



LEGISLATIVE MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Suzanne Sherman, City Manager

THRU: Larry Wojciechowski, Finance Director

DATE: 11/18/2021

RE: Ordinance 2021-71, amending the Fiscal Year 2020-2021 budget by appropriating and allocating certain monies (fifth/final budget amendment), final reading.

A public hearing is to be held on the above subject ordinance and the caption read for the second and final time at tonight's Council meeting.

Summary of the proposed budget amendment:

General Fund (001)

Revenues – Total \$1,267,969

- Return of unexpended FY 2020 funds from the Bayfront Community Redevelopment Agency (BCRA) per the Interlocal Agreement between the City of Palm Bay and Brevard County; approved by Council 08/05/2021 – **\$616,004**.
- Record General Fund portions of the sales of the following properties:
 - Pelican Harbor Marina - **\$651,988**
 - 220 Blossom Lane NE - **\$16,742**
 - 1042 Moonlight Court - **\$20,367**
- Reverse Budget Amendment #4 entry related to the property sale of 1043 Pace Drive NW; the property's incoming cash was recorded in the NSP Fund (123) and incorrectly appropriated in the General Fund (001) – **(\$22,222)**.
- Record incoming FEMA Hazard Mitigation Grant revenue dedicated to the purchase of a generator for Fire Station #3 – **\$58,496**.
- Record incoming Firehouse Sub Public Safety Foundation Donation dedicated to the purchase of Police Dive Equipment – **\$39,043**.
- Appropriate funds for an Access Control and Security Camera Study needed to generate report of the electrical engineering assessments of 28 City Buildings across 13 sites; approved by Council 09/02/2021 – **\$9,667**.
- Reduce Cops Hiring Program (CHP) Grant revenue for Year One to match actual expenditures submitted for reimbursement; Year One CHP Grant for FY 2021 budgeted at a 6-month reimbursement estimate of \$163,551 with total actual expenditures requested for reimbursement of \$41,435 – **(\$122,116)**.

Expenditures – Total \$987,061

- Transfer unspent capital funding from the 19FD01/Fire Station Hardening project (\$358,316) to project 21FD02/Fire Station #7 Construction (\$358,316); approved by Council 09/02/2021 – **Net Impact \$0.**
- Transfer General Fund portions of the sales of the following properties to the Road Maintenance CIP Fund (307): Marina \$651,988; 220 Blossom Lane NE \$16,742; 1042 Moonlight Court \$20,367 - **\$689,097.**
- Reverse Budget Amendment #4 transfer to the Road Maintenance CIP Fund (307) related to the property sale of 1043 Pace Drive NW; the property's incoming cash was recorded in the NSP Fund (123) and incorrectly appropriated in the General Fund (001); funding isn't eligible to be transferred to Fund 307 – **(\$22,222).**
- Appropriate incoming FEMA Hazard Mitigation Grant revenue dedicated to the purchase of a generator for Fire Station #3 – **\$58,496.**
- Appropriate incoming Firehouse Sub Public Safety Foundation Donation dedicated to the purchase of Police Dive Equipment – **\$39,043.**
- Appropriate funds for the iMS Application Suite project for upgrades to the City's Public Works Permits, Business Tax Receipts, Code Compliance, and Land Development applications; approved by Council 08/19/2021 – **\$222,647.**

Law Enforcement Trust Fund/LETF Fund (101)

Expenditures – Total \$42,500

- Appropriate funding for the first year of the agreement with the FLOCK Group, Inc. for the automated licensing plate reader cameras of 17 Flock Safety Cameras citywide; approved by Council 08/19/2021 – **\$42,500.**

ARPA Fund (128)

Expenditures – Total \$649,811

- Appropriate funding for Year 1 and Year 2 of the Axon Body Camera program including purchases of 151 body cameras, associated hardware, and digital storage/public records license fees over a 60-month term; approved by Council 07/18/2021 – **\$649,811.**

BCRA Fund (181)

Revenues – Total \$943,753

- Record the BCRA portion of the sale of the Pelican Harbor Marina - **\$943,753.**

Expenditures – Total \$905,089

- Return of unexpended FY 2020 funds from the Bayfront Community Redevelopment Agency (BCRA) per the Interlocal Agreement between the City of Palm Bay and Brevard County as follows: City of Palm Bay/General Fund portion \$616,004 and Brevard County portion \$289,085; approved by Council 08/05/2021 – **\$905,089.**

Police Impact Fees - 32907 Fund (183)

Expenditures – Total \$6,654

- Appropriate funds for engineering fees associated with the expansion of the Property & Evidence Office at the Police Main Station; approved by Council 09/02/2021 – **\$6,654.**

Fire Impact Fees - 32909 Fund (190)

Expenditures – Total \$73,517

- Appropriate additional funding to the 21FD01/Fire Training Facility project as total costs are higher than the initial estimate of \$516,000; approved by Council 09/02/2021 – **\$73,517**.

Road Maintenance CIP Fund (307)

Revenues – Total \$666,875

- Record incoming transfer from the General Fund (001) portions of the sales of the following properties:
 - Pelican Harbor Marina - **\$651,988**
 - 220 Blossom Lane NE - **\$16,742**
 - 1042 Moonlight Court - **\$20,367**
- Reverse Budget Amendment #4 transfer from the General Fund (001) related to the property sale of 1043 Pace Drive NW; the property's incoming cash was recorded in the NSP Fund (123) and incorrectly appropriated in the General Fund (001); funding isn't eligible to be transferred from Fund 001 – **(\$22,222)**.

Expenditures – Total (\$274,188)

- Close out the following Road Maintenance project and return unspent funding to Undesignated Fund Balance: 20RD01/FY 20 Road Program – **(\$274,188)**.

