CITY OF PAHOKEE

AGENDA

City Commission Regular Meeting
Tuesday, September 08, 2026, at 6:00 PM

Pahokee Commission Chambers
360 East Main Street
Pahokee, Florida 33476

CITY COMMISSION:

Mayor Keith W. Babb, Jr.
Vice Mayor Isabelle J. McDonald
Commissioner Sanquetta Cowan-Williams
Commissioner Everett D. McPherson, Sr.
Commissioner James H. Scott

CHARTER OFFICERS:

Brenda L. Bryant, City Manager
Nylene Clarke, City Clerk
Burnadette Norris-Weeks, P.A., City Attorney

[TENTATIVE: SUBJECT TO REVISION]

AGENDA

A. CALL TO ORDER

B. INVOCATION AND PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. ADDITIONS OF EMERGENCY BASIS FROM CITY MANAGER, DELETIONS AND APPROVAL OF AGENDA ITEMS

E. PRESENTATIONS / PROCLAMATIONS / PUBLIC SERVICE ANNOUNCEMENTS / PUBLIC COMMENTS *(agenda items only)*

(This section of the agenda allows for comments from the public to speak. Each speaker will be given a total of three (3) minutes to comment. A public comment card should be completed and returned to the City Clerk. When you are called to speak, please go to the podium or unmute your device, and prior to addressing the Commission, state your name and address for the record)

1. Presentation - Pathways to Prosperity: Financial Literacy Program - Gerard McKently, Outreach Coordinator, and Natacha Jules-Beaubrun, Circles Recruitment and Data Specialist

2. Presentation - HCT Certified Public Accountants & Consultants, LLC - Roderick Harvey, CPA, CVA

F. CONSENT AGENDA

1. August 25, 2026 City Commission Meeting Minutes

2. September 2, 2026 City Commission Budget Workshop Minutes

G. OLD BUSINESS (*discussion of existing activities or previously held events, if any)*

H. PUBLIC HEARINGS AND/OR ORDINANCES

1. RESOLUTION 2026-53 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA PROVIDING FOR THE ADOPTION AND FUNDING OF THE TENTATIVE MUNICIPAL BUDGET IN THE AMOUNT OF $7,075,039.00 FOR THE CITY OF PAHOKEE, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

2. ORDINANCE 2026-03 (SECOND READING) AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AMENDING ARTICLE II, SECTION 2-29 ENTITLED “ORDER OF BUSINESS”; ADDING A REPORT OF THE CITY CLERK TO THE ORDER OF BUSINESS; RENUMBERING AND REORDERING AS NECESSARY; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR AN EFFECTIVE DATE.

I. RESOLUTION(S)

1. RESOLUTION 2026-54 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, ACCEPTING THE PROPOSAL FROM BROWN & BROWN FOR GENERAL LIABILITY, PROPERTY & CASUALTY COVERAGES, AUTO LIABILITY AND WORKERS COMPENSATION, AS SET FORTH HERETO IN EXHIBIT “A”; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

2. RESOLUTION 2026-55 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING THE ACCEPTANCE OF THE EMPLOYEE BENEFITS PACKAGE WITH AN OVERALL 14.7% INCREASE IN MEDICAL COVERAGE AND 1.3% INCREASE IN DENTAL INSURANCE COVERAGE AND AN 8.8% IN INCREASE IN LIFE INSURANCE AS SET FORTH IN EXHIBIT "A" HERETO; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY ACTION; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

3. RESOLUTION 2026-56 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, ESTABLISHING, APPROVING, AND ADOPTING A NEW ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL CONSISTING OF NEW AND UPDATED ADMINISTRATIVE POLICIES; PROVIDING FOR SEPARATE ADMINISTRATIVE AND PERSONNEL POLICIES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

J. NEW BUSINESS *(presentation by city manager of activity or upcoming event, if any)*

1. Palm Beach County Sheriff's Office (PBSO) Report
2. Palm Beach County Fire Rescue (PBCFR) Report

K. REPORT OF THE MAYOR

L. REPORT OF THE CITY MANAGER

M. REPORT OF THE CITY ATTORNEY

N. FUTURE AGENDA ITEMS OF COMMISSIONERS, IF ANY

O. GENERAL PUBLIC COMMENTS *(items not on the agenda)*

P. COMMISSIONER COMMENTS AND FOR THE GOOD OF THE ORDER (*community events, feel good announcements, if any)*

Q. ADJOURN

Any citizen of the audience wishing to appear before the City Commission to speak with reference to any agenda or non-agenda item must complete the "Request for Appearance and Comment" form and present completed form to the City Clerk prior to commencement of the meeting.

Should any person seek to appeal any decision made by the City Commission with respect to any matter considered at this meeting, such person will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (Reference: Florida Statutes 286.0105)

In accordance with the provisions of the Americans with Disabilities Act (ADA), this document can be made available in an alternate format upon request. Special accommodations can be provided upon request with three (3) days advance notice of any meeting, by contacting the Office of the City Clerk at 561-924-5534. If hearing impaired, contact Florida Relay at 800-955-8771 (TDD) or 800-955-8770 (Voice), for assistance. (Reference: Florida Statutes 286.26)

CITY OF PAHOKEE

MINUTES

City Commission Regular Meeting
Tuesday, August 25, 2026, at 6:00 PM

Pahokee Commission Chambers
360 East Main Street
Pahokee, Florida 33476

CITY COMMISSION:
Mayor Keith W. Babb, Jr.
Vice Mayor Isabelle J. McDonald
Commissioner Sanquetta Cowan-Williams
Commissioner Everett D. McPherson, Sr.
Commissioner James H. Scott

CHARTER OFFICERS:
Brenda L. Bryant, City Manager
Nylene Clarke, City Clerk
Burnadette Norris-Weeks, P.A., City Attorney

AGENDA

A. CALL TO ORDER

Mayor Babb called the meeting to order at 6:01 PM.

B. INVOCATION AND PLEDGE OF ALLEGIANCE

Vice Mayor McDonald led the Invocation, followed by the Pledge of Allegiance.

C. ROLL CALL

PRESENT
Mayor Keith W. Babb, Jr.
Vice Mayor Isabelle J. McDonald
Commissioner Sanquetta Cowan-Williams
Commissioner Everett D. McPherson, Sr.
Commissioner James H. Scott
Brenda L. Bryant, City Manager
Burnadette Norris-Weeks, City Attorney
Nylene Clarke, City Clerk

D. ADDITIONS OF EMERGENCY BASIS FROM CITY MANAGER, DELETIONS AND APPROVAL OF AGENDA ITEMS

Motion made by Vice Mayor McDonald to accept the agenda as printed with the necessary corrections. Duly seconded by Commissioner Cowan-Williams and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

E. PRESENTATIONS / PROCLAMATIONS / PUBLIC SERVICE ANNOUNCEMENTS / PUBLIC COMMENTS *(agenda items only)*

1. Proclamation - Honoring and Recognizing Mrs. Bertha Lee Hunter on the occasion of her 100th Birthday
2. Proclamation - Honoring and Recognizing Mrs. Mattie Butler on the occasion of her 101st Birthday

F. CONSENT AGENDA

1. August 11, 2026 City Commission Meeting Minutes

   Motion made by Commissioner Cowan-Williams to accept the Consent Agenda. Duly seconded by Vice Mayor McDonald and passed unanimously.
   Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

G. OLD BUSINESS (*discussion of existing activities or previously held events, if any)*

H. PUBLIC HEARINGS AND/OR ORDINANCES

I. RESOLUTION(S)

1. RESOLUTION 2026-47 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING AN AGREEMENT WITH CIVICPLUS FOR THE MIGRATION OF THE CITY'S WEBSITE TO THE MUNICIPAL WEBSITES CENTRAL PLATFORM; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; DETERMINING CIVICPLUS TO BE A SOLE SOURCE VENDOR FOR PROPRIETARY SERVICES PROVIDED; PROVIDING FOR ADOPTION OF REPRESENTATIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

Motion made by Commissioner McPherson to accept Resolution 2026-47. Duly seconded by Commissioner Cowan-Williams and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

2. RESOLUTION 2026-48 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING AN AGREEMENT WITH CIVICPLUS FOR MIGRATION AND UPGRADE FROM AGENDA AND MEETING MANAGEMENT ESSENTIALS TO AGENDA AND MEETING MANAGEMENT SELECT; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; DETERMINING CIVICPLUS TO BE A SOLE SOURCE VENDOR FOR PROPRIETARY SERVICES PROVIDED; PROVIDING FOR ADOPTION OF REPRESENTATIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

   Motion made by Commissioner McPherson to accept Resolution 2026-48. Duly seconded by Commissioner Cowan-Williams and passed unanimously.
   Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

3. RESOLUTION 2026-49 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING AN AGREEMENT WITH CIVICPLUS FOR THE IMPLEMENTATION OF THE NEXTREQUEST PUBLIC RECORDS REQUEST MANAGEMENT SOFTWARE; AUTHORIZING A SOLE SOURCE PROCUREMENT DETERMINATION; AUTHORIZING EXECUTION OF ALL RELATED DOCUMENTS; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; DETERMINING CIVICPLUS TO BE A SOLE SOURCE VENDOR FOR PROPRIETARY SERVICES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

   Motion made by Commissioner McPherson to accept Resolution 2026-49. Duly seconded by Commissioner Scott and passed unanimously.
   Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

4. RESOLUTION 2026-50 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING AND ACCEPTING AN AMENDMENT TO THE COMMUNITY DEVELOPMENT BLOCK GRANT AGREEMENT FOR FISCAL YEAR 2026/2027 PREVIOUSLY APPROVED BY RESOLUTION NO. 2026-38 BETWEEN THE CITY OF PAHOKEE AND PALM BEACH COUNTY FOR FUNDING OF CODE ENFORCEMENT SERVICES, AS SET FORTH HEREIN AND ATTACHED HERETO AS EXHIBIT “A”; AUTHORIZING THE MAYOR AND CITY MANAGER TO EXECUTE THE AMENDMENT TO INCORPORATE AVAILABILITY OF FUNDS LANGUAGE; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

   Motion made by Commissioner McPherson to accept Resolution 2026-50. Duly seconded by Commissioner Scott and passed unanimously.
   Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

5. RESOLUTION 2026-51 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF PAHOKEE AND THE UNITED NEGRO COLLEGE FUND (UNCF), AS SET FORTH HERETO IN EXHIBIT "A";

PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

Motion made by Vice Mayor McDonald to accept Resolution 2026-51. Duly seconded by Commissioner McPherson and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

6. RESOLUTION 2026-52 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AUTHORIZING THE CITY MANAGER TO SOLICIT THROUGH A REQUEST FOR QUALIFICATIONS (RFQ) CONSULTANTS' COMPETITIVE NEGOTIATIONS ACT (CCNA) SERVICES; TO ESTABLISH A RENEWED LIBRARY OF QUALIFIED CONSULTANTS FOR FUTURE PROJECTS ON AN AS NEEDED BASIS FOR AN INITIAL TERM OF THREE (3) YEARS, WITH A ONE-YEAR RENEWAL OPTION; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

Motion made by Commissioner Scott to accept Resolution 2026-52. Duly seconded by Commissioner McPherson and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

Clerk's Note: The City Manager advised the issuance date will be changed from August 28, 2026, to September 4, 2026.

J. NEW BUSINESS *(presentation by city manager of activity or upcoming event, if any)*

1. Palm Beach County Sheriff's Office (PBSO) Report
2. Palm Beach County Fire Rescue (PBCFR) Report

K. REPORT OF THE MAYOR

L. REPORT OF THE CITY MANAGER

By consensus of the City Commission, a Budget Workshop was scheduled September 2, 2026, at 5:00 PM.

M. REPORT OF THE CITY ATTORNEY

N. FUTURE AGENDA ITEMS OF COMMISSIONERS, IF ANY

Motion made by Commissioner McPherson, as a future agenda item, to discuss the legislative priorities for the upcoming session. Duly seconded by Commissioner Cowan-Williams and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

Motion made by Mayor Babb, as a future agenda item, to discuss a swimming pool complex and possibly having the County take the lead. Duly seconded by Commissioner McPherson and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

Motion made by Vice Mayor McDonald, as a future agenda item, to receive an overview of recreation program collections since implementation of the cashless system, compared to collections prior to its implementation. Duly seconded by Commissioner McPherson and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

O. GENERAL PUBLIC COMMENTS *(items not on the agenda)*

P. COMMISSIONER COMMENTS AND FOR THE GOOD OF THE ORDER (*community events, feel good announcements, if any)*

Q. ADJOURN

Motion made by Vice Mayor McDonald to adjourn the meeting. Duly seconded by Commissioner McPherson and passed unanimously.
Voting Yea: Mayor Babb, Vice Mayor McDonald, Commissioner Cowan-Williams, Commissioner McPherson, Commissioner Scott

There being no further business to discuss, Mayor Babb adjourned the meeting at 7:59 PM.

____

Mayor Keith W. Babb, Jr.

____

ATTEST: Nylene Clarke, CMC, City Clerk

CITY OF PAHOKEE

MINUTES

City Commission Budget Workshop

Wednesday, September 02, 2026, at 5:00 PM

Pahokee Commission Chambers
360 East Main Street
Pahokee, Florida 33476

CITY COMMISSION:

Mayor Keith W. Babb, Jr.
Vice Mayor Sanquetta Cowan-Williams
Commissioner Isabelle J. McDonald
Commissioner Everett D. McPherson, Sr.
Commissioner James H. Scott

CHARTER OFFICERS:

Brenda L. Bryant, City Manager
Nylene Clarke, City Clerk
Burnadette Norris-Weeks, P.A., City Attorney

AGENDA

A. INVOCATION AND PLEDGE OF ALLEGIANCE

Vice Mayor McDonald called the workshop to order at 5:10 PM.

Commissioner McPherson led the Invocation, followed by the Pledge of Allegiance.

B. ROLL CALL

PRESENT
Vice Mayor Isabelle J. McDonald
Commissioner Sanquetta Cowan-Williams
Commissioner Everett D. McPherson, Sr.
Commissioner James H. Scott

ABSENT
Mayor Keith W. Babb, Jr.

C. TOPIC

1. Proposed Budget FY 2026-2027

   The City Manager provided an overview of the item, and Tamara Dowdell, Director of Finance, presented the proposed budget for FY 2026-2027. Discussion ensued.

D. PUBLIC COMMENTS

E. ADJOURN

There being no further business to discuss, Vice Mayor McDonald adjourned the workshop at 6:43 PM.

____

Mayor Keith W. Babb, Jr.

____

ATTEST: Nylene Clarke, CMC, City Clerk

AGENDA

MEMORANDUM

TO: Honorable Mayor & City Commissioners

VIA: Brenda Bryant, City Manager

FROM: Office of the City Manager

SUBJECT: FY 2026 2027 Tentative Budget

DATE: September 8, 2026

GENERAL SUMMARY/BACKGROUND:
In accordance with Florida Statute 200.065 the City must approve a Resolution to adopt the "final budget" for the next fiscal year. This is required for Statutory Truth in Millage (TRIM) compliance.

Any changes adopted by the City Commission during the Tentative Budget Hearing, shall be incorporated into the Adopted Budget for Fiscal Year 2026-2027.

BUDGET IMPACT:
Yes

LEGAL NOTE:
Defer to the City Attorney.

STAFF RECOMMENDATION:
Staff recommends approval of Resolution 2026-53 approving the Tentative Budget for Fiscal Year 2026-2027.

ATTACHMENTS:
Resolution 2026-53
Tentative Budget FY 2026-2027

RESOLUTION 2026-53

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA PROVIDING FOR THE ADOPTION AND FUNDING OF THE TENTATIVE MUNICIPAL BUDGET IN THE AMOUNT OF $7,075,039.00 FOR THE CITY OF PAHOKEE, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Pahokee ("City") has recommended an annual budget for the City for Fiscal Year 2026-2027 commencing October 1, 2026, and ending September 30, 2027, which budget relies upon a millage rate of 6.5419 mills; and

WHEREAS, the City scheduled a Final Budget Hearing on the proposed budget and millage rate, as required by Section 200.065, Florida Statutes, to be held on September 22, 2026; and

WHEREAS, the adoption and implementation of a tentative fiscal budget to provide municipal expenses for the fiscal year beginning October 1, 2026, and ending September 30, 2027, for the City of Pahokee, Florida is essential.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing whereas clause is hereby ratified and confirmed as being true, and the same is hereby made a specific part of this Resolution.

Section 2. Tentative Fund Budgets. The City Commission of the City of Pahokee, Florida finds and determines that the sums set forth in the following tentative fund budgets for the fiscal year beginning October 1, 2026 and ending on September 30, 2027 are necessary to preserve the Public Health, Public Peace and Public Welfare of the City of Pahokee, and are necessary for it to properly function as a City.

(a) A Tentative Budget for the General Fund of the City of Pahokee for the above-described fiscal year, in the total sum of Five Million, Eight Hundred Sixty Thousand, Fifteen Dollars ($5,860,015.00) is hereby adopted (Exhibit "A").

(b) A Tentative Budget for Henderson Endowment in the total sum of Twenty-Four Thousand Dollars ($10,000.00) is hereby adopted (Exhibit "A").

(c) A Tentative Budget for the Capital Project Fund of the City of Pahokee for the above-described fiscal year in the total sum of Six Hundred Seventy-Six Thousand, Nine Hundred Seventy-Two Dollars ($676,972.00) is hereby adopted (Exhibit "A").

(d) A Tentative Budget for the Marina Campground Fund of the City of Pahokee for the above-described fiscal year in the total sum of Two Hundred Ninety Thousand, Nine Hundred, Eighty-Two Dollars ($290,982.00) is hereby adopted (Exhibit "A").

(e) A Tentative Budget for the Cemetery Fund of the City of Pahokee for the above-described fiscal year in the total sum of Two Hundred Thirty-Seven Thousand, Seventy Dollars ($237,070.00) is hereby adopted (Exhibit "A").

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

DONE AND RESOLVED at the Special Meeting of the City Commission of the City of Pahokee, Florida, on this 8th day of September 2026.

____
Keith W. Babb, Jr., Mayor

ATTEST:

____
Nylene Clarke, CMC, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _______________________________________

Seconded by: _____________________________________

VOTE:

Commissioner Cowan-Williams	______ (Yes)	______ (No)
Commissioner McPherson	______ (Yes)	______ (No)
Commissioner Scott	______ (Yes)	______ (No)
Vice Mayor McDonald	______ (Yes)	______ (No)
Mayor Babb	______ (Yes)	______ (No)

EXHIBIT "A"

Tentative Budget FY 2026-2027

(attached)

City of Pahokee, Florida
2026-2027
Tentative Budget

"The Grassy Waters Gateway to Lake Okeechobee"

207 Begonia Drive
Pahokee, FL 33476

(561) 924-5534

www.cityofpahokee.com

Tentative Budget
Tuesday, September 8, 2026

City of Pahokee
2026-2027

"The Grassy Waters Gateway to Lake Okeechobee"

Keith W. Babb, Jr.
Mayor

Isabelle J. McDonald
Vice Mayor

Everett D. McPhereson, Sr.
Commissioner

Sanquetta Cowan-Williams
Commissioner

James H. Scott
Commissioner

Brenda L. Bryant
City Manager

Incorporated
1922
Population
5,579

Prepared by:

www.Cityofpahokee.com

City of Pahokee
2026-2027

Elected Officials

Keith Babb Jr. …….. Mayor

Isabelle McDonald... ……......Vice Mayor

Everett McPhereson……… Commissioner

Sanquetta Cowan-Williams……. ………………………………………………………………………………………………………Commissioner

James Scott…… Commissioner

Appointed Officials

Brenda L. Bryant……….City Manager

Nylene Clarke …….City Clerk

Burnadette Norris-Weeks…………………………………………………………………………………………………….City Attorney

LT. Brad Seider………..PBSO

Administration

Alvin Johnson……Director of Public Works

Tamara Dowdell……………………………………………………………………………………………………….Director of Finance

Vacant ………………………………………………………………………………Director of Community & Economic Development

Raquel Prince………………………………………………………………………………………………….Director of Human Services

Gregory Williams………………………………………………………………………………………….Director of Park & Recreation

Table of Contents

BUDGET SUMMARY
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2027

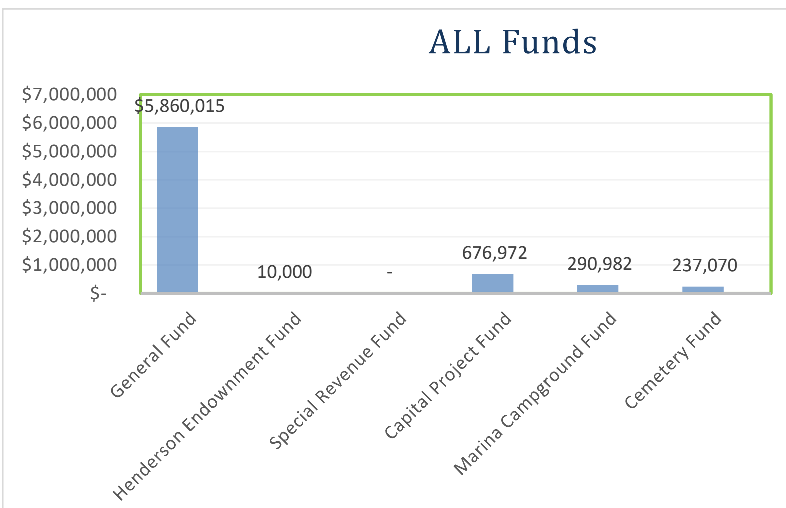
THE TENTATIVE OPERATING BUDGET EXPENDITURES/EXPENSES OF THE CITY OF PAHOKEE, FLORIDA ARE 7.25% LESS THAN PRIOR YEAR'S TOTAL OPERATING EXPENDITURES/EXPENSES

Roll back rate 5.9639

		General Fund	Henderson Endowment Fund	Special Revenue Fund	Capital Project Fund	Marina Campground Fund	Cemetery Fund	Total Budget
Estimated Revenues:								
Taxes:	**Millage per $1000**							
Ad Valorem Taxes	**6.5419**	946,933	-	-	-	-	-	946,933
Sales and Use Taxes		1,300,500	-	-	-	-	-	1,300,500
Franchise Fees		519,611	-	-	-	-	-	519,611
Utility Service Taxes		441,000	-	-	-	-	-	441,000
Licenses and Permits		106,300	-	-	-	-	-	106,300
Intergovernmental Revenue		332,694	-	-	676,972	-	-	1,009,666
Charges for Services		790,300	-	-	-	-	157,461	947,761
Fines and Forfeits		126,000	-	-	-	-	-	126,000
Interest Earnings & Rents		128,200	10,000	-	-	198,798	-	336,998
Miscellaneous Revenue		49,600	-	-	-	-	-	49,600
Interfund Transfers In		-	-	-	-	92,184	79,609	171,793
Appropriated Fund Balance		1,118,877	-	-	-	-	-	1,118,877
Total Estimated Revenues, Transfers, and Appropriations		5,860,015	10,000	-	676,972	290,982	237,070	7,075,039
Expenditures/Expenses:								
General Government		2,362,570	-	-		-	-	2,362,570
Public Safety		649,206	-	-		-	-	649,206
Physical Environment		756,000	-	-	676,972	290,982	237,070	1,961,024
Road and Street Expenses		893,409	-	-		-	-	893,409
Human Services		125,248	-	-		-	-	125,248
Culture and Recreation		911,789	-	-		-	-	911,789
Debt Service		-	-	-		-	-	-
Interfund Transfers Out		161,793	10,000	-	-		-	171,793
Total Appropriated Expenditures/Expenses, Reserves and Transfers		5,860,015	10,000	-	676,972	290,982	237,070	7,075,039

THE ADOPTED BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

	Tentative Budget	Percent Of Total
General Fund	$ 5,860,015	83%
Henderson Endownment Fund	10,000	0%
Special Revenue Fund	-	0%
Capital Project Fund	676,972	10%
Marina Campground Fund	290,982	4%
Cemetery Fund	237,070	3%
	$ 7,075,039	100%



City of Pahokee, Florida
Tentative Budget Comparison By Fund
For The Fiscal Year Ending September 30, 2027

Fund	Adopted Budget 2025-2026	Tentative Budget 2026-2027	Variance	% Inc /Dec
GENERAL FUND				
Total Revenues	**$ 5,821,561**	**$ 5,860,015**	**$ 38,454**	**0.66%**
Expendiutures by Department				
Commission	$ 202,767	$ 184,448	$ (18,319)	-9.03%
City Manager	326,544	299,062	(27,482)	-8.42%
City Clerk	149,478	180,337	30,859	20.64%
Financial & General Accounting	470,344	566,648	96,304	20.48%
Human Resources	125,494	125,248	(246)	-0.20%
IT / GATV Access	43,800	50,370	6,570	15.00%
Legal Counsel	100,000	100,000	-	0.00%
Comprehensive Planning	15,250	1,500	(13,750)	-90.16%
Police	655,938	649,206	(6,732)	-1.03%
Protective Inspections	353,633	378,183	24,550	6.94%
Roads & Streets	1,571,819	1,649,409	77,590	4.94%
Community Development	205,381	205,589	208	0.10%
Recreation (City)	757,236	853,785	96,549	12.75%
Recreation (PBC)	166,888	-	(166,888)	-100.00%
Parks	54,379	58,004	3,625	6.67%
Non-Departmental	414,827	396,433	(18,394)	-4.43%
Transfers Out	207,783	161,793	$ (45,990)	-22.13%
Total Expenditures and Transfers	**$ 5,821,561**	**$ 5,860,015**	**$ 38,454**	**0.66%**
Special Revenue Fund				
Revenue	$ 500,000	$ -	$ (500,000)	-100.00%
Transfer In	-	-	-	0.00%
Total Revenues and Transfers	**$ 500,000**	**$ -**	**$ (500,000)**	**-100.00%**
Expenses	$ 500,000	$ -	$ (500,000)	0.00%
Transfers Out	$ -	$ -	$ -	0.00%
	$ 500,000	**$ -**	**$ (500,000)**	**-100.00%**
HENDERSON ENDOWMENT FUND				
Revenue	$ 24,000	$ 10,000	$ (14,000)	-58.33%
Transfer In	$ -	$ -	$ -	0.00%
Total Revenues and Transfers	**$ 24,000**	**$ 10,000**	**$ (14,000)**	**-58.33%**
Expenses	$ -	$ -	$ -	0.00%
Transfers Out	$ 24,000	$ 10,000	$ (14,000)	-58.33%
Total Expenses and Transfers	**$ 24,000**	**$ 10,000**	**$ (14,000)**	**-58.33%**
Capital Project Fund				
Revenue	$ 676,972	$ 676,972	$ -	0.00%
Transfer In	$ -	$ -	$ -	0.00%
Total Revenues and Transfers	**$ 676,972**	**$ 676,972**	**$ -**	**0.00%**
Expenses	$ 676,972	$ 676,972	$ -	0.00%
Transfers Out	$ -	$ -	$ -	0.00%
Transfers Out	-	-	-	0.00%
Total Expenses and Transfers	**$ 676,972**	**$ 676,972**	**$ -**	**0.00%**
MARINA & CAMPGROUND FUND				
Revenue	$ 216,000	$ 198,798	$ 17,202	-7.96%
Transfer In	$ 161,031	$ 92,184	$ (68,847)	-42.75%
Total Revenues and Transfers	**$ 377,031**	**$ 290,982**	**$ (51,645)**	**-22.82%**
Expenses	$ 377,031	$ 290,982	$ (86,049)	-22.82%
Transfers Out	-	-	-	0.00%
Total Expenses and Transfers	**$ 377,031**	**$ 290,982**	**$ (86,049)**	**-22.82%**
CEMETERY FUND				
Revenue	$ 157,674	$ 157,461	$ 213	-0.14%
Transfer In	$ 70,752	$ 79,609	$ 8,857	12.52%
Total Revenues and Transfers	**$ 228,426**	**$ 237,070**	**$ 9,070**	**3.78%**
Expenses	$ 228,426	$ 237,070	$ 8,644	3.78%
Transfers Out	-	-	-	0.00%
Total Expenses and Transfers	**$ 228,426**	**$ 237,070**	**$ 8,644**	**3.78%**
TOTAL REVENUES - ALL FUNDS	**$ 7,627,990**	**$ 7,075,039**	**$ (518,121)**	**-7.25%**
TOTAL EXPENSES - ALL FUNDS	**$ 7,627,990**	**$ 7,075,039**	**$ (552,951)**	**-7.25%**

General Fund
For the Fiscal Year Ending September 30, 2027
(Tentative Budget)

Classification	Number of Positions
Accounts Payable Clerk	1
Athletic Coordinator/Facilities	1
Administrative Assistant	1
Assistant Director of Parks & Recreation	1
Cemetery Coordinator	1
Cemetery Worker I	2
City Clerk	1
City Manager	1
Clerk Specialist	1
Planning, Building & Zoning Manager	1
Code Enforcement Officer (Part Time)	0.5
Code Enforcement Officer	1
Commission	5
Marina Maintenance I	1
Grant Writer/Strategic Planner	1
Director of Community & Economic Dev	1
Director of Finance	1
Director of Parks & Recreation	1
Director of Public Services	1
Recreational Specialist (Part Time- Seasonal)	1
Executive Assistant	1
Human Resources Director	1
Senior Accountant	1
Maintenance I (PW)	7
Marina / Public Service Clerk III	1
Purchasing Specialist	1
Public Services Assistant Director	1
Program Specialist I	1
Program Specialist II	1
Custodian(Part Time)	1
	40.5

CITY OF PAHOKEE, FL
Personnel Service Cost by Department

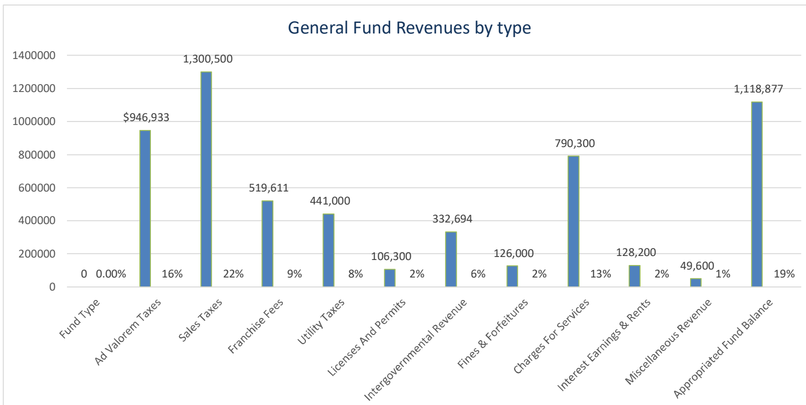
	Department / Division	2026 Funded Positions	Salaries	FICA	Retirement	Life/Health Insurance	Workers Comp	TOTALS
General Funds								
511000	City Commission	5	$ 28,200	$ 2,158	$ 2,073	$ 22,000	$ 117	54,548
512010	City Manager	2	174,250	13,330	8,713	11,500	369	208,162
512020	City Clerk	1	78,287	5,989	5,754	11,440	343	101,813
513010	Finance	5	351,241	26,870	24,587	45,430	772	448,900
513020	Human Resources	1	73,894	5,653	5,431	11,440	565	96,983
524000	Protective Inspections	3.5	212,275	16,239	12,380	34,485	2,304	277,683
541000	Roads and Streets	9.5	462,484	32,934	21,525	88,000	27,641	632,584
555000	Community Development	2	141,450	10,821	10,397	22,880	541	186,089
572000	Recreation Dept- City	8	389,346	29,785	16,003	55,440	11,854	502,428
572020	Recreation Dept-PBC	0	-	-	-	-	-	-
572150	Parks Department	0	-	-			-	-
	General Funds Total							**2,509,190**
Enterprise & Special Revenue Funds								
575000	Marina & Campground	0.5	24,465	1,872	1,755	5,940	-	34,032
539000	Cemetery	3	87,298	6,547	7,449	21,278	15,522	138,094
	Enterprise Funds Totals							
	ALL TOTAL FUNDS	**40.5**	**$ 2,023,190**	**$ 152,198**	**$ 116,067**	**$ 329,833**	**$ 60,028**	**$ 2,681,316**

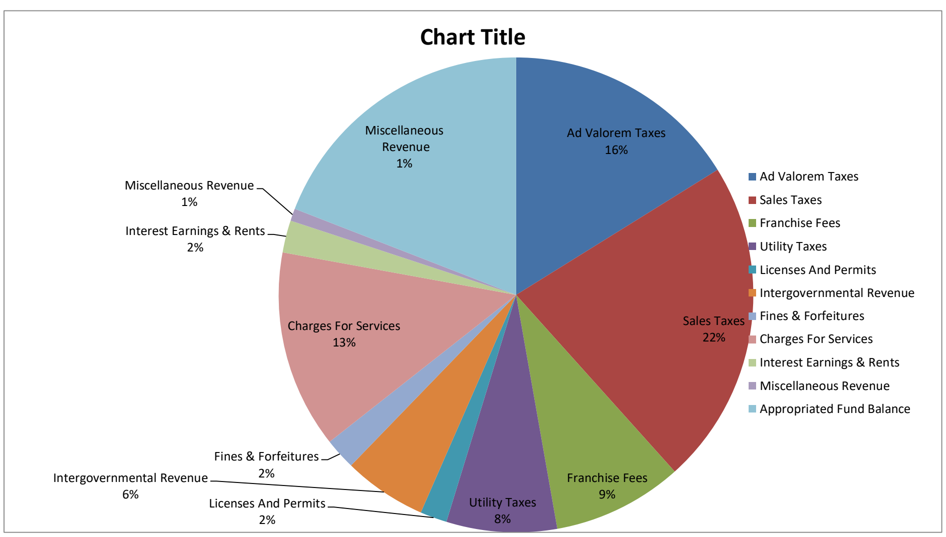
General Fund

City of Pahokee, Florida
Revenues by Type
For The Fiscal Year Ending September 30, 2027

General Fund Revenues By Type

Fund Type		Tentative Budget	Percent of Total
Ad Valorem Taxes	$	946,933	16%
Sales Taxes		1,300,500	22%
Franchise Fees		519,611	9%
Utility Taxes		441,000	8%
Licenses And Permits		106,300	2%
Intergovernmental Revenue		332,694	6%
Fines & Forfeitures		126,000	2%
Charges For Services		790,300	13%
Interest Earnings & Rents		128,200	2%
Miscellaneous Revenue		49,600	1%
Appropriated Fund Balance		1,118,877	19%
Total Revenues	$	5,860,015	100%

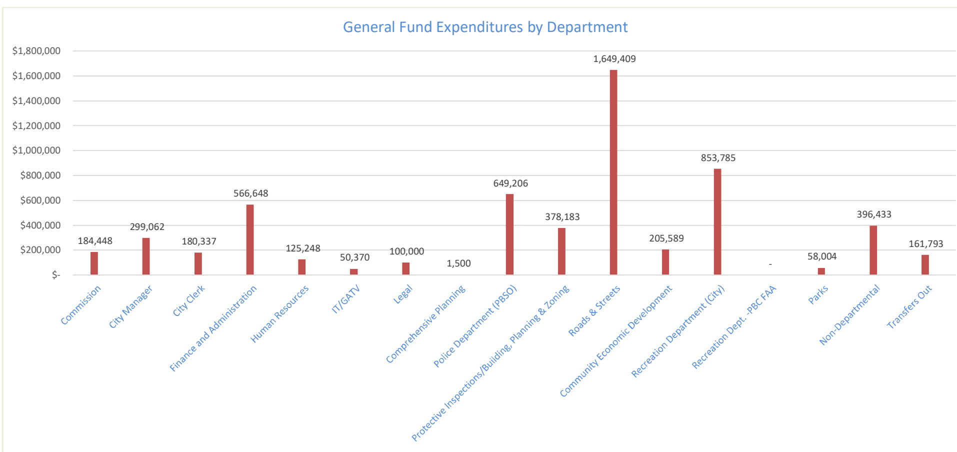


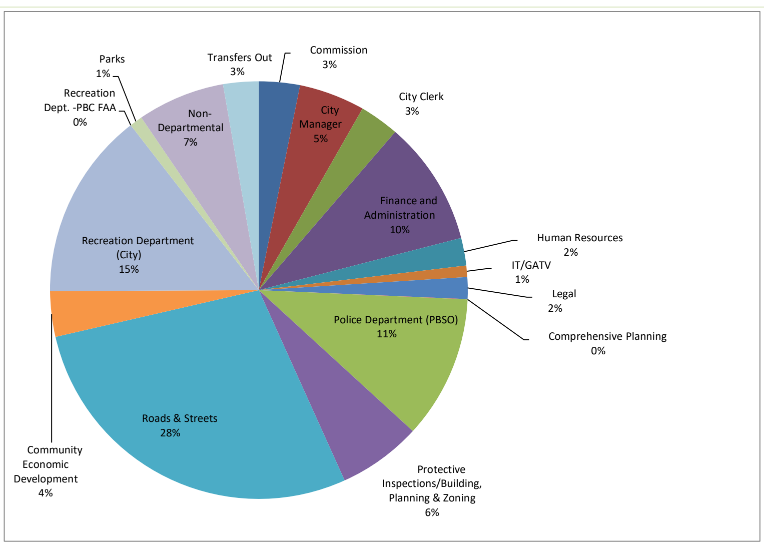


City of Pahokee, Florida
Expenditures by Department
For The Fiscal Year Ending September 30, 2027

General Fund -Expenditures by Department

Departments	Tentative Budget	Percent of Total
Commission	184,448	3.15%
City Manager	299,062	5.10%
City Clerk	180,337	3.08%
Finance and Administration	566,648	9.67%
Human Resources	125,248	2.14%
IT/GATV	50,370	0.86%
Legal	100,000	1.71%
Comprehensive Planning	1,500	0.03%
Police Department (PBSO)	649,206	11.08%
Protective Inspections/Building, Planning & Zoning	378,183	6.45%
Roads & Streets	1,649,409	28.15%
Community Economic Development	205,589	3.51%
Recreation Department (City)	853,785	14.57%
Recreation Dept. -PBC FAA	-	0.00%
Parks	58,004	0.99%
Non-Departmental	396,433	6.77%
Transfers Out	161,793	2.76%
Total Expenditures	$ 5,860,015	100.00%





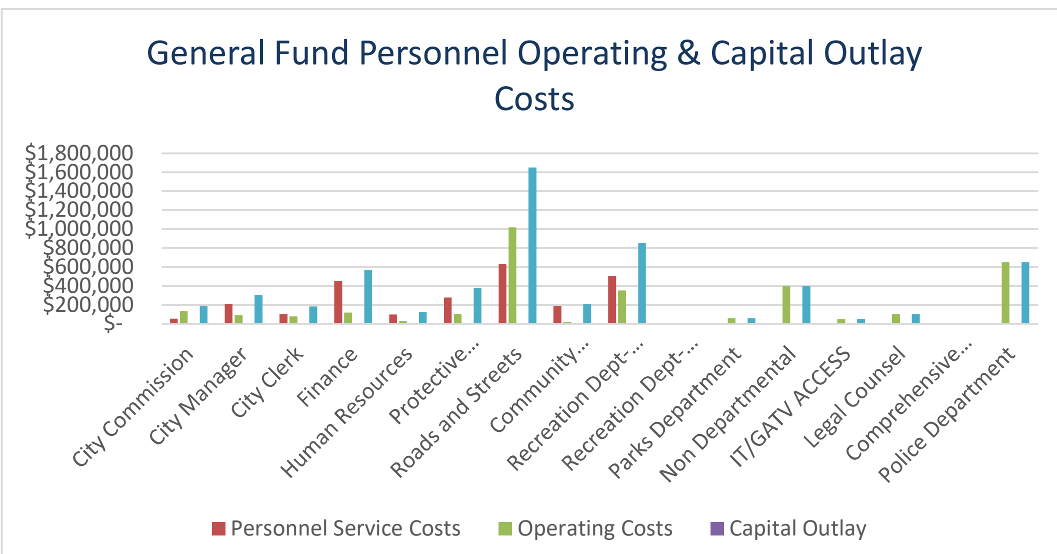
City of Pahokee, Florida
Schedule of Budgeted Revenues
For The Fiscal Year Ending September 30, 2027

Account #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
311000	Current Year Ad Valorem Taxes	$ 864,974	768,433	946,933
311100	Early Payment Discounts	(18,000)	(24,741)	(20,000)
311200	Prior Years' Ad Valorem Taxes	18,000	2,508	20,000
312100	New Local Option Gas Tax (Ct	60,000	36,717	57,000
312200	Local Option Gas Tax	126,000	80,576	128,000
313100	Franchise Fees - Electric	280,000	135,730	289,000
314100	Communication Service Tax	78,000	53,773	81,000
314200	Water Utility Service Tax	68,000	39,684	60,000
314300	Propane Utility Service Tax	9,000	2,532	8,000
314400	Electric Utility Service Tax	330,000	195,245	373,000
321000	Business Tax Receipts	18,000	5,423	7,000
321051	Business Tax Receipts(Late Fees)	500	737	1,000
338100	County Business Tax Receipts	14,000	3,909	7,500
322000	Building Permits	80,000	23,466	65,000
322010	Court Administration Fee	3,000	1,925	3,000
322500	Inspection Fee	8,000	3,850	7,000
323500	Education Fee	2,000	670	2,000
324000	Site Plan Review	50,000	79,238	83,000
324200	Site Plan - Rezoning Fees	2,250	1,400	1,000
324300	BPZ Advertising	2,000	-	500
325000	Vendor/Application Fee	100	1,900	2,000
325010	Alumni Picnic Fees	-	200	4,000
326000	Mobile Home/RV permit fees	300	-	300
334100	FL DOT Lighting Agreement	50,785	-	52,308
335200	State Revenue Sharing	462,000	258,060	440,000
335300	Mobile Home Licenses	5,500	2,920	6,000
335400	Alcoholic Beverage Licenses	5,000	2,429	500
335500	8th Cent Motor Fuel Tax-Trns	96,000	64,959	96,000
335700	1/2 Cent Sales Tax	529,000	302,967	498,000
335490	DOR - Motor Fuel Tax Refunds	1,000	-	-
337120	PBC Economic Development Grant (CDBG)	41,714	30,249	45,486
337160	PBC Sheriff-LETF	32,000	-	-
313400	SWA Recycling Shared Revenue	-	-	-
335800	LOCAL Discretionary Sales Surtax (1%)	-		-
338200	DJJ - Paymt in Lieu of Taxes	142,900	-	142,900
338300	PHA - Paymt in Lieu of Taxes	25,000	29,004	26,000
337875	Early Learning Coalition	85,000	46,674	66,000
341300	Election Qualifying Fee	500	-	500
341400	Title Searches	4,000	4,085	4,000
341500	Photo Copy Charges	900	152	200
366400	Bench Advertising Revenue	1,900	-	400
347005	Admission/Gate Fees	6,100	2,640	-

