



## LEGISLATIVE MEMORANDUM

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Suzanne Sherman, City Manager

**THRU:** Larry Wojciechowski, Finance Director

**DATE:** November 7, 2024

**RE:** Ordinance 2024-60, amending the Fiscal Year 2023-2024 budget by appropriating and allocating certain monies (fifth budget amendment), first reading.

### **SUMMARY:**

Summary of the proposed budget amendment:

#### **General Fund (001)**

##### ***Revenues – Total \$206,363***

- Record incoming transfer from the Fleet Services Fund (521) to put towards the purchase of one (1) CAT Loader and two (2) vehicle replacements for the Public Works Department; approved by City Council 08/13/2024 – \$116,363.
- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$90,000.

##### ***Expenditures – Total \$2,102,295***

- Transfer cash from the General Fund (001) to the Building Fund (451) for the purchase of four (4) vehicles; approved by City Council 06/25/2024 – \$66,130.
- Appropriate additional funding to the Fire Station #7 Construction project (21FD02) for Task Order #3 Construction Administration; approved by City Council 09/05/2024 – \$150,000.
- Appropriate funding for the purchase of fire safety equipment, uniforms and training supplies for 26 new hire Firefighters; portable shower/bathroom rentals for eight (8) weeks; Nomex Hoods; and PPE cleaning, maintenance and repair; approved by City Council 09/05/2024 – \$324,628.
- Appropriate funding for the purchase of one (1) Fire Pumper for Fire Station #8 including required equipment to place the vehicle into service; approved by City Council 08/13/2024 – \$1,362,000.
- Reallocation of previously approved operating and capital funding within the Fire Department; approved by City Council 08/13/2024 – Net Impact \$0.

- Appropriate additional funding to the Comprehensive Plan Update project (20GR01) for services related to proposed amendments to the City's Land Development Code; approved by City Council 08/13/2024 – \$28,880.
- Purchase of one (1) CAT Loader and two (2) vehicle replacements for the Public Works Department utilizing the incoming transfer from the Fleet Services Fund (521) and training/education cost savings as partial payment; approved by City Council 08/13/2024 – Additional Funding Impact \$86,306.
- FY 2024 Year-End Project Closures – close the following General Fund impacting projects – Total Impact (\$5,172).
  - 20GR01 – Comprehensive Plan Update (\$273)
  - 22PW09 – Bayside Lakes Curve (\$1,524)
  - 24ED02 – Morel's Bar & Grill (\$3,375)
- FY 2024 Year-End Project Account Adjustment – remove funding from the following General Fund impacting accounts – Total Impact (\$477).
  - 24PD07 – FY 24 Police General Fund Vehicles / Computer Supplies (\$477)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$90,000.

#### **Palm Bay Municipal Foundation Fund (103)**

##### ***Revenues – Total \$14,214***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$14,214.

##### ***Expenditures – Total \$54,220***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$54,220.

#### **SHIP Fund (111)**

##### ***Expenditures – Total (\$348,135)***

- FY 2024 Year-End Project Closures – close the following SHIP Fund impacting projects – Total Impact (\$348,135).
  - 22CD35 – SHIP Rehab Owner Occup. (\$15,000)
  - 22CD39 – Silva, 772 Hernandez Ave (\$3,872)
  - 22CD41 – 561 Carol Dr NE (\$15,832)
  - 22CD42 – 1661 Emerson Dr SW (\$3,149)
  - 22CD44 – 525 De Witt Ave NE (\$15,423)
  - 22CD45 – L. Aponite 474 Filbert Ave (\$11,280)
  - 22CD46 – 384 Krefeld Rd NW (\$19,090)
  - 23CD01 – 761 Ballon Terrace SE (\$22,400)
  - 23CD02 – 1276 Gilpin St NW (\$4,200)
  - 23CD04 – 1678 Uniontown St SE (\$4,272)
  - 23CD05 – 3081 Dairy Terrace NE (\$15,031)
  - 23CD06 – 594 June Ave NE (\$4,300)