2019 G.O. Road Program Fund (309)

Expenditures – Total (\$11,350,569)

- Open the following G.O. Road Program projects: 21GO13/Unit 48 Road Paving \$3,906,340 and 21GO17/N.E. Area Knecht Road Paving \$1,371,474 – **\$5,277,814**.
- Close out the following G.O. Road Program projects and return unspent funding to Undesignated Fund Balance/Reserves – **Total Impact (\$16,628,383)**.
 - 19GO02/Eldron Blvd. Repaving (\$3,686)
 - 19GO03/Unit 41 Repaving (\$78,868)
 - 20GO01/Unit 31 Road Restoration (\$285,740)
 - 20GO02/Unit 32 Road Restoration (\$167,565)
 - 20GO10/Port Malabar Road Paving (\$550,216)
 - 20GO16/Port Malabar Paving East (\$1,414,707)
 - 20GO12/Unit 5 Road Paving (\$527,814)
 - 21GO01/Unit 1, 2 & 3 Road Paving (\$154,959)
 - 21GO02/Unit 4 Road Paving (\$741,532)
 - 21GO03/Unit 27 Road Paving (\$14,595)
 - 21GO04/Unit 35 Road Paving (\$65,049)
 - 21GO05/Unit 43 Road Paving (\$32,021)
 - 21GO06/Unit 47 Road Paving (\$25,362)
 - 20GO03/Unit 42 Road Paving (\$3,029,505)
 - 20GO04/Garvey Road Paving (\$244,787)
 - 20GO05/Unit 11 Road Paving (\$1,603,134)
 - 20GO06/Unit 15 Road Paving (\$820,982)
 - 20GO07/Unit 18 Road Paving (\$2,580,426)
 - 20GO08/Unit 23 Road Paving (\$3,761,558)
 - 20GO09/Unit 56 Road Paving (\$525,877)

Utilities Operating Fund (421)

Expenditures – Total \$33,781

- Transfer FY 2020 interdepartmental chargebacks for permitting services to the Stormwater Utility Fund – **\$33,781.**

Utilities Renewal & Replacement Fund (424)

Expenditures – Total \$7,300

- Appropriate additional funding for project 19WS07/NRWTP CO2 System for the final design of the North Regional Water Treatment Plant connection to the SCADA system through a new remote telemetry unit (RTU); approved by Council 09/02/2021 – **\$7,300.**

Unit 31 Assessment Fund (432)

Expenditures – Total \$482,000

- Partial pre-payment (FY 2023 & FY 2024) of the Utility Special Assessment Revenue Refunding Note, Series 2016; approved by Council 09/02/2021 – **\$482,000.**

Building Fund (451)

Expenditures – Total \$333,525

- Appropriate funds for the iMS Application Suite project for upgrades to the City's Building Permits; approved by Council 08/19/2021 – **\$333,525.**

Stormwater Utility Fund (461)

Revenues – Total \$33,781

- Transfer FY 2020 interdepartmental chargebacks for permitting services from the Utilities Operating Fund – **\$33,781.**

Expenditures – Total (\$1,753,986)

- Close out the following Stormwater Utility projects and return unspent funding to Undesignated Fund Balance/Reserves – **Total Impact (\$1,753,986).**
 - 20SU13/Unit 24 Pipe Replacement (\$374,981)
 - 20SU14/Unit 25 Pipe Replacement (\$229,695)
 - 20SU20/Unit 5 Pipe Replacement (\$64,148)
 - 18SU14/Harper Blvd. @ C-18 Culver (\$108,927)
 - 20SU13/Unit 24 Pipe Replacement (\$28,998)
 - 21SU02/Unit 20 Pipe Replacement (\$308,276)
 - 20SU17/Unit 2 Pipe Replacement (\$249,810)
 - 20SU18/Unit 4 Pipe Replacement (\$337,929)
 - 20SU25/Unit 43 Pipe Replacement (\$32,358)
 - 20SU26/Unit 47 Pipe Replacement (\$18,864)

Solid Waste Fund (471)

Expenditures – Total \$230,000

- Appropriate additional funding for the Republic Service September billing/invoice; approved by Council 09/16/2021 – **\$230,000.**

FY 2021 Year-End Close-Out

A fiscal year-end close-out review of each fund, department, division by category and general ledger accounts reflecting a deficit of \$2,500 or greater was completed by the Finance Department. In addition to the previously stated summary of proposed budget amendments, revenue and expenditure appropriations are recorded to account for the following:

- Additional revenues generated exceeding the initially budgeted amount.
- Unbudgeted expenditures (personnel, operating, contributions, transfers and/or capital account line items) exceeding the initially budgeted amount not covered in the expenditure category total.

Please refer to the attached Exhibit B for a detailed breakdown of each department and fund year-end close-out appropriations.

REQUESTING DEPARTMENT:

Finance

FISCAL IMPACT:

Please refer to Exhibit A and Exhibit B for FY 2021 Fiscal Impact.

RECOMMENDATION:

Motion to adopt, by Ordinance, the FY 2021 Fifth Budget Amendment.

ATTACHMENTS:

Description

Ordinance 2021-71

Exhibit A - BA #5 Appropriations

Exhibit B - FY 2021 Year-End Close-Out

ORDINANCE 2021-71

AN ORDINANCE OF THE CITY OF PALM BAY, BREVARD COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2021 BUDGET BY APPROPRIATING AND ALLOCATING FUNDS AS IDENTIFIED IN EXHIBIT 'A', CONSISTING OF SEVEN (7) PAGES, AND EXHIBIT 'B', CONSISTING OF NINE (9) PAGES, INCORPORATED IN ITS ENTIRETY HEREIN; RECOGNIZING THAT SUCH APPROPRIATIONS MUST BE MADE PURSUANT TO THE CODE OF ORDINANCES OF THE CITY OF PALM BAY, CHAPTER 35; ADOPTING, RATIFYING, CONFIRMING, AND VALIDATING THE ALLOCATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Palm Bay recognizes that non-budgeted items must be appropriated and that such appropriation must be allocated by Ordinance, and

WHEREAS, transfers between funds and departments must be approved by City Council, and

WHEREAS, Chapter 35, Finance, Budget, Section 35.035, of the City of Palm Bay Code of Ordinances provides for the transfer of funds and appropriation of unbudgeted funds.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF PALM BAY, BREVARD COUNTY, FLORIDA, as follows:

SECTION 1. The City Council, in accordance with the City of Palm Bay Code of Ordinances, Chapter 35, Finance, Budget, Section 35.035, hereby appropriates the funds as outlined in the attached Exhibit 'A' and Exhibit 'B'.