Schedule of Budgeted Revenues
For The Fiscal Year Ending September 30, 2027

Account #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
347007	After School Rec Activity Fe	3,500	1,495	2,500
347010	Summer Recreation Program Fe	7,500	-	1,000
347011	Basketball Registration	500	75	100
347013	Basketball - Sponsorship Fee	5,400	75	100
347015	Basketball Donation	600	-	100
347020	Cheerleader Registration	16,000	-	1,500
347027	Track - Registration Fees	250	-	-
347040	Orange Bowl - Sponsorship	6,000	1,343	5,000
347041	Donation - Dick's Sporting Goods	5,000	-	5,000
347042	Football - Registration	28,000	-	20,000
347045	Football Admission Fees	15,000	-	14,000
347046	Recreational Activities Dona	1,000	-	500
347047	Recreation Department - Donations	2,500	-	-
350100	Court Fines	2,000	2,352	2,000
350500	Code Enforcement Fines	80,000	83,800	124,000
350505	Vacant Properties Registry	1,300	-	-
360100	Interest Income	3,200	730	3,000
360350	Interest - SBA	15,300	10,288	15,500
360500	Interest Delinquent Tax	500	511	500
361049	Interest - Investment	6,500	1,799	6,500
361050	Interest Income	4,000	424	1,000
362200	Rents - Metro PCS	26,000	18,133	28,000
362300	Rents - Cafeteria	6,500	1,525	1,500
362400	Rent-Everglades Preparatory	42,000	21,796	39,200
362590	Rent-Lutheran Services	30,000	20,000	33,000
362900	Rent- Seniors Room	200	-	-
362910	Rent -MLK Parks/Comm	200	-	-
362920	Rent-Athletic Field	200	-	-
363100	Donations - Back to School Bash	5,000	-	1,000
363000	Donations	15,000	-	1,000
364200	Insurance Proceeds	20,000	17,049	20,000
369098	Other Miscellaneous Revenues	6,000	734	3,000
343600	Water Entity Fees	202,000	124,558	230,611
343400	Garbage Fee Income	716,250	327,799	580,000
343420	Container Fee Income	25,000	11,496	20,000
343430	Recycling Fee Income	52,500	27,770	52,000
343700	Infrastructure Fee	28,000	14,449	25,000
381000	Interfund Trns	-		-
389408	Other Sources: Appropriated Fund Balance	957,238		1,118,877
	TOTAL REVENUES/OTHER SOURCES	**$ 5,821,561**	**2,845,514**	**5,860,015**

Department / Division	Personnel Service Costs	Operating Costs	Capital Outlay	Total
City Commission	$ 54,548	$ 129,900	$ -	$ 184,448
City Manager	208,162	90,900	-	299,062
City Clerk	101,813	78,524	-	180,337
Finance	448,900	117,748	-	566,648
Human Resources	96,983	28,265	-	125,248
Protective Inspections	277,683	100,500	-	378,183
Roads and Streets	632,584	1,016,825	-	1,649,409
Community Development	186,089	19,500	-	205,589
Recreation Dept- City	502,428	351,357	-	853,785
Recreation Dept-PBC	-	-	-	-
Parks Department	-	58,004	-	58,004
Non Departmental	-	396,433	-	396,433
IT/GATV ACCESS	-	50,370	-	50,370
Legal Counsel	-	100,000	-	100,000
Comprehensive Planning	-	1,500	-	1,500
Police Department	-	649,206	-	649,206
Total %	44%	56%	0%	100%



City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 511000 City Commission

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 28,200	$ 27,800	28,200
110/120/130	Salaries & Wages	28,200	27,800	28,200
210	FICA Taxes	2,157	2,659	2,158
220	FLC Ret 3%	846	180	846
221	FLC 4.35%	1,227	261	1,227
230	Life and Health Insurance	24,000	15,676	22,000
240	Worker's Compensation	117	56	117
	TOTAL PERSONNEL SERVICE	56,547	46,632	54,548
310	Professional Fees	36,000	20,480	25,000
360	Travel & Per Diem	60,000	23,787	50,000
367	Other Charges	10,000	6,424	9,000
482	Tri-Cities Barbecue	5,000	6,888	15,000
483	Tri-Cities Meeting	900	-	900
489	Contributions & Sponsorships	10,000	975	10,000
515	Dues	7,500	1,187	7,500
528	Uniforms	420	-	300
520	Operating Supplies	400	124	200
561	Conference Registrations	16,000	4,038	12,000
	TOTAL OPERATING EXPENDITURES	146,220	63,904	129,900
	****Total City Commission***	**$ 202,767**	**$ 110,536**	**$ 184,448**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 512010 City Manager

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 120,000	$ 74,378	$ 120,000
120	Regular Salaries & Wages	50,000	19,032	50,000
130	COLA &Performance Increase, & Part Time Wages	-	-	-
	2.5% Performance Increase	-		4,250
110/120/130	Salaries & Wages	170,000	93,410	174,250
210	FICA Taxes	13,005	7,145	13,330
211	FRS Retirement Contributions	43,488	502	-
220	League of Cities Retirement 3%	1,500	-	3,485
221	FLC Ret 4.35%	2,175	-	5,228
230	Life and Health Insurance	7,800	1,752	11,500
240	Worker's Compensation	476	228	369
	TOTAL PERSONNEL SERVICE	238,444	103,037	208,162
310	Professional Fees	5,000	-	2,500
340	Contractual Services	40,000	15,000	60,000
360	Travel & Per Diem -Seminars	10,000	1,026	5,000
367	Other Charges	4,000	1,111	1,000
368	City Manager Luncheons	1,500	300	1,000
414	Cellular Phone Service	-	-	1,200
461	Repairs/Maintennce	10,000	3,861	3,000
520	Operating Supplies	1,000	945	1,000
515	Dues	3,000	231	3,000
521	Computer and Computer Supplies	5,000	793	1,500
524	Fuel	3,000	1,379	3,000
528	Uniforms	300	-	200
559	Books & Subscriptions	300	-	200
561	Conference Registration	5,000	400	3,500
640	Lease - Vehicles	-	-	4,800
	TOTAL OPERATING EXPENDITURES	88,100	25,046	90,900
	****Total City Manager***	**$ 326,544**	**$ 128,083**	**$ 299,062**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 512020 City Clerk

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 74,160	$ 44,945	$ 76,378
120	Regular Salaries & Wages	-	-	-
130	3% Cost of Living Increase	2,225	-	-
	2.5% Perfomance Increase	-	-	1,909
110/120/130	Salaries & Wages	76,385		78,287
210	FICA Taxes	5,844	3,205	5,989
220	FLC Ret 3%	2,292	1,348	2,349
221	FLC Ret 4.35%	3,323	1,955	3,405
230	Life and Health Insurance	10,400	7,769	11,440
240	Worker's Compensation	284	136	343
TOTAL PERSONNEL SERVICE		98,528	59,358	101,813
310	Professional Services	5,000	-	25,000
340	Contractual Services	15,000	-	-
360	Travel & Per Diem	6,000	4,475	5,000
367	Other Charges	5,000	95	2,584
414	Celluar Service	800	499	540
461	Repair/Maintenance	500	-	-
490	Advertising	2,100	-	2,100
497	Election Staffing	-	-	40,000
515	Dues	1,300	396	1,300
524	Fuel	250	-	-
561	Conference Registration	5,000	1,049	2,000
600	CAPITAL OUTLAY	10,000	-	-
TOTAL OPERATING EXPENDITURES		50,950	6,515	78,524
	****Total City Clerk***	**$ 149,478**	**$ 65,873**	**$ 180,337**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 513010 Financial & General Accounting

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 87,550	$ 46,537	$ 80,000
120	Regular Salaries & Wages	172,546	104,273	262,674
130	COLA &Performance Increase, & Part Time Wages	7,803	-	-
	3% Cost of Living Increase	-		-
	2.5% Performance Increase	-		8,567
110/120/130	Salaries & Wages	267,899	150,810	351,241
210	FICA Taxes	20,494	11,031	26,870
220	FLC Ret 3%	8,037	3,992	10,537
221	FLC Ret 4.35%	11,654	4,809	14,050
230	Life and Health Insurance	41,300	29,388	45,430
240	Worker's Compensation	702	336	772
	TOTAL PERSONNEL SERVICE	350,086	200,365	448,900
310	Professional Fees	45,000	31,000	45,000
311	Drug Testing	200	-	200
320	Accounting & Auditing	36,000	3,000	37,000
360	Travel & Per Diem	6,000	-	4,000
367	Other Charges	1,600	1,065	1,000
414	Celluar Phone Service	-	-	1,700
461	Repair & Maintenance	1,000	-	-
470	Accounting Software Service	15,448	15,448	17,148
478	Printing (Checks & Deposit slips)	550	-	300
490	Advertising	2,600	-	3,000
492	Bank Charges/Fees	2,500	1,959	2,000
515	Dues	1,000	370	1,000
520	Operating Supplies	2,500	1,348	1,500
524	Fuel	460	-	-
528	Uniforms	400	-	400
561	Conference Registrations	5,000	-	3,500
	TOTAL OPERATING EXPENDITURES	120,258	54,190	117,748
	****Total Financial & General Accounting***	**$ 470,344**	**$ 254,555**	**$ 566,648**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 513020 Human Resources

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 70,000	$ 42,424	$ 72,092
120	Regular Salaries & Wages	-		
130	COLA &Performance Increase, & Part Time Wages	2,100	-	
	3% Cost of Living Increase	-		-
	2.5% Performance Increase	-		1,802
110/120/130	Salaries & Wages	72,100	42,424	73,894
210	FICA Taxes	5,516	3,022	5,653
220	FLC Ret 3%	2,163	1,273	2,217
221	FLC Ret 4.35%	3,136	1,845	3,214
230	Life and Health Insurance	10,400	7,769	11,440
240	Worker's Compensation	464	222	565
	TOTAL PERSONNEL SERVICE	93,779	56,554	96,983
310	Professional	900	-	900
340	Contractual Services	5,000	-	2,000
360	Travel & Per Diem	1,400	192	1,000
367	Other Charges	500	372	300
414	Celluar Phone Service	-	-	540
461	Repairs/Maintenance	300	-	-
478	Printing	250	-	150
490	Advertising	200	200	200
494	Background Screening	640	506	650
515	Dues	450	10	250
520	Operating Supplies	1,400	425	1,000
521	Computer Supplies	400	-	200
528	Uniforms	75	-	75
561	Conference Registrations	1,200	-	1,000
576	Maint - Payroll Program	19,000	13,061	20,000
	TOTAL OPERATING EXPENDITURES	31,715	14,766	28,265
	****Total Human Resources***	**$ 125,494**	**$ 71,320**	**$ 125,248**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 513030 IT / GATV ACCESS

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
310	Professional Services	$ 43,800	$ 28,460	$ 50,370
	TOTAL OPERATING EXPENDITURES	43,800	28,460	50,370
	****Total IT / GATV Access***	**$ 43,800**	**$ 28,460**	**$ 50,370**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 514000 Legal Counsel

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
310	Professional Fees	$ 100,000	$ 66,667	$ 100,000
	TOTAL OPERATING EXPENDITURES	100,000	66,667	100,000
	****Total Legal Counsel***	**$ 100,000**	**$ 66,667**	**$ 100,000**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 515000 Comprehensive Planning

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
310	Professional Fees	$ 12,000	$ -	$ 1,000
367	Other Charges	250	-	-
490	Advertising	3,000	-	500
TOTAL OPERATING EXPENDITURES		15,250	-	1,500
****Total Comprehensive Planning***		**$ 15,250**	**$ -**	**$ 1,500**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 521000 Police Department (PBSO)

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
310	Professional Services	$ 623,938	$ 472,723	$ 649,206
340	Professional Services	$ 32,000	$ 64,000	$ -
TOTAL OPERATING EXPENDITURES		655,938	536,723	649,206
	***Total Police Department**	**$ 655,938**	**$ 536,723**	**$ 649,206**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 524000 Building, Planning & Zoning/Protective Inspections

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
120	Regular Salaries & Wages	$ 177,160	$ 106,296	$ 182,458
130	COLA &Performance Increase, & Part Time Wages	25,641	20,681	24,640
	2.5% Performance Increase	-		5,177
110/120/130	Salaries & Wages	202,801	126,977	212,275
210	FICA Taxes	15,514	9,043	16,239
220	FLC Ret 3%	5,474	3,189	4,245
221	FLC Ret 4.35%	7,937	4,624	8,135
230	Life and Health Insurance	31,350	23,306	34,485
240	Worker's Compensation	3,007	1,437	2,304
	TOTAL PERSONNEL SERVICE	266,083	168,577	277,683
310	Professional Services	62,000	43,389	65,000
360	Travel & Per Diem	6,000	3,308	5,000
461	Repair/Maintenance	-	847	2,000
478	Printing	400	-	100
515	Dues	2,500	895	2,000
520	Operating Supplies	3,500	3,022	3,000
524	Fuel	1,500	821	1,500
528	Uniforms	350	-	300
561	Conference Registration	1,300	1,000	1,000
577	Program-BPC Code Software Service	10,000	9,998	11,000
640	Lease - Vehicles	-	-	9,600
	TOTAL OPERATING EXPENDITURES	87,550	63,279	100,500
	****Total Protective Inspections***	**$ 353,633**	**$ 231,855**	**$ 378,183**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 541000 Roads & Streets

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 77,250	$ 46,819	$ 79,560
120	Regular Salaries & Wages	266,774	159,690	371,644
130	COLA &Performance Increase, & Part Time Wages	67,200	18,190	-
	3% Cost of Living	11,833		-
	2.5% Performance Increase	-		11,280
110/120/130	Salaries & Wages	423,057	224,699	462,484
210	FICA Taxes	32,364	16,123	32,934
211	FRS Retirement Contributions	11,164	6,569	-
220	FLC Ret 3%	8,243	4,234	8,610
221	FLC Ret 4.35	11,953	5,546	12,915
230	Life and Health Insurance	80,000	52,465	88,000
240	Worker's Compensation	35,053	16,756	27,641
	TOTAL PERSONNEL SERVICE	601,834	326,391	632,584
310	Professional Services	2,000	-	-
311	Drug Testing	400	356	500
320	Accounting & Auditing	5,000	1,000	5,000
340	Contractual Services	720,000	482,478	756,000
352	Tipping Fees	2,000	-	-
360	Travel & Per Diem	1,500	-	-
367	Other Charges	4,500	10,929	4,500
410	Communications - Local Service	1,000	717	1,000
413	Communications - Long Distance	3,000	2,465	3,500
414	Cell Phone Service	-	-	1,080
431	Electric Service	105,000	72,871	100,000
432	Water, Sewer & Solid Waste S	4,500	2,762	4,500
450	General Liability Insurance	30,758	20,569	33,937
451	Auto Liability Insurance	6,346	3,844	6,349
452	Property Insurance	7,681	3,674	6,059
461	Repair/Maintenance	40,000	15,787	31,200
470	Software	-	-	8,800
498	Vehicle Registration Fees	500	33	300
510	General Office Supplies	300	-	100
520	Operating Supplies	7,000	5,790	7,000
524	Fuel	18,000	6,673	15,000
525	Chemicals	2,000	-	500
526	Small Equipment	1,500	598	1,000
528	Uniforms	3,000	3,222	3,500
529	Protective Apparel	1,000	-	1,000
555	Sign/Sidewalk/Street/Replacements	1,500	-	1,500
561	Conference Registrations	1,500	-	500
640	Lease - Vehicles	-	-	9,600
641	Lease - Equipment	-	-	14,400
	TOTAL OPERATING EXPENDITURES	969,985	633,768	1,016,825
600	CAPITAL OUTLAY	-		-
	TOTAL CAPITAL OUTLAY	-		-
	****Total Roads & Streets***	**$ 1,571,819**	**$ 960,159**	**$ 1,649,409**
	Solid Waste Expense (Physical Services)	**720,000**	**340,482**	**756,000**
	****Total Roads & Streets***	**$ 851,819**	**$ 619,677**	**$ 893,409**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 555000 Community Economic Development

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 78,000	$ 33,000	$ 78,000
120	Regular Salaries & Wages	60,000	31,110	60,000
130	COLA &Performance Increase, & Part Time Wages	-	-	-
	3% Cost of Living Increase	-		-
	2.5% Performance Increase	-		3,450
110/120/130	Salaries & Wages	138,000	64,110	141,450
210	FICA Taxes	10,557	4,904	10,821
220	FLC Ret 3%	4,140	-	4,244
221	FLC Ret 4.35%	6,003	-	6,153
230	Life and Health Insurance	20,800	-	22,880
240	Worker's Compensation	681	326	541
	TOTAL PERSONNEL SERVICE	180,181	69,340	186,089
360	Travel & Per Diem	2,000	238	1,000
367	Other Charges	1,500	2,365	1,500
461	Repair/Maintenance	200	-	-
478	Printing	500	-	-
480	Promotional activities & Events	18,000	8,683	15,000
490	Advertising	500	-	-
515	Dues	500	100	500
520	Operating Supplies	500	548	500
524	Fuel	500	-	-
561	Conference Registration	1,000	200	1,000
	TOTAL OPERATING EXPENDITURES	25,200	12,134	19,500
	****Total Community Development***	**$ 205,381**	**$ 81,474**	**$ 205,589**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 572000 Recreation Department - City

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110	Executive Salaries	$ 68,508	$ 41,518	$ 70,554
120	Regular Salaries & Wages	168,083	77,384	241,696
130	COLA &Performance Increase, & Part Time Wages	60,100	16,141	67,600
	3% Cost of Living Increase	6,777		-
	2.5% Performance Increase	-		9,496
110/120/130	Salaries & Wages	303,468	135,042	389,346
210	FICA Taxes	23,215	9,927	29,785
220	FLC Ret 3%	7,276	2,304	6,401
221	FLC Ret 4.35%	10,551	1,806	9,602
230	Life and Health Insurance	50,400	31,044	55,440
240	Worker's Compensation	15,028	7,184	11,854
	TOTAL PERSONNEL SERVICE	409,938	187,308	502,428
320	Annual Audit Fee	2,500	1,000	2,500
340	Contractual Services	2,700	219	-
342	Copier Lease	5,550	3,254	5,200
354	Permit	500	-	-
360	Travel & Per Diem	4,500	-	3,500
367	Other Charges	12,000	3,843	7,000
410	Communications - Local Service	4,000	4,475	5,000
411	Alarm Services	800	1,143	1,300
413	Communications - Long Distance	500	-	-
415	Internet Service	7,600	5,878	7,500
420	Postage	200	-	-
431	Electric Service	48,000	37,912	52,000
432	Water, Sewer, & Solid Waste	8,500	6,204	9,000
436	Solid Waste Assessment	7,000	3,392	3,500
450	General Liability Insurance	33,834	22,626	37,217
451	Auto Liability Insurance	8,132	4,926	8,945
452	Property Insurance	69,132	33,068	76,045
461	Repair/Maintenance	23,000	24,523	38,000
493	Other Current Charges	3,000	-	-
494	HRS Background Screening	250	43	250
495	Cafeteria Expenses	1,000	-	-
496	Security (Special Events)	1,500	-	-
499	Annual Fire Safety Ins	1,200	570	1,000
510	General Office Supplies	2,000	371	2,000
515	Dues	3,200	850	2,500
520	Operating Supplies	10,000	5,407	10,000
521	Computer Supplies	2,000	-	2,000
524	Fuel	14,000	5,880	12,000
528	Uniforms	1,800	447	1,500
530	Food - After School Program	4,000	1,214	5,000
531	Misc. Expenses - After School Program	1,200	144	1,400
537	Program Athletic Activities	35,000	12,207	36,000
539	Program Supplies- After School	17,000	6,267	10,000
544	Back-To-School BASH	10,000	-	10,000
561	Conference registration	1,700	-	1,000
	TOTAL OPERATING EXPENDITURES	347,298	185,864	351,357
	****Total Recreation Department - City***	**$ 757,236**	**$ 373,171**	**$ 853,785**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 572020 Recreation Department - PBC

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
120	Regular Salaries & Wages	$ 106,132	$ 64,321	-
130	COLA &Performance Increase, & Part Time Wages		-	
	3% Cost of Living Increase	3,184		-
	2.5% Performance Increase	-		-
110/120/130	Salaries & Wages	109,316	64,321	-
210	FICA Taxes	8,363	4,730	-
220	FLC Ret 3%	1,398	1,930	-
221	FLC Ret 4.35%	4,755	1,193	-
240	Worker's Compensation	15,556	7,436	-
	TOTAL PERSONNEL SERVICE	139,388	83,609	-
360	Travel and Per Diem	2,000	-	-
528	Uniforms	1,500	-	-
530	Food - After School Program	4,000	1,974	-
535	Contributions & Sponsorships	5,000	-	-
537	Program Supplies	13,000	1,259	-
561	Conference Registration	2,000	-	-
	TOTAL OPERATING EXPENDITURES	27,500	3,233	-
	****Total Recreation Department - PBC***	**$ 166,888**	**$ 86,843**	**$ -**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 572150 Parks Department

Object #	Account Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
320	Accounting & Auditing	$ 500	$ 500	$ 500
431	Electric Service	6,200	3,528	6,500
432	Water, Sewer & Solid Waste S	19,000	12,422	21,000
436	Solid Waste Assessment	7,500	6,787	9,000
450	General Liability Insurance	9,227	6,171	10,177
452	Property Insurance	9,602	4,593	7,577
461	Repair/Maintenane	1,600	2,285	2,500
499	Annual Fire Safety Inspection	50	-	50
520	Operating Supplies	200	-	200
525	Chemicals	500	-	500
	TOTAL OPERATING EXPENDITURES	54,379	36,287	58,004
	***Total Parks Department**	**$ 54,379**	**$ 36,287**	**$ 58,004**

City of Pahokee, Florida
Schedule of Expenditures
For The Fiscal Year Ending September 30, 2027

Dept 590000 Non-Departmental

Object #	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
310	Professional Fees	$ 20,000	$ -	$ 20,000
342	Copier Lease	21,000	9,650	20,000
367	Other Charges	25,000	12,089	20,000
410	Communications - Local	14,000	12,371	17,000
414	Celluar Phone Service	-	-	600
415	Internet Service	8,000	6,718	11,000
420	Postage	6,000	4,268	6,000
431	Electric Service	9,500	9,116	13,000
432	Water, Sewer and Solid Waste	5,500	3,519	6,500
434	East Beach Water Assessment-Inc 246 E Main	6,500	3,662	6,500
436	Solid Waste Assessment	4,000	3,402	4,000
440	Rentals and Leases	2,500	-	-
450	General Liability Insurance	67,668	45,253	74,672
451	Auto Liability Insurance	4,165	2,523	4,158
452	Property Insurance	67,211	32,149	53,051
453	Cyber Liability	4,118	2,883	4,752
461	Repair/Maintenance	35,000	5,065	20,000
478	Printing	1,000	-	-
480	Promotional Activities	1,000	-	-
487	Employee of the Month	700	-	700
488	Employee of the Year	500	-	500
492	Bank Charges/ Fees	100	-	-
499	Annual Fire Safety Inspection	200	-	-
510	General Office Supplies	11,000	5,881	8,000
515	Dues	165	-	-
546	Fourth of July Celebration	20,000	30,000	35,000
548	Christmas Celebration	20,000	5,257	10,000
919	Contingencies	60,000	5,659	60,000
	TOTAL OPERATING EXPENDITURES	414,827	199,465	396,433
920	Interfund Transfer	207,783	-	161,793
	TOTAL INTERFUND TRANSFER	207,783	-	161,793
	****Total Non-Departmental***	**$ 622,610**	**$ 199,465**	**$ 558,226**

Henderson Endowment Fund

City of Pahokee, Florida
Schedule of Revenues and Expenditures
For The Fiscal Year Ending September 30, 2027

Fund 051 - Henderson Endowment

Object#	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
	REVENUES/OTHER SOURCES			
360150	Interest Income	24,000	3,663	10,000
	TOTAL REVENUES/OTHER SOURCES	24,000	3,663	10,000
	EXPENDITURES			
539100	Interfund Tsfr Out - Cemetery	24,000	3,663	10,000
	TOTAL EXPENSES	$ 24,000	$ 3,663	$ 10,000

Special Revenue Fund

City of Pahokee, Florida
Schedule of Revenues and Expenditures
For The Fiscal Year Ending September 30, 2027

Fund 100 - Special Revenue Fund

Object#	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
	REVENUES/OTHER SOURCES			
335800	Disc Sales Surtax 1%	$ 500,000	$ 210,155	$ -
	TOTAL REVENUES/OTHER SOURCES	500,000	210,155	-
	EXPENDITURES			
631	Capital Outlay Disc Surtax (1%)	500,000	-	-
	TOTAL EXPENSES	$ 500,000	$ -	$ -

Capital Project Fund

City of Pahokee, Florida
Schedule of Revenues
For The Fiscal Year Ending September 30, 2027

Fund 330 - Capital Project Fund

Object #	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
	REVENUES/OTHER SOURCES			
334255	F LDOT road grant	$ 676,972	$ 66,486	$ 676,972
	Subtotal - Capital Projects - Revenues	**676,972**	**66,486**	**676,972**
	Interfund transfer in	-		-
	TOTAL CAPITAL PROJECTS REVENUES	**$ 676,972**	**$ 66,486**	**$ 676,972**

City of Pahokee, Florida
Schedule of Expenses
For The Fiscal Year Ending September 30, 2027

Fund 330 Capital Project Fund

Object #	Account Number/Name	Adopted Budget 2025-2026	Actual Budget 2025-2026	Tentative Budget 2026-2027
600	Capital Outlay FDOT -McClure	466,972		466,972
600	Capital Outlay Street/Roads Resurfacing	210,000	110,304	210,000
	TOTAL OPERATING EXPENSE	**676,972**	**110,304**	**676,972**
	****Total Captial Project Fund***	**$ 676,972**	**$ 110,304**	**$ 676,972**

Marina Fund

City of Pahokee, Florida
Schedule of Revenues
For The Fiscal Year Ending September 30, 2027

Fund 445 - Marina & Campground

Object #	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
	REVENUES/OTHER SOURCES			
347510	Marina Campground Revenue	$ 200,000	$ 112,091	$ 169,250
347520	Marina Revenues - Laundry	$ 1,000	$ 500	$ 500
347530	Marina Deposits	$ 10,000	$ 2,800	$ 500
362350	Rental Marina Campground Revenue	$ 5,000	$ 3,300	$ 5,000
	Subtotal - Marina Revenues	**216,000**	**118,691**	**198,798**
381001	**Interfund transfer - General Fund**	161,031	-	92,184
	TOTAL MARINA & CAMPGROUND REVENUES/OTHER SOURCES	**$ 377,031**	**$ 118,691**	**$ 290,982**

City of Pahokee, Florida
Schedule of Expenses
For The Fiscal Year Ending September 30, 2027

Dept 575000 Marina & Campground

Object #	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110/120	Regular Salaries & Wages	$ 23,182	$ 10,440	$ 23,868
130	COLA &Performance Increase, & Part Time Wages	0	421	-
	3.% Cost of Living Increase	696		-
	2.5% Performance Increase			597
110/120/130	Regular Salaries & Wages	23,878		24,465
210	FICA Taxes	1,827	733	1,872
220	FLC Ret 3%	716	326	716
221	FLC Ret 4.35%	1,039	472	1,039
230	Life and Health Insurance	5,400	2,878	5,940
	TOTAL PERSONNEL SERVICE	32,860	15,270	34,032
310	Professional Fees	2,000	692	2,500
311	Drug Testing	100	-	-
320	Accounting & Auditing	500	-	500
354	Permits	1,000	550	1,000
410	Communications Local Services	2,000	811	2,000
413	Communications Long Distance	200	-	-
415	Internet Services	6,000	3,692	6,000
431	Electric Services	67,000	30,398	62,000
432	Water, Sewer & Solid Waste	92,000	44,001	85,000
434	East Beach Water Assessment	2,000	1,020	1,200
436	Solid Waste Assessment	15,000	7,917	13,000
444	DNR Annual Adm Fee	450	-	300
450	General Liability Insurance	3,076	406	3,400
452	Property Insurance	32,645	13,080	26,000
461	Repair/Maintenance	85,000	49,521	30,000
490	Advertising	2,500	-	3,500
492	Bank Charges/Fees	1,400	792	1,400
499	Annual Fire Safety	5,000	-	3,500
510	General Office Supplies	1,000	-	350
515	Dues	300	-	300
520	Operating Supplies	25,000	15,163	15,000
640	Equipment	-	-	-
	TOTAL OPERATING EXPENSE	344,171	168,043	256,950
600	Capital Outlay	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-
	Sub-Total Marina Expenditures	**377,031**	**183,313**	**290,982**
	Interfund Transfer Out to General Fund	-	-	-
	Total Marina & Campground Expenses	**$ 377,031**	**$ 183,313**	**$ 290,982**

Cemetery Fund

City of Pahokee, Florida
Schedule of Revenues
For The Fiscal Year Ending September 30, 2027

Fund 450 - Cemetery

Object#	Account Number/Name	Adopted Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
346920	Pre-Need Prepetual Care	2,400	1,600	3,100
346921	Perpetual Care Fees	13,000	8,400	13,000
361010	Restricted Interest- Perpetual	69	-	-
363653	Pre-Need Open/Closing	3,394	4,140	6,325
363654	Private Openings and Closing	43,000	25,480	35,000
364111	Sale of Cemetery Lot- Private	36,000	22,700	34,000
364112	Sale of Cemetery Lot- PreNeed	7,000	7,000	13,000
364120	Pre- Need Vault Sale	2,400	1,900	3,000
364121	Sale of Vault Liners- Private	20,000	13,750	21,800
364123	Sale of Vault Liners- PreNeed	4,333	-	1,000
364130	Marker Installation- Private	500	75	500
364132	Vault Service	1,286	750	1,000
364150	Cremation Fees	2,000	3,000	2,000
364171	Sale of Memorials- At Need	1,704	-	500
364172	Sale of Memorial- PreNeed	500	-	500
364181	Sale of Crypts-At Need	8,000	12,880	10,000
364182	Sale of Crypts - Preneed	8,000	5,695	8,000
369042	Cemetery Land Lease Income	3,888	2,268	4,536
369098	Other Miscellaneous Revenues	200	800	200
	Subtotal - Cemetery Revenues	157,674	110,438	157,461
381001	Interfund transfer in-From General Fund	46,752	-	69,609
381100	Interfund Trns In- Henderson	24,000	3,663	10,000
	Total Cemetery Revenues/Other Sources	**$ 228,426**	**$ 114,101**	**$ 237,070**

City of Pahokee, Florida
Schedule of Expenses
For The Fiscal Year Ending September 30, 2027

Dept 539000 Cemetery

Object #	Account Number/Name	Amended Budget 2025-2026	Actual YTD 2025-2026	Tentative Budget 2026-2027
110/120/130	Regular Salaries & Wages	$ 85,946	48,206	$ 87,298
130	COLA &Performance Increase, & Part Time Wages	0	1,451	
	3 % Cost of Living Increase	2,578		-
110/120/130	Regular Salaries & Wages	88,524		87,298
210	FICA Taxes	6,772	3,824	6,547
220	FLC Ret 3%	2,656	1,009	3,521
221	FLC Ret 4.35%	3,851	1,463	3,928
230	Life and Health Insurance	19,344	11,339	21,278
240	Worker's Compensation	15,110	8,232	15,522
	TOTAL PERSONNEL SERVICE	136,257	75,524	138,094
320	Accounting & Auditing	4,500	850	4,500
360	Travel & Per Diem	500	-	500
410	Communications - Local Servi	8,000	6,095	12,000
413	Communications - Long Distan	400	235	403
415	Internet Service	1,000	875	1,700
420	Postage	200	-	200
431	Electric Service	2,500	1,066	2,500
432	Water, Sewer & Solid Waste	2,500	891	1,800
442	License	100	-	100
450	General Liability Insurance	9,227	1,436	2,709
451	Auto Liability Insurance	1,191	370	697
452	Property Insurance	5,761	2,824	9,682
461	Repair/Maintenance	13,000	13,651	10,000
510	General Office Supplies	4,000	1,444	2,000
520	Operating Supplies	3,700	3,185	3,500
524	Fuel	9,000	2,929	5,500
525	Chemicals	370	-	367
526	Small Equipment	1,000	-	2,571
528	Uniforms	420	-	417
551	COS Markers (Memorial Sales)	8,000	22,441	24,333
552	COS Lot Markers	1,000	-	1,000
553	COS Vault Liners	14,500	6,940	11,897
556	Open/Close (O/C) Vault Setting	300	-	300
561	Conference Registration	1,000	-	300
	TOTAL OPERATING EXPENSE	92,169	65,232	98,976
	****Total Cemetery Expenses***	**$ 228,426**	**$ 140,756**	**$ 237,070**

AGENDA

MEMORANDUM

TO: Honorable Mayor & City Commissioners

VIA: Brenda L. Bryant, City Manager

FROM: Office of the City Clerk

SUBJECT: Amending Section 2-29 of the Code of Ordinances to include a Report of the City Clerk in the Order of Business

DATE: August 3, 2026

GENERAL SUMMARY/BACKGROUND:
The proposed ordinance amends Section 2-29 of the City of Pahokee Code of Ordinances to include a standing Report of the City Clerk within the regular order of business for City Commission meetings.

The amendment recognizes the City Clerk's role as a Charter Officer and provides an opportunity for the Clerk to report on matters within the statutory, charter, and legislative responsibilities of the Office of the City Clerk.

BUDGET IMPACT:
There is no fiscal impact associated with the adoption of this ordinance for the current fiscal year. All ordinances adopted in 2026 will be codified at the same time and will have an impact the FY 2026-2027 Budget.

LEGAL NOTE:
This item has been reviewed for legal sufficiency. Any additional legal guidance will be deferred to the City Attorney as necessary.

STAFF RECOMMENDATION:
Staff recommends approval of the item.

ATTACHMENTS:
Ordinance 2026-03

ORDINANCE NO. 2026-03

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AMENDING ARTICLE II, SECTION 2-29 ENTITLED "ORDER OF BUSINESS"; ADDING A REPORT OF THE CITY CLERK TO THE ORDER OF BUSINESS; RENUMBERING AND REORDERING AS NECESSARY; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article II, Section 2-29 of the City of Pahokee Code of Ordinances establishes the order of business for City Commission meetings; and

WHEREAS, the City Commission of the City of Pahokee ("City Commission") desires to revise Article II, Section 2-29 of the City of Pahokee's Code of Ordinances entitled "Order of Business", to add a Report of the City Clerk; and

WHEREAS, the City Clerk is one of three Charter Officers appointed pursuant to the Charter of the City of Pahokee and serves at the pleasure of the City Commission; and

WHEREAS, the City Commission finds that providing a standing Report of the City Clerk during regular City Commission meetings promotes transparency, enhances communication regarding legislative and statutory matters, and provides an opportunity for the City Clerk to report on matters within the jurisdiction of the Office of the City Clerk; and

WHEREAS, the City Commission further finds that amending the order of business to this effect is in the best interests of the City and its residents and promotes efficient and effective municipal governance.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations.

The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Ordinance.

Section 2. Amending Section 2-29 of the City of Pahokee's Code of Ordinances entitled "Order of Business", shall be replaced and shall read as follows:

Sec. 2-29. - Order of business.

The following order of business shall be observed:

a. Call to Order;

b. Invocation and Pledge of Allegiance;

c. Roll call;

d. Additions of emergency basis from City Manager, deletions and approval of agenda items;

e. Presentations/Proclamations/Public Service Announcements/Public Comments (agenda items only);

f. Consent agenda;

g. Old Business (discussion of existing activities or previously held events, if any);

h. Public Hearings and/or Ordinances;

i. Resolution(s);

j. New Business (Presentation by city manager of activity or upcoming event, if any);

k. Report of the Mayor;

l. Report of the City Manager;

m. Report of the City Attorney;

n. Report of the City Clerk;

o. Future Agenda Items of Commissioners, if any;

p. General Public Comments (items not on the agenda);

q. Commissioner Comments and For the Good of the Order (community events, feel good announcements), if any;

r. Adjourn.

Section 3. Conflict & Repealer.

All ordinances, parts of ordinances or code provisions in conflict herewith ordinance are hereby repealed.

Section 4. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 5. Inclusion in Code.

It is the intention of the City Commission of the City of Pahokee that the provisions of this Ordinance shall at some time in the future become and be made a part of the Code of Ordinances of the City of Pahokee and that the sections of this Ordinance may be renumbered or re-lettered and the word "Ordinance" may be changed to "Chapter," "Section," "Article" or such other appropriate word or phrase, the use of which shall accomplish the intentions herein expressed; provided, however, that Section 1 hereof or the provisions contemplated thereby shall not be codified.

Section 9. Effective Date.

This Ordinance shall become effective immediately upon final passage and adoption.

PASSED FIRST READING this 11th day of August 2026.

PASSED SECOND READING this 8th day of September 2026.

____
Keith W. Babb, Jr., Mayor

ATTESTED:

____
Nylene Clarke, CMC, City Clerk

APPROVED AS TO LEGAL SUFFICIENCY:

____

Burnadette Norris-Weeks, P. A.
City Attorney

Vote:

Mayor Babb	_____(Yes)	____(No)
Vice-Mayor McDonald	_____(Yes)	____(No)
Commissioner Cowan-Williams	_____(Yes)	____(No)
Commissioner McPherson	_____(Yes)	____(No)
Commissioner Scott	_____(Yes)	____(No)

AGENDA

MEMORANDUM

TO: Honorable Mayor & City Commissioners

VIA: Brenda L. Bryant, City Manager

FROM: Raquel Prince, Human Resources Director

SUBJECT: Property & Casualty Proposed Renewal

DATE: September 8, 2026

GENERAL SUMMARY/BACKGROUND:

The City of Pahokee is in need to renew their insurance coverage for General liability, property, auto liability and employee workers comp coverage. Brown and Brown renewal quote for this coming fiscal year has come in at $334,073.00 at a savings of $42,333.00 compared to the prior year's annual premium ($376,405.00). The City Manager would like to request authorization to move forward with the renewal of our Property and Casualty insurance coverage with our current carrier.

BUDGET IMPACT:

The proposed renewal of the City's Property and Casualty insurance coverage will result in an annual premium of $334,073, representing a budget savings of $42,333 compared to the prior year's premium of $376,405.

LEGAL NOTE:

This item has been reviewed for legal sufficiency. Any additional legal guidance will be deferred to the City Attorney as necessary.

STAFF RECOMMENDATION:

Staff recommends approval.

ATTACHMENTS:

Resolution 2026-54

RESOLUTION NO. 2026-54

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, ACCEPTING THE PROPOSAL FROM BROWN & BROWN FOR GENERAL LIABILITY, PROPERTY & CASUALTY COVERAGES, AUTO LIABILITY AND WORKERS COMPENSATION, AS SET FORTH HERETO IN EXHIBIT "A"; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Pahokee (City) current risk management coverage is expiring and needs securing various insurance coverage to include general liability, property & casualty coverage, automobile liability and employee workers compensation coverage; and

WHEREAS, staff has received a favorable proposal pricing from Brown & Brown outlining the rates for Property and Casualty Insurance coverage for Fiscal Year 2026-2027; and

WHEREAS, Brown & Brown has submitted to the City a renewal quote in the amount $334,073.00, a saving of $42,332.00 compared to the prior year's annual premium of $376,405.00; and

WHEREAS, the City Commission desires to approve the decreases and accept the new quotes for the upcoming fiscal year as shown in Exhibit "A" hereto.

NOW THEREFORE, BE RESOLVED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. Approval and Authorization**.** The City Commission of the City of Pahokee hereby approves the renewal of the various insurance coverages to include: General liability, property & causality coverages, automobile liability and employee workers compensation coverage attached as Exhibit "A." The City Manager is further authorized to take all necessary and expedient actions to effectuate the intent of this Resolution.

Section 3 . Conflict. All resolutions in conflict herewith are hereby and expressly repealed.

Section 4. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 8th day of September, 2026.

____
Keith W. Babb, Jr., Mayor

ATTEST:

____
Nylene Clarke, CMC, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: ________________________________

Seconded by: ________________________________

VOTE:

Mayor Babb	______ (Yes)	______ (No)
Vice Mayor McDonald	______ (Yes)	______ (No)
Commissioner Cowan-Williams	______ (Yes)	______ (No)
Commissioner McPherson	______ (Yes)	______ (No)
Commissioner Scott	______ (Yes)	______ (No)

EXHIBIT "A"
INSURNACE PROPOSAL

(ATTACHED)

PUBLIC SECTOR

Insurance Proposal

October 1, 2026 – October 1, 2027

CITY OF PAHOKEE

Table of Contents

Our Story

The Brown & Brown, Public Sector team is a highly-specialized unit of insurance advisors 100% trained to deliver industry-leading services to public entities in the State of Florida. Since 1992, we have continuously refined that specialization and enhanced our services, while becoming the largest public entity brokerage in Florida. Our team provides Property & Casualty and Employee Benefits services to governments from Key West to the Panhandle and represents more than 200 clients.

