations.

Liquidity - An asset that can be converted easily and quickly into cash.

Local Government Investment Pool (LGIP) - An investment by local governments in which their money is pooled as a method for managing local funds, (i.e., Florida State Board of Administration/Florida Prime "SBA").

Long-Term Core Investment Program – Funds that are not needed within a one-year period.

Mark-to-market - The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

Market Value - Current market price of a security.

Master Repurchase Agreement - A written contract covering all future transactions between parties to repurchase—reverse repurchase agreement that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.
Maturity - The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See "Weighted Average Maturity".

Money Market - The market in which short-term debt instruments (bills, commercial paper, bankers' acceptance, etc.) are issued and traded.

Money Market Mutual Fund - Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repos and federal funds).

National Association of Securities Dealers (NASD) - A self-regulatory organization (SRO) of brokers and dealers in the over-the-counter securities business. Its regulatory mandate includes authority over firms that distribute mutual fund shares as well as other securities.

Net Asset Value - The market value of one share of an investment company, such as a mutual fund. This figure is calculated by totaling a fund's assets, which includes securities, cash, and any accrued earnings, subtracting this from the fund's liabilities and dividing this total by the number of shares outstanding. This is calculated once a day based on the closing price for each security in the fund's portfolio. (See below.)

[(Total assets) - (Liabilities)]/ (Number of shares outstanding)

Par - Face value or principal value of a bond, typically $1,000 per bond.

Portfolio - Collection of securities held by an investor.

Principal - The face value or par value of a debt instrument. Also may refer to the amount of capital invested in a given security.

Qualified Public Depository - Per Florida Statute 280, means any bank, savings bank or savings association that:

(a) Is organized and exists under the laws of the United States, the laws of this state or any other state or territory of the United States;

(b) Has its principal place of business in this state or has a branch office in this state that is authorized under the laws of this state or of the United States to receive deposits in this state.
(c) Has deposit insurance under the provision of the Federal Deposit Insurance Act, as amended, 12 U.S.C. ss.1811 seq.
(d) Meets all requirements of F.S. 280
(e) Has been designated by the Treasurer as a qualified public depository.

Rate of Return - For fixed income securities (bonds and preferred stock), current yield which is the coupon or contractual dividend rate divided by the purchase price. For common stock, dividend yield, which is the annual dividend divided by the purchase price.

Repurchase Agreement (repo or RP) - An agreement of one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.

Reverse Repurchase Agreement (Reverse Repo) - An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified date.

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Structured Notes - Notes issued by government sponsored enterprises (FHLB, FNMA, SLMA, etc.) and corporations that have imbedded options (e.g., call features, step-up coupons, floating rate coupons, and derivative-based returns) into their debt structure. Their market performance is impacted by fluctuation of interest rates, the volatility of the imbedded options, and shifts in the shape of the yield curve.

Swap - Trading one asset for another.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends or capital gains. This is calculated by taking the following components during a certain time period. (Price Appreciation) + (Dividends paid) + (Capital gains) = Total Return

Treasury Bills - Short-term U.S. government non-interest bearing debt securities with maturities of no longer than one year and issued in minimum denominations of $10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes - Intermediate U.S. government debt securities with maturities of one to 10 years and issued in denominations ranging from $1,000 to $1 million or more.

Treasury Bonds - Long-term U.S. government debt securities with maturities of ten years or longer and issued in minimum denominations of $1,000. Currently, the longest outstanding maturity for such securities is 30 years.

Treasury STRIPS – An acronym for “separate trading of registered interest and principal securities”. Treasury STRIPS are fixed-income securities sold at a significant discount to face value and offer no interest payments because they mature at par.

Weighted Average Maturity (WAM) - The average maturity of all the securities that comprise a portfolio. According to SEC rule 2a-7, the WAM for SEC registered money market mutual funds may not exceed 90 days and no one security may have a maturity that exceeds 397 days.

Yield - The current rate of return on an investment security generally expressed as a percentage of the security's current price.

Yield Curve - A graph showing the relationship at a single point in time between the available maturities of a security or similar securities with essentially identical credit risk and the yields that can be earned for each of those available maturities. A graphical depiction of the term structure of interest rates at any given point in time. Yield curves may be constructed for different instruments.

Yield-to-call (YTC) - The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.

Yield-to-maturity - The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Zero-coupon Securities - Security that is issued at a discount and makes no periodic interest payments. The rate of return consists of a gradual increase of the principal of the security and is payable at par upon maturity.

Credit Rating Definitions

Long-Term Debt Ratings (maturities of one year or more):

- Investment Grade
  Aaa - highest- grade
  Aa1, Aa2, Aa3 - high-grade
  A1, A2, A3 - upper-medium grade
  Baa1, Baa2, Baa3 - medium grade

- Speculative Grade
  Ba1, Ba2, Ba3 - speculative elements
  B1, B2, B3 - lack characteristics of a desirable investment
  Caa1, Caa2, Caa3 - bonds of poor standing
  Ca - highly speculative
  C - lowest rating, extremely poor prospects of attaining any real investment standing

Short-Term Debt Ratings (maturities of less than one year):

Prime-1 (highest quality)
Prime-2
Prime-3

Ratings Definitions – Standard and Poor's

'AAA' Extremely strong capacity to meet financial commitments. Highest Rating.
'AA' Very strong capacity to meet financial commitments.

‘A’ Strong capacity to meet financial commitments, but somewhat susceptible to adverse economic conditions and changes in circumstances.

Credit Risk	Moody's	Standard and Poor's	Fitch Ratings
Investment Grade			
Highest Quality	Aaa	AAA	AAA
High Quality	Aa	AA	AA
Upper Medium	A	A	A
Medium	Baa	BBB	BBB
Not Investment Grade			
Lower Medium	Ba	BB	BB
Lower Grade	B	B	B
Poor Grade	Caa	CCC	CCC
Speculative	Ca	CC	CC
No Payments / Bankruptcy	C	D	C
In Default	C	D	D

‘BBB’ Adequate capacity to meet financial commitments, but more subject to adverse economic conditions.
‘BBB-’ Considered lowest investment grade by market participants.
‘BB+’ Considered highest speculative grade by market participants.
‘BB’ Less vulnerable in the near-term but faces major ongoing uncertainties due to adverse business, financial and economic conditions.
‘B’ More vulnerable to adverse business, financial and economic conditions but currently has the capacity to meet financial commitments.
‘CCC’ Currently vulnerable and dependent on favorable business, financial and economic conditions to meet financial commitments.
‘CC’ Currently highly vulnerable.
‘C’ Currently highly vulnerable obligations and other defined circumstances.
‘D’ Payment defaults on financial commitments.

Note: Ratings from ‘AA’ to ‘CCC’ may be modified by the addition of a plus (+) or minus (-) sign to show relative standing within the major rating categories.

Bond Rating Grades

21.6 Travel Policy

RESOLUTION NO. 2021-53

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, ADOPTING THE CITY OF COCOA TRAVEL POLICY; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa desires to adopt a Travel Policy applicable to City of Cocoa employees; and

WHEREAS, Ordinance 20-2020 repealed Section 2-76 of the City Code and allowed for adoption of the Travel Policy Resolution; and

WHEREAS, the City Council deems it to be in the best interest of the City of Cocoa to adopt the Travel Policy as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The City of Coca Travel Policy is approved by City Council at the meeting on this date.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on the day of , 2021.

Policy

Number: CC 21.6
Supercedes: Ordinance 9-2014
Approved: 1/12/21
Resolution #: 21-51

Travel Policy

1. *Objective*

   To provide for a City of Cocoa policy for the reimbursement of authorized travelers' expenses incurred during the performance of their official duties which serve a public purpose.

2. *References*

   A. Florida Statutes Sec. 112.061 – Per diem and traveling expenses of public officers, employees and authorized persons.
   B. Administrative Procedure **AP 01**
   C. Travel Authorization Form **APFT1**
   D. Travel Expense Report **APFT2**
   E. Request for Direct Payment **RDP**

3. *Directives*

   A. To regulate official travel expenses of city officers, employees and other authorized persons, as defined in F.S. § 112.061.
   B. The provisions of F.S. § 112.061, pertaining to municipalities, and any amendments, additions or modifications to such provisions, shall be incorporated herein by reference, and the provisions contained in this section shall be supplemental and in addition to the provisions of F.S. § 112.061.
   C. In the event of any conflict between City of Cocoa Financial Policy CC 21.6 and F.S. § 112.061, City of Cocoa Financial Policy CC 21.6, in accordance with F.S. § 112.061 (1) (b) 2, shall prevail.

4. *Reservation of Authority*

The authority to issue or revise this Policy is reserved to the Cocoa City Council.

Carie Shealy
City Clerk

Michael C. Blake
Mayor

Adopted by City Council on January 8, 2021

Administrative Procedure AP-01

Effective: 1/14/21
Rev: N/A

Travel Procedures

A. PURPOSE AND SCOPE

To implement Council Policy CC 21.6 and provide instructions for a traveler's reimbursement of expenses incurred during authorized travel on City business and provide instructions for reimbursement of those expenses.

B. DEFINITIONS

1. Appointing Authority - City Officer, City Manager, Assistant City Manager, and Department Directors.

2. Authorized Representative - A person, other than a City officer or employee, authorized by the City Council or the City Manager to contribute time and services as a consultant or as a candidate for an executive or professional position.

3. Class A Travel - Continuous travel of 24 hours or more away from official headquarters.

4. Class B Travel - Continuous travel of less than 24 hours which requires overnight absence from official headquarters.

5. Class C Travel - Short or day trips where the traveler is not away from his or her official headquarters overnight.

6. Common Carrier - Train, bus, commercial airlines, or rental cars of an established rental car firm.

7. City Officer - Elected or appointed by the citizens of Cocoa to hold the office of Council Member and/or Mayor of the City of Cocoa.

8. Official Headquarters - The city or town in which the individual's office is located. In the event a person is located in the field, the official headquarters is the building where the person normally reports to work.

9. Traveler - A City officer, employee or other authorized representative on official City business.

10. Local Travel (Class C Travel) - Travel for short or day trips where the traveler is not away from the City overnight.

C. REFERENCES

1. Florida Statutes Sec. 112.061 – Per diem and traveling expenses of public officers, employees and authorized persons.

2. Administrative Procedure **AP 01**

3. Travel Authorization Form **APFT1**

4. Travel Expense Report – Class A & B Travel **APFT2**

5. Travel Expense Report – Class C Travel **APFT3**

6. Request for Direct Payment **RDP**

D. TRANSPORTATION REQUIREMENTS

1. Mode Determination

   The most economical method of travel shall be used for each trip. The conditions, which shall determine the method of travel, include the nature of business, value of time of the traveler, impact of productivity of the traveler, cost of transportation and per diem or subsistence required, the number of travelers, and amount of equipment or material to be transported.

2. Routes of Travel

   All travel must be by a usually traveled route. Any extra costs incurred by a traveler using an indirect route for his/her own convenience shall be the responsibility of the traveler.

3. Allowable Methods

   a. Common Carrier

      An airplane ticket for authorized travel is authorized at the lowest available (coach) rate, taking advantage of early reservation discounts wherever possible. The purchase of a ticket through a travel agent shall be deemed to be at the lowest available rate, and includes reimbursement of any associated service fees.

   b. Rental Cars

      Car rentals may be available through State contract and must be arranged in advance. Rental automobiles may be used when necessary and must be approved by the City Manager, prior to travel. Rental automobiles may be utilized when city-owned vehicles are not available for the required use or when use of a City vehicle is impractical, and the anticipated cost of using a commercial carrier will exceed the cost of the rental car.

c. City Vehicles

City vehicles shall be utilized whenever possible for official travel. When more than one traveler is scheduled to travel from one location to the same destination, only one vehicle, when practical, shall be authorized.

Employees are encouraged to contact Fleet for the use of a pool vehicle.

d. Privately Owned Vehicles

Privately owned vehicles may be utilized for official business, if authorized by the responsible Appointing Authority.

E. TRAVEL AUTHORIZATION FOR CLASS A AND CLASS B TRAVEL

1. Class A and B travel, not approved by the City Council as part of adopted annual budget or travel that exceeds the Council's approved budget amount by more than 20 percent, shall be approved by the City Manager. A completed Travel Authorization Form (APFT1) with written justification must be submitted and approved by the City Manager or designee prior to travel.

2. Travel approved by the Council as part of the annual budget approval process does not require subsequent Council approval or approval by the City Manager. A completed Travel Authorization Form (APFT1) with written justification must be submitted and approved by the Appointing Authority or designee, in the absence of the Appointing Authority. City Manager and City Council are exempted from completing a Travel Authorization Form (APFT1) prior to travel. Authorization is provided through notification to City Council.

3. The City Manager shall notify City Council of any travel. Budget for travel of City Manager shall be as approved by City Council in the annual budget approval process. Unbudgeted travel requests shall follow requirements in item (1) above.

4. Travel of City Council Members that is approved by the Council as part of the annual budget approval process does not require subsequent Council approval or approval by the City Manager. Unbudgeted travel requests for any City Council members must be approved by a majority vote of the City Council at a public meeting.

5. Class A and B travel approved by the Council as part of the adopted annual budget requires submittal to the City Manager or designee if:

    a. Travel approved in budget is being substituted by travel that was not included in the budget approval process, or
    b. When travel is out of state, or
    c. When a trip is classified as Class C, but the employee chooses to stay overnight at their own expense it becomes A and B travel, or
    d. A City Council Member travels.

e. The City Council member undertaking the travel shall inform the City Council of the travel, departure date, return date, the estimated expense and the reason for such travel during a regular council meeting or if not reasonably feasible, then notify the City Manager who shall inform council.
f. Consensus by the City Council and the corresponding minutes from said meeting shall constitute notice.

6. The City Manager may approve advance payment or reimbursement of Class A, B, and C travel expenses for employment candidates, recommended by an Appointing Authority.

7. Class A and B travel must be submitted on a Travel Authorization Form (APFT1) any time an employee is on official business. All Travel Authorization Forms (APFT1) must be submitted with requests for reimbursement or travel advances.

F. APPROVAL TO INCUR CLASS C TRAVEL

All Travel Expense Reports for Class C travel shall be approved by the Appointing Authority or designee as evidenced by an approved Travel Authorization Form (APFT1) with required detailed receipts and submitted to the Finance Department for reimbursement.

Travel Expense Reports for Class C travel for a City Council Member shall be submitted to the City Clerk or designee along with required receipts and who shall submit to the Finance Department.

G. ELIGIBILITY CRITERIA

Class A and B travel shall include any assignment on official business away from the traveler's official headquarters when it is considered reasonable and necessary to stay overnight and for which travel expenses are approved. The time, for purposes of reimbursement, is calculated as follows:

1. The travel day for Class A travel shall be a calendar day beginning at midnight and consisting of four 6-hour quarters. Per Diem will not be paid for any quarter unless a traveler departs on or before midpoint of the quarter and returns on or after midpoint of the quarter.

2. The travel for Class B is based on 6-hour cycles beginning at the hour of departure and ending at the hour of return. The "Midpoint" references for Class A travel controls the per diem on the return 6-hour cycle.

H. RATES OF REIMBURSEMENT

Class A and B travelers, when traveling within or outside the State to conduct official business will be paid the following per diem amounts for meals:

1. Meals - Per Diem allowed up to $51 for a 24-hour period. This includes meals only. Only per diem amounts will be paid for Class A and Class B travel. No receipts for meals will

be accepted. Employees will be reimbursed the following per diem amounts per meal for Class A and B travel:

Breakfast - $10.00
Lunch - $15.00
Dinner - $26.00

Meals for Class C travelers may be reimbursable for actual costs incurred not to exceed authorized rates specified in (H) (i) above, when the meal is integrally associated with the Class C travel requirement and is clearly considered to be a public purpose. Class C Meals consumed within the boundaries of Brevard County will not routinely be eligible for reimbursement unless the employee is restricted in meal options and incurs an involuntary financial hardship.

Meals during one-day conferences and meetings with professional organizations where meals are not included in the registration fee will be paid for in advance by the City or will be reimbursed.

Travel Expense Reports, which include Class C meals, must have authorization from the Appointing Authority or designee, in the absence of the Appointing Authority, before they are submitted to the Finance Department for processing.

2. Lodging

   a. Lodging will be reimbursed at the actual cost for lowest available single occupancy room rate to be substantiated by paid bills. Hotel accommodations are an authorized expense for overnight stays where the distance traveled is more than sixty (60) miles from the city or in the case of multi-night conferences where the distance traveled is more than forty (40) miles.

   b. Every attempt should be made to reduce the cost of lodging, such as requesting the government rate, membership, or conference discounts, room sharing when appropriate, etc.

   c. Changes in accommodations are not reimbursable once travel has commenced unless written justification is provided with the Travel Expense Report noting a safety or health hazard. When a different hotel is used by the traveler other than the one where the reservations were initially made and the reason for the change was not a safety or health hazard related reason the traveler will reimburse the city for the difference in the two (2) rates.

3. Monetary Advances Prior To Travel

   Monetary advances may be granted if absolutely necessary. The requirements for processing monetary advances are as follows:

a. A properly approved Travel Authorization Form (APFT1) must be received in the Finance Department at least fifteen (15) business days prior to when the check is required;

b. Travel advances to the traveler will only be issued upon request and generally only if estimated expenses (i.e. meals, tolls, parking, mileage, etc.) exceed $100.00. The advance and determination of the actual amount must be approved by the Appointing Authority or designee, in the absence of the Appointing Authority.

c. If an advance is granted, the traveler must submit the Travel Expense Report within ten (10) business days of the scheduled return date. Failure to file a Travel Expense Report within 10 days following the traveler's return results in notification to the employee's Appointing Authority of the delinquency. If, after 20 days following the traveler's return, the Travel Expense has not been submitted, notification will be made to the City Manager or designee who may suspend travel advance privileges for the employee until such time that a proper Travel Expense Report is received.

d. The traveler is responsible for returning any overpayment of monetary advances, if applicable, within ten (10) business days following the return date.

The City Manager or designee may approve advance payment or reimbursement of Class A, B, and C travel expenses for Authorized Representatives, recommended by an Appointing Authority.

4. Advance Travel Expense Payments

a. If advance payment for a registration fee or lodging expenses is required, all pertinent information (i.e., required payment date, name and address for submittal of advance payment and room rate) shall be inserted in the Travel Request Form (##), and supporting documentation provided, including a copy of the hotel confirmation.

b. All requests for advances must be received in the Finance Department fifteen (15) business days prior to when warrant (check) is required.

c. If the Travel Authorization is not submitted in time (15 business days prior to the deadline) to take advantage of any early registration discounts, the late registration amount will be paid, unless the Department/Office indicates on the Travel Authorization that the vendor will accept the lower amount.

It is the responsibility of the individual and department to obtain a refund (from agents, airlines, etc.) for all prepayments and advances for airline, registration, etc., if the trip is canceled. All refunds must be forwarded to the Finance Department after receipt.

d. If an advance payment is granted, the traveler must submit the Travel Expense Report within ten (10) business days of the return date.

e. Purchasing Card - Individuals are required to have an approved Travel Authorization Form (APFT1) prior to using the purchasing card for travel expenses (registration, lodging, airline, etc.). Meals incurred while traveling should not be placed on the purchasing card.

I. TRAVEL EXPENSE REIMBURSEMENT REQUIREMENTS

1. All requests for reimbursement of travel expenses must be itemized on the Travel Expense Report. For Class A and B this would include all advance payments. All expenses charged on the purchasing card must be listed on the TER. Class A or B Travel reimbursement requests must be submitted on a separate APFT2 form (i.e., Class A and B travel may not be commingled with Class C travel on any report). Class C travel reimbursement must be submitted to the Finance Department on the APFT3 form.

2. All Travel Expense Reports shall be approved by the Appointing Authority or designee, in the absence of the Appointing Authority, and submitted to the Finance Department with required receipts. The authorizing signature cannot be a subordinate of the traveler. All travel for the prior fiscal year should be submitted by the end of October to be charged properly.

3. The Finance Department will determine the accuracy of the report and will return any items that are determined to be ineligible in accordance with this Administrative Procedure to the Appointing Authority.

4. Specific instructions for completion of a Travel Expense Report for reimbursement consideration are provided below in subparagraphs 1 through 3 as follows:

   a. Mileage for Privately-Owned Vehicle

      1) Allowable mileage:

         a) Only the mileage determined to be for official business is eligible for reimbursement. The rate of mileage reimbursement is tied to the annual Internal Revenue Service (IRS) mileage reimbursement rate. This rate is updated periodically by the IRS. The Finance Department will update the mileage reimburse rate on the TER when the IRS rate changes.

         b) When an authorized person is required to report to an initial work location other than their official work location, mileage is allowed only in an amount equal to the difference between the distance from residence to initial work site and the distance from residence to the official work location. If the distance to initial work location is less than the official distance traveled to authorized persons' official work location, then no mileage is allowed.

c) Mileage for travel to a residence from the last work location other than the official work location is allowed only in an amount equal to the difference between the distance from the last work location to residence and the distance from official work location to residence. If the distance from the last work location is less than the distance ordinarily traveled, then no reimbursement for mileage is allowable.

d) Those employees working on an emergency basis or special work assignment, as defined and approved by their Department or Office Director, shall be allowed mileage reimbursement when traveling from their residence to an assigned work or task location and when returning to their residence after completion of assignment.

2) An entry shall be listed for each point of origin to point of destination. Travelers shall indicate the city of origin/destination.

3) The specific purpose of every entry shall be stated.

4) If reimbursement is claimed for meals or per diem, the time of departure and return shall be shown.

5) Mileage - Any mileage traveled shall be shown in the Mileage section of the Travel Expense Form (APFT1 or APFT2).

6) Traveler and Appointing Authority or designee, in the absence of the Appointing Authority, must sign certification statement on all Travel Expense Reports. The authorizing signature cannot be a subordinate of the traveler. Travel Expense Reports must be typed or completed in blue or black ink and legible.

A copy of a mapping service printout that provides the beginning and ending points verifying the miles of travel requested for reimbursement must be submitted. All Travel Expense Reports for Class C travel shall be approved by the Appointing Authority or designee with required detailed receipts and submitted with an approved Travel Authorization Form (APFT1).

b. Incidental Expenses

1) The following expenses shall be authorized for reimbursement when incurred while on travel status:

a) Taxi and ferry fares
b) Tolls
c) Parking fees. Valet parking will only be reimbursed when the traveler provides written documentation that valet parking was the only parking option available. In the event that valet parking is the only available option or the safety of the traveler is a concern, documentation must be provided with the Travel Expense Form.
d) Official communications

e) Convention registration fees
f) Fuel for City vehicle if City credit card is not used
g) Use of private cellular t elephone for City business
h) Sales Tax - Sales tax will not be reimbursed unless the City is also required by law to pay such tax, i.e. out of state costs as determined by the Finance Director or designee.
i) Gratuity. Gratuities (tips), valet parking, baggage handling, etc. are recognized as a legitimate part of the cost of travel and are properly charged against the city, when such expenses are necessary.
All gratuity payments must be kept to a minimum. The City will not reimburse gratuities exceeding twenty percent (20%). Reasonable tips (i.e. one dollar ($1.00) per bag) will also be reimbursed for bellhops, skycaps, valet parking, etc.
Other gratuities will only be reimbursed for exceptional circumstances as determined by the Finance Director, or designee. Tips for maid service will not be reimbursed. The City recognizes that there are circumstances where obtaining a receipt for gratuities is not possible. The City will reimburse for gratuities without a receipt when substantiated, but travelers are required to get a receipt whenever possible.
j) *Other Miscellaneous Expenses*. The eligibility of reimbursement for any other miscellaneous expense that has not been addressed in this section will be determined by the Finance Director or designee.

2) The amount and type of incidental expenses shall be listed on the report under the Miscellaneous Section.

3) A substantiated paid receipt for each expense must accompany the report for reimbursement.

c. Class A and B Expenses

1) The time of departure and time of return must be shown for all travel.

2) If a private vehicle was used, the mileage must be shown on the mapping service report.

3) Itemized receipts for lodging (includes expenses paid in advance) must accompany each report for any Class A or B travel reimbursement.

On-line training does not require a Travel Authorization form (APFT1) or a Travel Expense report.

J. FRAUDULENT CLAIMS

1. Any traveler requesting reimbursement for false or fraudulent travel expenses is subject to legal prosecution and/or discipline in accordance with the City of Cocoa Fraud Policy (Sec. 21.3 of the Financial Operations Manual.)

2. All travelers requesting reimbursement shall certify that the statement of travel expenses are true and correct and incurred in the conduct of City business for a public purpose authorized by law.

3. Travel and/or reimbursement for the following are not authorized:

    a. Any meals or lodging included in a convention registration fee except under special circumstances;
    b. Transportation or mileage when gratuitously transported or when transported by another traveler who is entitled to mileage or transportation;
    c. Expenses incurred using an indirect route for convenience of the traveler;
    d. Travel for the purpose of job placement activities;
    e. Expenses for tips.

K. HOTEL ACCOMMODATIONS

1. Documentation of hotel name and daily rate will be submitted in advance on the Travel Authorization Form (APFT1) for preapproval by the appropriate Appointing Authority or designee, in the absence of the Appointing Authority.

2. Only hotel rates that are considered as reasonable for the locale will be approved.

3. The City will not provide per diem for any meals included with lodging fee will not be paid. This does not include meals such as a continental breakfast.

L. RENTAL CARS

1. Rental car requests, including car size, will be submitted in advance on the Travel Authorization Form (APFT1) for pre-approval by the appropriate Appointing Authority or designee, in the absence of the Appointing Authority.

2. Rental car size will be dependent on the number of travelers utilizing the vehicle.

    a. One (1) to two (2) traveler(s) - compact car.
    b. Three (3) to four (4) travelers - mid-size car.
    c. Five (5) or more travelers - van.

M. OTHER TRAVEL

a. *Gratuitous Travel:* Proposed payment by a third party of any meals, lodging or other expenses related to official travel for any individual (excepting members of City Council), regardless of whether they fall under the financial disclosures law or not, must have prior approval by the City Manager, or designee. Proposed payment by a third party of any meals, lodging or other expenses related to official travel for any individual who falls under the financial disclosures law must be in accordance with the F.S. §§112.3148, 112.313 (2) and (4). Payment for gratuitous travel must be paid to the City directly by the 3rd party.

b. *Vendor Travel:* Vendors requesting travel reimbursement will be reimbursed for actual costs up to the travel policy thresholds. Vendor travel reimbursement must be negotiated and an itemized written estimate of the travel expenses must be presented to the Finance Director or designee prior to the travel.

c. *Traveler Dependents:* The City shall not process any advance payments for or authorizations of the payment of any expenses incurred by spouses, relatives, or dependents who accompany public officers or employees on official travel.

d. *Entertainment:* Any expenses incurred by an individual on official travel related to entertainment (such as recreation activities, hospitality suites, etc.) are not authorized and shall not be reimbursed by the City.

e. *Emergency Travel:* During official travel, in the event of an emergency or out of the ordinary situation occurs which requires the traveler to extend his/her travel and /or change his/her travel plans, the following procedures should be followed:

1) Telephone or e-mail his/her Department Director, explain the situation, and request whatever additional travel approval is necessary, based on the situation.

2) The Department Director shall inform the City Manager or designee of any travel under "emergency travel" in writing, explaining the situation, what emergency travel expenses are necessary and why, and stating whether such emergency expenses are approved by the Department Director. A copy of the written justification shall be attached to the Travel Expense Report.

3) If the traveler has use of a City's purchasing card and is authorized for travel, the emergency expenses may be taken care of with the purchasing card.

4) If the traveler does not have the use of a City's purchasing card, the traveler may be required to use his or her own personal credit card. Upon return, a Travel Expense Report should be filled out, all receipts attached and reimbursement will be made in accordance with whatever expenses have been authorized.

5) Each situation will be evaluated on a case-by-case basis. The Finance Department will assist the traveler in any way possible.

6) Emergency situations are defined as those situations requiring unbudgeted hotel nights, meals, tolls, etc., as a result of an act of nature, act of war/terrorism or other unforeseen event out of the control of the traveler.

f. *Compliance:* The Finance Director or designee will determine the compliance of any variances from the policy and procedures and have full approval authority.

RESERVATION OF AUTHORITY

The authority to issue and/or revise this Administrative Procedure is reserved for the City Manager.

Approved by: _____ Date _____

Stockton Whitten
City Manager

21.7 Donation Policy

Adopted by City Council 06/12/2012, Resolution #2012-054

It is the intent of this section to establish the method by which the City of Cocoa will identify eligible projects that could receive in-kind or monetary donations (grants) from the City. The establishment of this policy does not mean that City donations will be mandatory or available each fiscal year. To the contrary, it is intended to establish a procedure by which donations could occur but will always be dependent on the availability of City funds and whether the City Council finds that the donation serves a municipal purpose.

1) **Criteria for Eligibility:**

Cocoa City Charter *Article III. City Council and Mayor, Section 4. Limitations on Powers of City Council*, *(a) Charitable contributions* states that "The city shall not expend municipal funds for the purpose of making a monetary contribution to private persons or private entities solely for the purpose of making a charitable contribution to such private persons or private entities." It goes on to state that "…this provision shall not be construed to limit the city's power and authority to expend municipal funds for a municipal purpose where such expenditure has the accompanying effect of benefiting private charitable organizations…"

In accordance with the City Charter, there must be a "municipal purpose" in order to be eligible to receive donation. It is the intent of this policy to establish the criteria that will insure that donations meet the "municipal purpose" provision. The minimum criteria for consideration of an in-kind or monetary donation by the City shall be as follows:

a) *Eligible Organization:* An organization is considered eligible to apply if the following are met:

- Organization is in good standing and licensed to do business in Florida;
- Provides a service beneficial to the citizens of the City of Cocoa;
- Does not receive funding from any other City source, e.g. CDBG funds, CRA funds;
- Has not already been awarded funding by the City or a City source within the same fiscal year;
- Organization has not violated terms of previous fiscal year awards;
- Organization does not have any past due fees and taxes owed to the City.

b) *Application Process:* Each organization must submit a written application to the City Clerk's Office that includes, but is not limited to:

- Application that designates the contact person for the administration of funds and what the applicant believes to be the municipal purpose;
- Use of Funds Schedule specifying how the requested monetary donations will be used and estimated costs or specifies what in-kind services are being requested, time period, and estimated cost;

- Materials Purchases Schedule for purchase of specific item(s) that will be purchased with the monetary donations;
- "After Action Report" submitted to the City no later than 30 days following the completion of the event/program/activity outlining how the funds were utilized and including documentation such as copies of cancelled checks, purchase invoices, sales receipts (if applicable) that support the funded project;
- When in-kind donations (e.g. City staff time) are provided, timesheets will be used to verify the actual donation. If it exceeds the maximum amount previously approved, the organization may be billed for the overage.
- Application form should be approved by the City Attorney and should require, at a minimum, the applicant to properly expend or use the donation for the expressed purpose as approved in the application if the donation is approved by City Council.

Funds donated by the City are to be used for the sole purpose delineated in the submitted application unless unforeseen circumstances arise which affect the use of donated funds (e.g. natural or man-made disaster). The organization will be responsible for reporting any changes to the application to the City Clerk as soon as possible, and the City Clerk will report said change to the City Manager. If the monetary donation was for a special event and the event is canceled due to events outside of the organization's control such as inclement weather and the event cannot be rescheduled, the City Manager will have the discretion to request the reimbursement of City funds if the organization's justification for the change is not reasonable. If the City's donation was for in-kind staff time and the event is re-scheduled, the organization will have to coordinate with staff and the donation may not be possible due to the change in date.

Failure to adhere to the above requirements will result in denial of future application requests and possible forfeiture of funds already committed. The applications forms and instructions are included in Appendix A.

2) <u>Criteria for Donations:</u>

In order to provide assistance to organizations while still maintaining budgetary constraints, the City establishes a cap per fiscal year. If financially feasible, a maximum of $15,000 will be budgeted each fiscal year within the City Council's budget. Even if budgeted, the City Council shall have the right to reallocate the budgeted appropriation for some other purpose(s). The maximum donation per organization per fiscal year is $1000, although donations may be smaller. Donation requests will be processed in the order that they are received. All requests are considered officially received by the City when the City Clerk's office receives them and date stamps the application as received.

Whether direct monetary donations or in-kind services, the funds will be distributed as follows:

- $3,000 will be available city-wide;
- $3,000 of funding will be available in each of the four Council districts.
- If the allotment is less than $15,000, each member of City Council will have 1/5 of funding available.

The above split reflects the representation of Cocoa's City Council…At-Large Mayor and four City Council districts.

In addition, the distribution of funds across City Council districts is to encourage activities/community involvement throughout the City of Cocoa. However, City Councilmembers may support activities that are outside of the district they represent.

The determination of whether the funds would come from a district or citywide allocation will be made during the application process depending on the location of the activity, those serves, and/or the member of City Council supporting the application. In accordance with the City's Financial Operations Manual, any funds not committed within a fiscal year will not be carried forward to the next fiscal year.

The City's fiscal year begins October 1st and elections are in November. There will be times (leaving office due to term limits, choosing not to run for re-election, or running for re-election) when there will be a new member of City Council within the first two months of the fiscal year. In these instances, the member of City Council will be limited to one-third of funds allotted to that City Council member. The purpose of this is to ensure that funds remain for projects the new City Council member would like to support.

Funds provided by the City are not intended to be used for cash scholarships, sub-grants, or sub-awards. They are to be used by the applying organization. To clarify, however, membership scholarships for needy children, such as Little League, would be eligible. In-kind services from the City that may be requested include, but are not limited to, the following:

- Personnel time (police, fire, public works personnel);
- Waiver of fees for permits, banners, rental of facilities;
- Use of City equipment.

Whether the donation is monetary or in-kind, the maximum donation is $1,000. If the donation is in-kind, upon City Council approval the requested funds will be transferred to the appropriate account to cover the costs of the donation.

3) <u>Approval Process:</u>

As of the initial date of adoption of this policy, the City Manager, through his/her designee, the City Clerk, will handle the processing of requests for any monetary contributions or donation. Each applicant must submit a Donation Application Request with all attachments directly to the City Clerk's Office. All requests submitted directly to the City Council will not be considered for eligibility but will be referred to the City Clerk's Office for an application.

Requests for a monetary contribution for a special event must be submitted to the City Clerk's Office a minimum of 60 days prior to the date of the event. The Donation Application Request does not eliminate the need to complete a Special Events application. The City's Special Events application is required for planning and coordinating purposes, not donations.

Donation Application Request forms will be processed as they are received, but submission of any application does not ensure funding. Applications will be reviewed internally by an employee of the City Clerk's Office, the Finance Department, and the Finance Administration Division. Those applications that meet the minimum criteria will be submitted to the City Attorney to insure that the contribution request is consistent with the City Charter and applicable law. Requests that meet **ALL** minimum criteria will be forwarded to the City Manager for final review and then to the City City Council for action at its next regularly scheduled meeting. The City Council shall have the sole and absolute discretion to approve or deny any donation request. An applicant whose application does not meet the required criteria will be notified in writing that the request will not be forwarded to the City Council for further action. That decision is final.

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Section 5 Accounts Payable

The steps in the accounts payable (AP) process are as follows:

(1) Issuance of a purchase order to buy goods or services
(2) Invoice receipt from the vendor
(3) Invoice processing
(4) Payment processing

Various departmental staff interact with accounts payable staff to process invoices in order to pay vendors. This section describes the process through which the individual documents verifying purchases, and the receipt of goods or services are brought together, reviewed and approved to assure valid processing of vendor invoices. These procedures reduce the risk that no unauthorized payments are made, that complete and accurate records are kept, and that payments are recorded for the correct amounts and in the appropriate general ledger accounts and accounting periods.

Policy

Invoices are paid in compliance with vendor terms and the Florida Prompt Payment Act, Sec. 218.70-218.79, and Florida Statutes.

Procedures

The following are the procedures to process invoices. There may be exceptions to these procedures that will be addressed on a case-by-case basis by the Finance Director.

5.1 Issuance of a Purchase Order (PO)

The City-wide purchasing process is executed by the Senior Buyer; Junior Buyer; and Purchasing and Contracts Manager and is separate from the AP and PO receiving functions. Purchasing is responsible for ensuring compliance with the City of Cocoa's Purchasing Policy and procurement requirements. The PO is the standard legal instrument used to procure goods and services.

A. Overview

A PO is issued once all approvals of a purchase requisition are completed. (See the Purchasing Manual for detailed procedures regarding issuance of purchase orders and purchase requisition requirements.)
Purchase requisitions are entered by appropriate staff upon request by other department members.
Purchases are supported by approvals and authorizations on pay applications, invoices or other documentation.

1. All purchasing transactions require a PO to be issued prior to committing to purchase goods or services, except in cases where an alternative purchasing method has been specifically identified and approved by the Finance Director.
2. All vendors receive copies of issued purchase orders from purchasing even if there is an overriding contract with the vendor.
3. An issued purchase order to the vendor is a legally binding contract and should be treated accordingly. If a contract is executed between a vendor and the City, the contract becomes the overriding document.
4. All departments receive copies of their purchase orders from the purchasing department.
5. It is the department's responsibility to maintain their purchase orders and match the purchase order to the receipt of goods and/or services prior to processing an invoice for payment.
6. Refer to the Purchasing Manual for more information regarding the Purchase Order Policy and purchasing procedures.

<u>After issuance of a PO, departmental staff will take receipt of the goods or services purchased. The following are the procedures that departmental staff must follow upon receipt:</u>

a) Each person approving receipt of a shipment of <u>goods</u> must ensure that the items listed on the packing slip or invoice were physically received.
b) The employee who physically received the <u>goods</u> must inspect for condition and count, then sign the packing slip and provide the signed packing slip to administrative staff for processing.
c) The signed approved packing slip must be provided to AP with the signed approved invoice, scanned together as a single pdf file.

The employee who oversees the *services* provided must signoff on the invoice certifying the service was provided satisfactorily and in full. Only invoices first stamped by AP will be processed.

The next step in the accounts payable process is receipt of an invoice from a vendor.

5.2 Invoice Processing

An invoice is the standard, legal instrument used to process a payment against a purchase order, or RDP, that clearly identifies who is requesting payment, what is being purchased (itemized), when it was purchased, how much it costed, where to remit the payment, and when the payment is due.

The City does not issue payments from quotes, estimates, statements, emails, etc.

Invoices resulting from issuance of a purchase order must include the correct purchase order number on the invoice. In certain circumstances, such as employee reimbursements, insurance payments, permits, etc., the invoice may not be paid on a purchase order, but rather on a Request for Direct Payment (RDP), Wire, or City-issued

Pcard, and therefore would not have a PO #. See instructions for these methods of payments in the following sections.

a) All invoices must be either mailed through the post office to the attention of Accounts Payable or emailed to accountspayable@cocoafl.gov, with the exception of construction invoices.
b) The invoice will be reviewed by the AP Clerk to ensure it is an acceptable, outstanding invoice, with a valid PO number.
    i. AP will deem all invoices without an open PO number as unacceptable, as it relates to the Florida Prompt Payment Act,
    ii. It is the department's responsibility to ensure the PO number on the invoice is correct.
    iii. Common PO errors on invoices include, but are not limited to: no PO provided, providing a closed PO #, and providing the same PO # for all invoices when there are multiple active POs open.
c) Any invoice deemed as unacceptable, as it relates to the Florida Prompt Payment Act, will be returned to the vendor for correction.
d) AP Clerk will stamp the invoice with a "Received" stamp, indicating the date and time the valid invoice was received by AP from the vendor.
e) The AP Clerk will then upload the invoice to the receiving department's shared invoice folder to be reviewed and processed within 2 business days of receipt.

Invoice Receiving Procedures

a) The receiving department (administrative staff or otherwise) will verify:

- Purchase Order # on the invoice is accurate
- Items on the invoice were authorized
- Items on the invoice were received by matching the invoice to a packing slip signed by the receiver or other proof of physical receipt
- Services on the invoice were performed by obtaining the signed approval of the project manager or designee on the invoice certifying the services were performed to the City's satisfaction
- Items/Services on the invoice match the purchase order
- The quantity and unit price on the invoice match the purchase order

b) Once verified, departmental staff will "receive" the invoice in the ERP system on the appropriate lines of the purchase order. Departmental staff will not receive items against a purchase order until the packing slip is matched to an invoice, or the invoice has been approved by the receiving person (for service performed invoices i.e. consultants/construction invoices) as evidenced by signature on the invoice.
    i) Do not "receive" invoices in the ERP system until an invoice with the AP stamp and packing slip/department approval signature are provided.

ii) Do not change the receiving date in the ERP system. The receipt date is the actual date the invoice is being received in the system, not the date the item was physically received, or the service was performed.

iii) Do not backdate receipts at year end. AP will determine the fiscal year in which the invoice belongs based on the date on the packing slip or the date the service was performed.

c) The invoice will then be stamped "received" by the receiving department personnel indicating the invoice has been "received" in the ERP system.

d) The receiving department will then return the approved, received invoice to AP, with the packing slip, if goods were received, via the shared invoice folder.

e) AP will retrieve signed approved invoices from the share invoice folder daily at 11am. Any invoices put into the shared invoice folder after 11am will be processed the following business day.

f) Invoices without the proper approval signatures will be returned to the receiving department.

g) Receiving reports for invoices "received" by departmental staff are processed in the ERP system overnight and printed by AP the following day.

h) AP will match the fully approved invoices to the receiving reports daily.

i) AP will determine when the payment to the vendor will be recorded based on the date on the packing slip or the date the services were performed.

j) The **only** invoices that will be processed by AP are those that have been stamped "Received" by AP. Invoices without the AP "Received" stamp will not be accepted from the departments.

k) The date the accepted invoice is stamped by AP is the date used to ensure compliance with the Florida Prompt Payment Act, unless the invoice is later deemed to be unacceptable upon review by the receiving department.

Construction Invoices

a) Construction invoices/pay applications must be sent directly to the project manager for review and acceptance before being sent to AP for processing to ensure complete and accurate billing.

b) Once the project manager has accepted the construction pay application as complete and accurate, it must be approved/signed by the project manager and forwarded to AP promptly.

c) The date the acceptable invoice/pay application is signed off by the engineer/project manager is the date used to ensure compliance with the Florida Prompt Payment Act.

d) AP will stamp the invoice/pay application as “Received” and return the invoice/pay application to the receiving department for processing, via the shared invoice folder.
e) The department that is managing the construction project will "receive” the pay application in the ERP software the same as in the invoice process, described in the section above.

Invoice Variances

Invoices cannot be processed against a PO when billing has the quantity and unit price switched (45 @ $1ea vs 45 @ $1ea). The PO must be corrected before the invoice can be processed.

a. Overcharge - If an item is overcharged according to the negotiated pricing as reflected on the purchase order, the receiving department must contact the vendor informing the vendor of the incorrect pricing. This type of variance will occur if the cost of the item is overcharged (invoice cost is higher than the PO cost).

   The receiving department will process the invoice for the purchase order amount and “short-pay” the invoice, making a notation for the reason for the short-pay on the invoice.

   Adjustments to invoices are limited to 10% of the invoice, not to exceed $25.

   i. If the invoice is $250, 10% of the invoice is $25; therefore, the invoice can be adjusted up to 10% or $25.
   ii. If the invoice is less than $250, 10% would be less than $25; therefore, the invoice can only be adjusted up to 10% of the invoice amount.
   iii. If the invoice is more than $250, 10% would be more than $25; therefore, the invoice can only be adjusted up to $25.

   Adjustments that exceed these limits cannot be processed by AP and will require a change order to the PO.

   The receiving department will notify AP that they have contacted the vendor about the variance.

b. Quantity Variance - If the quantity differs from the PO, a PO modification to the purchase order will need to be generated by the requesting department, before the invoice can be processed.

c. Back Order / Short Pay – If there is quantity variance between the invoice and the receiving report due to a variance in the quantity received, for example 12 were ordered but 2 were on back order so the vendor shipped 10 but invoiced

for all 12, the invoice can be short paid. In this event, the department will mark thru the incorrect quantity on the invoice, write the correct quantity received, correct the math on the invoice, add a notation as to the reason for the correction, and initial all changes.

d. Returned Goods - If an item is received and then later returned, the original invoice must be paid in full. The vendor should process a credit memo for a returned item.
    - Credit memos will be processed on an RDP by the receiving department if the purchase order is completed.
    - If the purchase order is open, a PO modification will need to be generated to add a line item for the negative amount.

AP Invoice Procedures

The AP Clerk will print receiving reports from the ERP software daily and match to open invoices

If a receiving report prints from the ERP system and AP does not have the corresponding invoice, it means the department received the invoice directly from the vendor, which is prohibited, or received in the ERP system based on getting the goods/services without an invoice, and the department did not follow the procedures detailed in Section 5.2, Invoice Processing

The AP Clerk will inform the requesting department of invoices that are pending receiving reports ("Receipts") routinely.

The AP Clerk will inform the requesting department of any discrepancies with the purchase order or invoice to avoid incorrect charges.

The AP Clerk will verify the following:

a. Remittance address
b. Receiving report matches the purchase order and the invoice
c. Review all documentation for correctness and completeness

On rare occasions, the City Manager or the City Council (when over the City Manager's purchasing authority) may authorize a prepayment of a good or service in writing that may require the department to receive the goods/service in the system without actual receipt of goods/service. A copy of the authorization for prepayment must be attached in the document imaging software with the creation of the requisition.

If there is a variance and the invoice needs an adjustment, the AP Clerk will enter the correct amount of the invoice when processing it in the ERP software and may adjust the receipt amount to match the invoice for an amount up to 10% of the invoice, not to exceed $25.00, in order to ensure that the correct amount is paid on an invoice. See invoice variance section.

The receiving department may also approve the invoice for payment with minor differences of 10% of the invoice, not to exceed $25. See invoice variance section.

The AP Clerk will match the invoice to the receiving information in the ERP software and scan the receiving report into the document imaging software.

The AP staff will batch process invoices through data entry in the ERP software. Each accounts payable invoice batch is reviewed by a Finance staff member other than the person who created the batch; an Accountant or designee will update the batch. AP batches are updated after all information has been reviewed and verified for completeness and correctness.

Invoices are filed pending payment due date.

The internal AP cut-off for the Friday check run is Tuesday afternoon at 5PM. Any invoice due to be paid that week must be "received" in the ERP software by the receiving department on Monday in order for the receiving report to be processed overnight and printed, matched, and processed by AP on Tuesday morning. Any invoices processed by AP after Tuesday will not be included in that Friday's check run.

Internal Controls

1. Purchase requisitions are generated by the individual departments and submitted electronically for approval.
2. The Purchasing Division is responsible for approving a requisition into a purchase order and sending the purchase order to vendors.
3. Approval levels are set in the ERP software by IT staff upon the request of the Purchasing Manager.
4. Purchase order issuance is performed by staff other than those who perform receipts processing or process invoices.
5. AP staff does not have authority to process receipts in the ERP software.
6. Departments must obtain internal approval of the receipt of goods or services prior to receiving the item in the ERP software.
7. Receipt of goods or services is evidenced by physical signature of the person who received the goods or services in the department
8. Invoices are mailed to AP by the vendor.
9. Invoices are matched to the purchase order prior to processing for payment.
10. All invoices are date stamped as received by AP. Purchase of goods or services require issuance of a purchase order with few exceptions.

11. Purchasing documents (requisitions and purchase orders) are pre-numbered by the ERP system.
12. Departments must date stamp "Received" when invoice is received in the ERP system to document timely processing of invoices.
13. Individuals with the authority to approve and authorize purchase requisitions/orders other than purchasing staff are supervisors, managers, deputy directors, directors, and City Manager, per User ID authority in the ERP system.

5.3 Request for Direct Payment (RDP) Payment Procedures

A. Overview

A Request for Direct Payment (RDP) is to be used ONLY for items that cannot be placed on a purchase order and are meant to be an exception to the rule. Items normally requiring the use of an RDP would include:

- Monthly Insurance Payments
- Monthly Municipal Payments
- Leisure Service Refunds
- Building Permit Refunds
- County Utility Permits
- Voided Water Refund Checks
- Overpayments for New Meters
- Employee/Retiree Reimbursements
- Travel Reimbursements
- Any item paid directly from a liability or revenue account including prepayments for the next fiscal year
- Credit invoices

An RDP other than for the items listed above requires prior approval from the Finance Director. An RDP without the proper supporting documentation and approval will be returned to the requestor.

B. Procedures

1. Payment through an RDP requires completion of an RDP Form. All RDP forms are assigned numbers for tracking purposes.
    a. Persons completing the RDP form must email accountspayable@cocoafl.gov with the vendor number and vendor name to request an RDP #.

2. The person preparing the form should approve as the Requestor. The Department Director, AP Clerk, and the Finance Director must also approve the form.

3. An RDP over the Finance Director's approval level (see Purchasing Policy Sec. 3.2) requires the City Manager's signature for approval.

4. All RDPs received completely, correctly, and accurately by 5 PM Monday will be processed for payment that Friday. Any RDP received after 5 PM on Monday, or that are not complete, correct, & accurate will be processed for payment the following Friday.

   - The completed and signed form with all necessary supporting documentation should be sent to accountspayable@cocoafl.gov.
   - AP will verify the vendor name and number, amounts, account numbers, signatures and that proper documentation is attached.
   - AP staff will sign the RDP form.
   - AP will send all of the current week's RDPs to the Finance Director for approval on Tuesdays.
   - The Finance Director will review and return all RDPs to AP no later than Thursday morning for payment processing.

5. Invoices paid via RDPs go through a similar entry and approval process as invoices, with the exception that the receipts are not matched to the invoice in the ERP software.

6. RDPs are matched to the checks and included in the entire group of checks generated for the week and go through the same review process prior to check distribution.

7. See the Request for Direct Payment (RDP) Instructions for more information.

C. Internal Controls

1. RDPs are processed by each division and require Department Director approval
2. RDPs require department director and Finance Director approvals prior to processing for payment.
3. An accountant must match the batch entries from the ERP software to the Direct Pay Requests.

4. The Finance Director must approve any RDPs that are outside of the routine RDP payments.
5. The AP Clerk who processes the Direct Pay Request is not responsible for the ERP batch update.
6. RDP check copies are reviewed for matching and approved by an accountant prior to check distribution, as part of check processing.

5.4. Payment Procedures

- The City makes payments for amounts due through various methods such as, but not limited to: check, wire, ACH, epayable, and pcard. In addition, the City maintains several bank accounts for various purposes. Each bank account may use one or more of the above payment methods.

5.4a. Accounts Payable Check Payment Procedures

- Invoices that are due in the current week will be processed by AP by Tuesday afternoon by 5PM. RDPs, complete with all necessary and accurate backup documentation, received before 5 PM. Monday will be processed for payment that Friday. Those received after that deadline will be processed for payment the following Friday.
- AP staff will enter invoices daily. The invoices will be matched against what is received in the ERP system and entered through batch processing. The AP staff will verify their data entry when the batch is complete.
- An Accountant or designee will review and update all batches related to the accounts payable batches processed.

When all the AP batches are updated for the week, the checks are ready to be processed.

a) The AP staff will run an Expenditure Approval List (EAL) listing and review it to determine if invoices presented as due for the current week are correct.
b) If invoices need to have their due date adjusted in order to pay outside of the vendor terms or Florida Prompt Payment Act, the AP Clerk will review the desired changes with the Senior Staff Accountant or designee.
c) Once a final EAL is prepared for the check run, the Senior Staff Accountant, Accounting Manager or designee will review and approve the EAL. After approval of the EAL, checks are generated.
d) The City uses Acom software in the check printer to put signatures on checks that can only be accomplished when a secure key is inserted into the check printer.

e) Each check is assigned a sequential number as it is printed.
f) All checks require two signatures – the City Manager and the Finance Director.
g) Checks are stale-dated after 90 days.
h) Tracking of all checks is maintained through a check log for each bank account.
i) The signature key for the check printer is kept in a secure drawer by the Accounting Manager.
j) Check stock is maintained in a locked cabinet. The key for the cabinet is kept in a secure drawer by the Accounting Manager.
k) After checks are generated, the AP Clerk will match the invoices to the check copies.
l) The Accounts Payable Check Register will be presented to the Senior Staff Accountant, Accounting Manager or designee for review and approval.
m) The Finance Director then reviews and approves the AP Check Registers. Order of approval authority is: Accounting Manager or Finance Director may approve in place of the Senior Staff Accountant, in their absence. Deputy Finance Director (1st) or Accounting Manager (2nd) may approve for the Finance Director, in their absence.
n) All check run documentation must be reviewed and approved, by an Accountant or designee, prior to check distribution or ePayables upload.
o) Checks are printed Thursday afternoon with a Friday check date.
p) All invoices and checks are scanned with all backup documentation by an AP Clerk and uploaded into the document imaging software by an Accountant.
q) Checks are not released for distribution until the check registers have been approved by the Finance Director and the check copies, with backup, are uploaded to the document imaging software.
r) The checks are taken to the City Clerk's office by 3 PM Friday for stamping and drop off at the US post office prior to 4 PM (to meet the mail cutoff time) or, in rare circumstances, held for pickup by the vendor.

Off-Cycle (manual) payment requests should only be done in rare instances and require the approval of the Finance Director, or designee, with the appropriate documentation.

5.4b. Electronic Payments (EPayables)

Electronic payments are processed through the banking service provider.

- The accounting staff will determine whether the vendor is paid via check or epayable.
- The Invoicing Process and RDP process are the same for EPayables as they are for physical check payments, detailed in the sections above.

- An EPayable Register is created after the weekly EAL is reviewed and approved by an Accountant.
- The EPayable Register is given to the Finance Director with the check registers for review and approval.
- Once the Finance Director has approved the EPayable Regiser, an epayable transfer file is created in the ERP software by an Accountant.
- The epayable transfer file is then uploaded to the banking service provider.
- An epayable confirmation is emailed to accountspayable@cocoafl.gov and matched to the corresponding invoices by the AP Clerk.
- All invoices and epayable confirmations are scanned with all backup documentation by an AP Clerk and uploaded into the document imaging software by an Accountant.

Internal Controls

1. Senior Staff Accountant, Accounting Manager or designee review EAL prior to checks being printed.
2. EAL is updated by the Senior Staff Accountant, Accounting Manager or designee.
3. Invoices are matched to check copies and reviewed for accuracy, completeness and validity by an individual other than the person who matched the checks.
4. Finance Director (or Deputy Finance Director when designated) reviews and approves the check registers.
5. AP batches are updated by an individual other than the person who enters the invoices.
6. Check signing instruments and check stock are kept in a secured area.
7. A check log is maintained for each type of check to record the check number range for each check run or to record off-cycle (manual) checks.
8. The Finance Director reviews the check register for any improprieties and the Senior Staff Accountant or designee updates all AP batches.
9. Employees that are authorized to process payments do not have access to the signature encoded check printer, signature stamp and a key that is kept in a secured place.

5.4c. Wire/ACH Transfer Payments

A. Overview

Wire transfers are used to pay debt service, municipal utility payments, retirement contributions and other miscellaneous payments. The Accounting Manager and the Finance Director or Deputy Finance Director (in the Finance Director's absence) process all wire transfers. Accounting staff is responsible for recording the transactions in the general ledger through a journal entry.

B. Procedures

1. Invoices for wire transfer payment are sent to the Accounting Manager or are available online.

2. A Wire Transfer Approval form is prepared prior to the disbursement of funds.

    - An Electronic Funds Transfer (EFT) # is assigned to the wire and recorded on the EFT log.

3. The Accounting Manager manages templates in the banking software for recurring wires or ACH payments and enters the individual wire information in the banking software for non-recurring wires or ACH payments

    - The Finance Director reviews the Wire Transfer Approval form and supporting documentation, verifying accuracy, completeness and correctness.
        - Upon verification, the wire is released.
        - Wires can only be released by entry of a security code using banking software as a dual authentication method.
        - A confirmation of the wires from the banking software being released for the day is printed and included in the wire folder that is returned to them.
        - The Finance Director approves the wire transfer form.
    - The Accounting Manager provides the fully approved documentation to accounting staff to enter into the ERP software as an EFT group.
    - An edit of the EFT group is provided to the Accounting Manager along with all supporting documentation.
    - The Accounting Manager verifies that the entry is correct and timely updates the group, booking the entry into the general ledger.
    - Documentation is then returned to the accounting staff for filing into the document imaging software and physical filing into the appropriate monthly folder.

5.4d. Debt Payments

- An invoice is received by AP prior to the due date. The invoice is processed according to AP procedures and is provided to the Accounting Manager, who assigns processing to Staff. Accounting staff prepares a Wire Transfer Approval (WTA) Form and assigns it an EFT number.
- The interest and principal amounts shown on the invoice are matched to the amortization schedule.
- The general ledger account numbers are recorded on the WTA form and the documentation is submitted to the Accounting Manager for entry into the banking software.
- The Accounting Manager provides the fully-approved documentation to accounting staff to enter into the ERP software as an EFT group.
- An edit of the EFT group is provided to the Accounting Manager along with all supporting documentation.
- The Accounting Manager verifies that the entry is correct and timely updates the group, booking the entry into the general ledger.
- Documentation is then returned to the accounting staff for filing into the document imaging software and physical filing into the appropriate monthly folder.

5.4e. Payroll Wire Payments

a. Payroll-related wires can be for retirement contributions, child support or other necessary payroll payments.
b. Supporting documentation is provided by payroll for each payroll-related wire, after completing the WTA form & assigning an EFT number,
c. Payroll Staff prepares a WTA form with supporting documentation and gives it an Accountant to review.
d. The WTA and supporting documentation are then provided to the Accounting Manager for entry into the banking software, creating a wire payment pending.
e. The Finance Director reviews the Wire Transfer Approval form and supporting documentation, verifying accuracy, completeness and correctness.
    i. Upon verification, the wire is released.
    ii. Wires can only be released by entry of a security code using banking software as a dual authentication method.
    iii. A confirmation of the wires from the banking software being released for the day is printed and included in the wire folder that is returned to them.

iv. The Finance Director approves the wire transfer form.

f. The WTA, supporting documentation, and wire confirmation are given back to the Payroll Staff for entry in the ERP software as an EFT group.
g. Payroll Staff prints the group edit and provides the edit, WTA, supporting documentation, and wire confirmation to an Accountant for review and updating.
h. Documentation is then returned to the Payroll Staff for filing into the document imaging software and physical filing into the appropriate monthly folder.

5.4f. Insurance Wire Payments

a. The City's health and other insurances are paid via wire.
b. Human Resources reconciles the insurance bill to personnel records.
c. Human Resources completes the WTA form and provides to accounting with supporting documentation.
d. A Senior Staff Accountant reviews the bill reconciliation, assigns and EFT number, and provides to the Accounting Manager for payment processing once reviewed.
e. The WTA and supporting documentation are then provided to the Accounting Manager for entry into the banking software, creating a wire payment pending.
f. The Finance Director reviews the Wire Transfer Approval form and supporting documentation, verifying accuracy, completeness and correctness.
    i. Upon verification, the wire is released.
    ii. Wires can only be released by entry of a security code using banking software as a dual authentication method.
    iii. A confirmation of the wires from the banking software being released for the day is printed and included in the wire folder that is returned to them.
    iv. The Finance Director approves the wire transfer form.
g. The WTA, supporting documentation, and wire confirmation are given back to the Accountant for entry in the ERP software as an EFT group.
h. The Accountant prints the group edit and provides the edit, WTA, supporting documentation, and wire confirmation to the Banking & Treasury Accountant for review and approval, who then provides it to the Accounting Manager for review and updating.

i. Documentation is then returned to the Accountant for filing into the document imaging software and physical filing into the appropriate monthly folder.

5.4g Investments

a. Wires are prepared when transferring money to the City's investment accounts that are held by a third-party custodian or with a Local Government Investment Pool in compliance with the City's Investment Policy.
b. The Finance Director reviews the City's cash position and determines the amount of money required to meet daily operations.
c. A Memo from the Finance Director to the City Manager is prepared by the Banking & Treasury Accountant noting how much money and to what investment account the money is being wired to.
d. The Memo is reviewed and approved by the City Manager, the Accounting Manager and the Deputy Finance Director.
e. The Banking & Treasury Accountant prepares a WTA form and assigns it an EFT number.
f. The WTA and supporting documentation are then provided to the Accounting Manager for entry into the banking software, creating a wire payment pending.
g. The Finance Director reviews the Wire Transfer Approval form and supporting documentation, verifying accuracy, completeness and correctness.
    i. Upon verification, the wire is released.
    ii. Wires can only be released by entry of a security code using banking software as a dual authentication method.
    iii. A confirmation of the wires from the banking software being released for the day is printed and included in the wire folder that is returned to them.
    iv. The Finance Director approves the wire transfer form.
h. The WTA, supporting documentation, and wire confirmation are given back to the Banking & Treasury Accountant for entry in the ERP software as an EFT group.
i. The Banking & Treasury Accountant prints the group edit and provides the edit, WTA, supporting documentation, and wire confirmation to a Senior Accountant for review and approval, who then provides it to the Accounting Manager for review and updating.

j. Documentation is then returned to the Banking & Treasury Accountant for filing into the document imaging software, originals are returned to the Finance Director for filing.

Wire Internal Controls

1. The Accounting Manager and the Finance Director or Deputy Finance Director process the wire transfer payment in separate steps of the process.
2. Release of a wire requires dual authorization whereby the person initiating a wire cannot release the wire.
3. The Accounting staff records the journal entry.
4. The Accounting Manager or designee reviews and updates the journal entries.
5. The Finance Department's designated employee reconciling the bank statements is not responsible requesting or preparing any non–investment wire transfers.
6. The requestor, the Accounting Manager and the Finance Director approve the Wire Transfer Approval form.
7. All wires are supported by complete, correct documentation.
8. All wires require banking security codes that are unique to the Finance Director or the Deputy Finance Director.
9. The Finance Director or the Deputy Finance Director are the only authorized persons to release wires.
10. Debt services payments are matched to amortization schedules to verify accuracy and balanced to the City's general ledger account balances.
11. The Finance Director does not initiate Wire Transfer Approval forms.
12. Investment transfers are reviewed and approved by the City Manager.

5.4h Payroll Vendor Checks and EFT Payments

1. Payroll checks are addressed separately in the Payroll section of the FOM.
2. Payroll is recorded through a separate bank code from regular accounts payable.
3. Payroll has a different check # series from accounts payable or other bank codes and has separate check stock.
4. Payroll vendor payments are generated automatically through payroll processing.
5. Payroll vendor checks are printed through the AP check processing application in the ERP software.
6. The payroll vendor checks use the Acom software to print checks and put signatures on the checks.
7. All payroll vendor checks require two signatures – the City Manager and the Finance Director.
8. When payroll vendor checks are ready to be printed, the accountant obtains the signature key from the Accounting Manager.

9. Supporting documentation is matched to the checks and reviewed by the accountant prior to mailing. The payroll vendor checks are taken to the City Clerk's office for mailing
10. Payroll vendor payments can be made via wire
    a. The Payroll Specialist prepares the WTA form and assigns an EFT #.
    b. A Senior Staff Accountant reviews the WTA and backup documentation and provides it to the Accounting Manager for payment processing once reviewed.
    c. The WTA and supporting documentation are then provided to the Accounting Manager for entry into the banking software, creating a wire payment pending.
    d. The Finance Director reviews the Wire Transfer Approval form and supporting documentation, verifying accuracy, completeness and correctness.
        i. Upon verification, the wire is released.
        ii. Wires can only be released by entry of a security code using banking software as a dual authentication method.
        iii. A confirmation of the wires from the banking software being released for the day is printed and included in the wire folder that is returned to them.
        iv. The Finance Director approves the wire transfer form.
    e. The WTA, supporting documentation, and wire confirmation are given back to the Payroll Specialist for entry in the ERP software as an EFT group.
    f. The Payroll Specialist prints the group edit and provides the edit, WTA, supporting documentation, and wire confirmation to the Senior Accountant for review and approval, who then provides it to the Accounting Manager for review and updating.
    g. Documentation is then returned to the Payroll Specialist for filing into the document imaging software and physical filing into the appropriate monthly folder.

Payroll Vendor Internal Controls

1. An EAL is created by the Payroll Staff.
2. The EAL is reviewed and approved by an Accountant.
3. A check log is maintained bi-weekly.
4. The check key and stock are locked up in possession of the Accounting Manager.
5. The checks are printed by an Accountant.
6. The check register is reviewed and approved by the Finance Director.

7. Payroll checks are brought to the Security Guard's desk and employees must show identification and sign for their checks.
8. Payroll vendor checks are brought to the Clerk's office for mailing by the Payroll Staff.
9. The payroll bank account is reconciled monthly by the Banking and Treasury Accountant.

5.4i Worker's Compensation Payments

a. The City is self-insured for worker's compensation and uses a third-party vendor to make claims payments.
b. Worker's compensation checks have a separate bank code from AP and payroll checks.
c. The third-party vendor has check stock for the City's worker's compensation bank account and writes checks to pay claims payments.
d. The check register is provided to accounting weekly.
e. Accounting staff records the checks by assigning the check number to a transaction and entering it as an EFT transaction in the ERP software, creating a general ledger group.
f. The group is reviewed by the Accounting Manager and updated.

Worker's Compensation Internal Controls

1. Signature cards for authorized Worker's Compensation check signers are maintained by the bank.
2. The third-party vendor provides an Accountant with the check register on a weekly basis.
3. The Accountant assigns an EFT number and records each check in the ERP software.
4. The EFT group batch and check register are given to the Banking and Treasury Accountant for review and approval. Then to the Accounting Manager for approval and updating.
5. The monthly bank statement is sent to the Banking and Treasury Accountant by the bank.
6. The Banking and Treasury Accountant reconciles the worker's compensation bank account on a monthly basis.

5.4j Utility Refund Payments

a. Utility refunds are generated automatically when utility billing generates a final bill for a utility customer and the customer has a credit balance on their account after all money has been applied to their utility account.
b. A utility refunds general ledger group is generated when the utility update is set nightly.
c. A Utility Billing staff person reviews the group to ensure the information is accurate, does group maintenance if needed, and emails the Accounting Manager to notify them that the group is ready for update.
d. When the group is updated, it sends the information over to AP in the ERP software.
e. Utility refund checks are generated weekly by an accountant.
f. The utility refund checks go through the same process as the AP checks and the payroll vendor checks in order to be printed.
g. A separate log is kept to track utility refunds checks.
h. Utility refund payments have separate check stock than AP and payroll checks.
i. Utility refunds have a separate bank code from AP and WC checks.

Internal Controls

1. Utility refunds are computer generated automatically.
2. A Utility Billing staff created the check batch.
3. The Accounting Manager updates the check batch.
4. An AP Clerk creates the EAL for the utility refund checks.
5. The EAL is reviewed and approved by an Accountant.
6. A check log is maintained weekly.
7. The check key and stock are locked up in possession of the Accounting Manager.
8. The checks are printed by an Accountant.
9. The check register is reviewed and approved by the Finance Director.
10. Checks are brought to the Clerk's office for mailing by the AP Clerk.
11. The Utility refund bank account is reconciled monthly by the Banking and Treasury Accountant.

5.5 Calendar Year-End AP Procedures

Overview

The City ensures compliance with Internal Revenue Service filing for calendar year-end requirements.

A. IRS Forms 1099-MISC, 1099-NEC, and 1096

a. The Federal Government requires the City to report all payments to unincorporated qualifying vendors for services at the IRS published rate (currently greater than $600) for the calendar year.
b. The City reports calendar year payments to vendors using the Form 1099-MISC or 1099-NEC, and to the Internal Revenue Service on the Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
c. Payments to individuals, partnerships and unincorporated businesses for rent, professional services, contracting, prizes and awards, etc. require the individual's social security number or the business tax identification number and permanent address for tax reporting purposes.
d. This number must be provided to Finance on IRS Form W-9, which is available in the Finance Department or online at www.irs.gov. At the end of the calendar year, Finance will provide the vendor with an IRS Form 1099-MISC or 1099-NEC if payments equal or exceed the IRS published rate for that year, as required by law.
e. Forms 1099-MISC & 1099-NEC for vendors payments paid by procurement card are prepared, distributed, and filed with the IRS by the credit card service provider.
f. 1099 reporting requires the following tasks:
    i. A Staff Accountant downloads the 1099 Form Instruction Publication from www.IRS.gov and make note of any changes in the reporting requirements from the prior year.
    ii. In the GMBA app, Year End Menu, run a 1099 Register from the Vendor Master File.
    iii. Review 1099 Register for accuracy and reconcile any differences against the general ledger and the vendor information.
    iv. Forward 1099 Register to Accounting Manager for review and approval to proceed.
    v. Accounting Manager approves 1099 register.
    vi. Staff accountant prints and mails IRS Form 1099 Miscellaneous and 1099 NEC to each vendor postmarked by January 31st.
    vii. Staff Accountant prepares the IRS Form 1096 Transmittal with information from the 1099 Register.
    viii. Staff accountant mails IRS Form 1096 along with copies of Form 1099 Misc. and 1099 NEC sent to payees or submits electronically to the IRS by the due date stated on the instructions.
    ix. File copies and backup documents.

Internal Controls

1. W-9 forms are required from all new vendors to determine if they are subject to 1099 reporting and entered into vendor maintenance.
2. Updated W-9 forms are requested periodically.
3. Several accounting or AP employees work together to verify the amounts paid to vendors.
4. AP Clerks do not have access to vendor maintenance in the ERP system.
5. Senior Staff Accountant processes the 1099 reporting file.
6. The Accounting Manager reviews and approves the final transmittal.
7. The City maintains an active vendor listing.
8. Vendors submit IRS Form W-9 to the City along with a sample invoice; the requesting department employee completes a Request for Vendor Action form and sends it to Accounts Payable.
9. An AP Clerk reviews and confirms the information, by looking the vendor up on Sunbiz.org and contacting the vendor through the information obtained from the vendor's website or by using the contact information on file for vendor updates and gives it to a Senior Staff Accountant to enter into the system.
10. Active vendors are reviewed on an annual basis. A report is prepared by an AP clerk for any vendor that has not been used in the past 5 years and gives the report to a Senior Staff Accountant to review and deactivate the vendors in the ERP software.

Legislation Details (With Text)

File #:	24-592	**Version:** 1	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	10/3/2024		**In control:**	City Council	
On agenda:	11/12/2024		**Final action:**		
Title:	Approve a Resolution Amending the FY2025 Budget, Accepting the Bureau of Justice Assistance FY2024 Bulletproof Vest Partnership Grant, BAF# 25-006-A, in the amount of $13,263. Transfer the Match portion to the Grant Account Number and replenish Fund Balance with the excess Budget, Project Number GR2502. (Police Chief)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Bullet proof vest budget resolution - ADA Compliant.pdf BAF 25-006-A-PD- Accept BPV Grant Revenue (10-22-24) Agenda 24-592.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 3, 2024
Agenda Date: November 12, 2024
Prepared By: Susan L. Lambert, CAP, OM, Administrative Technician
Through: Evander Collier, IV, Chief of Police
Requested Action:
Approve a Resolution Amending the FY2025 Budget, Accepting the Bureau of Justice Assistance FY2024 Bulletproof Vest Partnership Grant, BAF# 25-006-A, in the amount of $13,263. Transfer the Match portion to the Grant Account Number and replenish Fund Balance with the excess Budget, Project Number GR2502.

BACKGROUND:

Each year the Police Department applied to the Department of Justice for the Bulletproof Vest grant based on the Department's needs. The award may be granted for a fifty (50) percent match for each vest purchased. For the vest to qualify for the match, it must meet the National Institute of Justice guidelines. There are two years with which to expend the funds.

In FY 2024, the Police Department's award was for approximately twenty vests.

The vest replacement cycle is every five (5) years. In FY2024, the vest cost was $1,255 per vest and they are anticipating a five percent (5%) price increase. Therefore, the most recent request for twenty vests was $26,525, or $1,326.25 per vest.

STRATEGIC PLAN CONNECTION:

Operational

BUDGETARY IMPACT:

Budgeted	No
If not budgeted, is amendment/transfer attached?	Yes

Amount Requested	$13,263
Account Number	001-0000-331.20-31 GR2502
Account Name	Federal Grant Bullet Proof Vest 2024

Amount Requested	($13,263)
Account Number	001-0000-389.99-50
Account Name	Fund Balance

(Match)

Amount Requested	($13,263)
Account Number	001-2100-521.52-00
Account Name	Operating

Amount Requested	($13,263)
Account Number	001-2100-521.52-00
Account Name	Operating

(Match)

Amount Requested	$13,263
Account Number	001-2100-521.52-40 GR2502
Account Name	Operating

Amount Requested	$13,263
Account Number	001-2100-521.52-40 GR2502
Account Name	Operating

PREVIOUS ACTION:

Council previously approved the Department to apply for the Grant under agenda item 24-338.

RECOMMENDED MOTION:

Approve a Resolution Amending the FY2025 Budget, Accepting the Bureau of Justice Assistance FY2024 Bulletproof Vest Partnership Grant, BAF# 25-006-A, in the amount of $13,263. Transfer the Match portion to the Grant Account Number and replenish Fund Balance with the excess Budget, Project Number GR2502.

RESOLUTION NO. 2024-104

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, AMENDING THE CITY OF COCOA BUDGET FOR FISCAL YEAR 2024; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa adopted the final budget for the fiscal year commencing on October 1, 2024, and ending on September 30, 2025, at a Special meeting held on September 17, 2024; and

WHEREAS, in accordance with Article XII, Section 5 of the City of Cocoa Charter, whereby the Council may, at any time by resolution, transfer any unused and unencumbered appropriation or portion thereof from one office or department to another; and

WHEREAS, the City Council deems it to be in the best interest of the City of Cocoa to amend its budget as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The 2024-2025 fiscal year budget shall be amended as detailed in the attached sheets.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, at a Regular City Council meeting assembled on the 12th day of November, 2024.

_____
Michael C. Blake, Mayor

ATTEST:

_____
Monica Arsenault, City Clerk

City of Cocoa Budget Adjustment Form FY 2025 - 006-A

SELECT ADJUSTMENT TYPE: Budget Amendment

REQUESTING DEPARTMENT #: PD

DATE PREPARED: 10/15/24

Revenue Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 13,263	001-0000-331.20-31	GR2502	Federal Grants / Bullet Proof Vest 2024			$ 13,263	
($ 13,263)	001-0000-389.99-50		Balance Forward/Fund Bal. Approp. Reserves			($ 13,263)	
						$ 0	
						$ 0	
						$ 0	
						$ 0	
$ 0	TOTAL						

Expense Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
($ 13,263)	001-2100-521.52-00		Operating Supplies (Cost Match)			($ 13,263)	
($ 13,263)	001-2100-521.52-00		Operating Supplies (Replenish Fund Balance)			($ 13,263)	
$ 13,263	001-2100-521.52-40	GR2502	Bullet Proof Vest 2024/(Match)			$ 13,263	
$ 13,263	001-2100-521.52-40	GR2502	Bullet Proof Vest 2024/(Grant)			$ 13,263	
						$ 0	
						$ 0	
$ 0	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

To accept the revenue for the FY25 Bullet Proof Vest Grant# GR2502
Agenda# 24-592

City Council Approval Needed? Yes. (●) No. ( )

DATE APPROVED: 10/22/24

RESOLUTION #: 2024-104

City Council approval is needed for all transfers greater than $75,000 and transfers between Departments / Funds. All CRA adjustments are required to go their respective boards.

Susan Lambert Digitally signed by Susan Lambert Date: 2024.10.15 14:13:13 -04'00'
Requestor's Signature

Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.10.15 14:04:31 -04'00'
Finance Approval Signature

Finance Director's Signature

Evander Collier Digitally signed by Evander Collier Date: 2024.10.15 15:51:15 -04'00'
Department Director's Signature

Lora Howell Digitally signed by Lora Howell Date: 2024.10.16 08:41:13 -04'00'
Deputy Fin. Director's Signature

City Manager's Signature

FINANCE USE ONLY:

Date Entered: _____ Entered By: _____ Group #: _____

Revised eform 9/23/24 - FN

Legislation Details (With Text)

File #:	24-611	**Version:**	1	**Name:**	
Type:	Contract			**Status:**	Agenda Ready
File created:	10/11/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Requesting settlement authority for the tentative settlement agreement between former City of Cocoa Police Sergeant Nicholas Moon and the City of Cocoa authorizing the payment of the Workers' Compensation settlement. (Administrative Services Director)				
Sponsors:	Department Director				
Indexes:					
Code sections:					
Attachments:					

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 11, 2024
Agenda Date: November 12, 2024
Prepared By: Tammy Gemmati, Administrative Services Director
Through: Stockton Whitten, City Manager
Requested Action:
Requesting settlement authority for the tentative settlement agreement between former City of Cocoa Police Sergeant Nicholas Moon and the City of Cocoa authorizing the payment of the Workers' Compensation settlement.

BACKGROUND:

The City of Cocoa has a self-insured Workers' Compensation Program which means the cost of the claims are paid by a third-party administrator, currently USIS, Inc., to administer the claims in accordance with the laws of Florida.

Former Police Sergeant Nicholas Moon has reached a settlement agreement in the amount of $80,000 plus $1,200 in costs through his attorney and the City's Workers' Compensation attorney. This will settle any and all claims, whether open or closed and whether reported or not.

The City budgets annually for Workers' Compensation claim settlements in the Workers' Comp Fund/Workers' Compensation account #520-1801-513.24-00. As a condition of this settlement, Mr. Moon will have a non rehire status and will no longer be able to work as Reserve Officer with the City of Cocoa. City Staff recommends this settlement amount based on our Workers' Compensation attorney's evaluation of the claim. However, the settlement agreement is contingent based on City Council's final approval due to it exceeding the City Manager's authority.

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STRATEGIC PLAN CONNECTION:

Organizational Effectiveness

BUDGETARY IMPACT:

Budgeted	Yes
If not budgeted, is amendment/transfer attached?	N/A

Amount Requested	$81,200
Account Number	520-1801-513.24-00
Account Name	Workers' Compensation

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Requesting settlement authority for the tentative settlement agreement between City of Cocoa Police Sergeant Nicholas Moon and the City of Cocoa authorizing the payment of the Workers' Compensation settlement.

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Legislation Details (With Text)

File #:	24-636	**Version:** 1	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	11/4/2024		**In control:**	City Council	
On agenda:	11/12/2024		**Final action:**		
Title:	Approve Amendment #1 to the Interlocal Agreement between the City of Cocoa and the Diamond Square Community Redevelopment Agency for the Michael C. Blake Subdivision. Approve A Resolution Amending the FY24 Budget, BAF#24-134-ITF. (Community Services Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	ILA between DSCRA and COC - 10.14.2024 - Partially Executed.pdf Budget Resolution FY 2024- ADA Compliant.pdf BAF 24-134-FN- Michael C. Blake Diamond Square portion (11-05-2024)- Agenda (24-636).pdf Diamond Square CRA - Journal - 10.14.2024 - FINAL.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 4, 2024.
Agenda Date: November 12, 2024.
Prepared By: Charlene Neuterman, Community Services Director
Through: Stockton Whitten, City Manager
Requested Action:
Approve Amendment #1 to the Interlocal Agreement between the City of Cocoa and the Diamond Square Community Redevelopment Agency for the Michael C. Blake Subdivision. Approve A Resolution Amending the FY24 Budget, BAF#24-134-ITF.

BACKGROUND:

The Interlocal Agreement between the City of Cocoa and Diamond Square CRA for the purpose of constructing five new homes in the Michael C. Blake Subdivision was approved in FY2024. This addendum adds the funds budgeted for the Down Payment Assistance by the CRA. Each of the five homeowners utilized the Down Payment Assistance funds provided by the Diamond Square CRA.

705 Stone - $30,000
709 Stone - $30,000
713 Stone - $30,000
309 Valencia - $29,380.15
310 Mango - $26,299.73
Total $145,679.88

The funds will be transferred from the Agency (Fund 111) to the City (Fund 001), where the expense was incurred in FY2024.

Staff requests approval of Addendum #1 of the Interlocal Agreement and approval of Budget Resolution BAF#24-134-IFT for Fiscal Year 2024.

PRIORITY AREA CONNECTION:

Economic and Community Development.

BUDGETARY IMPACT:

Budgeted	Yes
If not budgeted, is amendment/transfer attached?	Yes

Amount Requested	$(145,680)
Account Number	111-3230-559-83-00
Account Name	Other Grants & Aids

Amount Requested	$145,680
Account Number	111-3230-581.91-01
Account Name	Interfund Transfer to GF

Amount Requested	$145,680
Account Number	001-0000-381.91-11
Account Name	Interfund Transfer From DS

Amount Requested	$145,680
Account Number	001-3200-515.83-00
Account Name	Other Grants & Aids

PREVIOUS ACTION:

Approved Interlocal Agreement between Diamond Square CRA and the City of Cocoa in FY2024.

RECOMMENDED MOTION:

Approve Amendment #1 to the Interlocal Agreement between the City of Cocoa and the Diamond Square Community Redevelopment Agency for the Michael C. Blake Subdivision. Approve A Resolution Amending the FY24 Budget, BAF#24-134-ITF.

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Prepared by:
Anthony A. Garganese
City Attorney of Cocoa
111 N. Orange Avenue, Suite 2000
Orlando, Florida 32802
(407) 425-9566

RETURN TO:
Monica Arsenault, City Clerk
City of Cocoa
65 Stone Street
Cocoa, Florida 32922

FIRST ADDENDUM TO INTERLOCAL AGREEMENT

(Michael C. Blake Subdivision Construction and Sale of Lots)

THIS FIRST ADDENDUM TO INTERLOCAL AGREEMENT ("First Addendum") is made and entered into this _____ day of _____, 2024 ("Effective Date"), by and between the **DIAMOND SQUARE REDEVELOPMENT AGENCY**, a Florida Community Redevelopment Agency ("Agency"), and the **CITY OF COCOA**, a Florida Municipal Corporation ("City").

WITNESSETH:

WHEREAS, the Community Redevelopment Act of 1969 ("Act") authorizes a community redevelopment agency to engage in the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income, including the elderly, as discussed in Section 163.340(9), Florida Statutes; in the definition of "community redevelopment"; and

WHEREAS, Section 163.387(6)(c)7., Florida Statutes provides that a community redevelopment agency may budget and appropriate from its tax increment trust fund for the development of affordable housing within the community redevelopment area; and

WHEREAS, the City of Cocoa has contracted with Community Housing Initiative, Inc., a Florida non-profit organization qualified as a "Community Housing Development Organization" (CHDO) as defined by the U.S. Department of Housing and Urban Development (HUD), by that certain contract dated June 6, 2023, ("Construction Agreement") to cause up to five (5) single family, affordable homes in the Michael C. Blake subdivision located within the Diamond Square Community Redevelopment Area; and

WHEREAS, the City and Agency entered into the original Interlocal Agreement ("Agreement") on March 11, 2024, providing for the Agency to contribute up to $800,000.00 for

the construction and costs associated with the sale and development of the five (5) homes to be used as affordable housing opportunities and to fund a portion of the City's financial obligation under the Construction Agreement; and

WHEREAS, Community Housing Initiative, in addition to causing the construction of the five (5) single-family homes to be completed, has also identified and income-qualified potential homebuyers to ensure that they are classified as very-low or low-income persons as defined in Section 420.0004, Florida Statutes, and performed other services to assist the homebuyers; and

WHEREAS, the income-qualified buyers have been paired with the City's Homebuyer's Program for down payment assistance for first time homebuyers; and

WHEREAS, the Agency now desires to provide an additional $150,000.00 of funding to the City for the purpose of providing first-time homebuyer downpayment assistance associated with the five (5) homes which shall be used as affordable housing opportunities; and

WHEREAS, the City and Agency have made, and continue to make, significant financial investments and policy decisions to redevelop and enhance the Diamond Square area and this Agreement is in furtherance of those continuing efforts; and

WHEREAS, the City Council and Agency Board hereby find this Agreement serves a public purpose, is consistent with the Act, the Comprehensive Plan, and the Redevelopment Plan and is in the best interests of the public health, safety, and welfare of the citizens of Cocoa.

NOW, THEREFORE, in consideration of the covenants hereinafter set forth in this First Addendum, to be kept and performed by both parties, the Agency and City agree as follows:

1. Recitals. The foregoing recitals are true and correct and are hereby incorporated herein by this reference as a material part of this First Addendum.

2. Amendment to Section 5.2, *Agency and City Financial Contribution.* Section 5.2, *Agency and City Financial Contribution*, is hereby stricken in its entirety and replaced with the following:

(a) The Agency agrees to contribute up to Eight Hundred Thousand Dollars and 00/100 cents ($800,000.00) to fund a portion of the City's financial obligation under the Construction Agreement. The City agrees to fund the total project costs, including construction costs, developer fees, and closing costs of sale, less the Agency's contribution. The Agency's contribution shall be transferred by the City from the Agency's Tax Increment Trust Fund as a lump sum or periodic payment as deemed appropriate by the City Manager to fund the construction progress and expenses associated with the sale of the affordable housing homes.

(b) The Agency agrees to contribute up to One Hundred and Fifty Thousand Dollars and 00/100 cents ($150,000.00) to fund first-time homebuyer downpayment assistance provided by the City. The Agency's contribution shall be transferred by the City from the Agency's Tax Increment Trust Fund as a lump sum or periodic payment as deemed appropriate by the City Manager to fund first-time homebuyer downpayment assistance for the purchasers of the five (5) homes being constructed as affordable housing.

3. Amendment to Section 5.3, *Use of Agency Funds by the City.* Section 5.2, Use of Agency Funds by the City, is hereby stricken in its entirety and replaced with the following:

The Agency funds provided under Subsection 2(a) of this Agreement shall be used only for payment of actual construction costs incurred by the City under the Construction Agreement to complete the five (5) affordable housing homes, which shall include developer fees, utility connection fees, and expenses related to the sale of the homes, such as realtor fees and closing costs. The Agency funds provided under Subsection 2(b) of this Agreement shall only be used for the purpose of providing first time homebuyer assistance in accordance with the City's Homebuyer's Program for the five (5) affordable housing homes. Inasmuch as the Agency funds are administratively maintained by the City on behalf of the Agency, the City is hereby authorized, upon notice to the Agency, and without penalty, to stop processing or correct any payment that may be made in violation of this Agreement. Furthermore, if the Agency determines that the Agency funds, in whole or in part, were expended for a wrongful purpose, the Agency shall have the right to reimbursement from the City of the wrongfully expended funds.

3. Other Terms and Conditions; Conflict. Any other term or condition of the Agreement not expressly modified by this First Addendum shall remain in full force and effect. Should any term or condition of the Agreement conflict with any term or condition of this First Addendum, this First Addendum shall control.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals this day and year first above written.

CITY OF COCOA, FLORIDA

By: _____
Michael C. Blake, Mayor

ATTEST:

_____
Monica Arsenault, City Clerk

Approved by City Council on: _____

THE DIAMOND SQUARE REDEVELOPMENT AGENCY

Tracy Moore, Chairperson

ATTEST:

Ryan Browne, Recording Secretary

Approved by Agency Board on: 10/14/2024

RESOLUTION NO. 2024-102

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, AMENDING THE CITY OF COCOA BUDGET FOR FISCAL YEAR 2024; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa adopted the final budget for the fiscal year commencing on October 1, 2023, and ending on September 30, 2024, at a Regular meeting held on September 26, 2023; and

WHEREAS, in accordance with Article XII, Section 5 of the City of Cocoa Charter, whereby the Council may, at any time by resolution, transfer any unused and unencumbered appropriation or portion thereof from one office or department to another; and

WHEREAS, the City Council deems it to be in the best interest of the City of Cocoa to amend its budget as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The 2023-2024 fiscal year budget shall be amended as detailed in the attached sheets.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, at a Regular City Council meeting assembled on the 12th day of November 2024.

_____
Michael C. Blake, Mayor

ATTEST:

_____
Monica Arsenault, City Clerk

City of Cocoa Budget Adjustment Form FY 2024 - 134-ITF

SELECT ADJUSTMENT TYPE: INTERFUND TRANSFER | REQUESTING DEPARTMENT #: CD | DATE PREPARED: 11/04/24

'REVENUE' ACCOUNT(S)

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 145,680	001-0000-381.91-11		TRANSFER FROM DIAMOND SQ (111)	$ 0	$ 0	$ 145,680	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 145,680	TOTAL						

'EXPENSE' ACCOUNT(S)

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
($ 145,680)	111-3230-559.83-00		OTHER GRANTS & AIDS	$ 0	$ 0	($ 145,680)	$ 0
$ 145,680	111-3230-581.91-01		TRANSFER TO GENERAL FUND (001)	$ 0	$ 0	$ 145,680	$ 0
$ 145,680	001-3200-515.83-00		OTHER GRANTS & AIDS	$ 0	$ 0	$ 145,680	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 145,680	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

Move funds from Diamond square to general fund to cover down payment assistance costs utilized to buy 5 homes in the Michael C. Blake sub-division.

705 Stone St-$30,000 | 709 Stone St-$30,000 | 713 Stone St-$30,000 | 309 Valencia Ave-$29,380 | 310 Mango Ave-$26,300

Council/Board APPROVAL REQUIRED? YES (●) NO ( ) DATE APPROVED: 11/12/24 RESOLUTION #: 2024-102

City Council approval is needed for all transfers greater than $75,000 and transfers between Departments / Funds. All CRA adjustments are required to go their respective boards.

11/4/24	Charlene Neuterman — Digitally signed by Charlene Neuterman Date: 2024.11.04 11:06:14 -05'00'	11/4/24	Zoie Badalov — Digitally signed by Zoie Badalov Date: 2024.11.04 11:01:27 -05'00'		
Date	Requestor's Signature	Date	Finance Approval Signature	Date	Finance Director's Signature
11/4/24	Charlene Neuterman — Digitally signed by Charlene Neuterman Date: 2024.11.04 11:06:34 -05'00'		Lora Howell — Digitally signed by Lora Howell Date: 2024.11.04 13:16:32 -05'00'		
Date	Department Director's Signature	Date	Deputy Fin. Director's Signature	Date	City Manager's Signature

FINANCE USE ONLY:

Date Entered: _____ Entered By: _____ Group #: _____

JOURNAL

CITY OF COCOA
REGULAR MEETING OF THE DIAMOND SQUARE CRA
OCTOBER 14, 2024

I. OPENING MATTERS:

Chairperson MOORE called the meeting to order at **6:00 pm**.

Roll Call: M. Ross-Smith and C. McQueen Absent. All others present.

II. APPROVAL OF AGENDA

Agenda: Regular Meeting of October 14, 2024

The Agenda for the Regular Meeting of October 14, 2024 was approved as written. *Unanimously approved.*

III. DELEGATIONS:

None

IV. PRESENTATIONS:

1. None

V. ACTION ITEMS:

1. Request Agency approval Amendment #1 to the Interlocal Agreement (ILA) between the City of Cocoa and the Diamond Square CRA for the Michael C. Blake Subdivision. Authorize the City Manager to approve any budgetary changes. ***Unanimously Approved***.

VI. ATTORNEY'S REPORT: None.

VII. UPDATES AND STAFF REPORTS

1. Director NEUTERMAN gave various updates.

VIII. NEXT MEETING: The next scheduled meeting of the **Diamond Square CRA** will be **Monday, November 18, 2024** at **6:00 pm** at Cocoa **City Hall**, located at 65 Stone Street, Cocoa, Florida.

IX. ADJOURNMENT

- The **Regular Meeting** of the **Diamond Square Community Redevelopment Agency** held on **October 14, 2024** adjourned at **7:30pm**. ***Unanimously Approved.***

Legislation Details (With Text)

File #:	24-644	**Version:**	1	**Name:**	
Type:	Resolution			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve a Resolution Amending the Fiscal Year 2025 Adopted Budget, BAF 25-001-A1 to A3, (Group#399) for the purchase orders rolled over to Fiscal Year 2025. This is due to unspent funds budgeted for capital projects and specific operating accounts. These funds are provided using various Fund Balance Reserves and other Revenue Sources. Allow for the City Manager to make any further adjustments to the PO Roll, due to Retainage or Excess Budget. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Budget Resolution FY2025.pdf Unadjusted Tracking Sheet (11-12-2024) Agenda 24-644-FY25.pdf BAF-001-A1-FN- PO Roll (11-12-2024) Agenda 24-644-FY25.pdf BAF-001-A2-FN- PO Roll (11-12-2024) Agenda 24-644-FY25.pdf BAF-001-A3-FN- PO Roll (11-12-2024) Agenda 24-644-FY25.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM Finance Director
Requested Action:
Approve a Resolution Amending the Fiscal Year 2025 Adopted Budget, BAF 25-001-A1 to A3, (Group#399) for the purchase orders rolled over to Fiscal Year 2025. This is due to unspent funds budgeted for capital projects and specific operating accounts. These funds are provided using various Fund Balance Reserves and other Revenue Sources. Allow for the City Manager to make any further adjustments to the PO Roll, due to Retainage or Excess Budget

BACKGROUND:

At the end of Fiscal Year (FY) 2024, the Finance Department ran a report for specific purchase orders (P.O.) for multi-year capital projects and/or operating purchases to remain open, and that the balance on those P.O.'s be included within the FY25 Budget. This gave us a group of all Projects that were started in FY24 and their potentially required funds needed in the FY25 budget. This Group is a maximum adjustment to be adjusted down to account for retainage and unclosed P.O.'s These projects may also have been scheduled to be completed in FY24 and did not reach completion, necessitating the unspent budget to be provided in FY25. This agenda item essentially "shores up"

the FY25 Budget for the existing purchase orders that rolled into the new year within BAF 25-001-A1, A2 and A3. (This entry was created automatically, and Group #399 will be updated within the financial software upon City Council Approval).

STRATEGIC PLAN CONNECTION:

To provide financial transparency with budgeting and the procurement processes

BUDGETARY IMPACT:

FY25 purchase order roll: BAF 25-001-A1, A2 and A3

(See attached spreadsheets with detailed transactions)

PREVIOUS ACTION:

Enter text here

RECOMMENDED MOTION:

Approve a Resolution Amending the Fiscal Year 2025 Adopted Budget, BAF 25-001-A1 to A3, (Group#399) for the purchase orders rolled over to Fiscal Year 2025. This is due to unspent funds budgeted for capital projects and specific operating accounts. These funds are provided using various Fund Balance Reserves and other Revenue Sources. Allow for the City Manager to make any further adjustments to the PO Roll, due to Retainage or Excess Budget .

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RESOLUTION NO. 2024-103

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, AMENDING THE CITY OF COCOA BUDGET FOR FISCAL YEAR 2025; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa adopted the final budget for the fiscal year commencing on October 1, 2024, and ending on September 30, 2025, at a Regular meeting held on September 17, 2024; and

WHEREAS, in accordance with Article XII, Section 5 of the City of Cocoa Charter, whereby the Council may, at any time by resolution, transfer any unused and unencumbered appropriation or portion thereof from one office or department to another; and

WHEREAS, the City Council deems it to be in the best interest of the City of Cocoa to amend its budget as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The 2024-2025 fiscal year budget shall be amended as detailed in the attached sheets.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, at a Regular City Council meeting assembled on the 12th day of November 2024.

_____
Michael C. Blake, Mayor

ATTEST:

_____
Monica Arsenault, City Clerk

Group # 2025-00399

Unadjusted.

TRANS #	TRANS DATE	DOCUMENT	DESCRIPTION	ACCOUNT NUMBER	PROJECT	LINE TOTAL
0000100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1000-511.40-00		105
0000200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1000-511.48-00		1,000
0000300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1104-515.34-00		95,973
0000400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1203-516.41-00		4,973
0000500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1203-516.46-00		11,255
0000600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1203-516.52-00		20,568
0000700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1203-516.56-15		8,380
0000800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.31-00		70,063
0000900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.31-02		7,465
0001000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.32-00		60,800
0001100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.34-00		12,218
0001200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.49-00		73,010
0001300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.52-33	HLTH01	
0001400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.55-01		
0001500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1600-513.55-02	AFBP22	12,433
0001600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-1805-513.54-00		30
0001700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.41-00	PD14IN	490
0001800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.43-00		24,667
0001900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.46-00	PD15PE	2,954
0002000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.46-02	PD24KR	20,125
0002100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.52-00	PD14QT	700
0002200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.52-26	GR2302	1
0002300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.52-38	GR2402	416
0002400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.56-15		11,560
0002500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2100-521.64-00	AFBP21	117,383
0002600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2101-521.56-15		57,600
0002700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2200-522.52-02		2,500
0002800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.34-00		16,000
0002900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.41-00		3,284
0003000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.43-00	PW18F1	9,431
0003100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.43-00	PW18F2	3,544
0003200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.43-00	PW18F3	2,683
0003300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.43-00	PW00F3	1,496
0003400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.46-00		9,816
0003500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.52-02		27,085
0003600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.52-05		4,786
0003700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.64-00	AFBP22	847,125
0003800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-2201-522.64-00	CA2401	652,875
0003900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3200-515.31-16	GR23HM	4,204
0004000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3200-515.31-17	GR2405	60,781
0004100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3200-515.34-00	CS21MB	11,210
0004200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3200-515.46-04	GR23HM	130,560

0004300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.31-00	PW24BL	40,120
0004400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.34-00		6,418
0004500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.43-00		61,000
0004600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.46-00		77,543
0004700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.52-00		1,761
0004800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.53-00		103
0004900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3510-541.63-00	PW17SI	11,363
0005000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3520-572.34-00		5,940
0005100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3520-572.34-09		6,904
0005200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3520-572.43-00		1,563
0005300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3520-572.46-00		4,465
0005400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3520-572.63-07	CR23LP	1,512,525
0005500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3520-572.64-00	CA2401	46,373
0005600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3540-519.55-00		2,471
0005700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3540-519.56-15		215
0005800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3540-519.64-00	CA2401	173,227
0005900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3550-534.34-00		349
0006000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00PW	
0006100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	HLTH01	
0006200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00VP	69
0006300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F3	540
0006400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00		592
0006500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	HLTH01	113
0006600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00CC	252
0006700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00CH	183
0006800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00FL	309
0006900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00F3	100
0007000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00PH	399
0007100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00PS	462
0007200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00PW	223
0007300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00SS	350
0007400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW00VP	389
0007500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW1HTM	300
0007600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F1	118
0007700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F2	163
0007800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F3	163
0007900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18MR	197
0008000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW21AT	10
0008100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW21BM	300
0008200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00		1,200
0008300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW1HTM	471
0008400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00		1,011
0008500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F1	105
0008600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F2	105
0008700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.34-00	PW18F3	105
0008800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00		7,080

0008900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	HLTH01	1,110
0009000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00CC	20,424
0009100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00CH	34,977
0009200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00FL	2,218
0009300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00F1	1,873
0009400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00OL	850
0009500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00PH	8,342
0009600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00PW	9,221
0009700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW00VP	20,790
0009800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.43-00	PW1HTM	512
0009900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00		1,076
0010000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00	PW00PW	270
0010100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00	PW00PS	270
0010200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00	PW18F2	270
0010300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00	PW18F1	1,790
0010400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00		10,371
0010500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00	AFBP21	19,986
0010600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-00	HLTH01	185
0010700	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-02		8,612
0010800	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-02	PW00PW	920
0010900	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-02	PW00CC	4,400
0011000	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.46-02		9,501
0011100	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.49-00	PW00CH	75
0011200	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.49-00	PW00PS	75
0011300	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.49-00	PW00VP	200
0011400	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.56-15		14,772
0011500	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3560-519.64-00	CA2401	152,754
0011600	10/1/2024	BAF-001-A	ENC/BUDADJ	001-3580-519.64-00	PWFBJR	24,317
General Fund 001					Total:	**4,719,359**
0011700	10/1/2024	BAF-001-A	ENC/BUDADJ	103-3240-554.49-00		178
CDBG Fund 103					Total:	**178**
0011800	10/1/2024	BAF-001-A	ENC/BUDADJ	104-3240-554.83-23		53,880
Home Fund 104					Total:	**53,880**
0011900	10/1/2024	BAF-001-A	ENC/BUDADJ	105-3240-554.49-00		634
0012000	10/1/2024	BAF-001-A	ENC/BUDADJ	105-3240-554.83-00		3,575
Ship Fund 105					Total:	**4,209**
0012100	10/1/2024	BAF-001-A	ENC/BUDADJ	107-3200-524.34-00		17,616
Building Permits Fund 107					Total:	**17,616**
0012200	10/1/2024	BAF-001-A	ENC/BUDADJ	110-3230-559.31-00		38,700
0012300	10/1/2024	BAF-001-A	ENC/BUDADJ	110-3230-559.49-00		1,000
0012400	10/1/2024	BAF-001-A	ENC/BUDADJ	110-3230-559.63-00	CR23LP	10,224
0012500	10/1/2024	BAF-001-A	ENC/BUDADJ	110-3230-559.64-15	CD24SC	27,855
Cocoa CRA Fund 110					Total:	**77,779**
0012600	10/1/2024	BAF-001-A	ENC/BUDADJ	111-3230-559.31-00		38,700
0012700	10/1/2024	BAF-001-A	ENC/BUDADJ	111-3230-559.49-02		300
0012800	10/1/2024	BAF-001-A	ENC/BUDADJ	111-3230-559.64-15	CD24SC	8,591

0012900	10/1/2024	BAF-001-A	ENC/BUDADJ	111-3230-559.83-00		5,700
Diamond Square CRA Fund 111					Total:	**53,291**
0013000	10/1/2024	BAF-001-A	ENC/BUDADJ	130-1203-516.63-00	AR4RNG	28,631
0013100	10/1/2024	BAF-001-A	ENC/BUDADJ	130-1600-513.56-15	AR3DIG	15,625
0013200	10/1/2024	BAF-001-A	ENC/BUDADJ	130-2100-521.64-00	AR24PV	234,766
American Rescue Plan Act (ARPA) Fund 130					Total:	**279,022**
0013300	10/1/2024	BAF-001-A	ENC/BUDADJ	303-3570-538.63-00	GR2108	42,646
0013400	10/1/2024	BAF-001-A	ENC/BUDADJ	303-3570-538.63-08	GR2108	62,043
0013500	10/1/2024	BAF-001-A	ENC/BUDADJ	303-3570-538.63-73	GR2108	1,667,959
Fiske Blvd Complete Streetscape Fund 303					Total:	**1,772,648**
0013600	10/1/2024	BAF-001-A	ENC/BUDADJ	304-3580-572.63-00	GR2404	133,723
T-Docks Fund 304					Total:	**133,723**
0013700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4010-536.31-00		15,270
0013800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4010-536.31-01	WS0919	4,340
0013900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4010-536.31-01		110,913
0014000	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4010-536.31-01	WS0919	15,898
0014100	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4010-536.34-00		15,245
0014200	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4010-536.47-00		15,255
0014300	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.31-03	DYET22	6,511
0014400	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.31-03	TCR001	5,111
0014500	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.34-00		9,817
0014600	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.41-00		5,987
0014700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.43-00		10,511
0014800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20DY	345
0014900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20EQ	15,111
0015000	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20ET	1,880
0015100	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20HV	
0015200	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20TC	13,085
0015300	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20WL	17,280
0015400	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20GS	5,589
0015500	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	SC20IC	27,315
0015600	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20CE	6
0015700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	SC20IC	2,000
0015800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20GN	21,486
0015900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20DY	12,480
0016000	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20WW	3,950
0016100	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20OZ	6,960
0016200	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-00	DY20WL	5,783
0016300	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-02	WS23TC	55,399
0016400	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.46-02		106,834
0016500	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.52-09	DYCH04	7,388
0016600	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.55-00		3,687
0016700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.56-15		12,207
0016800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4020-536.64-15	WS18SC	24,511
0016900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.43-00	PW00VB	778
0017000	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.43-00	PW00WF	5,238

0017100	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS13BC	48,139
0017200	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS08MT	5,773
0017300	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS08BF	3,371
0017400	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS08MT	33,658
0017500	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS09LM	5,773
0017600	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00		61,695
0017700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS09LM	7,025
0017800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS08BF	2,240
0017900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.46-00	WS08MT	87,386
0018000	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4025-536.64-00	CA2402	338,063
0018100	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.31-03		371,962
0018200	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.31-03	WS24CP	773,075
0018300	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.31-03	WS0501	3,200
0018400	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.31-03	WS24TC	72,406
0018500	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.63-00	WS1001	420,315
0018600	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.63-00	WS23RR	198,568
0018700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4055-536.63-00	WS24WM	155,704
0018800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.34-00		880
0018900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.41-00		60
0019000	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.43-00		1,289
0019100	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.43-00	PWPKBR	1,331
0019200	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.43-00	PW00OS	513
0019300	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.43-00	PW00SA	73,468
0019400	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.43-00	WS1203	231
0019500	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.46-00		17,429
0019600	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.46-02	WS23CR	2,475
0019700	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4120-536.63-00	WS1222	45,242
0019800	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4125-536.43-00		4,638
0019900	10/1/2024	BAF-001-A	ENC/BUDADJ	421-4125-536.46-00	WS08EQ	3,636
Water Sewer Fund 421					Total:	**3,303,715**
0020000	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.31-00	SW20FW	600
0020100	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.34-00		2
0020200	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.43-00		1,851
0020300	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.46-03		1
0020400	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.52-00		1,659
0020500	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.63-00	PW17SI	24,208
0020600	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.63-00	GR2108	371,538
0020700	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.63-00	SORIAL	11,776
0020800	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.63-35	GR231F	51,222
0020900	10/1/2024	BAF-001-A	ENC/BUDADJ	423-3570-538.63-73	GR2108	214,165
Stormwater Utility Fund 423					Total:	**677,022**
0021000	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4020-536.63-00	WS23RC	146,159
0021100	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4020-536.63-00	WS1106	(46,713)
0021200	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4020-536.63-00	WS23RC	17,400
0021300	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS20GS	12,404
0021400	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS20G2	13,256

0021500	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS21VP	63,787
0021600	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS20DW	190,304
0021700	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS23SC	1,135
0021800	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS23BR	158,014
0021900	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS22IR	4,372,635
0022000	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	GR2108	202,712
0022100	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS22IR	494,504
0022200	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS18BR	85,379
0022300	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS24LC	3,240,167
0022400	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS24WP	2,706,762
0022500	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS24LC	137,144
0022600	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS24WP	70,329
0022700	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS21OZ	57,912
0022800	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS18BR	4,815
0022900	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-00	WS19GF	61,000
0023000	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-08	GR2108	13,610
0023100	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-73	GR2108	467,817
0023200	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4055-536.63-78	GR24IR	2,615,124
0023300	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4120-536.63-00	WS1222	49,446
0023400	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4120-536.64-15	WS23ML	8,032
0023500	10/1/2024	BAF-001-A	ENC/BUDADJ	424-4125-536.63-00	WS24LI	179,709
Renewal & Replace Fund 424					Total:	**15,322,843**
0023600	10/1/2024	BAF-001-A	ENC/BUDADJ	427-4020-536.31-34	TCR001	25,554
0023700	10/1/2024	BAF-001-A	ENC/BUDADJ	427-4020-536.31-35	TCR001	12,777
0023800	10/1/2024	BAF-001-A	ENC/BUDADJ	427-4020-536.31-36	TCR001	3,407
0023900	10/1/2024	BAF-001-A	ENC/BUDADJ	427-4020-536.31-37	TCR001	38,331
Taylor Creek Project (TCR/SJR) Fund 427					Total:	**80,069**
0024000	10/1/2024	BAF-001-A	ENC/BUDADJ	520-1801-513.31-00		12,043
Workers Comp Fund 520					Total:	**12,043**

240	240
26,514,359.00	26,514,359.00

EXPENSE AMOUNT	REVENUE AMOUNT	DIFFERENCE
26,514,359.00	26,514,359.00	0

□

City of Cocoa Budget Adjustment Form FY 2025- 001-A1

SELECT ADJUSTMENT TYPE: Budget Amendment | REQUESTING DEPARTMENT #: FN | DATE PREPARED: 11/7/24

'From' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 4,719,359			General Fund 001			$ 4,719,359	
$ 178			'CDBG Fund 103			$ 178	
$ 53,880			'Home Fund 104			$ 53,880	
$ 4,209			'Ship Fund 105			$ 4,209	
$ 17,616			'Building Permits Fund 107			$ 17,616	
$ 77,779			'Cocoa CRA Fund 110			$ 77,779	
$ 4,873,021	TOTAL						

'To' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 4,719,359			General Fund 001			$ 4,719,359	
$ 178			'CDBG Fund 103			$ 178	
$ 53,880			'Home Fund 104			$ 53,880	
$ 4,209			'Ship Fund 105			$ 4,209	
$ 17,616			'Building Permits Fund 107			$ 17,616	
$ 77,779			'Cocoa CRA Fund 110			$ 77,779	
$ 4,873,021	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

This BAF is 1 of 3 and exclusively created to accompany Group #2025-00399 which was auto generated from the encumbrance roll. All updates to the group were made using a tracking sheet, which shows the group by line item.
See Tracking sheet For Group details, PO Notes, and Project Numbers.

City Council Approval Needed? *Yes.* (●) *No.* ( ) *DATE APPROVED:* 11/12/24 *RESOLUTION #:* 2024-103

City Council approval is needed for all transfers greater than $75,000 and transfers between Departments / Funds. All CRA adjustments are required to go their respective boards.

Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 11:49:59 -05'00'	Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 11:50:15 -05'00'	
Requestor's Signature	Finance Approval Signature	Finance Director's Signature
Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 15:02:34 -05'00'	Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 15:02:51 -05'00'	
Department Director's Signature	Deputy Fin. Director's Signature	City Manager's Signature

FINANCE USE ONLY:

Date Entered: _____ Entered By: _____ Group #: _____

Revised eform 9/23/24 - FN

City of Cocoa Budget Adjustment Form FY 2025- 001-A2

SELECT ADJUSTMENT TYPE: Budget Amendment | REQUESTING DEPARTMENT #: FN | DATE PREPARED: 11/7/24

'From' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 53,291			'Diamond Square CRA Fund 111			$ 53,291	
$ 279,022			'American Rescue Plan Act (ARPA) Fund 130			$ 279,022	
$ 1,772,648			'Fiske Blvd Complete Streetscape Fund 303			$ 1,772,648	
$ 133,723			'T-Docks Fund 304			$ 133,723	
$ 3,303,715			'Water Sewer Fund 421			$ 3,303,715	
$ 677,022			'Stormwater Utility Fund 423			$ 677,022	
$ 6,219,421	TOTAL						

'To' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 53,291			'Diamond Square CRA Fund 111			$ 53,291	
$ 279,022			'American Rescue Plan Act (ARPA) Fund 130			$ 279,022	
$ 1,772,648			'Fiske Blvd Complete Streetscape Fund 303			$ 1,772,648	
$ 133,723			'T-Docks Fund 304			$ 133,723	
$ 3,303,715			'Water Sewer Fund 421			$ 3,303,715	
$ 677,022			'Stormwater Utility Fund 423			$ 677,022	
$ 6,219,421	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

This BAF is 2 of 3 and exclusively created to accompany Group #2025-00399 which was auto generated from the encumbrance roll. All updates to the group were made using a tracking sheet, which shows the group by line item.
See Tracking sheet For Group details, PO Notes, and Project Numbers. Agenda 24-637.

City Council Approval Needed? *Yes.* (●) *No.* ( ) *DATE APPROVED:* 11/12/24 *RESOLUTION #:* 2024-103

City Council approval is needed for all transfers greater than $75,000 and transfers between Departments / Funds. All CRA adjustments are required to go their respective boards.

Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 11:49:59 -05'00'	Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 11:50:15 -05'00'	
Requestor's Signature	Finance Approval Signature	Finance Director's Signature
Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 15:05:01 -05'00'	Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 15:03:50 -05'00'	
Department Director's Signature	Deputy Fin. Director's Signature	City Manager's Signature

FINANCE USE ONLY:

Date Entered: _____ Entered By: _____ Group #: _____

Revised eform 9/23/24 - FN

City of Cocoa Budget Adjustment Form FY 2025 - 001-A3

SELECT ADJUSTMENT TYPE: Budget Amendment

REQUESTING DEPARTMENT #: FN

DATE PREPARED: 11/7/24

'From' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 15,322,843			Renewal and Replace Fund 424			$ 15,322,843	
$ 80,069			TCR/SJR Project Fund 427			$ 80,069	
$ 12,043			Workers Comp Fund 520			$ 12,043	
						$ 0	
						$ 0	
						$ 0	
$ 15,414,955	TOTAL						

'To' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 15,322,843			Renewal and Replace Fund 424			$ 15,322,843	
$ 80,069			TCR/SJR Project Fund 427			$ 80,069	
$ 12,043			Workers Comp Fund 520			$ 12,043	
						$ 0	
						$ 0	
						$ 0	
$ 15,414,955	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

This BAF is 3 of 3 and exclusively created to accompany Group #2025-00399 which was auto generated from the encumbrance roll. All updates to the group were made using a tracking sheet, which shows the group by line item.
See Tracking sheet For Group details, PO Notes, and Project Numbers. Agenda 24-644.

City Council Approval Needed? *Yes.* (●) *No.* ( ) *DATE APPROVED:* 11/12/24 *RESOLUTION #:* 2024-103

City Council approval is needed for all transfers greater than $75,000 and transfers between Departments / Funds. All CRA adjustments are required to go their respective boards.

Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 11:43:01 -05'00'
Requestor's Signature

Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 11:43:15 -05'00'
Finance Approval Signature

Finance Director's Signature

Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 15:07:08 -05'00'
Department Director's Signature

Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 15:08:36 -05'00'
Deputy Fin. Director's Signature

City Manager's Signature

FINANCE USE ONLY:

Date Entered: _____ Entered By: _____ Group #: _____

Revised eform 9/23/24 - FN

Legislation Details (With Text)

File #:	24-619	**Version:** 1	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	10/22/2024		**In control:**	City Council	
On agenda:	11/12/2024		**Final action:**		
Title:	To approve participation in a Cooperative Purchase Agreement with H&H Liquid Sludge Disposal Inc., Branford, Florida, and Approve a Multi-year Contract from FY2025 through FY2027 with two (2) one year extension options; To Authorize the City Manager to Execute the Contract to provide certain services with respect to biosolids transportation and disposal utilizing the City of Holly Hill's Contract RFP# 24-WW-01: Sludge Removal, Hauling and Disposal Services effective through June 27, 2027; To authorize the City Manager to approve annual renewals and associated Purchase Orders. (Utilities Director)			
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Fully Executed - Service Agreement_RFP #24-WW-01_June 2024.pdf PARTIALLY EXECUTED Standard Form for Piggyback Contract No. RFP 24-WW-01.pdf RFP_24-WW-01_Addendum_No._1.pdf Price List.pdf Letter.pdf SIGNED E-Verify Affidavit 4-26-22.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 23, 2024
Agenda Date: November 12, 2024
Prepared By: Rose Hochreiter, Administrative Assistant, WRF
Through: John S. Walsh, P.E. Utilities Director
Requested Action:
To approve participation in a Cooperative Purchase Agreement with H&H Liquid Sludge Disposal Inc., Branford, Florida, and Approve a Multi-year Contract from FY2025 through FY2027 with two (2) one year extension options; To Authorize the City Manager to Execute the Contract to provide certain services with respect to biosolids transportation and disposal utilizing the City of Holly Hill's Contract RFP# 24-WW-01: Sludge Removal, Hauling and Disposal Services effective through June 27, 2027; To authorize the City Manager to approve annual renewals and associated Purchase Orders.

BACKGROUND:

The Jerry Sellers WRF produces between 300 and 400 tons of biosolids annually. Biosolids must be hauled by a hauling/disposal contractor to an approved Florida Department of Environmental Protection (FDEP) disposal site. The contractor, H&H Sludge, provides the site, maintains an agreement with the site owner, and keeps records of disposal activities. H&H typically uses Cocoa's

biosolids as an organic fertilizer to ranch land.

Staff is requesting approval to replicate the current Holly Hill Contract effective date from the city of Holly Hill signature through June 27, 2027 with renewal options of two (2) one-year extensions. Staff is also requesting authorization for the City Manager to approve any subsequent annual renewals.

Staff recommends approval of this Piggyback purchase agreement with H&H Liquid Sludge Disposal Inc.

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

Budgeted	Yes
Amount Requested	$125,000 - FY25 $125,000 - FY26 (pending approval of the FY26 budget $125,000 - FY27 (pending approval of the FY27 budget
Account Number	421-4120-536.34-00
Account Name	Contract Services

Source of Funds: Operating Funds

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

To approve participation in a Cooperative Purchase Agreement with H&H Liquid Sludge Disposal Inc., Branford, Florida, and Approve a Multi-year Contract from FY2025 through FY2027 with two (2) one year extension options; To Authorize the City Manager to Execute the Contract to provide certain services with respect to biosolids transportation and disposal utilizing the City of Holly Hill's Contract RFP# 24-WW-01: Sludge Removal, Hauling and Disposal Services effective through June 27, 2027; To authorize the City Manager to approve annual renewals and associated Purchase Orders.

PROFESSIONAL SERVICES AGREEMENT
SLUDGE REMOVAL, HAULING AND DISPOSAL SERVICES
Request for Proposals (RFP) #24-WW-01

THIS AGREEMENT is made and entered into this 26th day of June, 2024, by and between H&H Liquid Sludge Disposal, Inc., duly authorized to conduct business in the State of Florida and whose address is P.O. Box 390, Branford, FL 32008, hereinafter, called "CONTRACTOR" and the **CITY OF HOLLY HILL**, a political subdivision of the State of Florida, whose address is 1065 Ridgewood Ave, Holly Hill, FL 32117, hereinafter called "CITY".

SECTION 1. AGREEMENT. The terms of this Agreement, together with the incorporation of the terms and conditions of the Invitation to Bid (RFP #24-WW-01), and any exhibits, schedules and attachments hereto, and any and all amendments relating to same, and any and all submittals from CONTRACTOR, constitute the entire Agreement between CITY and CONTRACTOR. This Agreement is the final, complete and exclusive expression of the terms and conditions of the parties' Agreement. Any and all prior agreements, representations, negotiations, and understandings made by the parties, oral or written, expressed or implied, are hereby superseded and merged herein.

SECTION 2. TERM OF AGREEMENT. The term of this Agreement shall be for three (3) years from the date of award with two (2) one year extension options. Renewal options may be exercised at the discretion of the City Manager based on performance of the company and adherence to the terms and conditions set forth in the RFP documents. The City retains the sole right to determine whether the renewal option shall be granted.

SECTION 3. COMPENSATION. For Services rendered, the CITY shall pay the CONTRACTOR a lump-sum fee, including or excluding reimbursable expenses as mutually agreed upon. Unless otherwise agreed in a Scope of Services, the CONTRACTOR will invoice the City monthly based upon the CONTRACTOR's estimate of the portion of the total Services actually completed at the time of billing.

SECTION 4. REIMBURSABLE EXPENSES. "Reimbursable Expenses" means the actual, necessary and reasonable expenses incurred directly or indirectly in connection with the Project for: transportation and subsistence incidental thereto for travel; toll telephone calls and facsimiles; reproduction of reports, drawings and specifications, and similar Project-related items; as provided in the City's Purchasing Policy.

SECTION 5. NOTICES. Whenever either party desires to give notice unto the other, it must be given by written notice, sent by registered or certified United States mail, return receipts requested, addressed to the party for whom it is intended at the place last specified. The place for giving of notice shall remain such until it shall have been changed by written notice in compliance with the provisions of this Section. For the present, the parties designate the following as the respective places for giving of notice, to-wit:

For City:
Valerie Manning, City Clerk
City of Holly Hill
1065 Ridgewood Ave.
Holly Hill, FL 32117
(386)248-9441

For Contractor:
Steve Hacht, President (Name, Title)
H&H Liquid Sludge Disposal, Inc. (Company)
P.O. Box 390 (Address)
Branford, FL 32008 (City, State, Zip)
(800) 653-0386 (Phone)

ORIGINAL ORIGINAL

SECTION 6. RIGHTS AT LAW RETAINED. The rights and remedies of CITY, provided for under this Agreement, are in addition and supplemental to any other rights and remedies provided by law.

SECTION 7. CONTROLLING LAW, VENUE, ATTORNEY'S FEES. This Agreement is to be governed, construed, and interpreted by, through and under the laws of Florida. Venue for any litigation between the parties to this Agreement shall be in the County of Volusia, Florida and any trial shall be non-jury. The prevailing party in any litigation arising from or related to this Agreement shall be reimbursed reasonable attorney fees and costs, including all fees and costs of an appeal.

SECTION 8. MODFICATIONS TO AGREEMENT. This Agreement and any exhibits, amendments and schedules may only be amended, supplemented, modified or canceled by a written instrument duly executed by the parties hereto of equal dignity herewith.

SECTION 9. SEVERABILITY. If, during the term of this Agreement, it is found that a specific clause or condition of this Agreement is illegal under federal or state law, the remainder of the Agreement not affected by such a ruling shall remain in force and effect.

SECTION 10. WAIVER OF JURY TRIAL. THE CITY AND CONSULTANT HAVE SPECIFICALLY WAIVED THE RIGHT TO A JURY TRIAL CONCERNNG ANY DISPUTES WHICH MAY ARISE CONCERNING THIS AGREEMENT.

SECTION 11. NON-WAIVER. No indulgence, waiver, election or non-election by CITY under this Agreement shall affect CONSULTANT's duties and obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the date written above for execution by CITY.

WITNESSES:

Valerie Manning
City Clerk, CMC

CITY OF HOLLY HILL

Joseph Forte, City Manager

Dated: 6/26/2024

WITNESSES:

Katie Matthews

Heidi Morrison

FIRMS

By: _____
Steve Hacht, President

Dated: 5/23/2024

Attachments: A. RFP #24-WW-01
B. Firm Response to RFP

Approved by the City Commission of the City of Holly Hill at a meeting held on this 25th day of June, 2024 under Agenda Item No. 4(3) Consent Agenda.

STANDARD FORM FOR NEW PIGGYBACK CONTRACT

The **City of Cocoa,** a Florida Municipal Corporation ("City") enters this "Piggyback" Contract with H & H Liquid Sludge Disposal, Inc., PO Box 390, Branford, FL 32008 (hereinafter referred to as the "Vendor " or "Contractor"), under the terms and conditions hereinafter provided. The City and the Vendor agree as follows:

The Financial Operations Manual (FOM) for the City of Cocoa allows for "piggybacking" contracts. Pursuant to this procedure, the City is allowed to piggyback an existing government contract, and there is no need to obtain formal or informal quotations, proposals or bids. The parties agree that the Vendor has entered into a contract with City of Holly Hill, Volusia County – FL., said contract being identified as: Sludge Removal, Hauling and Disposal Services, Contract No. RFP 24-WW-01**.** (referred to as the "Original Government Contract").

Work assigned under this contract may include, but is not limited to, the following types of projects: Sludge Removal, Hauling and Disposal Services, see exhibit "A" original contract.

The original government contract is incorporated herein by reference and is attached as **Exhibit A** to this Contract. All of the terms and conditions set out in the original government contract (Exhibit "A") are fully binding on the parties and said terms and conditions are incorporated herein.

1. Notwithstanding the requirement that the original government contract is fully binding on the parties, the parties have agreed to modify certain technical provisions of the original government contract as applied to this Contract between the Vendor and the City of Cocoa, as follows:

1.1. Entity Referenced:

Notwithstanding anything in **Exhibit A** to the contrary, the following terms shall be substituted throughout the Original Government Contract: City of Holly Hill = City of Cocoa; City of Holly Hill Code = Code of the City of Cocoa. Further, references to specifically identified City of Holly Hill Codes, policies and procedures shall refer to similar and substantively equivalent Cocoa Codes, policies and procedures, if any.

1.2. Time Period ("Term") of the Agreement:

The effective date of this agreement shall be the latest date mutual parties sign by and between the City of Cocoa, FL and H & H Liquid Sludge Disposal. The term of said agreement shall be for the period effective date of signature through 06/25/2027. Upon the mutual written consent of both parties, the Agreement may be renewed for two (2) additional terms of one (1) year, irrespective of the Original Government Agency's decision to renew the Original Government Contract. The Agreement shall continue until all outstanding Purchase Orders issued prior to the expiration of this Agreement have been either completed or terminated.

The City of Cocoa intends to utilize said agreement for Fiscal Years 2025 through 2027 and shall not exceed the budgeted amount, any change orders to this amount must be approved by City Council.

2.3 Pricing and Payments:

The pricing under the Original Government Contract shall remain firm throughout the duration of this Agreement. Price increases agreed to by the Original Government Agency after the Effective Date of this Agreement shall not be binding upon the City of Cocoa unless an Amendment to this Agreement is properly executed by an authorized representative of the City of Cocoa. Payments shall be due and payable as provided by the Florida Local Government Prompt Payment Act s. 218.70 et. seq., Florida Statutes.

2.4 Insurance Requirements (As Applicable):

A. COMMERCIAL GENERAL LIABILITY AND AUTOMOBILE LIABILITY INSURANCE

COMMERCIAL GENERAL LIABILITY INSURANCE MINIMUM REQUIREMENTS FOR CONTRACTS VALUED AT LESS THAN $15,000:

It is required that individuals and firms contracting with the City of Cocoa, where the total contract or job value is LESS than $15,000, maintain Commercial General Liability insurance with a minimum per occurrence limit of not less than $200,000 per person and $300,000 each occurrence, and property damage insurance of at least $200,000 each occurrence and with a deductible amount not greater than $1,000. It is further required that the City of Cocoa be named as an additional insured to the contractor's CGL policy, and that proof of same in the form of a certificate of insurance be submitted before work is begun.

COMMERCIAL GENERAL LIABILITY INSURANCE MINIMUM REQUIREMENTS FOR CONTRACTS VALUED AT $15,000 OR MORE:

It is required that individuals and firms contracting with the City of Cocoa, where the total contract or job value is $15,000 or MORE, maintain Commercial General Liability insurance with a minimum per occurrence limit of not less than $2,000,000 as the combined single limit for each occurrence and with a deductible not greater than $5,000 or as otherwise approved in writing by the City Manager. It is further required that the City of Cocoa and FDOT be named as an additional insured to the Contractor's CGL policy, and that proof of same in the form of a certificate of insurance be submitted before work is begun.

AUTOMOBILE LIABILITY INSURANCE MINIMUM REQUIREMENTS FOR ALL CONTRACTS:

The Contractor shall maintain comprehensive automobile liability insurance in the minimum amount of $1,000,000 combined single limit bodily injury and minimum $1,000,000 property damage as the combined single limit for each occurrence to protect the Contractor from claims for damages for bodily injury, including wrongful death, as well as from claims from property damage, which may arise from the ownership, use, or maintenance of owned and non-owned automobiles, including rented automobiles whether such operations be by the Contractor or by anyone directly or indirectly employed by the Contractor.

B. PROFESSIONAL LIABILITY INSURANCE MINIMUM REQUIREMENTS FOR ALL PROFESSIONALS AS DEFINED BY FLORIDA STATUTE:

Professionals and professional corporations, associations, and firms who contract with the City of Cocoa to provide professional services are required to maintain Professional Liability Insurance and submit proof of same in the form of a certificate of insurance before work is begun.

C. ENVIRONMENTAL IMPAIRMENT INSURANCE MINIMUM REQUIREMENTS:

Individuals or firms who contract with the City of Cocoa to provide excavation or construction type services and who will be locating portable fuel or lubricant storage tanks at the job site or who will be storing or using hazardous chemicals on the job site are required to maintain Environmental Impairment Insurance of "Pollution Insurance" with a limit of not less than $1,000,000 per occurrence and submit proof of same in the form of a certificate of insurance or an endorsement to their General Liability policy showing a pollution exclusion exception for each specific work product or storage container before work is begun. Contracts with such firms shall include a provision that they work in compliance with the OSHA Hazardous Communication Standard and Florida Department of Environmental Protection guidelines and supply all information about hazardous chemical being brought onto City property as required by the City's Safety and Loss Control Program.