SECTION 2. The City Council adopts, ratifies, and approves the appropriations as identified in the exhibits.

SECTION 3. The provisions within this ordinance shall take effect immediately upon the enactment date.

Read in title only at Meeting 2021- _____, held on _____, 2021; and read in
title only and duly enacted at Meeting 2021- _____, held on _____, 2021.

Rob Medina, MAYOR

ATTEST:

Terese M. Jones, CITY CLERK

Reviewed by CAO: _____

Summary of the Proposed Budget Amendment

	Revenues	Expenditures
General Fund (001)		
FY 2020 Unexpended BCRA Fund Return (City Portion)	616,004	
Access Control & Security Camera Study		9,667
Property Sales - Pelican Harbor Marina	651,988	
Property Sales - 220 Blossom Lane NE	16,742	
Property Sales - 1042 Moonlight Court	20,367	
Transfer Property Sales to Road Maintenance CIP Fund (307)		689,097
Reverse BA #4 Property Sale & Transfer to Road Maintenance CIP Fund (307) for 1043 Pace Drive NW; NSP Funds	(22,222)	(22,222)
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B	1,563,599	1,991,156
Firehouse Subs Donation/Grant for Dive Rescue Gear	39,043	
Police Dive Rescue Gear		39,043
Close 19FD01/Fire Station Hardening project		(358,316)
Open 21FD02/Fire Station #7 Construction project		358,316
iMS Application Suite Funding		222,647
FEMA Hazard Mitigation Grant (Generator Reimbursable)	58,496	
Generator for FS #3 Reimbursement		58,496
Reduction in Year 1 CHP Grant Funding Reimbursement - Match to Actual Expenditures	(122,115)	
Undesignated Fund Balance	165,982	
Fund Subtotal	2,987,884	2,987,884
Law Enforcement Trust Fund/LETf (101)		
FLOCK Safety Cameras (17 Total)		42,500
Undesignated Fund Balance	42,500	
Fund Subtotal	42,500	42,500
SHIP Fund (111)		
Transfer from General Fund (001)	1,530	
Year-End Housing True-Ups as outlined in Exhibit B		1,530
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		0
Fund Subtotal	1,530	1,530
CDBG Fund (112)		

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Exhibit A

Year-End Housing True-Ups as outlined in Exhibit B		205,403
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		0
Undesignated Fund Balance	205,403	
Fund Subtotal	205,403	205,403
HOME Fund (114)		
Year-End Housing True-Ups as outlined in Exhibit B		4,971
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		0
Undesignated Fund Balance	4,971	
Fund Subtotal	4,971	4,971
CRF/Corona Virus Relief Fund (124)		
Transfer from General Fund (001)	6,057	
Year-End Housing True-Ups as outlined in Exhibit B		6,057
Fund Subtotal	6,057	6,057
CDBG-CV Fund (126)		
Year-End Housing True-Ups as outlined in Exhibit B		272,767
Designated Fund Balance	272,767	
Fund Subtotal	272,767	272,767
ARPA Fund (128)		
Axon Body Cameras (151 Total) - Year 1 & Year 2 Funding		649,811
Undesignated Fund Balance	649,811	
Fund Subtotal	649,811	649,811
Donations Fund (131)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B	2,724	2,724
Fund Subtotal	2,724	2,724
BCRA Fund (181)		
FY 2020 Unexpended Fund Return (City Portion)		616,004
FY 2020 Unexpended Fund Return (Brevard County Portion)		289,085
Property Sales - Pelican Harbor Marina	943,753	
Reserves		943,753
Designated Fund Balance	905,089	
Fund Subtotal	1,848,842	1,848,842
Police Impact Fees-32907 Fund (183)		

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Exhibit A

Property & Evidence Office Expansion		6,654
Undesignated Fund Balance	6,654	
Fund Subtotal	6,654	6,654
Fire Impact Fees-32909 Fund (190)		
Additional Funding for 21FD01/Fire Training Facility		73,517
Undesignated Fund Balance	73,517	
Fund Subtotal	73,517	73,517
Parks Impact Fees - Nexus 32905 (191)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		500
Reserves		(500)
Fund Subtotal	0	0
Parks Impact Fees - Nexus 32907 (192)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		1,000
Reserves		(1,000)
Fund Subtotal	0	0
Parks Impact Fees - Nexus 32908 (193)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		1,200
Reserves		(1,200)
Fund Subtotal	0	0
Parks Impact Fees - Nexus 32909 (194)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		2,300
Reserves		(2,300)
Fund Subtotal	0	0
2019 General Obligation Bonds (228)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		1,800
Reserves		(1,800)
Fund Subtotal	0	0
Road Maintenance CIP Fund (307)		
Property Sales Transfer from General Fund (001) - Pelican Harbor Marina	651,988	