We have built our reputation by empowering our governmental clients to outperform their industry peers, lower their cost of risk, and enhance their insurance programs - all while staying within their annual budgetary constraints. Our team is committed to serve those who serve the public – and provide superior service to our clients, their staff, and their employees.

- Dedicated service team working exclusively for Florida local governments in all capacities surrounding risk and human resources
- Access to highly experienced public entity resources including Claims Team, Panel Counsel, Loss Control, Disaster Planning and Recovery, and Risk Management Specialists.
- Only retail office in Florida 100% committed to Florida's public entities
- Brown & Brown, Public Sector currently represents over 200 of Florida's governmental entities
    - 22 Counties
    - 70 Cities
    - 20 Public Airports
    - 7 Public School Districts
    - State of Florida

An Introduction to Your Service Team

Account Executives		
Matt Montgomery Executive Vice President	(386) 239-7245	Matt.Montgomery@bbrown.com
Michelle Martin, CIC Senior Vice President / Public Risk Advisor	(386) 239-4047	Michelle.Martin@bbrown.com
Stephen Scullian, CPCU, ARM Senior Vice President / Insurance Broker	(386) 239-7211	Stephen.Scullian@bbrown.com
Justin Anselmo, CRIS Senior Vice President / Insurance Broker	(386) 239-8821	Justin.Anselmo@bbrown.com
Tiffany Hill, GBDS Vice President / Client Services Leader	(386) 281-6846	Tiffany.Hill@bbrown.com
Robin Russell, ARM-P, CISR, CSRM Vice President / Account Executive	(386) 239-4044	Robin.Russell@bbrown.com
Kyle Stoekel, ARM-P, CIC, CRM Public Risk Advisor	(386) 944-5805	Kyle.Stoekel@bbrown.com
Bill Wilson Public Risk Advisor	(386) 333-6058	Bill.Wilson@bbrown.com
Devyn Donley Public Risk Advisor	(386) 239-4070	Devyn.Donley@bbrown.com
Ethan Reedy Insurance Broker	(386) 239-7264	Ethan.Reedy@bbrown.com
Victoria "Tori" Reedy Executive Coordinator	(386) 239-4043	Tori.Reedy@bbrown.com
Service Representatives		
Emily Bailey Public Risk Specialist	(386) 333-6085	Emily.Bailey@bbrown.com
Melody Blake, ACSR Senior Public Risk Specialist	(386) 239-4050	Melody.Blake@bbrown.com
Taylor Brodeur Public Risk Specialist	(386) 361-5225	Taylor.Brodeur@bbrown.com
Jessica Conway Public Risk & Claims Specialist	(386) 333-6001	Jessica.Conway@bbrown.com
Megan Feinberg Public Risk Specialist Assistant	(386) 281-6836	Megan.Feinberg@bbrown.com
Patricia "Trish" Jenkins, CPSR Senior Public Risk Specialist	(386) 239-4042	Trish.Jenkins@bbrown.com
Mallory Colucci Public Risk & Claims Specialist	(386) 800-1164	Mallory.Colucci@bbrown.com

Certificate Requests: 179.certificates@bbrown.com
Claim Reporting: 179.claims@bbrown.com

Our Service Team philosophy focuses on accountability at all levels of account management. Our goal is not simply to meet your service needs, but to exceed them. All the employees at Brown & Brown are dedicated to achieving this goal and distinguishing ourselves from the competition.

Preferred Governmental Insurance Trust (*Preferred*) Overview

Several hundred members and millions in premiums prove that the *Preferred* Governmental Insurance Trust® fulfills what Florida needs: an insurance program exclusively customized and dedicated to the public sector. *Preferred* stays on the forefront of specialized insurance for property, casualty and workers' compensation because it is non-profit and self-governed with a membership comprised solely of Florida public entities.

Preferred's history dates back to 1999. Its robust membership and financial strength, including consistent growth of surplus, stem from its conservative platform of managed risk. *Preferred* is just that: ***preferred*** for unmatched public entity experience, innovation, stability and personalized service.

***Preferred*'s Member Types**		
Municipalities	Counties	Special Districts
Public Schools	Charter Schools	Sheriff Departments
Housing Authorities	Aviation Authorities	Transit, Port & Utility Authorities

***Preferred*'s Comprehensive Coverages**		
Property	Workers' Compensation	General Liability
Automobile Liability	Automobile Physical Damage	Law Enforcement Liability
Public Officials Liability	Employment Practices Liability	Educators' Legal Liability

The Power of Groups and People

What does a specialized insurance trust do for you? In the case of *Preferred*, it gives you the purchasing power of a very large trust with billions of covered property values—far more financial negotiating power than a single public entity can muster. As a *Preferred* member, you are part of a formidable Florida insurance trust.

The trust also transfers risks from any one public entity to the larger group. This provides all members of the trust better rating structures with less volatility. *Preferred*'s sole focus on government ensures that members' unique needs are met.

Underwriting and Administration

Behind *Preferred*'s underwriting platform are decades of success built on integrity and market relationships. Our team of underwriters' vast insurance expertise enhances the actuarial and scientific data used to underwrite individual risks within the trust. Services delivered are both broad and precise. Reliability is assured. The administrator for *Preferred* is Public Risk Underwriters of Florida, Inc.® (PRU), Florida's premier public entity specialist of its kind. *Preferred's* claims administrator is PGCS Claim Services. With more than 25 years in claims experience, PGCS is Florida's foremost governmental third-party administration company.

Public Risk Underwriters of Florida
Insurance Solutions for Public Entities

Preferred® PGIT GOVERNMENTAL INSURANCE TRUST

PGCS℠ Claim Services

<u>Underwriting Highlights</u>

- **Diverse risk financing options:** guaranteed cost, deductible, self-insured retention, all lines aggregate
- **Competitive premium discounts** based on favorable experience and sound safety practices
- **Flexibility of coverage design**, including mono-line or package basis
- **Dynamic financial analysis** conducted periodically to validate the trust's superior financial standing

<u>Administration</u>

- **General counsel, defense counsel and litigation services** by specialists in governmental law
- **Membership relations** for networking and professional development
- **Legislative Pulse newsletter** from Tallahassee-based law firm
- **Professional marketing** that guarantees local agent support, governmental knowledge and an ever-growing group of members
- **Preferred News**—a quarterly publication covering the spectrum of government insurance issues
- **State filing, accounting and independent CPA audited financials** as needed

***Preferred*'s Expert Boards Know Your Business**

Preferred is governed and guided by people working daily in all segments of Florida's public sector – from municipalities to counties to schools to special taxing districts.

The Board of Trustees is comprised of elected public officials who work wisely and diligently to set policy, keeping Preferred as the premier public entity insurer of its kind.

Preferred Claims Administration

Preferred Governmental Claim Solutions, Inc. ® (PGCS) is the premier governmental third-party claims administrator in the state of Florida and administers the claims for Preferred Governmental Insurance Trust (*Preferred*). Since its founding in 1956, PGCS has provided claims administration services exclusively to over 450 governmental entities including schools, cities, towns, counties, community development districts, and fire districts. Therefore, PGCS's adjusters are extremely qualified to handle governmental tort liability and public sector workers' compensation claims. They are experts at investigating and handling police and firefighters presumption claims. PGCS is sensitive to the politics involved in the handling of public entity claims.

PGCS's claims administration program consists of workers' compensation, general liability, bodily injury, personal injury, property, auto liability, auto physical damage, employment practices liability, school leaders/educators liability and public officials liability. Their claims staff has over 630 years of combined insurance experience and each has been with PGCS an average of 8 years. Claims are handled under strict supervision in accordance with the PGCS workers' compensation and liability claim handling procedure manuals and the PGCS claim best practices manual. A random sampling of each adjuster's claim files are audited on a monthly basis by a Quality Assurance Manager to ensure compliance.

PGCS provides their clients with a dedicated Subrogation Unit to pursue reimbursements from at-fault third parties. Their current recovery rate is fifty-nine (59) percent of the claim costs expended. PGCS also has a dedicated excess reporting and recovery unit for communication to and securing reimbursement from the excess and/or reinsurance carriers. In addition, PGCS provides a state-approved Special Investigation Unit (SIU) to prevent and pursue fraudulent claims. PGCS offers rewards up to $10,000.00 for the arrest and conviction of persons committing workers' compensation fraud. This service is provided via a twenty-four hour seven day a week hotline.

PGCS utilizes the RiskMaster system for claims processing. This system captures a wide variety of data and allows the adjuster to enter an unlimited number of claim notes, process reserve changes, and issue claim payments. Customized reports can be obtained from PGCS's on-line system containing a multitude of data parameters that a client may choose to analyze. The system can be accessed by clients via their website at www.pgcs-tpa.com.

Communication with PGCS's clients is the cornerstone of their claims administration program. Professional adjusters, nurses, management, quarterly in-depth claim review meetings, 24/7 claim reporting, utilization of attorneys specializing in public entity defense, litigation management, and return to work programs are just a sample of how PGCS has set the standard for the industry.

PGCS is committed to partnering with their clients to provide professional and aggressive claim management programs. While they are recognized as the leader in the industry, PGCS is always striving to improve the quality of their programs and expand the services that they offer.

Preferred Safety and Risk Management Services

The success of any public sector community is tied to its ability to protect and preserve its human physical assets. This basic premise serves as the cornerstone of an effective Safety Management program and underscores the importance of Safety and Risk Control to the community. *Preferred*'s Safety and Risk Management Department is very aware of the valuable contribution a comprehensive safety and risk control program makes to the bottom-line of any organization.

At *Preferred*, Safety consultations originate with one basic thought—to recommend specific measures to minimize or eliminate the exposures that cause accidents. This does not mean that the workplace become no-risk utopias, but we expect our consultants to recommend measures to control and minimize all types of accidents, injuries and illnesses to our *Preferred* members' operations and premises.

Preferred is dedicated to meeting the challenge of the complex issues facing public sector organizations Disarming these issues and converting them into solutions which work to the advantage of our goal. *Preferred*'s approach to risk control incorporates the following elements:

- **Exposure Identification** – Assist management in determining areas where a chance of loss might exist through cause trend analysis, work site evaluations, and facility inspections.

- **Exposure Measurement and Loss Analysis** – Loss analysis and a review of the consequences of the exposures will be considered to develop alternative methods of control.

- **Determination and Selection of Appropriate Risk Control Methods** – Based on measurement and analysis, specific recommendations and/or custom designed risk control plan will be formulated. OSHA, as well as other Agency Standards will be applied and/or used as a "Best Practice" measure when designing and formulating safety and risk control plans.

- **Training and Safety Management Consulting** – After considering client needs specific services and/or training will be formulated and initiated to fit the client's need. Key Personnel or specialty consulting services with the knowledge and skills needed to meet those identified needs will be provided.

- **Additional Consulting Services Available** – *Preferred's* Safety & Risk Management has other services available that may benefit our clients. These services include security evaluations and review of existing safety and risk programs.

Preferred's Safety and Risk Management Department evaluates the unique needs to each client, ultimately designing a program that is capable of being integrated into the overall safety and risk control efforts of each client. *Preferred*'s dedication to the problem-solving approach is the foundation of their Safety and Risk Management Service.

Property – Inland Marine

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Covered Property (Per Schedule Provided)	
$15,547,093	Blanket Value Buildings and Contents

Special Property Coverages	
$5,000,000	Flood
$5,000,000	Earth Movement
Not Included	TRIA Terrorism

Inland Marine (Per Schedule Provided)	
$1,000,000	Blanket Unscheduled Inland Marine***
Included in Blanket	Communication Equipment***
$26,000	Contractor's / Mobile Equipment***
Included in Blanket	Electronic Data Processing Equipment***
Included in Blanket	Emergency Portable Service Equipment***
Included in Blanket	Fine Arts***
Included in Blanket	Other Inland Marine
$63,210	Rented, Leased or Borrowed Equipment♦♦
Included in Blanket	Valuable Papers
Not Included	Watercraft, Not Including Hull Coverage**

Deductibles: $5,000 per Occurrence – Buildings and Contents, Earth Movement

5% of TIV per Occurrence / Per Location for "Named Storm" subject to minimum of $35,000 Per Occurrence. Location is defined by each itemized listing on the applicable schedule. Also applies to Inland Marine.

$5,000 any one occurrence for Flood, except:
Excess of maximum NFIP available whether purchased or not or 5% of the TIV at each affected location whichever is greater for Zones A & V

$1,000 per Occurrence – Inland Marine

*****Unscheduled items are subject to a maximum value of $25,000 or less per item. Items valued above this amount must be scheduled.**

****Watercraft, not exceeding 25 feet, coverage is not hull coverage. Limited to Specified Perils only, excluding collision with another object.**

♦♦Unscheduled items are subject to a maximum value of $250,000 or less per item, subject to the maximum per occurrence loss limit shown on the Inland Marine Schedule. Items valued above $250,000 must be scheduled.

Property – Inland Marine

Coverage:

1. Special form (formerly "All Risk"), subject to policy exclusions.
2. Replacement Cost applies to Buildings, Contents and EDP is subject to all terms and conditions of the coverage agreement the most we will pay for all loss, damage or costs in any one occurrence is the applicable limits of liability shown in the property declaration. **The blanket limit of coverage shown in the property declaration applies to all covered property unless a separate limit, lower limit or reduced amount of coverage is indicated elsewhere in the coverage agreement or in the property declaration.**
3. Inland Marine coverage paid at "Agreed Value" if the valuation type on the Inland Marine schedule is shown as agreed value; or the lesser of Actual Cash Value or 110% of the value reported on the schedule**.** See policy for complete details.
4. *Preferred* will pay for covered loss to your real property, inland marine or personal property:
    a. At the location shown on the Schedule of the Declarations,
    b. Property in the open within 1,000 feet of locations described in a. above,
    c. With respects to Inland Marine, at or away from your covered location.
5. No Coinsurance Clause.
6. Certain coverages subject to sub-limits stated in policy.
7. During the current Coverage Agreement period, *Preferred* will not charge an additional premium for **new locations** if the value of a **new location** or total value of all **new locations** at the same physical address that are acquired or newly constructed during the coverage agreement period **is less than $15,000,000** and if the location is acquired after the inception date of the Coverage Agreement. If the newly added location was owned or acquired prior to the inception date of the Coverage Agreement then premium is due at the time the location is added.
8. The *Preferred* Property Program is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by *Preferred* on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence.
9. ***Preferred* will be appraising all property currently scheduled. At time of finalization of appraisal, building values are to be adjusted accordingly or Stated Value endorsement will be applied with immediate effect. In addition, trending will be provided every 3 years to ensure adequate Replacement values are insured.**

Property – Inland Marine

Sublimits of Coverage Sublimits apply as part of, and not in addition to, the overall Total Insured Values coverage limit.	
$1,000,000	Accounts Receivable, per occurrence
$1,000,000	Additional Expense
$40,000	Animals, annual aggregate
$1,000,000	Business Income
$500,000, or 25% of loss whichever is greater	Debris Removal, per occurrence
$1,000,000	Demolition Cost, Ordinance & Increased Cost of Construction, per occurrence
$500,000	Errors and Omissions, per occurrence
$250,000	Expediting Expense, per occurrence
$50,000	Fire Department Charges, per occurrence
$250,000	Fungus Cleanup Expense, annual aggregate
$1,000,000	Golf Course Tees to Greens
$50,000 Per Occurrence $1,000 Max per Tree	Lawns, Plants, Trees and Shrubs, Excludes Wind (see policy form for additional restrictions)
$4,000,000	New Locations, per occurrence – 60 days from the date new location(s) is first purchased, rented or occupied, whichever is earlier. See policy for details.
$250,000	Personal Property of Employees, per occurrence
$250,000	Pollution Cleanup Expense, annual aggregate
$500,000	Preservation of Property, per occurrence
$50,000	Professional Fees, per occurrence
$250,000	Property at Miscellaneous Unnamed Locations
$25,000	Recertification, per occurrence
$250,000	Service Interruption Coverage, per occurrence
$500,000	Transit, per occurrence
$1,000,000	Track and Fields

Property – Inland Marine
Major Exclusions

Property **Not** Covered includes but not limited to:

1. Animals, water, land including land on which the property is located, shrubs, trees, lawns, growing crops, or standing timber, except under conditions described in the "Extensions of Coverage" section of the policy.
2. Aircraft except scheduled (on the Inland Marine statement of values as part of this Coverage Agreement) Unmanned Aerial Systems (UAS), also referred to as drones, including:
   A. Aircraft component (airframe)
   B. Attached or detachable cameras, sensors, and payload equipment
   C. Ground control stations
   D. Batteries, chargers, and operating accessories

   Provided such property is owned by the Covered Party and loss is from a **specified peril**; however, we will not pay for loss or damage caused by:
   A. Illegal or unlicensed operation of the drone
   B. Operation in violation of FAA or local aviation regulations
   C. Intentional acts
   D. Wear and tear, gradual deterioration, or mechanical breakdown (unless resulting in a covered loss)
   E. Cyber interference or hacking
3. Property you sold under conditional sale, trust agreement, installment payment, or other deferred payment plan after such property has been delivered to the customer.
4. Caves, caverns, mines or any type, or any property contained within them.
5. Currency, money, notes or securities.
6. Dams, dikes or levees.
7. Contraband or property in the course of illegal transportation or trade.
8. Property covered under import or export ocean cargo policies.
9. Property you transport as a common carrier.
10. Property shipped by mail, unless sent registered or certified.
11. **Watercraft unless loss is from a specified peril and scheduled on the inland marine schedule.**
12. Vehicles licensed or designed for highway use, unless shown on the Property Declaration, Extensions of Coverage item U, and then no coverage for any **over the road coverage**, or collision with another vehicle or object. The AOP deductible applies per occurrence and in the event of a Named Storm the Named Storm deductible applies per vehicle rather than per location. This coverage is paid at actual cash value at time of loss.
13. Bulkheads, docks, piers, wharves, retaining walls, boardwalks or underwater conduits from: freezing and thawing; impact of watercraft; waves, or debris driven by waves; pressure or weight of ice or water, whether driven by wind or not; or sinking or settling.
14. Dune walkovers, unless loss is at a covered location and from a specified peril other than collapse. **No wind coverage is afforded for dune walkovers.**
15. Electrical or communication lines, towers, and poles you own that are not located on a "covered location" insured under this policy.
16. Personal property of volunteers.

Property – Inland Marine
Major Exclusions

Property **Not** Covered includes but not limited to:

17. Underground pipes, unless loss is from a specified peril.
18. If building has been vacant for more than 90 consecutive days before a loss or damage, the following perils will be excluded: Vandalism, Sprinkler leakage, unless the system has been protected against freezing, building glass breakage, water damage, theft or attempted theft.
19. Loss or damage to any portion of the roof, roof surfacing, awnings, or covered walkways that alters only the appearance of any portion of the roof, roof coverings, awnings or covered walkways (including but not limited to marring, pitting, scratches, or dents) but does not result in damage that allows the penetration of water through the roof covering or result in the failure of the roof covering to perform its intended function to keep out elements over an extended period of time. Roof coverings means shingles, tiles, cladding, metal or synthetic sheeting or similar materials covering the roof, and includes all materials used in securing the roof surface and all materials applied to or used under the roof surface for moisture protection.

Property – Inland Marine
Major Exclusions

Excluded Risks of Direct Physical Loss include but not limited to:

1. War, invasion, acts of foreign enemies, hostilities or war like operations, civil war, rebellion, revolution, insurrection, civil commotion, military, usurped power, or any act of terrorism
2. Biological or Chemical Materials
3. Electronic Data or Electronic Date Recognition Exclusion
4. Asbestos
5. Damage caused by electronic currents artificially generated.
6. Pollution, except as provided under "Extensions of Coverage"
7. Building ordinance enforcement or Government action
8. Nuclear reaction
9. Utility failure
10. Fungus, except as provided under "Extensions of Coverage"
11. Any offshore oil well or oil shipping/tanker incident and the ensuing oil spill

"Named Storm" Definition: "…*the direct action of wind,* ***including wind driven water and storm surge*** *when associated with or occurring in conjunction with a storm or weather disturbance which is named…*" Wind driven water and storm surge loss are NOT subject to Flood Sublimit and are included to the blanket limits.

Flood coverage in zones A or V, or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a special flood deductible equal to all flood insurance available for such property under the NFIP, whether purchased or not or 5% of the Total Insured Value at each affected location whichever is greater. If such property is not eligible for the National Flood Insurance Program because the community in which the property is located does not participate in the NFIP, the Special Flood Deductible will be $1,000,000 per insured location damaged in the flood occurrence or 5% of the Total Insured Value at each affected location whichever is greater.

Flood zones A will include, but not be limited to all the sub-classifications of AO, AH, AE, AR, A1 through A99, or any other sub-classification with the A prefix or designation. Flood zones V will include, but not be limited to all the sub-classifications of VO, VH, VE, VR V1 through V99, or any other sub-classification with the V prefix or designation. See policy form for special deductible restrictions.

Equipment Breakdown

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Covered Equipment: Covered Property built to operate under vacuum or pressure, other than weight of contents, or used for the generation, transmission or utilization of energy.

Coverage	Limit
Property Damage / Loss of Business Income / Additional Expense per accident	$15,547,093
Water Damage	$1,000,000
Ammonia Contamination	$1,000,000
Hazardous Substance Coverage	$1,500,000
Utility Interruption (24 Hour Waiting Period)	$2,000,000
Spoilage Damage	$500,000
Ordinance or Law	$1,000,000
Expediting Expenses	$1,500,000
Data or Media	$500,000
Fungus, Wet Rot, Dry Rot	$50,000

Deductibles: Same as Property – Building and Contents
24 Hours – Utility Interruption

Crime

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Limits of Liability and Coverage:

Coverage	Limit	Deductible
Employee Dishonesty, Including Faithful Performance	$500,000	$1,000
Forgery or Alteration Coverage	$500,000	$1,000
Theft, Disappearance and Destruction Coverage Inside Outside	 $500,000 $500,000	 $1,000 $1,000
Computer Fraud Coverage (Including Funds Transfer)	$500,000	$1,000

Crime

Exclusions, include but not limited to:

- Acts Committed By You
- Acts of Officials, Employees or Representatives
- Governmental Action
- Indirect Loss
    - Legal Expenses (Forgery or Alteration)
    - Nuclear
    - War and Similar Actions
- Damages Other than Compensatory

Employee Dishonesty
- Bonded Employees
- Employees Cancelled Under Prior Insurance
- Inventory Shortages
- Trading

Theft Disappearance and Destruction Coverage (Inside & Outside)
- Accounting Or Arithmetical Errors Or Omissions
- Exchanges Or Purchases
- Fire
- Money Operated Devices
- Motor Vehicles or Equipment and Accessories
- Transfer or Surrender of Property
- Vandalism
- Voluntary Parting of Title to or Possession of Property
- Cyber Crimes or Events
- Virtual Currency
- Fiduciary Theft or Forgery
- Intangible or Intellectual Property

Computer Fraud, including Funds Transfer
- Exchanges or Purchases
- Inventory Shortages
- Voluntary Parting of Title to or Possession of Property

Notes of Importance:

1. Employee dishonesty coverage is excluded for those employees required by law to be individually bonded.

General Liability

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Form: Occurrence

Coverage	Limit	Deductible
General Liability		
Bodily Injury and Property Damage, per Occurrence	$2,000,000	$0 Per Occurrence
Personal Injury and Advertising Injury, per Person/Occurrence	Included	
Products/Completed Operations, Aggregate	Included	
Fire Damage, per Occurrence	Included	
Medical Payments	Not Included	
Employee Benefits Liability, per Occurrence	$2,000,000	
Sublimits		
Vicarious Law Enforcement Liability, per Occurrence	$2,000,000	Same as General Liability
Principle of Eminent Domain Including Inverse Condemnation, “Bert J. Harris, Jr., Private Property Rights Protection Act” per Occurrence / Annual Aggregate.	$100,000	
Sewer Backup and Water Damage: Non-Negligent Claims Negligent Claims.	 $10,000/$200,000 $200,000/$200,000	
Herbicide and Pesticide, per Occurrence	$1,000,000	

Additional Coverages Included:

1. EMT/Paramedic Professional Services
2. Premises Operations
3. “Insured” Contracts
4. Host Liquor Liability
5. Broad Form Property Damage Subject to $2,500 Personal Property of Others Sublimit
6. Watercraft Liability (under 52 feet). See policy form for limitations
7. Limited Worldwide Coverage
8. Failure to Supply Water
9. Communicable Disease (Correctional Facilities and Health Care Facilities - $300,000 Limit)

Notes of Importance:

1. Premium is not audited.
2. Defense Costs are paid in addition to policy limits.
3. In the event an occurrence, accident or offense continues beyond the policy period, the applicable deductible would apply separately to each policy period in which the occurrence, accident or offense was committed or was alleged to have been committed.
4. Limits of Liability are subject to Florida Statute 768.28.
5. Deductible does not apply to claims expense.

General Liability

Exclusions, include but not limited to:

- Expected or intended injury
- Contractual Liability
- Liquor Liability
- Workers' Compensation and similar laws
- Employer's Liability
- Pollution
- Aircraft, Auto or Watercraft
- Mobile Equipment
- War
- Damage to Your Property, Product or Work
- Damage to Impaired Property or Property Not Physically Injured
- Recall of Products, Work or Impaired Property
- Racketeering
- Law Enforcement, except for vicarious liability arising out of an act or omission by a law enforcement agency that is not owned, operated or controlled by the "Covered party" if there is a contract with an outside agency to provide law enforcement for your entity.
- Asbestos, Mold, Fungi, or Bacteria
- Liability arising out of or caused or contributed to by any ownership, maintenance, operation, use, loading, unloading or control of or responsibility for any airfield, airport, aircraft, runway, hangar, building or other property or facility designed for, used, connected, associated or affiliated with or in any way related to aviation or aviation activities; this exclusion does not apply to premises exposure for those common areas open to the public including but not limited to parking areas, sidewalks, and terminal buildings.
- Failure or inability to supply or any interruption of any adequate quantity of power, steam, pressure, or fuel
- Subsidence, erosion or earth movement.
- Hospital / Clinic Medical Malpractice or Health Care Facilities
- Professional Health Care Services, but not including emergency medical services for first aid performed by emergency medical technicians, paramedics or Medical Director while in the course and scope of their duties.
- ERISA
- Actual or alleged illegal discrimination
- Injunctive, declaratory or equitable relief
- Actual or alleged deterioration, bursting breaking, leaking, inadequacy, design of, control of, maintenance of, or any other alleged responsibility for any structure device, or water course, natural or man-made, including, but not limited to: dams, reservoirs, levees, banks, embankments, gates, canals, ditches, gutters, sewers, aqueducts, channels, culvert, retaining walls, drains, tanks, watershed, or drains, a purpose of which is the containing, carrying, impeding, channeling, diverting, or draining of water or other liquid. Does not apply only as to the bursting or failure of man-made sewer, storm water, grey water or potable water supply pipes owned and maintained by Covered Party.
- Sexual abuse after initial discovery
- Perflouroalkyl and Polyflouroalkyl group of manufactured chemicals including, but not limited to the PFAS sub-groups: perfluorooctane sulfonate (PFOS), perfluorooctanoic acid (PFOA), and Perfluorohexane sulfonate acids (PFHxS).

Deadly Weapon Protection

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Form: Claims Made

Deadly Weapon Protection – Claims Made Retroactive Date: 10/1/2023		
Coverage	**Limit**	**Deductible**
Deadly Weapon Event (Including Claims Expenses), per event	$1,000,000	$0 Per Event
Deadly Weapon Protection – Sublimits		
Business Interruption	Included	$0 Per Event
Demolition, Clearance, and Memorialization, per event	$250,000	
Extra Expense, per event	$250,000	
Crisis Management	Included	
Property Damage Extension, per event	Included	
Counseling Services, per event	$250,000	
Funeral Expenses, per event	$250,000	
Claims Expenses	Included	
Medical Expense, per person	$25,000	
Accidental Death & Dismemberment, per person	$50,000	

Notes of Importance:

1. **Coverage limited to scheduled locations only.**
2. Premium is not audited.
3. Defense Costs are paid within the policy limits.
4. Deductible does not apply to claims expense.

Any Event that occurs at a Location which has been specifically leased or loaned by the City to any other entity or individual to host a permitted event planned and ticketed for more than 15,000 attendees over the duration of the event, MUST BE reported to AND APPROVED by *Preferred* PRIOR to event. The Trust may, at their discretion, charge an additional premium and/or impose additional conditions specifically for that event.

Deadly Weapon Protection

Exclusions include but are not limited to:

- Loss of market, income or use at the property physically lost or physically damaged.
- Confiscation, nationalization, requisition, destruction or damage to property by any authority.
- Criminal, dishonest, fraudulent or malicious conduct by the Covered Party.
- Negligent act, error, omission, misstatement, misleading statement, neglect or breach of duty by the Directors or Officers
- Euthanasia.
- Vehicle not defined as a Road Vehicle;
- Weapon mounted (or designed to be mounted) on a vehicle;
- Weapon, device or substance delivered by an airborne weapon delivery system including, but not limited to, fixed wing aircraft, helicopter or drone.
- Injury or death to employees of the Covered Party, except for Crisis Management Services, Counselling Services, and Funeral Expenses endorsed by Extension to this Coverage Agreement.
- Claim or Claims made by, or on behalf of, any Assailant(s).
- Use or operation, as a means for inflicting harm, of any computer, computer system, computer software program, malicious code, computer virus or process or any other electronic system.
- Nuclear, Chemical, Biological, Bio-Chemical, Electromagnetic or Radioactive Weapons.
- Mental injury or mental anguish related claim where no actual Bodily Injury has occurred to the claimant.
- Covered Party's recklessness or deliberate misconduct.
- Mercy Killing(s).
- Covered Party except for employee while they are a recipient of Business Services being provided by the Covered Party.
- Pollutant or Contaminant.
- Goods or products designed, manufactured, constructed, altered, repaired, serviced, treated, sold, supplied or distributed by the Covered Party.
- Property Damage in respect of property:
  - owned, leased, rented or occupied by the Covered Party.
  - in the care, custody or control of the Covered Party or the care, custody or control of any person under contract with the Covered Party.
- Punitive or exemplary damages, sanctions or any additional damages resulting from the multiplication of compensatory damages.
- Strikes, labor unrest, riots or civil commotion.
- Suicide.
- War, invasion, acts of foreign enemies, hostilities or warlike operations, civil war, rebellion, revolution, insurrection, civil commotion assuming the proportions of, or amounting to, an uprising, military power.
- Swatting and any other fictitious event of hoax.

Deadly Weapon Protection

Claims Made Policy:
When a policy is on a claims-made basis, coverage triggers based on the actual filing date or receipt of the claim, in addition to the date of loss or injury. It handles any insured loss or claim filed during the policy period, regardless of when the actual loss or injury occurred, subject to the retroactive date on the declarations. Claims-made coverage applies only to covered losses that occur after the retroactive date.

Extended Reporting Periods:
Preferred provides the following Extended Reporting Periods options in the event coverage is cancelled or non-renewed:

Automatic Extended Reporting Period – continued coverage granted for a period of 90 days following the effective date of termination or nonrenewal, but only for Claims first made during the 90 days and arising from Wrongful Acts taking place prior to the effective date of the termination or nonrenewal.

Public Officials Liability/Employment Practices Liability

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Form: **POL/EPLI:** Claims Made – Duty to Defend

Coverage	Limit	Deductible
Public Officials Liability Retroactive Date: 10/1/2023		
Per Claim	$2,000,000	$0 Per Claim
Employment Practices Liability Retroactive Date: 10/1/2023		
Per Claim	$2,000,000	$0 Per Claim
Sublimits		
Employee Pre-Termination Legal Consultation Services Per Employee Aggregate	 $2,500 $5,000	
Non-Monetary Claims Defense Costs, Aggregate	$100,000	

Notes of Importance:

1. Defense Costs are paid in addition to policy limits.
2. Deductible does not apply to claims expense.
3. Broadened definition of "Who is an Insured."
4. Limits of Liability are subject to Florida Statute 768.28.

Public Officials Liability/Employment Practices Liability

Exclusions, include but not limited to:

- Criminal Acts
- Non-Monetary relief except as provided in the Supplementary Payments
- Bodily Injury, Personal Injury, Property Damage, Advertising Injury
- Damages arising out of Inverse Condemnation, Eminent Domain, Temporary or Permanent taking, Adverse Possession, Dedication by adverse Use, Condemnation Proceedings, or claims brought under Florida Statute 70.001 the “Bert J. Harris Jr., Private Property Rights Protection Act” Florida Statute 70.45, Florida Statute 70.51, Florida Statute 252.422 or any similar claim by whatever named called.
- War, Invasion, Acts of foreign enemies, hostiles or warlike operations, strike, lock-out, riot, civil war, rebellion, revolution, insurrection or civil commotion
- Failure to effect and maintain insurance
- Fiduciary Liability
- Pollution
- Workers’ Compensation, Employers Liability and similar laws
- Nuclear
- ERISA of 1974, any similar state or local laws, and any rules and regulations promulgated thereunder and amendments thereto.
- Infringement of copyright, trademark, plagiarism, piracy or misappropriation of any ideas or other intellectual property
- Contractual Liability
- Health Care Professional or Health Care Facilities
- Prior and Pending claims
- Workers’ Adjustment and Retraining Notification Act, OSHA, RICO, or ADA
- Law Enforcement Activities
- Insured vs. Insured
- Bonds, Taxes or Construction contracts
- Collective Bargaining Agreements
- Capital Improvement to make property more accessible or accommodating to disabled persons
- Punitive Damages
- Return or improper assessment of taxes, assessments, penalties, fines, fees
- Activities of any attorney-at-law, medical personnel, architect, engineer or accountant, in the scope of their professional duties, except for claims made against them as Public Officials or Employees
- Media Wrongful Act
- Access or Disclosure of Confidential or Personal Information and Data-related Liability
- Perflouroalkyl and Polyflouroalkyl group of manufactured chemicals including, but not limited to the PFAS sub-groups: perfluorooctane sulfonate (PFOS), perfluorooctanoic acid (PFOA), and Perfluorohexane sulfonate acids (PFHxS).

Public Officials Liability/Employment Practices Liability

Claims Made Policy:

When a policy is on a claims-made basis, coverage triggers based on the actual filing date or receipt of the claim, in addition to the date of loss or injury. It handles any insured loss or claim filed during the policy period, regardless of when the actual loss or injury occurred, subject to the retroactive date on the declarations. Claims-made coverage applies only to covered losses that occur after the retroactive date.

Extended Reporting Periods:

Preferred provides the following Extended Reporting Periods options in the event coverage is cancelled or non-renewed:

Automatic Extended Reporting Period – continued coverage granted for a period of 60 days following the effective date of termination or nonrenewal, but only for Claims first made during the 60 days and arising from Wrongful Acts taking place prior to the effective date of the termination or nonrenewal.

Optional Extended Reporting Period – The Public Entity shall have the right, upon payment of up to 200% of the expiring premium, to purchase an Optional Extended Reporting Period, for the period of 12 months following the effective date of the cancellation or nonrenewal, but only for Claims first made during the Optional Extended Reporting Period and arising from Wrongful Acts taking place prior to the effective date of the termination or nonrenewal.

Cyber Liability

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Form: Claims Made – Duty to Defend

Cyber Liability Retroactive Date: 10/1/2023		
Coverage	**Limit**	**Deductible**
Policy Limit – Annual Aggregate	**$2,000,000**	**Per Below**
Third Party Liability Coverage		
Privacy & Security Liability, each claim	$2,000,000	$25,000
Media Content Services Liability, each claim	$2,000,000	$25,000
PCI DSS, sublimit	$1,000,000	$25,000
First Party Liability Coverage		
Cyber Extortion & Ransomware, each claim	$1,250,000	$25,000
Data Breach & Crisis Management, each claim	$2,000,000	$25,000
Data Recovery, each claim	$2,000,000	$25,000
Business Interruption / Extra Expense, each claim	$2,000,000	$25,000/12 Hr.
Cyber Crime, refer to form for sublimits – Annual Aggregate Social Engineering Financial Fraud* Funds Transfer Fraud Invoice Manipulation	**$500,000** $500,000 $500,000 $500,000	$25,000 $25,000 $25,000 $25,000
Utility Fraud, refer to form for sublimits – Annual Aggregate Crypto Jacking Telecommunications Fraud	**$500,000** $500,000 $500,000	$25,000 $25,000 $25,000
System Failure – BI/EE, sublimit	$2,000,000	$25,000/12 Hr.
Dependent Business Interruption – System Failure, BI/EE, sublimit	$2,000,000	$25,000/12 Hr.
Bricking Coverage, sublimit	$1,000,000	$25,000
Consequential Reputation Loss Period of Restoration	$1,000,000 6 Months	14 Days

*Social Engineering Financial Fraud – Coverage shall only apply if you verify the instruction to transfer money or securities by following a pre-arranged callback or other established procedural method to authenticate the validity or the request prior to acting upon any transfer instructions.

Cyber Liability

Notes of Importance:

1. Defense Costs are included in the policy limits.
2. Deductible does apply to claims expense.

Exclusions, include but not limited to:

- Deliberate Acts / Personal Profit
- Prior Acts
- Bodily Injury / Property Damage
- Employment Practices
- Ownership
- Covered Party vs. Covered Party
- ERISA/Securities
- Pollution
- Contractual except when assumed under contract
- Guarantees
- Advertising
- Business Practice
- Patent
- Privacy
- Governmental Action
- Software Responsibility
- Act of God
- Recover of Profits, Royalties and Fees
- RICO
- Trade Secrets
- War
- Infrastructure Failure electrical, mechanical, Internet, telecommunication, cable or satellite failure, fluctuation or outage not under the operational control of the Insured, however caused, including any electrical power interruption, short circuit, surge, brownout or blackout, however this exclusion shall not apply to a telecommunications fraud event.
- Governmental Orders any court order or damaged requiring the Covered Party to provide law enforcement, any administrative, regulatory or judicial body or any other governmental authority access to personally identifiable information, protected health information, or confidential business information.
- Over-Redemption price discounts, prizes, awards, coupons, or any other valuable consideration given in excess of the contracted or expected amount.
- Perflouroalkyl and Polyflouroalkyl group of manufactured chemicals including, but not limited to the PFAS sub-groups: perfluorooctane sulfonate (PFOS), perfluorooctanoic acid (PFOA), and Perfluorohexane sulfonate acids (PFHxS).

Cyber Liability

Claims Made Policy:

When a policy is on a claims-made basis, coverage triggers based on the actual filing date or receipt of the claim, in addition to the date of loss or injury. It handles any insured loss or claim filed during the policy period, regardless of when the actual loss or injury occurred, subject to the retroactive date on the declarations. Claims-made coverage applies only to covered losses that occur after the retroactive date.

Extended Reporting Periods:

Preferred provides the following Extended Reporting Periods options in the event coverage is cancelled or non-renewed:

Automatic Extended Reporting Period – continued coverage granted for a period of 60 days following the effective date of termination or nonrenewal, but only for Claims first made during the 60 days and arising from Wrongful Acts taking place prior to the effective date of the termination or nonrenewal.

Optional Extended Reporting Period – The Covered Party shall have the right to purchase an Optional Extended Reporting Period for up to 6 years following the effective date of the cancellation or nonrenewal, as shown below:

- Option 1 – 100% for 1 Year
- Option 2 – 150% for 2 Years
- Option 3 – 175% for 3 Years
- Option 4 – 250% for 6 Years

but only for Claims first made during the Optional Extended Reporting Period and arising from Wrongful Acts taking place prior to the effective date of the termination or nonrenewal.

Automobile Liability and Physical Damage

Term: October 1, 2026 to October 1, 2027

Company: Preferred Governmental Insurance Trust (*Preferred*)

Coverage	Limit	Symbol	Deductible
Automobile Liability (Based on 22 Vehicles)			
Primary Bodily Injury and Property Damage Liability – Combined Limit	$2,000,000	1	$0 Each Accident
Personal Injury Protection	Statutory	5	$0 Per Person
Medical Payments	$2,500	2	N/A
Uninsured Motorist	N/A	N/A	N/A
Physical Damage			
Comprehensive (Based on 22 Vehicles)	Per Schedule	2, 8	$1,000 per Vehicle
Collision (Based on 22 Vehicles)	Per Schedule	2, 8	$1,000 per Vehicle
Rental Coverage	$50 per day / $5,000 Aggregate		N/A
Hired Physical Car Damage	$35,000		$1,000 per Vehicle

Coverage and Notes of Importance:

1. Defense Costs are paid in addition to policy limits.
2. Hired and non-owned liability is included.
3. Premium is based on number of vehicles and subject to adjustment if schedule is changed.
4. If Physical Damage is a Symbol 7, newly acquired vehicles must be reported in writing within 30 days of purchase in order to be covered for physical damage.
5. Limited Replacement Cost provided for owned and scheduled private passenger vehicle, light truck or sport utility vehicle that is involved in a covered total loss if the vehicle has less than 18,000 miles and is within the first 12 months of being scheduled at the time of the total loss. This coverage does not apply to police vehicles or any other vehicle types already listed.
6. Physical Damage coverage paid at Actual Cash Value or 110% of the value reported on the schedule, whichever is less. Please see policy for complete details.
7. Limits of Liability are subject to Florida Statute 768.28.