D. WORKERS' COMPENSATION INSURANCE MINIMUM REQUIREMENTS:

It is required that firms employing four or more people who contract with the City of Cocoa maintain Workers' Compensation Insurance at the statutory limits and employer liability insurance and submit proof of same in the form of a certificate of insurance before work is begun.

It is required that firms employing less than four people who contract with the City of Cocoa comply with the exemption and notice provisions of F.S. 440 and maintain employer liability insurance and submit proof of same in the form of a certificate of insurance before work is begun.

However, if you are a corporate officer of a corporation that is actively engaged in the construction industry, or a sole proprietor or partner who is actively engaged in the construction industry, then your exemption will not apply to any work performed at a commercial building project valued at $250,000 or greater and you must secure workers' compensation coverage in accordance with F.S. 440.38 and these general conditions and submit proof of same in the form of a certificate of insurance before work is begun.

E. COMPREHENSIVE BUILDER RISK INSURANCE

The Contractor shall maintain comprehensive builder risk insurance, which shall cover Contractor's labor, and any materials and equipment to be used for completion of the Work performed under this Agreement, against all risks of direct physical loss, excluding earthquake and flood, for a minimum amount of $2,000,000. Contractor shall maintain the builder risk insurance required by this subsection until the date a certificate of occupancy is issued issuance of a certificate of occupancy for the Work.

F. DURATION OF CONTRACTS-NAMED INSUREDS-LIABILITY INSURANCE:

For contracts exceeding time periods of 30 days, it is required that the vendor name the City of Cocoa as an additional insured on their Liability Insurance policies and submit proof of same in the form of a certificate of insurance before work is begun. A copy of a current Certificate of Insurance shall be provided to the City by Contractor upon the Effective Date of this Agreement which satisfied the insurance requirements of this Article. Renewal certificates shall be sent to the City 30 days prior to any expiration date. The certificates and policies shall provide that in the event of any material change in or cancellation of the policies reflecting the required coverage, thirty days advance notice shall be given to the City.

2.5. E-Verify:

Pursuant to section 448.095, Florida Statutes, beginning January 1, 2021, Contractor shall register with and use the U.S. Department of Homeland Security's E-Verify system, https://e-verify.uscis.gov/emp, to verify the work authorization status of all employees hired on and after January 1, 2021. The

CONTRACTOR must provide proof of Employment Eligibility by completing the E-Verify Contractor Affidavit **(Exhibit B).** This must be completed prior to the City issuing any Purchase Orders or requesting services.

B. Subcontractors:
(i) Contractor shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement.
(ii) Contractor shall obtain from all such subcontractors an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, as defined in section 448.095, Florida Statutes.
(iii) Contractor shall provide a copy of all subcontractor affidavits to the City upon receipt and shall maintain a copy for the duration of the Agreement.

C. Failure to comply with this provision is a material breach of the Agreement and shall result in the immediate termination of the Agreement without penalty to the City. To the extent provided by Florida law, Contractor shall be liable for any additional costs incurred by the City as a result of the termination of the Agreement.

2.6. Address change for the City of Cocoa:
Notwithstanding the address and contact information for the government entity as set out in Exhibit "A," the Vendor agrees that he/she/it will send notices, invoices and will conduct all business with the City of Cocoa, attention of Accounts Payable, at 65 Stone Street, Cocoa Florida 32922, telephone number (321) 433-8633, facsimile number: (321) 433-8608 and email accountspayable@cocoafl.org.

2.7. Venue:
Notwithstanding anything in Exhibit "A" to the contrary, the venue of any state action or litigation shall be Brevard County, Florida. Venue for any federal action or litigation shall be in the Middle District of Florida, Orlando Division. The law of Florida will control any dispute between the parties arising out of or related to this Piggyback Contract, the performance thereof or any products or services delivered pursuant to such contract.

2.8. Dispute Resolution:
Notwithstanding any other provision in Exhibit "A" to the contrary, there shall be no arbitration with respect to any dispute between the parties arising out of this Contract. Dispute resolution shall be through voluntary and non-binding mediation, negotiation or litigation in the Court of appropriate jurisdiction in Brevard County, Florida, with the parties bearing the costs of their own legal fees and related costs with respect to any dispute resolution, including litigation.

2.9. Notice:
Any notices required to be given by the terms of this Agreement shall be delivered by hand or mailed, certified mail, return receipt requested, postage prepaid to:

For Vendor	For City
H & H Liquid Sludge Disposal Attn: Steve Hacht, President PO Box 390 Branford, FL 32008 Phone: 800-653-0386 Email: b.hacht@hhlsd.com	City of Cocoa Attn: Stockton Whitten, City Manager 65 Stone Street Cocoa, FL 32922

2.10. Sovereign Immunity:
The City intends to avail itself of the benefits of Section 768.28, Florida Statutes, and any other statutes and common law governing sovereign immunity to the fullest extent possible. Neither this provision nor any other provision of this Agreement shall be construed as a waiver of the City's right to sovereign immunity under Section 768.28, Florida Statutes, or other limitations imposed on the City's potential liability under state or federal law, and the cap on the amount and liability of the City for damages, regardless of the number or nature of claims in tort, equity, or contract, may not exceed the dollar amount set by the legislature for tort. Contractor agrees that City shall not be liable under this Agreement for punitive damages or interest for the period before judgment. Further, City shall not be liable for any claim or judgment, or portion thereof, to any one person over two hundred thousand dollars ($200,000.00), or any claim or judgment or portion thereof, which, when totaled with all other claims or judgments paid by the State or its agencies and subdivisions arising out of the same incident or occurrence, exceeds three hundred thousand dollars ($300,000.00). Nothing in this Agreement is intended to inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law. This paragraph shall survive termination of this Agreement.

2.11. Indemnity:
In addition to any indemnity obligation required in the Original Government Contract and for purposes of Contractor's indemnification obligation only, Contractor shall indemnify the City for claims made by the employees of Contractor against the City, and Vendor hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. This waiver has been specifically and mutually negotiated by the parties.

2.12. Entities of Foreign Countries of Concern:

Contractor certifies, affirms, and herein represents that, if the Services involve access to an individual's personal identifying information, the Contractor is not: (a) owned by the government of a foreign country of concern; (b) the government of a foreign country of concern does not have a controlling interest in the Contractor's business; and (c) the Contractor is not organized under the laws of or have its principal place of business in a foreign country of concern. The terms "foreign country of concern" and "controlling interest" shall mean as defined by Section 287.138, Florida Statutes, as may be amended from time to time

3. All other provisions in the original government contract (Exhibit "A") are fully binding on the parties and will represent the agreement between the City of Cocoa and the Vendor.

4. This contract is not a requirements agreement nor is it an exclusive agreement. Accordingly, the City of Cocoa reserves the right to purchase the goods or services that are the subject hereof from any alternative vendor during the contract term, regardless of contrary language in the underlying contract that is being piggybacked.

Entered this _____ day of _____

H & H Liquid Sludge Disposal, Inc

10/17/24

Signature Date

Steve Hacht, President

Name and Title

CITY OF COCOA

N/A

Signature Date

Stockton Whitten, City Manager

Name and Title

Signature Date

Michael Blake, Mayor

Name and Title

City Council Approval Required

X Yes (Approved by Mayor)

☐ No (Approved by City Manager)

Attest:

Monica Arsenault, CMC, City Clerk

ADDENDUM NUMBER
RFP 24-WW-01
SLUDGE REMOVAL, HAULING AND DISPOSAL SERVICES
CITY OF HOLLY HILL

To All Plan Holders:

The following changes, clarifications and additions are hereby made part of the **RFP 24-WW-01** for the above request for **SLUDGE REMOVAL, HAULING AND DISPOSAL SERVICES** as fully and completely as if the same were fully set forth therein. All required forms (must be included in the submitted RFQ or it will be declared Non-Responsive.

GENERAL

1) **RFP 24-WW-01 – T**he Bid Opening is Tuesday May 28, 2024 at 10:00AM. (The Memorial Day Holiday on Monday does not change the bid opening date. It is the bidders responsibility to coordinate submittal of bid timely on Tuesday.)

QUESTIONS AND ANSWERS

1) QUESTION Who is the current contractor providing the sludge removal, hauling and disposal services? RESPONSE: H&H Liquid Sludge Disposal LLC

2) QUESTION What is their current 2024 rate per cubic yard? RESPONSE: $29.91/CY.

3) QUESTION: What is the density of the dewatered sludge cake (pounds per gallon)? RESPONSE: On-site belt press produces are typical 65.97% solids for transport.

End Addendum # 1

PROPOSAL PRICING FORM
RFP 24-WW-01
SLUDGE REMOVAL, HAULING AND DISPOSAL SERVICES

Pricing Proposal for H&H Liquid Sludge Disposal, Inc. **"Contractor"**

Price for sludge removal, hauling and disposal services per Cubic Yard

Year 1: $37.00 per Cubic Yard

Year 2: $38.50 per Cubic Yard

Year 3: $39.75 per Cubic Yard

Notes: 1) The volume of material removed will be measured in cubic yards based on volume of trailer transported. 2) Contractor shall allow the City Utility unlimited ability to move empty and loaded trailers on-site to facilitate loading and storage for contractor transport. 3) The City produces approximately 1,977 tons of biosolids annually typically removed with 108 pulls/year in 31 cubic yard trailers for the basis of bid. Actual quantity and number of pulls will vary on plant influent.

Please provide a detailed description of all costs associated with the process.

Bid prices must include all freight charges and delivery charges for any and all material delivered to the work site.

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT AND ALL DIRECT AND INDIRECT EXPENSES.

PLEASE INCLUDE ABOVE ANY OTHER POTENTIAL ADDITIONAL SERVICES THAT MAY BE REQUIRED AND ASSOCIATED COSTS.

Authorized Signature	P.O. Box 390 Address
Steve Hacht, President Printed Name & Title	Branford, FL 32008 City, State, Zip Code
H&H Liquid Sludge Disposal, Inc. Company	(800) 653-0386 Telephone No.
5/23/2024 Date	biosolidsolutions@hhlsd.com Email Address

Liquid Sludge Disposal
H&H
Inc.
P.O. Box 390 • Branford, Florida 32008 • (800) 653-0386

July 23, 2024

Brent Heimbecker
City of Cocoa
375 N Cocoa Blvd
Cocoa, FL 32922
RE: Biosolids Hauling and Disposal Piggyback Offer

Mr. Heimbecker,

H&H Liquid Sludge Disposal, Inc. is pleased to offer the City of Cocoa the option to piggyback the City of Holly Hill's biosolids contract, RFP 24-WW-01, effective after the expiration of our current contract. This three-year piggyback option offers unit pricing of $37.00/cuyd in year 1, $38.50/cuyd in year 2, and $39.75/cuyd in year 3. Pricing is based on trailer capacity of 31 cubic yards.

H&H is thankful for your consideration of this piggyback offer. Please contact us if additional information is needed.

Sincerely,

Steve Hacht
President

CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that H&H Liquid Sludge Disposal, Inc. [insert contractor company name] does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with, section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of H&H Liquid Sludge Disposal, Inc [insert contractor company name] proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: Steve Hacht

Date: April 26, 2022

STATE OF FLORIDA

COUNTY OF Suwannee

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 26th (date) by April (name of officer or agent, title of officer or agent) of H&H Liquid Sludge Disposal (name of corporation acknowledging), a Florida (state or place of incorporation) corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ (type of identification) as identification.

[Notary Seal] Notary Public

SHEILA D. MORRISON
Commission # GG 330829
Expires June 2, 2023
Bonded Thru Troy Fain Insurance 800-385-7019

Sheila D Morrison

Name typed, printed or stamped

My Commission Expires: 6/2/2023

Company ID Number: 869395

THE E-VERIFY
MEMORANDUM OF UNDERSTANDING
FOR EMPLOYERS

ARTICLE I
PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and the H&H Liquid Sludge Disposal, Inc. (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II
RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:

   a. Notice of E-Verify Participation

   b. Notice of Right to Work

2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.

3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between $550 and $1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status

(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see M-795 (Web)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,

ii. The employee's work authorization has not expired, and

iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

i. The Employer cannot determine that Form I-9 complies with Article II.A.6,

ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or

iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

b. Photo verification checks (when available) on employees.

2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.

3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.

4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.

5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.

6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.

7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.

8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.

9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III
REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

a. Scanning and uploading the document, or

b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV
SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V
MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.

2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.

3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.

4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI
PARTIES

A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.

B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.

C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.

D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.

E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

Company ID Number: 869395

Approved by:

Employer H&H Liquid Sludge Disposal, Inc.	
Name (Please Type or Print) Rick D Hacht	Title
Signature Electronically Signed	Date 04/13/2015
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 04/13/2015

Company ID Number: 869395

Information Required for the E-Verify Program **Information relating to your Company:**	
Company Name	H&H Liquid Sludge Disposal, Inc.
Company Facility Address	6990 US Hwy 27 Branford, FL 32008
Company Alternate Address	P.O. Box 390 Branford, FL 32008
County or Parish	SUWANNEE
Employer Identification Number	591832613
North American Industry Classification Systems Code	484
Parent Company	
Number of Employees	20 to 99
Number of Sites Verified for	1

Company ID Number: 869395

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA	1 site(s)

Company ID Number: 869395

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name	Morrison D Sheila
Phone Number	(386) 935 - 1284
Fax Number	(386) 935 - 0941
Email Address	smorrison@hhlsd.com

Name	Rick D Hacht
Phone Number	(386) 935 - 1284
Fax Number	(386) 935 - 0941
Email Address	biosolidsolutions@hhlsd.com

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Legislation Details (With Text)

File #:	24-621	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	10/22/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Council Approval to Enter Into a Multi-Year Contract with Flock Safety for Four Units for License Plate Readers to Assist in Crime Solving for the City. (Police Chief)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Cocoa PD 4x Falcon '24 Quote_20240409_.pdf Flock Safety - Cocoa PD - Law Enforcement Agreement.pdf Flock Safety - Sole Source Letter 2024.pdf ECP-PD-Flock ($38,600) 11-4-2024 agenda 24-621.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 22, 2024
Agenda Date: November 12, 2024
Prepared By: Susan L. Lambert, CAP, OM, Administrative Technician
Through: Evander Collier, IV, Chief of Police
Requested Action:
Council Approval to Enter Into a Multi-Year Contract with Flock Safety for Four Units for License Plate Readers to Assist in Crime Solving for the City.

BACKGROUND:

The Police Department has budgeted for License Plate Readers and has found that Flock Safety would best meet our purposes for their Out-of-Box Software features including National and Local sharing, Real-time Alerts, Vehicle Location Analysis and a Native Mobile Data Terminal and a Single Sign On to name a few.

The Police Department would enter this contract for three years, starting immediately and terminating on September 30, 2028.

STRATEGIC PLAN CONNECTION:

Crime Prevention

BUDGETARY IMPACT:

Budgeted Yes

Implementation of the contract is $2,600. The annual recurring total is $12,000. The total amount due for fiscal year 2025 is $14,600. These funds are budgeted in 001-2100-521.56-15.

FY27 needed budget amount $12,000 - upon Council approval of FY27 budget.
FY28 needed budget amount $12,000 - upon Council approval of FY28 budget.

PREVIOUS ACTION:

None.

RECOMMENDED MOTION:

Council Approval to Enter Into a Multi-Year Contract with Flock Safety for Four Units for License Plate Readers to Assist in Crime Solving for the City.

Flock Safety + FL - Cocoa PD

Flock Group Inc.
1170 Howell Mill Rd, Suite 210
Atlanta, GA 30318

MAIN CONTACT:
Chad Gray
chad.gray@flocksafety.com
+14079510857

Created Date: 04/09/2024
Expiration Date: 05/09/2024
Quote Number: Q-65962
PO Number:

flock safety

Company Overview

At Flock Safety, technology unites law enforcement and the communities they serve to eliminate crime and shape a safer future, together. We created the first public safety operating system to enable neighborhoods, schools, businesses, and law enforcement to work together to collect visual, audio, and situational evidence across an entire city to solve and prevent crime.

Our connected platform, comprised of License Plate Recognition (LPR), live video, audio detection, and a suite of integrations (AVL, CAD & more), alerts law enforcement when an incident occurs and turns unbiased data into objective answers that increase case clearance, maximize resources, and reduce crime -- all without compromising transparency or human privacy.

Join thousands of agencies reducing crime with Flock Safety's public safety operating system

2000+	**120**	**1B+**	**<60%***
communities with private-public partnerships	incident alerts / minute	1B+ vehicles detected / month	<60% local crime reduction in Flock cities

*According to a 2019 study conducted by Cobb County Police Department

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Introduction

Layer Intelligence to Solve More Crime

The pathway to a safer future looks different for every community. As such, this proposal presents a combination of products that specifically addresses your public safety needs, geographical layout, sworn officer count, and budget. These components make up your custom public safety operating system, a connected device network and software platform designed to transform real-time data into a panoramic view of your jurisdiction and help you zero in on the leads that solve more cases, prevent future crimes, and foster trust in the communities you serve.

Software Platform

Flock Safety's out-of-box software platform collects and makes sense of visual, audio, and situational evidence across your entire network of devices. With unlimited user licenses, your entire law enforcement agency can access the real-time investigative leads needed to increase case clearance, protect the community, and decrease crime rates.

Out-of-Box Software Features	

Simplified Search	Get a complete view of all activity tied to one vehicle in your network of privately and publicly owned cameras.
	The user-friendly search experience allows officers to filter hours of footage in seconds based on time, location, and detailed vehicle criteria using patented Vehicle Fingerprint ™ technology. Search filters include:
	
	● Vehicle make
	● Body type
	● Color
	● License plates
	  ○ Partial tags
	  ○ Missing tags
	  ○ Temporary tags
	  ○ State recognition
	● Decals
	● Bumper stickers
	● Back racks
	● Top racks

National and Local Sharing	Access 1B+ additional plate reads each month without purchasing more cameras. Solve cross-jurisdiction crimes by opting into Flock Safety's sharing networks, including one-to-one, national, and statewide search networks. Users can also receive alerts from several external LPR databases: *California SVS* *FDLE* *FL Expired Licenses* *FL Expired Tags* *FL Sanctioned Drivers* *FL Sex Offenders* *Georgia DOR* *IL SOS* *Illinois Leads* *NCIC* *NCMEC Amber Alert* *REJIS* *CCIC* *FBI*
Real-time Alerts	Receive SMS, email, and in-app notifications for custom Hot Lists, NCIC wanted lists, AMBER alerts, Silver alerts, Vehicle Fingerprint matches, and more.
Interactive ESRI Map	View your AVL, CAD, traffic, and LPR alerts alongside live on-scene video from a single interactive map for a birdseye view of activity in your jurisdiction.
Vehicle Location Analysis	Visualize sequential Hot List alerts and the direction of travel to guide officers to find suspect vehicles faster.

Out-of-Box Software Features (Continued)	
Transparency Portal	Establish community trust with a public-facing dashboard that shares policies, usage, and public safety outcomes related to your policing technology.
Insights Dashboard	Access at-a-glance reporting to easily prove ROI, discover crime and traffic patterns and prioritize changes to your public safety strategy by using data to determine the most significant impact.
Native MDT Application	Download FlockOS to your MDTs to ensure officers never miss a Hot List alert while out on patrol.
Hot List Attachments	Attach relevant information to Custom Hot List alerts. Give simple, digestible context to Dispatchers and Patrol Officers responding to Hot List alerts so they can act confidently and drive better outcomes. When you create a custom Hot List Alert, add case notes, photos, reports, and other relevant case information.
Single Sign On (SSO)	Increase your login speed and information security with Okta or Azure Single Sign On (SSO). Quickly access critical information you need to do your job by eliminating the need for password resets and steps in the log-in process.

License Plate Recognition		
The Flock Safety Falcon™ LPR camera uses Vehicle Fingerprint™ technology to transform hours of footage into actionable evidence, even when a license plate isn't visible, and sends Hot List alerts to law enforcement users when a suspect vehicle is detected. The Falcon has fixed and location-flexible deployment options with 30% more accurate reads than leading LPR.* *Results from the 2019 side-by-side comparison test conducted by LA County Sheriff's Department		
Flock Safety Falcon™ LPR Camera	Flock Safety Falcon™ Flex	Flock Safety Falcon™ XT
Fixed, infrastructure-free LPR camera designed for permanent placement. √ 1 Standard LPR Camera √ Unlimited LTE data service + Flock OS platform licenses √ 1 DOT breakaway pole √ Dual solar panels √ Permitting, installation, and ongoing maintenance	Location-flexible LPR camera designed for fast, easy self-installation, which is ideal for your ever-changing investigative needs. √ 1 LPR Camera √ Unlimited LTE data service + software licenses √ 1 portable mount with varying-sized band clamps √ 1 Charger for internal battery √ 1 hardshell carrying case	Long-range, high-speed LPR camera that captures license plates and Vehicle Fingerprint data for increasing investigative leads on high-volume roadways like highways and interstates. √ 1 Long-Rage LPR Camera √ Computing device in protective poly case √ AC Power √ Permitting, installation, and ongoing maintenance

Your Flock Safety Team	
Flock Safety is more than a technology vendor; we are a partner in your mission to build a safer future. We work with thousands of law enforcement agencies across the US to build stronger, safer communities that celebrate the hard work of those who serve and protect. We don't disappear after contracts are signed; we pride ourselves on becoming an extension of your hard-working team as part of our subscription service.	
Implementation	Meet with a Solutions Consultant (former LEO) to build a deployment plan based on your needs. Our Permitting Team and Installation Technicians will work will get your device network approved, installed, and activated.
User Training + Support	Your designated Customer Success Manager will help train your power users and ensure you maximize the platform, while our customer support team will assist with needs as they arise.
Maintenance	We proactively monitor the health of your device network. If we detect that a device is offline, a full-time technician will service your device for no extra charge. *Note: Ongoing maintenance does not apply to Falcon Flex devices.*
Public Relations	Government Affairs Get support educating your stakeholders, including city councils and other governing bodies. Media Relations Share crimes solved in the local media with the help of our Public Relations team.

flock safety

Budgetary Quote

This document is for informational purposes only. Pricing is subject to change.

Bill To: 1226 King St W Cocoa, Florida 32922

Ship To: 1226 King St W Cocoa, Florida 32922

Billing Company Name: FL - Cocoa PD
Billing Contact Name: Michael Dellatorre
Billing Email Address: mdellatorre@cocoapolice.com
Billing Phone: (321) 639-7620

Subscription Term: 36 Months
Payment Terms: Net 30
Retention Period: 30 Days
Billing Frequency: Annual Plan - First Year Invoiced at Signing.

Hardware and Software Products

Annual recurring amounts over subscription term

Item	Cost	Quantity	Total
Flock Safety Platform			**$12,000.00**
Flock Safety LPR Products			
Flock Safety Falcon ®	Included	4	Included

Professional Services and One Time Purchases

Item	Cost	Quantity	Total
One Time Fees			
Flock Safety Professional Services			
Professional Services - Standard Implementation Fee	$650.00	4	$2,600.00

Subtotal Year 1:	$14,600.00
Annual Recurring Subtotal:	$12,000.00
Estimated Tax:	$0.00
Contract Total:	$38,600.00

Taxes shown above are provided as an estimate. Actual taxes are the responsibility of the Customer. This is not an invoice – this document is a non-binding proposal for informational purposes only. Pricing is subject to change.

Billing Schedule	Amount (USD)
Year 1	
At Contract Signing	$14,600.00
Annual Recurring after Year 1	$12,000.00
Contract Total	$38,600.00

*Tax not included

Product and Services Description

Flock Safety Platform Items	Product Description
Flock Safety Falcon ®	An infrastructure-free license plate reader camera that utilizes Vehicle Fingerprint® technology to capture vehicular attributes.

One-Time Fees	Service Description
Installation on existing infrastructure	One-time Professional Services engagement. Includes site & safety assessment, camera setup & testing, and shipping & handling in accordance with the Flock Safety Advanced Implementation Service Brief.
Professional Services - Standard Implementation Fee	One-time Professional Services engagement. Includes site and safety assessment, camera setup and testing, and shipping and handling in accordance with the Flock Safety Standard Implementation Service Brief.
Professional Services - Advanced Implementation Fee	One-time Professional Services engagement. Includes site & safety assessment, camera setup & testing, and shipping & handling in accordance with the Flock Safety Advanced Implementation Service Brief.

FlockOS Features & Description

FlockOS Features	Description

Flock Safety + FL - Cocoa PD

Flock Group Inc.
1170 Howell Mill Rd, Suite 210
Atlanta, GA 30318

MAIN CONTACT:
Jake Downs
jake.downs@flocksafety.com
5854146554

flock safety

EXHIBIT A

ORDER FORM

Customer:	FL - Cocoa PD	Initial Term:	36 Months
Legal Entity Name:	FL - Cocoa PD	Renewal Term:	36 Months
Accounts Payable Email:	accountspayable@cocoafl.org	Payment Terms:	Net 30
Address:	1226 W. King Street Cocoa, Florida 32922	Billing Frequency:	Annual Plan - First Year Invoiced at Signing.
		Retention Period:	30 Days

Hardware and Software Products

Annual recurring amounts over subscription term

Item	Cost	Quantity	Total
Flock Safety Platform			**$12,000.00**
Flock Safety LPR Products			
Flock Safety Falcon ® -	Included	4	Included

Professional Services and One Time Purchases

Item	Cost	Quantity	Total
One Time Fees			
Flock Safety Professional Services			
Professional Services - Standard Implementation Fee -	$650.00	4	$2,600.00

Subtotal Year 1:	$14,600.00
Annual Recurring Subtotal:	$12,000.00
Estimated Tax:	$0.00
Contract Total:	$38,600.00

The Term for Flock Hardware shall commence upon first installation and validation, except that the Term for any Flock Hardware that requires self-installation shall commence upon execution of the Agreement. In the event a Customer purchases more than one type of Flock Hardware, the earliest Term start date shall control. In the event a Customer purchases software only, the Term shall commence upon execution of the Agreement.

*Taxes shown above are provided as an estimate. Actual taxes are the responsibility of the Customer. This Agreement will automatically renew for successive renewal terms of the greater of one year or the length set forth on the Order Form (each, a "**Renewal Term**") unless either Party gives the other Party notice of non-renewal at least thirty (30) days prior to the end of the then-current term.*

Billing Schedule

Billing Schedule	Amount (USD)
Year 1	
At Contract Signing	$14,600.00
Annual Recurring after Year 1	$12,000.00
Contract Total	$38,600.00

*Tax not included

Product and Services Description

Flock Safety Platform Items	Product Description
Flock Safety Falcon ® -	Law enforcement grade infrastructure-free (solar power + LTE) license plate recognition camera with Vehicle Fingerprint ™ technology (proprietary machine learning software) and real-time alerts for unlimited users.
Professional Services - Standard Implementation Fee -	One-time Professional Services engagement. Includes site and safety assessment, camera setup and testing, and shipping and handling in accordance with the Flock Safety Standard Implementation Service Brief.

FlockOS Features & Description

FlockOS Features	Description

By executing this Order Form, Customer represents and warrants that it has read and agrees all of the terms and conditions contained in the Terms of Service located at https://www.flocksafety.com/terms-and-conditions

The Parties have executed this Agreement as of the dates set forth below.

FLOCK GROUP, INC.	**Customer: FL - Cocoa PD**
By: _____	By: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____
	PO Number: _____

flock safety

Sole Source Letter for Flock Safety® RTCC and ALPR Solution

Flock Safety® is the sole manufacturer, developer, and distributor of the proprietary Flock Safety Falcon® ALPR Camera and FlockOS® Real Time Crime Center integrated solution. Flock Safety® is also the sole provider of the comprehensive monitoring, processing, and machine vision services which integrate with the Flock Safety® ALPR Camera.

The Flock Safety® ALPR camera and devices are the only Law Enforcement Grade ALPR System to offer the following combination of proprietary features:

1. Real Time Crime Center Platform:
    - Flock Safety is the only Real-Time-Crime-Center (RTCC) platform that offers its own proprietary ALPR product *and* proprietary RTCC product with native integration from one provider
    - FlockOS® is the world's first and only public safety operating system compatible with Flock Safety™ live streaming fixed and Flock Safety PTZ Condor™ camera, Flock Safety Raven™ gunshot audio detection, while seamlessly integrating first and third-party data across video, LPR, and audio to deliver real-time intelligence and retroactive crime solving in a single-pane real-time crime center
    - Ability to enhance situational awareness capacity by layering all intelligence streams onto the FlockOS® ESRI-based map
    - FlockOS® features Flock Safety's unique Real-Time Routing feature that analyzes various data sources to determine where a suspect vehicle has been and its' direction of travel providing users with possible outcomes based on a confidence threshold
2. Vehicle Fingerprint Technology®:
    - Patented proprietary machine vision to analyze vehicle license plate, state recognition, and vehicle attributes such as color, type, make and objects (roof rack, bumper stickers, etc.) based on image analytics (not car registration data)
    - Machine vision to capture and identify characteristics of vehicles with a paper license plate and vehicles with the absence of a license plate
    - Ability to 'Save Search' based on description of vehicles using our patented Vehicle Fingerprint Technology without the need for a license plate, and set up alerts based on vehicle description
    - Only LPR provider with "Visual Search" which can transform digital images

from any source into an investigative lead by finding matching vehicles based on the vehicle attributes in the uploaded photo
    - Flock Safety Falcon Flex®: an infrastructure-free, location-flexible license plate reader camera that is easy to self-install. Flock Safety Falcon Flex® ties seamlessly into the Flock Safety® ecosystem with a small and lightweight camera with the ability to read up to 30,000 license plates and vehicle attributes on a single battery charge

3. Integrated Cloud-Software & Hardware Platform:
    - Ability to capture two (2+) lanes of traffic simultaneously with a single camera from a vertical mass
    - Best in class ability to capture and process up to 30,000 vehicles per day with a single camera powered exclusively by solar power
    - Wireless deployment of solar powered license plate reading cameras with integrated cellular communication weighing less than 5lbs and able to be powered solely by a solar panel of 60W or less
    - Web based footage retrieval tool with filtering capabilities such as vehicle color, vehicle type, vehicle manufacturer, partial or full license plate, state of license plate, and object detection
    - Utilizes motion capture to start and stop recording without the need for a reflective plate
    - Motion detection allows for unique cases such as bicycle capture, ATV, motorcycle, etc.
    - On device machine processing to limit LTE bandwidth consumption
    - Cloud storage of footage
    - Covert industrial design for minimizing visual pollution

4. Transparency & Ethical Product Design:
    - One-of-a-kind “Transparency Portal” public-facing dashboard that details the policies in place by the purchaser, as well as automatically updated metrics from the Flock Safety® system
    - Built-in integration with NCMEC to receive AMBER Alerts to find missing children
    - Privacy controls to enable certain vehicles to “opt-out” of being captured

5. Integrated Audio & Gunshot Detection:
    - Natively integrated audio detection capabilities utilizing machine learning to recognize audio signatures typical of crimes in progress (e.g., gunshots)

6. Live Video Integration:
    - Ability to apply computer vision to third-party cameras using Flock Safety Wing® LPR, transforming them to evidence capture devices using the same

Vehicle Fingerprint technology offered on the Flock Safety Falcon® ALPR cameras

- Flock Safety Wing® Livestream integrates live stream traffic cameras, publicly or privately owned livestream security cameras into one cloud-based situational awareness dashboard to increase response time in mission-critical incidents
- Manage various government intelligence including ALPR, livestream cameras, CAD, automatic vehicle location (AVL) on Flock Safety Wing® Suite
- Ability to access live and recorded video using Flock Safety Condor™, a subscription video solution which allows officers to remotely view instant replay of downloadable live on-scene video with PTZ controls and 25X optical zoom without the need for additional camera network set-up, installation, or up-keep.

7. Warranty & Service:
   - Lifetime maintenance and support included in subscription price
   - Flock Safety® is the only fully integrated ALPR one-stop solution from production of the camera to delivery and installation
   - Performance monitoring software to predict potential failures, obstructions, tilts, and other critical or minor issues

Thank you,

Garrett Langley CEO, Flock Safety®

Embedded Secure Document

The file *https://cocoa.legistar.com/View.ashx?M=F&ID=13539988&GUID=20A4942E-CCF1-430A-A5CA-DED704600399* is a secure document that has been embedded in this document. Double click the pushpin to view.



Legislation Details (With Text)

File #:	24-602	**Version:**	1	**Name:**	
Type:	Ordinance			**Status:**	Agenda Ready
File created:	10/8/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approval of Ordinance No. 17-2024/first reading: Amending Chapter 2, Administration, Article VIII, Firefighters' Retirement Plan of the Code by amending: Section 2-326, Cost of Living Increase; Section 2-331, Deferred Retirement Option Plan; Providing for Codification; Providing for Severability of Provisions; Repealing all Ordinances in Conflict Herewith and Providing an Effective Date. (Administrative Services Director)				
Sponsors:	Department Director				
Indexes:					
Code sections:					
Attachments:	Cocoa_Fire_No_Impact_Letter_October_2024.pdf 17-2024 Firefighters' Retirement Plan Ordinance (Creating 8-yr DROP).pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 8, 2024
Agenda Date: November 12, 2024
Prepared By: Tammy B. Gemmati, Administrative Services Director
Through: Stockton Whitten, City Manager
Requested Action:
Approval of Ordinance No. 17-2024/first reading: Amending Chapter 2, Administration, Article VIII, Firefighters' Retirement Plan of the Code by amending: Section 2-326, Cost of Living Increase; Section 2-331, Deferred Retirement Option Plan; Providing for Codification; Providing for Severability of Provisions; Repealing all Ordinances in Conflict Herewith and Providing an Effective Date.

BACKGROUND:

The City of Cocoa has an established Firefighters' Retirement Plan in accordance with Chapter 175, Florida Statutes for the benefit of the City's Firefighters.

The City recently concluded collective bargaining with both the International Association of Firefighters Local 2416 for the rank and file members and Teamsters Fire District Chiefs which resulted in extending the Deferred Retirement Option Plan (DROP) term from five years to eight years. It was also recommended by Staff to modify the code language of the Cost of Living Adjustment (COLA) Increase section where the pension benefit could never be decreased in accordance with the COLA.

Staff consulted with Gabriel, Roeder, Smith & Company over these changes and it was advised there were no financial impact on the plan. These proposed benefit changes have been done so under

the guidance of the City's pension attorney Glenn Thomas of Lewis, Longman, & Walker. A draft ordinance was provided to the Pension Plan's attorney Mark Floyd, Mierzwa & Floyd, P.A. and the Plan's actuarial firm Foster and Foster and there were no additional changes. The Plan's actuary also provided a no impact letter, due to these changes not having a plan impact.

The following amendments to the pension plan in the proposed ordinance include:

1. Section 2-326, Cost of Living Increase

   As of each October first, retirees and disabled members who have attained their sixty-fifth (65th) birthday, and beneficiaries receiving monthly benefits on behalf of deceased members who would have attained their sixty-fifth (65th) birthday, shall have their benefits adjusted for changes in the cost-of-living as measured by the consumer price index for the one-year period ended on the preceding June thirtieth. This section was amended where at no time the pension benefit can be reduced.

2. Section 2-331, Deferred Retirement Option Plan

   This section of the Code was modified to allow current or future DROP participants to be able to participate up to eight years, or 96 months.

3. Incorporation into the Code. Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Cocoa.

4. Repeal of Prior Inconsistent Ordinances and Resolutions. All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

5. Severability. If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

6. Effective Date. The Ordinance shall be effective immediately upon adoption by the City Council after the second reading, which will be scheduled at the December 10, 2024 Council Meeting.

City Administration recommends approval of Ordinance No. 17-2024/first reading, related to changes in the Firefighters' Retirement Plan: Section 2-326, Cost of Living Increase; Section 2-331, Deferred Retirement Option Plan; Providing for Codification; Providing for Severability of Provisions; Repealing all Ordinances in Conflict Herewith and Providing an Effective Date.

STRATEGIC PLAN CONNECTION:

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Operational Effectiveness

BUDGETARY IMPACT:

Budgeted: N/A

The Pension Plan's Actuary provided a No Impact Letter.

PREVIOUS ACTION:

At a regular City Council Meeting on December 14, 2021, City Council approved Ordinance No. 12-2021: Amending Chapter 2, Administration, Article VIII, Firefighters' Retirement Plan of the Code by amending: Section 2-271, Definitions, adding definition of death in the line of duty; Section 2-324, Disability, amending the benefit for a service incurred disability; Section 2-325, Preretirement Death, amending to create a new pre-retirement death benefit for members killed in the line-of-duty.

RECOMMENDED MOTION:

Approval of Ordinance No. 17-2024/first reading: Amending Chapter 2, Administration, Article VIII, Firefighters' Retirement Plan of the Code by amending: Section 2-326, Cost of Living Increase; Section 2-331, Deferred Retirement Option Plan; Providing for Codification; Providing for Severability of Provisions; Repealing all Ordinances in Conflict Herewith and Providing an Effective Date.

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October 8, 2024

VIA EMAIL

Board of Trustees
City of Cocoa
Firefighters' Pension Board

Re: City of Cocoa Firefighters' Retirement Plan

Dear Board:

We have reviewed the proposed ordinance amending the plan as follows:

- An extension of the participation period from 60 months to 96 months for current and future participants of the Deferred Retirement Option Plan.

- A 0% minimum for the cost-of-living adjustment. Currently, the monthly benefit could be reduced (but not below the initial benefit amount) in the event the applicable Consumer Price Index is negative.

We have determined that the adoption of the proposed changes will have no impact on the assumptions used in determining the funding requirements of the program. Because the changes do not result in a change in the valuation results, it is our opinion that a formal Actuarial Impact Statement is not required in support of its adoption. However, since the Division of Retirement must be aware of the current provisions of all public pension programs, it is recommended that you send a copy of this letter and a copy of the fully executed ordinance to each of the following offices:

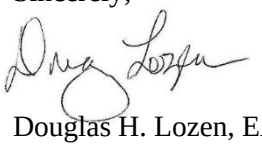
Mr. Keith Brinkman
Bureau of Local Retirement Systems
Division of Retirement
3189 S. Blair Stone Rd.
Tallahassee, FL 32301

Mr. Steve Bardin
Municipal Police and Fire
Pension Trust Funds
Division of Retirement
3189 S. Blair Stone Rd.
Tallahassee, FL 32301

The undersigned is familiar with the immediate and long-term aspects of pension valuations, and meets the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein.

If you have any questions, please let me know.

Sincerely,



Douglas H. Lozen, EA, MAAA

ORDINANCE NO. 17-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING CHAPTER 2, ADMINISTRATION, ARTICLE VIII, FIREFIGHTERS' RETIREMENT PLAN, OF THE CODE OF ORDINANCES OF THE CITY OF COCOA BY AMENDING SECTION 2-326, COST OF LIVING INCREASE; AMENDING SECTION 2-331, DEFERRED RETIREMENT OPTION PLAN; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Cocoa established the Firefighters' Retirement Plan pursuant to Ordinance No. 9-93, in accordance with Chapter 175, Florida Statutes for the benefit of the City's firefighters.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA AS FOLLOWS:

SECTION 1: That Section 2-326, Cost of Living Increase; in Article VIII of Chapter 2, Part II of the City Code of the City of Cocoa, Florida, is amended to read as follows (Underlined type are additions and ~~strikeout~~ type are deletions to the City Code):

Sec. 2-326. – Cost of living increase.

* * *

As of each October first, retirees and disabled members who have attained their sixty-fifth (65th) birthday, and beneficiaries receiving monthly benefits on behalf of deceased members who would have attained their sixty-fifth (65th) birthday, shall have their benefits adjusted for changes in the cost-of-living as measured by the consumer price index for the one-year period ended on the preceding June thirtieth. The percentage increase ~~or decrease~~ in benefits shall be limited to three percent (3%) with regard to any such one-year period.~~,~~ Effective [effective date of ordinance], no adjustment may be made pursuant to this paragraph (c), which results in a reduction in any ~~and at no time shall the resulting~~ benefit amount ~~be less than that amount which was payable initially at the time of retirement, or in the case of deceased members, at the time payments to the beneficiary began~~.

* * *

SECTION 2: That Section 2-331, Deferred retirement option plan, subsection (a) Definitions, (e)(1) Participation in the DROP, in Article VIII of Chapter 2, Part II of the City Code of the City of Cocoa, Florida, is amended to read as follows (Underlined type are additions and ~~strikeout~~ type are deletions to the City Code):

* * *

Sec. 2-331- Deferred retirement option plan.

* * *

(a) *Definitions.* For the purpose of this section, the following terms shall be defined as indicated below:

DROP means the deferred retirement option plan established pursuant to this section.

DROP account means the account established for each DROP participant, which shall be part of the fund, and which shall consist of the amount credited to an individual DROP participant in accordance with this section.

DROP entry date means the date an eligible member begins to participate in the DROP.

DROP participant means an eligible member who is participating in the DROP.

DROP period means the duration of a member's participation in the DROP, from the DROP entry date to the date a participant ceases to participate in the DROP and separates from city employment. The maximum DROP period may not be longer than <u>ninety-six</u> ~~sixty~~ (96~~60~~) months.

(b) *Eligibility.* A member who reaches the earliest normal retirement date under the plan shall be eligible to participate in the DROP.

(c) *Written election.* To participate in the DROP, a member must complete and execute the forms supplied by the city, together with a letter of resignation from city employment effective upon the last day of the member's participation in the DROP. A member's written election to participate in the DROP and letter of resignation shall be irrevocable.

(d) *Accrued leave payment.* Upon electing to participate in the DROP, an eligible member may elect to receive payment for accrued unused sick and annual leave in accordance with city policy, as follows:

(1) In a lump sum prior to the DROP entry date; or

(2) In a lump sum upon termination of employment.

(e) *Participation in the DROP.*

(1) <u>Prior to [effective date of ordinance],</u> An eligible member may participate in the DROP for a maximum of sixty (60) months. An eligible member must elect to participate in the DROP and may begin participating in the DROP after reaching the earliest normal

retirement date. Notwithstanding anything herein to the contrary, a member who elects to participate in the DROP on or after [effective date of ordinance] may participate in the DROP for a period not to exceed ninety-six (96) months beginning at the time his or her election to participate in the DROP first becomes effective. Members who are participating in the DROP on [effective date], may elect in writing on forms provided by the Administrator, to extend their DROP participation period by up to thirty-six (36) months, for a total maximum DROP period not to exceed ninety-six (96) months.

(2) A member who elects to participate in the DROP can elect to terminate DROP participation and city employment sooner than the maximum DROP period, with thirty (30) days advance written notice to the city and the board of trustees.

(3) An eligible member who elects to participate in the DROP will be considered to have retired for purposes of the retirement plan. The member's monthly retirement benefit, determined in accordance with the plan based on years of credited service and average final compensation at the time the member enters the DROP, will be paid into his or her DROP account every month during the DROP period. No member or city contributions shall be required after a member enters the DROP, and the member will not accrue any additional credited service or any additional benefits, other than cost-of-living increases if applicable, under the retirement plan after entering the DROP.

(4) A member who elects to participate in the DROP shall not be eligible for disability or preretirement death benefits under the retirement plan.

(5) Participation in the DROP is not a guarantee of employment, and DROP participants will be subject to the same employment standards and policies that are applicable to employees who are not DROP participants.

(6) During a member's participation in the DROP, the member's monthly retirement benefit will be paid into the DROP account. The member's DROP account will be credited (or debited) with the actual net investment rate of return on the actuarial value of plan assets, on an annual basis, as determined by the board. The board shall review the stated rate of return on an annual basis, and reserves the right to adjust the amount to be credited or debited to a participant's account.

(7) The fund shall be responsible for any and all expenses related to administering the DROP.

(8) As a condition of participating in the DROP, each participant must agree that his or her city employment shall terminate on the last day of the DROP period, determined in accordance with this section.

(f) *Payout of DROP account.* Within thirty (30) days after the end of the calendar quarter following the end of a participant's DROP period, the participant's DROP account shall be payable, at the participant's option, in full in a single lump sum payment, less withholding taxes; or as a direct rollover, paid directly to the custodian of an eligible retirement plan; or as a partial lump sum paid to the participant or to the designated beneficiary, with the remaining accrued benefit transferred directly to the custodian of an eligible retirement plan. The DROP participant or designated beneficiary shall specify in writing the payee(s) and amounts to be paid to each. If a DROP participant dies before his or her DROP account is distributed, the participant's designated beneficiary shall have the same rights as the participant with respect to the distribution of the DROP account. If the member has not designated a beneficiary, the DROP account balance shall be paid to the member's estate. Regardless of the payment option selected by the participant or beneficiary, the board of trustees may take whatever action is necessary to comply with the Internal Revenue Code.

(g) *Rules and procedures.* The board of trustees may adopt rules and procedures for participation and administration of the DROP that are not in conflict with this section. The DROP is intended to comply with all the applicable provisions of the Internal Revenue Code and F.S. ch. 175.

* * *

SECTION 3: Incorporation into the Code. Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Cocoa.

SECTION 4: Severability. Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereto as a whole or part thereof other than the part to be declared invalid.

SECTION 5: Repeal of Prior Inconsistent Ordinances and Resolutions. All City Code provisions or laws inconsistent with this Ordinance are hereby repealed to the extent of any conflict.

SECTION 6: Effective Date. That this Ordinance shall become effective upon its adoption.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, IN A REGULAR MEETING ASSEMBLED ON THE _____ DAY OF _____ 2024.

_____

Michael C. Blake, Mayor

ATTEST:

_____

Monica Arsenault, CMC, City Clerk

1ST READING: _____

2ND READING: _____

LEGAL AD PUBLISHED: _____

EFFECTIVE DATE: _____

Legislation Details (With Text)

File #:	24-604	**Version:**	1	**Name:**	
Type:	Ordinance			**Status:**	Agenda Ready
File created:	10/8/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approval of Ordinance No. 16-2024/1st reading: related to Chapter 2, Administration, Article VII Police Officers' Retirement Plan; Amending Section 2-196, Benefit Amounts and Eligibility; Amending Section 2-198, Disability; Amending Section 2-218, Deferred Retirement Option Plan; Providing for incorporation into the Code; Providing for severability of provisions; Repealing all ordinances and resolutions in conflict herewith and providing an effective date. (Administrative Services Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	16-2024 Police Officers' Retirement Plan Ordinance.pdf Cocoa Police - Actuarial Impact Statement for Ord. 16-2024 - executed.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 8, 2024
Agenda Date: November 12, 2024
Prepared By: Tammy B. Gemmati, Administrative Services Director
Through: Stockton E. Whitten, City Manager
Requested Action:
Approval of Ordinance No. 16-2024/1st reading: related to Chapter 2, Administration, Article VII Police Officers' Retirement Plan; Amending Section 2-196, Benefit Amounts and Eligibility; Amending Section 2-198, Disability; Amending Section 2-218, Deferred Retirement Option Plan; Providing for incorporation into the Code; Providing for severability of provisions; Repealing all ordinances and resolutions in conflict herewith and providing an effective date.

BACKGROUND:

The City of Cocoa has an established Police Officers' Retirement Plan in accordance with Chapter 185, Florida Statutes for the benefit of the City's Police Officers.

At the May 2024 Pension Board Meeting, the board members discussed the possibilities of extending the Deferred Retirement Option Plan (DROP) period to a maximum of eight (8) years, versus the current maximum of five (5) years. Additionally, a minimum disability benefit was added in the event a member becomes disabled as a result of an active or mass shooter event. These changes were collectively bargained with the Central Florida Police Benevolent Association (CFPBA) with the latest Collective Bargaining Agreement. It was also recommended by Staff to modify the code language of the Cost of Living Adjustment (COLA) Increase section where the pension benefit could never be decreased in accordance with the COLA.

Staff consulted with Gabriel, Roeder, Smith & Company over these changes and it was advised there were minimal financial impacts on the plan. These proposed benefit changes have been done so under the guidance of the City's pension attorney Glenn Thomas of Lewis, Longman, & Walker. This proposed ordinance was submitted to the board's pension attorney Stu Kaufman of Office of Klausner, Kaufman, Jensen, and Levinson for review. After this review, Staff moved forward with the Ordinance.

The proposed ordinance includes the following amendments to the pension plan:

1. Section 2-196, Benefit Amounts and Eligibility

   As of each October first, retirees and disabled members who have attained their sixty-fifth (65th) birthday, and beneficiaries receiving monthly benefits on behalf of deceased members who would have attained their sixty-fifth (65th) birthday, shall have their benefits adjusted for changes in the cost-of-living as measured by the consumer price index for the one-year period ended on the preceding June thirtieth. This section was amended where at no time the pension benefit can be reduced.

2. Amending Section 2-198, Disability

   This section was modified to increase disability benefits in the rare event a member becomes disabled due to an active shooter or mass shooter event. This change would allow for a minimum sixty percent (60%) benefit in this situation.

3. Section 2-218, Deferred Retirement Option Plan

   This section of the Code was modified to allow current or future DROP participants to be able to participate up to eight years, or 96 months.

4. Incorporation Into the Code. Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Cocoa.

5. Repeal of Prior Inconsistent Ordinances and Resolutions. All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

6. Severability. If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

7. Effective Date. The Ordinance shall be effective immediately upon adoption by the City Council after the second reading, which is scheduled for the November 12, 2024 Council Meeting. It will also be advertised as a public hearing.

The pension plan's actuary has provided an actuarial impact analysis statement showing there will be no impact to the plan. This statement will also be provided to the State of Florida Division of Retirement Services upon ordinance adoption.

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City Staff recommends approval of Ordinance No. 16-2024, related to Amending Chapter 2, Administration, Article VII Police Officers' Retirement Plan; Amending Section 2-196, Benefit Amounts and Eligibility; Amending Section 2-198, Disability; Amending Section 2-218, Deferred Retirement Option Plan.

STRATEGIC PLAN CONNECTION:

Organizational Effectiveness

BUDGETARY IMPACT:

No

The Plan's actuary provided an Actuarial Impact Statement demonstrating there is no impact to the plan's funding or contributions (attached to agenda).

PREVIOUS ACTION:

At a Regular City Council on January 10, 2023, Council approved Ordinance 16-2022, Amending Section 2-197, Pre-Retirement Death.

RECOMMENDED MOTION:

Approval of Ordinance No. 16-2024/1st reading: related to Amending Chapter 2, Administration, Article VII Police Officers' Retirement Plan; Amending Section 2-196, Benefit Amounts and Eligibility; Amending Section 2-198, Disability; Amending Section 2-218, Deferred Retirement Option Plan; Providing for incorporation into the Code; Providing for severability of provisions; Repealing all ordinances and resolutions in conflict herewith and providing an effective date.

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ORDINANCE NO. 16-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING CHAPTER 2, ADMINISTRATION, ARTICLE VII, POLICE OFFICERS' RETIREMENT PLAN, OF THE CODE OF ORDINANCES OF THE CITY OF COCOA BY AMENDING SECTION 2-196, BENEFIT AMOUNTS AND ELIGIBILITY; AMENDING SECTION 2-198, DISABILITY; AMENDING SECTION 2-218, DEFERRED RETIREMENT OPTION PLAN; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1: That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-196, Benefit amounts and eligibility, subsection (c), Cost of Living Increase, amended to read as follows (Underlined type are additions and strikeout type are deletions to the City Code):

* * *

(c) *Cost of living increase.* As of each October 1, retirees and disabled members who have attained their sixty-fifth birthday, and beneficiaries receiving monthly benefits on behalf of deceased members who would have attained their sixty-fifth birthday, shall have their benefits adjusted for change in the cost-of-living as measured by the consumer price index for the one-year period ended on the preceding June 30. The percentage increase ~~or decrease~~ in benefits shall be limited to three percent (3%) with regard to any such one-year period. ~~, and~~ Effective [effective date of ordinance], no adjustment may be made pursuant to this paragraph (c), which results in a reduction in any ~~at no time shall the resulting~~ benefit amount~~, or be less than that amount which was payable initially at the time of retirement, or in the case of deceased members at the time payments to the beneficiary began~~.

* * *

SECTION 2: That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-198, Disability, subsection (a), to read as follows:

* * *

(a) Disability benefits in-line of duty. Disability benefits in-line of duty. Any member who shall become totally and permanently disabled to the extent that he is unable, by reason of a medically determinable physical or mental impairment, to render useful and efficient

service as a police officer, which disability was directly caused by the performance of his duty as a police officer, shall, upon establishing the same to the satisfaction of the board, be entitled to a monthly pension equal to three (3) percent of average final compensation multiplied by the total years of credited service but in any event the minimum amount paid to the member shall be forty-two (42) percent of the average final compensation of the member or fifty (50) percent of the member's salary as of the date of the disability. Effective October 1, 2024, the disability benefit payable under this subsection (a) shall be an amount equal to the member's accrued retirement benefit accrued at three percent (3%) of average monthly earnings; provided such amount is not less than forty-two percent (42%) of the member's average monthly earnings at the time of disability. If the service-connected disability occurred during an active shooter event (defined as an individual actively engaged in killing or attempting to kill people in a confined and populated area) or mass killing event, as defined in 28 U.S.C. s. 530C, and as the direct result of the unlawful and intentional act of the perpetrator of such event, the disability benefit payable under this subsection (a) shall be an amount equal to the member's accrued retirement benefit accrued at three percent (3%) of average monthly earnings; provided such amount is not less than sixty percent (60%) of the member's average monthly earnings at the time of disability. Terminated persons, either vested or non-vested, are not eligible for disability benefits, notwithstanding the previous sentence, if a member is terminated by the city for medical reasons, the terminated person may apply for a disability benefit if the application is filed with the board within thirty (30) days from the date of termination. If a timely application is received, it shall be processed and the terminated person shall be eligible to receive a disability benefit if the board otherwise determines that he is totally and permanently disabled as provided for above.

* * *

SECTION 3: That Chapter 2, Administration, Article VII, Police Officers' Retirement Plan, of the Code of Ordinances of the City of Cocoa, is hereby amended by amending section 2-218, Deferred Retirement Option Plan, subsection (b)(3), Period of Participation, to read as follows:

* * *

(1) *Eligibility to participate.* In lieu of terminating his employment as a police officer, any member who is eligible for normal retirement under the system may elect to defer receipt of such service retirement pension and to participate in the DROP.

(2) *Election to participate.* A member's election to participate in the DROP must be made in writing in a time and manner determined by the board and shall be effective on the first day of the first calendar month which is at least fifteen (15) business days after it is received by the board.

(3) *Period of participation.* A member who elects to participate in the DROP prior to [effective date], pursuant to ~~under~~ subsection (b)(2), shall participate in the DROP for a period not to exceed sixty (60) months beginning at the time his or her election to participate in the DROP first becomes effective. An election to participate in the DROP shall constitute an irrevocable election to resign from the service of the city not later than the date provided for in the previous sentence. A member may participate only once. As a condition of participating in the DROP, each participant must agree that his employment as a police officer shall terminate on the last day of the permissible DROP period. Any retiree who has

retired under normal retirement who did not previously participate in the DROP and who is reemployed, may elect to enter the DROP as provided herein. Notwithstanding anything herein to the contrary, a member who elects to participate in the DROP on or after [effective date of ordinance] may participate in the DROP for a period not to exceed ninety-six (96) months beginning at the time his or her election to participate in the DROP first becomes effective. Members who are participating in the DROP on [effective date], may elect in writing on forms provided by the Administrator, to extend their DROP participation period by up to thirty-six (36) months, for a total maximum DROP period not to exceed ninety-six (96) months.

* * *

SECTION 4: Incorporation into the Code. Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Cocoa.

SECTION 5: Repeal of Prior Inconsistent Ordinances and Resolutions. All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

SECTION 6: Severability. If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

SECTION 7: Effective Date. That this Ordinance shall become effective upon its adoption.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, IN A REGULAR MEETING ASSEMBLED ON THE ____ DAY OF _____, 20_____.

_____

Mayor

ATTEST:

_____

Monica Arsenault, CMC, City Clerk

1ST READING: _____

2ND READING: _____

LEGAL AD PUBLISHED: _____

EFFECTIVE DATE: _____

CITY OF COCOA
POLICE OFFICERS' RETIREMENT PLAN

ACTUARIAL IMPACT STATEMENT

October 25, 2024

Attached hereto is a comparison of the impact on the Minimum Required Contribution (per Chapter 112, Florida Statutes) and the Required City Contribution, resulting from the implementation of the following changes:

- Section 2-198, Disability, is being amended to provide for a service-connected disability benefit when the disability occurred during an active shooter event or mass killing event. The benefit shall equal the member's accrued retirement benefit provided such amount is not less than 60% of the member's average monthly earnings at the time of the disability. To value for this change, we assume 0.2% of service-connected disabilities occur during an active shooter event.

- Section 2-218, Deferred Retirement Option Plan, is being amended for an extension of the participation period from 60 months to 96 months for current and future participants.

- Section 2-196, Benefits amounts and eligibility, is being amended for a 0% minimum for the cost-of-living adjustment. Currently, the monthly benefit could be reduced (but not below the initial benefit amount) in the event the applicable Consumer Price Index is negative.

The cost impact, determined as of October 1, 2023, applicable to the fiscal year ending September 30, 2025, is as follows:

	Proposed	Current
Minimum Required Contribution		
% of Projected Annual Payroll	39.08%	39.08%
Member Contributions (Est.)		
% of Projected Annual Payroll	6.50%	6.50%
City And State Required Contribution		
% of Projected Annual Payroll	32.58%	32.58%
State Contribution (Est.) [1]	$277,059	$277,059
% of Projected Annual Payroll	8.98%	8.98%
City Required Contribution [2]		
% of Projected Annual Payroll	23.60%	23.60%

[1] Represents the amount received in calendar 2024. As per a Mutual Consent Agreement between the Membership and the City, all State Monies received each year will be available to offset the City's required contribution.

CITY OF COCOA
POLICE OFFICERS' RETIREMENT PLAN

ACTUARIAL IMPACT STATEMENT

October 25, 2024

Unless otherwise noted, all data, assumptions, methods and plan provisions are the same as in the October 1, 2023 actuarial valuation report. It should be noted that changes to retirement benefits could potentially affect participants' retirement or termination behavior. We will monitor and advise of any recommended changes with future experience studies.

Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the analysis, we did not perform an analysis of the potential range of such future measurements.

Please note that contents of this analysis and the October 1, 2023 actuarial valuation report are considered an integral part of the actuarial opinions. In reviewing the results presented in this study, it should be noted that there are risks that may not be inherently apparent to the reader that should be carefully considered. For key risks, please see the Discussion of Risk section of the October 1, 2023 actuarial valuation report.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

The changes presented herein are in compliance with Part VII, Chapter 112, Florida Statutes and Section 14, Article X of the State Constitution. The undersigned is familiar with the immediate and long-term aspects of pension valuations and meets the Qualification Standards of the American Academy of Actuaries necessary to render the opinions contained herein.

Douglas H. Lozen, EA, MAAA
Enrolled Actuary #23-7778

STATEMENT OF PLAN ADMINISTRATOR

The prepared information presented herein reflects the estimated impact of the proposed Ordinance.

Pat Dovale
Chairman, Board of Trustees

COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS

	New Benefits 10/1/2023	Old Benefits 10/1/2023
A. Participant Data		
Actives	54	54
Service Retirees	45	45
DROP Retirees	3	3
Beneficiaries	3	3
Disability Retirees	8	8
Terminated Vested	16	16
Total	129	129
Projected Annual Payroll	3,083,666	3,083,666
Annual Rate of Payments to:		
Service Retirees	1,623,840	1,623,840
DROP Retirees	118,624	118,624
Beneficiaries	73,552	73,552
Disability Retirees	146,248	146,248
Terminated Vested	206,243	206,243
B. Assets		
Actuarial Value (AVA) [1]	37,888,462	37,888,462
Market Value (MVA) [1]	34,518,295	34,518,295
C. Liabilities		
Present Value of Benefits		
Actives		
Retirement Benefits	16,920,900	16,920,900
Disability Benefits	647,227	647,167
Death Benefits	46,903	46,903
Vested Benefits	1,027,350	1,027,350
Refund of Contributions	130,509	130,509
Service Retirees	21,680,218	21,680,218
DROP Retirees [1]	1,788,028	1,788,028
Beneficiaries	946,621	946,621
Disability Retirees	1,830,794	1,830,794
Terminated Vested	1,471,715	1,471,715
Share Plan Balances [1]	0	0
Total	46,490,265	46,490,205

C. Liabilities - (Continued)	New Benefits 10/1/2023	Old Benefits 10/1/2023
Present Value of Future Salaries	23,518,902	23,518,902
Present Value of Future Member Contributions	1,528,729	1,528,729
Normal Cost (Retirement)	465,519	465,519
Normal Cost (Disability)	55,699	55,691
Normal Cost (Death)	2,713	2,713
Normal Cost (Vesting)	66,975	66,975
Normal Cost (Refunds)	21,541	21,541
Total Normal Cost	612,447	612,439
Present Value of Future Normal Costs	4,546,501	4,546,448
Accrued Liability (Retirement)	13,415,767	13,415,767
Accrued Liability (Disability)	236,013	236,006
Accrued Liability (Death)	27,090	27,090
Accrued Liability (Vesting)	527,140	527,140
Accrued Liability (Refunds)	20,378	20,378
Accrued Liability (Inactives) [1]	27,717,376	27,717,376
Share Plan Balances [1]	0	0
Total Actuarial Accrued Liability (EAN AL)	41,943,764	41,943,757
Unfunded Actuarial Accrued Liability (UAAL)	4,055,302	4,055,295
Funded Ratio (AVA / EAN AL)	90.3%	90.3%

D. Actuarial Present Value of Accrued Benefits	New Benefits 10/1/2023	Old Benefits 10/1/2023
Vested Accrued Benefits		
Inactives + Share Plan Balances [1]	27,717,376	27,717,376
Actives	8,603,527	8,603,472
Member Contributions	1,852,486	1,852,486
Total	38,173,389	38,173,334
Non-vested Accrued Benefits	1,094,818	1,094,818
Total Present Value Accrued Benefits (PVAB)	39,268,207	39,268,152
Funded Ratio (MVA / PVAB)	87.9%	87.9%
Increase (Decrease) in Present Value of Accrued Benefits Attributable to:		
Plan Amendments	55	
Benefit Changes	0	
Plan Experience	0	
Benefits Paid	0	
Interest	0	
Other	0	
Total	55	

	New Benefits	Old Benefits
Valuation Date	10/1/2023	10/1/2023
Applicable to Fiscal Year Ending	9/30/2025	9/30/2025
E. Pension Cost		
Normal Cost (with interest)		
% of Projected Annual Payroll [2]	19.86	19.86
Administrative Expenses (with interest)		
% of Projected Annual Payroll [2]	3.12	3.12
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 15 years (as of 10/1/2023, with interest)		
% of Projected Annual Payroll [2]	16.10	16.10
Minimum Required Contribution		
% of Projected Annual Payroll [2]	39.08	39.08
Expected Member Contributions		
% of Projected Annual Payroll [2]	6.50	6.50
Expected City and State Contribution		
% of Projected Annual Payroll [2]	32.58	32.58

[1] The asset values and liabilities include accumulated DROP and Share Plan Balances.

[2] Contributions developed as of 10/1/2023 are expressed as a percentage of Projected Annual Payroll at 10/1/2023 of $3,083,666.

ACTUARIAL ASSUMPTIONS AND METHODS

Mortality Rate	*Healthy Active Lives:* **Female:** PubS.H-2010 (Below Median) for Employees, set forward one year. **Male:** PubS.H-2010 (Below Median) for Employees, set forward one year. *Healthy Retiree Lives:* **Female:** PubS.H-2010 for Healthy Retirees, set forward one year. **Male:** PubS.H-2010 for Healthy Retirees, set forward one year. *Beneficiary Lives:* **Female:** PubG.H-2010 for Healthy Retirees. **Male:** PubG.H-2010 for Healthy Retirees, set back one year. *Disabled Lives:* 80% PubG.H-2010 for Disabled Retirees / 20% PubS.H-2010 for Disabled Retirees. All rates for healthy lives are projected generationally with Mortality Improvement Scale MP-2018. We feel this assumption sufficiently accommodates future mortality improvements. The previously described mortality assumption rates were mandated by Chapter 2015-157, Laws of Florida. This law mandates the use of the assumptions used in either of the two most recent valuations of the Florida Retirement System (FRS). The above rates are those outlined in Milliman's July 1, 2021 FRS valuation report for special risk employees, with appropriate adjustments made based on plan demographics.
Interest Rate	7.25% per year compounded annually, net of investment related expenses. This is supported by the target asset allocation of the trust and the expected long-term return by asset class.

Salary Increases

Salary Scale	
Service	Rate
0	6.5%
1 - 5	4.5%
6+	4.0%

These rates were developed in an August 17, 2018 Experience Study.

Retirement

% Retiring During the Year (< 25 Years of Service)	
Age	Rate
50	50%
51 - 52	10%
53	50%
54+	100%

These rates were developed in an August 17, 2018 Experience Study.

Termination

% Terminating During the Year	
Service	Rate
0 - 1	17%
2	10%
3 - 19	4%
20+	0%

These rates were developed in an August 17, 2018 Experience Study.

Disability Rate

Sample rates below:

% Becoming Disabled During the Year	
Age	Rate
20	0.14%
30	0.18%
40	0.30%
50	1.00%
60+	2.09%

75% of Disability Retirements are assumed to be Line-of-Duty related. These rates were confirmed in an August 17, 2018 Experience Study.

Cost-of-Living Adjustment	3.0% per year beginning at age 65.
Payroll Growth	None.
Administrative Expenses	$96,295 annually, based on the average of actual expenses incurred in the prior two fiscal years.
Amortization Method	New UAAL amortization bases are amortized over 15 years. The amortization payment is subject to a minimum based on a 30-year amortization of the UAAL in order to comply with Actuarial Standard of Practice No. 4. Bases established prior to the valuation date are adjusted proportionally to match the Expected Unfunded Actuarial Accrued Liability as of the valuation date, in order to align prior year bases with the portion of the current year UAAL associated with prior year sources.
Funding Method	Entry Age Normal Actuarial Cost Method.
Asset Smoothing Methodology	The Actuarial Value of Assets is brought forward using the historical four-year geometric average of Market Value Returns (net-of-fees). Over time, this may result in a de minimis bias that is above or below the Market Value of Assets.
Low-Default-Risk Obligation Measure	Based on the Entry Age Normal Actuarial Cost Method and an interest rate of 4.87% per year compounded annually, net of investment related expenses. This rate is consistent with the Yield to Maturity of the S&P Municipal Bond 20-Year High Grade Rate Index as of September 30, 2023. All other assumptions for the Low-Default-Risk Obligation Measure are consistent with the assumptions shown in this section unless otherwise noted.

SUMMARY OF CURRENT PLAN
(THROUGH ORDINANCE 16-2022)

Original Effective Date	August 1, 1969
Effective Date Latest Amendment	January 10, 2023
Eligibility	Full time sworn Police Officers from date of employment, including probationary period. Mandatory as a condition of employment.
Credited Service	Total years and fractional parts of years with the City as a Police Officer, whether continuous or not, so long as Member contributions attributable to such periods of service remain in Fund in the event of termination of employment with the City and subsequent reemployment within 5 years.
Salary	Salary means total compensation reportable on Form W-2 for services rendered as a Police Officer, plus tax deferred, tax exempt, and tax-sheltered items of income derived from elective employee payroll deductions or salary reductions. Effective October 27, 2015, Salary means base pay, including state funded incentives, holiday pay and overtime pay up to 150 hours per fiscal year, but excluding special detail pay, payments for unused sick and annual leave, and overtime pay in excess of 150 hours per fiscal year. Additionally, in order to comply with the regulations set forth in Senate Bill 1128, Salary will include the lesser of the amount of sick and annual leave time accrued as of June 7, 2013, or the actual amount of sick and annual leave time for which the retiree receives payment at the time of retirement.
Average Monthly Earnings	Average Salary for the highest 5 years during the 10 years immediately preceding retirement or termination.
Member Contributions	6.5% of Compensation.
Interest on Member Contributions	4.5% per year.
City Contributions	Amount required after Member contributions and State premium tax refunds in order to pay current costs and amortize unfunded past service cost over 40 years.

Normal Retirement	
Date	Earlier of: 1) Age 50 and 10 years of Credited Service, or 2) 25 years of Credited Service, regardless of age.
Benefit	3% of Average Monthly Earnings times Years of Credited Service.
Form of Benefit	Ten Year Certain and Life Annuity (options available).
Cost-of-Living Adjustment	Up to 3% per year beginning at 65.
Vesting (Termination of Employment)	
Less than 10 Years	Refund of Member Contributions with interest.
10 Years or More	Accrued pension payable at age 50, or Refund of contributions with interest.
Disability	
Eligibility	Total and permanent; not able to perform useful and efficient service as a police officer. Board can require periodic re-examination. 10 years of service required for non-service incurred benefits.
Exclusions	Disability resulting from use of drugs, illegal participation in riots, service in military, etc.
Benefit	
Service Connected	Greater of 1) Accrued benefit, 2) 42% of Average Monthly Earnings, or 3) 50% of regular base pay on date of disability.
Non-Service Connected	Accrued benefit.
Duration	Benefit payable for life with 120 payments guaranteed, or until recovery (options available).
Benefit Offsets	If the 50% or 25% of pay benefit plus all Primary and Family Social Security benefits and/or all regular or periodic payments under Worker's Compensation exceeds 100% of regular base pay on the date of disability, the Plan benefit will be reduced so that the sum of all such payments equal 100% of pay. (In no event will offset reduce benefits below 42% of AME for service connected, or 25% of AME for non-service connected disability).

Board of Trustees	a. Two City Council appointees, b. Two Members of the System elected by a majority of the other covered Police Officers, and c. A fifth Member elected by the other 4 and appointed by Council.
Pre-Retirement Death	
If Not Vested or Eligible for Early or Normal Retirement	Refund of contributions plus 4.5% interest
Vested or Eligible to Retire	Accrued benefits payable to beneficiary for 10 years, or in accordance with available options.
Death After Retirement	Benefit payable in accordance with optional form of pension selected at time of retirement.
Deferred Retirement Option Plan	
Eligibility	Satisfaction of Normal Retirement requirements.
Participation	Not to exceed 60 months.
Rate of Return	Actual net investment rate or fixed interest, at member's election.
Distribution	Lump sum at termination of employment.
Chapter 185 Share Account	Pursuant to Chapter 2015-39, Laws of Florida, a share plan exists but is currently not funded as the City and Membership mutually consented to allow the City to use all annual State Monies to offset its funding requirements.

Legislation Details (With Text)

File #:	24-616	**Version:**	1	**Name:**	
Type:	Resolution			**Status:**	Agenda Ready
File created:	10/15/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Consideration of a Resolution of the City of Cocoa, Florida, electing to not exempt certain property from ad valorem taxation, as allowed under section 196.1978(3)(o), Florida Statutes, providing for conflicts, severability, and an effective date. (Planner)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Resolution 2024-100 Live Local Ad Valorem Tax Exemption Opt Out_v2.pdf Exhibit 'A' FL SB 102 aka Live Local Act.pdf Exhibit 'B' FL SB 328 Amendment to Live Local Act.pdf Exhibit 'C' FL HB 7073 Amendment to Live Local Act.pdf Resolution 2024-100 Legal Ad Affadavit.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 22, 2024.
Agenda Date: November 12, 2024.
Prepared By: Jennifer Webster, City Planner
Through: Stockton Whitten, City Manager
Requested Action:

Consideration of a Resolution of the City of Cocoa, Florida, electing to not exempt certain property from ad valorem taxation, as allowed under section 196.1978(3)(o), Florida Statutes, providing for conflicts, severability, and an effective date.

BACKGROUND:

LIVE LOCAL ACT

Florida's Live Local Act was created by Senate Bill 102 and became effective on July 1, 2023. Section 3 of the Live Local Act (LLA) created new subsection (7) in Section 125.01055, Florida Statutes, which relates to affordable housing.

The statute permits a development project to be exempted from a municipality's established zoning requirements such as maximum density, height, and allowable uses, to increase the availability of affordable housing. It also allows these developments to be built in zoning districts not designated for residential development such as Commercial and Industrial zoning districts. This can often be

contrary to the municipality's established Future Land Use pattern and the mandated Comprehensive Plan. The act provides for administrative approval of residential and mixed-use multifamily rental developments in which at least 40 percent of the residential units are, for a period of at least 30 years, affordable as defined in Florida Statutes.

With regard to local government control, the bill also:

- Removes a local government's ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes provision in current law allowing local governments to impose rent control under certain emergency circumstances, preempting rent control ordinances entirely.
- Requires counties and cities to update and electronically publish the inventory of publicly owned properties which may be appropriate for affordable housing development.
- Authorizes the FHFC, through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.

The bill also introduced three ad valorem property tax exemptions, including:

- Authorizing counties and municipalities to offer, through ordinance, an ad valorem tax exemption to property owners who dedicate units for affordable housing for households earning 60 percent of the AMI (area medium income) or less.

AMENDED IN 2024

The LLA was amended in 2024 by Florida Senate Bill (SB) 328 and companion House Bill (HB) 7073. This became Chapter 2024-158, Laws of Florida. Among the changes to SB 328 was regarding the methodology for property appraisers to determine values of tax-exempt units, as such:

"Qualified property may receive an ad valorem property tax exemption of:

1. Up to 75 percent of the assessed value of each residential unit used to provide affordable housing if fewer than 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section [of the legislation].

2. Up to 100 percent of the assessed value of each residential unit used to provide affordable housing if 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section [of the legislation]."

HB 7073 - AD VALOREM "OPT OUT" PROVISION

Section 16 of Chapter 2024-158, Laws of Florida, and F.S. Section 196.1978(o), provides that a taxing authority (including the City) starting with the 2025 tax roll, is authorized to opt out of providing the aforementioned tax exemptions for these projects under the Live Local Act, if the following criteria are met:

1. The City of Cocoa must be in a county in which the number of affordable and available units

for households at or below 120% AMI is greater than the number of households at that income level, as determined by the most recent Shimberg Center for Housing Studies Annual Report.

The City of Cocoa in Brevard County is located within the Palm Bay-Melbourne-Titusville, Florida Metropolitan Statistical Area (MSA). The data in this Report shows that in this MSA, the number of affordable and available units is in fact greater than the number of renter households MSA in the 0 to 120 percent (AMI) category. This qualifies the City of Cocoa as eligible to opt-out of providing the tax exemptions. (see Report excerpt, provided below).

2. This resolution to opt out from providing the property tax exemption must be approved by a two-thirds vote by City Council.

3. This Resolution must be duly advertised in accordance with Section 50.011(1), Florida Statutes. This item was advertised as required by Florida Statute on November 7, 2024. The affidavit for the advertisement is attached.

APPENDIX 4. SURPLUS/DEFICIT OF AFFORDABLE AND AVAILABLE RENTAL HOUSING UNITS BY INCOME (% AMI), FLORIDA REGIONS, 2022

Region	Counties	Affordable/Available Units Minus Renter Households					
		0-30% AMI	0-40% AMI	0-50% AMI	0-60% AMI	0-80% AMI	0-120% AMI
Gadsden, Jefferson, & Wakulla)	Washington	-4,521	-5,296	-4,372	-3,242	-1,003	36
Ocala, FL MSA	Marion	-6,173	-5,378	-6,830	-5,029	-1,586	3,216
Orlando-Kissimmee, FL MSA	Lake, Orange, Osceola, Seminole	-51,154	-70,138	-89,107	-94,715	-77,753	799
Palm Bay-Melbourne-Titusville, FL MSA	Brevard	-8,504	-11,491	-9,241	-6,901	-691	6,565
Panama City-Lynn Haven, FL MSA	Bay	-3,086	-3,254	-4,840	-4,839	-3,626	1,151
Pensacola-Ferry Pass-Brent, FL MSA	Escambia, Santa Rosa	-9,841	-11,125	-12,909	-9,855	-3,894	-612

Source: Shimberg Center analysis of U.S. Census Bureau, 2022 American Community Survey. Values are the difference between renter households and affordable/available units at each income level. Negative value means that renter households outnumber affordable/available units.

Shimberg Center for Housing Studies, 2023 Annual Report, available at:
<http://www.shimberg.ufl.edu/publications/Shimberg_annual_report_Dec_2023.pdf>
(For reference, the full texts of SB 102 can be found in Exhibit 'A'. The full text of SB 38 can be found in Exhibit 'B'. The full text of HB 7073 can be found in Exhibit 'C'.)

PRIORITY AREA CONNECTION:

Economic and Community Development.

BUDGETARY IMPACT:

Budgeted N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Staff recommends City Council **APPROVE** this Resolution of the City of Cocoa, Florida, electing to not exempt certain property from ad valorem taxation, as allowed under section 196.1978(3)(o), Florida Statutes, providing for conflicts, severability, and an effective date..

RESOLUTION 2024-100

A RESOLUTION OF THE CITY OF COCOA, FLORIDA, ELECTING TO NOT EXEMPT CERTAIN PROPERTY FROM AD VALOREM TAXATION, AS ALLOWED UNDER SECTION 196.1978(3)(o), FLORIDA STATUTES, PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Section 196.1978(3), Florida Statutes, contains the "Live Local Act Property Tax Exemption," which requires the Brevard County property appraiser to exempt rental properties from ad valorem taxation if the properties meet certain requirements under the Live Local Act, and

WHEREAS, the Florida Legislature passed HB 7073, amending Fla. Stat. 196.1978 during the 2024 legislative session and, on May 7, 2024, Governor Ron DeSantis signed HB 7073, which became Chapter 2024-158, Laws of Florida; and

WHEREAS, Section 196.1978(3)(d)1.a., Florida Statutes, provides an ad valorem tax exemption of seventy-five percent of the assessed value of the units in qualified multifamily projects that are used to provide affordable housing to house natural persons or families whose annual household income is between 80 and 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area, which is the Palm Bay-Melbourne-Titusville, Florida Metropolitan Statistical Area (MSA) including the City of Cocoa (the "80 to 120 Percent Tax Exemption"); and

WHEREAS, Section 196.1978(3)(o), Florida Statutes, provides an exemption from ad valorem taxation for certain properties deemed affordable housing for persons or families whose annual household income is between; and

WHEREAS, Section 196.1978(3)(o), Florida Statutes, provides that a taxing authority (including the City) starting with the 2025 tax roll, is authorized to opt out of providing the 80 to 120 Percent Tax Exemption under sub-subparagraph (d)1.a. of Section 196.1978(3), Fla. Stat., if the City Council, by a two-thirds majority vote, finds that the latest Shimberg Center for Housing Studies Annual Report identifies that in this MSA, the number of affordable and available units is greater than the number of renter households in the MSA in the 0 to 120 percent area median annual adjusted gross income (AMI) category; and

WHEREAS, the relevant excerpt of the latest Shimberg Annual Report is provided as an attachment to this Resolution and is hereby incorporated by reference; and

WHEREAS, the City Council of the City of Cocoa hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Palm Bay-Melbourne-Titusville, Florida MSA, which includes the City, for those households that meet the income criteria for the 0 to 120 percent AMI tax exemption; and

WHEREAS, this Resolution was duly advertised in accordance with Section 50.011(1), Florida Statutes; and

WHEREAS, the City Council of the City of Cocoa hereby finds that the City is a taxing authority that is eligible to adopt a resolution to not exempt properties that would otherwise be eligible for the Live Local Property Tax Exemption with a two-thirds vote.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, AS FOLLOWS:

SECTION 1. The foregoing recitals are true and correct and are incorporated in this Resolution by reference.

SECTION 2. The City Council finds that the City is within the Palm Bay-Melbourne-Titusville, Florida MSA, and that, based on the Shimberg Annual Report, the number of affordable and available units in the MSA is greater than the number of rental households in the MSA for the category entitled "0-120 percent AMI."

SECTION 3. Pursuant to Section 196.1978(3)(o), Florida Statutes, the City hereby elects not to exempt properties eligible for the 80 to 120 Percent Tax Exemption otherwise allowed under Section 196.1978(3)(d)1.a., Florida Statutes, and directs the Brevard County Property Appraiser not to grant any such exemptions, due to the surplus of affordable and available units in this MSA.

SECTION 4. This Resolution applies to the ad valorem property tax levies imposed by the City only.

SECTION 5. This Resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. A copy of the adopted Resolution shall be provided to the Brevard County Property Appraiser prior to January 1, 2025.

SECTION 6. This Resolution does not impact a property owner of a multifamily project who was granted an exemption pursuant to Section 196.1978(3)(d)1.a., Florida Statutes, prior to the

adoption of this Resolution. Such property owner may continue to receive the exemption for each subsequent consecutive year that the property owner applies for and is granted the exemption.

SECTION 7. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 8. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 9. Effective Date. This Resolution shall take effect on January 1, 2025, and shall expire on January 1, 2027. This Resolution may be renewed prior to its expiration date in accordance with Florida law.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled this _____ day of _____, 2024.

ATTEST:

_____	_____
Monica Arsenault	Michael C. Blake
City Clerk	Mayor

ATTACHMENT 1

APPENDIX 4. SURPLUS/DEFICIT OF AFFORDABLE AND AVAILABLE RENTAL HOUSING UNITS BY INCOME (% AMI), FLORIDA REGIONS, 2022

Region	Counties	Affordable/Available Units Minus Renter Households					
		0-30% AMI	0-40% AMI	0-50% AMI	0-60% AMI	0-80% AMI	0-120% AMI
Gadsden, Jefferson, & Wakulla)	Washington	-4,521	-5,296	-4,372	-3,242	-1,003	36
Ocala, FL MSA	Marion	-6,173	-5,378	-6,830	-5,029	-1,586	3,216
Orlando-Kissimmee, FL MSA	Lake, Orange, Osceola, Seminole	-51,154	-70,138	-89,107	-94,715	-77,753	799
Palm Bay-Melbourne-Titusville, FL MSA	Brevard	-8,504	-11,491	-9,241	-6,901	-691	6,565
Panama City-Lynn Haven, FL MSA	Bay	-3,086	-3,254	-4,840	-4,839	-3,626	1,151
Pensacola-Ferry Pass-Brent, FL MSA	Escambia, Santa Rosa	-9,841	-11,125	-12,909	-9,855	-3,894	-612

Source: Shimberg Center analysis of U.S. Census Bureau, 2022 American Community Survey. Values are the difference between renter households and affordable/available units at each income level. Negative value means that renter households outnumber affordable/available units.

Shimberg Center for Housing Studies, 2023 Annual Report, available at:
http://www.shimberg.ufl.edu/publications/Shimberg_annual_report_Dec_2023.pdf

An act relating to housing; providing a short title; amending s. 125.0103, F.S.; deleting the authority of local governments to adopt or maintain laws, ordinances, rules, or other measures that would have the effect of imposing controls on rents; amending s. 125.01055, F.S.; revising applicability for areas of critical state concern; specifying requirements for, and restrictions on, counties in approving certain housing developments; providing for future expiration; amending s. 125.379, F.S.; revising the date by which counties must prepare inventory lists of real property; requiring counties to make the inventory lists publicly available on their websites; authorizing counties to use certain properties for affordable housing through a long-term land lease; revising requirements for counties relating to inventory lists of certain property for affordable housing; providing that counties are encouraged to adopt best practices for surplus land programs; amending s. 166.04151, F.S.; revising applicability for areas of critical state concern; specifying requirements for, and restrictions on, municipalities in approving applications for certain housing developments; providing for future expiration; amending s. 166.043, F.S.; deleting the authority of local governments to adopt or maintain laws, ordinances, rules, or other measures that would have the effect of imposing controls on rents; amending s.

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166.0451, F.S.; revising the date by which municipalities must prepare inventory lists of real property; requiring municipalities to make the inventory lists publicly available on their websites; authorizing municipalities to use certain properties for affordable housing through a long-term land lease; revising requirements for municipalities relating to inventory lists of certain property for affordable housing; providing that municipalities are encouraged to adopt best practices for surplus land programs; amending s. 196.1978, F.S.; providing an exemption from ad valorem taxation for land that meets certain criteria; providing applicability; providing for future repeal; defining terms; providing an ad valorem tax exemption for portions of property in a multifamily project if certain conditions are met; providing that vacant units may be eligible for the exemption under certain circumstances; specifying percentages of the exemption for qualified properties; specifying requirements for applying for the exemption with the property appraiser; specifying requirements for requesting certification from the Florida Housing Finance Corporation; specifying requirements for the corporation in reviewing requests, certifying property, and posting deadlines for applications; specifying requirements for property appraisers in reviewing and granting exemptions and for improperly granted exemptions; providing a penalty; providing limitations on eligibility; specifying requirements

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for a rental market study; authorizing the corporation to adopt rules; providing applicability; providing for future repeal; creating s. 196.1979, F.S.; authorizing local governments to adopt ordinances to provide an ad valorem tax exemption for portions of property used to provide affordable housing meeting certain requirements; specifying requirements and limitations for the exemption; providing that vacant units may be eligible for the exemption under certain circumstances; specifying requirements for ordinances granting an exemption; specifying requirements for a rental market study; providing that ordinances must expire within a certain timeframe; requiring the property appraiser to take certain action in response to an improperly granted exemption; providing a penalty; providing applicability; amending s. 201.15, F.S.; suspending, for a specified period, the General Revenue Fund service charge on documentary stamp tax collections; providing for specified amounts of such collections to be credited to the State Housing Trust Fund for certain purposes; providing for certain amounts to be credited to the General Revenue Fund under certain circumstances; prohibiting the transfer of such funds to the General Revenue Fund in the General Appropriations Act; providing for the future expiration and reversion of specified statutory text; amending s. 212.08, F.S.; revising the total amount of community contribution tax credits which may be granted for certain projects; defining terms;

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providing a sales tax exemption for building materials used in the construction of affordable housing units; defining terms; specifying eligibility requirements; specifying requirements for applying for a sales tax refund with the Department of Revenue; specifying requirements for and limitations on refunds; providing requirements for the department in issuing refunds; authorizing the department to adopt rules; providing applicability; amending s. 213.053, F.S.; authorizing the department to make certain information available to the corporation to administer the Live Local Program; creating s. 215.212, F.S.; prohibiting the deduction of the General Revenue Fund service charge on documentary stamp tax proceeds; providing for future repeal; amending s. 215.22, F.S.; conforming a provision to changes made by the act; providing for the future expiration and reversion of specified statutory text; amending s. 220.02, F.S.; specifying the order of application of Live Local Program tax credits against the state corporate income tax; amending s. 220.13, F.S.; specifying requirements for the addition to adjusted federal income of amounts taken as a credit under the Live Local Program; amending s. 220.183, F.S.; conforming a provision to changes made by the act; amending s. 220.186, F.S.; providing applicability of Live Local Program tax credits to the Florida alternative minimum tax credit; creating s. 220.1878, F.S.; providing a credit against the state corporate income tax under the Live Local

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Program; specifying requirements and procedures for making eligible contributions and claiming the credit; amending s. 220.222, F.S.; requiring returns filed in connection with the Live Local Program tax credits to include the amount of certain credits; amending s. 253.034, F.S.; modifying requirements for the analysis included in land use plans; making technical changes; amending s. 253.0341, F.S.; requiring that local government requests for the state to surplus conservation or nonconservation lands for any means of transfer be expedited throughout the surplusing process; amending s. 288.101, F.S.; authorizing the Governor, under the Florida Job Growth Grant Fund, to approve state or local public infrastructure projects to facilitate the development or construction of affordable housing; providing for future repeal; amending s. 420.0003, F.S.; revising legislative intent for, and policies of, the state housing strategy; revising requirements for the implementation of the strategy; revising duties of the Shimberg Center for Housing Studies at the University of Florida; requiring the Office of Program Policy Analysis and Government Accountability to evaluate specified strategies, policies, and programs at specified intervals; specifying requirements for the office's analyses; authorizing rule amendments; amending s. 420.503, F.S.; revising the definition of the term "qualified contract" for purposes of the Florida Housing Finance Corporation Act; amending s.

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420.504, F.S.; revising the composition of the corporation's board of directors; providing specifications for filling vacancies on the board of directors; amending s. 420.507, F.S.; specifying a requirement for the corporation's annual budget request to the Secretary of Economic Opportunity; providing for the future expiration and reversion of specified statutory text; amending s. 420.5087, F.S.; revising prioritization of funds for the State Apartment Incentive Loan Program; creating s. 420.50871, F.S.; specifying requirements for, and authorized actions by, the corporation in allocating certain increased revenues during specified fiscal years to finance certain housing projects; providing construction; providing for future repeal; providing a directive to the Division of Law Revision; creating s. 420.50872, F.S.; defining terms; creating the Live Local Program; specifying responsibilities of the corporation; specifying the annual tax credit cap; specifying requirements for applying for tax credits with the department; providing requirements for the carryforward of credits; specifying restrictions on, and requirements for, the conveyance, transfer, or assignment of credits; providing requirements and procedures for the rescindment of credits; specifying procedures for calculating underpayments and penalties; providing construction; authorizing the department and the corporation to develop a cooperative agreement; authorizing the department to

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adopt rules; requiring the department to annually notify certain taxpayers of certain information; creating s. 420.5096, F.S.; providing legislative findings; creating the Florida Hometown Hero Program for a specified purpose; authorizing the corporation to underwrite and make certain mortgage loans; specifying terms for such loans and requirements for borrowers; authorizing loans made under the program to be used for the purchase of certain manufactured homes; providing construction; amending s. 420.531, F.S.; authorizing the Florida Housing Corporation to contract with certain entities to provide technical assistance to local governments in establishing selection criteria for proposals to use certain property for affordable housing purposes; amending s. 420.6075, F.S.; making technical changes; amending s. 553.792, F.S.; requiring local governments to maintain on their websites a policy relating to the expedited processing of certain building permits and development orders; amending s. 624.509, F.S.; specifying the order of application of Live Local Program tax credits against the insurance premium tax; amending s. 624.5105, F.S.; conforming a provision to changes made by the act; creating s. 624.51058, F.S.; providing a credit against the insurance premium tax under the Live Local Program; providing a requirement for making eligible contributions; providing construction; providing applicability; exempting a certain initiative from certain evacuation time constraints;

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specifying that certain comprehensive plan amendments are valid; authorizing certain local governments to adopt local ordinances or regulations for certain purposes; authorizing the department to adopt emergency rules; providing for future expiration of such rulemaking authority; providing appropriations; providing a declaration of important state interest; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. This act may be cited as the "Live Local Act."

Section 2. Section 125.0103, Florida Statutes, is amended to read:

125.0103 Ordinances and rules imposing price controls~~; findings required; procedures~~.—

(1)(a) Except as hereinafter provided, a ~~no~~ county, municipality, or other entity of local government may not ~~shall~~ adopt or maintain in effect an ordinance or a rule that ~~which~~ has the effect of imposing price controls upon a lawful business activity that ~~which~~ is not franchised by, owned by, or under contract with, the governmental agency, unless specifically provided by general law.

(b) This section does not prevent the enactment by local governments of public service rates otherwise authorized by law, including water, sewer, solid waste, public transportation, taxicab, or port rates, rates for towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, or rates for removal and storage of wrecked or

disabled vehicles or vessels from an accident scene or the removal and storage of vehicles or vessels in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel.

(c) Counties must establish maximum rates which may be charged on the towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, removal and storage of wrecked or disabled vehicles or vessels from an accident scene or for the removal and storage of vehicles or vessels, in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel. However, if a municipality chooses to enact an ordinance establishing the maximum rates for the towing or immobilization of vehicles or vessels as described in paragraph (b), the county's ordinance does ~~shall~~ not apply within such municipality.

(2) ~~No law, ordinance, rule, or other measure which would have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.~~

~~(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and~~

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~~expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.~~

~~(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January 1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds $250.~~

~~(5)~~ A ~~No~~ municipality, county, or other entity of local government may not ~~shall~~ adopt or maintain in effect any law, ordinance, rule, or other measure that ~~which~~ would have the effect of imposing controls on rents ~~unless:~~

~~(a) Such measure is duly adopted by the governing body of such entity of local government, after notice and public hearing, in accordance with all applicable provisions of the Florida and United States Constitutions, the charter or charters governing such entity of local government, this section, and any other applicable laws.~~

~~(b) Such governing body makes and recites in such measure its findings establishing the existence in fact of a housing emergency so grave as to constitute a serious menace to the general public and that such controls are necessary and proper to eliminate such grave housing emergency.~~

~~(c) Such measure is approved by the voters in such municipality, county, or other entity of local government~~.

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~~(6) In any court action brought to challenge the validity of rent control imposed pursuant to the provisions of this section, the evidentiary effect of any findings or recitations required by subsection (5) shall be limited to imposing upon any party challenging the validity of such measure the burden of going forward with the evidence, and the burden of proof (that is, the risk of nonpersuasion) shall rest upon any party seeking to have the measure upheld.~~

(3)~~(7)~~ Notwithstanding any other provisions of this section, municipalities, counties, or other entities of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 3. Subsections (5) and (6) of section 125.01055, Florida Statutes, are amended, and subsection (7) is added to that section, to read:

125.01055 Affordable housing.—

(5) Subsection (4) ~~(2)~~ does not apply in an area of critical state concern, as designated in s. 380.0552.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the board of county commissioners may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for ~~residential,~~ commercial~~,~~ or industrial use~~. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project~~, so long

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as at least 10 percent of the units included in the project are for housing that is affordable ~~and the developer of the project agrees not to apply for or receive funding under s. 420.5087~~. The provisions of this subsection are self-executing and do not require the board of county commissioners to adopt an ordinance or a regulation before using the approval process in this subsection.

(7)(a) A county must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial, industrial, or mixed use if at least 40 percent of the residential units in a proposed multifamily rental development are, for a period of at least 30 years, affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a county may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A county may not restrict the density of a proposed development authorized under this subsection below the highest allowed density on any unincorporated land in the county where residential development is allowed.

(c) A county may not restrict the height of a proposed development authorized under this subsection below the highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

(d) A proposed development authorized under this subsection must be administratively approved and no further action by the board of county commissioners is required if the development satisfies the county's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with the exception of provisions establishing allowable densities, height, and land use. Such land development regulations include, but are not limited to, regulations relating to setbacks and parking requirements.

(e) A county must consider reducing parking requirements for a proposed development authorized under this subsection if the development is located within one-half mile of a major transit stop, as defined in the county's land development code, and the major transit stop is accessible from the development.

(f) For proposed multifamily developments in an unincorporated area zoned for commercial or industrial use which is within the boundaries of a multicounty independent special district that was created to provide municipal services and is not authorized to levy ad valorem taxes, and less than 20 percent of the land area within such district is designated for commercial or industrial use, a county must authorize, as provided in this subsection, such development only if the development is mixed-use residential.

(g) Except as otherwise provided in this subsection, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(h) This subsection does not apply to property defined as recreational and commercial working waterfront in s.

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342.201(2)(b) in any area zoned as industrial.

(i) This subsection expires October 1, 2033.

Section 4. Section 125.379, Florida Statutes, is amended to read:

125.379 Disposition of county property for affordable housing.—

(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each county shall prepare an inventory list of all real property within its jurisdiction to which the county or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such real property and specify whether the property is vacant or improved. The governing body of the county must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. The governing body of the county shall adopt a resolution that includes an inventory list of such property following the public hearing. Each county shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the county may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds used to purchase land for the development of affordable housing or to increase the local government fund earmarked for affordable housing, ~~or may be~~ sold with a restriction that requires the development of the property as permanent affordable housing, or ~~may be~~ donated to a

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nonprofit housing organization for the construction of permanent affordable housing. Alternatively, the county or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

(3) Counties are encouraged to adopt best practices for surplus land programs, including, but not limited to:

(a) Establishing eligibility criteria for the receipt or purchase of surplus land by developers;

(b) Making the process for requesting surplus lands publicly available; and

(c) Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would be sold or offered at market rate and by requiring reversion of property not used for affordable housing within a certain timeframe.

Section 5. Subsections (5) and (6) of section 166.04151, Florida Statutes, are amended, and subsection (7) is added to that section, to read:

166.04151 Affordable housing.—

(5) Subsection (4) ~~(2)~~ does not apply in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the governing body of a municipality may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for

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~~residential,~~ commercial~~,~~ or industrial use~~. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project~~, so long as at least 10 percent of the units included in the project are for housing that is affordable ~~and the developer of the project agrees not to apply for or receive funding under s. 420.5087~~. The provisions of this subsection are self-executing and do not require the governing body to adopt an ordinance or a regulation before using the approval process in this subsection.

(7)(a) A municipality must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial, industrial, or mixed use if at least 40 percent of the residential units in a proposed multifamily rental development are, for a period of at least 30 years, affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a municipality may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A municipality may not restrict the density of a proposed development authorized under this subsection below the highest allowed density on any land in the municipality where residential development is allowed.

(c) A municipality may not restrict the height of a proposed development authorized under this subsection below the

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highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

(d) A proposed development authorized under this subsection must be administratively approved and no further action by the governing body of the municipality is required if the development satisfies the municipality's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with the exception of provisions establishing allowable densities, height, and land use. Such land development regulations include, but are not limited to, regulations relating to setbacks and parking requirements.

(e) A municipality must consider reducing parking requirements for a proposed development authorized under this subsection if the development is located within one-half mile of a major transit stop, as defined in the municipality's land development code, and the major transit stop is accessible from the development.

(f) A municipality that designates less than 20 percent of the land area within its jurisdiction for commercial or industrial use must authorize a proposed multifamily development as provided in this subsection in areas zoned for commercial or industrial use only if the proposed multifamily development is mixed-use residential.

(g) Except as otherwise provided in this subsection, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(h) This subsection does not apply to property defined as

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recreational and commercial working waterfront in s. 342.201(2)(b) in any area zoned as industrial.

(i) This subsection expires October 1, 2033.

Section 6. Section 166.043, Florida Statutes, is amended to read:

166.043 Ordinances and rules imposing price controls~~; findings required; procedures~~.—

(1)(a) Except as hereinafter provided, a ~~no~~ county, municipality, or other entity of local government may not ~~shall~~ adopt or maintain in effect an ordinance or a rule that ~~which~~ has the effect of imposing price controls upon a lawful business activity that ~~which~~ is not franchised by, owned by, or under contract with, the governmental agency, unless specifically provided by general law.

(b) This section does not prevent the enactment by local governments of public service rates otherwise authorized by law, including water, sewer, solid waste, public transportation, taxicab, or port rates, rates for towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, or rates for removal and storage of wrecked or disabled vehicles or vessels from an accident scene or the removal and storage of vehicles or vessels in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel.

(c) Counties must establish maximum rates which may be charged on the towing of vehicles or vessels from or immobilization of vehicles or vessels on private property,

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removal and storage of wrecked or disabled vehicles or vessels from an accident scene or for the removal and storage of vehicles or vessels, in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel. However, if a municipality chooses to enact an ordinance establishing the maximum rates for the towing or immobilization of vehicles or vessels as described in paragraph (b), the county's ordinance established under s. 125.0103 does ~~shall~~ not apply within such municipality.

(2) ~~No law, ordinance, rule, or other measure which would have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.~~

~~(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.~~

~~(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January~~

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~~1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds $250.~~

~~(5)~~ A ~~No~~ municipality, county, or other entity of local government may not ~~shall~~ adopt or maintain in effect any law, ordinance, rule, or other measure that ~~which~~ would have the effect of imposing controls on rents ~~unless:~~

~~(a) Such measure is duly adopted by the governing body of such entity of local government, after notice and public hearing, in accordance with all applicable provisions of the Florida and United States Constitutions, the charter or charters governing such entity of local government, this section, and any other applicable laws.~~

~~(b) Such governing body makes and recites in such measure its findings establishing the existence in fact of a housing emergency so grave as to constitute a serious menace to the general public and that such controls are necessary and proper to eliminate such grave housing emergency.~~

~~(c) Such measure is approved by the voters in such municipality, county, or other entity of local government~~.

~~(6) In any court action brought to challenge the validity of rent control imposed pursuant to the provisions of this section, the evidentiary effect of any findings or recitations required by subsection (5) shall be limited to imposing upon any party challenging the validity of such measure the burden of going forward with the evidence, and the burden of proof (that is, the risk of nonpersuasion) shall rest upon any party seeking to have the measure upheld.~~

(3)~~(7)~~ Notwithstanding any other provisions of this

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section, municipalities, counties, or other entity of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 7. Section 166.0451, Florida Statutes, is amended to read:

166.0451 Disposition of municipal property for affordable housing.—

(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each municipality shall prepare an inventory list of all real property within its jurisdiction to which the municipality or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such property and specify whether the property is vacant or improved. The governing body of the municipality must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. Following the public hearing, the governing body of the municipality shall adopt a resolution that includes an inventory list of such property. Each municipality shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the municipality may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds ~~may be~~

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used to purchase land for the development of affordable housing or to increase the local government fund earmarked for affordable housing, ~~or may be~~ sold with a restriction that requires the development of the property as permanent affordable housing, or ~~may be~~ donated to a nonprofit housing organization for the construction of permanent affordable housing. Alternatively, the municipality or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

(3) Municipalities are encouraged to adopt best practices for surplus land programs, including, but not limited to:

(a) Establishing eligibility criteria for the receipt or purchase of surplus land by developers;

(b) Making the process for requesting surplus lands publicly available; and

(c) Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would be sold or offered at market rate and by requiring reversion of property not used for affordable housing within a certain timeframe.

Section 8. Effective January 1, 2024, subsection (1) of section 196.1978, Florida Statutes, is amended, and subsection (3) is added to that section, to read:

196.1978 Affordable housing property exemption.—

(1)(a) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-

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income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this

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subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

(b) Land that is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004 is exempt from ad valorem taxation. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land. This paragraph first applies to the 2024 tax roll and is repealed December 31, 2059.

(3)(a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Newly constructed" means an improvement to real property which was substantially completed within 5 years before the date of an applicant's first submission of a request for certification or an application for an exemption pursuant to this section, whichever is earlier.

3. "Substantially completed" has the same meaning as in s.

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192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of property in a multifamily project are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption if such portions:

1. Provide affordable housing to natural persons or families meeting the income limitations provided in paragraph (d);

2. Are within a newly constructed multifamily project that contains more than 70 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d); and

3. Are rented for an amount that does not exceed the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development or 90 percent of the fair market value rent as determined by a rental market study meeting the requirements of paragraph (m), whichever is less.

(c) If a unit that in the previous year qualified for the exemption under this subsection and was occupied by a tenant is vacant on January 1, the vacant unit is eligible for the exemption if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this subsection and a reasonable effort is made to lease the unit to eligible persons or families.

(d)1. Qualified property used to house natural persons or families whose annual household income is greater than 80

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percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides, must receive an ad valorem property tax exemption of 75 percent of the assessed value.

2. Qualified property used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides, is exempt from ad valorem property taxes.

(e) To receive an exemption under this subsection, a property owner must submit an application on a form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser.

(f) To receive a certification notice, a property owner must submit a request to the corporation for certification on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (m).

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c),

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the property owner must provide evidence of the published rent amount for each vacant unit.

4. A sworn statement, under penalty of perjury, from the applicant restricting the property for a period of not less than 3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for certification and certify property that meets the eligibility criteria of this subsection. A determination by the corporation regarding a request for certification does not constitute final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the eligibility criteria for an exemption under this subsection, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the eligibility criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for certification. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

(i) The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.

(j) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such

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an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(k) Units subject to an agreement with the corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 are not eligible for this exemption.

(l) Property receiving an exemption pursuant to s. 196.1979 is not eligible for this exemption.

(m) A rental market study submitted as required by paragraph (f) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable

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property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

(n) The corporation may adopt rules to implement this section.

(o) This subsection first applies to the 2024 tax roll and is repealed December 31, 2059.

Section 9. Section 196.1979, Florida Statutes, is created to read:

196.1979 County and municipal affordable housing property exemption.—

(1)(a) Notwithstanding ss. 196.195 and 196.196, the board of county commissioners of a county or the governing body of a municipality may adopt an ordinance to exempt those portions of property used to provide affordable housing meeting the requirements of this section. Such property is considered property used for a charitable purpose. To be eligible for the exemption, the portions of property:

1. Must be used to house natural persons or families whose annual household income:

a. Is greater than 30 percent but not more than 60 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides; or

b. Does not exceed 30 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within

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the county in which the person or family resides;

2. Must be within a multifamily project containing 50 or more residential units, at least 20 percent of which are used to provide affordable housing that meets the requirements of this section;

3. Must be rented for an amount no greater than the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development or 90 percent of the fair market value rent as determined by a rental market study meeting the requirements of subsection (4), whichever is less;

4. May not have been cited for code violations on three or more occasions in the 24 months before the submission of a tax exemption application;

5. May not have any cited code violations that have not been properly remedied by the property owner before the submission of a tax exemption application; and

6. May not have any unpaid fines or charges relating to the cited code violations. Payment of unpaid fines or charges before a final determination on a property's qualification for an exemption under this section will not exclude such property from eligibility if the property otherwise complies with all other requirements for the exemption.

(b) Qualified property may receive an ad valorem property tax exemption of:

1. Up to 75 percent of the assessed value of each residential unit used to provide affordable housing if fewer

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than 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

2. Up to 100 percent of the assessed value if 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

(c) The board of county commissioners of the county or the governing body of the municipality, as applicable, may choose to adopt an ordinance that exempts property used to provide affordable housing for natural persons or families meeting the income limits of sub-subparagraph (a)1.a., natural persons or families meeting the income limits of sub-subparagraph (a)1.b., or both.

(2) If a residential unit that in the previous year qualified for the exemption under this section and was occupied by a tenant is vacant on January 1, the vacant unit may qualify for the exemption under this section if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this section and a reasonable effort is made to lease the unit to eligible persons or families.

(3) An ordinance granting the exemption authorized by this section must:

(a) Be adopted under the procedures for adoption of a nonemergency ordinance by a board of county commissioners specified in chapter 125 or by a municipal governing body specified in chapter 166.

(b) Designate the local entity under the supervision of the board of county commissioners or governing body of a

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municipality which must develop, receive, and review applications for certification and develop notices of determination of eligibility.

(c) Require the property owner to apply for certification by the local entity in order to receive the exemption. The application for certification must be on a form provided by the local entity designated pursuant to paragraph (b) and include all of the following:

1. The most recently completed rental market study meeting the requirements of subsection (4).

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under subsection (2), the property owner must provide evidence of the published rent amount for the vacant unit.

(d) Require the local entity to verify and certify property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the exemption, it must notify the applicant and include reasons for the denial.

(e) Require the eligible unit to meet the eligibility criteria of paragraph (1)(a).

(f) Require the property owner to submit an application for exemption, on a form prescribed by the department, accompanied by the certification of qualified property, to the property appraiser no later than March 1.

(g) Specify that the exemption applies only to the taxes levied by the unit of government granting the exemption.

(h) Specify that the property may not receive an exemption authorized by this section after expiration or repeal of the ordinance.

(i) Identify the percentage of the assessed value which is exempted, subject to the percentage limitations in paragraph (1)(b).

(j) Identify whether the exemption applies to natural persons or families meeting the income limits of sub-subparagraph (1)(a)1.a., natural persons or families meeting the income limits of sub-subparagraph (1)(a)1.b., or both.

(k) Require that the deadline to submit an application for certification be published on the county's or municipality's website. The deadline must allow adequate time for a property owner to make a timely application for exemption to the property appraiser.

(l) Require the county or municipality to post on its website a list of certified properties for the purpose of facilitating access to affordable housing.

(4) A rental market study submitted as required by paragraph (3)(c) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser, as defined in s. 475.611, may issue a rental market study. The certified general appraiser must be independent of the property owner who requests a rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable

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property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

(5) An ordinance adopted under this section must expire before the fourth January 1 after adoption; however, the board of county commissioners or the governing body of the municipality may adopt a new ordinance to renew the exemption. The board of county commissioners or the governing body of the municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration or repeal.

(6) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this section was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property

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owner improperly receiving the exemption may not be assessed a penalty or interest.

(7) This section first applies to the 2024 tax roll.

Section 10. Section 201.15, Florida Statutes, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds authorized to be issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the ~~payment of service charges or~~ costs of collection and enforcement under this section. ~~All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1).~~ Before distribution pursuant to this section, the Department of Revenue shall deduct amounts necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs ~~and service charge~~ may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs ~~and service charge~~ are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter ~~and the service charge~~ shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as

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follows:

(1) Amounts necessary to make payments on bonds issued pursuant to s. 215.618 or s. 215.619, as provided under paragraphs (3)(a) and (b), or on any other bonds authorized to be issued on a parity basis with such bonds shall be deposited into the Land Acquisition Trust Fund.

(2) If the amounts deposited pursuant to subsection (1) are less than 33 percent of all taxes collected after first deducting the costs of collection, an amount equal to 33 percent of all taxes collected after first deducting the costs of collection, minus the amounts deposited pursuant to subsection (1), shall be deposited into the Land Acquisition Trust Fund.

(3) Amounts on deposit in the Land Acquisition Trust Fund shall be used in the following order:

(a) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts payable with respect to Florida Forever bonds issued pursuant to s. 215.618. The amount used for such purposes may not exceed $300 million in each fiscal year. It is the intent of the Legislature that all bonds issued to fund the Florida Forever Act be retired by December 31, 2040. Except for bonds issued to refund previously issued bonds, no series of bonds may be issued pursuant to this paragraph unless such bonds are approved and the debt service for the remainder of the fiscal year in which the bonds are issued is specifically appropriated in the General Appropriations Act or other law with respect to bonds issued for the purposes of s. 373.4598.

(b) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts due with

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respect to Everglades restoration bonds issued pursuant to s. 215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

Bonds issued pursuant to s. 215.618 or s. 215.619 are equally and ratably secured by moneys distributable to the Land Acquisition Trust Fund.

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), the lesser of 8 percent of the remainder or $150 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund and shall be expended pursuant to s. 420.50871. If 8 percent of the remainder is greater than $150 million in any fiscal year, the difference between 8 percent of the remainder and $150 million shall be paid into the State Treasury to the credit of the General Revenue Fund. ~~and deduction of the service charge imposed pursuant to s. 215.20(1),~~ The remainder shall be distributed as follows:

(a) The lesser of 20.5453 percent of the remainder or $466.75 million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited to the State Transportation Trust Fund shall be used for:

1. Capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, in the amount of 10 percent of the funds;

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2. The Small County Outreach Program specified in s. 339.2818, in the amount of 10 percent of the funds;

3. The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent of the funds after deduction of the payments required pursuant to subparagraphs 1. and 2.; and

4. The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 25 percent of the funds after deduction of the payments required pursuant to subparagraphs 1. and 2. The first $60 million of the funds allocated pursuant to this subparagraph shall be allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5).

(b) The lesser of 0.1456 percent of the remainder or $3.25 million in each fiscal year shall be paid into the State Treasury to the credit of the Grants and Donations Trust Fund in the Department of Economic Opportunity to fund technical assistance to local governments.

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by referendum of the voters.

(c) An amount equaling 4.5 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. The funds shall be used as follows:

1. Half of that amount shall be used for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Half of that amount shall be paid into the State

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Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

(d) An amount equaling 5.20254 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds:

1. Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the Department of Economic Opportunity and the Florida Housing Finance Corporation for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Eighty-seven and one-half percent of that amount shall be distributed to the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law. Funds from this category may also be used to provide for state and local services to assist the homeless.

(e) The lesser of 0.017 percent of the remainder or $300,000 in each fiscal year shall be paid into the State Treasury to the credit of the General Inspection Trust Fund to be used to fund oyster management and restoration programs as provided in s. 379.362(3).

(f) A total of $75 million shall be paid into the State Treasury to the credit of the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity.

(g) An amount equaling 5.4175 percent of the remainder shall be paid into the Resilient Florida Trust Fund to be used for the purposes for which the Resilient Florida Trust Fund was

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created and exists by law. Funds may be used for planning and project grants.

(h) An amount equaling 5.4175 percent of the remainder shall be paid into the Water Protection and Sustainability Program Trust Fund to be used to fund wastewater grants as specified in s. 403.0673.

(5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed to the State Housing Trust Fund and expended pursuant to s. 420.50871 and funds distributed to the State Housing Trust Fund and the Local Government Housing Trust Fund pursuant to paragraphs (4)(c) and (d) ~~paragraph (4)(c)~~ may not be transferred to the General Revenue Fund in the General Appropriations Act.

(6) After the distributions provided in the preceding subsections, any remaining taxes shall be paid into the State Treasury to the credit of the General Revenue Fund.

Section 11. The amendments made by this act to s. 201.15, Florida Statutes, expire on July 1, 2033, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act must be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 12. Paragraph (p) of subsection (5) of section 212.08, Florida Statutes, is amended, and paragraph (v) is added to that subsection, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the

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storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(p) *Community contribution tax credit for donations.*—

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

a. The credit shall be computed as 50 percent of the person’s approved annual community contribution.

b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any time limitation that would otherwise apply under s. 215.26.

c. A person may not receive more than $200,000 in annual tax credits for all approved community contributions made in any one year.

d. All proposals for the granting of the tax credit require the prior approval of the Department of Economic Opportunity.

e. The total amount of tax credits which may be granted for

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all programs approved under this paragraph and ss. 220.183 and 624.5105 is $25 ~~$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and $4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

f. A person who is eligible to receive the credit provided in this paragraph, s. 220.183, or s. 624.5105 may receive the credit only under one section of the person's choice.

2. Eligibility requirements.—

a. A community contribution by a person must be in the following form:

(I) Cash or other liquid assets;

(II) Real property, including 100 percent ownership of a real property holding company;

(III) Goods or inventory; or

(IV) Other physical resources identified by the Department of Economic Opportunity.

For purposes of this sub-subparagraph, the term "real property holding company" means a Florida entity, such as a Florida limited liability company, that is wholly owned by the person; is the sole owner of real property, as defined in s.

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192.001(12), located in this ~~the~~ state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term "project" means activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households; designed to provide housing opportunities for persons with special needs; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a project approved between January 1, 1996, and December 31, 1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing,

contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

(I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community contribution, directly related to special needs, low-income, or very-low-income projects; and

(IV) Removal of liens recorded against residential property by municipal, county, or special district local governments if satisfaction of the lien is a necessary precedent to the transfer of the property to a low-income person or very-low-income person for the purpose of promoting home ownership. Contributions for lien removal must be received from a nonrelated third party.

c. The project must be undertaken by an "eligible sponsor," which includes:

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for persons with special needs, low-income households, or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;

(V) A community redevelopment agency created under s.

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163.356;

(VI) A historic preservation district agency or organization;

(VII) A local workforce development board;

(VIII) A direct-support organization as provided in s. 1009.983;

(IX) An enterprise zone development agency created under s. 290.0056;

(X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

(XIII) Any other agency that the Department of Economic Opportunity designates by rule.

A contributing person may not have a financial interest in the eligible sponsor.

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or

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very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

(A) If tax credit applications submitted for approved projects of an eligible sponsor do not exceed $200,000 in total, the credits shall be granted in full if the tax credit applications are approved.

(B) If tax credit applications submitted for approved projects of an eligible sponsor exceed $200,000 in total, the amount of tax credits granted pursuant to sub-sub-sub-subparagraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be

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granted to each approved tax credit application on a pro rata basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications on a pro rata basis.

3. Application requirements.—

a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and

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regulations.

b. A person seeking to participate in this program must submit an application for tax credit to the Department of Economic Opportunity which sets forth the name of the sponsor; a description of the project; and the type, value, and purpose of the contribution. The sponsor shall verify, in writing, the terms of the application and indicate its receipt of the contribution, and such verification must accompany the application for tax credit. The person must submit a separate tax credit application to the Department of Economic Opportunity for each individual contribution that it makes to each individual project.

c. A person who has received notification from the Department of Economic Opportunity that a tax credit has been approved must apply to the department to receive the refund. Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of the notification. A person may submit only one application for refund to the department within a 12-month period.

4. Administration.—

a. The Department of Economic Opportunity may adopt rules necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

c. The Department of Economic Opportunity shall

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periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

(v) *Building materials used in construction of affordable housing units.*—

1. As used in this paragraph, the term:

a. "Affordable housing development" means property that has units subject to an agreement with the Florida Housing Finance Corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

b. "Building materials" means tangible personal property that becomes a component part of eligible residential units in an affordable housing development. The term includes appliances and does not include plants, landscaping, fencing, and hardscaping.

c. "Eligible residential units" means newly constructed units within an affordable housing development which are restricted under the land use restriction agreement.

d. "Newly constructed" means improvements to real property which did not previously exist or the construction of a new

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improvement where an old improvement was removed. The term does not include the renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the eligible residential unit is built.

e. "Real property" has the same meaning as provided in s. 192.001(12).

f. "Substantially completed" has the same meaning as in s. 192.042(1).

2. Building materials used in eligible residential units are exempt from the tax imposed by this chapter if an owner demonstrates to the satisfaction of the department that the requirements of this paragraph have been met. Except as provided in subparagraph 3., this exemption inures to the owner at the time an eligible residential unit is substantially completed, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner of the eligible residential units must file an application with the department. The application must include all of the following:

a. The name and address of the person claiming the refund.

b. An address and assessment roll parcel number of the real property that was improved for which a refund of previously paid taxes is being sought.

c. A description of the eligible residential units for which a refund of previously paid taxes is being sought, including the number of such units.

d. A copy of a valid building permit issued by the county or municipal building department for the eligible residential units.

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e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to build the eligible residential units which specifies the building materials, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials, and which states that the improvement to the real property was newly constructed. If a general contractor was not used, the owner must make the sworn statement required by this sub-subparagraph. Copies of the invoices evidencing the actual cost of the building materials and the amount of sales tax paid on such building materials must be attached to the sworn statement provided by the general contractor or by the owner. If copies of such invoices are not attached, the cost of the building materials is deemed to be an amount equal to 40 percent of the increase in the final assessed value of the eligible residential units for ad valorem tax purposes less the most recent assessed value of land for the units.

f. A certification by the local building code inspector that the eligible residential unit is substantially completed.

g. A copy of the land use restriction agreement with the Florida Housing Finance Corporation for the eligible residential units.

3. The exemption under this paragraph inures to a municipality, county, other governmental unit or agency, or nonprofit community-based organization through a refund of previously paid taxes if the building materials are paid for from the funds of a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or

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loan program. To receive a refund, a municipality, county, other governmental unit or agency, or nonprofit community-based organization must submit an application that includes the same information required under subparagraph 2. In addition, the applicant must include a sworn statement signed by the chief executive officer of the municipality, county, other governmental unit or agency, or nonprofit community-based organization seeking a refund which states that the building materials for which a refund is sought were funded by a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

4. The person seeking a refund must submit an application for refund to the department within 6 months after the eligible residential unit is deemed to be substantially completed by the local building code inspector or by November 1 after the improved property is first subject to assessment.

5. Only one exemption through a refund of previously paid taxes may be claimed for any eligible residential unit. A refund may not be granted unless the amount to be refunded exceeds $500. A refund may not exceed the lesser of $5,000 or 97.5 percent of the Florida sales or use tax paid on the cost of building materials as determined pursuant to sub-subparagraph 2.e. The department shall issue a refund within 30 days after it formally approves a refund application.

6. The department may adopt rules governing the manner and format of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

7. This exemption under this paragraph applies to sales of

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building materials that occur on or after July 1, 2023.

Section 13. Subsection (24) is added to section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

(24) The department may make available to the Florida Housing Finance Corporation, exclusively for official purposes, information for the purpose of administering the Live Local Program pursuant to s. 420.50872.

Section 14. Section 215.212, Florida Statutes, is created to read:

215.212 Service charge elimination.—

(1) Notwithstanding s. 215.20(1), the service charge provided in s. 215.20(1) may not be deducted from the proceeds of the taxes distributed under s. 201.15.

(2) This section is repealed July 1, 2033.

Section 15. Paragraph (i) of subsection (1) of section 215.22, Florida Statutes, is amended to read:

215.22 Certain income and certain trust funds exempt.—

(1) The following income of a revenue nature or the following trust funds shall be exempt from the appropriation required by s. 215.20(1):

(i) Bond proceeds or revenues dedicated for bond repayment~~, except for the Documentary Stamp Clearing Trust Fund administered by the Department of Revenue~~.

Section 16. The amendment made by this act to s. 215.22, Florida Statutes, expires on July 1, 2033, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act must be preserved and continue to operate to the extent

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that such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 17. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, and those enumerated in s. 220.1915.

Section 18. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) *Additions.*—There shall be added to such taxable income:

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1. a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred

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for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as

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both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.193.

13. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

14. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

15. The amount taken as a credit for the taxable year pursuant to s. 220.194.

16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

17. The amount taken as a credit for the taxable year pursuant to s. 220.198.

18. The amount taken as a credit for the taxable year pursuant to s. 220.1915.

Section 19. Paragraph (c) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—

(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.—

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(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 624.5105 is $25 ~~$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and $4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

Section 20. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

Section 21. Section 220.1878, Florida Statutes, is created to read:

220.1878 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to the Live Local Program

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on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section must be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the total credit taken by the affiliated group is subject to the limitation established under subsection (1).

(3) Section 420.50872 applies to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 420.50872 after timely requesting an extension to file under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for purposes of the department's determination as to whether the taxpayer was in compliance with the requirement to pay tentative taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to pay tentative taxes shall result in the revocation and rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes.

Section 22. Paragraph (c) of subsection (2) of section 220.222, Florida Statutes, is amended to read:

220.222 Returns; time and place for filing.—

(2)

(c)1. For purposes of this subsection, a taxpayer is not in compliance with s. 220.32 if the taxpayer underpays the required payment by more than the greater of $2,000 or 30 percent of the tax shown on the return when filed.

2. For the purpose of determining compliance with s. 220.32 as referenced in subparagraph 1., the tax shown on the return when filed must include the amount of the allowable credits taken on the return pursuant to s. 220.1878.

Section 23. Subsection (5) of section 253.034, Florida Statutes, is amended to read:

253.034 State-owned lands; uses.—

(5) Each manager of conservation lands shall submit to the Division of State Lands a land management plan at least every 10 years in a form and manner adopted by rule of the board of trustees and in accordance with s. 259.032. Each manager of conservation lands shall also update a land management plan whenever the manager proposes to add new facilities or make substantive land use or management changes that were not addressed in the approved plan, or within 1 year after the addition of significant new lands. Each manager of nonconservation lands shall submit to the Division of State Lands a land use plan at least every 10 years in a form and manner adopted by rule of the board of trustees. The division shall review each plan for compliance with the requirements of this subsection and the requirements of the rules adopted by the board of trustees pursuant to this section. All nonconservation land use plans, whether for single-use or multiple-use properties, shall be managed to provide the greatest benefit to

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the state. Plans for managed areas larger than 1,000 acres shall contain an analysis of the multiple-use potential of the property which includes the potential of the property to generate revenues to enhance the management of the property. In addition, the plan shall contain an analysis of the potential use of private land managers to facilitate the restoration or management of these lands and whether nonconservation lands would be more appropriately transferred to the county or municipality in which the land is located for the purpose of providing affordable multifamily rental housing that meets the criteria of s. 420.0004(3). If a newly acquired property has a valid conservation plan that was developed by a soil and conservation district, such plan shall be used to guide management of the property until a formal land use plan is completed.

(a) State conservation lands shall be managed to ensure the conservation of this ~~the~~ state's plant and animal species and to ensure the accessibility of state lands for the benefit and enjoyment of all people of this ~~the~~ state, both present and future. Each land management plan for state conservation lands shall provide a desired outcome, describe both short-term and long-term management goals, and include measurable objectives to achieve those goals. Short-term goals shall be achievable within a 2-year planning period, and long-term goals shall be achievable within a 10-year planning period. These short-term and long-term management goals shall be the basis for all subsequent land management activities.

(b) Short-term and long-term management goals for state conservation lands shall include measurable objectives for the

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following, as appropriate:

1. Habitat restoration and improvement.

2. Public access and recreational opportunities.

3. Hydrological preservation and restoration.

4. Sustainable forest management.

5. Exotic and invasive species maintenance and control.

6. Capital facilities and infrastructure.

7. Cultural and historical resources.

8. Imperiled species habitat maintenance, enhancement, restoration, or population restoration.

(c) The land management plan shall, at a minimum, contain the following elements:

1. A physical description of the land.

2. A quantitative data description of the land which includes an inventory of forest and other natural resources; exotic and invasive plants; hydrological features; infrastructure, including recreational facilities; and other significant land, cultural, or historical features. The inventory shall reflect the number of acres for each resource and feature, when appropriate. The inventory shall be of such detail that objective measures and benchmarks can be established for each tract of land and monitored during the lifetime of the plan. All quantitative data collected shall be aggregated, standardized, collected, and presented in an electronic format to allow for uniform management reporting and analysis. The information collected by the Department of Environmental Protection pursuant to s. 253.0325(2) shall be available to the land manager and his or her assignee.

3. A detailed description of each short-term and long-term

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land management goal, the associated measurable objectives, and the related activities that are to be performed to meet the land management objectives. Each land management objective must be addressed by the land management plan, and if practicable, a land management objective may not be performed to the detriment of the other land management objectives.

4. A schedule of land management activities which contains short-term and long-term land management goals and the related measurable objective and activities. The schedule shall include for each activity a timeline for completion, quantitative measures, and detailed expense and manpower budgets. The schedule shall provide a management tool that facilitates development of performance measures.

5. A summary budget for the scheduled land management activities of the land management plan. For state lands containing or anticipated to contain imperiled species habitat, the summary budget shall include any fees anticipated from public or private entities for projects to offset adverse impacts to imperiled species or such habitat, which fees shall be used solely to restore, manage, enhance, repopulate, or acquire imperiled species habitat. The summary budget shall be prepared in such manner that it facilitates computing an aggregate of land management costs for all state-managed lands using the categories described in s. 259.037(3).

(d) Upon completion, the land management plan must be transmitted to the Acquisition and Restoration Council for review. The council shall have 90 days after receipt of the plan to review the plan and submit its recommendations to the board of trustees. During the review period, the land management plan

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may be revised if agreed to by the primary land manager and the council taking into consideration public input. The land management plan becomes effective upon approval by the board of trustees.

(e) Land management plans are to be updated every 10 years on a rotating basis. Each updated land management plan must identify any conservation lands under the plan, in part or in whole, that are no longer needed for conservation purposes and could be disposed of in fee simple or with the state retaining a permanent conservation easement.

(f) In developing land management plans, at least one public hearing shall be held in any one affected county.

(g) The Division of State Lands shall make available to the public an electronic copy of each land management plan for parcels that exceed 160 acres in size. The division shall review each plan for compliance with the requirements of this subsection, the requirements of chapter 259, and the requirements of the rules adopted by the board of trustees pursuant to this section. The Acquisition and Restoration Council shall also consider the propriety of the recommendations of the managing entity with regard to the future use of the property, the protection of fragile or nonrenewable resources, the potential for alternative or multiple uses not recognized by the managing entity, and the possibility of disposal of the property by the board of trustees. After its review, the council shall submit the plan, along with its recommendations and comments, to the board of trustees. The council shall specifically recommend to the board of trustees whether to approve the plan as submitted, approve the plan with

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modifications, or reject the plan. If the council fails to make a recommendation for a land management plan, the Secretary of Environmental Protection, Commissioner of Agriculture, or executive director of the Fish and Wildlife Conservation Commission or their designees shall submit the land management plan to the board of trustees.

(h) The board of trustees shall consider the land management plan submitted by each entity and the recommendations of the Acquisition and Restoration Council and the Division of State Lands and shall approve the plan with or without modification or reject such plan. The use or possession of any such lands that is not in accordance with an approved land management plan is subject to termination by the board of trustees.

(i)1. State nonconservation lands shall be managed to provide the greatest benefit to the state. State nonconservation lands may be grouped by similar land use types under one land use plan. Each land use plan shall, at a minimum, contain the following elements:

a. A physical description of the land to include any significant natural or cultural resources as well as management strategies developed by the land manager to protect such resources.

b. A desired development outcome.

c. A schedule for achieving the desired development outcome.

d. A description of both short-term and long-term development goals.

e. A management and control plan for invasive nonnative

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plants.

f. A management and control plan for soil erosion and soil and water contamination.

g. Measureable objectives to achieve the goals identified in the land use plan.