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Exhibit A

Property Sales Transfer from General Fund (001) - 220 Blossom Lane NE	16,742	
Property Sales Transfer from General Fund (001) - 1042 Moonlight Court	20,367	
Reverse BA #4 Property Sale & Transfer from General Fund (001) for 1043 Pace Drive NW; NSP Funds	(22,222)	
Close 20RD01/FY 20 Road Program Project		(274,188)
Reserves		651,988
Undesignated Fund Balance	(289,075)	
Fund Subtotal	377,800	377,800
GO Road Program (309)		
Open 21GO13/Unit 48 Road Paving Project		3,906,340
Open 21GO17/NE Area - Knecht Road Paving Project		1,371,474
Close 19GO02/Eldron Blvd. Repaving		(3,686)
Close 19GO03/Unit 41 Repaving		(78,868)
Close 20GO01/Unit 31 Road Restoration		(285,740)
Close 20GO02/Unit 32 Road Restoration		(167,565)
Close 20GO10/Port Malabar Road Paving		(550,216)
Close 20GO16/Port Malabar Paving East		(1,414,707)
Close 20GO12/Unit 5 Road Paving		(527,814)
Close 21GO01/Unit 1, 2 & 3 Road Paving		(154,959)
Close 21GO02/Unit 4 Road Paving		(741,532)
Close 21GO03/Unit 27 Road Paving		(14,595)
Close 21GO04/Unit 35 Road Paving		(65,049)
Close 21GO05/Unit 43 Road Paving		(32,021)
Close 21GO06/Unit 47 Road Paving		(25,362)
Close 20GO03/Unit 42 Road Paving		(3,029,505)
Close 20GO04/Garvey Road Paving		(244,787)
Close 20GO05/Unit 11 Road Paving		(1,603,134)
Close 20GO06/Unit 15 Road Paving		(820,982)
Close 20GO07/Unit 18 Road Paving		(2,580,426)
Close 20GO08/Unit 23 Road Paving		(3,761,558)
Close 20GO09/Unit 56 Road Paving		(525,877)
Reserves		2,272,713
Undesignated Fund Balance	(9,077,856)	
Fund Subtotal	(9,077,856)	(9,077,856)
2021 G.O. Road Bond (310)		

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Exhibit A

FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		0
Fund Subtotal	0	0
Utilities Operating Fund (421)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B Record Installation Fees & Meter Services	388,089	388,089
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B Chargebacks - Transfer to Stormwater Utility Fund (461)		0
Undesignated Fund Balance	33,781	33,781
Fund Subtotal	421,870	421,870
Utilities Connection Fees Fund (423)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B Reserves	4,751,713	7,000
Undesignated Fund Balance		3,848,255
Undesignated Fund Balance	(645,601)	
Designated Fund Balance	(250,857)	
Fund Subtotal	3,855,255	3,855,255
Utilities Renewal & Replacement Fund (424)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		0
Additional Funding for 19WS07/NRWTP CO2 System Project		7,300
Undesignated Fund Balance	7,300	
Fund Subtotal	7,300	7,300
Utilities Main Line Extension Fee Fund (425)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		4,000
Reserves		(4,000)
Fund Subtotal	0	0
Unit 31 Assessment Fund (432)		
Unit 31 Assessment - Partial Pre-Payment (Principal)		482,000
Undesignated Fund Balance	482,000	
Fund Subtotal	482,000	482,000
Building Fund (451)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B	2,197,048	176,860
iMS Application Suite Funding		333,525

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Exhibit A

Reserves		584,208
Undesignated Fund Balance	(1,047,969)	
Designated Fund Balance	(54,486)	
Fund Subtotal	1,094,593	1,094,593
Stormwater Utility Fund (461)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		35,140
Chargebacks - Transfer from Utilities Operating (421)	33,781	
Close 20SU13/Unit 24 Pipe Replacement		(374,981)
Close 20SU14/Unit 25 Pipe Replacement		(229,695)
Close 20SU20/Unit 5 Pipe Replacement		(64,148)
Close 18SU14/Harper Blvd. @ C-18 Culver		(108,927)
Close 20SU13/Unit 24 Pipe Replacement		(28,998)
Close 21SU02/Unit 20 Pipe Replacement		(308,276)
Close 20SU17/Unit 2 Pipe Replacement		(249,810)
Close 20SU18/Unit 4 Pipe Replacement		(337,929)
Close 20SU25/Unit 43 Pipe Replacement		(32,358)
Close 20SU26/Unit 47 Pipe Replacement		(18,864)
Reserves		245,092
Undesignated Fund Balance	(1,507,535)	
Fund Subtotal	(1,473,754)	(1,473,754)
Solid Waste Fund (471)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		10,000
September Billing for Republic Services (Waste)		230,000
Undesignated Fund Balance	240,000	
Fund Subtotal	240,000	240,000
Employee Health Insurance Fund (511)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B	255,545	500
Reserves		255,045
Fund Subtotal	255,545	255,545
Risk Management Fund (512)		
FY 2021 Year-End Budget True-Ups as outlined in Exhibit B		2,100
Reserves		(2,100)
Fund Subtotal	0	0
Other Employee Benefits Fund (513)		

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Exhibit A

FY 2021 Year-End Budget True-Ups as outlined in Exhibit B	17,500	17,500
Fund Subtotal	17,500	17,500
Total – All Funds	1,158,397	1,158,397