Automobile Liability and Physical Damage

Description of Covered Auto Designation Symbols:

SYMBOL		DESCRIPTION
1	=	ANY "AUTO"
2	=	ALL OWNED "AUTOS" ONLY. Only those "autos" you own and or lease (and for Liability Coverage any "trailers" you don't own while attached to power units you own). This also includes all those "autos" you acquire ownership of after the coverage agreement begins.
3	=	OWNED PRIVATE PASSENGER "AUTOS" ONLY. Only the private passenger "autos" you own. This includes those private passenger "autos" you acquire ownership of after the coverage agreement begins.
4	=	OWNED "AUTOS" OTHER THAN PRIVATE PASSENGER "AUTOS" ONLY. Only those "autos" you own that are not of the private passenger type (and for Liability Coverage any "trailers" you don't own while attached to power units you own). This includes those "autos" not of the private passenger type you acquire ownership of after the coverage agreement begins.
5	=	OWNED "AUTOS" SUBJECT TO NO-FAULT. Only those "autos" you own and or lease that are required to have No-Fault benefits in the state where they are licensed or principally garaged. This includes those "autos" you acquire ownership of after the coverage agreement begins provided they are required to have No-Fault benefits in the state where they are licensed or principally garaged.
6	=	OWNED "AUTOS" SUBJECT TO A COMPULSORY UNINSURED MOTORIST LAW. Only those "autos" you own and or lease that because of the law in the state where they are licensed or principally garaged are required to have and cannot reject Uninsured Motorists Coverage. This includes those "autos" you acquire ownership of after the coverage agreement begins provided they are subject to the same state uninsured motorists requirement.
7	=	SPECIFICALLY DESCRIBED "AUTOS". Only those "autos" described in ITEM THREE of the Declarations for which a premium charge is shown (and for Liability Coverage any "trailers" you don't own while attached to any power unit described in ITEM THREE).
8	=	HIRED "AUTOS" ONLY. Only those "autos" you hire rent or borrow. This does not include any "auto" you lease, hire, rent, or borrow from any of your employees or partners or members of their households.
9	=	NONOWNED "AUTOS" ONLY. Only those "autos" you do not own, hire, rent or borrow that are used in connection with your business. This includes "autos" owned by your employees or partners or members of their households but only while used in your business.

"Auto" means a land motor vehicle, trailer or semitrailer designed for travel on public roads but does not include "mobile equipment" nor any vehicle designed for travel on public roads that is operating through use of autonomous technology without a licensed driver in position to provide active control.

Workers' Compensation

Term: October 1, 2026 to October 1, 2027

Insurer: Preferred Governmental Insurance Trust (*Preferred*)

Class Code	Description of Class Code	Estimated Payroll
5509	Street or Road Maintenance or Beautification & Drivers	$186,055
8810	Clerical Office Employees NOC	$940,737
9015	Building or Property Management – All Other Employees	$92,118
9102	Lawn Maintenance – Commercial or Domestic & Drivers	$364,893
9220	Cemetery Operation and Drivers	$169,665
9410	Municipal, Township, County or State Employee NOC	$52,200
	Total Payroll	**$1,805,668**
	Estimated Manual Premium	$31,624
	Experience Modification	0.83
	Estimated Annual Premium	**$35,723**

Notes of Importance:

1. The "Estimated Annual Premium" includes all applicable credits including safety program and drug-free workplace credits as per Florida Statute 440.
2. Employer's Limit of Liability is $1,000,000/$1,000,000/$1,000,000.
3. Experience modification factor is subject to verification. This final amount of credit is dependent upon compliance with program requirements.
4. Final premium subject to payroll audit.
5. The expense constant charge has been included.
6. **Payment terms are quarterly.**

Premium Recapitulation
Page 1 of 2

	Annual Premium	Check Option: Accept	Check Option: Reject
***Preferred* Package**			
Property including Equipment Breakdown	$121,545.00	☐	☐
Inland Marine	$509.00	☐	☐
Crime / Employee Dishonesty	$1,884.00	☐	☐
General Liability	$78,120.00	☐	☐
Deadly Weapon Protection*	Included		
Public Officials / Employment Practices Liability	$72,529.00	☐	☐
Cyber Liability	$4,765.00	☐	☐
Automobile Liability	$15,259.00	☐	☐
Automobile Physical Damage	$3,739.00	☐	☐
Package Payment Plan:	50% Down, 2-25% Installments		

***Deadly Weapon Protection Coverage: Any Event that occurs at a Location which has been specifically leased or loaned by the City to any other entity or individual to host a permitted event planned and ticketed for more than 15,000 attendees over the duration of the event, MUST BE reported to AND APPROVED by *Preferred* PRIOR to event. The Trust may, at their discretion, charge an additional premium and/or impose additional conditions specifically for that event.**

	Annual Premium	Accept	Reject
Workers' Compensation	$35,723.00	☐	☐
Workers' Compensation Payment Plan:	Quarterly		

All lines of coverage must be accepted in order to bind coverage with *Preferred*.

Premium Recapitulation
Page 2 of 2

I authorize Brown & Brown to request the underwriters to bind coverage on the items indicated above and acknowledge receipt of the Compensation and Financial Condition Disclosure(s) provided in this proposal.

SIGN HERE

____
(Signature)

____
(Name & Title)

____
(Date)

Notes of Importance:

1. Quotes provided in the proposal are valid until 10/01/2026. After this date terms and conditions are subject to change by the underwriters.

2. *Preferred* is not subject to the Florida Insurance Guaranty Act, in the event it becomes unable to meet its claims payment obligations. However, insured is named on excess of loss policies.

3. Some of the Carriers of the *Preferred* excess of loss policies are issued pursuant to the FL Surplus Lines laws. Entities insured by surplus lines carriers do not have the protection of the FL Insurance Guaranty Act to the extent of any right of recovery for the obligation of an insolvent, unlicensed insurer.

4. Quote is subject to review and acceptance by *Preferred* Board of Trustees.

5. Premiums are subject to change if all lines of coverage quoted are not bound. **Premiums are subject to 25% minimum premium upon binding.**

6. Not all coverages requested may be provided in this quotation.

7. Flood quotes from NFIP may be available. Please advise your agent if you have property located in zones A or V and would like to have separate NFIP quotes.

8. Property values are based on information supplied by you. You should have reviewed your property schedule and as you deem necessary have appraisals done to verify your reported values are accurate based on current market conditions.

9. The Trust requires all Members to maintain valid and current certificates of workers' compensation insurance for all work performed by persons other than its employees.

10. **With the exception of Workers' Compensation, the total premium is due within 30 days of inception. Premium financing can be arranged if needed.**

11. Quote is not bound until written orders to bind are received from the insured and the Trust subsequently accepts the risk.

12. Should signed application reveal differing details/data than original application received, the entire quote/binder is subject to revision and possible retraction.

13. Higher limits of liability may be available. Please consult with your agent.

14. This proposal is based upon exposures to loss made known to Brown & Brown. Any changes in exposures (i.e. new operations, new acquisitions of property or change in liability exposure) need to be promptly reported to us in order that proper coverage may be put into place.

15. **This proposal is intended to give a brief overview. Please refer to coverage agreements for complete information regarding definition of terms, deductibles, sub-limits, restrictions and exclusions that may apply. In the event of any differences, the policy will prevail.**

Retail Compensation Disclosure

Compensation: As a licensed insurance producer/broker/agent, Brown & Brown entities ("we") are generally authorized by our license to confer with insurance purchasers about the benefits, terms and conditions of insurance contracts; to offer advice concerning the substantive benefits of particular insurance contracts; to sell insurance; and to obtain insurance for purchasers. Our role as an insurance producer in any ordinary transaction typically involves one or more of these activities.

We will receive compensation in the form of commission or fees for assistance with the placement, servicing, claims handling, or renewal of your insurance coverages. Commission compensation will be based on the insurance contract you purchase and may vary depending on a number of factors including the insurance contract(s) and the insurer(s) the purchaser selects. In addition to the commissions or fees received by us for assistance with the placement, servicing, claims handling, or renewal of your insurance coverages, other parties, such as excess and surplus lines brokers, wholesale brokers, reinsurance intermediaries, underwriting managers and similar parties, some of which may be owned in whole or in part by Brown & Brown, Inc., may also receive compensation for their role in providing insurance products or services to you pursuant to their separate contracts with insurance or reinsurance carriers. That compensation is derived from your premium payments. Additionally, it is possible that we, or our corporate parents or affiliates, may receive contingent payments or allowances from insurers based on factors which are not customer-specific, such as the performance and/or size of an overall book of business produced with an insurer. We generally do not know if such a contingent payment will be made by a particular insurer, or the amount of any such contingent payments, until the underwriting year is closed. That compensation is partially derived from your premium dollars, after being combined (or "pooled") with the premium dollars of other insureds that have purchased similar types of coverage. We may also receive invitations to programs sponsored and paid for by insurance carriers to inform brokers regarding their products and services, including possible participation in company-sponsored events such as trips, seminars, and advisory council meetings, based upon the total volume of business placed with the carrier you select. We may, on occasion, receive loans or credit from insurance companies. Additionally, in the ordinary course of our business, we may receive and retain interest on premiums you pay from the date we receive them until the date of premiums are remitted to the insurance company or intermediary. In the event that we assist with placement and other details of arranging for the financing of your insurance premium, we may also receive a fee from the premium finance company.

If an intermediary is utilized in the placement of coverage, the intermediary may or may not be owned in whole or part by Brown & Brown, Inc. or its subsidiaries. Brown & Brown entities operate independently and are not required to utilize other companies owned by Brown & Brown, Inc., but routinely do so. In addition to providing access to the insurance company, the Wholesale Insurance Broker/Managing General Agent may provide additional services including, but not limited to: underwriting; loss control; risk placement; coverage review; claims coordination with insurance company; and policy issuance. Compensation paid for those services is derived from your premium payment, which may on average be 15% of the premium you pay for coverage, and may include additional fees charged by the intermediary.

You may obtain information about compensation expected to be received by us based in whole or part on the sale of insurance to you, and (if applicable) compensation expected to be received based in whole or part on any alternative quotes presented to you by us, by requesting such information from us.

Questions and Information Requests. If you have any questions, or require additional information, please contact your Brown & Brown team, or, if you prefer, submit your question or request online at https://www.bbrown.com/us/contact/contact-general/

PREFERRED Compensation Disclosure

We appreciate the opportunity to assist with your insurance needs. Information concerning compensation paid to other entities for this placement and related services appears below. Please do not hesitate to contact us if any additional information is required.

Public Risk Underwriters is owned by Brown & Brown, Inc. Brown & Brown entities operate independently and are not required to utilize other companies owned by Brown & Brown, Inc., but routinely do so.

For the policy year presented herein, your insurance was placed with Preferred Governmental Insurance Trust (*Preferred*). *Preferred* is an independent entity formed by Florida public entities through an Interlocal Agreement for the purpose of providing its members with an array of insurance coverages and services. *Preferred* has contracted with entities owned by Brown & Brown, Inc. to perform various services. As explained below, those Brown & Brown entities are compensated for their services.

Preferred has contracted with Public Risk Underwriters (PRU), a company owned by Brown & Brown, Inc., to administer *Preferred*'s operations. The administrative services provided by PRU to *Preferred* include:

- Underwriting
- Coverage review
- Marketing
- Policy Review
- Accounting
- Issuance of *Preferred* Coverage Agreements
- *Preferred* Member Liaison
- Risk Assessment and Control

Pursuant to its contract with *Preferred*, Public Risk Underwriters of Florida, Inc. (PRU) receives an administration fee, based on the size and complexity of the account, up to 9.75% of the *Preferred* premiums billed and collected.

Preferred also utilizes wholesale insurance brokers, some of which (such as Peachtree Special Risk Brokers and Apex Insurance Services) are owned by Brown & Brown, Inc., for the placement of *Preferred*'s insurance policies. The wholesale insurance broker may provide the following services to *Preferred*:

- Risk Placement
- Coverage review
- Claims Liaison with Insurance Company
- Policy Review
- Current Market Intelligence

The wholesale insurance broker's compensation is largely dictated by the insurance company. It typically ranges between 5% and 10% of the premiums you pay to *Preferred* for your coverage.

Notice of Carrier Financial Status

Brown & Brown, Inc., its subsidiaries and affiliates do not certify, warrant or guarantee the financial soundness or stability of any insurance carrier or alternative risk transfer entity. We endeavor to place your coverage with insurance carriers rated "A-" or better by AM Best Company. However, we cannot predict whether a company's financial condition will improve or deteriorate over time.

This notice is provided to allow you to make an informed decision regarding the placement of your insurance. Upon your request, we will attempt to obtain alternative quotes from insurance carriers rated "A-" or better by AM Best Company. Please note the following with regard to the placement of the insurance indicated below and with regard to any subsequent renewal of such insurance:

- Insurance coverage is being quoted with/provided by the Preferred Governmental Insurance Trust ("Preferred"), which is a Florida local government self-insurance fund established pursuant to Section 624.4622, Florida Statutes. The Trust is not rated by the AM Best Company or subject to the protections afforded by any state guaranty fund or association.

- The financial condition of insurance companies and other coverage providers including local government self-insurance funds/trusts may change rapidly and is beyond the control of Brown & Brown.

- You have had an adequate opportunity to make a thorough and complete inquiry into the financial condition and the terms and conditions of membership in Preferred, including reviewing it with your accountants, legal counsel and advisors, and enter into this relationship knowingly, voluntarily and with a full understanding of the risks.

Named Insured:	City of Pahokee
Line of Coverage(s):	Property/Equipment Breakdown, Inland Marine, Crime, General Liability and Employee Benefits Liability, Public Officials and Employment Practices Liability, Cyber Liability, Automobile Liability and Physical Damage, Deadly Weapon, Workers' Compensation
Policy Number(s):	PK FL1 0502018 26-04 01 & WC FL1 0502018 26-04
Policy Period(s):	10/01/2026 to 10/01/2027
Date of Notice:	8/25/2026

*** AM Best Rating Guide: Rating for Stability: A++ to F = Highest to lowest rating**
Financial Size Category: XV to I - Largest to smallest rating

Guide to Bests Ratings		
Best Category	**Rating**	**Description**
Secure	A++	Superior
Secure	A+	Superior
Secure	A	Excellent
Secure	A-	Excellent
Secure	B++	Very Good
Secure	B+	Very Good
Vulnerable	B	Fair
Vulnerable	B-	Fair
Vulnerable	C++	Marginal
Vulnerable	C+	Marginal
Vulnerable	C	Weak
Vulnerable	C-	Weak
Vulnerable	D	Poor
Vulnerable	E	Under Regulatory Supervision
Vulnerable	F	In Liquidation
Vulnerable	S	Rating Suspended
Not Rated	NR-1	Insufficient Data
Not Rated	NR-2	Insufficient Size and/or operating experience
Not Rated	NR-3	Rating Procedure Inapplicable
Not Rated	NR-4	Company Request
Not Rated	NR-5	Not Formally Followed
Rating Modifier	u	Under Review
Rating Modifier	q	Qualified
Affiliation Code	g	Group
Affiliation Code	p	Pooled
Affiliation Code	r	Reinsured

Guide to Best's Financial Size Categories		
Reflects size of insurance company based on their capital, surplus and conditional reserve funds in U.S. dollars.	**I**	Less than $1,000,000
	II	$1,000,000 - $2,000,000
	III	$2,000,000 - $5,000,000
	IV	$5,000,000 - $10,000,000
	V	$10,000,000 - $25,000,000
	VI	$25,000,000 - $50,000,000
	VII	$50,000,000 - $100,000,000
	VIII	$100,000,000 - $250,000,000
	IX	$250,000,000 - $500,000,000
	X	$500,000,000 - $750,000,000
	XI	$750,000,000 - $1,000,000,000
	XII	$1,000,000,000 - $1,250,000,000
	XIII	$1,250,000,000 - $1,500,000,000
	XIV	$1,500,000,000 - $2,000,000,000
	XV	Greater than $2,000,000,000

Brown & Brown always strives to place your coverage with highly secure insurance companies. We cannot, however, guarantee the financial stability of any carrier.

Named Covered Party: City of Pahokee
Term: 10/01/2026 to 10/01/2027
Coverage Provided by: Preferred Governmental Insurance T
Quote Number: PK FL1 0502018 26-04 01

YOU ARE ELECTING NOT TO PURCHASE CERTAIN VALUABLE COVERAGE WHICH PROTECTS YOU AND YOUR FAMILY OR YOU ARE PURCHASING UNINSURED MOTORISTS LIMITS LESS THAN YOUR BODILY INJURY LIABILITY LIMITS WHEN YOU SIGN THIS FORM. PLEASE READ CAREFULLY.

Uninsured Motorist coverage provides for payment of certain benefits for damages caused by owners or operators of uninsured motor vehicles because of bodily injury or death resulting there from. Such benefits may include payments for certain medical expenses, lost wages, and pain and suffering, subject to limitations and conditions contained in the Coverage Agreement. For the purpose of this coverage, an uninsured motor vehicle may include a motor vehicle as to which the bodily injury limits are less than your damages.

Florida law requires that automobile liability coverage agreements include Uninsured Motorist coverage at limits equal to the Bodily Injury limits in your coverage agreement unless you select a lower limit offered by the Trust or reject Uninsured Motorist entirely. Please indicate whether you desire to entirely reject Uninsured Motorist coverage, or, whether you desire this coverage at limits lower than the Bodily Injury Liability limits of your Coverage Agreement:

[X] a. I hereby reject Uninsured Motorist coverage.

[ ] b. I hereby select the following Uninsured Motorist limits which are lower than my Bodily Injury Liability Limits:
each person (enter limit if applicable):
each accident.

[ ] c. I hereby select Uninsured Motorist coverage limits equal to my Bodily Injury Liability limits. (If you select this option disregard the bold face statement above.)

ELECTION OF NON-STACKED COVERAGE

(Do not complete if you have rejected Uninsured Motorist)

You have the option to purchase, at a reduced rate, non-stacked (limited) type of Uninsured Motorists coverage. Under this form if injury occurs in a vehicle owned or leased by you or any family member who resides with you, this Coverage Agreement will apply only to the extent of coverage (if any) which applies to that vehicle in this Coverage Agreement. If an injury occurs while occupying someone else's vehicle, or you are struck as a pedestrian, you are entitled to select the highest limits of Uninsured Motorist coverage available on any one vehicle for which you are a Named Covered Party, covered family member, or covered resident of the Named Covered Party's household. This Coverage Agreement will not apply if you select the coverage available under any other Coverage Agreement issued to you or the Coverage Agreement of any other family member who resides with you.

If you do not elect to purchase the non-stacked form, your Coverage Agreement limit(s) for each motor vehicle are added together (stacked) for all covered injuries. Thus, your Coverage Agreement limits would automatically change during the Coverage Agreement term if you increase or decrease the number of autos covered under the Coverage Agreement.

[ ] I hereby elect the non-stacked form of Uninsured Motorist coverage.

I understand and agree that selection of any of the above options applies to my liability Coverage Agreement and future renewals or replacements of such Coverage Agreement which are issued at the same Bodily Injury Liability limits. If I decide to select another option at some future time, I must let the Trust or my agent know in writing.

SIGN HERE

Signature ______________________ **Title** ______________________

Name ______________________ **Date** ______________________

Named Covered Party: City of Pahokee
Term: 10/01/2026 to 10/01/2027
Coverage Provided by: Preferred Governmental Insurance Trust
Quote Number: PK FL1 0502018 26-04 01

Signature Page

I hereby confirm that the limits/coverages as shown here, corresponding with the Coverage Agreement, are correct:

X	**Property**	**TIV: $15,547,093 Building and Contents Combined**
X	**Inland Marine**	**Blanket Unscheduled IM: $1,000,000** **Scheduled Inland Marine: $89,210** **Total All Inland Marine: $1,089,210**
N/A	**Property TRIA (Terrorism Risk Insurance Act) coverage**	
X	**Crime**	
X	**General Liability**	**Ratable Payroll: $1,805,668**
N/A	**Law Enforcement Liability**	**Officers: Not Included**
X	**Professional Liability**	**Employees: 39**
X	**Automobile**	**22 Units - Auto Liability** **22 Units - Comprehensive** **22 Units – Collision**
N/A	**Stop Loss Aggregate:** **Applies to:**	**Not Included**
N/A	**Excess Workers' Compensation**	**Payroll: Not Included**
N/A	**I confirm that I have received a copy of Preferred's Current Interlocal Agreement (last amended October 1, 2004) and Amendment A (effective October 1, 2013).**	
N/A	**I confirm having read and agreed to the terms as laid out in the attached Preferred Participation Agreement (which also requires a signature).**	

A signed copy of the following is also required where applicable: First Page of Preferred Application; Professional Liability Application; Uninsured Motorist Rejection/Election Form; SIR Signature Page.

SIGN HERE

Signature ______________________ **Title** ______________________
Name ______________________ **Date** ______________________

Coverage is provided by Preferred Governmental Insurance Trust

EMPLOYER WORKPLACE SAFETY PROGRAM PREMIUM CREDIT APPLICATION

Contact Person: ______________________________________

Telephone Number: ______________________________________

I am submitting a copy of my workplace safety program which meets the requirements of Section 440.1025, Florida Statutes. I certify that this Safety Program has been implemented in the workplace and is being maintained as submitted to “Preferred (The Trust)”.

This is to certify that the Workplace Safety program meets or exceeds the following provisions as provided for in Section 440.1025, Florida Statutes:

1. Written Safety Policy and Safety Rules
2. Safety Inspections
3. Preventive Maintenance
4. Safety Training
5. First Aid
6. Accident Investigation
7. Necessary Record Keeping

I am aware that we may be subject to on-site inspections by “The Trust”, for the purpose of validation the accuracy of this information.

Any person who knowingly, and with intent to injure, defraud, or deceive any insurer, files a statement of claim or an application containing any false, incomplete or misleading information with the purpose of avoiding or reducing the amount of premiums for workers compensation coverage is guilty of a felony of the third degree, punishable as provided in Section 775.082, s.775.083 or s.775.084, Florida Statutes.

Under penalties of perjury, I declare that I have read the foregoing Certification or Employer Workplace Safety Program Premium Credit, and that the facts stated in it are true.

Employer Name: ____ Date: ____________________

Officer/Owner Signature*: _________________________ SIGN HERE

Title: ________________________________
*Application must be signed by an officer or owner.

DRUG-FREE WORKPLACE PREMIUM CREDIT APPLICATION

Testing:

Procedures for drug testing have been established and/or drug testing has been conducted in the following areas:

- ☐ Job Applicant
- ☐ Reasonable suspicion
- ☐ Routing fitness for duty
- ☐ Follow-up testing to Employee Assistance Program

Notice of Employer's Drug Testing Policy:

- ☐ Copy to all employees prior to testing
- ☐ Posted on/at employer's premises
- ☐ Copy to job applicants prior to testing
- ☐ General notice given 60 days prior to testing
- ☐ Show notice of drug testing on vacancy announcements
- ☐ Copies available to personnel office or other suitable locations
- ☐ No notice required because drug testing program in place prior to July 1, 1990

Education:

- ☐ Resource file on providers
- ☐ Employee Assistance Program
- ☐ Education

Name of Medical Review Officer: ______________________________

A. Name of approved Agency for Health Care Administration lab or United States Department of Health and human Services Certified Laboratory: ______________________________

____

B. Phone Number: ______________________________

C. Address: ______________________________

Your certification is subject to physical verification by "Preferred (The Trust)". Your coverage agreement is subject to additional premium for reimbursement of premium credit, and cancellation provisions of the Coverage Agreement if it is determined that you misrepresented your compliance with Florida law. Any person who knowingly and with intent in injure, defraud, or deceive any insurer, files a statement of claim or an application containing any false, incomplete, or misleading information with the purpose of avoiding or reducing the amount of premiums for workers compensation coverage is guilty of a felony of the third degree, punishable as provided in Section 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Under penalties of perjury, I declare that I have read the foregoing Application for Drug-Free Workplace Premium Program, and that the facts stated in it are true.

SIGN HERE

Employer Name	Officer/Owner Signature*
Date	Title

*Application must be signed by an officer or owner.

PARTICIPATION AGREEMENT

Application for Membership in the Preferred Governmental Insurance Trust

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Trust for continuing workers' compensation, liability, property and/or casualty coverage through membership in the Preferred Governmental
Insurance Trust, to become effective 12:01 a.m. 10/01/2026 (effective date of coverage agreement), and if accepted by the Fund's duly authorized representative, does hereby agree as follows:

(a) To accept and be bound by the provisions of the Florida Workers' Compensation Act;

(b) That, by this reference, the terms and provisions of the Amended Interlocal Agreement creating the Preferred Governmental Insurance Trust date October 1, 2004 are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Amended Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Amended Interlocal Agreement as provided therein;

(c) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;

(d) To abide by the rules and regulations adopted by the Board of Trustees of the Fund;

(e) That should either the Applicant or the Fund desire to cancel coverage, it will give not less than thirty (30) days prior written notice of cancellation;

(f) That all information contained in the underwriting application provided to the Fund as a condition precedent to participation in the Fund is true, correct and accurate in all respects.

City of Pahokee
(Name of Local Governmental Entity)

WITNESS

____
Witness Signature

By: ____________________________ SIGN HERE
Signature

____
Printed Name

____
Printed Name

WITNESS

____
Witness Signature

Title: __________________________

____
Printed Name

For Internal Use only

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE THE ____ DAY OF ____________, 20___ SIGNED THIS ____DAY OF __________, 20__ .

By: ______________________________
Administrator/Trustee

AMENDED INTERLOCAL AGREEMENT CREATING THE PREFERRED GOVERNMENTAL INSURANCE TRUST

This Amended Interlocal Agreement, restating and modifying the Preferred Governmental Insurance Trust, is made and entered into effective October 1, 2004, by and among the Local Governmental Entities who have executed Participation Agreements (Application for Membership in the Preferred Governmental Insurance Trust) to become effective October 1, 2004, such Local Governmental Entities representing one hundred percent (100%) of the Governmental Entities participating in the Preferred Governmental Insurance Trust, together with such other Local Governmental Entities who hereafter become members of the Fund, for the purposes and subject to the conditions and restrictions, as hereinafter set forth.

WITNESSETH:

WHEREAS, Article VIII, Section 2, Florida Constitution, provides municipalities shall have governmental, corporate and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law; and

WHEREAS, Section 125.01, Florida Statutes, provides that counties shall have the power to carry on county government and to exercise all powers and privileges not specifically prohibited by law; and

WHEREAS, Section 166.021, Florida Statutes, provides in part that "...municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, and may exercise any power for municipal purposes, except when expressly prohibited by law."; and

WHEREAS, Section 163.01, Florida Statutes, commonly known as the "Florida Interlocal Cooperation Act of 1969", provides that Local Governmental Entities may enter into interlocal agreements in order to make the most efficient use of their powers by enabling them to cooperate with other Local Governmental Entities on a basis of mutual advantage, thereby providing services and facilities in a manner, and pursuant to forms of governmental organization, that will best accord with geographic, economic, population, and other factors influencing the needs and development of Local Communities; and

WHEREAS, Section 624.4622, Florida Statutes, provides that any two or more Local Governmental Entities may enter into an interlocal agreement for the purpose of securing the payment of benefits under Chapter 440, Florida Statutes, provided such local governmental self- insurance fund created thereby has an annual normal premium in excess of five million dollars ($5,000,000.00), maintains a continuing program of excess insurance coverage, submits annual audited year-end financial statements, and has a governing body which is comprised entirely of local elected officials; and

WHEREAS, Section 768.28, Florida Statutes, provides that the state and its agencies and subdivisions are authorized to be self-insured, to enter into risk management programs, or to purchase liability insurance for whatever coverage they may choose, or to have any combination thereof, in anticipation of any claim, judgment, and claims bill which they may be liable to pay pursuant to such section; and

WHEREAS, Section 111.072, Florida Statutes, authorizes any county, municipality, or political subdivision to be self-insured, to enter into risk management programs, or to purchase liability insurance for whatever coverage it may choose, or to have any combination thereof in anticipation of any judgment or settlement which its officers, employees, or agents may be liable to pay pursuant to a civil or civil rights lawsuit described in s. 111.07, Florida Statutes; and

WHEREAS, Section 624.462, Florida Statutes, provides that a governmental self-insurance pool created pursuant to Section 768.28(16), Florida Statutes, shall not be considered a commercial self-insurance fund; and

WHEREAS, each of the participating Local Governmental Entities which are party to this Agreement, and all subsequent Local Governmental Entities which become party to this Agreement, are public agencies as defined in Section 163.01, Florida Statutes, and are authorized to enter into this Interlocal Agreement by executing a Participation Agreement; and

WHEREAS, each of the Local Governmental Entities which are a party to this Agreement have the powers and authorities to establish, operate and maintain their own individual self-insured programs for the purpose of securing payment of benefits under Chapter 440, Florida Statutes; and

WHEREAS, each of the Local Governmental Entities which are a party to this Agreement have the powers and authorities to establish, operate and maintain their own individual self-insured programs for the purpose of securing payment of benefits under risk management programs or liability insurance programs; and

WHEREAS, it is in the public interest, and in the best interest of the parties hereto, that they join together to establish a consolidated and comprehensive Fund for the payment of benefits under the Florida Workers' Compensation Law, payment of claims, judgments and claims bills which they may become liable to pay, payment of certain civil rights liabilities, payment of casualty and property losses, and the purchase of appropriate policies of insurance, excess insurance and reinsurance to provide protection against such claims and liabilities; and

WHEREAS, the governing authority of each of the Local Governmental Entities which are a party to this Agreement have duly authorized the execution and delivery of a Participation Agreement obligating such Governmental Entity to full performance of this Agreement; and

WHEREAS, it is the intent of this Agreement to allow participation by additional Local Governmental Entities in the self-insurance fund created hereby, pursuant to the terms and conditions of this Interlocal Agreement;

NOW, THEREFORE, by virtue of the execution and delivery of a Participation Agreement, the parties hereto do hereby covenant and agree as follows

SECTION I
INCORPORATION OF RECITALS

The foregoing WHEREAS clauses are incorporated in, and made a part of, this Amended Interlocal Agreement.

SECTION II
DEFINITIONS

The following definitions shall apply to the provisions of this Amended Interlocal Agreement:

2.1 ADMINISTRATOR. An individual, partnership or corporation engaged by the Fund to carry out the policies of the Fund and provide the day-to-day executive management and oversight of the Fund's operations, including, but not limited to, administration, marketing, underwriting, quoting, issuance, maintenance and auditing of coverage terms, coordinating other third party service providers retained by the Fund and ensuring that the policies and decisions of the Board of Trustees are implemented.

2.2 **CLAIMS MANAGEMENT.** "Claims Management" shall mean the process of identifying, receiving, handling, adjusting, reserving, resolving and planning for the funding of eligible claims made by or against any Member of the Trust and any other necessary risk management operations.

2.3 **CONTRIBUTION(S).** "Contribution(s)" shall mean any premium charge or other consideration imposed or collected by, or on behalf of the Trust, from its Members based on criteria adopted from time to time by the Board of Trustees. Contributions may be determined and set with respect to all Members, any individual Member or otherwise. The terms "Contribution(s)", "Premium(s)" and "Premium Contribution(s)" are used interchangeably and synonymously throughout this Agreement.

2.4 **COVERAGE TERMS.** "Coverage Terms" or "Coverage Agreements" shall mean the terms and conditions of certificates of insurance, policies of insurance, endorsements to policies of insurance, excess insurance policies and reinsurance policies which are provided to Fund Members from time to time which comprehensively set forth the insurance coverages provided to the Fund Members, as may be modified or altered from time to time with respect to all Members, any individual Member, or otherwise, within the applicable notice and procedural requirements of law, or in any other rules and regulations adopted by the Board of Trustees.

2.5 **FUND.** "Fund" shall mean the group self-insurer's fund or trust fund which is hereby created for the purposes set forth herein, known as the Preferred Governmental Insurance Trust. The terms "Fund", "Trust" and "Trust Fund" are used interchangeably and synonymously throughout this Agreement.

2.6 **LOCAL GOVERNMENTAL ENTITY OR ENTITIES.** "Local Governmental Entity or Entities" shall mean any "public agency" as defined by Section 163.01(3)(b), Florida Statutes.

2.7 **MEMBER.** "Member" shall mean a Local Governmental Entity which has duly executed a Participation Agreement and otherwise has complied with all provisions of this Agreement, and which thereafter is entitled to all the rights and benefits conferred by, and subject to all conditions and obligations imposed by, this Agreement, the Coverage Terms, or any rules and regulations which may be adopted by the Board of Trustees.

2.8 **NON-COMPLIANCE.** "Non-Compliance" shall mean the failure to comply with the terms of this Agreement, the Coverage Terms, or any rules and regulations which may be adopted by the Board of Trustees, but only to the extent that such Non-Compliance is deemed material by, and within the sole discretion of, the Board of Trustees.

2.9 **PARTICIPATION AGREEMENT.** "Participation Agreement" shall mean the application for membership in the Preferred Governmental Insurance Trust pursuant to which an applying member agrees to be bound by the provisions of the Florida Workers' Compensation Act, this Amended Interlocal Agreement, the rules and regulations adopted by the Board of Trustees of the Fund, and when accepted by the Board of Trustees or their duly authorized representative, becomes a part of the Interlocal Agreement between the applying member and the Fund.

2.10 **PREMIUM(S).** "Premium(s)" shall mean "Contribution(s)".

2.11 **PREMIUM CONTRIBUTION(S).** "Premium Contribution(s)" shall mean Contribution(s).

2.12 **THIRD-PARTY CLAIMS MANAGER.** "Third-Party Claims Manager" shall mean an individual or organization providing claims management services to the Fund.

2.13 **TRUST.** "Trust" shall mean the "Fund".

2.14 **TRUSTEES.** "Trustees" or "Board of Trustees" shall mean the collegial body charged with the operation and administration of the Fund pursuant to the provisions of this Agreement.

2.15 **TRUST FUND.** "Trust Fund" shall mean the "Fund".

SECTION III
ESTABLISHMENT OF "PREFERRED GOVERNMENTAL INSURANCE TRUST" AS A SELF-INSURED FUND

3.1 **ESTABLISHMENT.** The Preferred Governmental Insurance Trust is hereby established and created pursuant to the provisions of Article VIII, Section 2, of the Florida Constitution, Sections 125.01, 163.01, 624.4622, 768.28(15)(a) and 111.072, Florida Statutes, for the purposes, and with the powers, duties and obligations, as herein set forth.

3.2 **LOCATION.** The location of the principal office of the Trust shall be determined from time to time by the Board of Trustees.

3.3 **PURPOSES.** This Amended Interlocal Agreement is made and executed, and the Fund created hereby is established for the purposes of:

(a) Pooling Member's resources to fulfill Members' legal liabilities and obligations, including, but not limited to, providing for the payment of benefits under the Florida Workers' Compensation Law;

(b) To minimize the cost of providing workers' compensation coverage by developing and refining specialized claim services, by developing and refining, internally or through third party service providers, a managed care system, together with the development and refining of loss prevention programs for the Members;

(c) To pay or provide for general liability and casualty coverage to participating Members, including, but not limited to, public officials errors and omissions, employment practices liability and law enforcement liability claims;

(d) To pay or provide for property coverage to participating Members;

(e) To pay for or provide to its participating Members coverage in anticipation of any judgment or settlement resulting from a civil rights action arising under federal law;

(f) To pay for or provide to participating Members coverage in anticipation of any claims bill passed by the Legislature;

(g) To pay for or provide to participating Members coverage for any other risk authorized under Florida law to be self-insured;

(h) To pay for or provide to participating Members all or a part of such coverages.

This Agreement is not intended to create a partnership or other legal entity whereby one Member assumes the obligations of another Member, or the obligations of the Fund in general.

3.4 **NON-ASSESSABILITY.** Should a deficit develop in the Trust, after excess reinsurance recoveries, whereby claims or other expenses cannot be paid, each individual Member shall assume liability for the costs of claims brought against that Member as if such Member were individually self-insured. Each individual Member shall thereafter be responsible for its individual costs including, but not limited to, claims administration without an obligation to, or a right of contribution from, other Members.

3.5 **POWERS.** The Trust shall have all the rights, powers, duties and privileges as set forth in Article VIII, Section 2 of the Florida Constitution, and Sections 163.01, et seq., 624.4622, 768.28(15)(a) and 111.072, Florida Statutes, and any other applicable Florida Statutes, which are necessary to accomplish the purposes described in Section 3.3, including but not limited to the following:

(a) Securing the payment of benefits under Chapter 440, Florida Statutes.

(b) Collecting premiums from Members for the purpose of paying for or providing casualty, property, and liability coverage, and securing the payment of claims associated therewith.

(c) Paying for or providing coverage for any other risk authorized under Florida law to be self-insured.

(d) Paying for or providing all or a part of such coverages.

(e) To make, enter into, and arrange for insurance, reinsurance, excess insurance, catastrophic insurance, stop-loss insurance, or any other coverage as the Fund shall deem necessary and appropriate, without such purchase being deemed a waiver of sovereign immunity.

(f) To pay, or approve the payment of, any expenses and fees associated with the operation of the Fund.

(g) To indemnify and hold harmless any Trustee, officer of the Fund, or any person acting on behalf of the Fund, to the fullest extent such indemnification is permitted by law, against (1) reasonable expenses actually and necessarily incurred in connection with any threatened, pending or completed action, suit or proceeding, whether civil, administrative or civil investigative, including any action, suit or proceeding by or on behalf of the Fund, seeking to hold said person liable by reason of the fact that he or she was acting in such capacity, and (2) reasonable payments made by him or her in satisfaction of any judgment, monetary decree or settlement for which he or she may have become liable in any such action, suit or proceeding by reason of the fact that he or she was acting in such capacity. This indemnification is not intended to, and does not, waive any immunities provided to Members of the Fund, Trustees serving in their capacity as Trustees to the Fund, or to officers or employees of the Fund, by virtue of the laws of the state of Florida, but is merely in addition to such rights, privileges and immunities. (Ref. 624.489 and 768.28, FS).

SECTION IV

ADMINISTRATION OF FUND

4.1 **MEETINGS.** The Board of Trustees shall meet at such time and in such location as may be acceptable to a majority of the Board of Trustees. The Chairman of the Board of Trustees or his designee shall set the date, time and location of each meeting, and notice thereof shall be furnished to each Trustee by the Chairman or his designee not less than ten (10) days prior to the date of such meeting.

Such notice shall specify the date, time and location of such meeting and may specify the purpose thereof, and any action proposed to be taken thereat. Such notice shall be directed to each Trustee by mail to the address of such Trustee as is recorded in the office or offices of the Fund. In no event shall the Board of Trustees meet less than quarterly.

The Chairman of the Board or any three (3) Trustees may call a special meeting and direct the Administrator to send the prerequisite notice for any special meeting of the Board of Trustees. Special meetings of the Board of Trustees may be held at any time and place without notice, or with less than the prerequisite notice, provided all Trustees execute a waiver of notice and consent to said meeting.

For purposes of a duly called meeting of the Board of Trustees, a quorum shall exist if a majority of the members of the Board of Trustees are present. The Administrator shall keep minutes of all meetings, proceedings and acts of the Board of Trustees, but such minutes need not be verbatim. Copies of all minutes of the Board of Trustees shall be sent by the Administrator to all Trustees.

4.2 **VOTING.** All actions by, and decisions of, the Board of Trustees shall be by vote of a majority of the Trustees attending a duly called meeting of the Board of Trustees at which a quorum is present; however, in the event of a duly called special meeting, all actions by, and decisions of, the Board of Trustees may be by vote of a majority of the Trustees present and attending such special meeting if a proper waiver of notice and consent was obtained as provided herein.

4.3 **OFFICE OF THE FUND.** The Board of Trustees shall establish, maintain and provide adequate funding for an office or offices for the administration of the Fund. The address of such office or offices shall be made known to the units of local governments eligible to participate in, or participating in, the Fund. The books and records pertaining to the Fund and its administration shall be kept and maintained at the office or offices of the Fund.

4.4 **EXECUTION OF DOCUMENTS.** A certificate, document, or other instrument signed by the Chairman or the Administrator of the Fund shall be evidence of the action of the Board of Trustees and any such certificate, document, or other instrument so signed shall conclusively be presumed to be authentic. Likewise, all acts and matters stated therein shall conclusively be presumed to be true.

4.5 __**APPOINTMENT OF ADMINISTRATOR.**__ The trustees shall designate and provide compensation for an Administrator to administer the affairs of the Fund. A Administrator so designated shall furnish the board of Trustees with a fidelity bond with the Trustees as named obligee. The amount of such bond shall be determined by the Trustees and the evidence thereof shall be available to all units of government eligible to participate, or participating in, the Fund.

4.6 __**COMPENSATION AND REIMBURSEMENT OF TRUSTEES.**__ The Board of Trustees may from time to time establish a reasonable amount of compensation to cover attendance at a duly called meeting by the Board of Trustees, or to cover the performance of the normal duties of a Trustee. Such compensation shall include reimbursement for reasonable and necessary expenses incurred therewith.

SECTION V
NUMBER, QUALIFICATION, TERM OF OFFICE AND POWER AND DUTIES OF TRUSTEES

5.1 __**NUMBER AND QUALIFICATION OF TRUSTEES**__**.** The operation and administration of the Trust shall be the joint responsibility of a Board of Trustees consisting of seven (7) Trustees. No Trustee may be elected who is, or continue to serve as a Trustee after becoming, an owner, officer, or employee of a service provider to the Fund. Each Trustee shall be an elected official of a Member. No two (2) Trustees may be elected officials from the same Member. Each Trustee shall serve for a period of four (4) years, or the balance of such Trustee's term of office as an elected official of the Member, whichever shall first occur. A Trustee may serve successive four (4) year terms provided such Trustee continues to remain an elected official of a Member. Each and every Trustee named, and each successor Trustee, shall acknowledge and consent to their election as a Trustee by giving written notice of acceptance of such appointment to the chairman, or acting chairman of the Board of Trustees.

5.2 __**RESIGNATION AND REMOVAL OF A TRUSTEE**__. A Trustee may resign and become and remain fully discharged from all further duties or responsibilities hereunder, by giving at least sixty (60) days prior written notice sent by certified mail, overnight delivery or other appropriate method of delivery to the chairman or acting chairman of the Board of Trustees. Such notice shall state the date said resignation shall take effect, and such resignation shall take effect on the date designated unless a successor Trustee has been elected at an earlier date as herein provided, in which event resignation shall take effect immediately upon the election of such successor Trustee. Additionally, oral notice of resignation may be given at any duly convened meeting of Trustees, which said oral notice of resignation shall be incorporated, and made a part of, the minutes of such duly convened meeting. A Trustee may be removed by a majority vote of the Board of Trustees or by a majority vote of the Members. Any Trustee, upon leaving office, shall forthwith turn over and deliver to the chairman or the secretary of the Trustees at the principal office of the Trust any and all records, books, documents or other property in such Trustees possession, or under such Trustees control, which belongs to the Trust.