2. Short-term goals shall be achievable within a 5-year planning period and long-term goals shall be achievable within a 10-year planning period.

3. The use or possession of any such lands that is not in accordance with an approved land use plan is subject to termination by the board of trustees.

4. Land use plans submitted by a manager shall include reference to appropriate statutory authority for such use or uses and shall conform to the appropriate policies and guidelines of the state land management plan.

Section 24. Subsection (1) of section 253.0341, Florida Statutes, is amended to read:

253.0341 Surplus of state-owned lands.—

(1) The board of trustees shall determine which lands, the title to which is vested in the board, may be surplused. For all conservation lands, the Acquisition and Restoration Council shall make a recommendation to the board of trustees, and the board of trustees shall determine whether the lands are no longer needed for conservation purposes. If the board of trustees determines the lands are no longer needed for conservation purposes, it may dispose of such lands by an affirmative vote of at least three members. In the case of a land exchange involving the disposition of conservation lands, the board of trustees must determine by an affirmative vote of

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at least three members that the exchange will result in a net positive conservation benefit. For all nonconservation lands, the board of trustees shall determine whether the lands are no longer needed. If the board of trustees determines the lands are no longer needed, it may dispose of such lands by an affirmative vote of at least three members. Local government requests for the state to surplus conservation or nonconservation lands, whether for purchase, ~~or~~ exchange, or any other means of transfer, must ~~shall~~ be expedited throughout the surplusing process. Property jointly acquired by the state and other entities may not be surplused without the consent of all joint owners.

Section 25. Subsection (2) of section 288.101, Florida Statutes, is amended to read:

288.101 Florida Job Growth Grant Fund.—

(2) The department and Enterprise Florida, Inc., may identify projects, solicit proposals, and make funding recommendations to the Governor, who is authorized to approve:

(a) State or local public infrastructure projects to promote:

1. Economic recovery in specific regions of this ~~the~~ state;~~,~~

2. Economic diversification;~~,~~ or

3. Economic enhancement in a targeted industry.

(b) State or local public infrastructure projects to facilitate the development or construction of affordable housing. This paragraph is repealed July 1, 2033.

(c) Infrastructure funding to accelerate the rehabilitation of the Herbert Hoover Dike. The department or the South Florida

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Water Management District may enter into agreements, as necessary, with the United States Army Corps of Engineers to implement this paragraph.

(d) ~~(c)~~ Workforce training grants to support programs at state colleges and state technical centers that provide participants with transferable, sustainable workforce skills applicable to more than a single employer, and for equipment associated with these programs. The department shall work with CareerSource Florida, Inc., to ensure programs are offered to the public based on criteria established by the state college or state technical center and do not exclude applicants who are unemployed or underemployed.

Section 26. Section 420.0003, Florida Statutes, is amended to read:

(Substantial rewording of section. See s. 420.0003, F.S., for present text.)

420.0003 State housing strategy.—

(1) LEGISLATIVE INTENT.—It is the intent of this act to articulate a state housing strategy that will carry the state toward the goal of ensuring that each Floridian has safe, decent, and affordable housing. This strategy must involve state and local governments working in partnership with communities and the private sector and must involve financial, as well as regulatory, commitment to accomplish this goal.

(2) POLICIES.—

(a) *Housing production and rehabilitation programs.*— Programs to encourage housing production or rehabilitation must be guided by the following general policies, as appropriate for the purpose of the specific program:

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1. State and local governments shall provide incentives to encourage the private sector to be the primary delivery vehicle for the development of affordable housing. When possible, state funds should be heavily leveraged to achieve the maximum federal, local, and private commitment of funds and be used to ensure long-term affordability. To the maximum extent possible, state funds should be expended to create new housing stock and be used for repayable loans rather than grants. Local incentives to stimulate private sector development of affordable housing may include establishment of density bonus incentives.

2. State and local governments should consider and implement innovative solutions to housing issues where appropriate. Innovative solutions include, but are not limited to:

a. Utilizing publicly held land to develop affordable housing through state or local land purchases, long-term land leasing, and school district affordable housing programs. To the maximum extent possible, state-owned lands that are appropriate for the development of affordable housing must be made available for that purpose.

b. Community-led planning that focuses on urban infill, flexible zoning, redevelopment of commercial property into mixed-use property, resiliency, and furthering development in areas with preexisting public services, such as wastewater, transit, and schools.

c. Project features that maximize efficiency in land and resource use, such as high density, high rise, and mixed use.

d. Mixed-income projects that facilitate more diverse and successful communities.

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e. Modern housing concepts such as manufactured homes, tiny homes, 3D-printed homes, and accessory dwelling units.

3. State funds should be available only to local governments that provide incentives or financial assistance for housing. State funding for housing should not be made available to local governments whose comprehensive plans have been found not in compliance with chapter 163 and who have not entered into a stipulated settlement agreement with the department to bring the plans into compliance. State funds should be made available only for projects consistent with the local government's comprehensive plan.

4. Local governments are encouraged to enter into interlocal agreements, as appropriate, to coordinate strategies and maximize the use of state and local funds.

5. State-funded development should emphasize use of developed land, urban infill, and the transformation of existing infrastructure in order to minimize sprawl, separation of housing from employment, and effects of increased housing on ecological preservation areas. Housing available to the state's workforce should prioritize proximity to employment and services.

(b) *Public-private partnerships.*—Cost-effective public-private partnerships must emphasize production and preservation of affordable housing.

1. Data must be developed and maintained on the affordable housing activities of local governments, community-based organizations, and private developers.

2. The state shall assist local governments and community-based organizations by providing training and technical

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assistance.

3. In coordination with local activities and with federal initiatives, the state shall provide incentives for public sector and private sector development of affordable housing.

(c) *Preservation of housing stock.*—The existing stock of affordable housing must be preserved and improved through rehabilitation programs and expanded neighborhood revitalization efforts to promote suitable living environments for individuals and families.

(d) *Unique housing needs.*—The wide range of need for safe, decent, and affordable housing must be addressed, with an emphasis on assisting the neediest persons.

1. State housing programs must promote the self-sufficiency and economic dignity of the people of this state, including elderly persons and persons with disabilities.

2. The housing requirements of special needs populations must be addressed through programs that promote a range of housing options bolstering integration with the community.

3. All housing initiatives and programs must be nondiscriminatory.

4. The geographic distribution of resources must provide for the development of housing in rural and urban areas.

5. The important contribution of public housing to the well-being of citizens in need shall be acknowledged through efforts to continue and bolster existing programs. State and local government funds allocated to enhance public housing must be used to supplement, not supplant, federal support.

(3) IMPLEMENTATION.—The state, in carrying out the strategy articulated in this section, shall have the following duties:

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(a) State fiscal resources must be directed to achieve the following programmatic objectives:

1. Effective technical assistance and capacity-building programs must be established at the state and local levels.

2. The Shimberg Center for Housing Studies at the University of Florida shall develop and maintain statewide data on housing needs and production, provide technical assistance relating to real estate development and finance, operate an information clearinghouse on housing programs, and coordinate state housing initiatives with local government and federal programs.

3. The corporation shall maintain a consumer-focused website for connecting tenants with affordable housing.

(b) The long-range program plan of the department must include specific goals, objectives, and strategies that implement the housing policies in this section.

(c) The Shimberg Center for Housing Studies at the University of Florida, in consultation with the department and the corporation, shall perform functions related to the research and planning for affordable housing. Functions must include quantifying affordable housing needs, documenting results of programs administered, and inventorying the supply of affordable housing units made available in this state. The recommendations required in this section and a report of any programmatic modifications made as a result of these policies must be included in the housing report required by s. 420.6075. The report must identify the needs of specific populations, including, but not limited to, elderly persons, persons with disabilities, and persons with special needs, and may recommend

statutory modifications when appropriate.

(d) The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall evaluate affordable housing issues pursuant to the schedule set forth in this paragraph. OPPAGA may coordinate with and rely upon the expertise and research activities of the Shimberg Center for Housing Studies in conducting the evaluations. The analysis may include relevant reports prepared by the Shimberg Center for Housing Studies, the department, the corporation, and the provider of the Affordable Housing Catalyst Program; interviews with the agencies, providers, offices, developers, and other organizations related to the development and provision of affordable housing at the state and local levels; and any other relevant data. When appropriate, each report must recommend policy and statutory modifications for consideration by the Legislature. Each report must be submitted to the President of the Senate and the Speaker of the House of Representatives pursuant to the schedule. OPPAGA shall review and evaluate:

1. By December 15, 2023, and every 5 years thereafter, innovative affordable housing strategies implemented by other states, their effectiveness, and their potential for implementation in this state.

2. By December 15, 2024, and every 5 years thereafter, affordable housing policies enacted by local governments, their effectiveness, and which policies constitute best practices for replication across this state. The report must include a review and evaluation of the extent to which interlocal cooperation is used, effective, or hampered.

3. By December 15, 2025, and every 5 years thereafter,

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existing state-level housing rehabilitation, production, preservation, and finance programs to determine their consistency with relevant policies in this section and effectiveness in providing affordable housing. The report must also include an evaluation of the degree of coordination between housing programs of this state, and between state, federal, and local housing activities, and shall recommend improved program linkages when appropriate.

(e) The department and the corporation should conform the administrative rules for each housing program to the policies stated in this section, provided that such changes in the rules are consistent with the statutory intent or requirements for the program. This authority applies only to programs offering loans, grants, or tax credits and only to the extent that state policies are consistent with applicable federal requirements.

Section 27. Subsection (36) of section 420.503, Florida Statutes, is amended to read:

420.503 Definitions.—As used in this part, the term:

(36) "Qualified contract" has the same meaning as in 26 U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary determination certificate for the low-income housing tax credits for the development that is the subject of the qualified contract request, unless the Internal Revenue Code requires a different statute or regulation to apply to the development. The corporation shall deem a bona fide contract to be a qualified contract at the time the bona fide contract is presented to the owner and the initial ~~second earnest money~~ deposit is deposited in escrow in accordance with the terms of the bona fide contract, and, in such event, the corporation is deemed to have

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fulfilled its responsibility to present the owner with a qualified contract.

Section 28. Subsection (3) and paragraph (a) of subsection (4) of section 420.504, Florida Statutes, are amended to read:

420.504 Public corporation; creation, membership, terms, expenses.—

(3) The corporation is a separate budget entity and is not subject to control, supervision, or direction by the department ~~of Economic Opportunity~~ in any manner, including, but not limited to, personnel, purchasing, transactions involving real or personal property, and budgetary matters. The corporation shall consist of a board of directors composed of the Secretary of Economic Opportunity as an ex officio and voting member, or a senior-level agency employee designated by the secretary, one member appointed by the President of the Senate, one member appointed by the Speaker of the House of Representatives, and eight members appointed by the Governor subject to confirmation by the Senate from the following:

(a) One citizen actively engaged in the residential home building industry.

(b) One citizen actively engaged in the banking or mortgage banking industry.

(c) One citizen who is a representative of those areas of labor engaged in home building.

(d) One citizen with experience in housing development who is an advocate for low-income persons.

(e) One citizen actively engaged in the commercial building industry.

(f) One citizen who is a former local government elected

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official.

(g) Two citizens of the state who are not principally employed as members or representatives of any of the groups specified in paragraphs (a)-(f).

(4)(a) Members of the corporation shall be appointed for terms of 4 years, except that any vacancy shall be filled for the unexpired term. Vacancies on the board shall be filled by appointment by the Governor, the President of the Senate, or the Speaker of the House of Representatives, respectively, depending on who appointed the member whose vacancy is to be filled or whose term has expired.

Section 29. Subsection (30) of section 420.507, Florida Statutes, is amended to read:

420.507 Powers of the corporation.—The corporation shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this part, including the following powers which are in addition to all other powers granted by other provisions of this part:

(30) To prepare and submit to the Secretary of Economic Opportunity a budget request for purposes of the corporation, which request must ~~shall~~, notwithstanding the provisions of chapter 216 and in accordance with s. 216.351, contain a request for operational expenditures and separate requests for other authorized corporation programs. The request must include, for informational purposes, the amount of state funds necessary to use all federal housing funds anticipated to be received by, or allocated to, the state in the fiscal year in order to maximize the production of new, affordable multifamily housing units in this state. The request need not contain information on the

number of employees, salaries, or any classification thereof, and the approved operating budget therefor need not comply with s. 216.181(8)-(10). The secretary may include within the department's budget request the corporation's budget request in the form as authorized by this section.

Section 30. The amendment made by this act to s. 420.507(30), Florida Statutes, expires July 1, 2033, and the text of that subsection shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 31. Subsection (10) of section 420.5087, Florida Statutes, is amended to read:

420.5087 State Apartment Incentive Loan Program.—There is hereby created the State Apartment Incentive Loan Program for the purpose of providing first, second, or other subordinated mortgage loans or loan guarantees to sponsors, including for-profit, nonprofit, and public entities, to provide housing affordable to very-low-income persons.

(10) The corporation may prioritize a portion of the program funds set aside under paragraph (3)(d) for persons with special needs as defined in s. 420.0004(13) to provide funding for the development of newly constructed permanent rental housing ~~on a campus~~ that provides housing for persons in foster care or persons aging out of foster care pursuant to s. 409.1451. Such housing shall promote and facilitate access to community-based supportive, educational, and employment services and resources that assist persons aging out of foster care to

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successfully transition to independent living and adulthood. The corporation must consult with the Department of Children and Families to create minimum criteria for such housing.

Section 32. Section 420.50871, Florida Statutes, is created to read:

420.50871 Allocation of increased revenues derived from amendments to s. 201.15 made by this act.—Funds that result from increased revenues to the State Housing Trust Fund derived from amendments made to s. 201.15 made by this act must be used annually for projects under the State Apartment Incentive Loan Program under s. 420.5087 as set forth in this section, notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and (3). The Legislature intends for these funds to provide for innovative projects that provide affordable and attainable housing for persons and families working, going to school, or living in this state. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2). Beginning in the 2023-2024 fiscal year and annually for 10 years thereafter:

(1) The corporation shall allocate 70 percent of the funds provided by this section to issue competitive requests for application for the affordable housing project purposes specified in this subsection. The corporation shall finance projects that:

(a) Both redevelop an existing affordable housing development and provide for the construction of a new development within close proximity to the existing development to be rehabilitated. Each project must provide for building the

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new affordable housing development first, relocating the tenants of the existing development to the new development, and then demolishing the existing development for reconstruction of an affordable housing development with more overall and affordable units.

(b) Address urban infill, including conversions of vacant, dilapidated, or functionally obsolete buildings or the use of underused commercial property.

(c) Provide for mixed use of the location, incorporating nonresidential uses, such as retail, office, institutional, or other appropriate commercial or nonresidential uses.

(d) Provide housing near military installations in this state, with preference given to projects that incorporate critical services for servicemembers, their families, and veterans, such as mental health treatment services, employment services, and assistance with transition from active-duty service to civilian life.

(2) From the remaining funds, the corporation shall allocate the funds to issue competitive requests for application for any of the following affordable housing purposes specified in this subsection. The corporation shall finance projects that:

(a) Propose using or leasing public lands. Projects that propose to use or lease public lands must include a resolution or other agreement with the unit of government owning the land to use the land for affordable housing purposes.

(b) Address the needs of young adults who age out of the foster care system.

(c) Meet the needs of elderly persons.

(d) Provide housing to meet the needs in areas of rural

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opportunity, designated pursuant to s. 288.0656.

(3) Under any request for application under this section, the corporation shall coordinate with the appropriate state department or agency and prioritize projects that provide for mixed-income developments.

(4) This section does not prohibit the corporation from allocating additional funds to the purposes described in this section. In any fiscal year, if the funds allocated by the corporation to any request for application under subsections (1) and (2) are not fully used after the application and award processes are complete, the corporation may use those funds to supplement any future request for application under this section.

(5) This section is repealed June 30, 2033.

Section 33. The Division of Law Revision is directed to replace the phrase "this act" wherever it occurs in s. 420.50871, Florida Statutes, as created by this act, with the assigned chapter number of this act.

Section 34. Section 420.50872, Florida Statutes, is created to read:

420.50872 Live Local Program.—

(1) DEFINITIONS.—As used in this section, the term:

(a) "Annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (3)(a), including tax credits to be taken under s. 220.1878 or s. 624.51058, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

(b) "Eligible contribution" means a monetary contribution

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from a taxpayer, subject to the restrictions provided in this section, to the corporation for use in the State Apartment Incentive Loan Program under s. 420.5087. The taxpayer making the contribution may not designate a specific project, property, or geographic area of this state as the beneficiary of the eligible contribution.

(c) "Live Local Program" means the program described in this section whereby eligible contributions are made to the corporation.

(d) "Tax credit cap amount" means the maximum annual tax credit amount that the Department of Revenue may approve for a state fiscal year.

(2) RESPONSIBILITIES OF THE CORPORATION.—The corporation shall:

(a) Expend 100 percent of eligible contributions received under this section for the State Apartment Incentive Loan Program under s. 420.5087. However, the corporation may use up to $25 million of eligible contributions to provide loans for the construction of large-scale projects of significant regional impact. Such projects must include a substantial civic, educational, or health care use and may include a commercial use, any of which must be incorporated within or contiguous to the project property. Such a loan must be made, except as otherwise provided in this subsection, in accordance with the practices and policies of the State Apartment Incentive Loan Program. Such a loan is subject to the competitive application process and may not exceed 25 percent of the total project cost. The corporation must find that the loan provides a unique opportunity for investment alongside local government

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participation that would enable creation of a significant amount of affordable housing. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2).

(b) Upon receipt of an eligible contribution, provide the taxpayer that made the contribution with a certificate of contribution. A certificate of contribution must include the taxpayer's name; its federal employer identification number, if available; the amount contributed; and the date of contribution.

(c) Within 10 days after issuing a certificate of contribution, provide a copy to the Department of Revenue.

(3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in the 2023-2024 fiscal year, the tax credit cap amount is $100 million in each state fiscal year.

(b) Beginning October 1, 2023, a taxpayer may submit an application to the Department of Revenue for an allocation of the tax credit cap for tax credits to be taken under either or both of s. 220.1878 or s. 624.51058.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year. For purposes of s. 220.1878, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51058, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The

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Department of Revenue shall approve tax credits on a first-come, first-served basis.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the corporation.

(c) If a tax credit approved under paragraph (b) is not fully used for the specified taxable year for credits under s. 220.1878 or s. 624.51058 because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 10 taxable years. For purposes of s. 220.1878, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 220.1878 or s. 624.51058 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 220.1878 or s. 624.51058 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit allocation approved under paragraph (b). The amount rescinded must become available for that state

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fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. Any amount rescinded under this paragraph must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the corporation.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1878 or s. 624.51058 for contributions to eligible charitable organizations are deducted.

1. For purposes of determining if a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1878, reduce any estimated payment in that taxable year by the amount of the credit.

2. For purposes of determining if a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.51058 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the

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amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit.

(4) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 220.1878, or s. 624.51058 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity does not affect any credit earned under s. 220.1878 or s. 624.51058 by any taxpayer with respect to any contribution paid to the Live Local Program before the date of a determination of unconstitutionality or invalidity. The credit must be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law may result in the allowance of any credit to any taxpayer in excess of $1 of credit for each dollar paid to an eligible charitable organization.

(5) ADMINISTRATION; RULES.—

(a) The Department of Revenue and the corporation may develop a cooperative agreement to assist in the administration of this section, as needed.

(b) The Department of Revenue may adopt rules necessary to administer this section, s. 220.1878, and s. 624.51058, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (3), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) By August 15, 2023, and by each August 15 thereafter,

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the Department of Revenue shall determine the 500 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer's return filed pursuant to s. 220.22 during the previous calendar year and notify those taxpayers of the existence of the Live Local Program and the process for obtaining an allocation of the tax credit cap. The Department of Revenue shall confer with the corporation in the drafting of the notification. The Department of Revenue may provide this notification by electronic means.

Section 35. Section 420.5096, Florida Statutes, is created to read:

420.5096 Florida Hometown Hero Program.—

(1) The Legislature finds that individual homeownership is vital to building long-term housing and financial security. With rising home prices, down payment and closing costs are often significant barriers to homeownership for working Floridians. Each person in Florida's hometown workforce is essential to creating thriving communities, and the Legislature finds that the ability of Floridians to reside within the communities in which they work is of great importance. Therefore, the Legislature finds that providing assistance to homebuyers in this state by reducing the amount of down payment and closing costs is a necessary step toward expanding access to homeownership and achieving safe, decent, and affordable housing for all Floridians.

(2) The Florida Hometown Hero Program is created to assist Florida's hometown workforce in attaining homeownership by providing financial assistance to residents to purchase a home as their primary residence. Under the program, a borrower may

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apply to the corporation for a loan to reduce the amount of the down payment and closing costs paid by the borrower by a minimum of $10,000 and up to 5 percent of the first mortgage loan, not exceeding $35,000. Loans must be made available at a zero percent interest rate and must be made available for the term of the first mortgage. The balance of any loan is due at closing if the property is sold, refinanced, rented, or transferred, unless otherwise approved by the corporation.

(3) For loans made available pursuant to s. 420.507(23)(a)1. or 2., the corporation may underwrite and make those mortgage loans through the program to persons or families who have household incomes that do not exceed 150 percent of the state median income or local median income, whichever is greater. A borrower must be seeking to purchase a home as a primary residence; a first-time homebuyer and a Florida resident; and employed full-time by a Florida-based employer. The borrower must provide documentation of full-time employment, or full-time status for self-employed individuals, of 35 hours or more per week. The requirement to be a first-time homebuyer does not apply to a borrower who is an active duty servicemember of a branch of the armed forces or the Florida National Guard, as defined in s. 250.01, or a veteran.

(4) Loans made under the Florida Hometown Hero Program may be used for the purchase of manufactured homes, as defined in s. 320.01(2)(b), which were constructed after July 13, 1994; which are permanently affixed to real property in this state, whether owned or leased by the borrower; and which are titled and financed as tangible personal property or as real property.

(5) This program is intended to be evergreen, and

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repayments for loans made under this program shall be retained within the program to make additional loans.

Section 36. Subsection (3) is added to section 420.531, Florida Statutes, to read:

420.531 Affordable Housing Catalyst Program.—

(3) The corporation may contract with the entity providing statewide training and technical assistance to provide technical assistance to local governments to establish selection criteria and related provisions for requests for proposals or other competitive solicitations for use or lease of government-owned real property for affordable housing purposes. The entity providing statewide training and technical assistance may develop best practices or other key elements for successful use of public property for affordable housing, in conjunction with technical support provided under subsection (1).

Section 37. Section 420.6075, Florida Statutes, is amended to read:

420.6075 Research and planning for affordable housing; annual housing report.—

(1) The research and planning functions of the department shall include the collection of data on the need for affordable housing in this state and the extent to which that need is being met through federal, state, and local programs, in order to facilitate planning to meet the housing needs in this state and to enable the development of sound strategies and programs for affordable housing. To fulfill this function, the Shimberg Center for Housing Studies ~~Affordable Housing~~ at the University of Florida shall perform the following functions:

(a) Quantify affordable housing needs in this ~~the~~ state by

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analyzing available data, including information provided through the housing elements of local comprehensive plans, and identify revisions in the housing element data requirements that would result in more uniform, meaningful information being obtained.

(b) Document the results since 1980 of all programs administered by the department which provide for or act as incentives for housing production or improvement. Data on program results must include the number of units produced and the unit cost under each program.

(c) Inventory the supply of affordable housing units made available through federal, state, and local programs. Data on the geographic distribution of affordable units must show the availability of units in each county and municipality.

(2) By December 31 of each year, the Shimberg Center for Housing Studies ~~Affordable Housing~~ shall submit to the Legislature an updated housing report describing the supply of and need for affordable housing. This annual housing report shall include:

(a) A synopsis of training and technical assistance activities and community-based organization housing activities for the year.

(b) A status report on the degree of progress toward meeting the housing objectives of the department’s agency functional plan.

(c) Recommended housing initiatives for the next fiscal year and recommended priorities for assistance to the various target populations within the spectrum of housing need.

(3) The Shimberg Center for Housing Studies ~~Affordable Housing~~ shall:

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(a) Conduct research on program options to address the need for affordable housing.

(b) Conduct research on training models to be replicated or adapted to meet the needs of community-based organizations and state and local government staff involved in housing development.

Section 38. Paragraph (a) of subsection (1) of section 553.792, Florida Statutes, is amended to read:

553.792 Building permit application to local government.—

(1)(a) Within 10 days of an applicant submitting an application to the local government, the local government shall advise the applicant what information, if any, is needed to deem the application properly completed in compliance with the filing requirements published by the local government. If the local government does not provide written notice that the applicant has not submitted the properly completed application, the application shall be automatically deemed properly completed and accepted. Within 45 days after receiving a completed application, a local government must notify an applicant if additional information is required for the local government to determine the sufficiency of the application, and shall specify the additional information that is required. The applicant must submit the additional information to the local government or request that the local government act without the additional information. While the applicant responds to the request for additional information, the 120-day period described in this subsection is tolled. Both parties may agree to a reasonable request for an extension of time, particularly in the event of a force majeure or other extraordinary circumstance. The local

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government must approve, approve with conditions, or deny the application within 120 days following receipt of a completed application. A local government shall maintain on its website a policy containing procedures and expectations for expedited processing of those building permits and development orders required by law to be expedited.

Section 39. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; all other available credits and deductions.

Section 40. Paragraph (c) of subsection (1) of section 624.5105, Florida Statutes, is amended to read:

624.5105 Community contribution tax credit; authorization; limitations; eligibility and application requirements; administration; definitions; expiration.—

(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is $25 ~~$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-

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income or very-low-income households as defined in s. 420.9071 and $4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

Section 41. Section 624.51058, Florida Statutes, is created to read:

624.51058 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to the Live Local Program on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 420.50872 applies to the credit authorized by this section.

Section 42. The Department of Economic Opportunity's Keys Workforce Housing Initiative, approved by the Administration Commission on June 13, 2018, is considered an exception to the evacuation time constraints of s. 380.0552(9)(a)2., Florida Statutes, by requiring deed-restricted affordable workforce

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housing properties receiving permit allocations to agree to evacuate at least 48 hours in advance of hurricane landfall. A comprehensive plan amendment approved by the Department of Economic Opportunity to implement the initiative is hereby valid and the respective local governments may adopt local ordinances or regulations to implement such plan amendment.

Section 43. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Live Local Program created by this act. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(2) This section expires July 1, 2026.

Section 44. For the 2023-2024 fiscal year, the sum of $100 million in nonrecurring funds from the General Revenue Fund is appropriated to the Florida Housing Finance Corporation to implement the Florida Hometown Hero Housing Program established in s. 420.5096, Florida Statutes, as created by this act.

Section 45. For the 2023-2024 fiscal year, the sum of $252 million in nonrecurring funds from the Local Government Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - State Housing Initiatives Partnership (SHIP) Program appropriation category to the Florida Housing Finance Corporation.

Section 46. For the 2023-2024 fiscal year, the sum of $150 million in recurring funds and $109 million in nonrecurring

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funds from the State Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - Affordable Housing Programs appropriation category to the Florida Housing Finance Corporation. The recurring funds are appropriated to implement s. 420.50871, Florida Statutes, as created by this act.

Section 47. For the 2022-2023 fiscal year, the sum of $100 million in nonrecurring funds from the General Revenue Fund is appropriated to the Florida Housing Finance Corporation to implement a competitive assistance loan program for new construction projects in the development pipeline that have not commenced construction and are experiencing verifiable cost increases due to market inflation. These funds are intended to support the corporation’s efforts to maintain the viability of projects in the development pipeline as the unprecedented economic factors coupled with the housing crisis makes it of upmost importance to deliver much-needed affordable housing units in communities in a timely manner. Eligible projects are those that accepted an invitation to enter credit underwriting by the corporation for funding during the period of time of July 1, 2020, through June 30, 2022. The corporation may establish such criteria and application processes as necessary to implement this section. The unexpended balance of funds appropriated to the corporation as of June 30, 2023, shall revert and is appropriated to the corporation for the same purpose for the 2023-2024 fiscal year. Any funds not awarded by December 1, 2023, must be used for the State Apartment Incentive Loan Program under s. 420.5087, Florida Statutes. This section is effective upon becoming a law.

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Section 48. The Legislature finds and declares that this act fulfills an important state interest.

Section 49. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2023.

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An act relating to affordable housing; amending ss. 125.01055 and 166.04151, F.S.; clarifying application; prohibiting counties and municipalities, respectively, from restricting the floor area ratio of certain proposed developments under certain circumstances; providing that the density, floor area ratio, or height of certain developments, bonuses, variances, or other special exceptions are not included in the calculation of the currently allowed density, floor area ratio, or height by counties and municipalities, respectively; authorizing counties and municipalities, respectively, to restrict the height of proposed developments under certain circumstances; prohibiting the administrative approval by counties and municipalities, respectively, of a proposed development within a specified proximity to a military installation; requiring counties and municipalities, respectively, to maintain a certain policy on their websites; requiring counties and municipalities, respectively, to consider reducing parking requirements under certain circumstances; requiring counties and municipalities, respectively, to reduce or eliminate parking requirements for certain proposed mixed-use developments that meet certain requirements; providing certain requirements for developments located within a transit-oriented development or area; defining the term "major transportation hub"; making technical changes; providing requirements for

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developments authorized located within a transit-oriented development or area; clarifying that a county or municipality, respectively, is not precluded from granting additional exceptions; clarifying that a proposed development is not precluded from receiving a bonus for density, height, or floor area ratio if specified conditions are satisfied; requiring that such bonuses be administratively approved by counties and municipalities, respectively; revising applicability; authorizing that specified developments be treated as a conforming use under certain circumstances; authorizing that specified developments be treated as a nonconforming use under certain circumstances; authorizing applicants for certain proposed developments to notify a county or municipality, as applicable, of their intent to proceed under certain provisions; requiring counties and municipalities to allow certain applicants to submit a revised application, written request, or notice of intent; amending s. 196.1978, F.S.; revising the definition of the term "newly constructed"; revising conditions for when multifamily projects are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption; making technical changes; requiring property appraisers to make certain exemptions from ad valorem property taxes; providing the method for determining the value of a unit for certain purposes; requiring property appraisers to review certain

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applications and make certain determinations; authorizing property appraisers to request and review additional information; authorizing property appraisers to grant exemptions only under certain conditions; revising requirements for property owners seeking a certification notice from the Florida Housing Finance Corporation; providing that a certain determination by the corporation does not constitute an exemption; revising eligibility; conforming provisions to changes made by the act; amending s. 196.1979, F.S.; revising the value to which a certain ad valorem property tax exemption applies; revising a condition of eligibility for vacant residential units to qualify for a certain ad valorem property tax exemption; making technical changes; revising the deadline for an application for exemption; revising deadlines by which boards and governing bodies must deliver to or notify the Department of Revenue of the adoption, repeal, or expiration of certain ordinances; requiring property appraisers to review certain applications and make certain determinations; authorizing property appraisers to request and review additional information; authorizing property appraisers to grant exemptions only under certain conditions; providing the method for determining the value of a unit for certain purposes; providing for retroactive application; amending s. 333.03, F.S.; excluding certain proposed developments from specified airport zoning provisions; amending s. 420.507, F.S.;

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revising the enumerated powers of the corporation; amending s. 420.5096, F.S.; making technical changes; amending s. 420.518, F.S.; specifying conditions under which the corporation may preclude applicants from corporation programs; providing an appropriation; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 125.01055, Florida Statutes, is amended, and subsection (8) is added to that section, to read:

125.01055 Affordable housing.—

(7)(a) A county must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial, industrial, or mixed use if at least 40 percent of the residential units in a proposed multifamily ~~rental~~ development are rental units that, for a period of at least 30 years, are affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a county may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A county may not restrict the density of a proposed development authorized under this subsection below the highest

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currently allowed density on any unincorporated land in the county where residential development is allowed under the county's land development regulations. For purposes of this paragraph, the term "highest currently allowed density" does not include the density of any building that met the requirements of this subsection or the density of any building that has received any bonus, variance, or other special exception for density provided in the county's land development regulations as an incentive for development.

(c) A county may not restrict the floor area ratio of a proposed development authorized under this subsection below 150 percent of the highest currently allowed floor area ratio on any unincorporated land in the county where development is allowed under the county's land development regulations. For purposes of this paragraph, the term "highest currently allowed floor area ratio" does not include the floor area ratio of any building that met the requirements of this subsection or the floor area ratio of any building that has received any bonus, variance, or other special exception for floor area ratio provided in the county's land development regulations as an incentive for development. For purposes of this subsection, the term floor area ratio includes floor lot ratio.

(d)1.~~(c)~~ A county may not restrict the height of a proposed development authorized under this subsection below the highest currently allowed height for a commercial or residential building ~~development~~ located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher. For purposes of this paragraph, the term "highest currently allowed height" does not include the height of any building that

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met the requirements of this subsection or the height of any building that has received any bonus, variance, or other special exception for height provided in the county's land development regulations as an incentive for development.

2. If the proposed development is adjacent to, on two or more sides, a parcel zoned for single-family residential use which is within a single-family residential development with at least 25 contiguous single-family homes, the county may restrict the height of the proposed development to 150 percent of the tallest building on any property adjacent to the proposed development, the highest currently allowed height for the property provided in the county's land development regulations, or 3 stories, whichever is higher. For the purposes of this paragraph, the term "adjacent to" means those properties sharing more than one point of a property line, but does not include properties separated by a public road.

(e) ~~(d)~~ A proposed development authorized under this subsection must be administratively approved and no further action by the board of county commissioners is required if the development satisfies the county's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with the exception of provisions establishing allowable densities, floor area ratios, height, and land use. Such land development regulations include, but are not limited to, regulations relating to setbacks and parking requirements. A proposed development located within one-quarter mile of a military installation identified in s. 163.3175(2) may not be administratively approved. Each county shall maintain on its

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website a policy containing procedures and expectations for administrative approval pursuant to this subsection.

(f)1.~~(e)~~ A county must consider reducing parking requirements for a proposed development authorized under this subsection if the development is located within one-quarter ~~one-half~~ mile of a ~~major~~ transit stop, as defined in the county's land development code, and the ~~major~~ transit stop is accessible from the development.

2. A county must reduce parking requirements by at least 20 percent for a proposed development authorized under this subsection if the development:

a. Is located within one-half mile of a major transportation hub that is accessible from the proposed development by safe, pedestrian-friendly means, such as sidewalks, crosswalks, elevated pedestrian or bike paths, or other multimodal design features; and

b. Has available parking within 600 feet of the proposed development which may consist of options such as on-street parking, parking lots, or parking garages available for use by residents of the proposed development. However, a county may not require that the available parking compensate for the reduction in parking requirements.

3. A county must eliminate parking requirements for a proposed mixed-use residential development authorized under this subsection within an area recognized by the county as a transit-oriented development or area, as provided in paragraph (h).

4. For purposes of this paragraph, the term "major transportation hub" means any transit station, whether bus, train, or light rail, which is served by public transit with a

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mix of other transportation options.

(g) ~~(f)~~ For proposed multifamily developments in an unincorporated area zoned for commercial or industrial use which is within the boundaries of a multicounty independent special district that was created to provide municipal services and is not authorized to levy ad valorem taxes, and less than 20 percent of the land area within such district is designated for commercial or industrial use, a county must authorize, as provided in this subsection, such development only if the development is mixed-use residential.

(h) A proposed development authorized under this subsection which is located within a transit-oriented development or area, as recognized by the county, must be mixed-use residential and otherwise comply with requirements of the county's regulations applicable to the transit-oriented development or area except for use, height, density, floor area ratio, and parking as provided in this subsection or as otherwise agreed to by the county and the applicant for the development.

(i) ~~(g)~~ Except as otherwise provided in this subsection, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(j)1. Nothing in this subsection precludes a county from granting a bonus, variance, conditional use, or other special exception for height, density, or floor area ratio in addition to the height, density, and floor area ratio requirements in this subsection.

2. Nothing in this subsection precludes a proposed development authorized under this subsection from receiving a bonus for density, height, or floor area ratio pursuant to an

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ordinance or regulation of the jurisdiction where the proposed development is located if the proposed development satisfies the conditions to receive the bonus except for any condition which conflicts with this subsection. If a proposed development qualifies for such bonus, the bonus must be administratively approved by the county and no further action by the board of county commissioners is required.

(k) ~~(h)~~ This subsection does not apply to:

1. Airport-impacted areas as provided in s. 333.03.

2. Property defined as recreational and commercial working waterfront in s. 342.201(2)(b) in any area zoned as industrial.

(l) ~~(i)~~ This subsection expires October 1, 2033.

(8) Any development authorized under paragraph (7)(a) must be treated as a conforming use even after the expiration of subsection (7) and the development's affordability period as provided in paragraph (7)(a), notwithstanding the county's comprehensive plan, future land use designation, or zoning. If at any point during the development's affordability period the development violates the affordability period requirement provided in paragraph (7)(a), the development must be allowed a reasonable time to cure such violation. If the violation is not cured within a reasonable time, the development must be treated as a nonconforming use.

Section 2. Subsection (7) of section 166.04151, Florida Statutes, is amended, and subsection (8) is added to that section, to read:

166.04151 Affordable housing.—

(7)(a) A municipality must authorize multifamily and mixed-use residential as allowable uses in any area zoned for

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commercial, industrial, or mixed use if at least 40 percent of the residential units in a proposed multifamily ~~rental~~ development are rental units that, for a period of at least 30 years, are affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a municipality may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A municipality may not restrict the density of a proposed development authorized under this subsection below the highest currently allowed density on any land in the municipality where residential development is allowed under the municipality's land development regulations. For purposes of this paragraph, the term "highest currently allowed density" does not include the density of any building that met the requirements of this subsection or the density of any building that has received any bonus, variance, or other special exception for density provided in the municipality's land development regulations as an incentive for development.

(c) A municipality may not restrict the floor area ratio of a proposed development authorized under this subsection below 150 percent of the highest currently allowed floor area ratio on any land in the municipality where development is allowed under the municipality's land development regulations. For purposes of this paragraph, the term "highest currently allowed floor area

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ratio" does not include the floor area ratio of any building that met the requirements of this subsection or the floor area ratio of any building that has received any bonus, variance, or other special exception for floor area ratio provided in the municipality's land development regulations as an incentive for development. For purposes of this subsection, the term "floor area ratio" includes floor lot ratio.

(d)1.~~(c)~~ A municipality may not restrict the height of a proposed development authorized under this subsection below the highest currently allowed height for a commercial or residential building ~~development~~ located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher. For purposes of this paragraph, the term "highest currently allowed height" does not include the height of any building that met the requirements of this subsection or the height of any building that has received any bonus, variance, or other special exception for height provided in the municipality's land development regulations as an incentive for development.

2. If the proposed development is adjacent to, on two or more sides, a parcel zoned for single-family residential use that is within a single-family residential development with at least 25 contiguous single-family homes, the municipality may restrict the height of the proposed development to 150 percent of the tallest building on any property adjacent to the proposed development, the highest currently allowed height for the property provided in the municipality's land development regulations, or 3 stories, whichever is higher. For the purposes of this paragraph, the term "adjacent to" means those properties sharing more than one point of a property line, but does not

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include properties separated by a public road.

(e) ~~(d)~~ A proposed development authorized under this subsection must be administratively approved and no further action by the governing body of the municipality is required if the development satisfies the municipality's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with the exception of provisions establishing allowable densities, floor area ratios, height, and land use. Such land development regulations include, but are not limited to, regulations relating to setbacks and parking requirements. A proposed development located within one-quarter mile of a military installation identified in s. 163.3175(2) may not be administratively approved. Each municipality shall maintain on its website a policy containing procedures and expectations for administrative approval pursuant to this subsection.

(f)1. ~~(e)~~ A municipality must consider reducing parking requirements for a proposed development authorized under this subsection if the development is located within one-quarter ~~one-half~~ mile of a ~~major~~ transit stop, as defined in the municipality's land development code, and the ~~major~~ transit stop is accessible from the development.

2. A municipality must reduce parking requirements by at least 20 percent for a proposed development authorized under this subsection if the development:

a. Is located within one-half mile of a major transportation hub that is accessible from the proposed development by safe, pedestrian-friendly means, such as sidewalks, crosswalks, elevated pedestrian or bike paths, or

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other multimodal design features.

b. Has available parking within 600 feet of the proposed development which may consist of options such as on-street parking, parking lots, or parking garages available for use by residents of the proposed development. However, a municipality may not require that the available parking compensate for the reduction in parking requirements.

3. A municipality must eliminate parking requirements for a proposed mixed-use residential development authorized under this subsection within an area recognized by the municipality as a transit-oriented development or area, as provided in paragraph (h).

4. For purposes of this paragraph, the term "major transportation hub" means any transit station, whether bus, train, or light rail, which is served by public transit with a mix of other transportation options.

(g) ~~(f)~~ A municipality that designates less than 20 percent of the land area within its jurisdiction for commercial or industrial use must authorize a proposed multifamily development as provided in this subsection in areas zoned for commercial or industrial use only if the proposed multifamily development is mixed-use residential.

(h) A proposed development authorized under this subsection which is located within a transit-oriented development or area, as recognized by the municipality, must be mixed-use residential and otherwise comply with requirements of the municipality's regulations applicable to the transit-oriented development or area except for use, height, density, floor area ratio, and parking as provided in this subsection or as otherwise agreed to

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by the municipality and the applicant for the development.

(i) ~~(g)~~ Except as otherwise provided in this subsection, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(j)1. Nothing in this subsection precludes a municipality from granting a bonus, variance, conditional use, or other special exception to height, density, or floor area ratio in addition to the height, density, and floor area ratio requirements in this subsection.

2. Nothing in this subsection precludes a proposed development authorized under this subsection from receiving a bonus for density, height, or floor area ratio pursuant to an ordinance or regulation of the jurisdiction where the proposed development is located if the proposed development satisfies the conditions to receive the bonus except for any condition which conflicts with this subsection. If a proposed development qualifies for such bonus, the bonus must be administratively approved by the municipality and no further action by the governing body of the municipality is required.

(k) ~~(h)~~ This subsection does not apply to:

1. Airport-impacted areas as provided in s. 333.03.

2. Property defined as recreational and commercial working waterfront in s. 342.201(2)(b) in any area zoned as industrial.

(l) ~~(i)~~ This subsection expires October 1, 2033.

(8) Any development authorized under paragraph (7)(a) must be treated as a conforming use even after the expiration of subsection (7) and the development's affordability period as provided in paragraph (7)(a), notwithstanding the municipality's comprehensive plan, future land use designation, or zoning. If

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at any point during the development's affordability period the development violates the affordability period requirement provided in paragraph (7)(a), the development must be allowed a reasonable time to cure such violation. If the violation is not cured within a reasonable time, the development must be treated as a nonconforming use.

Section 3. An applicant for a proposed development authorized under s. 125.01055(7) or s. 166.04151(7), Florida Statutes, who submitted an application, written request, or notice of intent to utilize such provisions to the county or municipality and which has been received by the county or municipality, as applicable, before the effective date of this act may notify the county or municipality by July 1, 2024, of its intent to proceed under the provisions of s. 125.01055(7) or s. 166.04151(7), Florida Statutes, as they existed at the time of submittal. A county or municipality shall allow an applicant who submitted such application, written request, or notice of intent before the effective date of this act the opportunity to submit a revised application, written request, or notice of intent to account for the changes made by this act.

Section 4. Subsection (3) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(3)(a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Newly constructed" means an improvement to real property which was substantially completed within 5 years before the date of an applicant's first submission of a request for a

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certification notice ~~or an application for an exemption~~ pursuant to this subsection ~~section, whichever is earlier~~.

3. "Substantially completed" has the same meaning as in s. 192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of property in a multifamily project are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption if such portions meet all of the following conditions:

1. Provide affordable housing to natural persons or families meeting the income limitations provided in paragraph (d).~~;~~

2.a. Are within a newly constructed multifamily project that contains more than 70 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d); or

b. Are within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, which contains more than 10 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d). ~~and~~

3. Are rented for an amount that does not exceed the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development or 90 percent of the fair market value rent as determined by a rental market study meeting the requirements of paragraph (l) ~~(m)~~, whichever is less.

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(c) If a unit that in the previous year received ~~qualified for~~ the exemption under this subsection and was occupied by a tenant is vacant on January 1, the vacant unit is eligible for the exemption if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this subsection and a reasonable effort is made to lease the unit to eligible persons or families.

(d)1. The property appraiser shall exempt:

a. Seventy-five percent of the assessed value of the units in multifamily projects that meet the requirements of this subsection and are ~~Qualified property~~ used to house natural persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides; and~~, must receive an ad valorem property tax exemption of 75 percent of the assessed value.~~

b.~~2.~~ From ad valorem property taxes the units in multifamily projects that meet the requirements of this subsection and are ~~Qualified property~~ used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides~~, is exempt from ad valorem property taxes~~.

2. When determining the value of a unit for purposes of applying an exemption pursuant to this paragraph, the property

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appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

(e) To be eligible to receive an exemption under this subsection, a property owner must submit an application on a form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser. The property appraiser shall review the application and determine whether the applicant meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

(f) To receive a certification notice, a property owner must submit a request to the corporation ~~for certification~~ on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (l) ~~(m)~~.

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c), the property owner must provide evidence of the published rent amount for each vacant unit.

4. A sworn statement, under penalty of perjury, from the

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applicant restricting the property for a period of not less than 3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for a certification notice and certify whether a property ~~that~~ meets the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this subsection~~. A determination by the corporation regarding a request for a certification notice does not constitute a grant of an exemption pursuant to this subsection or final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the ~~eligibility~~ criteria ~~for an exemption under this subsection~~, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the ~~eligibility~~ criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for a certification notice. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

(i) ~~The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.~~

~~(j)~~ If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a

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notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(j) ~~(k)~~ Units subject to an agreement with the corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 are not eligible for this exemption.

(k) ~~(l)~~ Property receiving an exemption pursuant to s. 196.1979 or units used as a transient public lodging establishment as defined in s. 509.013 are ~~is~~ not eligible for this exemption.

(l) ~~(m)~~ A rental market study submitted as required by subparagraph (f)1. ~~paragraph (f)~~ must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of

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professional practice pursuant to part II of chapter 475 and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

(m) ~~(n)~~ The corporation may adopt rules to implement this section.

(n) ~~(o)~~ This subsection first applies to the 2024 tax roll and is repealed December 31, 2059.

Section 5. Present subsections (6) and (7) of section 196.1979, Florida Statutes, are redesignated as subsections (8) and (9), respectively, new subsections (6) and (7) are added to that section, and paragraph (b) of subsection (1), subsection (2), paragraphs (d), (f), and (l) of subsection (3), and subsection (5) of that section are amended, to read:

196.1979 County and municipal affordable housing property exemption.—

(1)

(b) Qualified property may receive an ad valorem property tax exemption of:

1. Up to 75 percent of the assessed value of each residential unit used to provide affordable housing if fewer than 100 percent of the multifamily project’s residential units are used to provide affordable housing meeting the requirements of this section.

2. Up to 100 percent of the assessed value of each residential unit used to provide affordable housing if 100 percent of the multifamily project’s residential units are used to provide affordable housing meeting the requirements of this

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section.

(2) If a residential unit that in the previous year received ~~qualified for~~ the exemption under this section and was occupied by a tenant is vacant on January 1, the vacant unit may qualify for the exemption under this section if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this section and a reasonable effort is made to lease the unit to eligible persons or families.

(3) An ordinance granting the exemption authorized by this section must:

(d) Require the local entity to verify and certify property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the application for certification ~~exemption~~, it must notify the applicant and include reasons for the denial.

(f) Require the property owner to submit an application for exemption, on a form prescribed by the department, accompanied by the certification of qualified property, to the property appraiser no later than the deadline specified in s. 196.011 ~~March 1~~.

(l) Require the county or municipality to post on its website a list of ~~certified~~ properties receiving the exemption for the purpose of facilitating access to affordable housing.

(5) An ordinance adopted under this section must expire before the fourth January 1 after adoption; however, the board of county commissioners or the governing body of the municipality may adopt a new ordinance to renew the exemption.

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The board of county commissioners or the governing body of the municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption, but no later than January 1 of the year such exemption will take effect. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration or repeal, but no later than January 1 of the year the repeal or expiration of such exemption will take effect.

(6) The property appraiser shall review each application for exemption and determine whether the applicant meets all of the requirements of this section and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to an exemption.

(7) When determining the value of a unit for purposes of applying an exemption pursuant to this section, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

Section 6. The amendments made by this act to ss. 196.1978 and 196.1979, Florida Statutes, are intended to be remedial and clarifying in nature and apply retroactively to January 1, 2024.

Section 7. Present subsection (5) of section 333.03, Florida Statutes, is redesignated as subsection (6), and a new

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subsection (5) is added to that section, to read:

333.03 Requirement to adopt airport zoning regulations.—

(5) Sections 125.01055(7) and 166.04151(7) do not apply to any of the following:

(a) A proposed development near a runway within one-quarter of a mile laterally from the runway edge and within an area that is the width of one-quarter of a mile extending at right angles from the end of the runway for a distance of 10,000 feet of any existing airport runway or planned airport runway identified in the local government's airport master plan.

(b) A proposed development within any airport noise zone identified in the federal land use compatibility table or in a land-use zoning or airport noise regulation adopted by the local government.

(c) A proposed development that exceeds maximum height restrictions identified in the political subdivision's airport zoning regulation adopted pursuant to this section.

Section 8. Subsection (35) of section 420.507, Florida Statutes, is amended to read:

420.507 Powers of the corporation.—The corporation shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this part, including the following powers which are in addition to all other powers granted by other provisions of this part:

(35) To preclude any applicant, sponsor, or affiliate of an applicant or sponsor from further participation in any of the corporation's programs as provided in s. 420.518~~, any applicant or affiliate of an applicant which has made a material misrepresentation or engaged in fraudulent actions in connection~~

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~~with any application for a corporation program~~.

Section 9. Subsection (3) of section 420.5096, Florida Statutes, is amended to read:

420.5096 Florida Hometown Hero Program.—

(3) For loans made available pursuant to s. 420.507(23)(a)1. or 2., the corporation may underwrite and make those mortgage loans through the program to persons or families who have household incomes that do not exceed 150 percent of the state median income or local median income, whichever is greater. A borrower must be seeking to purchase a home as a primary residence; must be a first-time homebuyer and a Florida resident; and must be employed full-time by a Florida-based employer. The borrower must provide documentation of full-time employment~~,~~ or full-time status for self-employed individuals~~,~~ ~~of 35 hours or more per week~~. The requirement to be a first-time homebuyer does not apply to a borrower who is an active duty servicemember of a branch of the armed forces or the Florida National Guard, as defined in s. 250.01, or a veteran.

Section 10. Section 420.518, Florida Statutes, is amended to read:

420.518 Preclusion from participation in corporation programs ~~Fraudulent or material misrepresentation~~.—

(1) An applicant, a sponsor, or an affiliate of an applicant or a sponsor may be precluded from participation in any corporation program if the applicant or affiliate of the applicant has:

(a) Made a material misrepresentation or engaged in fraudulent actions in connection with any corporation program.

(b) Been convicted or found guilty of, or entered a plea of

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guilty or nolo contendere to, regardless of adjudication, a crime in any jurisdiction which directly relates to the financing, construction, or management of affordable housing or the fraudulent procurement of state or federal funds. The record of a conviction certified or authenticated in such form as to be admissible in evidence under the laws of the state shall be admissible as prima facie evidence of such guilt.

(c) Been excluded from any federal funding program related to the provision of housing, including debarment from participation in federal housing programs by the United States Department of Housing and Urban Development.

(d) Been excluded from any federal or Florida procurement programs.

(e) Offered or given consideration, other than the consideration to provide affordable housing, with respect to a local contribution.

(f) Demonstrated a pattern of noncompliance and a failure to correct any such noncompliance after notice from the corporation in the construction, operation, or management of one or more developments funded through a corporation program.

(g) Materially or repeatedly violated any condition imposed by the corporation in connection with the administration of a corporation program, including a land use restriction agreement, an extended use agreement, or any other financing or regulatory agreement with the corporation.

(2) Upon a determination by the board of directors of the corporation that an applicant or affiliate of the applicant be precluded from participation in any corporation program, the board may issue an order taking any or all of the following

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actions:

(a) Preclude such applicant or affiliate from applying for funding from any corporation program for a specified period. The period may be a specified period of time or permanent in nature. With regard to establishing the duration, the board shall consider the facts and circumstances, inclusive of the compliance history of the applicant or affiliate of the applicant, the type of action under subsection (1), and the degree of harm to the corporation's programs that has been or may be done.

(b) Revoke any funding previously awarded by the corporation for any development for which construction or rehabilitation has not commenced.

(3) Before any order issued under this section can be final, an administrative complaint must be served on the applicant, affiliate of the applicant, or its registered agent that provides notification of findings of the board, the intended action, and the opportunity to request a proceeding pursuant to ss. 120.569 and 120.57.

(4) Any funding, allocation of federal housing credits, credit underwriting procedures, or application review for any development for which construction or rehabilitation has not commenced may be suspended by the corporation upon the service of an administrative complaint on the applicant, affiliate of the applicant, or its registered agent. The suspension shall be effective from the date the administrative complaint is served until an order issued by the corporation in regard to that complaint becomes final.

Section 11. For the 2024-2025 fiscal year, from the funds

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received and deposited into the General Revenue Fund from the state's allocation from the federal Coronavirus State Fiscal Recovery Fund created under the American Rescue Plan Act of 2021, Pub. L. No. 117-2, the sum of $100 million in nonrecurring funds is appropriated to the State Housing Trust Fund for use by the Florida Housing Finance Corporation to implement the Florida Hometown Hero Program established in s. 420.5096, Florida Statutes.

Section 12. This act shall take effect upon becoming a law.

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An act relating to taxation; amending s. 192.001, F.S.; revising the definition of the term "tangible personal property"; providing retroactive applicability; amending s. 192.0105, F.S.; providing that a taxpayer has a right to know certain information regarding property determined not to have been entitled to a homestead exemption; amending s. 193.155, F.S.; extending the timeframe for changes, additions, or improvements following damage or destruction of a homestead to commence for certain assessment requirements to apply; requiring property appraisers to include certain information with notices of tax liens; providing that back taxes apply only under certain circumstances; amending s. 193.624, F.S.; revising the definition of the term "renewable energy source device"; providing applicability; amending s. 193.703, F.S.; requiring that the owner be given a specified timeframe to pay certain taxes, penalties, and interest prior to a lien being filed; providing that such lien is subject to certain provisions; providing that back taxes apply only under certain circumstances; amending s. 194.037, F.S.; revising obsolete provisions; amending s. 196.011, F.S.; requiring that specified persons or entities be

given a specified timeframe to pay certain taxes prior to a lien being filed; prohibiting the taxpayer from being assessed certain penalties or interest under certain circumstances; providing that back taxes apply only under certain circumstances; amending s. 196.031, F.S.; extending the timeframe before a property owner's failure to commence repair or rebuilding of homestead property constitutes abandonment; amending s. 196.075, F.S.; requiring that the owner be given a specified timeframe to pay certain taxes, penalties, and interest prior to a lien being filed; providing that such lien is subject to certain provisions; providing that back taxes apply only under certain circumstances; amending s. 196.161, F.S.; requiring property appraisers to include certain information with notices of tax liens; requiring that the owner be given a specified timeframe to pay certain taxes, penalties, and interest prior to a lien being filed; providing that back taxes apply only under certain circumstances amending s. 196.1978, F.S.; revising the definition of the term "newly constructed"; revising conditions for when multifamily projects are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption; making technical changes; requiring

property appraisers to exempt certain units from ad valorem property taxes; providing the method for determining the value of a unit for certain purposes; requiring property appraisers to review certain applications and make certain determinations; authorizing property appraisers to request and review additional information; authorizing property appraisers to grant exemptions only under certain conditions; revising requirements for property owners seeking a certification notice from the Florida Housing Finance Corporation; providing that a certain determination by the corporation does not constitute an exemption; revising eligibility; conforming provisions to changes made by the act; amending s. 196.1979, F.S.; revising the value to which a certain ad valorem property tax exemption applies; revising a condition of eligibility for vacant residential units to qualify for a certain ad valorem property tax exemption; making technical changes; revising the deadline for an application for exemption; revising deadlines by which boards and governing bodies must deliver to or notify the department of the adoption, repeal, or expiration of certain ordinances; requiring property appraisers to review certain applications and make certain determinations; authorizing property

appraisers to request and review additional information; authorizing property appraisers to grant exemptions only under certain conditions; providing the method for determining the value of a unit for certain purposes; providing for retroactive applicability; amending s. 196.1978, F.S.; authorizing a taxing authority, beginning at a specified time, to elect not to exempt certain property upon adoption of an ordinance or a resolution; specifying requirements and limitations for the ordinance or resolution; providing applicability; specifying duties of the taxing authority; authorizing certain property owners to continue to receive an exemption under certain circumstances; providing applicability; providing an exemption from ad valorem property tax for property in a multifamily project if certain conditions are met; specifying requirements for eligibility and applications; requiring property appraisers to review certain applications and make certain determinations; authorizing property appraisers to request and review additional information; requiring property appraisers to grant exemptions under certain condition; providing the method for determining the value of portions of property for certain purposes; specifying requirements for property appraisers in reviewing and granting

exemptions and for improperly granted exemptions; providing a penalty; providing limitations on eligibility; providing applicability; amending s. 201.08, F.S.; providing applicability; defining the term "principal limit"; requiring that certain taxes be calculated based on the principal limit at a specified event; providing retroactive operation; providing construction; amending s. 201.21, F.S.; exempting all non-interest-bearing promissory notes, non-interest-bearing nonnegotiable notes, or non-interest-bearing written obligations, for specified purposes, from documentary stamp taxes in connection with the sale of alarm systems; providing for future repeal of amendments, unless saved from repeal by the Legislature through reenactment by the Legislature; providing for effect of amendments by other provisions; amending s. 206.9931, F.S.; deleting a registration fee for certain parties; amending s. 206.9955, F.S.; revising the rates of certain taxes on natural gas fuel for a specified timeframe; reenacting s. 206.996(1) and (4), F.S., relating to monthly reports by natural gas fuel retailers and deductions, to incorporate the amendment made to s. 206.9955, F.S., in references thereto; reenacting s. 206.997, F.S., relating to state and local alternative fuel

user fee clearing trust funds and distributions, to incorporate the amendment made to s. 206.9955, F.S., in references thereto; creating s. 211.0254, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation on such credits; providing construction; providing applicability; amending s. 212.0306, F.S.; revising the necessary vote in a referendum for the levy of a certain local option food and beverage tax; amending s. 212.05, F.S.; making technical changes; specifying the application of an exemption for sales tax for certain purchasers of boats and aircraft; providing a sales tax exemption for certain leases and rentals; amending s. 212.054, F.S.; specifying that certain purchases are considered a single item for purposes of discretionary sales surtax; specifying that certain property sales are deemed to occur in the county where the purchaser resides, as identified on specified documents; providing applicability; defining the term "final adjudication"; providing for the transfer and disposition of discretionary sales surtaxes under certain circumstances; providing for the suspension of discretionary sales surtaxes under certain circumstances; authorizing certain persons to file a claim for a refund of discretionary sale surtaxes;

providing for future expiration; amending s. 212.055, F.S.; deleting a restriction on counties authorized to levy an indigent care and trauma center surtax; requiring approval of certain taxes in a referendum; amending s. 212.11, F.S.; authorizing an automatic extension for filing returns and remitting sales and use tax when specified states of emergency are declared; providing construction; creating s. 212.1835, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; authorizing certain expenses and payments to count toward the tax due; providing construction; providing applicability; requiring electronic filing of returns and payment of taxes; amending s. 212.20, F.S.; deleting the future repeal of provisions related to annual distributions to the Florida Agricultural Promotional Campaign Trust Fund; amending s. 213.21, F.S.; authorizing the department to consider requests to settle or compromise certain liabilities after certain time periods have expired, in certain circumstances; providing a limitation; providing that certain department decisions are not subject to review; amending s. 213.67, F.S.; authorizing certain parties to include additional specified amounts in a garnishment levy notice; revising methods for delivery

of levy notices; amending s. 220.02, F.S.; revising the order in which credits may be taken to include a specified credit; amending s. 220.03, F.S.; revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; providing retroactive operation; amending s. 220.19, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; revising obsolete provisions; authorizing certain taxpayers to use the credit in a specified manner; providing applicability; amending s. 220.1915, F.S.; revising the definitions of the terms "qualifying expenditures" and "qualifying railroad"; revising a limitation on the amount of the credit for qualified railroad construction or replacement expenditures; requiring the Department of Transportation to certify and provide certain information to the department by a specified date; revising application requirements for the credit for qualified railroad reconstruction or replacement expenditures; revising requirements for the department related to the issuance of a certain letter; conforming provisions to changes made by the act; revising conditions for carry-forward and transfer of such credit; creating s. 220.1992, F.S.; defining the

terms "qualified employee" and "qualified taxpayer"; establishing a credit against specified taxes for taxpayers that employ specified individuals; specifying the amount of such tax credit; authorizing the department to adopt rules governing the manner and form of the application for such tax credit; specifying requirements for such form; requiring the department to approve the tax credit prior to the taxpayer taking the credit; requiring the department to approve the tax credits in a specified manner; requiring the department to notify the taxpayer in a specified manner if the department determines an application is incomplete; providing that such taxpayer has a specified timeframe to correct any deficiency; providing that certain applications are deemed complete on a specified date; prohibiting taxpayers from claiming a tax credit of more than a specified amount; authorizing the carryforward of credits in a specified manner; providing the maximum amount of credit that may be granted during specified fiscal years; authorizing the department to consult with specified entities for a certain purpose; amending s. 220.222, F.S.; providing an automatic extension for the due date for a specified return in certain circumstances; amending s. 374.986, F.S.;

revising obsolete provisions; creating s. 402.261, F.S.; defining terms; authorizing certain taxpayers to receive tax credits for certain actions; providing requirements for such credits; specifying the maximum tax credit that may be granted for a specified timeframe; authorizing tax credits be carried forward; requiring repayment of tax credits under certain conditions and using a specified formula; requiring certain taxpayers to file specified returns and reports; requiring that certain funds be distributed; requiring taxpayers to submit applications beginning on a specified date to receive tax credits; requiring the application to include certain information; requiring the Department of Revenue to approve tax credits in a specified manner; prohibiting the transfer of a tax credit; providing an exception; requiring the department to approve certain transfers; requiring a specified approval before the transfer of certain credits; authorizing credits to be rescinded during a specified time period; requiring specified approval before certain credits may be rescinded; requiring rescinded credits to be made available for use in a specified manner; requiring the department to provide specified letters in a certain time period with certain information; authorizing the department

to adopt rules; amending s. 402.62, F.S.; revising the requirements for the Department of Children and Families in designating eligible charitable organizations; increasing the Strong Families Tax Credit cap; specifying when applications may be submitted to the Department of Revenue; amending s. 413.4021, F.S.; increasing the distribution for a specified program; amending s. 561.121, F.S.; providing for a specified distribution to specified entities of funds collected from certain excise taxes on alcoholic beverages and license fees on vendors; prohibiting such distribution from exceeding a certain amount; providing for the uses of such funds; prohibiting the use of such moneys for securing bonds; providing for future repeal; creating s. 561.1214, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation on such credits; providing applicability; providing construction; reenacting s. 571.26, F.S., relating to the Florida Agricultural Promotional Campaign Trust Fund; repealing s. 41 of chapter 2023-157, Laws of Florida, which provides for the expiration and reversion of a specified provision of law; amending s. 571.265, F.S.; deleting the future repeal of provisions related to the promotion of

Florida thoroughbred breeding and of thoroughbred racing; amending s. 624.509, F.S.; revising the order in which certain credits and deductions may be taken to incorporate changes made by the act; amending s. 624.5107, F.S.; authorizing the use of credits against certain taxes beginning on a specified date; providing a limitation; providing construction; providing applicability; providing for retroactive application; creating s. 624.5108, F.S.; requiring insurers to deduct specified amounts from the premiums for certain policies; defining the term "flood"; providing applicability; requiring the deductions amount to be separately stated; providing reporting requirements; providing that such deductions do not reduce insurers' direct written premiums; providing for a credit for a specified timeframe against insurance premium tax for insurers in a specified amount; exempting insurers claiming such credit from retaliatory tax; providing construction; requiring the department to refund unused credit under a certain circumstance; requiring certain insurers to include certain information with their quarterly and annual statements; requiring the office to include certain information in certain reports; authorizing the department to perform necessary audits and investigations; requiring the

Office of Insurance Regulation to provide technical assistance; requiring the office to examine certain information and take corrective measures; authorizing the department and the office to adopt emergency rules; providing for future repeal; exempting from sales and use tax specified disaster preparedness supplies during specified timeframes; providing applicability; authorizing the department to adopt emergency rules; exempting from sales and use tax admissions to certain events, performances, and facilities, certain season tickets, and the retail sale of certain boating and water activity, camping, fishing, general outdoor, residential pool supplies and electric scooters during specified timeframes; defining terms; providing applicability; authorizing the department to adopt emergency rules; exempting from sales and use tax the retail sale of certain clothing, wallets, bags, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories during a specified timeframe; defining terms; providing applicability; authorizing certain dealers to opt out of participating in the tax holiday, subject to certain requirements; authorizing the department to adopt emergency rules; exempting from the sales and

use tax the retail sale of certain tools during a specified timeframe; providing applicability; authorizing the department to adopt emergency rules; authorizing the department to adopt emergency rules for specified provisions; providing for future expiration; providing an appropriation to offset certain reductions in ad valorem tax revenue; authorizing affected fiscally constrained counties to apply for appropriated funds; specifying application requirements; authorizing the department to adopt emergency rules; providing for future repeal; providing an appropriation; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Effective upon this act becoming a law, paragraph (d) of subsection (11) of section 192.001, Florida Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(11) "Personal property," for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(d) "Tangible personal property" means all goods,

chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or 1 year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

Section 2. (1) The amendment made by this act to s. 192.001, Florida Statutes, applies retroactively beginning with the 2024 property tax roll.

(2) This section shall take effect upon becoming a law.

Section 3. Paragraph (g) of subsection (1) of section 192.0105, Florida Statutes, is amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(g) The right, on property determined not to have been entitled to homestead exemption in a prior year, to notice of intent from the property appraiser to record notice of tax lien,

information regarding why the taxpayer was not entitled to the exemption and how tax, penalties, and interest are calculated, and the right to pay tax, penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent taxes and obtain the necessary information from the applicable governmental officials.

Section 4. Paragraph (b) of subsection (4) and subsection (10) of section 193.155, Florida Statutes, are amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(4)

(b)1. Changes, additions, or improvements that replace all or a portion of homestead property, including ancillary improvements, damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the

homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (1) and (2), when:

a. The square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction; or

b. The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet.

2. The homestead property's assessed value must be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet.

3. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the damage or destruction shall be assessed pursuant to subsection (5).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (1) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 5 ~~3~~ years after the January 1 following the damage or destruction of the homestead.

(10)(a) If the property appraiser determines that for any

year or years within the prior 10 years a person who was not entitled to the homestead property assessment limitation granted under this section was granted the homestead property assessment limitation, the property appraiser making such determination shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, when a person entitled to exemption pursuant to s. 196.031 inadvertently receives the limitation pursuant to this section following a change of ownership, the assessment of such property must be corrected as provided in paragraph (9)(a), and the person need not pay the unpaid taxes, penalties, or interest. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes and any applicable penalties and interest.

(b) If the property appraiser improperly grants the property assessment limitation as a result of a clerical mistake

or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest. Back taxes shall apply only as follows:

1. If the person who received the limitation as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the limitation as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before a lien may be filed,

the person or entity so notified must be given 30 days to pay the taxes.

Section 5. Subsection (1) of section 193.624, Florida Statutes, is amended to read:

193.624 Assessment of renewable energy source devices.—

(1) As used in this section, the term "renewable energy source device" means any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits or biogas, as defined in s. 366.91:

(a) Solar energy collectors, photovoltaic modules, and inverters.

(b) Storage tanks and other storage systems, excluding swimming pools used as storage tanks.

(c) Rockbeds.

(d) Thermostats and other control devices.

(e) Heat exchange devices.

(f) Pumps and fans.

(g) Roof ponds.

(h) Freestanding thermal containers.

(i) Pipes, ducts, wiring, structural supports, refrigerant handling systems, and other components used as integral parts of such systems; however, such equipment does not include conventional backup systems of any type or any equipment or structure that would be required in the absence of the renewable

energy source device.

(j) Windmills and wind turbines.

(k) Wind-driven generators.

(l) Power conditioning and storage devices that store or use solar energy, wind energy, or energy derived from geothermal deposits to generate electricity or mechanical forms of energy.

(m) Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.

(n) Pipes, equipment, structural facilities, structural support, and any other machinery integral to the interconnection, production, storage, compression, transportation, processing, collection, and conversion of biogas from landfill waste; livestock farm waste, including manure; food waste; or treated wastewater into renewable natural gas as defined in s. 366.91.

The term does not include equipment that is on the distribution or transmission side of the point at which a renewable energy source device is interconnected to an electric utility's distribution grid or transmission lines or a natural gas pipeline or distribution system.

Section 6. The amendment made by this act to s. 193.624, Florida Statutes, first applies to the 2025 property tax roll.

Section 7. Subsection (7) of section 193.703, Florida

Statutes, is amended to read:

193.703 Reduction in assessment for living quarters of parents or grandparents.—

(7)(a) If the property appraiser determines that for any year within the previous 10 years a property owner who was not entitled to a reduction in assessed value under this section was granted such reduction, the property appraiser shall serve on the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by that person and is situated in this state is subject to the taxes exempted by the improper reduction, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).

(b)1. ~~However,~~ If a reduction is improperly granted due to a clerical mistake or omission by the property appraiser, the person who improperly received the reduction may not be assessed a penalty or interest. Back taxes shall apply only as follows:

a. If the person who received the reduction in assessed value as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the reduction in assessed value before the property

appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

b. If the person who received the reduction in assessed value as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the limitation before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

2. The property appraiser shall serve upon an owner that owes back taxes under sub-subparagraph 1.b. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).

Section 8. Paragraph (f) of subsection (1) of section 194.037, Florida Statutes, is amended to read:

194.037 Disclosure of tax impact.—

(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board as provided in chapter 50. If published in the print edition of a newspaper, the notice must be in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper in the county. The newspaper selected shall be one of general interest and readership in the community pursuant to chapter 50. For all advertisements published pursuant to this section, the headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(f) In the sixth column, the net change in taxable value from the property appraiser's ~~assessor's~~ initial roll which results from board decisions.

Section 9. Present paragraphs (b) through (e) of subsection (9) of section 196.011, Florida Statutes, are redesignated as paragraphs (c) through (f), respectively, a new paragraph (b) is added to that subsection, and paragraph (a) of

that subsection is amended, to read:

196.011 Annual application required for exemption.—

(9)(a) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for exemption of property within the county after an initial application is made and the exemption granted. The waiver under this subsection of the annual application or statement requirement applies to all exemptions under this chapter except the exemption under s. 196.1995. Notwithstanding such waiver, refiling of an application or statement shall be required when any property granted an exemption is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant for homestead exemption ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application requirement. The owner of any property granted an exemption who is not required to file an annual application or statement shall notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the

property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Except as provided in paragraph (b), such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. If such person no longer owns property in that county but owns property in some other county or counties in the state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes.

(b) If a homestead exemption is granted as a result of a clerical mistake or omission by the property appraiser, the taxpayer may not be assessed a penalty or interest. Back taxes

shall apply only as follows:

1. If the person who received the homestead exemption as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the homestead exemption as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before a lien may be filed, the person or entity so notified must be given 30 days to pay

the taxes.

Section 10. Subsection (7) of section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 5 ~~3~~ years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 5-year ~~3-year~~ period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

Section 11. Subsection (9) of section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and older.—

(9)(a) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

(b) ~~However,~~ If the additional homestead ~~such an~~ exemption under this section is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Back taxes shall apply only as follows:

1. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the

property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

Section 12. Paragraph (b) of subsection (1) of section 196.161, Florida Statutes, is amended to read:

196.161 Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.—

(1)

(b)1. In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. The property appraiser must include with such notice served upon the owner information explaining why the owner is not entitled to the homestead exemption; for which years unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

2. ~~However,~~ If a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall

not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Back taxes shall apply only as follows:

a. If the person who received the homestead exemption as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

b. If the person who received the homestead exemption as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

c. The property appraiser shall serve upon an owner that owes back taxes under sub-subparagraph b. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the

years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated.

Section 13. Effective upon becoming a law, subsection (3) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(3)(a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Newly constructed" means an improvement to real property which was substantially completed within 5 years before the date of an applicant's first submission of a request for a certification notice ~~or an application for an exemption~~ pursuant to this subsection ~~section, whichever is earlier~~.

3. "Substantially completed" has the same meaning as in s. 192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of property in a multifamily project are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption if such portions meet all of the following conditions:

1. Provide affordable housing to natural persons or families meeting the income limitations provided in paragraph (d).~~:~~

2.a. Are within a newly constructed multifamily project that contains more than 70 units dedicated to housing natural

persons or families meeting the income limitations provided in paragraph (d); or

b. Are within a newly constructed multifamily project in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, which contains more than 10 units dedicated to housing natural persons or families meeting the income limitations provided in paragraph (d). ~~and~~

3. Are rented for an amount that does not exceed the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits published by the United States Department of Housing and Urban Development or 90 percent of the fair market value rent as determined by a rental market study meeting the requirements of paragraph (l) ~~(m)~~, whichever is less.

(c) If a unit that in the previous year received ~~qualified for~~ the exemption under this subsection and was occupied by a tenant is vacant on January 1, the vacant unit is eligible for the exemption if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this subsection and a reasonable effort is made to lease the unit to eligible persons or families.

(d)1. The property appraiser shall exempt:

a. Seventy-five percent of the assessed value of the units

in multifamily projects that meet the requirements of this subsection and are ~~Qualified property~~ used to house natural persons or families whose annual household income is greater than 80 percent but not more than 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides; and~~, must receive an ad valorem property tax exemption of 75 percent of the assessed value.~~

b.~~2.~~ From ad valorem property taxes the units in multifamily projects that meet the requirements of this subsection and are ~~Qualified property~~ used to house natural persons or families whose annual household income does not exceed 80 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides~~, is exempt from ad valorem property taxes~~.

2. When determining the value of a unit for purposes of applying an exemption pursuant to this paragraph, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

(e) To be eligible to receive an exemption under this subsection, a property owner must submit an application on a

form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser. The property appraiser shall review the application and determine whether the applicant meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice and which the property appraiser determines is entitled to an exemption.

(f) To receive a certification notice, a property owner must submit a request to the corporation ~~for certification~~ on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (l) ~~(m)~~.

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c), the property owner must provide evidence of the published rent amount for each vacant unit.

4. A sworn statement, under penalty of perjury, from the applicant restricting the property for a period of not less than

3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for a certification notice and certify whether a property ~~that~~ meets the ~~eligibility~~ criteria of paragraphs (b) and (c) ~~this subsection~~. A determination by the corporation regarding a request for a certification notice does not constitute a grant of an exemption pursuant to this subsection or final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the ~~eligibility~~ criteria ~~for an exemption under this subsection~~, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the ~~eligibility~~ criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for a certification notice. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

(i) ~~The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.~~

~~(j)~~ If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(j)~~(k)~~ Units subject to an agreement with the corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 are not eligible for this exemption.

(k)~~(l)~~ Property receiving an exemption pursuant to s. 196.1979 or units used as a transient public lodging establishment as defined in s. 509.013 are ~~is~~ not eligible for this exemption.

(l) ~~(m)~~ A rental market study submitted as required by subparagraph (f)1. ~~paragraph (f)~~ must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

(m) ~~(n)~~ The corporation may adopt rules to implement this section.

(n) ~~(o)~~ This subsection first applies to the 2024 tax roll and is repealed December 31, 2059.

Section 14. Effective upon becoming a law, present subsections (6) and (7) of section 196.1979, Florida Statutes, are redesignated as subsections (8) and (9), respectively, new subsections (6) and (7) are added to that section, and paragraph (b) of subsection (1), subsection (2), paragraphs (d), (f), and (l) of subsection (3), and subsection (5) of that section are amended, to read:

196.1979 County and municipal affordable housing property

exemption.—

(1)

(b) Qualified property may receive an ad valorem property tax exemption of:

1. Up to 75 percent of the assessed value of each residential unit used to provide affordable housing if fewer than 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

2. Up to 100 percent of the assessed value of each residential unit used to provide affordable housing if 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

(2) If a residential unit that in the previous year received ~~qualified for~~ the exemption under this section and was occupied by a tenant is vacant on January 1, the vacant unit may qualify for the exemption under this section if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this section and a reasonable effort is made to lease the unit to eligible persons or families.

(3) An ordinance granting the exemption authorized by this section must:

(d) Require the local entity to verify and certify

property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the application for certification ~~exemption~~, it must notify the applicant and include reasons for the denial.

(f) Require the property owner to submit an application for exemption, on a form prescribed by the department, accompanied by the certification of qualified property, to the property appraiser no later than the deadline specified in s. 196.011 ~~March 1~~.

(l) Require the county or municipality to post on its website a list of ~~certified~~ properties receiving the exemption for the purpose of facilitating access to affordable housing.

(5) An ordinance adopted under this section must expire before the fourth January 1 after adoption; however, the board of county commissioners or the governing body of the municipality may adopt a new ordinance to renew the exemption. The board of county commissioners or the governing body of the municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption, but no later than January 1 of the year such exemption will take effect. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration

or repeal, but no later than January 1 of the year the repeal or expiration of such exemption will take effect.

(6) The property appraiser shall review each application for exemption and determine whether the applicant meets all of the requirements of this section and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination. A property appraiser may grant an exemption only for a property for which the local entity has certified as qualified property and which the property appraiser determines is entitled to an exemption.

(7) When determining the value of a unit for purposes of applying an exemption pursuant to this section, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such unit.

Section 15. (1) The amendments made to s. 196.1978, Florida Statutes, by section 13 of this act and s. 196.1979, Florida Statutes, are intended to be remedial and clarifying in nature and apply retroactively to January 1, 2024.

(2) This section shall take effect upon becoming a law.

Section 16. Paragraph (o) is added to subsection (3) of section 196.1978, Florida Statutes, as amended by this act, and subsection (4) is added to that section, to read:

196.1978 Affordable housing property exemption.—

(3)

(o)1. Beginning with the 2025 tax roll, a taxing authority may elect, upon adoption of an ordinance or resolution approved by a two-thirds vote of the governing body, not to exempt property under sub-subparagraph (d)1.a. located in a county specified pursuant to subparagraph 2., subject to the conditions of this paragraph.

2. A taxing authority must make a finding in the ordinance or resolution that the most recently published Shimberg Center for Housing Studies Annual Report, prepared pursuant to s. 420.6075, identifies that a county that is part of the jurisdiction of the taxing authority is within a metropolitan statistical area or region where the number of affordable and available units in the metropolitan statistical area or region is greater than the number of renter households in the metropolitan statistical area or region for the category entitled "0-120 percent AMI."

3. An election made pursuant to this paragraph may apply only to the ad valorem property tax levies imposed within a county specified pursuant to subparagraph 2. by the taxing authority making the election.

4. The ordinance or resolution must take effect on the January 1 immediately succeeding adoption and shall expire on the second January 1 after the January 1 in which the ordinance or resolution takes effect. The ordinance or resolution may be

renewed prior to its expiration pursuant to this paragraph.

5. The taxing authority proposing to make an election under this paragraph must advertise the ordinance or resolution or renewal thereof pursuant to the requirements of s. 50.011(1) prior to adoption.

6. The taxing authority must provide to the property appraiser the adopted ordinance or resolution or renewal thereof by the effective date of the ordinance or resolution or renewal thereof.

7. Notwithstanding an ordinance or resolution or renewal thereof adopted pursuant to this paragraph, a property owner of a multifamily project who was granted an exemption pursuant to sub-subparagraph (d)1.a. before the adoption or renewal of such ordinance or resolution may continue to receive such exemption for each subsequent consecutive year that the property owner applies for and is granted the exemption.

(4)(a) Notwithstanding ss. 196.195 and 196.196, property in a multifamily project that meets the requirements of this subsection is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment immediately succeeding the date the property was placed in service allowing the property to be used as an affordable housing property that provides housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

(b) The multifamily project must:

1. Be composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed, which was substantially completed within 2 years before the first submission of an application for exemption under this subsection. For purposes of this subsection, the term "substantially completed" has the same definition as in s. 192.042(1).

2. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

3. Be subject to a land use restriction agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located that requires that the property be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004. The agreement must include a provision for a penalty for ceasing to provide affordable housing under the agreement before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation multiplied by each year remaining in the agreement. The agreement may be terminated or modified

without penalty if the exemption under this subsection is repealed.

The property is no longer eligible for this exemption if the property no longer serves extremely-low-income, very-low-income, low-income persons pursuant to the recorded agreement.

(c) To be eligible to receive the exemption under this subsection, the property owner must submit an application to the property appraiser by March 1. The property appraiser shall review the application and determine whether the applicant meets all of the requirements of this subsection and is entitled to an exemption. A property appraiser may request and review additional information necessary to make such determination.

(d)1. The property appraiser shall apply the exemption to those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.

2. When determining the value of the portion of property used to provide affordable housing for purposes of applying an exemption pursuant to this subsection, the property appraiser must include in such valuation the proportionate share of the residential common areas, including the land, fairly attributable to such portion of property.

(e) If the property appraiser determines that for any year

a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(f) Property receiving an exemption pursuant to subsection (3) or s. 196.1979 is not eligible for this exemption.

(g) This subsection first applies to the 2026 tax roll.

Section 17. The amendments made by this act to ss. 193.155, 193.703, 196.011, 196.031, 196.075, and 196.161, Florida Statutes, first apply beginning with the 2025 property tax roll.

Section 18. Present subsections (6), (7), and (8) of section 201.08, Florida Statutes, are redesignated as subsections (7), (8), and (9), respectively, a new subsection (6) is added to that section, and paragraph (b) of subsection (1) of that section is republished, to read:

201.08 Tax on promissory or nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation; exception.—

(1)

(b) On mortgages, trust deeds, security agreements, or other evidences of indebtedness filed or recorded in this state, and for each renewal of the same, the tax shall be 35 cents on each $100 or fraction thereof of the indebtedness or obligation evidenced thereby. Mortgages, including, but not limited to, mortgages executed without the state and recorded in the state, which incorporate the certificate of indebtedness, not otherwise shown in separate instruments, are subject to the same tax at the same rate. When there is both a mortgage, trust deed, or security agreement and a note, certificate of indebtedness, or obligation, the tax shall be paid on the mortgage, trust deed, or security agreement at the time of recordation. A notation shall be made on the note, certificate of indebtedness, or obligation that the tax has been paid on the mortgage, trust deed, or security agreement. If a mortgage, trust deed, security agreement, or other evidence of indebtedness is subsequently filed or recorded in this state to evidence an indebtedness or obligation upon which tax was paid under paragraph (a) or subsection (2), tax shall be paid on the mortgage, trust deed, security agreement, or other evidence of indebtedness on the amount of the indebtedness or obligation evidenced which exceeds

the aggregate amount upon which tax was previously paid under this paragraph and under paragraph (a) or subsection (2). If the mortgage, trust deed, security agreement, or other evidence of indebtedness subject to the tax levied by this section secures future advances, as provided in s. 697.04, the tax shall be paid at the time of recordation on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of where such advance is made. Notwithstanding the aforestated general rule, any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months shall be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. Failure to pay the tax shall not affect the lien for any such future advance given by s. 697.04, but any person who fails or refuses to pay such tax due by him or her is guilty of a misdemeanor of the first degree. The mortgage, trust deed, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid.

(6) For a home equity conversion mortgage as defined in 12 C.F.R. s. 1026.33(a), only the principal limit available to the

CODING: Words stricken are deletions; words underlined are additions.

borrower is subject to the tax imposed in this section. The maximum claim amount and the stated mortgage amount are not subject to the tax imposed in this section. As used in this subsection, the term "principal limit" means the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. For purposes of this subsection, the tax must be calculated based on the principal limit amount determined at the time of closing as evidenced by the recorded mortgage or any supporting documents attached thereto.

Section 19. The amendment to s. 201.08, Florida Statutes, made by this act is intended to be remedial in nature and shall apply retroactively, but does not create a right to a refund or credit of any tax paid before the effective date of this act. For any home equity conversion mortgage recorded before the effective date of this act, the taxpayer may evidence the principal limit using related loan documents.

Section 20. Section 201.21, Florida Statutes, is amended to read:

201.21 Notes and other written obligations exempt under certain conditions.—

(1) There shall be exempt from all excise taxes imposed by this chapter all promissory notes, nonnegotiable notes, and other written obligations to pay money bearing date subsequent to July 1, 1955, hereinafter referred to as "principal obligations," when the maker thereof shall pledge or deposit

with the payee or holder thereof pursuant to any agreement commonly known as a wholesale warehouse mortgage agreement, as collateral security for the payment thereof, any collateral obligation or obligations, as hereinafter defined, provided all excise taxes imposed by this chapter upon or in respect to such collateral obligation or obligations shall have been paid. If the indebtedness evidenced by any such principal obligation shall be in excess of the indebtedness evidenced by such collateral obligation or obligations, the exemption provided by this subsection ~~section~~ shall not apply to the amount of such excess indebtedness; and, in such event, the excise taxes imposed by this chapter shall apply and be paid only in respect to such excess of indebtedness of such principal obligation. The term "collateral obligation" as used in this subsection ~~section~~ means any note, bond, or other written obligation to pay money secured by mortgage, deed of trust, or other lien upon real or personal property. The pledging of a specific collateral obligation to secure a specific principal obligation, if required under the terms of the agreement, shall not invalidate the exemption provided by this subsection ~~section~~. The temporary removal of the document or documents representing one or more collateral obligations for a reasonable commercial purpose, for a period not exceeding 60 days, shall not invalidate the exemption provided by this subsection ~~section~~.

(2) There shall be exempt from all excise taxes imposed by

this chapter all non-interest-bearing promissory notes, non-interest-bearing nonnegotiable notes, or non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of $3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system as defined in s. 489.505.

Section 21. The amendments to s. 201.21, Florida Statutes, made by this act shall stand repealed on June 30, 2027, unless reviewed and saved from repeal through reenactment by the Legislature. If such amendments are not saved from repeal, the text of s. 201.21, Florida Statutes, shall revert to that in existence on June 30, 2024, except that any amendments to such text other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 22. Subsection (1) of section 206.9931, Florida Statutes, is amended to read:

206.9931 Administrative provisions.—

(1) Any person producing in, importing into, or causing to be imported into this state taxable pollutants for sale, use, or otherwise and who is not registered or licensed pursuant to other parts of this chapter is hereby required to register and become licensed for the purposes of this part. Such person shall

register as either a producer or importer of pollutants and shall be subject to all applicable registration and licensing provisions of this chapter, as if fully set out in this part and made expressly applicable to the taxes imposed herein, including, but not limited to, ss. 206.02-206.025, 206.03, 206.04, and 206.05. For the purposes of this section, registrations required exclusively for this part shall be made within 90 days of July 1, 1986, for existing businesses, or before ~~prior to~~ the first production or importation of pollutants for businesses created after July 1, 1986. ~~The fee for registration shall be $30.~~ Failure to timely register is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 23. Section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(1) The motor fuel equivalent gallon means the following for:

(a) Compressed natural gas gallon: 5.66 pounds, or per each 126.67 cubic feet.

(b) Liquefied natural gas gallon: 6.06 pounds.

(c) Liquefied petroleum gas gallon: 1.35 gallons.

(2) ~~Effective January 1, 2026,~~ The following taxes shall be imposed:

(a) Upon each motor fuel equivalent gallon of natural gas

fuel:

1. Effective January 1, 2026, and until December 31, 2026, an excise tax of 2 ~~4~~ cents ~~upon each motor fuel equivalent gallon of natural gas fuel~~.

2. Effective January 1, 2027, an excise tax of 4 cents.

(b) Upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the "ninth-cent fuel tax":

1. Effective January 1, 2026, and until December 31, 2026, an additional tax of 0.5 cents. ~~1 cent upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the "ninth-cent fuel tax."~~

2. Effective January 1, 2027, an additional tax of 1 cent.

(c) Upon each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the "local option fuel tax":

1. Effective January 1, 2026, and until December 31, 2026, an additional tax of 0.5 cents. ~~1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the "local option fuel tax."~~

2. Effective January 1, 2027, an additional tax of 1 cent.

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the "State Comprehensive Enhanced Transportation System Tax," at a rate determined pursuant to this paragraph.

1. Before January 1, 2026, ~~and each year thereafter,~~ the

department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 2.9 ~~5.8~~ cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. Before January 1, 2027, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

(e)1. An additional tax is imposed on each motor fuel equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel, at a rate determined pursuant to this subparagraph.

a. Before January 1, 2026, ~~and each year thereafter,~~ the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for

the following 12-month period beginning January 1, by adjusting the tax rate of 4.6 ~~9.2~~ cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

b. Before January 1, 2027, and each year thereafter, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1, by adjusting the tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

2. The department is authorized to adopt rules and publish forms to administer this paragraph.

(3) Unless otherwise provided by this chapter, the taxes specified in subsection (2) are imposed on natural gas fuel when it is placed into the fuel supply tank of a motor vehicle as defined in s. 206.01(23). The person liable for payment of the taxes imposed by this section is the person selling or supplying the natural gas fuel to the end user, for use in the fuel supply tank of a motor vehicle as defined in s. 206.01(23).

Section 24. For the purpose of incorporating the amendment made by this act to section 206.9955, Florida Statutes, in references thereto, subsections (1) and (4) of section 206.996, Florida Statutes, are reenacted to read:

206.996 Monthly reports by natural gas fuel retailers; deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February 2026, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is

not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax.

(4) In addition to the allowance authorized by subsection (1), every natural gas fuel retailer is entitled to a deduction of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and (c), on account of services and expenses incurred due to compliance with the requirements of this part. This allowance may not be deductible unless payment of the tax is made on or before the 20th day of the month.

Section 25. For the purpose of incorporating the amendment made by this act to section 206.9955, Florida Statutes, in references thereto, section 206.997, Florida Statutes, is reenacted to read:

206.997 State and local alternative fuel user fee clearing trust funds; distribution.—

(1) Notwithstanding the provisions of s. 206.875, the revenues from the state natural gas fuel tax imposed by s. 206.9955(2)(a), (d), and (e) shall be deposited into the State Alternative Fuel User Fee Clearing Trust Fund. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be distributed as follows: the taxes imposed under s. 206.9955(2)(d) and (e) shall be transferred to the State Transportation Trust Fund and the tax imposed under s.

206.9955(2)(a) shall be distributed as follows: 50 percent shall be transferred to the State Board of Administration for distribution according to the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended; 25 percent shall be transferred to the Revenue Sharing Trust Fund for Municipalities; and the remaining 25 percent shall be distributed using the formula contained in s. 206.60(1).

(2) Notwithstanding the provisions of s. 206.875, the revenues from the local natural gas fuel tax imposed by s. 206.9955(2)(b) and (c) shall be deposited into The Local Alternative Fuel User Fee Clearing Trust Fund. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be returned monthly to the appropriate county.

Section 26. Section 211.0254, Florida Statutes, is created to read:

211.0254 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax imposed by the state due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and ss. 211.0251, 211.0252, and 211.0253 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under the foregoing sections exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251, then under s. 211.0253, then under s. 211.0252. Any remaining liability must be taken under this

section but may not exceed 50 percent of the tax due. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.261 apply to the credit authorized by this section.

Section 27. Paragraph (d) of subsection (2) of section 212.0306, Florida Statutes, is amended to read:

212.0306 Local option food and beverage tax; procedure for levying; authorized uses; administration.—

(2)

(d) Sales in cities or towns presently imposing a municipal resort tax as authorized by chapter 67-930, Laws of Florida, are exempt from the taxes authorized by subsection (1); however, the tax authorized by paragraph (1)(b) may be levied in such city or town if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the ~~registered~~ electors in such city or town voting in ~~at~~ a referendum held at a general election as defined in s. 97.021. Any tax levied in a city or town pursuant to this paragraph takes effect on the first day of January following the general election in which the ordinance was approved. A referendum to reenact an expiring tax authorized under this paragraph must be

held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

Section 28. Paragraphs (a) and (c) of subsection (1) of section 212.05, Florida Statutes, are amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making or facilitating remote sales; who rents or furnishes any of the things or services taxable under this chapter; or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 6 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is

required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management, direction, or control of the entity's affairs who is a resident of, or makes his or her permanent abode in, this state. For purposes of this exemption, either a registered dealer acting on his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the nonresident purchaser may be deemed to be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed unless:

a. The nonresident purchaser removes a qualifying boat, as described in sub-subparagraph f., from this ~~the~~ state within 90 days after the date of purchase or extension, or the nonresident purchaser removes a nonqualifying boat or an aircraft from this state within 10 days after the date of purchase or, when the boat or aircraft is repaired or altered, within 20 days after

completion of the repairs or alterations; or if the aircraft will be registered in a foreign jurisdiction and:

(I) Application for the aircraft's registration is properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase;

(II) The nonresident purchaser removes the aircraft from this ~~the~~ state to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority; and

(III) The aircraft is operated in this ~~the~~ state solely to remove it from this ~~the~~ state to a foreign jurisdiction.

For purposes of this sub-subparagraph, the term "foreign jurisdiction" means any jurisdiction outside of the United States or any of its territories;

b. The nonresident purchaser, within 90 days after ~~from~~ the date of departure, provides the department with written proof that the nonresident purchaser licensed, registered, titled, or documented the boat or aircraft outside this ~~the~~ state. If such written proof is unavailable, within 90 days the nonresident purchaser must ~~shall~~ provide proof that the nonresident purchaser applied for such license, title, registration, or documentation. The nonresident purchaser shall forward to the department proof of title, license, registration, or documentation upon receipt;

c. The nonresident purchaser, within 30 days after removing the boat or aircraft from this state ~~Florida~~, furnishes the department with proof of removal in the form of receipts for fuel, dockage, slippage, tie-down, or hangaring from outside of Florida. The information so provided must clearly and specifically identify the boat or aircraft;

d. The selling dealer, within 30 days after the date of sale, provides to the department a copy of the sales invoice, closing statement, bills of sale, and the original affidavit signed by the nonresident purchaser affirming ~~attesting~~ that the nonresident purchaser qualifies for exemption from sales tax pursuant to this subparagraph and attesting that the nonresident purchaser will provide the documentation required to substantiate the exemption claimed under ~~he or she has read the provisions of~~ this subparagraph ~~section~~;

e. The seller makes a copy of the affidavit a part of his or her record for as long as required by s. 213.35; and

f. Unless the nonresident purchaser of a boat of 5 net tons of admeasurement or larger intends to remove the boat from this state within 10 days after the date of purchase or when the boat is repaired or altered, within 20 days after completion of the repairs or alterations, the nonresident purchaser applies to the selling dealer for a decal which authorizes 90 days after the date of purchase for removal of the boat. The nonresident purchaser of a qualifying boat may apply to the selling dealer

within 60 days after the date of purchase for an extension decal that authorizes the boat to remain in this state for an additional 90 days, but not more than a total of 180 days, before the nonresident purchaser is required to pay the tax imposed by this chapter. The department is authorized to issue decals in advance to dealers. The number of decals issued in advance to a dealer shall be consistent with the volume of the dealer's past sales of boats which qualify under this sub-subparagraph. The selling dealer or his or her agent shall mark and affix the decals to qualifying boats in the manner prescribed by the department, before delivery of the boat.

(I) The department is hereby authorized to charge dealers a fee sufficient to recover the costs of decals issued, except the extension decal shall cost $425.

(II) The proceeds from the sale of decals will be deposited into the administrative trust fund.

(III) Decals shall display information to identify the boat as a qualifying boat under this sub-subparagraph, including, but not limited to, the decal's date of expiration.

(IV) The department is authorized to require dealers who purchase decals to file reports with the department and may prescribe all necessary records by rule. All such records are subject to inspection by the department.

(V) Any dealer or his or her agent who issues a decal falsely, fails to affix a decal, mismarks the expiration date of

a decal, or fails to properly account for decals will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VI) Any nonresident purchaser of a boat who removes a decal before permanently removing the boat from this ~~the~~ state, or defaces, changes, modifies, or alters a decal in a manner affecting its expiration date before its expiration, or who causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VII) The department is authorized to adopt rules necessary to administer and enforce this subparagraph and to publish the necessary forms and instructions.

(VIII) The department is hereby authorized to adopt emergency rules pursuant to s. 120.54(4) to administer and enforce the provisions of this subparagraph.

If the nonresident purchaser fails to remove the qualifying boat from this state within the maximum 180 days after purchase or a nonqualifying boat or an aircraft from this state within 10 days after purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or aircraft to return to this state within 6 months after ~~from~~ the date of departure, except as provided in s. 212.08(7)(fff), or if the nonresident purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the nonresident purchaser is ~~shall be~~ liable for use tax on the cost price of the boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty is ~~shall be~~ in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

(c) At the rate of 6 percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein; however, the following special provisions apply to the lease or rental of motor vehicles and to peer-to-peer car-sharing programs:

1. When a motor vehicle is leased or rented by a motor vehicle rental company or through a peer-to-peer car-sharing program as those terms are defined in s. 212.0606(1) for a

period of less than 12 months:

a. If the motor vehicle is rented in Florida, the entire amount of such rental is taxable, even if the vehicle is dropped off in another state.

b. If the motor vehicle is rented in another state and dropped off in Florida, the rental is exempt from Florida tax.

c. If the motor vehicle is rented through a peer-to-peer car-sharing program, the peer-to-peer car-sharing program shall collect and remit the applicable tax due in connection with the rental.

2. Except as provided in subparagraph 3., for the lease or rental of a motor vehicle for a period of not less than 12 months, sales tax is due on the lease or rental payments if the vehicle is registered in this state; provided, however, that no tax shall be due if the taxpayer documents use of the motor vehicle outside this state and tax is being paid on the lease or rental payments in another state.

3. The tax imposed by this chapter does not apply to the lease or rental of a commercial motor vehicle as defined in s. 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as defined in s. 316.003 which is to be used primarily in the trade or established business of the lessee or rentee, for a period of not less than 12 months when tax was paid on the purchase price of such vehicle by the lessor. To the extent tax was paid with respect to the purchase of such vehicle in another state,

territory of the United States, or the District of Columbia, the Florida tax payable shall be reduced in accordance with s. 212.06(7). This subparagraph shall only be available when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

Section 29. Effective upon this act becoming a law, paragraph (b) of subsection (2) and paragraph (a) of subsection (3) of section 212.054, Florida Statutes, are amended, and subsection (9) is added to that section, to read:

212.054 Discretionary sales surtax; limitations, administration, and collection.—

(2)

(b) However:

1. The sales amount above $5,000 on any item of tangible personal property shall not be subject to the surtax. However, charges for prepaid calling arrangements, as defined in s. 212.05(1)(e)1.a., shall be subject to the surtax. For purposes of administering the $5,000 limitation on an item of tangible personal property:~~,~~

a. If two or more taxable items of tangible personal property are sold to the same purchaser at the same time and, under generally accepted business practice or industry standards or usage, are normally sold in bulk or are items that, when assembled, comprise a working unit or part of a working unit,

such items must be considered a single item for purposes of the $5,000 limitation when supported by a charge ticket, sales slip, invoice, or other tangible evidence of a single sale or rental.

b. The sale of a boat and the corresponding boat trailer, which trailer is identified as a motor vehicle as defined in s. 320.01(1), must be taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

2. In the case of utility services billed on or after the effective date of any such surtax, the entire amount of the charge for utility services shall be subject to the surtax. In the case of utility services billed after the last day the surtax is in effect, the entire amount of the charge on said items shall not be subject to the surtax. "Utility service," as used in this section, does not include any communications services as defined in chapter 202.

3. In the case of written contracts which are signed prior to the effective date of any such surtax for the construction of improvements to real property or for remodeling of existing structures, the surtax shall be paid by the contractor responsible for the performance of the contract. However, the contractor may apply for one refund of any such surtax paid on materials necessary for the completion of the contract. Any application for refund shall be made no later than 15 months following initial imposition of the surtax in that county. The application for refund shall be in the manner prescribed by the

department by rule. A complete application shall include proof of the written contract and of payment of the surtax. The application shall contain a sworn statement, signed by the applicant or its representative, attesting to the validity of the application. The department shall, within 30 days after approval of a complete application, certify to the county information necessary for issuance of a refund to the applicant. Counties are hereby authorized to issue refunds for this purpose and shall set aside from the proceeds of the surtax a sum sufficient to pay any refund lawfully due. Any person who fraudulently obtains or attempts to obtain a refund pursuant to this subparagraph, in addition to being liable for repayment of any refund fraudulently obtained plus a mandatory penalty of 100 percent of the refund, is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4. In the case of any vessel, railroad, or motor vehicle common carrier entitled to partial exemption from tax imposed under this chapter pursuant to s. 212.08(4), (8), or (9), the basis for imposition of surtax shall be the same as provided in s. 212.08 and the ratio shall be applied each month to total purchases in this state of property qualified for proration which is delivered or sold in the taxing county to establish the portion used and consumed in intracounty movement and subject to surtax.

(3) For the purpose of this section, a transaction shall be deemed to have occurred in a county imposing the surtax when:

(a)1. The sale includes an item of tangible personal property, a service, or tangible personal property representing a service, and the item of tangible personal property, the service, or the tangible personal property representing the service is delivered within the county. If there is no reasonable evidence of delivery of a service, the sale of a service is deemed to occur in the county in which the purchaser accepts the bill of sale.

2. The sale of any motor vehicle or mobile home of a class or type which is required to be registered in this state or in any other state shall be deemed to have occurred only in the county identified as the residence address of the purchaser on the registration or title document for such property.

3. The sale of property under sub-subparagraph (2)(b)1.b. is deemed to occur in the county where the purchaser resides, as identified on the registration or title documents for such property.

(9) If there has been a final adjudication that any discretionary sales surtax enacted pursuant to ss. 212.054 and 212.055 was enacted, levied, collected, or otherwise found to be contrary to the Constitution of the United States or the State Constitution, this subsection applies. For purposes of this subsection, a "final adjudication" is a final order of a court

of competent jurisdiction from which no appeal can be taken or from which no appeal has been taken and the time for such appeal has expired.

(a) If such discretionary sales surtax has been collected, but not expended, any county, municipality, school board, or other entity that received funds from such surtax shall transfer the surtax proceeds, along with any interest earned upon such proceeds, to the department within 60 days from the date of the final adjudication. The department shall deposit all amounts received pursuant to this subsection in a separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county for disposition as follows:

1. If there is no valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection, 100 percent of such funds shall be held in reserve for appropriation in the General Appropriations Act that takes effect on the July 1 immediately following the transfer of such funds to the department under this paragraph.

2. If there is a valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection:

a. Seventy-five percent of such funds shall be held in reserve for appropriation in the General Appropriations Act that takes effect on the July 1 preceding the discretionary sales

surtax suspension in paragraph (b).

b. Twenty-five percent of such funds and all interest earned on all funds held in reserve under this sub-subparagraph shall be held in reserve for appropriation in the General Appropriations Act to be disposed of as provided in paragraph (b).

(b)1. If there are multiple valid discretionary sales surtaxes being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection, such surtaxes, other than the school capital outlay surtax authorized by s. 212.055(6), shall be temporarily suspended beginning October 1 of the calendar year following the calendar year the department receives such surtax proceeds under this paragraph, or January 1, 2025, whichever is later.

2. If there is only one valid discretionary sales surtax being levied within the same county for which a discretionary sales surtax was found to be invalid as described in this subsection, such surtax shall be temporarily suspended beginning October 1 of the calendar year following the calendar year the department receives such surtax proceeds.

3. The department shall continue to distribute moneys in the separate account in the Discretionary Sales Surtax Clearing Trust Fund for that county to such county, municipality, or school board in an amount equal to that which would have been distributed pursuant to all legally levied surtaxes in such

county under this section but for the temporary suspension of such surtaxes under this subsection.

4. A county, municipality, or school board that receives funds under this paragraph from a single surtax shall use the funds consistent with the use for which the tax that was temporarily suspended under subparagraph 2. was levied. In case of a suspension pursuant to subparagraph 1., a county shall apportion the funds among the uses of the temporarily suspended discretionary sales surtaxes in proportion to the discretionary sales surtax rates.

5. The temporary suspension of surtaxes under this paragraph shall end on the last day of the month preceding the first month the department estimates that the balance of the separate account within the Discretionary Sales Surtax Clearing Trust Fund for that county will be insufficient to fully make the distribution necessary under subparagraph 3. Any remaining undistributed surtax proceeds shall be transferred to the General Revenue Fund.

6. The department shall monitor the balance of proceeds transferred to the department under this subsection and shall estimate the month in which the temporary discretionary sales surtax suspension will end. At least two months prior to the expiration of the temporary surtax suspension under this paragraph, the department shall provide notice to affected dealers and the public of when the suspension will end.

(c) Subsection (5) does not apply to the temporary suspension of surtaxes provided for under this subsection.

(d) Notwithstanding s. 215.26, any person who would otherwise be entitled to a refund of a discretionary sales surtax that is found to be invalid under this subsection may file a claim for a refund pursuant to the procedures provided in the General Appropriations Act referenced in paragraph (a), to the extent such act provides for refunds. Such refund claim must be filed between July 1 and December 31 of the state fiscal year for such General Appropriations Act.

(e) This subsection expires June 30, 2030.

Section 30. Paragraph (a) of subsection (4) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as

provided in s. 212.054.

(4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

(a)1. The governing body in each county that ~~the government of which is not consolidated with that of one or more municipalities, which~~ has a population of at least 800,000 residents and is not authorized to levy a surtax under subsection (5), may levy, pursuant to an ordinance ~~either approved by an extraordinary vote of the governing body or~~ conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

2. ~~If the ordinance is conditioned on a referendum,~~ A statement that includes a brief and general description of the purposes to be funded by the surtax and that conforms to the requirements of s. 101.161 shall be placed on the ballot by the governing body of the county. The following questions shall be placed on the ballot:

FOR THE. . . .CENTS TAX

AGAINST THE. . . .CENTS TAX

3. The ordinance adopted by the governing body providing for the imposition of the surtax shall set forth a plan for providing health care services to qualified residents, as

defined in subparagraph 4. Such plan and subsequent amendments to it shall fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The plan must also address the services to be provided by the Level I trauma center. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration both a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers, including hospitals with a Level I trauma center, will include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, promote the advancement of technology in medical services, recognize the level of responsiveness to medical needs in trauma cases, and require cost containment including, but not limited to, case management. It must also provide that any hospitals that are owned and operated by government entities on May 21, 1991, must, as a condition of receiving funds under this subsection, afford

public access equal to that provided under s. 286.011 as to meetings of the governing board, the subject of which is budgeting resources for the rendition of charity care as that term is defined in the Florida Hospital Uniform Reporting System (FHURS) manual referenced in s. 408.07. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

4. For the purpose of this paragraph, the term "qualified resident" means residents of the authorizing county who are:

a. Qualified as indigent persons as certified by the authorizing county;

b. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the authorizing county is intended to serve as the payor of last resort; or

c. Participating in innovative, cost-effective programs approved by the authorizing county.

5. Moneys collected pursuant to this paragraph remain the

property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the clerk of the circuit court as ex officio custodian of the funds of the authorizing county. The clerk of the circuit court shall:

a. Maintain the moneys in an indigent health care trust fund;

b. Invest any funds held on deposit in the trust fund pursuant to general law;

c. Disburse the funds, including any interest earned, to any provider of health care services, as provided in subparagraphs 3. and 4., upon directive from the authorizing county. However, if a county has a population of at least 800,000 residents and has levied the surtax authorized in this paragraph, notwithstanding any directive from the authorizing county, on October 1 of each calendar year, the clerk of the court shall issue a check in the amount of $6.5 million to a hospital in its jurisdiction that has a Level I trauma center or shall issue a check in the amount of $3.5 million to a hospital in its jurisdiction that has a Level I trauma center if that county enacts and implements a hospital lien law in accordance with chapter 98-499, Laws of Florida. The issuance of the checks on October 1 of each year is provided in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the

hospital receiving funds for its Level I trauma center status requests such funds to be used to generate federal matching funds under Medicaid, the clerk of the court shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent that it is allowed through the General Appropriations Act; and

d. Prepare on a biennial basis an audit of the trust fund specified in sub-subparagraph a. Commencing February 1, 2004, such audit shall be delivered to the governing body and to the chair of the legislative delegation of each authorizing county.

6. Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this paragraph and subsections (2) and (3) in excess of a combined rate of 1 percent.

Section 31. Paragraph (b) of subsection (1) and paragraph (b) of subsection (4) of section 212.11, Florida Statutes, are amended to read:

212.11 Tax returns and regulations.—

(1)

(b)1. For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers to file a return and remit the tax, on or before the 20th day of the month, to the department, upon forms prepared and furnished by it or in a format prescribed by it. Such return must show the rentals, admissions, gross sales, or purchases, as the case may

be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

2. Notwithstanding subparagraph 1. and in addition to any extension or waiver ordered pursuant to s. 213.055, and except as provided in subparagraph 3., a dealer with a certificate of registration issued under s. 212.18 to engage in or conduct business in a county to which an emergency declaration applies in sub-subparagraph b. is granted an automatic 10-calendar-day extension after the due date for filing a return and remitting the tax if all of the following conditions are met:

a. The Governor has ordered or proclaimed a declaration of a state of emergency pursuant to s. 252.36.

b. The declaration is the first declaration for the event giving rise to the state of emergency or expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.

c. The first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month.

3. For purposes of subparagraph 2., a dealer who files a consolidated sales and use tax return will be considered to have a certificate of registration in a county to which an emergency declaration applies when the central or main office of the

consolidated account is in a county to which an emergency declaration applies.

(4)

(b)1. The amount of any estimated tax shall be due, payable, and remitted by electronic funds transfer by the 20th day of the month for which it is estimated. The difference between the amount of estimated tax paid and the actual amount of tax due under this chapter for such month shall be due and payable by the first day of the following month and remitted by electronic funds transfer by the 20th day thereof.

2. Notwithstanding subparagraph 1. and in addition to any extension or waiver ordered pursuant to s. 213.055, and except as provided in subparagraph 3., a dealer with a certificate of registration issued under s. 212.18 to engage in or conduct business in a county to which an emergency declaration applies in sub-subparagraph b. is granted an automatic 10-calendar-day extension after the due date for filing a return and remitting the tax if all of the following conditions are met:

a. The Governor has ordered or proclaimed a declaration of a state of emergency pursuant to s. 252.36.

b. The declaration is the first declaration for the event giving rise to the state of emergency or expands the counties covered by the initial state of emergency without extending or renewing the period of time covered by the first declaration of a state of emergency.

c. The first day of the period covered by the first declaration for the event giving rise to the state of emergency is within 5 business days before the 20th day of the month.

3. For purposes of subparagraph 2., a dealer who files a consolidated sales and use tax return will be considered to have a certificate of registration in a county to which an emergency declaration applies when the central or main office of the consolidated account is in a county to which an emergency declaration applies.

Section 32. Section 212.1835, Florida Statutes, is created to read:

212.1835 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax imposed by the state and due under this chapter from a direct pay permitholder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit must include any expenses or payments from a direct pay permitholder which give rise to a credit under s. 402.261. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in

distributions to the General Revenue Fund. The provisions of s. 402.261 apply to the credit authorized by this section. A dealer who claims a tax credit under this section must file his or her tax returns and pay his or her taxes by electronic means under s. 213.755.

Section 33. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of $500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax

Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less $5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0966 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the

total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of $29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which

obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

b. The department shall distribute $166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to $41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than $416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. The department shall distribute up to $83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to $166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue

for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

d. The department shall distribute $15,333 monthly to the State Transportation Trust Fund.

e.(I) On or before July 25, 2021, August 25, 2021, and September 25, 2021, the department shall distribute $324,533,334 in each of those months to the Unemployment Compensation Trust Fund, less an adjustment for refunds issued from the General Revenue Fund pursuant to s. 443.131(3)(e)3. before making the distribution. The adjustments made by the department to the total distributions shall be equal to the total refunds made pursuant to s. 443.131(3)(e)3. If the amount of refunds to be subtracted from any single distribution exceeds the distribution, the department may not make that distribution and must subtract the remaining balance from the next distribution.

(II) Beginning July 2022, and on or before the 25th day of each month, the department shall distribute $90 million monthly to the Unemployment Compensation Trust Fund.

(III) If the ending balance of the Unemployment

Compensation Trust Fund exceeds $4,071,519,600 on the last day of any month, as determined from United States Department of the Treasury data, the Office of Economic and Demographic Research shall certify to the department that the ending balance of the trust fund exceeds such amount.

(IV) This sub-subparagraph is repealed, and the department shall end monthly distributions under sub-sub-subparagraph (II), on the date the department receives certification under sub-sub-subparagraph (III).

f. Beginning July 1, 2023, in each fiscal year, the department shall distribute $27.5 million to the Florida Agricultural Promotional Campaign Trust Fund under s. 571.26, for further distribution in accordance with s. 571.265. ~~This sub-subparagraph is repealed June 30, 2025.~~

7. All other proceeds must remain in the General Revenue Fund.

Section 34. Subsection (11) is added to section 213.21, Florida Statutes, to read:

213.21 Informal conferences; compromises.—

(11)(a) The department may consider a request to settle or compromise any tax, interest, penalty, or other liability under this section after the time to challenge an assessment or a denial of a refund under s. 72.011 has expired if the taxpayer demonstrates that the failure to initiate a timely challenge was due to any of the following:

1. The death or life-threatening injury or illness of:

a. The taxpayer;

b. An immediate family member of the taxpayer; or

c. An individual with substantial responsibility for the management or control of the taxpayer.

2. An act of war or terrorism.

3. A natural disaster, fire, or other catastrophic loss.

(b) The department may not consider a request received more than 180 days after the time has expired for contesting it under s. 72.011.

(c) Any decision by the department regarding a taxpayer's request to compromise or settle a liability under this subsection is not subject to review under chapter 120.

Section 35. Subsections (1), (3), and (6) of section 213.67, Florida Statutes, are amended to read:

213.67 Garnishment.—

(1) If a person is delinquent in the payment of any taxes, penalties, ~~and~~ interest, costs, surcharges, and fees owed to the department, the executive director or his or her designee may give notice of the amount of such delinquency by registered mail, by personal service, or by electronic means, including, but not limited to, facsimile transmissions, electronic data interchange, or use of the Internet, to all persons having in their possession or under their control any credits or personal property, exclusive of wages, belonging to the delinquent

taxpayer, or owing any debts to such delinquent taxpayer at the time of receipt by them of such notice. Thereafter, any person ~~who has been~~ notified may not transfer or make any other disposition of such credits, other personal property, or debts until the executive director or his or her designee consents to a transfer or disposition or until 60 days after the receipt of such notice. However, the credits, other personal property, or debts that exceed the delinquent amount stipulated in the notice are not subject to this section, wherever held, if the taxpayer does not have a prior history of tax delinquencies. If during the effective period of the notice to withhold, any person so notified makes any transfer or disposition of the property or debts required to be withheld under this section, he or she is liable to the state for any indebtedness owed to the department by the person with respect to whose obligation the notice was given to the extent of the value of the property or the amount of the debts thus transferred or paid if, solely by reason of such transfer or disposition, the state is unable to recover the indebtedness of the person with respect to whose obligation the notice was given. If the delinquent taxpayer contests the intended levy in circuit court or under chapter 120, the notice under this section remains effective until that final resolution of the contest. Any financial institution receiving such notice maintains ~~will maintain~~ a right of setoff for any transaction involving a debit card occurring on or before the date of

receipt of such notice.

(3) During the last 30 days of the 60-day period set forth in subsection (1), the executive director or his or her designee may levy upon such credits, other personal property, or debts. The levy must be accomplished by delivery of a notice of levy by registered mail, by personal service, or by electronic means, including, but not limited to, facsimile transmission or an electronic data exchange process using a web interface. Upon receipt of the notice of levy, ~~which~~ the person possessing the credits, other personal property, or debts must ~~shall~~ transfer them to the department or pay to the department the amount owed to the delinquent taxpayer.

(6)(a) Levy may be made under subsection (3) upon credits, other personal property, or debt of any person with respect to any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and fees authorized by law only after the executive director or his or her designee has notified such person in writing of the intention to make such levy.

(b) No less than 30 days before the day of the levy, the notice of intent to levy required under paragraph (a) must ~~shall~~ be given in person or sent by certified or registered mail to the person's last known address.

(c) The notice required in paragraph (a) must include a brief statement that sets forth in simple and nontechnical terms:

1. The provisions of this section relating to levy and sale of property;

2. The procedures applicable to the levy under this section;

3. The administrative and judicial appeals available to the taxpayer with respect to such levy and sale, and the procedures relating to such appeals; and

4. Any ~~The~~ alternatives~~, if any,~~ available to taxpayers which could prevent levy on the property.

Section 36. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181, those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in former s. 288.9916, those enumerated in former s. 220.1899, those enumerated in former s.

220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, those enumerated in s. 220.1915, those enumerated in s. 220.199, ~~and~~ those enumerated in s. 220.1991, and those enumerated in s. 220.1992.

Section 37. Effective upon this act becoming a law, paragraph (n) of subsection (1) and paragraph (c) of subsection (2) of section 220.03, Florida Statutes, are amended to read:

220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2024 ~~2023~~, except as provided in subsection (3).

(2) DEFINITIONAL RULES.—When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof:

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2024 ~~2023~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 38. (1) The amendment made by this act to s. 220.03, Florida Statutes, operates retroactively to January 1, 2024.

(2) This section shall take effect upon becoming a law.

Section 39. Section 220.19, Florida Statutes, is amended to read:

220.19 Child care tax credits.—

(1) For taxable years beginning on or after January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. The credit must be earned pursuant to s. 402.261 on or before the date the taxpayer is required to file a return pursuant to s. 220.222. ~~If the credit granted under this section is not fully used in any one year because of insufficient tax liability on the part of the corporation, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for that year exceeds the credit for which the corporation is eligible in that year under this section after applying the other credits and unused carryovers in the order provided by s. 220.02(8).~~

(2) A taxpayer that files a consolidated return in this state as a member of an affiliated group under s. 220.131(1) may be allowed the credit on a consolidated return basis; however,

the total credit taken by the affiliated group is subject to the limitation established under s. 402.261(2)(d). ~~If a corporation receives a credit for child care facility startup costs, and the facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula:~~

~~A = C x (1 - (N/60))~~

~~Where:~~

~~(a) "A" is the amount in dollars of the required repayment.~~

~~(b) "C" is the total credits taken by the corporation for child care facility startup costs.~~

~~(c) "N" is the number of months the facility was in operation.~~

~~This repayment requirement is inapplicable if the corporation goes out of business or can demonstrate to the department that its employees no longer want to have a child care facility.~~

(3) The provisions of s. 402.261 apply to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 402.261 after timely requesting an extension to file under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for purposes of the department's determination as to whether the taxpayer was in compliance with the requirement to pay tentative

taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to pay tentative taxes shall result in the revocation and rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes.

(5) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34, the final amount due is the amount after credits earned under this section are deducted. For purposes of determining if a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under this section, reduce any estimated payment in that taxable year by the amount of the credit.

Section 40. Subsections (1) through (4) of section 220.1915, Florida Statutes, are amended to read:

220.1915 Credit for qualified railroad reconstruction or replacement expenditures.—

(1) For purposes of this section:

(a) "Qualified expenditures" means gross expenditures made in this state by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made on track that was owned or leased by a qualifying railroad on the last day of the prior calendar year, and were:

1. For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad; or

2. For new construction by the qualifying railroad of industrial leads, switches, spurs and sidings, and extensions of existing sidings located in this state.

(b) "Qualifying railroad" means any ~~taxpayer that was a~~ Class II or Class III railroad operating in this state on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2)(a) For taxable years beginning on or after January 1, 2023, a qualifying railroad is eligible for a credit against the tax imposed by this chapter if it has qualified expenditures in this state in the taxable year.

(b) The credit allowed under this section is equal to 50 percent of a qualifying railroad's qualified expenditures incurred in this state in the taxable year, as limited by paragraph (c).

(c) The amount of the credit may not exceed the product of $3,500 and the number of miles of railroad track owned or leased within this state by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the

qualified expenditures were incurred. The Department of Transportation shall certify to the department the number of miles of railroad track within this state that each qualifying railroad owned or leased on the last day of each calendar year. Such certification must be provided to the department no later than the last business day of January for the prior year ending December 31.

(3)(a) A qualifying railroad must submit to the department ~~with its return~~ an application including any documentation or information required by the department to demonstrate eligibility for the credit allowed under this section. Such application must specify the taxable year for which the credit is requested, and may be filed at any time during that taxable year once the qualifying expenditures have been made. The application must be filed no later than May 1 of the year following the year in which the qualifying expenditures were made.

(b) Only one application may be filed per qualifying railroad per taxable year. ~~If the qualifying railroad is not a taxpayer under this chapter, the qualifying railroad must submit the required application including any documentation or information required by the department directly to the department no later than May 1 of the calendar year following the year in which the qualified expenditures were made, in accordance with rules adopted by the department.~~

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

(c) The qualifying railroad must include an affidavit certifying that all information contained in the application is true and correct, and supporting documentation must include any relevant information, as determined by the rules of the department, to verify eligibility of qualified expenditures made in this state for the credit allowed under this section. The supporting documentation must include, but is not limited to, the following:

1. The number of track miles owned or leased in this state by the qualifying railroad on the last day of the prior calendar year. If this number is different than the number provided by the Department of Transportation under paragraph (2)(c), the department shall use the number of miles provided by the Department of Transportation to calculate the limitation for the credit under that paragraph.

2. The total amount and description of each qualified expenditure.

3. Financial receipts or other records necessary to verify the accuracy of the information submitted pursuant to this subsection.

4. If a copy of any Internal Revenue Service Form 8900, or its equivalent, is ~~if such documentation was~~ filed with the Internal Revenue Service for any credit under 26 U.S.C. s. 45G for which the federal credit related in whole or in part to the qualified expenditures in this state for which the credit is

sought, such form shall be provided to the department within 60 days of submission to the Internal Revenue Service. Approval of this credit shall not be delayed until, or contingent upon, receipt of such form. The department shall retain such form for any qualifying railroad that is a taxpayer under this chapter along with records related to the credit until the taxable period covered by the form is no longer subject to review or audit by the department.

(d) ~~If the qualifying railroad is a taxpayer under this chapter and the credit earned exceeds the taxpayer's liability under this chapter for that year, or if the qualifying railroad is not a taxpayer under this chapter,~~ The department must issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit ~~available for carryover or transfer in accordance with subsection (4)~~.

(e) The department may consult with the Department of Transportation regarding the qualifications, ownership, or classification of any qualifying railroad applying for a credit under this section. The Department of Transportation shall provide technical assistance, when requested by the department, on any technical audits performed pursuant to this section, in addition to providing the annual certification under paragraph (2)(c).

(4)(a) If the credit granted under this section is not

fully used in any one taxable year because of insufficient tax liability on the part of the qualifying railroad, or because the qualifying railroad is not subject to tax under this chapter, the unused amount may be carried forward for a period not to exceed 5 taxable years or may be transferred in accordance with paragraph (b). The carryover or transferred credit may be used in the year approved or any of the 5 subsequent taxable years, when the tax imposed by this chapter for that taxable year exceeds the credit for which the qualifying railroad or transferee under paragraph (b) is eligible in that taxable year under this subsection, after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

(b)1. The credit under this section may be transferred, in whole or in part:

a. By written agreement to a taxpayer subject to the tax under this chapter and that either transports property using the rail facilities of any ~~the~~ qualifying railroad or furnishes railroad-related property or services, as those terms are defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in this state, or is a railroad~~, as those terms are defined in 26 C.F.R. s. 1.45G-1(b)~~; and

b. At any time after receipt of approval in paragraph (3)(d), or during the 5 taxable years following the taxable year the credit was originally earned by the qualifying railroad.

2. The written agreement required for transfer under this

paragraph shall:

a. Be filed jointly by the qualifying railroad and the transferee with the department within 30 days after the transfer, in accordance with rules adopted by the department; and

b. Contain all of the following information: the name, address, and taxpayer identification number for the qualifying railroad and the transferee; the amount of the credit being transferred; the taxable year in which the credit was originally earned by the qualifying railroad; and the remaining taxable years for which the credit may be claimed.

Section 41. Section 220.1992, Florida Statutes, is created to read:

220.1992 Individuals with Unique Abilities Tax Credit Program.—

(1) For purposes of this section, the term:

(a) "Qualified employee" means an individual who has a disability, as that term is defined in s. 413.801, and has been employed for at least 6 months by a qualified taxpayer.

(b) "Qualified taxpayer" means a taxpayer who employs a qualified employee at a business located in this state.

(2) For a taxable year beginning on or after January 1, 2024, a qualified taxpayer is eligible for a credit against the tax imposed by this chapter in an amount up to $1,000 for each qualified employee such taxpayer employed during the taxable

year. The tax credit shall equal one dollar for each hour the qualified employee worked during the taxable year, up to 1,000 hours.

(3)(a) The department may adopt rules governing the manner and form of applications for the tax credit and establishing requirements for the proper administration of the tax credit. The form must include an affidavit certifying that all information contained within the application is true and correct and must require the taxpayer to specify the number of qualified employees for whom a credit under this section is being claimed and the number of hours each qualified employee worked during the taxable year.

(b) The department must approve the tax credit prior to the taxpayer taking the credit on a return. The department must approve credits on a first-come, first-served basis. If the department determines that an application is incomplete, the department shall notify the taxpayer in writing and the taxpayer shall have 30 days after receiving such notification to correct any deficiency. If corrected in a timely manner, the application must be deemed completed as of the date the application was first submitted.

(c) A taxpayer may not claim a tax credit of more than $10,000 under this section in any one taxable year.

(d) A taxpayer may carry forward any unused portion of a tax credit under this section for up to 5 taxable years. The

carryover may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8).

(4) The combined total amount of tax credits which may be granted under this section is $5 million in each of state fiscal years 2024-2025, 2025-2026, and 2026-2027.

(5) The department may consult with the Department of Commerce and the Agency for Persons with Disabilities to determine if an individual is a qualified employee. The Department of Commerce and the Agency for Persons with Disabilities shall provide technical assistance, when requested by the department, on any such question.

Section 42. Present paragraphs (c) and (d) of subsection (2) of section 220.222, Florida Statutes, are redesignated as paragraphs (d) and (e), respectively, and a new paragraph (c) is added to that subsection, to read:

220.222 Returns; time and place for filing.—

(2)

(c) When a taxpayer has been granted an extension or extensions of time within which to file its federal income tax return for any taxable year due to a federally declared disaster that included locations within this state, and if the requirements of s. 220.32 are met, the due date of the return required under this code is automatically extended to 15

calendar days after the due date for such taxpayer's federal income tax return, including any extensions provided for such return for a federally declared disaster. Nothing in this paragraph affects the authority of the executive director to order an extension or waiver pursuant to s. 213.055(2).