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Exhibit B

FY 2021 Year-End Close-Out Appropriations – Budget Amendment #5

GENERAL FUND (001)			REVENUES	EXPENDITURES
GENERAL FUND/REVENUE	001-0000-311.10-01	OPERATING MILLAGE	294,473	
GENERAL FUND/REVENUE	001-0000-311.15-01	DELINQUENT OPERATING	14,094	
GENERAL FUND/REVENUE	001-0000-314.30-01	PALM BAY WATER	59,292	
GENERAL FUND/REVENUE	001-0000-329.10-02	DRIVEWAY PERMITS	40,079	
GENERAL FUND/REVENUE	001-0000-331.90-02	FEMA REIMBURSEMENT	(99)	
GENERAL FUND/REVENUE	001-0000-341.30-02	ZONING FEES	18,839	
GENERAL FUND/REVENUE	001-0000-341.30-04	ENGINEERING PLAN FEES	250,522	
GENERAL FUND/REVENUE	001-0000-341.30-10	LIEN RESEARCH FEES	96,390	
GENERAL FUND/REVENUE	001-0000-341.30-17	SITE PLAN REVIEW FEE	16,800	
GENERAL FUND/REVENUE	001-0000-343.40-03	COLLECTION & DISPOSAL FEE	314,457	
GENERAL FUND/REVENUE	001-0000-344.90-01	MOWING SERVICES	24,237	
GENERAL FUND/REVENUE	001-0000-344.90-03	RIGHT-OF-WAY FEES	321,662	
GENERAL FUND/REVENUE	001-0000-365.10-01	CITY AUCTION PROCEEDS	112,853	
CITY ATTORNEY'S OFFICE	001-1410-514.31-04	OTHER ATTORNEY COST		2,600
CITY ATTORNEY'S OFFICE	001-1418-514.31-04	OTHER ATTORNEY COST		(2,600)
C&ED	001-3410-552.34-21	REAL ESTATE COSTS		10,000
C&ED	001-3410-552.31-41	OTHER PROFESSIONAL SVC		(10,000)
PARKS & RECREATION	001-4020-572.37-23	RECREATION PROGRAMS		(3,300)
PARKS & RECREATION	001-4020-572.52-20	EQUIPMENT <\$5,000		3,300
FIRE	001-6012-522.12-12	COMP TIME USED		50,000
FIRE	001-6012-522.14-10	OVERTIME		900,000
FIRE	001-6012-522.15-40	CERTIFICATE / LICENSE		15,000
FIRE	001-6012-522.21-10	SOCIAL SECURITY/MEDICARE		32,000
FIRE	001-6012-522.62-01	BUILDINGS/18FD01		(518)
LEGISLATIVE	001-1110-511.40-05	COUNCIL TRAVEL M&IE		2,500
CITY MANAGER'S OFFICE	001-1210-512.51-01	OFFICE SUPPLIES		1,000
INFORMATION TECHNOLOGY	001-2310-519.41-02	CELLULAR SERVICES		8,500
GROWTH MANAGEMENT	001-3330-529.49-22	CREDIT CARD PROCESS FEES		2,100
POLICE	001-5010-521.12-12	COMP TIME USED		5,000
001/GENERAL	001-5011-521.12-12	COMP TIME USED		7,000
POLICE	001-5011-521.31-18	PSYCHOLOGICAL TESTING		2,200

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Exhibit B

POLICE	001-5012-521.12-12	COMP TIME USED		110,000
POLICE	001-5012-521.14-11	OFF DUTY DETAIL		25,000
POLICE	001-5013-521.14-11	OFF DUTY DETAIL		3,500
POLICE	001-5012-521.14-10	OVERTIME		200,000
POLICE	001-5013-521.12-12	COMP TIME USED		45,000
POLICE	001-5019-521.12-12	COMP TIME USED		28,000
POLICE	001-5019-521.14-10	OVERTIME		35,000
PUBLIC WORKS	001-7013-541.12-12	COMP TIME USED		3,000
GENERAL GOVERNMENT	001-9010-519.31-09	INVESTMENT SERVICES		2,300
GENERAL GOVERNMENT	001-9010-519.49-09	OTHER CURRENT CHARGES		4,300
GENERAL GOVERNMENT	001-9010-519.49-22	CREDIT CARD PROCESS FEES		170,000
GENERAL GOVERNMENT	001-9010-519.43-07	STORMWATER FEE		4,000
GENERAL GOVERNMENT	001-9010-519.49-23	BANK SERVICE FEES		5,000
GENERAL GOVERNMENT	001-9050-581.91-04	TO DEBT SERVICE FUND		323,687
GENERAL GOVERNMENT	001-9050-581.91-42	TRANSFERS / TO SHIP FUND		1,530
GENERAL GOVERNMENT	001-9050-581.91-49	TRANSFERS / TO CRF FUND		6,057
GENERAL FUND - BALANCE	001-0000-392.10-01	UNDESIGNATED	427,557	
FUND SUBTOTAL			1,991,156	1,991,156
SHIP FUND (111)				
			REVENUES	EXPENDITURES
C&ED - HOUSING	111-3351-593.99-01	RESERVES		(4,500)
C&ED - HOUSING	111-3411-593.99-01	RESERVES		4,500
C&ED - HOUSING	111-3411-554.38-04	PUBLIC ASSIST/EMERGENCY ASSISTANCE		(3,764)
C&ED - HOUSING	111-3411-554.38-07	PUBLIC ASSIST/SINGLE FAMILY REHAB		(60,000)
C&ED - HOUSING	111-3411-554.38-03	PUBLIC ASSIST/DOWNPAYMENT ASSISTANCE		63,764
C&ED - HOUSING	111-3411-554.49-23	BANK SERVICE FEES		1,530
C&ED - HOUSING	111-0000-381.10-01	TSF FROM GENERAL FUND	1,530	
FUND SUBTOTAL			1,530	1,530
CDBG FUND (112)				
			REVENUES	EXPENDITURES
C&ED - HOUSING	112-3351-593.99-01	RESERVES		(155,745)
C&ED - HOUSING	112-3411-593.99-01	RESERVES		155,745
C&ED - HOUSING	112-3411-554.12-10	FULL-TIME SALARIES/WAGES		30,000
C&ED - HOUSING	112-3411-554.15-12	INSURANCE BENEFITS CREDIT		400