- 23CD19 – 502 Dedham Ave NE (\$5,616)
- 23CD20 – 1573 Zaffer St NW (\$27,022)
- 23CD22 – 1150 Sloan St NW (\$138,175)
- 23CD24 – Semakee Campbell 299 Seah (\$2,942)
- 23CD25 – Christine White 566 Addis (\$9,610)
- 23CD31 – 2984 Toulon Rd SE (\$29,570)
- 24CD07 – 473 Wells Ave SW (\$1,351)

#### **CDBG Fund (112)**

##### ***Expenditures – Total (\$165,279)***

- FY 2024 Year-End Project Closures – close the following CDBG Fund impacting projects – Total Impact (\$165,279).
  - 22CD37 – Vets Park Upgrades (\$165,279)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$0.

#### **HOME Fund (114)**

##### ***Revenues – Total \$370,000***

- Record Brevard County/HUD revenue to fund Macedonia rehabilitation of two (2) triplex located at 2171 & 2173 Northview Street NE; approved by City Council 08/13/2024 – \$370,000.

##### ***Expenditures – Total \$370,000***

- Fund the Macedonia HOME Rehabilitation Project (24CD21) for the rehabilitation of two (2) triplex located at 2171 & 2173 Northview Street NE; approved by City Council 08/13/2024 – \$370,000.

#### **ARPA Fund (128)**

##### ***Revenues – Total \$700,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$700,000.

##### ***Expenditures – Total \$417,649***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$417,649.

#### **Donations Fund (131)**

##### ***Revenues – Total \$25,200***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$25,200.

##### ***Expenditures – Total \$51,850***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$51,850.

**BCRA Fund (181)**

***Expenditures – Total \$500***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$500.

**Police Impact Fee Fund – Nexus 32908 (184)**

***Expenditures – Total (\$28)***

- FY 2024 Year-End Project Account Adjustment – remove funding from the following Police Impact Fee Fund impacting accounts – Total Impact (\$28).
  - 24PD08 – FY 24 Police Impact Fee Vehicles / Computer Supplies (\$28)

**Police Impact Fee Fund – Nexus 32909 (186)**

***Expenditures – Total (\$70)***

- FY 2024 Year-End Project Account Adjustment – remove funding from the following Police Impact Fee Fund impacting accounts – Total Impact (\$70).
  - 24PD08 – FY 24 Police Impact Fee Vehicles / Computer Supplies (\$70)

**Fire Impact Fee Fund – Nexus 32905 (187)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Fire Impact Fee Fund – Nexus 32907 (188)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Fire Impact Fee Fund – Nexus 32908 (189)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Fire Impact Fee Fund – Nexus 32909 (190)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Parks Impact Fee Fund – Nexus 32905 (191)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Parks Impact Fee Fund – Nexus 32907 (192)**

***Expenditures – Total (\$26)***

- FY 2024 Year-End Project Closures – close the following Parks Impact Fee Fund impacting projects – Total Impact (\$26).

- 21PR09 – FPRP Disc Golf Course (\$26)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Parks Impact Fee Fund – Nexus 32908 (193)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Transportation Impact Fee Fund – Nexus 32907 (197)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Transportation Impact Fee Fund – Nexus 32908 (198)**

***Expenditures – Total \$66,159***

- Appropriate funding to acquire property for future right of way needs of the Minton Road Widening project (24PW10); property address Lot 11, Block 1078, Port Malabar Unit 19, 461 Ward Road; approved by City Council 08/13/2024 – \$66,159.
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Transportation Impact Fee Fund – Nexus 32909 (199)**

***Expenditures – Total \$6,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$6,000.

**'13 T.S.O. Refunding Bond Fund (221)**

***Revenues – Total \$31,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$31,000.

***Expenditures – Total \$31,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$31,000.

**'15 Franchise Fee Revenue Note Bond Fund (223)**

***Revenues – Total \$10,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$10,000.

***Expenditures – Total \$10,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$10,000.

**'15 Sales Tax Ref. Bonds Fund (224)**

***Revenues – Total \$12,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$12,000.

***Expenditures – Total \$12,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$12,000.

**'15 Sales Tax Ref. Bonds – TIF Fund (225)**

***Revenues – Total \$5,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$5,000.

**Expenditures – Total \$5,000**

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$5,000.