Section 43. Section 374.986, Florida Statutes, is amended to read:

374.986 Taxing authority.—

(1) The property appraiser ~~tax assessor~~, tax collector, and board of county commissioners of each and every county in said district, shall, when requested by the board, prepare from their official records and deliver any and all information that may be from time to time requested from him or her or them or either of them by the board regarding the tax valuation, assessments, collection, and any other information regarding the levy, assessment, and collection of taxes in each of said counties.

(2) The board may annually assess and levy against the taxable property in the district a tax not to exceed one-tenth mill on the dollar for each year, and the proceeds from such tax shall be used by the district for all expenses of the district including the purchase price of right-of-way and other property. The board shall, on or before the 31st day of July of each year, prepare a tentative annual written budget of the district's expected income and expenditures. In addition, the board shall

compute a proposed millage rate to be levied as taxes for that year upon the taxable property in the district for the purposes of said district. The proposed budget shall be submitted to the Department of Environmental Protection for its approval. Prior to adopting a final budget, the district shall comply with the provisions of s. 200.065, relating to the method of fixing millage, and shall fix the final millage rate by resolution of the district and shall also, by resolution, adopt a final budget pursuant to chapter 200. Copies of such resolutions executed in the name of the board by its chair, and attested by its secretary, shall be made and delivered to the county officials specified in s. 200.065 of each and every county in the district, to the Department of Revenue, and to the Chief Financial Officer. Thereupon, it shall be the duty of the property appraiser ~~assessor~~ of each of said counties to assess, and the tax collector of each of said counties to collect, a tax at the rate fixed by said resolution of the board upon all of the real and personal taxable property in said counties for said year (and such officers shall perform such duty) and said levy shall be included in the warrant of the tax assessors of each of said counties and attached to the assessment roll of taxes for each of said counties. The tax collectors of each of said counties shall collect such taxes so levied by the board in the same manner as other taxes are collected, and shall pay the same within the time and in the manner prescribed by law, to the

treasurer of the board. It shall be the duty of the Chief Financial Officer to assess and levy on all railroad lines and railroad property and telegraph lines and telegraph property in the district a tax at the rate prescribed by resolution of the board, and to collect the tax thereon in the same manner as he or she is required by law to assess and collect taxes for state and county purposes and to remit the same to the treasurer of the board. All such taxes shall be held by the treasurer of the district for the credit of the district and paid out by him or her as provided herein. The tax collector ~~assessor~~ and property appraiser of each of said counties shall be entitled to payment as provided for by general laws.

Section 44. Section 402.261, Florida Statutes, is created to read:

402.261 Child care tax credits.—

(1) For purposes of this section, the term:

(a) "Department" means the Department of Revenue.

(b) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(c) "Eligible child" means the child or grandchild of an employee of a taxpayer, if such employee is the child or grandchild's caregiver as defined in s. 39.01.

(d) "Eligible child care facility" means a child care facility that:

1. Is licensed under s. 402.305; or

2. Is exempt from licensure under s. 402.316.

(e) "Employee" includes full-time employees and part-time employees who work an average of at least 20 hours per week.

(f) "Maximum annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under this section, including tax credits to be taken under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

(g) "Tax due" means any tax required under chapter 211, chapter 220, chapter 561, or chapter 624, or due under chapter 212 from a direct pay permitholder as a result of a direct pay permit held pursuant to s. 212.183.

(2)(a) A taxpayer who operates an eligible child care facility for the taxpayer's employees is allowed a credit of 50 percent of the startup costs of such facility against any tax due for the taxable year such facility begins operation as an eligible child care facility. The maximum credit amount a taxpayer may be granted in a taxable year under this paragraph is based on the average number of employees employed by the taxpayer during such year. For an employer that employed:

1. One to 19 employees, the maximum credit is $1 million.

2. Twenty to 250 employees, the maximum credit is

$500,000.

3. More than 250 employees, the maximum credit is $250,000.

(b) A taxpayer who operates an eligible child care facility for the taxpayer's employees is allowed a credit of $300 per month for each eligible child enrolled in such facility against any tax due for the taxable year. The maximum credit amount a taxpayer may be granted in a taxable year under this paragraph is based on the average number of employees employed by the taxpayer during such year. For an employer that employed:

1. One to 19 employees, the maximum credit is $50,000.

2. Twenty to 250 employees, the maximum credit is $500,000.

3. More than 250 employees, the maximum credit is $1 million.

(c) A taxpayer who makes payments to an eligible child care facility in the name and for the benefit of an employee employed by the taxpayer whose eligible child attends such facility is allowed a credit of 100 percent of the amount of such payments against any tax due for the taxable year up to a maximum credit of $3,600 per child per taxable year. The taxpayer may make payments directly to the eligible child care facility or contract with an early learning coalition to process payments. The maximum credit amount a taxpayer may be granted in a taxable year under this paragraph is based on the average

number of employees employed by the taxpayer during such year. For an employer that employed:

1. One to 19 employees, the maximum credit is $50,000.

2. Twenty to 250 employees, the maximum credit is $500,000.

3. More than 250 employees, the maximum credit is $1 million.

(d) A taxpayer may qualify for a tax credit under more than one paragraph of this subsection; however, the total credit taken by such taxpayers in a single taxable year may not exceed the sum total of the maximum credit they are granted under each applicable paragraph.

(e) For state fiscal years 2024-2025, 2025-2026, and 2026-2027, the maximum annual tax credit amount is $5 million.

(3)(a) If the credit granted under this section is not fully used within the specified state fiscal year for credits under s. 211.0254, s. 212.1835, or s. 561.1214, or against taxes due for the specified taxable year for credits under s. 220.19 or s. 624.5107, because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 5 years. For purposes of s. 220.19, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided by s. 220.02(8).

(b)1. If a taxpayer receives a credit for startup costs

pursuant to paragraph (2)(a), and the eligible child care facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula:

$$A = C \times (1 - (N/60))$$

Where:

a. "A" is the amount, in dollars, of the required repayment.

b. "C" is the total credits taken by the taxpayer for eligible child care facility startup costs against a tax due under this section.

c. "N" is the number of months the eligible child care facility was in operation.

2. A taxpayer who is required to repay a pro rata share of the credit under this paragraph shall file an amended return with the department, or such other report as the department prescribes by rule, and pay such amount within 60 days after the last day of operation of the eligible child care facility. The department shall distribute such funds in accordance with the applicable statutory provision for the tax against which such credit was taken by that taxpayer.

(4)(a) A taxpayer may claim a credit only for the creation or operation of, or payments to, an eligible child care facility.

(b) The services of an eligible child care facility for which a taxpayer claims a credit under paragraph (2)(b) must be

available to all employees employed by the taxpayer, or must be allocated on a first-come, first-served basis, and must be used by at least one eligible child.

(c) Two or more taxpayers may jointly establish and operate an eligible child care facility according to the provisions of this section. If two or more taxpayers choose to jointly establish and operate an eligible child care facility, or cause a not-for-profit taxpayer to establish and operate an eligible child care facility, the taxpayers must file a joint application, or the not-for-profit taxpayer may file an application, pursuant to subsection (5) setting forth the taxpayers' proposal. The participating taxpayers may proportion the available credits in any manner they choose. In the event the child care facility does not operate for 5 years, the repayment required under paragraph (3)(b) must be allocated among, and apply to, the participating taxpayers in the proportion that such taxpayers received the credit under this section.

(d) Child care payments for which a taxpayer claims a credit under paragraph (2)(c) may not exceed the amount charged by the eligible child care facility for other children of like age and ability of persons not employed by the taxpayer.

(5) Beginning October 1, 2024, a taxpayer may submit an application to the department for the purposes of determining qualification for a credit under this section. The department

must approve the application for the credit before the taxpayer is authorized to claim the credit on a return.

(a) The application must include:

1.a. For a credit under paragraph (2)(a), a proposal for establishing an eligible child care facility for use by its employees, the number of eligible children expected to be enrolled, and the expected date operations will begin. A credit may not be claimed on a return until operations have begun. If the facility has begun to operate, the application must show the number of eligible children enrolled and the date the operation began.

b. For a credit under paragraph (2)(b), the total number of eligible children for whom child care will be provided at the eligible child care facility and the total number of months the facility is expected to operate during the taxable year in which the credit will be earned.

c. For a credit under paragraph (2)(c), the total number of eligible children for whom child care payments will be paid and the estimated total annual amount of such payments during the taxable year in which the credit will be earned.

2. The taxable year in which the credit is expected to be earned. A taxpayer may apply for a credit to be used for a prior taxable year at any time before the date on which the taxpayer is required to file a return for that year pursuant to s. 220.222.

3. For a credit under paragraph (2)(a) or paragraph (2)(b), a statement signed by a person authorized to sign on behalf of the taxpayer that the facility meets the definition of eligible child care facility and otherwise qualifies for the credit under this section. Such statement must be attached to the application.

(b) The department shall approve tax credits on a first-come, first-served basis, and must obtain the division's approval before approving a tax credit under s. 561.1214. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the taxpayer.

(6)(a) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107 may be conveyed, transferred, or assigned between members of an affiliated group of taxpayers if the type of tax credit under s. 211.0254, s. 212.1835, s. 220.19, s. 561.1214, or s. 624.5107 remains the same. A taxpayer shall notify the department of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations as defined in s. 220.03(1)(b). The amount conveyed, transferred, or assigned is available to another member of the

affiliated group of corporations upon approval by the department. The department shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1214.

(b) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under subsection (5). The amount rescinded shall become available for that state fiscal year to another taxpayer approved by the department under this section. The department must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.1214. Any amount rescinded under this paragraph must become available to a taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(c) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (a), or the rescindment of a tax credit under paragraph (b), the department shall provide a copy of its approval or denial letter to the taxpayer requesting the conveyance, transfer, assignment, or rescindment.

(7)(a) The department may adopt rules to administer this section, including rules for the approval or disapproval of proposals submitted by taxpayers and rules to provide for cooperative arrangements between for-profit and not-for-profit taxpayers.

(b) The department's decision to approve or disapprove a proposal must be in writing, and, if the proposal is approved, the decision must state the maximum credit authorized for the taxpayer.

(c) In addition to its existing audit and investigation authority, the department may perform any additional financial and technical audits and investigations, including examining the accounts, books, or records of the tax credit applicant, which are necessary to verify the costs included in a credit application and to ensure compliance with this section.

(d) It is grounds for forfeiture of previously claimed and received tax credits if the department determines that a taxpayer received tax credits pursuant to this section to which the taxpayer was not entitled.

Section 45. Subsection (2) and paragraphs (a) and (b) of subsection (5) of section 402.62, Florida Statutes, are amended to read:

402.62 Strong Families Tax Credit.—

(2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

(a) The Department of Children and Families shall designate as an eligible charitable organization an organization that meets all of the following requirements:

1. Is exempt from federal income taxation under s. 501(c)(3) of the Internal Revenue Code.

2. Is a Florida entity formed under chapter 605, chapter

607, or chapter 617 and whose principal office is located in this state.

3. Provides direct services for at-risk families that do not have an open dependency case.

4. Provides services to:

a. Prevent child abuse, neglect, abandonment, or exploitation;

b. Assist fathers in learning and improving parenting skills or to engage absent fathers in being more engaged in their children's lives;

c. ~~Provide books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5;~~

~~d.~~ Assist families with children who have a chronic illness or a physical, intellectual, developmental, or emotional disability; or

d.~~e.~~ Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

5.~~4.~~ Provides to the Department of Children and Families accurate information, including, at a minimum, a description of the services provided by the organization which are eligible for funding under this section; the total number of individuals served through those services during the last calendar year and the number served during the last calendar year using funding

under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

6.~~5.~~ Annually submits a statement, signed under penalty of perjury by a current officer of the organization, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through this credit during the previous year, and intends to fulfill its responsibilities during the upcoming year.

7.~~6.~~ Provides any documentation requested by the Department of Children and Families to verify eligibility as an eligible charitable organization or compliance with this section.

(b) The Department of Children and Families may not designate as an eligible charitable organization an organization that:

1. Provides abortions or pays for or provides coverage for abortions; or

2. Has received more than 50 percent of its total annual revenue, not including revenue received pursuant to a contract under s. 409.1464, from a federal, state, or local governmental agency ~~the Department of Children and Families~~, either directly

or via a contractor of such an agency ~~the department~~, in the prior fiscal year.

(5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax credit cap amount is $40 ~~$20~~ million in each state fiscal year.

(b) ~~Beginning October 1, 2021,~~ A taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1877 or s. 624.51057 or the applicable state fiscal year for a credit under s. 211.0253, s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51057, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will

be made. The Department of Revenue shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.1213.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer in the application.

Section 46. For the $20 million in additional credit under s. 402.62, Florida Statutes, available for fiscal year 2024-2025 pursuant to changes made by this act, a taxpayer may submit an application to the Department of Revenue beginning at 9 a.m. on July 1, 2024.

Section 47. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

413.4021 Program participant selection; tax collection enforcement diversion program.—The Department of Revenue, in coordination with the Florida Association of Centers for Independent Living and the Florida Prosecuting Attorneys Association, shall select judicial circuits in which to operate the program. The association and the state attorneys' offices shall develop and implement a tax collection enforcement diversion program, which shall collect revenue due from persons who have not remitted their collected sales tax. The criteria for referral to the tax collection enforcement diversion program shall be determined cooperatively between the state attorneys'

offices and the Department of Revenue.

(1) Notwithstanding s. 212.20, 100 ~~75~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than $75,000 for each state attorney.

Section 48. Present paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is redesignated as paragraph (c), and a new paragraph (b) is added to that subsection, to read:

561.121 Deposit of revenue.—

(1) All state funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12 shall be paid into the State Treasury and disbursed in the following manner:

(b)1. After the distribution in paragraph (a), from the remainder of the funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, 13 percent of monthly collections shall be paid in the following shares:

a. One-third to the University of Miami Sylvester Comprehensive Cancer Center;

b. One-sixth to the Brain Tumor Immunotherapy Program at

the University of Florida Health Shands Cancer Center;

c. One-sixth to the Norman Fixel Institute for Neurological Diseases at the University of Florida; and

d. One-third to the Mayo Clinic Comprehensive Cancer Center in Jacksonville.

2. The distributions in subparagraph 1. may not exceed $30 million per fiscal year.

3. These funds are appropriated monthly, to be used for lawful purposes, including constructing, furnishing, equipping, financing, operating, and maintaining cancer research and clinical and related facilities, and furnishing, equipping, operating, and maintaining other properties owned or leased by the University of Miami Sylvester Comprehensive Cancer Center, the University of Florida Health Shands Cancer Center, and the Mayo Clinic Comprehensive Cancer Center in Jacksonville; and constructing, furnishing, equipping, financing, operating, and maintaining neurological disease research and clinical and related facilities, and furnishing, equipping, operating, and maintaining other properties, owned or leased by the Norman Fixel Institute for Neurological Diseases at the University of Florida. Moneys distributed pursuant to this paragraph may not be used to secure bonds or other forms of indebtedness nor be pledged for debt service. This paragraph is repealed June 30, 2054.

Section 49. Section 561.1214, Florida Statutes, is created

to read:

561.1214 Child care tax credits.—Beginning January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.261 apply to the credit authorized by this section.

Section 50. Notwithstanding the expiration date in section 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida Statutes, is reenacted to read:

571.26 Florida Agricultural Promotional Campaign Trust Fund.—There is hereby created the Florida Agricultural Promotional Campaign Trust Fund within the Department of Agriculture and Consumer Services to receive all moneys related to the Florida Agricultural Promotional Campaign. Moneys deposited in the trust fund shall be appropriated for the sole purpose of implementing the Florida Agricultural Promotional

Campaign, except for money deposited in the trust fund pursuant to s. 212.20(6)(d)6.h., which shall be held separately and used solely for the purposes identified in s. 571.265.

Section 51. Section 41 of chapter 2023-157, Laws of Florida, is repealed.

Section 52. Subsection (5) of section 571.265, Florida Statutes, is amended to read:

571.265 Promotion of Florida thoroughbred breeding and of thoroughbred racing at Florida thoroughbred tracks; distribution of funds.—

~~(5) This section is repealed July 1, 2025, unless reviewed and saved from repeal by the Legislature.~~

Section 53. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; the credit allowed under s. 624.5107; all other available credits and deductions.

Section 54. Section 624.5107, Florida Statutes, is amended

to read:

624.5107 Child care tax credits.—

(1) For taxable years beginning on or after January 1, 2024, there is allowed a credit pursuant to s. 402.261 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner. ~~If the credit granted under this section is not fully used in any one year because of insufficient tax liability on the part of the insurer, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by s. 624.509 or s. 624.510 for that year exceeds the credit for which the insurer is eligible in that year under this section.~~

(2) For purposes of determining whether a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.5107 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the amount of the

net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit. ~~If an insurer receives a credit for child care facility startup costs, and the facility fails to operate for at least 5 years, a pro rata share of the credit must be repaid, in accordance with the formula: A = C x (1 - (N/60)), where:~~

~~(a) "A" is the amount in dollars of the required repayment.~~

~~(b) "C" is the total credits taken by the insurer for child care facility startup costs.~~

~~(c) "N" is the number of months the facility was in operation.~~

~~This repayment requirement is inapplicable if the insurer goes out of business or can demonstrate to the department that its employees no longer want to have a child care facility.~~

(3) The provisions of s. 402.261 apply to the credit authorized by this section.

Section 55. The amendments made by this act to ss. 220.19, 624.509, and 624.5107, Florida Statutes, and ss. 211.0254, 212.1835, 402.261, and 561.1214, Florida Statutes, as created by this act, apply retroactively to January 1, 2024.

Section 56. Section 624.5108, Florida Statutes, is created to read:

624.5108 Property insurance discount to policyholders;

insurance premium deduction; insurer credit for deductions.—

(1) An insurer must deduct the following amounts from the total charged for the following policies:

(a) For a policy providing residential coverage on a dwelling, an amount equal to 1.75 percent of the premium, as defined in s. 627.403.

(b) For a policy providing residential coverage on a dwelling, the amount charged for the State Fire Marshal regulatory assessment under s. 624.515.

(c) For a policy, contract, or endorsement providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein, an amount equal to 1.75 percent of the premium, as defined in s. 627.403. As used in this paragraph, the term "flood" has the same meaning as provided in s. 627.715(1)(b).

For the purposes of this section, residential coverage excludes tenant coverage.

(2) The deductions under this section apply to policies that provide coverage for a 12-month period with an effective date between October 1, 2024, and September 30, 2025. The deductions amount must be separately stated on the policy declarations page.

(3) When reporting policy premiums for purposes of

computing taxes levied under s. 624.509, an insurer must report the full policy premium value before applying deductions under this section. The deductions provided to policyholders in subsection (1) do not reduce the direct written premium of the insurer for any purposes.

(4) For the taxable years beginning on January 1, 2024, and January 1, 2025, there is allowed a credit of 100 percent of the amount of deductions provided to policyholders pursuant to subsection (1) against any tax due under s. 624.509(1) after all other credits and deductions have been taken in the order provided in s. 624.509(7).

(5) An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit the credit available to insurers in any manner.

(6) If the credit provided for under subsection (4) is not fully used in any one taxable year because of insufficient tax liability, the Department of Revenue must refund the unused amount of credit out of the General Revenue Fund to the insurer.

(7) In the event that an insurer refunds some or all of a policy that received a deduction pursuant to subsection (1), for which the insurer has received a credit under subsection (4) or a refund under subsection (6), the insurer must repay to the Department of Revenue for deposit into the General Revenue fund

that portion of the credit or refund received by the insurer that equals the deduction under subsection (1) on the portion of the policy that was refunded.

(8) Every insurer required to provide a premium deduction under this section must include all of the following information with its quarterly and annual statements under s. 624.424:

(a) The number of policies that received a deduction under this section during the period covered by the statement.

(b) The total amount of deductions provided by the insurer during the period covered by the statement.

(c) The total premium related to insurance policies providing residential coverage on a dwelling.

(d) The total premium related to policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

(9) The office must include the same information required under subsection (8) in the reports required under s. 624.315.

(10) In addition to its existing audit and investigation authority, the Department of Revenue may perform any additional financial and technical audits and investigations, including examining the accounts, books, and records of an insurer claiming a credit under subsection (4), which are necessary to verify the information included in the tax return and to ensure

compliance with this section. The office shall provide technical assistance when requested by the Department of Revenue on any technical audits or examinations performed pursuant to this section.

(11) In addition to its existing examination authority and duties under s. 624.316, the office shall examine the information required to be reported under subsection (8) and shall take corrective measures as provided in ss. 624.310(5) and 624.4211 for any insurer not in compliance with this section.

(12) The Department of Revenue and the office are authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4) to implement the provisions of this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(13) This section is repealed December 31, 2030.

Section 57. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from June 1, 2024, through June 14, 2024, or during the period from August 24, 2024, through September 6, 2024, on the sale of:

(a) A portable self-powered light source with a sales

price of $40 or less.

(b) A portable self-powered radio, two-way radio, or weather-band radio with a sales price of $50 or less.

(c) A tarpaulin or other flexible waterproof sheeting with a sales price of $100 or less.

(d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of $100 or less.

(e) A gas or diesel fuel tank with a sales price of $50 or less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, with a sales price of $50 or less.

(g) A nonelectric food storage cooler with a sales price of $60 or less.

(h) A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of $3,000 or less.

(i) Reusable ice with a sales price of $20 or less.

(j) A portable power bank with a sales price of $60 or less.

(k) A smoke detector or smoke alarm with a sales price of $70 or less.

(l) A fire extinguisher with a sales price of $70 or less.

(m) A carbon monoxide detector with a sales price of $70

or less.

(n) The following supplies necessary for the evacuation of household pets purchased for noncommercial use:

1. Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of $100 or less per bag.

2. Cans or pouches of wet dog food or cat food with a sales price of $10 or less per can or pouch or the equivalent if sold in a box or case.

3. Over-the-counter pet medications with a sales price of $100 or less per item.

4. Portable kennels or pet carriers with a sales price of $100 or less per item.

5. Manual can openers with a sales price of $15 or less per item.

6. Leashes, collars, and muzzles with a sales price of $20 or less per item.

7. Collapsible or travel-sized food bowls or water bowls with a sales price of $15 or less per item.

8. Cat litter weighing 25 or fewer pounds with a sales price of $25 or less per item.

9. Cat litter pans with a sales price of $15 or less per item.

10. Pet waste disposal bags with a sales price of $15 or less per package.

11. Pet pads with a sales price of $20 or less per box or

package.

12. Hamster or rabbit substrate with a sales price of $15 or less per package.

13. Pet beds with a sales price of $40 or less per item.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(4) This section shall take effect upon this act becoming a law.

Section 58. Freedom Month; sales tax holiday.—

(1) The taxes levied under chapter 212, Florida Statutes, may not be collected on purchases made during the period from July 1, 2024, through July 31, 2024, on:

(a) The sale by way of admissions, as defined in s. 212.02(1), Florida Statutes, for:

1. A live music event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024;

2. A live sporting event scheduled to be held on any date

or dates from July 1, 2024, through December 31, 2024;

3. A movie to be shown in a movie theater on any date or dates from July 1, 2024, through December 31, 2024;

4. Entry to a museum, including any annual passes;

5. Entry to a state park, including any annual passes;

6. Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024;

7. Season tickets for ballets, plays, music events, or musical theatre performances;

8. Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024; or

9. Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2024, through December 31, 2024.

(b) The retail sale of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, and electric scooters. As used in this section, the term:

1. "Boating and water activity supplies" means life jackets and coolers with a sales price of $75 or less; recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of $35 or less; safety flares with a sales price of $50 or less; water skis, wakeboards,

kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of $150 or less; paddleboards and surfboards with a sales price of $300 or less; canoes and kayaks with a sales price of $500 or less; paddles and oars with a sales price of $75 or less; and snorkels, goggles, and swimming masks with a sales price of $25 or less.

2. "Camping supplies" means tents with a sales price of $200 or less; sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of $50 or less; and camping lanterns and flashlights with a sales price of $30 or less.

3. "Electric scooter" means a vehicle having two or fewer wheels, with or without a seat or saddle for the use of the rider, which is equipped to be propelled by an electric motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for a maximum speed of less than 35 miles per hour, with a sales price of $500 or less.

4. "Fishing supplies" means rods and reels with a sales price of $75 or less if sold individually, or $150 or less if sold as a set; tackle boxes or bags with a sales price of $30 or less; and bait or fishing tackle with a sales price of $5 or less if sold individually, or $10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.

5. "General outdoor supplies" means sunscreen, sunblock,

or insect repellant with a sales price of $15 or less; sunglasses with a sales price of $100 or less; binoculars with a sales prices of $200 or less; water bottles with a sales price of $30 or less; hydration packs with a sales price of $50 or less; outdoor gas or charcoal grills with a sales price of $250 or less; bicycle helmets with a sales price of $50 or less; and bicycles with a sales price of $500 or less.

6. "Residential pool supplies" means individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of $100 or less; and residential pool and spa chemicals purchased by an individual with a sales price of $150 or less.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently resells the admission, the purchaser must collect tax on the full sales price of the resold admission.

(4) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing

this section.

(5) This section shall take effect upon this act becoming a law.

Section 59. Clothing, wallets, and bags; school supplies; learning aids and jigsaw puzzles; personal computers and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 29, 2024, through August 11, 2024, on the retail sale of:

(a) Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of $100 or less per item. As used in this paragraph, the term "clothing" means:

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and

2. All footwear, excluding skis, swim fins, roller blades, and skates.

(b) School supplies having a sales price of $50 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers,

computer disks, staplers and staples used to secure paper products, protractors, and compasses.

(c) Learning aids and jigsaw puzzles having a sales price of $30 or less. As used in this paragraph, the term "learning aids" means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

(d) Personal computers or personal computer-related accessories purchased for noncommercial home or personal use having a sales price of $1,500 or less. As used in this paragraph, the term:

1. "Personal computers" includes electronic book readers, calculators, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

2. "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The tax exemptions provided in this section apply at the option of the dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year consisted of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by July 15, 2024, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(4) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(5) This section shall take effect upon this act becoming a law.

Section 60. Tools commonly used by skilled trade workers; Tool Time sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from September 1, 2024,

through September 7, 2024, on the retail sale of:

(a) Hand tools with a sales price of $50 or less per item.

(b) Power tools with a sales price of $300 or less per item.

(c) Power tool batteries with a sales price of $150 or less per item.

(d) Work gloves with a sales price of $25 or less per pair.

(e) Safety glasses with a sales price of $50 or less per pair, or the equivalent if sold in sets of more than one pair.

(f) Protective coveralls with a sales price of $50 or less per item.

(g) Work boots with a sales price of $175 or less per pair.

(h) Tool belts with a sales price of $100 or less per item.

(i) Duffle bags or tote bags with a sales price of $50 or less per item.

(j) Tool boxes with a sales price of $75 or less per item.

(k) Tool boxes for vehicles with a sales price of $300 or less per item.

(l) Industry textbooks and code books with a sales price of $125 or less per item.

(m) Electrical voltage and testing equipment with a sales price of $100 or less per item.

(n) LED flashlights with a sales price of $50 or less per item.

(o) Shop lights with a sales price of $100 or less per item.

(p) Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of $150 or less per item.

(q) Shovels with a sales price of $50 or less.

(r) Rakes with a sales price of $50 or less.

(s) Hard hats and other head protection with a sales price of $100 or less.

(t) Hearing protection items with a sales price of $75 or less.

(u) Ladders with a sales price of $250 or less.

(v) Fuel cans with a sales price of $50 or less.

(w) High visibility safety vests with a sales price of $30 or less.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to

s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

Section 61. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to implement the amendments made by this act to ss. 206.9931, 212.05, 212.054, 213.21, 213.67, 220.03, 220.19, 220.1915, 624.509, and 624.5107, Florida Statutes, and the creation by this act of ss. 211.0254, 212.1835, 220.1992, 402.261, and 561.1214, Florida Statutes. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(2) This section shall take effect upon this act becoming a law and expires July 1, 2027.

Section 62. (1) For fiscal year 2024-2025, the sum of $200,000 is appropriated from the General Revenue Fund to the Department of Revenue to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), Florida Statutes, in complying with s. 197.319, Florida Statutes.

(2) To participate in the distribution of the appropriation, each affected taxing jurisdiction must apply to the Department of Revenue by October 1, 2024, and provide

documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include a copy of the notice required by s. 197.319(5)(b), Florida Statutes, from the tax collector who reports to the affected taxing jurisdiction of the reduction in ad valorem taxes the taxing jurisdiction will incur as a result of the implementation of s. 197.319, Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(4) This section shall take effect upon becoming a law and is repealed June 30, 2026.

Section 63. For the 2024-2025 fiscal year, the sum of $408,604 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this act.

Section 64. Except as otherwise provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2024.

LocaliQ
Florida
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Jennifer Webster, Planning & Zoning Dept.
Attn: Accounting Division
City Of Cocoa (Te)
65 Stone St
Cocoa FL 32922-7982

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Florida Today, a daily newspaper published in Brevard County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible website of Brevard County, Florida, or in a newspaper by print in the issues of, on:

11/07/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 11/07/2024

Legal Clerk

Notary, State of WI, County of Brown

5.15.27

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CITY OF COCOA
NOTICE OF PUBLIC HEARING
THE COCOA CITY COUNCIL PROPOSES TO CONSIDER THE FOLLOWING RESOLUTION:
RESOLUTION 2024 -
A RESOLUTION OF THE CITY OF COCOA, FLORIDA, ELECTING TO NOT EXEMPT CERTAIN PROPERTY FROM AD VALOREM TAXATION, AS ALLOWED UNDER SECTION 196.1978(3)(a), FLORIDA STATUTES, PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.
CITY COUNCIL PUBLIC HEARING WILL BE HELD ON:
November 12, 2024
AT 6:00 P.M. OR SOON THEREAFTER IN THE COCOA CITY HALL COUNCIL CHAMBERS LOCATED AT 65 STONE STREET, COCOA, FL

General Notice Information:
This is a public meeting. Interested parties are hereby advised that they may appear at said meeting and be heard. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk, Monica Arsenault, at least 48 hours prior to the meeting by telephone at (321) 433-8484 or via email at marsenault@cocoafl.org.
The City Council reserves the right to continue or postpone hearings to a date certain without re-advertising.

Public Participation Information:
The public may inspect the agenda items, ordinances, and supporting documents at the Community Services Department, between 8:00 a.m. and 5:00 p.m., Monday through Friday, or by phoning (321) 433-8451, or on the City's website at the following link prior to the meeting: https://cocoa.legistar.com/Calendar.aspx
Interested persons may submit their written comments or questions prior to the meeting through Email at meetings@cocoafl.org .
Viewing In Real Time. Interested persons may view and listen to the hearings live at the following internet address: https://cocoa.legistar.com/Calendar.aspx The City is not responsible for technical difficulties that may occur while viewing or listening online.

Legislation Details (With Text)

File #:	24-617	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	10/16/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Council Consideration and Public Comment on the use of the FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation in the amount of $15,653 ex post facto, and authorize the Grants Writer to submit the City's application. (Police Chief)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Uses of JAG grant funds.pdf JAG Grant Local Synopsis.pdf FY24 JAG grant solicitation overview.pdf FY24 JAG grant award amount for local solicitations.pdf FY24 Edward Byrne Memorial JAG Internal Application.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 16, 2024
Agenda Date: November 12, 2024
Prepared By: Susan L. Lambert, Administrative Technician, CAP,OM
Through: Evander Collier, IV, Chief of Police
Requested Action:
Council Consideration and Public Comment on the use of the FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation in the amount of $15,653 ex post facto, and authorize the Grants Writer to submit the City's application.

BACKGROUND:

On October 16, 2024 the Department received notification that we were awarded the opportunity to apply for the FY2024 Edward Byrne Memorial Justice (JAG) Grant in the amount of $15,653 with two due dates, one being October 16 in Grants.gov and October 22 at 8:59p.m. on the JustGrants websites. Access to these two portals is limited, and only the Grants Writer has access to both to be able to apply before these deadlines.

This grant is a two-year grant, awards of less than $25,000, but can be extended for a period of up to two years. The Police Department intends to use the funds to address violent crime by recruiting officers for a long-term solution and for overtime details in "hot spots" for a short-term solution.

The Police Department requests public comment and City Council's consideration, while also

requesting authorization for the Grants Writer to submit on the City's behalf. Funds will not be awarded until later in FY2025 and at that time, the Department will present to City Council the award and accept the revenue.

STRATEGIC PLAN CONNECTION:

Public Safety/Crime Prevention

BUDGETARY IMPACT:

Budgeted	No
If not budgeted, is amendment/transfer attached?	N/A

The Police Department will come back to City Council to establish budget, once the grant is awarded.
Source of Funds: __X__ Grant Source: JAG Grant O-BJA-2024-172239

PREVIOUS ACTION:

Council previously approved a similar agenda item 23-453 on August 22, 2023.

RECOMMENDED MOTION:

Council Consideration and Public Comment on the use of the FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation in the amount of $15,653 ex post facto, and authorize the Grants Writer to submit the City's application.

Purposes for Which Funds Awarded Under the Edward Byrne Memorial Justice Assistance Grants (JAG) Program May Be Used

Subject to certain specific prohibitions,[1] 34 U.S.C. § 10152(a)(1) provides that JAG award funds are to be—

> use[d] to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice,[2] including for any one or more of the following programs:
>
> (A) Law enforcement programs.
> (B) Prosecution and court programs.
> (C) Prevention and education programs.
> (D) Corrections and community corrections programs.
> (E) Drug treatment and enforcement programs.
> (F) Planning, evaluation, and technology improvement programs.
> (G) Crime victim and witness programs (other than compensation).
> (H) Mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams.
> (I) Implementation of State crisis intervention court proceedings and related programs or initiatives, including but not limited to-
> (i) mental health courts;
> (ii) drug courts;
> (iii) veterans courts; and
> (iv) extreme risk protection order programs, which must include, at a minimum-
> (I) pre-deprivation and post-deprivation due process rights that prevent any violation or infringement of the Constitution of the United States, including but not limited to the Bill of Rights, and the substantive or procedural due process rights guaranteed under the Fifth and Fourteenth Amendments to the Constitution of the United States, as applied to the States, and as interpreted by State courts and United States courts (including the Supreme Court of the United States). Such programs must include, at the appropriate phase to prevent any violation of constitutional rights, at minimum, notice, the right to an in-person hearing, an unbiased adjudicator, the right to know opposing evidence, the right to present evidence, and the right to confront adverse witnesses;
> (II) the right to be represented by counsel at no expense to the government;
> (III) pre-deprivation and post-deprivation heightened evidentiary standards and proof which mean not less than the protections afforded to a similarly situated litigant in Federal court or promulgated by the State's evidentiary body, and sufficient to ensure the full protections of the Constitution of the United States, including but not limited to the Bill of Rights, and the substantive and procedural due process rights guaranteed under the Fifth and Fourteenth Amendments to the Constitution of the United States, as applied to the States, and as interpreted by State courts and United States courts (including the Supreme Court of the United States). The heightened

evidentiary standards and proof under such programs must, at all appropriate phases to prevent any violation of any constitutional right, at minimum, prevent reliance upon evidence that is unsworn or unaffirmed, irrelevant, based on inadmissible hearsay, unreliable, vague, speculative, and lacking a foundation; and
(IV) penalties for abuse of the program.

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[1] *See*, *e.g.*, 34 U.S.C. § 10152(d):

> Notwithstanding any other provision of [the Omnibus Crime Control and Safe Streets Act of 1968], no funds provided under [34 U.S.C. ch. 101, subch. V, pt. A] may be used, directly or indirectly, to provide any of the following matters:
>
> (1) Any security enhancements or any equipment to any nongovernmental entity that is not engaged in criminal justice or public safety.
>
> (2) Unless the Attorney General certifies that extraordinary and exigent circumstances exist that make the use of such funds to provide such matters essential to the maintenance of public safety and good order—
>
> (A) vehicles (excluding police cruisers), vessels (excluding police boats), or aircraft (excluding police helicopters);
>
> (B) luxury items;
>
> (C) real estate;
>
> (D) construction projects (other than penal or correctional institutions); or
>
> (E) any similar matters.

[2] *See* 34 U.S.C. § 10251(a)(1), pursuant to which, as used in 34 U.S.C. ch. 101—

> "criminal justice" means activities pertaining to crime prevention, control, or reduction, or the enforcement of the criminal law, including, but not limited to, police efforts to prevent, control, or reduce crime or to apprehend criminals, including juveniles, activities of courts having criminal jurisdiction, and related agencies (including but not limited to prosecutorial and defender services, juvenile delinquency agencies and pretrial service or release agencies), activities of corrections, probation, or parole authorities and related agencies assisting in the rehabilitation, supervision, and care of criminal offenders, and programs relating to the prevention, control, or reduction of narcotic addiction and juvenile delinquency[.]

JAG award funds *also* "may be used for any purpose for which a grant was authorized to be used under either or both of the programs specified in section 10151(b) of [title 34, U.S. Code],[3] as those programs were in effect immediately before January 5, 2006," pursuant to 34 U.S.C. § 10152(a)(2).

As "in effect immediately before January 5, 2006," **42 U.S.C. § 3751** authorized awards under the Edward Byrne Memorial State and Local Law Enforcement Assistance Programs—

> **(a)** [for] the purpose of . . . carrying out specific programs which offer a high probability of improving the functioning of the criminal justice system, with special emphasis on a nationwide and multilevel drug control strategy by developing programs and projects to assist multijurisdictional and multi-State organizations in the drug control problem and to support national drug control priorities[;]
>
> **(b)** . . . for the purpose of enforcing State and local laws that establish offenses similar to offenses established in the Controlled Substances Act (21 U.S.C. § 801 *et seq.*) and to improve the functioning of the criminal justice system with emphasis on violent crime and serious offenders[and] provide additional personnel, equipment, training, technical assistance, and information systems for the more widespread apprehension, prosecution, adjudication, and detention and rehabilitation of persons who violate these laws, and to assist the victims of such crimes (other than compensation), including—
>
> (1) demand-reduction education programs in which law enforcement officers participate;
>
> (2) multijurisdictional task force programs that integrate Federal, State, and local drug law enforcement agencies and prosecutors for the purpose of enhancing interagency coordination, intelligence, and facilitating multijurisdictional investigations;
>
> (3) programs designed to target the domestic sources of controlled and illegal substances, such as precursor chemicals, diverted pharmaceuticals, clandestine laboratories, and cannabis cultivations and to remove any hazardous substance or pollutant or contaminant associated with the illegal manufacture of amphetamine or methamphetamine;
>
> (4) providing community and neighborhood programs that assist citizens in preventing and controlling crime, including special programs that address the problems of crimes committed against the elderly and special programs for rural jurisdictions;
>
> (5) disrupting illicit commerce in stolen goods and property;
>
> (6) improving the investigation and prosecution of white-collar crime, organized crime, public corruption crimes, and fraud against the government with priority attention to cases involving drug-related official corruption;

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3 The two "programs specified in section 10151(b)" of title 34, U.S. Code, are "the Edward Byrne Memorial State and Local Law Enforcement Assistance Programs, [and] the Local Government Law Enforcement Block Grants program." 34 U.S.C. § 10251(b)(1).

(7)(A) improving the operational effectiveness of law enforcement through the use of crime analysis techniques, street sales enforcement, schoolyard violator programs, gang-related and low-income housing drug control programs; [and]

(B) developing and implementing antiterrorism plans for deep draft ports, international airports, and other important facilities;

(8) career criminal prosecution programs including the development of proposed model drug control legislation;

(9) financial investigative programs that target the identification of money laundering operations and assets obtained through illegal drug trafficking, including the development of proposed model legislation, financial investigative training, and financial information sharing systems;

(10) improving the operational effectiveness of the court process, by expanding prosecutorial, defender and judicial resources, and implementing court delay reduction programs;

(11) programs designed to provide additional public correctional resources and improve the corrections system, including treatment in prisons and jails, intensive supervision programs, and long-range corrections and sentencing strategies;

(12) providing prison industry projects designed to place inmates in a realistic working and training environment which will enable them to acquire marketable skills and to make financial payments for restitution to their victims, for support of their own families, and for support of themselves in the institution;

(13) providing programs which identify and meet the treatment needs of adult and juvenile drug-dependent and alcohol-dependent offenders;

(14) developing and implementing programs which provide assistance to jurors and witnesses, and assistance (other than compensation) to victims of crimes;

(15)(A) developing programs to improve drug control technology, such as pretrial drug testing programs, programs which provide for the identification, assessment, referral to treatment, case management and monitoring of drug dependent offenders, enhancement of State and local forensic laboratories[;] and

(B) [developing programs to improve criminal justice information systems (including automated fingerprint identification systems) to assist law enforcement, prosecution, courts, and corrections organizations];

(16) innovative programs that demonstrate new and different approaches to enforcement, prosecution, and adjudication of drug offenses and other serious crimes;

(17) addressing the problems of drug trafficking and the illegal manufacture of controlled substances in public housing;

(18) improving the criminal and juvenile justice system's response to domestic and family violence, including spouse abuse, child abuse, and abuse of the elderly;

(19) drug control evaluation programs which the State and local units of government may utilize to evaluate programs and projects directed at State drug control activities;

(20) providing alternatives to prevent detention, jail, and prison for persons who pose no danger to the community;

(21) programs of which the primary goal is to strengthen urban enforcement and prosecution efforts targeted at street drug sales;

(22) programs for the prosecution of driving while intoxicated charges and the enforcement of other laws relating to alcohol use and the operation of motor vehicles;

(23) programs that address the need for effective bindover systems for the prosecution of violent 16- and 17-year-old juveniles in courts with jurisdiction over adults for the crimes of—

(A) murder in the first degree;

(B) murder in the second degree;

(C) attempted murder;

(D) armed robbery when armed with a firearm;

(E) aggravated battery or assault when armed with a firearm;

(F) criminal sexual penetration when armed with a firearm; and

(G) drive-by shootings as described section 36 of title 18, United States Code;

(24) law enforcement and prevention programs relating to gangs, or to youth who are involved or at risk of involvement in gangs;

(25) developing or improving in a forensic laboratory a capability to analyze deoxyribonucleic acid (hereinafter in this title referred to as "DNA") for identification purposes;

(26) . . . develop[ing] and implement[ing] antiterrorism training programs and to procure equipment for use by local law enforcement authorities;

(27) enforcing child abuse and neglect laws, including laws protecting against child sexual abuse, and promoting programs designed to prevent child abuse and neglect;

(28) establishing or supporting cooperative programs between law enforcement and media organizations, to collect, record, retain, and disseminate information useful in the identification and apprehension of suspected criminal offenders[; and]

(29) improving the quality, timeliness, and credibility of forensic science services for criminal justice purposes[; and]

(c) [for e]ach program funded under this section[,] an evaluation component, developed pursuant to guidelines established by the National Institute of Justice, in consultation with the Bureau of Justice Assistance. . . .

Additionally, further to **42 U.S.C. § 3753(a)**, *as "in effect immediately before January 5, 2006,"* awards under the Edward Byrne Memorial State and Local Law Enforcement Assistance Programs could be used to defray the costs of developing, implementing, and carrying out the following items, which were application requirements under those programs immediately before that date:

> **(1)** A statewide strategy for drug and violent crime control programs which improve the functioning of the criminal justice system, with an emphasis on drug trafficking, violent crime, and serious offenders[, which] strategy shall . . . contain—
>
> (A) a definition and analysis of the drug and violent crime problem in the State, and an analysis of the problems in each of the counties and municipalities with major drug and violent crime problems;
>
> (B) an assessment of the criminal justice resources being devoted to crime and drug control programs at the time of the application;
>
> (C) coordination requirements;
>
> (D)` resource needs;
>
> (E) the establishment of statewide priorities for crime and drug control activities and programs;
>
> (F) an analysis of the relationship of the proposed State efforts to the national drug control strategy; and
>
> (G) a plan for coordinating the programs to be funded under this part [42 U.S.C. §§ 3750 *et seq.*] with other federally funded programs, including State and local drug abuse education, treatment, and prevention programs[;]
>
> * * *
>
> **(6)** following the first fiscal year covered by an application and for each fiscal year thereafter, a performance evaluation and assessment report concerning the activities carried out pursuant to this section[, to] be submitted to the Bureau[;]
>
> **(7)** . . . provision for fund accounting, auditing, monitoring, and such evaluation procedures as may be necessary to keep such records that the Bureau shall prescribe to assure fiscal control, proper management, and efficient disbursement of funds reviewed under this section[;]
>
> **(8)** **. . .** maint[enance of] such data and information and submit[ting] such reports in such form, at such times, and containing such data and information as the Bureau may reasonably require to administer other provisions of this subpart [42 U.S.C. §§ 3751 *et seq.*;]

(9) **. . .** meet[ing] all the requirements of this section, . . . appropriate[ly] coordinat[ing] with affected agencies, and . . . comply[ing] with all provisions of this subpart [42 U.S.C. §§ 3751 *et seq*.] and all other applicable Federal laws[;]

(10) . . . initiatives to reduce, through the enactment of innovative penalties or increasing law enforcement efforts, the demand for controlled substances by holding accountable those who unlawfully possess or use such substances[;]

(11) . . . a plan under which the State will provide without fee to the Immigration and Naturalization Service, within 30 days of the date of their conviction, notice of conviction of aliens who have been convicted of violating the criminal laws of the State and under which the State will provide the Service with the certified record of such a conviction within 30 days of the date of a request by the Service for such record[;]

(12) [i]f any part of funds received . . . is to be used to develop or improve a DNA analysis capability in a forensic laboratory—

(A) . . . satisfy[ing] or exceed[ing] then current standards for a quality assurance program for DNA analysis, issued by the Director of the Federal Bureau of Investigation under section 210303 of the DNA Identification Act of 1994 [42 U.S.C. § 14131];

(B) [providing that] DNA samples obtained by, and DNA analyses performed at, such laboratory will be accessible only—

(i) to criminal justice agencies for law enforcement identification purposes;

(ii) in judicial proceedings, if otherwise admissible pursuant to applicable statutes or rules;

(iii) for criminal defense purposes, to a defendant, who shall have access to samples and analyses performed in connection with the case in which such defendant is charged; or

(iv) if personally identifiable information is removed, for a population statistics database, for identification research and protocol development purposes, or for quality control purposes; and

(C) [providing that] such laboratory, and each analyst performing DNA analyses at such laboratory, will undergo semiannual external proficiency testing by a DNA proficiency testing program meeting the standards issued under section 210303 of the DNA Identification Act of 1994 [42 U.S.C. § 14131;]

(13) [i]f any part of the amount received . . . is to be used to improve the quality, timeliness, and credibility of forensic science services for criminal justice purposes, [providing] that, as of the date of enactment

of this paragraph [enacted Dec. 21, 2000], the State, or unit of local government within the State, has an established—

(A) forensic science laboratory or forensic science laboratory system, that—

(i) employs 1 or more full-time scientists—

(I) whose principal duties are the examination of physical evidence for law enforcement agencies in criminal matters; and

(II) who provide testimony with respect to such physical evidence to the criminal justice system;

(ii) employs generally accepted practices and procedures, as established by appropriate accrediting organizations; and

(iii) is accredited by the Laboratory Accreditation Board of the American Society of Crime Laboratory Directors, the National Association of Medical Examiners, or any other nonprofit, professional organization that may be recognized within the forensic science community as competent to award such accreditation, or will use a portion of the grant amount to prepare and apply for such accreditation by not later than 2 years after the date on which a grant is initially awarded under this paragraph; or

(B) medical examiner's office (as defined by the National Association of Medical Examiners) that—

(i) employs generally accepted practices and procedures, as established by appropriate accrediting organizations; and

(ii) is accredited by the Laboratory Accreditation Board of the American Society of Crime Laboratory Directors or the National Association of Medical Examiners, or will use a portion of the grant amount to prepare and apply for such accreditation by not later than 2 years after the date on which a grant is initially awarded under this paragraph.

Finally, awards under Local Government Law Enforcement Block Grants program *"before January 5, 2006,"* were made "pursuant to **H.R. 728 as passed by the House of Representatives on February 14, 1995**," through an incorporation by reference in each annual Department of Justice appropriations act, which typically *limited* such awards to "the purposes

set forth in paragraphs (A), (B), (D), (F), and (I) of section 101(a)(2) of H.R. 728" and typically also *expanded* their purposes to include the following:

> establishing crime prevention programs involving cooperation between community residents and law enforcement personnel in order to control, detect, or investigate crime or the prosecution of criminals.

Pursuant to § 101(a)(2) of H.R. 728, as passed by the House of Representative on February 14, 1995, award amounts were to be—

> used . . . for reducing crime and improving public safety, including but not limited to, 1 or more of the following purposes:
>
> (A)(i) [h]iring, training, and employing on a continuing basis new, additional law enforcement officers and necessary support personnel[;]
>
> (ii) [p]aying overtime to presently-employed law enforcement officers and necessary support personnel for the purpose of increasing the number of hours worked by such personnel[; and]
>
> (iii) [p]rocuring equipment, technology, and other material directly related to basic law-enforcement functions[;]
>
> (B) [e]nhancing security measures—
>
> (i) in and around schools; and
>
> (ii) in and around any other facility or location that is considered by the unit of local government to have a special risk for incidents of crime[;]
>
> (C) [e]stablishing crime prevention programs that may, though not exclusively, involve law enforcement officials and that are intended to discourage, disrupt, or interfere with the commission of criminal activity, including neighborhood watch and citizen patrol programs, sexual assault and domestic violence programs, and programs intended to prevent juvenile crime[;]
>
> (D) [e]stablishing or supporting drug courts[;]
>
> (E) [e]stablishing early intervention and prevention programs for juveniles, in order to reduce or eliminate crime[;]
>
> (F) [e]nhancing the adjudication process of cases involving violent offenders, including the adjudication process of cases involving violent juvenile offenders[;]
>
> (G) [e]nhancing programs under subpart 1 of part E of [title I of] the Omnibus Crime Control and Safe Streets Act of 1968[;]
>
> (H) [e]stablishing cooperative task forces between adjoining units of local government to work cooperatively to prevent and combat criminal activity, particularly criminal activity that is exacerbated by drug or gang-related involvement[; and]
>
> (I) [e]stablishing a multi-jurisdictional task force, particularly in rural areas, composed of law enforcement officials representing units of

local government, that works with Federal law enforcement officials to prevent and control crime.

OMB No. 1121-0329
Approval Expires 2/28/2027

U.S. Department of Justice
Office of Justice Programs
Bureau of Justice Assistance

Solicitation Title: BJA FY24 Edward Byrne Memorial Justice Assistance Grant (JAG) Program—Local Solicitation
Assistance Listing Number 16.738
Grants.gov Opportunity Number: O-BJA-2024-172239
Solicitation Release Date: September 4, 2024
Step 1: Application Grants.gov Deadline: 8:59 p.m. Eastern Time on October 16, 2024
Step 2: Application JustGrants Deadline: 8:59 p.m. Eastern Time on October 22, 2024

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Synopsis

Program Description Overview

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA) seeks applications for formula funding to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice or civil proceedings to states to support a range of program areas under the Edward Byrne Memorial Justice Assistance Grant (JAG) Program—Local Solicitation.

With this solicitation, the Bureau of Justice Assistance (BJA) seeks to award Edward Byrne Memorial Justice Assistance Grant (JAG) Program funds to eligible units of local government. (BJA will issue a separate solicitation for applications from states.)

For more information on the JAG Program, please refer to the JAG Fact Sheet and/or JAG Frequently Asked Questions (FAQs).

OJP is committed to advancing work that promotes civil rights and equity, increases access to justice, supports crime victims and individuals impacted by the justice system, strengthens community safety, protects the public from crime and evolving threats, and builds trust between law enforcement and the community.

This program furthers the DOJ's mission to uphold the rule of law, to keep our country safe, and to protect civil rights.

Funding Category

Competition ID	Competition Title (Category Name)	Expected Number of Awards	Dollar Amount for Award	Performance Start Date	Performance Duration (Months)
C-BJA-2024-00091-PROD	Category 1—Applicants with eligible allocation amounts of less than $25,000	587	$9,041,009	10/1/2023	24
C-BJA-2024-00092-PROD	Category 2—Applicants with eligible allocation amounts of $25,000 or more	553	$75,880,039	10/1/2023	48

Eligibility

- Special district governments
- City or township governments
- County governments
- Native American tribal governments (Federally recognized)

By law, for purposes of the JAG Program, the term "units of local government" includes a town, township, village, parish, city, county, borough, or other general-purpose political subdivision of a state, or it may be a federally recognized American Indian tribal government that performs law enforcement functions (as determined by the Secretary of the Interior). A unit of local government also may be any law enforcement district or judicial enforcement district established under applicable state law with authority to independently establish a budget and impose taxes; for example, in Louisiana, a unit of local government means a district attorney or parish sheriff.

The eligible allocations by state for the fiscal year (FY) 2024 JAG Program can be found at: https://bja.ojp.gov/program/jag/overview.

Eligible allocations under the JAG Program are posted annually on the JAG web page. See the Allocation Determination and Units of Local Government Requirements Regarding Use of JAG Funds section for more information. **Applicants with eligible allocation amounts of less than $25,000 will apply to Category 1, and applicants with eligible allocation amounts of $25,000 or more will apply to Category 2.**

Agency Contact Information

For assistance with the requirements of this solicitation, contact the OJP Response Center by phone at 800-851-3420, 301-240-6310 (TTY for hearing-impaired callers only), or email grants@ncjrs.gov. The OJP Response Center operates from 10:00 a.m. to 6:00 p.m. ET Monday–Friday and from 10:00 a.m. to 8:00 p.m. ET on the solicitation close date.

For procedures related to unforeseen technical issues beyond the control of the applicant that impact submission by the deadlines, see the "How To Apply" section, Experiencing Unforeseen Technical Issues.

For assistance with submitting the Application for Federal Assistance standard form (SF-424) and a Disclosure of Lobbying Activities (SF-LLL) in Grants.gov, contact the Grants.gov Customer Support Hotline at 800-518-4726, 606-545-5035, Grants.gov Customer Support, or support@grants.gov. The Grants.gov Support Hotline is open 24 hours a day, 7 days a week, except on federal holidays.

For technical assistance with submitting the **full application** in JustGrants, contact the JustGrants Service Desk at 833-872-5175 or JustGrants.Support@usdoj.gov. The JustGrants Service Desk operates from 7:00 a.m. to 9:00 p.m. ET Monday–Friday and from 9:00 a.m. to 5:00 p.m. ET on Saturday, Sunday, and federal holidays.

Application Submission Information

Registration

Before submitting an application, an applicant must have a registration in the System for Award Management (SAM.gov).

Submission

Applications must be submitted to DOJ electronically through a two-step process that begins in Grants.gov and is completed in JustGrants. See the Submission Dates and Time section for the Grants.gov and JustGrants application deadlines.

Step 1: The applicant must register for this opportunity in Grants.gov at https://grants.gov/register and submit by the Grants.gov deadline the required Application for Federal Assistance standard form (SF-424) and a Disclosure of Lobbying Activities (SF-LLL). See the Submission Dates and Time section for application deadlines.

Step 2: The applicant must submit the **full application,** including attachments, in JustGrants at JustGrants.usdoj.gov by the JustGrants application deadline. See the Submission Dates and Time section for application deadlines.

Program Description

Program Description Overview

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA) seeks applications for formula funding to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice or civil proceedings to states to support a range of program areas under the Edward Byrne Memorial Justice Assistance Grant (JAG) Program—Local Solicitation. This program furthers the DOJ's mission to uphold the rule of law, to keep our country safe, and to protect civil rights.

With this solicitation, the Bureau of Justice Assistance (BJA) seeks to award Edward Byrne Memorial Justice Assistance Grant (JAG) Program funds to eligible units of local government. (BJA will issue a separate solicitation for applications from states.)

For more information on the JAG Program, please refer to the JAG Fact Sheet and/or JAG Frequently Asked Questions (FAQs).

OJP is committed to advancing work that promotes civil rights and equity, increases access to justice, supports crime victims and individuals impacted by the justice system, strengthens community safety, protects the public from crime and evolving threats, and builds trust between law enforcement and the community.

Statutory Authority

The JAG Program is authorized by Title I of Public Law 90-351 (generally codified at 34 U.S.C. 10101-10726), including subpart 1 of part E (codified at 34 U.S.C. 10151-10158); see also 28 U.S.C. 530C(a).

Specific Information

Statutory Formula

JAG awards are based on a statutory formula that is fully described within the JAG Technical Report. Once each fiscal year's overall JAG Program funding level is determined, BJA works with the Bureau of Justice Statistics to begin a four-step grant award calculation process, which generally consists of the following:

1. Computing an initial JAG allocation for each state, based on its share of violent crime and population (weighted equally).
2. Reviewing the initial JAG allocation amount to determine whether the state allocation is less than the minimum award amount defined in the JAG legislation (0.25 percent of the total). If this is the case, the state is funded at the minimum level, and the funds required for this are deducted from the overall pool of JAG funds. Each of the remaining states receives the minimum award plus an additional amount based on its share of violent crime and population.
3. Dividing each state's final award amount (except for the territories and the District of Columbia) between the state and its units of local governments at rates of 60 and 40 percent, respectively.
4. Determining award allocations for the units of local government, which are based on their proportion of the state's 3-year violent crime average. If the "eligible award amount" for a particular unit of local government, as determined on this basis, is

$10,000 or more, then the unit of local government is eligible to apply directly to OJP (under the JAG Local Solicitation) for a JAG award. If the "eligible award amount" for a particular unit of local government, as determined on this basis, is less than $10,000, the funds are not made available for a direct award to that particular unit of local government but instead are added to the amount that is awarded to the state.

Allocation Determination and Units of Local Government Requirements Regarding Use of JAG Funds

Eligible allocations under JAG are posted annually on the JAG web page.

According to the JAG Program statute, a "disparity" may exist between the funding eligibility of a county and its associated municipalities. See 34 U.S.C. § 10156(d)(4). Units of local government identified by BJA as disparate must select a fiscal agent that will submit an application for the allocation that includes all disparate municipalities. A memorandum of understanding (MOU) that identifies which jurisdiction will serve as the applicant or fiscal agent for joint funds must be completed and signed by each participating jurisdiction's authorized representative. Once an award is made, the fiscal agent will be responsible for distributing award funds to the other jurisdictions in the disparate group through subawards that include all appropriate award conditions. To verify eligibility, an applicant should visit the JAG web page, click on their respective state, and note the following regarding the state's allocation table:

1. Disparate units of local government are listed in shaded groups, in alphabetic order by county. Units of local government identified as disparate must select one unit of local government to submit an application on behalf of the disparate group.
2. Counties that have an asterisk (*) under the "Direct Allocation" column did not submit the level of violent crime data to qualify for a direct award from BJA but are in the disparate grouping indicated by the shaded area. The JAG legislation requires these counties to remain a partner with the local jurisdictions receiving funds and be a signatory on the required MOU.
3. Direct allocations are listed alphabetically below the shaded disparate groupings.

Please note that disparate jurisdictions do not need to abide by the listed individual allocations, which are provided for information only. Jurisdictions in a funding disparity are responsible for determining individual amounts within the Eligible Joint Allocation and documenting individual allocations in the MOU. See the JAG FAQs for more information. A sample MOU is also available.

Statutory Program Areas

In general, JAG funds awarded to a unit of local government under the FY 2024 program may be used to hire additional personnel and/or purchase equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice or civil proceedings, including for any one or more of the following program areas:

1. Law enforcement programs.
2. Prosecution and court programs.
3. Prevention and education programs.
4. Corrections and community corrections programs.
5. Drug treatment and enforcement programs.
6. Planning, evaluation, and technology improvement programs.

7. Crime victim and witness programs (other than compensation).
8. Mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams.
9. Implementation of state crisis intervention court proceedings and related programs or initiatives, including but not limited to mental health courts, drug courts, veterans courts, and extreme risk protection order programs.

In connection with all of the above purposes, it should be noted that the JAG statute, at 34 U.S.C. § 10152, defines "criminal justice" as "activities pertaining to crime prevention, control, or reduction, or the enforcement of the criminal law, including, but not limited to, police efforts to prevent, control, or reduce crime or to apprehend criminals, including juveniles, activities of courts having criminal jurisdiction, and related agencies (including but not limited to prosecutorial and defender services, juvenile delinquency agencies and pretrial service or release agencies), activities of corrections, probation, or parole authorities and related agencies assisting in the rehabilitation, supervision, and care of criminal offenders, and programs relating to the prevention, control, or reduction of narcotic addiction and juvenile delinquency."

BJA Areas of Emphasis

BJA recognizes that many state and local justice systems currently face challenging fiscal environments, and an important, cost-effective way to relieve those pressures is to share or leverage resources through cooperation among federal, state, and local criminal justice agencies and community-based public safety partners. Key areas of priority for BJA include: Prevention and Prosecution of Hate Crimes, Election Security, Enhancing Justice System Reform Strategies, Advancing Equity and Support for Underserved Communities, and Violent Crime Reduction.

BJA encourages recipients of FY 2024 JAG funds to coordinate with federal criminal justice agencies and other stakeholders, including communities most impacted by crime and violence, in addressing these challenges. Additional details on the BJA areas of emphasis can be found below.

Prevention and Prosecution of Hate Crimes

Hate crimes (sometimes called bias-motivated crimes) are criminal offenses motivated by some form of bias toward victims based on their perceived or actual race, color, ethnicity, religion, national origin, sexual orientation, gender, gender identity, or disability. Hate crimes have a devastating effect beyond the harm inflicted on any one victim. They reverberate through families, communities, and the entire nation as others fear that they too may be threatened, attacked, or forced from their homes because of what they look like, who they are, where they worship, whom they love, or whether they have a disability. As with most other crimes, hate crimes in the United States are primarily investigated under state law and prosecuted by local, state, and tribal authorities. However, reluctance from victims and witnesses to contact law enforcement about hate crime incidents may arise from perceptions of bias, distrust of law enforcement or the criminal justice system, or barriers such as language and concerns about immigration status. Hate crimes are chronically underreported to and under-identified by law enforcement. Tools such as the U.S. Bureau of Justice Statistics' National Crime Victimization Survey (NCVS) and the Federal Bureau of Investigation's (FBI's) Uniform Crime Reporting (UCR) program and FBI's Crime Data Explorer (CDE) shed some light on trends among those hate crimes reported to law enforcement or through NCVS. Although hate crimes are often

underreported, in recent years, there have been alarming spikes in hate crimes and threats of violence across the country, often fueled by online hate forums. In 2022, the most recently published data, hate crimes were at their highest recorded levels as reported to the FBI UCR program. In addition to those incidents reported through the UCR program, in 2023, jurisdictions from across the country reported increases in threats and attacks motivated by antisemitism or Islamophobia, target certain educational institutions such as Historically Black Colleges and Universities, or target individuals on the basis of their gender identity or sexual orientation.

During a November 2023 United Against Hate Virtual Forum, Attorney General Merrick Garland addressed the recent spike in hate crimes, and reemphasized that, "Combating hate-fueled violence remains central to the Justice Department's mission." A critical part of that mission is equipping state, local, and tribal justice agencies with the tools and resources to address hate crimes. Research from the National Institute of Justice (NIJ) indicates that despite the known underreporting of hate crimes, many state and local law enforcement agencies do not have adequate tools to identify, investigate, and respond to hate crimes, and only 23 percent of law enforcement agencies that responded to the survey reported any hate crime investigations in 2018.

BJA encourages JAG recipients to utilize funding to promote change and accountability by supporting state, local, and tribal efforts to prevent hate crimes, build trust with communities to encourage reporting of hate-related criminal offenses and incidents, and promote efforts to fully investigate and prosecute hate crimes when they do occur. This includes ensuring those agencies that have not yet transitioned to the National Incident Based Reporting System (NIBRS) doing so expeditiously to ensure that national hate crime statistics are as accurate as possible. More information on BJA's portfolio addressing hate crimes, including the Emmett Till Cold Case Investigations and Matthew Shepard and James Byrd, Jr. Hate Crimes Programs, can be found Hate Crime | Bureau of Justice Assistance.

Election Security

In 2021, the Department launched a law enforcement task force to address the rise in threats against election workers, administrators, officials, and others associated with the electoral process. For more information regarding the Department's efforts to combat threats against election workers, read the Deputy Attorney General's memo. The task force, announced by Attorney General Merrick B. Garland and launched by Deputy Attorney General Lisa O. Monaco in June 2021, has led DOJ's efforts to address threats of violence against election workers, and to ensure that all election workers—whether elected, appointed, or volunteer—are able to do their jobs free from threats and intimidation. The task force engages with election-related stakeholders and state and local law enforcement to assess allegations and reports of threats against election workers, and it has investigated and prosecuted these matters where appropriate, in partnership with FBI Field Offices and U.S. Attorneys' Offices throughout the country.

On January 9, 2024, the Department provided updated information pertaining to its efforts to "ensure that all qualified voters have the opportunity to cast their ballots and have their votes counted free of discrimination, intimidation, or criminal activity in the election process, and to ensure that our elections are secure and free from foreign malign influence and interference."

The broad criminal justice purposes supported by the JAG Program permit JAG funds to be used to deter, detect, and protect against threats of violence against election workers,

administrators, officials, and others associated with the electoral process. BJA encourages state and local JAG applicants to utilize JAG funding to prevent and respond to violent threats of this kind.

Enhancing Justice System Reform Strategies

The justice system serves an important role in protecting communities and seeking justice for victims. For the justice system to serve that role effectively, it must be fair, open, and equitable; utilize evidence-based approaches; and promote restorative practices and rehabilitation. For far too long, however, the justice system has not lived up to its promise. Racial disparities and other inequities, as well as overly harsh sentences, have driven up incarceration rates, which can create mistrust in the justice system and divert resources away from other urgent community needs. To build strong, safe, and healthy communities, it is critical to address the underlying, entrenched issues of inequity and disparity in the criminal justice system so that all persons receive equal treatment under the law. Jurisdictions should carefully review the ways in which the structures and incentives within their own systems are driving correctional populations and racial disparities and realign operations and target resources toward community solutions.

On May 25, 2023, the Department released a series of 10 new reports and guidance documents as part of its ongoing efforts to implement Executive Order 14704 on Advancing Effective, Accountable Policing and Criminal Justice Practices to Enhance Public Trust and Public Safety. The announcement included commitments to update guidance prohibiting racial profiling by federal law enforcement agencies; develop methods to promote accreditation standards to encourage adoption of policies in the Executive Order by state, tribal, local, and territorial (STLT) law enforcement agencies; release a report on the Department's efforts to implement the First Step Act; and issue guidance on officer wellness, investigating in-custody deaths, and responses to individuals in crisis, among others.

The Office of Justice Programs is committed to advancing bold, effective justice reform solutions that deliver safety, equity, and justice for all. Justice system reform includes, but is not limited to, a wide range of investments in community safety and justice such as accountability of law enforcement to build and enhance community trust, alternatives to incarceration, ensuring the right to continuous and effective defense counsel, community supervision reforms, support for mental health and substance use treatment services, supporting community-driven programs and partnerships, and improving pretrial processes. Efforts to continue to address the backlog of court cases that grew dramatically during the pandemic would fall in this category. BJA also encourages state court leaders to access no-cost training and technical assistance (TTA) to support strategic planning, assessment of needs and strategies and new approaches to address rights protected under the sixth amendment to the U.S. Constitution, such as speedy trial, fair and impartial juries, the right to call and cross-examine witnesses, and the right to counsel. Visit https://www.strengthenthesixth.org/ for more information.

Finally, BJA has launched a Justice Reinvestment Initiative (JRI) website which provides detailed information, including state snapshots, on how state leaders can work with experts to conduct agency-spanning data analysis; develop and implement data-driven, tailored solutions to address complicated criminal justice challenges; and maximize resources to achieve stronger and safer communities. BJA encourages JAG recipients to utilize funding for projects that promote all aspects of justice system reform.

Advancing Equity and Support for Underserved Communities

Consistent with the Presidential Memorandum on Restoring the Department of Justice's Access-to-Justice Function and Reinvigorating the White House Legal Aid Interagency Roundtable and Executive Order 13985, Advancing Racial Equity and Support for Underserved Communities Through the federal government, the Department is committed to ensuring equal access to justice and identifying and reducing disparities that exist throughout the criminal and civil legal systems, as well as removing barriers to ensure equal opportunity for communities that have been historically underserved, marginalized, and adversely affected by inequality. This commitment is evidenced by the April 14, 2022, Equity Action Plan designed to increase equity, opportunity, and resources for the most vulnerable communities. BJA encourages JAG recipients to use funds to support efforts at the state, territory, local, and tribal levels to institute more effective and equitable criminal justice policies and practices, foster public trust, and enhance public safety and security by increasing engagement with community members and building partnerships with community organizations to develop a shared vision and approach to addressing crime. This includes support for strategies to ensure the protection of defendants' and incarcerated individuals' constitutional rights and safety, as well as efforts to address wrongful convictions and conviction integrity. This also includes supporting technological or personnel upgrades to provide more equitable access to justice, including language access resources, resources to better serve those with disabilities, rural communities, and indigent defense representation. Finally, this can include efforts to build partnerships between the criminal justice system and nonprofits to provide support for collaborative, community-driven and informed efforts, such as community-based diversion programs outside of the criminal justice system, increasing access to resources to support the right to counsel, and developing community-driven and informed prevention programs or responses to violent crime.

Violent Crime Reduction

In May 2021, the Department launched a comprehensive violent crime reduction strategy to protect American communities from violent crimes, including gun violence. On December 11, 2023, Attorney General Merrick B. Garland announced the release of the Justice Department's Violent Crime Reduction Roadmap, a one-stop shop of federal resources to assist local jurisdictions in developing, implementing, and evaluating strategies to prevent, intervene in, and respond to violent crime. The Roadmap helps connect jurisdictions with the information and resources they need to meet the complex and evolving challenges to help reduce violent crime.

Additionally, on April 3, 2024, Attorney General Garland delivered remarks at a convening of grantees under OJP's Community Based Violence Intervention and Prevention Initiative. He emphasized that the Department's approach to disrupting violent crime is "centered on our partnerships—both with the communities harmed by violent crime and with the law enforcement agencies that protect those communities. Our department-wide anti-violent crime strategy leverages the resources of our federal prosecutors, agents, investigators, grant programs, and criminal justice experts toward those ends. We are working closely with local and state law enforcement agencies, with officials across government, and with the communities most affected by this violence, and with the community organizations on the front lines—all toward one goal: the goal of making our communities safer."

BJA encourages JAG grantees to invest funds to tailor programs and responses to state and local crime issues through the use of data and analytics; coordinate with United States Attorneys Project Safe Neighborhoods grantees and community violence intervention strategies

in order to leverage funding for crime and violence reduction projects and coordinate their law enforcement activities with those of federal law enforcement agencies such as the FBI, the Bureau of Alcohol, Tobacco, Firearms and Explosives, the Drug Enforcement Administration, the United States Marshals Service, and the Department of Homeland Security; and form partnerships with federal, state, and local law enforcement and prosecutors to identify persons who use guns to commit a crime and who purchase or sell guns illegally. This includes ensuring that persons prohibited from purchasing firearms (see e.g.,18 U.S.C. § 922(g)) are prevented from doing so by ensuring complete, accurate, and timely access to the FBI's National Instant Criminal Background Check System (NICS) and the timely submission of all necessary records into the FBI databases, which will help prevent illegal transfers of firearms to those who are prohibited from owning firearms under current law. BJA also encourages JAG grantees to invest in implementing programs that provide training, assistance, and resources to law enforcement agencies to mitigate the current crisis in law enforcement recruitment and retention; enhance community policing approaches; bolster the security of at-risk places of worship such as synagogues, churches, and mosques; provide security for election workers; enforce commonsense gun laws; and upgrade systems and/or purchase technology that support agency strategies to reduce violent crime and enhance their capacity to better address crime.

Additional Uses of JAG Funds

JAG funds awarded under this solicitation may also be used to:

- Support reentry projects with the goal of improving outcomes for incarcerated individuals returning to the community from prison or jail.
- Support public defense systems, including the hiring and retention of attorneys.
- Support projects related to preventing, detecting, seizing, and/or stopping the presence and use of contraband cellphones within correctional facilities. This includes the purchasing of managed access systems and other mitigation technologies (as permitted by applicable law).
- Purchase fentanyl and methamphetamine detection equipment, including handheld instruments and training for law enforcement safety, as well as opioid reversal agents.
- Purchase drug-detection canines to combat the rise of drug trafficking, including that of methamphetamines.
- Support efforts to seal and expunge criminal history information in accordance with state laws and policies.
- Support efforts to attract and retain an inclusive, diverse, expert, and accountable law enforcement workforce that reflects the community it serves.
- Support virtual reality de-escalation training.
- Purchase humane remote restraint devices that enable law enforcement to restrain an uncooperative subject without inflicting pain.
- Purchase gunfire detection technology.
- Support implementation of Rapid DNA at the booking station to include assisting with the initial costs associated with updating criminal history systems, integration with booking station systems, and purchasing new technologies associated with Rapid DNA at the booking station (Note: JAG funds may not be used for Rapid DNA testing of evidentiary material; see the "DNA Testing of Evidentiary Materials and Uploading DNA Profiles to a Database" section for more information on the topic).
- Purchase an Electronic Tracing System (eTrace)

- Purchase a NIBIN Enforcement Support System (NESS)

Additionally, JAG funds awarded under this solicitation may be used for any purpose indicated here: Purposes for Which Funds Awarded Under the Edward Byrne Memorial Justice Assistance Grants (JAG) Program May Be Used.

Limitations on the Use of JAG funds

Administrative Costs

Up to 10 percent of a JAG award, including up to 10 percent of any earned interest, may be used for costs associated with administering the award, which can include indirect costs.

Supplanting

JAG funds may not be used to supplant state or local funds but must be used to increase the amount of such funds that would, in the absence of federal funds, be made available. See the JAG FAQs for examples of supplanting. Although supplanting is prohibited, BJA encourages the leveraging of federal funding.

Matching Funds

Absent specific federal statutory authority to do so, JAG award funds may not be used as a match for other federal awards.

Prohibited and Controlled Equipment and Associated Procedures under JAG

The JAG statute, at 34 U.S.C. § 10152(d), specifically identifies a list of prohibited items. In addition, consistent with Executive Order 14074, Advancing Effective, Accountable Policing and Criminal Justice Practices To Enhance Public Trust and Public Safety of May 25, 2022, the use of OJP grant funds for the purchase or transfer of certain equipment has been designated as prohibited or controlled starting with FY 2023 OJP grant funds. Details and associated procedures for requesting prior approval, where applicable, can be found in the JAG Prohibited and Controlled Equipment Guidance and the JAG FAQs.

Other Program Requirements

A unit of local government that applies for and receives an FY 2024 JAG award must note the following:

Trust Fund

Units of local government may draw down JAG funds either in advance or on a reimbursement basis. To draw down in advance, a trust fund must be established in which to deposit the funds. The trust fund must be in an interest-bearing account, unless one of the exceptions in 2 C.F.R. § 200.305(b)(8) apply. If subrecipients draw down JAG funds in advance, they also must establish a trust fund in which to deposit the funds. For additional information, see 2 C.F.R. § 200.305.

Certifications and Assurances by the Chief Executive of the Applicant Government (Which Incorporates the 30-Day Governing Body Review Requirement)

A JAG application is not complete, and a unit of local government may not access award funds, unless the chief executive of the applicant unit of local government (e.g., the mayor) properly executes, and the unit of local government submits, the "Certifications and Assurances by the Chief Executive of the Applicant Government." The most up-to-date version of this certification can be found at: FY24 JAG—Certifications and Assurances by the Chief Executive of the Applicant Government. Please note that this certification contains assurances that the governing

body notification and public comment requirements, which are required under the JAG statute (at 34 U.S.C. § 10153(a)(2)), have been satisfied. Please note that this certification contains assurances that the governing body notification and public comment requirements, which are required under the JAG statute (at 34 U.S.C. § 10153(a)(2)), have been satisfied.

Please note that only direct JAG award recipients must provide this certification to OJP and that prior to making any subawards (including subawards to disparate jurisdictions), the direct JAG award recipient must collect a completed certification from the proposed subrecipient. Any such certifications must be maintained by the direct JAG award recipient and made available to OJP upon request. OJP will not deny an application for a JAG award for failure to submit these "Certifications and Assurances by the Chief Executive of the Applicant Government" by the application deadline, but a unit of local government will not be able to access award funds (and its award will include a condition that withholds funds) until it submits these certifications and assurances properly executed by its respective chief executive (e.g., the mayor).

Minimum Requirements for Extreme Risk Protection Order Programs (ERPOs)

An extreme risk protection order (ERPO) empowers law enforcement, and in some states, family members, health care providers, and others to petition a court for a civil order that temporarily prevents a person from accessing firearms if they are found to be a danger to themselves. If grantees use their JAG funds to support ERPO programs, ERPO programs must include, at a minimum:

1. Pre-deprivation and post-deprivation due process rights that prevent any violation or infringement of the Constitution of the United States, including, but not limited to, the Bill of Rights and the substantive or procedural due process rights guaranteed under the 5th and 14th amendments to the Constitution of the United States, as applied to the States and as interpreted by State courts and United States courts (including the Supreme Court of the United States). Such programs must include at the appropriate phase to prevent any violation of constitutional rights, at minimum, notice, the right to an in-person hearing, an unbiased adjudicator, the right to know opposing evidence, the right to present evidence, and the right to confront adverse witnesses.
2. The right to be represented by counsel at no expense to the government.
3. Pre-deprivation and post-deprivation heightened evidentiary standards and proof which mean not less than the protections afforded to a similarly situated litigant in Federal court or promulgated by the State's evidentiary body, and sufficient to ensure the full protections of the Constitution of the United States, including but not limited to the Bill of Rights and the substantive and procedural due process rights guaranteed under the 5th and 14th amendments to the Constitution of the United States, as applied to the States and as interpreted by State courts and United States courts (including the Supreme Court of the United States). The heightened evidentiary standards and proof under such programs must, at all appropriate phases to prevent any violation of any constitutional right, at minimum, prevent reliance upon evidence that is unsworn or unaffirmed, irrelevant, based on inadmissible hearsay, unreliable, vague, speculative, and lacking a foundation.
4. Penalties for abuse of the program.

Prior to the expenditure of FY24 JAG funds for an ERPO program, a Certification of Compliance with Pub. L. No. 90-351, Title I, Sec. 501(a)(1)(I)(iv) must be signed by a principal legal officer and submitted to BJA. See the JAG FAQs for additional information.

Body-worn Cameras (BWCs)

A JAG award recipient that proposes to use FY 2024 funds to purchase BWC equipment or implement or enhance BWC programs must provide to OJP a certification(s) that each direct recipient receiving the equipment or implementing the program has policies and procedures in place related to BWC equipment usage, data storage and access, privacy considerations, and training. The certification form related to BWC policies and procedures can be found at: JAG—Body-Worn Camera (BWC) Policy Certification.

Further, before making any sub-awards (including sub-awards to disparate jurisdictions) for BWC-related expenses, the direct JAG award recipient must collect a completed BWC certification from the proposed subrecipient. Any such certifications must be maintained by the direct JAG award recipient and made available to OJP upon request. The BJA BWC Toolkit provides model BWC policies and best practices to assist criminal justice departments in implementing BWC programs.

Apart from the JAG Program, BJA provides funds under the Body-worn Camera Policy and Implementation Program (BWCPIP). BWCPIP allows jurisdictions to develop and implement policies and practices required for effective program adoption, and to address program factors including the purchase, deployment, and maintenance of camera systems and equipment; data storage and access; and privacy considerations. Interested JAG award recipients may wish to refer to the BWC Partnership Program web page for more information. JAG award recipients that are also BWC award recipients may not use JAG funds for any part of the 50 percent match required by the BWC Program.

Body Armor

Body armor purchased with JAG funds may be purchased at any threat level, make, or model from any distributor or manufacturer, as long as the following requirements are met: The body armor must have been tested and found to comply with the latest applicable National Institute of Justice ballistic or stab standards https://cjtec.org/compliance-testing-program/compliant-product-lists/. In addition, body armor purchased must be made in the United States.

Body armor purchased with JAG funds must be “uniquely fitted vests,” which means protective (ballistic or stab-resistant) armor vests that conform to the individual wearer to provide the best possible fit and coverage through a combination of (1) correctly sized panels and carrier determined through appropriate measurement and (2) properly adjusted straps, harnesses, fasteners, flaps, or other adjustable features. Note that the requirement that body armor be "uniquely fitted" does not necessarily require body armor that is individually manufactured based on the measurements of an individual wearer. In support of OJP’s efforts to improve officer safety, the American Society for Testing and Materials (ASTM) International has made available the Standard Practice for Body Armor Wearer Measurement and Fitting of Armor (Active Standard ASTM E3003) at no cost. The Personal Armor Fit Assessment Checklist is excerpted from ASTM E3003. A mandatory wear concept and issues paper and a model policy are available from the BVP Customer Support Center, which can be contacted at vests@usdoj.gov or toll free at 1–877–758–3787. Additional information and FAQs related to the mandatory wear policy and certifications can be found in the JAG FAQs.

A JAG award recipient that proposes to purchase body armor with JAG funding must provide to OJP a certification(s) that it has a written “mandatory wear” policy in effect (see 34 U.S.C. § 10202(c)). The certification form related to mandatory wear can be found at: JAG Body Armor

Mandatory Wear Policy Certification. Further, before making any sub-awards (including sub-awards to disparate jurisdictions) for body armor purchases, the direct JAG award recipient must collect a completed body armor certification from the proposed subrecipient. Any such certifications must be maintained by the direct JAG award recipient and made available to OJP upon request.

Apart from the JAG Program, BJA provides funds under the Patrick Leahy Bulletproof Vest Partnership (BVP) Program. The BVP Program provides funding to state and local law enforcement agencies for the purchase of ballistic-resistant and stab-resistant body armor. For more information on the BVP Program, including eligibility and an application, refer to the BVP web page. JAG award recipients should note, however, that funds may not be used for any part of the 50 percent match required by the BVP Program.

Interoperable Communications

States (including any subrecipients) that are using JAG funds for emergency communications activities should comply with current SAFECOM Guidance, which is available at: https://www.cisa.gov/safecom/funding.

Additionally, emergency communications projects funded with JAG funds should support the Statewide Communication Interoperability Plan (SCIP) and be coordinated with the full-time statewide interoperability coordinator (SWIC) in the state of the project. As the central coordination point for a state's interoperability effort, the SWIC plays a critical role and can serve as a valuable resource. SWICs are responsible for the implementation of SCIP through coordination and collaboration with the emergency response community. CISA maintains a list of SWICs for each state and territory. Contact ecd@cisa.dhs.gov for more information. All communications equipment purchased with JAG funding should be identified during the quarterly performance measurement reporting.

DNA Testing of Evidentiary Materials and Uploading DNA Profiles to a Database

If JAG Program funds are to be used for DNA testing of evidentiary materials, any resulting eligible DNA profiles must be uploaded to the Combined DNA Index System (CODIS), the national DNA database operated by the FBI, by a government DNA lab with access to CODIS. **JAG funds may not be used for Rapid DNA testing of evidentiary material (e.g., crime scene samples, sexual assault kits) because the FBI has not authorized results of this testing for upload to CODIS.** No DNA profiles generated with JAG funding may be entered into any other nongovernmental DNA database without prior written approval from BJA (exceptions include forensic genealogy). Additionally, award recipients utilizing JAG funds for forensic genealogy testing must adhere to the DOJ Interim Policy Forensic Genealogical DNA Analysis and Searching available at: https://www.justice.gov/olp/page/file/1204386/download. For more information about DNA testing as it pertains to JAG, please refer to the JAG FAQs.

Entry of Records into State Repositories

As appropriate and to the extent consistent with law, a special condition will be imposed that would require the following: Any program or activity that receives federal financial assistance under JAG that is likely to generate court dispositions or other records relevant to NICS determinations, including any dispositions or records that involve any noncitizen or migrant who is undocumented in the United States (18 U.S.C. § 922(g)(5)(A), must have a system in place to ensure that all such NICS-relevant dispositions or records are made available in a timely fashion.

National Incident-based Reporting System

In FY 2016, the FBI formally announced its intention to sunset the UCR program's traditional Summary Reporting System (SRS) and replace it with NIBRS by January 1, 2021. By statute, BJA JAG awards are calculated using summary part 1 violent crime data from the FBI's UCR program. Specifically, the formula allocations for JAG rely heavily on the ratio of "the average number of part 1 violent crimes of the UCR of the FBI reported by such State for the three most recent years reported by such State to the average annual number of such crimes reported by all States for such years" (34 U.S.C. 10156(a)(1)(B)). In preparation for the FBI's 2021 NIBRS compliance deadline, BJA imposed an administrative requirement for JAG award recipients that are not NIBRS compliant to dedicate 3 percent of their JAG award toward coming into full compliance with the FBI's NIBRS data submission requirement to both encourage and assist jurisdictions in working toward compliance and ensure they continue to have critical criminal justice funding available through JAG when SRS transitioned to NIBRS. A NIBRS set-aside is NOT required for FY 2024 awards; however, JAG recipients are encouraged to continue working toward and/or maintaining NIBRS compliance to ensure that JAG eligibility is not affected in future fiscal years. Local jurisdictions that are seeking NIBRS compliance certification should reach out directly to their respective state agency. Agencies with questions about the certification process may contact ucr-nibrs@fbi.gov. More information about NIBRS, including toolkits and updates from the FBI Criminal Justice Information Services team, can be found at: NIBRS—FBI.

Solicitation Goals and Objectives

Goals

In general, the JAG Program is designed to provide states with additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice. Although the JAG Program provides assistance directly to states, through pass-through (and similar) requirements, the JAG Program also is designed to assist units of local government with respect to their criminal justice needs.

Objectives

The objectives are directly related to the JAG Program accountability measures described at: https://bja.ojp.gov/sites/g/files/xyckuh186/files/media/document/jag-pmt-accountability-measures.pdf.

For information about what the applicant needs to submit regarding Goals, Objectives, and Deliverables please see the "How To Apply" section on the Application Goals, Objectives, Deliverables, and Timeline Web-Based Form.

Federal Award Information

Awards, Amounts and Durations

Anticipated Number of Awards: 1,140

Category 1: 587

Category 2: 553

Anticipated Maximum Dollar Amount per Award:

Category 1 anticipated maximum amount: Up to $25,000

Category 2 anticipated maximum amount: Up to $4,023,772

Period of Performance Start Date: October 1, 2023

Period of Performance Duration (Months):

Category 1: 24 months
Category 2: 48 months
Anticipated Total Amount To Be Awarded Under This Solicitation: $84,921,048

Category 1—Eligible Allocation Amounts of Less than $25,000: Units of local government that are listed on the JAG web page as eligible for an allocation amount of less than $25,000 should apply under Category 1. This includes direct and joint (disparate) allocations. Category 1 awards of less than $25,000 are 2 years in length. Extensions of up to 2 years can be requested for these awards via JustGrants no fewer than 30 days prior to the project period end date and will be automatically granted upon request.

Category 2—Eligible Allocation Amounts of $25,000 or More: Units of local government that are listed on the JAG web page as eligible for an allocation amount of $25,000 or more should apply under Category 2. This includes direct and joint (disparate) allocations. Category 2 awards of at least $25,000 are 4 years in length. Extensions beyond this period may be made on a case-by-case basis at the discretion of BJA and must be requested via JustGrants no fewer than 30 days prior to the project period end date.

Competition ID	Competition Title (Category Name)	Expected Number of Awards	Dollar Amount for Award	Performance Start Date	Performance Duration (Months)
C-BJA-2024-00091-PROD	Category 1: Applicants with eligible allocation amounts of less than $25,000	587	Up to $25,000	10/1/2023	24
C-BJA-2024-00092-PROD	Category 2: Applicants with eligible allocation amounts of $25,000 or more	553	Up to $4,023,772	10/1/2023	48

Availability of Funds

This funding opportunity, and awards under this funding opportunity, are subject to the availability of funding and to any changes or additional requirements that may be imposed by the agency or by law. In addition, nothing in this solicitation is intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

The FY 2024 enacted budget represents the largest cut to base resources that the Department of Justice (DOJ) has faced in the last 10 years. Therefore, to mitigate significant budget shortfalls, the funding available for this solicitation has been reduced by 2.5%. The Department understands how critical our grants are to our state, local, and tribal partners, and does not take this action lightly.

The allocations by state for the FY 2024 JAG Program can be found at: https://bja.ojp.gov/program/jag/allocations.

Type of Award

OJP expects to make awards under this funding opportunity as grants. See the "Administrative, National Policy, and Other Legal Requirements" section of the Application Resource Guide for a brief discussion of important statutes, regulations, and award conditions that apply to many (or in some cases, all) OJP grants.

Cost Sharing or Matching Requirement

This solicitation does not require a match.

Eligibility Information

For the purposes of this notice of funding opportunity, other units of local government include towns, boroughs, parishes, villages, or other general purpose political subdivisions of a State.

How To Apply

Application Resources

When preparing and submitting an application, the following resources may aid prospective applicants:

1. Grants.gov "How to Apply for Grants"
2. OJP "How To Apply" section in the Application Resource Guide
3. JustGrants Application Submission Training

This solicitation (notice of funding opportunity) incorporates guidance provided in the OJP Grant Application Resource Guide (Application Resource Guide), which provides additional information for applicants to prepare and submit applications to OJP for funding. **If this solicitation requires something different from any guidance provided in the Application Resource Guide, the difference will be noted in this solicitation and the applicant is to follow the guidelines in this solicitation, rather than the guidance in the Application Resource Guide that is in conflict.**

How To Apply

Registration

Before submitting an application, all applicants must register with the System for Award Management (SAM.gov). An applicant must renew their registration every 12 months. If an applicant does not renew their SAM.gov registration, it will expire. An expired registration can delay or prevent application submission in Grants.gov and JustGrants. Applicants are encouraged to start the SAM.gov registration process at least 30 days prior to the application deadlines. Applicants who fail to begin the registration or renewal process at least 10 business days prior to the Grants.gov deadline may not complete the process in time and will not be considered for late submission.

Submission

Applications must be submitted to DOJ electronically through a two-step process that begins in Grants.gov and is completed in JustGrants.

Step 1: After registering with SAM.gov, the applicant must submit the **SF-424** and **SF-LLL** in Grants.gov at https://www.grants.gov/register by the Grants.gov deadline. **To leave time to address any technical issues that may arise, an applicant should submit the SF-424 and SF-LLL as early as possible and recommended not later than 48 hours before the Grants.gov deadline**. If an applicant fails to submit in Grants.gov by the deadline, they will be unable to apply in JustGrants. Applicants can confirm Grants.gov submission by verifying their application status shows as "submitted" or "agency tracking number assigned."

Step 2: The applicant must then submit the **full application**, including attachments, in JustGrants at JustGrants.usdoj.gov by the JustGrants deadline.

OJP recommends that applicants submit the complete application package in JustGrants at least 48 hours prior to the JustGrants deadline. Some of the required sections of the application will be entered directly into JustGrants, and other sections will require documents to be uploaded and attached. Therefore, applicants should allow enough time before the JustGrants deadline to prepare all the requirements of the application. Applicants may save their progress

in the system and add to or change the application as needed prior to hitting the "Submit" button at the end of the application in JustGrants.

An applicant will receive emails when successfully submitting in Grants.gov and JustGrants and should maintain all emails and other confirmations received from SAM.gov, Grants.gov, and JustGrants systems.

For additional information, see the "How To Apply" section in the Application Resource Guide and the DOJ Application Submission Checklist.

Submission Dates and Time

The **SF-424 and the SF-LLL** must be submitted in Grants.gov by 8:59 p.m. Eastern on October 16, 2024.

The **full application** must be submitted in JustGrants by 8:59 p.m. Eastern on October 22, 2024.

To be considered timely, the **full application** must be submitted in JustGrants by the JustGrants application deadline. Failure to begin the SAM.gov, Grants.gov, or JustGrants registration and application process in sufficient time (i.e., waiting until the due dates identified in this solicitation for those systems to begin the application steps) is not an acceptable reason to request a technical waiver.

Experiencing Unforeseen Technical Issues Preventing Submission of an Application (Technical Waivers)

OJP will only consider requests to submit an application after the deadline when the applicant can document that a technical issue with a government system prevented submission of the application on time.

If an applicant misses a deadline due to unforeseen technical issues with SAM.gov, Grants.gov, or JustGrants, the applicant may request a waiver to submit an application after the deadline. However, the waiver request will not be considered unless it includes documentation of attempts to receive technical assistance to resolve the issue prior to the application deadline. A tracking number is the most typical documentation and is generated when the applicant contacts the applicable service desks to report technical difficulties. Tracking numbers are generated automatically when an applicant emails the applicable service desks, and for this reason, long call wait times for support do not relieve the applicant of the responsibility of getting a tracking number.

An applicant experiencing technical difficulties must contact the associated service desk indicated below to report the technical issue and receive a tracking number:

- SAM.gov: contact the SAM.gov Help Desk (Federal Service Desk), Monday–Friday from 8:00 a.m. to 8:00 p.m. ET at 866-606-8220.
- Grants.gov: contact the Grants.gov Customer Support Hotline, 24 hours a day, 7 days a week, except on federal holidays, at 800-518-4726, 606-545-5035, or support@grants.gov.
- JustGrants: contact the JustGrants Service Desk at JustGrants.Support@usdoj.gov or 833-872-5175, Monday–Friday from 7:00 a.m. to 9:00 p.m. ET and Saturday, Sunday, and federal holidays from 9:00 a.m. to 5:00 p.m. ET.

If an applicant has technical issues with SAM.gov or Grants.gov, the applicant must contact the OJP Response Center at grants@ncjrs.govwithin **24 hours of the Grants.gov deadline** to request approval to submit after the deadline.

If an applicant has technical issues with JustGrants that prevent application submission by the deadline, the applicant must contact the OJP Response Center at grants@ncjrs.gov within **24 hours of the JustGrants deadline** to request approval to submit after the deadline.

Waiver requests sent to the OJP Response Center must—

- describe the technical difficulties experienced (provide screenshots if applicable);
- include a timeline of the applicant's submission efforts (e.g., date and time the error occurred, date and time of actions taken to resolve the issue and resubmit; and date and time support representatives responded);
- include an attachment of the complete grant application and all the required documentation and materials;
- include the applicant's Unique Entity Identifier (UEI); and
- include any SAM.gov, Grants.gov, and JustGrants Service Desk tracking numbers documenting the technical issue.

OJP will review each waiver request and the required supporting documentation and notify the applicant whether the request for late submission has been approved or denied. An applicant that does not provide documentation of a technical issue (including all information listed above), or that does not submit a waiver request within the required time period, will be denied.

For more details on the waiver process, OJP encourages applicants to review the "Experiencing Unforeseen Technical Issues" section in the Application Resource Guide.

Application and Submission Information

Content of the SF-424 in Grants.gov

The SF-424 must be submitted in Grants.gov. It is a required standard form used as a cover sheet for submission of pre-applications, applications, and related information. See the Application Resource Guide for additional information on completing the SF-424.

In Section 8F of the SF-424, please include the name and contact information of the individual **who will complete the application in JustGrants.** JustGrants will use this information *(email address)* to assign the application to this user in JustGrants.

Intergovernmental Review: This funding opportunity **is** subject to Executive Order (E.O.) 12372. An applicant may find the names and addresses of State Single Points of Contact (SPOCs) at the following website: https://www.whitehouse.gov/wp-content/uploads/2023/06/SPOC-list-as-of-2023.pdf. If the applicant's State appears on the SPOC list, the applicant must contact its SPOC to find out about, and comply with, the State's process under E.O. 12372. On the SF-424, an applicant whose State appears on the SPOC list is to make the appropriate selection in response to question 19, once the applicant has complied with its State E.O. 12372 process. An applicant whose State does not appear on the SPOC list should answer question 19 by selecting "Program is subject to E.O. 12372 but has not been selected by the State for review."

Content of the JustGrants Application Submission

Entity and User Verification (First Time Applicant)

For first time JustGrants applicants, once the application is received from Grants.gov, DOJ will send an email (from DIAMD-NoReply@usdoj.gov) to the individual listed in Section 8F of the SF-424 with instructions on how to create a JustGrants account. This email should arrive within 24 hours after this individual receives confirmation from Grants.gov of their SF-424 and SF-LLL submissions. Register the Entity Administrator (the person who manages who can access JustGrants on behalf of the applicant), the Application Submitter, and Authorized Representative for the applicant with JustGrants as early as possible and (recommended) not later than 48-72 hours before the JustGrants deadline. Once registered in JustGrants, the Application Submitter will receive a link in an email to complete the rest of the application in JustGrants. Find additional information on JustGrants Application Submission in the Application Resource Guide.

Standard Applicant Information

The "Standard Applicant Information" section of the JustGrants application is pre-populated with the SF-424 data submitted in Grants.gov. The applicant will need to review the Standard Applicant Information in JustGrants and make edits as needed. Within this section, the applicant will need to add ZIP codes for areas affected by the project; confirm their Authorized Representative; and verify and confirm the organization's unique entity identifier, legal name, and address.

Proposal Abstract

A Proposal Abstract (no more than 400 words) summarizing the proposed project—including its purpose, primary activities, expected outcomes, the service area, intended beneficiaries, and subrecipients (if known)—must be completed in the JustGrants web-based form. This abstract should be in paragraph form without bullets or tables, written in the third person, and exclude personally identifiable information). Abstracts will be made publicly available on the OJP and USASpending.gov websites if the project is awarded. Examples of brief Proposal Abstracts are included below.

JAG Abstract Examples:

> The city of [insert] will use JAG funds for overtime for increased patrols to bolster the security of at-risk nonprofit organizations such as synagogues, churches, mosques, and other places of worship.
>
> The county of [insert] will use JAG funds to hire credible messengers as part of a community-based violence intervention initiative.

Disparate JAG Abstract Example:

> The disparate jurisdictions of [insert] and [insert] will use JAG funds for technology improvements and equipment. Specifically, the county of [insert] will use JAG funds to replace its records management system to transition to NIBRS, and the city of [insert] will use JAG funds to purchase body worn cameras to promote public trust, accountability, and transparency.

Data Requested With Application

The following application elements should be submitted in the web-based forms in JustGrants.

Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High-Risk Status)

The Financial Management and System of Internal Controls Questionnaire helps OJP assess the financial management and internal control systems, and the associated potential risks of an applicant as part of the pre-award risk assessment process. Every OJP applicant (other than an individual applying in their personal capacity, not representing an applicant organization) is required to complete the web-based Questionnaire form in JustGrants. See the Application Resource Guide: Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High Risk Status) for additional guidance on how to complete the questionnaire.

Proposal Narrative

The Proposal Narrative should be submitted as an attachment in JustGrants. The attached document should be double-spaced, using a standard 12-point size font; have no less than 1-inch margins; and should not exceed 10 numbered pages.

Category 1—Eligible Allocation Amounts of Less than $25,000

The proposal narrative for Category 1 applications must include a description of the project(s), including subawards, if applicable, to be funded with JAG funds over the 2-year grant period.

Category 2—Eligible Allocation Amounts of $25,000 or More

The proposal narrative for Category 2 applications should include:

a. Description of the Issue

   Identify the unit of local government's strategy/funding priorities for the FY 2024 JAG funds, the subaward process (if applicable, including disparates) and timeline, any progress or challenges, and a description of the programs to be funded over the 4-year grant period.

b. Project Design and Implementation

   Describe the unit of local government's process, if any, for engaging stakeholders from across the justice continuum and how that input informs priorities. This should include a description of how local communities are engaged in the planning process, how state and local planning efforts are coordinated, and the challenges faced in coordination. The applicant should identify the stakeholders representing each program area who are participating in the strategic planning process, the gaps in the state's needed resources for criminal justice purposes, plans to improve the administration of the criminal justice system, and how JAG funds will be coordinated with state and related justice funds.

c. Capabilities and Competencies

   Describe any additional strategic planning/coordination efforts in which the units of local government participate with other criminal justice entities within the local jurisdiction and/or state. Please provide an overview of any evidence-informed programs that have been implemented successfully and how those programs might inform implementation of strategic plan priorities.

d. Plan for Collecting the Data Required for This Solicitation's Performance Measures

The application should demonstrate the applicant's understanding of the performance data reporting requirements for this grant program and detail how the applicant will gather the required data should it receive funding.

Note: An applicant is **not** required to submit performance data with the application. Rather, performance measure information is included to provide notice that award recipients will be required to submit performance data as part of each award's reporting requirements.

OJP will require each award recipient to submit regular performance data that show the completed work's results. The performance data directly relate to the solicitation goals and objectives identified in the "Goals and Objectives" section. Applicants can visit OJP's performance measurement page at www.ojp.gov/performance for more information on performance measurement activities at OJP.

A list of performance measure questions for this program can be found at https://bjapmt.ojp.gov/help/JAGDocs.html. NOTE: BJA is in the process of reviewing and revising these performance measure questions. Any changes resulting from this review will be communicated to award recipients.

BJA will require award recipients to submit quarterly performance measure data in BJA's PMT located at https://bjapmt.ojp.gov and separately submit a semiannual, performance report in JustGrants. BJA will provide further guidance on the post-award submission process, if the applicant is selected for award.

Note on Project Evaluations

An applicant that proposes to use award funds through this solicitation to conduct project evaluations must follow the guidance in the "Note on Project Evaluations" section in the OJP Grant Application Resource Guide.

Budget and Associated Documentation

Funding Restrictions

All recipients and subrecipients (including any for-profit organization) must forgo any profit or management fee.

Budget Worksheet and Budget Narrative (Attachment)

The applicant will complete the budget worksheet attachment and submit it by uploading it as an attachment in JustGrants. See the OJP Grant Application Resource Guide for additional information.

The budget narrative and budget worksheet (attachment) are critical elements, and applicants will be unable to successfully submit an application in JustGrants unless an attachment is uploaded in this section. If an applicant does not have a budget to submit at the time of application, an attachment must be uploaded noting as such, and BJA will add the appropriate special condition withholding funds for budget documentation. Please note that the budget narrative should include a full description of all costs, including administrative costs (if applicable).

For additional information about how to prepare a budget for federal funding, see the "Application Resource Guide" section on Budget Preparation and Submission Information and the technical steps to complete the budget form in JustGrants in the Complete the Application in JustGrants: Budget training.

Prior Approval, Planning, and Reporting of Conference/Meeting/Training Costs

OJP strongly encourages every applicant that proposes to use award funds for any conference-, meeting-, or training-related activity (or similar event) to review carefully—before submitting an application—the Application Resource Guide for information on prior approval, planning, and reporting of conference/meeting/training costs.

Costs Associated With Language Assistance (if applicable)

If an applicant proposes a program or activity that would deliver services or benefits to individuals, the costs of taking reasonable steps to provide meaningful access to those services or benefits for individuals with limited English proficiency may be allowable. See the Application Resource Guide for information on costs associated with language assistance.

Unmanned Aircraft Systems

The use of BJA grant funds for unmanned aircraft systems (UAS), including unmanned aircraft vehicles (UAV), and all accompanying accessories to support UAS or UAV, is unallowable.

Budget/Financial Attachments

Pre-Agreement (Pre-Award) Costs (if applicable)

Pre-agreement costs are defined as costs requiring approval incurred by the applicant prior to the start date of the period of performance of the federal award. OJP does not typically approve pre-agreement costs. If a successful applicant, in anticipation of the Federal award, but before the start date of the period of performance, incurs costs which are necessary for efficient and timely performance of the funded project, those costs may not be charged to the award. See the "Costs Requiring Prior Approval" section in the DOJ Grants Financial Guide Post-Award Requirements for more information.

Indirect Cost Rate Agreement (if applicable)

Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries. The requirements for the development and submission of indirect cost proposals and cost allocation plans are listed in Appendices III–VII of 2 C.F.R. Part 200. A non-federal applicant should follow the guidelines applicable to its type of organization. If applicable, an applicant with a current federally approved indirect cost rate agreement will upload it as an attachment in JustGrants. See the DOJ Financial Guide for additional information on Indirect Cost Rate Agreement.

This rule does not eliminate or alter the JAG-specific restriction in federal law that states charges for administrative costs may not exceed 10 percent of the award amount, regardless of the approved indirect cost rate.

Consultant Rate (if applicable)

Costs for consultant services require prior approval from OJP. If the proposed project expects to fund consultant services, compensation for individual consultant services is to be reasonable

and consistent with that paid for similar services in the marketplace. See the DOJ Grants Financial Guide for information on the consultant rates, which require prior approval from OJP.

Limitation on Use of Award Funds for Employee Compensation for Awards Over $250,000; Waiver (if applicable)

This solicitation expressly modifies the OJP Grant Application Resource Guide by not incorporating the "Limitation on Use of Award Funds for Employee Compensation; Waiver" provision in the "Financial Information" section of the OJP Grant Application Resource Guide.

Disclosure of Process Related to Executive Compensation (if applicable)

This notice of funding opportunity expressly modifies the Application Resource Guide by not incorporating its "Disclosure of Process Related to Executive Compensation" provisions. Applicants to this funding opportunity are not required to provide this disclosure.

Additional Application Components

The applicant will attach the additional requested documentation in JustGrants.

Memorandum of Understanding (MOUs) and Other Supportive Documents (if applicable)

For disparate jurisdictions, an MOU that identifies which jurisdiction will serve as the applicant or fiscal agent for joint funds must be completed and signed by the authorized representative for each participating jurisdiction. See the Allocation Determination and Units of Local Government Requirements Regarding Use of JAG Funds section and the JAG FAQs for more information. A sample MOU is also available.

Research and Evaluation Independence and Integrity Statement (if applicable)

If an application proposes research (including research and development) and/or evaluation, the applicant must demonstrate research/evaluation independence and integrity, including appropriate safeguards, before it may receive award funds. The applicant will upload documentation of its research and evaluation independence and integrity as an attachment in JustGrants. For additional information, see the Application Resource Guide.

Certifications and Assurances by the Chief Executive of the Applicant Government

Body Armor Mandatory Wear Policy Certification (If applicable)

Body-worn Camera Policies Certification (If applicable)

ERPO Certification (if applicable)

Disclosures and Assurances

The applicant will address the following disclosures and assurances.

Disclosure of Lobbying Activities

The SF-LLL attachment that was completed and submitted in Grants.gov is attached to this section.

Applicant Disclosure of Duplication in Cost Items

To ensure funding coordination across grant making agencies, and to avoid unnecessary or inappropriate duplication among grant awards, the applicant will disclose if it has any pending applications for federal funding, including pending applications for subawards of federal funds. Complete the JustGrants web-based Applicant Disclosure of Duplication in Cost Items form. See the Application Resource Guide for additional information.

DOJ Certified Standard Assurances

Review and accept the DOJ Certified Standard Assurances in JustGrants. See the Application Resource Guide for additional information.

DOJ Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Law Enforcement and Community Policing

Review and accept in JustGrants the DOJ Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Law Enforcement and Community Policing. See the Application Resource Guide for additional information.

Applicant Disclosure and Justification—DOJ High-Risk Grantees

If applicable, submit the DOJ High-Risk Disclosure and Justification as an attachment in JustGrants. A DOJ High-Risk Grantee is an award recipient that has received a DOJ High-Risk designation based on a documented history of unsatisfactory performance; financial instability; management system or other internal control deficiencies; noncompliance with award terms and conditions on prior awards or is otherwise not responsible. See the Application Resource Guide for additional information.

Application Review Information

Review Process

OJP reviews the application to make sure that the information presented is reasonable, understandable, measurable, achievable, and consistent with the solicitation. See the OJP Grant Application Resource Guide for information on the application review process for this solicitation.

Pursuant to the Part 200 Uniform Requirements, before award decisions are made, OJP also reviews information related to the degree of risk posed by the applicant entity. Among other things to help assess whether an applicant with one or more prior federal awards has a satisfactory record with respect to performance, integrity, and business ethics, OJP checks whether the applicant entity is listed in SAM as excluded from receiving a federal award.

In addition, if OJP anticipates that an award will exceed $250,000 in federal funds, OJP also must review and consider any information about the applicant that appears in the non-public segment of the integrity and performance system accessible through SAM.gov.

Important note on Responsibility/Qualification Data (formerly FAPIIS): An applicant, at its option, may review and comment on any information about itself that currently appears in SAM.gov and was entered by a federal awarding agency. OJP will consider such comments by the applicant, in addition to the other information in SAM.gov, in its assessment of the risk posed by the applicant.

Absent explicit statutory authorization or written delegation of authority to the contrary, all final award decisions will be made by the Assistant Attorney General, who may consider not only BJA recommendations but also other factors as indicated in this section.

Federal Award Administration Information

Federal Award Notices

Generally, award notifications are made by the end of the current Federal fiscal year, September 30. See the Application Resource Guide for information on award notifications and instructions.

Evidence-Based Programs or Practices

OJP strongly encourages the use of data and evidence in policymaking and program development for criminal justice, juvenile justice, and crime victim services. For additional information and resources on evidence-based programs or practices (programs or practices that have been evaluated as effective), see the Application Resource Guide.

Information Regarding Potential Evaluation of Programs and Activities

OJP may conduct or support an evaluation of the projects and activities funded under this solicitation. For additional information on what should be included in the application, see the Application Resource Guide section entitled "Information Regarding Potential Evaluation of Programs and Activities."

Administrative, National Policy, and Other Legal Requirements

If selected for funding, in addition to implementing the funded project consistent with the OJP-approved application, the recipient must comply with all award conditions and all applicable requirements of federal statutes and regulations, including the applicable requirements referred to in the assurances and certifications executed in connection with award acceptance. For additional information on these legal requirements, see the "Administrative, National Policy, and Other Legal Requirements" section in the Application Resource Guide.

Civil Rights Compliance

If a successful applicant accepts funding from OJP—as a recipient of OJP funding—that award recipient must comply with certain federal civil rights laws that prohibit it from discriminating on the basis of race, color, national origin, sex, religion, or disability in how the recipient delivers its program's services or benefits and in its employment practices. The civil rights laws that may be applicable to the award include Title VI of the Civil Rights Act of 1964 (Title VI), the nondiscrimination provisions of the Omnibus Crime Control and Safe Streets Act of 1968 (Safe Streets Act), and Section 504 of the Rehabilitation Act of 1973. These and other federal civil rights laws are discussed in greater detail here: "Overview of Legal Requirements Generally Applicable to OJP Grants and Cooperative Agreements – FY 2024 Awards under the "Civil Rights Requirements" section, and additional resources are available from the OJP Office for Civil Rights.

Part of complying with civil rights laws that prohibit national origin discrimination includes recipients taking reasonable steps to ensure that people who are limited in their English proficiency (LEP) because of their national origin have meaningful access to a recipient's program and activity. An LEP person is one whose first language is not English and who has a limited ability to read, write, speak, or understand English. To help recipients meet this obligation to serve LEP persons, DOJ has published a number of resources, including a language access assessment and planning tool, which are available at https://www.lep.gov/language-access-planning. Additional resources are available at https://www.ojp.gov/program/civil-rights-office/limited-english-proficient-lep. If the award recipient proposes a program or activity that would deliver services or benefits to LEP

individuals, the recipient may use grant funds to support the costs of taking reasonable steps (e.g., interpretation or translation services) to provide meaningful access. Similarly, recipients are responsible for ensuring that their programs and activities are readily accessible to qualified individuals with disabilities. Applicants for OJP funding must allocate grant funds or explain how other available resources will be used to ensure meaningful and full access to their programs. For example, grant funds can be used to support American Sign Language (ASL) interpreter services for deaf or hard of hearing individuals or the purchase of adaptive equipment for individuals with mobility or cognitive disabilities. For resources, see https://www.ada.gov/ or contact OJP.

Financial Management and System of Internal Controls

Award recipients and subrecipients (including recipients or subrecipients that are pass-through entities) must, as described in the Part 200 Uniform Requirements as set out at 2 C.F.R. 200.303, comply with standards for financial and program management. See the Application Resource Guide for additional information.

Information Technology Security Clauses

An application in response to this solicitation may require inclusion of information related to information technology security. See the Application Resource Guide for more information.

General Information About Post-Federal Award Reporting Requirements

In addition to the deliverables described in the "Program Description" section, all award recipients under this solicitation will be required to submit certain reports and data.

Required reports—Award recipients typically must submit quarterly financial reports, quarterly performance measurement reports, semiannual performance reports, final financial and performance reports, and (if applicable) an annual audit report in accordance with the Part 200 Uniform Requirements or specific award conditions. Future awards and fund drawdowns may be withheld if reports are delinquent. (In appropriate cases, OJP may require additional reports.)

Specific reporting requirements by category are listed below:

Category 1—Eligible Allocation Amounts of Less Than $25,000

Recipients must submit:

- Quarterly Federal Financial Reports (and one final Federal Financial Report after all funds have been obligated and expended) through OJP's JustGrants system.
- Quarterly Performance Measurement Tool reports and a final Performance Measurement Tool report through BJA's PMT. Please note that as soon as all project activity has concluded, that report may be marked as final.
- An annual performance report and final progress report through OJP's JustGrants. If all project activity has concluded at the time the first annual performance report is submitted, that report may be marked as final.
- If applicable, an annual audit report in accordance with the Part 200 Uniform Requirements or specific award conditions.

Category 2—Eligible Allocation Amounts of $25,000 or More

Recipients must submit the following:

- Quarterly Federal Financial Reports (and one final Federal Financial Report after all funds have been obligated and expended) through OJP's JustGrants system.
- Quarterly Performance Measurement Tool reports and a final Performance Measurement Tool report (at any time once all project activity has concluded) through BJA's PMT.
- Semiannual performance reports and a final performance report (at any time once all project activity has concluded) through OJP's JustGrants.
- If applicable, an annual audit report in accordance with the Part 200 Uniform Requirements or specific award conditions.

See the Application Resource Guide for additional information on specific post-award reporting requirements, including performance measure data.

Federal Awarding Agency Contact(s)

For OJP contact(s), contact information for Grants.gov, and contact information for JustGrants, see the solicitation Synopsis.

Other Information

Freedom of Information and Privacy Act (5 U.S.C. §§ 552 and 552a)

See the Application Resource Guide for information on the Freedom of Information and Privacy Act (5 U.S.C. §§ 552 and 552a).

Provide Feedback to OJP

See the Application Resource Guide for information on how to provide feedback to OJP.

Performance Measures

A list of performance measures can be found at: https://bjapmt.ojp.gov/help/JAGDocs.html

Application Checklist

BJA FY24 Edward Byrne Memorial Justice Assistance Grant Formula Program—Local Solicitation

This application checklist has been created as an aid in developing an application. For more information, reference The OJP Application Submission Steps in the OJP Grant Application Resource Guide and the DOJ Application Submission Checklist.

Pre-Application

Before Registering in Grants.gov

- Confirm your entity's registration in the System for Award Management (SAM.gov) is active through the solicitation period; submit a new or renewal registration in SAM.gov if needed (see Application Resource Guide).

Register in Grants.gov

- Acquire an Authorized Organization Representative (AOR) and a Grants.gov username and password (see Application Resource Guide).
- Acquire AOR confirmation from the E-Business Point of Contact (E-Biz POC) (see Application Resource Guide).

Find the Funding Opportunity

- Search for the funding opportunity in Grants.gov using the opportunity number, assistance listing number, or keyword(s).
- Select the correct Competition ID.
- Access the funding opportunity and application package (see Step 7 in the Application Resource Guide).
- Sign up for Grants.gov email notifications (optional) (see Application Resource Guide).
- Read Important Notice: Applying for Grants in Grants.gov (about browser compatibility and special characters in file names).
- Read OJP policy and guidance on conference approval, planning, and reporting available at https://www.ojp.gov/funding/financialguidedoj/iii-postaward-requirements#6g3y8 (see Application Resource Guide).

Review the Overview of Post-Award Legal Requirements

- Review the "Overview of Legal Requirements Generally Applicable to OJP Grants and Cooperative Agreements – FY 2024 Awards" in the OJP Funding Resource Center.

Review the Scope Requirement

- The federal amount requested is within the allowable limit. See https://bja.ojp.gov/program/jag/allocations.

Review Eligibility Requirement

- Review "Eligibility" in the Synopsis section and "Eligibility Information" section in the solicitation.

Application Step 1

After registering with SAM.gov, submit the SF-424 and SF-LLL in Grants.gov.

- In Section 8F of the SF-424, include the name and contact information of the individual **who will complete the application in JustGrants and the SF-LLL in Grants.gov.**

- Submit Intergovernmental Review (if applicable).

Within 48 hours after the SF-424 and SF-LLL submission in Grants.gov, receive four (4) Grants.gov email notifications:

- A submission receipt.
- A validation receipt.
- A grantor agency retrieval receipt.
- An agency tracking number assignment.

If no Grants.gov receipt and validation email is received, or if error notifications are received:

- Contact BJA or Grants.gov Customer Support Hotline at 800-518-4726, 606-545-5035, Grants.gov customer support, or support@grants.gov regarding technical difficulties (see "Application Resource Guide" section on Experiencing Unforeseen Technical Issues).

Within 24 hours after receipt of confirmation emails from Grants.gov, the individual in Section 8F of the SF-424 will receive an email from JustGrants with login instructions.

- Proceed to Application Step 2 and complete application in JustGrants.

Application Step 2

Submit the following information in JustGrants:

Application Components

- Entity and User Verification (First Time Applicant)
- Standard Applicant information (SF-424 information from Grants.gov)
- Proposal Abstract
- Data Requested with Application
- Proposal Narrative

Budget and Associated Documentation

- Budget Worksheet and Narrative (attachment)
- Financial Management and System of Internal Controls Questionnaire (see Application Resource Guide)
- Indirect Cost Rate Agreement (if applicable) (see Application Resource Guide)

Additional Application Components

- Research and Evaluation Independence and Integrity (see Application Resource Guide)
- FY24 JAG—Certifications and Assurances by the Chief Executive of the Applicant Government
- Memorandum of Understanding (if applicable)
- Body Armor Certification (if applicable)
- Body-Worn Camera Certification (if applicable)
- ERPO Certification (if applicable)

Disclosures and Assurances

- Disclosure of Lobbying Activities (SF-LLL) (see Application Resource Guide)
- Applicant Disclosure of Duplication in Cost Items (see Application Resource Guide)
- DOJ Certified Standard Assurances (see Application Resource Guide)

- DOJ Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Law Enforcement and Community Policing (see Application Resource Guide)
- Applicant Disclosure and Justification—DOJ High-Risk Grantees (if applicable) (see Application Resource Guide)

Review, Certify, and Submit Application in JustGrants

- Any validation errors will immediately display on screen after submission.
- Correct validation errors, if necessary, and then return to the "Certify and Submit" screen to submit the application. Access the Application Submission Validation Errors Quick Reference Guide for step-by-step instructions to resolve errors prior to submission.
- Once the application is submitted and validated, a confirmation message will appear at the top of the page. Users will also receive a notification in the "bell" alerts confirming submission.

If no JustGrants application submission confirmation email or validation is received, or if error notification is received—

- Contact the JustGrants Service Desk at 833-872-5175 or JustGrants.Support@usdoj.gov regarding technical difficulties. See the Application Resource Guide for additional information.

Standard Solicitation Resources

Application Resource Guide provides guidance to assist OJP grant applicants in preparing and submitting applications for OJP funding.

DOJ Grants Financial Guide serves as the primary reference manual to assist award recipients in fulfilling their fiduciary responsibility to safeguard grant funds and to ensure funds are used for the purposes for which they were awarded. It compiles a variety of laws, rules and regulations that affect the financial and administrative management of DOJ awards. This guide serves as a starting point for all award recipients and subrecipients of DOJ grants and cooperative agreements in ensuring the effective day-to-day management of awards.

JustGrants Resources Website is an entryway into information about JustGrants and the grants management system itself. Through this portal both award recipients and applicants can access training resource and user support options, find frequently asked questions, and sign up for the JustGrants Update e-newsletter.

JustGrants Application Submission Training page offers helpful information and resources on the application process. This training page includes e-learning videos, reference guides, checklists, and other resources to help applicants complete an application.

Weekly Training Webinars are advertised here and provide opportunities for users to receive topic-specific training, direct technical assistance, and support on JustGrants system functionality.

BUREAU OF JUSTICE ASSISTANCE SOLICITATION OVERVIEW

BJA'S FY 2024 EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM – LOCAL SOLICITATION

IMPORTANT DEADLINES

GRANTS.GOV:
OCTOBER 16, 2024

JUSTGRANTS:
OCTOBER 22, 2024

Who May Apply:	County, city, or township governments; Native American tribal governments (federally recognized); Special district governments
Why Apply:	Receive funding to support a range of program areas, including law enforcement, prosecution, indigent defense, courts, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, crime victim and witness initiatives, mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams, and implementation of state crisis intervention court proceedings and related programs or initiatives including, but not limited to, mental health courts, drug courts, veterans courts, and extreme risk protection order programs.
Maximum per Award:	Amount varies by category and eligible allocation amounts.
Examples of strategies/ activities that can be funded:	• Advance social reform efforts and effective criminal justice practices to enhance public trust. • Promote equity and support for underserved communities, ensuring equal access to justice. • Prevent and combat hate and bias-motivated crimes, as well as improve reporting of incidents. • Coordinate with state attorneys and Project Safe Neighborhoods grantees to aid crime and violence reduction programs. • Purchase drug-detection canines to combat the rise of drug trafficking, including methamphetamines. • Deter, detect, and protect against threats of violence against election workers, administrators, officials, and others associated with the electoral process. • Support public defense systems, including the hiring and retention of attorneys. • Support reentry projects with the goal of improving outcomes for incarcerated individuals.

Where to get more information about this opportunity:	Visit bja.ojp.gov/program/jag/overview for more information about the program and https://bja.ojp.gov/funding/opportunities/o-bja-2024-172239 for full funding information.
Tips for Success:	• **Start early!** To apply, you must first have a valid registration in the System for Award Management (SAM). **Registration and renewal can take up to 10 business days** to complete. Register at: sam.gov/content/home. • For **questions** about the program's requirements or the application process, see the full solicitation at: https://bja.ojp.gov/funding/O-BJA-2024-172239.pdf for information on whom to contact. • Visit **BJA Funding Webinars** at: bja.ojp.gov/events/funding-webinars and review the "Federal Funding Process: First Steps to Applying, How to Prepare Now, and Other Considerations." • **Subscribe:** for email notifications from BJA about funding opportunities and other news, visit bja.ojp.gov/subscribe-newsfrombja. • To be in the know about funding opportunities across the Office of Justice Programs, sign up to receive **JUSTINFO** at: www.ojp.gov/news/justinfo and/or the weekly **Funding News** at: public.govdelivery.com/accounts/USDOJOJP_COMMS/subscriber/new?topic_id=USDOJOJP_COMMS_25.
How to apply and when:	Submit a two-step application. 1. Register in Grants.gov and follow the prompts to submit two forms by October 16, 2024. 2. Then complete the full application in JustGrants.usdoj.gov by October 22, 2024. The application's major elements are: a. The **proposal abstract** that summarizes the problem you wish to address with your project (no more than 400 words). b. The **proposal narrative** that describes your project's strategies, activities, and major deliverables as well as your capacity to address the problem. c. The **web-based budget** form that details how you will allocate the grant funds by task, date, and responsible person.

ABOUT BJA

BJA helps America's state, local, and tribal jurisdictions reduce and prevent crime, lower recidivism, and promote a fair and safe criminal justice system. BJA provides a wide range of resources—including grants, funding, and training and technical assistance—to law enforcement, courts and corrections agencies, treatment providers, reentry practitioners, justice information sharing professionals, and community-based partners to address chronic and emerging criminal justice challenges nationwide. To learn more about BJA, visit bja.ojp.gov or follow us on Facebook (www.facebook.com/DOJBJA) and X (@DOJBJA). BJA is a component of the Department of Justice's Office of Justice Programs.

2024 Florida Local JAG Allocations

Listed below are all jurisdictions in the state that are eligible for FY 2024 JAG funding, as determined by the JAG formula. For additional details regarding the JAG formula and award calculation process, with examples, please refer to the JAG Technical report here: https://bjs.ojp.gov/library/publications/justice-assistance-grant-jag-program-2022 and current JAG Frequently Asked Questions here: https://bja.ojp.gov/program/jag/frequently-asked-questions.

Finding your jurisdiction:
(1) Disparate jurisdictions are listed in shaded groups below, in alphabetic order by county.
(2) Direct allocations are listed alphabetically below the shaded, disparate groupings.
(3) Counties that have an asterisk (*) under the "Direct Allocation" column did not submit the level of violent crime data to qualify for a direct award from BJA, but are in the disparate grouping indicated by the shaded area. The JAG legislation requires these counties to remain a partner with the local jurisdictions receiving funds and must be a signatory on the required Memorandum of Understanding (MOU). A sample MOU is provided online at: https://www.bja.gov/Funding/JAGMOU.pdf. Disparate jurisdictions do not need to abide by the listed individual allocations, which are provided for information only. Jurisdictions in a funding disparity are responsible for determining individual amounts within the Eligible Joint Allocation and for documenting individual allocations in the MOU.