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C&ED - HOUSING	112-3411-554.21-10	SOCIAL SECURITY/MEDICARE		2,000
C&ED - HOUSING	112-3411-554.22-10	RETIREMENT - ICMA		3,000
C&ED - HOUSING	112-3411-554.23-20	EMP HEALTH INS PREMIUMS		2,000
C&ED - HOUSING	112-3411-554.23-30	OTHER EMP INS PREMIUMS		2,500
C&ED - HOUSING	112-3411-554.24-10	WORKERS COMPENSATION		1,000
C&ED - HOUSING	112-3411-554.31-41	OTHER PROFESSIONAL SVC		4,000
C&ED - HOUSING	112-3411-554.38-03	DOWNPAYMENT ASSISTANCE		25,217
C&ED - HOUSING	112-3411-554.41-11	POSTAGE/FREIGHT/OTHER		300
C&ED - HOUSING	112-3411-554.46-23	BUILDING REPAIRS		9,904
C&ED - HOUSING	112-3411-554.49-01	LEGAL ADVERTISEMENTS		2,074
C&ED - HOUSING	112-3411-554.49-09	OTHER CURRENT CHARGES / 18CD03		6,884
C&ED - HOUSING	112-3411-554.51-01	OFFICE SUPPLIES		3,000
C&ED - HOUSING	112-3411-554.51-05	OFFICE FURN & EQUIP		5,300
C&ED - HOUSING	112-3411-554.54-01	DUES & MEMBERSHIPS		1,545
C&ED - HOUSING	112-3411-554.54-03	LICENSES/CERTIFICATES		18
C&ED - HOUSING	112-3411-554.62-01	BUILDINGS/21CD02		6,350
C&ED - HOUSING	112-3411-554.82-31	SOUTH BREVARD WOMEN'S CTR		27,401
C&ED - HOUSING	112-3411-554.82-41	AGING MATTERS IN BREVARD		26,997
C&ED - HOUSING	112-3411-554.82-46	BREVARD COUNTY LEGAL AID		19,997
C&ED - HOUSING	112-3411-554.82-49	GREATER MELBOURNE PAL		22,400
C&ED - HOUSING	112-3411-554.82-50	EVANS CENTER		10,000
C&ED - HOUSING	112-0000-392-10-01	UNDESIGNATED FUND BALANCE	212,287	
		FUND SUBTOTAL	212,287	212,287
HOME FUND (114)				
			REVENUES	EXPENDITURES
C&ED - HOUSING	114-3351-593.99-01	RESERVES		(20,395)
C&ED - HOUSING	114-3411-593.99-01	RESERVES		20,395
C&ED - HOUSING	114-3352-554.38-03	PUBLIC ASSISTANCE / RENTAL ASSISTANCE		(73,232)
C&ED - HOUSING	114-3411-554.38-03	PUBLIC ASSISTANCE / RENTAL ASSISTANCE		73,232
C&ED - HOUSING	114-3353-554.62-01	BUILDINGS/14CD01		(95,621)
C&ED - HOUSING	114-3411-554.62-01	BUILDINGS/14CD01		95,621
C&ED - HOUSING	114-3411-554.51-05	OFFICE FURN & EQUIP		4,971
C&ED - HOUSING	114-0000-392-10-01	UNDESIGNATED FUND BALANCE	4,971	

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		FUND SUBTOTAL	4,971	4,971
CRF/CORONAVIRUS RELIEF FUND (124)				
			REVENUES	EXPENDITURES
C&ED - HOUSING	124-3411-554.23-20	EMP HEALTH INS PREMIUMS		4,277
C&ED - HOUSING	124-3411-554.23-30	OTHER EMP INS PREMIUMS		1,780
C&ED - HOUSING	124-0000-381.10-01	TSF FROM GENERAL FUND	6,057	
		FUND SUBTOTAL	6,057	6,057
CDBG-CV FUND (126)				
			REVENUES	EXPENDITURES
C&ED - HOUSING	126-3411-554.12-10	FULL-TIME SALARIES/WAGES		25,000
C&ED - HOUSING	126-3411-554.12-12	COMP TIME USED		21
C&ED - HOUSING	126-3411-554.15-12	INSURANCE BENEFITS CREDIT		400
C&ED - HOUSING	126-3411-554.21-10	SOCIAL SECURITY/MEDICARE		2,500
C&ED - HOUSING	126-3411-554.22-10	RETIREMENT - ICMA		2,500
C&ED - HOUSING	126-3411-554.23-20	EMP HEALTH INS PREMIUMS		6,000
C&ED - HOUSING	126-3411-554.23-30	OTHER EMP INS PREMIUMS		4,000
C&ED - HOUSING	126-3411-554.24-10	WORKERS COMPENSATION		1,500
C&ED - HOUSING	126-3411-554.49-01	LEGAL ADVERTISEMENTS		2,096
C&ED - HOUSING	126-3411-554-8211	OTHER CONTRIBUTIONS		68,750
C&ED - HOUSING	126-3411-554.82-12	COMM HOUSING DEVELOP ORG		12,000
C&ED - HOUSING	126-3411-554.82-23	OUR LADY OF GRACE		30,000
C&ED - HOUSING	126-3411-554.82-24	BREV ALZHEIMER FOUNDATION		25,000
C&ED - HOUSING	126-3411-554.82-27	ST JOSEPH		15,000
C&ED - HOUSING	126-3411-554.82-37	BREVARD COUNTY SHARING CT		14,000
C&ED - HOUSING	126-3411-554.82-38	FAMILY PROMISE OF BREVARD		14,000
C&ED - HOUSING	126-3411-554.82-41	AGING MATTERS IN BREVARD		10,000
C&ED - HOUSING	126-3411-554.82-50	EVANS CENTER		10,000
C&ED - HOUSING	126-3411-554.82-51	CENTRAL FL CHLD HLTH PRGM		10,000
C&ED - HOUSING	126-3411-554.82-52	HELPS COMMUNITY INITIATIV		15,000
C&ED - HOUSING	126-3411-554.82-53	GRTR PB SENIOR CITIZEN CTR		5,000
C&ED - HOUSING	126-0000-392-20-01	DESIGNATED FUND BALANCE	272,767	
		FUND SUBTOTAL	272,767	272,767
DONATIONS FUND (131)				
			REVENUES	EXPENDITURES