5.3 **ELECTION OF SUCCESSOR TRUSTEES.** Successor Trustees shall be elected by a majority vote of the Board of Trustees. Nominations for the election of Trustees may be made by the Board of Trustees or by any Member of the Fund.

5.4 **TRUSTEE TITLE.** In the event of death, resignation, refusal or inability to act by any one or more of the Trustees, the remaining Trustees shall have all the powers, rights, estates and interests of this Trust and shall be charged with its duties and responsibilities; provided, however, that in such case(s), no action may be taken unless it is concurred in by a majority of the remaining Trustees.

5.5 **TRUSTEE OFFICERS.** The Trustees shall elect from among themselves a chairman, vice-chairman and secretary of the Board of Trustees. Such officers shall be elected annually at the end of the fiscal year of the Trust, and may succeed themselves.

5.6 **POWER AND AUTHORITY.** The Board of Trustees shall be charged with the duty of the general supervision and operation of the Fund, and shall conduct the business activities of the Fund in accordance with this Agreement, its by-laws, rules and regulations and applicable federal and state statutes and rules and regulations. In connection therewith, the Board of Trustees may exercise the following authority and powers:

(a) To collect premiums from participating Members in an amount individually agreed to by the Fund and said Members for the purpose of paying for or providing the coverages provided in this Agreement to participating Members.

(b) To pay for or provide such excess insurance or reinsurance coverage as is necessary to accomplish the purpose of the Fund.

(c) To borrow funds, issue bonds and other certificates of indebtedness, and arrange for lines or letters of credit to assist in providing the coverag[e] provided in this Agreement to participating Members.

(d) To pay for or provide appropriate liability and other types of insurance to cover the acts of the Board of Trustees of the Fund.

(e) To contract with appropriate professional service providers to meet the purposes of the Fund, and to expend funds for the reasonable operating and administrative expenses of the Fund, including but not limited to, all reasonable and necessary expenses which may be incurred in connection with the establishment of the Fund, in connection with the employment of such administrative, legal, accounting, and other expert or clerical assistance to the Fund, and in connection with the leasing and purchase of such premise, material, supplies and equipment as the Board, in its discretion, may deem necessary for or appropriate to the performance of its duties, or the duties of the Administrator or the other agents or employees of the Fund.

(f) To pay claims the Fund becomes legally obliged to pay pursuant to the Coverage Agreements entered into by and between the Fund and participating Members.

(g) To establish and accumulate as part of the Fund adequate reserves to carry out the purposes of the Fund.

(h) To pay premiums on, and to otherwise secure or provide, insurance products that are ancillary to the coverages authorized by this Agreement.

(i) To invest and reinvest funds that may come into the possession of the Fund.

(j) To assume the assets and liabilities of the Fund.

(k) To take such actions and expend such funds as are reasonably necessary to facilitate the cessation of the business of the Fund.

(l) To exercise such powers that are authorized to be exercised by trustees under and pursuant to the laws of Florida.

(m) To take such other action and expend such funds as are reasonably necessary to accomplish the purposes of the Fund.

5.7 <u>APPROVAL OF MEMBERS.</u> The Board of Trustees, after the inception of the Fund, shall receive applications for membership from prospective new participants in the Fund and shall approve applications for membership in accordance with the terms of this Agreement, any Participation Agreement, applicable federal and state statutes and rules and regulations, and the rules and regulations established by the Board of Trustees for the admission of new members into the Fund; provided, however, no prospective member may participate in the Fund unless such prospective member is a public agency of the state. As used herein, the phrase "public agency" includes, but is not limited to, the state, its agencies, counties, municipalities, special districts, school districts, and other governmental entities; the independent establishments and constitutional officers of the state, counties, municipalities, school districts, special districts, and other governmental entities; and corporations primarily acting as instrumentalities or agencies of the state, counties, municipalities, special districts, school districts, and other governmental entities. The Board of Trustees shall be the sole judge of whether or not an applicant for membership shall be eligible to participate in the Fund; provided, however, the Board of Trustees may delegate the functions associated with approval of Members to the Administrator.

5.8 REPORTING. The Board of Trustees shall be responsible for and shall cause to be prepared and filed such annual or other periodic audits, reports and disclosures as may be required from time to time pursuant to applicable federal and state statutes and rules and regulations, including, but not limited to, periodic payroll audits, periodic summary loss reports, periodic statements of financial condition, certified audits, appropriate applications filed by prospective new members, reports as to financial standings, payroll records, reports relating to coverage, experience, loss and compensation payments, summary loss data statements, periodic status reports, and any other such reports as may be required from time to time to accomplish the purpose of the Fund or to satisfy the requirements of appropriate governmental entities.

5.9 TRUSTEES' LIABILITY. The Trustees and their agents and employees shall not be liable for any act of omission or commission taken pursuant to this Agreement unless such act constitutes a willful breach of fiduciary duties nor shall any Trustee be liable for any act of omission or commission by any other Trustee or by any employee or agent of the Fund. The Fund hereby agrees to save, hold harmless and indemnify the Trustees and their agents and employees for any loss, damage or expense incurred by said persons or entities while acting in their official capacity on behalf of the Fund, unless such action constitutes a willful breach of fiduciary duties.

5.10 RELIANCE ON COUNSEL'S OPINION. The Board of Trustees may employ and consult with legal counsel concerning any questions which may arise with reference to the duties and powers of the Board of Trustees or with reference to any other matter pertaining to this Agreement or the Fund created thereby; and the opinion of such counsel shall be full and complete authorization and protection from liability arising out of or in respect to any action taken or suffered by the Board of Trustees or an individual Trustee acting hereunder in good faith and in accordance with the opinion of such counsel.

5.11 **BY-LAWS, RULES AND REGULATIONS.** The Board of Trustees may adopt and enforce such by-laws, rules and regulations as between the Members of the Fund and the Fund governing the operation of the Fund as are consistent with the terms of this Agreement and as are reasonably necessary to accomplish the purposes of the Fund.

SECTION VI
POWERS AND DUTIES OF THE ADMINISTRATOR

6.1 **RESPONSIBILITIES.** The Administrator shall have the power and authority to implement the directives of the Board of Trustees and the policy matters set forth by the Board of Trustees as they relate to the on-going operation and supervision of the Fund, the by-laws, rules and regulations established by the Board of Trustees, the provisions of this Agreement, and applicable federal and state statutes, rules and regulations. The powers, duties and responsibilities of the Administrator retained by the Board of Trustees shall be set forth in an Administrative Agreement executed between the Board of Trustees and the Administrator.

6.2 **CONTRIBUTIONS.** The Administrator shall deposit into the account or accounts designated by the Board of Trustees, at the financial institution or institutions designated by the Board of Trustees, all contributions as and when collected from the Members and said monies shall be disbursed only in the manner provided by this Agreement, the Coverage Agreements, the rules, regulations and by-laws of the Board of Trustees, and the Agreement entered into by and between the Board of Trustees and the Administrator.

SECTION VII
MEMBERS

7.1 **MEMBERSHIP CANCELLATION, SUSPENSION OR EXPULSION.** The Board of Trustees shall be the sole judge of whether membership in the Fund may be cancelled, or whether a member may be suspended or expelled from the Fund; provided, however, the Board of Trustees may delegate the functions associated with cancellation, suspension or expulsion of a Member to the Administrator. Written notice of any such cancellation, suspension or expulsion shall be provided by the Fund to the member no less than thirty

(30) days prior to the effective date of such cancellation, suspension or expulsion, and no liability under this Agreement or any other agreement, certificate, document, or other instrument executed by the Fund and the member pursuant to this Agreement, shall accrue to the Fund following the effective date of such cancellation, suspensions or expulsion. The minimal notice provisions of this paragraph shall not apply in the event a member fails to make the requisite contributions for coverages under this Agreement when such contributions are due.

7.2 **RESPONSIBILITIES OF MEMBERS.** By execution of a Participation Agreement agreeing to be bound by the terms and conditions of this Amended Interlocal Agreement, each Member agrees to abide by the following rules and regulations:

(a) The Trustees have the sole responsibility to govern and direct the affairs of the Fund pursuant to this Agreement.

(b) Any Member who formally applies for Membership in this Fund, and who is accepted by the Board of Trustees, shall thereupon become a party to this Amended Interlocal Agreement and shall be bound by all of the terms and conditions contained herein. The Participation Agreement shall constitute a counterpart of this Amended Interlocal Agreement, and this Amended Interlocal Agreement shall constitute a counterpart of the Participation Agreement.

(c) To maintain a reasonable loss prevention program in order to provide the maximum in safety and lawful practices as such may relate to the potential liability assumed by the Fund under this Agreement or any other agreement, certificate, document, or other instrument executed by the Fund and the Member pursuant to this Agreement.

(d) To comply with the conditions of the Florida Workers' Compensation Law.

(e) To provide immediate notification in the event an accident or incident occurs which is likely to give rise to a claim within the scope of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Fund and the Member pursuant to this Agreement.

(f) To promptly make all contributions for coverages arising under this Agreement, or any other agreement, certificate, document, or other instrument executed by the Fund and the Member pursuant to this Agreement, at the time and in the manner directed by the Board of Trustees.

Said contributions may be reduced by any discount, participation credit, or other contribution reduction program established by the Board of Trustees.

(g) In the event of the payment of any loss by the Fund on behalf of the Member, the Fund shall be subrogated to the extent of such payment to all the rights of the Member against any party or other entity legally responsible for damages resulting from said loss, and in such event, the Member hereby agrees, on behalf of itself, its officers, employees and agents, to execute and deliver such instruments and papers as is required, and do whatever else is reasonably necessary, to secure such right to the Fund, and to cooperate with and otherwise assist the Fund as may be necessary to effect any recovery sought by the Fund pursuant to such subrogated rights.

(h) The Board of Trustees, its Administrator, and any of their agents, servants, employees or attorneys, shall be permitted at all reasonable times and upon reasonable notice to inspect the property, work places, plants, works, machinery and appliance covered pursuant to this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, and shall be permitted at all reasonable times while the Member participates in the Fund, and up to and including two (2) years following the termination of its membership in the Fund, to examine the Members' books, vouchers, contracts, documents and records of any and every kind which show or tend to show or verify any loss that may be paid or may have been paid by the Fund on behalf of the Member pursuant to this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, or which show or verify the accuracy of any contribution which is paid or payable by the Member pursuant to the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(i) The Fund is to defend in the name and on behalf of the Member any claims, suits or other legal proceedings which may at any time be instituted against the Member on account of bodily injury liability, property damage, property damage liability, errors and omissions liability or any other such liability, monetary or otherwise, to the extent such defense and liability has been assumed by the Fund pursuant to his Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, subject to any and all of the definitions, terms, conditions and exclusion contained in said agreements, or any other agreement, certificate, document, or other instruments, although such claims, suits, allegations or demands are who groundless, false, fraudulent, and to pay all costs taxed against the Member in any such legal proceedings defended by the Fund or the Member, all interest, if any, legally accruing before and after entry of judgment in such proceedings, and all expense incurred in the investigation, negotiation or defense of such claims, suits, allegations or demands. Such defense shall be subject to the control of the Fund and its Administrator, which may make such investigations and settlement of any such claim, suit, or other legal proceeding, monetary or otherwise, as they deem expedient. The Member agrees to cooperate fully with the Fund, its administrator and their agents, with respect to the investigation, adjustment, litigation, settlement and defense of any claim, suit, or other legal proceeding, monetary or otherwise, which would be covered by the terms of this Agreement and/or any policies of insurance, excess insurance or re-insurance which have been purchased to provide protection against such claims and liabilities. The Member acknowledges that failure to cooperate fully in the investigation, defense or litigation of such claims, suits, or liabilities may constitute grounds for denial of coverage pursuant to this Agreement and/or the applicable policies of insurance.

(j) The liability of the Fund is specifically limited to the discharge of the liability of its Members assumed pursuant to this Agreement or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement; the coverage of the Fund does not apply to punitive or exemplary damages.

(k) Unless the Fund and the Member otherwise expressly agree in writing, coverage by the Fund for a Member under the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, shall expire automatically on the last day of September of each calendar year, and no liability under this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, shall accrue to the Fund beyond such expiration date unless such Member renews its coverage.

(l) Except as otherwise provided herein, a Member’s coverage may be cancelled by the Fund or the Member at any time upon no less than thirty (30) days prior written notice by the Board of Trustees or Administrator to the Member, or by the Member to the Board of Trustees. The notice shall state the date such cancellation shall become effective.

(m) Excess monies remaining after the payment of claims and claims expenses, and after provision has been made for the payment of open claims and outstanding reserves, may be distributed by the Board of Trustees to the Members participating in the Fund in such manner as the Board of Trustees shall deem to be equitable.

(n) There will be no disbursements out of the reserve fund established by the Fund by way of dividends or distributions of accumulated reserves to Members until after provision has been made for all obligations against the Fund and except at the discretion of the Board of Trustees.

(o) Qualified service providers, including attorneys selected by the Fund, shall defend, investigate, settle and otherwise process and dispose of all claims, suits, allegations or demands that may result in liability assumed by the Fund on behalf of the Member pursuant to this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(p) The Member, through the Board of Trustees, does hereby appoint the Administrator as its agent and attorney-in-fact, to act on its behalf and to execute all necessary contracts, reports, waivers, agreements, excess insurance contracts, service contracts, and other documents reasonably necessary to accomplish the purposes and to fulfill the responsibilities of the Fund; to make or arrange for the payment of claims, claims expenses, and all other matters required or necessary insofar as they affect the matters covered pursuant to the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, and the rules and regulations now or hereafter promulgated by the Board of Trustees.

(q) To make prompt payment of all contributions and penalties as required by the Board of Trustees, said contributions or penalties to be determined by the Board of Trustees. Any disputes concerning contributions or penalties shall be resolved after the payment of said contributions or penalties.

(r) To pay reasonable penalties as determined by the Board of Trustees for late payment of contributions required under this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(s) Coverage by the Fund under the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by t Member and the Fund pursuant to this Agreement, shall expire and be cancelled, upon no less than ten (10) days prior written notice from the Fund to the Member, for nonpayment of contributions.

(t) To abide by all the terms and conditions of this Agreement, the Participation Agreement, the Fund's by-laws, the rules and regulations, the terms of any coverage document issued by the Fund to the Member, and any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(u) Each Member voluntarily transfers to the Trust any rights and privileges such Member enjoys under the laws of the State of Florida, including Sections 163.01, and 768.28, Florida Statutes, and specifically those statutory provisions pertaining to such Member's sovereign immunity and the applicable limitations of the Member's liability to $100,000.00 per individual claim, and to $200,000.00 for multiple claims, arising out of the same transaction. The purchase of insurance or indemnity hereunder shall not be deemed or be construed as a waiver of sovereign immunity by the Members.

SECTION VIII
ACCOUNTING

True and complete accounts shall be kept of all transactions and of all assets and liabilities of the Trust. The accounts of the Trust shall be audited annually by a firm of independent certified public accountants, which shall be selected by the Board of Trustees.

SECTION IX
DURATION

This Agreement shall continue in full force and effect until it is terminated by the mutual consent of all the Members; provided, however, that this Section IX shall not be construed to preclude the termination and winding up of the Trust within the discretion of the Board of Trustees, or the amendment of this Agreement pursuant to Section X.

SECTION X
AMENDMENT

This Agreement may be amended upon the written consent of the Members of the Fund. Execution of a Participation Agreement or renewal of coverages provided by the Fund shall constitute such written consent.

SECTION XI
STATUTES, RULES AND REGULATIONS

The Trust shall at all times act in accordance with the provisions of statutes, rules and regulations of the State of Florida.

SECTION XII
MISCELLANEOUS PROVISIONS

12.1 **PROHIBITION AGAINST ASSIGNMENT.** No Member may assign any right, claim, or interest it may have under this Agreement, or any coverage term, and no creditor, assignee, or third-party beneficiary of any Member shall have any right, claim, or title to any part, share, interest, funds, or assets of the Trust except as specifically may be agreed to by the Trust.

12.2 **APPLICABLE LAW.** This Agreement shall be governed by and construed in accordance with the statutes, rules and regulations of the State of Florida, and all questions pertaining to its validity, construction, and administration shall be determined in accordance with the laws of the State of Florida.

12.3 **ENFORCEMENT.** The Trust and its Members shall have the power to enforce this Agreement by action brought in any court of appropriate jurisdiction within the State of Florida.

12.4 **SEVERABILITY.** If any term or provision of this Agreement, or the application of such term or provision to any person or circumstance, shall to any extent be invalid or unenforceable, the remainder of this Agreement and the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable shall not be effected, and each term or provision of this Agreement shall be valid and enforceable to the full extent permitted by law.

12.5 **CONSTRUCTION**. Whenever any words are used in this Agreement in the masculine gender, they shall be construed as thought they were also used in the feminine or neutral gender in all situations where they would so apply.

Whenever any words are used in this Agreement in the singular, they shall be construed as though they were also used in the plural from in all situatio where they would so apply. Whenever any words are used in this Agreement in the plural form, they shall be construed as they thought were used in the singular form in all situations where they would so apply.

12.6 **FISCAL YEAR.** The Fund shall operate on a fiscal year from 12:01 a.m., October 1, to midnight the last day of September of the succeeding year. Application for membership, when approved in writing by the Board of Trustees or its designee, shall constitute a continuing contract for each succeeding fiscal year unless cancelled by the Board of Trustees or the participating Member in the manner herein provided.

By execution of the attached Participation Agreement or renewal of coverages provided by the Fund, and upon acceptance by the Board of Trustees, or their designated agent, the Member agrees to be fully bound by the terms and conditions of the Amended Interlocal Agreement, effective October 1, 2004, and thereafter.

AMENDMENT "A" TO THE AMENDED INTERLOCAL AGREEMENT CREATING THE PREFERRED GOVERNMENTAL INSURANCE TRUST

WHEREAS, Section X of the Amended Interlocal Agreement Creating The Preferred Governmental Insurance Trust (alternatively "Preferred", "Fund" or "Trust") provides that the Interlocal Agreement may be amended by the members of Preferred, and that execution of either a Participation Agreement or an Agreement for Renewal of Coverage shall constitute written consent to such amendment; and

WHEREAS , in order to protect the integrity of Preferred, its continued success and provide security as to its operation and administration, it is essential that the provisions of the Interlocal Agreement, relating to who may serve as a Trustee of Preferred, be fully compliant with applicable Florida Statutes;

NOW, THEREFORE , by execution of a Participation Agreement or Agreement for Renewal of Coverage, the Members of Preferred do hereby amend subsection 5.1 of the Amended Interlocal Agreement to read as follows:

5.1 NUMBER AND QUALIFICATION OF TRUSTEES. The operation and administration of the Trust shall be the joint responsibility of a Board of Trustees consisting of seven (7) Trustees. No Trustee may be elected who is, or continue to serve as a Trustee after becoming, an owner, officer, or employee of a service provider to the Fund. Upon initial election to the Board of Trustees, a Trustee shall be a local elected official of a member of the Trust. No two (2) Trustees may be local elected officials from the same governmental entity. Each Trustee shall serve for a period of four (4) years, or the balance of such Trustee's term of office as a local elected official. Following a Trustees' initial term of office, such Trustee may continue to serve as a Trustee of Preferred provided: (1) such Trustee holds an office as an elected local official (as required by s. 624.4622(1) (d) Florida Statues); and (2) a majority of the Board of Trustees, in their sole discretion, determine that it is in the best interest of the Trust that such Trustee continue to serve as a Trustee of Preferred, and so elects such Trustee to continue to serve a successive term, or terms. Each and every Trustee named, and each successor Trustee, shall acknowledge and consent to their election as a Trustee by giving written notice of acceptance of such election to the Chairman, or acting Chairman, of the Board of Trustees.

Effective Date: October 1, 2013

AMENDMENT "B" TO THE AMENDED INTERLOCAL AGREEMENT CREATING THE PREFERRED GOVERNMENTAL INSURANCE TRUST

WHEREAS, Section X of the Amended Interlocal Agreement Creating The Preferred Governmental Insurance Trust (alternatively "Preferred", "Fund" or "Trust") provides that the Amended Interlocal Agreement may be amended by the members of Preferred, and that execution of either a Participation Agreement or an Agreement for Renewal of Coverage shall constitute written consent to such amendment; and

WHEREAS, due to legislative changes to Florida Statutes over time, it is necessary to amend certain provisions of the Amended Interlocal Agreement to be fully compliant with applicable amended Florida Statutes;

NOW, THEREFORE, by execution of a Participation Agreement or Agreement for Renewal of Coverage, the Members of Preferred do hereby amend the Amended Interlocal Agreement set forth as follows:

1. Sections 3.1 and 3.5 of the Amended Interlocal Agreement, references to Section 768.28(15)(a), are hereby amended and restated to read 768.28(**16**)(a).

2. Section 7.2(u) of the Amended Interlocal Agreement is hereby fully amended and restated as follows:

> Each Member voluntarily transfers to the Trust any rights and privileges such Member enjoys under the laws of the State of Florida, including Sections 163.01, and 768.28, Florida Statutes, and specifically those statutory provisions pertaining to such Member's sovereign immunity and the applicable limitations of the Member's liability set forth therein as amended from time to time. The purchase of insurance or indemnity hereunder shall not be deemed or be construed as a waiver of sovereign immunity by the Members.

3. Except as expressly modified and amended hereby, the terms and conditions of the Amended Interlocal Agreement are hereby ratified and affirmed and shall remain in full force and effect, and the parties promise to continue to perform all obligations of the Amended Interlocal Agreement.

Effective Date: October 1, 2025

AGENDA

MEMORANDUM

TO: Honorable Mayor & City Commissioners

VIA: Brenda L. Bryant, City Manager

FROM: Raquel Prince, Human Resources Director

SUBJECT: Employee Benefits for Fiscal Year 2026-2027

DATE: September 08, 2026

GENERAL SUMMARY/BACKGROUND:

The City of Pahokee is required to approve its employee benefits package for the upcoming Fiscal Year 2026–2027.
Gehring Group, the City's current insurance broker, requested renewal quotes from the City's existing insurance carriers. The renewal proposal received from the current carriers reflects the following rate increases:

- **Medical Coverage:** 14.7% increase
- **Dental PPO Coverage:** 1.3% increase
- **Life Insurance Coverage:** 8.8% increase
- **Vision Coverage:** No increase
- **DHMO Dental Coverage:** No increase

Gehring Group also obtained quotes from other competitive carriers for consideration. However, the alternative proposals provided little to no overall cost savings. Additionally, changing carriers would require employees to transition to different benefit plans and could result in substantially higher out-of-pocket costs for employees.
Based on the renewal options reviewed, maintaining the City's current insurance carriers and benefit plans provides the most consistent option for employees while minimizing disruption to their existing coverage and limiting potential increases in employee out-of-pocket expenses.

BUDGET IMPACT:
Yes

LEGAL NOTE:
We yield to City Attorney for legal form

STAFF RECOMMENDATION:
Staff recommend that we accept the rates that have been quoted and move forward with renewing these coverages for the upcoming fiscal year.

ATTACHMENTS:
Resolution

RESOLUTION 2026-55

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, APPROVING THE ACCEPTANCE OF THE EMPLOYEE BENEFITS PACKAGE WITH AN OVERALL 14.7% INCREASE IN MEDICAL COVERAGE AND 1.3% INCREASE IN DENTAL INSURANCE COVERAGE AND AN 8.8% IN INCREASE IN LIFE INSURANCE AS SET FORTH IN EXHIBIT "A" HERETO; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY ACTION; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Pahokee, Florida (the "City") is in need of setting the yearly benefits coverage for its employees; and

WHEREAS, the City Commission of the City of Pahokee "City Commission" desires to approve the employee benefits package for the fiscal year 2026-2027 as researched and recommended the City's current agent of record, The Gehring Group, Inc.; and

WHEREAS, more specifically, The Gehring Group, Inc. has requested renewal quotes from the city's current carriers and there are nominal quoted increases for Medical Coverage of 14.7% and Dental Insurance coverage of 1.3% and Life Insurance coverage 8.8%. Further, the quotes show vision insurance will remain at the same rates and DHMO dental plan and

WHEREAS, the City Commission desires to approve the increases and accept the new quotes for the upcoming fiscal year as shown in Exhibit "A" hereto; and

WHEREAS, the City Commission of the City of Pahokee ('City Commission") finds that acceptance of the new quotes for the upcoming fiscal year is in the best interests of the City.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby approved and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Authorization of City Manager. The City Commission of the City of Pahokee approves the acceptance of the Employee Benefits Package with a 14.7% increase in medical coverage and a 1.3 % increase in dental insurance coverage, and an 8.8% in Life Insurance coverage, as set forth in the attached Exhibit "A" hereto. The City Manager is further authorized to take all necessary and expedient action to effectuate the intent of this Resolution.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 8th day of September, **2026**.

____
Keith W. Babb, Jr., Mayor

ATTEST:

____
Nylene Clarke, CMC, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: ________________________________

Seconded by: ________________________________

VOTE:

Mayor Babb	______ (Yes)	______ (No)
Vice Mayor McDonald	______ (Yes)	______ (No)
Commissioner Cowan-Williams	______ (Yes)	______ (No)
Commissioner McPherson	______ (Yes)	______ (No)
Commissioner Scott	______ (Yes)	______ (No)

EXHIBIT "A"

Explanation of Insurance

(attached)

City of Pahokee
Renewal Evaluation - Medical
Effective Date: October 1, 2026

FINAL SOLD

			CURRENT 2025-2026		RENEWAL 2026-2027	
Schedule of Benefits			**Florida Blue - BlueCare 16253**	**Florida Blue - BlueCare 14256**	**Florida Blue - BlueCare 16253**	**Florida Blue - BlueCare 14256**
			In Network Only	*In Network Only*	*In Network Only*	*In Network Only*
Deductible (Calendar Year - CYD)						
Single			$4,250	$1,000	$4,250	$1,000
Family			$8,500	$3,000	$8,500	$3,000
Coinsurance			0%	20%	0%	20%
Maximum Out of Pocket (MOOP)						
Single			$9,200	$5,500	**$10,150**	**$6,000**
Family			$18,400	$11,000	**$20,300**	**$12,000**
Non-Hospital Services						
Physician Office Visit			$35	$20	$35	$20
Specialist Visit			$65	$45	$65	$45
Preventive Services (Wellness)			No Charge	No Charge	No Charge	No Charge
Diagnostic Test (Independent Labs/X-Ray)			$55 / $250	$25 / $150	**$40** / $250	**$30** / $150
Advanced Imaging (MRI, PET, CT scans)			$550	$350	$550	$350
Outpatient Surgery in Surgical Center			$400	$200	$400	$200
Physician Services at Surgical Center			$150	$150	$150	$150
Urgent Care Center			$60	$50	**$65**	$50
Hospital Services						
Inpatient Hospital			CYD + $1,000/adm	CYD + $500/adm	CYD + $1,000/adm	CYD + $500/adm
Outpatient Hospital			$650	$450	$650	$450
Physician Services at Hospital			$150	$150	$150	$150
Emergency Room Visit			CYD + $300	$600	CYD + $300	$600
Mental Health / Substance Abuse Services						
Inpatient Facility			No Charge	No Charge	**CYD** + **$1,000**/adm	**$500** per adm
Outpatient Services (OV/Other)			No Charge	No Charge	**$35** / **$650**	**$20** / **$450**
Prescription Drug Benefits						
Tier 1			$0 / $4 / $15	$0 /$4 / $15	$0 / $4 / $15	$0 /$4 / $15
Tier 2			$30 / $75	$30/$60	$30 / $75	$30/$60
Tier 3			$150	$100	$150	$100
Tier 4			N/A	N/A	N/A	N/A
Tier 5 - Specialty			$300	$200	$300	$200
Mail Order (90 day supply)			2x Retail	2x Retail	2x Retail	2x Retail
Rates	**1**	**2**[1]				
Employee Only	3	23	$839.30	$967.42	$961.69	$1,110.20
Employee + Spouse	0	0	$1,678.59	$1,934.84	$1,923.38	$2,220.40
Employee + Child(ren)	0	0	$1,552.70	$1,789.73	$1,779.13	$2,053.87
Employee + Family	0	0	$2,392.00	$2,757.15	$2,740.82	$3,164.08
Monthly Premium	**3**	**23**	**$2,518**	**$22,251**	**$2,885**	**$25,535**
Annual Premium	**26**		**$30,215**	**$267,008**	**$34,621**	**$306,415**
TOTAL Premium			**$297,223**		**$341,036**	
Annual $ Increase/(Decrease)			**N/A**		**$43,813**	
Annual % Increase/(Decrease)			**N/A**		**14.7%**	

[1]*Lives from Renewal*

City of Pahokee
Renewal Evaluation - Dental PPO
Effective Date: October 1, 2026

GEHRING BROWN

Section I, Item 2.

FINAL SOLD

	Current 2025-2026		Negotiated Renewal 2026-2027	
SCHEDULE OF BENEFITS	**Humana**		**Humana**	
	In Network	***Out of Network***	***In Network***	***Out of Network***
Annual Benefit Maximum	Unlimited	Unlimited	Unlimited	Unlimited
Do Class 1 services apply toward Annual Max?	Yes		Yes	
Waiting Period(s)	None		None	
Deductible	***Calendar Year***		***Calendar Year***	
Single/Family	$50/$150		$50/$150	
Is deductible waived for Class 1 services?	Yes		Yes	
Class 1 Services: Preventive and Diagnostic				
Office Visit	100%	100%	100%	100%
Routine Oral Exam	100%	100%	100%	100%
Routine Cleaning	100% (2x/year)	100%	100% (2x/year)	100%
Complete X-rays	100%	100%	100%	100%
Bitewing X-rays	100%	100%	100%	100%
Class 2 Services: Basic Restorative				
Fillings	80%	80%	80%	80%
Simple Extractions (Oral Surgery)	80%	80%	80%	80%
Class 3 Services: Major Restorative				
Periodontics	50%	50%	50%	50%
Endodontics	50%	50%	50%	50%
Bridges	50%	50%	50%	50%
Crowns	50%	50%	50%	50%
Dentures	50%	50%	50%	50%
Implants	N/A	N/A	N/A	N/A
Class 4 Services: Orthodontia				
Orthodontia Lifetime Maximum (Adult & Child)	50% up to $2,000		50% up to $2,000	
Dental Plan Reimbursement Level				
Benefits Reimbursement Level	Fee Schedule	Fee Schedule	Fee Schedule	Fee Schedule
Required Participation	***Current***		***Current***	
Rate Guarantee	***Expires 9/30/2026***		***Expires 9/30/2027***	

Rates	***Lives*** [1]		
Employee	13	$39.10	$39.62
Employee + Spouse	1	$78.20	$79.25
Employee + Child(ren)	1	$111.91	$113.24
Employee + Family	2	$154.26	$156.11
Monthly Premium	***17***	**$1,007**	**$1,020**
Annual Premium		**$12,083**	**$12,237**
Annual $ Increase/Decrease		**N/A**	**$154**
Annual % Increase/Decrease		**N/A**	**1.3%**

[1] *Lives from Renewal*

City of Pahokee
Renewal Evaluation - Dental HMO
Effective Date: October 1, 2026

GEHRING BROWN

FINAL SOLD

SCHEDULE OF BENEFITS		Current 2025-2026 Humana Dental Prepaid HS210	Renewal 2026-2027 Humana Dental Prepaid HS211
Plan Basics	**Code**	***In Network Only***	***In Network Only***
Office Visit	D9430	$10	$10
Periodic Exam	D0120	$0	$0
Full Mouth X-rays (Bitewings)	D0210	$0	$0
Prophylaxis (Cleaning)	D1110	$0	$0
Restorative Services (Fillings)			
Amalgam - 1 surface	D2140	$20	$20
Resin - 1 surface - anterior	D2330	$35	$35
Anesthesia/Nitrous Oxide	D9230	$30	$30
Crowns			
Porcelain fused to High Noble Metal	D2750	$350 + Lab	$350 + Lab
Full Cast High Noble Metal	D2790	$350	$350
Endodontics (Root Canal Services)			
Anterior	D3310	$135	$135
Bicuspid	D3320	$240	$240
Molar	D3330	$310	$310
Periodontics			
Gingivectomy (per quad)	D4210	$135	$135
Scaling and Root Planning (per quad)	D4341	$70	$70
Extraction Services (Oral Surgery)			
Single Tooth	D7111	$0	$0
Partial Bony Impaction	D7230	$85	$85
Complete Bony Impaction	D7240	$105	$105
Orthodontia			
Comprehensive Treatment - Child (<19)	D8080	$2,195	$2,195
Comprehensive Treatment - Adult	D8090	$2,195	$2,195
Required Participation		***Current***	***Current***
Rate Guarantee		***Expires 9/30/2026***	***Expires 9/30/2027***
Rates	***Lives*** [1]		
Employee	4	$12.95	$12.95
Employee + Spouse	1	$25.91	$25.91
Employee + Child(ren)	2	$29.14	$29.14
Employee + Family	0	$46.89	$46.89
Monthly Premium	**7**	**$136**	**$136**
Annual Premium		**$1,632**	**$1,632**
$ Increase / (Decrease)		**N/A**	**$0**
% Increase / (Decrease)		**N/A**	**0.0%**

[1] *Lives from July Invoice*

City of Pahokee
Renewal Evaluation - Vision
Effective Date: October 1, 2026

GEHRING BROWN

Section I, Item 2.

FINAL SOLD

	Current 2025-2026		Renewal 2026-2027	
SCHEDULE OF BENEFITS	**Humana**		**Humana**	
Examination	**In-Network**	**Out-of-Network**	**In-Network**	**Out-of-Network**
Eye Exam Copay	$0	Up to $30	$0	Up to $30
Materials Copay	$0	Varies	$0	Varies
Retinal Imaging	Up to $39	Not Covered	Up to $39	Not Covered
Frequency				
Examination	Every 12 months		Every 12 months	
Lenses or Contact Lenses	Every 12 months		Every 12 months	
Frames	Every 24 months		Every 24 months	
Lenses				
Single	$0	Up to $25	$0	Up to $25
Bifocal	$0	Up to $40	$0	Up to $40
Trifocal	$0	Up to $60	$0	Up to $60
Lenticular	$0	Up to $100	$0	Up to $100
Standard Progressive	$0	Up to $40	$0	Up to $40
Frames				
Retail Allowance	Up to $200 + 20% off retail	Up to $100	Up to $200 + 20% off retail	Up to $100
Contacts Lenses				
Elective	Up to $200 + 15% off retail	Up to $160	Up to $200 + 15% off retail	Up to $160
Non-Elective (Medically Necessary)	$0	Up to $210	$0	Up to $210
Fitting and Evaluation (Standard)	$0	Up to $30	$0	Up to $30
Minimum Participation	***Current***		***Current***	
Rate Guarantee	***Expires 9/30/2026***		***Expires 9/30/2028***	

Monthly Rates	*Lives* [1]	Current 2025-2026	Renewal 2026-2027
Employee	9	$9.83	$9.83
Employee + Spouse	3	$19.66	$19.66
Employee + Child(ren)	4	$18.68	$18.68
Employee + Family	2	$29.36	$29.36
Monthly Premium	**18**	**$281**	**$281**
Annual Premium		**$3,371**	**$3,371**
$ Increase /(Decrease)		**N/A**	**$0**
% Increase /(Decrease)		**N/A**	**0.0%**

[1] *Lives from Renewal*

City of Pahokee
Renewal Evaluation - Basic Life and AD&D
Effective Date: October 1, 2026

FINAL SOLD

	Current 2025-2026	Renewal 2026-2027
Schedule of Benefits	**Humana**	**Humana**
Life and AD&D Benefit		
Eligibility	All active employees working 30 hours/week	All active employees working 30 hours/week
Basic Term Life	$25,000	$25,000
Basic AD&D	Equal to Life Benefit	Equal to Life Benefit
Features		
Portability/Conversion Privilege	No/Yes	No/Yes
Waiver of Premium	Included	Included
Age Reduction (Reduces By)	35% at age 65 55% at age 70 70% at age 75 80% at age 80 85% at age 85	35% at age 65 55% at age 70 70% at age 75 80% at age 80 85% at age 85
Accelerated Death Benefit	50% of the Basic Life Benefit	50% of the Basic Life Benefit
Rate Guarantee	***Expires 9/30/2026***	***Expires 9/30/2027***
Rates — **Lives***		
Volume — **28**	**$668,900**	**$668,900**
Basic Term Life Rate / $1,000	**$0.310**	**$0.340**
AD&D Rate / $1,000	**$0.030**	**$0.030**
Total Life AD&D Rate / $1,000	**$0.340**	**$0.370**
Monthly Premium	**$227**	**$247**
Annual Premium	**$2,729**	**$2,970**
$ Increase /(Decrease)	**N/A**	**$241**
% Increase /(Decrease)	**N/A**	**8.8%**

Lives and volume from Renewal

City of Pahokee
Renewal Evaluation - Voluntary Life and AD&D
Effective Date: October 1, 2026

GEHRING

FINAL SOLD

Schedule of Benefits	Current 2025-2026 Humana		Renewal 2026-2027 Humana	
Eligibility	All active Full Time employees working 30 hours/week		All active Full Time employees working 30 hours/week	
Employee	Increments of $1,000 to the lesser of $1,000,000 or 7x salary		Increments of $1,000 to the lesser of $1,000,000 or 7x salary	
Guarantee Issue	$75,000		$75,000	
Spouse	Increments of $1,000 up to $500,000		Increments of $1,000 up to $500,000	
Guarantee Issue	$35,000		$35,000	
Child	15 days - 6 months: $500, 6 months and older: $10,000		15 days - 6 months: $500, 6 months and older: $10,000	
Guarantee Issue	$10,000		$10,000	
AD&D Benefit	100% of Life Benefit		100% of Life Benefit	
Age Reduction (Reduces By)	Age 65: 35% Age 70: 55% Age 75: 70% Age 80: 80% Age 85: 85%		Age 65: 35% Age 70: 55% Age 75: 70% Age 80: 80% Age 85: 85%	
Portability/Conversion Option	Yes/Yes		Yes/Yes	
Minimum Participation	***Current***		***Current***	
Rate Guarantee	***Expires 9/30/2026***		***Expires 9/30/2027***	
Rates per $1,000	***Employee***	***Spouse (Based on Spouse age)***	***Employee***	***Spouse (Based on Spouse age)***
<25	$0.060	$0.060	$0.060	$0.060
25 - 29	$0.060	$0.060	$0.060	$0.060
30 - 34	$0.070	$0.070	$0.070	$0.070
35 - 39	$0.090	$0.090	$0.090	$0.090
40 - 44	$0.140	$0.130	$0.140	$0.130
45 - 49	$0.220	$0.210	$0.220	$0.210
50 - 54	$0.350	$0.330	$0.350	$0.330
55 - 59	$0.550	$0.520	$0.550	$0.520
60 - 64	$0.780	$0.740	$0.780	$0.740
65 - 69	$1.280	$1.210	$1.280	$1.210
70 - 74	$2.490	$2.370	$2.490	$2.370
75 - 79	$4.810	$4.580	$4.810	$4.580
80+	$8.980	$8.530	$8.980	$8.530
Child(ren) - per $10,000	$2.000		$2.000	
AD&D - Employee/Spouse	$0.030		$0.030	

AGENDA

MEMORANDUM

TO: Honorable Mayor & City Commissioners

VIA: Brenda Bryant, City Manager

FROM: Office of the City Manager

SUBJECT: Administrative Policies and Procedures Manual

DATE: September 08, 2026

GENERAL SUMMARY/BACKGROUND:

1. The City of Pahokee has compiled a new Administrative Policies and Procedures Manual consisting of new administrative policies and updates to existing administrative policies. The Manual is intended to provide a centralized and organized reference for the City's administrative policies and procedures.
2. The Administrative Policies and Procedures Manual includes policies addressing areas such as asset management, financial controls, grant management, information technology, fraud prevention, whistleblower protections, travel, and other administrative matters. The Manual is separate and distinct from the City's Personnel Rules and Regulations Manual (Employee Handbook), and any revisions to the Employee Handbook will be addressed separately.

BUDGET IMPACT:

There is no direct fiscal impact associated with adoption of these new policies.

LEGAL NOTE:

This item has been reviewed for legal sufficiency. Any additional legal guidance will be deferred to the City Attorney as necessary.

STAFF RECOMMENDATION:

Staff recommends approval

ATTACHMENTS:

Resolution No. 2026-56

RESOLUTION NO. 2026-56

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, ESTABLISHING, APPROVING, AND ADOPTING A NEW ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL CONSISTING OF NEW AND UPDATED ADMINISTRATIVE POLICIES; PROVIDING FOR SEPARATE ADMINISTRATIVE AND PERSONNEL POLICIES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Pahokee ("City") maintains administrative policies and procedures governing various aspects of City operations; and

WHEREAS, the City Commission of the City of Pahokee ("City Commission") finds that consolidating the City's administrative policies into one manual will provide a clear and organized reference for City operations; and

WHEREAS, the City Commission desires to establish a new City of Pahokee Administrative Policies and Procedures Manual consisting of both new administrative policies and updates to existing administrative policies; and

WHEREAS, the Administrative Policies and Procedures Manual is a newly established and separate City document from the City's Personnel Rules and Regulations Manual (Employee Handbook); and

WHEREAS, the Administrative Policies and Procedures Manual does not amend, replace, or supersede the Personnel Rules and Regulations Manual (Employee Handbook), and any revisions to the Employee Handbook shall be considered and adopted separately; and

WHEREAS, the Administrative Policies and Procedures Manual includes the exhibits associated with the policies contained therein; and

WHEREAS, the City Commission finds that adoption of the Administrative Policies and Procedures Manual is in the best interests of the City and its residents.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AS FOLLOWS:

<u>Section 1.</u> <u>Adoption of Representations.</u> The foregoing "Whereas" clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

<u>Section 2.</u> <u>Approval and Authorization</u>**.** The City Commission hereby approves and adopts the new City of Pahokee identified in Exhibit "A." These policies are established as additional City policies and shall supplement existing City policies and procedures. The City Manager is authorized to take all necessary actions to implement the intent of this Resolution.