State	Jurisdiction Name	Government Type	Direct Allocation	Joint Allocation
FL	ALACHUA COUNTY	County	$27,622	
FL	GAINESVILLE CITY	Municipal	$80,130	$107,752
FL	BROWARD COUNTY	County	$26,593	
FL	CORAL SPRINGS CITY	Municipal	$15,381	
FL	DANIA BEACH CITY	Municipal	$17,142	
FL	DAVIE CITY	Municipal	$21,908	
FL	DEERFIELD BEACH CITY	Municipal	$26,133	
FL	FORT LAUDERDALE CITY	Municipal	$88,335	
FL	HALLANDALE BEACH CITY	Municipal	$16,112	
FL	HOLLYWOOD CITY	Municipal	$36,856	
FL	LAUDERDALE LAKES CITY	Municipal	$24,833	
FL	LAUDERHILL CITY	Municipal	$47,499	
FL	MIRAMAR CITY	Municipal	$26,972	
FL	NORTH LAUDERDALE CITY	Municipal	$18,090	
FL	OAKLAND PARK CITY	Municipal	$22,449	
FL	PEMBROKE PINES CITY	Municipal	$23,777	
FL	PLANTATION CITY	Municipal	$17,846	
FL	POMPANO BEACH CITY	Municipal	$70,761	
FL	SUNRISE CITY	Municipal	$15,490	
FL	TAMARAC CITY	Municipal	$14,569	$530,746
FL	LEON COUNTY	County	$25,483	
FL	TALLAHASSEE CITY	Municipal	$78,154	$103,637
FL	PINELLAS COUNTY	County	$28,434	
FL	ST PETERSBURG CITY	Municipal	$135,076	$163,510
FL	ALTAMONTE SPRINGS CITY	Municipal	$11,482	
FL	APOPKA CITY	Municipal	$20,743	
FL	BAY COUNTY	County	$26,620	
FL	BELLE GLADE CITY	Municipal	$16,356	
FL	BOCA RATON CITY	Municipal	$16,167	
FL	BOYNTON BEACH CITY	Municipal	$42,408	
FL	BRADENTON CITY	Municipal	$24,941	
FL	BREVARD COUNTY	County	$41,758	
FL	CAPE CORAL CITY	Municipal	$20,256	
FL	CHARLOTTE COUNTY	County	$17,602	

FL	CITRUS COUNTY	County	$29,464	
FL	CLAY COUNTY	County	$42,651	
FL	CLEARWATER CITY	Municipal	$37,614	
FL	COCOA CITY	Municipal	$15,653	
FL	COLLIER COUNTY	County	$65,074	
FL	COLUMBIA COUNTY	County	$12,511	
FL	DAYTONA BEACH CITY	Municipal	$60,524	
FL	DE LAND CITY	Municipal	$14,597	
FL	DELRAY BEACH CITY	Municipal	$31,034	
FL	ESCAMBIA COUNTY	County	$121,157	
FL	FLAGLER COUNTY	County	$16,600	
FL	FLORIDA CITY CITY	Municipal	$28,109	
FL	FORT MYERS CITY	Municipal	$41,568	
FL	FORT PIERCE CITY	Municipal	$20,960	
FL	GREENACRES CITY	Municipal	$10,182	
FL	HENDRY COUNTY	County	$10,724	
FL	HERNANDO COUNTY	County	$35,908	
FL	HIALEAH CITY	Municipal	$40,160	
FL	HIGHLANDS COUNTY	County	$17,223	
FL	HILLSBOROUGH COUNTY	County	$148,372	
FL	HOMESTEAD CITY	Municipal	$55,433	
FL	INDIAN RIVER COUNTY	County	$16,194	
FL	JACKSONVILLE BEACH CITY	Municipal	$10,426	
FL	JACKSONVILLE CITY	Municipal	$479,076	
FL	KISSIMMEE CITY	Municipal	$27,459	
FL	LAKE CITY CITY	Municipal	$13,594	
FL	LAKE COUNTY	County	$38,481	
FL	LAKE WORTH BEACH CITY	Municipal	$29,653	
FL	LAKELAND CITY	Municipal	$30,195	
FL	LARGO CITY	Municipal	$25,970	
FL	LEE COUNTY	County	$107,833	
FL	LEESBURG CITY	Municipal	$13,703	
FL	LEVY COUNTY	County	$37,588	
FL	MADISON COUNTY	County	$10,101	
FL	MANATEE COUNTY	County	$113,114	
FL	MARION COUNTY	County	$65,805	
FL	MARTIN COUNTY	County	$25,564	
FL	MELBOURNE CITY	Municipal	$52,455	
FL	MIAMI BEACH CITY	Municipal	$64,153	
FL	MIAMI CITY	Municipal	$229,450	
FL	MIAMI GARDENS CITY	Municipal	$66,049	
FL	MIAMI-DADE COUNTY	County	$383,023	
FL	MONROE COUNTY	County	$14,569	
FL	NASSAU COUNTY	County	$13,080	
FL	NEW PORT RICHEY CITY	County	$10,019	
FL	NORTH MIAMI BEACH CITY	Municipal	$24,914	
FL	NORTH MIAMI CITY	Municipal	$38,616	
FL	OCALA CITY	Municipal	$36,531	
FL	OCOEE CITY	Municipal	$12,159	
FL	OKALOOSA COUNTY	County	$41,650	
FL	OKEECHOBEE COUNTY	County	$12,647	
FL	OPA-LOCKA CITY	Municipal	$28,136	
FL	ORANGE COUNTY	County	$383,673	
FL	ORLANDO CITY	Municipal	$197,090	
FL	ORMOND BEACH CITY	Municipal	$10,101	
FL	OSCEOLA COUNTY	County	$57,301	

FL	PALM BAY CITY	Municipal	$30,546	
FL	PALM BEACH COUNTY	County	$121,292	
FL	PALM SPRINGS CITY	Municipal	$15,571	
FL	PANAMA CITY BEACH CITY	Municipal	$10,128	
FL	PANAMA CITY CITY	Municipal	$20,879	
FL	PASCO COUNTY	County	$118,530	
FL	PENSACOLA CITY	Municipal	$28,922	
FL	PINELLAS PARK CITY	Municipal	$14,786	
FL	PLANT CITY CITY	Municipal	$15,571	
FL	POLK COUNTY	County	$103,501	
FL	PORT ST LUCIE CITY	Municipal	$22,314	
FL	RIVIERA BEACH CITY	Municipal	$30,303	
FL	SANFORD CITY	Municipal	$36,802	
FL	SANTA ROSA COUNTY	County	$18,009	
FL	SARASOTA CITY	Municipal	$27,974	
FL	SARASOTA COUNTY	County	$34,907	
FL	SEMINOLE COUNTY	County	$32,984	
FL	ST JOHNS COUNTY	County	$18,740	
FL	ST LUCIE COUNTY	County	$25,239	
FL	SUMTER COUNTY	County	$11,725	
FL	SUWANNEE COUNTY	County	$11,292	
FL	TAMPA CITY	Municipal	$157,634	
FL	TITUSVILLE CITY	Municipal	$25,347	
FL	VOLUSIA COUNTY	County	$53,998	
FL	WEST PALM BEACH CITY	Municipal	$74,416	
FL	WINTER GARDEN CITY	Municipal	$13,242	
FL	WINTER HAVEN CITY	Municipal	$14,406	
	Local total		**$5,808,926**	

INTERNAL GRANT APPLICATION FORM

Completed and Signed Copy of this Form **Must Be Attached** to all Grant Agenda Items

DEPARTMENT: Police	**DIVISION:** 2100
POINT OF CONTACT: Susan L. Lambert	**PROJECT MANAGER:**
NAME OF GRANT: FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation	
Assistance Listing#/CFSA#: 16.738	**FUNDING AGENCY:** BJA
AMOUNT REQUESTED: $ 15,653	**GRANT DUE DATE:** 10/16/2024
PROJECT DESCRIPTION: This grant is a two year grant as listed in Category 1, awards of less than $25,000, but can be extended for a period of up to two years. The Police Department intends to use the funds to address violent crime by recruiting officers for a long term solution and for overtime details in "hot spots" for a short term solution.	
MATCH REQUIRED: No **(IF YES, HOW MUCH :) $**	**TARGET DATE TO COUNCIL:** 10/22/2024
REIMBURSEMENT GRANT: No	**REIMBURSEMENT SCHEDULE:**
WHAT ARE THE REPORTING REQUIREMENTS? Quarterly Financial Reports Quarterly Performance Measure Reports Semi-annual Reports	
FUTURE REQUIREMENTS TO CONSIDER: N/A	

_____
Department Director

_____
Grants Administrator

_____
Deputy Finance Director

_____
Finance Director

_____
City Manager

Legislation Details (With Text)

File #:	24-639	**Version:**	2	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Consideration of a Zoning Text Amendment to Appendix A, Article XIII, Section 22 of the City of Cocoa Code, amending tree protection and preservation standards and procedures related to waivers of these requirements. (Planner)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Ordinance 18-2024 Tree Protection Amendment CC 1st Reading.pdf 10703063.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 30, 2024
Agenda Date: November 12, 2024
Prepared By: Lucilene Ribeiro, Planner
Through: Stockton Whitten, City Manager
Requested Action:
Consideration of a Zoning Text Amendment to Appendix A, Article XIII, Section 22 of the City of Cocoa Code, amending tree protection and preservation standards and procedures related to waivers of these requirements.

BACKGROUND:

The applicant, City of Cocoa, requests that the Tree Board/Planning & Zoning Board consider an amendment to the Land Development Code, Appendix A, Zoning, Article XIII, Section 22 of the City's Zoning Ordinance. This amendment aims to update tree preservation and replacement requirements, particularly for palm trees, and to clarify that the appropriate boards and the City Council will oversee waiver-related decisions. The goal is to support tree assessment and equitably balance tree preservation with the encouragement of beneficial development within the City.

Ordinance No. 20-2023, approved on October 24, 2023, introduced a new tree preservation credit system and clarified tree replacement standards. It established guidelines for tree replacement, adjusted standards related to Arbor Mitigation Fund contributions when on-site replacement is impractical, and specified credits for preserved trees, as well as penalties for unauthorized tree removal.

The 2024 ordinance amendment builds on these protections established by Ordinance No. 20-2023,

aiming to further enhance tree protection and preservation regulations by:

1.**Tree Definition Expansion and Tree Replacement Standards**

Palm trees will be recognized as “trees” requiring replacement in the event of removal only if they meet a minimum trunk diameter of 12 inches and grow or are capable of growing to at least 15 feet in height. The amendment provides that should a palm tree meeting the definition of a “tree” be removed, it need only be replaced by one 3” replacement tree, regardless of the diameter of the palm tree removed. Given their distinct characteristics and lower contribution to canopy coverage, the City has placed these restrictions to prioritize ecologically beneficial tree species.

2. **Preservation Credits for Trees Preserved**

Under Appendix A, Article XIII, Section 22. (E) (d), Table 1, the existing tree ordinance grants three additional replacement credits for each tree preserved in a public conservation area dedicated to or conveyed to the City as part of a development project (excluding jurisdictional wetlands). The required minimum area that must be dedicated to or conveyed to the City in order to qualify for the additional credits has been increased from one-half acre to one acre, and the minimum width has been raised from 75 feet to 125 feet, unless otherwise approved by the City Council. The baseline tree planting requirements still apply.

3. **Waivers**

The authority to grant waivers from article XIII section 22, Landscaping Requirements and Tree Preservation been transferred from the Board of Adjustment to the Planning and Zoning Board. The Planning and Zoning Board dually serves as the City’s Tree Board and is familiar with analyzing site plans, including landscaping plans. However, whenever a waiver related to the contribution amount to the Arbor Mitigation Fund is requested, such applications will be determined solely by the City Council.

This change centralizes waiver authority for the tree and landscape code within the Planning and Zoning Board/Tree Board while reserving decisions on Arbor Mitigation Fund contributions for the City Council.

I. Staff Analysis

Pursuant to Appendix A, Zoning, Article XXI, Amendment, Section 1(G)(2), the planning board shall consider and study:

a. The need and justification for the change.

b. The relationship of the proposed amendment to the purposes and objective of the comprehensive planning programs and to the comprehensive plan, with appropriate consideration as to whether the proposed changes will further the purposes of [the] zoning code and other codes, regulations, and actions designed to implement the comprehensive plan.

In compliance with Appendix A, Zoning, Article XXI, Amendment, Section 1(G)(2) of the City Code, the planning board reviewed the following key elements:

Need and Justification for Change

In 2023, the City of Cocoa proposed new standards for landscaping, land clearing, and tree protection and replacement after finding that large-scale site developments often incurred high arbor mitigation fees. Developers frequently sought relief from these fees through Development Agreements, which granted partial or full waivers in exchange for property improvements exceeding the city's minimum requirements. This new amendment builds on that approach, establishing a standardized ordinance to reduce the need for ongoing negotiations over mitigation fees, while enhancing tree preservation and replacement regulations to ensure compliance.

Ordinance 18-2024 addresses the following identified needs:

- Introducing specific provisions for palm trees, which are subject to replacement only if they exceed certain size thresholds.
- Creating a clear waiver process for developers, enabling case-by-case flexibility for waiver from landscape requirements and Tree Preservation if site constraints limit on-site tree replacement.

Relationship and consistency with Comprehensive Plan Policies and Objectives

The amendment aligns with the City of Cocoa's comprehensive plan, particularly in areas related to sustainable development and urban beautification. By refining landscape and tree preservation standards, this ordinance will enhance compliance with local zoning codes designed to support the city's environmental and community health objectives.

The proposed changes will not negatively impact existing neighborhoods and will help clarify requirements for tree mitigation and the use of the Arbor Mitigation Fund. Additionally, these changes will not adversely affect the City's level of service standards.

Objective 12.1.6: Hydrology, Vegetation and Wildlife. Protect and conserve soils and native vegetation communities, and maintain the natural functions of the City's ecological zones in a manner consistent with Goals, Objectives and Policies of the Future Land Use Element.

STRATEGIC PLAN CONNECTION:

This amendment advances the City's strategic goals of environmental sustainability, community beautification, and quality of life for residents.

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

March 14, 2017 - City Council approved Ordinance 03-2007

December 12, 2018 - City Council approved Ordinance 12-2018

August 26, 2020 - City Council approved Ordinance 12-2020

October 24, 2023 - City Council approved Ordinance 20-2023

Novemver 6, 2024 - Planning and Zoning recommended approval of Ordinance 18-2024 to City Council.

RECOMMENDED MOTION:

Pass on **FIRST READING** Ordinance 18-2024, a Zoning Text Amendment to Appendix A, Article XIII, Section 22 of the City of Cocoa Code, amending tree protection and preservation standards and procedures related to waivers of these requirements..

ORDINANCE NO. 18-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING THE ZONING ORDINANCE OF THE CITY OF COCOA REGARDING TREE PROTECTION AND PRESERVATION; AMENDING PROCEDURES RELATED TO WAIVERS OF TREE PROTECTION AND PRESERVATION REQUIREMENTS; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE CODE, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Cocoa is granted the authority, under Section 2(b), Article VIII, of the State Constitution, to exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, City Council finds that trees benefit the City by decreasing urban noise, urban heat islands, air pollution, and flooding, by providing habitat for urban wildlife, and by contributing to property values and the character of the City; and

WHEREAS, the City Council desires to ensure that the City continues to realize the benefits provided by its urban forests, as recognizes by its "Tree City USA," designation; and

WHEREAS, the City Council further desires to amend its tree preservation and replacement requirements related to replacement of palm trees and to ensure that the appropriate boards and the City Council will make decisions related to waivers from this ordinance; and

WHEREAS, on November 6, 2024, the City's Planning and Zoning Board/Local Planning Agency/Tree Board reviewed this Ordinance, held a public hearing, and recommended approval of this Ordinance; and

WHEREAS, the City Council of the City of Cocoa, Florida, hereby finds this Ordinance to be in the best interests of the public health, safety, and welfare of the citizens of Cocoa; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AS FOLLOWS:

Section 1. **Recitals.** The foregoing recitals are hereby fully incorporated herein by this reference as legislative findings of the City Council of the City of Cocoa.

Section 2. **Code Amendment.** The City of Cocoa Code of Ordinances, Appendix A, Zoning is hereby amended as follows (underlined type indicates additions and ~~strikeout~~ type indicates deletions while asterisks (* * *) indicate a deletion from this Ordinance of text existing in Appendix A, Zoning. It is intended that the text in Appendix A, Zoning, denoted by the asterisks

and set forth in this Ordinance shall remain unchanged from the language existing prior to the adoption of this Ordinance):

* * *

APPENDIX A - ZONING

* * *

ARTICLE XIII. – SUPPLEMENTARY DISTRICT REGULATIONS

* * *

Sec. 22. – Landscape requirements.

* * *

(B) DEFINITIONS. [For the purpose of this section, certain words or terms used herein shall be interpreted as follows:]

* * *

Tree: A woody or fibrous perennial plant with an upright trunk which normally grows, or is capable of growing, to an overall height of a minimum height of fifteen (15) feet in the central coastal area of Florida, and having a trunk diameter of six (6) inches or greater as measured diameter at breast height (d.b.h.) or four and one-half (4½) feet above actual grade. <u>For purposes of subsection (E), palm trees shall be considered a tree only to the extent that it has a trunk diameter of twelve (12) inches or greater as measured at breast height (d.b.h.) and is a palm tree species which normally grows, or is capable of growing, to an overall height of a minimum of fifteen (15) feet or greater in the central coastal area of Florida.</u>

* * *

(E) TREE PROTECTION AND PRESERVATION.

* * *

(5) Tree replacement.

(a) As a condition of granting a tree removal permit, the applicant shall be required to replace trees being removed at its sole cost.

(b) Tree species. Whenever possible and practicable, trees should be replaced with the same species as those removed or, to encourage lower maintenance and water

conservation and the planting of the right trees in the right place, trees listed on the UF/IFAS Florida-Friendly Plant Selection and Landscape Design List. When palm trees are removed, they are required to be replaced as provided in Table 2 only when the tree has a trunk diameter of twelve (12) inches or greater as measured at breast height (d.b.h.) and is a palm tree species which normally grows, or is capable of growing, to an overall height of a minimum of fifteen (15) feet or greater in the central coastal area of Florida. When palm trees are used as a replacement tree, they must be capable of having a mature height taller than twelve (12) feet and cannot constitute more than thirty-five (35) percent of the total replacement inches required.

(c) Trees removed by the city. Except where tree board recommendation or approval is required in subsection (H)(1)(d) below, specimen trees removed by the city on public property or within the right-of-way and that are not within the building envelope (structure and seven and one-half (7 ½) feet around the perimeter) shall be replaced with either a tree of the same species or a tree of a different species that is more suitable for the location as determined by the city arborist or an arborist certified by the International Society of Arboriculture. The replacement trees shall be planted in a location deemed most appropriate by the director of public works or his or her designee.

(d) Replacement credit for trees preserved. To encourage the retention of existing trees in the city, the following credits shall be applied to reduce the number of replacement trees required by this section, excluding wetland areas that are to remain undisturbed and existing conservation areas:

TABLE 1.

D.B.H of Preserved Tree	Reduction in Replacement Trees* **
6"—23"	For every 12" preserved, 1 credit
24"—35"	8 Credits
36"—42"	10 Credits
Greater than 42"	12 Credits
* One credit is equivalent to a 3" replacement tree.	
** For each tree located within a public conservation area dedicated to the city as part of a development project or within an area to be conveyed to the city (excluding jurisdictional wetlands determined by the St. John's River Water Management District or the U.S. Army Corp of Engineers, or as depicted on the map of existing wetlands in the city comprehensive plan), three (3) additional replacement tree credits may be applied for each tree preserved within the area. However, the minimum tree planting requirements set forth in Subsection (D) shall still apply. Such public conservation area or land area conveyed to the city must be at least ~~one-half~~ one acre with widths not less than ~~75~~ one-hundred twenty-five (125) feet, unless otherwise approved by the city council.	

(e) Size and number of replacement trees. Where replacement tree(s) are required, the appropriate number of trees shall be planted as provided in Table 2, less any replacement credit for preserved trees. Further, trees removed within the building envelope (structure and seven and one-half (7 ½) feet around the perimeter) shall not be required to be replaced. The replacement trees shall further have a minimum d.b.h., depending upon the diameter of the tree removed, as described in the table below.

TABLE 2—Tree Replacement Standards

D.B.H. of Protected Tree	Number of Replacement Trees Required for Each Tree Removed	Minimum Size of Replacement Tree	Total Replacement Required (Inches)
Palm Tree (12” or greater)	1	3”	3”
6"—12"	1	3"	3"
13"—23"	4	3"	12"
24" and above (Specimen)	Minimum of 9	3"	Minimum 27" or equivalent to inches removed

* * *

(h) Waiver. ~~The board of adjustment~~ Except as provided herein, the planning and zoning board may grant a waiver to provisions of this subsection in accordance with the criteria and procedures established in Article XVII, Section 8 of the Zoning Ordinance related to Waivers from certain Code provisions. ~~where the applicant demonstrates that the literal interpretation of this section will deny the applicant reasonable use of the property or where such waiver can be demonstrated to be consistent with the purpose and intent of this section~~. Any applications for a waiver related to the contribution amount to the Arbor Mitigation Fund shall be solely determined by the City Council after considering whether the applicant demonstrates that the literal interpretation of this section will deny the applicant reasonable use of the property or where such waiver can be demonstrated to be consistent with the purpose and intent of this section.

* * *

ARTICLE XVII. – BOARD OF ADJUSTMENT: POWERS AND DUTIES

* * *

(A) GRANTED BY BOARD OF ADJUSTMENT. The board of adjustment may grant a waiver from the strict application of the following provisions or sections of the Cocoa Code, providing the procedures in section 8(C) are followed and findings made:

~~(1) Article XIII, section 22—Landscaping Requirements;~~

(~~2~~ 1) Article XIII, section 19—Stormwater Retention Facilities;

(~~3~~ 2) Article XIII, section 5—Visual Screens (fences, walls, hedges);

(~~4~~ 3) Article XII—Off-street Parking and Loading Regulations;

~~(5) Article XI—Tree Preservation;~~

(~~6~~ 4) Chapter 18, article IV, Division 2. Standards and Specifications, section 18-120(D) Concrete Curb and Gutter;

(~~7~~ 5) Chapter 3, Advertising and Signs;

(~~8~~ 6) Article XIII, section 4—Access Control; and

(~~9~~ 7) Article XIII, section 15—Vehicular Use Areas.

Section 3. **Incorporation into Code.** This Ordinance shall be incorporated into the City Code of the City of Cocoa and any section or paragraph, number or letter, and any heading may be changed or modified as necessary to effectuate the foregoing. Grammatical, typographical, and like errors may be corrected and additions, alterations, and omissions not affecting the construction or meaning of this Ordinance and the City Code may be freely made.

Section 4. **Repeal of Prior Inconsistent Ordinances and Resolution.** All prior inconsistent ordinances and resolutions adopted by the City Council, or parts of prior ordinances and resolutions in conflict herewith, are hereby repealed to the extent of the conflict.

Section 5. **Severability.** If any section, subsection, sentence, clause, phrase, word, or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, 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 6. **Effective Date.** This Ordinance shall become effective immediately upon adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting on the _____ day of _____, 2024.

_____
Michael C. Blake, Mayor

ATTEST:

_____
Monica Arsenault, City Clerk

First Reading: _____
Legal Ad Published: _____
Second Reading: _____

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PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Jennifer Webster, Planning & Zoning Dept.
Attn: Accounting Division
City Of Cocoa (Te)
65 Stone St
Cocoa FL 32922-7982

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Florida Today, a daily newspaper published in Brevard County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Govt Public Notices, was published on the publicly accessible website of Brevard County, Florida, or in a newspaper by print in the issues of, on:

10/25/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/25/2024

Keegan Moran
Legal Clerk

Notary, State of WI, County of Brown

8.25.26
My commission expires

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CITY OF COCOA
NOTICE OF PUBLIC HEARING
NOTICE IS HEREBY GIVEN THAT THE PLANNING & ZONING BOARD/LOCAL PLANNING AGENCY
AND THE COCOA CITY COUNCIL PROPOSE TO CONSIDER THE FOLLOWING ORDINANCES:

PZ 24-00500002 COMPREHENSIVE PLAN TEXT AMENDMENT| ORD 14-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, ADOPTING A LARGE SCALE COMPREHENSIVE PLAN TEXT AMENDMENT; AMENDING A POLICY IN THE FUTURE LAND USE ELEMENT RELATED TO THE MIXED-USE FUTURE LAND USE CATEGORY, ESTABLISHING THE AUTHORIZED USES PERMITTED ON THE GROUND FLOOR OF A MIXED USE BUILDING, SUCH MIXED-USE BUILDINGS BEING ELIGIBLE FOR RESIDENTIAL DENSITY BONUSES GENERALLY OF AN ADDITIONAL FIVE (5) DWELLING UNITS PER ACRE FOR VERTICAL MIXED-USE BUILDINGS AND UP TO 125 DWELLING UNITS PER ACRE FOR VERTICAL MIXED-USE PROJECTS IN THE VERY LIMITED GEOGRAPHICAL AREA IDENTIFIED IN POLICY 1.1.2.6 OF THE COMPREHENSIVE PLAN AND REQUIRING A DEVELOPMENT AGREEMENT BY THE CITY COUNCIL UNDER CERTAIN TERMS AND CONDITIONS DEEMED NECESSARY AND ACCEPTABLE TO THE CITY COUNCIL; FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE COMPREHENSIVE PLAN, SEVERABILITY, AND AN EFFECTIVE DATE, AND LEGAL STATUS OF THE PLAN AMENDMENT.

~ AND ~

PZ 24-02000005 ZONING TEXT AMENDMENT – TREE PROTECTION | ORD 16-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING THE ZONING ORDINANCE OF THE CITY OF COCOA REGARDING TREE PROTECTION AND PRESERVATION; AMENDING PROCEDURES RELATED TO WAIVERS OF TREE PROTECTION AND PRESERVATION REQUIREMENTS; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE CODE, SEVERABILITY, AND AN EFFECTIVE DATE.

PLANNING & ZONING BOARD/ LOCAL PLANNING AGENCY PUBLIC HEARING WILL BE HELD ON
November 6, 2024
CITY COUNCIL 1st PUBLIC HEARING WILL BE HELD ON
November 12, 2024
ALL HEARINGS WILL TAKE PLACE AT 6:00 P.M. OR SOON THEREAFTER IN THE COCOA CITY HALL COUNCIL CHAMBERS LOCATED AT
65 STONE STREET, COCOA, FL

General Notice Information:
This is a public meeting. Interested parties are hereby advised that they may appear at said meeting and be heard. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk, Monica Arsenault, at least 48 hours prior to the meeting by telephone at (321) 433-8484 or via email at marsenault@cocoafl.org.
The City hereby advises the public that if a person decides to appeal any decision made by the BOA, P&Z Board/LPA or City Council with respect to any matter considered at its meeting or hearing, that person will need a record of the proceedings and, for such purpose, affected persons may need to assure that a verbatim record of the proceedings is made, and such record shall include the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission into evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals otherwise not allowed by law.
The BOA, PZ Board/LPA and City Council reserve the right to continue or postpone hearings to a date certain without re-advertising.
Public Participation Information:
The public may inspect the agenda items, ordinances, and supporting documents at the Community Services Department, between 8:00 a.m. and 5:00 p.m., Monday through Friday, or by phoning (321) 433-8451, or on the City's website at the following link prior to the meeting: https://cocoa.legistar.com/Calendar.aspx
Interested persons may submit their written comments or questions prior to the meeting through Email at meetings@cocoafl.org.
Viewing In Real Time. Interested persons may view and listen to the hearings live at the following internet address: https://cocoa.legistar.com/Calendar.aspx The City is not responsible for technical difficulties that may occur while viewing or listening online.

Legislation Details (With Text)

File #:	24-640	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Consideration on First Reading of a Zoning Text Amendment Appendix A, Article V of the code of the City of Cocoa to define Transportation Terminals, a permitted use applicable to properties located in M -1 cumulative zoning district and as a special exception use in C-G General Commercial district and commercial mixed use PUDs. (Planner)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Ordinance 19-2024 - Transportation Terminals.pdf 10717189.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024.
Agenda Date: November 12, 2024.
Prepared By: Lucilene Ribeiro, Planner
Through: Stockton Whitten - City Manager
Requested Action:
Consideration on First Reading of a Zoning Text Amendment Appendix A, Article V of the code of the City of Cocoa to define Transportation Terminals, a permitted use applicable to properties located in M-1 cumulative zoning district and as a special exception use in C-G General Commercial district and commercial mixed-use PUDs.

BACKGROUND:

Ordinance No. 19-2024 proposes an amendment to the City of Cocoa Zoning Ordinance to establish a definition for "Transportation Terminals" and to distinguish it from the "Truck Parking Facilities" definition set forth in Ordinance 07-2024.

This ordinance responds to the need for a clear classification of transportation-related facilities, as current city zoning designations reference transportation terminals without providing a specific definition.

Under the proposed ordinance, "Transportation Terminals" encompass facilities that support the assembly and dispersal of both passengers and freight. These facilities are characterized by the inclusion of infrastructure such as buildings, equipment, berths, loading bays, freight yards, and warehouses. Passenger transportation terminals offer services like ticketing and security, while

freight terminals provide storage and loading amenities. Facilities used primarily for short term or long-term vehicle parking shall not be considered transportation terminals

The M-1 zoning district in the City of Cocoa is designated for light industrial uses under the City's industrial future land use category, as outlined in the Comprehensive Plan and Zoning regulations. This district includes operations associated with manufacturing, warehousing, materials processing, and distribution, also permits transportation-related facilities, including truck terminals and distribution centers, to support light industrial activities and the transportation of goods.

Given that M-1 zoned properties are adjacent to residential areas, including multifamily residential, residential agricultural, and single-family residential zoning, careful consideration must be given to minimizing the impact of industrial operations on these lower-intensity land uses.

Industrial developments should employ mitigation strategies to buffer these differences in land use intensity. These measures aim to reduce visual, noise, and traffic impacts and maintain the residential character of neighboring zones. These strategies not only comply with Cocoa's zoning policies but also ensure that industrial activities coexist sustainably with residential areas, preserving the quality of life for residents in adjacent properties.

Including a definition for transportation terminals helps prevent misinterpretations with other similar, more intensive industrial uses, such as truck parking facilities, which are designated for the M-2 zoning district and are discouraged from being located near residential or low-intensity commercial areas.

I. **Staff Analysis**

Pursuant to Appendix A, Zoning, Article XXI, Amendment, Section 1(G)(2), the planning board shall consider and study:

a. The need and justification for the change.

b. The relationship of the proposed amendment to the purposes and objective of the comprehensive planning programs and to the comprehensive plan, with appropriate consideration as to whether the proposed changes will further the purposes of [the] zoning code and other codes, regulations, and actions designed to implement the comprehensive plan.

The introduction of a formal definition for "Transportation Terminals" is justified by the need for clarity in zoning regulations. It helps ensure that appropriate zoning requirements are met and enforced. This definition supports orderly urban development and aligns with city goals to provide structured guidelines for public and commercial transportation facilities.

The proposed zoning text amendment is anticipated to assist in attaining the following City goals and appears to be consistent with the following cited policies of the Comprehensive Plan.

FUTURE LAND USE

Policy 1.1.2.10: Industrial (IND). Industrial areas shall be regarded as appropriate for activities associated with industrial development, which can include materials processing, materials assembly,

product manufacturing, and storage of finished products. Uses can include manufacturing facilities, warehouse distribution centers and truck terminals. The following criteria shall be used for determining appropriate locations for industrial land use designations on the future land use map.

D. Industrial development shall be designed to minimize the negative impacts on lower intensity land uses through such means as, for example, landscaping and appropriate transitional uses including low scale professional offices or medium density residential development.

GOAL 1.1: Create and maintain a broad range of land use activities that maximize the City's potential as a growth center while protecting the public health, safety, welfare, and appearance through the thoughtful planned use and development of the land and public facilities.

Objective 1.1.5: Neighborhood Protection. The City shall ensure that additional growth and development will be respectful of established neighborhoods that define much of the City's character.

TRANSPORTATION

Policy 2.1.2.1: Since 2009, the City has been exempt from state-mandated transportation concurrency. However, the City will continue to monitor transportation as a matter of local law as addressed in this Comprehensive Plan.

Policy 2.1.2.2: As part of the Concurrency Management System, the City shall review proposed new developments for their impact on the roadway network.

Policy 2.1.12.2 - Encourages land use that supports public transit along designated corridors, which aligns with the establishment of transportation terminals

Staff concluded that the proposed changes will align with the goals set forth in the City of Cocoa Comprehensive Plan and aims to support zoning regulations.

PRIORITY AREA CONNECTION:

Public Safety/Community Standards.

BUDGETARY IMPACT:

Budgeted N/A

PREVIOUS ACTION:

November 6, 2024. City of Cocoa Planning and Zoning Board unanimously recommended approval to City Council for Ordinance 19-2024.

July 23, 2024. City Council approved Ordinance 07-2024 amending the Zoning Ordinance of the City of Cocoa to add truck parking facilities to the list of permitted uses in the M-2 zoning district and providing a definition of Truck Parking Facilities.

RECOMMENDED MOTION:

Staff recommends that the City Council **APPROVE** this first reading of Ordinance 19-2024 as presented.

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ORDINANCE NO. 19-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA; AMENDING THE ZONING ORDINANCE OF THE CITY OF COCOA TO DEFINE TRANSPORTATION TERMINALS; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE CODE, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Cocoa is granted the authority, under Section 2(b), Art. VIII, of the State Constitution, to exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, the City currently provides "transportation terminals" are a permitted use in the M-1 zoning district; passenger transportation terminals with subordinate freight facilities are a special exception use in the C-G zoning district; and passenger transportation terminals are a special exception use within commercial/mixed-use PUDs; and

WHEREAS, the City Council desires to provide a definition for the term "transportation terminals" in the Zoning Ordinance; and

WHEREAS, a "transportation terminal" use is different and distinct from "truck parking facilities," which is a permitted use recently established via Ordinance 07-2024 only in the M-2, Manufacturing and Industrial District; and

WHEREAS, the Planning and Zoning Board and City Staff of the City of Cocoa have recommended approval of this Ordinance; and

WHEREAS, the City Council of the City of Cocoa held two duly noticed public hearings on the proposed zoning change set forth hereunder and considered findings and advice of staff, the Planning and Zoning Board, citizens, and all interested parties submitting comments and supporting data and analysis, and after complete deliberation, hereby finds the requested change consistent with the City of Cocoa Comprehensive Plan and that sufficient, competent, and substantial evidence supports the zoning change set forth hereunder; and

WHEREAS, the City Council of the City of Cocoa, Florida, hereby finds this ordinance to be in the best interests of the public health, safety, and welfare of the citizens of Cocoa.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COCOA HEREBY ORDAINS, AS FOLLOWS:

Section 1. **Recitals.** The foregoing recitals are hereby fully incorporated herein by reference as legislative findings of the City Council of Cocoa.

Section 2. **Zoning Text Amendment.** The City of Cocoa Code of Ordinances Appendix A, Article V, is hereby amended as follows: (underlined type indicates additions and ~~strikeout~~ type indicates deletions, while asterisks (*** * ***) indicate a deletion from the Ordinance of text existing in Appendix A, Article V. It is intended that the text in Appendix A, Article V denoted by the asterisks and set forth in this Ordinance shall remain unchanged from the language existing prior to the adoption of this Ordinance):

*** * ***

APPENDIX A – ZONING

*** * ***

ARTICLE V. – DEFINITIONS

For the purpose of this ordinance, certain terms or words used herein shall be interpreted as follows:

*** * ***

TRANSPORTATION TERMINALS. A transportation terminal includes both passenger transportation terminals and freight transportation terminals. Transportation terminals are facilities where passengers or freight are assembled and dispersed during transportation and must include facilities, buildings, and equipment used for the transportation or movement of people or goods. Passenger transportation facilities allow passengers to access modes of transportation such as buses, ferries, or trains, for example, and include ancillary services such as ticketing, food and security services. Freight transportation terminals shall include facilities such as berths, loading bays, freight yards, storage facilities, and warehouses to move and disperse goods. Facilities used primarily for short term or long term parking of vehicles shall not be considered transportation terminals.

*** * ***

Section 3. **Incorporation Into Code.** This Ordinance shall be incorporated into the City Code of the City of Cocoa and any section or paragraph, number or letter, and any heading may be changed or modified as necessary to effectuate the foregoing. Grammatical, typographical, and like errors may be corrected and additions, alterations, and omissions not affecting the construction or meaning of this Ordinance and the City Code may be freely made.

Section 4. **Repeal of Prior Inconsistent Ordinances and Resolutions.** All prior inconsistent Ordinances and Resolutions adopted by the City Council, or parts of prior Ordinances and Resolutions in conflict herewith, are hereby repealed to the extent of the conflict.

Section 5. **Severability.** If any section, subsection, sentence, clause, phrase, word, or provision of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, 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 6. **Effective Date.** This Ordinance shall become effective immediately upon adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on the _____ day of _____, 2024.

_____
MICHAEL C. BLAKE, Mayor

ATTEST:

_____
MONICA ARSENAULT, City Clerk

Legal Ad Published: _____
First Reading: _____
Legal Ad Published: _____
Effective Date: _____

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Contact Phone:	
Contact Email:	bdale@cocoafl.gov
PO Number:	

Date:	10/28/2024
Order Number:	10717189
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CITY OF COCOA
NOTICE OF PUBLIC HEARING
NOTICE IS HEREBY GIVEN THAT THE PLANNING & ZONING BOARD/LOCAL PLANNING AGENCY AND THE COCOA CITY COUNCIL PROPOSE TO CONSIDER THE FOLLOWING ORDINANCES:

PZ 24-02000006: City-Initiated Zoning Text Amendment – Transportation Terminal Definition | Ordinance 19-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING THE ZONING ORDINANCE OF THE CITY OF COCOA TO DEFINE TRANSPORTATION TERMINALS; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE CODE, SEVERABILITY, AND AN EFFECTIVE DATE.

PLANNING & ZONING BOARD/ LOCAL PLANNING AGENCY PUBLIC HEARING WILL BE HELD ON
Nov 6, 2024
CITY COUNCIL 1st PUBLIC HEARING WILL BE HELD ON
Nov 12, 2024
ALL HEARINGS WILL TAKE PLACE AT 6:00 P.M. OR SOON THEREAFTER IN THE COCOA CITY HALL COUNCIL CHAMBERS LOCATED AT 65 STONE STREET, COCOA, FL

General Notice Information:
This is a public meeting. Interested parties are hereby advised that they may appear at said meeting and be heard. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk of the City of Cocoa, listed below, at least 48 hours prior to the meeting: Monica Arsenault, City Clerk, 65 Stone Street, Cocoa, by telephone at (321) 433-8484 or via email at marsenault@cocoafl.org. Pursuant to Section 286.0105, Florida Statutes, the City hereby advises the public that if a person decides to appeal any decision made by the BOA, P&Z Board/LPA or City Council with respect to any matter considered at its meeting or hearing, that person will need a record of the proceedings and for such purpose, affected persons may need to assure that a verbatim record of the proceedings is made, and such record shall include the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission into evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals otherwise not allowed by law.
The BOA, PZ Board/LPA and City Council reserve the right to continue or postpone hearings to a date certain without re-advertising.

Public Participation Information:
Members of the public may view the meeting agenda, ordinances, project applications, supporting documents, and staff reports on the City's website at the following link prior to attending or commenting:
• City of Cocoa meeting calendar at https://cocoa.legistar.com/Calendar.aspx
Documents pertaining to the above may also be inspected at the Community Services Department, between 8:00 a.m. and 5:00 p.m., Monday through Friday, or by phoning (321) 433-8451.
Interested persons may submit their written comments or questions prior to the meeting through Email at meetings@cocoafl.org, or via E-comments through the online agenda at the link above. Any electronic comments submitted will be made part of the meeting record.
Viewing In Real Time. Interested persons are encouraged to view and listen to the hearings live by accessing the meetings at the following internet address:
• City of Cocoa meeting calendar at https://cocoa.legistar.com/Calendar.aspx
However, the City is not responsible for technical difficulties that may occur while attempting to view or listen to the meeting on the internet.

Legislation Details (With Text)

File #:	24-654	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	11/8/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Consideration on this First Reading of an Expedited State Review Comprehensive Plan Text Amendment to City of Cocoa Future Land Use Element Policy 1.1.2.6(F), relating to the Mixed-Use future land use category, to provide additional flexibility for allowable uses on the ground floor of vertical mixed-use buildings eligible for density bonuses under the Comprehensive Plan. (Planner)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Ordinance 14-2024 _ Future Land Use Mixed Use Policy CC 1st Reading.pdf 10703063.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 8, 2024.
Agenda Date: November 12, 2024.
Prepared By: Alexis Crespo, AICP - Planning Consultant
Through: Stockton Whitten - City Manager
Requested Action:
Consideration on this First Reading of an Expedited State Review Comprehensive Plan Text Amendment to City of Cocoa Future Land Use Element Policy 1.1.2.6(F), relating to the Mixed-Use future land use category, to provide additional flexibility for allowable uses on the ground floor of vertical mixed-use buildings eligible for density bonuses under the Comprehensive Plan.

BACKGROUND:

Request:

The City has initiated a request to amend the City of Cocoa Future Land Use Element Policy 1.1.2.6 (F) to provide additional flexibility related to uses permitted on the ground floor of vertically mixed-use buildings eligible for density bonuses under the Comprehensive Plan. No changes are proposed to the maximum allowable density or intensity in this category via this text amendment. A full description of the request and its impact on the Comprehensive Plan are outlined below.

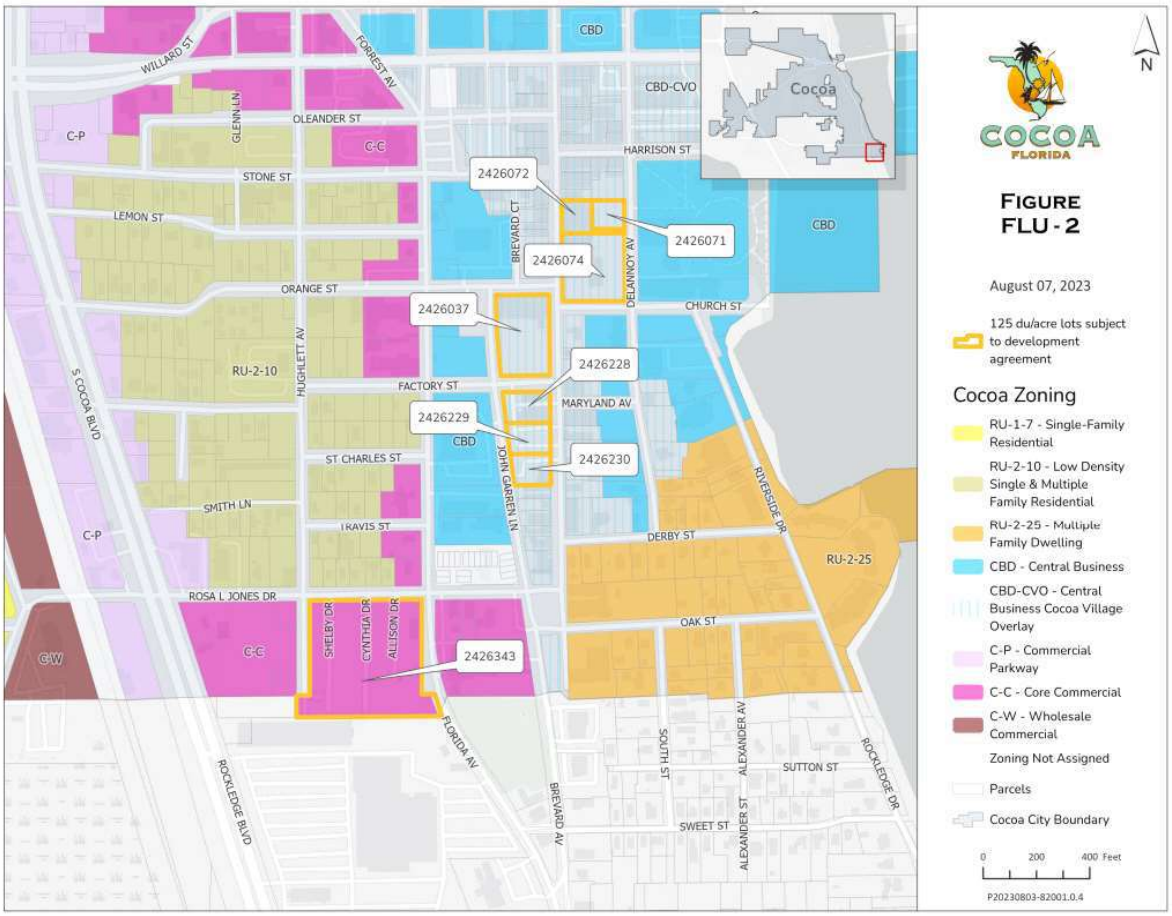
Background:

In 2010, the City created the Mixed-Use (MU) Future Land Use (FLU) category. The MU FLU is intended to provide a mixture of residential, commercial, office, recreational and institutional uses

along the major transportation corridors. Accordingly, the majority of parcels designated with the MU FLU are generally located along SR 520, US 1, Brunson Blvd., King St., and the Cocoa Village Area, as more accurately shown on the attached FLU Map.

The density that is generally allowed within the MU FLU category is 25 du/acre and includes a bonus of up to 5 du/acre if residential housing units are developed as part of a vertically integrated mixed-use project, where both residential and non-residential uses are located in the same building, typically with ground floor non-residential uses and upper floor dwelling units. Thus, the maximum allowable density per FLU Element Policy 1.1.2.6 is 30 du/acre utilizing this density bonus.

Over the last several years, the City of Cocoa has created multiple policies to ensure that redevelopment opportunities within the Community Redevelopment Agency (CRA) are available. The City also adopted policies that allow for “vertically mixed-use projects” to occur in very limited geographical areas, specifically on +/- 8.82 acres within the Cocoa Village and South-End Subdistricts to develop at densities of up to 125 du/acre, subject to approval of a development agreement approved at the discretion of the City Council after consideration of many factors as outlined in Policy 1.1.2.6. The map below shows the location of those +/- 8.82 acres.



In addition, five (5) parcels, totaling +/- 5.72 acres, including the recently added 915 Florida Ave. property, have been designated with a commercial/mixed use large (CL) building type on the Cocoa Waterfront Overlay District Regulating Plan, which allows vertically integrated mixed-use buildings constructed to a maximum of eight (8) stories in height, again subject to approval of a Development

Agreement by the City Council.

As provided in Ordinance 07-2023, the very limited geographical areas deemed conditionally appropriate for the 125 du/acre program were, in part, designated due to lack of historically significant development on the site or absence of development. These properties were identified in the Cocoa Community Redevelopment Area's Redevelopment Plan as particular "catalytic" sites in the Cocoa Village area for redevelopment.

Proposed Text Amendment:

The existing Mixed Use FLU Policy 1.1.2.6(F) states:

"For a mixed-use building, only retail sales, offices and services and restaurants are permitted on the ground floor."

The City proposes that this language be modified as follows:

"For Except as provided herein, for a vertical mixed-use building, density bonuses as provided in Figure FLU 1 and this Policy 1.1.2.6(b) shall only be permitted where at least 51% of the total building length of the ground floor street frontage is devoted to occupiable space for retail sales, offices and services available to the general public, and restaurants, or a combination thereof are permitted on the ground floor. The total building length of the ground floor street frontage shall be measured by determining the length of the vertical, mixed use building on the ground floor on all street frontages up to a maximum of two (2) street frontages which shall be the two longest sides of the building with street frontage. For purposes of this Policy, pedestrian and vehicle driveways and ingress and egress corridors may be subtracted from the building length on each street prior to calculating the required percentage of the building length that must be devoted to the ground floor commercial uses on such street frontage. The required 51% of the total building length of the ground floor street frontage that is devoted to occupiable space for the ground floor commercial uses listed in this Policy may be distributed among street frontages as deemed most advantageous by the applicant, which may include locating the ground floor commercial uses entirely on one street. Non-commercial uses, uses otherwise permitted by the underlying zoning district, and parking to serve the vertical, mixed use building or the general public may occur on the remainder of the street frontage or within the interior of the building."

In sum, the City proposes flexibility to utilize 51% of the total building ground floor for retail sales, offices and services available to the general public, and restaurants, or a combination thereof rather than requiring 100% of the ground floor to be occupied by these uses when seeking density bonuses for vertical mixed use buildings. The remaining 49% of the first floor may be used for residential uses per the proposed text change. This modification allows for greater flexibility in design and outcome of vertically mixed-use buildings, which City staff believes will allow for projects to align with market demand. The proposed amendment will also allow an applicant for development to distribute the 51% devoted to ground floor commercial uses listed in the Policy on the street frontages they believe to be most advantageous.

Consistency with Comprehensive Plan Policies and Objectives:

Pursuant to the City's Land Development Regulations Chapter 15, Article II, Sec. 15-11(c) - Comprehensive Plan Amendment Standards, the following shall be considered by Land Planning

Agency and City Council:

a. Whether the proposal favorably or unfavorably impacts the city's budget, or the economy of the region.

Staff Finding: The request has the potential to positively economic impact the City through redevelopment that will increase the tax base and encourage similar redevelopment in Cocoa Village. As was noted in the 2022 staff report related to the creation of the 125 du/acre density program, development opportunities provided by the City's unique density bonus program's increase land value, which generates new Cocoa CRA taxes and benefits the local economy through the spending power of new residents.

b. Whether the proposal will diminish the service level of public facilities.

Staff Finding: Objective 14.1.1 of the Comprehensive Plan, Capital Improvement Element establishes the adopted level of service (LOS) standards for public facilities within the City that must be met prior to issuance of development permits.

The proposed text amendment will not increase the allowable density or intensity of the site, but rather modifies the percentage of the ground floor that must be non-residential. Accordingly, the proposed amendments are not anticipated to negatively impact the adopted levels of service for public facilities within the City. Impacts on the City's public facilities and infrastructure will be reviewed through applications for Development Agreement and site plans. An analysis done in October 2022 found that amendments to allow up to 125 du/acre would not generally negatively affect or diminish the service levels of applicable public facilities.

Generally, high density mixed-use in the City has the potential to reduce automobile dependency and increase the ability of residents to live a more sustainable lifestyle due to residents' proximity to services, job opportunities, retail and entertainment. Thus, the amendment may have a positive impact on public facilities.

c. Whether the proposal favorably or unfavorably impacts the environment, or the natural or historical resources of the city or the region.

Staff Finding: The amendment is not anticipated to affect any natural or historical resources. When a site is developed, the developer will be required to provide all environmental and historical studies as required by the Land Development Code at time of site plan permitting.

d. Whether the proposal is consistent with goals, policies, and objectives of the state comprehensive plan set forth in Chapter 187, Florida Statutes, and the East Central Florida Comprehensive Regional Policy Plan, Florida Administrative Code.

State Comprehensive Plan, Chapter 187.201(15) LAND USE

Policy 15(b)3: "Enhance the livability and character of urban areas through the encouragement of an attractive and functional mix of living, working, shopping, and recreational activities."

Staff Finding: The proposed amendment will provide additional opportunity for developments with a mix of uses combining living, working, shopping and recreational activities.

East Central Florida Comprehensive Regional Policy Plan

Policy 10.7.2 Transit corridors should provide for a mixture of commercial, office, institutional, and residential uses in multi-story buildings to create a walkable pedestrian friendly environment.
Policy 10.14 Vacant or underutilized retail sites should be seen as opportunity sites for assembly and redevelopment as mixed use (retail, office, and residential) centers, especially along corridors currently served by transit or planned to be served by transit.

Staff Finding: The proposed text amendment will provide additional flexibility to support mixed-use development along transit corridors, as well as redevelopment of existing sites. The Cocoa Village area is services by Space Coast Area Transit (SCAT) Route 6, with access to Routes 1 and 4 (via Route 6).

e. Whether the proposal will favorably or unfavorably affect the city's ability to provide adequate public facilities, and whether the proposal will reduce the level of service for affected public facilities below the level of service set in the comprehensive plan.

Staff Finding: The proposed amendment would not alter the City's ability to provide adequate public facilities set by the comprehensive plan to lands under the Mixed-Use FLU designation based on the information provided in item b above.

f. Whether the proposal is incompatible with surrounding neighborhoods and land uses.

Staff Finding: As explained above, the proposed amendment is not incompatible with surrounding neighborhoods based on the goals of the Waterfront Master Plan, Cocoa CRA Redevelopment Plan, and existing MU FLU policies which encourage vertical mixed-use buildings. It is also directly adjacent to mixed-use planning occurring in the City of Rockledge, as noted earlier. Proper bulk requirements will be included in any future Development Agreement, as required when utilizing the 125 du/acre bonus density program.

Policy 13.1.2.1: The City staff will evaluate development projects in Cocoa to include an assessment of impacts on the comprehensive plans of adjacent jurisdictions.

Policy 13.1.2.2: The City staff will assess future amendments to its comprehensive plan, including the Future Land Use and Capital Improvements elements, for impact on the comprehensive plans of adjacent jurisdictions.

Policy 13.1.2.3: The City shall coordinate with the City of Rockledge to institute joint planning activities in areas of joint concern and influence. The activities shall include land use, landscaping, urban design and urban form of new development in the area.

Staff Finding: The amendment does not increase density or intensity that would result in incompatibilities with surrounding lands. The text amendment will allow some of the ground floor of the mixed-use building to be utilized for residential uses, while maintaining significant square footage on the ground floor for non-residential uses as intended by the MU FLU category.

g. Whether the proposal will have a favorable or adverse effect on the ability of people to find adequate housing reasonably accessible to their places of employment.

Staff Finding: The proposed FLU amendment will provide opportunity for additional forms of housing closer to commercial uses, places of employment, and multimodal transportation options.

h. If the amendment being requested is consistent with all the elements of the comprehensive plan.

Staff Finding: The proposed FLU amendment is consistent with the following Comprehensive Plan policies:

Future Land Use Element, Policy 1.1.2.6 Mixed-Use (MU). The Mixed-Use land use category is intended to provide a mixture of residential, commercial, office, recreational and institutional uses along the major transportation corridors (such as SR 520 and US 1). Based on current land use trends, the City estimates that the mix of uses in the mixed-use category will be 50 percent residential and 50 percent non-residential. The Floor Area Ratio (FAR) measure shall not be applied to residential developments, or the residential portion of a mixed-use building or development.

Future Land Use Element, Objective 1.2.1: Smart Growth Principles. New development in the City shall incorporate “Smart Growth” principles that will lead to compact development standards as opposed to conventional development standards that encourage urban sprawl.

Future Land Use Element, Policy 1.2.1.6: New development, as well as infill development shall provide interconnected street grid networks, where feasible, to disperse traffic and encourage walkability. Developments may include a hierarchy of narrow streets, boulevards, and alleys; high quality pedestrian networks; designs that encourage a greater use of bicycles, rollerblades, scooters and walking as daily transportation; connectivity to public transit; and a land use mix that demonstrates reduced external trips by encouraging internal trips.

Housing Element, GOAL 3.1: The City shall encourage and promote the provision of decent, safe, and sanitary housing to meet the needs of the present and future population of the City.

Objective 3.1.1, Housing Supply: Assist the private sector to create additional units and preserve existing units to satisfy the projected demand of dwelling units of various types, sizes, and costs which will be needed to house the City's anticipated population through the planning horizon.

Policy 3.1.1.1: The City’s Future Land Use Map shall provide adequate lands to accommodate the projected housing growth.

Policy 3.1.1.2: The City shall continue to provide land use designations and zoning districts on the Future Land Use and the Official Zoning Maps to ensure a variety of housing types including single family, duplex, and multifamily are allowed within the City.

Policy 3.1.1.6: The City shall promote mixed-use developments that include provisions for a wide variety of housing types and prices.

GOAL 3.7: The City shall promote opportunities for the creation of housing and infill development within the City.

Objective 3.7.1, Infill Development: The City shall continue to promote infill housing development

by supporting alternative development standards where appropriate and feasible.

STRATEGIC PLAN CONNECTION:
Enable growth through enhanced and modernized infrastructure. Maintain and attract new industry, jobs and investment through targeted marketing efforts, data collection and maintenance. Improve residential development and rehabilitation programs to ensure a diversity of housing options.

PRIORITY AREA CONNECTION:

Economic and Community Development.

BUDGETARY IMPACT:

Noted Above Choose an item.

PREVIOUS ACTION:

November 6, 2024. The amendment (Ordinance 15-2024) was presented to the Planning & Zoning Board, and made a recommendation to transmit the amendment to the Department of Commerce. Discussion included the amendment's impact on infrastructure, the ability to review actual projects through the site plan and development processes, and compatibility between the residential and commercial portions of the building. The Planning and Zoning Board recommended that City Council approve Ordinance 15-2024.

RECOMMENDED MOTION:
Staff recommends that the City Council **APPROVE** on this first reading the proposed Expedited State Review Comprehensive Plan Text Amendment to Policy 1.1.2.6(F) providing additional flexibility related to uses permitted on the ground floor of vertical mixed-use buildings eligible for density bonuses.

ORDINANCE NO. 14-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, ADOPTING A LARGE SCALE COMPREHENSIVE PLAN TEXT AMENDMENT; AMENDING A POLICY IN THE FUTURE LAND USE ELEMENT RELATED TO THE MIXED-USE FUTURE LAND USE CATEGORY, ESTABLISHING THE AUTHORIZED USES PERMITTED ON THE GROUND FLOOR OF A MIXED USE BUILDING, SUCH MIXED-USE BUILDINGS BEING ELIGIBLE FOR RESIDENTIAL DENSITY BONUSES GENERALLY OF AN ADDITIONAL FIVE (5) DWELLING UNITS PER ACRE FOR VERTICAL MIXED-USE BUILDINGS AND UP TO 125 DWELLING UNITS PER ACRE FOR VERTICAL MIXED-USE PROJECTS IN THE VERY LIMITED GEOGRAPHICAL AREA IDENTIFIED IN POLICY 1.1.2.6 OF THE COMPREHENSIVE PLAN AND REQUIRING A DEVELOPMENT AGREEMENT BY THE CITY COUNCIL UNDER CERTAIN TERMS AND CONDITIONS DEEMED NECESSARY AND ACCEPTABLE TO THE CITY COUNCIL; FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE COMPREHENSIVE PLAN, SEVERABILITY, AND AN EFFECTIVE DATE, AND LEGAL STATUS OF THE PLAN AMENDMENT.

WHEREAS, Section 163.3161 et. seq., Florida Statutes, established the Community Planning Act, which was formerly known as the Local Government Comprehensive Planning and Land Development Regulation Act; and

WHEREAS, the Community Planning Act requires each municipality in the State of Florida to prepare, adopt, and update a Comprehensive Plan; and

WHEREAS, in accordance with the provisions of the Community Planning Act, the Local Planning Agency of the City of Cocoa held a duly noticed public hearing, in accordance with the procedures established in Chapter 163, Part II, Florida Statutes, on the proposed comprehensive plan amendment; and

WHEREAS, the City Council of the City of Cocoa held two duly noticed public hearings on the proposed amendment set forth hereunder and considered findings and advice of staff, citizens, and all interested parties submitting written and oral comments and supporting data and analysis, and after complete deliberation, hereby approves and adopts the Comprehensive Plan Amendment set forth hereunder; and

WHEREAS, in 2010, the City Council created a new future land use category, Mixed-Use (MU), which was intended to provide a mixture of residential, commercial, office, recreational, and institutional uses along the major transportation corridors in the City, such as SR 520 and US1, and in the Cocoa Village; and

WHEREAS, the adoption of the Mixed-Use future land use category was intended to strengthen support of redevelopment activities and place a stronger emphasis on quality, integrated development incorporating "smart growth" principles that would lead to compact development as opposed to conventional development standards and reduce urban sprawl; and

WHEREAS, the Mixed-Use future land use category was also intended to promote energy efficient land use patterns and assist in the reduction of greenhouse gas emissions by encouraging such integrated and compact development; and

WHEREAS, to encourage the compact, walkable, energy-efficient land development within the Mixed-Use future land use category, the Comprehensive Plan policies for such Mixed-Use category authorized a density bonus of up to five (5) dwelling units per acre, in addition to the twenty-five (25) dwelling unit per acre generally authorized, for vertical mixed use buildings; and

WHEREAS, Policy 1.1.2.6 of the City's Comprehensive Plan, further establishing the intent of the Mixed-Use future land use category, provides that mixed use buildings within a single development will be "highly encouraged" in this category; and

WHEREAS, for a mixed-use building in the Mixed-Use future land use category, "only retail sales, offices and services and restaurants" are currently permitted on the ground floor; and

WHEREAS, attracting a limited number of new large, vertical mixed-use projects to certain limited areas within the Cocoa Village is consistent with the City's and the Cocoa Community Redevelopment Agency's redevelopment plans and will help ensure the long-term viability and vibrancy of the Cocoa Village as a distinct, attractive, and safe place to live, work, and visit; and

WHEREAS, consequently, the City Council previously adopted via Ordinances 07-2022 and 17-2023 amendments to Policy 1.1.2.6 to authorize up to 125 dwelling units per acre for certain very limited geographic areas in the Cocoa Waterfront Overlay District ("CWOD"), subject to approval of a development agreement in the discretion of the City Council after consideration of a number of factors, including but not limited to, economic and social benefits to the City and Community Redevelopment Agency, aesthetic quality and character, architectural design, and physical and visual scale; compatibility and harmony with the special and distinctive character of the Cocoa Village, including the South End Subdistrict, if applicable, and waterfront district; impact upon public facilities; and adequacy of on-site parking and impact of off-site parking; and

WHEREAS, the City Council desires to provide additional flexibility related to uses permitted on the ground floor of vertical mixed-use buildings eligible for density bonuses under the Comprehensive Plan to encourage the development of such buildings to fulfill the goals and objectives of the Mixed-Use future land use category; and

WHEREAS, revising the requirement that ground floor uses must consist entirely of retail sales, offices, services, and restaurants reflects the fact that market conditions may not support such commercial uses on every street frontage of a proposed mixed-use building; and

WHEREAS, providing for such flexibility may stimulate the development of mixed use buildings in the City of Cocoa while still ensuring that commercial uses are integrated into such buildings to create compact, walkable, and energy-efficient development that will benefit the citizens of the City of Cocoa; and

WHEREAS, allowing the construction of high-density residential mixed-use projects within the urban core of the Mixed-Use future land use area also provides for the economical use of City resources and infrastructure and provides opportunities for significant work, live, and recreation options that will allow residents to reduce their automobile dependence and live a more sustainable lifestyle; and

WHEREAS, the City Council finds that this Ordinance serves a legitimate government interest related to implementing the goals and objectives set forth in the Cocoa Waterfront Master Plan, Agency Redevelopment Plan, and promoting catalyst redevelopment opportunities that will improve the social and economic interests of the City of Cocoa; and

WHEREAS, the City Council of the City of Cocoa hereby finds this Ordinance is in the best interest of the public health, safety, and welfare of the citizens of Cocoa.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COCOA HEREBY ORDAINS, AS FOLLOWS:

Section 1. **Recitals.** The foregoing recitals are true and correct and are fully incorporated herein by this reference.

Section 2. **Authority.** This Ordinance is adopted in compliance with, and pursuant to, the Community Planning Act, sections 163.3161 et. seq., Florida Statutes.

Section 3. **Purpose and Intent.** It is hereby declared to be the purpose and intent of this Ordinance to adopt a comprehensive plan amendment incorporating the revisions stated herein as part of the City of Cocoa Comprehensive Plan.

Section 4. **Adoption of Amendment to the Future Land Use Element.** The City of Cocoa Comprehensive Plan, Future Land Use Element, is hereby amended as follows (underlined type indicates additions and ~~strikeout~~ type indicates deletions, while asterisks (* * *) indicate a deletion from this Ordinance of text existing in the Cocoa Comprehensive Plan, Future Land Use Element. It is intended that the text in the Future Land Use Element denoted by the asterisks and set forth in this Ordinance shall remain unchanged from the language existing prior to the adoption of this Ordinance):

* * *

I - FUTURE LAND USE ELEMENT

* * *

FIGURE FLU-1
STANDARD FOR FUTURE LAND USE CATEGORIES

* * *

Commercial, Industrial, Open Space/Recreational, Institutional and Mixed-Use Future Land Use Categories

	Commercial	**Neighborhood Commercial**	**Regional Activity Center**	**Industrial**	**Open Space Recreational**	**Institutional**	**Mixed Use**
Maximum Intensity/ Density	1.0 FAR, 25 du/acre[7]	0.75 FAR, 25 du/acre[7]	0.50 FAR, 25 du/acre, and 45 hotel rooms /acre	1.50 FAR	0.25 FAR	1.0 FAR 25 du/acre	25 du/acre[2,3&9] 1.0 FAR[3]
Allowable Uses	Commercial, Office, Institutional, Residential[8], and Open Space/ Recreational	Commercial, Residential, Office, Institutional, and Open Space/ Recreational	Commercial, Industrial, Hotel, office, Residential, Institutional, and Open Space/ Recreational	Industrial and Commercial[6]	Not Applicable	Institutional	Commercial, Industrial, Hotel, Office, Residential, Institutional, and Open Space/ Recreational
Minimum Transportation Access	4 lane collector 2 lane arterial	2 lane collector	1 lane arterial that intersects SR 528 or I-95	2 lane collector 2 lane arterial	Not applicable	Not applicable	Not applicable
Applicable Zoning Districts	C-G, C-W, C-P, C-C, P-S, and PUD	C-N, C-R, R-P, P-S, and PUD	UMD	M-1 and M-2	All Districts	All Districts	CBD, CBD-CVO, C-C, C-N, C-R, P-S, PUD, R-P, UMD
Maximum Impervious Surface Ratio	0.90	0.80	0.95	0.75	0.25	0.65	0.95 1.0 in CBD

NOTES FOR FIGURE FLU-1:

1. Maximum density may be increased up to 12 due/acre as part of a planned residential development or planned redevelopment activities (*Policy 1.2.3.C*).
2. An additional 5 units per acre may be achieved if residential units are developed as part of a vertical mixed use project.
3. Maximum FAR in the Cocoa RDA is 2.0 and a bonus may permit up to an additional 2.5 FAR in the Central Business District outside the Cocoa Village Overlay sub-district. An additional 25 units per acre may be achieved in certain areas within the Cocoa RDA.
4. Four (4) acre maximum land area for new Neighborhood Commercial and one (1) acre maximum site land area.
5. Minimum land area of 50 acres and minimum cumulative gross floor area of 500,000 sq. ft. for all structures.
6. Commercial uses that are complementary to and support industrial development and operations.
7. Maximum residential density shall be 25 du/acre, except where reduced by the underlying zoning district regulations.
8. Residential uses shall be permitted only where allowed in the underlying zoning district.
9. Notwithstanding the base level maximum density stated in the above chart and Notes 2 & 3, the maximum density may be increased by the City Council for certain approved redevelopment projects on properties designated Cocoa Village and South End Subdistrict with a Commercial/Mixed Use Large (CL) building type on the Cocoa Waterfront Overlay District Regulating Plan pursuant to Policy 1.1.2.6.

* * *

Policy 1.1.2.6: Mixed-Use (MU).

(a). The Mixed-Use land use category is intended to provide a mixture of residential, commercial, office, recreational and institutional uses along the major transportation corridors (such as SR 520 and US 1). The mixed-use could be developed as single uses on separate parcels or as a mixture of uses within a single development. Based on current land use trends, the City estimates that the mix of uses in the mixed-use category will be 50 percent residential and 50 percent non-residential. The Floor Area Ratio (FAR) measure shall not be applied to residential developments, or the residential portion of a mixed-use building or development. The following criteria shall be used for determining appropriate locations for mixed-use land use areas.

A. Areas within a quarter mile walking distances of public transit stations, transitional areas between high and low intensity uses, and areas adjacent to major corridors within the City are appropriate for Mixed-Use category.

B. The land development regulations implementing this category shall encourage a compact and walkable environment to reduce vehicle miles of travel and encourage use of public transit.

C. Development within mixed-use shall be encouraged to follow Transit Oriented Design (TOD) principles.

D. Unified architectural and streetscape themes are encouraged for all developments within the Mixed-Use category.

E. Mixed use buildings within a single development will be highly encouraged in this category.

F. ~~For~~ Except as provided herein, for a vertical mixed-use building, density bonuses as provided in Figure FLU 1 and this Policy 1.1.2.6(b) shall only be permitted where at least 51% of the total building length of the ground floor street frontage is devoted to occupiable space for retail sales, offices and services available to the general public, and restaurants, or a combination thereof ~~are permitted on the ground floor~~. The total building length of the ground floor street frontage shall be measured by determining the length of the vertical, mixed use building on the ground floor on all street frontages up to a maximum of two (2) street frontages which shall be the two longest sides of the building with street frontage. For purposes of this Policy, pedestrian and vehicle driveways and ingress and egress corridors may be subtracted from the building length on each street prior to calculating the required percentage of the building length that must be devoted to the ground floor commercial uses on such street frontage. The required 51% of the total building length of the ground floor street frontage that is devoted to occupiable space for the ground floor commercial uses listed in this Policy may be distributed among street frontages as deemed most advantageous by the applicant, which may include locating the ground floor commercial uses entirely on one street. Non-commercial uses, uses otherwise permitted by the underlying zoning district, and parking to serve the vertical, mixed use building or the general public may occur on the remainder of the street frontage or within the interior of the building.

G. If residential housing units are developed as part of a vertical mixed use project a bonus of up to 5 units per acre may be achieved, excluding projects approved by city council pursuant to subsection (b).

H. For the purposes of analyzing public facilities impacts of proposed Future Land Use Map amendments, a mix of 50% residential and 50% non-residential land area split shall be utilized.

(b). Notwithstanding the maximum density stated in Figure FLU 1, a maximum density of up to 125 dwelling units per acre may be permitted for a specific redevelopment project with residential housing units developed as part of a vertical mixed-use project, subject to the discretion of the City Council and following conditions:

A. The vertical mixed-use project is located in the downtown community redevelopment area and on property designated Cocoa Village Subdistrict or South End Subdistrict on the Cocoa Waterfront Overlay District Regulating Plan and located on real property designated (outlined) on the following map:

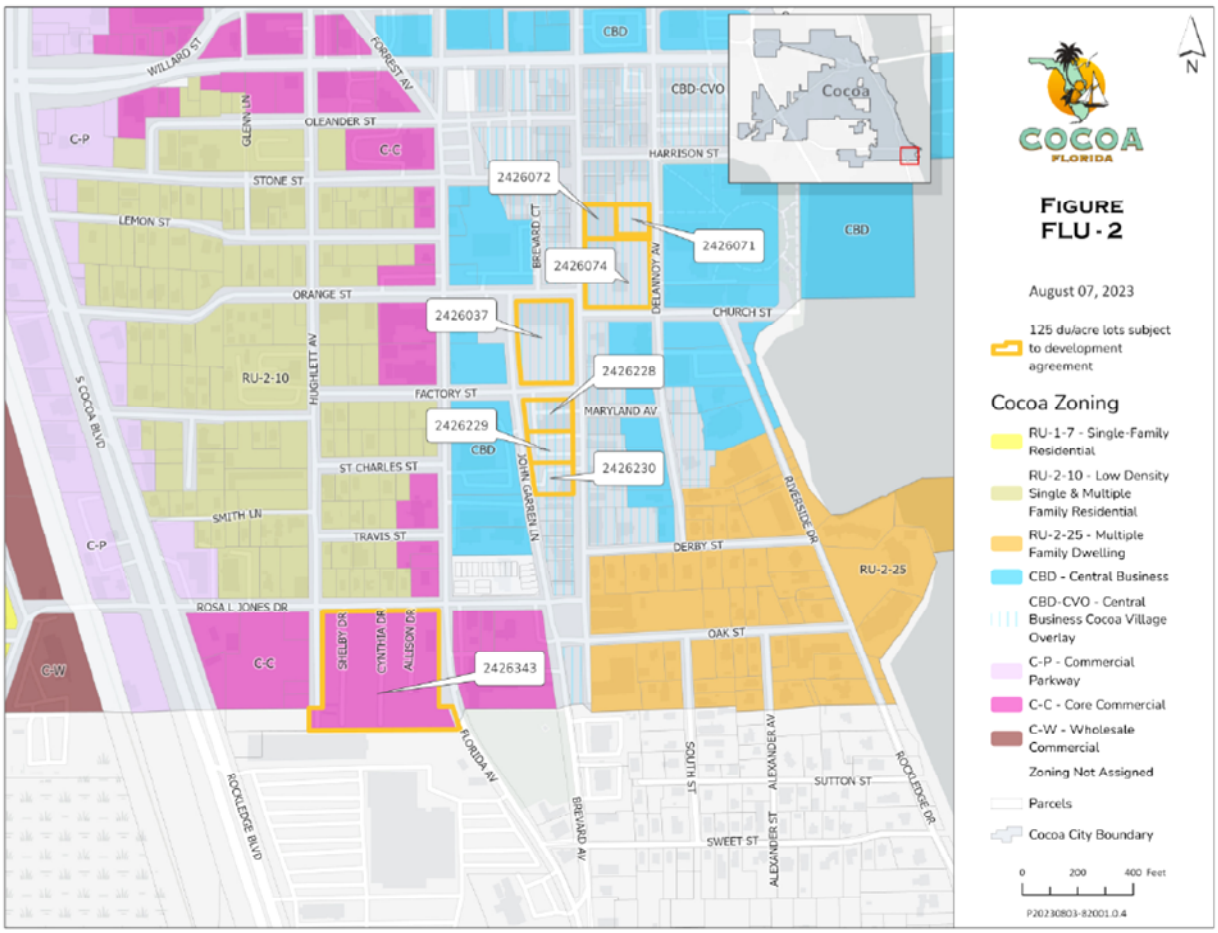


FIGURE FLU-2

B. The vertical mixed-use project is on property upon which a Commercial/Mixed Use Large (CL) building type is permitted on the Cocoa Waterfront Overlay District Regulating Plan; and

C. The maximum density for the project is approved by the City Council by a development agreement after considering the following factors:

(i). Economic and social benefits to the City and Community Redevelopment Agency;

(ii). Aesthetic quality and character, architectural design, and physical and visual scale;

(iii). Any proposed enhancements that a developer will commit to completing by development agreement that will significantly bring the overall quality of the proposed development above and beyond the minimum requirements set forth in the City Code and will serve the public health, safety, and welfare of the citizens and visitors of Cocoa;

(iv). Compatibility and harmony with the special and distinctive character of the Cocoa Village, including the South End Subdistrict, if applicable, and waterfront district;

(v). Impact upon public facilities;

(vi). Adequacy of on-site parking and impact of off-site parking;

(vii). Consistency with the CRA Community Redevelopment Plan and Waterfront Master Plan;

(viii). Proven first-hand experience of the developer to successfully complete one or more projects of such physical and visual scale and design, as evidenced by a written portfolio identifying and describing previously completed or substantially completed projects by the developer;

(ix). The negotiated terms and conditions of the development agreement including a development schedule deemed acceptable to the City Council;

(x). Impact on environmental concerns and incorporation of “green” community designs;

(xi). In the discretion of the City Council, a recommendation from the Cocoa Community Redevelopment Agency if the project could foreseeably affect or impact the Agency or the Agency’s Redevelopment Plan, or require an Agency contribution to support the project;

(xii). Compliance with the applicable land development regulations and comprehensive plan policies;

(xiii). Any other factors as may be deemed relevant by the City Council.

* * *

Section 5. Repeal of Prior Inconsistent Ordinances and Resolutions. All prior inconsistent ordinances and resolutions adopted by the City Council, or parts of prior ordinances and resolutions in conflict herewith, are hereby repealed to the extent of the conflict.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, word or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, 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 7. Incorporation into Comprehensive Plan. Upon the effective date of the Comprehensive Plan Amendment adopted by this Ordinance, said Amendment shall be incorporated into the City of Cocoa Comprehensive Plan and any section or paragraph number or letter and any heading may be changed or modified as necessary to effectuate the foregoing.

Section 8. Effective Date. The effective date of the Comprehensive Plan Amendment adopted by this Ordinance shall be thirty-one (31) days after the state land planning agency notifies the City that the plan amendment package is complete pursuant to section 163.3184(3)(c)(4.), Florida Statutes. If the plan amendment is timely challenged, the plan amendment shall not become effective until the state land planning agency or the Administration Commission enters a final order determining the adopted amendment to be in compliance. No development orders, development permits, or land use dependent on this plan amendment may be issued before it has become effective. After and from the effective date of this plan amendment, the Comprehensive Plan Amendment set forth herein shall amend the City of Cocoa Comprehensive Plan and become a part of that plan and the plan amendment shall have the legal status of the City of Cocoa Comprehensive Plan, as amended.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on the _____ day of _____, 2024.

_____

Michael C. Blake, Mayor

ATTEST:

_____

Monica Arsenault, City Clerk

Legal Ad: _____

LPA/P&Z: _____

First Reading: _____

Legal Ad:_____

Second Reading: _____

Effective Date: _____

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Florida
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Jennifer Webster, Planning & Zoning Dept.
Attn: Accounting Division
City Of Cocoa (Te)
65 Stone St
Cocoa FL 32922-7982

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Florida Today, a daily newspaper published in Brevard County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Govt Public Notices, was published on the publicly accessible website of Brevard County, Florida, or in a newspaper by print in the issues of, on:

10/25/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/25/2024

Keegan Moran
Legal Clerk

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CITY OF COCOA
NOTICE OF PUBLIC HEARING
NOTICE IS HEREBY GIVEN THAT THE PLANNING & ZONING BOARD/LOCAL PLANNING AGENCY
AND THE COCOA CITY COUNCIL PROPOSE TO CONSIDER THE FOLLOWING ORDINANCES:

PZ 24-00500002 COMPREHENSIVE PLAN TEXT AMENDMENT| ORD 14-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, ADOPTING A LARGE SCALE COMPREHENSIVE PLAN TEXT AMENDMENT; AMENDING A POLICY IN THE FUTURE LAND USE ELEMENT RELATED TO THE MIXED-USE FUTURE LAND USE CATEGORY, ESTABLISHING THE AUTHORIZED USES PERMITTED ON THE GROUND FLOOR OF A MIXED USE BUILDING, SUCH MIXED-USE BUILDINGS BEING ELIGIBLE FOR RESIDENTIAL DENSITY BONUSES GENERALLY OF AN ADDITIONAL FIVE (5) DWELLING UNITS PER ACRE FOR VERTICAL MIXED-USE BUILDINGS AND UP TO 125 DWELLING UNITS PER ACRE FOR VERTICAL MIXED-USE PROJECTS IN THE VERY LIMITED GEOGRAPHICAL AREA IDENTIFIED IN POLICY 1.1.2.6 OF THE COMPREHENSIVE PLAN AND REQUIRING A DEVELOPMENT AGREEMENT BY THE CITY COUNCIL UNDER CERTAIN TERMS AND CONDITIONS DEEMED NECESSARY AND ACCEPTABLE TO THE CITY COUNCIL; FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE COMPREHENSIVE PLAN, SEVERABILITY, AND AN EFFECTIVE DATE, AND LEGAL STATUS OF THE PLAN AMENDMENT.

~ AND ~

PZ 24-02000005 ZONING TEXT AMENDMENT – TREE PROTECTION | ORD 16-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY, FLORIDA, AMENDING THE ZONING ORDINANCE OF THE CITY OF COCOA REGARDING TREE PROTECTION AND PRESERVATION; AMENDING PROCEDURES RELATED TO WAIVERS OF TREE PROTECTION AND PRESERVATION REQUIREMENTS; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT ORDINANCES AND RESOLUTIONS, INCORPORATION INTO THE CODE, SEVERABILITY, AND AN EFFECTIVE DATE.

PLANNING & ZONING BOARD/ LOCAL PLANNING AGENCY PUBLIC HEARING WILL BE HELD ON
November 6, 2024
CITY COUNCIL 1st PUBLIC HEARING WILL BE HELD ON
November 12, 2024
ALL HEARINGS WILL TAKE PLACE AT 6:00 P.M. OR SOON THEREAFTER IN THE COCOA CITY HALL COUNCIL CHAMBERS LOCATED AT
65 STONE STREET, COCOA, FL

General Notice Information:
This is a public meeting. Interested parties are hereby advised that they may appear at said meeting and be heard. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk, Monica Arsenault, at least 48 hours prior to the meeting by telephone at (321) 433-8484 or via email at marsenault@cocoafl.org.
The City hereby advises the public that if a person decides to appeal any decision made by the BOA, P&Z Board/LPA or City Council with respect to any matter considered at its meeting or hearing, that person will need a record of the proceedings and, for such purpose, affected persons may need to assure that a verbatim record of the proceedings is made, and such record shall include the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission into evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals otherwise not allowed by law.
The BOA, PZ Board/LPA and City Council reserve the right to continue or postpone hearings to a date certain without re-advertising.
Public Participation Information:
The public may inspect the agenda items, ordinances, and supporting documents at the Community Services Department, between 8:00 a.m. and 5:00 p.m., Monday through Friday, or by phoning (321) 433-8451, or on the City's website at the following link prior to the meeting: https://cocoa.legistar.com/Calendar.aspx
Interested persons may submit their written comments or questions prior to the meeting through Email at meetings@cocoafl.org.
Viewing In Real Time. Interested persons may view and listen to the hearings live at the following internet address: https://cocoa.legistar.com/Calendar.aspx The City is not responsible for technical difficulties that may occur while viewing or listening online.

Legislation Details (With Text)

File #:	24-587	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	10/2/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Consider the reappointment of Ron Chabot through November 2027; Consider the appointment of Katherine Stewart and Joseph Bachand to fill one Regular member vacancy and one Alternate member vacancy on the Planning and Zoning Board. (Administrative Services Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Chabot Intent to Reapply.pdf Joseph Bachand Application Bachand Letter Roster.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 2, 2024.
Agenda Date: November 12, 2024.
Prepared By: Abigail Bass, Assistant City Clerk
Through: Tammy Gemmati, Administrative Services Director
Requested Action:
Consider the reappointment of Ron Chabot through November 2027; Consider the appointment of Katherine Stewart and Joseph Bachand to fill one Regular member vacancy and one Alternate member vacancy on the Planning and Zoning Board.

BACKGROUND:

Ron Chabot, who is currently fulfilling the remaining term of Marilyn Green, is set to expire on November 30, 2024. Mr. Chabot has served on the Planning and Zoning Board since January of 2023. He has indicated an interest in being reappointed for a full three-year term.

Additionally, the Planning and Zoning Board also has one Regular member vacancy and one Alternate member vacancy.

Katherine Stewart is currently the 2nd Alternate member on the Planning and Zoning Board and has served since January, 2023. Ms. Stewart spoke with the Clerk's office and expressed an interest in being appointed as a Regular member. During her time serving as an Alternate member, she held a high attendance record. Should Council decide to appoint Ms. Stewart to a Regular member seat, the position of 2nd Alternate would then become available.

Mr. Bachand is a prior member of the US1 Redevelopment Agency and a member of the Florida bar with knowledge of the City's code. He owns and operates an office of law within the City limits of Cocoa.

It should be clarified that the Regular member vacancy holds a three-year term through November 2027 and the Alternate member vacancy has no expiration.

If approved, it is at the discretion of the City Council to determine which position they would like each applicant to fulfill.

Each applicant currently meets the eligibility requirements for serving on a City board.

PRIORITY AREA CONNECTION:

Community Outreach and Engagement.

BUDGETARY IMPACT:

N/A.

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Consider the reappointment of Ron Chabot through November 2027; Consider the appointment of Katherine Stewart and Joseph Bachand to fill one Regular member vacancy and one Alternate member vacancy on the Planning and Zoning Board.

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✓ seek reappointment

_____ do not seek reappointment

as a member of the Planning and Zoning Board for the City of Cocoa for a Three-year term.

Sincerely,

Ron Chabot
Additional Comments:

_____

_____

_____

Return to: Office of the City Clerk
City of Cocoa
65 Stone Street
Cocoa, FL 32922

Abigail Bass

From: noreply@civicplus.com
Sent: Friday, July 12, 2024 12:02 PM
To: City Clerk
Subject: Online Form Submittal: NEW--Application for Board/Committee Membership

Follow Up Flag: Follow up
Flag Status: Flagged

EXTERNAL MESSAGE - USE CAUTION WITH LINKS AND ATTACHMENTS!

NEW--Application for Board/Committee Membership

City of Cocoa Application for Board/Committee Membership
City Code requires prospective and existing board members to fill out an application, consent to a standard criminal background check, be duly registered to vote in Brevard County, and be a resident or an owner of real property in the City of Cocoa. City Code also prohibits a person from serving on a City Board or Committee if that person has been convicted of a felony, unless their civil rights have been restored.*

(Please Print)

First Name	JOSEPH
Last Name	BACHAND
Application Date	7/12/2024
Address1	959 NORTH COCOA BOULEVARD
City	COCOA
State	FL
Zip	32922
Cocoa City Council District	District 1
Home Phone Number	3216345256
Work Phone Number	*Field not completed.*
Cell Phone Number	3212230166
Other Phone Number	*Field not completed.*

Place of Business	BACHAND & BACHAND, P.A. 959 NORTH COCOA BOULEVARD, SUITE 1, COCOA, FL 32922
Title/Position Held	owner
Date of Birth*	[redacted]
E-mail Address	jbachand@bachandpa.com

**The information being requested is necessary in order to conduct a background check. Information will be used for those purposes only.*

(Section Break)

Various City Boards/Committees Available	Code Enforcement/Drug Related Public Nuisance Board, Planning & Zoning Board

(Section Break)

Eligibility

Have you been a City of Cocoa resident for at least 6 months?	Yes
Do you own property or a business in Cocoa?	Yes

If yes, please list all addresses you own in the City of Cocoa:

Address1	959 NORTH COCOA BOULEVARD
Address2	SUITE 1
City	COCOA
State	FL
Zip	32922
Address1	220 Florida Avenue
Address2	*Field not completed.*
City	Cocoa
State	FL

Zip	32922
Are you registered to vote in Brevard County, Florida?	Yes
Have you ever been convicted or found guilty, regardless of adjudication, of a felony in any jurisdiction? Any plea of no contest shall be considered a conviction for purposes of this question.	No
If yes, have your civil rights been restored?	*Field not completed.*
Do you consent to a standard criminal background check?	Yes

(Section Break)

Miscellaneous Information

Do you currently serve on any other City of Cocoa board?	No
Are you related to a City of Cocoa Councilmember by blood, adoption, or marriage?	No
Potential Conflict of Interest: Have you ever been engaged in the management of any business enterprise that has a financial interest with the City of Cocoa? Please provide details, such as the name of the enterprise, the nature of the business, and the positions you hold or have held.	No
If yes, please provide details.	*Field not completed.*

(Section Break)

Interests and Experience

Additional Information May be Attached	*Field not completed.*
Briefly state your interest in serving on a City board or committee. Please include information relating to prior service on any governmental board or committee, and any specialized skills or training you feel will help you to qualify for membership on the desired City board or committee.	PRIOR MEMBER OF US1 REDEVELOPMENT COMMITTEE. MEMBER OF FLORIDA BAR WITH KNOWLEDGE OF CITY CODE.

(Section Break)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board and committee members. Please check the appropriate boxes:

Race	Caucasian
Gender	Male
Disability	*Field not completed.*
	Field not completed.

(Section Break)

Applicant Certification

By filling this application with the City of Cocoa, I do hereby acknowledge the following: 1. This application, when completed and filed with the Office of the City Clerk, is a public record under Chapter 119, Florida Statutes, and is open to public inspection. 2. I am responsible for keeping the information on this form current and provide any changes or updates to the Office of the City Clerk. 3. I consent to filing a Statement of Financial Interests (Form 1) required if required for the board in which I am appointed to. 4. If appointed to a board/committee, I acknowledge that this is my obligation and duty to comply with the following: Code of Ethics for Public Offices (Florida Statutes, Chapter 112, Part III) Florida Sunshine Law (Florida Statutes, Chapter 286) http://www.flsenate.gov/Statutes.

Signature	JOSEPH RYAN BACHAND
Date:	7/12/2024

City Board and Committee Information as well as Meeting Information	Boards and Committees

All meetings are subject to change in dates and/or may be canceled with the approval of the City Manager (with the exception of the regular Council meetings), dependent upon whether there are items or cases to be considered. Other meetings of boards not listed above are held on an infrequent basis to which there is no standard or specified monthly date. (Please refer to the preceding "Description of Boards and Committees".) The three pension boards generally meet quarterly, and meetings may be held more often, depending on necessity. The Drug Related Public Nuisance Board holds meetings coinciding with the Code Enforcement Board; however, it meets infrequently on an as needed basis. THIS INFORMATION IS PUBLISHED BY THE CITY CLERK'S OFFICE IN AN EFFORT TO BETTER INFORM CITIZENS ABOUT THEIR CITY GOVERNMENT.

Email not displaying correctly? View it in your browser.

BACHAND & BACHAND, P.A.

Attorneys and Counselors at Law

JOSEPH R. BACHAND **jbachand@bachandpa.com**
RACHEL R. BACHAND **rbachand@bachandpa.com**

September 10, 2024

Via email to Abass@cocoafl.gov

Ms. Abigail Bass
Assistant City Clerk
City of Cocoa
65 Stone Street
Cocoa, FL 32922

RE: JOSEPH RYAN BACHAND
Board Application

Dear Ms. Bass:

My name is Rachel Rickey Bachand. I am the President of RJB Development, Inc. My husband, Joseph Ryan Bachand, are equal shareholders of the entirety of the stock of RJB Development, Inc. RJB Development, Inc. is the owner of the real property located at 959 N. Cocoa Boulevard, Cocoa, Florida, 220 Forrest Avenue, Cocoa, Florida, and 224 Forrest Avenue, Cocoa, Florida.

Please contact me if you have any questions.

Sincerely,

Rachel Rickey Bachand

Planning & Zoning Board	**Meets First Wednesday Every Month @ 6pm**		**Expirations in November**	
MEMBER	**ADDRESS**	**PHONE**	**APPOINTED**	**EXPIRES**
Tamisha Findlay	315 Stone St. Cocoa, FL 32922	321-412-2948	07/2024 Appointed	2027
Wesley Park Fulfilling Al Washington's term	1112 Abington St., Cocoa, FL 32922 Wesley.n.park@gmail.com	321-298-4943	01/23 Appointed	2026
~~Veronica Lopez-Velez~~ ~~(Replaced Trina Gilliam)~~ **VACANCY**	~~571 Cressa Cir.~~ ~~Cocoa, FL 32926~~ ~~Ronilope011@gmail.com~~	~~407-498-8510~~ ~~(cell)~~	~~12/21 Appointed~~	~~2024~~
Ron Chabot Fulfilling Marilyn Green's term	2114 Clairemont Dr. Cocoa, FL 32922 Ron982@msn.com	321-403-3861	01/23 Appointed	2024
MerryBeth Burgess	19 Parkway Street Cocoa, FL 32922 merrybethburgess@rocketmail.com	404-683-0560	07/24 Appointed as Regular member 01/2022 Appointed as Alternate member	2027
Aleck Greenwood	PO Box 1077 Cocoa, FL 32923 Agreenwood2@cfl.rr.com	321-917-3770	12/22 Reappointed 08/2022 Appointed as Regular member (fulfilling term of J. Blanco) 01/2019 Appointed	2025
Marcus Wheeler	709 Ixora Ave. Cocoa, FL 32922 lushorn@gmail.com	321-271-9871	01/23 Appointed	2026
Frank Manfredi (Fulfilling term of Justin Simpson)	1209 N. Indian River Dr. Cocoa, FL 32922	847-922-9816	07/2024 Appointed	2024
Todd Anderson (1/3 non-resident)	6570 Pleasant Ave., Cocoa, FL 32927 toddpanderson@yahoo.com	403-7595 (cell)	01/23 Reappointed 02/2020 Appointed 11/16 Reappointed 1/28/14 appointed (to fill vacancy	2025

			left by Stephenson)	
VACANCY - 1st Alternate				No expiration
Katherine Stewart- 2nd Alternate	5261 Talbot Blvd., Cocoa, FL 32926 Katherineann_s@yahoo.com	267-226-2284	01/23 Appointed	No expiration
~~Debbie Joyce (Non-Voting Member)~~ **VACANCY**	~~3231 Nottingham Ln., Cocoa, FL 32926~~ ~~Debbie32926@brighthouse.com~~ ~~Debbie3231nl@outlook.com~~	~~321-338-2047~~	~~03/2020~~ ~~Appointed~~	~~No expiration~~
LIAISON	Lavander Hearn	474-1189	Updated 07/2024	
Counsel: Anthony Garganese/Kristin Eick	PO Box 2873, Orlando, FL 32802-2873	866-425-9566 407-472-0178 (Kristin Eick)		
RECORDING SECRETARY	Lori Chabot	433-8491		

Legislation Details (With Text)

File #:	24-607	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	10/8/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approval of the requested road closure changes for the 2024 Space Coast Marathon and Half due to the ongoing construction in Lee Wenner Park. (Comm. & Economic Dev. Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Document #1 Space Coast Marathon and Half Road Closure Route Changes .pdf Documents for the Space Coast Marathon and Half Road Closure Route Changes				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 8, 2024
Agenda Date: November 12, 2024
Prepared By: Gail A. Bantugan, Leisure Services Manager
Through: Samantha Senger, Director of Communications and Economic Development
Requested Action:
Approve the requested road closure changes for the 2024 Space Coast Marathon and Half due to the ongoing construction in Lee Wenner Park

BACKGROUND:

The Annual Running Zone and Space Coast Runners Space Coast Marathon and Half has requested changes to the currently approved road closures to accommodate the ongoing construction in Lee Wenner park.

During any given calendar year, the number of street closures approved by the City Council within the Central Business District (CBD) zoning district shall not exceed twenty-four (24) days. Any street closure lasting in excess of four (4) hours shall be counted as one full day, while any street closure of four (4) hours or less shall be counted as one half day per the Special Events Ordinance No. 04-2018.

Event:

Original Road Closure

Running Zone Foundation and Space Coast Runners Annual Space Coast Marathon and Half Marathon, Sunday, December 1st 2024 (2:00am-2:00pm).

Space Coast Marathon Course 26.2 Miles

The Race begins on Brevard Avenue heading south. Turn right on Orange St. Turn right on Florida Ave. Turn right on RT.520 (east bound) Turn left on Brevard Ave heading north and cross over Rt.520 (west bound). Continue northbound on Indian River Drive with a turn-around just south of Indian Trail. Head south on Indian River Drive. Turn right on Peachtree St. Turn left on Florida Ave. Turn left on Rosa L. Jones Blvd. Heading right onto Oak St. Turn right onto Rockledge Drive to the turnaround just south of Stonebridge Drive. Turn around heading north on Rockledge Drive. Turn right on Church St. utilizing the Porcher House Loop Alleyway behind St. Mark's Episcopal Church and Academy. Turn right onto Delannoy Ave. Right onto Harrison St. Remaining in the west bound lane of Harrison St. into Lee Wenner Park to the Finish Line.

Space Coast Half- Marathon Course 13.1 Miles (two courses)

North Course

Heading South on Brevard Ave. Turn Right onto Orange St. Turn right onto Florida Ave. Turn Right onto RT 520 (east-bound). Turn Left on Brevard Ave Crossing RT 520 (west bound). Course runs along Riverside Drive until just south of Indian Trail. The course then turns around heading south until RT 520 (west-bound) and turns left to the new connector crossing under Rt 520 into Lee Wenner Park to the Finish Line.

South Course

Heading South on Brevard Ave. Turning left on Church Street. Turn right on Rockledge Drive continuing on Rockledge Drive to 200 meters south of Stonebridge Dr. (just north of Oakledge Drive. Turn around heading north back to Church St. Turning right onto Church Street using the Porcher House Loop Alleyway behind St. Mark's Episcopal Church and Academy. Turn right onto Delannoy Ave. Turn right onto Harrison St. Staying in the west-bound lane of Harrison Street into Lee Wenner Park to the Finish Line.
Total Closure - One Day

Requested Road Closure Changes

Running Zone Foundation and Space Coast Runners Annual Space Coast Marathon and Half Marathon, Sunday, December 1st 2024 (2:00am-2:00pm).

There will be only one full marathon and one-half marathon this year. There will not be a north and south half marathon as in previous years. The start of both races will be different than years past and new road closures will be required.

Space Coast Marathon Course 26.2 Miles

Full marathon participants will start on Harrison St. and make immediate RIGHT onto Delannoy Ave and cross King St/Willard St., turn LEFT on Willard St. in the northernmost westbound lane. They will turn RIGHT onto Indian River Dr. and head north to the turnaround point {exact location TBD, but approximately at Fairview Ave- north of the previous turnaround point; not Cocoa jurisdiction but included for reference)

Space Coast Half- Marathon Course 13.1 Miles

Half marathon participants will start on Harrison St. and make immediate LEFT onto Delannoy Ave, followed by a RIGHT turn on Church St, LEFT turn on Brevard Ave., and LEFT turn on Derby St. to reach Rockledge Dr.

The full marathon route to cross 520 later in the race and join the "south" course on Rockledge Dr. will be similar but adjusted as follows:

From Florida Ave., participants turn LEFT on Factory St, RIGHT on Brevard Ave, and LEFT on Derby St to reach Rockledge Dr.

All participants will head north on Rockledge Dr to Church St., turn RIGHT to follow
the alley around St. Mark's and turn RIGHT on Delannoy and RIGHT on Harrison to finish.

All post-race activities will be in Riverfront Park and adjacent field.

STRATEGIC PLAN CONNECTION:

The Approval of the road closures will help to enhance the image of Cocoa as an inviting destination for visitors as well as re-enforce a sense of community and increased event participation for its citizens

BUDGETARY IMPACT:

The City receives $50.00 for each group that requests a street closure. The MLK event will have the permit fees waived. The event is held on a federal holiday per the special events ordinance section 2-404

PREVIOUS ACTION:

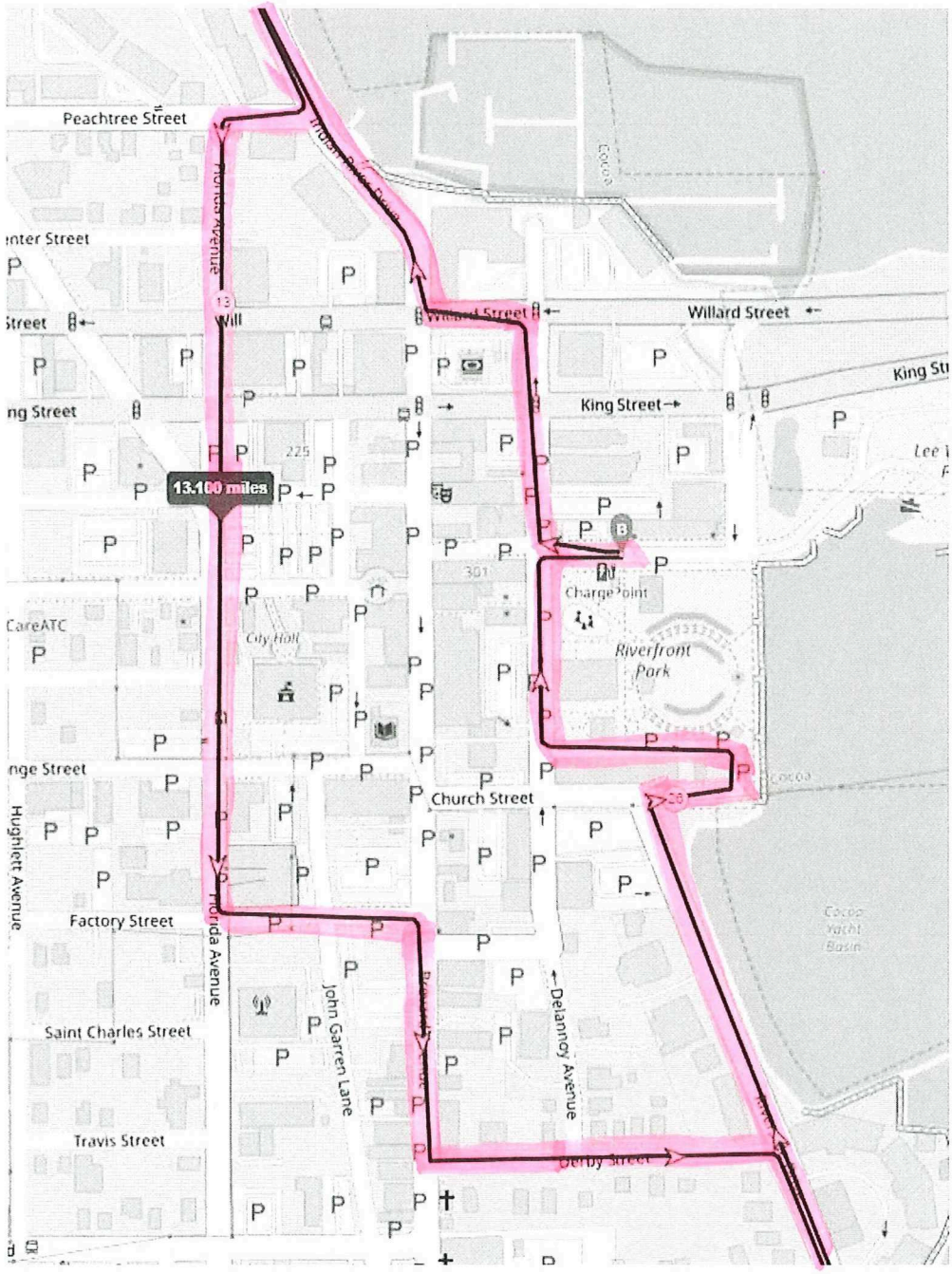
The original 2024 Road Closure for this event was approved November 28, 2023

RECOMMENDED MOTION:

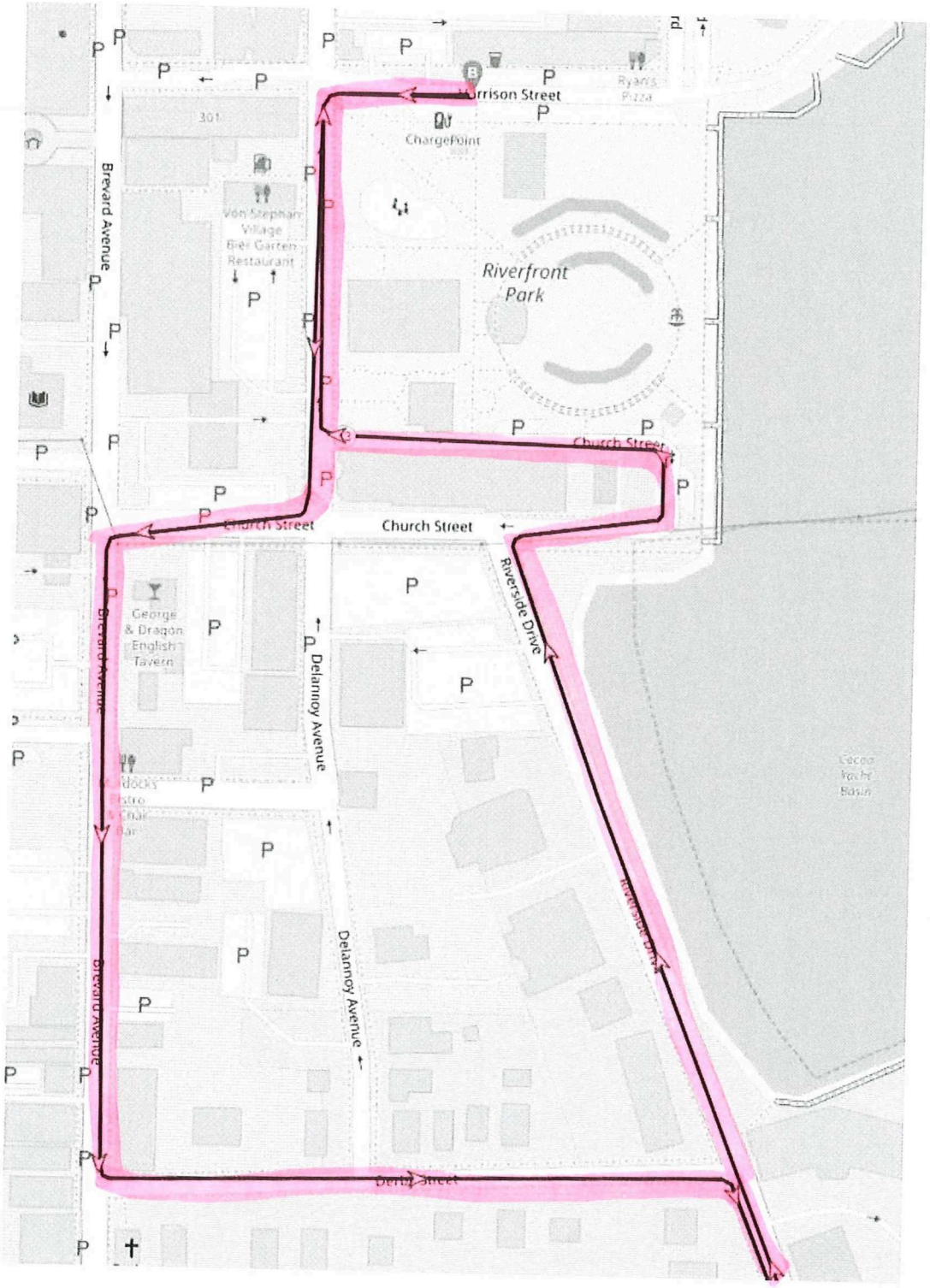
Request Council approval of the requested road closure changes for the Running Zone Foundation and Space Coast Runners Annual Space Coast Marathon and Half Marathon

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FULL MARATHON START/FINISH MAP



HALF MARATHON START/FINISH MAP



Due to the closure of Lee Wenner Park, we have adjusted the event as follows:

- There is only the full and half marathon races (no longer a "north" and "south" half option).
    - The half marathon will only feature the "south" course"
- The start and finish for both races will be at the same point, on Harrison St in front of Village Idiot Pub, however there will still be 2 separate starts (full at 6am, half at 6:15am)
    - RZ staff will need Harrison St. cleared immediately at the close of business (2am or earlier) on Sunday morning and any remaining cars removed.
- The start of both races will be different than years past and new road closures will be needed.
    - Full marathon participants will start on Harrison St. and make immediate RIGHT onto Delannoy Ave and cross King St/Willard St., turn LEFT on Willard St. in the northernmost westbound lane. They will turn RIGHT onto Indian River Dr. and head north to the turnaround point (exact location TBD, but approximately at Fairview Ave- north of the previous turnaround point; not Cocoa jurisdiction but included for reference)
    - Half marathon participants will start on Harrison St. and make immediate LEFT onto Delannoy Ave, followed by a RIGHT turn on Church St, LEFT turn on Brevard Ave., and LEFT turn on Derby St. to reach Rockledge Dr.
- The full marathon route to cross 520 later in the race and join the "south" course on Rockledge Dr. will be similar but adjusted as follows:
    - From Florida Ave., participants turn LEFT on Factory St, RIGHT on Brevard Ave, and LEFT on Derby St to reach Rockledge Dr.
    - Full marathon participants that can not finish the course and elect to stop "halfway" will have signage and RZ staff at a designated point on Florida Ave to facilitate the switch (likely Orange St.)
        - Full marathon participants that fall behind the cutoff time will end at this point as well
- The finish of both races will be different than years past but not change the road closures
    - All participants will head north on Rockledge Dr to Church St., turn RIGHT to follow the alley around St. Mark's and turn RIGHT on Delannoy and RIGHT on Harrison to finish.
- All post-race activities will be in Riverfront Park and adjacent field.
- Medical tent will be located in the field in the northeast corner
- Ambulance access will be via Riveredge Blvd. (opposite the command post)
- Bus route remains the same (new contractor)

Legislation Details (With Text)

File #:	24-633	**Version:**	1	**Name:**	FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/1/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve the grant application of $49,000,000 for the FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program offered by the Federal Railroad Administration (FRA) for the construction of a Cocoa Multi-Modal Station. Authorize the City Manager to sign any documents related to the grant application. (Comm. & Economic Development Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Internal Grant Application - Fed-State Intercity Passenger Rail Grant Program.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 1, 2024
Agenda Date: November 12, 2024
Prepared By: Samantha Senger, Director of Communication and Economic Development
Through: Stockton Whitten, City Manager
Requested Action:
Approve the grant application of $49,000,000 for the FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program offered by the Federal Railroad Administration (FRA) for the construction of a Cocoa Multi-Modal Station. Authorize the City Manager to sign any documents related to the grant application.

BACKGROUND:

Staff is requesting approval to apply for the FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program offered by the Federal Railroad Administration (FRA) for the Cocoa Multi-Modal Station project, which will fund the design and construction of the Brightline station in the City of Cocoa along with the required rail infrastructure to support the station. This grant requires a 25% match from the City. Staff will repurpose the grant application submitted for the CRISI grant with information provided from a follow-up meeting regarding that grant application. Staff is also requesting approval for the City Manager to sign any documents related to the grant application, if necessary.

Earlier this year, Cocoa City Council earmarked $5,000,000 ($2.5M FY24 & $2.5M FY25) in economic incentives to support the project which can be used towards the matching component of the grant. The recent commitment of $5,000,000 in tourism development tax money approved by the Brevard County Board of County Commissioners at their May 7, 2024, meeting will also be put

towards the match component.

Construction of a Cocoa Multi-Modal Station will be transformative for both the City of Cocoa and all of Brevard County. If awarded this grant, staff will prepare an agenda item to accept the grant and a BAF to provide budget for the grant-funded project.

STRATEGIC PLAN CONNECTION:

Investment in Public Infrastructure: Enhance the City's transportation networks with a Brightline Multi-modal station.
Economic/Community Development: Enable growth through enhanced and modernized infrastructure.

BUDGETARY IMPACT:

The City of Cocoa will allocate a total of $5,000,000 over two fiscal years towards the grant match for this project.

PREVIOUS ACTION:

In 2024, Cocoa City Council approved the allocation of $5,000,000 over two years towards the design and construction of the station.

RECOMMENDED MOTION:

Approve the grant application of $49,000,000 for the FY24 Federal-State Partnership for Intercity Passenger Rail Grant Program offered by the Federal Railroad Administration (FRA) for the construction of a Cocoa Multi-Modal Station. Authorize the City Manager to sign any documents related to the grant application.

INTERNAL GRANT APPLICATION FORM

Completed and Signed Copy of this Form **Must Be Attached** to all Grant Agenda Items

DEPARTMENT: Police	**DIVISION:** 2100
POINT OF CONTACT: Susan L. Lambert	**PROJECT MANAGER:**
NAME OF GRANT: FY2024 Edward Byrne Memorial Justice Assistance (JAG) Grant Program - Local Solicitation	
Assistance Listing#/CFSA#: 16.738	**FUNDING AGENCY:** BJA
AMOUNT REQUESTED: $ 15,653	**GRANT DUE DATE:** 10/16/2024
PROJECT DESCRIPTION: This grant is a two year grant as listed in Category 1, awards of less than $25,000, but can be extended for a period of up to two years. The Police Department intends to use the funds to address violent crime by recruiting officers for a long term solution and for overtime details in "hot spots" for a short term solution.	
MATCH REQUIRED: No **(IF YES, HOW MUCH :) $**	**TARGET DATE TO COUNCIL:** 10/22/2024
REIMBURSEMENT GRANT: Yes	**REIMBURSEMENT SCHEDULE:**
WHAT ARE THE REPORTING REQUIREMENTS? Quarterly Financial Reports Quarterly Performance Measure Reports Semi-annual Reports	
FUTURE REQUIREMENTS TO CONSIDER: N/A	

_____
Department Director

_____
Grants Administrator

_____
Deputy Finance Director

_____
Finance Director

_____
City Manager

Legislation Details (With Text)

File #:	24-637	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	11/4/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve a Resolution Amending the FY2025 Budget, BAF #25-008-A, for purchase of a Monarch fire pumper truck from Sutphen Corporation for $1,119,995. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Budget Resolution FY2025.pdf BAF 25-008-A- FD Fire Truck Fund Balance (11-12-24) Agenda 24-637-FY25.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 4, 2024
Agenda Date: November 12, 2024
Prepared By: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director
Through: Stockton Whitten, City Manager
Requested Action:
Approve a Resolution Amending the FY2025 Budget, BAF #25-008-A, for purchase of a Monarch fire pumper truck from Sutphen Corporation for $1,119,995

BACKGROUND:

City Council approved purchase of several capital items in the FY 2025 Adopted Budget using debt financing. The Finance Director has been working with the City's financial advisor to obtain quotes for lease financing to purchase the equipment. Sutphen Corporation is currently building a fire truck that will be ready for delivery by mid-year 2025. City Council approved the purchase of the fire truck at the City Council meeting on October 8, 2024 (agenda 24-580); however, the debt financing is not in place yet & therefore a purchase order cannot be issued. Sutphen Corporation is requiring a purchase order to be issued ASAP in order to hold the truck for the City of Cocoa, even though they were provided with a letter of intent to purchase the truck. If the City is unable to purchase the truck that is currently being built, build-out of a new truck could take up to three years. Staff is requesting approval of BAF # 25-008-A to provide funding for the fire truck using fund balance. Staff anticipates requesting approval of a lease agreement at the December 10, 2024 City Council meeting. If the debt financing is approved by City Council, a subsequent BAF will be presented for approval to reverse BAF # 25-008-A & return the budget to fund balance..

STRATEGIC PLAN CONNECTION:

Fiscal Sustainability

BUDGETARY IMPACT:

Budgeted	No
If not budgeted, is amendment/transfer attached?	Yes

Amount Requested	$1,119,995
Account Number	001-2201-522.64-00 CA2501
Account Name	Capital Vehicle Equipment & Machinery

Source of Funds: Fund Balance 001-0000-389.90-00

PREVIOUS ACTION:

City Council approval to purchase a Monarch pumper truck from Sutphen Corporation October 8, 2024 (agenda 24-580.

RECOMMENDED MOTION:

Approve a Resolution Amending the FY2025 Budget, BAF #25-008-A, for purchase of a Monarch fire pumper truck from Sutphen Corporation for $1,119,995

RESOLUTION NO. 2024-105

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, AMENDING THE CITY OF COCOA BUDGET FOR FISCAL YEAR 2025; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa adopted the final budget for the fiscal year commencing on October 1, 2024, and ending on September 30, 2025, at a Regular meeting held on September 17, 2024; and

WHEREAS, in accordance with Article XII, Section 5 of the City of Cocoa Charter, whereby the Council may, at any time by resolution, transfer any unused and unencumbered appropriation or portion thereof from one office or department to another; and

WHEREAS, the City Council deems it to be in the best interest of the City of Cocoa to amend its budget as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The 2024-2025 fiscal year budget shall be amended as detailed in the attached sheets.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, at a Regular City Council meeting assembled on the 12th day of November 2024.

_____
Michael C. Blake, Mayor

ATTEST:

_____
Monica Arsenault, City Clerk

City of Cocoa Budget Adjustment Form FY 2025- 008-A

SELECT ADJUSTMENT TYPE: Budget Amendment

REQUESTING DEPARTMENT #: 2101 DATE PREPARED: 11/7/24

'From' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 1,119,995	001-0000-389.90-00	CA2501	NON-OPERATING SOURCES		$ 0	$ 1,119,995	
						$ 0	
						$ 0	
						$ 0	
						$ 0	
						$ 0	
$ 1,119,995	TOTAL						

'To' Accounts

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 1,119,995	001-2201-522.64-00	CA2501	FIRE CONTROL/MACHINERY&EQUIPMENT	$ 1,542,244	$ 1,542,244	$ 2,662,239	
						$ 0	
						$ 0	
						$ 0	
						$ 0	
						$ 0	
$ 1,119,995	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

To put funding in place using fund balance so we can secure a monarch fire pumper truck, to be be adjusted once debt funding is in place and Fund Balance is replenished. Agenda 24- 637

City Council Approval Needed? *Yes.* (●) *No.* ( ) *DATE APPROVED:* 11/12/24 *RESOLUTION #:* 2024-105

City Council approval is needed for all transfers greater than $75,000 and transfers between Departments / Funds. All CRA adjustments are required to go their respective boards.

Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 13:34:39 -05'00'
Requestor's Signature

Zoie Badalov Digitally signed by Zoie Badalov Date: 2024.11.07 12:32:56 -05'00'
Finance Approval Signature

Finance Director's Signature

Jonathan Lamm Digitally signed by Jonathan Lamm Date: 2024.11.07 17:04:30 -05'00'
Department Director's Signature

Lora Howell Digitally signed by Lora Howell Date: 2024.11.07 13:34:23 -05'00'
Deputy Fin. Director's Signature

City Manager's Signature

FINANCE USE ONLY:

Date Entered: Entered By: Group #:

Revised eform 9/23/24 - FN

Legislation Details (With Text)

File #:	24-646	**Version:**	1	**Name:**	2025 Special Event Street Closures
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Approve the requested 2025 street closures associated with the proposed Special Events.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:					

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Gail A. Bantugan, Leisure Services Manager
Through: Samantha Senger, Director of Communication and Economic Development
Requested Action:
Approve the requested 2025 street closures associated with the proposed Special Events.

BACKGROUND:

During any given calendar year, the number of street closures approved by the City Council within the Central Business District (CBD) zoning district shall not exceed twenty-four (24) days. Any street closure lasting in excess of four (4) hours shall be counted as one full day, while any street closure of four (4) hours or less shall be counted as one half day per the Special Events Ordinance No. 04-2018.

Events:

Run for Responders 5K, Saturday, January 4th, 2025 (3:00pm-10:00pm)
Church St.: between Riverside Dr. and east terminus of Church St.
Riverside Dr.: between Church St. and Oak St.
Derby St.: at Riverside Drive, Delannoy and Brevard Ave.
Oak St.: between Riverside Dr. and Brevard Ave.
Brevard Ave.: between Oak St. and Harrison St.
Harrison St.: between Brevard Ave. and Riveredge Blvd.

The race route will open immediately after all the participants have all crossed the finish line. Harrison Street will reopen at Delannoy and Riveredge at 10pm.
Total Closure - One Day

Space Coast Runners Running Through the Struggles of Social Media 2k, Saturday, January 11, 2025 (6:00am-1:00pm)

Rosa L. Jones: between John Garren and Oak Street
Oak St.: between Brevard Ave. and Riverside Dr.
Riverside Dr: between Oak St. and Church St.
Riverside Dr.: between Church St and Derby St.
Derby St.: between Riverside Dr. and Brevard Ave.
Brevard Ave.: between Derby/ Rosa L. Jones/John Garren

Total Closure - One Day

Village Idiot Anniversary Street Party, Saturday, January 18th, 2025

Harrison St.: between Delannoy Ave. and Riveredge Blvd.

Total Closure - One Day

Martin Luther King Jr. Peace March and Service, Monday, January 20th, 2025 (11:00am-4:00pm).

Provost Park on Varr Ave. to SR 520 going east to Riveredge Blvd. into Riverfront Park. This event does not require a street closure. However, the Peace March does include the streets of Cocoa including the SR520. The organizers are required to have the proper DOT permitting in place to hold the march.

Total Closure - This event does not require a street closure.

Survive First and Dirty Oar 6th Annual Cocoa Village Brewers Bash Saturday, February 1st 2025 (3:00am-6pm)

Harrison St.: between Delannoy Ave. and River Edge Blvd.

Total Closure - One Day

HCVMS Spring Craft Fair, Saturday and Sunday, March 1st and 2nd, 2025 (2:00am Saturday March 1st, 6:00pm Sunday, March 2rd)

Brevard Ave.: between SR 520 and Factory St.
Oleander St.: between Brevard Ave. and Municipal Parking Lot
Orange Ave.: between Brevard Pl. and Brevard Ave.
Harrison St.: between Riveredge Blvd. and Brevard Ave.
Church St.: between Brevard Ave. and Delannoy Ave.
Delannoy Ave.: between Church St. and SR 520

Total Closure - Two Days

Space Coast Duathlon, Sunday, March 2nd, 2025 (2:00am-12:00pm)

A rolling street closure will be utilized for the Cocoa Triathlon. The number of participants and their safety requires a street closure request. This event will not require temporary traffic control devices (TTCD) to block roads throughout the course route. The streets in which the TTCD will be utilized are:

Harrison St.: between Delannoy Ave and Riveredge Blvd.
Riveredge Blvd.: between King St. (HWY 520) to Lee Wenner Park.

The Transition Area for each segment will be located in Riverfront Park/Harrison Field.

Pending LWP Progress: (Swim segment: Will commence in Lee Wenner Park with a Spring Distance of .25miles, into the Indian River. The turnaround point will be designated at the floating bouy.)

The Bicycling Segment: Sprint Distance equal to one lap, will begin in Riverfront Park. The participants will then proceed to the 520 and continue North on Indian River Drive with the turnaround at Indian Trail and back to the transition area in Riverfront Park.
The Run Segment: Sprint Distance equal to one lap, will transition in Riverfront Park then proceed south towards the turnaround point at Barton Avenue and commence north back to the finish in Riverfront Park.
Total Closure - One Day

Village Idiot Spring Street Party, Friday, March 28th ,2025 (3:00 pm-12:00 am)
Harrison St.: between Delannoy Ave. and Riveredge Blvd.
Total Closure - One Day

Space Coast Runners Annual Space Coast Classic 15k and 2 miler Saturday, April 12th, 2025 (4:30am-9:30am)
Mulberry Street: between BCP Library and Indian River Drive
Indian River Drive.: between Mulberry Street and Brookhill Drive
Total Closure - One Day (Not included in the 24 CBD closures)

HCVMS Summer Craft Fair, Saturday and Sunday, May 10th-11th, 2025 (2:00am May 10th- 6:30pm May 11th)
Brevard Ave.: between SR 520 and Factory St.
Oleander St.: between Brevard Ave. and Municipal Parking Lot
Orange Ave.: between Brevard Pl. and Brevard Ave
Harrison St.: between Riveredge Blvd. and Brevard Ave.
Church St.: between Brevard Ave. and Delannoy Ave.
Delannoy Ave.: between Church St. and SR 520
Total Closure - Two Days

*Dirty Oar Brewery/Running Zone/Florida Today Summer Brewery Running Series, Tuesday, June 3rd, 2025, 4:00pm-8:00pm.
Oleander Street: beginning at the east side of Hughlett Street to the entrance of the Dirty Oar Brewery parking lot. Approximately 100 feet.
Total Closure - One Day (Not included in the 24 CBD closures)

City of Cocoa Independence Day Celebration, Friday, July 4th, 2025 (2:00am-11:00pm)
Lee Wenner Park closure begins at 2:00am 7/3/2025
Harrison St.: between Delannoy and Riveredge Blvd
Total Closure - One Day

*Dirty Oar Brewery Anniversary Celebration, Sunday, August 1st, 2025 (11:00am-8:00pm).
Oleander Street: beginning at the east side of Hughlett Street to the entrance of the Dirty Oar Brewery parking lot. Approximately 100 feet.
Total Closure - One Day (Not included in the 24 CBD closures)

The Walk to End Alzheimer's, Saturday, September 27th, 2025 (6:00am-2:00pm)
Harrison St.: between Riversedge and Brevard Ave.
Brevard Ave (Longer route): between Oleander and Derby Street
Church St. (Short Route): between Brevard Ave. and Riverside Drive
Derby St.: between Brevard Ave and Riverside Dr.

Riverside Dr. between Derby St. and Church St. returning to RFP
Total Closure - One Day

*Greater Saint Paul Missionary Baptist Church, Second Annual Breast Cancer Awareness Event and Car Show, Saturday, October 11th, 2025, 8:00am-5:00pm.
Hughlett: between Stone and Lemon
Lemon: between Hughlett and Glenn
Glenn: between Stone and Lemon
Stone: between Hughlett and Glenn
Total Closure - One Day (Not included in the 24 CBD closures)

HCVMS Fall Art and Craft Fair, Saturday and Sunday, October 18th-19th, 2025 (2:00am October 18th, 6:00pm October 19th)
Brevard Ave.: between SR 520 and Factory St.
Oleander St.: between Brevard Ave. and Municipal Parking Lot
Orange Ave.: between Brevard Pl. and Brevard Ave
Harrison St.: between Riveredge Blvd. and Brevard Ave.
Church St.: between Brevard Ave. and Delannoy Ave.
Delannoy Ave.: between Church St. and SR 520
Total Closure - Two Days

City of Cocoa Fall Festival in the Village and HCVMS Golf Cart Parade, Saturday, October 25th, 2025 (12:00pm-9:00 pm)
Florida Ave: between Rosa L. Jones and Oleander Street (Rolling)
Oleander Street between Florida Avenue and Brevard Avenue
Brevard Avenue: between King Street and Rosa L. Jones
Rosa L. Jones: at the traffic Circle (Rolling)
Oak Street: Between Brevard Avenue and Riverside Drive (Rolling)
Riverside Drive: Between Oak Street and Church Street (Rolling)
Church Street: Between Riverside Drive and Brevard Avenue.
Delannoy Avenue: Between Derby Street and Harrison Street
Harrison Street: Between River Edge Boulevard and Brevard Avenue
Derby Street: Between Brevard and Riverside Drive
Total Closure - One Day

Space Coast Free Wheelers Waterway Century Ride- Sunday, October 26th, 2025 (5:00am-8:30am)
The corner of Delannoy Ave. and Harrison St. from 5:00 am-8:30 am for the beginning of bike racing event for charity. This is an annual event that has occurred the last weekend in October each year. As soon as the race begins and bikes are cleared out, the street will be opened back up. Actual time should be no longer than 30 minutes.
Total Closure - Half Day

Village Idiot Halloween Street Party, Friday, October 31st, 2025 (3:00pm-12:00am)
Harrison St.: between Delannoy Ave. and Riveredge Blvd.
Total Closure - One Day

Game on Events Riverfront Triathlon, Sunday, November 2nd, 2025 (5:30am-9:30 am)
Harrison St.: between Riveredge and Brevard.

Riverside Dr.: between Church St. and Oak St.
Rockledge will also be supporting this event.
Total Closure - Half Day

HCVMS Concours Car Show, Saturday, November 15th, 2025 (6:00am-5:00pm)
Brevard Ave.: between SR 520 and Factory St.
Church St.: between Brevard and Delannoy Ave.
Delannoy Ave.: between Church and SR 520 (King St.)
Orange Ave.: between Brevard Pl. and Brevard Ave.
Harrison St.: between Riveredge Blvd. and Brevard Ave.
Oleander St.: between Brevard Ave. and Municipal Parking Lot
Total Closure - One Day

Running Zone Foundation and Space Coast Runners Annual Space Coast Marathon and Half Marathon, Sunday, December 30th 2025 (2:00am-2:00pm).

Space Coast Marathon Course 26.2 Miles

Full marathon participants will start on Harrison St. and make immediate RIGHT onto Delannoy Ave and cross King St/Willard St., turn LEFT on Willard St. in the northernmost westbound lane. They will turn RIGHT onto Indian River Dr. and head north to the turnaround point {exact location TBD, but approximately at Fairview Ave- north of the previous turnaround point; not Cocoa jurisdiction but included for reference)

Space Coast Half- Marathon Course 13.1 Miles
Half marathon participants will start on Harrison St. and make immediate LEFT onto Delannoy Ave, followed by a RIGHT turn on Church St, LEFT turn on Brevard Ave., and LEFT turn on Derby St. to reach Rockledge Dr.

The full marathon route to cross 520 later in the race and join the "south" course on Rockledge Dr. will be similar but adjusted as follows:

From Florida Ave., participants turn LEFT on Factory St, RIGHT on Brevard Ave, and LEFT on Derby St to reach Rockledge Dr.

All participants will head north on Rockledge Dr to Church St., turn RIGHT to follow
the alley around St. Mark's and turn RIGHT on Delannoy and RIGHT on Harrison to finish.
All post-race activities will be in Riverfront Park and adjacent field.
Total Closure - One Day

HCVMS Holiday Craft Fair, Saturday and Sunday, December 6th and 7th 2025 (2:00am December 6th, 6:00 pm December 7th).
Brevard Ave.: between SR 520 and Factory St.
Oleander St.: between Brevard Ave. and Municipal Parking Lot
Orange Ave.: between Brevard Pl. and Brevard Ave
Harrison St.: between Riveredge Blvd. and Brevard Ave.
Church St.: between Brevard Ave. and Delannoy Ave.
Delannoy Ave.: between Church St. and SR 520
Total Closure - Two Days

Cocoa Rockledge Holiday Parade, Saturday, December 13th, 2025 (11:00am-9:00 pm)
Brevard Ave.: beginning at the southerly city limit to Maryland Ave.
Maryland Ave.: between Brevard Ave. and Delannoy Ave.
Delannoy Ave.: between Maryland Ave. and SR 520
Harrison St.: between Delannoy Ave. and Riveredge Blvd.
Total Closure - One Day

Annual HCVMS Hot Cocoa Holiday's Bicycle Parade, Friday, December 19th, 2025 2:00pm-8:00pm.
Harrison St.: between Riversedge and Brevard Ave.
Brevard Ave.: between Oleander Street and Oak Street
Orange St.: between Brevard Pl. and Brevard Ave.
Oak Street: between Brevard Ave. and Riverside Dr.
Riverside Dr: between Oak St. and Church St.
Church St.: between Riverside Dr. and Delannoy Ave.
Delannoy Ave.: between Church St. and Harrison St.
Total Closure - One Day

The total number of Central Business District (CBD) street closures if approved is 23
*The total number of Street closures outside of the Central Business District (CBD) if approved is 4.

STRATEGIC PLAN CONNECTION:

Community Outreach and Engagement: Encourage a diverse array of special events at city facilities that attract a diverse audience.

BUDGETARY IMPACT:

The City receives $50.00 for each group that requests a street closure. The MLK event will have the permit fees waived since the event is held on a federal holiday per the special events ordinance section 2-404.

PREVIOUS ACTION:

The 2024 annual road closures were approved in November 2023.

RECOMMENDED MOTION:

Request Council approval all of the 2025 Road Closures listed in this request.

Legislation Details (With Text)

File #:	24-656	**Version:**	1	**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	11/8/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	To Provide Direction to Staff for the installation of speed humps in Diamond Square on Stone Street and Blake Avenue under an exemption to the City's speed hump policy as approved on July 12, 2022. (Councilman Goins)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Speed Hump Resolution 2022-056.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 8, 2024
Agenda Date: November 12, 2024
Prepared By: Abigail Morgan - P.E. Public Works Director / City Engineer
Through: Stockton Whitten, City Manager
Requested Action:
To Provide Direction to Staff for the installation of speed humps in Diamond Square on Stone Street and Blake Avenue under an exemption to the City's speed hump policy as approved on July 12, 2022.