**'16 Franchise Fee Revenue Ref. Note Fund (226)**

***Revenues – Total \$5,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$5,000.

***Expenditures – Total \$5,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$5,000.

**'18 LOGT Revenue Note Fund (227)**

***Revenues – Total \$20,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$20,000.

***Expenditures – Total \$20,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$20,000.

**'19 G.O. Bonds Fund (228)**

***Revenues – Total \$10,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$10,000.

***Expenditures – Total \$10,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$10,000.

**'19 Taxable Special Obligation Ref. Bonds Fund (229)**

***Revenues – Total \$15,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$15,000.

***Expenditures – Total \$15,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$15,000.

**Community Investment Fee Fund (301)**

***Expenditures – Total (\$5,740)***

- FY 2024 Year-End Project Closures – close the following Community Investment Fee Fund impacting projects – Total Impact (\$5,740).
  - 21PW05 – 2 Nutrient Sep Baffle Boxes (\$5,740)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**I-95 Interchange Fund (306)**

***Expenditures – Total (\$180,645)***

- FY 2024 Year-End Project Closures – close the following I-95 Interchange Fund impacting projects – Total Impact (\$180,645).
  - 15PW11 – SO I-95 Interchange Parkway (\$180,645)

**Road Maintenance CIP Fund (307)**

***Expenditures – Total \$3,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$3,000.

**Connector Road I-95 Fund (308)**

***Expenditures – Total (\$132,510)***

- FY 2024 Year-End Project Closures – close the following Connector Road I-95 Fund impacting projects – Total Impact (\$132,510).
  - 15PW11 – SO I-95 Interchange Parkway (\$132,510)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**2019 GO Road Program Fund (309)**

***Expenditures – Total (\$44,560,173)***

- Appropriate additional funding to the Minton Road Paving project (24GO10) for Change Order #1 for additional striping requirements, concrete overrun due to a change in mix design, and additional sidewalk and curb installation omitted from the original solicitation; approved by City Council 09/19/2024 – \$72,000.
- FY 2024 Year-End Project Closures – close/unfund the following 2019 GO Road Program Fund impacting projects – Total Impact (\$44,632,173).
  - 22GO06 – NE Area Misc Road Paving (\$1,326,876)
  - 22GO08 – Unit 13 Road Paving (\$910,672)
  - 22GO09 – Unit 14 Road Paving (\$784,239)
  - 22GO16 – Madden & Osmosis Paving (\$705,319)
  - 24GO01 – Unit 7 Road Paving (\$5,568,393)
  - 24GO02 – Unit 8 Road Paving (\$4,700,203)
  - 24GO03 – Unit 9 Road Paving (\$4,520,578)
  - 24GO04 – Unit 10 Road Paving (\$4,580,453)

- 24GO05 – Unit 12 Road Paving (\$6,167,146)
- 24GO06 – Unit 16 Road Paving (\$7,484,400)
- 24GO07 – Unit 19 Road Paving (\$3,891,888)
- 24GO08 – Unit 21 Road Paving (\$2,365,070)
- 24GO09 – Unit 28 Road Paving (\$1,626,936)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**FDEM Hurricane LAP Agreement Fund (313)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0

**Utilities Operating Fund (421)**

***Expenditures – Total \$1,282,990***

- Appropriate additional funding for Pebble Quicklime chemicals to be used at the North Regional Water Treatment Plant (NRWTP); approved by City Council 09/05/2024 – \$141,682.
- FY 2024 Year-End Project Adjustment – Re-Appropriate FY 2023 project balance for the Regional Pump Station #1 project (16WS07); funding did not roll to FY 2024 - \$1,030,808.
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$110,500.