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DONATIONS REVENUE	131-0000-366.50-01	POLICE CONTRIBUTIONS	2,489	
DONATIONS REVENUE	131-0000-366.50-02	FIRE CONTRIBUTIONS	235	
POLICE	131-5070-521.52-01	MISC OPERATING SUPPLIES		700
FIRE	131-6070-522.52-01	MISC OPERATING SUPPLIES		2,000
FIRE	131-6070-522.52-38	CITY TRAINING/EVENTS FOOD		24
		FUND SUBTOTAL	2,724	2,724
PARKS IMPACT FEES - 32905 FUND (191)			REVENUES	EXPENDITURES
PARKS & RECREATION	191-4050-572.49-23	BANK SERVICE FEES		500
PARKS & RECREATION	191-4050-593.99-01	RESERVES		(500)
		FUND SUBTOTAL	0	0
PARKS IMPACT FEES - 32907 FUND (192)			REVENUES	EXPENDITURES
PARKS & RECREATION	192-4050-572.49-23	BANK SERVICE FEES		1,000
PARKS & RECREATION	192-4050-593.99-01	RESERVES		(1,000)
		FUND SUBTOTAL	0	0
PARKS IMPACT FEES - 32908 FUND (193)			REVENUES	EXPENDITURES
PARKS & RECREATION	193-4050-572.49-23	BANK SERVICE FEES		1,200
PARKS & RECREATION	193-4050-593.99-01	RESERVES		(1,200)
		FUND SUBTOTAL	0	0
PARKS IMPACT FEE - 32909 FUND (194)			REVENUES	EXPENDITURES
PARKS & RECREATION	194-4050-572.49-23	BANK SERVICE FEES		2,300
PARKS & RECREATION	194-4050-593.99-01	RESERVES		(2,300)
		FUND SUBTOTAL	0	0
2019 GENERAL OBLIGATION BOND FUND (228)			REVENUES	EXPENDITURES
FINANCE - DEBT	228-2049-513.49-09	OTHER CURRENT CHARGES		1,500
FINANCE - DEBT	228-2049-517.73-01	PAYING AGENT FEES		300
FINANCE - DEBT	228-2049-593.99-01	RESERVES		(1,800)
		FUND SUBTOTAL	0	0
2021 GO ROAD PROGRAM FUND (310)			REVENUES	EXPENDITURES
PUBLIC WORKS	310-7090-541.49-13	ISSUANCE COSTS		(90,000)

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PUBLIC WORKS	310-7090-541.49-13	ISSUANCE COSTS/21GO07		90,000
		FUND SUBTOTAL	0	0
UTILITIES OPERATING FUND (421)			REVENUES	EXPENDITURES
UTILITIES	421-0000-343.30-06	INSTALLATION FEES	388,089	
UTILITIES	421-8020-533.63-22	METER SERVICES		388,089
UTILITIES	421-8010-536.26-11	VACATION PAYOUTS		5,000
UTILITIES	421-8010-536.12-10	FULL-TIME SALARIES/WAGES		(5,000)
UTILITIES	421-8010-536.49-23	BANK SERVICE FEES		7,300
UTILITIES	421-8010-536.52-39	COVID-19		7,000
UTILITIES	421-8010-536.31-01	LEGAL FEES		(14,300)
UTILITIES	421-8011-536.12-12	COMP TIME USED		4,000
UTILITIES	421-8011-536.14-10	OVERTIME		7,000
UTILITIES	421-8012-536.26-10	TERMINATION BENEFITS		25,000
UTILITIES	421-8011-536.26-10	TERMINATION BENEFITS		8,000
UTILITIES	421-8012-536.12-10	FULL-TIME SALARIES/WAGES		3,600
UTILITIES	421-8012-536.21-10	SOCIAL SECURITY/MEDICARE		2,600
UTILITIES	421-8012-536.26-11	VACATION PAYOUTS		3,200
UTILITIES	421-8011-536.12-10	FULL-TIME SALARIES/WAGES		(53,400)
UTILITIES	421-8011-536.47-01	PRINTING & BINDING		2,500
UTILITIES	421-8011-536.49-03	COLLECTION COSTS		2,500
UTILITIES	421-8011-536.49-22	CREDIT CARD PROCESS FEES		(5,000)
UTILITIES	421-8013-536.26-11	VACATION PAYOUTS		4,000
UTILITIES	421-8013-536.12-10	FULL-TIME SALARIES/WAGES		(4,000)
UTILITIES	421-8013-536.51-08	COMPUTER HARDWARE		2,500
UTILITIES	421-8013-536.49-04	TAGS/TITLES/PERMITS		(2,500)
UTILITIES	421-8014-536.12-12	COMP TIME USED		6,000
UTILITIES	421-8014-536.12-10	FULL-TIME SALARIES/WAGES		(6,000)
UTILITIES	421-8014-536.44-02	EQUIPMENT RENTAL		2,500
UTILITIES	421-8014-536.46-11	A/C MAINTENANCE		(2,500)
UTILITIES	421-8020-533.26-10	TERMINATION BENEFITS		14,000
UTILITIES	421-8014-536.52-01	MISC OPERATING SUPPLIES		(4,000)
UTILITIES	421-8014-536.53-01	ROAD STRUCTURE MATERIALS		4,000
UTILITIES	421-8020-533.12-10	FULL-TIME SALARIES/WAGES		(14,000)
UTILITIES	421-8023-533.12-12	COMP TIME USED		8,500

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UTILITIES	421-8023-533.12-10	FULL-TIME SALARIES/WAGES		(8,500)
UTILITIES	421-8023-533.44-02	EQUIPMENT RENTAL		3,000
UTILITIES	421-8023-533.52-02	CHEMICALS		(3,000)
UTILITIES	421-8024-533.26-10	TERMINATION BENEFITS		6,900
UTILITIES	421-8030-535.14-10	OVERTIME		8,100
UTILITIES	421-8030-535.26-11	VACATION PAYOUTS		2,800
UTILITIES	421-8024-533.12-10	FULL-TIME SALARIES/WAGES		(17,800)
UTILITIES	421-8024-533.46-31	WELL REHAB/MAINT/REPAIR		2,500
UTILITIES	421-8024-533.46-23	BUILDING REPAIRS		(2,500)
UTILITIES	421-8034-535.13-10	PART-TIME WAGES		4,100
UTILITIES	421-8034-535.14-10	OVERTIME		20,000
UTILITIES	421-8034-535.26-10	TERMINATION BENEFITS		17,800
UTILITIES	421-8034-535.12-10	FULL-TIME SALARIES/WAGES		(41,900)
		FUND SUBTOTAL	388,089	388,089
UTILITIES CONNECTION FEES FUND (423)			REVENUES	EXPENDITURES
UTILITIES	423-0000-389.80-01	CONNECTION FEES-WATER	1,813,077	
UTILITIES	423-0000-389.80-02	CONNECTION FEES-SEWER	2,938,636	
UTILITIES	423-0000-392.30-06	UNDESIGNATED	(645,601)	
UTILITIES	423-0000-392.30-07	DESIGNATED	(250,857)	
UTILITIES	423-8021-533.49-23	BANK SERVICE FEES		3,000
UTILITIES	423-8031-535.49-23	BANK SERVICE FEES		4,000
UTILITIES	423-8031-593.99-02	RESERVES-WATER CONN FEES		3,848,255
		FUND SUBTOTAL	3,855,255	3,855,255
UTILITIES RENEWAL & REPLACEMENT FUND (424)			REVENUES	EXPENDITURES
UTILITIES	424-8040-536.49-23	BANK SERVICE FEES		4,000
UTILITIES	424-8040-536.46-24	MACHINERY/EQUIP REPAIR		(4,000)
		FUND SUBTOTAL	0	0
UTILITIES MAIN LINE EXTENSION FEE FUND (425)			REVENUES	EXPENDITURES
UTILITIES	425-8040-536.49-23	BANK SERVICE FEES		4,000
UTILITIES	425-8040-593.99-01	MACHINERY/EQUIP REPAIR		(4,000)
		FUND SUBTOTAL	0	0
BUILDING FUND (451)			REVENUES	EXPENDITURES