<u>Section 3 .</u> <u>Conflict</u>. All resolutions in conflict herewith are hereby and expressly repealed.

<u>Section 4</u>. <u>Effective Date</u>. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this <u>8th</u> day of September 2026.

____
Keith W. Babb, Jr., Mayor

ATTEST:

____
Nylene Clarke, CMC, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: ________________________________

Seconded by: ________________________________

VOTE:

Mayor Babb	______ (Yes)	______ (No)
Vice Mayor McDonald	______ (Yes)	______ (No)
Commissioner Cowan-Williams	______ (Yes)	______ (No)
Commissioner McPherson	______ (Yes)	______ (No)
Commissioner Scott	______ (Yes)	______ (No)

EXHIBIT "A"

ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL
(ATTACHED)

CITY OF PAHOKEE, FLORIDA

ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL

ADOPTED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA

ADOPTED: AUGUST __, 2026

Contents

PART 1 – ASSET AND PROPERTY MANAGEMENT

Capital Asset Management, Tracking, And Surplus Disposal Policy (NEW)

SECTION 1: PURPOSE, SCOPE, AND LEGAL AUTHORITY

1.1 Purpose

The purpose of this Policy is to establish uniform, legally compliant accounting practices and internal controls for the acquisition, recording, tracking, safeguarding, depreciation, physical inventory, and disposal of City-owned capital assets and sensitive non-capital property. This policy is designed to prevent and detect fraud, waste, and abuse of taxpayer-funded municipal resources, ensure the reliability of the City's financial reports, and establish clear lines of custodial accountability.

1.2 Scope

This policy applies to all departments, divisions, and personnel of the City of Pahokee, Florida, including the City Manager, City Clerk, Mayor, members of the City Commission, and all employees, contractors, and authorized representatives who handle, purchase, or manage City-owned assets on behalf of the City.

1.3 Legal Authority

This policy is established in accordance with:

1.3.1 Chapter 274 of the Florida Statutes (F.S.) – Tangible Personal Property Owned by Local Governments, which governs the supervision, control, safekeeping, and disposal of local government property.

1.3.2 Section 218.33, Florida Statutes (F.S.) – Requiring local government entities to establish and maintain internal controls designed to safeguard assets, promote compliance, and prevent fraud, waste, and abuse.

1.3.3 The Charter of the City of Pahokee 3.04 – Establishing the head of the City government and delineating administrative, procurement, and execution authorities.

1.3.4 City of Pahokee Code of Ordinances §2-275 – Governing the declaration and disposition of City-owned surplus property, including City Manager evaluation, City Commission declaration by resolution, and authorized methods of disposal.

1.3.5 Code §§2-291–2-293 - The Code establishes the Finance Director position specifically to administer and monitor the City's financial and purchasing affairs and assigns responsibility for accounting systems, financial records, special funds and fiscal controls.

SECTION 2: DEFINITIONS AND CAPITALIZATION THRESHOLDS

2.1 Capital Assets (Tangible Personal Property)

A Capital Asset is defined as any tangible personal property, including vehicles, machinery, heavy equipment, office furniture, buildings, improvements, and technology infrastructure, that meets all of the following criteria:

2.1.1 Is non-consumable and of a non-consumable nature.
2.1.2 Has an expected estimated service or useful life of one (1) year or more.
2.1.3 Has an individual unit acquisition cost of $5,000.00 or more (inclusive of ancillary charges such as shipping, freight, transit insurance, and installation costs).

*Note: This $5,000 threshold reconciles and supersedes all prior conflicting thresholds, aligning the City's daily purchasing procedures with its Notes to the Financial Statements. However, all operational rules—including daily operator checks, preventive maintenance, safe vehicle operations, anti-idling restrictions, fuel card management, out-of-county travel, and underutilization thresholds—shall be governed strictly by the City of Pahokee Fleet Management Policy. In the event of a conflict between the financial tracking rules of this policy and the operational guidelines of the Fleet Management Policy, this Capital Asset Policy shall control for accounting, audit, and legal disposal purposes.

2.2 Sensitive Non-Capital Assets (IT and Portable Equipment)

These items must be recorded, physically tagged, and tracked in a separate IT Asset Registry, regardless of value:

- Laptops, notebooks, and tablet computers.
- Cellular telephones and smart phones.
- Digital cameras and recording equipment.
- Printers, scanners, and high-value portable IT peripherals.
- Specialized public safety or communication equipment.

These items are expensed in the fiscal year of purchase rather than capitalized, but they are subject to the same tracking, physical inventory, and property retrieval controls as capital assets.

SECTION 3: ACQUISITION, VALUATION, AND PROCUREMENT CONTROLS

3.1 Valuation Basis

All capitalized assets must be recorded at historical cost. The initial cost must include the net purchase price plus any ancillary charges necessary to place the asset into its intended state of operation.

- Donated Assets: Tangible property acquired through donation must be recorded at its fair market value at the time of donation and documented by the Finance Department.

3.2 Payment and Purchasing Controls

In compliance with internal control objectives to prevent circumvention of purchasing limits and tax-exempt rules, the following procurement regulations are mandated:

3.2.1 Direct Accounts Payable Payments Required: Capital assets and sensitive IT equipment shall not be purchased using a City-issued credit card, debit card, or via employee personal reimbursement.
3.2.2 Accounts Payable Process: All capital purchases must be executed through the formal Accounts Payable process using a valid, approved Purchase

Order (PO) issued before the order is placed. Payments must be issued directly to the vendor via check or electronic funds transfer (EFT).

3.2.3 No Circumvention of Thresholds: Splitting a single purchase into multiple smaller transactions to bypass competitive bidding limits or Commission approval thresholds is strictly prohibited and subject to immediate disciplinary action.

3.2.4 Sales Tax Exemption: All purchases must utilize the City's Consumer's Certificate of Exemption. City personnel are prohibited from paying sales tax on municipal purchases. Employee reimbursements containing sales tax for any capital or IT equipment will be rejected by the Finance Department.

SECTION 4: INVENTORY CONTROLS, TAGGING, AND THE MASTER LEDGER

4.1 Physical Asset Tagging

4.1.1 Every capital asset and sensitive non-capital asset must be physically tagged with a unique, pre-numbered City of Pahokee identification tag immediately upon delivery or receipt.

4.1.2 The Finance Department, in coordination with the IT department/contractor, shall maintain custodial control over unissued tags and supervise the physical application of tags.

4.2 Standardized Master Ledger

The Finance Director shall maintain a master capital asset ledger and vehicle listing. To ensure complete tracking and audit compliance, the master ledger must contain the following fields for every asset:

- Unique City Asset Identification/Tag Number
- Department and physical location
- Description of the asset (including make, model, and manufacturer)
- Vehicle Identification Number (VIN) or manufacturer serial number
- Acquisition Date
- Acquisition Cost (historical cost)
- Funding source (e.g., General Fund, Grant-funded, etc.)
- Custodian of the asset (assigned department head or employee)
- Estimated useful life (in years)
- Depreciation Method (Straight-Line)
- Accumulated Depreciation
- Current physical condition (e.g., Excellent, Good, Fair, Poor, Damaged, Obsolete)

4.3 Mandatory Annual Physical Inventory

4.3.1 At least once per fiscal year, the Finance Department shall conduct a comprehensive physical inventory of all capitalized assets, vehicles, and sensitive non-capital items.

4.3.2 The physical inventory must verify the existence, physical location, custodian, and condition of each asset.

4.3.3 Any discrepancies, missing items, or unrecorded disposals must be immediately reported in writing to the City Manager, Finance Director, City Clerk, and City Commission. The City Clerk shall receive and preserve the written notice as an official City record, and the appropriate authority shall determine whether investigation or corrective action is required.

SECTION 5: DEPRECIATION METHODOLOGY

5.1 Straight-Line Depreciation

- 5.1.1 All capitalized assets will be depreciated using the Straight-Line Depreciation Method.
- 5.1.2 Depreciation expense will be calculated by dividing the historical cost (minus any estimated salvage value) by the estimated useful life of the asset class.
- 5.1.3 Standard useful life guidelines by asset class shall be established by the Finance Director based on municipal accounting standards (e.g., light vehicles: 5 years; heavy machinery: 10 years; computer equipment: 3-5 years; buildings: 30-40 years).

SECTION 6: DISPOSAL AND SURPLUS PROPERTY PROCEDURES

In compliance with Chapter 274, Florida Statutes and City Code § 2-275, the City of Pahokee is legally responsible for the supervision, control, safekeeping, and proper disposition of its property.

Any property owned by the City which has become obsolete, or which has outlived its usefulness, or which has become inadequate for the public purposes for which it was intended, or which is no longer needed for public purposes, may be disposed of in accordance with the procedures outlined below.

6.1 Formal Declaration of Surplus Property

6.1.1 The City Manager, after evaluation and good faith analysis, shall advise the City Commission in a written memorandum reasons why certain property should be declared surplus property.

6.1.2 Once the City Manager prepares a written memorandum addressed to the Commission, a surplus resolution shall be prepared and transmitted to the City Clerk for agenda processing in accordance with the City Charter, Code of Ordinances, agenda procedures, and applicable public-notice requirements.

6.1.3 Under no circumstances may the City Manager dispose of City-owned property in the absence of a Resolution of the City Commission deeming the subject property as surplus property.

6.1.4 The City Manager shall then determine the most appropriate method to dispose of surplus items and report the decision at the next regular City Commission meeting in accordance with City Code § 2-275(4). Such methods may include, but shall not be limited to, the following:

(a) Annual surplus equipment sale; (b) Sale; (c) Trade; (d) Donation.

6.1.5 The City Manager may require a surety bond for certain property, as the City Manager may deem appropriate.

6.1.6 The City Manager shall then advertise in a newspaper of general circulation that the surplus disposal will be awarded by sealed bid or auction and awarded to the highest bidder. The City Manager may reject any and all bids as he/she deems appropriate.

6.1.7 Proceeds from the sale of the property shall go into the general fund of the City, unless the equipment was acquired by utilizing police forfeiture funds.

6.2 Standardized Disposal Form

Before any physical disposal takes place, a Standardized Asset Disposal Form must be fully executed and submitted to the Finance Department. This form must document:

- The unique City ID tag number, description, VIN/serial number, and historical cost of the asset.
- The physical condition of the asset and the specific reason for disposal (e.g., obsolete, damaged, excess).
- The proposed method of disposal (e.g., public auction, competitive sealed bids, trade-in, scrap, donation to another governmental unit or non-profit, or destruction).
- The estimated market value of the property.
- The signature of the Custodian/Department Head, the Finance Director, and the City Manager.
- The date and resolution number of the City Commission approval.

6.3 Physical Disposal, Sale, and Destruction

6.3.1 Public Sale: When surplus property is to be sold, the City Manager shall advertise in a newspaper of general circulation that disposal will be by sealed bid or auction and shall award the property to the highest bidder, subject to the City Manager's authority to reject any and all bids, consistent with City Code § 2-275(6).

6.3.2 Trade-In: An asset may be traded in toward the purchase of a replacement asset, provided the trade-in is documented on the Purchase Order, approved by the City Commission, and the traded-in asset is properly removed from the master ledger.

6.3.3 Scrap/Destruction: If an asset has no commercial value, is hazardous, or is completely destroyed, it may be physically scrapped or destroyed upon written authorization of the City Manager. Documentation of the physical destruction or receipt from the scrap yard must be attached to the Asset Disposal Form.

6.3.4 Stolen or Lost Property: In the event of theft or unexplained physical loss, the department head must file a formal police report with the local law enforcement agency within twenty-four (24) hours of discovery. A copy of the police report must be submitted with the Asset Disposal Form to authorize de-capitalization and ledger adjustment.

6.3.5 No Private Benefit: No City employee, elected official, or relative of a City employee or official shall receive any private benefit, direct purchase privilege, or free distribution of City surplus property.

SECTION 7: EMPLOYEE SEPARATION AND PROPERTY RETRIEVAL PROCEDURES

Please refer to the Retrieval of City Assets and Equipment Policy

Retrieval of City Assets and Equipment Policy (UPDATED)

7.1 PURPOSE

This policy establishes the procedure for the timely and complete collection of all City-owned assets, equipment, and information from an employee or Charter Officer (e.g. City Manager, City Clerk) upon resignation, termination or retirement. This ensures the security of City data, the continuity of government operations, and the proper accountability of public property.

7.2 SCOPE

This policy applies to the retrieval of all City-owned equipment (including, but not limited to, computers, tablets, mobile phones, security access cards, electronic keys, vehicles, and documents) issued to employees and Charter Officers upon the official date of their separation (e.g. end of term, resignation, termination, retirement, or removal).

7.3 DEFINITIONS OF SEPARATION

For the purpose of this policy, separation occurs upon:

- The effective date of a resignation.
- The effective date of termination of employment.
- The effective date of retirement.

7.4 DEFINITIONS OF CITY ASSETS

City assets include, but are not limited to:

- **Technology:** Laptops, tablets, desktop computers, City-issued cell phones (and accessories), printers, and external hard drives.
- **Access Credentials:** Building keys, vehicle keys, access cards, government identification badges, and any electronic access tokens.

- **Documentation:** All physical files, City-owned manuals, reports, and records.
- **Digital Access:** Passwords and access to City email accounts, cloud storage, and proprietary systems.
- **Vehicles:** City-issued vehicles

7.6 EQUIPMENT RETRIEVAL PROCEDURE

The Human Resources Department shall coordinate with IT and Finance for retrieval of equipment from employees under the City Manager's jurisdiction. The City Manager shall surrender City property to the City Clerk as required by City's Charter and Code of Ordinances.

Date of Retrieval: All City assets and equipment must be returned to the City **no later than 4:00 PM on the official date of separation** (e.g. the effective date of resignation or termination). For Charter Officers who are terminated outside of regular business hours (e.g. during a Commission meeting), assets and equipment must be returned to the City **no later than 10:00am the morning following the termination meeting.**

All network access, email accounts, and remote access privileges will immediately be disabled upon the effective date of separation.

If a city vehicle was assigned, it must be returned, fueled, and with all keys and associated documentation, to the designated city facility on the date of separation.

Upon removal from office, the city manager shall immediately surrender to the city clerk all city property within his/her possession and control.

PRE-SEPARATION INVENTORY AND COORDINATION

TASK	RESPONSIBLE PARTY
Technology Inventory: Maintain a comprehensive inventory of all City technology assets, accounts, and credentials issued to the separating individual.	IT and HR
Physical Property: Compile an inventory of all physical non-IT assets (e.g., keys, furniture, vehicles) issued to the separating individual.	HR

***Date of Retrieval:** All City assets and equipment must be returned to the City **no later than 4:00 PM on the official date of separation** (e.g. the effective date of resignation or termination). For Charter Officers who are terminated outside of regular business hours (e.g. during a Commission meeting), assets and equipment must be returned to the City **no later than 10:00am the morning following the termination meeting.**	HR and IT
Coordination: Designate a secure time and location for the separating individual to surrender all City property. For elected officials, this may occur immediately following the final official meeting or event.	HR
Inventory Check: Conduct a physical inventory check against the issued equipment list. The separating individual and the representative inspecting the list must both sign the Asset Return Form. A copy of the signed form must be submitted to HR and filed in the separating individual's personnel file.	HR & IT
Digital Property: Immediately disable all network access, email accounts, and remote access privileges upon the effective date of separation.	IT
City Vehicles: If a city vehicle was assigned, it must be returned, fueled, and with all keys and associated documentation, to the designated city facility on the date of separation.	Keys surrendered to HR

* Upon removal from office, the city manager shall immediately surrender to the city clerk all city property within his/her possession and control. **Code §2-97(b)** *(City Manager only)*; **Charter §3.04**

7.7 ACCOUNTABILITY AND MISSING EQUIPMENT

- **Financial Liability:** The separating individual is financially responsible for any City-owned equipment that is lost, damaged, or not returned upon separation, provided the loss/damage was not due to normal wear and tear.
- **Assessment:** The Finance Department will assess the replacement cost or repair cost of the missing or damaged item(s).
- **Collection:** The City reserves the right to seek recovery from the separated individual for the assessed value of unrecovered property through all legal means available.

7.8 DATA AND RECORDS

- **Deletion:** All devices shall be restored to city default configuration to ensure the security of City information and the privacy of the separating individual.

7.9 NON-COMPLIANCE

If all City assets are not returned by the required deadline:

7.91 The Human Resources Director shall issue a formal written demand to an employee for the immediate return of remaining property. For a Charter Officer, any formal demand shall be issued by the City Commission, the Mayor acting pursuant to Commission direction, or another person expressly authorized by the Commission. No forfeiture, withholding, or deduction of compensation or benefits shall occur except as authorized by law, contract, Charter, Code, or adopted personnel policy. The City Manager shall additionally be subject to City Code §2-97(b).

7.92 The City reserves the right to pursue all legal remedies, including court action, to recover the property or seek reimbursement for the fair market value of unrecovered assets, equipment, or replacement costs.

SECTION 8: ASSET & EQUIPMENT RETRIEVAL – ELECTED OFFICIALS

8.1 PURPOSE

This policy establishes the procedure for the timely and complete collection of all City-owned assets, equipment, and information from Elected Officials (e.g. Mayor, Commissioners) upon their separation from office (including expiration of term, resignation, removal, or failure to be re-elected). This ensures the security of City data, the continuity of government operations, and the proper accountability of public property.

8.2 SCOPE

This policy applies to the retrieval of all City-owned equipment (including, but not limited to, computers, tablets, mobile phones, security access cards, electronic keys, vehicles, and documents) issued to Elected Officials upon the official date of their separation (e.g. end of term, resignation, or removal).

8.3 DEFINITIONS OF SEPARATION

For the purpose of this policy, separation occurs upon:

- The official end date of the Elected Official's term, pursuant to Article IV, Section 6.03 of the City of Pahokee's Charter.
- The effective date of a resignation.
- The effective date of removal from office.

8.4 DEFINITIONS OF CITY ASSETS

City assets include, but are not limited to:

- **Technology:** Laptops, tablets, desktop computers, City-issued cell phones (and accessories), personal digital assistants (PDAs), printers, and external hard drives.
- **Access Credentials:** Building keys, vehicle keys, access cards, government identification badges, and any electronic access tokens.
- **Documentation:** All physical files, City-owned manuals, reports, and records.
- **Digital Access:** Passwords and access to City email accounts, cloud storage, and proprietary systems.
- **Vehicles:** City-issued vehicles.

8.5 EQUIPMENT RETRIEVAL PROCEDURE

The City Clerk's Office, in coordination with the Information Technology Services Consultant (IT) and the Finance Department, shall manage the equipment retrieval process for Elected Officials.

8.5.1 Pre-Separation (30 Days Prior, if Applicable)

For Elected Officials whose term is ending, the City Clerk shall notify the Official of their responsibilities under this policy and provide an inventory list of assigned equipment. The City Clerk, or the Clerk's designee, shall formally notify IT and the Director of Finance (or Asset Manager) upon confirmation of an Elected Official's separation date and shall coordinate the return and preservation of official records.

8.5.2 Pre-Separation Inventory and Coordination

TASK	RESPONSIBLE PARTY (Elected Officials)
Technology Inventory: Maintain a comprehensive inventory of all City technology assets, accounts, and credentials issued to the separating individual	IT and Clerk
Physical Property: Compile an inventory of all physical non-IT assets (e.g., keys, furniture, vehicles) issued to the separating individual.	Clerk
***Date of Retrieval:** All City assets and equipment must be returned to the City **no later than 4:00 PM on the official date of separation** (e.g., the expiration of the term or the effective date of resignation). Upon removal from office, the City Official shall immediately surrender to the City Clerk all city property within his/her possession and control. Any missing items must be returned to the City Clerk **no later than 10:00 am the morning following the termination meeting.**	Clerk
Coordination: Designate a secure time and location for the separating individual to surrender all City property. For elected officials, this may occur immediately following the final official meeting or event.	Clerk
Inventory Check: Conduct a physical inventory check against the issued equipment list. The separating individual and the representative inspecting the list must both sign the Asset Return Form. A copy of the signed form must be submitted to HR and filed in the separating individual's personnel file.	Clerk
Digital Property: Immediately disable all network access, email accounts, and remote access privileges upon the effective date of separation.	IT

City Vehicles: If a city vehicle was assigned, it must be returned, fueled, and with all keys and associated documentation, to the designated city facility on the date of separation.	Keys surrendered to the Clerk

8.6 ACCOUNTABILITY AND MISSING EQUIPMENT

- **Financial Liability:** The separating individual is financially responsible for any City-owned equipment that is lost, damaged, or not returned upon separation, provided the loss/damage was not due to normal wear and tear.
- **Assessment:** The Finance Department will assess the replacement cost or repair cost of the missing or damaged item(s).
- **Collection:** The City reserves the right to seek recovery from the separated official for the assessed value of unrecovered property through all legal means available.

8.7 DATA AND RECORDS

- **City Records:** The Elected Official must ensure that all official City business records, regardless of where they are stored (including personal devices or cloud storage), are transferred and secured with the City Clerk's Office prior to the return of the device.
- **Deletion:** Deletion: No electronic device retrieved from an Elected Official shall be wiped, reset, reissued, destroyed, or otherwise sanitized until IT has transmitted a complete data preservation copy to the City Clerk and the City Clerk has confirmed that records required to be retained have been secured in accordance with Chapter 119, Florida Statutes, applicable retention schedules, litigation/audit holds, and City records-management procedures. IT may then sanitize the device in accordance with approved cybersecurity procedures.

8.8 NON-COMPLIANCE

If all City assets are not returned by the required deadline:

1. The City Clerk, as coordinator of the Elected Official property-return process, shall issue the initial written demand for the immediate return of remaining City property and records, with copies to the City Manager, Finance Director, and City Attorney as appropriate. Any legal enforcement or recovery action shall be undertaken by the City through the authority provided by law, Charter, Code, and consistent with Commission action.

2. The City reserves the right to pursue all legal remedies, including court action, to recover the property or seek reimbursement for the fair market value of unrecovered assets, equipment, or replacement costs.

8.9 TRAINING, COMPLIANCE AND ACKNOWLEDGEMENT

8.9.1 Annual Staff and Official Training

The Finance Department shall conduct mandatory annual training for all department heads, purchasing staff, charter officers, and elected officials regarding the requirements and administrative responsibilities of this Capital Asset Policy. For elected officials, the Finance Department shall coordinate with the Office of the Clerk, in accordance with Article II, Section 2.06 of the City of Pahokee's Charter.

8.9.2 WRITTEN ACKNOWLEDGEMENT REQUIRED

- Every employee, contractor, and elected official of the City of Pahokee must read and sign a written Policy Understanding and Acknowledgement Form within thirty (30) days of this policy's adoption or upon hire/taking office.
- The signed acknowledgement form must be maintained in the individual's permanent personnel file in Human Resources as proof of compliance and understanding of their personal financial accountability for municipal property.

PART 2 - IT & SECURITY

IT Asset Management, User Access, And Password Security Policy (NEW)

SECTION 1: PURPOSE, SCOPE, AND LEGAL AUTHORITY

1.1 Purpose

The purpose of this Policy is to establish rigorous, legally compliant guidelines for the recording, tracking, safeguarding, and disposal of City-owned Information Technology (IT) equipment, and to define standardized controls for network access, password authentication, password resets, and user account management. This policy is designed to:

- Prevent the loss, theft, or unaccounted-for separation of City-issued IT hardware (such as laptops and cellular phones)
- Protect critical municipal networks, systems, and data from unauthorized access or cyber threats
- Ensure the operational integrity and reliability of the City's financial and administrative databases.

1.2 Scope

This policy applies to all departments, divisions, and personnel of the City of Pahokee, Florida. This includes the City Manager, City Attorney, City Clerk, Mayor, members of the City Commission, and all employees, volunteers, contractors, and third-party vendors who utilize or manage City-owned IT assets or access the City's electronic networks and databases.

1.3 Legal Authority and Public Records Exemptions

This policy is established under the following authority:

1.3.1 Section 282.3185, Florida Statutes (F.S.) – The Local Government Cybersecurity Act, which mandates that local governments adopt cybersecurity standards, perform vulnerability assessments, establish incident response plans, and implement access control standards.

1.3.2 Section 119.071(3), Florida Statutes (F.S.) – Public Records Exemptions for Security. Security-related information shall be treated as confidential or exempt only to the extent specifically provided by Florida law. Public-records requests involving IT or cybersecurity records shall be routed through the Office of the City Clerk for review, coordination of any lawful redaction or exemption, and production. IT and the City Attorney shall provide technical or legal assistance to the City Clerk as needed.

1.3.3 The Charter of the City of Pahokee (Sec. 3.04 & Code §2-293) – Designating the City Manager as the chief administrative officer responsible for the execution of administrative policy and the oversight of all municipal operations, which includes management of the City’s contracted IT services. §2-293 supports Finance's asset/accounting control responsibilities.

SECTION 2: IT ASSET MANAGEMENT AND PROCUREMENT CONTROLS

2.1 Centralized IT Asset Registry

The Finance Department shall maintain a centralized Master IT Asset Registry in coordination with the Contracted IT Vendor.

2.1.1 Required Entries: Every City-owned IT device must be entered into the Registry immediately upon acquisition.

2.1.2 Standardized Data Fields: The Master IT Asset Registry must document:

- Unique City ID Tag Number.
- Device Manufacturer, Model, and Description.
- Hardware Serial Number and MAC Address.
- Assigned Custodian (Specific employee, Charter Officer, or elected official).
- Device Location (Department or remote authorization).
- Acquisition Date and Cost.
- Estimated Useful Life and Disposal/De-provisioning Date.

2.1.3 Tracking of City-Owned Cellular Phones: the City shall maintain a dedicated Mobile Device Registry within the IT Asset Registry that records the phone number, carrier, IMEI, and assigned custodian for every municipal mobile phone.

2.2 IT Procurement Restrictions

2.2.1 Direct Accounts Payable Payments Required: To ensure compliance with the City’s tax-exempt status and to prevent unrecorded IT purchases, no IT hardware or software may be purchased using a City-issued credit card, debit card, or via employee personal reimbursement.

2.2.2 Required Approvals: In accordance with the City's Purchasing Policy, purchases of computer equipment, cellular phones, software, and related IT services must receive the approval of the requesting Department Head or Charter Officer and the IT designee before a Purchase Order (PO) is issued, together with any additional approval required by the City Code or adopted purchasing thresholds. Nothing in this policy shall be construed to place one Charter Officer under the administrative supervision of another Charter Officer.

2.2.3 Immediate Tagging: Upon delivery to the City, all IT hardware must be delivered directly to the Finance Department and IT designee for unique tagging, serialization, and registry entry prior to being issued to any custodian.

2.3 Physical Disposal and De-provisioning of IT Assets

2.3.1 Commission Approval Required: Obsolete or damaged IT equipment must be formally declared "Surplus Property" and approved for disposal by the City Commission in an open meeting and recorded in the official minutes.

2.3.2 Data Sanitization (Wiping): Prior to physical disposal or donation, the Contracted IT Vendor must perform certified data sanitization on all hard drives and storage media, removing all City data, licensed software, and access configurations. A Certificate of Destruction must be attached to the Standardized Asset Disposal Form.

2.3.3 Lost or Stolen IT Equipment: If any IT device is lost or suspected stolen, the custodian must file a police report within twenty-four (24) hours and submit it to the IT vendor and Finance Director so access credentials can be immediately revoked and the device can be de-capitalized.

SECTION 3: USER ACCESS AUTHORIZATION AND TERMINATION CONTROLS

3.1 Account Provisioning and Authorization

3.1.1 No Anonymous or Shared Accounts: Every user must be assigned a unique, individual User ID and password. The use of shared, generic, or anonymous accounts (e.g., "finance staff", "admin") for daily operations is strictly prohibited.

3.1.2 Access Request Form: Access to City networks, financial systems, email, or City applications may only be granted upon an IT Access Request Form authorized by the applicable Department Head or Charter Officer. For personnel assigned to the Office of the City Clerk, access shall be authorized by the City Clerk or the Clerk's designee. Additional IT or Finance approval may be required for privileged or financial-system access based on system security and segregation-of-duties requirements.

3.1.3 3.1.3 Records Management and Custodial Access: Nothing in this section shall authorize the access, alteration, deletion, destruction, or disposition of City records contrary to the City's records management program, applicable records retention requirements, or law. The Office of the City Clerk, as custodian of public records and administrator of the City's records management program, shall be provided copies of completed user access authorization, modification, and termination records and shall be consulted regarding the preservation, retention, lawful disposition, or production of City records.

Upon the separation, termination, retirement, expiration of term, or other departure of any City employee or official, all City records associated with the individual's account or City service, including electronic mail, electronic files, and records maintained within City systems, shall be preserved and made accessible to the Office of the City Clerk for records management and public records purposes prior to deletion, destruction, or lawful disposition. Deactivation or termination of a user's access shall not constitute authorization to delete or destroy City records associated with the user's account.

Records and systems maintained by or under the custody or administration of the Office of the City Clerk, including cemetery records and cemetery management systems administered through that Office, shall not be substantively accessed by personnel outside the Office of the City Clerk except through the City Clerk or as otherwise required by law or lawful process. Technical administrative access by Information Technology personnel or contractors shall be limited to that reasonably necessary to perform authorized technical functions and shall not, by itself, constitute authorization to review, retrieve, use, disclose, alter, or delete the substantive contents of such records.

3.1.4 Principle of Least Privilege: Users shall only be granted the minimum level of system access necessary to perform their official duties. Administrative or privileged system access shall be restricted to the Contracted IT Vendor.

3.2 Immediate Termination and Deactivation Timeline

To prevent unauthorized system access by former personnel and protect critical municipal data:

3.2.1 Notification: Human Resources must notify the Contracted IT Vendor immediately upon receiving a notice of resignation, retirement, termination, or suspension of any employee, contractor, or elected official.

3.2.2 Deactivation Timeframe: The Contracted IT Vendor must disable all network logins, VPN access, email accounts, and software credentials within two (2) hours of receiving notification for involuntary terminations, and no later than the close of business on the final day of service for voluntary separations or expiration of terms.

3.2.3 Elected Officials and specified Charter Officers: Account deactivation applies to the City Manager, City Clerk, Mayor, and City Commissioners upon the legally effective date of separation, removal, suspension, resignation, or expiration of term, as applicable. A Charter Officer's access shall not be disabled merely upon an informal request by another Charter Officer. For the City Clerk, IT shall act upon official notice of Commission action or other legally effective separation consistent with Charter section 3.03. Access changes for employees assigned to the Office of the City Clerk shall be authorized by the City Clerk or the Clerk's designee.

3.2.4 Quarterly Access Review: The Contracted IT Vendor and Finance Director shall perform a quarterly audit of all active system users to identify and deactivate any dormant or orphaned accounts. The results of each quarterly access review, including documentation of identified discrepancies and corrective actions, shall be provided to the Office of the City Clerk for retention in accordance with the City's records management program. Where the review involves access to records or systems maintained by or under the administration of the Office of the City Clerk, the City Clerk or designee shall verify the appropriateness of such access.

3.2.5

SECTION 4: PASSWORD AUTHENTICATION STANDARDS

4.1 Password Complexity Requirements

All user accounts accessing City of Pahokee computers, local networks, cloud systems, and financial databases must utilize highly secure, complex passwords that meet the following standards:

1. Minimum Length: Must be a minimum of twelve (12) characters in length.
2. Character Variety: Must contain characters from at least three (3) of the following categories:

- o Uppercase letters (A-Z).
- o Lowercase letters (a-z).
- o Numbers (0-9).
- o Special characters/symbols (e.g., !, @, #, $, %, ^, &, *).

3. Prohibited Elements: Passwords must not contain the user's account name, actual name, date of birth, or sequential characters (e.g., "123456", "password").

4.2 Multi-Factor Authentication (MFA)

1. Mandatory MFA: Multi-Factor Authentication (MFA) is mandated for all remote access connections, including Virtual Private Networks (VPN), remote desktop access, web-based email, and cloud-hosted administrative platforms.
2. Financial and Sensitive Systems: MFA must be enabled for all users accessing the City's financial management and accounts payable software, regardless of whether access is local or remote.

*NOTE: Password requirements are subject to change based on recommendations from City's IT Service Consultant.

SECTION 5: PASSWORD RESET AND MANAGEMENT POLICY

5.1 <u>Mandatory Password Rotation</u>

5.1.1 Forced Expiration: Users are required to change their passwords at least once every ninety (90) days. The system shall automatically prompt the user to change their password and prevent login if the password has expired.

5.1.2 Password History: The system shall maintain a history of the user's passwords and prohibit the reuse of any of the user's last ten (10) passwords.

*NOTE: Password Reset requirements are subject to changes based on recommendations from the City's IT Service Consultant.

5.2 <u>Password Reset Procedures</u>

To prevent social engineering and unauthorized account takeover:

5.2.1 Vendor Assistance: Users who forget their password or are locked out of their account must contact the Contracted IT Services Consultant help desk.

5.2.2 Identity Verification: Before performing a password reset, the Contracted IT Services Consultant must verify the identity of the user requesting the reset (e.g., via a call back to their registered City phone number, verification of an employee ID number, or confirmation by their supervisor).

5.2.3 Temporary Passwords: Any temporary password issued by the IT Services Consultant must be a randomized string, valid for single-use only, and the user must be forced to establish a new, complex password immediately upon their next login.

5.2.4 Audit Logging: The Contracted IT Services Consultant must maintain an automated, unalterable log of all password reset requests, including the date, time, requester identity, and the technician performing the reset.

SECTION 6: TRAINING, COMPLIANCE, AND ACKNOWLEDGEMENT

6.1 Annual Cybersecurity Training

6.1.1 Mandatory Participation: All City personnel, including the City Manager, City Clerk, Mayor, Commissioners, and other personnel required by applicable law or City policy, must complete required cybersecurity awareness training. The Office of the City Clerk shall coordinate or facilitate Citywide cybersecurity awareness and compliance training, in collaboration with the City's designated Information Technology professionals, Human Resources, and other appropriate officials. The City Clerk shall maintain or coordinate the official Citywide training-compliance record, as assigned by law, ordinance, resolution, Commission action, or adopted City policy. This provision does not assign technical cybersecurity administration, network security, system configuration, vulnerability management, or technical incident remediation to the Office of the City Clerk.

6.1.2 Training Content: Training shall address, as applicable, secure password practices, phishing and social-engineering detection, physical security of mobile devices, protection of public records and confidential or exempt information, records preservation, secure handling of City information, and incident-reporting responsibilities. Cybersecurity training affecting the preservation, loss, destruction, compromise, recovery, accessibility, or disclosure of official City records shall be coordinated with the Office of the City Clerk.

6.2 Policy Acknowledgment

6.2.1 Written Agreement: Every employee, contractor, and elected official must read, understand, and sign the IT Security and Acceptable Use Policy Acknowledgment Form within thirty (30) days of this policy's adoption or immediately upon hire/taking office.

6.2.2 Record Keeping: Human Resources shall maintain employee acknowledgment forms in the applicable personnel file, and Finance shall maintain contractor acknowledgment forms. The City Clerk shall maintain acknowledgments of elected officials and specified Charter Officers when required as part of the official records of the governing body. Enforcement against employees shall be by the official having supervisory authority under the Charter, Code, and personnel rules. Enforcement against a specified Charter Officer is reserved to the City Commission consistent with the Charter. Temporary restriction of system access may be taken when reasonably necessary to address an active cybersecurity threat, with prompt notice to the affected Charter Officer and the appropriate governing authority.

PART 3 – FINANCE

Municipal Credit Card Use Policy and Internal Control Procedures

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SECTION 1: PURPOSE

The purpose of this policy is to establish internal controls, accountability standards, authorization procedures, and oversight requirements governing the use of City-issued credit cards for official municipal business. This policy is intended to:

- Ensure proper stewardship of public funds
- Prevent fraud, abuse, misuse, and reporting errors
- Ensure compliance with Florida law and City purchasing requirements
- Address prior audit findings identified by the State of Florida Auditor General
- Establish timely reconciliation and payment procedures
- Prevent payment of sales tax when exempt
- Promote transparency and accountability in the expenditure of public funds
- Ensure all transactions clearly document a valid public purpose

SECTION 2: SCOPE

This policy applies to all City-issued credit cards and purchasing cards, including general-purpose credit cards and vendor-specific or store-issued cards (e.g. Home Depot), unless otherwise governed by a separate City policy

Credit cards shall generally be issued only to Charter Officers, City Commissioners, Department Directors, and other employees whose duties require frequent authorized purchases. Any issuance to an employee other than those identified above must be approved in writing by the City Manager and documented by the Finance Department.

No other employee may possess or independently use a City-issued credit card unless specifically approved in writing by the City Manager for temporary operational necessity

SECTION 3: AUTHORIZED USES

City credit cards shall only be used for legitimate and necessary official City business, including:

- Official travel on behalf of the City
- Attendance at approved conferences, seminars, and training
- State and federal legislative representation activities
- Registration fees
- Lodging
- Airfare and transportation

- Official meals associated with approved travel
- Official supplies purchased when normal procurement methods are impractical
- Emergency response activities
- Purchases specifically authorized by the City Manager
- Emergency operational purchases when procurement procedures are impractical

All expenditures must serve a documented public purpose.

SECTION 4: PROHIBITED USES

City credit cards shall NOT be used for:

- Personal purchases of any kind
- Cash advances
- Alcoholic beverages
- Entertainment expenses unrelated to City business
- Fuel purchases unless specifically authorized
- Split purchases to avoid purchasing thresholds
- Purchases lacking prior approval
- Purchases subject to sales tax
- Gift cards
- Political contributions or campaign-related expenses
- Family member or guest expenses
- Personal memberships unless specifically authorized
- Charitable donations
- Fines or penalties
- Purchases intended for resale
- Purchases from employees or immediate family members where a conflict of interest exists
- Purchases prohibited by the City's Procurement Policy
- Online purchases from vendors not approved in accordance with City purchasing procedures or through unsecured websites or payment systems
- Storage of City credit card information on personal devices, personal accounts, or unsecured websites
- Use of personal online retail accounts for City purchases unless specifically authorized by the Finance Director
- Purchases that violate applicable cybersecurity or information technology policies
- Recurring subscriptions unless approved by Finance

Unauthorized use may result in:

- Immediate card suspension
- Personal repayment obligation
- Disciplinary action up to termination
- Referral for criminal prosecution

SECTION 5: CREDIT CARD ISSUANCE AND LIMITS

5.1 Approval Authority

- City credit cards shall be issued only to full-time employees or elected officials whose job responsibilities require frequent authorized purchases or travel and when other procurement methods are impractical.
- All employee credit cards must be approved in writing by the City Manager. Approval documentation shall be maintained by the Finance Department.
- Credit cards issued to elected officials shall require approval by formal action of the City Commission and shall be administered by the Finance Director. **Cards issued to the City Commission should be used solely for travel.**

5.2 Charter Officers

Because the City Manager and City Clerk are Charter Officers, additional internal controls shall apply to ensure appropriate oversight and separation of duties in accordance with Charter §§2.04, 2.06 & 3.04; Code §2-293

The City Commission shall approve the issuance of any City credit card to a Charter Officer by formal action.

The Finance Director shall administer Charter Officer credit cards, including maintaining card records, monitoring compliance with this policy, and ensuring timely submission of required documentation.

Monthly credit card statements and supporting documentation for the City Manager and City Clerk shall be reviewed by the Finance Director for completeness and compliance with this policy. The Finance Director shall submit the reconciled statements to the Mayor, or the Mayor's designee designated by the City Commission, for review and approval prior to payment.

No Charter Officer shall approve or certify their own credit card transactions, reimbursements, or monthly statements.

The Finance Director shall not approve their own credit card transactions. If the Finance Director is issued a City credit card, the Finance Director's monthly statements and supporting documentation shall be reviewed and approved by the City Manager.

Any exceptions, disputed transactions, or suspected misuse involving a Charter Officer's credit card shall be reported to the City Commission.

5.3 Credit Card Custody and Sign-Out Requirements

City-issued credit cards shall be maintained in a secure location under the control of the Finance Department when not in authorized use. All City credit cards shall be stored in the designated safe located in the Finance Director’s office.

Prior to removing a City credit card for an authorized purchase or approved travel, the cardholder shall sign out the card in accordance with procedures established by the Finance Department. The Finance Department shall maintain a record of credit card issuance and return sufficient to identify the cardholder, card issued, date of issuance, and date of return.

Credit cards used for non-travel purchases shall be returned to the Finance Department within twenty-four (24) hours following completion of the authorized purchase.

Credit cards used for approved City travel shall be returned to the Finance Department no later than two (2) business days following completion of the approved travel.

Cardholders shall remain responsible for safeguarding the credit card while it is in their possession and shall not transfer, loan, or permit another individual to use a card that has been signed out to them.

Failure to return a City credit card within the required timeframe, absent documented circumstances beyond the cardholder's control, may result in suspension of credit card privileges or other corrective action in accordance with this policy.

5.4 Credit Limits

The City Manager shall establish limits for employees and departments under the City Manager's jurisdiction. Credit limits for elected officials, the City Manager and City Clerk shall be established or approved by the City Commission, or pursuant to a uniform schedule adopted by the City Commission:

- Cardholder name
- Department
- Individual transaction limits
- Monthly spending limits
- Any replacement or reissuance history

Limits shall be based on operational necessity.