**Utilities Connection Fee Fund (423)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Utilities Renewal & Replacement Fund (424)**

***Expenditures – Total \$2,817,036***

- Appropriate additional funding to the North Regional Reverse Osmosis Plant Rehabilitation project (21WS14) for Tetra Tech Task Order #01-2019-008; approved by City Council 09/05/2024 – \$2,851,186.
- FY 2024 Year-End Project Closures – close the following Utilities Renewal & Replacement Fund impacting projects – Total Impact (\$44,150).
  - 23WS15 – NRWTP 0.5MG Tank Repairs (\$44,150)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$10,000.

**Main Line Extension Fee Fund (425)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

**Utility SRF Loan Fund (433)**

***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

#### **'20 Bond Construction Fund (434)**

##### ***Expenditures – Total \$0***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

#### **Building Fund (451)**

##### ***Revenues – Total \$66,130***

- Transfer cash from the General Fund (001) to the Building Fund (451) for the purchase of four (4) vehicles; approved by City Council 06/25/2024 – \$66,130.
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$0.

#### **Stormwater Utility Fund (461)**

##### ***Revenues – Total \$500,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$500,000.

##### ***Expenditures – Total \$9,642***

- FY 2024 Year-End Project Closures – close the following Stormwater Utility Fund impacting projects – Total Impact (\$387,608).
  - 22PW10 – Turkey Creek Baffle Boxes (\$194,344)
  - 22SU02 – Walden @ C-42 Culvert (\$46,468)
  - 22SU05 – Unit 30 Pipe Replacement (\$60,248)
  - 22SU08 – Unit 37 Pipe Replacement (\$25,337)
  - 22SU09 – Unit 57 Pipe Replacement (\$61,211)
- FY 2024 Year-End Close-Out as outlined in Exhibit B – Net Impact \$397,250.

#### **Solid Waste Fund (471)**

##### ***Revenues – Total \$15,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$15,000.

##### ***Expenditures – Total \$1,330,447***

- Appropriate additional funding for the Republic Services August 2024 and September 2024 anticipated invoice balances; approved by City Council 09/05/2024 – \$1,330,447.

#### **Health Insurance Fund (511)**

##### ***Expenditures – Total \$15,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$15,000.

#### **Risk Management Fund (512)**

##### ***Revenues – Total \$50,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$50,000.

***Expenditures – Total \$90,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$90,000.

**Other Employee Benefits Fund (513)**

***Revenues – Total \$100,000***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$100,000.

***Expenditures – Total \$272,158***

- FY 2024 Year-End Close-Out as outlined in Exhibit B – \$272,158.

**Fleet Services Fund (521)**

***Expenditures – Total (\$35,804)***

- Transfer machinery/equipment and light vehicle savings (\$116,363) to the General Fund (001) to put towards the purchase of one (1) CAT Loader and two (2) vehicle replacements for the Public Works Department \$116,363; approved by City Council 08/13/2024 – Net Impact \$0.
- FY 2024 Year-End Project Closures – close the following Fleet Services Fund impacting projects – Total Impact (\$35,804).
  - 21PW07 – Faster Web Upgrade (\$35,804)

**FY 2024 Year-End Close-Out Details**

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. The following 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 DEPARTMENTS:**

Finance

**FISCAL IMPACT:**

Refer to Exhibit A and Exhibit B for Fiscal Impact.

Honorable Mayor and Members of the City Council

Legislative Memorandum

Page | 11

**STAFF RECOMMENDATION:**

Motion to adopt, by Ordinance, the FY 2024 Fifth/Final Budget Amendment.

**ATTACHMENTS:**

1. Ordinance
2. Exhibit A - FY 2024 BA No. 5 Appropriations
3. Exhibit B - FY 2024 Year-End Close-Out