BACKGROUND:

Councilman Goins requested the placement of this item/subject on the November 12, 2024 agenda. Speed humps have previously been installed in Diamond Square on Washington Street.

Council approved the current speed hump policy on July 12, 2022.

STRATEGIC PLAN CONNECTION:

Public Safety

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

Council approved resolution # 2022-56 establishing the current speed hump policy.

RECOMMENDED MOTION:

To Provide Direction to Staff for the installation of speed humps in Diamond Square on Stone Street and Blake Avenue under an exemption to the City's speed hump policy as approved on July 12, 2022.

RESOLUTION NO. 2022-056

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, APPROVING A POLICY RELATED TO THE INSTALLATION OF SPEED HUMPS AND OTHER TRAFFIC CALMING DEVICES REQUESTED BY CITIZENS AS DEFINED HEREIN; PROVIDING FOR REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Citizens of the City of Cocoa occasionally request Speed Humps to be installed on streets owned and maintained by the City of Cocoa; and

WHEREAS, Speed Humps are not always the most effective or economical way to deter speeding and may reduce response time to emergency service providers; and

WHEREAS, the City Council deems it to be in the best interest of the City of Cocoa to adopt and amend as needed a policy to address citizen requests for the installation of Speed Humps and other Traffic Calming measures.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The Speed Hump Policy dated July 2022 shall be adopted as the official policy of the City of Cocoa and shall be applied when citizens request speed humps or other traffic calming measures.

SECTION 2. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on the 12th day of July 2022.

_____
Michael C. Blake, Mayor

ATTEST:

_____
Carie Shealy, MMC, City Clerk

Legislation Details (With Text)

File #:	24-599	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	10/4/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	To Provide Direction to Staff for Funding and New Policies, if Necessary, for the Indian River Drive Septic to Sewer Conversion. (Councilwoman Weeks)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	HB1379FAQs.pdf Clerk Memo REVISED F1 SOIRL Contingency Fund Request City of Cocoa 545373 Zones J-K Septic SOIRL Funding Request(Revised).pdf SOIRL Cost analysis and impact 11.29.2022a.pdf SOIRL Cost analysis and impact 11.29.2022.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 4, 2024
Agenda Date: October 8, 2024
Prepared By: Jack Walsh, Utilities Director; Stockton Whitten, City Manager
Through: Councilwoman Weeks, District 3
Requested Action:
To Provide Direction to Staff for Funding and New Policies, if Necessary, for the Indian River Drive Septic to Sewer Conversion.

BACKGROUND:

Councilwoman Weeks requested the placement of this item/subject on the October 24, 2024 agenda. This agenda item and/or subject was previously reviewed by Council on May 24, July 26, August 9, November 29, 2022, May 23, 2023, January 23, 2024, and July 23, 2024.

Two areas within the City of Cocoa along Indian River Drive have been identified for funding from the Save Our Indian River Lagoon (SOIRL) tax adopted by Brevard County. The areas are known as Area “J” and “K” and consist of a total of 88 single family homes that can be elgible for reimbursement to remove their septic systems and replaced with a city owned gravity sewer system.

The SOIRL study conducted by Tetra Tech identified 5 major areas of pollutents into the Indian River Lagoon;

1. Stormwater runoff

2. Baseflow/septic, leaking sewer, reclaimed water
3. Atmospheric deposition
4. Point sources
5. Muck flux

SOIRL currently has approved an allocation of approximately $6.1M for 88 lots toward the design, construction of a new gravity sewer system to eliminate existing septic systems assuming 100% participation. That amount is reduced by $545,373 if no additional match funding is received by October 25, 2024. Therefore the total would be $5,467,559. The final design and plans are complete. The opinion of probable costs was prepared by the Engineer of Record and the costs vary based on the method of construction used by a contractor to install the sewer mains. The last cost estimates place the costs of construction of the new gravity system at $6.6 to $8.2M. This estimate does not inlcude homeowner on site costs.

Cocoa engaged a consultant to prepare a preliminary feasibility study to identify more specifically how many homes could be served, if a gravity or pressure force main system would be required and to understand the geology, and the challenges of construction in this area.

Staff has previously advised that the cost for the project using SOIRL funding along with potential grants could potentially cover all costs based on current budgets assuming 100% participation of the 88 lot owners. However, cost over runs could range from $691K to $4.9M depending on the actual connections achieved. Note as the level of participation decreases, the costs to the city or citizens increase. For example, at 70% participation using the worst-case estimate, the city or citizens could be responsible for repaying an estimated $2.3M of reimbursable costs back to Brevard County.

At the community meeting hosted by Staff and our consultant in November 2020, the project was presented as a potential no cost to the homeowners based on information known at the time. Per our current discussion with Brevard County, the costs for the design and construction of the sewer system are reimbursable and the onsite costs of the homeowner are not reimbursable under the SOIRL program but may be eligible under other grants offered by FDEP or SJRWMD. A survey was conducted in conjunction with the community meeting and of the 40 respondents, 22 homeowners or 55% were not supportive of the project if the homeowner was responsible for costs associated with connecting to the sewer system.

Currently, City of Cocoa Code of Ordinances does not require existing homeowners who have functioning septic systems to connect to city sewer system. The following items are presented to outline options available to Council to consider. The financial liabilities associated with this project will need to be addressed and the appropriate actions identified for follow up by staff. To address the requirements to connect or not connect and to address shortfall in funding that is not covered by either the SOIRL funding for infrastructure or a future grant from FDEP/SJRWMD for homeowner costs, the following options are available:

Option 1: Withdraw the sewer infrastructure project and let the homeowners submit and qualify for advanced septic treatment funding from SOIRL

If chosen, withdrawing the Septic to Sewer Conversion project will allow all homeowners within the current J and K areas to seek reimbursement for septic replacements if the new septic system meets

all the advanced treatment requirements outlined in the SOIRL technical report. Brevard County Natural Resources Department will require a letter from the city to withdraw the project. Homeowners would be immediately eligible for to apply to Brevard County for individual septic system replacement dollars. Per the SOIRL website, the maximum reimbursement for advanced septic systems is $18,000 per lot. This option allows the greatest freedom of choice for homeowners but not complete removal of unwanted nutrients to the lagoon.

Option 2: Mandatory Participation. Require all homeowners to connect to the sewer system once completed. Council must determine how cost overruns are funded If cost overruns (if they occur) for public infrastructure are greater than SOIRL funding and any applicable grants, the cost above the available funding will be paid for by:

A) Utilities/Utility Rate Payers or
B) Homeowners

Each homeowner can apply for FDEP or SJRWMD grants through the city as available for additional reimbursements for septic abandonment, new sewer service line, hardscape replacements and potentially impact fee if allowed by the grant.

With mandatory participation, the city can apply for a grant from SJRWMD or FDEP for the short fall from SOIRL. Adopting a specific mandatory connect policy for the homeowners in the affected areas as well as a policy for non-compliance with enforcement actions detailed is needed. The details on enforcement to address homeowners who refuse to comply will need to be identified. The policy must address the costs not covered due to refusal to participate and the costs above allocated funding regardless of the source of funding.

In the above option, the cost overrun funding source for public infrastructure will need to be specifically stipulated as either a city utility responsibility or a homeowner responsibility. Mandatory participation ensures maximum reimbursement from SOIRL funding but may be insufficient. Homeowners can seek grants for new service lines and other related costs. If homeowners are to pay for infrastructure overruns, the estimated costs spread over 88 lots may create a large liability to the homeowners and that liability will vary on a lot-by-lot basis depending on actual costs associated with connecting a lot because of the varying lot characteristics and complexities (e.g., lot size and depth; obstructions such as walls, fences, trees, and accessory structures; location and accessibility of existing septic tank; length of lateral pipe run, etc.) related to installing a new lateral service line and removing the existing septic tank for each particular lot. For example, based on a very preliminary field inspection of the 88 lots, the lots were placed into four, very general groupings to demonstrate the potential range of estimated costs to the homeowners from the lowest group estimate of $24,420 (18 lots) to the highest group estimate of $62,640 (4 lots) (see attached). However, actual homeowner costs could be higher or lower for any particular lot depending on the characteristics and complexities of the lot as mentioned above.

To move forward with this project, homeowners will have to connect to the City's sewer system. As such, the City Council will need to adopt an ordinance requiring a citywide mandatory connection policy addressing lots that have existing septic when city sewer systems are or become available. The areas identified as Area J and Area K from the Brevard County Tetra Tech Report will be required to connect without exception due to the very close proximity of the homes to the lagoon and the environmental harm such as algae blooms and nutrient loading caused by the septic systems per the Tetra Tech report. Other properties east of US 1 with existing working septic systems, which are not

part of the Area J and Area K project and not currently eligible for the subject funding program currently under consideration in this agenda item, will likewise be required to connect at their own expense because of their proximity and potential environmental harm to the lagoon. The ordinance will also adopt enforcement procedures to enforce the mandatory sewer connection requirement and discontinuance of the homeowner's septic system. The additional costs and impact on funding eligibility on the City and homeowners associated with enforcement is unknown at this time and will depend on the number of homeowners that refuse abide by the mandatory connection policy and connect and participate in the project.

Homes outside Area J and K and outside the areas designated in the Tetra Tech report that are located west of US 1and have working septic systems and currently have access to the city sewer system can be granted exceptions to connect to the City's sewer system so long as their septic systems continue to function properly. Staff estimates there are approximately 124 parcels within the city limits that have current water accounts and have access to existing sewer but have no current sewer account. Exceptions approved for properties west of US1 would not force a customer to immediately connect to the City's sewer system, but such properties will be required to connect once their septic system fails in the future.

The Utilities Department will need to cash fund the project subject to review and upon securing mandatory participation, sign a contract with Brevard County to accept the funding reimbursement from SOIRL.

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

Budgeted	N/A
If not budgeted, is amendment/transfer attached?	N/A

PREVIOUS ACTION:

As previously advised this item and/or subject has been before the Council six times.

RECOMMENDED MOTION:

To Provide Direction to Staff for Funding and New Policies, if Necessary, for the Indian River Drive Septic to Sewer Conversion

The State Ethics Commission ruled that except for procedural or preliminary matters, Councilwoman Koss has a voting conflict of interest and cannot vote on making a final determination regarding the septic-to-sewer conversion project that would involve such a conversion for her residence (including Option 1 and Option 2) because she would receive guaranteed funds (gains) from the City and would have a mandatory outlay of funds she would personally incur if the project were underfunded (losses), thus, incurring a special private gain or loss under the voting conflict statute. Thus, Councilwoman Koss will not be voting on making a final determination regarding the project. The

remaining four (4) members of Council will need to provide final direction at this time.

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Frequently Asked Questions (FAQs)
House Bill (HB) 1379 Requirements for Enhanced Nutrient-Reducing Systems

Introduction

During the 2023 legislative session, the Florida Legislature passed House Bill (HB) 1379, Laws of Florida Chapter No. 2023-169. This law describes areas where enhanced nutrient-reducing onsite sewage treatment and disposal systems (ENR-OSTDS or "nitrogen-reducing systems") are required instead of conventional septic systems.

This guidance document is intended to help the public answer routine ENR-OSTDS questions. If questions are asked that are not included in this guidance, please refer to the contacts in the last question.

Who does HB 1379 apply to? Will HB 1379 impact me?

People who are required to apply for a new septic system (OSTDS) permit serving a property in specific regions of the state ("impacted areas") are affected by this legislation.

Specifically, people applying for a **new system construction permit for an OSTDS ("septic system") on a lot of one acre or less and within an "impacted area" will not be allowed to install a conventional septic system (septic tank and drainfield**). Instead, they must install a special system referred to as an enhanced nutrient-reducing onsite sewage treatment and disposal system (ENR-OSTDS or "nitrogen-reducing system"). This requirement became effective on **July 1, 2023**.

Permits for septic systems located within the Indian River Lagoon Protection Program area (portions of Volusia, Brevard, Indian River and St. Lucie Counties) have additional requirements. **Starting January 1, 2024**, all new septic systems on all lot sizes installed within this area must be an ENR-OSTDS. **By July 1, 2030**, any commercial or residential property with an existing septic system located within this area must connect to central sewer (if available) or upgrade to an ENR-OSTDS or other wastewater treatment system that achieves at least 65 percent nitrogen reduction.

How do I know whether my property is in an "impacted area"?

To determine if the property is within the "impacted area" or the Indian River Lagoon Protection Program area, see the BMAPs and Alternative Restoration Plans - OSTDS Requirements mapping tool.

When do I have to comply with the new law by? How are effective dates implemented?

Applications for new septic systems on lots one acre or less and in an impacted area must comply with nitrogen-reducing requirements unless they were received by the county health department prior to **July 1, 2023** and have been determined complete (except for the site evaluation).

In addition, within the Indian River Lagoon Protection Program area, starting **January 1, 2024,** new system applicants must install an ENR OSTDS on all property sizes. This means that applications for new septic systems on all lots and in the Indian River Lagoon Protection Program area must comply with nitrogen-reducing system requirements unless they were received by the county health department prior to **January 1, 2024** and have been determined complete (except for the site evaluation).

How do I know if I need a new system construction permit?

If you need to install a septic system where a system has never been installed before, you will need a new system construction permit. A new system construction permit is also required in some cases when replacing a complete system. See Memorandum DCEH 19-004 for more information on when new system construction standards are required.

What is an ENR-OSTDS?

An ENR-OSTDS is an advanced septic system that reduces nitrogen better than a conventional septic system. It can also be referred to as a "nitrogen-reducing system". ENR-OSTDS meet an overall 65% nitrogen-reducing standard.

There are three types of ENR-OSTDS: NSF 245 aerobic treatment units; nitrogen-reducing performance-based treatment system (nitrogen-reducing PBTS), and inground nitrogen-reducing biofilters (INRBs). For more information on these systems, please see Enhanced Nitrogen-Reducing OSTDS to Meet Requirements of HB 1379.

Why is reducing nitrogen important?

Nitrogen is a pollutant that can cause environmental and drinking water concerns. Discharge from onsite sewage treatment and disposal systems is one of many sources of nitrogen into the groundwater of Florida. The installation of nitrogen-reducing systems can lower the impact that OSTDS have on the state's ground and surface waters.

For more information, please visit the Division of Environmental Assessment and Restoration, Water Quality Restoration Program website or email the program at BMAPProgram@floridadep.gov.

Why do I have to do this?

During the 2023 legislative session, the Florida Legislature passed House Bill 1379, Laws of Florida Chapter No. 2023-169, which describes the areas in the state that require nitrogen-reducing OSTDS. This comprehensive environmental protection legislation covers a variety of environmental areas and supports the goals of Executive Order 23-06. It also builds on Florida's historic investments and accomplishments over the last four years in advancing the protection of our environmental resources. The Onsite Sewage Program is required to implement the components of the law within the program jurisdiction. Other regulatory components will be managed by agencies with jurisdiction over those other programs.

Can I be exempt from this law? Can a variance be granted?

Once an application has been denied for not meeting the requirements, what are the options? The usual (Chapter 381, section 381.0065(4)(h) F.S.) variance process for septic systems in not available for the ENR-OSTDS requirement. However, a person who is impacted by the ENR-OSTDS treatment requirements may petition for an **administrative hearing** filed under Sections 120.569 and 120.57, F.S. This action will not be final and effective until further order of the Department. Because the administrative hearing process is designed to formulate final agency action, the hearing process may result in a modification of the agency action.

Is financial assistance available?

The Department of Environmental Protection (DEP) provides financial assistance to local governments (county, city, utilities) for water quality improvements. DEP recommends that the individual homeowners and businesses contact their local government for specific septic upgrade incentive programs to assist with upgrades to enhanced nitrogen reducing systems or septic to sewer conversions.

Who should I contact to ask more specific questions?

- General questions can be emailed to the Onsite Sewage Program at the Department of Environmental Protection at OSTDS_Feedback@floridadep.gov.
- Questions about a specific site or property should be directed to the applicable County Health Department Onsite Sewage Treatment and Disposal program.
- Specific questions regarding BMAPs, alternative restoration plan areas, or the map at BMAPs and Alternative Restoration Plans - OSTDS Requirements should be directed to the Division of Environmental Assessment and Restoration, Water Quality Restoration Program at BMAPProgram@floridadep.gov or 850-245-8460.
- All other questions can be directed to the DEP Onsite Sewage Program at 850-245-4070.

BREVARD County
BOARD OF COUNTY COMMISSIONERS

FLORIDA'S SPACE COAST

Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

December 12, 2022

M E M O R A N D U M

TO: Virginia Barker, Natural Resources Management Director

RE: Item F.1., Save Our Indian River Lagoon Contingency Fund Request for the City of Cocoa J and K Septic to Sewer Project

This is to correct the memorandum of October 26, 2022. The Board of County Commissioners, in regular session on October 25, 2022, authorized a $545,373 funding increase for the Zones J and K Septic to Sewer Project**, with a caveat to give the City of Cocoa 24 months to secure the funding, otherwise the City will have to reimburse the County.**

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/tr

cc: Finance
Budget

City Manager's Office
65 Stone Street • Cocoa, FL 32922
PHONE: (321) 433-8737
FAX: (321) 433-8685

September 8, 2022

Terri Breeden, Brevard County Natural Resources Management
2725 Judge Fran Jamieson Way
Melbourne, Florida 32940

Dear Ms. Breeden,

This letter modifies my previous letter to Mrs. Barker regarding additional funding for the J&K Septic to Sewer Project. Again, the Cocoa City Council, at its regular meeting on August 9, 2022, directed me to ask Brevard County for additional funding for the J&K Septic to Sewer Project.

As you and I discussed the current project budget is $5,467,559 for 88 homes in the J&K project area. As we advised our current estimate is based on 92 lots being included in the project scope and is not based on a bid price. Our current estimate is as follows.

Public Infrastructure Cost	$8,905,865
Private (Homeowners Costs)	$3,120,000
	$12,025,865

If the current project budget received 50/50 match funding of $5,467,559 the projected shortfall would be $1,090,747. The city would ask for the Citizen Oversight Committee's favorable approval of a request to the Board of County Commissioners for an additional budgetary allocation of $545,373 for the J&K Septic to Sewer Project. The additional budgetary allocation request is only half of the projected shortfall as 50/50 grant match funding is assumed.

Please call me if you have questions or require additional information and/or clarification.

Sincerely,

Stockton Whitten,
City Manager

cc: Cocoa City Council
Jack Walsh, Utilities Director

Areas J and K - Estimated Costs

11/29/2022

Septic to Sewer Project

Current SOIRL Funding - Infrastucture Reimbursement										
# of Connections Served by Project	Assumed Particpation Rate	Actual Connections made	Current Funding SOIRL	Grant Funding Pvt.	Grant Funding Public	Total Available Funding	Engineering Costs	Current Estimated Const. Cost Max.	Current Estimated Customer Cost	**Needed Funding Required or Surplus**
88	100%	88	$6,167,373	$1,560,000	$4,607,373	$12,334,746	$605,865	$8,300,000	$3,120,000	**$308,881**
	90%	79	$5,550,636	$1,404,000	$4,007,639	$10,962,275	$545,279	$8,300,000	$2,808,000	**-$691,004**
	80%	70	$4,933,899	$1,248,000	$3,562,346	$9,744,245	$484,692	$8,300,000	$2,496,000	**-$1,536,447**
	70%	62	$4,317,161	$1,092,000	$3,117,052	$8,526,213	$424,106	$8,300,000	$2,184,000	**-$2,381,892**
	60%	53	$3,700,424	$936,000	$2,671,759	$7,308,183	$363,519	$8,300,000	$1,872,000	**-$3,227,336**
	50%	44	$3,083,687	$780,000	$2,226,466	$6,090,153	$302,933	$8,300,000	$1,560,000	**-$4,072,780**
	40%	35	$2,466,950	$624,000	$1,781,173	$4,872,123	$242,346	$8,300,000	$1,248,000	**-$4,918,223**

Note : SOIRL funding based on new $70,083 per lot reimbursement ($6,167,373 for 88 lots)
Customer Grant Funding based on $35,454 per lot ($3.12M for 88 lots assumed)

Septic to Sewer Project 11/29/2022

Estimated Home Owner Costs (service line, remove septic, repairs, landscaping)

# of Connections Served by Project	Estimated Cost per Lot	Estimated Total Customer Cost
4	$62,640	$250,560
50	$30,960	$1,548,000
20	$27,960	$559,200
18	$24,420	$439,560
	Subtotal	$2,797,320
	Impact Fees	$161,000
	Total	$2,958,320

Range of Costs to be paid for by homeowners or by grant or in any combination

≈ $3,000,000

*Estimate based on field observation and GIS data and can vary

50/50 Funding	Expense Debit	Funding Credit		Expense Debit	Funding Credit
	High Cost Estimate			Low Cost Estimate	
Public Infrastructure Cost	($8,300,000)			($6,700,000)	
Eng/Bidding/Inspection	($605,865)			($605,865)	
SOIRL Funding match		$4,607,373			$4,607,373
Max Grant Funding		$4,607,373			$4,607,373
			$6,167,373		
Private Costs	($3,000,000)			($3,000,000)	
Eng/Bidding/Inspection	($120,000)			($120,000)	
SOIRL Funding match		$1,560,000			$1,560,000
Max Grant Funding		$1,560,000			$1,560,000
Totals	($12,025,865)	$12,334,746		($10,425,865)	$12,334,746
Needed Funding/Surplus	$308,881 *			$1,908,881 *	

* Note - surplus not possible with grants. The agencies will only reimburse based on actual expenses

Legislation Details (With Text)

File #:	24-612	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	10/14/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	In accordance with the Financial Operations Manual (FOM) the City Manager shall submit to City Council in the form of an agenda item any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Change Orders-CM Authorized September 2024.pdf Visualization Change Order Authorizations.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 14, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director; Stockton Whitten, City Manager
Requested Action:
In accordance with the Financial Operations Manual (FOM) the City Manager shall submit to City Council in the form of an agenda item any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority.

BACKGROUND:

The attached spreadsheets reference construction projects with a previously authorized "contingency" as of September 30th, 2024. The report provides the project number, project description, construction contract cost of project, contingency amount authorized, date of City Council approval, resolution number for authorization of contingency, requisition numbers, and expenditure by fiscal year.

The second line of each project in the third column under "Construction contract not to exceed $" references the contingency amount that the City Council or City Manager, if within his purchasing authority, has approved. The last line of each project provides the remaining balance as of the report date.

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

None

PREVIOUS ACTION:

None

RECOMMENDED MOTION:

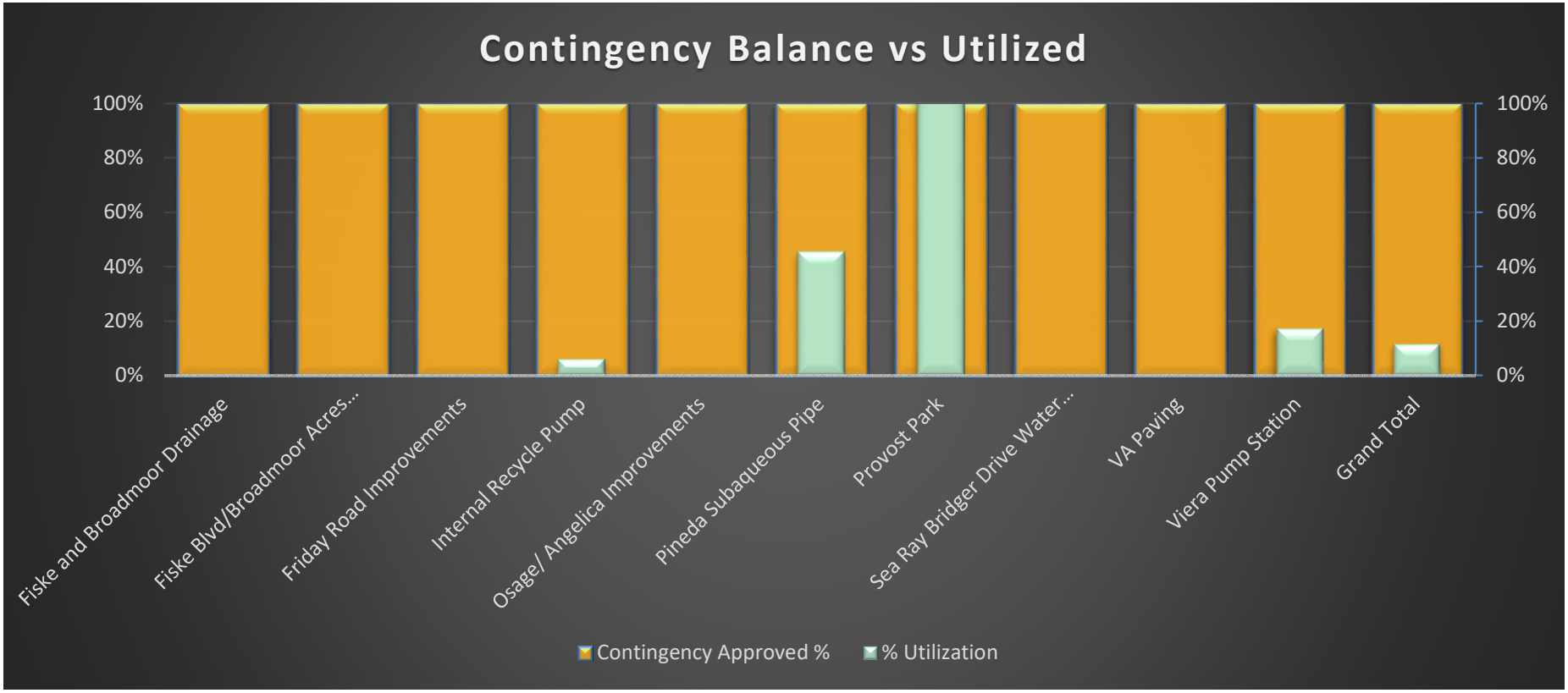
Informational Item Only

FY 2024 Change Orders - CM authorized to execute

Applied to Contingency | as of: Period 12

Project #	Project Description + Details	Construction contract not to exceed $	Labels	Resolution #	Requisition #	Requsition Amount	All Fiscal Years Cumulative	FY21 Cumulative Requisitions	FY22 Cumulative Requisitions	FY23 Cumulative Requisitions	FY24 Cumulative Requisitions	Cumulative Expenditures	FY2024 Expenditures	FY2023 Expenditures	FY2022 Expenditures
WS22IR	**Internal Recycle Pump**														
Op. Rev.		12,797,176	Total approved	2023-103											
Project Manager:	Francis Palmieri	1,297,938	Contingency and other costs authorized	2024-005											
Account #:	421-4120-536.63-00	11,499,238	Exp authorized before contingency												
	424-4055-536.63-00														
	424-4120-536.63-00														
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
Vendor:	**Wharton-Smith Inc.**			FY2024	47027	1,366,175	11,581,208	-	-	-	11,581,208	$ 4,063,841	$ 4,063,841	$ -	$ -
PO #:	**81414**				47027-1	10,133,063									
					47027-2	81,970									
		1,215,968													
PWFBPP	**Provost Park Improvements**														
Op. Rev.		1,969,004	Total approved	2023-100											
Project Manager:	Abigail Morgan	80,000	Contingency and other costs authorized												
Account #:	001-3580-519.63-00	1,889,004	Exp authorized before contingency												
	001-3580-519.63-07						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
	001-3580-519.64-00			FY2024	47163	697,853	1,969,004	-	-	-	1,969,004	$ 1,693,920	$ 1,693,920	$ -	$ -
					47163	49,977									
					47163	1,213,174									
Vendor:					47163	8,000									
PO #:	**81560**				0	-									
		-													
AFBP22 & PW08SP	**Annual Street Paving**														
Op. Rev.		950,000	Total approved	2023-064											
Project Manager:	Abigail Morgan	26,796	Contingency and other costs authorized												
Account #:	001-3510-541.63-00	923,204	Exp authorized before contingency												
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
Vendor:	**VA Paving**			FY2024	47376	443,982	923,204	-	-	-	923,204	$ 923,204	$ 923,204	$ -	$ -
PO #:	**81738**				47376-1	479,222									
		26,796			0										
WS21VP	**Viera Pump Station**														
Op. Rev.		917,070	Total approved	2023-015											
Project Manager:		83,370	Contingency and other costs authorized												
Account #:	424-4055-536.63-00	833,700	Exp authorized before contingency												
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
Vendor:	**L7 Construction**			FY2023	46161	833,700	848,267	-	-	833,700	14,567	$ 788,278	$ 748,378	$ 39,900	$ -
PO #:	**80814**				46161-2	11,042									
		68,803													
WS21SC	**Sea Ray Bridger Drive Water Main Relocation**														
Op. Rev.		4,839,476	Total approved	2022-134											
Project Manager:	John Perrin	439,952	Contingency and other costs authorized												
Account #:	424-4055-536.63-00	4,399,524	Exp authorized before contingency												
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
	Atlantic Devlopment Cocoa			FY2023	45843	4,399,524	4,399,524	-	-	4,399,524	-	$ 4,202,580	$ 1,784,254	$ 2,418,326	$ -
	80537														
		439,952													
GR2108	**Fiske Blvd/Broadmoor Acres Drainage Improvement**														
Op. Rev.		305,347	Total approved	2022-025											
Project Manager:	Frank Mirabito	42,500	Contingency and other costs authorized	2024-044											
Account #:	303-3570-538.63-08	262,847	Exp authorized before contingency												
	424-4055-536.63-08						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
	Tiera Inc.			FY2022-303	44454	197,135	262,847	-	262,847	-	-	$ 169,109	$ 169,109	$ -	$ -
	79493			FY2022-424	44454-1	65,712									
		42,500			0										

Project #	Project Description + Details	Construction contract not to exceed $	Labels	Resolution #	Requisition #	Requsition Amount	All Fiscal Years Cumulative	FY21 Cumulative Requisitions	FY22 Cumulative Requisitions	FY23 Cumulative Requisitions	FY24 Cumulative Requisitions	Cumulative Expenditures	FY2024 Expenditures	FY2023 Expenditures	FY2022 Expenditures
GR2108	**Fiske Blvd/Broadmoor Acres Drainage Improvement**														
Op. Rev.		8,540,647	Total approved	2024-043											
Project Manager:	Frank Mirabito	2,405,102	Contingency and other costs authorized	2024-090											
Account #:	303-3570-538.63-73	6,135,545	Exp authorized before contingency												
	423-3570-538.63-73						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
	424-4055-536.63-73			FY2024	47365	5,698,026	6,135,546	-	-	-	6,135,546	$ 4,066,065	$ 4,066,065	$ -	$ -
	Cathcart Construction Co.				47365-1	437,520									
	81782														
		2,405,101													
WS18MI	**Pineda Subaqueous Pipe**														
Op. Rev.		12,066,069	Total approved	21-112											
Project Manager:	City of Melbourne	1,096,915	Contingency and other costs authorized												
Account #:	426-4055-536.63-00	10,969,154	Exp authorized before contingency												
Account #:	421-4055-536.63-00						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
Vendor:	**City of Melbourne**			FY2021	WIRE	10,969,154	11,472,467	10,969,154	485,192	18,121	-	$ 11,651,223	$ 196,877	$ 485,192	$ 10,969,154
PO #:	**WIRE**			C.O. #1	WIRE-1	**399,159**									
				C.O. #2	WIRE-2	**86,033**									
				C.O. #3	WIRE-3	**(95,700)**									
				C.O. #4	WIRE-4	**43,589**									
				C.O. #5	WIRE-5	**6,950**									
				C.O. #6	WIRE-6	**14,539**									
				C.O. #7	WIRE-7	**69,457**									
				C.O. #8	WIRE-8	**158,042**									
				C.O. #9	WIRE-9	**(113,462)**									
				C.O. #10	WIRE-10	**71,186**									
				C.O. #11	WIRE-11	**(136,480)**									
		593,602													
WS24LC	**Osage/ Angelica Improvements**														
Op. Rev.		4,089,124	Total approved	2022-018											
Project Manager:		371,739	Contingency and other costs authorized	2022-092											
Account #:	424-4120-536.63-00	3,717,385	Exp authorized before contingency	2023-054											
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
Vendor:	**Atlantic Development of Cocoa**			FY2024	47958	3,717,385	3,717,385	-	-	-	3,717,385	$ 477,219	$ 477,219	$ -	$ -
	Vendor #: 05580														
PO #:	**82211**			C.O. #1	0										
				C.O. #2	0										
				C.O. #3											
		371,739		C.O. #4											
WS24WP	**Friday Road Improvements**														
Op. Rev.		4,413,648	Total approved	2022-018											
Project Manager:		401,241	Contingency and other costs authorized	2022-092											
Account #:	424-4120-536.63-00	4,012,407	Exp authorized before contingency	2023-054											
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	Cumulative Expenditures	FY 24	FY 23	FY 22
Vendor:	**Atlantic Development of Cocoa**			FY2024	47960	4,012,407	4,012,407	-	-	-	4,012,407	$ 1,312,145	$ 1,312,145	$ -	$ -
	Vendor #: 05580														
PO #:	**82212**			C.O. #1	0										
				C.O. #2	0										
				C.O. #3	0										
		401,241		C.O. #4											


Contingency Balance vs Utilized
100%
80%
60%
40%
20%
0%
Fiske and Broadmoor Drainage
Fiske Blvd/Broadmoor Acres...
Friday Road Improvements
Internal Recycle Pump
Osage/ Angelica Improvements
Pineda Subaqueous Pipe
Provost Park
Sea Ray Bridger Drive Water ...
VA Paving
Viera Pump Station
Grand Total
Contingency Approved %
% Utilization

Legislation Details (With Text)

File #:	24-613	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	10/14/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	In accordance with City Code, Section 2-74, at the beginning of each month during the fiscal year, the City Manager shall submit to City Council data showing the relation between the estimated and actual income and expenses to date. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	!! Budget Classification Report Worksheet.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 14, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director; Stockton Whitten, City Manager
Requested Action:
In accordance with City Code, Section 2-74, at the beginning of each month during the fiscal year, the City Manager shall submit to City Council data showing the relation between the estimated and actual income and expenses to date.

BACKGROUND:

The following reports for the period ending September 30th, 2024 (FY24) provide information for the three major funds: General Fund, Water/Sewer Fund, and the Storm Water Fund. This September 2024 (FY24) report is unaudited and preliminary.

Each of the major funds will have the following reports:

1. Budget by Account Classification Report
Summary of the annual budget, revenues collected and expenditures by fund. The detailed back-up documentation is found in the Revenue Report and the Detailed Budget Report Summary by Object

2. Revenue Report
Detail by account number of actual revenues collected vs. budget for the three major funds: General Fund, Water & Sewer, and Storm Water. This report shows the current period, the

year to date totals, the annual budget and the unrealized balance.
- Estimated - represents either the current period or year to date prorated budget
- Actual - represents actual revenue received either in the current period or year to date
- % Rev - the percentage of actual revenue received vs. budget
- Annual Estimate - annual budget
- Unrealized Balance - annual estimate (budget less actual year to date received)

3. Detail Budget Report Summary by Object
Summary of expenditures by account description vs. budget for the three major funds: General Fund, Water & Sewer, and Storm Water. This report shows the current period, the year to date totals, encumbrances, the annual budget and the unencumbered balance.
- Budget - represents either the current period or year to date prorated budget
- Actual - represents actual cash expenditures either in the current period or year to date
- % Exp. - the percentage of actual expenditures vs. budget
- Encumbrance - encumbered amount
- Annual Budget - annual budget
- Unencumbered Balance - annual budget less actual year to date actual expenditures plus encumbrances
- % Budgeted - the percentage of year to date actual expenditures plus encumbrances vs. budget

STRATEGIC PLAN CONNECTION:

Monthly reporting provides staff with an opportunity to monitor expenditure and revenue progression each month, to evaluate anomalies, and to determine corrective action (if necessary) for fiscal responsibility.

BUDGETARY IMPACT:

None

PREVIOUS ACTION:

None

RECOMMENDED MOTION:

Informational Item Only

FY 2024 Budget by Classification Report - Summary Listing

9/30/2024

Target for September 2024 is 100%

FUND 001 - GENERAL FUND

	Amended Budget	YTD Encumbrances	YTD Actual Transactions	Budget - YTD	% Used/Rec'd
REVENUE					
TAXES	$ 14,423,032	$ -	$ 14,971,234	$ (548,202)	104%
OTHER PERMITS AND FEES	$ 5,181,777	$ -	$ 5,589,516	$ (407,739)	108%
INTERGOVERNMENTAL	$ 3,080,078	$ -	$ 7,255,326	$ (4,175,248)	236%
CHARGES FOR SERVICES	$ 7,786,730	$ -	$ 7,969,686	$ (182,956)	102%
FINES AND FORFEITURES	$ 15,000	$ -	$ 75,639	$ (60,639)	504%
MISCELLANEOUS	$ 1,213,621	$ -	$ 5,371,679	$ (4,158,058)	443%
****OTHER SOURCES (NON-REVENUE)**	$ 33,141,707	$ -	$ 20,877,131	$ 12,264,576	63%
REVENUE TOTALS	**$ 64,841,945**	**$ -**	**$ 62,110,210**	**$ 2,731,735**	**96%**
EXPENSE					
SALARIES AND BENEFITS	$ 29,642,140	$ -	$ 26,073,244	$ 3,568,896	88%
OPERATING EXPENDITURES	$ 19,646,912	$ 1,846,023	$ 14,834,147	$ 2,966,742	76%
CAPITAL OUTLAY	$ 12,166,258	$ 3,538,955	$ 5,107,122	$ 3,520,181	42%
GRANTS, AIDS AND OTHER	$ 1,660,796	$ 0	$ 1,628,293	$ 32,503	98%
NON-OPERATING USES	$ 1,725,839	$ -	$ 1,624,726	$ 101,113	94%
EXPENSE TOTALS	**$ 64,841,945**	**$ 5,384,978**	**$ 49,267,532**	**$ 10,189,435**	**84%**
REVENUE TOTALS	**$ 64,841,945**	**$ -**	**$ 62,110,210**	**$ 2,731,735**	**96%**
EXPENSE TOTALS	**$ 64,841,945**	**$ 5,384,978**	**$ 49,267,532**	**$ 10,189,435**	**84%**
	$ -	**$ (5,384,978)**	**$ 12,842,678**	**$ (7,457,700)**	

*Unaudited

**Fund Balance is a budgeted revenue, not actual revenue.

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
310	TAXES								
311	AD VALOREM								
10 00	CURRENT TAXES	886,836	1,033.04		10,642,032	10,419,768.27	98	10,642,032	222,263.73
20 00	DELINQUENT TAXES	1,250	1,056.41	85	15,000	28,561.33-	190	15,000	43,561.33
25 00	PENALTIES RE: TAXES	1,674	960.14	57	20,000	38,309.47	192	20,000	18,309.47-
30 00	TAX CERTIFICATES	16,674	.00		200,000	427,976.12	214	200,000	227,976.12-
311 **	AD VALOREM	906,434	3,049.59		10,877,032	10,857,492.53	100	10,877,032	19,539.47
312	SALES USE AND FUEL TAXES								
41 00	LOCAL OPTION GAS TAX 6 CT	54,174	29,802.55	55	650,000	542,384.76	83	650,000	107,615.24
312 **	SALES USE AND FUEL TAXES	54,174	29,802.55	55	650,000	542,384.76	83	650,000	107,615.24
314	UTILITY SERVICE TAX								
10 00	ELECTRICITY	133,337	220,898.32	166	1,600,000	2,150,679.78	134	1,600,000	550,679.78-
30 00	WATER-COCOA	33,337	42,440.69	127	400,000	484,845.94	121	400,000	84,845.94-
40 00	GAS	4,587	5,062.18	110	55,000	60,288.72	110	55,000	5,288.72-
80 00	PROPANE	2,000	2,096.33	105	24,000	27,743.20	116	24,000	3,743.20-
314 **	UTILITY SERVICE TAX	173,261	270,497.52	156	2,079,000	2,723,557.64	131	2,079,000	644,557.64-
315	COMMUNICATION SERVICE TAX								
00 00	COMMUNICATION SERVICE TAX	55,837	53,619.20	96	670,000	649,957.86	97	670,000	20,042.14
315 **	COMMUNICATION SERVICE TAX	55,837	53,619.20	96	670,000	649,957.86	97	670,000	20,042.14
316	LOCAL BUSINESS TAX								
00 00	LOCAL BUSINESS TAX	12,250	22,144.61	181	147,000	197,840.74	135	147,000	50,840.74-
316 **	LOCAL BUSINESS TAX	12,250	22,144.61	181	147,000	197,840.74	135	147,000	50,840.74-
310 ***	TAXES	1,201,956	379,113.47		14,423,032	14,971,233.53		14,423,032	548,201.53-
320	OTHER PERMITS & FEES								
322	BUILDING PERMITS								
10 00	TRAINING SURCHARGE	0	.00		0	.00		0	.00
322 **	BUILDING PERMITS	0	.00		0	.00		0	.00
323	FRANCHISE FEES								
10 00	ELECTRICITY	108,337	179,741.07	166	1,300,000	1,469,275.52	113	1,300,000	169,275.52-
40 00	GAS	7,087	8,715.69	123	85,000	93,473.87	110	85,000	8,473.87-
70 00	SOLID WASTE	25,000	26,582.58	106	300,000	318,953.32	106	300,000	18,953.32-
323 **	FRANCHISE FEES	140,424	215,039.34	153	1,685,000	1,881,702.71	112	1,685,000	196,702.71-
325	SPECIAL ASSESSMENT								
22 01	FIRE ASSESSMENT	273,236	.00		3,278,777	3,193,366.14	97	3,278,777	85,410.86

FUND 001 GENERAL FUND

ACCOUNT		ACCOUNT DESCRIPTION	********** CURRENT ESTIMATED	ACTUAL	%REV	******** YEAR-TO-DATE ESTIMATED	ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
22	02	F ASSMNT DELINQ TAXES	250	1,882.49	753	3,000	17,732.47-	591	3,000	20,732.47
22	03	F ASSMNT PENALTIES	424	203.70	48	5,000	12,863.92	257	5,000	7,863.92-
22	04	F ASSMNT TAX CERTS	11,674	.00		140,000	229,292.28	164	140,000	89,292.28-
22	*	FIRE PROTECTION	285,584	2,086.19	1	3,426,777	3,417,789.87	100	3,426,777	8,987.13
325	**	SPECIAL ASSESSMENT	285,584	2,086.19	1	3,426,777	3,417,789.87	100	3,426,777	8,987.13
329		OTHER PERMITS & FEES								
10	00	INSPECTION FEES	0	.00		0	.00		0	.00
10	01	FIRE INSPECTION FEES	2,500	.00		30,000	16,270.00	54	30,000	13,730.00
10	02	FIRE INSPEC FEE-PDCS CHGS	0	.00		0	23,808.00		0	23,808.00-
10	*	INSPECTION FEES	2,500	.00		30,000	40,078.00	134	30,000	10,078.00-
25	00	PLANNING AND ZONING	3,337	11,265.00	338	40,000	189,740.53	474	40,000	149,740.53-
25	01	PLANNING CONS FEES	0	.00		0	60,205.00		0	60,205.00-
25	*	PLANNING AND ZONING	3,337	11,265.00	338	40,000	249,945.53	625	40,000	209,945.53-
35	00	FIRE INSPECTIONS	0	.00		0	.00		0	.00
329	**	OTHER PERMITS & FEES	5,837	11,265.00	193	70,000	290,023.53	414	70,000	220,023.53-
320	***	OTHER PERMITS & FEES	431,845	228,390.53		5,181,777	5,589,516.11		5,181,777	407,739.11-
330		INTERGOVERNMENTAL REVENUE								
331		FEDERAL GRANTS								
20	01	RES OFFCR - CTY CONTRACT	0	.00		0	.00		0	.00
20	15	VOCA-2021-COCOA PD	0	.00		0	.00		0	.00
20	16	INTERNET CRIMES GRANT	0	.00		0	.00		0	.00
20	19	JAG 2020-DJ-BX-0410	0	.00		0	16,617.00-		0	16,617.00
20	21	BPV 2020 96472	0	.00		0	.00		0	.00
20	22	JAG 21-GG-01363	0	.00		0	.40		0	.40-
20	23	BULLET PROOF VEST 2021	303	.00		3,066	1,532.70	50	3,066	1,533.30
20	24	VOCA-2022-COCOA PD-00181	0	.00		0	.00		0	.00
20	25	JAG 2022-22-GG-02810	0	.00		0	13,800.00		0	13,800.00-
20	26	BULLET PROOF VEST 2022	196	419.70	214	1,960	1,959.50	100	1,960	.50
20	27	VOCA-2023-COCOA PD-00042	8,823	17,648.14	200	112,393	69,960.13	62	112,393	42,432.87
20	28	JAG 2023-23-GG-03233	1,294	.00		15,572	15,572.00	100	15,572	.00
20	29	BULLET PROOF VEST 2023	1,082	9,594.54	887	12,940	9,594.54	74	12,940	3,345.46
20	*	PUBLIC SAFETY	11,698	27,662.38	237	145,931	95,802.27	66	145,931	50,128.73
39	12	USDA/FOREST SVC 26866	0	.00		0	.00		0	.00
50	01	FEDERAL DISASTER REIMB	0	.00		0	.00		0	.00
70	02	AFRICAN AM MUSE-GR2111	1,770	.00		17,700	12,300.00-	70	17,700	30,000.00
331	**	FEDERAL GRANTS	13,468	27,662.38	205	163,631	83,502.27	51	163,631	80,128.73

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
333	PAYMENT IN LIEU OF TAXES								
90 00	HOUSING AUTHORITY	0	.00		0	.00		0	.00
333 **	PAYMENT IN LIEU OF TAXES	0	.00		0	.00		0	.00
334	STATE GRANT								
10 15	FL CYBERSECURITY	1	.00		1	.00		1	1.00
50 01	STATE DISASTER REIMB	0	.00		0	.00		0	.00
50 55	RESILIENT FL-FDEP 24PLN48	15,000	.00		75,000	.00		75,000	75,000.00
50 *	ECONOMIC ENVIRONMENT	15,000	.00		75,000	.00		75,000	75,000.00
70 11	HTMOORE RESTOR-GR23HM	24,499	.00		148,664	3,938.75-	3	148,664	152,602.75
90 15	FLA CORONAVIRUS SFRF	0	.00		0	.00		0	.00
334 **	STATE GRANT	39,500	.00		223,665	3,938.75-	2	223,665	227,603.75
335	STATE SHARED REVENUES								
12 00	STATE REVENUE SHARING	66,424	65,005.63	98	797,000	785,703.26	99	797,000	11,296.74
12 20	8TH CNT MUNICIPAL GAS TAX	13,337	14,269.53	107	160,000	170,620.04	107	160,000	10,620.04-
12 *	STATE REVENUE SHARING	79,761	79,275.16	99	957,000	956,323.30	100	957,000	676.70
14 00	MOBILE HOME LICENSES	2,087	319.62	15	25,000	33,721.03	135	25,000	8,721.03-
15 00	ALCOHOLIC BEVERAGE	2,087	.00		25,000	22,294.00	89	25,000	2,706.00
18 00	LOCAL GOVERNMENT 1/2 CENT	108,337	112,119.12	104	1,300,000	1,304,394.38	100	1,300,000	4,394.38-
21 00	FIREFIGHTER SUPPLEMENTAL	1,337	3,990.00	298	16,000	19,544.25	122	16,000	3,544.25-
29 21	POL PEN STATE CONTR	17,288	.00		207,445	277,059.47	134	207,445	69,614.47-
29 22	FIRE PEN STATE CONTR	11,866	.00		142,337	238,090.04	167	142,337	95,753.04-
29 *	OTHER PUBLIC SAFETY	29,154	.00		349,782	515,149.51	147	349,782	165,367.51-
41 00	FUEL TAX REFUNDS	1,674	.00		20,000	24,335.60	122	20,000	4,335.60-
335 **	STATE SHARED REVENUES	224,437	195,703.90	87	2,692,782	2,875,762.07	107	2,692,782	182,980.07-
337	GRANTS FROM LOCAL UNITS								
30 17	FIND BV-CO-20-147 DREDGIN	0	.00		0	.00		0	.00
30 18	FIND BV-CO-20-146 BT RAMP	0	.00		0	.00		0	.00
30 19	FIND BV-CO-21-152 DRG PII	0	.00		0	.00		0	.00
30 20	FIND BV-CO-21-151 BT PII	0	.00		0	.00		0	.00
30 21	FIND BV-CO-23-159 WTRF P1	0	.00		0	.00		0	.00
30 *	PHYSICAL ENVIRONMENT	0	.00		0	.00		0	.00
60 00	HUMAN SERVICES	0	.00		0	.00		0	.00
337 **	GRANTS FROM LOCAL UNITS	0	.00		0	.00		0	.00

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
338	SHARED REVENUE LOCAL UNIT								
10 06	SR524 Widening	0	.00		0	4,300,000.00		0	4,300,000.00-
338 **	SHARED REVENUE LOCAL UNIT	0	.00		0	4,300,000.00		0	4,300,000.00-
330 ***	INTERGOVERNMENTAL REVENUE	277,405	223,366.28		3,080,078	7,255,325.59		3,080,078	4,175,247.59-
340	CHARGES FOR SERVICES								
341	GENERAL GOVERNMENT								
30 00	ADMINISTRATIVE FEES	0	.00		0	.00		0	.00
31 00	ADMIN FEES STORMWATER	0	.00		0	.00		0	.00
40 00	CERTIFY/COPY/SEARCH	8,281	9,378.15	113	99,295	100,363.92	101	99,295	1,068.92-
90 12	PASSPORT EXECUTION FEES	250	385.00	154	3,000	3,320.45	111	3,000	320.45-
341 **	GENERAL GOVERNMENT	8,531	9,763.15	114	102,295	103,684.37	101	102,295	1,389.37-
342	PUBLIC SAFETY								
10 00	SVC CHG - LAW ENF SERVICE	14,674	14,232.50	97	176,000	89,740.00	51	176,000	86,260.00
10 02	SCHOOL RES OFFICER	22,837	72,000.00	315	274,000	311,750.00	114	274,000	37,750.00-
10 *	SVC CHG - LAW ENF SERVICE	37,511	86,232.50	230	450,000	401,490.00	89	450,000	48,510.00
20 00	SVC CHG - FIRE PROTECTION	2,500	2,050.00	82	30,000	28,217.50	94	30,000	1,782.50
90 00	OTHER PUBLIC SAFETY	87	.00		1,000	.00		1,000	1,000.00
90 01	FALSE ALARM FEES	625	300.00	48	7,500	2,980.00	40	7,500	4,520.00
90 *	OTHER PUBLIC SAFETY	712	300.00	42	8,500	2,980.00	35	8,500	5,520.00
342 **	PUBLIC SAFETY	40,723	88,582.50	218	488,500	432,687.50	89	488,500	55,812.50
343	PHYSICAL ENVIRONMENT								
37 10	BREVARD COUNTY	50,834	54,252.87	107	609,898	643,716.69	106	609,898	33,818.69-
37 11	ROCKLEDGE	28,236	29,916.00	106	338,832	355,834.69	105	338,832	17,002.69-
37 12	SUN LAKE	367	384.75	105	4,404	3,423.15	78	4,404	980.85
37 13	CLNY PK-M.I.UTIL CO.	190	202.50	107	2,236	2,426.60	109	2,236	190.60-
37 16	COCOA BEACH	10,625	11,116.11	105	127,401	132,818.93	104	127,401	5,417.93-
37 17	CAPE CANAVERAL	9,041	10,719.14	119	108,426	116,924.37	108	108,426	8,498.37-
37 18	TITUSVILLE	413	414.45	100	4,879	5,006.35	103	4,879	127.35-
37 *	WATER BILLING SERVICES	99,706	107,005.82	107	1,196,076	1,260,150.78	105	1,196,076	64,074.78-
39 01	SERVICE CHARGES	75,000	77,846.01	104	900,000	875,752.49	97	900,000	24,247.51
39 03	ADMIN CHARGES	40,000	44,685.00	112	480,000	554,145.00	115	480,000	74,145.00-
39 04	PENALTIES	60,000	53,568.09	89	720,000	682,284.85	95	720,000	37,715.15
39 05	NSF CHECKS	2,500	6,313.73	253	30,000	57,560.42	192	30,000	27,560.42-
39 13	HIGH CONSUMP CHGS	400	2,595.00	649	4,800	23,430.00	488	4,800	18,630.00-
39 *	WATER OTHER INCOME	177,900	185,007.83	104	2,134,800	2,193,172.76	103	2,134,800	58,372.76-

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
41 10	SOLID WASTE	229,806	229,078.29	100	2,757,617	2,785,829.25	101	2,757,617	28,212.25-
41 20	RECYCLING REVENUE	33,746	34,502.50	102	404,831	416,191.51	103	404,831	11,360.51-
41 30	GREEN WASTE	38,336	42,597.47	111	459,933	513,430.23	112	459,933	53,497.23-
41 *	GARBAGE COLLECTION	301,888	306,178.26	101	3,622,381	3,715,450.99	103	3,622,381	93,069.99-
45 10	BILLING FEE - WASTE MGMT	0	.00		0	.00		0	.00
46 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
90 01	FDOT MEDIAN MAINT	5,024	.00		60,200	46,897.50	78	60,200	13,302.50
90 03	FDOT MNT SIGNAL/HWY LIGHT	10,560	.00		126,610	122,182.99	97	126,610	4,427.01
90 *	OTHER PHYSICAL ENVIRON	15,584	.00		186,810	169,080.49	91	186,810	17,729.51
343 **	PHYSICAL ENVIRONMENT	595,078	598,191.91	101	7,140,067	7,337,855.02	103	7,140,067	197,788.02-
347	CULTURE/RECREATION								
20 10	GAZEBO-PAVILLION RENTAL	87	.00		1,000	758.75	76	1,000	241.25
20 11	SERVICE FEES	0	830.00		0	9,757.79		0	9,757.79-
20 *	PARKS & RECREATION	87	830.00	954	1,000	10,516.54	1052	1,000	9,516.54-
39 10	PORCHER HOUSE - REVENUES	837	2,243.79	268	10,000	12,950.00	130	10,000	2,950.00-
39 11	TENANT MAINTENANCE FEES	100	580.31	580	1,200	1,696.92	141	1,200	496.92-
39 20	COCOA CIVIC CENTER	837	449.42	54	10,000	18,892.23	189	10,000	8,892.23-
39 30	RIVERFRONT PARK	674	.00		8,000	3,250.47	41	8,000	4,749.53
39 *	OTHER CULTURAL SERVICES	2,448	3,273.52	134	29,200	36,789.62	126	29,200	7,589.62-
40 05	SPECIAL EVENT PERMITS	1,674	3,550.00	212	20,000	41,850.00	209	20,000	21,850.00-
50 10	EVENT FEES	288	600.00	208	3,368	3,417.35	102	3,368	49.35-
50 30	ADVERTISING/SPONSORSHIPS	99	.00		1,100	.00		1,100	1,100.00
50 50	MISC FURNISHINGS	100	514.50	515	1,200	2,885.75	241	1,200	1,685.75-
50 *	SPECIAL REC FACILITIES	487	1,114.50	229	5,668	6,303.10	111	5,668	635.10-
347 **	CULTURE/RECREATION	4,696	8,768.02	187	55,868	95,459.26	171	55,868	39,591.26-
340 ***	CHARGES FOR SERVICES	649,028	705,305.58		7,786,730	7,969,686.15		7,786,730	182,956.15-
350	FINES AND FORFEITURES								
351	JUDGMENTS AND FINES								
90 00	OTHER	1,250	4,571.46	366	15,000	75,639.02	504	15,000	60,639.02-
351 **	JUDGMENTS AND FINES	1,250	4,571.46	366	15,000	75,639.02	504	15,000	60,639.02-
350 ***	FINES AND FORFEITURES	1,250	4,571.46		15,000	75,639.02		15,000	60,639.02-

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360	MISCELLANEOUS REVENUES								
361	INTEREST & OTHER EARNINGS								
10 00	INTEREST	10,000	4,801.76	48	120,000	45,075.89	38	120,000	74,924.11
10 02	INVESTMENT INTEREST	10,000	158,548.66	1586	120,000	1,882,242.42	1569	120,000	1,762,242.42-
10 10	FLORIDA PRIME INTEREST	50	64,276.73	8554	600	696,677.07	6113	600	696,077.07-
10 11	INTEREST/CBOS	99	.00		1,100	.00		1,100	1,100.00
10 *	INTEREST	20,149	227,627.15	1130	241,700	2,623,995.38	1086	241,700	2,382,295.38-
30 00	NET INC/DEC FMV INVESTMNT	0	57,852.12		0	286,606.74		0	286,606.74-
35 01	AMERICAN TOWER	0	730.29		0	730.29		0	730.29-
35 02	ATT CELL TWR 14386094	0	15,908.52		0	15,908.52		0	15,908.52-
35 03	ATT CELL TOWER 382218	0	554.08		0	554.08		0	554.08-
35 04	LAMAR BILLBOARD	0	388.58		0	388.58		0	388.58-
35 05	SPRINT CELL TOWER	0	6,160.30		0	6,160.30		0	6,160.30-
35 06	LEASE - TMOBILE A2C0020A	0	251.21		0	251.21		0	251.21-
35 07	LEASE - TMOBILE A2C0555A	0	174.43		0	174.43		0	174.43-
35 *	MISCELLANEOUS INTEREST	0	24,167.41		0	24,167.41		0	24,167.41-
40 00	GAIN/(LOSS) SALE INVEST	0	2,814.54-		0	54,520.52-		0	54,520.52
40 02	UNREALIZED GAIN/(LOSS)	0	.00		0	.00		0	.00
40 *	GAIN/(LOSS) SALE INVEST	0	2,814.54-		0	54,520.52-		0	54,520.52
361 **	INTEREST & OTHER EARNINGS	20,149	306,832.14	1523	241,700	2,880,249.01	1192	241,700	2,638,549.01-
362	RENT AND ROYALTIES								
00 00	RENT AND ROYALTIES	11,112	166,639.48-	1500	133,300	1,233.87	1	133,300	132,066.13
39 01	AMERICAN TOWER	0	.00		0	.00		0	.00
39 02	ATT CELL TWR 14386094	0	.00		0	.00		0	.00
39 03	ATT CELL TOWER 382218	0	.00		0	.00		0	.00
39 04	LAMAR BILLBOARD	0	.00		0	.00		0	.00
39 05	SPRINT CELL TOWER	0	.00		0	.00		0	.00
39 06	TMOBILE CELL TWR A2C0020A	0	.00		0	.00		0	.00
39 07	TMOBILE CELL TWR A2C0555A	0	.00		0	.00		0	.00
39 10	PORCHER HOUSE-TENANTS	587	1,371.16	234	7,000	16,442.92	235	7,000	9,442.92-
39 20	CIVIC CENTER-TENANTS	662	660.00	100	7,900	7,920.00	100	7,900	20.00-
39 *	RENTALS AND LEASES	1,249	2,031.16	163	14,900	24,362.92	164	14,900	9,462.92-
362 **	RENT AND ROYALTIES	12,361	164,608.32-	1332	148,200	25,596.79	17	148,200	122,603.21
364	DISPOSITION FIXED ASSETS								
00 00	DISPOSITION FIXED ASSETS	52,500	255,874.32	487	525,000	1,821,703.32	347	525,000	1,296,703.32-
10 00	GAIN/(LOSS)SALE OF F/A	0	.00		0	.00		0	.00
364 **	DISPOSITION FIXED ASSETS	52,500	255,874.32	487	525,000	1,821,703.32	347	525,000	1,296,703.32-

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
365	SALE SURPLUS MTRLS &SCRAP								
00 00	SALE SURPLUS MTRLS &SCRAP	0	.00		0	2,545.84		0	2,545.84-
365 **	SALE SURPLUS MTRLS &SCRAP	0	.00		0	2,545.84		0	2,545.84-
366	CONTRIBUTIONS & DONATIONS								
00 00	CONTRIBUTIONS & DONATIONS	0	.00		0	27,628.00		0	27,628.00-
10 10	CONTRIBS FOR K-9	2,754	.00		13,676	13,676.00	100	13,676	.00
10 14	REPLACEMENT TREES	0	.00		0	.00		0	.00
10 16	FIREHOUSE SUBS - E-BIKES	0	.00		0	.00		0	.00
10 *	DONATIONS-PRIVATE SOURCES	2,754	.00		13,676	13,676.00	100	13,676	.00
366 **	CONTRIBUTIONS & DONATIONS	2,754	.00		13,676	41,304.00	302	13,676	27,628.00-
368	PENSION CONTRIBUTIONS								
00 00	PENSION CONTRIBUTIONS	0	.00		0	.00		0	.00
21 00	POLICE STATE CONTRIBUTION	0	.00		0	.00		0	.00
22 00	FIRE STATE CONTRIBUTION	0	.00		0	.00		0	.00
368 **	PENSION CONTRIBUTIONS	0	.00		0	.00		0	.00
369	OTHER MISC REVENUES								
90 00	OTHER MISC REVENUES	12,488	33,866.65	271	112,400	340,059.52	303	112,400	227,659.52-
90 02	POLICE SECURITY SERVICES	0	.00		0	.00		0	.00
90 03	CODE ENF ABATE/DEMO REV	8,337	7,772.21	93	100,000	149,285.65	149	100,000	49,285.65-
90 04	MISC. POLICE REVENUES	5,712	489.66	9	13,500	2,046.83	15	13,500	11,453.17
90 05	INVESTIGATIVE COSTS REIM	4,513	4,406.39	98	54,145	42,015.74	78	54,145	12,129.26
90 09	PROPERTY REGISTRATION	424	600.00	142	5,000	6,200.00	124	5,000	1,200.00-
90 12	LEISURE SVCS -CANCEL FEES	0	150.00		0	1,078.75		0	1,078.75-
90 *	OTHER MISC REVENUES	31,474	47,284.91	150	285,045	540,686.49	190	285,045	255,641.49-
96 00	INSURANCE REFUND/PROCEEDS	0	6,146.94		0	59,593.15		0	59,593.15-
369 **	OTHER MISC REVENUES	31,474	53,431.85	170	285,045	600,279.64	211	285,045	315,234.64-
360 ***	MISCELLANEOUS REVENUES	119,238	451,529.99		1,213,621	5,371,678.60		1,213,621	4,158,057.60-
380	OTHER SOURCES(NON-REV)								
381	INTERFUND TRANSFER								
91 03	TRF FROM CDBG (103)	0	.00		0	.00		0	.00
91 10	TRF FROM COCOA CRA (110)	18,574	18,566.63	100	2,409,921	2,409,921.00	100	2,409,921	.00
91 11	TRF FROM DIAMOND SQ (111)	0	.00		800,000	800,000.00	100	800,000	.00
91 14	TRF FROM ARPA (130)	0	.00		13,377	13,377.09	100	13,377	.09-
91 20	TRF FROM DBT SVC (201)	0	.00		1	.00		1	1.00
91 21	TRF FROM W/S FUND (421)	0	.00		0	.00		0	.00
91 23	TRF FROM STORMWATER (423)	0	.00		0	.00		0	.00

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	********** CURRENT ESTIMATED	ACTUAL	%REV	******** YEAR-TO-DATE ESTIMATED	ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
91 25	TRF FROM W/S REST (425)	0	.00		0	.00		0	.00
91 26	TRF FROM W/S 2018B (426)	0	.00		0	.00		0	.00
91 30	TRF FROM CAP PROJ (301)	0	.00		0	.00		0	.00
91 31	TRF FROM FISKE BV (303)	0	.00		0	.00		0	.00
91 41	TRF FROM CONFISC (141)	0	.00		0	.00		0	.00
91 *	TRANSFER FROM	18,574	18,566.63	100	3,223,299	3,223,298.09	100	3,223,299	.91
94 21	TRANS FR 421 OH ALLOC	664,154	664,154.00	100	7,969,848	7,969,848.00	100	7,969,848	.00
94 23	TRANS FR 423 OH ALLOC	26,052	26,041.92	100	312,503	312,503.00	100	312,503	.00
94 *	INTERFUND TRANSFER	690,206	690,195.92	100	8,282,351	8,282,351.00	100	8,282,351	.00
381 **	INTERFUND TRANSFER	708,780	708,762.55	100	11,505,650	11,505,649.09	100	11,505,650	.91
382	CONTRIBUTIONS ENTERPRISE								
40 00	CONTRIBUTIONS (ROI)	640,788	640,777.88	100	7,689,335	7,689,335.00	100	7,689,335	.00
40 01	6% PILOFF	140,189	140,178.88	100	1,682,147	1,682,147.00	100	1,682,147	.00
40 *	CONTRIBUTIONS (ROI)	780,977	780,956.76	100	9,371,482	9,371,482.00	100	9,371,482	.00
382 **	CONTRIBUTIONS ENTERPRISE	780,977	780,956.76	100	9,371,482	9,371,482.00	100	9,371,482	.00
384	DEBT PROCEEDS								
00 00	DEBT PROCEEDS	0	.00		0	.00		0	.00
384 **	DEBT PROCEEDS	0	.00		0	.00		0	.00
389	NON OPERATING SOURCES								
90 00	NON OPERATING SOURCES	0	.00		0	.00		0	.00
99 10	CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 11	RESTR. CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 50	FUND BAL-APPROP. RESERVES	1,218,942	.00		12,264,575	.00		12,264,575	12,264,575.00
99 *	BALANCE FORWARD	1,218,942	.00		12,264,575	.00		12,264,575	12,264,575.00
389 **	NON OPERATING SOURCES	1,218,942	.00		12,264,575	.00		12,264,575	12,264,575.00
380 ***	OTHER SOURCES(NON-REV)	2,708,699	1,489,719.31		33,141,707	20,877,131.09		33,141,707	12,264,575.91
FUND TOTAL	GENERAL FUND	5,389,421	3,481,996.62		64,841,945	62,110,210.09		64,841,945	2,731,734.91
GRAND TOTAL		5,389,421	3,481,996.62		64,841,945	62,110,210.09		64,841,945	2,731,734.91

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
11-00	EXECUTIVE SALARIES	80415	71736.93	89	985919	891651.72	90	.00	985919	94267.28	90
11 **	EXECUTIVE SALARIES	80415	71736.93	89	985919	891651.72	90	.00	985919	94267.28	90
12-00	REGULAR SALARIES & WAGES	1088183	1221038.39	112	14059653	12376976.55	88	.00	14059653	1682676.45	88
12-06	SALARIES/CONTRACTUAL	9896	10014.50	101	117500	111578.50	95	.00	117500	5921.50	95
12-07	EMS 1ST RESPONDER	0	.00	0	0	.00	0	.00	0	.00	0
12-10	SALARY ADJUSTMENTS	0	.00	0	0	.00	0	.00	0	.00	0
12-12	ACCRUAL PAYOUTS	31868	12813.15	40	217073	195525.04	90	.00	217073	21547.96	90
12 **	REGULAR SALARIES & WAGES	1129947	1243866.04	110	14394226	12684080.09	88	.00	14394226	1710145.91	88
13-00	OTHER SALARIES & WAGES	102922	84980.27	83	1089037	960123.03	88	.00	1089037	128913.97	88
13 **	OTHER SALARIES & WAGES	102922	84980.27	83	1089037	960123.03	88	.00	1089037	128913.97	88
14-00	OVERTIME	106727	58650.92	55	1039732	1030770.70	99	.00	1039732	8961.30	99
14-01	COMP TIME	0	.00	0	0	.00	0	.00	0	.00	0
14 **	OVERTIME	106727	58650.92	55	1039732	1030770.70	99	.00	1039732	8961.30	99
15-00	SPECIAL PAY	81076	41986.30	52	437483	417088.46	95	.00	437483	20394.54	95
15 **	SPECIAL PAY	81076	41986.30	52	437483	417088.46	95	.00	437483	20394.54	95
20-00	CLOTHING/SHOE ALLOWANCE	1862	3211.15	173	22168	17238.08	78	.00	22168	4929.92	78
20 **	CLOTHING/SHOE ALLOWANCE	1862	3211.15	173	22168	17238.08	78	.00	22168	4929.92	78
21-00	FICA TAXES	112401	111457.32	99	1343201	1203244.78	90	.00	1343201	139956.22	90
21 **	FICA TAXES	112401	111457.32	99	1343201	1203244.78	90	.00	1343201	139956.22	90
22-00	RETIREMENT CONTRIBUTIONS	106939	101624.79	95	1272004	1224374.80	96	.00	1272004	47629.20	96
22-01	FIRE PENSION	225738	262225.11	116	2708603	2433585.48	90	.00	2708603	275017.52	90
22-02	STATE CONTRIBUTIONS	29154	.00	0	349782	515149.51	147	.00	349782	165367.51-	147
22-03	NON-FRS RETIREMENT PLAN	2987	2830.84	95	35580	35047.48	99	.00	35580	532.52	99
22 **	RETIREMENT CONTRIBUTIONS	364818	366680.74	101	4365969	4208157.27	96	.00	4365969	157811.73	96
23-00	INSURANCES	5824	4229.75	73	68086	49423.52	73	.00	68086	18662.48	73

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
23-02	MEDICARE PART B	34275	32703.90	95	411300	383476.88	93	.00	411300	27823.12	93
23-04	MEDICAL	317210	245920.96	78	3830582	2876986.09	75	.00	3830582	953595.91	75
23-05	HEALTH GF RETIREES 50%	5283	4180.05	79	64828	46909.45	72	.00	64828	17918.55	72
23-06	HEALTH GF RETIREES 100%	24415	19506.90	80	292980	243321.94	83	.00	292980	49658.06	83
23-07	DENTAL INSURANCE	15540	11963.64	77	184088	140859.31	77	.00	184088	43228.69	77
23-08	VISION INSURANCE	2907	2146.72	74	32744	25267.80	77	.00	32744	7476.20	77
23-09	LONG TERM DISABILITY	4310	4044.24	94	50234	47237.69	94	.00	50234	2996.31	94
23-10	FSA HEALTH	0	.00	0	0	.00	0	.00	0	.00	0
23-11	FSA CHILDCARE	0	.00	0	0	.00	0	.00	0	.00	0
23 **	INSURANCES	409764	324696.16	79	4934842	3813482.68	77	.00	4934842	1121359.32	77
24-00	WORKER'S COMPENSATION	64413	55930.45	87	769764	626747.81	81	.00	769764	143016.19	81
24 **	WORKER'S COMPENSATION	64413	55930.45	87	769764	626747.81	81	.00	769764	143016.19	81
25-00	UNEMPLOYMENT COMPENSATION	837	.00	0	10000	3065.80	31	.00	10000	6934.20	31
25 **	UNEMPLOYMENT COMPENSATION	837	.00	0	10000	3065.80	31	.00	10000	6934.20	31
27-00	BENEFIT OFFSET	21496	18854.04	88	249799	217593.41	87	.00	249799	32205.59	87
27 **	BENEFIT OFFSET	21496	18854.04	88	249799	217593.41	87	.00	249799	32205.59	87
28-00	PER SVC OVERHEAD ALLOC	0	.00	0	0	.00	0	.00	0	.00	0
28 **	PER SVC OVERHEAD ALLOC	0	.00	0	0	.00	0	.00	0	.00	0
31-00	PROFESSIONAL SERVICES	82671	93974.73	114	629854	488520.62	78	129428.07	629854	11905.31	98
31-01	LEGAL EXPENSES	41187	29789.88	72	498580	382530.22	77	106049.78	498580	10000.00	98
31-02	MEDICAL SERVICES	4646	2476.15	53	55730	39236.35	70	11523.20	55730	4970.45	91
31-03	ENGINEERING SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
31-05	EMS 1ST RESPONDER	1167	.00	0	13905	13905.00	100	.00	13905	.00	100
31-11	USDA MANAGE FOREST GRANT	0	.00	0	0	.00	0	.00	0	.00	0
31-15	AFRICAN AM MUSE-GR2111	1770	.00	0	17700	17700.00	100	.00	17700	.00	100

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
31-16	HTMOORE RESTOR-GR23HM	424	.00	0	4204	.00	0	4203.50	4204	.50	100
31-17	RESILIENT FL-FDEP 24PLN48	15000	.00	0	75000	.00	0	74945.50	75000	54.50	100
31-33	EMPLOYEE HEALTH CENTER	34773	35085.17	101	417221	411212.46	99	6008.54	417221	.00	100
31 **	PROFESSIONAL SERVICES	181638	161325.93	89	1712194	1353104.65	79	332158.59	1712194	26930.76	98
32-00	ACCOUNTING & AUDITING	6337	.00	0	76000	71000.00	93	72000.00	76000	67000.00-	188
32 **	ACCOUNTING & AUDITING	6337	.00	0	76000	71000.00	93	72000.00	76000	67000.00-	188
34-00	CONTRACT SERVICES	127384	85701.39	67	1700242	2956743.19	174	269493.50	1700242	1525994.69-	190
34-03	CUSTOMER SERVICE CONTRACT	277011	272406.46	98	3324121	3023327.97	91	.00	3324121	300793.03	91
34-07	JANITORIAL CONTRACT SVS	0	.00	0	0	.00	0	.00	0	.00	0
34-09	MOWING CONTRACTS	36000	38410.98	107	432000	403968.46	94	6904.04	432000	21127.50	95
34-10	COST OF GENERAL FUND SVCS	0	.00	0	0	.00	0	.00	0	.00	0
34-23	JAG 2022-22-GG-02810	0	.00	0	0	.00	0	.00	0	.00	0
34 **	CONTRACT SERVICES	440395	396518.83	90	5456363	6384039.62	117	276397.54	5456363	1204074.16-	122
39-00	CONTINGENCY	50309	.00	0	1640826	.00	0	.00	1640826	1640826.00	0
39-15	WAGE AND SALARY	0	.00	0	0	.00	0	.00	0	.00	0
39-20	FUEL, OIL & LUBRICANTS	0	.00	0	0	.00	0	.00	0	.00	0
39 **	CONTINGENCY	50309	.00	0	1640826	.00	0	.00	1640826	1640826.00	0
40-00	TRAVEL & PER DIEM	605-	7458.98	1233-	92033	43958.12	48	105.00	92033	47969.88	48
40-01	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
40-22	JAG-21-GG-01363	0	.00	0	0	.00	0	.00	0	.00	0
40-23	VOCA-2023-COCOA PD-00042	428	1188.00	278	2136	1368.00	64	.00	2136	768.00	64
40 **	TRAVEL & PER DIEM	177-	8646.98	4885-	94169	45326.12	48	105.00	94169	48737.88	48
41-00	COMMUNICATION	35038	12473.64	36	413372	329765.11	80	9209.43	413372	74397.46	82
41-35	VOCA-2022-COCOA PD-00181	0	.00	0	0	.00	0	.00	0	.00	0
41 **	COMMUNICATION	35038	12473.64	36	413372	329765.11	80	9209.43	413372	74397.46	82

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
42-00	POSTAGE & FREIGHT	47704	45378.28	95	530019	473952.52	89	49881.13	530019	6185.35	99
42 **	POSTAGE & FREIGHT	47704	45378.28	95	530019	473952.52	89	49881.13	530019	6185.35	99
43-00	ELECTRIC/WATER/SEWER	72673	61920.91	85	901649	679264.51	75	211781.40	901649	10603.09	99
43 **	ELECTRIC/WATER/SEWER	72673	61920.91	85	901649	679264.51	75	211781.40	901649	10603.09	99
44-00	RENTALS AND LEASES	8924	3933.12	44	58467	48983.22	84	38.27	58467	9445.51	84
44 **	RENTALS AND LEASES	8924	3933.12	44	58467	48983.22	84	38.27	58467	9445.51	84
45-00	INSURANCE	72373	.00	0	907249	730381.97	81	.00	907249	176867.03	81
45 **	INSURANCE	72373	.00	0	907249	730381.97	81	.00	907249	176867.03	81
46-00	REPAIRS & MAINTENANCE	109521	78755.64	72	1263135	778159.82	62	263442.06	1263135	221533.12	83
46-02	REPAIR/MAINT BUILDING	28431	114677.17	403	389921	372331.00	96	43557.92	389921	25967.92-	107
46-03	REPAIR/MAINT-VEHICLES	48203	41016.61	85	486412	392374.47	81	1620.31	486412	92417.22	81
46-04	HTMOORE RESTOR-GR23HM	48155	.00	0	288920	.00	0	277259.63	288920	11660.37	96
46-05	HYDRANT FEES	21658	21730.98	100	259797	259169.61	100	.00	259797	627.39	100
46-15	INSURED VEHICLE ACCIDENT	0	.00	0	0	.00	0	.00	0	.00	0
46 **	REPAIRS & MAINTENANCE	255968	256180.40	100	2688185	1802034.90	67	585879.92	2688185	300270.18	89
47-00	PRINTING & BINDING	10264	7425.80	72	153071	121931.12	80	22182.78	153071	8957.10	94
47 **	PRINTING & BINDING	10264	7425.80	72	153071	121931.12	80	22182.78	153071	8957.10	94
48-00	PROMOTIONAL ACTIVITIES	5301	1462.00	28	67149	37823.41	56	1000.00	67149	28325.59	58
48-11	BUSINESS ASSIST. PROGRAM	49	.00	0	500	37.48	8	.00	500	462.52	8
48 **	PROMOTIONAL ACTIVITIES	5350	1462.00	27	67649	37860.89	56	1000.00	67649	28788.11	57
49-00	OTHER CHARGES & OBLIG.	24567	9770.39	40	257503	166459.18	65	84032.34	257503	7011.48	97
49-02	ADVERTISING	64-	.00	0	1300	.00	0	.00	1300	1300.00	0
49-06	BROWNFIELD PROG CITY COST	424	.00	0	5000	.00	0	.00	5000	5000.00	0
49-07	BAD DEBT EXPENSE	0	80631.65	0	0	42269.58	0	.00	0	42269.58-	0
49-08	CASH OVER/SHORT	0	6.00	0	0	7.00	0	.00	0	7.00-	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
49-21	PD INVESTIGATIVE FUNDS	2087	.00	0	25000	8120.00	33	.00	25000	16880.00	33
49-23	COM CRIME PREV (SPOT)	0	.00	0	0	.00	0	.00	0	.00	0
49-31	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
49 **	OTHER CHARGES & OBLIG.	27014	90408.04	335	288803	216855.76	75	84032.34	288803	12085.10-	104
51-00	OFFICE SUPPLIES	3535	1997.74	57	46945	20843.82	44	.00	46945	26101.18	44
51-39	VOCA-2023-COCOA PD-00042	50	.00	0	300	208.99	70	.00	300	91.01	70
51 **	OFFICE SUPPLIES	3585	1997.74	56	47245	21052.81	45	.00	47245	26192.19	45
52-00	OPERATING SUPPLIES	110881	42905.98	39	997252	878977.21	88	27237.77	997252	91037.02	91
52-02	UNIFORMS-PURCHASED	8874	2770.51	31	94374	56518.76	60	33397.94	94374	4457.30	95
52-05	EMS 1st RESP-CONSUM SUPP	4781	5482.21	115	57505	41966.62	73	5444.61	57505	10093.77	82
52-07	JANITORIAL SUPPLIES	5703	4152.31	73	55005	42244.99	77	.00	55005	12760.01	77
52-10	HEATING FUEL	474	86.20	18	5688	2828.53	50	2859.47	5688	.00	100
52-22	BULLET PROOF V 2020	0	.00	0	0	.00	0	.00	0	.00	0
52-23	BULLET PROOF VEST 2021	303	.00	0	3066	3065.40	100	.00	3066	.60	100
52-26	BULLET PROOF VEST 2022	392	.00	0	3920	3919.00	100	1.00	3920	.00	100
52-30	FUEL, OIL, & LUBRICANTS	27413	50165.92	183	343294	275457.48	80	.00	343294	67836.52	80
52-33	EMPLOYEE HEALTH CENTER	15731	14514.89	92	188750	170599.60	90	18150.40	188750	.00	100
52-35	VOCA-2022-COCOA PD-00181	0	.00	0	0	.00	0	.00	0	.00	0
52-36	FIREHOUSE SUBS - E-BIKES	0	.00	0	0	.00	0	.00	0	.00	0
52-37	JAG 23-GG-03233	1294	.00	0	15572	15572.00	100	.00	15572	.00	100
52-38	BULLET PROOF VEST 2023	2164	1255.00	58	25880	25464.08	98	415.92	25880	.00	100
52-39	VOCA-2023-COCOA PD-00042	0	.00	0	0	.00	0	.00	0	.00	0
52 **	OPERATING SUPPLIES	178010	121333.02	68	1790306	1516613.67	85	87507.11	1790306	186185.22	90
53-00	ROAD MATERIALS/SUPPLIES	3858	8139.45	211	46175	44052.61	95	102.67	46175	2019.72	96
53 **	ROAD MATERIALS/SUPPLIES	3858	8139.45	211	46175	44052.61	95	102.67	46175	2019.72	96

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
54-00	MEMBERSHIP/PUBLICATIONS	4127	1215.90	30	63726	37789.40	59	30.00	63726	25906.60	59
54 **	MEMBERSHIP/PUBLICATIONS	4127	1215.90	30	63726	37789.40	59	30.00	63726	25906.60	59
55-00	TRAINING	8670	10955.99	126	196502	75367.54	38	2470.72	196502	118663.74	40
55-01	EDA PROGRAM	2257	.00	0	24182	14621.51	61	2258.00	24182	7302.49	70
55-02	P/F HS RECRUITMENT	2639	.00	0	19208	6521.79	34	12433.38	19208	252.83	99
55-22	JAG 21-GG-01363	0	.00	0	0	.00	0	.00	0	.00	0
55-35	VOCA-2022-COCOA PD-00181	0	.00	0	0	.00	0	.00	0	.00	0
55-36	VOCA-2023-COCOA PD-00042	260	.00	0	1300	900.00	69	.00	1300	400.00	69
55 **	TRAINING	13826	10955.99	79	241192	97410.84	40	17162.10	241192	126619.06	48
56-15	IT-RELATED OPERATING EXP	214626	99195.62	46	2470251	822727.06	33	96554.50	2470251	1550969.44	37
56-16	FL CYBERSECURITY	1	.00	0	1	.00	0	.00	1	1.00	0
56 **	TECHNOLOGY SYSTEMS	214627	99195.62	46	2470252	822727.06	33	96554.50	2470252	1550970.44	37
57-99	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
57 **	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
58-97	LABOR	0	.00	0	0	.00	0	.00	0	.00	0
58 **	WORK ORDER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
59-00	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
59 **	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
61-00	LAND	24137	.00	0	241379	.00	0	.00	241379	241379.00	0
61 **	LAND	24137	.00	0	241379	.00	0	.00	241379	241379.00	0
62-00	BUILDINGS	213273	.00	0	1756794	35197.15-	2-	.00	1756794	1791991.15	2-
62-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
62 **	BUILDINGS	213273	.00	0	1756794	35197.15-	2-	.00	1756794	1791991.15	2-
63-00	INFRASTRUCTURE	201802-	1027728.35	509-	1934313	1782772.61	92	12377.07	1934313	139163.32	93
63-07	IMPROVE OTHER THAN BLDG	1275573	370911.43	29	4407445	2203173.02	50	1512524.61	4407445	691747.37	84

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
63-13	FIND BV-CO-20-146 BT RAMP	0	.00	0	0	.00	0	.00	0	.00	0
63-14	FIND BV-CO-20-147 DREDGIN	0	.00	0	0	.00	0	.00	0	.00	0
63-15	FIND BV-CO-21-152 DRGPII	0	.00	0	0	.00	0	.00	0	.00	0
63-16	FIND BV-CO-21-151 BT PII	0	.00	0	0	.00	0	.00	0	.00	0
63-17	FIND BV-CO-23-159 WTRF P1	0	.00	0	0	.00	0	.00	0	.00	0
63 **	INFRASTRUCTURE	1073771	1398639.78	130	6341758	3985945.63	63	1524901.68	6341758	830910.69	87
64-00	MACHINERY AND EQUIPMENT	376382	126853.00	34	3762704	1113037.18	30	2014053.57	3762704	635613.25	83
64-15	IT HARDWARE	2969	.00	0	63623	43336.44	68	.00	63623	20286.56	68
64-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
64-60	SBITA INTANG ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
64 **	MACHINERY AND EQUIPMENT	379351	126853.00	33	3826327	1156373.62	30	2014053.57	3826327	655899.81	83
68-10	SFTWR & OTHER INTANGIBLES	0	.00	0	0	.00	0	.00	0	.00	0
68 **	INTANGIBLE ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
71-00	DEBT SERVICE - PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
71-30	LEASE - COPIERS	4275	4282.48	100	51278	51278.03	100	.00	51278	.03-	100
71-33	LEASED POSTAGE METER	219	1102.17	503	1103	1102.17	100	.00	1103	.83	100
71-60	SBITA - ESRI SGEA	0	.00	0	0	.00	0	.00	0	.00	0
71-61	SBITA - VERTEKS	0	.00	0	0	.00	0	.00	0	.00	0
71-62	SBITA - VERTEKS 5-9	0	.00	0	0	.00	0	.00	0	.00	0
71-63	SBITA - CLEARGOV	0	.00	0	0	.00	0	.00	0	.00	0
71-64	SBITA - VECTOR TGT SOL	0	.00	0	0	.00	0	.00	0	.00	0
71-65	SBITA - NEOGOV	0	.00	0	0	.00	0	.00	0	.00	0
71-66	SBITA - BRAZOS (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
71-67	SBITA - SOCRATA (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
71-68	SBITA - KRONOS TELSTFF	0	.00	0	0	.00	0	.00	0	.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
71-69	SBITA - SAMSARA	5269	2674.11	51	31624	31623.07	100	.02	31624	.91	100
71 **	DEBT SERVICE - PRINCIPAL	9763	8058.76	83	84005	84003.27	100	.02	84005	1.71	100
72-30	LEASE - COPIERS	33	25.52	77	418	417.97	100	.00	418	.03	100
72-33	LEASED POSTAGE METER	29	152.79	527	153	152.79	100	.00	153	.21	100
72-60	SBITA - ESRI SGEA	0	.00	0	0	.00	0	.00	0	.00	0
72-61	SBITA - VERTEKS	0	.00	0	0	.00	0	.00	0	.00	0
72-62	SBITA - VERTEKS 5-9	0	.00	0	0	.00	0	.00	0	.00	0
72-63	SBITA - CLEARGOV	0	.00	0	0	.00	0	.00	0	.00	0
72-64	SBITA - VECTOR TRGT SOL	0	.00	0	0	.00	0	.00	0	.00	0
72-65	SBITA - NEOGOV	0	.00	0	0	.00	0	.00	0	.00	0
72-66	SBITA - BRAZOS (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
72-67	SBITA - SCORATA (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
72-68	SBITA - KRONOS TELSTFF	0	.00	0	0	.00	0	.00	0	.00	0
72-69	SBITA - SAMSARA	235	78.99	34	1415	1414.13	100	.00	1415	.87	100
72 **	DEBT SERVICE - INTEREST	297	257.30	87	1986	1984.89	100	.00	1986	1.11	100
73-00	OTHER DEBT SVC COSTS	0	.00	0	0	.00	0	.00	0	.00	0
73 **	OTHER DEBT SVC COSTS	0	.00	0	0	.00	0	.00	0	.00	0
81-00	AIDS TO GOVT AGENCY	128530	.00	0	1542305	1542305.00	100	.00	1542305	.00	100
81 **	AIDS TO GOVT AGENCY	128530	.00	0	1542305	1542305.00	100	.00	1542305	.00	100
82-01	ECON DEV INCENTIVE CONTR	1674	.00	0	20000	.00	0	.00	20000	20000.00	0
82 **	AID TO PRIVATE ORGANIZAT	1674	.00	0	20000	.00	0	.00	20000	20000.00	0
83-00	OTHER GRANTS & AIDS	0	.00	0	0	.00	0	.00	0	.00	0
83-01	MISC GRANTS/DONATIONS	0	.00	0	0	.00	0	.00	0	.00	0
83-11	UPSTART COCOA PROGRAM	1049	.00	0	12500	.00	0	.00	12500	12500.00	0
83 **	OTHER GRANTS & AIDS	1049	.00	0	12500	.00	0	.00	12500	12500.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
91-03	TO CDBG (103)	0	.00	0	0	.00	0	.00	0	.00	0
91-04	TO HOME (104)	0	.00	0	0	.00	0	.00	0	.00	0
91-07	TO BLDG PERM(107)	0	.00	0	0	.00	0	.00	0	.00	0
91-08	TO SEC 108 LOAN (108)	0	.00	0	0	.00	0	.00	0	.00	0
91-10	TO COCOA CRA (110)	0	.00	0	0	.00	0	.00	0	.00	0
91-11	TO DIAMOND SQ (111)	0	.00	0	0	.00	0	.00	0	.00	0
91-12	TO US 1 CRA (112)	0	.00	0	0	.00	0	.00	0	.00	0
91-20	TO GF DEBT SVC (201)	89566	89552.12	100	1074726	1074726.00	100	.00	1074726	.00	100
91-21	TO WATER SEWER (421)	0	.00	0	0	.00	0	.00	0	.00	0
91-23	TO STORMWATER (423)	0	.00	0	0	.00	0	.00	0	.00	0
91-25	TO RESTRCTD ASSET (425)	0	.00	0	0	.00	0	.00	0	.00	0
91-26	TO W/S 2018B (426)	0	.00	0	0	.00	0	.00	0	.00	0
91-30	TO GF CAP PROJ (301)	0	.00	0	0	.00	0	.00	0	.00	0
91-32	TO RVRFRNT/LWP (302)	0	.00	0	0	.00	0	.00	0	.00	0
91-33	TO FISKE CAP PROJ (303)	101113	.00	0	651113	550000.00	85	.00	651113	101113.00	85
91-52	TO W/C INS FUND (520)	0	.00	0	0	.00	0	.00	0	.00	0
91-53	TO HEALTH INS FUND (530)	0	.00	0	0	.00	0	.00	0	.00	0
91 **	INTERFUND TRANSFER	190679	89552.12	47	1725839	1624726.00	94	.00	1725839	101113.00	94
FUND 001	TOTAL *********										
	GENERAL FUND	6131045	5293922.93	86	64841945	49267531.87	76	5384978.05	64841945	10189435.08	84
GRAND	TOTAL *********										
		6131045	5293922.93	86	64841945	49267531.87	76	5384978.05	64841945	10189435.08	84

FY 2024 Budget by Classification Report - Summary Listing

9/30/2024

Target for September 2024 is 100%

FUND 421 - WATER/SEWER FUND

	Amended Budget	YTD Encumbrances	YTD Actual Transactions	Budget - YTD Transactions	% Used/Rec'd
REVENUE					
CHARGES FOR SERVICES	$ 77,093,525	$ -	$ 79,027,557	$ (1,934,032)	103%
INTERGOVERNMENTAL/GRANTS	$ -	$ -	$ -	$ -	0%
MISCELLANEOUS	$ 567,350	$ -	$ 2,966,455	$ (2,399,105)	523%
*OTHER SOURCES (NON-REVENUE)	$ 16,937,756	$ -	$ 199,904	$ 16,737,852	1%
REVENUE TOTALS	**$ 94,598,631**	**$ -**	**$ 82,193,916**	**$ 12,404,715**	**87%**
EXPENSE					
SALARIES AND BENEFITS	$ 20,547,940	$ -	$ 16,482,181	$ 4,065,759	80%
OPERATING EXPENDITURES	$ 28,999,321	$ 3,448,182	$ 19,543,968	$ 6,007,171	67%
CAPITAL OUTLAY	$ 4,623,066	$ 1,209,017	$ 1,399,524	$ 2,014,525	30%
GRANTS, AIDS AND OTHER	$ 479,870	$ 0	$ 481,545	$ (1,675)	100%
NON-OPERATING USES	$ 39,948,434	$ -	$ 39,789,545	$ 158,889	100%
EXPENSE TOTALS	**$ 94,598,631**	**$ 4,657,199**	**$ 77,696,763**	**$ 12,244,669**	87%
REVENUE TOTALS	**$ 94,598,631**	**$ -**	**$ 82,193,916**	**$ 12,404,715**	**87%**
EXPENSE TOTALS	**$ 94,598,631**	**$ 4,657,199**	**$ 77,696,763**	**$ 12,244,669**	**87%**
**	**$ -**	**$ (4,657,199)**	**$ 4,497,153**	**$ 160,046**	

*Fund Balance is a budgeted revenue, not actual revenue.

**Unaudited

CITY OF COCOA, FLORIDA

FUND 421 WATER/SEWER FUND

ACCOUNT		ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
330		INTERGOVERNMENTAL REVENUE								
331		FEDERAL GRANTS								
	30 02	FDEM H0477 LS#1	0	.00		0	.00		0	.00
	50 01	FEDERAL DISASTER REIMB	0	.00		0	.00		0	.00
331	**	FEDERAL GRANTS	0	.00		0	.00		0	.00
334		STATE GRANT								
	50 01	STATE DISASTER REIMB	0	.00		0	.00		0	.00
334	**	STATE GRANT	0	.00		0	.00		0	.00
337		GRANTS FROM LOCAL UNITS								
	30 00	PHYSICAL ENVIRONMENT	0	.00		0	.00		0	.00
337	**	GRANTS FROM LOCAL UNITS	0	.00		0	.00		0	.00
330	***	INTERGOVERNMENTAL REVENUE	0	.00		0	.00		0	.00
340		CHARGES FOR SERVICES								
343		PHYSICAL ENVIRONMENT								
	30 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
	31 00	WATER SALES	5,385,018	5,599,315.82	104	64,620,205	65,449,546.54	101	64,620,205	829,341.54-
	33 00	WATER CONNECTION FEE	47,274	58,293.07	123	567,211	974,113.98	172	567,211	406,902.98-
	36 00	WATER HYDRANT FEES	327,420	356,370.31	109	3,928,996	4,235,814.46	108	3,928,996	306,818.46-
	39 06	HYDRANT RESID FLOW TEST	145	750.00	517	1,696	13,200.00	778	1,696	11,504.00-
	39 07	BACKFLOW DEVICE TEST	12,812	18,990.31	148	153,700	232,778.90	152	153,700	79,078.90-
	39 08	JUMPER METERS	71	400.00	563	742	2,620.00	353	742	1,878.00-
	39 09	PLAN REVIEW/CONST INSPECT	1,060	5,250.00	495	12,720	58,500.00	460	12,720	45,780.00-
	39 10	BACKFLOW PRV/RLCT TEMP	46	205.42	447	530	1,080.04	204	530	550.04-
	39 *	WATER OTHER INCOME	14,134	25,595.73	181	169,388	308,178.94	182	169,388	138,790.94-
	51 00	SEWER SALES	613,210	654,698.67	107	7,358,443	7,608,009.38	103	7,358,443	249,566.38-
	51 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
	51 *	SEWER SALES	613,210	654,698.67	107	7,358,443	7,608,009.38	103	7,358,443	249,566.38-
	53 02	SEWER CONN INDIAN HILLS	0	.00		0	.00		0	.00
	59 01	GREASE TRAP PERMITS	555	775.62	140	6,572	9,488.45	144	6,572	2,916.45-
	60 00	REUSE WATER SALES	36,276	34,743.44	96	435,290	435,365.42	100	435,290	75.42-
	60 01	REUSE WATER INSTALLATION	622	726.00	117	7,420	7,039.48	95	7,420	380.52
	60 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
	60 *	REUSE WATER SALES	36,898	35,469.44	96	442,710	442,404.90	100	442,710	305.10
	90 10	OTHER EARNED NOT BILLED	0	.00		0	.00		0	.00
343	**	PHYSICAL ENVIRONMENT	6,424,509	6,730,518.66	105	77,093,525	79,027,556.65	103	77,093,525	1,934,031.65-
340	***	CHARGES FOR SERVICES	6,424,509	6,730,518.66		77,093,525	79,027,556.65		77,093,525	1,934,031.65-

CITY OF COCOA, FLORIDA

FUND 421 WATER/SEWER FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
360	MISCELLANEOUS REVENUES								
361	INTEREST & OTHER EARNINGS								
10 00	INTEREST	0	1,356.98		0	113,474.19		0	113,474.19-
10 02	INVESTMENT INTEREST	41,760	45,218.92	108	501,087	1,039,750.22	208	501,087	538,663.22-
10 10	FLORIDA PRIME INTEREST	0	50,922.01		0	132,355.35		0	132,355.35-
10 11	INTEREST/CBOS	0	.00		0	.00		0	.00
10 *	INTEREST	41,760	97,497.91	234	501,087	1,285,579.76	257	501,087	784,492.76-
30 00	NET INC/DEC FMV INVESTMNT	0	311,813.53		0	1,603,375.54		0	1,603,375.54-
40 00	GAIN/(LOSS) SALE INVEST	0	13,879.67-		0	292,210.34-		0	292,210.34
40 02	UNREALIZED GAIN/(LOSS)	0	.00		0	.00		0	.00
40 *	GAIN/(LOSS) SALE INVEST	0	13,879.67-		0	292,210.34-		0	292,210.34
361 **	INTEREST & OTHER EARNINGS	41,760	395,431.77	947	501,087	2,596,744.96	518	501,087	2,095,657.96-
362	RENT AND ROYALTIES								
00 00	RENT AND ROYALTIES	124	.00		1,378	1,300.00	94	1,378	78.00
362 **	RENT AND ROYALTIES	124	.00		1,378	1,300.00	94	1,378	78.00
364	DISPOSITION FIXED ASSETS								
00 00	DISPOSITION FIXED ASSETS	0	.00		0	1,291.41-		0	1,291.41
10 00	GAIN/(LOSS)SALE OF F/A	837	77,089.45	9210	10,000	160,687.69	1607	10,000	150,687.69-
364 **	DISPOSITION FIXED ASSETS	837	77,089.45	9210	10,000	159,396.28	1594	10,000	149,396.28-
365	SALE SURPLUS MTRLS &SCRAP								
00 00	SALE SURPLUS MTRLS &SCRAP	265	5,522.00	2084	3,180	20,499.60	645	3,180	17,319.60-
365 **	SALE SURPLUS MTRLS &SCRAP	265	5,522.00	2084	3,180	20,499.60	645	3,180	17,319.60-
369	OTHER MISC REVENUES								
90 00	OTHER MISC REVENUES	4,317	2,181.93	51	51,705	140,575.08	272	51,705	88,870.08-
90 06	SETTLEMENTS	0	.00		0	.00		0	.00
90 *	OTHER MISC REVENUES	4,317	2,181.93	51	51,705	140,575.08	272	51,705	88,870.08-
96 00	INSURANCE REFUND/PROCEEDS	0	2,700.00		0	47,939.36		0	47,939.36-
369 **	OTHER MISC REVENUES	4,317	4,881.93	113	51,705	188,514.44	365	51,705	136,809.44-
360 ***	MISCELLANEOUS REVENUES	47,303	482,925.15		567,350	2,966,455.28		567,350	2,399,105.28-
380	OTHER SOURCES(NON-REV)								
381	INTERFUND TRANSFER								
91 01	GENERAL FUND (001)	0	.00		0	.00		0	.00

CITY OF COCOA, FLORIDA

FUND 421 WATER/SEWER FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
91 24	RENEW & REPLACE (424)	0	.00		199,904	199,904.00	100	199,904	.00
91 25	TRF FROM W/S REST (425)	0	.00		0	.00		0	.00
91 26	TRF FROM W/S 2018B (426)	0	.00		0	.00		0	.00
91 27	TRF FROM W/S RESRVS (425)	0	.00		0	.00		0	.00
91 42	W/S IMPACT FEE (422)	0	.00		0	.00		0	.00
91 52	TRF FROM WORK COMP (520)	0	.00		0	.00		0	.00
91 *	TRANSFER FROM	0	.00		199,904	199,904.00	100	199,904	.00
381 **	INTERFUND TRANSFER	0	.00		199,904	199,904.00	100	199,904	.00
383	INSTLMT PURCH/CAP LEASE								
10 00	LEASE PROCEEDS	0	.00		0	.00		0	.00
383 **	INSTLMT PURCH/CAP LEASE	0	.00		0	.00		0	.00
389	NON OPERATING SOURCES								
30 01	SRF LOAN PROCEEDS	0	.00		0	.00		0	.00
85 00	CAP CONTRIB PRIVATE SRCS	0	.00		0	.00		0	.00
99 10	CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 11	RESTR. CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 50	FUND BAL-APPROP. RESERVES	1,506,982	.00		16,737,852	.00		16,737,852	16,737,852.00
99 *	BALANCE FORWARD	1,506,982	.00		16,737,852	.00		16,737,852	16,737,852.00
389 **	NON OPERATING SOURCES	1,506,982	.00		16,737,852	.00		16,737,852	16,737,852.00
380 ***	OTHER SOURCES(NON-REV)	1,506,982	.00		16,937,756	199,904.00		16,937,756	16,737,852.00
FUND TOTAL	WATER/SEWER FUND	7,978,794	7,213,443.81		94,598,631	82,193,915.93		94,598,631	12,404,715.07
GRAND TOTAL		7,978,794	7,213,443.81		94,598,631	82,193,915.93		94,598,631	12,404,715.07

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
11-00	EXECUTIVE SALARIES	14304	13161.60	92	171571	163861.92	96	.00	171571	7709.08	96
11 **	EXECUTIVE SALARIES	14304	13161.60	92	171571	163861.92	96	.00	171571	7709.08	96
12-00	REGULAR SALARIES & WAGES	962436	723085.69	75	11684004	9155615.51	78	.00	11684004	2528388.49	78
12-10	SALARY ADJUSTMENTS	0	.00	0	0	.00	0	.00	0	.00	0
12-12	ACCRUAL PAYOUTS	21203	7161.55	34	127564	135287.95	106	.00	127564	7723.95-	106
12-15	SETTLEMENT WAGES	0	.00	0	0	.00	0	.00	0	.00	0
12 **	REGULAR SALARIES & WAGES	983639	730247.24	74	11811568	9290903.46	79	.00	11811568	2520664.54	79
13-00	OTHER SALARIES & WAGES	58481	53604.20	92	640001	596164.52	93	.00	640001	43836.48	93
13 **	OTHER SALARIES & WAGES	58481	53604.20	92	640001	596164.52	93	.00	640001	43836.48	93
14-00	OVERTIME	61846	72036.16	117	741778	853185.97	115	.00	741778	111407.97-	115
14-01	COMP TIME	0	.00	0	0	.00	0	.00	0	.00	0
14 **	OVERTIME	61846	72036.16	117	741778	853185.97	115	.00	741778	111407.97-	115
15-00	SPECIAL PAY	175	.00	0	2100	200.00	10	.00	2100	1900.00	10
15 **	SPECIAL PAY	175	.00	0	2100	200.00	10	.00	2100	1900.00	10
20-00	CLOTHING/SHOE ALLOWANCE	3832	240.00	6	23565	21137.84	90	.00	23565	2427.16	90
20 **	CLOTHING/SHOE ALLOWANCE	3832	240.00	6	23565	21137.84	90	.00	23565	2427.16	90
21-00	FICA TAXES	84014	65559.93	78	1018068	823877.98	81	.00	1018068	194190.02	81
21 **	FICA TAXES	84014	65559.93	78	1018068	823877.98	81	.00	1018068	194190.02	81
22-00	RETIREMENT CONTRIBUTIONS	163837	125973.24	77	1777960	1641942.16	92	.00	1777960	136017.84	92
22-01	POLICE/FIRE	0	.00	0	0	.00	0	.00	0	.00	0
22-03	NON FRS RETIREMENT CONT	451	449.01	100	5346	5123.61	96	.00	5346	222.39	96
22 **	RETIREMENT CONTRIBUTIONS	164288	126422.25	77	1783306	1647065.77	92	.00	1783306	136240.23	92
23-00	INSURANCES	2824	2779.36	98	33418	33050.26	99	.00	33418	367.74	99
23-02	RETIREES OTHER INSURANCES	10813	9433.80	87	150663	114346.62	76	.00	150663	36316.38	76
23-03	CONTRA CIGNA SAVINGS	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
23-04	MEDICAL/RX SELF INSURED	250956	188888.98	75	3218654	2240856.34	70	.00	3218654	977797.66	70
23-05	HEALTH RETIREES 50%	1415	464.45	33	16903	7895.65	47	.00	16903	9007.35	47
23-06	HEALTH RETIREES 100%	3758	2781.16	74	45074	37139.38	82	.00	45074	7934.62	82
23-07	DENTAL INSURANCE	12284	8237.11	67	146979	97755.78	67	.00	146979	49223.22	67
23-08	VISION INSURANCE	2226	1520.82	68	26217	18074.70	69	.00	26217	8142.30	69
23-09	LONG TERM DISABILITY	2902	2842.80	98	34197	33883.30	99	.00	34197	313.70	99
23-10	FSA HEALTH	0	.00	0	0	.00	0	.00	0	.00	0
23-11	FSA CHILDCARE	0	.00	0	0	.00	0	.00	0	.00	0
23-99	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
23 **	INSURANCES	287178	216948.48	76	3672105	2583002.03	70	.00	3672105	1089102.97	70
24-00	WORKER'S COMPENSATION	42315	29277.71	69	507678	373096.48	74	.00	507678	134581.52	74
24 **	WORKER'S COMPENSATION	42315	29277.71	69	507678	373096.48	74	.00	507678	134581.52	74
25-00	UNEMPLOYMENT COMPENSATION	837	.00	0	10000	1925.00	19	.00	10000	8075.00	19
25 **	UNEMPLOYMENT COMPENSATION	837	.00	0	10000	1925.00	19	.00	10000	8075.00	19
26-00	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
26 **	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
27-00	BENEFIT OFFSET	13850	11200.00	81	166200	127759.59	77	.00	166200	38440.41	77
27 **	BENEFIT OFFSET	13850	11200.00	81	166200	127759.59	77	.00	166200	38440.41	77
31-00	PROFESSIONAL SERVICES	37685	1990.62	5	472870	145469.82	31	36976.25	472870	290423.93	39
31-01	LEGAL EXPENSES	47263	8800.95	19	545139	145714.57	27	147939.27	545139	251485.16	54
31-02	MEDICAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
31-03	ENGINEERING SERVICES	350908	192872.10	55	3594263	1920512.09	53	1611400.65	3594263	62350.26	98
31-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
31 **	PROFESSIONAL SERVICES	435856	203663.67	47	4612272	2211696.48	48	1796316.17	4612272	604259.35	87
32-00	ACCOUNTING & AUDITING	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
32 **	ACCOUNTING & AUDITING	0	.00	0	0	.00	0	.00	0	.00	0
34-00	CONTRACT SERVICES	182469	54416.23	30	2049499	1674113.08	82	128668.40	2049499	246717.52	88
34-09	MOWING CONTRACTS	0	.00	0	0	.00	0	.00	0	.00	0
34-10	COST OF GENERAL FUND SVCS	0	.00	0	0	.00	0	.00	0	.00	0
34 **	CONTRACT SERVICES	182469	54416.23	30	2049499	1674113.08	82	128668.40	2049499	246717.52	88
39-00	CONTINGENCY	253620-	.00	0	330708	.00	0	.00	330708	330708.00	0
39-02	BOND RESERVE	0	.00	0	0	.00	0	.00	0	.00	0
39-15	WAGE AND SALARY	0	.00	0	0	.00	0	.00	0	.00	0
39 **	CONTINGENCY	253620-	.00	0	330708	.00	0	.00	330708	330708.00	0
40-00	TRAVEL AND PER DIEM	683-	.00	0	19438	7437.40	38	.00	19438	12000.60	38
40-01	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
40 **	TRAVEL AND PER DIEM	683-	.00	0	19438	7437.40	38	.00	19438	12000.60	38
41-00	COMMUNICATION	19257	15267.84	79	230061	178833.46	78	6047.28	230061	45180.26	80
41 **	COMMUNICATION	19257	15267.84	79	230061	178833.46	78	6047.28	230061	45180.26	80
42-00	FREIGHT & POSTAGE SERVICE	1578	378.68	24	15740	4921.92	31	.00	15740	10818.08	31
42 **	FREIGHT & POSTAGE SERVICE	1578	378.68	24	15740	4921.92	31	.00	15740	10818.08	31
43-00	ELECTRIC/WATER/SEWER	236070	174863.34	74	2280205	2021658.59	89	227126.14	2280205	31420.27	99
43 **	ELECTRIC/WATER/SEWER	236070	174863.34	74	2280205	2021658.59	89	227126.14	2280205	31420.27	99
44-00	RENTAL AND LEASES	5084	.00	0	45100	36756.67	82	.00	45100	8343.33	82
44-21	DUKE ENERGY-GENERATOR	0	.00	0	0	.00	0	.00	0	.00	0
44 **	RENTAL AND LEASES	5084	.00	0	45100	36756.67	82	.00	45100	8343.33	82
45-00	INSURANCE	104763	.00	0	1263507	950459.61	75	.00	1263507	313047.39	75
45 **	INSURANCE	104763	.00	0	1263507	950459.61	75	.00	1263507	313047.39	75
46-00	REPAIRS & MAINTENANCE	528508	427749.08	81	6167410	4906680.29	80	525031.72	6167410	735697.99	88
46-02	REPAIR/MAINT BUILDING	27774	9312.15	34	275918	63942.93	23	163827.35	275918	48147.72	83

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
46-03	REPAIR/MAINT-VEHICLES	38934	20343.12	52	341245	243467.10	71	.00	341245	97777.90	71
46-15	INSURED VEHICLE ACCIDENT	0	.00	0	0	.00	0	.00	0	.00	0
46 **	REPAIRS & MAINTENANCE	595216	457404.35	77	6784573	5214090.32	77	688859.07	6784573	881623.61	87
47-00	PRINTING & BINDING	981	622.35	63	11420	2157.35	19	15255.00	11420	5992.35-	153
47 **	PRINTING & BINDING	981	622.35	63	11420	2157.35	19	15255.00	11420	5992.35-	153
48-00	PROMOTIONAL ACTIVITIES	2087	.00	0	25000	12993.49	52	.00	25000	12006.51	52
48 **	PROMOTIONAL ACTIVITIES	2087	.00	0	25000	12993.49	52	.00	25000	12006.51	52
49-00	OTHER CHARGES & OBLIG.	20702	8557.81	41	139960	62812.58	45	25.00	139960	77122.42	45
49-02	ADVERTISING	0	.00	0	0	.00	0	.00	0	.00	0
49-07	BAD DEBT EXPENSE	0	107068.01	0	0	45428.34	0	.00	0	45428.34-	0
49-08	CASH OVER & UNDER	0	143.20-	0	0	267.24-	0	.00	0	267.24	0
49-09	DOCUMENT RECORDING CHGS	500	82.30	17	6000	3152.90-	53-	1862.90	6000	7290.00	22-
49-15	OBSOLETE INVENTORY	0	.00	0	0	.00	0	.00	0	.00	0
49-17	DAMAGED INVENTORY	0	.00	0	0	.00	0	.00	0	.00	0
49-31	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
49 **	OTHER CHARGES & OBLIG.	21202	115564.92	545	145960	104820.78	72	1887.90	145960	39251.32	73
51-00	OFFICE SUPPLIES	2097	957.21	46	24614	13058.31	53	.00	24614	11555.69	53
51 **	OFFICE SUPPLIES	2097	957.21	46	24614	13058.31	53	.00	24614	11555.69	53
52-00	OPERATING SUPPLIES	75086	42693.50	57	805739	712281.99	88	19615.18	805739	73841.83	91
52-02	UNIFORMS-PURCHASED	0	134.50	0	0	134.50	0	.00	0	134.50-	0
52-07	JANITORIAL SUPPLIES	981	1160.11	118	9440	8728.57	93	.00	9440	711.43	93
52-09	CHEMICALS	509569	531989.02	104	6280686	5571264.85	89	543625.37	6280686	165795.78	97
52-30	FUEL OIL & LUBRICANTS	44588	70170.87	157	537938	393691.77	73	.00	537938	144246.23	73
52-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
52 **	OPERATING SUPPLIES	630224	646148.00	103	7633803	6686101.68	88	563240.55	7633803	384460.77	95

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
53-00	ROAD MATERIALS/SUPPLIES	8468-	.00	0	6000	388.46	7	4611.54	6000	1000.00	83
53 **	ROAD MATERIALS/SUPPLIES	8468-	.00	0	6000	388.46	7	4611.54	6000	1000.00	83
54-00	MEMBERSHIP/PUBLICATIONS	3394	.00	0	41245	34844.57	85	.00	41245	6400.43	85
54 **	MEMBERSHIP/PUBLICATIONS	3394	.00	0	41245	34844.57	85	.00	41245	6400.43	85
55-00	TRAINING	234	945.14	404	70127	42484.05	61	3945.92	70127	23697.03	66
55-01	EDA PROGRAM	424	.00	0	5000	480.84	10	.00	5000	4519.16	10
55 **	TRAINING	658	945.14	144	75127	42964.89	57	3945.92	75127	28216.19	62
56-00	TECHNOLOGY SYSTEMS	0	.00	0	0	.00	0	.00	0	.00	0
56-15	IT-RELATED OPERATING EXP	337556	42995.18	13	3405049	346506.20	10	12223.82	3405049	3046318.98	11
56 **	TECHNOLOGY SYSTEMS	337556	42995.18	13	3405049	346506.20	10	12223.82	3405049	3046318.98	11
59-00	DEPRECIATION EXPENSE	0	.00	0	0	164.85	0	.00	0	164.85-	0
59 **	DEPRECIATION EXPENSE	0	.00	0	0	164.85	0	.00	0	164.85-	0
61-00	LAND	0	.00	0	0	.00	0	.00	0	.00	0
61 **	LAND	0	.00	0	0	.00	0	.00	0	.00	0
62-00	BUILDINGS	0	.00	0	0	.00	0	.00	0	.00	0
62 **	BUILDINGS	0	.00	0	0	.00	0	.00	0	.00	0
63-00	INFRASTRUCTURE	18914	70.20	0	1362387	12195.20	1	838566.03	1362387	511625.77	62
63-06	FDEM H0477 LS#1	0	.00	0	0	.00	0	.00	0	.00	0
63-07	IMPROVE OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
63 **	INFRASTRUCTURE	18914	70.20	0	1362387	12195.20	1	838566.03	1362387	511625.77	62
64-00	MACHINERY & EQUIPMENT	245227	73468.22	30	2714120	1986763.95	73	345940.30	2714120	381415.75	86
64-15	IT HARDWARE	51391	7722.00	15	546559	459147.57	84	24510.53	546559	62900.90	89
64-60	SBITA INTANG ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
64 **	MACHINERY & EQUIPMENT	296618	81190.22	27	3260679	2445911.52	75	370450.83	3260679	444316.65	86
65-00	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
65 **	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0
68-10	SFTWR & OTHER INTANGIBLES	0	.00	0	0	.00	0	.00	0	.00	0
68 **	INTANGIBLE ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
69-99	CONTRA FIXED ASSETS	0	.00	0	0	1058582.31-	0	.00	0	1058582.31	0
69 **	PROPRIETARY FUNDS	0	.00	0	0	1058582.31-	0	.00	0	1058582.31	0
71-20	SERIES 2020	0	.00	0	0	.00	0	.00	0	.00	0
71-32	LEASED ASSET-GENERATOR	28287	57276.55	203	339510	339510.38	100	.00	339510	.38-	100
71-35	SBITA - SAMSARA	6650	3374.47	51	39905	39905.31	100	.01	39905	.32-	100
71 **	PRINCIPAL	34937	60651.02	174	379415	379415.69	100	.01	379415	.70-	100
72-32	LEASED ASSET-GENERATOR	7842	15003.45	191	94170	94169.62	100	.00	94170	.38	100
72-35	SBITA - SAMSARA	295	99.68	34	1785	1784.49	100	.00	1785	.51	100
72 **	DEBT SERVICE - INTEREST	8137	15103.13	186	95955	95954.11	100	.00	95955	.89	100
73-00	OTHER DEBT SERVICE COST	275	1750.00	636	3300	4975.00	151	.00	3300	1675.00-	151
73-32	GENERATOR	0	.00	0	0	.00	0	.00	0	.00	0
73-33	SBITA ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
73 **	INTANG AMORT EXP	275	1750.00	636	3300	4975.00	151	.00	3300	1675.00-	151
82-00	AID TO PRIVATE ORGANIZAT	100	.00	0	1200	1200.00	100	.00	1200	.00	100
82-01	ECON DEV INCENTIVE CONTR	0	.00	0	0	.00	0	.00	0	.00	0
82 **	AID TO PRIVATE ORGANIZAT	100	.00	0	1200	1200.00	100	.00	1200	.00	100
91-01	TO GENERAL FUND (001)	0	.00	0	0	.00	0	.00	0	.00	0
91-02	TO GEN FUND ROI (001)	640788	640777.88	100	7689335	7689335.00	100	.00	7689335	.00	100
91-23	TO STORMWATER (423)	0	.00	0	0	.00	0	.00	0	.00	0
91-24	TRANSFER TO R & R (424)	158887	.00	0	15298870	15139983.00	99	.00	15298870	158887.00	99
91-25	TO RESTRCTD ASSET (425)	597617	597608.64	100	7308234	7308232.00	100	.00	7308234	2.00	100
91-26	TO W/S 2018B (426)	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
91-27	TO TCR/SJR PROJ (427)	0	.00	0	0	.00	0	.00	0	.00	0
91-30	TO GF CAP PROJ (301)	0	.00	0	0	.00	0	.00	0	.00	0
91-42	IMPACT FEES FUND (422)	0	.00	0	0	.00	0	.00	0	.00	0
91-52	TO W/C INS FUND (520)	0	.00	0	0	.00	0	.00	0	.00	0
91-53	TO HEALTH INS FUND (530)	0	.00	0	0	.00	0	.00	0	.00	0
91 **	INTERFUND TRANSFER	1397292	1238386.52	89	30296439	30137550.00	100	.00	30296439	158889.00	100
94-01	TXFR TO GF OH ALLOC (001)	664154	664154.00	100	7969848	7969848.00	100	.00	7969848	.00	100
94 **	INTERFUND TRANSFER	664154	664154.00	100	7969848	7969848.00	100	.00	7969848	.00	100
95-01	TXFR TO GF 6% PLOFF (001)	140189	140178.88	100	1682147	1682147.00	100	.00	1682147	.00	100
95 **	NONOPERATING	140189	140178.88	100	1682147	1682147.00	100	.00	1682147	.00	100
FUND 421	TOTAL *********										
	WATER/SEWER FUND	6591096	5233408.45	79	94598631	77696762.88	82	4657198.66	94598631	12244669.46	87
GRAND	TOTAL *********										
		6591096	5233408.45	79	94598631	77696762.88	82	4657198.66	94598631	12244669.46	87

FY 2024 Budget by Classification Report - Summary Listing

9/30/2024

Target for September 2024 is 100%

FUND 423 - STORMWATER FUND

	Amended Budget	YTD Encumbrances	YTD Actual Transactions	Budget - YTD Transactions	% Used/Rec'd
REVENUE					
*STORMWATER ASSESSMENT	$ 2,183,841	$ -	$ 2,246,576	$ (62,735)	103%
CHARGES FOR SERVICES	$ -	$ -	$ 3	$ (3)	0%
INTERGOVERNMENTAL/GRANT	$ 935,118	$ -	$ 796,168	$ 138,950	85%
MISCELLANEOUS	$ 9,287	$ -	$ 189,501	$ (180,214)	2041%
**OTHER SOURCES (NON-REVENUE)	$ 926,113	$ -	$ -	$ 926,113	0%
REVENUE TOTALS	**$ 4,054,359**	**$ -**	**$ 3,232,249**	**$ 822,110**	**80%**
EXPENSE					
SALARIES AND BENEFITS	$ 682,295	$ -	$ 442,476	$ 239,819	65%
OPERATING EXPENDITURES	$ 775,697	$ 4,413	$ 422,853	$ 348,431	55%
CAPITAL OUTLAY	$ 2,280,717	$ 779,090	$ 1,267,917	$ 233,711	56%
OTHER SOURCES (NON-REVENUE)	$ 3,147	$ -	$ 3,146	$ 1	100%
NON-OPERATING USES	$ 312,503	$ -	$ 312,503	$ -	100%
EXPENSE TOTALS	**$ 4,054,359**	**$ 783,503**	**$ 2,448,895**	**$ 821,961**	**80%**
REVENUE TOTALS	**$ 4,054,359**	**$ -**	**$ 3,232,249**	**$ 822,110**	**80%**
EXPENSE TOTALS	**$ 4,054,359**	**$ 783,503**	**$ 2,448,895**	**$ 821,961**	**80%**
	$ -	**$ (783,503)**	**$ 783,354**	**$ 149**	

*Stormwater Assessment Revenues come in November-March

CITY OF COCOA, FLORIDA

FUND 423 STORMWATER UTILITY

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
320	OTHER PERMITS & FEES								
325	SPECIAL ASSESSMENT								
23 01	STRMWTR SPEC ASSMNT	172,812	.00		2,073,634	2,107,421.66	102	2,073,634	33,787.66-
23 02	DELINQUENT TAX	0	.00		0	10,572.23-		0	10,572.23
23 03	PENALTIES	0	.00		0	6,703.72		0	6,703.72-
23 04	TAX CERTIFICATES	9,194	.00		110,207	143,022.50	130	110,207	32,815.50-
23 *	STORMWATER	182,006	.00		2,183,841	2,246,575.65	103	2,183,841	62,734.65-
325 **	SPECIAL ASSESSMENT	182,006	.00		2,183,841	2,246,575.65	103	2,183,841	62,734.65-
320 ***	OTHER PERMITS & FEES	182,006	.00		2,183,841	2,246,575.65		2,183,841	62,734.65-
330	INTERGOVERNMENTAL REVENUE								
331	FEDERAL GRANTS								
50 01	FEDERAL DISASTER REIMB	0	.00		0	.00		0	.00
331 **	FEDERAL GRANTS	0	.00		0	.00		0	.00
334	STATE GRANT								
36 35	US1/FOREST AV S/W FACILTY	12,000	.00		120,000	.00		120,000	120,000.00
36 36	N FSK S/W PND FLOAT WTLND	76,800	.00		768,000	768,000.00	100	768,000	.00
36 69	DIX/IRD IRL RESIL DESIGN	5,633	.00		28,169	28,168.03	100	28,169	.97
36 *	STORMWATER MANAGEMENT	94,433	.00		916,169	796,168.03	87	916,169	120,000.97
334 **	STATE GRANT	94,433	.00		916,169	796,168.03	87	916,169	120,000.97
338	SHARED REVENUE LOCAL UNIT								
10 00	SHARED REV - BREVARD CTY	0	.00		0	.00		0	.00
10 02	CHURCH STREET BAFFLE BOX	0	.00		0	.00		0	.00
10 05	SOIRL-SAVE OUR IR LAGOON	1,768	.00		18,949	.00		18,949	18,949.00
10 *	SHARED REV - BREVARD CTY	1,768	.00		18,949	.00		18,949	18,949.00
338 **	SHARED REVENUE LOCAL UNIT	1,768	.00		18,949	.00		18,949	18,949.00
330 ***	INTERGOVERNMENTAL REVENUE	96,201	.00		935,118	796,168.03		935,118	138,949.97
340	CHARGES FOR SERVICES								
343	PHYSICAL ENVIRONMENT								
91 00	STORMWATER FEES	0	5.50-		0	3.37		0	3.37-
91 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
91 *	STORMWATER FEES	0	5.50-		0	3.37		0	3.37-
343 **	PHYSICAL ENVIRONMENT	0	5.50-		0	3.37		0	3.37-
340 ***	CHARGES FOR SERVICES	0	5.50-		0	3.37		0	3.37-

CITY OF COCOA, FLORIDA

FUND 423 STORMWATER UTILITY

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
360	MISCELLANEOUS REVENUES								
361	INTEREST & OTHER EARNINGS								
10 00	INTEREST	747	24.02	3	8,887	3,543.23	40	8,887	5,343.77
10 02	INVESTMENT INTEREST	0	5,071.63		0	32,923.99		0	32,923.99-
10 10	FLORIDA PRIME INTEREST	0	13,292.20		0	137,120.37		0	137,120.37-
10 *	INTEREST	747	18,387.85	2462	8,887	173,587.59	1953	8,887	164,700.59-
30 00	NET INC/DEC FMV INVESTMNT	0	2,006.71		0	9,941.51		0	9,941.51-
40 00	GAIN/(LOSS) SALE INVEST	0	1,793.53-		0	1,793.53-		0	1,793.53
40 02	UNREALIZED GAIN/(LOSS)	0	.00		0	.00		0	.00
40 *	GAIN/(LOSS) SALE INVEST	0	1,793.53-		0	1,793.53-		0	1,793.53
361 **	INTEREST & OTHER EARNINGS	747	18,601.03	2490	8,887	181,735.57	2045	8,887	172,848.57-
364	DISPOSITION FIXED ASSETS								
00 00	DISPOSITION FIXED ASSETS	0	.00		0	2,576.10		0	2,576.10-
364 **	DISPOSITION FIXED ASSETS	0	.00		0	2,576.10		0	2,576.10-
369	OTHER MISC REVENUES								
90 00	OTHER MISC REVENUES	37	.00		400	5,189.81	1298	400	4,789.81-
369 **	OTHER MISC REVENUES	37	.00		400	5,189.81	1298	400	4,789.81-
360 ***	MISCELLANEOUS REVENUES	784	18,601.03		9,287	189,501.48		9,287	180,214.48-
380	OTHER SOURCES(NON-REV)								
381	INTERFUND TRANSFER								
91 01	GENERAL FUND (001)	0	.00		0	.00		0	.00
91 21	TRF FROM W/S FUND (421)	0	.00		0	.00		0	.00
91 *	TRANSFER FROM	0	.00		0	.00		0	.00
381 **	INTERFUND TRANSFER	0	.00		0	.00		0	.00
389	NON OPERATING SOURCES								
85 00	CAP CONTRIB PRIVATE SRCS	0	.00		0	.00		0	.00
90 00	NON OPERATING SOURCES	0	.00		0	.00		0	.00
99 10	CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 50	FUND BAL-APPROP. RESERVES	78,783	.00		926,113	.00		926,113	926,113.00
99 *	BALANCE FORWARD	78,783	.00		926,113	.00		926,113	926,113.00
389 **	NON OPERATING SOURCES	78,783	.00		926,113	.00		926,113	926,113.00
380 ***	OTHER SOURCES(NON-REV)	78,783	.00		926,113	.00		926,113	926,113.00
FUND TOTAL	STORMWATER UTILITY	357,774	18,595.53		4,054,359	3,232,248.53		4,054,359	822,110.47
GRAND TOTAL		357,774	18,595.53		4,054,359	3,232,248.53		4,054,359	822,110.47

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
12-00	REGULAR SALARIES & WAGES	35558	20911.68	59	426786	264660.94	62	.00	426786	162125.06	62
12-10	SALARY ADJUSTMENTS	0	.00	0	0	.00	0	.00	0	.00	0
12-12	ACCRUAL PAYOUTS	0	.00	0	0	.00	0	.00	0	.00	0
12 **	REGULAR SALARIES & WAGES	35558	20911.68	59	426786	264660.94	62	.00	426786	162125.06	62
13-00	OTHER SALARIES & WAGES	0	5769.60	0	0	5769.60	0	.00	0	5769.60-	0
13 **	OTHER SALARIES & WAGES	0	5769.60	0	0	5769.60	0	.00	0	5769.60-	0
14-00	OVERTIME	537	202.78	38	6400	3697.48	58	.00	6400	2702.52	58
14-01	COMP TIME	0	.00	0	0	.00	0	.00	0	.00	0
14 **	OVERTIME	537	202.78	38	6400	3697.48	58	.00	6400	2702.52	58
15-00	SPECIAL PAY	29	.00	0	225	200.00	89	.00	225	25.00	89
15 **	SPECIAL PAY	29	.00	0	225	200.00	89	.00	225	25.00	89
20-00	CLOTHING/SHOE ALLOWANCE	50	.00	0	600	600.00	100	.00	600	.00	100
20 **	CLOTHING/SHOE ALLOWANCE	50	.00	0	600	600.00	100	.00	600	.00	100
21-00	FICA TAXES	2777	2012.80	73	33269	20546.74	62	.00	33269	12722.26	62
21 **	FICA TAXES	2777	2012.80	73	33269	20546.74	62	.00	33269	12722.26	62
22-00	RETIREMENT CONTRIBUTIONS	4384	3664.26	84	52553	37241.61	71	.00	52553	15311.39	71
22-01	GASB68 PENS EXP	0	.00	0	0	.00	0	.00	0	.00	0
22 **	RETIREMENT CONTRIBUTIONS	4384	3664.26	84	52553	37241.61	71	.00	52553	15311.39	71
23-00	INSURANCES	114	83.10	73	1302	926.36	71	.00	1302	375.64	71
23-03	CONTRA CIGNA SAVINGS	0	.00	0	0	.00	0	.00	0	.00	0
23-04	MEDICAL	7988	5604.88	70	95834	62073.82	65	.00	95834	33760.18	65
23-07	DENTAL INSURANCE	317	260.34	82	3716	2912.75	78	.00	3716	803.25	78
23-08	VISION INSURANCE	69	43.08	62	707	482.60	68	.00	707	224.40	68
23-09	LONG TERM DISABILITY	117	84.28	72	1316	938.99	71	.00	1316	377.01	71
23-10	FSA HEALTH	0	.00	0	0	.00	0	.00	0	.00	0

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
23-11	FSA CHILDCARE	0	.00	0	0	.00	0	.00	0	.00	0
23-99	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
23 **	INSURANCES	8605	6075.68	71	102875	67334.52	66	.00	102875	35540.48	66
24-00	WORKER'S COMPENSATION	4572	3352.09	73	54787	39824.77	73	.00	54787	14962.23	73
24 **	WORKER'S COMPENSATION	4572	3352.09	73	54787	39824.77	73	.00	54787	14962.23	73
26-00	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
26 **	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
27-00	BENEFIT OFFSET	400	300.00	75	4800	2600.00	54	.00	4800	2200.00	54
27 **	BENEFIT OFFSET	400	300.00	75	4800	2600.00	54	.00	4800	2200.00	54
31-00	PROFESSIONAL SERVICES	17593	18322.00	104	206702	67469.66	33	900.01	206702	138332.33	33
31-01	LEGAL EXPENSES	49	.00	0	500	.00	0	.00	500	500.00	0
31-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
31 **	PROFESSIONAL SERVICES	17642	18322.00	104	207202	67469.66	33	900.01	207202	138832.33	33
34-00	CONTRACT SERVICES	9190	9304.28	101	109353	67219.70	62	2.02	109353	42131.28	62
34-10	COST OF GENERAL FUND SVCS	0	.00	0	0	.00	0	.00	0	.00	0
34 **	CONTRACT SERVICES	9190	9304.28	101	109353	67219.70	62	2.02	109353	42131.28	62
39-00	CONTINGENCY	141554-	.00	0	126823	.00	0	.00	126823	126823.00	0
39 **	CONTINGENCY	141554-	.00	0	126823	.00	0	.00	126823	126823.00	0
40-00	TRAVEL & PER DIEM	2557-	.00	0	50	.00	0	.00	50	50.00	0
40 **	TRAVEL & PER DIEM	2557-	.00	0	50	.00	0	.00	50	50.00	0
41-00	COMMUNICATION	173	90.80	53	2076	1089.34	53	.00	2076	986.66	53
41 **	COMMUNICATION	173	90.80	53	2076	1089.34	53	.00	2076	986.66	53
42-00	POSTAGE & FREIGHT	49	.00	0	500	.00	0	.00	500	500.00	0
42 **	POSTAGE & FREIGHT	49	.00	0	500	.00	0	.00	500	500.00	0
43-00	ELECTRIC/WATER/SEWER	5750	1396.60	24	19500	13125.90	67	1851.29	19500	4522.81	77

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43 **	ELECTRIC/WATER/SEWER	5750	1396.60	24	19500	13125.90	67	1851.29	19500	4522.81	77
44-00	RENTALS AND LEASES	250	.00	0	3000	.00	0	.00	3000	3000.00	0
44 **	RENTALS AND LEASES	250	.00	0	3000	.00	0	.00	3000	3000.00	0
45-00	INSURANCE	1400	.00	0	16734	13773.15	82	.00	16734	2960.85	82
45 **	INSURANCE	1400	.00	0	16734	13773.15	82	.00	16734	2960.85	82
46-00	REPAIRS & MAINTENANCE	12272	126.53	1	92100	83558.80	91	.00	92100	8541.20	91
46-02	REPAIR/MAINT BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
46-03	REPAIR/MAINT-VEHICLES	17202	9160.77	53	151314	142659.98	94	.57	151314	8653.45	94
46-15	INSURED VEHICLE ACCIDENT	0	.00	0	0	.00	0	.00	0	.00	0
46 **	REPAIRS & MAINTENANCE	29474	9287.30	32	243414	226218.78	93	.57	243414	17194.65	93
47-00	PRINTING & BINDING	49	.00	0	500	275.00	55	.00	500	225.00	55
47 **	PRINTING & BINDING	49	.00	0	500	275.00	55	.00	500	225.00	55
49-00	OTHER CHARGES & OBLIG.	25	1.67	7	267	335.33	126	.00	267	68.33-	126
49-02	ADVERTISING	0	.00	0	0	.00	0	.00	0	.00	0
49-07	BAD DEBT EXPENSE	0	199.06-	0	0	1224.20-	0	.00	0	1224.20	0
49-15	OBSOLETE INVENTORY	0	.00	0	0	.00	0	.00	0	.00	0
49-31	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
49 **	OTHER CHARGES & OBLIG.	25	197.39-	790-	267	888.87-	333-	.00	267	1155.87	333-
51-00	OFFICE SUPPLIES	49	.00	0	500	501.24	100	.00	500	1.24-	100
51 **	OFFICE SUPPLIES	49	.00	0	500	501.24	100	.00	500	1.24-	100
52-00	OPERATING SUPPLIES	928	177.00	19	11070	8331.91	75	1659.47	11070	1078.62	90
52-02	UNIFORMS-PURCHASED	0	.00	0	0	.00	0	.00	0	.00	0
52-07	JANITORIAL SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
52-30	FUEL OIL & LUBRICANTS	2579	4944.77	192	30915	22809.31	74	.00	30915	8105.69	74
52-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
52 **	OPERATING SUPPLIES	3507	5121.77	146	41985	31141.22	74	1659.47	41985	9184.31	78
53-00	ROAD MATERIALS/SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
53 **	ROAD MATERIALS/SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
54-00	MEMBERSHIP/PUBLICATIONS	68	.00	0	750	650.00	87	.00	750	100.00	87
54 **	MEMBERSHIP/PUBLICATIONS	68	.00	0	750	650.00	87	.00	750	100.00	87
55-00	TRAINING	5969-	444.00	7-	2050	2048.00	100	.00	2050	2.00	100
55 **	TRAINING	5969-	444.00	7-	2050	2048.00	100	.00	2050	2.00	100
56-15	IT-RELATED OPERATING EXP	177-	.00	0	993	230.00	23	.00	993	763.00	23
56 **	TECHNOLOGY SYSTEMS	177-	.00	0	993	230.00	23	.00	993	763.00	23
59-00	DEPRECIATION	0	.00	0	0	.00	0	.00	0	.00	0
59 **	DEPRECIATION	0	.00	0	0	.00	0	.00	0	.00	0
61-00	LAND	0	.00	0	0	.00	0	.00	0	.00	0
61 **	LAND	0	.00	0	0	.00	0	.00	0	.00	0
63-00	INFRASTRUCTURE	248872	.00	0	810197	244900.49	30	453953.93	810197	111342.58	86
63-07	IMPROVE OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
63-08	FISKE BLVD CEI	0	.00	0	0	.00	0	.00	0	.00	0
63-35	US1/FOREST AV S/W FACILTY	12000	10486.95	87	120000	59979.25	50	60020.75	120000	.00	100
63-36	N FSK S/W PND FLOAT WTLND	76800	.00	0	768000	768000.00	100	.00	768000	.00	100
63-69	DIX/IRVR DR RESIL 23FRP03	0	.00	0	0	.00	0	.00	0	.00	0
63-73	FISKE CONSTRUCTION	8351	114321.10	1369	460153	195036.90	42	265115.10	460153	1.00	100
63 **	INFRASTRUCTURE	346023	124808.05	36	2158350	1267916.64	59	779089.78	2158350	111343.58	95
64-00	MACHINERY & EQUIPMENT	11028	.00	0	122367	122367.00	100	.00	122367	.00	100
64-15	IT HARDWARE	0	.00	0	0	.00	0	.00	0	.00	0
64 **	MACHINERY & EQUIPMENT	11028	.00	0	122367	122367.00	100	.00	122367	.00	100
65-00	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
65 **	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0
69-99	CONTRA FIXED ASSETS	0	.00	0	0	122367.00-	0	.00	0	122367.00	0
69 **	PROPRIETARY FUND	0	.00	0	0	122367.00-	0	.00	0	122367.00	0
71-35	SBITA - SAMSARA	502	254.68	51	3012	3011.72	100	.00	3012	.28	100
71 **	PRINCIPAL	502	254.68	51	3012	3011.72	100	.00	3012	.28	100
72-00	DEBT SERVICE - INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
72-35	SBITA - SAMSARA	20	7.52	38	135	134.68	100	.00	135	.32	100
72 **	DEBT SERVICE - INTEREST	20	7.52	38	135	134.68	100	.00	135	.32	100
91-01	TO GENERAL FUND (001)	0	.00	0	0	.00	0	.00	0	.00	0
91-21	TO WATER SEWER (421)	0	.00	0	0	.00	0	.00	0	.00	0
91-30	TO GF CAP PROJ (301)	0	.00	0	0	.00	0	.00	0	.00	0
91 **	INTERFUND TRANSFER	0	.00	0	0	.00	0	.00	0	.00	0
94-01	TXFR TO GF OH ALLOC (001)	26052	26041.92	100	312503	312503.00	100	.00	312503	.00	100
94 **	INTERFUND TRANSFER	26052	26041.92	100	312503	312503.00	100	.00	312503	.00	100
FUND 423	TOTAL ********* STORMWATER UTILITY	357906	237170.42	66	4054359	2448894.82	60	783503.14	4054359	821961.04	80
GRAND	TOTAL *********	357906	237170.42	66	4054359	2448894.82	60	783503.14	4054359	821961.04	80

Legislation Details (With Text)

File #:	24-614	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	10/14/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	FY 2024 August Budget Adjustment Report. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Revenue Budget Tracking Worksheet.pdf Expense Budget Tracking Worksheet.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: October 14, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director; Stockton Whitten, City Manager
Requested Action:
FY 2024 August Budget Adjustment Report

BACKGROUND:

Pursuant to the Cocoa City Charter, Article XII, Section 5.b., the following report details the budget adjustments that were approved in Fiscal Year 2024 thru September 30th, 2024.