The Finance Department shall periodically review all active credit cards to ensure continued operational necessity and shall cancel cards that are no longer required or have remained inactive for an extended period unless justified by operational needs.

SECTION 6: CARDHOLDER AGREEMENT AND PRE-APPROVAL PROCEDURES

6.1 Cardholder Agreement

Prior to issuance, each cardholder must sign a Credit Card User Agreement acknowledging:

- Receipt of policy
- Understanding of prohibited uses
- Personal responsibility for misuse
- Agreement to provide documentation timely

6.2 Required Pre-Approval Procedures

Prior written approval is required before any travel-related expenditure.

The following must be approved in advance:

- Travel authorization
- Conference registration
- Estimated travel costs
- Lodging arrangements
- Transportation expenses

Approvals must include:

- Business purpose
- Dates
- Estimated costs
- Funding source

SECTION 7: EMERGENCY PROCUREMENT

Emergency purchases made when normal procurement procedures are impractical must be documented in writing and shall include:

- Description of the emergency condition
- Explanation of why standard procurement procedures could not be followed
- Identification of the vendor selected
- Justification that the cost was reasonable under the circumstances

Emergency purchases remain subject to post-purchase review and audit.

SECTION 8: SUBMISSION DEADLINE, MISSING RECEIPTS AND SALES TAX

8.1 Receipt Submission Deadline

All receipts and supporting documentation must be submitted to the Finance Department by the next business day for purchases and no later than 48-hours (two business days) after returning from travel.

8.2 Documentation Requirements

Each transaction must include:

- Original itemized receipt
- Business purpose statement
- Travel authorization, if applicable
- Conference agenda or meeting documentation, when applicable
- Evidence of required supervisory or travel approvals, including electronic approvals where applicable

The business purpose statement must clearly identify:

- Who incurred the expense
- What was purchased
- Why the expense was necessary for City business
- How the expenditure benefited the City

Statements such as “miscellaneous,” “meeting,” or “City business” alone are insufficient.

8.3 Failure to Submit Documentation

Failure to submit required documentation within the deadline may result in suspension of credit card privileges or escalation under the disciplinary provisions of this policy.

8.4. Missing Receipts

The cardholder must obtain a duplicate receipt, when possible. Missing receipts must be documented with a written explanation and approved by the Finance Director. Repeated missing receipts may result in suspension of credit card privileges.

8.5 Sales Tax Exemption Compliance

The City is exempt from Florida sales tax, however, purchases that improperly include Florida sales tax when the City is exempt, may be authorized in writing by the Finance Director due to circumstances beyond the cardholder's control.

Required Controls

- Tax-exempt certificates shall be issued with each credit card.
- Cardholders must inform vendors of the City’s tax-exempt status before purchase.
- Finance shall review all receipts for sales tax charges.

If sales tax is improperly charged:

- The cardholder must attempt reimbursement from the vendor;
- Repeated violations may result in suspension of card privileges.

SECTION 9: MONTHLY RECONCILIATION PROCEDURES

9.1 Cardholder Responsibilities

Within five (5) business days of receiving the monthly statement, the cardholder must submit:

- Reconciled statement
- All receipts
- Business purpose documentation
- Missing receipt affidavit, if necessary

Failure to submit the required documentation within the prescribed timeframe may result in suspension of credit card privileges until all outstanding documentation has been received and approved.

9.2 Department Director Review

The Department Director or supervising authority shall review:

- Accuracy
- Compliance
- Public purpose
- Budget availability and compliance with the City's policies

9.3 Finance Department Review

The Finance Department shall independently verify:

- Proper account coding
- Sales tax compliance
- Mathematical accuracy
- Detection of duplicate or potentially fraudulent transactions
- Supporting documentation
- Timeliness

SECTION 10: TIMELY PAYMENT CONTROLS

The Finance Department shall implement and maintain procedures to minimize late fees, finance charges, and delinquent payments, including the following:

- Maintenance of a centralized credit card payment and statement tracking system;
- Timely monitoring and review of all statements upon receipt;
- Processing of payments sufficiently in advance of due dates in accordance with the City’s financial procedures and banking timelines;
- Use of automated payment reminders and notification systems where available; and

• Designation of backup personnel to ensure continuity of payment processing during employee absences or emergencies.

The Finance Director shall periodically review compliance with these procedures and shall report any significant violations, recurring deficiencies, misuse of City credit cards, or material internal control concerns to the City Manager and, when appropriate, the City Commission.

Any late fees, finance charges, penalties, or other costs determined to have resulted from employee misconduct, gross negligence, intentional misuse, or willful failure to follow established procedures may be subject to disciplinary action and reimbursement to the City to the extent permitted by applicable federal and Florida law, collective bargaining agreements, personnel policies, and the City Charter.

The Finance Department shall promptly notify the applicable cardholder and supervisor of any delinquent or incomplete reconciliation to avoid delays in payment processing.

Nothing in this policy shall be interpreted to authorize deductions from employee wages except as permitted by applicable law and authorized procedures.

SECTION 12: FRAUD PREVENTION AND MONITORING

The City shall implement the following fraud prevention measures:

- Merchant category code restrictions;
- Spending limits;
- Prohibition on ATM withdrawals;
- Immediate reporting of lost or stolen cards;
- Monthly audit sampling by Finance Director;
- Random transaction reviews;
- Annual independent review by internal or external auditor;
- Immediate deactivation upon termination or reassignment.

Suspected fraud or misuse shall immediately be reported to:

- Finance Director
- City Manager
- Law enforcement when appropriate

SECTION 11: SEGREGATION OF DUTIES

The following duties shall be separated whenever possible:

Function	Responsible Party
Card Use	Authorized Cardholder
Review & Approve cardholder transactions; Ensure purchases are appropriate; Verify proper documentation & account coding.	Department Director
Review statement; process payment	Finance Staff
Administer the City Credit Card program; maintain & safeguard credit card account info; review & reconcile monthly statements; monitor compliance & enforce policy.	Finance Director

All credit card expenditures shall comply with applicable federal and Florida law, procurement policies, ethics provisions, public records laws, and adopted administrative procedures.

Commissioner expenses shall be reviewed by the Finance Director for accuracy, appropriateness, budget availability, and compliance, and shall require approval by the City Manager prior to payment.

Charter Officer expenses shall be reviewed by the Finance Director for accuracy, appropriateness, budget availability, and compliance with this policy and shall require approval by the Mayor, or the Mayor's designee as authorized by the City Commission, prior to payment.

A. Self-Approval Prohibited

No employee, elected official, Charter Officer, or approving authority shall review, approve, certify, or authorize payment of their own credit card transactions, reconciliations, or supporting documentation. Whenever an approving authority is the cardholder, approval shall be performed by the next higher level of independent authority as provided in this policy.

SECTION 13: TRAVEL EXPENSE STANDARDS

Travel Arrangements

Travel arrangements for members of the City Commission shall be coordinated and made by the City Clerk or the City Clerk’s authorized designee.

Travel arrangements for the City Manager shall be coordinated and made by the Executive Assistant or other authorized designee of the City Manager.

All travel arrangements shall comply with the City’s Travel Policy, applicable purchasing requirements, approved travel authorization, and established budgetary limitations.

City credit cards used to secure or pay for authorized travel arrangements shall remain subject to all documentation, custody, reconciliation, and other requirements established by this policy.

Travel expenditures must comply with:

- Applicable GSA regulations;
- City travel policies;
- Approved travel budgets.

Travel expenses shall be limited to:

- Airfare should be purchased sufficiently in advance to obtain the most economical fare whenever practicable.
- Shared lodging may be utilized when practical, appropriate, and cost-effective.
- Meal reimbursements shall not exceed the limits established by applicable GSA regulations and City travel policy.
- Economy or intermediate-class rental vehicles shall be used unless a larger vehicle is justified by operational necessity.

Luxury or excessive expenditures are prohibited.

SECTION 14: AUDIT AND OVERSIGHT

The Finance Director shall prepare a quarterly credit card activity report for submission to the City Manager. The City Manager shall present the report to the City Commission.

The quarterly report shall summarize overall credit card activity, compliance trends, and internal control matters. The report shall not include confidential account numbers or other protected financial information and shall include, at a minimum:

- Cardholder activity summaries;
- Outstanding documentation or reconciliation issues;
- Late payments, finance charges, or penalties;
- Sales tax violations or exemptions not properly applied;
- Suspected misuse or other policy violations;
- Credit card issuances, suspensions, and cancellations; and
- Any significant internal control deficiencies and corrective actions implemented.

An annual compliance review shall be conducted by the Finance Director to evaluate compliance with this policy and assess the effectiveness of internal controls. The results of the annual compliance review, including any recommendations for policy or procedural improvements, shall be submitted to the City Manager and presented to the City Commission.

<u>Lost or Stolen Credit Cards</u>

A cardholder shall immediately report a lost or stolen City credit card to the issuing financial institution and the Finance Director. The cardholder shall also notify their supervisor as soon as practicable. The Finance Department shall document the incident, coordinate replacement of the card, and monitor the account for unauthorized transactions.

SECTION 15: TRAINING REQUIREMENTS

Before receiving a City credit card, all cardholders must complete mandatory training covering:

- Authorized uses;
- Documentation requirements;
- Florida sales tax exemption;
- Public records retention;
- Fraud prevention;
- Ethics requirements;
- Cybersecurity awareness
- Purchasing policy
- Consequences for misuse.

Annual refresher training shall be required.

SECTION 16: RECORD RETENTION

All credit card documentation shall be retained in accordance with:

- Florida public records laws;
- State retention schedules;
- City financial record retention policies.

Records may be maintained electronically if properly secured. Records shall be made available for inspection in accordance with Florida public records laws, subject to applicable exemptions.

SECTION 17: VIOLATIONS AND ENFORCEMENT

Violations of this policy may result in:

- Revocation of card privileges;
- Employee discipline;
- Personal repayment;
- Termination;
- Referral to law enforcement;
- Civil recovery actions.

Intentional misuse of public funds may be referred to the appropriate law enforcement agency for investigation and, where warranted, prosecution under applicable law.

SECTION 18: POLICY ADMINISTRATION

The Finance Director shall administer this policy and may establish administrative procedures consistent with applicable law, the City Charter, and City policies.

The City Manager may issue administrative directives necessary for implementation of this policy.

The City Commission reserves the authority to amend, suspend, or repeal this policy in accordance with applicable law and the City Charter.

APPENDIX A

City of Pahokee Credit Card User Acknowledgment and Agreement

I acknowledge that I have received, read, and understand the City of Pahokee Credit Card Policy. I understand that the City-issued credit card is provided solely for the conduct of authorized official City business and remains the property of the City of Pahokee.

By signing this agreement, I acknowledge and agree to the following:

General Responsibilities

I understand that:

- The City credit card may only be used for authorized and necessary official City business.
- I am personally responsible for all purchases made using the credit card assigned to me.
- I will comply with all provisions of the City's Credit Card Policy, Procurement Policy, Travel Policy, applicable administrative procedures, and all applicable federal and Florida laws.
- I will exercise prudent judgment and ensure that every expenditure serves a legitimate public purpose and represents an appropriate use of public funds.

Prohibited Uses

I understand that I shall not:

- Use the credit card for personal purchases or personal benefit.
- Loan, transfer, or allow any other individual to use my assigned credit card.
- Circumvent purchasing limits through split purchases or other methods.
- Obtain cash advances.
- Purchase prohibited items or services identified in the Credit Card Policy.
- Knowingly authorize payment of Florida sales tax when the City is entitled to a tax exemption, unless circumstances beyond my control prevent its removal.
- Store City credit card information on personal devices, personal online accounts, or unsecured websites.

Documentation Requirements

I agree to:

- Obtain and retain itemized receipts for all transactions.

- Provide sufficient documentation identifying the business purpose of each purchase.
- Submit all required statements, receipts, supporting documentation, and any required affidavits within the timeframes established by City policy.
- Immediately notify the Finance Department if I am unable to obtain a required receipt.

Safeguarding the Card

I agree to:

- Protect the credit card and account information from unauthorized access or use.
- Never share the card number, security code, or account credentials except as required to complete an authorized transaction.
- Immediately report a lost, stolen, or compromised credit card to the issuing financial institution, the Finance Director, and my supervisor.
- Cooperate with the City in investigating any unauthorized transactions.

Separation of Employment or Change in Assignment

I understand that I must immediately return the City credit card to the Finance Department upon:

- Separation from employment;
- Retirement;
- Transfer or reassignment when the card is no longer required;
- Suspension of credit card privileges; or
- Upon request by the City.

Audits and Public Records

I understand that:

- All purchases made with a City credit card are subject to review, audit, and public records requirements as provided by Florida law.
- I may be required to provide additional documentation or explanations supporting any transaction.

Misuse and Enforcement

I understand that violations of the City's Credit Card Policy may result in one or more of the following:

- Suspension or permanent revocation of credit card privileges;

- Disciplinary action, up to and including termination of employment, in accordance with applicable personnel policies;
- Personal reimbursement to the City for unauthorized expenditures, to the extent permitted by applicable law;
- Referral to law enforcement or other appropriate authorities when warranted; and
- Any other corrective action authorized by law or City policy.

I understand that nothing in this agreement authorizes deductions from my wages except as permitted by applicable law and authorized procedures.

By signing below, I certify that I have read and understand the City of Pahokee Credit Card Policy, have had the opportunity to ask questions regarding its requirements, and agree to comply with all applicable provisions.

Employee Name (Print): ______________________________________

Job Title: ____

Department: ____

Credit Card Number (Last Four Digits): ______________________

Employee Signature: ____

Date: ______________________

Supervisor Name: ____

Supervisor Signature: ______________________________________

Date: ______________________

Finance Department Verification

Credit Card Issued By: ____

Date Issued: ______________________

Credit Limit: ____

Finance Director: ______________________________

Signature: _____________________________________

Date: ________________________

TRAVEL POLICY (UPDATED)

~~Dec 2025~~

PURPOSE:

The purpose of this policy is to provide guidance to authorized travelers of the City of Pahokee who incur travel costs while conducting City business. Through the use of this policy, authorized travelers should have a clear understanding of eligible expenses before a trip begins to avoid unnecessary expenses or costs to the City. Providing a uniform standard for travel reimbursement will promote proper use of public funds

ENFORCEMENT

The City Manager and the Director of Finance shall be jointly responsible for administrative enforcement of this policy for employees and departments under the City Manager's jurisdiction. Each Charter Officer shall administer this policy within that Charter Officer's office, subject to Finance's fiscal-compliance review and the City Commission's authority over Charter Officers. In accordance with Section 112.061(10), Florida Statutes, any individual who willfully submits a false or fraudulent travel claim shall be civilly liable to the City for the full amount of the unauthorized reimbursement, shall be subject to immediate disciplinary action up to termination, and the City shall refer the matter to the State Attorney's Office and the Palm Beach County Commission on Ethics."

DEFINITIONS

1. Business Travel - Travel that is for a public purpose and necessary for an employee to complete an assigned task or carry out assigned responsibilities and that serves a clearly identified public purpose. Examples include serving on a professional or technical board, a speaking engagement, and other business travel serving a clearly identified public purpose. For a trip to be classified in the Business Travel category, there generally is no registration fee. Routine business, certification, or training travel that does not require overnight lodging and is fully funded within a department's pre-approved annual budget may be authorized by the applicable Department Director. For the Office of the City Clerk and other Charter Officer offices, such travel may be authorized by the applicable Charter Officer. Fiscal review, reimbursement approval, and segregation-of-duties requirements remain applicable. Unbudgeted travel, out-of-state travel, or travel exceeding ten thousand dollars ($10,000) shall require formal City Commission approval by resolution.
2. Certification or Training Travel- Travel related to essential technical training required to perform in the job classification. For a trip to be classified in this category, the course must result in a certificate, course credit, CPE, CLE, and CEU for satisfaction of in-service training needed for a specified position. This type travel shall be approved by the City Commission.
3. Overnight Travel (Class A or B as defined in FS112.061):
    a. **Class A Travel:** *Continuous travel of twenty-four (24) hours or more away from official headquarters.*

b. **Class B Travel:** *Continuous travel of less than twenty-four (24) hours which involves overnight absence from official headquarters.* Overnight travel requires approval by the City Commission through the City's annual budget process or by resolution.

c. **Class C Travel:** *Travel for short or day trips where the traveler is not away from official headquarters overnight.* Day travel may be initiated at the department level,but shall be approved by the City Manager. Approval may be granted if said travel has already been approved through the City's annual budget process.

5. Official Headquarters: This shall mean the main address of the City Hall for the City of Pahokee. 6. Authorized Traveler ("Traveler"): An individual who is officially permitted by the municipality to engage in official travel in furtherance of municipal business. The term includes: (i) any employee of the municipality acting within the scope of their employment to include the City Manager and City Clerk; (ii) any elected official when travelling on official business of the City of Pahokee; (iii) volunteers of the city serving, including student groups when approved by a resolution of the City Commission. All travel for an authorized traveler shall be approved, in advance, by the City's budget process. Individuals accompanying a traveler, such as a spouse, children, relative, friends, or companions are **not** considered authorized travelers, and travel for such persons is not reimbursable.

<u>BUDGET PROVISION:</u>

At the time of fiscal year budget submission, a copy of the detailed travel plans for the year shall be submitted to the City Commission for consideration. Detailed travel plans shall include all known conference names, locations and dates. Only necessary City staff may attend submitted conferences No Traveler will be authorized to attend any convention, conference, or training program at City expense, unless funding is available in the approved City budget. Working in conjunction with the Finance Director, the City Manager shall be accountable for monitoring the budget to ensure sufficient funds are available. If a trip was not anticipated, written justification shall be provided to the City Manager for approval by the City Commission as a budget amendment.

TRAVEL PROCEDURES:

1. Planning for an authorized traveler shall be made well in advance of travel in order to keep cost to the City as low as possible. The authorized traveler shall complete the Travel Request form (Exhibit A) as soon as the need for travel is recognized and submit the form to the Finance Director. The Travel Request form must be completed for each trip (local vicinities, within the state, out of state). The Office of the City Clerk shall be responsible for making arrangements for all travel within its respective office and coordinating travel for members of the City Commission and ensuring that the Travel Request Form is fully completed when submitted from the Finance Director or designee. . This form is designed to show the estimated cost of the trip.

2. All necessary backup (e.g. registration forms, training brochures, conference schedule, or other documentation) must be attached to the Travel Request form.

   Prior to the travel, and at the beginning of the budget review process all associated travel costs should be reasonably estimated and included for review. Each travel request form shall be subject to the following review process:

   a) **Department Director/Department Head Review:** The Department Director/Department Head (or designated representative) must perform the initial review of the request form *prior to forwarding to the Finance Director*. The Finance Director will evaluate the trip's public purpose, alignment with the budget, cost-effectiveness, and benefit to city before forwarding to the City Manager for review or proper documentation, approval and submission to the City Commission for consideration.

   b) **Mayor and City Commission Travel:** Travel Forms for elected officials and certain non-employee travelers (such as City Commission approved advisory board members, and Youth Council members) shall be completed by the Office of the City Clerk and submitted to the Finance Director for processing. All travel arrangements, including overnight accommodations and securing conference registrations shall be made by the City Clerk. The City Clerk is responsible for preparing travel requests forms for the Mayor and City Commissioners and shall include all required backup documentation with necessary forms Travel for the Mayor and City Commission shall be approved as a part of the regular City Commission budget process. Members of the City Commission shall timely provide the Office of the City Clerk with all information necessary to coordinate authorized travel, including a list of anticipated conference, meetings, or trainings they plan to attend, along with any registration, lodging and travel details. Changes or cancellations shall be promptly communicated to the Office of the City Clerk.

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   To ensure proper internal controls, no individual is permitted to approve their own travel requests or logs. The travel requests, credit card charges, and Travel Logs of the Charter Officers must be reviewed and approved in writing by the Mayor-Commissioner. The travel requests, credit card charges, and Travel Logs of City Commissioners must be reviewed and approved in writing by the City Manager, City Clerk, and the Director of Finance.

3. The Travel Request Forms must be approved prior to paying registration fees or making hotel, airline, or car rental reservations.

4. Authorized travelers shall plan the submission of Travel Request forms accordingly. It is the responsibility of the traveler to provide enough lead-time to take advantage of any early discounts available and otherwise comply with this policy.

All pre-travel Travel Request forms must include a dedicated signature and date line for the Director of Finance, certifying budget availability, the validity of the public purpose, and the mathematical accuracy of GSA per diem calculations before any travel is booked or paid.

5. Upon completion of a trip, a Travel Log shall be completed. The Travel Log identifies all the expenses the incurred on a trip. Original receipts must be attached to the Travel Log. The Travel Log shall be to submitted to the Finance Department within two business days after returning from travel. If an Authorized Traveler fails to submit a completed Travel Log with original receipts within tn (10) business days, or fails to return a refund due to the City within five (5) business days: (1) all future travel and credit card privileges shall be immediately suspended, (2) the outstanding travel advance shall be reclassified as a personal debt, and (3) the Finance Department is programmatically authorized and directed to deduct the full amount of the travel advance from the traveler's next scheduled paycheck or final separation payout.
6. The Travel Log shall be reviewed by the Finance Director for accuracy, completeness, and compliance with travel policies. The Travel Log is then compared to the Travel Request to determine if a refund is due to the City or the authorized traveler.
    - If a refund is due to the authorized traveler, a Request for Direct Payment form should be attached to the Travel Log. If a refund is due to the City, the authorized traveler shall send the required payment along with the Travel Log, within two (2) business days of returning from trip.

If you have any questions on completing any part of the forms, please contact the Finance Department for assistance.

TRANSPORTATION:

1. Travel by air is authorized at the economy or coach rate. All air travel must be booked in standard, non-upgraded economy or coach class. Purchasing premium class seating, including but not limited to first class, business class, or upgraded classes (such as Delta Comfort Plus), is strictly prohibited. If a traveler purchases an upgrade, they shall be held personally liable and must immediately reimburse the City for the entire ticket cost. A full, unredacted airline itinerary showing the fare class code (e.g., confirming standard economy) must be attached to the Travel Log. All air travel must be by a usually traveled route. In case travel is byan indirect route, any extra costs shall be the traveler’s responsibility.
2. If a City vehicle is provided, keep all receipts for fuel, oil, or applicable repairs while on the road. Best efforts should be made tofuel City vehicles at the City fuel depot prior to travel.
3. For travel using a personal vehicle, mileage will be reimbursed in accordance with U.S General Services Administration (GSA) requirements. This rate is to cover all costs of operation and ownership. If your personal vehicle is in need of repairs or fluids during a trip, any expense shall not be submitted or reimbursed as a separate cost to be paid by the

City. Mileage will be substantiated by "MapQuest" or another acceptable guidelines and will be based upon the closest starting point to destination either your home or office headquarters. Reimbursement for fuel purchases (gas station receipts) or the use of City fuel cards is strictly prohibited when utilizing a personal vehicle. The GSA mileage rate is legally designed to cover all fuel, maintenance, and ownership costs. Fuel charges are only reimbursable when operating a City-owned fleet vehicle or an approved rental vehicle.

4. When two or more travelers from the same department will be traveling on the same trip, the Department Director will designate which traveler will receive the mileage reimbursement. In unusual circumstances, more than one vehicle may be required when consideration is given to the number of personstraveling, the length of stay, and the amount of baggage required.

    - If aa traveler is not designated to receive mileage reimbursement, he/she may still drive a personal vehicle at his/her own expense.

5. Reasonable parking fees, tolls, and taxi fares are may be eligible expenses. Receipts for submittal shall be retained with the travel log for compliance review by the Finance Department.**Rental Vehicle.** All rental car use for official City travel requires prior approval by the City Manager. When booking, the authorized traveler or the Office of City Clerk (on behalf of Elected Officials) shall secure the cheapest available government or weekend rate. In nearly all cases, an economy size automobile is the most appropriate vehicle to rent for one person. If the City does not have a preferred rental car agency, the provider offering the lowest and best rates should be secured. The driver must have a valid license. Special add-ons (e.g. satellite radio, etc.) and additional charges and options are not allowed and will not be reimbursed by City. Rental vehicles are not eligible for mileage reimbursement. Drivers should comply with all other City polices for reporting in the event of an accident, irrespective of fault.

    All rental vehicles require prior written authorization from the City Manager. Rental vehicles are strictly restricted to Economy, Compact, or Mid-Size classes. Standard or Premium SUVs, luxury vehicles, or specialty classes (such as GMC Yukon or 'Cool Cars') are strictly prohibited unless five (5) or more Authorized Travelers are sharing the vehicle and the Finance Director pre-approves the class in writing. Travelers must decline all optional collision damage waivers (CDW), GPS, or satellite radio add-ons, and must return the vehicle fully refueled to prevent rental agency surcharges.

6. **Train, Bus, Taxi, Shuttle, and Other Transportation Fares.** The actual cost of train or bus tickets will be reimbursed, provided the total expense remains equal to or less than the lowest available airfare and associated costs as determined by the Finance Director.

7. For local ground travel (when using a common carrier), reasonable taxi fares are eligible expenses. Travelers may use available and reasobably practical bus or shuttle service for airport transfers. The City will reimburse parking fees where necessary. A receipt shall be submitted for any claimed parking expense. Transportation, lodging andmeals shall be paid pursuant to U.S General Services Administration (GSA) requirements.**Tolls**. Reasonable tolls will be permitted when the most direct travel route requires tolls.. Receipts and/or supportive documentation must be submitted.

LODGING**:**

1. Rates should be researched to identify the most reasonable cost for hotel bookings, if the group rate cannot be secured.
2. Whenever possible, lodging should be paid in advance with a City check, along with a copy of the tax-exempt certificate to avoid the charge of sales tax. If faced with these charges, authorized travelers should alert the Finance Department to work with the hotel to have the charges removed from the bill.
   If the City credit card is used for payment, a copy of the sales tax exemption certificate to avoid a sales tax charge is required. This certificate should be presented upon check-in.
3. The hotel receipt should list the daily charges to the room, not just the total amount of the bill.

MEALS:

1. The City will reimburse authorized travelers for approved overnight travel up to the per diem rates established by the U.S General Services Administration (GSA). The GSA may adjust rates annually.
2. 2. Meals that are already covered by a registration fee or provided by another organization are not eligible for separate reimbursement. Reimbursement for breakfast will be permitted even if a continental breakfast is included in Hotel expense, provided it is not a part of the purchased registration for the conference or meeting event. A complete, official conference agenda, seminar schedule, or training brochure must be attached to both the Travel Request and the final Travel Log. If an agenda is not provided, the Finance Department shall reject the travel paperwork and withhold all per diem disbursements.

Double-Dipping is strictly prohibited. Authorized Travelers who are advanced GSA meal per diems shall not, under any circumstances, charge meals, beverages, or room service to a City-issued credit card. Any meal charged to a City credit card during a trip where per diem was paid constitutes an unauthorized personal purchase and a violation of the City of Pahokee Anti-Fraud Policy. The Finance Department shall automatically deduct the credit card transaction amount from the traveler's next paycheck and refer the violation to the Commission on Ethics.

REIMBURSABLE TRAVEL EXPENSES:

Section A- Travel Outside of Palm Beach County Requiring **Overnight Stay**

1. Meals and Lodging: All travelers are allowed meals and lodging while away from the official headquarters for business, certification or training travel. Meal reimbursements will follow U.S General Services Administration (GSA) requirements. On the first and last calendar days of Class A or Class B travel, meal per diem shall be programmatically restricted to seventy-five percent (75%) of the active GSA standard rate for the destination.

Lodging for approved overnight travel is reimbursed for actual, reasonable, and necessary costs. The cheapest rate (government/conference/weekend) must be booked. Travelers sharing a room must split the cost (pro rata). Conference hotel rates, or comparable hotel rates if the conference hotel is full, are authorized.

2. Registration: This expense should be paid in advance and a travel request for payment should be submitted to the Finance Director.
3. Air travel fare: Air travel fares should be researched to identify the most reasonable, cost effective fare and booked through a reliable source. The final price itinerary should be attached to the travel request form.
4. Mileage: If a City vehicle is not available and the approved traveler has to drive their private vehicle, the traveler will be reimbursed for mileage based on U.S General Services Administration (GSA) requirements..
5. Other incidental charges: Travelers may be reimbursed for tolls and parking, if the receipts are provided.

<u>Section B- Travel Outside of Palm Beach County</u> **Not Requiring Overnight Stay**

1. Meals: Travelers will **<u>not</u>** be reimbursed for meals.
2. Registration: This expense is typically paid in advance and a travel request for payment should be submitted to the Finance Director.
3. Mileage: If a City vehicle is not available and the authorized traveler has to drive their private vehicle, the traveler will be reimbursed for mileage.
4. Other incidental charges: Travelers may be reimbursed for reasonable tolls and parking. Reciepts shall be submitted for consideration by the Finance Director.

<u>Section C- One Day Travel Within Palm Beach County</u>

1. Meals and Lodging- In accordance with Section 10 of the City of Pahokee Personnel Manual, under no circumstances shall any meal per diem, subsistence, or lodging allowances be authorized, paid, or reimbursed if the travel destination is confined within the borders of Palm Beach County, regardless of whether the travel is overnight or a single day.
2. Registration: This expense is typically paid in advance and a travel request for payment should be submitted to the Finance Director.
3. Mileage: If a City vehicle is not available and the authorized traveler has to drive their private vehicle, the traveler will be reimbursed for mileage pursuant to U.S General Services Administration (GSA) requirements.

Other incidental charges: Travelers may be reimbursed for reasonable tolls and parking, Reciepts shall be submitted for consideration by the Finance Director.

<u>Section D- Miscellaneous Provisions:</u>

1. Under no circumstance will any non-business related expense be reimbursed by the City.
2.
3. Personal/Incremental Costs: An authorized traveler on official City business who wishes to alter travel plans for personal reasons will only be reimbursed for those expenses which are clearly business related. Travelers shall identify and segregate all expenses that are not business related and shall not submit personal expenses to the City for reimbursement under any circumstances.

NON-REIMBURSABLE TRAVEL EXPENSES:

Non-reimbursable expenses are those generated by activities and events, which do not serve a direct public purpose to the City. Such expenses include the following:

1. Laundry/Dry Cleaning
2. Gratuities
3. Entertainment/Alcoholic Beverages
4. Room Service
5. Parking/Moving/Traffic Violations
6. Movie Rentals
7. Cribs, irons, etc.
8. Locksmith Charge
9. Vehicle Ownership Costs
10. Donations
11. Personal Phone Calls not related to business
12. Flight Insurance
13. Car repair and Maintenance (unless it's a City vehicle)
14. Locker rentals
15. Leisure Services
16. Car Wash
17. Vicinity travel to/from eating establishments, except for required business meetings
18. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, etc.

EMERGENCY CIRCUMSTANCES

In cases where a valid emergency is presented, the City Manager may approve an expense not otherwise covered by this policy if the expense is within the purchasing authority of the City Manager. h.

EXHIBIT A – TRAVEL REQUEST FORM

CITY OF PAHOKEE

REQUEST FOR TRAVEL AND FINAL COST

Department: ____________________ **Employee Name:** ______________________________

Travel Destination: ______________________
City State

Begin Travel: ______________________ **End Travel:** ____________________
Time Date Time Date

Describe on sheet 2 the nature of the meeting, seminar, conference or convention and justification for attending (attach any brochure or printed media)

PLEASE ATTACH ALL TRAVEL DOCUMENTATION AND RECEIPTS

Calculations of Costs:		Make Checks Payable To:	Advance Req.	Final Costs:
Registration Fees:	$0.00		$0.00	$0.00
Airfare:	$0.00		$0.00	$0.00
Auto Rental:	$0.00		$0.00	$0.00
Reimbursement for Personal Auto: Estimated- Reimbursed Upon Return				
(.725x 0 miles)			$0.00	$0.00
GSA has adjusted all POV mileage reimbursement rates effective January 1, 2026.				
Per Diem - GSA Meals & Incidentals (M&IE)				
# of Day(s) ____	x $51.00 a Day	0	$0.00	$0.00
or # of Meals Included:				
Breakfast ____ $16.00	Lunch ____ $19.00	Dinner ____ $28.00	$0.00	$0.00
IE $5.00/day (x)			$0.00	
Lodging				
# of Night(s) ____			$0.00	$0.00
x $ a Night: ____	(Blanket Rate)			
		TOTAL:	$0.00	
Less Amt. To Be Reimbursed upon Return, Chks to Vendors & Amt. Paid w/ City Visa:			$0.00	$0.00
		TOTAL ADVANCE (CHECKS) PAID TO EMPLOYEE:	$0.00	
		SUB-TOTAL:		$0.00

Account: ____________________ **Account:** ____________________

Other Charges Incurred During Travel

	Amount	Receipt	Final Costs
1. Tolls	$0.00	Attach Toll Receipt	$0.00
2. Parking	$0.00	Attach Parking Receipt	$0.00
3. Taxi	$0.00	Attach Receipt	$0.00
4. Other	$0.00	Attach Receipt	$0.00
		Total Reimbursable Cost:	$0.00
		Less: Total Advanced & Total Paid w/ City Visa:	
		Amount Due Employee:	$0.00

Describe on sheet 2 a narrative comparing the expected benefits from this travel to the actual benefits received. Describe in sufficient detail the specific knowledge gained from this travel and who else may benefit from your attendance.

FINAL TOTAL: ________

Employee Signature: ______________________ **Date** ____________

Director: ______________________ **Date** ____________

City Manager: ______________________ **Date** ____________

Finance Director: ______________________ **Date** ____________

Tuition Reimbursement (UPDATED)

1.1 LEGAL AUTHORITY AND TAX COMPLIANCE

This policy is established under the authority of:

i. Section 218.33(3), Florida Statutes (F.S.) – Mandating that each local government entity establish and maintain rigorous internal controls to prevent and detect fraud, waste, and abuse, promote compliance, and safeguard public assets.

ii. Internal Revenue Code (IRC) Section 127 – Governing qualified Educational Assistance Programs. Under federal law, municipal employers may exclude up to $5,250.00 per calendar year of educational assistance from an employee's gross income, provided the program meets specific IRS guidelines. Any educational assistance exceeding $5,250.00 in a calendar year constitutes taxable compensation subject to standard federal income tax, FICA, and Medicare withholdings.

iii. The Charter of the City of Pahokee (Sec. 3.04) – Designating the City Manager as the chief administrative officer responsible for the execution of administrative policy and the oversight of all municipal operations.

The City of Pahokee Purchasing and Procurement Policy Manual mandates that all taxable personnel disbursements must be routed exclusively through the payroll system rather than Accounts Payable to ensure complete regulatory compliance.

1.2 PURPOSE

The City of Pahokee recognizes that the continuous professional development of its municipal workforce directly enhances the quality of public services, improves organizational efficiency, and supports the retention of highly qualified personnel. This policy is designed to encourage employees to develop their professional skills by taking recognized educational courses related to their current or future career goals with the City of Pahokee.

1.3 ELIGIBILITY

To be eligible for the City of Pahokee Tuition Reimbursement program the employee must be considered a regular full-time employee. Meaning, the employee must work a minimum of 37.5 hours per week. In addition, the employee must have completed their probationary period and be in good standings with the City of Pahokee one (1) year prior before being approved for program. The tuition reimbursement program is limited to three (3) employees per calendar year. Selections are determined on a first come first serve bases. Curriculum must align with current job description or future municipal job.

1.4 REIMBURSEMENT AND ACADEMIC PERFORMANCE (GRADE) REQUIREMENTS

The City of Pahokee Tuition Reimbursement program shall apply only to courses in the pursuit of associate, bachelor and postgraduate degree and must be related to the same or similar field in which the employee currently works for the city. Reimbursement in the amount of 100% will be paid for the instruction or tuition fees, providing that the employee obtains a letter grade of "A". A letter grade of "B" constitutes reimbursement in the amount of 80%. A letter grade of "C" constitutes reimbursement in the amount of 40%. Reimbursement will not be paid out for any additional expenses incurred (i.e. text books, transportation, equipment, etc.).

Prior to receiving reimbursement, the employee must complete a tuition reimbursement form, located in the Human Resources office. They must also obtain authorization from their immediate supervisor and the City Manager. The tuition reimbursement form and evidence of a successful grade must be submitted to the expense department within 30 days of completing the course. Reimbursement will occur as per standard City of Pahokee expense procedures.

The total tuition reimbursement costs of the City of Pahokee shall not exceed $2,000 per employee per fiscal year (October 1st - September 30th).

1.5 NON-REIMBURSABLE EXPENSES

The City will not reimburse or pay for secondary, personal, or administrative expenses, including:

1. Optional or recreational student fees, athletic fees, student union fees, or health insurance premiums.
2. Parking permits, campus transit fees, or tolls.
3. Travel, lodging, meals, and transportation costs associated with attending local academic classes, all of which are strictly non-reimbursable.
4. Late registration fees, course change fees, library fines, or equipment rental fees.
5. Tuition expenses that are funded or paid for by other sources, such as military benefits (GI Bill), student scholarships, fellowships, or private grants. Duplicate reimbursement constitutes fraud and is subject to immediate legal and disciplinary action.

The employee will be responsible for their schedule to attend classes. However, classes must be attended during off duty hours. Employees may not attend during normal working hours, without written approval by the City Manager.

All employees receiving, any reimbursement under this program must remain employed by the City of Pahokee for a minimum of one (1) year following the date the tuition reimbursement is paid to the employee. However, those employees separating from employment for whatever reason, whether voluntary or involuntary, before expiration of the required period, the employee must refund the City of Pahokee for reimbursement. The refund can be in the form of a lump sum amount or no more than 6 monthly payments upon separation date approved by the Finance Director and the City Manager.

OUTSIDE EMPLOYMENT

The City of Pahokee strongly discourages, but does not prohibit, outside employment subject to the following conditions. Outside employment cannot:

1. Be conducted on City time.
2. Interfere with working hours or overtime requirements of the employee's position.

EXHIBIT A - TUITION REIMBURSEMENT APPROVAL FORM

Use this form after completion of pre-approved coursework to request reimbursement under Administrative Policy ________.

PART I – Employee Information

Field	Response
Employee Name	
Department	
Position	
Supervisor	
Original Pre-Approval Form Number	
Academic Term	

PART II – Course Completion

Course Code	Course Title	Credits	Final Grade	Tuition Paid	Books	Fees	Requested Reimbursement

Overall GPA (if applicable): ____________

PART III – Required Documentation

☐ Official transcript or grade report attached

☐ Proof of tuition payment attached

☐ Itemized receipts for required textbooks attached

☐ Itemized receipts for mandatory fees attached

☐ Course syllabus attached (if requested)

PART IV – Employee Certification

I certify that I successfully completed the above pre-approved coursework and that all submitted expenses are true and accurate. I understand reimbursement is subject to City policy, available funding, annual IRS limits, and verification by Human Resources and Finance.

Employee Signature	Date

PART V – Reimbursement Calculation (Finance Use Only)

Description	Amount
Tuition Eligible	$
Mandatory Fees Eligible	$
Required Textbooks Eligible	$
Total Eligible Costs	$
Grade Reimbursement Percentage (A/B=100%; C=80%; Below C=0%)	
Prior Calendar Year Reimbursements	$
Approved Reimbursement	$
Taxable Amount (over IRC §127 annual limit, if applicable)	$

PART VI – Review & Approval

Reviewer	Decision	Signature	Date
Department Director	☐ Approve ☐ Deny		
Human Resources	☐ Eligible ☐ Not Eligible		
Finance Director	☐ Approve ☐ Deny		
City Manager	☐ Final Approval ☐ Denied		

Payroll Processing
Payroll Batch #: ____________ Check Date: ____________ Processed By: __________________

EXHIBIT B - TUITION REIMBURSEMENT PRE-APPROVAL REQUEST FORM

Form No. HR-TR-_______ | Administrative Policy _______ (IRC §127)

PART I – EMPLOYEE INFORMATION

Field	Information
Employee Name	
Department	
Position	
Supervisor	
Hire Date	
Probation Completed	
Employment Status	☐ Full-Time ☐ Other
Good Standing Verified	☐ Yes ☐ No

Employee Certification: I certify that I meet the eligibility requirements.

Initials: __________ Date: __________

PART II – COURSE INFORMATION

Field	Information
Institution	
Accrediting Agency	
Academic Term	☐ Fall ☐ Spring ☐ Summer
Degree Program	
Major	
Course Dates	Start: ______ End: ______
Class Schedule	

Course Code	Course Title	Credits	Tuition	Fees	Books	Total

PART III – PUBLIC PURPOSE

Describe how the coursework relates to your current position or career path:

____

____

____

Describe the benefit this education provides to the City of Pahokee:

Required Attachments: ☐ Syllabus ☐ Cost Schedule ☐ Textbook List ☐ Job Description

PART IV – SERVICE AGREEMENT

By signing below, I acknowledge the City's tuition reimbursement policy, including the 24-month service commitment and repayment (clawback) provisions described in Administrative Policy _________.

Employee Signature	Date

PART V – APPROVAL ROUTING

Approver	Decision	Signature	Date
Department Director	☐ Approve ☐ Deny		
HR Director	☐ Approve ☐ Deny		
Finance Director	☐ Approve ☐ Deny		
City Manager	☐ Approve ☐ Deny		
Mayor/Commission (if required)	☐ Approve ☐ Deny		

PART VI – REIMBURSEMENT SUBMISSION CHECKLIST

☐ Executed Pre-Approval Form

☐ Official Transcript/Grades

☐ Proof of Tuition Payment

☐ Required Textbook Receipts

☐ Course Syllabus

PART 4 – GRANTS MANAGEMENT

Grant Management Policy and Procedures (NEW)

SECTION 1: PURPOSE, DEFINITION, GRANT TYPES, AND GOVERNING LAWS

1.1 PURPOSE

The purpose of these policies and procedures is to develop, implement, and maintain effective grant oversight and coordination for the City of Pahokee (the "City"), thereby increasing grant related revenue, enhancing compliance, limiting the City's exposure to grant-related legal liability, and improving the efficiency, effectiveness, and impact of programs and services funded through grants. These policies and procedures are intended to encourage prudent financial stewardship and foster public trust through a rigorous adherence to ethical and professional standards. Adherence to these policies and procedures will promote efficiency, enhance transparency and accountability, and create a strict approach to funding opportunities, while placing the City in a more competitive position to secure grant funds.