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BUILDING	451-0000-322.10-01	BUILDING PERMITS	1,415,772	
BUILDING	451-0000-322.10-04	PLAN CHECK FEES	781,276	
BUILDING	451-0000-392.30-06	UNDESIGNATED	(1,381,494)	
BUILDING	451-0000-392.30-07	DESIGNATED	(54,486)	
BUILDING	451-3120-524.15-40	CERTIFICATE / LICENSE		12,000
BUILDING	451-3120-524.18-10	VEHICLE ALLOWANCE		4,860
BUILDING	451-3120-524.26-11	VACATION PAYOUTS		14,000
BUILDING	451-3120-524.31-09	INVESTMENT SERVICES		1,000
BUILDING	451-3120-524.31-41	OTHER PROFESSIONAL SVC		45,000
BUILDING	451-3120-524.49-22	CREDIT CARD PROCESS FEES		100,000
BUILDING	451-3320-524.31-41	OTHER PROFESSIONAL SVC		(640)
BUILDING	451-3120-524.31-41	OTHER PROFESSIONAL SVC		640
BUILDING	451-3320-524.64-07	IS RELATED PROJECTS		(46,556)
BUILDING	451-3120-524.64-07	IS RELATED PROJECTS		46,556
BUILDING	451-3120-593.99-01	RESERVES		584,208
		FUND SUBTOTAL	761,068	761,068
STORMWATER UTILITY FUND (461)			REVENUES	EXPENDITURES
PUBLIC WORKS	461-7081-541.26-11	VACATION PAYOUTS		9,000
PUBLIC WORKS	461-7081-541.49-09	OTHER CURRENT CHARGES		2,640
PUBLIC WORKS	461-7081-541.54-03	LICENSES/CERTIFICATES		2,000
PUBLIC WORKS	461-7082-541.21-10	SOCIAL SECURITY/MEDICARE		3,000
PUBLIC WORKS	461-7082-541.26-10	TERMINATION BENEFITS		13,000
PUBLIC WORKS	461-7082-541.26-11	VACATION PAYOUTS		3,000
PUBLIC WORKS	461-7083-538.14-10	OVERTIME		2,500
PUBLIC WORKS	461-7081-593.99-01	RESERVES		(35,140)
		FUND SUBTOTAL	0	0
SOLID WASTE FUND (471)			REVENUES	EXPENDITURES
PUBLIC WORKS	471-7037-534.49-22	CREDIT CARD PROCESS FEES		10,000
PUBLIC WORKS	471-0000-392.30-06	FUND BALANCE / UNDESIGNATED	10,000	
		FUND SUBTOTAL	10,000	10,000

EMPLOYEE HEALTH INSURANCE FUND (511)			REVENUES	EXPENDITURES
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HUMAN RESOURCES	511-0000-369.10-14	INSURANCE / RX REBATE	255,545	
HUMAN RESOURCES	511-2520-519.31-09	INVESTMENT SERVICES		500
HUMAN RESOURCES	511-2520-593.99-01	RESERVES		255,045
		FUND SUBTOTAL	255,545	255,545
RISK MANAGEMENT FUND (512)			REVENUES	EXPENDITURES
CITY ATTORNEY'S OFFICE	512-1425-519.31-09	INVESTMENT SERVICES		2,100
CITY ATTORNEY'S OFFICE	512-1425-593.99-01	RESERVES		(2,100)
		FUND SUBTOTAL	0	0
OTHER EMPLOYEE BENEFITS FUND (513)			REVENUES	EXPENDITURES
HUMAN RESOURCES	513-0000-341.20-05	COBRA PAYMENTS	17,500	
HUMAN RESOURCES	513-2531-519.26-10	TERMINATION BENEFITS		5,000
HUMAN RESOURCES	513-2531-519.45-05	SHORT-TERM DISABILITY		7,500
HUMAN RESOURCES	513-2531-519.45-15	SUPPLEMENTAL INSURANCE		5,000
		FUND SUBTOTAL	17,500	17,500
FLEET SERVICES FUND (521)			REVENUES	EXPENDITURES
PUBLIC WORKS	521-7070-519.26-10	TERMINATION BENEFITS		17,000
PUBLIC WORKS	521-7070-519.15-14	TRAINER/TEAM LEADER		3,000
PUBLIC WORKS	521-7070-519.12-10	FULL-TIME SALARIES/WAGES		(20,000)
PUBLIC WORKS	521-7070-519.43-02	WATER & SEWER SERVICES		4,000
PUBLIC WORKS	521-7070-519.52-09	FUELS/LUBRICANTS		(4,000)
		FUND SUBTOTAL	0	0
		ALL FUNDS TOTAL	5,780,909	5,780,909

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