Section 5. - Appropriations.

(a) Appropriations for expenditures shall be established by the budget, and from the effective date of the budget the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes set forth in the budget.

(b) At any time during the fiscal year the city council may by resolution transfer part or all of the unencumbered appropriation balance from one department or major organizational unit to the appropriation for other departments or major organizational units. The city manager may transfer part or all of any unencumbered appropriation balances among programs within a department or organizational unit and shall report such transfers to the city council in writing in a timely manner. The monetary amount of the city manager's transfer authority shall be established by the city council by resolution.

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STRATEGIC PLAN CONNECTION:

The information contained in this report provides to stakeholders increased transparency related to budget adjustments.

BUDGETARY IMPACT:

None

PREVIOUS ACTION:

None

RECOMMENDED MOTION:

Informational Item Only

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FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
10/12/2023	001-0000-331.20-28	$15,572	ACCEPT JAG GRANT FUNDS RESOLUTION #: 23-115	143
	001-0000-389.99-50	$1,969,004	PROVOST PARK BUDGET FY124 RESOLUTION #: 23-116	
	001-0000-369.90-04	$5,000	RECEIVE HVE GRANT FUNDS RESOLUTION #: 23-114	
10/27/2023	001-0000-389.99-50	$450,000	FY 24 PAVING BUDGET RESOLUTION #: 23-126	
	001-0000-389.99-50	$321,797	PROVOST PARK LIGHTS RESOLUTION #: 23-118	
	001-0000-389.99-50	$692,385	STRADLEY PARK BUDGET RESOLUTION #: 23-121	
	001-0000-331.20-29	$12,940	23 BULLET PROOF VST GRANT RESOLUTION #: 23-127	
11/17/2023	001-0000-389.99-50	$0	STRADLEY PARK PROJECT SHORTFALL	
11/30/2023	001-0000-364.00-00	$525,000	SELL LADDER BUY PMPER TRK RESOLUTION #: 23-139	
	001-0000-389.99-50	$127,875		
12/15/2023	001-0000-389.99-50	$6,356,024	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	
	001-0000-331.20-23	$3,066	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	
	001-0000-331.20-26	$1,960		
	001-0000-331.70-02	$17,700		
	001-0000-334.70-11	$4,204		
	001-0000-389.99-50	$1,681,979		
01/16/2024	001-0000-369.90-00	$112,400	FLORIDA CITY GAS PIPELINE RESOLUTION #:	

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
			24-008	143
04/01/2024	001-0000-381.91-11	$800,000	M.C. BLAKE DSCRA FUNDING RESOLUTION #: 24-029	
	001-0000-366.10-10	$6,000	PD CANINE DONATION RESOLUTION #: 24-026	
04/11/2024	001-0000-366.10-10	$1,800	K-9 VEST DONATION RESOLUTION #: 24-035	
04/25/2024	001-0000-389.99-50	$50,000	CORRECT ROLL: SIDEWALKS RESOLUTION #: 24-039	
	001-0000-334.70-11	$144,460	H.T. MOORE WINDOW REPLACE RESOLUTION #: 24-041	
	001-0000-389.99-50	$144,460		
	001-0000-331.20-27	($6,528)	VOCA GRANT AWARD TRUE UP RESOLUTION #: 24-039	
05/07/2024	001-0000-389.99-50	$5,104	BRACCO POND 1 CORRECT ROLL	
	001-0000-389.99-50	$34,287	BRACCO POND 2 CORRECT ROLL	
	001-0000-389.99-50	$9,244	BREVARD MUSEUM CORRECT ROLL	
	001-0000-389.99-50	$6,465	CARL ANDERSON CORRECT ROLL	
	001-0000-389.99-50	($679,000)	ERP CORRECT ROLL	
	001-0000-389.99-50	($634,500)	FIRE PUMPER TRUCK CORRECT ROLL	
	001-0000-389.99-50	$26,651	FLEET FUEL TANK CORRECT ROLL	
	001-0000-389.99-50	$26,886	PD HQ CORRECT ROLL	
	001-0000-389.99-50	$139	PWFBPI CORRECT ROLL	
05/17/2024	001-0000-389.99-50	$550,000	FISKE CEI & CONSTRUCTION RESOLUTION #: 24-043	
05/31/2024	001-0000-366.10-10	$2,726	ACCEPT K9 COOLGUARD DON. RESOLUTION #:	

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
05/31/2024			24-047	143
	001-0000-334.50-55	$75,000	FDEP VULNERABILITY ASSESS RESOLUTION #: 24-048	
07/12/2024	001-0000-334.10-15	$1	FL Cybersecurity Grant RESOLUTION #: 24-051	
	001-0000-366.10-10	$3,150	K9 KENNEL FOR VEH. 30 RESOLUTION #: 24-062	
	001-0000-381.91-10	$2,187,121	LEE WENNER TRAN FROM CCRA RESOLUTION #: 24-058	
08/19/2024	001-0000-381.91-14	$13,377	MOVE FL CLASS INTEREST	
	001-0000-389.99-50	($13,377)		
	001-0000-381.91-20	$1	PROVIDE FUNDING TO 001	
	001-0000-389.99-50	($1)		
09/10/2024	001-0000-369.90-04	$5,000	HVE GRANT REVENUE TO STAY IN DIVISION ACCTS	
09/17/2024	001-0000-389.99-50	$101,113	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	
16	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$15,156,485**
16	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**GENERAL FUND**	**$15,156,485**
12/15/2023	104-0000-389.99-50	$151,680	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
04/25/2024	104-0000-331.54-00	($1,954)	TRUE UP HOME BUDGET RESOLUTION #: 24-024	
	104-0000-361.10-00	$329		
	104-0000-389.99-10	$79,366		

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
04/25/2024	104-0000-389.99-50	($79,366)	TRUE UP HOME BUDGET RESOLUTION #: 24-024	1065
	104-0000-389.99-50	($58,430)	TRUE UP HOME: CONTINGENCY RESOLUTION #: 24-024	
	104-0000-389.99-50	($14,271)	TRUE UP HOME: EXCESS BAL. RESOLUTION #: 24-024	
2	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$77,354**
2	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**BREVARD COUNTY HOME**	**$77,354**
10/12/2023	105-0000-334.90-01	$14,691	RECEIVE SHIP FUNDS RESOLUTION #: 23-112	142
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$14,691**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**SHIP/COCOA HOUSING TRUST**	**$14,691**
12/15/2023	107-0000-389.99-50	$12,094	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
12/18/2023	107-0000-389.99-50	$3,000	BLD 2 CITIZENSERVE RPRTS RESOLUTION #: 23-144	
04/01/2024	107-0000-389.99-50	$48,220	BUILDING OFFICIAL VEHICLE RESOLUTION #: 24-027	
08/27/2024	107-0000-389.99-50	$63,200	PRVT BLDG INSPCT SRVCS RESOLUTION #: 24-081	
4	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$126,514**
4	**Total Budget**	**Total Budget**	**BUILDING PERMITS**	**$126,514**

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
	Amendments/Transfers	**Amendments/Transfers**		
04/25/2024	108-0000-389.99-50	$4,000	SECTION 108 LOAN INTEREST RESOLUTION #: 24-039	3072
	108-0000-389.99-50	$29,000	SECTION 108 LOAN PRE-PMT RESOLUTION #: 24-039	
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$33,000**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**SEC 108 LOAN GUARANTEE**	**$33,000**
12/07/2023	110-0000-389.99-50	$86,000	Buy 203 Orange St. Resolution #: CCRA23-752	958
	110-0000-389.99-50	$84,000	Docking & Breakwtr Match RESOLUTION #: CCRA 23-749	
12/15/2023	110-0000-389.99-50	$2,331,364	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	
	110-0000-389.99-50	$25,748	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	
01/10/2024	110-0000-338.00-00	($106,329)	REDUCED TIF REVENUE RESOLUTION #: CCRA 23-797	
04/18/2024	110-0000-389.99-50	$23,931	PARK FENCING & LOCKS RESOLUTION #: CCRA-24-184	
07/08/2024	110-0000-389.99-50	$100	ANNUAL AUDIT INCREASE RESOLUTION #: CCRA-24-350	
	110-0000-389.99-50	$10,000	CRA PLAN UPDATE CONSUL. RESOLUTION #: CCRA24-351	
	110-0000-389.99-50	($1,104,879)	REPLENISH FUND BALANCE RESOLUTION #: CCRA24-304	

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
08/08/2024	110-0000-389.99-50	$70,000	CONFIDENTIAL IT HARDWARE RESOLUTION #: CCRA-24-437	958
6	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$1,419,935**
6	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**CRA COCOA RDA**	**$1,419,935**
12/15/2023	111-0000-389.99-50	$150,000	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	1065
	111-0000-389.99-50	$15,292	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	
01/31/2024	111-0000-338.00-00	($28,774)	REDUCED TIF REVENUE RESOLUTION # DSCRA-24-003	
03/13/2024	111-0000-389.99-50	$325,000	M.C. BLAKE DSCRA FUNDING RESOLUTION # DSCRA-24-088	
06/21/2024	111-0000-389.99-50	$100	ANNUAL AUDIT INCREASE RESOLUTION#: CCRA-24-344	
	111-0000-389.99-50	$10,000	CRA PLAN UPDATE CONSUL. RESOLUTION #: CCRA-24-345	
08/19/2024	111-0000-389.99-50	$8,000	DSCRA PRGRM INITIATIVE RES#: DSCRA-24-479	
	111-0000-389.99-50	$17,000	IT-RELATED PROJECT RES#: DSCRA-24-481	
5	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$496,618**
5	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**CRA DIAMOND SQUARE 626**	**$496,618**
11/17/2023	130-0000-389.99-50	$62,705	PURCHASE FLEET SVC TRUCK WITH BUCKET	669

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
			TRUCK FUNDS	669
12/15/2023	130-0000-331.90-02	$691,432	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	
	130-0000-331.90-02	$808,997	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	
04/25/2024	130-0000-389.99-50	($62,705)	CORRECT ROLL: BRUSH TRUCK RESOLUTION #: 24-039	
08/19/2024	130-0000-389.99-50	$13,377	MOVE FL CLASS INTEREST	
4	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$1,513,806**
4	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**AMERICAN RESCUE PLAN FUND**	**$1,513,806**
02/29/2024	143-0000-389.99-50	$13,457	FED. FUNDS FOR TRAINING RESOLUTION #: 24-013	2169
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$13,457**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**FEDERAL FORFEITURE FUND**	**$13,457**
08/19/2024	201-0000-381.91-01	($1)	PROVIDE FUNDING TO 001	4878
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**($1)**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**DEBT SERVICE FUND**	**($1)**
10/27/2023	303-0000-331.90-01	$4,103,261	FISKE/ BROADMOOR GRANT AMENDMENT RES #: 23-128	350
	303-0000-389.99-50	$426,023		

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
05/17/2024	303-0000-381.91-01	$550,000	FISKE CEI & CONSTRUCTION RESOLUTION #: 24-043	350
09/17/2024	303-0000-381.91-01	$101,113	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	
3	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$5,180,397**
3	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**FISKE BV CMPLT STRTSCAPE**	**$5,180,397**
12/18/2023	304-0000-337.30-21	$84,000	DOCKING & BREAKWTR GRANT RESOLUTION #: 23-141	1091
	304-0000-381.91-10	$84,000		
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$168,000**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**T DOCKS / BREAKWATER**	**$168,000**
10/27/2023	421-0000-381.91-24	$199,904	FISKE/ BROADMOOR GRANT IFT RESOLUTION #: 23-128	351
	421-0000-389.99-50	($199,904)		
11/17/2023	421-0000-389.99-50	$264,304	PURCHASE FLEET SVC TRUCK WITH BUCKET TRUCK FUNDS	
12/15/2023	421-0000-389.99-50	$7,571,410	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	
	421-0000-389.99-50	$1,987,399	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	
02/29/2024	421-0000-389.99-50	($1,223,744)	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	
04/25/2024	421-0000-389.99-50	$75,000	INTEREST FOR CUSTOMER ACC RESOLUTION	

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
04/25/2024			#: 24-039	351
	421-0000-389.99-50	$10,000	INVENTORY OVER/ SHORT RESOLUTION #: 24-039	
	421-0000-389.99-50	($63,171)	REFND EXCESS VEHICLE ROLL RESOLUTION #: 24-039	
5	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$8,621,198**
5	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**WATER/SEWER FUND**	**$8,621,198**
02/29/2024	422-0000-389.99-50	$107,092	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	2171
	422-0000-389.99-50	$2,593,648	FRIDAY UTILITY PROJECT RESOLUTION #: 24-018	
	422-0000-389.99-50	$2,401,619	OSAGE UTILITY PROJECT RESOLUTION #: 24-020	
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$5,102,359**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**WATER/SEWER IMPACT FEE**	**$5,102,359**
10/27/2023	423-0000-389.99-50	$717,291	FISKE/ BROADMOOR GRANT AMENDMENT RES #: 23-128	350
12/15/2023	423-0000-334.36-35	$120,000	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	
	423-0000-389.99-50	$79,978		
	423-0000-334.36-36	$768,000	BUDGT ROLL: FISKE/ PND RESOLUTION #: 23-143	

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
12/15/2023	423-0000-389.99-50	$157,013	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	350
04/02/2024	423-0000-338.10-05	$18,949	US1 & FORREST AVE FUNDING RESOLUTION #: 24-028	
04/25/2024	423-0000-338.10-05	$28,169	REFND EXCESS VEHICLE ROLL RESOLUTION #: 24-039	
	423-0000-389.99-50	($28,169)		
05/17/2024	423-0000-334.36-69	$28,169	CORR IRD WATER QUAL. & RESILIENCY ACCT	
	423-0000-338.10-05	($28,169)		
5	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$1,861,231**
5	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**STORMWATER UTILITY**	**$1,861,231**
10/27/2023	424-0000-389.99-50	$1,044,889	FISKE/ BROADMOOR GRANT AMENDMENT RES #: 23-128	350
	424-0000-389.99-50	$199,904	FISKE/ BROADMOOR GRANT IFT RESOLUTION #: 23-128	
11/17/2023	424-0000-381.91-21	$1,182	MANHOLE LINING	
12/15/2023	424-0000-331.35-01	$56,303	BUDGET ROLL: SEE TRACKER RESOLUTION #: 23-143	
	424-0000-389.99-50	$18,108,386		
	424-0000-389.99-50	$5,514,531	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	
01/25/2024	424-0000-389.99-50	$3,382,443	ADD. IRP IPS & TPS FNDING RESOLUTION #: 24-004	
02/29/2024	424-0000-381.91-21	$114,973	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	
	424-0000-381.91-42	$107,092		

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
02/29/2024	424-0000-381.91-25	$1,820,000	FRIDAY UTILITY PROJECT RESOLUTION #: 24-018	350
	424-0000-381.91-42	$2,593,648		
	424-0000-381.91-21	$1,687,506	OSAGE UTILITY PROJECT RESOLUTION #: 24-020	
	424-0000-381.91-42	$2,401,619		
05/17/2024	424-0000-381.91-21	$400,000	FISKE UT CONTINGENCY FUND RESOLUTION #: 24-043	
	424-0000-381.91-21	$89,613	FUND BNR CHANGE ORDER #6 RESOLUTION #: 23-046	
07/12/2024	424-0000-334.35-01	$3,626,000	SELLERS WW PROJECT GRANT RESOLUTION #: 24-055	
	424-0000-389.99-50	($3,382,443)		
07/31/2024	424-0000-334.35-01	$600	SELLERS WW PROJECT GRANT RESOLUTION #: 24-055	
	424-0000-389.99-50	($600)		
09/17/2024	424-0000-381.91-21	$158,887	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	
9	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$37,924,533**
9	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**RENEWAL & REPLACE FUND**	**$37,924,533**
02/29/2024	425-0000-389.99-50	$1,820,000	FRIDAY UTILITY PROJECT RESOLUTION #: 24-018	2172
08/19/2024	425-0000-381.91-21	$2	PROVIDE FUNDING TO 425	
2	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$1,820,002**
2	**Total Budget**	**Total Budget**	**W/S RESTRICTED ASSETS**	**$1,820,002**

FY 2024 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
	Amendments/Transfers	**Amendments/Transfers**		
04/11/2024	427-0000-389.84-00	$167,175	TAYLOR CREEK RESERVOIR AGENDA #: 24-153	2826
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$167,175**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**TCR/SJR PROJECT**	**$167,175**
08/27/2024	520-0000-369.90-06	$45,000	WORKERS COMP SETTLMNT RESOLUTION #: 24-080	5128
09/24/2024	520-0000-369.90-06	$100,000	COVER WORKERS COMP STLMNT RESOLUTION #: 24-092	
2	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$145,000**
2	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**WORKERS COMPENSATION FUND**	**$145,000**

67 Transfers & Amendments Between Oct 1, 2023 and Sep 30, 2024

FY 2024 Total Transfer & Amendments $79,841,754

NOTE: Group #s represent a complete transaction that will net to zero. Add all expenses for each group number, then subtract the revenues related to the same group number and your total will equal zero

Report: Revenue Budget Tracking Worksheet
Run by: Zoie R. Badalov

Date: 10/14/2024

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1000 - CITY COUNCIL					
1000 - CITY COUNCIL	02/26/2024	001-1000-511.21-00	($1,000)	JANUARY CLEANUP POSTAGE: YARD WASTE	2116
		001-1000-511.23-04	($500)		
		001-1000-511.42-00	$1,741		
		001-1000-511.48-00	($241)		
1	**Total Budget Amendments/Transfers**		**Division 1000 Total**	**$0**	
1100 - CITY MANAGER'S OFFICE					
1100 - CITY MANAGER'S OFFICE	01/23/2024	001-1100-512.11-00	($61,260)	GATEWAY/ RVI DECEMBER CLEANUP	1620
	05/31/2024	001-1100-512.40-00	($200)	NEW CHAIR: CM EXEC ASST MAY CLEANUP	3689
		001-1100-512.51-00	$200		
	09/17/2024	001-1100-512.41-00	$70	5) VERIZON BILL AUGUST CLEANUP	5375
		001-1100-512.55-00	($70)		
3	**Total Budget Amendments/Transfers**		**Division 1100 Total**	**($61,260)**	
1104 - PLANNING					
1104 - PLANNING	11/17/2023	001-1104-515.34-00	($5,000)	VERIZON BALANCE October Cleanup	667
		001-1104-515.41-00	$1,200		
		001-1104-515.42-00	$3,000		
		001-1104-515.51-00	$800		
	12/15/2023	001-1104-515.34-00	$56,914	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	01/23/2024	001-1104-515.34-00	$61,260	GATEWAY/ RVI DECEMBER CLEANUP	1620

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1104 - PLANNING	02/26/2024	001-1104-515.42-00	($570)	JANUARY CLEANUP LID. CONFERENCE: PLANNERS	2116
		001-1104-515.55-00	$570		
		001-1104-515.12-00	($15,356)	JANUARY CLEANUP PT PLANNING INTERN	2116
		001-1104-515.13-00	$15,356		
	04/03/2024	001-1104-515.12-00	($923)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		001-1104-515.12-12	$923		
	05/31/2024	001-1104-515.42-00	($63)	RECORDING FEES MAY CLEANUP	3689
		001-1104-515.49-00	$63		
6	**Total Budget Amendments/Transfers**		**Division 1104 Total**	**$118,174**	
1203 - INFORMATION TECHNOLOGY					
1203 - INFORMATION TECHNOLOGY	10/13/2023	001-1203-516.44-00	($51,696)	US BANK SISSINE COPIER GASB87 COMPLIANCE	163
		001-1203-517.71-30	$51,278		
		001-1203-517.72-30	$418		
	11/17/2023	001-1203-516.41-00	$4,000	INTERNEET FEES AND TAXES October Cleanup	667
		001-1203-516.64-15	($4,000)	INTERNET FEES AND TAXES OCTOBER CLEANUP	667
	12/15/2023	001-1203-516.46-00	$2,867	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-1203-516.56-15	$2,744		
	12/19/2023	001-1203-516.56-15	$13,200	BUDGT ROLL: SOCRATA RESOLUTION #: 23-143	1115
	02/26/2024	001-1203-516.41-00	$2,000	JANUARY CLEANUP INTERNET FEES	2116

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1203 - INFORMATION TECHNOLOGY	02/26/2024	001-1203-516.64-15	($2,000)	JANUARY CLEANUP INTERNET FEES	2116
	04/03/2024	001-1203-516.12-00	($27,733)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		001-1203-516.12-12	$27,733		
	04/10/2024	001-1203-516.56-15	($276)	SAMSARA MOVE TO DEBT GASB96 - (1 OF 6)	2796
	06/30/2024	001-1203-516.63-00	$13,377	FIBER FOR PW BUILDING JUNE CLEANUP	4178
		001-1203-516.64-15	($13,377)		
	07/12/2024	001-1203-516.56-16	$1	FL Cybersecurity Grant RESOLUTION #: 24-051	4255
	07/29/2024	001-1203-516.31-00	$56,000	UKG CLOUD CONVERSION RESOLUTION #: 24-068	4520
		001-1203-516.56-15	$16,000		
	07/31/2024	001-1203-516.12-00	($948)	FUND ACCRUAL PAYOUT JULY CLEANUP	4678
		001-1203-516.12-12	$948		
		001-1203-516.54-00	($3,500)	NEW TECHNOLOGY TRAINING JULY CLEANUP	4678
		001-1203-516.55-00	$3,500		
	09/17/2024	001-1203-516.46-00	($25,000)	2) IT BUDGET TRANSFER AUGUST CLEANUP	5375
		001-1203-516.52-00	$25,000		
12	**Total Budget Amendments/Transfers**		**Division 1203 Total**	**$90,536**	
1500 - FINANCE GENERAL ACCOUNTNG					
1500 - FINANCE GENERAL ACCOUNTNG	05/31/2024	001-1500-513.12-00	($1,297)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		001-1500-513.12-12	$1,297		
	09/17/2024	001-1500-513.51-00	($7)	13) COVER OFFICE CHAIRS AUGUST	5375

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1500 - FINANCE GENERAL ACCOUNTNG	09/17/2024	001-1500-513.52-00	$7	CLEANUP	5375
2	**Total Budget Amendments/Transfers**		**Division 1500 Total**	**$0**	
1505 - PURCHASING					
1505 - PURCHASING	05/31/2024	001-1505-513.49-00	$495	NPI AEP AWARD (P-CARD) MAY CLEANUP	3689
		001-1505-513.51-00	($495)		
	07/31/2024	001-1505-513.51-00	($112)	COVER COSTS, DIGITIZATION JULY CLEANUP	4678
		001-1505-513.52-00	$112		
2	**Total Budget Amendments/Transfers**		**Division 1505 Total**	**$0**	
1510 - FINANCE UTILITY ACCOUNTNG					
1510 - FINANCE UTILITY ACCOUNTNG	05/31/2024	001-1510-513.34-00	($5,000)	POSTAGE PO INCREASE MAY CLEANUP	3689
		001-1510-513.42-00	$29,000		
		001-1510-513.47-00	($24,000)		
	09/17/2024	001-1510-513.12-00	($2,000)	COVER OVERTIME THROUGH YE AUGUST CLEANUP	5375
		001-1510-513.14-00	$2,000		
		001-1510-513.44-00	$10	18) COVER PO BOX RENT AUGUST CLEANUP	5375
		001-1510-513.52-00	($10)		
2	**Total Budget Amendments/Transfers**		**Division 1510 Total**	**$0**	
1600 - GENERAL OPERATIONS					
1600 - GENERAL OPERATIONS	11/17/2023	001-1600-513.31-00	$5,000	FD MENTAL HEALTH SVCS. OCTOBER CLEANUP	667

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1600 - GENERAL OPERATIONS	11/17/2023	001-1600-513.31-00	$15,000	GEHRING RISK CONSULTING October Cleanup	667
		001-1600-513.45-00	($15,000)		
		001-1600-513.39-00	($1,500)	WEDLOW SIGN ON BONUS OCTOBER CLEANUP	667
	12/15/2023	001-1600-513.56-15	$679,000	BUDGT ROLL: AFBP21 ERP RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$52,500	BUDGT ROLL: AFBP21 SUST. RESOLUTION #: 23-143	1071
		001-1600-513.56-15	$1,457,967	BUDGT ROLL: AFBP22 ERP RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$400,000	BUDGT ROLL: AFFD. HOUSING RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$128,223	BUDGT ROLL: D.S. PAVING RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$480,000	BUDGT ROLL: ECON. INCENT. RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$634,500	BUDGT ROLL: FD PUMPER TRK RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$209,249	BUDGT ROLL: HS TRAINEES RESOLUTION #: 23-143	1071
		001-1600-513.55-02	$7,363	BUDGT ROLL: HS TRNEE RECR RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$240,000	BUDGT ROLL: MUSEUM CONT. RESOLUTION #: 23-143	1071
		001-1600-513.39-00	$241,000	BUDGT ROLL: P&F CADETS RESOLUTION #: 23-143	1071

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1600 - GENERAL OPERATIONS	12/15/2023	001-1600-513.39-00	$6,071	BUDGT ROLL: PARK IMPROV. RESOLUTION #: 23-143	1071
		001-1600-513.31-00	$67,103	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-1600-513.34-00	$13,028		
		001-1600-513.55-01	$14,182		
		001-1600-513.55-02	$7,045		
	01/16/2024	001-1600-513.39-00	$112,400	FLORIDA CITY GAS PIPELINE RESOLUTION #: 24-008	1503
		001-1600-513.39-00	($2,300)	915 FL AVE APPRAISAL RESOLUTION #: 23-794	1505
	02/26/2024	001-1600-513.23-05	($2,779)	JANUARY CLEANUP FRS CHARGES	2116
		001-1600-513.49-00	$2,779		
		001-1600-513.23-05	($1)	JANUARY CLEANUP NEG. ROUNDING	2116
		001-1600-513.81-00	$1		
	04/01/2024	001-1600-513.39-00	($71,020)	M.C. BLAKE DSCRA FUNDING RESOLUTION #: 24-029	2651
	04/10/2024	001-1600-513.56-15	($828)	SAMSARA MOVE TO DEBT GASB96 - (1 OF 6)	2796
		001-1600-517.71-69	$20,871		
		001-1600-517.72-69	$933		
		001-1600-517.71-69	$10,753	SAMSARA MOVE TO DEBT GASB96 - (2 OF 6)	2797
		001-1600-517.72-69	$482		
	04/18/2024	001-1600-513.39-00	($115,000)	JOE LEE SMITH POOL REPAIR RESOLUTION #: 24-037	2950
	05/07/2024	001-1600-513.39-00	($37,089)	AFBP22 ALLOCATION FOR FD H/S	3228

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1600 - GENERAL OPERATIONS	05/07/2024			TRAINEE PAYROLL	
		001-1600-513.39-00	$5,104	BRACCO POND 1 CORRECT ROLL	3229
		001-1600-513.39-00	$34,287	BRACCO POND 2 CORRECT ROLL	3229
		001-1600-513.39-00	$9,244	BREVARD MUSEUM CORRECT ROLL	3229
		001-1600-513.39-00	$6,465	CARL ANDERSON CORRECT ROLL	3229
		001-1600-513.56-15	($679,000)	ERP CORRECT ROLL	3229
		001-1600-513.39-00	($634,500)	FIRE PUMPER TRUCK CORRECT ROLL	3229
		001-1600-513.39-00	$26,651	FLEET FUEL TANK CORRECT ROLL	3229
		001-1600-513.39-00	$26,886	PD HQ CORRECT ROLL	3229
		001-1600-513.39-00	$139	PWFBPI CORRECT ROLL	3229
	05/17/2024	001-1600-581.91-33	$550,000	FISKE CEI & CONSTRUCTION RESOLUTION #: 24-043	3395
	05/31/2024	001-1600-513.45-00	($7,000)	FRS FEES MAY CLEANUP	3689
		001-1600-513.49-00	$7,000		
		001-1600-513.13-00	$7,400	FUND INTERN SALARIES MAY CLEANUP	3689
		001-1600-513.21-00	$600		
		001-1600-513.45-00	($8,000)		
		001-1600-513.39-00	($62,835)	KIMLEY HORN PROF. SVCS. CRISI GRANT	3701
		001-1600-513.44-00	($830)	PND PITNEY BOWES (GASB87) MAY CLEANUP	3689
		001-1600-513.48-00	($426)		
		001-1600-513.71-33	$1,103		
		001-1600-513.72-33	$153		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1600 - GENERAL OPERATIONS	05/31/2024	001-1600-513.48-00	($17)	SHREDDING CO. LATE FEES MAY CLEANUP	3689
		001-1600-513.49-00	$17		
		001-1600-513.45-00	($600)	VEHICLE REPAIR : ABS MOD. MAY CLEANUP	3689
		001-1600-513.46-03	$600		
	06/30/2024	001-1600-513.39-00	($4,800)	EFSC POLICE TRAINING JUNE CLEANUP	4178
		001-1600-513.55-02	$4,800		
		001-1600-513.34-00	$3,000	REPLENISH CAREER SOURCE JUNE CLEANUP	4178
		001-1600-513.45-00	($3,000)		
	07/29/2024	001-1600-513.39-00	($122,000)	BUY 2 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4517
		001-1600-513.39-00	($72,000)	UKG CLOUD CONVERSION RESOLUTION #: 24-068	4520
	07/31/2024	001-1600-513.45-00	($1,850)	COVER COSTS, PRINTING JULY CLEANUP	4678
		001-1600-513.47-00	$1,850		
		001-1600-513.13-00	$1,300	COVER SALARY COSTS INTERN JULY CLEANUP	4678
		001-1600-513.21-00	$100		
		001-1600-513.45-00	($1,400)		
	09/17/2024	001-1600-581.91-33	$101,113	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	5559
14	**Total Budget Amendments/Transfers**		**Division 1600 Total**	**$3,749,487**	
1603 - EMERGENCY MANAGEMENT					
1603 - EMERGENCY MANAGEMENT	11/17/2023	001-1603-525.52-00	($5,000)	FD MENTAL HEALTH SVCS. OCTOBER CLEANUP	667

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1	**Total Budget Amendments/Transfers**		**Division 1603 Total**	**($5,000)**	
1801 - HUMAN RESOURCES					
1801 - HUMAN RESOURCES	04/03/2024	001-1801-513.40-00	($12)	CRASH REPORT MARCH CLEANUP	2687
		001-1801-513.49-00	$12		
		001-1801-513.41-00	$44	HR VERIZON BILL MARCH CLEANUP	2687
		001-1801-513.42-00	($44)		
	07/31/2024	001-1801-513.48-00	($49)	FUND SHIRM MEMBERSHIP JULY CLEANUP	4678
		001-1801-513.54-00	$49		
	09/17/2024	001-1801-513.12-00	($1,890)	FUND ACCRUAL PAYOUT AUGUST CLEANUP	5375
		001-1801-513.12-12	$1,890		
3	**Total Budget Amendments/Transfers**		**Division 1801 Total**	**$0**	
1805 - CITY CLERK					
1805 - CITY CLERK	02/26/2024	001-1805-513.12-00	($2,220)	JANUARY CLEANUP ACCRUAL PAYOUT	2116
		001-1805-513.12-12	$2,220		
	05/31/2024	001-1805-513.40-00	($600)	ASST CITY CLERK SCANNER MAY CLEANUP	3689
		001-1805-513.56-15	$600		
		001-1805-513.12-00	($19,340)	CIVIC + AGENDA SOFTWARE MAY CLEANUP	3689
		001-1805-513.56-15	$19,340		
	07/31/2024	001-1805-513.12-00	($4,845)	FUND ACCRUAL PAYOUT JULY CLEANUP	4678
		001-1805-513.13-00	$4,845		
3	**Total Budget**		**Division 1805 Total**	**$0**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
	Amendments/Transfers				
1905 - ECONOMIC DEVELOPMENT					
1905 - ECONOMIC DEVELOPMENT	05/31/2024	001-1905-559.11-00	($375)	FUND C&ED INSURANCES MAY CLEANUP	3689
		001-1905-559.23-00	$375		
		001-1905-559.31-00	$62,835	KIMLEY HORN PROF. SVCS. CRISI GRANT	3701
1	**Total Budget Amendments/Transfers**		**Division 1905 Total**	**$62,835**	
1906 - COMMUNICATION/GRANTS					
1906 - COMMUNICATION/ GRANTS	11/17/2023	001-1906-513.48-00	($4,248)	MONSIDO SUBSCRIPTION ADA October Cleanup	667
		001-1906-513.56-15	$4,248		
	12/15/2023	001-1906-513.56-15	$5,000	BUDGT ROLL: ARCHIVE SCIAL RESOLUTION #: 23-143	1071
	02/26/2024	001-1906-513.34-00	$5,500	JANUARY CLEANUP MOORE CNTR. MUSIC/CATERER	2116
		001-1906-513.48-00	($5,500)		
	04/03/2024	001-1906-513.40-00	($9)	MUSEUM GLOVES MARCH CLEANUP	2687
		001-1906-513.51-00	$9		
	09/17/2024	001-1906-513.34-00	$2,000	31) COVER PARK VIDEO AUGUST CLEANUP	5375
		001-1906-513.56-15	($2,000)		
5	**Total Budget Amendments/Transfers**		**Division 1906 Total**	**$5,000**	
1990 - LEISURE SERVICES					
1990 - LEISURE SERVICES	11/17/2023	001-1990-574.49-00	($1,000)	DESK & DESK EQUIP. October Cleanup	667

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1990 - LEISURE SERVICES	11/17/2023	001-1990-574.52-00	$1,000	DESK & DESK EQUIP. October Cleanup	667
	04/03/2024	001-1990-574.15-00	($300)	LEISURE SERVICES VERIZON MARCH CLEANUP	2687
		001-1990-574.41-00	$600		
		001-1990-574.52-00	($300)		
2	**Total Budget Amendments/Transfers**		**Division 1990 Total**	**$0**	
2100 - POLICE ADMIN/OPERATIONS					
2100 - POLICE ADMIN/OPERATIONS	10/12/2023	001-2100-521.52-37	$15,572	ACCEPT JAG GRANT FUNDS RESOLUTION #: 23-115	144
		001-2100-521.14-00	$5,000	RECEIVE HVE GRANT FUNDS RESOLUTION #: 23-114	143
	10/27/2023	001-2100-521.52-00	($12,940)	23 BULLET PROOF VST GRANT RESOLUTION #: 23-127	349
		001-2100-521.52-38	$25,880		
	11/17/2023	001-2100-521.54-00	($3,180)	DMS SOFTWARE FOR GASB96 October Cleanup	667
		001-2100-521.56-15	$10,183		
		001-2100-521.46-00	($1,996)	IDEMIA SOFTWR FOR GASB96 OCTOBER CLEANUP	667
		001-2100-521.56-15	$1,996		
		001-2100-521.15-00	$1,500	WEDLOW SIGN ON BONUS OCTOBER CLEANUP	667
	12/15/2023	001-2100-521.15-00	$20,000	BUDGT ROLL: OFF. SIGN ON RESOLUTION #: 23-143	1071
		001-2100-521.12-00	$32,000	BUDGT ROLL: PD HS TRAINEE RESOLUTION #: 23-143	1071
		001-2100-521.46-03	$6,914	PO ROLL: SEE TRACKER RESOLUTION #:	1065

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2100 - POLICE ADMIN/OPERATIONS	12/15/2023	001-2100-521.52-00	$430	23-142	1065
		001-2100-521.52-23	$3,066		
		001-2100-521.52-26	$3,920		
		001-2100-521.64-00	$182,179		
	12/19/2023	001-2100-521.56-15	($13,200)	BUDGT ROLL: SOCRATA RESOLUTION #: 23-143	1115
	02/26/2024	001-2100-521.12-00	($24,758)	JANUARY CLEANUP ACCRUAL PAYOUT	2116
		001-2100-521.12-12	$24,758		
	04/01/2024	001-2100-521.52-00	$6,000	PD CANINE DONATION RESOLUTION #: 24-026	2648
	04/03/2024	001-2100-521.54-00	($4,200)	CELEBRITE SUBSCRIPTION MARCH CLEANUP	2687
		001-2100-521.56-15	$4,200		
	04/10/2024	001-2100-521.56-15	($17,388)	SAMSARA MOVE TO DEBT GASB96 - (1 OF 6)	2796
	04/11/2024	001-2100-521.52-00	$1,800	K-9 VEST DONATION RESOLUTION #: 24-035	2832
	04/25/2024	001-2100-521.12-00	($300)	FUND VOCA OPERATING RESOLUTION #: 24-039	3073
		001-2100-521.51-39	$300		
		001-2100-521.12-00	($6,528)	VOCA GRANT AWARD TRUE UP RESOLUTION #: 24-039	3072
	05/31/2024	001-2100-521.52-00	$2,726	ACCEPT K9 COOLGUARD DON. RESOLUTION #: 24-047	3677
		001-2100-521.12-00	($38,534)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		001-2100-521.12-12	$35,098		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2100 - POLICE ADMIN/OPERATIONS	05/31/2024	001-2100-521.40-23	$2,136	ACCRUAL PAYOUTS MAY CLEANUP	3689
		001-2100-521.55-36	$1,300		
		001-2100-521.13-00	$28,000	PICHECO ENTERED DROP MAY CLEANUP	3689
		001-2100-521.23-04	($28,000)		
		001-2100-521.34-00	$7,000	WIRING, UNIF, ROCKLEDG PD MAY CLEANUP	3689
		001-2100-521.52-02	$7,000		
		001-2100-521.56-15	$4,028		
	06/30/2024	001-2100-521.49-00	$2,500	FUNDS PD OP. SUPPLIES JUNE CLEANUP	4178
		001-2100-521.52-00	($2,726)	K9 COOLING SYSTEM #30 JUNE CLEANUP	4178
		001-2100-521.64-00	$2,726		
		001-2100-521.46-00	($965)	PD BRAZOS INTERFACE JUNE CLEANUP	4178
		001-2100-521.56-15	$965		
		001-2100-521.52-00	$12,940	REPLENISH OP. SUPPLIES JUNE CLEANUP	4178
	07/12/2024	001-2100-521.64-00	$3,150	K9 KENNEL FOR VEH. 30 RESOLUTION #: 24-062	4256
	07/29/2024	001-2100-521.64-00	$122,000	BUY 2 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4517
	07/31/2024	001-2100-521.12-00	($1,124)	FUND ACCRUAL PAYOUT JULY CLEANUP	4678
		001-2100-521.12-12	$1,124		
	09/10/2024	001-2100-521.14-00	$5,000	HVE GRANT REVENUE	5334
	09/17/2024	001-2100-521.44-00	$4,477	12) PAY POLICE INVOICES AUGUST CLEANUP	5375
		001-2100-521.46-00	$500		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2100 - POLICE ADMIN/OPERATIONS	09/17/2024	001-2100-521.40-00	($8,000)	26)CONVERSION FROM KRONOS AUGUST CLEANUP	5375
		001-2100-521.46-03	($4,361)		
		001-2100-521.56-15	$22,500		
		001-2100-521.40-00	$1,733	27) CORREECT COST CENTER AUGUST CLEANUP	5375
		001-2100-521.55-00	$450		
18	**Total Budget Amendments/Transfers**		**Division 2100 Total**	**$444,851**	
2101 - POLICE COMMUNICATIONS					
2101 - POLICE COMMUNICATIONS	11/17/2023	001-2101-521.54-00	($7,003)	DMS SOFTWARE FOR GASB96 October Cleanup	667
	12/15/2023	001-2101-521.15-00	$5,000	BUDGT ROLL: DIS. SIGN ON RESOLUTION #: 23-143	1071
	02/26/2024	001-2101-521.12-00	($1,500)	JANUARY CLEANUP EXTRA DETAIL FUNDING	2116
		001-2101-521.12-06	$1,500		
		001-2101-521.49-00	$10	JANUARY CLEANUP NOTARY INCREASE COSTS	2116
		001-2101-521.51-00	($10)		
	05/31/2024	001-2101-521.34-00	($381)	COMMUNICATIONS UNIFORMS MAY CLEANUP	3689
		001-2101-521.52-02	$381		
		001-2101-521.34-00	($18,028)	WIRING, UNIF, ROCKLEDG PD MAY CLEANUP	3689
	06/30/2024	001-2101-521.34-00	($3,500)	FUNDS PD OP. SUPPLIES JUNE CLEANUP	4178
		001-2101-521.52-00	$1,000		
		001-2101-521.34-00	($12,940)	REPLENISH OP. SUPPLIES JUNE CLEANUP	4178

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2101 - POLICE COMMUNICATIONS	07/31/2024	001-2101-521.40-00	$0	CORRECT ACCOUNTS FOR LAW JULY CLEANUP	4678
		001-2101-521.55-00	$0		
	09/17/2024	001-2101-521.12-00	($25,682)	COVER OVERTIME THROUGH YE AUGUST CLEANUP	5375
		001-2101-521.14-00	$25,682		
		001-2101-521.34-00	($4,977)	12) PAY POLICE INVOICES AUGUST CLEANUP	5375
		001-2101-521.34-00	($10,139)	26)CONVERSION FROM KRONOS AUGUST CLEANUP	5375
		001-2101-521.40-00	($1,733)	27) CORREECT COST CENTER AUGUST CLEANUP	5375
		001-2101-521.55-00	($450)		
7	**Total Budget Amendments/Transfers**		**Division 2101 Total**	**($52,770)**	
2132 - CODE ENFORCEMENT					
2132 - CODE ENFORCEMENT	12/18/2023	001-2132-524.12-00	($1,730)	NOV CLEANUP: SEE TRACKER EMPLOYEE ACCRUALS	1099
		001-2132-524.12-12	$1,730		
	04/03/2024	001-2132-524.12-00	($7,610)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		001-2132-524.12-12	$7,610		
	04/10/2024	001-2132-524.56-15	($1,104)	SAMSARA MOVE TO DEBT GASB96 - (1 OF 6)	2796
	05/31/2024	001-2132-524.49-00	($25)	CODE ENFORC. UNIFORMS MAY CLEANUP	3689
		001-2132-524.52-02	$25		
		001-2132-524.31-01	($92)	SAMSARA LICENSES MAY CLEANUP	3689
		001-2132-524.56-15	$92		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2132 - CODE ENFORCEMENT	07/31/2024	001-2132-524.31-01	($1,408)	PURCHASE TOUGH BOOKS JULY CLEANUP	4678
		001-2132-524.40-00	($1,990)		
		001-2132-524.47-00	($1,785)		
		001-2132-524.49-00	($2,060)		
		001-2132-524.51-00	($1,090)		
		001-2132-524.52-00	($2,286)		
		001-2132-524.56-15	$10,619		
5	**Total Budget Amendments/Transfers**		**Division 2132 Total**	**($1,104)**	
2200 - FIRE ADMINISTRATION					
2200 - FIRE ADMINISTRATION	12/15/2023	001-2200-522.52-02	$14	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	02/26/2024	001-2200-522.12-00	($1,000)	JANUARY CLEANUP Detail Funding: Fire	2116
		001-2200-522.12-06	$1,000		
	04/03/2024	001-2200-522.12-00	($1,556)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		001-2200-522.12-12	$1,556		
	05/31/2024	001-2200-522.46-02	($2,205)	FUND FD ADMIN VEH REPAIR MAY CLEANUP	3689
		001-2200-522.46-03	$2,205		
	07/31/2024	001-2200-522.46-00	($2,000)	COVER FUEL SHORTAGE JULY CLEANUP	4678
		001-2200-522.52-30	$2,000		
	09/17/2024	001-2200-522.46-02	($1,974)	20) VEHICLE REPAIRS AUGUST CLEANUP	5375
		001-2200-522.46-03	$1,974		
6	**Total Budget**		**Division 2200 Total**	**$14**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
	Amendments/Transfers				
2201 - FIRE OPERATIONS					
2201 - FIRE OPERATIONS	11/17/2023	001-2201-522.52-05	($1,584)	EMS DRUG VND MACHINE OCTOBER CLEANUP	667
		001-2201-522.56-15	$1,584		
	11/30/2023	001-2201-522.64-00	$652,875	SELL LADDER BUY PMPER TRK RESOLUTION #: 23-139	823
	12/15/2023	001-2201-522.12-00	$35,668	BUDGT ROLL: FIRE HS TRNEE RESOLUTION #: 23-143	1071
		001-2201-522.46-00	$107	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-2201-522.52-00	$11,970		
		001-2201-522.52-02	$7,463		
		001-2201-522.64-00	$850,000		
	12/18/2023	001-2201-522.34-00	$19,200	NOV CLEANUP: SEE TRACKER STRATEGIC PLANNING SVCS	1099
		001-2201-522.55-00	($19,200)		
		001-2201-522.46-00	$9,072	NOV CLEANUP: SEE TRACKER UNBUDGETED BUNKER GEAR	1099
		001-2201-522.55-00	($9,072)		
	01/23/2024	001-2201-522.41-00	$690	KRONOS IVR: FD OT PAGING DECEMBER CLEANUP	1620
		001-2201-522.56-15	($690)		
	02/26/2024	001-2201-522.41-00	$8,000	JANUARY CLEANUP Direct TV - Spect. Trnsfr	2116
		001-2201-522.64-00	($8,000)		
	04/03/2024	001-2201-522.12-00	($12,755)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		001-2201-522.12-12	$12,755		
		001-2201-522.40-00	($135)	INTERVIEW FIREHOUSE SUBS MARCH	2687

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2201 - FIRE OPERATIONS	04/03/2024	001-2201-522.49-00	$135	CLEANUP	2687
		001-2201-522.40-00	($3,500)	PALS RECERTIFICATION MARCH CLEANUP	2687
		001-2201-522.55-00	$3,500		
		001-2201-522.12-00	($7,867)	RAMIEREZ & SCHALLER FF MARCH CLEANUP	2687
		001-2201-522.22-00	$5,467		
		001-2201-522.27-00	$2,400		
	04/10/2024	001-2201-522.56-15	($1,932)	SAMSARA MOVE TO DEBT GASB96 - (1 OF 6)	2796
	04/25/2024	001-2201-522.12-00	($405,000)	FUND FD OVERTIME RESOLUTION #: 24-039	3073
		001-2201-522.14-00	$405,000		
	05/07/2024	001-2201-522.12-00	$5,157	AFBP22 ALLOCATION FOR FD H/S TRAINEE PAYROLL	3228
		001-2201-522.14-00	$2,144		
		001-2201-522.21-00	$3,586		
		001-2201-522.22-00	$5,940		
		001-2201-522.23-00	$141		
		001-2201-522.23-04	$14,399		
		001-2201-522.23-07	$457		
		001-2201-522.23-08	$89		
		001-2201-522.23-09	$141		
		001-2201-522.24-00	$1,935		
		001-2201-522.27-00	$3,100		
	06/30/2024	001-2201-522.46-00	($500)	FUND NEGATIVE BALANCE JUNE CLEANUP	4178
		001-2201-522.49-00	$500		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2201 - FIRE OPERATIONS	09/17/2024	001-2201-522.14-00	($48,187)	COVER SPECIAL PAY THRU YE AUGUST CLEANUP	5375
		001-2201-522.15-00	$48,187		
		001-2201-522.12-00	($3,369)	FUND ACCRUAL PAYOUT AUGUST CLEANUP	5375
		001-2201-522.12-12	$3,369		
		001-2201-522.46-03	$10,846	19) VEHICLE REPAIRS AUGUST CLEANUP	5375
		001-2201-522.64-00	($10,846)		
		001-2201-522.52-00	($1,000)	25) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		001-2201-522.52-07	$1,000		
		001-2201-522.52-00	($1,137)	6) FIRE TRAINING AUGUST CLEANUP	5375
		001-2201-522.55-00	$1,137		
12	**Total Budget Amendments/Transfers**		**Division 2201 Total**	**$1,593,240**	
3200 - ADMINISTRATION					
3200 - ADMINISTRATION	12/15/2023	001-3200-515.62-00	$750,000	BUDGT ROLL: BLAKE SUBDIV. RESOLUTION #: 23-143	1071
		001-3200-515.61-00	$241,379	BUDGT ROLL: C VIL. PRKING RESOLUTION #: 23-143	1071
		001-3200-515.31-15	$17,700	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-3200-515.31-16	$4,204		
		001-3200-515.56-15	$12,292		
	01/16/2024	001-3200-515.34-00	$2,300	915 FL AVE APPRAISAL RESOLUTION #: 23-794	1505
	02/02/2024	001-3200-515.34-00	$0	REALLOCATE HOUSING PROJ	1808

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3200 - ADMINISTRATION	02/02/2024	001-3200-515.62-00	$0	REALLOCATE HOUSING PROJ	1808
	02/26/2024	001-3200-515.40-00	$34	JANUARY CLEANUP Negative Account Cleanup	2116
		001-3200-515.49-00	($453)		
		001-3200-515.52-00	$399		
		001-3200-515.55-00	$20		
		001-3200-515.12-00	($1)	JANUARY CLEANUP OT Overage	2116
		001-3200-515.14-00	$1		
	04/01/2024	001-3200-515.31-00	($21,631)	M.C. BLAKE DSCRA FUNDING RESOLUTION #: 24-029	2650
		001-3200-515.62-00	$892,651		
	04/10/2024	001-3200-515.56-15	($276)	SAMSARA MOVE TO DEBT GASB96 - (1 OF 6)	2796
	04/25/2024	001-3200-515.46-04	$288,920	H.T. MOORE WINDOW REPLACE RESOLUTION #: 24-041	3074
	05/31/2024	001-3200-515.12-00	($62)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		001-3200-515.12-12	$62		
		001-3200-515.31-17	$75,000	FDEP VULNERABILITY ASSESS RESOLUTION #: 24-048	3678
	09/17/2024	001-3200-515.12-00	($541)	8) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		001-3200-515.31-00	($369)		
		001-3200-515.46-03	($700)		
		001-3200-515.49-00	$2,252		
		001-3200-515.49-02	($200)		
		001-3200-515.51-00	($115)		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3200 - ADMINISTRATION	09/17/2024	001-3200-515.52-30	($350)	8) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		001-3200-515.56-15	$23		
9	**Total Budget Amendments/Transfers**		**Division 3200 Total**	**$2,262,539**	
3500 - ADMINISTRATION					
3500 - ADMINISTRATION	12/18/2023	001-3500-519.56-15	($10,000)	PW WORK MGMT. PROGRAM RESOLUTION #: 23-145	1093
	04/03/2024	001-3500-519.41-00	$350	PW VERIZON BILL MARCH CLEANUP	2687
		001-3500-519.49-00	($350)		
	05/31/2024	001-3500-519.11-00	($385)	FUND DENTAL INSURANCE MAY CLEANUP	3689
		001-3500-519.23-07	$385		
		001-3500-519.11-00	($50)	FUND VISION INSURANCE MAY CLEANUP	3689
		001-3500-519.23-08	$50		
3	**Total Budget Amendments/Transfers**		**Division 3500 Total**	**($10,000)**	
3510 - STREET MANAGEMENT					
3510 - STREET MANAGEMENT	10/27/2023	001-3510-541.63-00	$450,000	FY 24 PAVING BUDGET RESOLUTION #: 23-126	348
	11/17/2023	001-3510-541.43-00	$2,850	FPL PO, BUDGETED TOO LOW OCTOBER CLEANUP	667
		001-3510-541.46-00	($2,850)		
		001-3510-541.46-00	$0	SHORTFALL CURB & GUTTER OCTOBER CLEANUP	667
	12/15/2023	001-3510-541.63-00	$3,985	BUDGT ROLL: AURORA DITCH RESOLUTION #: 23-143	1071

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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3510 - STREET MANAGEMENT	12/15/2023	001-3510-541.31-00	$2,526	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-3510-541.34-00	$3,900		
		001-3510-541.46-00	$58,701		
		001-3510-541.63-00	$46,296		
	04/03/2024	001-3510-541.12-00	($950)	MIRABITO BENEFIT OFFSET MARCH CLEANUP	2687
		001-3510-541.27-00	$950		
	04/10/2024	001-3510-541.46-00	($828)	SAMSARA MOVE TO DEBT GASB96 - (2 OF 6)	2797
		001-3510-541.56-15	($2,484)		
	04/25/2024	001-3510-541.46-00	$50,000	CORRECT ROLL: SIDEWALKS RESOLUTION #: 24-039	3072
	05/31/2024	001-3510-541.34-00	$12,000	FUND MYRA INVOICES MAY CLEANUP	3689
		001-3510-541.46-00	($12,000)		
		001-3510-541.46-03	($138)	SAMSARA LICENSES MAY CLEANUP	3689
		001-3510-541.56-15	$138		
		001-3510-541.31-00	($850)	811 LOCATE BILL MAY CLEANUP	3689
		001-3510-541.34-00	$850		
	07/31/2024	001-3510-541.12-00	($900)	COVER BENEFIT OFFSET JULY CLEANUP	4678
		001-3510-541.27-00	$900		
	09/17/2024	001-3510-541.46-00	$6,000	16) MOVE UNUSED CDL FUNDS AUGUST CLEANUP	5375
		001-3510-541.55-00	($6,000)		
9	**Total Budget Amendments/Transfers**		**Division 3510 Total**	**$612,096**	
3520 - PARKS & BEAUTIFICATION					

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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3520 - PARKS & BEAUTIFICATION	12/15/2023	001-3520-572.46-00	$18,000	BUDGT ROLL: CEMTRY HEADST RESOLUTION #: 23-143	1071
	02/26/2024	001-3520-572.41-00	$1,600	JANUARY CLEANUP Verizon Increase	2116
		001-3520-572.46-00	($1,600)		
	03/05/2024	001-3520-572.46-00	($15)	BUY TREES: ARBOR DAY FEBRUARY CLEANUP	2235
		001-3520-572.48-00	$15		
	04/03/2024	001-3520-572.44-00	$1,497	BUCKET VAN RENTAL MARCH CLEANUP	2687
		001-3520-572.46-00	($1,497)		
		001-3520-572.41-00	$1,200	PW VERIZON BILL MARCH CLEANUP	2687
		001-3520-572.52-30	($1,200)		
	04/10/2024	001-3520-572.56-15	($3,588)	SAMSARA MOVE TO DEBT GASB96 - (2 OF 6)	2797
	05/31/2024	001-3520-572.46-00	($15,000)	OPERATING SUPPLIES MAY CLEANUP	3689
		001-3520-572.52-00	$22,000		
		001-3520-572.52-30	($7,000)		
	07/12/2024	001-3520-572.63-00	$2,187,121	LEE WENNER TRAN FROM CCRA RESOLUTION #: 24-058	4260
	08/20/2024	001-3520-572.63-00	($2,187,121)	LEE WENNER TRAN FROM CCRA	5166
		001-3520-572.63-07	$2,187,121		
8	**Total Budget Amendments/Transfers**		**Division 3520 Total**	**$2,201,533**	
3540 - PUBLIC WORKS- FLEET MAINT					
3540 - PUBLIC WORKS-FLEET MAINT	11/17/2023	001-3540-519.64-00	$3,951	PURCHASE FLEET SVC TRUCK WITH BUCKET TRUCK FUNDS	669

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3540 - PUBLIC WORKS-FLEET MAINT	12/15/2023	001-3540-519.55-00	$6,528	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-3540-519.56-15	$13,760		
		001-3540-519.64-00	$14,614		
	03/05/2024	001-3540-519.55-00	($985)	FREIGHT ON PO#: 81290 FEBRUARY CLEANUP	2235
	04/03/2024	001-3540-519.64-00	$985	REVERSE #24-047-T MARCH CLEANUP	2687
	04/10/2024	001-3540-519.56-15	($747)	SAMSARA MOVE TO DEBT GASB96 - (2 OF 6)	2797
	05/31/2024	001-3540-519.14-00	$2,533	FLEET OT BUD (PD RADIOS) MAY CLEANUP	3689
		001-3540-519.55-00	($2,533)		
	09/17/2024	001-3540-519.46-00	$2,000	15) TRUE UP OPERTNG ACCTS AUGUST CLEANUP	5375
		001-3540-519.47-00	$251		
		001-3540-519.52-00	$2,000		
		001-3540-519.52-07	$300		
		001-3540-519.52-30	($551)		
		001-3540-519.55-00	($4,000)		
7	**Total Budget Amendments/Transfers**		**Division 3540 Total**	**$38,106**	
3560 - FACILITY MANAGEMENT					
3560 - FACILITY MANAGEMENT	11/17/2023	001-3560-519.64-00	($3,951)	PURCHASE FLEET SVC TRUCK WITH BUCKET TRUCK FUNDS	669
	12/15/2023	001-3560-519.56-15	$10,000	BUDGT ROLL: CMAS & INV RESOLUTION #: 23-143	1071
		001-3560-519.64-00	$23,428	BUDGT ROLL: FY23 CAP. PUR	1071

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3560 - FACILITY MANAGEMENT	12/15/2023			RESOLUTION #: 23-143	
		001-3560-519.46-00	$15,365	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-3560-519.46-03	$6,381		
		001-3560-519.49-00	$225		
		001-3560-519.62-00	$74,143		
		001-3560-519.64-00	$136,186		
	12/18/2023	001-3560-519.56-15	$10,000	PW WORK MGMT. PROGRAM RESOLUTION #: 23-145	1093
	01/25/2024	001-3560-519.34-00	($25,000)	PLAYHOUSE FIRE ALARM RESOLUTION #: 24-006	1666
		001-3560-519.64-00	$25,000		
	03/05/2024	001-3560-519.64-00	$985	FREIGHT ON PO#: 81290 FEBRUARY CLEANUP	2235
	04/03/2024	001-3560-519.64-00	($985)	REVERSE #24-047-T MARCH CLEANUP	2687
		001-3560-519.64-00	$0	SHORE UP DITTMER AC MARCH CLEANUP	2687
	04/10/2024	001-3560-519.40-00	($1,722)	SAMSARA MOVE TO DEBT GASB96 - (2 OF 6)	2797
		001-3560-519.56-15	($1,866)		
	04/18/2024	001-3560-519.46-00	$115,000	JOE LEE SMITH POOL REPAIR RESOLUTION #: 24-037	2950
	04/25/2024	001-3560-519.12-00	($69,883)	EMPLOYEE ENTERING DROP RESOLUTION #: 24-039	3073
		001-3560-519.13-00	$69,883		
	05/31/2024	001-3560-519.44-00	$9	EQUIPMENT RENTAL OVERAGE MAY CLEANUP	3689
		001-3560-519.52-00	($9)		
	07/31/2024	001-3560-519.34-00	($10,000)	COVER COST REMAINDER FY24 JULY	4678

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3560 - FACILITY MANAGEMENT	07/31/2024	001-3560-519.43-00	($10,000)	CLEANUP	4678
		001-3560-519.46-00	$28,000		
		001-3560-519.46-02	($8,000)		
	09/17/2024	001-3560-519.52-07	($100)	11) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		001-3560-519.56-15	$100		
12	**Total Budget Amendments/Transfers**		**Division 3560 Total**	**$383,189**	
3580 - CAPITAL PROJECTS MNGMT					
3580 - CAPITAL PROJECTS MNGMT	10/12/2023	001-3580-519.63-00	$697,853	PROVOST PARK BUDGET FY124 RESOLUTION #: 23-116	145
		001-3580-519.63-07	$1,263,151		
		001-3580-519.64-00	$8,000		
	10/27/2023	001-3580-519.63-07	$321,797	PROVOST PARK LIGHTS RESOLUTION #: 23-118	345
		001-3580-519.63-00	$204,009	STRADLEY PARK BUDGET RESOLUTION #: 23-121	347
		001-3580-519.63-07	$488,376		
	11/17/2023	001-3580-519.63-00	$0	STRADLEY PARK PROJECT SHORTFALL	668
		001-3580-519.63-07	$0		
	12/15/2023	001-3580-519.63-07	$85,000	BUDGT ROLL: J.R. PRK IMP. RESOLUTION #: 23-143	1071
		001-3580-519.64-00	$529,141		
		001-3580-519.46-00	$61,550	BUDGT ROLL: PARK IMPROV. RESOLUTION #: 23-143	1071
		001-3580-519.63-00	$18,793	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		001-3580-519.64-00	$47,349		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3580 - CAPITAL PROJECTS MNGMT	02/26/2024	001-3580-519.12-00	($130)	JANUARY CLEANUP OT Funding	2116
		001-3580-519.14-00	$130		
5	**Total Budget Amendments/Transfers**		**Division 3580 Total**	**$3,725,019**	
30	**Total Budget Amendments/Transfers**		**GENERAL FUND**	**$15,156,485**	
3240 - HOUSING GRANTS					
3240 - HOUSING GRANTS	12/15/2023	104-3240-554.83-23	$151,680	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	04/25/2024	104-3240-554.12-00	($58)	TRUE UP HOME BUDGET RESOLUTION #: 24-024	3069
		104-3240-554.39-00	($58,043)		
		104-3240-554.83-22	$12,747		
		104-3240-554.83-23	($28,972)		
2	**Total Budget Amendments/Transfers**		**Division 3240 Total**	**$77,354**	
2	**Total Budget Amendments/Transfers**		**BREVARD COUNTY HOME**	**$77,354**	
3240 - HOUSING GRANTS					
3240 - HOUSING GRANTS	10/12/2023	105-3240-554.83-00	$14,691	RECEIVE SHIP FUNDS RESOLUTION #: 23-112	142
	11/17/2023	105-3240-554.39-00	($1,800)	SHIP TITLE AND CELL PHONE OCTOBER CLEANUP	667
		105-3240-554.41-00	$800		
		105-3240-554.49-00	$1,000		
2	**Total Budget**		**Division 3240 Total**	**$14,691**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
	Amendments/Transfers				
2	**Total Budget Amendments/Transfers**		**SHIP/COCOA HOUSING TRUST**	**$14,691**	
3200 - ADMINISTRATION					
3200 - ADMINISTRATION	12/15/2023	107-3200-524.34-00	$12,094	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	12/18/2023	107-3200-524.56-15	$3,000	BLD 2 CITIZENSERVE RPRTS RESOLUTION #: 23-144	1098
	02/26/2024	107-3200-524.34-00	($27,959)	JANUARY CLEANUP Demolition Code Enf.	2116
		107-3200-524.49-00	$25,000		
		107-3200-524.12-00	($3)	JANUARY CLEANUP OT Overage	2116
		107-3200-524.14-00	$3		
		107-3200-524.56-15	$2,959	JANUARY CLEANUP Permit Tech. Camera	2116
	04/01/2024	107-3200-524.64-00	$48,220	BUILDING OFFICIAL VEHICLE RESOLUTION #: 24-027	2649
	04/03/2024	107-3200-524.49-00	($280)	PERMIT TECH CAMERA MARCH CLEANUP	2687
		107-3200-524.56-15	$280		
	04/10/2024	107-3200-524.56-15	($787)	SAMSARA MOVE TO DEBT GASB96 - (5 OF 6)	2800
		107-3200-524.71-35	$753		
		107-3200-524.72-35	$34		
	05/31/2024	107-3200-524.12-00	($1,174)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		107-3200-524.12-12	$1,174		
	06/30/2024	107-3200-524.13-00	$3,000	SUSTAINABILITY INTERN JUNE	4178

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3200 - ADMINISTRATION	06/30/2024	107-3200-524.49-00	($3,000)	CLEANUP	4178
	07/31/2024	107-3200-524.11-00	($900)	COVER BENEFIT OFFSET JULY CLEANUP	4678
		107-3200-524.13-00	($900)		
		107-3200-524.27-00	$1,800		
	08/27/2024	107-3200-524.34-00	$63,200	PRVT BLDG INSPCT SRVCS RESOLUTION #: 24-081	5127
	09/17/2024	107-3200-524.22-00	$428	17) BRING 107 TO BALANCE AUGUST CLEANUP	5375
		107-3200-524.27-00	$545		
		107-3200-524.40-00	($1,620)		
		107-3200-524.51-00	$647		
11	**Total Budget Amendments/Transfers**		**Division 3200 Total**	**$126,514**	
11	**Total Budget Amendments/Transfers**		**BUILDING PERMITS**	**$126,514**	
3240 - HOUSING GRANTS					
3240 - HOUSING GRANTS	04/25/2024	108-3240-517.72-00	$4,000	SECTION 108 LOAN INTEREST RESOLUTION #: 24-039	3072
		108-3240-517.71-00	$29,000	SECTION 108 LOAN PRE-PMT RESOLUTION #: 24-039	3072
1	**Total Budget Amendments/Transfers**		**Division 3240 Total**	**$33,000**	
1	**Total Budget Amendments/Transfers**		**SEC 108 LOAN GUARANTEE**	**$33,000**	
3230 - CRA ADMIN/OPERATIONS					

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3230 - CRA ADMIN/OPERATIONS	10/13/2023	110-3230-517.71-31	$60,055	COCOA VILLAGE POST OFFICE LEASE GASB87 COMPLIANCE	162
		110-3230-517.72-31	$2,124		
		110-3230-559.44-00	($62,179)		
	12/07/2023	110-3230-559.61-00	$86,000	Buy 203 Orange St. Resolution #: CCRA23-752	958
		110-3230-581.91-34	$84,000	Docking & Breakwtr Match RESOLUTION #: CCRA 23-749	959
	12/15/2023	110-3230-559.64-00	$31,608	BUDGT ROLL: CAMERAS RESOLUTION #: 23-143	1071
		110-3230-559.63-00	$750,000	BUDGT ROLL: DWNTWN PRKIN RESOLUTION #: 23-143	1071
		110-3230-559.63-00	$1,499,756	BUDGT ROLL: LEE WENNER RESOLUTION #: 23-143	1071
		110-3230-559.63-00	$50,000	BUDGT ROLL: VILLAGE SIGNS RESOLUTION #: 23-143	1071
		110-3230-559.63-00	$15,748	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		110-3230-559.83-00	$10,000		
	01/10/2024	110-3230-559.63-00	($106,329)	REDUCED TIF REVENUE RESOLUTION #: CCRA 23-797	1448
	02/07/2024	110-3230-559.23-04	($336)	MEMBERSHIP REGISTRATION RESOLUTION #: CCRA 24-043	1853
		110-3230-559.54-00	$336		
		110-3230-559.49-00	$3,300	203 ORANGE SITE ANALYSIS RESOLUTION #: CCRA 24-052	1854
		110-3230-559.64-00	($3,300)		
	04/18/2024	110-3230-559.46-00	($5,000)	CORRECT R&M>R&M BUILDINGS RESOLUTION #: CCRA-24-119	2951
		110-3230-559.46-02	$5,000		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3230 - CRA ADMIN/OPERATIONS	04/18/2024	110-3230-559.46-00	$4,766	PARK FENCING & LOCKS RESOLUTION #: CCRA-24-184	2956
		110-3230-559.63-07	$19,165		
	05/31/2024	110-3230-559.12-00	($100)	COCOA CRA LTD SHORE UP RESOLUTION #: CCRA-24-226	3688
		110-3230-559.23-09	$100		
	07/08/2024	110-3230-559.32-00	$100	ANNUAL AUDIT INCREASE RESOLUTION #: CCRA-24-350	4152
		110-3230-559.63-00	$0	CORRECT PROJECT NUMBER RESOLUTION #: CCRA24-304	4153
		110-3230-559.31-00	$10,000	CRA PLAN UPDATE CONSUL. RESOLUTION #: CCRA24-351	4151
		110-3230-559.63-00	($2,187,121)	LEE WENNER FNDS TO CITY RESOLUTION #: CCRA24-304	4154
		110-3230-581.91-01	$2,187,121		
		110-3230-559.63-00	($1,104,879)	REPLENISH FUND BALANCE RESOLUTION #: CCRA24-304	4153
	08/08/2024	110-3230-559.64-15	$70,000	CONFIDENTIAL IT HARDWARE RESOLUTION #: CCRA-24-437	4695
9	**Total Budget Amendments/Transfers**		**Division 3230 Total**	**$1,419,935**	
9	**Total Budget Amendments/Transfers**		**CRA COCOA RDA**	**$1,419,935**	
3230 - CRA ADMIN/OPERATIONS					
3230 - CRA ADMIN/OPERATIONS	12/15/2023	111-3230-559.64-00	$50,000	BUDGT ROLL: BUS STOP SHEL RESOLUTION #: 23-143	1071
		111-3230-559.63-00	$50,000	BUDGT ROLL: PRVST/ GIL RE RESOLUTION #: 23-143	1071

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3230 - CRA ADMIN/OPERATIONS	12/15/2023	111-3230-559.63-00	$50,000	BUDGT ROLL: STAMPED PAVEM RESOLUTION #: 23-143	1071
		111-3230-559.56-15	$12,292	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		111-3230-559.83-00	$3,000		
	01/23/2024	111-3230-559.63-00	$0	BUS STOP CONCRETE PAD DECEMBER CLEANUP	1620
	01/31/2024	111-3230-559.12-00	($150)	D.S. PAYROLL SHORE UP RESOLUTION # DSCRA-24-038	1759
		111-3230-559.23-00	$75		
		111-3230-559.23-09	$75		
		111-3230-559.63-00	$21,226	MOVING BUS STOP SHELTER FUNDS TO BUS STOP PAD	1761
		111-3230-559.64-00	($21,226)		
		111-3230-559.64-00	($28,774)	REDUCED TIF REVENUE RESOLUTION # DSCRA-24-003	1760
	03/13/2024	111-3230-559.31-00	($475,000)	M.C. BLAKE DSCRA FUNDING RESOLUTION # DSCRA-24-088	2361
		111-3230-581.91-01	$800,000		
	06/21/2024	111-3230-559.32-00	$100	ANNUAL AUDIT INCREASE RESOLUTION#: CCRA-24-344	3896
		111-3230-559.31-00	$10,000	CRA PLAN UPDATE CONSUL. RESOLUTION #: CCRA-24-345	3895
	08/19/2024	111-3230-559.34-00	$8,000	DSCRA PRGRM INITIATIVE RES#: DSCRA-24-479	5124
		111-3230-559.64-15	$17,000	IT-RELATED PROJECT RES#: DSCRA-24-481	5125
6	**Total Budget Amendments/Transfers**		**Division 3230 Total**	**$496,618**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
6	**Total Budget Amendments/Transfers**		**CRA DIAMOND SQUARE 626**	**$496,618**	
1203 - INFORMATION TECHNOLOGY					
1203 - INFORMATION TECHNOLOGY	12/15/2023	130-1203-516.63-00	$11,818	BUDGT ROLL: FIBR OPT. RNG RESOLUTION #: 23-143	1071
		130-1203-516.63-00	$109,013	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
1	**Total Budget Amendments/Transfers**		**Division 1203 Total**	**$120,831**	
1600 - GENERAL OPERATIONS					
1600 - GENERAL OPERATIONS	12/15/2023	130-1600-513.56-15	$18,590	BUDGT ROLL: DIG. RECORDS RESOLUTION #: 23-143	1071
		130-1600-513.56-15	$4,572	BUDGT ROLL: LAPTOPS RESOLUTION #: 23-143	1071
		130-1600-513.56-15	$17,896	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	07/29/2024	130-1600-513.56-15	($3,786)	BUY 4 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4518
	08/19/2024	130-1600-581.91-01	$13,377	MOVE FL CLASS INTEREST	4879
3	**Total Budget Amendments/Transfers**		**Division 1600 Total**	**$50,649**	
2100 - POLICE ADMIN/OPERATIONS					
2100 - POLICE ADMIN/OPERATIONS	12/15/2023	130-2100-521.64-00	$4,224	BUDGT ROLL: FY22 PD VEH. RESOLUTION #: 23-143	1071
		130-2100-521.64-00	$128,004	BUDGT ROLL: FY23 PD VEH.	1071

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2100 - POLICE ADMIN/OPERATIONS	12/15/2023			RESOLUTION #: 23-143	
	07/29/2024	130-2100-521.64-00	$230,458	BUY 4 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4518
2	**Total Budget Amendments/Transfers**		**Division 2100 Total**	**$362,686**	
2201 - FIRE OPERATIONS					
2201 - FIRE OPERATIONS	11/17/2023	130-2201-522.64-00	$62,705	PURCHASE FLEET SVC TRUCK WITH BUCKET TRUCK FUNDS	669
	12/15/2023	130-2201-522.64-00	$62,705	BUDGT ROLL: FD BRUSH TRK RESOLUTION #: 23-143	1071
		130-2201-522.64-00	$198,596	BUDGT ROLL: FD TRAIN TRAI RESOLUTION #: 23-143	1071
		130-2201-522.64-00	$682,088	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	04/25/2024	130-2201-522.64-00	($62,705)	CORRECT ROLL: BRUSH TRUCK RESOLUTION #: 24-039	3072
	07/29/2024	130-2201-522.64-00	($39,987)	BUY ROLLER FOR PW FY24 RESOLUTION #: 24-067	4519
		130-2201-522.64-00	($145,473)	BUY 4 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4518
4	**Total Budget Amendments/Transfers**		**Division 2201 Total**	**$757,929**	
3230 - CRA ADMIN/OPERATIONS					
3230 - CRA ADMIN/OPERATIONS	12/15/2023	130-3230-559.83-03	$50,000	BUDGT ROLL: CAMP SCHOLAR. RESOLUTION #: 23-143	1071
	08/27/2024	130-3230-559.83-03	($50,000)	ARPA FUNDS FOR SHIP RESOLUTION #:	5126

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3230 - CRA ADMIN/OPERATIONS				24-082	
2	**Total Budget Amendments/Transfers**		**Division 3230 Total**	**$0**	
3240 - HOUSING GRANTS					
3240 - HOUSING GRANTS	08/27/2024	130-3240-554.83-92	$50,000	ARPA FUNDS FOR SHIP RESOLUTION #: 24-082	5126
1	**Total Budget Amendments/Transfers**		**Division 3240 Total**	**$50,000**	
3510 - STREET MANAGEMENT					
3510 - STREET MANAGEMENT	12/15/2023	130-3510-541.64-00	$73,018	BUDGT ROLL: PW WORK TRUCK RESOLUTION #: 23-143	1071
	07/29/2024	130-3510-541.64-00	$39,987	BUY ROLLER FOR PW FY24 RESOLUTION #: 24-067	4519
		130-3510-541.64-00	($73,018)	BUY 4 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4518
2	**Total Budget Amendments/Transfers**		**Division 3510 Total**	**$39,987**	
3520 - PARKS & BEAUTIFICATION					
3520 - PARKS & BEAUTIFICATION	12/15/2023	130-3520-572.64-00	$55,925	BUDGT ROLL: PW WORK VEH. RESOLUTION #: 23-143	1071
	04/25/2024	130-3520-572.64-00	($55,925)	CSLFRF FUNDS TO NEW DIV RESOLUTION #: 24-039	3073
2	**Total Budget Amendments/Transfers**		**Division 3520 Total**	**$0**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3560 - FACILITY MANAGEMENT					
3560 - FACILITY MANAGEMENT	12/15/2023	130-3560-519.64-00	$83,980	BUDGT ROLL: PD COND. UNIT RESOLUTION #: 23-143	1071
	04/25/2024	130-3560-519.64-00	$55,925	CSLFRF FUNDS TO NEW DIV RESOLUTION #: 24-039	3073
	07/29/2024	130-3560-519.64-00	($8,181)	BUY 4 PD VEHICLES IN FY24 RESOLUTION #: 24-066	4518
	09/10/2024	130-3560-519.64-00	$0	AC UNITS/OTHER CITY LOC. RESOLUTION #: 24-085	5333
4	**Total Budget Amendments/Transfers**		**Division 3560 Total**	**$131,724**	
7	**Total Budget Amendments/Transfers**		**AMERICAN RESCUE PLAN FUND**	**$1,513,806**	
2100 - POLICE ADMIN/OPERATIONS					
2100 - POLICE ADMIN/OPERATIONS	02/29/2024	143-2100-521.52-00	$13,457	FED. FUNDS FOR TRAINING RESOLUTION #: 24-013	2169
1	**Total Budget Amendments/Transfers**		**Division 2100 Total**	**$13,457**	
1	**Total Budget Amendments/Transfers**		**FEDERAL FORFEITURE FUND**	**$13,457**	
1600 - GENERAL OPERATIONS					
1600 - GENERAL OPERATIONS	08/19/2024	201-1600-513.31-00	($1)	PROVIDE FUNDING TO 001	4878
		201-1600-581.91-01	$0		
1	**Total Budget Amendments/Transfers**		**Division 1600 Total**	**($1)**	

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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1	**Total Budget Amendments/Transfers**		**DEBT SERVICE FUND**	**($1)**	
3570 - STORMWATER UTILITY					
3570 - STORMWATER UTILITY	10/27/2023	303-3570-538.63-08	$226,878	FISKE/ BROADMOOR GRANT AMENDMENT RES #: 23-128	350
		303-3570-538.63-73	$4,302,406		
	05/17/2024	303-3570-538.63-00	$550,000	FISKE CEI & CONSTRUCTION RESOLUTION #: 24-043	3395
		303-3570-538.63-00	$199,145	FISKE CORR NON-GRANT FNDs RESOLUTION #: 23-043	3396
		303-3570-538.63-73	($199,145)		
	09/17/2024	303-3570-538.63-00	$101,113	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	5559
3	**Total Budget Amendments/Transfers**		**Division 3570 Total**	**$5,180,397**	
3	**Total Budget Amendments/Transfers**		**FISKE BV CMPLT STRTSCAPE**	**$5,180,397**	
3580 - CAPITAL PROJECTS MNGMT					
3580 - CAPITAL PROJECTS MNGMT	12/18/2023	304-3580-572.63-00	$168,000	DOCKING & BREAKWTR GRANT RESOLUTION #: 23-141	1091
1	**Total Budget Amendments/Transfers**		**Division 3580 Total**	**$168,000**	
1	**Total Budget Amendments/Transfers**		**T DOCKS / BREAKWATER**	**$168,000**	
1506 - INVENTORY					
1506 - INVENTORY	02/26/2024	421-1506-536.46-00	($400)	JANUARY CLEANUP Forklift Fuel	2116

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1506 - INVENTORY	02/26/2024	421-1506-536.52-30	$400	JANUARY CLEANUP Forklift Fuel	2116
	05/31/2024	421-1506-536.23-00	$100	INSURANCE OVERAGES MAY CLEANUP	3689
		421-1506-536.24-00	($100)		
		421-1506-536.23-09	$110	LTD OVERAGES MAY CLEANUP	3689
		421-1506-536.24-00	($110)		
2	**Total Budget Amendments/Transfers**		**Division 1506 Total**	**$0**	
1515 - UTILITY SUPPORT SERVICES					
1515 - UTILITY SUPPORT SERVICES	11/17/2023	421-1515-536.64-00	$114,908	PURCHASE FLEET SVC TRUCK WITH BUCKET TRUCK FUNDS	669
	12/15/2023	421-1515-536.64-00	$90,503	BUDGT ROLL: FY23 VEH. RESOLUTION #: 23-143	1071
		421-1515-536.64-00	$24,182	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	04/03/2024	421-1515-536.49-00	$658	VEHICLE TITLE FEES MARCH CLEANUP	2687
		421-1515-536.52-30	($658)		
	04/10/2024	421-1515-536.56-15	($7,728)	SAMSARA MOVE TO DEBT GASB96 - (3 OF 6)	2798
	04/25/2024	421-1515-536.64-00	($63,171)	REFND EXCESS VEHICLE ROLL RESOLUTION #: 24-039	3072
	09/17/2024	421-1515-536.40-00	($652)	10) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		421-1515-536.49-00	$652		
		421-1515-536.34-00	($4,273)	7) COVER VEHICLE REPAIR AUGUST CLEANUP	5375
		421-1515-536.40-00	($1,848)		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1515 - UTILITY SUPPORT SERVICES	09/17/2024	421-1515-536.46-03	$6,121	7) COVER VEHICLE REPAIR AUGUST CLEANUP	5375
6	**Total Budget Amendments/Transfers**		**Division 1515 Total**	**$158,694**	
4010 - WATER ADMINISTRATION					
4010 - WATER ADMINISTRATION	11/17/2023	421-4010-536.31-00	$45,000	GEHRING RISK CONSULTING October Cleanup	667
		421-4010-536.45-00	($45,000)		
		421-4010-581.91-24	$1,182	MANHOLE LINING	670
	12/15/2023	421-4010-536.56-15	$3,000,000	BUDGT ROLL: W/S ERP RESOLUTION #: 23-143	1071
		421-4010-536.31-00	$26,718	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		421-4010-536.31-01	$110,139		
		421-4010-536.46-03	$4,472		
	02/29/2024	421-4010-581.91-24	$114,973	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	2171
		421-4010-581.91-24	$1,687,506	OSAGE UTILITY PROJECT RESOLUTION #: 24-020	2174
	04/10/2024	421-4010-536.56-15	($1,656)	SAMSARA MOVE TO DEBT GASB96 - (4 OF 6)	2799
	04/11/2024	421-4010-536.39-00	($10,671)	TAYLOR CREEK RESERVOIR AGENDA #: 24-153	2826
	04/25/2024	421-4010-536.49-00	$75,000	INTEREST FOR CUSTOMER ACC RESOLUTION #: 24-039	3072
		421-4010-536.49-00	$10,000	INVENTORY OVER/ SHORT RESOLUTION #: 24-039	3072

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4010 - WATER ADMINISTRATION	05/17/2024	421-4010-536.39-00	($400,000)	FISKE UT CONTINGENCY FUND RESOLUTION #: 24-043	3394
		421-4010-581.91-24	$400,000		
		421-4010-536.39-00	($89,613)	FUND BNR CHANGE ORDER #6 RESOLUTION #: 23-046	3397
		421-4010-581.91-24	$89,613		
	05/31/2024	421-4010-536.12-00	($11,400)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		421-4010-536.12-12	$11,400		
		421-4010-536.12-00	($2,900)	INTERN SALARIES MAY CLEANUP	3689
		421-4010-536.13-00	$2,900		
		421-4010-536.31-00	($2,600)	REPAIR #22 FORD ESCAPE MAY CLEANUP	3689
		421-4010-536.46-03	$2,600		
		421-4010-536.12-00	($3,500)	RETIREMENT CONTRIBUTIONS MAY CLEANUP	3689
		421-4010-536.22-00	$3,500		
		421-4010-536.52-00	$1,500	SAT. PHONES: ADMIN & DYAL MAY CLEANUP	3689
		421-4010-536.56-15	($1,500)		
		421-4010-536.34-00	($300)	VEH. REPAIR & MAINTENANCE MAY CLEANUP	3689
		421-4010-536.46-03	$300		
	07/12/2024	421-4010-536.39-00	($310,121)	PAY DUKE INVOICE RESOLUTION #: 24-052	4253
	07/31/2024	421-4010-536.22-00	$61,000	COVER FUND THROUGH FY24 JULY CLEANUP	4678
		421-4010-536.23-04	($61,000)		
		421-4010-536.12-00	($5,900)	COVER SALARY COSTS JULY CLEANUP	4678
		421-4010-536.13-00	$5,900		
		421-4010-536.13-00	$700	COVER SALARY COSTS INTERN JULY	4678

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4010 - WATER ADMINISTRATION	07/31/2024	421-4010-536.21-00	$100	CLEANUP	4678
		421-4010-536.45-00	($800)		
		421-4010-536.12-12	$7,002	FUND ACCRUAL PAYOUT JULY CLEANUP	4678
		421-4010-536.23-02	($7,002)		
		421-4010-536.31-00	($1,748)	VEHICLE #123 REP & MAINT JULY CLEANUP	4678
	08/19/2024	421-4010-536.49-00	($2)	PROVIDE FUNDING TO 425	4884
		421-4010-581.91-25	$2		
	09/17/2024	421-4010-536.39-00	($158,887)	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	5559
		421-4010-581.91-24	$158,887		
		421-4010-536.31-00	$0	14) COVER VEHICLE REPAIR AUGUST CLEANUP	5375
12	**Total Budget Amendments/Transfers**		**Division 4010 Total**	**$4,705,794**	
4020 - DYAL PLANT					
4020 - DYAL PLANT	10/13/2023	421-4020-536.44-21	($433,680)	DYAL GENERATOR GASB87 COMPLIANCE	161
	11/17/2023	421-4020-536.34-00	$5,000	DYAL ELEV. CONTRACT SVCS October Cleanup	667
		421-4020-536.46-00	($5,000)		
	12/15/2023	421-4020-536.46-00	$34,922	BUDGT ROLL: ACTUATOR REP. RESOLUTION #: 23-143	1071
		421-4020-536.64-00	$98,186	BUDGT ROLL: DUST COLL. RESOLUTION #: 23-143	1071
		421-4020-536.46-02	$50,000	BUDGT ROLL: TC ROOF REP.	1071

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4020 - DYAL PLANT	12/15/2023			RESOLUTION #: 23-143	
		421-4020-536.46-02	$95,000	BUDGT ROLL: WEWA ROOF REP RESOLUTION #: 23-143	1071
		421-4020-536.31-03	$10,905	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		421-4020-536.34-00	$17,253		
		421-4020-536.41-00	$358		
		421-4020-536.46-00	$78,173		
		421-4020-536.52-00	$1,191		
		421-4020-536.55-00	$6,016		
		421-4020-536.63-00	$33,005		
		421-4020-536.64-15	$350,834		
	12/18/2023	421-4020-536.46-00	($28,754)	NOV CLEANUP: SEE TRACKER SODA ASH SYSTEM REPLACE	1099
		421-4020-536.64-00	$28,754		
	01/22/2024	421-4020-536.64-00	$0	PUMP ROOM AC REPLACE MCC WS23DC TO BE REPLENISHED	1604
	01/25/2024	421-4020-536.46-00	($141,853)	DYAL HVAC REPLACEMENT RESOLUTION #: 24-009	1667
		421-4020-536.64-00	$141,853		
	02/26/2024	421-4020-536.12-00	($397)	JANUARY CLEANUP ACCRUAL PAYOUT	2116
		421-4020-536.12-12	$397		
		421-4020-536.40-00	$5,000	JANUARY CLEANUP Travel: Conf. & Training	2116
		421-4020-536.52-09	($5,000)		
	04/03/2024	421-4020-536.12-00	($6,000)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		421-4020-536.12-12	$6,000		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4020 - DYAL PLANT	04/10/2024	421-4020-536.56-15	($6,900)	SAMSARA MOVE TO DEBT GASB96 - (3 OF 6)	2798
	04/11/2024	421-4020-536.31-00	$10,671	TAYLOR CREEK RESERVOIR AGENDA #: 24-153	2826
	04/25/2024	421-4020-536.31-03	$73,444	JACOBS ASSET INV ASSIST. RESOLUTION #: 24-038	3071
		421-4020-536.52-09	($73,444)		
	05/31/2024	421-4020-536.34-00	($8,000)	FUND EXCAVATOR MAY CLEANUP	3689
		421-4020-536.44-00	$8,000		
	07/12/2024	421-4020-536.31-00	($10,671)	CORRECT SCRIVENER ERROR BAF 24-071-A	4268
		421-4020-536.31-03	$10,671		
		421-4020-536.34-00	$130,121	PAY DUKE INVOICE RESOLUTION #: 24-052	4253
		421-4020-536.43-00	$180,000		
		421-4020-536.34-00	($32,180)	UPGRADE HACH WIMS RESOLUTION #: 24-061	4259
		421-4020-536.56-15	$32,180		
	07/31/2024	421-4020-536.34-00	($30,000)	FUND DYAL REP, MAINT & OP JULY CLEANUP	4678
		421-4020-536.46-00	$40,000		
		421-4020-536.52-00	$20,000		
		421-4020-536.52-09	($30,000)		
		421-4020-536.52-00	$30,000	PURCHASE SCADA EQUIP JULY CLEANUP	4678
		421-4020-536.53-00	($30,000)		
	09/17/2024	421-4020-536.20-00	$1,000	COVER SHOE ALLOWANCE AUGUST CLEANUP	5375
		421-4020-536.55-00	($1,000)		
		421-4020-536.64-00	$0	21) PROJECT REALLOCATION AUGUST	5375

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4020 - DYAL PLANT	09/17/2024			CLEANUP	
		421-4020-536.20-00	$1,000	28) COVER SHOE ALLOWANCE AUGUST CLEANUP	5375
		421-4020-536.55-00	($1,000)		
15	**Total Budget Amendments/Transfers**		**Division 4020 Total**	**$656,055**	
4025 - WATER FIELD OPERATIONS					
4025 - WATER FIELD OPERATIONS	12/15/2023	421-4025-536.64-00	$70,347	BUDGT ROLL: FY22 CAP. PUR RESOLUTION #: 23-143	1071
		421-4025-536.64-00	$40,065	BUDGT ROLL: FY23 CAP PUR RESOLUTION #: 23-143	1071
		421-4025-536.64-00	$18,897	BUDGT ROLL: FY23 PD VEH. RESOLUTION #: 23-143	1071
		421-4025-536.46-00	$120,146	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		421-4025-536.46-02	$10,048		
		421-4025-536.64-00	$106,240		
	02/26/2024	421-4025-536.12-00	($5,772)	JANUARY CLEANUP ACCRUAL PAYOUT	2116
		421-4025-536.12-12	$5,772		
	04/03/2024	421-4025-536.12-00	($14,429)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		421-4025-536.12-12	$14,429		
	04/10/2024	421-4025-536.56-15	($16,574)	SAMSARA MOVE TO DEBT GASB96 - (3 OF 6)	2798
	05/31/2024	421-4025-536.12-00	($1,000)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		421-4025-536.12-12	$1,000		
	06/30/2024	421-4025-536.46-00	$14,912	SEMPER HYDRANT KITS JUNE CLEANUP	4178

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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4025 - WATER FIELD OPERATIONS	06/30/2024	421-4025-536.64-00	($14,912)	SEMPER HYDRANT KITS JUNE CLEANUP	4178
	07/31/2024	421-4025-536.34-00	($3,100)	COVER COST OF FPL BILL JULY CLEANUP	4678
		421-4025-536.43-00	$3,100		
		421-4025-536.40-00	($1,000)	REPAIRS & MAINTENANCE JULY CLEANUP	4678
		421-4025-536.46-02	$8,000		
		421-4025-536.53-00	($5,000)		
		421-4025-536.55-00	$500		
		421-4025-536.56-15	($2,500)		
	09/17/2024	421-4025-536.64-00	$0	21) CAPITAL PROJ. CLEANUP AUGUST CLEANUP	5375
		421-4025-536.52-07	$200	24) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		421-4025-536.54-00	($200)		
8	**Total Budget Amendments/Transfers**		**Division 4025 Total**	**$349,169**	
4055 - ENGINEERING					
4055 - ENGINEERING	12/15/2023	421-4055-536.63-00	$3,026,223	BUDGT ROLL: COCOA GROVE RESOLUTION #: 23-143	1071
		421-4055-536.63-00	$59,647	BUDGT ROLL: DYAL OZ IMPR. RESOLUTION #: 23-143	1071
		421-4055-536.63-00	$210,573	BUDGT ROLL: IND. PUMP ST. RESOLUTION #: 23-143	1071
		421-4055-536.63-00	$593,603	BUDGT ROLL: PINEDA RESOLUTION #: 23-143	1071
		421-4055-536.31-03	$36,526	PO ROLL: SEE TRACKER RESOLUTION #:	1065

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4055 - ENGINEERING	12/15/2023	421-4055-536.63-00	$420,316	23-142	1065
	02/12/2024	421-4055-536.31-03	$1,000,000	REALLOCATE CAP. PLAN DEV	1916
		421-4055-536.63-00	($1,000,000)		
	02/29/2024	421-4055-536.63-00	($1,338,717)	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	2171
		421-4055-536.63-00	($1,687,506)	OSAGE UTILITY PROJECT RESOLUTION #: 24-020	2174
	04/03/2024	421-4055-536.12-00	($22,971)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		421-4055-536.12-12	$22,971		
	04/10/2024	421-4055-536.56-15	($1,656)	SAMSARA MOVE TO DEBT GASB96 - (3 OF 6)	2798
	04/11/2024	421-4055-536.63-00	$0	PINEDA RR CROSSING RESOLUTION #: 24-032	2831
	07/12/2024	421-4055-536.63-00	$0	WM REPLACEMENT PROJECT RESOLUTION #: 24-054	4262
	07/31/2024	421-4055-536.46-03	$1,748	VEHICLE #123 REP & MAINT JULY CLEANUP	4678
	09/17/2024	421-4055-536.46-03	$4,400	22) COVER VEHICLE REPAIR AUGUST CLEANUP	5375
		421-4055-536.55-00	($4,400)		
9	**Total Budget Amendments/Transfers**		**Division 4055 Total**	**$1,320,757**	
4120 - SELLERS PLANT					
4120 - SELLERS PLANT	10/12/2023	421-4120-536.31-03	$26,000	SCADA MAINT. INCREASE RESOLUTION #: 23-113	141
		421-4120-536.46-00	($26,000)		

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Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4120 - SELLERS PLANT	11/17/2023	421-4120-536.64-00	$149,396	PURCHASE FLEET SVC TRUCK WITH BUCKET TRUCK FUNDS	669
		421-4120-536.41-00	$2,604	4 EMP. CELLS & 1 AIR CARD October Cleanup	667
		421-4120-536.52-00	($2,604)		
	12/15/2023	421-4120-536.64-00	$5,834	BUDGT ROLL: ANALYTIC BAL RESOLUTION #: 23-143	1071
		421-4120-536.64-00	$149,396	BUDGT ROLL: FY23 VEH. RESOLUTION #: 23-143	1071
		421-4120-536.46-00	$17,749	BUDGT ROLL: PAINT SELLERS RESOLUTION #: 23-143	1071
		421-4120-536.64-00	$10,465	BUDGT ROLL: REUSE PUMP RESOLUTION #: 23-143	1071
		421-4120-536.46-02	$11,397	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		421-4120-536.63-00	$45,243		
		421-4120-536.64-00	$31,829		
	02/26/2024	421-4120-536.12-00	($10,518)	JANUARY CLEANUP ACCRUAL PAYOUT	2116
		421-4120-536.12-12	$10,518		
		421-4120-536.12-00	($39,914)	JANUARY CLEANUP DROP PAYOUTS	2116
		421-4120-536.13-00	$39,914		
	03/05/2024	421-4120-536.44-00	$600	RENT TELESCOPIC BOOM FEBRUARY CLEANUP	2235
		421-4120-536.52-00	($600)		
	04/03/2024	421-4120-536.12-00	($36,069)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		421-4120-536.12-12	$36,069		
	04/10/2024	421-4120-536.56-15	($2,484)	SAMSARA MOVE TO DEBT GASB96 - (3	2798

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4120 - SELLERS PLANT				OF 6)	
	05/31/2024	421-4120-536.12-00	($2,505)	ACCRUAL PAYOUTS MAY CLEANUP	3689
		421-4120-536.12-12	$2,505		
		421-4120-536.13-00	$12,605	DROP EMPLOYEES MAY CLEANUP	3689
		421-4120-536.23-04	($12,605)		
	06/30/2024	421-4120-536.46-00	$25,000	FUND REPAIRS & MAINT. JUNE CLEANUP	4178
		421-4120-536.52-00	($25,000)		
	07/31/2024	421-4120-536.54-00	$100	MAINTAIN POSITIVE BALANCE JULY CLEANUP	4678
		421-4120-536.64-15	($100)		
	09/17/2024	421-4120-536.12-12	$953	FUND ACCRUAL PAYOUT AUGUST CLEANUP	5375
		421-4120-536.21-00	($953)		
		421-4120-536.44-00	$500	34) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		421-4120-536.52-00	($500)		
		421-4120-536.52-00	($100)	9) COVER ACCOUNT BALANCE AUGUST CLEANUP	5375
		421-4120-536.54-00	$100		
11	**Total Budget Amendments/Transfers**		**Division 4120 Total**	**$418,825**	
4125 - SEWER FIELD OPERATIONS					
4125 - SEWER FIELD OPERATIONS	10/27/2023	421-4125-536.31-03	$33,570	CAROLLO ENG. TASK # 24-03 RESOLUTION #: 23-119	346
		421-4125-536.46-00	($33,570)		
	11/17/2023	421-4125-536.46-00	($1,182)	MANHOLE LINING	670
	12/15/2023	421-4125-536.31-03	$22,955	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		421-4125-536.46-00	$1,157		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4125 - SEWER FIELD OPERATIONS	12/15/2023	421-4125-536.64-00	$518,296	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	03/05/2024	421-4125-536.31-03	($5,808)	BUY VAC-CON: SFO FEBRUARY CLEANUP	2235
		421-4125-536.46-00	($17,192)		
		421-4125-536.64-00	$23,000		
	04/03/2024	421-4125-536.12-00	($3,548)	DROP ACCRUAL PAYOUTS MARCH CLEANUP	2687
		421-4125-536.12-12	$3,548		
		421-4125-536.41-00	$400	SFO VERIZON BILL MARCH CLEANUP	2687
		421-4125-536.52-00	($400)		
		421-4125-536.42-00	$4,000	SHORE UP POSTAGE MARCH CLEANUP	2687
		421-4125-536.53-00	($4,000)		
	04/10/2024	421-4125-536.56-15	($4,692)	SAMSARA MOVE TO DEBT GASB96 - (3 OF 6)	2798
	05/31/2024	421-4125-536.12-12	$5,000	ACCRUAL PAYOUTS MAY CLEANUP	3689
		421-4125-536.23-04	($5,000)		
		421-4125-536.44-00	($1,000)	CDL DRIVERS TEST INCREASE MAY CLEANUP	3689
		421-4125-536.49-00	$1,000		
		421-4125-536.46-03	($300)	CDL TRAINING MAY CLEANUP	3689
		421-4125-536.49-00	$300		
		421-4125-536.12-00	($95)	SHOE ALLOWANCE NEG. MAY CLEANUP	3689
		421-4125-536.20-00	$95		
	06/30/2024	421-4125-536.46-00	($6,750)	FDEP PENALTY JUNE CLEANUP	4178
		421-4125-536.49-00	$6,750		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4125 - SEWER FIELD OPERATIONS	07/31/2024	421-4125-536.43-00	$1,000	COVER COST OF FPL BILL JULY CLEANUP	4678
		421-4125-536.52-30	($1,000)		
9	**Total Budget Amendments/Transfers**		**Division 4125 Total**	**$536,534**	
4700 - DEBT SERVICE					
4700 - DEBT SERVICE	10/13/2023	421-4700-517.71-32	$339,510	DYAL GENERATOR GASB87 COMPLIANCE	161
		421-4700-517.72-32	$94,170		
	04/10/2024	421-4700-591.71-35	$38,320	SAMSARA MOVE TO DEBT GASB96 - (3 OF 6)	2798
		421-4700-591.72-35	$1,714		
		421-4700-591.71-35	$1,585	SAMSARA MOVE TO DEBT GASB96 - (4 OF 6)	2799
		421-4700-591.72-35	$71		
2	**Total Budget Amendments/Transfers**		**Division 4700 Total**	**$475,370**	
23	**Total Budget Amendments/Transfers**		**WATER/SEWER FUND**	**$8,621,198**	
4010 - WATER ADMINISTRATION					
4010 - WATER ADMINISTRATION	02/29/2024	422-4010-581.91-24	$107,092	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	2171
		422-4010-581.91-24	$2,593,648	FRIDAY UTILITY PROJECT RESOLUTION #: 24-018	2172
		422-4010-581.91-24	$2,401,619	OSAGE UTILITY PROJECT RESOLUTION #: 24-020	2174
1	**Total Budget Amendments/Transfers**		**Division 4010 Total**	**$5,102,359**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4055 - ENGINEERING					
4055 - ENGINEERING	02/29/2024	422-4055-536.63-00	$0	FRIDAY UTILITY PROJECT RESOLUTION #: 24-018	2172
1	**Total Budget Amendments/Transfers**		**Division 4055 Total**	**$0**	
1	**Total Budget Amendments/Transfers**		**WATER/SEWER IMPACT FEE**	**$5,102,359**	
3570 - STORMWATER UTILITY					
3570 - STORMWATER UTILITY	10/27/2023	423-3570-538.63-73	$717,291	FISKE/ BROADMOOR GRANT AMENDMENT RES #: 23-128	350
	11/30/2023	423-3570-538.39-00	($52,733)	ADD. EOR SERVICES F&B & BOND FOR WETLND R #23-136	822
		423-3570-538.63-00	$52,733		
	12/15/2023	423-3570-538.63-00	$50,678	BUDGT ROLL: AURORA DITCH RESOLUTION #: 23-143	1071
		423-3570-538.63-36	$768,000	BUDGT ROLL: FISKE/ PND RESOLUTION #: 23-143	1071
		423-3570-538.63-00	$28,800	BUDGT ROLL: FLOATING WET. RESOLUTION #: 23-143	1071
		423-3570-538.63-00	$500	BUDGT ROLL: ROADWAY ELEV. RESOLUTION #: 23-143	1071
		423-3570-538.63-35	$120,000	BUDGT ROLL: US1/ FOREST A RESOLUTION #: 23-143	1071
		423-3570-538.31-00	$21,412	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		423-3570-538.34-00	$4,253		
		423-3570-538.46-00	$600		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
3570 - STORMWATER UTILITY	12/15/2023	423-3570-538.63-00	$81,399	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		423-3570-538.64-00	$49,349		
	02/26/2024	423-3570-538.12-00	($225)	JANUARY CLEANUP CELL PHONE ALLOWANCE	2116
		423-3570-538.15-00	$225		
		423-3570-538.63-00	$0		
	02/29/2024	423-3570-538.39-00	($110,000)	VAC CON & ST. SWPR REPAIR RESOLUTION #: 24-015	2170
		423-3570-538.46-03	$110,000		
	04/02/2024	423-3570-538.63-00	$18,949	US1 & FORREST AVE FUNDING RESOLUTION #: 24-028	2665
	04/10/2024	423-3570-538.56-15	($3,147)	SAMSARA MOVE TO DEBT GASB96 - (6 OF 6)	2802
		423-3570-538.71-35	$3,012		
		423-3570-538.72-35	$135		
	05/17/2024	423-3570-538.63-00	$257,138	FISKE CORR NON-GRANT FNDs RESOLUTION #: 23-043	3396
		423-3570-538.63-73	($257,138)		
	06/28/2024	423-3570-538.63-00	$0	MOVE FUNDS TO SORIAL PROJ # TO TRACK SOIRL PROJECTS	4017
	09/17/2024	423-3570-538.39-00	($160,000)	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	5560
		423-3570-538.63-00	$160,000		
		423-3570-538.40-00	($2,800)	1) JET-VAC WATER AUGUST CLEANUP	5375
		423-3570-538.43-00	$4,500		
		423-3570-538.55-00	($1,700)		
		423-3570-538.46-00	$5,000	16) MOVING UNUSED CDL AUGUST CLEANUP	5375
		423-3570-538.55-00	($5,000)		

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
10	**Total Budget Amendments/Transfers**		**Division 3570 Total**	**$1,861,231**	
10	**Total Budget Amendments/Transfers**		**STORMWATER UTILITY**	**$1,861,231**	
4010 - WATER ADMINISTRATION					
4010 - WATER ADMINISTRATION	10/27/2023	424-4010-581.91-21	$199,904	FISKE/ BROADMOOR GRANT IFT RESOLUTION #: 23-128	351
1	**Total Budget Amendments/Transfers**		**Division 4010 Total**	**$199,904**	
4020 - DYAL PLANT					
4020 - DYAL PLANT	12/15/2023	424-4020-536.63-00	$260,000	BUDGT ROLL: C-F POLY. TNK RESOLUTION #: 23-143	1071
		424-4020-536.63-00	$1,338,836	BUDGT ROLL: REACTOR CLAR. RESOLUTION #: 23-143	1071
		424-4020-536.63-00	$751,522	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
		424-4020-536.64-00	$81,472		
	08/01/2024	424-4020-536.63-00	($275,000)	POLE BARN PROJECT	5165
		424-4020-536.63-07	$275,000		
	08/28/2024	424-4020-536.64-00	($240,000)	BULK TANK RELOCATION RESOLUTION# 24-025	5043
	09/17/2024	424-4020-536.62-00	$75,000	29) OPS BUILDING CIP AUGUST CLEANUP	5375
		424-4020-536.63-00	($75,000)		
4	**Total Budget Amendments/Transfers**		**Division 4020 Total**	**$2,191,830**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4055 - ENGINEERING					
4055 - ENGINEERING	10/27/2023	424-4055-536.63-08	$46,469	FISKE/ BROADMOOR GRANT AMENDMENT RES #: 23-128	350
		424-4055-536.63-73	$998,420		
	12/15/2023	424-4055-536.63-00	$85,000	BUDGT ROLL: BANNA RIV TNK RESOLUTION #: 23-143	1071
		424-4055-536.63-00	$2,102	BUDGT ROLL: DYAL CO2 BULK RESOLUTION #: 23-143	1071
		424-4055-536.63-00	$4,275,000	BUDGT ROLL: DYAL OZONE IM RESOLUTION #: 23-143	1071
		424-4055-536.63-00	$1,463,198	BUDGT ROLL: DYAL WELL 17 RESOLUTION #: 23-143	1071
		424-4055-536.63-00	$150,000	BUDGT ROLL: GRNDWT FLUME RESOLUTION #: 23-143	1071
		424-4055-536.63-00	$8,776,363	BUDGT ROLL: IRP RESOLUTION #: 23-143	1071
		424-4055-536.63-06	$75,071	BUDGT ROLL: LIFT STN. 1 RESOLUTION #: 23-143	1071
		424-4055-536.63-00	$4,061,770	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	01/25/2024	424-4055-536.63-00	$3,382,443	ADD. IRP IPS & TPS FNDING RESOLUTION #: 24-004	1665
	02/26/2024	424-4055-536.63-00	$0	JANUARY CLEANUP CELL PHONE ALLOWANCE	2116
	02/29/2024	424-4055-536.63-00	$222,065	FRIDAY & OSAGE ENG. SERV. RESOLUTION #: 24-016	2171
		424-4055-536.63-00	$4,413,648	FRIDAY UTILITY PROJECT RESOLUTION	2172

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4055 - ENGINEERING	02/29/2024			#: 24-018	
		424-4055-536.63-00	$4,089,125	OSAGE UTILITY PROJECT RESOLUTION #: 24-020	2174
	05/17/2024	424-4055-536.63-00	$90,819	FISKE CORR NON-GRANT FNDs RESOLUTION #: 23-043	3396
		424-4055-536.63-73	($90,819)		
		424-4055-536.63-00	$400,000	FISKE UT CONTINGENCY FUND RESOLUTION #: 24-043	3394
	07/12/2024	424-4055-536.63-00	($3,382,443)	SELLERS WW PROJECT GRANT RESOLUTION #: 24-055	4261
		424-4055-536.63-78	$3,626,000		
	07/31/2024	424-4055-536.63-00	($600)	SELLERS WW PROJECT GRANT RESOLUTION #: 24-055	4711
		424-4055-536.63-78	$600		
	08/28/2024	424-4055-536.63-00	$240,000	BULK TANK RELOCATION RESOLUTION# 24-025	5043
	09/17/2024	424-4055-536.63-00	$158,887	FISKE BLVD CONTIGENCY RESOLUTION #: 24-090	5559
10	**Total Budget Amendments/Transfers**		**Division 4055 Total**	**$33,083,118**	
4120 - SELLERS PLANT					
4120 - SELLERS PLANT	12/15/2023	424-4120-536.63-00	$1,000,000	BUDGT ROLL: AERATN BLOWER RESOLUTION #: 23-143	1071
		424-4120-536.63-00	$393,949	BUDGT ROLL: BNR RESOLUTION #: 23-143	1071
		424-4120-536.63-00	$45,170	BUDGT ROLL: HYDROPNEUMATC RESOLUTION #: 23-143	1071
		424-4120-536.64-15	$300,000	BUDGT ROLL: M&L CNTRL BRD	1071

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
4120 - SELLERS PLANT	12/15/2023			RESOLUTION #: 23-143	
		424-4120-536.63-00	$619,767	PO ROLL: SEE TRACKER RESOLUTION #: 23-142	1065
	05/17/2024	424-4120-536.63-00	$89,613	FUND BNR CHANGE ORDER #6 RESOLUTION #: 23-046	3397
2	**Total Budget Amendments/Transfers**		**Division 4120 Total**	**$2,448,499**	
4125 - SEWER FIELD OPERATIONS					
4125 - SEWER FIELD OPERATIONS	11/17/2023	424-4125-536.63-00	$1,182	MANHOLE LINING	670
	06/30/2024	424-4125-536.63-00	$0	CORRECT PROJECT NUMBER JUNE CLEANUP	4178
2	**Total Budget Amendments/Transfers**		**Division 4125 Total**	**$1,182**	
13	**Total Budget Amendments/Transfers**		**RENEWAL & REPLACE FUND**	**$37,924,533**	
4010 - WATER ADMINISTRATION					
4010 - WATER ADMINISTRATION	02/29/2024	425-4010-581.91-24	$1,820,000	FRIDAY UTILITY PROJECT RESOLUTION #: 24-018	2172
1	**Total Budget Amendments/Transfers**		**Division 4010 Total**	**$1,820,000**	
9000 - DEBT SERVICE COSTS					
9000 - DEBT SERVICE COSTS	08/19/2024	425-9000-536.31-00	$2	PROVIDE FUNDING TO 425	4884
1	**Total Budget Amendments/Transfers**		**Division 9000 Total**	**$2**	

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2	**Total Budget Amendments/Transfers**		**W/S RESTRICTED ASSETS**	**$1,820,002**	
4020 - DYAL PLANT					
4020 - DYAL PLANT	04/11/2024	427-4020-536.31-34	$53,354	TAYLOR CREEK RESERVOIR AGENDA #: 24-153	2826
		427-4020-536.31-35	$26,677		
		427-4020-536.31-36	$7,114		
		427-4020-536.31-37	$80,030		
1	**Total Budget Amendments/Transfers**		**Division 4020 Total**	**$167,175**	
1	**Total Budget Amendments/Transfers**		**TCR/SJR PROJECT**	**$167,175**	
1801 - HUMAN RESOURCES					
1801 - HUMAN RESOURCES	08/27/2024	520-1801-513.24-00	$45,000	WORKERS COMP SETTLMNT RESOLUTION #: 24-080	5128
	09/24/2024	520-1801-513.24-00	$100,000	COVER WORKERS COMP STLMNT RESOLUTION #: 24-092	5631
2	**Total Budget Amendments/Transfers**		**Division 1801 Total**	**$145,000**	
2	**Total Budget Amendments/Transfers**		**WORKERS COMPENSATION FUND**	**$145,000**	

127 Transfers & Amendments Between Oct 1, 2023 and Sep 30, 2024

FY 2024 Total Transfer & Amendments $79,841,754

NOTE: Group #s represent a complete transaction that will net to zero. Add all expenses for each group number, then subtract the revenues related to the

FY 2024 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 9/30/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
same group number and your total will equal zero					
Report: Expense Budget Tracking Worksheet					
Run by: Zoie R. Badalov				Date: 10/14/2024	

Legislation Details (With Text)

File #:	24-641	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	In accordance with the Financial Operations Manual (FOM) the City Manager shall submit to City Council in the form of an agenda item any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Change Orders-CM Authorized October 2024.pdf Visualization Change Order Authorizations.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director; Stockton Whitten, City Manager
Requested Action:
In accordance with the Financial Operations Manual (FOM) the City Manager shall submit to City Council in the form of an agenda item any approved change orders to construction contracts that the City Council has authorized the City Manager, by resolution, to approve in excess of the City Manager's spending authority.

BACKGROUND:

The attached spreadsheets reference construction projects with a previously authorized "contingency" as of October 31st, 2024. The report provides the project number, project description, construction contract cost of project, contingency amount authorized, date of City Council approval, resolution number for authorization of contingency, requisition numbers, and expenditure by fiscal year.

The second line of each project in the third column under "Construction contract not to exceed $" references the contingency amount that the City Council or City Manager, if within his purchasing authority, has approved. The last line of each project provides the remaining balance as of the report date.

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

None

PREVIOUS ACTION:

None

RECOMMENDED MOTION:

Informational Item Only

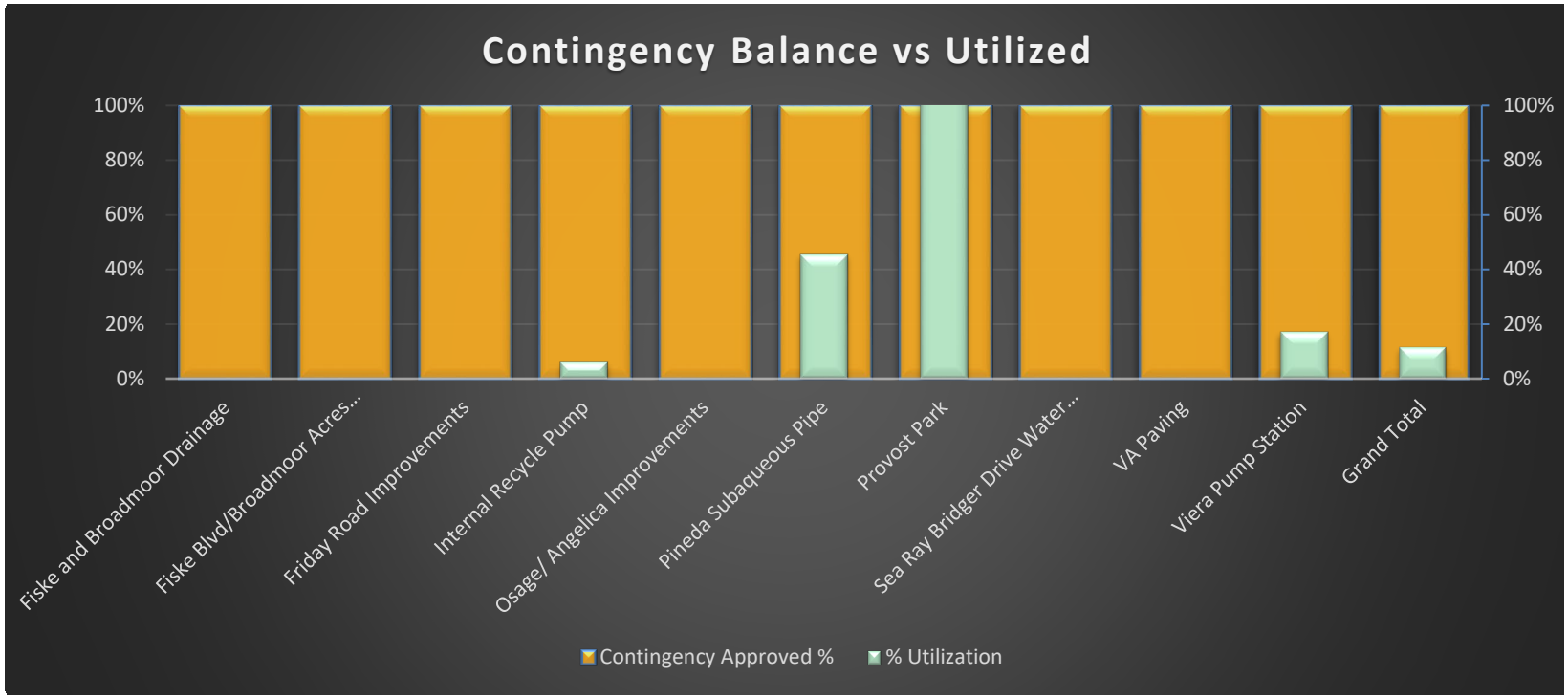
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FY 2025 Change Orders - CM authorized to execute

Applied to Contingency | as of: Period 1

Project #	Project Description + Details	Construction contract not to exceed $	Labels	Resolution #	Requisition #	Requsition Amount	All Fiscal Years Cumulative	FY21 Cumulative Requisitions	FY22 Cumulative Requisitions	FY23 Cumulative Requisitions	FY24 Cumulative Requisitions	FY25 Cumulative Requisitions	Cumulative Expenditures	FY2025 Expenditures	FY2024 Expenditures	FY2023 Expenditures	FY2022 Expenditures
WS22IR	**Internal Recycle Pump**																
Op. Rev.		12,797,176	Total approved	2023-103													
Project Manager:	Francis Palmieri	1,297,938	Contingency and other costs authorized	2024-005													
Account #:	421-4120-536.63-00	11,499,238	Exp authorized before contingency														
	424-4055-536.63-00																
	424-4120-536.63-00																
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
Vendor:	**Wharton-Smith Inc.**			FY2024	47027	1,366,175	11,581,208	-	-	-	11,581,208	-	$ 4,063,841	$ 529,608	$ 4,063,841	$ -	$ -
PO #:	**81414**				47027-1	10,133,063											
					47027-2	81,970											
		1,215,968															
PWFBPP	**Provost Park Improvements**																
Op. Rev.		1,969,004	Total approved	2023-100													
Project Manager:	Abigail Morgan	80,000	Contingency and other costs authorized														
Account #:	001-3580-519.63-00	1,889,004	Exp authorized before contingency														
	001-3580-519.63-07																
	001-3580-519.64-00						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
				FY2024	47163	697,853	1,969,004	-	-	-	1,969,004	-	$ 1,693,920	$ -	$ 1,693,920	$ -	$ -
					47163	49,977											
					47163	1,213,174											
Vendor:					47163	8,000											
PO #:	**81560**				0	-											
		-															
AFBP22 & PW08SP	**Annual Street Paving**																
Op. Rev.		950,000	Total approved	2023-064													
Project Manager:	Abigail Morgan	26,796	Contingency and other costs authorized														
Account #:	001-3510-541.63-00	923,204	Exp authorized before contingency														
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
Vendor:	**VA Paving**			FY2024	47376	443,982	923,204	-	-	-	923,204	-	$ 923,204	$ -	$ 923,204	$ -	$ -
PO #:	**81738**				47376-1	479,222											
		26,796			0												
WS21VP	**Viera Pump Station**																
Op. Rev.		917,070	Total approved	2023-015													
Project Manager:		83,370	Contingency and other costs authorized														
Account #:	424-4055-536.63-00	833,700	Exp authorized before contingency														
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
Vendor:	**L7 Construction**			FY2023	46161	833,700	848,267	-	-	833,700	14,567	-	$ 788,278	$ -	$ 748,378	$ 39,900	$ -
PO #:	**80814**				46161-2	11,042											
		68,803															
WS21SC	**Sea Ray Bridger Drive Water Main Relocation**																
Op. Rev.		4,839,476	Total approved	2022-134													
Project Manager:	John Perrin	439,952	Contingency and other costs authorized														
Account #:	424-4055-536.63-00	4,399,524	Exp authorized before contingency														
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
	Atlantic Devlopment Cocoa			FY2023	45843	4,399,524	4,399,524	-	-	4,399,524	-	-	$ 4,202,580	$ -	$ 1,784,254	$ 2,418,326	$ -
	80537																
		439,952															
GR2108	**Fiske Blvd/Broadmoor Acres Drainage Improvement**																
Op. Rev.		305,347	Total approved	2022-025													
Project Manager:	Frank Mirabito	42,500	Contingency and other costs authorized	2024-044													
Account #:	303-3570-538.63-08	262,847	Exp authorized before contingency														
	424-4055-536.63-08						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
	Tiera Inc.			FY2022-303	44454	197,135	262,847	-	262,847	-	-	-	$ 169,109	$ 18,085	$ 169,109	$ -	$ -
	79493			FY2022-424	44454-1	65,712											
		42,500			0												

Project #	Project Description + Details	Construction contract not to exceed $	Labels	Resolution #	Requisition #	Requsition Amount	All Fiscal Years Cumulative	FY21 Cumulative Requisitions	FY22 Cumulative Requisitions	FY23 Cumulative Requisitions	FY24 Cumulative Requisitions	FY25 Cumulative Requisitions	Cumulative Expenditures	FY2025 Expenditures	FY2024 Expenditures	FY2023 Expenditures	FY2022 Expenditures
GR2108	**Fiske Blvd/Broadmoor Acres Drainage Improvement**																
Op. Rev.		8,540,647	Total approved	2024-043													
Project Manager:	Frank Mirabito	2,405,102	Contingency and other costs authorized	2024-090													
Account #:	303-3570-538.63-73	6,135,545	Exp authorized before contingency														
	423-3570-538.63-73						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
	424-4055-536.63-73			FY2024	47365	5,698,026	6,135,546	-	-	-	6,135,546	-	$ 4,066,065	$ 391,878	$ 4,066,065	$ -	$ -
	Cathcart Construction Co.				47365-1	437,520											
	81782																
		2,405,101															
WS18MI	**Pineda Subaqueous Pipe**																
Op. Rev.		12,066,069	Total approved	21-112													
Project Manager:	City of Melbourne	1,096,915	Contingency and other costs authorized														
Account #:	426-4055-536.63-00	10,969,154	Exp authorized before contingency														
Account #:	421-4055-536.63-00						Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
Vendor:	**City of Melbourne**			FY2021	WIRE	10,969,154	11,472,467	10,969,154	485,192	18,121	-	-	$ 11,651,223	$ -	$ 196,877	$ 485,192	$ 10,969,154
PO #:	**WIRE**			C.O. #1	WIRE-1	**399,159**											
				C.O. #2	WIRE-2	**86,033**											
				C.O. #3	WIRE-3	**(95,700)**											
				C.O. #4	WIRE-4	**43,589**											
				C.O. #5	WIRE-5	**6,950**											
				C.O. #6	WIRE-6	**14,539**											
				C.O. #7	WIRE-7	**69,457**											
				C.O. #8	WIRE-8	**158,042**											
				C.O. #9	WIRE-9	**(113,462)**											
				C.O. #10	WIRE-10	**71,186**											
				C.O. #11	WIRE-11	**(136,480)**											
		593,602															
WS24LC	**Osage/ Angelica Improvements**																
Op. Rev.		4,089,124	Total approved	2022-018													
Project Manager:		371,739	Contingency and other costs authorized	2022-092													
Account #:	424-4120-536.63-00	3,717,385	Exp authorized before contingency	2023-054													
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
Vendor:	**Atlantic Development of Cocoa**			FY2024	47958	3,717,385	3,717,385	-	-	-	3,717,385	-	$ 477,219	$ -	$ 477,219	$ -	$ -
	Vendor #: 05580																
PO #:	**82211**			C.O. #1	0												
				C.O. #2	0												
				C.O. #3													
		371,739		C.O. #4													
WS24WP	**Friday Road Improvements**																
Op. Rev.		4,413,648	Total approved	2022-018													
Project Manager:		401,241	Contingency and other costs authorized	2022-092													
Account #:	424-4120-536.63-00	4,012,407	Exp authorized before contingency	2023-054													
							Cumulative Req. Balances	FY 21	FY 22	FY 23	FY 24	FY 25	Cumulative Expenditures	FY 25	FY 24	FY 23	FY 22
Vendor:	**Atlantic Development of Cocoa**			FY2024	47960	4,012,407	4,012,407	-	-	-	4,012,407	-	$ 1,312,145	$ -	$ 1,312,145	$ -	$ -
	Vendor #: 05580																
PO #:	**82212**			C.O. #1	0												
				C.O. #2	0												
				C.O. #3	0												
		401,241		C.O. #4													


Contingency Balance vs Utilized
100%
80%
60%
40%
20%
0%
Fiske and Broadmoor Drainage
Fiske Blvd/Broadmoor Acres...
Friday Road Improvements
Internal Recycle Pump
Osage/ Angelica Improvements
Pineda Subaqueous Pipe
Provost Park
Sea Ray Bridger Drive Water...
VA Paving
Viera Pump Station
Grand Total
Contingency Approved %
% Utilization

Legislation Details (With Text)

File #:	24-642	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	In accordance with City Code, Section 2-74, at the beginning of each month during the fiscal year, the City Manager shall submit to City Council data showing the relation between the estimated and actual income and expenses to date. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	!! Budget Classification Report Worksheet.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director; Stockton Whitten, City Manager
Requested Action:
In accordance with City Code, Section 2-74, at the beginning of each month during the fiscal year, the City Manager shall submit to City Council data showing the relation between the estimated and actual income and expenses to date.

BACKGROUND:

The following reports for the period ending October 31st, 2024 (FY25) provide information for the three major funds: General Fund, Water/Sewer Fund, and the Storm Water Fund. This October 2024 (FY25) report is unaudited and preliminary.

Each of the major funds will have the following reports:

1. Budget by Account Classification Report
Summary of the annual budget, revenues collected and expenditures by fund. The detailed back-up documentation is found in the Revenue Report and the Detailed Budget Report Summary by Object

2. Revenue Report
Detail by account number of actual revenues collected vs. budget for the three major funds: General Fund, Water & Sewer, and Storm Water. This report shows the current period, the

year to date totals, the annual budget and the unrealized balance.
- Estimated - represents either the current period or year to date prorated budget
- Actual - represents actual revenue received either in the current period or year to date
- % Rev - the percentage of actual revenue received vs. budget
- Annual Estimate - annual budget
- Unrealized Balance - annual estimate (budget less actual year to date received)

3. Detail Budget Report Summary by Object
Summary of expenditures by account description vs. budget for the three major funds: General Fund, Water & Sewer, and Storm Water. This report shows the current period, the year to date totals, encumbrances, the annual budget and the unencumbered balance.
- Budget - represents either the current period or year to date prorated budget
- Actual - represents actual cash expenditures either in the current period or year to date
- % Exp. - the percentage of actual expenditures vs. budget
- Encumbrance - encumbered amount
- Annual Budget - annual budget
- Unencumbered Balance - annual budget less actual year to date actual expenditures plus encumbrances
- % Budgeted - the percentage of year to date actual expenditures plus encumbrances vs. budget

STRATEGIC PLAN CONNECTION:

Monthly reporting provides staff with an opportunity to monitor expenditure and revenue progression each month, to evaluate anomalies, and to determine corrective action (if necessary) for fiscal responsibility.

BUDGETARY IMPACT:

None

PREVIOUS ACTION:

None

RECOMMENDED MOTION:

Informational Item Only

FY 2025 Budget by Classification Report - Summary Listing

10/31/2024

Target for October 2024 is 8%

FUND 001 - GENERAL FUND

	Amended Budget	YTD Encumbrances	YTD Actual Transactions	Budget - YTD	% Used/Rec'd
REVENUE					
TAXES	$ 15,912,604	$ -	$ 464,971	$ 15,447,633	3%
OTHER PERMITS AND FEES	$ 5,744,539	$ -	$ 228,717	$ 5,515,822	4%
INTERGOVERNMENTAL	$ 2,997,819	$ -	$ 203,983	$ 2,793,836	7%
CHARGES FOR SERVICES	$ 7,888,773	$ -	$ 625,713	$ 7,263,060	8%
FINES AND FORFEITURES	$ 15,000	$ -	$ 875	$ 14,125	6%
MISCELLANEOUS	$ 1,133,284	$ -	$ 323,268	$ 810,016	29%
****OTHER SOURCES (NON-REVENUE)**	$ 20,685,543	$ -	$ 10,022	$ 20,675,521	0%
REVENUE TOTALS	**$ 54,377,562**	**$ -**	**$ 1,857,551**	**$ 52,520,011**	**3%**
EXPENSE					
SALARIES AND BENEFITS	$ 30,699,531	$ -	$ 1,228,277	$ 29,471,254	4%
OPERATING EXPENDITURES	$ 16,921,588	$ 4,592,256	$ 718,580	$ 11,610,403	4%
CAPITAL OUTLAY	$ 3,533,598	$ 3,537,941	$ -	$ (4,343)	0%
GRANTS, AIDS AND OTHER	$ 1,770,320	$ 52,408	$ 4,308	$ 1,713,604	0%
NON-OPERATING USES	$ 1,452,525	$ -	$ -	$ 1,452,525	0%
EXPENSE TOTALS	**$ 54,377,562**	**$ 8,182,605**	**$ 1,951,165**	**$ 44,243,442**	**19%**
REVENUE TOTALS	**$ 54,377,562**	**$ -**	**$ 1,857,551**	**$ 52,520,011**	**3%**
EXPENSE TOTALS	**$ 54,377,562**	**$ 8,182,605**	**$ 1,951,165**	**$ 44,243,442**	**19%**
	$ -	**$ (8,182,605)**	**$ (93,614)**	**$ 8,276,569**	

*Unaudited

**Fund Balance is a budgeted revenue, not actual revenue.

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
310	TAXES								
311	AD VALOREM								
10 00	CURRENT TAXES	1,008,467	.00		1,008,467	.00		12,101,604	12,101,604.00
20 00	DELINQUENT TAXES	1,250	1,711.52	137	1,250	1,711.52	137	15,000	13,288.48
25 00	PENALTIES RE: TAXES	1,666	359.69	22	1,666	359.69	22	20,000	19,640.31
30 00	TAX CERTIFICATES	16,666	.00		16,666	.00		200,000	200,000.00
311 **	AD VALOREM	1,028,049	2,071.21		1,028,049	2,071.21		12,336,604	12,334,532.79
312	SALES USE AND FUEL TAXES								
41 00	LOCAL OPTION GAS TAX 6 CT	54,166	30,683.29	57	54,166	30,683.29	57	650,000	619,316.71
312 **	SALES USE AND FUEL TAXES	54,166	30,683.29	57	54,166	30,683.29	57	650,000	619,316.71
314	UTILITY SERVICE TAX								
10 00	ELECTRICITY	137,500	222,492.58	162	137,500	222,492.58	162	1,650,000	1,427,507.42
30 00	WATER-COCOA	33,333	53,604.36	161	33,333	53,604.36	161	400,000	346,395.64
40 00	GAS	4,583	5,603.62	122	4,583	5,603.62	122	55,000	49,396.38
80 00	PROPANE	2,000	1,662.49	83	2,000	1,662.49	83	24,000	22,337.51
314 **	UTILITY SERVICE TAX	177,416	283,363.05	160	177,416	283,363.05	160	2,129,000	1,845,636.95
315	COMMUNICATION SERVICE TAX								
00 00	COMMUNICATION SERVICE TAX	54,166	55,931.60	103	54,166	55,931.60	103	650,000	594,068.40
315 **	COMMUNICATION SERVICE TAX	54,166	55,931.60	103	54,166	55,931.60	103	650,000	594,068.40
316	LOCAL BUSINESS TAX								
00 00	LOCAL BUSINESS TAX	12,250	92,922.24	759	12,250	92,922.24	759	147,000	54,077.76
316 **	LOCAL BUSINESS TAX	12,250	92,922.24	759	12,250	92,922.24	759	147,000	54,077.76
310 ***	TAXES	1,326,047	464,971.39		1,326,047	464,971.39		15,912,604	15,447,632.61
320	OTHER PERMITS & FEES								
322	BUILDING PERMITS								
10 00	TRAINING SURCHARGE	0	.00		0	.00		0	.00
322 **	BUILDING PERMITS	0	.00		0	.00		0	.00
323	FRANCHISE FEES								
10 00	ELECTRICITY	108,333	171,629.86	158	108,333	171,629.86	158	1,300,000	1,128,370.14
40 00	GAS	7,083	8,473.57	120	7,083	8,473.57	120	85,000	76,526.43
70 00	SOLID WASTE	25,000	27,358.00	109	25,000	27,358.00	109	300,000	272,642.00
323 **	FRANCHISE FEES	140,416	207,461.43	148	140,416	207,461.43	148	1,685,000	1,477,538.57
325	SPECIAL ASSESSMENT								
22 01	FIRE ASSESSMENT	290,544	5,944.34	2	290,544	5,944.34	2	3,486,539	3,480,594.66

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
22 02	F ASSMNT DELINQ TAXES	250	1,236.34	495	250	1,236.34	495	3,000	1,763.66
22 03	F ASSMNT PENALTIES	416	211.24	51	416	211.24	51	5,000	4,788.76
22 04	F ASSMNT TAX CERTS	11,666	.00		11,666	.00		140,000	140,000.00
22 *	FIRE PROTECTION	302,876	7,391.92	2	302,876	7,391.92	2	3,634,539	3,627,147.08
325 **	SPECIAL ASSESSMENT	302,876	7,391.92	2	302,876	7,391.92	2	3,634,539	3,627,147.08
329	OTHER PERMITS & FEES								
10 00	INSPECTION FEES	0	.00		0	.00		0	.00
10 01	FIRE INSPECTION FEES	9,583	.00		9,583	.00		115,000	115,000.00
10 02	FIRE INSPEC FEE-PDCS CHGS	0	.00		0	.00		0	.00
10 *	INSPECTION FEES	9,583	.00		9,583	.00		115,000	115,000.00
25 00	PLANNING AND ZONING	25,833	9,143.94	35	25,833	9,143.94	35	310,000	300,856.06
25 01	PLANNING CONS FEES	0	4,720.00		0	4,720.00		0	4,720.00-
25 *	PLANNING AND ZONING	25,833	13,863.94	54	25,833	13,863.94	54	310,000	296,136.06
329 **	OTHER PERMITS & FEES	35,416	13,863.94	39	35,416	13,863.94	39	425,000	411,136.06
320 ***	OTHER PERMITS & FEES	478,708	228,717.29		478,708	228,717.29		5,744,539	5,515,821.71
330	INTERGOVERNMENTAL REVENUE								
331	FEDERAL GRANTS								
20 19	JAG 2020-DJ-BX-0410	0	.00		0	.00		0	.00
20 22	JAG 21-GG-01363	0	.00		0	.00		0	.00
20 23	BULLET PROOF VEST 2021	0	.00		0	.00		0	.00
20 24	VOCA-2022-COCOA PD-00181	0	.00		0	.00		0	.00
20 25	JAG 2022-22-GG-02810	0	.00		0	.00		0	.00
20 26	BULLET PROOF VEST 2022	0	.00		0	.00		0	.00
20 27	VOCA-2023-COCOA PD-00042	0	.00		0	.00		0	.00
20 28	JAG 2023-23-GG-03233	0	.00		0	.00		0	.00
20 29	BULLET PROOF VEST 2023	0	.00		0	.00		0	.00
20 30	VOCA-2024-COCOA PD-00273	9,366	.00		9,366	.00		112,393	112,393.00
20 31	BULLET PROOF VEST 2024	0	.00		0	.00		0	.00
20 *	PUBLIC SAFETY	9,366	.00		9,366	.00		112,393	112,393.00
39 12	USDA/FOREST SVC 26866	0	.00		0	.00		0	.00
50 01	FEDERAL DISASTER REIMB	0	.00		0	.00		0	.00
70 02	AFRICAN AM MUSE-GR2111	0	.00		0	.00		0	.00
331 **	FEDERAL GRANTS	9,366	.00		9,366	.00		112,393	112,393.00
333	PAYMENT IN LIEU OF TAXES								

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT		ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
90	00	HOUSING AUTHORITY	0	.00		0	.00		0	.00
333	**	PAYMENT IN LIEU OF TAXES	0	.00		0	.00		0	.00
334		STATE GRANT								
10	15	FL CYBERSECURITY	0	.00		0	.00		0	.00
50	01	STATE DISASTER REIMB	0	.00		0	.00		0	.00
50	55	RESILIENT FL-FDEP 24PLN48	0	.00		0	.00		0	.00
50	*	ECONOMIC ENVIRONMENT	0	.00		0	.00		0	.00
70	11	HTMOORE RESTOR-GR23HM	0	.00		0	.00		0	.00
334	**	STATE GRANT	0	.00		0	.00		0	.00
335		STATE SHARED REVENUES								
12	00	STATE REVENUE SHARING	66,416	65,005.63	98	66,416	65,005.63	98	797,000	731,994.37
12	20	8TH CNT MUNICIPAL GAS TAX	13,333	14,269.53	107	13,333	14,269.53	107	160,000	145,730.47
12	*	STATE REVENUE SHARING	79,749	79,275.16	99	79,749	79,275.16	99	957,000	877,724.84
14	00	MOBILE HOME LICENSES	2,083	286.25	14	2,083	286.25	14	25,000	24,713.75
15	00	ALCOHOLIC BEVERAGE	2,083	3,803.65	183	2,083	3,803.65	183	25,000	21,196.35
18	00	LOCAL GOVERNMENT 1/2 CENT	116,666	110,678.26	95	116,666	110,678.26	95	1,400,000	1,289,321.74
21	00	FIREFIGHTER SUPPLEMENTAL	1,333	.00		1,333	.00		16,000	16,000.00
29	21	POL PEN STATE CONTR	20,467	.00		20,467	.00		245,613	245,613.00
29	22	FIRE PEN STATE CONTR	16,401	.00		16,401	.00		196,813	196,813.00
29	*	OTHER PUBLIC SAFETY	36,868	.00		36,868	.00		442,426	442,426.00
41	00	FUEL TAX REFUNDS	1,666	9,939.41	597	1,666	9,939.41	597	20,000	10,060.59
335	**	STATE SHARED REVENUES	240,448	203,982.73	85	240,448	203,982.73	85	2,885,426	2,681,443.27
337		GRANTS FROM LOCAL UNITS								
30	21	FIND BV-CO-23-159 WTRF P1	0	.00		0	.00		0	.00
60	00	HUMAN SERVICES	0	.00		0	.00		0	.00
337	**	GRANTS FROM LOCAL UNITS	0	.00		0	.00		0	.00
338		SHARED REVENUE LOCAL UNIT								
10	06	SR524 Widening	0	.00		0	.00		0	.00
338	**	SHARED REVENUE LOCAL UNIT	0	.00		0	.00		0	.00
330	***	INTERGOVERNMENTAL REVENUE	249,814	203,982.73		249,814	203,982.73		2,997,819	2,793,836.27
340		CHARGES FOR SERVICES								
341		GENERAL GOVERNMENT								

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT		ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
30	00	ADMINISTRATIVE FEES	0	1,180.00		0	1,180.00		0	1,180.00-
31	00	ADMIN FEES STORMWATER	0	.00		0	.00		0	.00
40	00	CERTIFY/COPY/SEARCH	7,750	348.87	5	7,750	348.87	5	93,000	92,651.13
90	12	PASSPORT EXECUTION FEES	250	.00		250	.00		3,000	3,000.00
341	**	GENERAL GOVERNMENT	8,000	1,528.87	19	8,000	1,528.87	19	96,000	94,471.13
342		PUBLIC SAFETY								
10	00	SVC CHG - LAW ENF SERVICE	10,000	9,770.00	98	10,000	9,770.00	98	120,000	110,230.00
10	02	SCHOOL RES OFFICER	24,000	.00		24,000	.00		288,000	288,000.00
10	*	SVC CHG - LAW ENF SERVICE	34,000	9,770.00	29	34,000	9,770.00	29	408,000	398,230.00
20	00	SVC CHG - FIRE PROTECTION	2,500	2,550.00	102	2,500	2,550.00	102	30,000	27,450.00
90	00	OTHER PUBLIC SAFETY	83	.00		83	.00		1,000	1,000.00
90	01	FALSE ALARM FEES	625	350.00	56	625	350.00	56	7,500	7,150.00
90	*	OTHER PUBLIC SAFETY	708	350.00	49	708	350.00	49	8,500	8,150.00
342	**	PUBLIC SAFETY	37,208	12,670.00	34	37,208	12,670.00	34	446,500	433,830.00
343		PHYSICAL ENVIRONMENT								
37	10	BREVARD COUNTY	52,349	54,469.17	104	52,349	54,469.17	104	628,194	573,724.83
37	11	ROCKLEDGE	29,083	30,075.36	103	29,083	30,075.36	103	348,996	318,920.64
37	12	SUN LAKE	378	384.75	102	378	384.75	102	4,536	4,151.25
37	13	CLNY PK-M.I.UTIL CO.	191	202.50	106	191	202.50	106	2,303	2,100.50
37	16	COCOA BEACH	10,935	11,063.55	101	10,935	11,063.55	101	131,223	120,159.45
37	17	CAPE CANAVERAL	9,306	10,700.21	115	9,306	10,700.21	115	111,678	100,977.79
37	18	TITUSVILLE	418	417.15	100	418	417.15	100	5,025	4,607.85
37	*	WATER BILLING SERVICES	102,660	107,312.69	105	102,660	107,312.69	105	1,231,955	1,124,642.31
39	01	SERVICE CHARGES	75,000	49,174.96	66	75,000	49,174.96	66	900,000	850,825.04
39	03	ADMIN CHARGES	41,666	39,060.00	94	41,666	39,060.00	94	500,000	460,940.00
39	04	PENALTIES	60,000	68,019.64	113	60,000	68,019.64	113	720,000	651,980.36
39	05	NSF CHECKS	2,500	9,026.57	361	2,500	9,026.57	361	30,000	20,973.43
39	13	HIGH CONSUMP CHGS	833	2,370.00	285	833	2,370.00	285	10,000	7,630.00
39	*	WATER OTHER INCOME	179,999	167,651.17	93	179,999	167,651.17	93	2,160,000	1,992,348.83
41	10	SOLID WASTE	236,695	237,132.93	100	236,695	237,132.93	100	2,840,345	2,603,212.07
41	20	RECYCLING REVENUE	33,735	35,288.50	105	33,735	35,288.50	105	404,831	369,542.50
41	30	GREEN WASTE	38,327	43,537.73	114	38,327	43,537.73	114	459,933	416,395.27
41	*	GARBAGE COLLECTION	308,757	315,959.16	102	308,757	315,959.16	102	3,705,109	3,389,149.84
45	10	BILLING FEE - WASTE MGMT	0	.00		0	.00		0	.00
46	10	EARNED NOT BILLED	0	.00		0	.00		0	.00

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
90 01	FDOT MEDIAN MAINT	5,016	15,632.50	312	5,016	15,632.50	312	60,200	44,567.50
90 03	FDOT MNT SIGNAL/HWY LIGHT	10,867	.00		10,867	.00		130,409	130,409.00
90 *	OTHER PHYSICAL ENVIRON	15,883	15,632.50	98	15,883	15,632.50	98	190,609	174,976.50
343 **	PHYSICAL ENVIRONMENT	607,299	606,555.52	100	607,299	606,555.52	100	7,287,673	6,681,117.48
347	CULTURE/RECREATION								
20 10	GAZEBO-PAVILLION RENTAL	41	35.00	85	41	35.00	85	500	465.00
20 11	SERVICE FEES	0	702.03		0	702.03		0	702.03-
20 *	PARKS & RECREATION	41	737.03	1798	41	737.03	1798	500	237.03-
39 10	PORCHER HOUSE - REVENUES	666	925.00	139	666	925.00	139	8,000	7,075.00
39 11	TENANT MAINTENANCE FEES	100	101.51	102	100	101.51	102	1,200	1,098.49
39 20	COCOA CIVIC CENTER	833	1,343.50	161	833	1,343.50	161	10,000	8,656.50
39 30	RIVERFRONT PARK	666	600.00	90	666	600.00	90	8,000	7,400.00
39 *	OTHER CULTURAL SERVICES	2,265	2,970.01	131	2,265	2,970.01	131	27,200	24,229.99
40 05	SPECIAL EVENT PERMITS	2,083	200.00	10	2,083	200.00	10	25,000	24,800.00
50 10	EVENT FEES	325	300.00	92	325	300.00	92	3,900	3,600.00
50 30	ADVERTISING/SPONSORSHIPS	41	500.00	1220	41	500.00	1220	500	.00
50 50	MISC FURNISHINGS	125	252.00	202	125	252.00	202	1,500	1,248.00
50 *	SPECIAL REC FACILITIES	491	1,052.00	214	491	1,052.00	214	5,900	4,848.00
347 **	CULTURE/RECREATION	4,880	4,959.04	102	4,880	4,959.04	102	58,600	53,640.96
340 ***	CHARGES FOR SERVICES	657,387	625,713.43		657,387	625,713.43		7,888,773	7,263,059.57
350	FINES AND FORFEITURES								
351	JUDGMENTS AND FINES								
90 00	OTHER	1,250	875.11	70	1,250	875.11	70	15,000	14,124.89
351 **	JUDGMENTS AND FINES	1,250	875.11	70	1,250	875.11	70	15,000	14,124.89
350 ***	FINES AND FORFEITURES	1,250	875.11		1,250	875.11		15,000	14,124.89
360	MISCELLANEOUS REVENUES								
361	INTEREST & OTHER EARNINGS								
10 00	INTEREST	12,500	.00		12,500	.00		150,000	150,000.00
10 02	INVESTMENT INTEREST	41,666	145,274.22	349	41,666	145,274.22	349	500,000	354,725.78
10 10	FLORIDA PRIME INTEREST	20,833	65,337.67	314	20,833	65,337.67	314	250,000	184,662.33
10 11	INTEREST/CBOS	0	.00		0	.00		0	.00
10 *	INTEREST	74,999	210,611.89	281	74,999	210,611.89	281	900,000	689,388.11

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
30 00	NET INC/DEC FMV INVESTMNT	0	.00		0	.00		0	.00
35 01	AMERICAN TOWER	53	.00		53	.00		645	645.00
35 02	ATT CELL TWR 14386094	1,303	.00		1,303	.00		15,644	15,644.00
35 03	ATT CELL TOWER 382218	38	.00		38	.00		463	463.00
35 04	LAMAR BILLBOARD	29	.00		29	.00		357	357.00
35 05	SPRINT CELL TOWER	497	.00		497	.00		5,964	5,964.00
35 06	LEASE - TMOBILE A2C0020A	14	.00		14	.00		177	177.00
35 07	LEASE - TMOBILE A2C0555A	11	.00		11	.00		134	134.00
35 *	MISCELLANEOUS INTEREST	1,945	.00		1,945	.00		23,384	23,384.00
40 00	GAIN/(LOSS) SALE INVEST	0	.00		0	.00		0	.00
40 02	UNREALIZED GAIN/(LOSS)	0	.00		0	.00		0	.00
40 *	GAIN/(LOSS) SALE INVEST	0	.00		0	.00		0	.00
361 **	INTEREST & OTHER EARNINGS	76,944	210,611.89	274	76,944	210,611.89	274	923,384	712,772.11
362	RENT AND ROYALTIES								
00 00	RENT AND ROYALTIES	108	103,044.04	5411	108	103,044.04	5411	1,300	101,744.04-
39 01	AMERICAN TOWER	0	.00		0	.00		0	.00
39 02	ATT CELL TWR 14386094	0	.00		0	.00		0	.00
39 03	ATT CELL TOWER 382218	0	.00		0	.00		0	.00
39 04	LAMAR BILLBOARD	0	.00		0	.00		0	.00
39 05	SPRINT CELL TOWER	0	.00		0	.00		0	.00
39 06	TMOBILE CELL TWR A2C0020A	0	.00		0	.00		0	.00
39 07	TMOBILE CELL TWR A2C0555A	0	.00		0	.00		0	.00
39 10	PORCHER HOUSE-TENANTS	583	1,370.16	235	583	1,370.16	235	7,000	5,629.84
39 20	CIVIC CENTER-TENANTS	658	660.00	100	658	660.00	100	7,900	7,240.00
39 *	RENTALS AND LEASES	1,241	2,030.16	164	1,241	2,030.16	164	14,900	12,869.84
362 **	RENT AND ROYALTIES	1,349	105,074.20	7789	1,349	105,074.20	7789	16,200	88,874.20-
364	DISPOSITION FIXED ASSETS								
00 00	DISPOSITION FIXED ASSETS	0	.00		0	.00		0	.00
10 00	GAIN/(LOSS)SALE OF F/A	0	.00		0	.00		0	.00
364 **	DISPOSITION FIXED ASSETS	0	.00		0	.00		0	.00
365	SALE SURPLUS MTRLS &SCRAP								
00 00	SALE SURPLUS MTRLS &SCRAP	0	630.63		0	630.63		0	630.63-
365 **	SALE SURPLUS MTRLS &SCRAP	0	630.63		0	630.63		0	630.63-
366	CONTRIBUTIONS & DONATIONS								
00 00	CONTRIBUTIONS & DONATIONS	0	3.00		0	3.00		0	3.00-

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
10 10	CONTRIBS FOR K-9	0	.00		0	.00		0	.00
10 14	REPLACEMENT TREES	0	.00		0	.00		0	.00
10 *	DONATIONS-PRIVATE SOURCES	0	.00		0	.00		0	.00
366 **	CONTRIBUTIONS & DONATIONS	0	3.00		0	3.00		0	3.00-
368	PENSION CONTRIBUTIONS								
00 00	PENSION CONTRIBUTIONS	0	.00		0	.00		0	.00
368 **	PENSION CONTRIBUTIONS	0	.00		0	.00		0	.00
369	OTHER MISC REVENUES								
90 00	OTHER MISC REVENUES	0	4,257.27		0	4,257.27		0	4,257.27-
90 02	POLICE SECURITY SERVICES	0	.00		0	.00		0	.00
90 03	CODE ENF ABATE/DEMO REV	12,583	1,235.00	10	12,583	1,235.00	10	151,000	149,765.00
90 04	MISC. POLICE REVENUES	16	54.22	339	16	54.22	339	200	145.78
90 05	INVESTIGATIVE COSTS REIM	3,333	1,022.03	31	3,333	1,022.03	31	40,000	38,977.97
90 09	PROPERTY REGISTRATION	166	200.00	121	166	200.00	121	2,000	1,800.00
90 12	LEISURE SVCS -CANCEL FEES	41	180.00	439	41	180.00	439	500	320.00
90 *	OTHER MISC REVENUES	16,139	6,948.52	43	16,139	6,948.52	43	193,700	186,751.48
96 00	INSURANCE REFUND/PROCEEDS	0	.00		0	.00		0	.00
369 **	OTHER MISC REVENUES	16,139	6,948.52	43	16,139	6,948.52	43	193,700	186,751.48
360 ***	MISCELLANEOUS REVENUES	94,432	323,268.24		94,432	323,268.24		1,133,284	810,015.76
380	OTHER SOURCES(NON-REV)								
381	INTERFUND TRANSFER								
91 03	TRF FROM CDBG (103)	0	.00		0	.00		0	.00
91 10	TRF FROM COCOA CRA (110)	18,566	.00		18,566	.00		222,800	222,800.00
91 11	TRF FROM DIAMOND SQ (111)	0	.00		0	.00		0	.00
91 14	TRF FROM ARPA (130)	0	10,022.33		0	10,022.33		0	10,022.33-
91 20	TRF FROM DBT SVC (201)	0	.00		0	.00		0	.00
91 21	TRF FROM W/S FUND (421)	0	.00		0	.00		0	.00
91 23	TRF FROM STORMWATER (423)	0	.00		0	.00		0	.00
91 25	TRF FROM W/S REST (425)	0	.00		0	.00		0	.00
91 26	TRF FROM W/S 2018B (426)	0	.00		0	.00		0	.00
91 30	TRF FROM CAP PROJ (301)	0	.00		0	.00		0	.00
91 31	TRF FROM FISKE BV (303)	0	.00		0	.00		0	.00
91 41	TRF FROM CONFISC (141)	0	.00		0	.00		0	.00
91 *	TRANSFER FROM	18,566	10,022.33	54	18,566	10,022.33	54	222,800	212,777.67
94 21	TRANS FR 421 OH ALLOC	697,361	.00		697,361	.00		8,368,340	8,368,340.00
94 23	TRANS FR 423 OH ALLOC	27,344	.00		27,344	.00		328,128	328,128.00
94 *	INTERFUND TRANSFER	724,705	.00		724,705	.00		8,696,468	8,696,468.00
381 **	INTERFUND TRANSFER	743,271	10,022.33	1	743,271	10,022.33	1	8,919,268	8,909,245.67

CITY OF COCOA, FLORIDA

FUND 001 GENERAL FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
382	CONTRIBUTIONS ENTERPRISE								
40 00	CONTRIBUTIONS (ROI)	654,056	.00		654,056	.00		7,848,683	7,848,683.00
40 01	6% PILOFF	147,241	.00		147,241	.00		1,766,894	1,766,894.00
40 *	CONTRIBUTIONS (ROI)	801,297	.00		801,297	.00		9,615,577	9,615,577.00
382 **	CONTRIBUTIONS ENTERPRISE	801,297	.00		801,297	.00		9,615,577	9,615,577.00
383	INSTLMT PURCH/CAP LEASE								
10 33	POSTAGE MACHINE	0	.00		0	.00		0	.00
383 **	INSTLMT PURCH/CAP LEASE	0	.00		0	.00		0	.00
384	DEBT PROCEEDS								
00 00	DEBT PROCEEDS	179,224	.00		179,224	.00		2,150,698	2,150,698.00
384 **	DEBT PROCEEDS	179,224	.00		179,224	.00		2,150,698	2,150,698.00
389	NON OPERATING SOURCES								
90 00	NON OPERATING SOURCES	0	.00		0	.00		0	.00
99 10	CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 11	RESTR. CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 50	FUND BAL-APPROP. RESERVES	0	.00		0	.00		0	.00
99 *	BALANCE FORWARD	0	.00		0	.00		0	.00
389 **	NON OPERATING SOURCES	0	.00		0	.00		0	.00
380 ***	OTHER SOURCES(NON-REV)	1,723,792	10,022.33		1,723,792	10,022.33		20,685,543	20,675,520.67
FUND TOTAL	GENERAL FUND	4,531,430	1,857,550.52		4,531,430	1,857,550.52		54,377,562	52,520,011.48
GRAND TOTAL		4,531,430	1,857,550.52		4,531,430	1,857,550.52		54,377,562	52,520,011.48

REPORT SELECTIONS

Fiscal year . . . . . : 2025
Fund . . . . . : 001
All Departments
All Divisions
Suppress accounts with zero balances . . . . : N

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
11-00	EXECUTIVE SALARIES	92142	35436.72	39	92142	35436.72	39	.00	1105763	1070326.28	3
11 **	EXECUTIVE SALARIES	92142	35436.72	39	92142	35436.72	39	.00	1105763	1070326.28	3
12-00	REGULAR SALARIES & WAGES	1274012	601207.82	47	1274012	601207.82	47	.00	15288260	14687052.18	4
12-06	SALARIES/CONTRACTUAL	9583	4662.00	49	9583	4662.00	49	.00	115000	110338.00	4
12-07	EMS 1ST RESPONDER	0	.00	0	0	.00	0	.00	0	.00	0
12-10	SALARY ADJUSTMENTS	0	.00	0	0	.00	0	.00	0	.00	0
12-12	ACCRUAL PAYOUTS	7802	9441.47	121	7802	9441.47	121	.00	93653	84211.53	10
12 **	REGULAR SALARIES & WAGES	1291397	615311.29	48	1291397	615311.29	48	.00	15496913	14881601.71	4
13-00	OTHER SALARIES & WAGES	93550	34706.30	37	93550	34706.30	37	.00	1122652	1087945.70	3
13 **	OTHER SALARIES & WAGES	93550	34706.30	37	93550	34706.30	37	.00	1122652	1087945.70	3
14-00	OVERTIME	58085	27084.42	47	58085	27084.42	47	.00	697132	670047.58	4
14-01	COMP TIME	0	.00	0	0	.00	0	.00	0	.00	0
14 **	OVERTIME	58085	27084.42	47	58085	27084.42	47	.00	697132	670047.58	4
15-00	SPECIAL PAY	27068	18756.23	69	27068	18756.23	69	.00	324843	306086.77	6
15 **	SPECIAL PAY	27068	18756.23	69	27068	18756.23	69	.00	324843	306086.77	6
20-00	CLOTHING/SHOE ALLOWANCE	2453	4666.96	190	2453	4666.96	190	.00	29455	24788.04	16
20 **	CLOTHING/SHOE ALLOWANCE	2453	4666.96	190	2453	4666.96	190	.00	29455	24788.04	16
21-00	FICA TAXES	111384	57892.50	52	111384	57892.50	52	.00	1336748	1278855.50	4
21 **	FICA TAXES	111384	57892.50	52	111384	57892.50	52	.00	1336748	1278855.50	4
22-00	RETIREMENT CONTRIBUTIONS	123743	56962.93	46	123743	56962.93	46	.00	1485035	1428072.07	4
22-01	FIRE PENSION	234491	144656.07	62	234491	144656.07	62	.00	2813905	2669248.93	5
22-02	STATE CONTRIBUTIONS	36868	.00	0	36868	.00	0	.00	442426	442426.00	0
22-03	NON-FRS RETIREMENT PLAN	3171	1766.43	56	3171	1766.43	56	.00	38063	36296.57	5
22 **	RETIREMENT CONTRIBUTIONS	398273	203385.43	51	398273	203385.43	51	.00	4779429	4576043.57	4
23-00	INSURANCES	4300	1531.79	36	4300	1531.79	36	.00	51699	50167.21	3

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
23-02	MEDICARE PART B	38256	48265.00	126	38256	48265.00	126	.00	459072	410807.00	11
23-04	MEDICAL	308381	120525.96	39	308381	120525.96	39	.00	3700718	3580192.04	3
23-05	HEALTH GF RETIREES 50%	4969	4875.40	98	4969	4875.40	98	.00	59630	54754.60	8
23-06	HEALTH GF RETIREES 100%	20872	20476.68	98	20872	20476.68	98	.00	250467	229990.32	8
23-07	DENTAL INSURANCE	13707	6935.90	51	13707	6935.90	51	.00	164630	157694.10	4
23-08	VISION INSURANCE	2436	1266.67	52	2436	1266.67	52	.00	29388	28121.33	4
23-09	LONG TERM DISABILITY	4164	1631.52	39	4164	1631.52	39	.00	50097	48465.48	3
23-10	FSA HEALTH	0	.00	0	0	.00	0	.00	0	.00	0
23-11	FSA CHILDCARE	0	.00	0	0	.00	0	.00	0	.00	0
23 **	INSURANCES	397085	205508.92	52	397085	205508.92	52	.00	4765701	4560192.08	4
24-00	WORKER'S COMPENSATION	65401	17341.81	27	65401	17341.81	27	.00	784974	767632.19	2
24 **	WORKER'S COMPENSATION	65401	17341.81	27	65401	17341.81	27	.00	784974	767632.19	2
25-00	UNEMPLOYMENT COMPENSATION	833	.00	0	833	.00	0	.00	10000	10000.00	0
25 **	UNEMPLOYMENT COMPENSATION	833	.00	0	833	.00	0	.00	10000	10000.00	0
27-00	BENEFIT OFFSET	20493	8186.47	40	20493	8186.47	40	.00	245921	237734.53	3
27 **	BENEFIT OFFSET	20493	8186.47	40	20493	8186.47	40	.00	245921	237734.53	3
28-00	PER SVC OVERHEAD ALLOC	0	.00	0	0	.00	0	.00	0	.00	0
28 **	PER SVC OVERHEAD ALLOC	0	.00	0	0	.00	0	.00	0	.00	0
31-00	PROFESSIONAL SERVICES	39296	15732.09	40	39296	15732.09	40	336433.72	471580	119414.19	75
31-01	LEGAL EXPENSES	42876	.00	0	42876	.00	0	507800.40	514518	6717.60	99
31-02	MEDICAL SERVICES	4991	.00	0	4991	.00	0	62360.20	59895	2465.20-	104
31-03	ENGINEERING SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
31-05	EMS 1ST RESPONDER	1724	19915.89	1155	1724	19915.89	1155	.00	20690	774.11	96
31-11	USDA MANAGE FOREST GRANT	0	.00	0	0	.00	0	.00	0	.00	0
31-15	AFRICAN AM MUSE-GR2111	0	.00	0	0	.00	0	.00	0	.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
31-16	HTMOORE RESTOR-GR23HM	0	.00	0	0	.00	0	4203.50	0	4203.50-	0
31-17	RESILIENT FL-FDEP 24PLN48	0	.00	0	0	.00	0	60780.82	0	60780.82-	0
31-33	EMPLOYEE HEALTH CENTER	34768	.00	0	34768	.00	0	.00	417221	417221.00	0
31 **	PROFESSIONAL SERVICES	123655	35647.98	29	123655	35647.98	29	971578.64	1483904	476677.38	68
32-00	ACCOUNTING & AUDITING	6333	.00	0	6333	.00	0	60800.00	76000	15200.00	80
32 **	ACCOUNTING & AUDITING	6333	.00	0	6333	.00	0	60800.00	76000	15200.00	80
34-00	CONTRACT SERVICES	137570	68704.89	50	137570	68704.89	50	1098964.91	1650954	483284.20	71
34-03	CUSTOMER SERVICE CONTRACT	285320	.00	0	285320	.00	0	.00	3423844	3423844.00	0
34-07	JANITORIAL CONTRACT SVS	0	.00	0	0	.00	0	.00	0	.00	0
34-09	MOWING CONTRACTS	36000	11086.65	31	36000	11086.65	31	179783.89	432000	241129.46	44
34-23	JAG 2022-22-GG-02810	0	.00	0	0	.00	0	.00	0	.00	0
34 **	CONTRACT SERVICES	458890	79791.54	17	458890	79791.54	17	1278748.80	5506798	4148257.66	25
39-00	CONTINGENCY	28154	.00	0	28154	.00	0	.00	337848	337848.00	0
39-01	CONTINGENCY - FY21	0	.00	0	0	.00	0	.00	0	.00	0
39-02	CONTINGENCY - FY22	0	.00	0	0	.00	0	.00	0	.00	0
39-15	WAGE AND SALARY	0	.00	0	0	.00	0	.00	0	.00	0
39-20	FUEL, OIL & LUBRICANTS	0	.00	0	0	.00	0	.00	0	.00	0
39 **	CONTINGENCY	28154	.00	0	28154	.00	0	.00	337848	337848.00	0
40-00	TRAVEL & PER DIEM	7617	83.00-	1-	7617	83.00-	1-	175.00	89008	88916.00	0
40-01	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
40-22	JAG-21-GG-01363	0	.00	0	0	.00	0	.00	0	.00	0
40-23	VOCA-2023-COCOA PD-00042	0	.00	0	0	.00	0	.00	0	.00	0
40 **	TRAVEL & PER DIEM	7617	83.00-	1-	7617	83.00-	1-	175.00	89008	88916.00	0
41-00	COMMUNICATION	26233	17694.86	68	26233	17694.86	68	241605.90	301955	42654.24	86
41-35	VOCA-2022-COCOA PD-00181	0	.00	0	0	.00	0	.00	0	.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
41 **	COMMUNICATION	26233	17694.86	68	26233	17694.86	68	241605.90	301955	42654.24	86
42-00	POSTAGE & FREIGHT	47998	1827.30	4	47998	1827.30	4	519800.00	576095	54467.70	91
42 **	POSTAGE & FREIGHT	47998	1827.30	4	47998	1827.30	4	519800.00	576095	54467.70	91
43-00	ELECTRIC/WATER/SEWER	80971	9571.46	12	80971	9571.46	12	211781.40	971681	750328.14	23
43 **	ELECTRIC/WATER/SEWER	80971	9571.46	12	80971	9571.46	12	211781.40	971681	750328.14	23
44-00	RENTALS AND LEASES	4614	.00	0	4614	.00	0	46798.00	55398	8600.00	85
44 **	RENTALS AND LEASES	4614	.00	0	4614	.00	0	46798.00	55398	8600.00	85
45-00	INSURANCE	74255	3209.78-	4-	74255	3209.78-	4-	.00	891070	894279.78	0
45 **	INSURANCE	74255	3209.78-	4-	74255	3209.78-	4-	.00	891070	894279.78	0
46-00	REPAIRS & MAINTENANCE	104030	114263.09	110	104030	114263.09	110	309012.88	1248403	825127.03	34
46-02	REPAIR/MAINT BUILDING	57957	683.16	1	57957	683.16	1	87319.74	695500	607497.10	13
46-03	REPAIR/MAINT-VEHICLES	39202	1770.00	5	39202	1770.00	5	.00	469353	467583.00	0
46-04	HTMOORE RESTOR-GR23HM	0	.00	0	0	.00	0	130559.63	0	130559.63-	0
46-05	HYDRANT FEES	22515	22163.66	98	22515	22163.66	98	.00	270189	248025.34	8
46-15	INSURED VEHICLE ACCIDENT	0	.00	0	0	.00	0	.00	0	.00	0
46 **	REPAIRS & MAINTENANCE	223704	138879.91	62	223704	138879.91	62	526892.25	2683445	2017672.84	25
47-00	PRINTING & BINDING	15040	7902.50	53	15040	7902.50	53	137855.00	180479	34721.50	81
47 **	PRINTING & BINDING	15040	7902.50	53	15040	7902.50	53	137855.00	180479	34721.50	81
48-00	PROMOTIONAL ACTIVITIES	6068	740.00	12	6068	740.00	12	1000.00	72850	71110.00	2
48-11	BUSINESS ASSIST. PROGRAM	41	.00	0	41	.00	0	.00	500	500.00	0
48 **	PROMOTIONAL ACTIVITIES	6109	740.00	12	6109	740.00	12	1000.00	73350	71610.00	2
49-00	OTHER CHARGES & OBLIG.	21205	24595.43	116	21205	24595.43	116	77385.12	254562	152581.45	40
49-02	ADVERTISING	116	.00	0	116	.00	0	.00	1400	1400.00	0
49-06	BROWNFIELD PROG CITY COST	416	.00	0	416	.00	0	.00	5000	5000.00	0
49-07	BAD DEBT EXPENSE	0	600.53	0	0	600.53	0	.00	0	600.53-	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
49-08	CASH OVER/SHORT	0	.00	0	0	.00	0	.00	0	.00	0
49-21	PD INVESTIGATIVE FUNDS	2083	2830.00-	136-	2083	2830.00-	136-	.00	25000	27830.00	11-
49-23	COM CRIME PREV (SPOT)	0	.00	0	0	.00	0	.00	0	.00	0
49-31	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
49 **	OTHER CHARGES & OBLIG.	23820	22365.96	94	23820	22365.96	94	77385.12	285962	186210.92	35
51-00	OFFICE SUPPLIES	4320	273.56	6	4320	273.56	6	.00	51018	50744.44	1
51-39	VOCA-2023-COCOA PD-00042	0	.00	0	0	.00	0	.00	0	.00	0
51 **	OFFICE SUPPLIES	4320	273.56	6	4320	273.56	6	.00	51018	50744.44	1
52-00	OPERATING SUPPLIES	111285	116352.55	105	111285	116352.55	105	157554.50	1335417	1061509.95	21
52-02	UNIFORMS-PURCHASED	7385	.00	0	7385	.00	0	43245.00	88650	45405.00	49
52-05	EMS 1st RESP-CONSUM SUPP	6439	4786.32	74	6439	4786.32	74	29500.00	77268	42981.68	44
52-07	JANITORIAL SUPPLIES	4483	2194.66	49	4483	2194.66	49	.00	53830	51635.34	4
52-10	HEATING FUEL	474	.00	0	474	.00	0	.00	5688	5688.00	0
52-22	BULLET PROOF V 2020	0	.00	0	0	.00	0	.00	0	.00	0
52-23	BULLET PROOF VEST 2021	0	.00	0	0	.00	0	.00	0	.00	0
52-26	BULLET PROOF VEST 2022	0	.00	0	0	.00	0	1.00	0	1.00-	0
52-30	FUEL, OIL, & LUBRICANTS	31968	.00	0	31968	.00	0	.00	382580	382580.00	0
52-33	EMPLOYEE HEALTH CENTER	15729	.00	0	15729	.00	0	4704.41	188750	184045.59	3
52-35	VOCA-2022-COCOA PD-00181	0	.00	0	0	.00	0	.00	0	.00	0
52-36	FIREHOUSE SUBS - E-BIKES	0	.00	0	0	.00	0	.00	0	.00	0
52-37	JAG 23-GG-03233	0	.00	0	0	.00	0	.00	0	.00	0
52-38	BULLET PROOF VEST 2023	0	.00	0	0	.00	0	415.92	0	415.92-	0
52-39	VOCA-2023-COCOA PD-00042	0	.00	0	0	.00	0	.00	0	.00	0
52-40	BULLET PROOF VEST 2024	0	.00	0	0	.00	0	.00	0	.00	0
52 **	OPERATING SUPPLIES	177763	123333.53	69	177763	123333.53	69	235420.83	2132183	1773428.64	17

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
53-00	ROAD MATERIALS/SUPPLIES	4056	.00	0	4056	.00	0	102.67	48675	48572.33	0
53 **	ROAD MATERIALS/SUPPLIES	4056	.00	0	4056	.00	0	102.67	48675	48572.33	0
54-00	MEMBERSHIP/PUBLICATIONS	5946	1528.80	26	5946	1528.80	26	1077.38	67975	65368.82	4
54 **	MEMBERSHIP/PUBLICATIONS	5946	1528.80	26	5946	1528.80	26	1077.38	67975	65368.82	4
55-00	TRAINING	14856	11406.64	77	14856	11406.64	77	4390.72	177590	161792.64	9
55-01	EDA PROGRAM	833	.00	0	833	.00	0	2258.00	10000	7742.00	23
55-02	P/F HS RECRUITMENT	0	.00	0	0	.00	0	12433.38	0	12433.38-	0
55-22	JAG 21-GG-01363	0	.00	0	0	.00	0	.00	0	.00	0
55-35	VOCA-2022-COCOA PD-00181	0	.00	0	0	.00	0	.00	0	.00	0
55-36	VOCA-2023-COCOA PD-00042	0	.00	0	0	.00	0	.00	0	.00	0
55 **	TRAINING	15689	11406.64	73	15689	11406.64	73	19082.10	187590	157101.26	16
56-15	IT-RELATED OPERATING EXP	77022	270908.27	352	77022	270908.27	352	262502.62	921154	387743.11	58
56-16	FL CYBERSECURITY	0	.00	0	0	.00	0	.00	0	.00	0
56 **	TECHNOLOGY SYSTEMS	77022	270908.27	352	77022	270908.27	352	262502.62	921154	387743.11	58
57-99	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
57 **	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
58-97	LABOR	0	.00	0	0	.00	0	.00	0	.00	0
58 **	WORK ORDER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
59-00	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
59 **	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
61-00	LAND	0	.00	0	0	.00	0	.00	0	.00	0
61 **	LAND	0	.00	0	0	.00	0	.00	0	.00	0
62-00	BUILDINGS	0	.00	0	0	.00	0	.00	0	.00	0
62-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
62 **	BUILDINGS	0	.00	0	0	.00	0	.00	0	.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
63-00	INFRASTRUCTURE	114583	.00	0	114583	.00	0	11363.07	1375000	1363636.93	1
63-07	IMPROVE OTHER THAN BLDG	0	.00	0	0	.00	0	1512524.61	0	1512524.61-	0
63-13	FIND BV-CO-20-146 BT RAMP	0	.00	0	0	.00	0	.00	0	.00	0
63-14	FIND BV-CO-20-147 DREDGIN	0	.00	0	0	.00	0	.00	0	.00	0
63-15	FIND BV-CO-21-152 DRGPII	0	.00	0	0	.00	0	.00	0	.00	0
63-16	FIND BV-CO-21-151 BT PII	0	.00	0	0	.00	0	.00	0	.00	0
63-17	FIND BV-CO-23-159 WTRF P1	0	.00	0	0	.00	0	.00	0	.00	0
63 **	INFRASTRUCTURE	114583	.00	0	114583	.00	0	1523887.68	1375000	148887.68-	111
64-00	MACHINERY AND EQUIPMENT	179881	.00	0	179881	.00	0	2014053.57	2158598	144544.43	93
64-15	IT HARDWARE	0	.00	0	0	.00	0	.00	0	.00	0
64-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
64-34	LEASED POSTAGE METER	0	.00	0	0	.00	0	.00	0	.00	0
64-60	SBITA INTANG ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
64 **	MACHINERY AND EQUIPMENT	179881	.00	0	179881	.00	0	2014053.57	2158598	144544.43	93
68-10	SFTWR & OTHER INTANGIBLES	0	.00	0	0	.00	0	.00	0	.00	0
68 **	INTANGIBLE ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
71-00	DEBT SERVICE - PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
71-30	LEASE - COPIERS	4293	4284.18	100	4293	4284.18	100	47238.12	51523	.70	100
71-33	LEASED POSTAGE METER	372	.00	0	372	.00	0	4475.00	4475	.00	100
71-60	SBITA - ESRI SGEA	0	.00	0	0	.00	0	.00	0	.00	0
71-61	SBITA - VERTEKS	0	.00	0	0	.00	0	.00	0	.00	0
71-62	SBITA - VERTEKS 5-9	0	.00	0	0	.00	0	.00	0	.00	0
71-63	SBITA - CLEARGOV	0	.00	0	0	.00	0	.00	0	.00	0
71-64	SBITA - VECTOR TGT SOL	0	.00	0	0	.00	0	.00	0	.00	0
71-65	SBITA - NEOGOV	0	.00	0	0	.00	0	.00	0	.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
71-66	SBITA - BRAZOS (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
71-67	SBITA - SOCRATA (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
71-68	SBITA - KRONOS TELSTFF	0	.00	0	0	.00	0	.00	0	.00	0
71-69	SBITA - SAMSARA	2240	.00	0	2240	.00	0	.00	26887	26887.00	0
71-70	SBITA - DEBTBOOK	0	.00	0	0	.00	0	.00	0	.00	0
71-71	SBITA - BRIGHTLY ASSET	0	.00	0	0	.00	0	.00	0	.00	0
71 **	DEBT SERVICE - PRINCIPAL	6905	4284.18	62	6905	4284.18	62	51713.12	82885	26887.70	68
72-30	LEASE - COPIERS	14	23.82	170	14	23.82	170	149.88	175	1.30	99
72-33	LEASED POSTAGE METER	45	.00	0	45	.00	0	545.00	545	.00	100
72-60	SBITA - ESRI SGEA	0	.00	0	0	.00	0	.00	0	.00	0
72-61	SBITA - VERTEKS	0	.00	0	0	.00	0	.00	0	.00	0
72-62	SBITA - VERTEKS 5-9	0	.00	0	0	.00	0	.00	0	.00	0
72-63	SBITA - CLEARGOV	0	.00	0	0	.00	0	.00	0	.00	0
72-64	SBITA - VECTOR TRGT SOL	0	.00	0	0	.00	0	.00	0	.00	0
72-65	SBITA - NEOGOV	0	.00	0	0	.00	0	.00	0	.00	0
72-66	SBITA - BRAZOS (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
72-67	SBITA - SCORATA (TYLR)	0	.00	0	0	.00	0	.00	0	.00	0
72-68	SBITA - KRONOS TELSTFF	0	.00	0	0	.00	0	.00	0	.00	0
72-69	SBITA - SAMSARA	32	.00	0	32	.00	0	.00	394	394.00	0
72-71	SBITA - BRIGHTLY ASSET	0	.00	0	0	.00	0	.00	0	.00	0
72 **	DEBT SERVICE - INTEREST	91	23.82	26	91	23.82	26	694.88	1114	395.30	65
73-00	OTHER DEBT SVC COSTS	0	.00	0	0	.00	0	.00	0	.00	0
73 **	OTHER DEBT SVC COSTS	0	.00	0	0	.00	0	.00	0	.00	0
81-00	AIDS TO GOVT AGENCY	139485	.00	0	139485	.00	0	.00	1673821	1673821.00	0
81 **	AIDS TO GOVT AGENCY	139485	.00	0	139485	.00	0	.00	1673821	1673821.00	0

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
82-01	ECON DEV INCENTIVE CONTR	0	.00	0	0	.00	0	.00	0	.00	0
82 **	AID TO PRIVATE ORGANIZAT	0	.00	0	0	.00	0	.00	0	.00	0
83-00	OTHER GRANTS & AIDS	0	.00	0	0	.00	0	.00	0	.00	0
83-01	MISC GRANTS/DONATIONS	0	.00	0	0	.00	0	.00	0	.00	0
83-11	UPSTART COCOA PROGRAM	1041	.00	0	1041	.00	0	.00	12500	12500.00	0
83 **	OTHER GRANTS & AIDS	1041	.00	0	1041	.00	0	.00	12500	12500.00	0
91-03	TO CDBG (103)	0	.00	0	0	.00	0	.00	0	.00	0
91-04	TO HOME (104)	0	.00	0	0	.00	0	.00	0	.00	0
91-07	TO BLDG PERM(107)	0	.00	0	0	.00	0	.00	0	.00	0
91-08	TO SEC 108 LOAN (108)	0	.00	0	0	.00	0	.00	0	.00	0
91-10	TO COCOA CRA (110)	0	.00	0	0	.00	0	.00	0	.00	0
91-11	TO DIAMOND SQ (111)	0	.00	0	0	.00	0	.00	0	.00	0
91-12	TO US 1 CRA (112)	0	.00	0	0	.00	0	.00	0	.00	0
91-20	TO GF DEBT SVC (201)	121043	.00	0	121043	.00	0	.00	1452525	1452525.00	0
91-21	TO WATER SEWER (421)	0	.00	0	0	.00	0	.00	0	.00	0
91-23	TO STORMWATER (423)	0	.00	0	0	.00	0	.00	0	.00	0
91-25	TO RESTRCTD ASSET (425)	0	.00	0	0	.00	0	.00	0	.00	0
91-26	TO W/S 2018B (426)	0	.00	0	0	.00	0	.00	0	.00	0
91-30	TO GF CAP PROJ (301)	0	.00	0	0	.00	0	.00	0	.00	0
91-32	TO RVRFRNT/LWP (302)	0	.00	0	0	.00	0	.00	0	.00	0
91-33	TO FISKE CAP PROJ (303)	0	.00	0	0	.00	0	.00	0	.00	0
91-52	TO W/C INS FUND (520)	0	.00	0	0	.00	0	.00	0	.00	0
91-53	TO HEALTH INS FUND (530)	0	.00	0	0	.00	0	.00	0	.00	0
91 **	INTERFUND TRANSFER	121043	.00	0	121043	.00	0	.00	1452525	1452525.00	0

FUND 001 TOTAL *********

FUND 001 GENERAL FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
	GENERAL FUND	4533382	1951164.58	43	4533382	1951164.58	43	8182954.96	54377562	44243442.46	19
GRAND TOTAL	*********	4533382	1951164.58	43	4533382	1951164.58	43	8182954.96	54377562	44243442.46	19

FY 2025 Budget by Classification Report - Summary Listing

10/31/2024

Target for October 2024 is 8%

FUND 421 - WATER/SEWER FUND

	Amended Budget	YTD Encumbrances	YTD Actual Transactions	Budget - YTD Transactions	% Used/Rec'd
REVENUE					
CHARGES FOR SERVICES	$ 79,722,196	$ -	$ 6,547,227	$ 73,174,969	8%
INTERGOVERNMENTAL/GRANTS	$ -	$ -	$ -	$ -	0%
MISCELLANEOUS	$ 537,128	$ -	$ 120,034	$ 417,094	22%
*OTHER SOURCES (NON-REVENUE)	$ 5,401,262	$ -	$ -	$ 5,401,262	0%
REVENUE TOTALS	**$ 85,660,586**	**$ -**	**$ 6,667,261**	**$ 78,993,325**	**8%**
EXPENSE					
SALARIES AND BENEFITS	$ 21,366,728	$ -	$ 796,202	$ 20,570,526	4%
OPERATING EXPENDITURES	$ 25,714,016	$ 11,402,074	$ 470,597	$ 13,841,345	2%
CAPITAL OUTLAY	$ 852,069	$ 1,294,225	$ 24,811	$ (466,967)	3%
GRANTS, AIDS AND OTHER	$ 471,406	$ 433,680	$ -	$ 37,726	0%
NON-OPERATING USES	$ 37,256,367	$ -	$ -	$ 37,256,367	0%
EXPENSE TOTALS	**$ 85,660,586**	**$ 13,129,979**	**$ 1,291,610**	**$ 71,238,997**	17%
REVENUE TOTALS	**$ 85,660,586**	**$ -**	**$ 6,667,261**	**$ 78,993,325**	**8%**
EXPENSE TOTALS	**$ 85,660,586**	**$ 13,129,979**	**$ 1,291,610**	**$ 71,238,997**	**17%**
**	**$ -**	**$ (13,129,979)**	**$ 5,375,651**	**$ 7,754,328**	

*Fund Balance is a budgeted revenue, not actual revenue.

**Unaudited

CITY OF COCOA, FLORIDA

FUND 421 WATER/SEWER FUND

ACCOUNT		ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
330		INTERGOVERNMENTAL REVENUE								
331		FEDERAL GRANTS								
	30 02	FDEM H0477 LS#1	0	.00		0	.00		0	.00
	50 01	FEDERAL DISASTER REIMB	0	.00		0	.00		0	.00
331	**	FEDERAL GRANTS	0	.00		0	.00		0	.00
334		STATE GRANT								
	50 01	STATE DISASTER REIMB	0	.00		0	.00		0	.00
334	**	STATE GRANT	0	.00		0	.00		0	.00
337		GRANTS FROM LOCAL UNITS								
	30 00	PHYSICAL ENVIRONMENT	0	.00		0	.00		0	.00
337	**	GRANTS FROM LOCAL UNITS	0	.00		0	.00		0	.00
330	***	INTERGOVERNMENTAL REVENUE	0	.00		0	.00		0	.00
340		CHARGES FOR SERVICES								
343		PHYSICAL ENVIRONMENT								
	30 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
	31 00	WATER SALES	5,561,481	5,380,953.09	97	5,561,481	5,380,953.09	97	66,737,780	61,356,826.91
	33 00	WATER CONNECTION FEE	47,267	83,994.30	178	47,267	83,994.30	178	567,211	483,216.70
	36 00	WATER HYDRANT FEES	340,513	363,717.25	107	340,513	363,717.25	107	4,086,156	3,722,438.75
	39 06	HYDRANT RESID FLOW TEST	141	1,050.00	745	141	1,050.00	745	1,696	646.00
	39 07	BACKFLOW DEVICE TEST	12,808	19,664.19	154	12,808	19,664.19	154	153,700	134,035.81
	39 08	JUMPER METERS	61	.00		61	.00		742	742.00
	39 09	PLAN REVIEW/CONST INSPECT	1,060	3,000.00	283	1,060	3,000.00	283	12,720	9,720.00
	39 10	BACKFLOW PRV/RLCT TEMP	44	130.42	296	44	130.42	296	530	399.58
	39 *	WATER OTHER INCOME	14,114	23,844.61	169	14,114	23,844.61	169	169,388	145,543.39
	51 00	SEWER SALES	642,330	653,483.53	102	642,330	653,483.53	102	7,707,960	7,054,476.47
	51 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
	51 *	SEWER SALES	642,330	653,483.53	102	642,330	653,483.53	102	7,707,960	7,054,476.47
	53 02	SEWER CONN INDIAN HILLS	0	.00		0	.00		0	.00
	59 01	GREASE TRAP PERMITS	547	797.87	146	547	797.87	146	6,572	5,774.13
	60 00	REUSE WATER SALES	36,642	39,108.22	107	36,642	39,108.22	107	439,709	400,600.78
	60 01	REUSE WATER INSTALLATION	618	1,328.00	215	618	1,328.00	215	7,420	6,092.00
	60 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
	60 *	REUSE WATER SALES	37,260	40,436.22	109	37,260	40,436.22	109	447,129	406,692.78
	90 10	OTHER EARNED NOT BILLED	0	.00		0	.00		0	.00
343	**	PHYSICAL ENVIRONMENT	6,643,512	6,547,226.87	99	6,643,512	6,547,226.87	99	79,722,196	73,174,969.13
340	***	CHARGES FOR SERVICES	6,643,512	6,547,226.87		6,643,512	6,547,226.87		79,722,196	73,174,969.13

CITY OF COCOA, FLORIDA

FUND 421 WATER/SEWER FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
360	MISCELLANEOUS REVENUES								
361	INTEREST & OTHER EARNINGS								
10 00	INTEREST	0	.00		0	.00		0	.00
10 02	INVESTMENT INTEREST	40,078	20,408.74	51	40,078	20,408.74	51	480,943	460,534.26
10 10	FLORIDA PRIME INTEREST	0	53,986.67		0	53,986.67		0	53,986.67-
10 11	INTEREST/CBOS	0	.00		0	.00		0	.00
10 *	INTEREST	40,078	74,395.41	186	40,078	74,395.41	186	480,943	406,547.59
30 00	NET INC/DEC FMV INVESTMNT	0	.00		0	.00		0	.00
40 00	GAIN/(LOSS) SALE INVEST	0	.00		0	.00		0	.00
40 02	UNREALIZED GAIN/(LOSS)	0	.00		0	.00		0	.00
40 *	GAIN/(LOSS) SALE INVEST	0	.00		0	.00		0	.00
361 **	INTEREST & OTHER EARNINGS	40,078	74,395.41	186	40,078	74,395.41	186	480,943	406,547.59
362	RENT AND ROYALTIES								
00 00	RENT AND ROYALTIES	108	.00		108	.00		1,300	1,300.00
362 **	RENT AND ROYALTIES	108	.00		108	.00		1,300	1,300.00
364	DISPOSITION FIXED ASSETS								
00 00	DISPOSITION FIXED ASSETS	0	.00		0	.00		0	.00
10 00	GAIN/(LOSS)SALE OF F/A	0	.00		0	.00		0	.00
364 **	DISPOSITION FIXED ASSETS	0	.00		0	.00		0	.00
365	SALE SURPLUS MTRLS &SCRAP								
00 00	SALE SURPLUS MTRLS &SCRAP	265	.00		265	.00		3,180	3,180.00
365 **	SALE SURPLUS MTRLS &SCRAP	265	.00		265	.00		3,180	3,180.00
369	OTHER MISC REVENUES								
90 00	OTHER MISC REVENUES	4,308	11,355.26	264	4,308	11,355.26	264	51,705	40,349.74
90 06	SETTLEMENTS	0	.00		0	.00		0	.00
90 *	OTHER MISC REVENUES	4,308	11,355.26	264	4,308	11,355.26	264	51,705	40,349.74
96 00	INSURANCE REFUND/PROCEEDS	0	34,283.46		0	34,283.46		0	34,283.46-
369 **	OTHER MISC REVENUES	4,308	45,638.72	1059	4,308	45,638.72	1059	51,705	6,066.28
360 ***	MISCELLANEOUS REVENUES	44,759	120,034.13		44,759	120,034.13		537,128	417,093.87
380	OTHER SOURCES(NON-REV)								
381	INTERFUND TRANSFER								
91 01	GENERAL FUND (001)	0	.00		0	.00		0	.00

CITY OF COCOA, FLORIDA

FUND 421 WATER/SEWER FUND

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
91 24	RENEW & REPLACE (424)	0	.00		0	.00		0	.00
91 25	TRF FROM W/S REST (425)	0	.00		0	.00		0	.00
91 26	TRF FROM W/S 2018B (426)	0	.00		0	.00		0	.00
91 27	TRF FROM W/S RESRVS (425)	0	.00		0	.00		0	.00
91 42	W/S IMPACT FEE (422)	0	.00		0	.00		0	.00
91 52	TRF FROM WORK COMP (520)	0	.00		0	.00		0	.00
91 *	TRANSFER FROM	0	.00		0	.00		0	.00
381 **	INTERFUND TRANSFER	0	.00		0	.00		0	.00
383	INSTLMT PURCH/CAP LEASE								
10 00	LEASE PROCEEDS	0	.00		0	.00		0	.00
383 **	INSTLMT PURCH/CAP LEASE	0	.00		0	.00		0	.00
389	NON OPERATING SOURCES								
30 01	SRF LOAN PROCEEDS	0	.00		0	.00		0	.00
85 00	CAP CONTRIB PRIVATE SRCS	0	.00		0	.00		0	.00
99 10	CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 11	RESTR. CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 50	FUND BAL-APPROP. RESERVES	450,105	.00		450,105	.00		5,401,262	5,401,262.00
99 *	BALANCE FORWARD	450,105	.00		450,105	.00		5,401,262	5,401,262.00
389 **	NON OPERATING SOURCES	450,105	.00		450,105	.00		5,401,262	5,401,262.00
380 ***	OTHER SOURCES(NON-REV)	450,105	.00		450,105	.00		5,401,262	5,401,262.00
FUND TOTAL	WATER/SEWER FUND	7,138,376	6,667,261.00		7,138,376	6,667,261.00		85,660,586	78,993,325.00
GRAND TOTAL		7,138,376	6,667,261.00		7,138,376	6,667,261.00		85,660,586	78,993,325.00

REPORT SELECTIONS

Fiscal year . . . . . : 2025
Fund . . . . . : 421
All Departments
All Divisions
Suppress accounts with zero balances . . . . : N

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
11-00	EXECUTIVE SALARIES	15127	6218.64	41	15127	6218.64	41	.00	181529	175310.36	3
11 **	EXECUTIVE SALARIES	15127	6218.64	41	15127	6218.64	41	.00	181529	175310.36	3
12-00	REGULAR SALARIES & WAGES	1028709	420170.47	41	1028709	420170.47	41	.00	12344565	11924394.53	3
12-10	SALARY ADJUSTMENTS	0	.00	0	0	.00	0	.00	0	.00	0
12-12	ACCRUAL PAYOUTS	0	549.93	0	0	549.93	0	.00	0	549.93-	0
12-15	SETTLEMENT WAGES	0	.00	0	0	.00	0	.00	0	.00	0
12 **	REGULAR SALARIES & WAGES	1028709	420720.40	41	1028709	420720.40	41	.00	12344565	11923844.60	3
13-00	OTHER SALARIES & WAGES	63783	17921.06	28	63783	17921.06	28	.00	765439	747517.94	2
13 **	OTHER SALARIES & WAGES	63783	17921.06	28	63783	17921.06	28	.00	765439	747517.94	2
14-00	OVERTIME	62172	44815.37	72	62172	44815.37	72	.00	746100	701284.63	6
14-01	COMP TIME	0	.00	0	0	.00	0	.00	0	.00	0
14 **	OVERTIME	62172	44815.37	72	62172	44815.37	72	.00	746100	701284.63	6
15-00	SPECIAL PAY	0	.00	0	0	.00	0	.00	0	.00	0
15 **	SPECIAL PAY	0	.00	0	0	.00	0	.00	0	.00	0
20-00	CLOTHING/SHOE ALLOWANCE	1767	194.10	11	1767	194.10	11	.00	21230	21035.90	1
20 **	CLOTHING/SHOE ALLOWANCE	1767	194.10	11	1767	194.10	11	.00	21230	21035.90	1
21-00	FICA TAXES	79696	37036.47	47	79696	37036.47	47	.00	956396	919359.53	4
21 **	FICA TAXES	79696	37036.47	47	79696	37036.47	47	.00	956396	919359.53	4
22-00	RETIREMENT CONTRIBUTIONS	154195	137344.13	89	154195	137344.13	89	.00	1850408	1713063.87	7
22-01	POLICE/FIRE	0	.00	0	0	.00	0	.00	0	.00	0
22-03	NON FRS RETIREMENT CONT	463	223.75	48	463	223.75	48	.00	5564	5340.25	4
22 **	RETIREMENT CONTRIBUTIONS	154658	137567.88	89	154658	137567.88	89	.00	1855972	1718404.12	7
23-00	INSURANCES	2750	1015.64	37	2750	1015.64	37	.00	33047	32031.36	3
23-02	RETIREES OTHER INSURANCES	13150	13128.08	100	13150	13128.08	100	.00	157806	144677.92	8
23-03	CONTRA CIGNA SAVINGS	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
23-04	MEDICAL/RX SELF INSURED	281377	93267.96	33	281377	93267.96	33	.00	3376562	3283294.04	3
23-05	HEALTH RETIREES 50%	1988	487.54	25	1988	487.54	25	.00	23856	23368.46	2
23-06	HEALTH RETIREES 100%	3976	3894.52	98	3976	3894.52	98	.00	47712	43817.48	8
23-07	DENTAL INSURANCE	13224	4315.41	33	13224	4315.41	33	.00	158729	154413.59	3
23-08	VISION INSURANCE	2557	786.85	31	2557	786.85	31	.00	30716	29929.15	3
23-09	LONG TERM DISABILITY	2819	1165.02	41	2819	1165.02	41	.00	33892	32726.98	3
23-10	FSA HEALTH	0	.00	0	0	.00	0	.00	0	.00	0
23-11	FSA CHILDCARE	0	.00	0	0	.00	0	.00	0	.00	0
23-99	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
23 **	INSURANCES	321841	118061.02	37	321841	118061.02	37	.00	3862320	3744258.98	3
24-00	WORKER'S COMPENSATION	38728	8461.97	22	38728	8461.97	22	.00	464777	456315.03	2
24 **	WORKER'S COMPENSATION	38728	8461.97	22	38728	8461.97	22	.00	464777	456315.03	2
25-00	UNEMPLOYMENT COMPENSATION	833	.00	0	833	.00	0	.00	10000	10000.00	0
25 **	UNEMPLOYMENT COMPENSATION	833	.00	0	833	.00	0	.00	10000	10000.00	0
26-00	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
26 **	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
27-00	BENEFIT OFFSET	13200	5205.05	39	13200	5205.05	39	.00	158400	153194.95	3
27 **	BENEFIT OFFSET	13200	5205.05	39	13200	5205.05	39	.00	158400	153194.95	3
31-00	PROFESSIONAL SERVICES	17291	.00	0	17291	.00	0	99234.50	207515	108280.50	48
31-01	LEGAL EXPENSES	36250	.00	0	36250	.00	0	141151.37	435000	293848.63	32
31-02	MEDICAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
31-03	ENGINEERING SERVICES	130865	.00	0	130865	.00	0	2682271.63	1570400	1111871.63-	171
31-27	TCR PROJECT-COCOA	22571	.00	0	22571	.00	0	.00	270847	270847.00	0
31-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
31 **	PROFESSIONAL SERVICES	206977	.00	0	206977	.00	0	2922657.50	2483762	438895.50-	118

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
32-00	ACCOUNTING & AUDITING	0	.00	0	0	.00	0	.00	0	.00	0
32 **	ACCOUNTING & AUDITING	0	.00	0	0	.00	0	.00	0	.00	0
34-00	CONTRACT SERVICES	175045	2922.61	2	175045	2922.61	2	531132.32	2100592	1566537.07	25
34-09	MOWING CONTRACTS	0	.00	0	0	.00	0	.00	0	.00	0
34-10	COST OF GENERAL FUND SVCS	0	.00	0	0	.00	0	.00	0	.00	0
34 **	CONTRACT SERVICES	175045	2922.61	2	175045	2922.61	2	531132.32	2100592	1566537.07	25
39-00	CONTINGENCY	94700	.00	0	94700	.00	0	.00	1136400	1136400.00	0
39-02	BOND RESERVE	0	.00	0	0	.00	0	.00	0	.00	0
39-15	WAGE AND SALARY	0	.00	0	0	.00	0	.00	0	.00	0
39 **	CONTINGENCY	94700	.00	0	94700	.00	0	.00	1136400	1136400.00	0
40-00	TRAVEL AND PER DIEM	1310	8.34	1	1310	8.34	1	.00	15748	15739.66	0
40-01	CAR ALLOWANCE	0	.00	0	0	.00	0	.00	0	.00	0
40 **	TRAVEL AND PER DIEM	1310	8.34	1	1310	8.34	1	.00	15748	15739.66	0
41-00	COMMUNICATION	17273	15514.85	90	17273	15514.85	90	196827.51	207306	5036.36-	102
41 **	COMMUNICATION	17273	15514.85	90	17273	15514.85	90	196827.51	207306	5036.36-	102
42-00	FREIGHT & POSTAGE SERVICE	1092	186.76	17	1092	186.76	17	.00	13140	12953.24	1
42 **	FREIGHT & POSTAGE SERVICE	1092	186.76	17	1092	186.76	17	.00	13140	12953.24	1
43-00	ELECTRIC/WATER/SEWER	203402	3031.09	2	203402	3031.09	2	102996.71	2440835	2334807.20	4
43 **	ELECTRIC/WATER/SEWER	203402	3031.09	2	203402	3031.09	2	102996.71	2440835	2334807.20	4
44-00	RENTAL AND LEASES	3141	767.80	24	3141	767.80	24	2617.00	37715	34330.20	9
44-21	DUKE ENERGY-GENERATOR	0	.00	0	0	.00	0	.00	0	.00	0
44 **	RENTAL AND LEASES	3141	767.80	24	3141	767.80	24	2617.00	37715	34330.20	9
45-00	INSURANCE	108436	.00	0	108436	.00	0	.00	1301232	1301232.00	0
45 **	INSURANCE	108436	.00	0	108436	.00	0	.00	1301232	1301232.00	0
46-00	REPAIRS & MAINTENANCE	505508	164200.78	33	505508	164200.78	33	707523.28	6066151	5194426.94	14

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
46-02	REPAIR/MAINT BUILDING	34881	.00	0	34881	.00	0	166484.41	418591	252106.59	40
46-03	REPAIR/MAINT-VEHICLES	26626	.00	0	26626	.00	0	.00	319564	319564.00	0
46-15	INSURED VEHICLE ACCIDENT	0	.00	0	0	.00	0	.00	0	.00	0
46 **	REPAIRS & MAINTENANCE	567015	164200.78	29	567015	164200.78	29	874007.69	6804306	5766097.53	15
47-00	PRINTING & BINDING	920	12752.20	1386	920	12752.20	1386	15275.00	11070	16957.20-	253
47 **	PRINTING & BINDING	920	12752.20	1386	920	12752.20	1386	15275.00	11070	16957.20-	253
48-00	PROMOTIONAL ACTIVITIES	2083	.00	0	2083	.00	0	.00	25000	25000.00	0
48 **	PROMOTIONAL ACTIVITIES	2083	.00	0	2083	.00	0	.00	25000	25000.00	0
49-00	OTHER CHARGES & OBLIG.	5029	13085.86	260	5029	13085.86	260	.00	60383	47297.14	22
49-02	ADVERTISING	0	.00	0	0	.00	0	.00	0	.00	0
49-07	BAD DEBT EXPENSE	0	2114.02-	0	0	2114.02-	0	.00	0	2114.02	0
49-08	CASH OVER & UNDER	0	3.69	0	0	3.69	0	.00	0	3.69-	0
49-09	DOCUMENT RECORDING CHGS	500	50.00-	10-	500	50.00-	10-	.00	6000	6050.00	1-
49-15	OBSOLETE INVENTORY	0	.00	0	0	.00	0	.00	0	.00	0
49-17	DAMAGED INVENTORY	0	.00	0	0	.00	0	.00	0	.00	0
49-31	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
49 **	OTHER CHARGES & OBLIG.	5529	10925.53	198	5529	10925.53	198	.00	66383	55457.47	17
51-00	OFFICE SUPPLIES	2109	.00	0	2109	.00	0	.00	25354	25354.00	0
51 **	OFFICE SUPPLIES	2109	.00	0	2109	.00	0	.00	25354	25354.00	0
52-00	OPERATING SUPPLIES	64473	26745.89	42	64473	26745.89	42	223091.17	773715	523877.94	32
52-02	UNIFORMS-PURCHASED	0	.00	0	0	.00	0	.00	0	.00	0
52-07	JANITORIAL SUPPLIES	769	457.77	60	769	457.77	60	.00	9240	8782.23	5
52-09	CHEMICALS	594424	146191.85	25	594424	146191.85	25	6425943.91	7133103	560967.24	92
52-30	FUEL OIL & LUBRICANTS	53246	.00	0	53246	.00	0	.00	639010	639010.00	0
52-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
52 **	OPERATING SUPPLIES	712912	173395.51	24	712912	173395.51	24	6649035.08	8555068	1732637.41	80
53-00	ROAD MATERIALS/SUPPLIES	3748	.00	0	3748	.00	0	30388.46	45000	14611.54	68
53 **	ROAD MATERIALS/SUPPLIES	3748	.00	0	3748	.00	0	30388.46	45000	14611.54	68
54-00	MEMBERSHIP/PUBLICATIONS	3416	32891.41	963	3416	32891.41	963	.00	41031	8139.59	80
54 **	MEMBERSHIP/PUBLICATIONS	3416	32891.41	963	3416	32891.41	963	.00	41031	8139.59	80
55-00	TRAINING	8624	.00	0	8624	.00	0	3687.17	103542	99854.83	4
55-01	EDA PROGRAM	416	.00	0	416	.00	0	.00	5000	5000.00	0
55 **	TRAINING	9040	.00	0	9040	.00	0	3687.17	108542	104854.83	3
56-00	TECHNOLOGY SYSTEMS	0	.00	0	0	.00	0	.00	0	.00	0
56-15	IT-RELATED OPERATING EXP	24624	54000.54	219	24624	54000.54	219	73449.41	295532	168082.05	43
56 **	TECHNOLOGY SYSTEMS	24624	54000.54	219	24624	54000.54	219	73449.41	295532	168082.05	43
59-00	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
59 **	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
61-00	LAND	0	.00	0	0	.00	0	.00	0	.00	0
61 **	LAND	0	.00	0	0	.00	0	.00	0	.00	0
62-00	BUILDINGS	0	.00	0	0	.00	0	.00	0	.00	0
62 **	BUILDINGS	0	.00	0	0	.00	0	.00	0	.00	0
63-00	INFRASTRUCTURE	0	.00	0	0	.00	0	819829.43	0	819829.43-	0
63-06	FDEM H0477 LS#1	0	.00	0	0	.00	0	.00	0	.00	0
63-07	IMPROVE OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
63 **	INFRASTRUCTURE	0	.00	0	0	.00	0	819829.43	0	819829.43-	0
64-00	MACHINERY & EQUIPMENT	33785	24811.00	73	33785	24811.00	73	313251.54	405435	67372.46	83
64-15	IT HARDWARE	37219	.00	0	37219	.00	0	161143.93	446634	285490.07	36
64-60	SBITA INTANG ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
64 **	MACHINERY & EQUIPMENT	71004	24811.00	35	71004	24811.00	35	474395.47	852069	352862.53	59

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
65-00	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0
65 **	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0
68-10	SFTWR & OTHER INTANGIBLES	0	.00	0	0	.00	0	.00	0	.00	0
68 **	INTANGIBLE ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
69-99	CONTRA FIXED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
69 **	PROPRIETARY FUNDS	0	.00	0	0	.00	0	.00	0	.00	0
71-20	SERIES 2020	0	.00	0	0	.00	0	.00	0	.00	0
71-32	LEASED ASSET-GENERATOR	29131	.00	0	29131	.00	0	339510.38	349583	10072.62	97
71-33	SBITA ACCRUENT CMMS	0	.00	0	0	.00	0	.00	0	.00	0
71-34	SBITA ESRI ARCGIS	0	.00	0	0	.00	0	.00	0	.00	0
71-35	SBITA - SAMSARA	2827	.00	0	2827	.00	0	.00	33928	33928.00	0
71-36	SBITA - DEBTBOOK	0	.00	0	0	.00	0	.00	0	.00	0
71 **	PRINCIPAL	31958	.00	0	31958	.00	0	339510.38	383511	44000.62	89
72-32	LEASED ASSET-GENERATOR	7008	.00	0	7008	.00	0	94169.62	84098	10071.62-	112
72-33	SBITA ACCRUENT CMMS	0	.00	0	0	.00	0	.00	0	.00	0
72-34	SBITA ESRI ARCGIS	0	.00	0	0	.00	0	.00	0	.00	0
72-35	SBITA - SAMSARA	41	.00	0	41	.00	0	.00	497	497.00	0
72-36	SBITA - DEBTBOOK	0	.00	0	0	.00	0	.00	0	.00	0
72 **	DEBT SERVICE - INTEREST	7049	.00	0	7049	.00	0	94169.62	84595	9574.62-	111
73-00	OTHER DEBT SERVICE COST	275	.00	0	275	.00	0	.00	3300	3300.00	0
73-32	GENERATOR	0	.00	0	0	.00	0	.00	0	.00	0
73-33	SBITA ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
73 **	INTANG AMORT EXP	275	.00	0	275	.00	0	.00	3300	3300.00	0
82-00	AID TO PRIVATE ORGANIZAT	0	.00	0	0	.00	0	.00	0	.00	0
82-01	ECON DEV INCENTIVE CONTR	0	.00	0	0	.00	0	.00	0	.00	0

FUND 421 WATER/SEWER FUND

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
82 **	AID TO PRIVATE ORGANIZAT	0	.00	0	0	.00	0	.00	0	.00	0
91-01	TO GENERAL FUND (001)	0	.00	0	0	.00	0	.00	0	.00	0
91-02	TO GEN FUND ROI (001)	654056	.00	0	654056	.00	0	.00	7848683	7848683.00	0
91-23	TO STORMWATER (423)	0	.00	0	0	.00	0	.00	0	.00	0
91-24	TRANSFER TO R & R (424)	1084254	.00	0	1084254	.00	0	.00	13011059	13011059.00	0
91-25	TO RESTRCTD ASSET (425)	521782	.00	0	521782	.00	0	.00	6261391	6261391.00	0
91-26	TO W/S 2018B (426)	0	.00	0	0	.00	0	.00	0	.00	0
91-27	TO TCR/SJR PROJ (427)	0	.00	0	0	.00	0	.00	0	.00	0
91-30	TO GF CAP PROJ (301)	0	.00	0	0	.00	0	.00	0	.00	0
91-42	IMPACT FEES FUND (422)	0	.00	0	0	.00	0	.00	0	.00	0
91-52	TO W/C INS FUND (520)	0	.00	0	0	.00	0	.00	0	.00	0
91-53	TO HEALTH INS FUND (530)	0	.00	0	0	.00	0	.00	0	.00	0
91 **	INTERFUND TRANSFER	2260092	.00	0	2260092	.00	0	.00	27121133	27121133.00	0
94-01	TXFR TO GF OH ALLOC (001)	697361	.00	0	697361	.00	0	.00	8368340	8368340.00	0
94 **	INTERFUND TRANSFER	697361	.00	0	697361	.00	0	.00	8368340	8368340.00	0
95-01	TXFR TO GF 6% PLOFF (001)	147241	.00	0	147241	.00	0	.00	1766894	1766894.00	0
95 **	NONOPERATING	147241	.00	0	147241	.00	0	.00	1766894	1766894.00	0
FUND 421	TOTAL *********										
	WATER/SEWER FUND	7138266	1291610.38	18	7138266	1291610.38	18	13129978.75	85660586	71238996.87	17
GRAND	TOTAL *********										
		7138266	1291610.38	18	7138266	1291610.38	18	13129978.75	85660586	71238996.87	17

FY 2025 Budget by Classification Report - Summary Listing

10/31/2024

Target for October 2024 is 8%

FUND 423 - STORMWATER FUND

	Amended Budget	YTD Encumbrances	YTD Actual Transactions	Budget - YTD Transactions	% Used/Rec'd
REVENUE					
*STORMWATER ASSESSMENT	$ 2,299,404	$ -	$ 446	$ 2,298,958	0%
CHARGES FOR SERVICES	$ -	$ -	$ -	$ -	0%
INTERGOVERNMENTAL/GRANT	$ -	$ -	$ -	$ -	0%
MISCELLANEOUS	$ -	$ -	$ 15,415	$ (15,415)	0%
**OTHER SOURCES (NON-REVENUE)	$ -	$ -	$ -	$ -	0%
REVENUE TOTALS	**$ 2,299,404**	**$ -**	**$ 15,861**	**$ 2,283,543**	**1%**
EXPENSE					
SALARIES AND BENEFITS	$ 638,667	$ -	$ 18,055	$ 620,612	3%
OPERATING EXPENDITURES	$ 761,110	$ 17,513	$ 667	$ 742,930	0%
CAPITAL OUTLAY	$ 568,900	$ 672,908	$ -	$ (104,008)	0%
OTHER SOURCES (NON-REVENUE)	$ 2,599	$ -	$ -	$ 2,599	0%
NON-OPERATING USES	$ 328,128	$ -	$ -	$ 328,128	0%
EXPENSE TOTALS	**$ 2,299,404**	**$ 690,422**	**$ 18,722**	**$ 1,590,260**	**31%**
REVENUE TOTALS	**$ 2,299,404**	**$ -**	**$ 15,861**	**$ 2,283,543**	**1%**
EXPENSE TOTALS	**$ 2,299,404**	**$ 690,422**	**$ 18,722**	**$ 1,590,260**	**31%**
	$ -	**$ (690,422)**	**$ (2,861)**	**$ 693,283**	

*Stormwater Assessment Revenues come in November-March

CITY OF COCOA, FLORIDA

FUND 423 STORMWATER UTILITY

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
320	OTHER PERMITS & FEES								
325	SPECIAL ASSESSMENT								
23 01	STRMWTR SPEC ASSMNT	181,599	.00		181,599	.00		2,179,197	2,179,197.00
23 02	DELINQUENT TAX	833	381.36	46	833	381.36	46	10,000	9,618.64
23 03	PENALTIES	0	65.10		0	65.10		0	65.10-
23 04	TAX CERTIFICATES	9,183	.00		9,183	.00		110,207	110,207.00
23 *	STORMWATER	191,615	446.46		191,615	446.46		2,299,404	2,298,957.54
325 **	SPECIAL ASSESSMENT	191,615	446.46		191,615	446.46		2,299,404	2,298,957.54
320 ***	OTHER PERMITS & FEES	191,615	446.46		191,615	446.46		2,299,404	2,298,957.54
330	INTERGOVERNMENTAL REVENUE								
331	FEDERAL GRANTS								
50 01	FEDERAL DISASTER REIMB	0	.00		0	.00		0	.00
331 **	FEDERAL GRANTS	0	.00		0	.00		0	.00
334	STATE GRANT								
36 35	US1/FOREST AV S/W FACILTY	0	.00		0	.00		0	.00
36 36	N FSK S/W PND FLOAT WTLND	0	.00		0	.00		0	.00
36 69	DIX/IRD IRL RESIL DESIGN	0	.00		0	.00		0	.00
36 *	STORMWATER MANAGEMENT	0	.00		0	.00		0	.00
334 **	STATE GRANT	0	.00		0	.00		0	.00
338	SHARED REVENUE LOCAL UNIT								
10 00	SHARED REV - BREVARD CTY	0	.00		0	.00		0	.00
10 02	CHURCH STREET BAFFLE BOX	0	.00		0	.00		0	.00
10 05	SOIRL-SAVE OUR IR LAGOON	0	.00		0	.00		0	.00
10 *	SHARED REV - BREVARD CTY	0	.00		0	.00		0	.00
338 **	SHARED REVENUE LOCAL UNIT	0	.00		0	.00		0	.00
330 ***	INTERGOVERNMENTAL REVENUE	0	.00		0	.00		0	.00
340	CHARGES FOR SERVICES								
343	PHYSICAL ENVIRONMENT								
91 00	STORMWATER FEES	0	.00		0	.00		0	.00
91 10	EARNED NOT BILLED	0	.00		0	.00		0	.00
91 *	STORMWATER FEES	0	.00		0	.00		0	.00
343 **	PHYSICAL ENVIRONMENT	0	.00		0	.00		0	.00
340 ***	CHARGES FOR SERVICES	0	.00		0	.00		0	.00

CITY OF COCOA, FLORIDA

FUND 423 STORMWATER UTILITY

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT ESTIMATED	CURRENT ACTUAL	CURRENT %REV	YEAR-TO-DATE ESTIMATED	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
360	MISCELLANEOUS REVENUES								
361	INTEREST & OTHER EARNINGS								
10 00	INTEREST	0	.00		0	.00		0	.00
10 02	INVESTMENT INTEREST	0	2,342.07		0	2,342.07		0	2,342.07-
10 10	FLORIDA PRIME INTEREST	0	13,039.67		0	13,039.67		0	13,039.67-
10 *	INTEREST	0	15,381.74		0	15,381.74		0	15,381.74-
30 00	NET INC/DEC FMV INVESTMNT	0	.00		0	.00		0	.00
40 00	GAIN/(LOSS) SALE INVEST	0	.00		0	.00		0	.00
40 02	UNREALIZED GAIN/(LOSS)	0	.00		0	.00		0	.00
40 *	GAIN/(LOSS) SALE INVEST	0	.00		0	.00		0	.00
361 **	INTEREST & OTHER EARNINGS	0	15,381.74		0	15,381.74		0	15,381.74-
364	DISPOSITION FIXED ASSETS								
00 00	DISPOSITION FIXED ASSETS	0	.00		0	.00		0	.00
364 **	DISPOSITION FIXED ASSETS	0	.00		0	.00		0	.00
369	OTHER MISC REVENUES								
90 00	OTHER MISC REVENUES	0	32.76		0	32.76		0	32.76-
369 **	OTHER MISC REVENUES	0	32.76		0	32.76		0	32.76-
360 ***	MISCELLANEOUS REVENUES	0	15,414.50		0	15,414.50		0	15,414.50-
380	OTHER SOURCES(NON-REV)								
381	INTERFUND TRANSFER								
91 01	GENERAL FUND (001)	0	.00		0	.00		0	.00
91 21	TRF FROM W/S FUND (421)	0	.00		0	.00		0	.00
91 *	TRANSFER FROM	0	.00		0	.00		0	.00
381 **	INTERFUND TRANSFER	0	.00		0	.00		0	.00
389	NON OPERATING SOURCES								
85 00	CAP CONTRIB PRIVATE SRCS	0	.00		0	.00		0	.00
90 00	NON OPERATING SOURCES	0	.00		0	.00		0	.00
99 10	CASH CARRY FORWARD	0	.00		0	.00		0	.00
99 50	FUND BAL-APPROP. RESERVES	0	.00		0	.00		0	.00
99 *	BALANCE FORWARD	0	.00		0	.00		0	.00
389 **	NON OPERATING SOURCES	0	.00		0	.00		0	.00
380 ***	OTHER SOURCES(NON-REV)	0	.00		0	.00		0	.00
FUND TOTAL	STORMWATER UTILITY	191,615	15,860.96		191,615	15,860.96		2,299,404	2,283,543.04
GRAND TOTAL		191,615	15,860.96		191,615	15,860.96		2,299,404	2,283,543.04

REPORT SELECTIONS

Fiscal year . . . . . : 2025
Fund . . . . . : 423
All Departments
All Divisions
Suppress accounts with zero balances . . . . : N

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
12-00	REGULAR SALARIES & WAGES	32376	9387.35	29	32376	9387.35	29	.00	388521	379133.65	2
12-10	SALARY ADJUSTMENTS	0	.00	0	0	.00	0	.00	0	.00	0
12-12	ACCRUAL PAYOUTS	0	.00	0	0	.00	0	.00	0	.00	0
12 **	REGULAR SALARIES & WAGES	32376	9387.35	29	32376	9387.35	29	.00	388521	379133.65	2
13-00	OTHER SALARIES & WAGES	0	1346.24	0	0	1346.24	0	.00	0	1346.24-	0
13 **	OTHER SALARIES & WAGES	0	1346.24	0	0	1346.24	0	.00	0	1346.24-	0
14-00	OVERTIME	583	1415.43	243	583	1415.43	243	.00	7000	5584.57	20
14-01	COMP TIME	0	.00	0	0	.00	0	.00	0	.00	0
14 **	OVERTIME	583	1415.43	243	583	1415.43	243	.00	7000	5584.57	20
15-00	SPECIAL PAY	0	.00	0	0	.00	0	.00	0	.00	0
15 **	SPECIAL PAY	0	.00	0	0	.00	0	.00	0	.00	0
20-00	CLOTHING/SHOE ALLOWANCE	40	.00	0	40	.00	0	.00	480	480.00	0
20 **	CLOTHING/SHOE ALLOWANCE	40	.00	0	40	.00	0	.00	480	480.00	0
21-00	FICA TAXES	2445	931.02	38	2445	931.02	38	.00	29346	28414.98	3
21 **	FICA TAXES	2445	931.02	38	2445	931.02	38	.00	29346	28414.98	3
22-00	RETIREMENT CONTRIBUTIONS	4413	1715.43	39	4413	1715.43	39	.00	52956	51240.57	3
22-01	GASB68 PENS EXP	0	.00	0	0	.00	0	.00	0	.00	0
22 **	RETIREMENT CONTRIBUTIONS	4413	1715.43	39	4413	1715.43	39	.00	52956	51240.57	3
23-00	INSURANCES	82	21.85	27	82	21.85	27	.00	990	968.15	2
23-03	CONTRA CIGNA SAVINGS	0	.00	0	0	.00	0	.00	0	.00	0
23-04	MEDICAL	7925	2168.84	27	7925	2168.84	27	.00	95105	92936.16	2
23-07	DENTAL INSURANCE	326	81.00	25	326	81.00	25	.00	3920	3839.00	2
23-08	VISION INSURANCE	53	14.27	27	53	14.27	27	.00	644	629.73	2
23-09	LONG TERM DISABILITY	83	24.87	30	83	24.87	30	.00	1003	978.13	3
23-10	FSA HEALTH	0	.00	0	0	.00	0	.00	0	.00	0

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
23-11	FSA CHILDCARE	0	.00	0	0	.00	0	.00	0	.00	0
23-99	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
23 **	INSURANCES	8469	2310.83	27	8469	2310.83	27	.00	101662	99351.17	2
24-00	WORKER'S COMPENSATION	4391	808.83	18	4391	808.83	18	.00	52702	51893.17	2
24 **	WORKER'S COMPENSATION	4391	808.83	18	4391	808.83	18	.00	52702	51893.17	2
26-00	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
26 **	OPEB HEALTH EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
27-00	BENEFIT OFFSET	500	140.21	28	500	140.21	28	.00	6000	5859.79	2
27 **	BENEFIT OFFSET	500	140.21	28	500	140.21	28	.00	6000	5859.79	2
31-00	PROFESSIONAL SERVICES	15841	.00	0	15841	.00	0	8821.01	190100	181278.99	5
31-01	LEGAL EXPENSES	41	.00	0	41	.00	0	.00	500	500.00	0
31-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0
31 **	PROFESSIONAL SERVICES	15882	.00	0	15882	.00	0	8821.01	190600	181778.99	5
34-00	CONTRACT SERVICES	22250	.00	0	22250	.00	0	2.02	267000	266997.98	0
34-10	COST OF GENERAL FUND SVCS	0	.00	0	0	.00	0	.00	0	.00	0
34 **	CONTRACT SERVICES	22250	.00	0	22250	.00	0	2.02	267000	266997.98	0
39-00	CONTINGENCY	5513	.00	0	5513	.00	0	.00	66167	66167.00	0
39 **	CONTINGENCY	5513	.00	0	5513	.00	0	.00	66167	66167.00	0
40-00	TRAVEL & PER DIEM	237	.00	0	237	.00	0	.00	2850	2850.00	0
40 **	TRAVEL & PER DIEM	237	.00	0	237	.00	0	.00	2850	2850.00	0
41-00	COMMUNICATION	173	45.43	26	173	45.43	26	2030.57	2076	.00	100
41 **	COMMUNICATION	173	45.43	26	173	45.43	26	2030.57	2076	.00	100
42-00	POSTAGE & FREIGHT	41	.00	0	41	.00	0	.00	500	500.00	0
42 **	POSTAGE & FREIGHT	41	.00	0	41	.00	0	.00	500	500.00	0
43-00	ELECTRIC/WATER/SEWER	1333	171.09	13	1333	171.09	13	1851.29	16000	13977.62	13

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
43 **	ELECTRIC/WATER/SEWER	1333	171.09	13	1333	171.09	13	1851.29	16000	13977.62	13
44-00	RENTALS AND LEASES	250	.00	0	250	.00	0	.00	3000	3000.00	0
44 **	RENTALS AND LEASES	250	.00	0	250	.00	0	.00	3000	3000.00	0
45-00	INSURANCE	1256	.00	0	1256	.00	0	.00	15072	15072.00	0
45 **	INSURANCE	1256	.00	0	1256	.00	0	.00	15072	15072.00	0
46-00	REPAIRS & MAINTENANCE	8041	.00	0	8041	.00	0	.00	96500	96500.00	0
46-02	REPAIR/MAINT BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
46-03	REPAIR/MAINT-VEHICLES	3840	.00	0	3840	.00	0	.57	46090	46089.43	0
46-15	INSURED VEHICLE ACCIDENT	0	.00	0	0	.00	0	.00	0	.00	0
46 **	REPAIRS & MAINTENANCE	11881	.00	0	11881	.00	0	.57	142590	142589.43	0
47-00	PRINTING & BINDING	41	.00	0	41	.00	0	.00	500	500.00	0
47 **	PRINTING & BINDING	41	.00	0	41	.00	0	.00	500	500.00	0
49-00	OTHER CHARGES & OBLIG.	43	.00	0	43	.00	0	.00	517	517.00	0
49-02	ADVERTISING	0	.00	0	0	.00	0	.00	0	.00	0
49-07	BAD DEBT EXPENSE	0	19.93-	0	0	19.93-	0	.00	0	19.93	0
49-15	OBSOLETE INVENTORY	0	.00	0	0	.00	0	.00	0	.00	0
49-31	OVERHEAD ALLOCATION	0	.00	0	0	.00	0	.00	0	.00	0
49 **	OTHER CHARGES & OBLIG.	43	19.93-	46-	43	19.93-	46-	.00	517	536.93	4-
51-00	OFFICE SUPPLIES	41	.00	0	41	.00	0	.00	500	500.00	0
51 **	OFFICE SUPPLIES	41	.00	0	41	.00	0	.00	500	500.00	0
52-00	OPERATING SUPPLIES	922	470.34	51	922	470.34	51	4807.85	11070	5791.81	48
52-02	UNIFORMS-PURCHASED	0	.00	0	0	.00	0	.00	0	.00	0
52-07	JANITORIAL SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
52-30	FUEL OIL & LUBRICANTS	2764	.00	0	2764	.00	0	.00	33168	33168.00	0
52-33	EMPLOYEE HEALTH CENTER	0	.00	0	0	.00	0	.00	0	.00	0

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
52 **	OPERATING SUPPLIES	3686	470.34	13	3686	470.34	13	4807.85	44238	38959.81	12
53-00	ROAD MATERIALS/SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
53 **	ROAD MATERIALS/SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
54-00	MEMBERSHIP/PUBLICATIONS	62	.00	0	62	.00	0	.00	750	750.00	0
54 **	MEMBERSHIP/PUBLICATIONS	62	.00	0	62	.00	0	.00	750	750.00	0
55-00	TRAINING	729	.00	0	729	.00	0	.00	8750	8750.00	0
55 **	TRAINING	729	.00	0	729	.00	0	.00	8750	8750.00	0
56-15	IT-RELATED OPERATING EXP	0	.00	0	0	.00	0	.00	0	.00	0
56 **	TECHNOLOGY SYSTEMS	0	.00	0	0	.00	0	.00	0	.00	0
59-00	DEPRECIATION	0	.00	0	0	.00	0	.00	0	.00	0
59 **	DEPRECIATION	0	.00	0	0	.00	0	.00	0	.00	0
61-00	LAND	0	.00	0	0	.00	0	.00	0	.00	0
61 **	LAND	0	.00	0	0	.00	0	.00	0	.00	0
63-00	INFRASTRUCTURE	36250	.00	0	36250	.00	0	407521.62	435000	27478.38	94
63-07	IMPROVE OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
63-08	FISKE BLVD CEI	0	.00	0	0	.00	0	.00	0	.00	0
63-35	US1/FOREST AV S/W FACILTY	0	.00	0	0	.00	0	51221.96	0	51221.96-	0
63-36	N FSK S/W PND FLOAT WTLND	0	.00	0	0	.00	0	.00	0	.00	0
63-69	DIX/IRVR DR RESIL 23FRP03	0	.00	0	0	.00	0	.00	0	.00	0
63-73	FISKE CONSTRUCTION	0	.00	0	0	.00	0	214164.70	0	214164.70-	0
63 **	INFRASTRUCTURE	36250	.00	0	36250	.00	0	672908.28	435000	237908.28-	155
64-00	MACHINERY & EQUIPMENT	11158	.00	0	11158	.00	0	.00	133900	133900.00	0
64-15	IT HARDWARE	0	.00	0	0	.00	0	.00	0	.00	0
64 **	MACHINERY & EQUIPMENT	11158	.00	0	11158	.00	0	.00	133900	133900.00	0
65-00	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0

FUND 423 STORMWATER UTILITY

ELE OBJ	ACCOUNT DESCRIPTION	******MONTH-TO-DATE******* BUDGET	ACTUAL	%EXP	**********YEAR-TO-DATE******* BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
65 **	CONSTRUCTION IN PROGRESS	0	.00	0	0	.00	0	.00	0	.00	0
69-99	CONTRA FIXED ASSETS	0	.00	0	0	.00	0	.00	0	.00	0
69 **	PROPRIETARY FUND	0	.00	0	0	.00	0	.00	0	.00	0
71-35	SBITA - SAMSARA	213	.00	0	213	.00	0	.00	2561	2561.00	0
71 **	PRINCIPAL	213	.00	0	213	.00	0	.00	2561	2561.00	0
72-00	DEBT SERVICE - INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
72-35	SBITA - SAMSARA	3	.00	0	3	.00	0	.00	38	38.00	0
72 **	DEBT SERVICE - INTEREST	3	.00	0	3	.00	0	.00	38	38.00	0
91-01	TO GENERAL FUND (001)	0	.00	0	0	.00	0	.00	0	.00	0
91-21	TO WATER SEWER (421)	0	.00	0	0	.00	0	.00	0	.00	0
91-30	TO GF CAP PROJ (301)	0	.00	0	0	.00	0	.00	0	.00	0
91 **	INTERFUND TRANSFER	0	.00	0	0	.00	0	.00	0	.00	0
94-01	TXFR TO GF OH ALLOC (001)	27344	.00	0	27344	.00	0	.00	328128	328128.00	0
94 **	INTERFUND TRANSFER	27344	.00	0	27344	.00	0	.00	328128	328128.00	0
FUND 423	TOTAL *********										
	STORMWATER UTILITY	191603	18722.27	10	191603	18722.27	10	690421.59	2299404	1590260.14	31
GRAND	TOTAL *********										
		191603	18722.27	10	191603	18722.27	10	690421.59	2299404	1590260.14	31

Legislation Details (With Text)

File #:	24-643	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	FY 2025 October Budget Adjustment Report. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Revenue Budget Tracking Worksheet.pdf Expense Budget Tracking Worksheet.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Zoie Badalov, Senior Budget Analyst
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director; Stockton Whitten, City Manager
Requested Action:
FY 2025 October Budget Adjustment Report

BACKGROUND:

Pursuant to the Cocoa City Charter, Article XII, Section 5.b., the following report details the budget adjustments that were approved in Fiscal Year 2025 thru October 31st, 2024.

Section 5. - Appropriations.

(a) Appropriations for expenditures shall be established by the budget, and from the effective date of the budget the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes set forth in the budget.

(b) At any time during the fiscal year the city council may by resolution transfer part or all of the unencumbered appropriation balance from one department or major organizational unit to the appropriation for other departments or major organizational units. The city manager may transfer part or all of any unencumbered appropriation balances among programs within a department or organizational unit and shall report such transfers to the city council in writing in a timely manner. The monetary amount of the city manager's transfer authority shall be established by the city council by resolution.

STRATEGIC PLAN CONNECTION:

The information contained in this report provides to stakeholders increased transparency related to budget adjustments.

BUDGETARY IMPACT:

None

PREVIOUS ACTION:

None

RECOMMENDED MOTION:

Informational Item Only

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FY 2025 BUDGET TRACKING WORKSHEET
REVENUE TRANSFER/AMENDMENT DETAIL
AS OF 10/31/2024

Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
10/14/2024	143-0000-389.99-50	$6,825	EXPEND FEDERAL FORFEITURE RESOLUTION #: 24-096	123
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$6,825**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**FEDERAL FORFEITURE FUND**	**$6,825**
10/08/2024	427-0000-389.84-00	$4,243,270	TCR PROJECT TASK #2 RESOLUTION #: 24-097	122
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**Division 0000 Total**	**$4,243,270**
1	**Total Budget Amendments/Transfers**	**Total Budget Amendments/Transfers**	**TCR/SJR PROJECT**	**$4,243,270**

2 Transfers & Amendments Between Oct 1, 2024 and Oct 31, 2024

FY 2025 Total Transfer & Amendments $4,250,095

NOTE: Group #s represent a complete transaction that will net to zero. Add all expenses for each group number, then subtract the revenues related to the same group number and your total will equal zero

Report: Revenue Budget Tracking Worksheet
Run by: Zoie R. Badalov

Date: 11/07/2024

FY 2025 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 10/31/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
2100 - POLICE ADMIN/OPERATIONS					
2100 - POLICE ADMIN/OPERATIONS	10/14/2024	143-2100-521.52-00	$6,825	EXPEND FEDERAL FORFEITURE RESOLUTION #: 24-096	123
1	**Total Budget Amendments/Transfers**		**Division 2100 Total**	**$6,825**	
1	**Total Budget Amendments/Transfers**		**FEDERAL FORFEITURE FUND**	**$6,825**	
4010 - WATER ADMINISTRATION					
4010 - WATER ADMINISTRATION	10/08/2024	421-4010-536.31-00	($270,847)	TCR PROJECT TASK #2 RESOLUTION #: 24-097	122
1	**Total Budget Amendments/Transfers**		**Division 4010 Total**	**($270,847)**	
4020 - DYAL PLANT					
4020 - DYAL PLANT	10/08/2024	421-4020-536.31-27	$270,847	TCR PROJECT TASK #2 RESOLUTION #: 24-097	122
1	**Total Budget Amendments/Transfers**		**Division 4020 Total**	**$270,847**	
1	**Total Budget Amendments/Transfers**		**WATER/SEWER FUND**	**$0**	
4020 - DYAL PLANT					
4020 - DYAL PLANT	10/08/2024	427-4020-536.31-36	$180,566	TCR PROJECT TASK #2 RESOLUTION #: 24-097	122
		427-4020-536.31-37	$2,031,352		
		427-4020-536.31-34	$1,354,235		
		427-4020-536.31-35	$677,117		

FY 2025 EXPENSE BUDGET TRACKING WORKSHEET
EXPENSE TRANSFER/AMENDMENT DETAIL
AS OF 10/31/2024

Div Description	Transaction Date	Account Formatted	Transaction Amount	Resolution # / Description of Transfer or Amendment	Group Number
1	**Total Budget Amendments/Transfers**		**Division 4020 Total**	**$4,243,270**	
1	**Total Budget Amendments/Transfers**		**TCR/SJR PROJECT**	**$4,243,270**	

2 Transfers & Amendments Between Oct 2, 2024 and Oct 31, 2024

FY 2025 Total Transfer & Amendments $4,250,095

NOTE: Group #s represent a complete transaction that will net to zero. Add all expenses for each group number, then subtract the revenues related to the same group number and your total will equal zero

Report: Expense Budget Tracking Worksheet
Run by: Zoie R. Badalov

Date: 11/07/2024

Legislation Details (With Text)

File #:	24-651	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Bi-weekly Report from October 7 - November 8, 2024. (City Manager)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	Council bi-weekly report.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Monica Arsenault, City Clerk
Through: Stockton Whitten, City Manager
Requested Action:
Bi-weekly Report from October 7 - November 8, 2024.

BACKGROUND:

N/A

STRATEGIC PLAN CONNECTION:

N/A

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Informational Only.

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Office of the City Manager
65 Stone Street • Cocoa, FL 32922
PHONE: (321) 433-8660

To: Mayor and City Council Members

From: Stockton Whitten, City Manager

Date: October 5, 2024 – November 8, 2024

Subject: Council Update Report

This report is intended to serve as a departmental update to City Council. While not all inclusive, it should provide you with an idea of key activities departmental staff are involved in. If you have any questions on any of the items, please feel free to contact me.

Administrative Services

- Records request stats: 29 received/ 13 closed out - $0 collected in fees
- Employment opportunities link: https://www.governmentjobs.com/careers/cocoafl
- New employees
  - Adam White – Stock Clerk, Finance/Inventory, October 14, 2024
  - Juan Deleon – Firefighter/EMT, Fire/Operations, October 14, 2024
  - Brandi Colon – Dispatcher/Communications Officer, Police/Administration, October 21, 2024
  - Antonio Johnson – Maintenance Worker I, Utilities/Sellers, October 28, 2024
  - Jayson Jorn – Maintenance Worker I, Utilities/Water Field Operations, October 28, 2024
  - Jesiah Williams – Maintenance Worker I, Utilities/Water Field Operations, October 28, 2024
  - April Zayas – Police Officer, Police/Administration, October 28, 2024
- Recent promotions
  - Alyssa Backer – Human Resources Coordinator, Administrative Services/Human Resources, October 14, 2024
  - Zoie Badalov – Senior Budget Analyst, Finance/General Accounting, October 14, 2024

    - Megan Romo – Police Officer, Police/Administration, November 4, 2024
    - Justin Smith – Certified Operator C License, Utilities/Dyal, October 17, 2024
- Upcoming retirements
    - N/A

Communication and Economic Development

- Media Stories:
    - City of Cocoa Wins Florida Redevelopment Association Award for Innovative Affordable Housing Partnership
    - WM upgrades Cocoa, Florida, recycling facility
    - Cocoa Police Chief Evander Collier Swears In New Officers Megan Romo and April Zayas
    - Here are the best ways to celebrate Halloween in Brevard this weekend
    - Lorraine Koss appointed to serve on League of Cities Legislative Policy Committee
- New News Releases:
    - City of Cocoa Wins FRA Award for Innovative Affordable Housing Partnership
    - Cocoa Fire Union's Annual Turkey Drive
    - City of Cocoa IT Department Wins Prestigious OnCon Icon Team Award
    - Cocoa Awarded Certificate of Excellence in Financial Reporting
    - FloridaCommerce Emergency Loan Program for Businesses Impacted by Hurricane Milton
    - Councilperson Koss Appointed to Serve on Florida League of Cities Legislative Policy Committee
    - Cocoa Announces Grand Re-opening of Reconstructed Provost Park
- Upcoming Events:
    - Cocoa vs. Rockledge Food Drive: November 1-December 6, 2024
    - Fill the Truck Food Collection Event at Cocoa Walmart: Monday, November 25, 2024, 10a-3p
    - Save the Date: City of Cocoa Economic Showcase and Business Market, January 15, 2025, 4-6:30pm, Cocoa Civic Center
- Social media/e-newsletter statistics
    - Facebook
        - Post reach: 70,173
        - Post engagement: 12,264
        - Followers: 16,557
    - Twitter
        - Followers: 3,607
    - LinkedIn
        - Post impressions: 762
        - Followers: 1,318
    - NextDoor

        - Impressions: 8,194
        - Members: 5,605
    - September e-newsletter (Sent 9/6/24)
        - Sent to 773 contacts
        - 52% open rate (average open rate for e-mail marketing in 2022 is 17%)
    - October e-newsletter (Sent 10/4/24)
        - Sent to 778 contacts
        - 48% open rate (average open rate for e-mail marketing in 2022 is 17%)
    - November e-newsletter (Sent 11/4/24)
        - Sent to 787 contacts
        - 48% open rate (average open rate for e-mail marketing in 2022 is 17%)
    - Next printed FYI Newsletter mails January 1, 2025.
- Upcoming special events at Leisure Services facilities:
    - **HCVMS Concours Fall Car Show**
        - November 9, 2024, 10am-5pm
        - Riverfront Park
    - **Veg Fest Space Coast**
        - November 23, 2024, 10am-7pm
        - Riverfront Park
    - **HCVMS Shop Small Sip and Stroll**
        - November 30, 2024, 5-9pm
        - Myrt Tharpe Square Gazebo and Cocoa Village
    - **Running Zone Foundation and Space Coast Runners Annual Space Coast Marathon and Half Marathon**
        - December 1, 2024, 6am-1pm
        - Cocoa Village and Riverfront Park
    - **HCVMS Moonlight and Music on the Promenade**
        - December 6, 2024, 6-9pm
        - Riverfront Park
    - **HCVMS Holiday Art and Craft Bazaar**
        - December 7-8, 2024, 10am-4pm
        - Cocoa Village

Community Services – update 11/6/24

- **New businesses –October 1-31, 2024**

Commercial Business Name / DBA	Physical Address	# FT Employees	# Pt Employees	Council District	Description

Krispy Krunchy Chicken (New Owners)	934 DIXON BLVD, 32922	2	0	2	Chicken Restuarant New Owners -
5 Star Fadez Barber Shop (New Owner)	906 Dixon Blvd, 32922	3	0	2	Barber shop New Owner
Apec Foods LLC DBA-Tower Marathon	6 S Cocoa Blvd, 32922	4	0	1	Gas station & Convenience Sote w/ Liq Sales
Rare Essentials of Brevard Inc	419 Brevard Ave, 32922	0	0	1	Jewelry & Gift Shop sales
Debra Hooper Enterprises LLC	209 BREVARD AVE	2	2	1	Retail Gift Shop
Tienda Guatemalteca El Jutiapa Inc	1267 W King Street, 32922	2	0	1	Guatemala Retail Grocery Store
Empire Sports Performance, LLC.	967 N Cocoa Blvd, 32922	1	0	2	Sports Training Facility (New Location)
Renewpro Roofing LLC	310 Brunson Ave Unit 100, 32922	5	0	1	Roofing Company - No outdoor storage
Miracle Pain Relief , LLC	234 Willard St Ste C. 32922	1	0	1	Massage Therapy Holistic Nutritional therapy
Applied Technical Services, LLC	843 N. Cocoa Blvd Unit A,32922	1	0	2	Welding of Equipment Parts
Jay Meldi 2024, LLC	1907 SR Highway 524, 32926	0	0	3	Gas & convenience Store
Quiet Waters Wellness Center	234 Willard Street,Ste C 32922	1	0	1	Acupuncture Clinic
Joyful Wellness Foundation, Inc	234 Willard Street, Ste C 32922	0	0	1	Health & Wellness Center promoting alternative services

Elyse Delisle Art LLC, Desert Island Prints	415 Brevard Ave, 32922	1	0	1	Art Prints Sales & Classes for artwork
Eyedeal Photography LLC	313 Brevard Ave # 6	1	0	1	Photography Studio Appt Only
Icon Rocklear Florida, LLC	3051 Oxbow Circle# 101-32926	9	0	3	Automotive Detailing Services
Home Business BTR	Physical Address	# FT Employees	# PT Employees	Council District	Description
Bright Cleaning Team,LLC	605 S Fiske Blvd. 32922	1	0	1	Off Site Cleaning Services
Eileen Sofia 3847 Carpentry, Inc	2219 Spring Circle, 32922	4	0	3	Construction Framing Services
Brevard Air Conditioning Co.Corp	2958 Colchester Road, 32926	1	0	3	Air Conditioning Service & Installation

October 1-31 building inspections – 315

October 1-31 building permits issued – 146

Finance

- Finance processed hurricane payroll due to Hurricane Helene. This was not a disaster declared by FEMA, so the City will bear the full cost of Category B – Emergency Measures. It is anticipated that the only cost for the category will be payroll & food provided to those who reported from 8AM 9/26 to 8AM 9/27.
- The Finance Department has been notified that City's auditing firm of MSL, PA is merging with Forvis Mazars effective November 1, 2024. There no changes to the audit contract currently in place. Forvis Mazars is a leading global professional services network operating under a single brand with just two members: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both

members share a commitment to providing an unmatched client experience, delivering audit & assurance, tax, advisory and consulting services across the globe.

- Annual inventory of the warehouse and fuel was completed by 9/30/24.

Fire Department

- The FireBlast training trailer has been returned to Fire Station 1.
- Recruit Firefighters graduated from Fire School (EFSC) on May 29th,2024 and have been added to staffing as full-time employees.
- Multiple Public Relations events attended by crews.
- New Brush truck arrived August 2024 and is currently awaiting modifications at Fleet.
- Crews worked several special events in downtown Cocoa Village over the last month with several more on the calendar.

Information Technology

- Project updates/highlights
  - Upgraded Hardware procured for CH Hosts
  - UCP Operational for deployment
  - Valencia College intern continues assignment in IT
- Helpdesk stats as of 9/20/2024
  - 151 open helpdesk tickets
  - 498 new tickets opened in last 30 days
  - 462 tickets closed/resolved in last 30 days
  - 5359 tickets opened in last 365 days

Police Department Updated 10/07/24-11/8/24

- Activity/Event highlights
  - Sworn in Officer Romo and Zayas on 11/4/24
- New project/training updates
  - 3 officers graduated from SWAT school on 10/25
- Chief's walk highlights
  - District 4 near Beverly Rd 10/23
- Community engagement highlights/events
  - Attending Boys and Girls Club meeting on 10/23/24
  - Truck or Treat event on 10/27
  - Attended Melbourne PD ribbon cutting event for new police department on 11/01
  - Attended the K9 competition on 11/08

- Call stats-Crime Stats: January 1, 2024- November 7, 2024 (For comparison purposes January 1, 2023-November 7, 2023, data is also included)

- Property Crimes Offenses have decreased by 5%.
- Violent Crime Offenses decreased by 9%
- Overall, crime offenses have decreased by 7%.

- Code Enforcement stats/highlights/Activity:
  September 9, 2024-September 20, 2024

- New CODE Manager Tom Wilkinson started

Active Cases	43
Complied Cases	10
Code Board Cases scheduled for	4
Snipe Signs Pulled	60

Highlights:

- Working on Outstanding Business Tax Receipts.

- Working on increased lien reduction requests as a result of compliance being achieved and PD Assist calls – public health/safety.

- Working to resolve Hot Topics: Homeless camps & blighted vacant lots on US-1 & Bracco Pond & zoning violations.

Other Mentions:

Public Works

- Major project updates
  - Fiske and Broadmoor Acres – Under Construction
  - Lee Wenner Park Parking Lot Improvements Project – Under Construction
- Work order stats (received/closed)
  - 123 received
  - 109 closed
  - Residential Bulk Green Waste Requests This Period: 119
- Projects of interest managed by other agencies (FDOT, County, Brightline, etc.)

- FDOT
  - SR 524 PD&E Study (437983-1) – In Progress
  - SR 501 Safety Project (447085-1) – Under Construction
  - SR 528 Widening and Reconstruction (407402-3) – In Design
  - SR 520 Safety Project Cox to Aurora (445689-1) - Under Construction
  - SR 520 Safety Project Aurora to Causeway (442885-1) - Under Construction
- Brightline/FEC
  - SCTPO wrapping up the Intermodal Station Feasibility Study.
  - RCE Grant Application – 4 quadrant gates at W. Highland crossing – Submitted by SCTPO.

Utilities

- Capital Project Updates: https://www.cocoafl.org/1660/Utilities-Capital-Improvement-Projects
- Operations – September
  - WFO Issued Work Orders – 1,097
  - WFO Completed Work Orders – 970
  - Hydrants Flushed – 474
  - Valves Exercised – 13
  - Utility Locate Requests – 2,360
  - SFO Issued Work Orders – 121
  - SFO Completed Work Orders – 84

Legislation Details (With Text)

File #:	24-652	**Version:**	1	**Name:**	
Type:	Informational Item			**Status:**	Agenda Ready
File created:	11/7/2024			**In control:**	City Council
On agenda:	11/12/2024			**Final action:**	
Title:	Informational Only – The City of Cocoa's Open Board Vacancies. (Administrative Services Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:					

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: November 7, 2024
Agenda Date: November 12, 2024
Prepared By: Monica Arsenault, City Clerk
Through: Tammy Gemmati, Administrative Services Director
Requested Action:
Informational Only - The City of Cocoa's Open Board Vacancies.

BACKGROUND:

The City of Cocoa currently has several vacancies on various boards and committees. This agenda item provides an overview of these vacancies, eligibility criteria and the application process for interested residents.

Current/Upcoming Vacancies:

Board of Adjustment
- 2 Regular member vacancies
- 2 Alternate member vacancies

Code Enforcement Board
- 1 Alternate member vacancy

Housing Authority
- 1 Regular member’s term expiring December 30, 2024

Police Advisory Board
- 3 Regular member vacancies

Sustainability Advisory Board

- 4 Regular member vacancies, 3 terms expiring January 11, 2025

Eligibility Criteria:

- Must be a resident or owner of real property within the City limits of Cocoa.
- Must consent to a criminal background check.
- Be duly registered to vote in Brevard County.
- Must meet any other specific qualifications outlined in the board/committee's bylaws.
- Code Board: Additionally, appointments shall be made in accordance with applicable law and ordinances on the basis of experience or interest in the subject matter jurisdiction of the respective code enforcement board, in the sole discretion of the local governing body. The membership of each enforcement board shall, whenever possible, include an architect, a businessperson, an engineer, a general contractor, a subcontractor, and a realtor. § 162.05, Fla. Stat.
- CRA Boards: Additionally, any person may be appointed as commissioner if he or she resides or is engaged in business, which means owning a business, practicing a profession, or performing a service for compensation, or serving as an officer or director of a corporation or other business entity so engaged, within the area of operation of the agency, which shall be coterminous with the area of operation of the county or municipality, and is otherwise eligible for such appointment under this part. § 163.356, Fla. Stat.
- Police and Fire Pension: Additionally, special rules apply. Chs. 175 and 185, Fla. Stat.
- Cocoa Housing Authority: Additionally, special rules apply. Mayor appoints and Council approves per Ch. 421, Fla. Stat.

Application Process:
Interested residents can apply on the City of Cocoa's website at www.cocoafl.gov under Your Government> Boards and Committees> Vacancies.

STRATEGIC PLAN CONNECTION:

Community Outreach and Engagement

BUDGETARY IMPACT:

N/A

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Informational Only.