Grants to local governments support new initiatives, build on or broaden the immediate concerns of local government, and help address issues difficult for localities to fund. They can diversify local government funding bases and help improve or expand services to citizens in need. Because entering into grant agreements may also have a cost to local governments (e.g., matching requirements, required continuation of service(s) without additional financial assistance, and/or indirect costs), responsible local governments provide systems for weighing benefits and costs of grant programs under consideration. It is the goal of the City of Pahokee to seek funding opportunities that are well suited to local needs while controlling the costs associated with financial assistance.

1.2 DEFINITION OF A GRANT

A grant is a type of financial assistance (in cash or in kind) bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are conditional upon certain qualifications and are bound by some type of contractual obligation as to the use, maintenance of specified standards, or a proportional contribution (cost share or match) by the grantee or other grantor(s).

A grant can be defined in, but is not exclusive to, the following forms:

1. Loan Contract
2. Loan Guarantee
3. Intergovernmental Agreement
4. Contractual Agreement
5. Joint Participation Agreement
6. Cooperative Agreement

Grant Policy and Procedures

A grant can be restricted or unrestricted to be used by the recipient in any manner within the parameters of the recipient organization's activities or for a specific purpose by the grantor. A grant from the federal government will retain its character and will not lose its identity even when it is passed through the state. City departments must ensure all federal regulations are followed throughout the grant period. Where there are discrepancies between federal, state, and local requirements during implementation of the grant, staff must follow the most stringent of the rules and regulations.

1.3 GRANT TYPES

In addition to grants, there are other types of financial assistance the City receives that may not include the term “grant” but are also covered by this policy. The City considers the term “grant” to include, but not be limited to, contracts or agreements that fall under the purview of Title 2 of the Code of Federal Regulations (“CFR”) Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, also known as the Uniform Guidance. This circular incorporates guidance previously found in OMB Circulars A-87, A-102, and A-133.

Discretionary Grants: A discretionary grant awards funds on the basis of a competitive process. The Grantor reviews applications, through a formal review process, in light of the legislative and regulatory requirements and published selection criteria established for a program.

Block Grants: A broad, intergovernmental transfer of funds or other assets by the U.S. Congress to state or local governments for specific activities. Block grants are distributed according to legal formulas defining broad functional areas such as health, income security, education, or transportation. They are used for a variety of activities, largely at the recipient’s discretion, and can include a wide range of government programs under one funding umbrella.

Continuation Grants: A continuation grant provides additional funding for budget periods subsequent to the initial budget period. Also referred to as a “renewal grant.” Cooperative Agreements and Contracts: A type of grant assistance awarded by a federal agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.

Corporate Grants: A grant made by a corporation.

Foundation Grants: A grant made by a philanthropic foundation.

Pass Through Grants: Grant funds received from one grantor, but passed through another grantor or funding source.

Earmarks: Refers to a provision in legislation requiring that a portion of a certain source of revenue be designated for specific projects, usually at the request of a legislator. Typically, the City submits requests for projects to state and federal legislators, who seek to obtain funds for those requests, usually to be spent in the district the legislator represents.

Formula Grants: A grant that a federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on criteria written into the legislation and program regulations. This funding is directly awarded and administered in the federal agency's program offices.

1.4 GOVERNING LAWS AND REGULATIONS

- Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 Section 6304 of the U.S. code.
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards (a.k.a. the "Omni Circular").
- Single Audit Act of 11984 as amended in 1996.
- OMB Circular A-133 and compliance supplements.
- Florida Statutes Section 218.33(3)
- Charter §§2.04 & 3.04; Code §§2-274 & 2-293

1.5 UPDATES AND REVISIONS

This living document contains federal, state, and city policies and procedures that by its nature may be revised over time as regulations change, new tools emerge, new processes are designed, and risks change. This document may be updated or amended at any time by a majority vote of the City Commission.

SECTION 2: GRANTS MANAGEMENT POLICY

The City encourages its departments to seek supplemental grant funding to support functions and programs that are beneficial to the public. All City departments are subject to the policies and procedures of the Grant Policy and Procedures for application, acceptance, and implementation of all grant awards. However, for those grants that require no application or were received on an entitlement basis, the grant application, grant award, or other portions of this policy may not be applicable. Any questions regarding the applicability of portions of the policy should be resolved by contacting the City Manager or his/her designee.

2.1 GENERAL PRINCIPLES

The Grants Policy and Procedures establishes the following principles:

- All grant applications and activities must be coordinated through the Finance Department.
- The total additional costs associated with each new grant, including estimated indirect costs, must be identified for all grants.
- The Period available for a grant must be monitored and aligned with Programs timeline. Upon grant expiration, all approved matching City funds and all positions funded by the

grant will end. The City Manager or City Commission may continue funding a program or position previously funded from grant revenues.

- The benefitting department is responsible for adhering to all policies and procedures attached to the grant by the grantor.
- All City departments must follow the procedures outlined in the Grant Policy and Procedures unless otherwise authorized by the City Commission and/or City Manager.

2.2 APPLICATION APPROVAL

No Department Director, employee, or representative of the City shall submit an application for any grant award, or otherwise commit City resources to a grant-funded project, without the following pre-authorization:

1. Budgeted Grants: If the grant application has been explicitly included and approved within the City's annual budget process, department heads may proceed with drafting the application under the supervision of the City Manager.

2. Unbudgeted Grants: If a grant opportunity arises during the fiscal year that was not anticipated in the annual budget, the department must submit a written justification detailing the grant's scope, required matching funds, and long-term maintenance costs to the Finance Director and City Manager.

3. Commission Approval Mandate: In accordance with Section 2.04 of the City Charter and the City of Pahokee Purchasing and Procurement Policy Manual, any grant application or agreement involving a potential financial obligation or award of $10,000.00 or more must be approved by formal resolution of the City Commission at an open public meeting prior to submission or acceptance.

2.3 APPLICATION PROCESS

a) Departmental Assessment – Prior to applying for a grant, a department should assess its capacity to aid in the application of and manage the grant in question. City departments that seek and utilize grant funds are responsible for assisting with: planning for grant acquisition; preparation and submission of grant proposals; grant writing; preparing City Commission agenda items; preparing budget revision requests to accept grant funds; grant orientation and review; managing grant programs and projects; preparing and submitting reports to grantors; managing and monitoring subrecipients whenever applicable; and properly closing out grant projects as detailed in this policy and the grant agreement or award letter that delineates the terms and conditions of the grant.

b) Approval Process – Departments interested in applying for a grant must first contact the City Manager and the Finance Department to discuss the opportunity, well in advance of the grant application deadline. Departments may write their own grants or have it written by the City Manager's designee.

c) City Attorney Review – When required and prior to application submission, the City Attorney shall conduct a legal review of grant applications.

d) City Commission Approval – In accordance with Section 2.04 of the City Charter, the Mayor-Commissioner is the sole authorized signatory for executing all grant agreements, deeds, contractual obligations, and binding documents exceeding $10,000.00. The Finance Department shall be responsible for preparing the agenda item, unless a different department is writing the grant.

In accordance with Section 3.04 of the City Charter, the City Manager is authorized to sign grant agreements and related administrative contracts valued under $10,000.00, provided that budgeted matching funds are available.

Department Directors, supervisors, and contracted consultants have zero legal authority to sign or execute grant applications, acceptance agreements, or contracts. Any such signature is legally null and void, constitutes a severe policy violation, and may hold the signer personally civilly liable.

e) Federal and State Grants Systems – The Finance Department has the sole responsibility of managing and renewing the City of Pahokee's registration with the U.S. Government's System for Award Management (SAM) and for managing user access to federal and state grants systems that are used by multiple departments to apply for grants.

f) A copy of all grant applications (including all attachments) must be kept in the Department's shared drive and filed with the Finance Department.

2.4 GRANT AWARD AND ACCEPTANCE

To ensure fiscal control, the City of Pahokee must approve all contracts and/or accept all grants on behalf of the City. The Mayor-Commission signs grant agreements that have been approved by City Commission, with copies of all executed agreements given to the Finance Department or the City Manager's designee.

SECTION 3: ROLES AND RESPONSIBILITIES

All City personnel engaged in preparing grant proposals, administering grant awards, or who are responsible for grant-funded assets serve an important role in the success of project outcomes and objectives and ensuring that all grant terms, conditions, budgetary requirements, and regulatory requirements are met. Below are the "key players" in the management and administration of grant-funded projects received by the City and a representational list of the responsibilities.

City Commission: The City Commission has the authority to set policies and budgets.

City Manager: The City Manager is the Authorized Organizational Representative (AOR) on behalf of the City within SAM.gov and has the authority to grant waivers to the grant process and procedures that do not violate City Charter.

Finance Department: The Finance Department ensures overall management of grant contracts/agreements are in compliance with all regulatory requirements and in alignment with the City's strategic plan, policies, and goals. The Department is also responsible for:

1) Developing, revising, and distributing the official grants policies and procedures of the City of Pahokee.

2) Coordinating the tracking of grant applications, awards, and major project management decisions associated with awarded grants.

3) Assisting departments with the interpretation and application of city, county, state, federal or other grants policies.

4) Assisting with the resolution of disputes between the City of Pahokee and funding sources.

5) Offering grants training and technical assistance services and encourage information and communication.

6) Preparing agenda items for City Commission meetings for grant awards.

7) Researching appropriate funding opportunities.

8) Informing all departments about relevant funding opportunities.

9) Writing grant proposals.

10) Reviewing proposals written by other departments, upon request.

11) Offering training and technical assistance in proposal writing.

12) Ensuring that requests for grant funds are promptly submitted to minimize the advance use of City funds.

13) Ensuring that project reporting requirements and deadlines for submissions are observed.

14) Recording revenues and expenditures associated with approved grants.

City Departments: City Departments that apply for grants are responsible for:

1) Researching appropriate funding opportunities
2) Obtaining approval for grant submission.
3) Working with the Finance Department to prepare Commission agenda item.

4) Ensuring that requests for grant funds are promptly submitted to minimize the advance use of City funds.
5) Ensuring that project reporting requirements and deadlines for submissions are observed.
6) Management and oversight of grants.

SECTION 4: GRANT PRE-AWARD PROCESS

The pre-award process involves all steps from project development to submitting a grant proposal to a grantor. In some cases, the pre-award process may take years depending on the complexity of the project. Organizations that are successful with obtaining funds for their projects are cognizant of the fact that you should never chase the dollar when it comes to grants. A project that is not well developed will often fail even if the proposal is awarded for funding.

4.1 Project/Program Development

A grant project or program should be well defined prior to seeking grant funds. In general, projects should align with the City's and/or the department's strategic plan or in support of City functions. The project should be well thought out prior to seeking grant funds. Once a Notice of Funding Opportunity (NOFO) is posted, the typical timeframe for application submission is between 8-12 weeks. A well thought out project/program will reduce the stress of preparing a grant application when funding is made available. The following are questions to consider when developing a project:

- Is the project/program temporary or permanent?
- If it's temporary, is there funding to support the project/program once the grant expires?
- What is the goal or end product?
- Are the goals and objectives achievable and measurable?
- What are the steps necessary to achieve end results?
- Have similar projects/programs been done before by another agency?
- If needed, are there any existing funds or programs that can be utilized as leveraging or matching?
- Will additional staff be needed to support the project/program? If so, will the grant support the position, or will the position be requested as part of the City budget?
- Will the project/program require outside partnership? If so, has the organization been contacted for interest? Is there an agreement in place with the partners?
- What is the anticipated project/program cost?
- Will the grant cost more to implement than it is worth?

When possible and if potential funding is identified, it is best to prepare the application ahead of time in anticipation of the NOFO. This is especially true for those NOFOs that are likely to recur every year.

4.2 Review of Grant Opportunities

Each grant proposal will be reviewed and analyzed for the following considerations:

A. Financial

- Total anticipated project cost
- Matching requirements and sources
- Project/Program income considerations
- Staffing requirements
- Cash flow needs
- A continuation plan for sustaining the program after expiration of grant funds (if applicable)

B. Programmatic

- Alignment with City strategic priorities and department's mission
- Provision or expansion of services to address critical needs and core services
- Capacity to administer the financial and administrative aspects of the grant
- Consideration of potential political or conflict issues

4.3 Grant Search

There are thousands of grants available in the United States. Grants can come from all different sources: federal, state, foundations, and private philanthropy. No matter the source of the grant, the commonality is the grant has to meet the objectives of the grant source. The best resources in searching for funding are through competitors and colleagues.

4.4 Application Preparation

The Finance Department is available to provide technical support and assist with the preparation of grant applications.

A. Once a Notice of Funding opportunity (NOFO) or Funding Opportunity Announcement (FOA) has been identified for a proposed project/program, the most important thing is to read the entire NOFO or FOA as soon as possible. Keep in mind that you will be rereading the NOFO or FOA a few times prior to submitting the application. Things to identify up front before starting the preparation are:

a. Grantee eligibility

b. Funding goals, priorities, and ceilings

c. Letter of intent (if applicable)

d. Submission deadline

e. Matching requirements

f. Letters of support or commitment

g. Partnership requirements

h. Grantor points of contact

One or more of the previous items can help determine if the grant is feasible. It is recommended that a department not waste time on applying for a grant if there is not sufficient time to prepare a good proposal. Good projects/programs are rejected all the time by grantors for incomplete or ineligible applications.

B. If a federal grant is being considered, keep in mind the federal government has stringent principles on how grant funds can be spent and managed by grantees. Super circular Title 2 CFR 200 is the "Uniform Administrative Requirements, Cost Principals, an Audit Requirements for Federal Award." Its policies went into effect for grants awarded after December 26, 2014. Also, pay close attention to the NOFO for guidance as to what is an eligible cost under the grant.

C. If unsuccessful in being awarded the grant, contact the grantor for a debriefing. Granting agencies routinely provide review comments or telephone debriefings for proposals they do not award.

SECTION 5: GRANT POST-AWARD PROCESS

When the City receives a grant from an outside source, it generally incurs obligations. At a minimum in accepting the grant, the City assumes the obligation of ensuring that the grant money is spent only for the specific purposes attached to the grant. In addition, there may be impacts to internal service departments, reporting obligations, compliance with nondiscrimination laws, indemnity and releases—all of which become City obligations upon receipt of the grant funds.

5.1 Award Notification, Review, and Acceptance Procedures

Grant agreements are legal contracts. It is the City's responsibility to carry out grant activities to accomplish its objectives, while adhering to the regulatory and budgetary terms and conditions prescribed by the grantor in the grant agreement. Failure to do so exposes the City to legal liability and compromises current and future grant funding. The City carries a significant legal and ethical responsibility when accepting grant funding, and management of grant awards requires heightened awareness throughout the organization. It is the responsibility of the Finance Department and/or the benefitting department to review the contract or agreement, especially the scope of work, to ensure the department concurs with the language and conditions stipulated within the document.

5.2 Fiscal Accountability

- No grant funds shall be disbursed until contracts are fully executed between grantor and grantee.
- Grant funds may only be used for grant-related expenses and expended within the period of availability and performance identified in the grant agreement.

- Departments receiving grant funds shall adhere to City policies and procedures regarding revenue collection and accounting and reporting of grants received by the City.
- Modifications or reallocations to the awarded budget that alters the grant amount or moves funds from one budget line item to another must adhere to grantor.
- Grant funds awarded to the City shall not be used to supplant an existing expense so that current funds can be diverted to another use, unless such use of grants funds is explicitly identified as allowable in writing by the grantor in the grant award.
- All income resulting from a grant-funded project or program shall be managed and maintained as established in the grant agreement.
- All procurement activity associated with grant-funded projects or programs shall follow grantor and City policy and procedures for procurement of goods. Where there is discrepancy between the two, always use the more stringent of the two policies.

  All purchases of goods, materials, or contractual services funded in whole or in part by grant awards must comply with the competitive bidding thresholds established in the City of Pahokee Purchasing and Procurement Policy Manual and 2 CFR Part 200 (Subpart D):

  1. Micro-Purchases (Up to $750.00): Formal competitive pricing is not required, provided the purchase is pre-budgeted and approved by the Department Director.
  2. Small Purchases ($751.00 to $9,999.99): Requires at least three (3) competitive written quotes submitted to the Finance Director and City Manager for approval prior to issuing a Purchase Order.
  3. Major Purchases ($10,000.00 or More): Requires formal sealed bidding (IFB or RFP) advertised in a newspaper of general circulation, approved by formal resolution of the City Commission, and executed by the Mayor.

5.3 Allowable and Unallowable Costs

The benefiting Department is ultimately responsible for adhering to the requirements and conditions of the approved grant agreement and ensuring that only allowable and eligible expenditures are incurred. This means that they are allowable, allocable, necessary, and reasonable and provide a direct benefit to the grant-funded project. Authorized expenditures are:

- Not included as a cost or used to meet the matching requirement for another federal grant
- Consistent with grantee policies, regulations, and procedures regarding federal awards
- Determined in accordance with Generally Accepted Accounting Principles (GAAP)

A. Expenditure Monitoring/Award Reconciliation

It is critical to the overall success of a project that grant funds are expended accurately. After initial setup, grant awards should be monitored on a regular basis to ensure:

- Expenditures are allowable, allocable, necessary, and reasonable based on terms and conditions of the grant award.

- Expenditures are adequately supported by documentation.
- Expenditures are charged to the correct project/program.
- Award spending is commensurate with the project timeframe.

It is important that grant budgets (revenues and expenditures) are reconciled on a regular basis but, more importantly, at the end of each fiscal year. The revenues and expenditures for each grant contract must be reconciled prior to the closing of a grant contract.

B. Mandatory General Ledger Segregation

To prevent the comingling of public funds and preserve clean, audit-compliant tracking, the Finance Department shall implement the following controls immediately upon grant acceptance:

1. Dedicated Project and Fund Codes: The Finance Director must establish a unique, separate General Ledger (GL) Fund or Project Code for every individual grant award received by the City.

2. Banning Fund Comingling: Under no circumstances shall grant revenues or expenditures be merged with the General Fund or with other unrelated grant accounts. All transactions—including purchases, personnel time charges, and indirect costs—must be recorded directly within the designated grant-specific project code.

3. Real-Time Budget Monitoring: In accordance with the City of Pahokee Purchasing and Procurement Policy Manual, the Finance Director and the assigned Project Manager shall perform monthly reconciliations of grant budgets to prevent over-expenditures and ensure that funds are drawn down in strict compliance with the grant agreement.

C. Equipment and Real Property Management

All property and equipment acquired through grant funds shall follow the grantor and City policy and procedures for property or inventory control.

- Property and equipment purchased with grant sources shall be used exclusively during the life of the grant for the project or program for which it was acquired.
- Grant-purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained per City inventory policy and procedure.
- After the grant award is closed and equipment is no longer needed for its originally authorized purpose, the grantee shall request disposition instructions from the grantor and follow City policy and procedures for property and inventory control.
- Grant-purchased equipment cannot be transferred to another project or department after the grant award is closed without approval from the grantor.
- Title 2 CFR 200.313 provides guidance on use and disposition of equipment.

In compliance with the City of Pahokee Capital Asset Policy and 2 CFR § 200.313, all Capital Assets purchased with grant funds must adhere to the following guidelines:

1. Capital Asset Definition: Any non-consumable tangible property purchased with grant funds with an individual cost of $5,000.00 or more and a useful life of one year or more must be capitalized.
2. All capitalized assets and vehicles must be physically tagged with a unique, pre-numbered City of Pahokee identification tag immediately upon delivery.
3. The asset must be entered into the Master Capital Asset Ledger, tracking all twelve (12) standard fields, including the specific funding source (grant code and federal participation percentage), serial/VIN number, custodian, and condition.

All other equipment purchased with grant funds must adhere to the following guidelines:

1. Any IT equipment or portable device (such as desktop computers, printers, laptops, tablets, smartphones, and digital cameras) or other property purchased with grant funds—regardless of cost—must be physically tagged and inventoried before being issued to any custodian.
2. All grant purchased equipment and property issued to an employee, Charter Officer or Elected Official must be returned in accordance with the City of Pahokee Retrieval of City Assets and Equipment Policy.

5.4 Procurement and Suspension/Debarment

It is the responsibility of the recipient department to properly procure goods and services and follow all procurement rules. There are some differences between the federal, state, and city procurement rules. The recipient department must comply with the most stringent of the rules in procurement. It is also the responsibility of the department to ensure that any subcontractor or sub-awardee that will be funded through a grant award is not prohibited from receiving federal funds due to suspension or debarment. A person or entity debarred or suspended is excluded from federal financial and non-financial assistance and benefits under federal programs and activities. Debarment or suspension of a participant in a program by one agency has government-wide, reciprocal effect.

Prime contractors for federal projects must be current with their registration in SAM.gov and have an active DUNS/UEI number. The recipient Department must ensure that the federal Excluded Parties List System (EPLS) within SAM.gov is verified and the proof of verification is printed or record keeping prior to entering into any contractual relationship or use of services. Proof of verification must be attached to the contractor agreement. Finance must verify information is accurate prior to processing initial payment to vendor.

5.5 RECOUPMENT AND COST RECOVERY MANDATE

In strict compliance with Section 112.061(10), Florida Statutes (F.S.), and the City of Pahokee Anti-Fraud Policy:

1. Personal Civil Liability: Any employee, contractor, or official who authorizes or receives an ineligible, unitemized, or fraudulent grant-funded payment or contract overrun shall be civilly liable to the City for the full amount of the unauthorized cost.
2. Active Recoupment Procedures: The City Attorney is authorized and directed to initiate formal civil recovery procedures, litigation, and collection actions to recoup public funds lost to contractor overpayments, personal travel expenses, and unbudgeted overruns.

5.6 Grant Reporting

The recipient department is responsible for coordinating the timely and accurate preparation and submission of all reports per the grant agreement unless otherwise directed by the City Manager.

5.7 General Standards for Supporting Documentation

Costs claimed by the City under grants must be allowable, allocable, and reasonable, and adequate documentation to support charges to the grant must be maintained for audit trails (reference 2 CFR 200). Expenditures under most cost reimbursement grants are governed by the cost principles established by federal, state, and other grantors and must conform to respective policies, grant special provisions, and City policies.

Typical grant transactions may include: personnel costs, purchase of equipment and supplies, costs for contracted services, grant income or revenue, etc. Documentation of eligible expenses may include copies of invoices, receipts, payroll or labor reports, or other proof that complies with federal and state audit standards. Proof of payment of expenditures may include a copy of a credit card receipt, receipt showing cash payment, cancelled checks, bank statements, or other proof that complies with federal and state audit standards.

5.8 PROHIBITION ON LUMP-SUM AND NON-ITEMIZED BILLINGS

The following controls are mandated to support the prohibition of lump-sum payments and non-itemized billings:

1. Hourly Billing Certification: For all hourly, professional services, or cost-reimbursement contracts funded by grants, the City shall never accept or pay lump-sum or non-itemized invoices.
2. Mandatory Invoice Details: In strict compliance with Section C3.02 of the AE Engineering Agreement and Section 3.3 of the City of Pahokee Anti-Fraud Policy, every invoice submitted by a contractor must be a duly certified, itemized invoice detailing:
    - The names and professional classifications of all personnel performing work.
    - The exact hours worked by each individual.
    - The contractually approved salary/hourly rate for each classification.

- A specific, detailed description of the tasks performed during those hours.
- Supporting documentation (time sheets, receipts, and invoices) for all subconsultants and subcontractors engaged on the project.

3. Automatic Rejection: The Finance Department shall immediately reject and return any invoice that fails to provide this level of detail or that contains lumped professional fees.

5.9 MANDATORY THREE-WAY MATCH & INVOICE ATTESTATION

In accordance with the City of Pahokee Purchasing and Procurement Policy Manual, no grant-funded payment shall be disbursed without a completed three-way match:

1. The Three-Way Match Prerequisite: The Finance Department must verify that:
    - There is a valid, pre-authorized Purchase Order on file.
    - The vendor's invoice is fully itemized and matches contract rates.
    - A Receiving Report has been physically signed, dated, and submitted by the employee who personally inspected and accepted the delivered goods or performed services.
2. Invoice Attestation: The Department Director must sign the invoice, certifying that the services were satisfactorily performed in accordance with contract terms, coded to the correct grant project identifier, and represent an eligible expense under the grant award.

5.10 Contract Extension or Amendment

There are times when grantees find it necessary to amend the scope of work or extend the contract timeline. It is important to follow the procedures written in the grant agreement or in the guidelines provided by the grantor when making such a request. Grantees cannot spend funds on items that are not within the original scope of work until the amendment is reapproved by the grantor. Keep in mind, time extension is a reflection of the recipient's ability to perform the contract.

5.11 Grant Closeout

Grant closeout is the process by which the City performs all necessary administrative and financial actions to satisfactorily complete all requirements set forth in the grant agreement and generally addresses the physical completion of work and the administrative requirements for closeout.

Best Practices

90 days prior to the end of a project or grant agreement, determine if an extension would be needed from the grantor in order to complete the project.

Notify all sub-recipients, contractors, subcontractors to submit final invoices.

Reconcile revenues and expenses prior to the last request for payment to grantor. Coordinate with finance department for a final reconciliation prior to preparation of the closeout report to the grantor.

Review the terms of the award and ensure that all deliverables are submitted by the designated due dates including final progress/technical reports.

Submit copies of the closeout report to the finance department.

5.12 Grant Termination

Unless approved by City Manager or the City Commission, the City will not continue a grant-funded program once the grant ends. Therefore, all grant-supported staff positions will be abolished if the grant funding supporting them is eliminated. The recipient department may choose to continue operating capital expenses from an expired grant using other funds available.

5.13 Record Retention

In accordance with record keeping rules, grant documents must be kept for five (5) years after the audit year of the last expenditures. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the five-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period, whichever is later. Grantors may require retention periods in excess of the City's policy of five years. Departments must ensure they comply with retention requirements specified by each grantor when they exceed the City's retention policy.

5.14 Conflict of Interest

Actual or perceived conflicts of interest can damage the reputation and credibility of the City. One of the key purposes of this policy is to eliminate or mitigate the risk, either in actual or in appearance, of a conflict of interest or breach of trust by an official or employee of the City.

A. No official or employee of the City shall have any interest, financial or otherwise, direct or indirect, or arrangement concerning prospective employment that will, or may be reasonably expected to bias the design, conduct, or reporting, of a grant-funded project on which they are involved.

B. Any official or employee shall ensure that in the use of project funds, officials or employees of the City, nongovernmental recipients, or sub recipients shall avoid any action that might result in, or create the appearance of:

i. Using their official position for private gain,

ii. Giving preferential treatment to any person or organization,

iii. Losing partial or complete independence,

iv. Making an official decision outside official channels, or

v. Adversely affecting public confidence or trust in the grant-funded program in particular and the City in general.

C. In addition to any other ethics rules or standards of conduct established by the City, no employee, official, or agent of the City, shall participate in the selection, awarding, or administration, of a contract supported by federal funds if participation creates an actual conflict of interest. Such a conflict would arise when:

i. The employee, official or agent;

ii. Any member of their immediate family;

iii. Their partner; or

iv. An organization which employs, or is about to employ, any of the above, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract or award.

D. Organizational Conflicts of Interest in Federally Funded Procurements:

An organizational conflict of interest exists where there is a relationship between a bidder or other potential contractor and the City, which is equivalent to that of a parent company, affiliate, or subsidiary organization. In such cases, the entity having an organizational conflict of interest with the guidance and/or approval from the federal awarding agency.

At a minimum, for quotes and formal solicitations, the entity having an organizational conflict of interest should not have participated in the preparation of the City's specifications for the quote or solicitation and should meet all material requirements applicable to other eligible respondents.

SECTION 6: FEDERAL REQUIREMENTS FOR CONSTRUCTION PROJECTS

The recipient department must comply with federal requirements involving construction related projects. Departments should plan accordingly to ensure that adequate time, funding, and staffing are available to carry out the federal requirements for construction projects. The requirements flow down to all subcontractors and subrecipients funded through a federal grant award.

Federal Labor Standards and Compliance

Any construction project that will be bid to a private contractor and cost in excess of $2,000 must adhere to the federal labor standards provisions as follows:

Davis Bacon Act – This law requires that laborers and mechanics receive not less than the wages and benefits determined by the Secretary of Labor to be 'prevailing" in the area for the type of work performed. The wage determination for the proper classification of work must be included in the bid document. Wage determinations are issued by the Department of Labor (DOL) and can be found on their website. These are not necessarily the same as union wages.

Contract Work Hours and Safety Standards Act (CWHSSA) – This law applies only if the construction contract is over $100,000 and defines overtime as all hours worked over forty (40) in any work week; requires overtime compensation at not less than 1 ½ times the regularly hourly rate (not including fringe benefits) be paid for such hours to all laborers, mechanics, watchmen, and guards; and makes employers responsible for back wages and for liquidated damages at the rate of $40 per day if there are violations.

Copeland Act (Anti-Kickback Act) – This law provides that all workers be paid unconditionally, and without deductions (except those that are permissible), based on DOL criteria. Deductions that meet such criteria include taxes, legally permissible voluntary deductions and those required by court action. It also requires the maintenance and submission of weekly payroll reports and statements of compliance. Furthermore, it is a criminal offense for any person to induce an employee to give up any portion of his/her compensation.

Fair Labor Standards Act (FLSA) – This covers wages, overtime (even if the project is not subject to CWHSSA), record keeping and child labor standards for other employees hired by the contractor (i.e., those not covered by the federal labor standards provision.)

<u>Uniform Relocation Assistance Act of 1970</u>

The Uniform Relocation Assistance Act of 1970 is a federal law that establishes minimum standards for federally-funded programs and projects that require the acquisition of real property (real estate) or displace persons from their homes, businesses, or forms. The Uniform Relocation Assistance Act's protections and assistance apply to the acquisition, rehabilitation, or demolition of real property for federally-funded projects. When relocation is needed for a project, there are very specific legal responsibilities to affected property owners and displaced persons that must be addressed.

Conflicts of Interest

As a part of the grant application process, the grant preparer must positively state on any grant form, when asked, that there is an absence of a financial or other interest or affiliation held by them or a member of their immediate family in the funding agency or in companies from which goods and services will be obtained under the supported activity.

SECTION 7: OTHER IMPORTANT FEDERAL GUIDELINES AND POLICIES

Drug-Free Workplace

2 CFR 182, Government-wide requirements for Drug-Free Workplace (Financial Assistance) requires federal grantees and sub-grantees to agree to maintain a drug-free workplace.

Palm Beach County Department of Housing and Economic Sustainability (PBC DHES)

Community Development Block Grant (CDBG) Procedures

PURPOSE

The purpose of this Agreement is to state the terms, covenants and conditions under which the County will provide the Grant Funds to the Subrecipient for implementation of the project.

SCOPE

The Subrecipient shall utilize CDBG funds to carry out code enforcement activities within the boundaries of the Subrecipient's designated CDBG Code Enforcement Area ("Code Enforcement Area"), as defined within the agreement.

CDBG funds will be used to:

Pay all or a portion of the salary and fringe benefits for the following full-time staff: One (1) full-time Senior Code Enforcement Officer.

ROLES AND RESPONSIBILITIES

Role	Responsibility
Code Enforcement Officer	The Officer must be able to carry out the code enforcement tasks described within the CDBG Agreement Prepare and maintain daily activity record and provide this information to the grant manager on a monthly basis (records should match timesheets/payroll).
Grants Coordinator	Identifies grant funding opportunities, review grant eligibility requirements, develops project narrative (prior year could be used) staffing requirements, compliance obligations, gather the required documents and obtain application approval from City Manager reviews and submits grant application package to PBC Department of Housing and Economic Sustainability. Once the grant is awarded, reviews award amount and grant period, follows up the grant approval by the commission and ensures the submission process takes place, monitors grant activities, timelines and maintains grant application file (hard copy & electronic).

Grant Manager/Administrator (Senior Accountant)	Creates a file for new grant, gathers documents for grant reimbursement documents on a monthly basis as required, prepares and process the monthly reimbursements, ensures reporting deadline adheres to grant requirements (10 days after the end of the month), seeks for invoices final approval from City Manager, submits approved reimbursements to the grantor (through regular mail and email) with the supporting documents, monitors reimbursement requests and maintains finance grant documentation file. Gathers proof of reimbursement items for each invoice submitted, such as cash receipts journals, bank statements showing deposited reimbursement(s) and copies of checks (for audit purposes) verify all expenditures are charged, submit final reimbursement request, maintain auditors required spreadsheet with grant database information and archive grant records.
Finance Director	Provides Schedule "IV" Program Budget and for initial application process. Once the grant is approved, the Finance Director prepares a 2nd budget that mirrors the CDBG funding and City funding and sends it to the PBC DHES requestor. Verify funding availability for budgeting purposes, monitors grant activity provides required finance reports and information for grantor monitoring visits.
Human Resources Director	Provides information as required for: • Application process. Salary for Code Enforcement Building Department Personnel) W/C Rate Sheet Health Insurance amount paid by the city Life Insurance amount paid by the city • Commission Approved grant submittal Certificate of insurance listing PBC as the certificate holder • Monthly reimbursements Time Sheets (Pay Periods paid within the month requested). Payroll Checks (Pay Periods paid within the month requested).
Executive Director/CEO	Receives grant availability information from Palm Beach County via email. Approves preliminary grant application submitted to PBC DHES

	Presents grant awarded before the city commission for approval Executes Resolution for final grant approval and submittal to the grantor Approves “Schedule “I” Invoice and Detailed Monthly Narrative Report for each monthly reimbursement
City Clerk	Ensures grant is approved by the commission and fully executed. Submits the approved grant to the grantor with supporting documentation.

GRANT TIMELINE

- Grant application and request letter is received from PBC DHES (around the month of January)
- Grant application submittal to PBC DHES
- Grant award contract is received
- Grant approval by City Commission
- Grant final approval by the City Manager
- Grant is submitted by the City Clerk with all the required documents
- Grant is awarded
- Grant activity
  - Grant Reimbursements submittals
  - Grant Reimbursements Received and processed by Finance
- Grant Monitoring Visit (at any time during the term of the agreement)
- Grant closure (when the funds are exhausted)
- Grant réconciliation for audit proposes

REIMBURSEMENT PROCEDURES

Invoice Submittal: No later than the 15^{th} day of each month.
Invoice Processing: Invoices shall be submitted on a monthly basis

STEP 1: REIMBURSEMENT REQUEST PREPARATION

Finance Department shall:

1. Gather the required documents from the individuals responsible
   Code Officer: Daily activity records
   Accounts Payable: Health/Life insurance, Retirement and Workman’s Comp proof of payment
   Human Resources: Daily time sheets and payroll checks
2. Prepare and reconcile payroll and fringe benefits expenditures spreadsheet
3. Prepare Schedule “III” Detailed Monthly Narrative Report

4. Prepare and process reimbursement request Invoice

Schedule "I" Invoice Cover Sheet and include
- Grant number
- Request pay periods (reflecting check dates)
- Invoice total

STEP 2: REIMBURSEMENT REQUEST PACKAGE

Original Invoice (Schedule "I")
Schedule "III" Detailed Monthly Narrative Report
Payroll & Fringe Benefits spreadsheet
Check Stubs
Timesheets
Daily Activity Records
Health/Life insurance payment proof (Florida Blue)
Retirement proof of payment (FMPTF)
Workman's Comp proof of payment

STEP 3: APPROVAL

Obtain approval from City Manager

STEP 4: SUBMISSION

Submit reimbursement package to the grantor to:
Deputy Director, (add name)
Department of Housing & Economic Development
100 Australian Avenue, Suite 500
West Palm Beach, FL 33406

Retain:
- Copies of reimbursement package for hard copy grant file
- Scanned copy of reimbursement package

STEP 5: PAYMENT RECEIPT

Upon receipt of reimbursement:
Finance Department shall:
1. Verify amount received.
2. Deposit funds.
3. Record payment in accounting system.
4. Update reimbursement tracking log.

STEP 6: RECONCILIATION SPREADSHEET

Reconciliation Sheet should include:
- Grant awarded amount

- Reimbursements submitted
- Adjustments (if any)
- Reimbursements received
- Grant balances

KEY INTERNAL CONTROLS

SEGREGATION OF DUTIES

- Program staff submit grant related activity reports to grant administrator (for monthly grant application submittal).
- Grant administrator prepares reimbursement requests.
- Management approves submissions.

DOCUMENTATION

- No reimbursement request shall be submitted without complete documentation.

PART 5 - ETHICS AND REPORTING

Anti-Fraud, Waste, And Abuse Policy (New)

SECTION 1: PURPOSE, SCOPE, AND LEGAL AUTHORITY

1.1 Purpose

The City of Pahokee is committed to the highest standards of integrity, accountability, and fiscal responsibility in the management of public funds and municipal assets. The purpose of this Policy is to establish clear and enforceable controls to prevent, detect, investigate, and report fraud, waste, abuse, and financial mismanagement within City operations. This policy is designed to safeguard taxpayer resources, promote ethical conduct, restore and maintain public trust, and ensure compliance with municipal and state regulations.

1.2 Scope

This policy applies to all departments, divisions, and operations of the City of Pahokee. It encompasses:

1. All municipal employees, whether full-time, part-time, temporary, or seasonal.
2. All Charter Officers (the City Manager, City Attorney, and the City Clerk).
3. All Elected Officials (the Mayor and City Commissioners).
4. All independent contractors, consultants, vendors, volunteers, and advisory board members acting on behalf of or performing services for the City.

1.3 Legal Authority and Definitions

This policy is established under the authority of:

1. Section 218.33(3), Florida Statutes (F.S.) – Mandating that each local government entity establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse, promote compliance with applicable laws and contracts, and safeguard public assets.
2. Section 112.061(10), Florida Statutes (F.S.) – Establishing second-degree misdemeanor penalties and civil liability for any person who willfully submits or assists in preparing a false or fraudulent travel reimbursement claim.
3. Sections 112.311 - 112.326, Florida Statutes (F.S.) – The Code of Ethics for Public Officers and Employees.
4. Sections 112.3187 - 112.31895, Florida Statutes (F.S.) – Florida's Whistleblower Act (ensuring whistleblower protections for municipal personnel).
5. The Charter of the City of Pahokee §§2.04, 2.06 & 3.04;– Delineating the administrative duties of the City Manager and the contract execution authority of the Mayor.
6. The City of Pahokee Code of Ordinance §§2-272, 2-275 & 2-293– Delineating administrative duties of the City Manager and the contract execution authority of the Mayor, procurement abuse, unauthorized contracts, asset disposal and financial controls.

SECTION 2: DEFINITIONS of PROHIBITED BEHAVIOR

Consistent with the Standards for Internal Control in the Federal Government (U.S. GAO Green Book) and Florida law, the City establishes the following definitions for prohibited conduct:

2.1 Fraud

Fraud is defined as any intentional act, omission, or deception designed to secure an unfair or unlawful personal or financial benefit, or to cause a detriment to the City, through misrepresentation, concealment, or falsification of facts. Examples of fraudulent conduct include, but are not limited to:

1. Falsification of Financial Records: Fabricating, altering, or destroying official records, invoices, purchase orders, receipts, receiving reports, or timecards.
2. False Claims and Travel Fraud: Submitting a Travel Request or Travel Log that contains fabricated costs, personal travel charges disguised as business expenses, or claiming meal per diem for meals already paid for or provided by an event or conference.
3. Mishandling of Asset Records: Unilaterally disposing of City property, failing to record asset acquisitions, or concealing the loss, theft, or personal conversion of City-issued IT equipment (such as laptops or mobile phones) and vehicles.
4. Vendor Collusion and Identity Misrepresentation: Creating fake vendor profiles, using generic vendor accounts (e.g., account 999999) to bypass transparency controls, or processing taxable employee bonuses/awards through Accounts Payable to evade federal tax withholdings.

2.2 Waste

Waste is defined as the act of using or expending public resources carelessly, extravagantly, or to no purpose. Waste does not necessarily involve a violation of the law or fraudulent intent, but it represents a deficiency in reasonable and necessary operational practices. Examples of waste include, but are not limited to:

1. Unnecessary Purchases and Subscriptions: Expending City funds on personal or non-essential services, such as purchasing satellite radio subscriptions for assigned municipal vehicles.
2. Extravagant Travel and Upgrades: Purchasing premium class airline tickets (such as Delta Comfort Plus), renting premium/luxury class rental vehicles, or incurring booking add-ons without documented, justifiable municipal business necessity.
3. Paying Avoidable Taxes: Incurring and failing to remove Florida sales tax on municipal purchases made directly or via employee reimbursements, thereby forfeiting the City's tax-exempt status.
4. Inefficient Procurement: Splitting purchase orders into smaller transactions to bypass competitive bidding limits or Commission approval thresholds, resulting in inflated costs.

2.3 Abuse

Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. It includes the misuse of authority or position for personal financial interest or the private benefit of others. Examples of abuse include, but are not limited to:

1. Directing Policy Overrides: Authorizing employees or elected officials to utilize City credit cards for personal purchases or meals exceeding per diem rates in direct violation of established written policies.
2. Unauthorized Contract Execution: Signing agreements or contracts exceeding $10,000, or professional service agreements, without the required formal City Commission approval and mayoral execution.
3. Personal Use of Public Property: Operating assigned City vehicles, fuel cards, or specialized equipment for personal errands, unauthorized travel, or private business ventures.
4. Dormant Access and Accountability Lapses: Failing to immediately disable IT network and email access for separated employees, leaving sensitive municipal networks vulnerable to unauthorized post-separation use.

SECTION 3: PREVENTATIVE CONTROLS AND PROCUREMENT RESTRICTIONS

The City mandates the following internal control procedures to minimize the risk of fraud, waste, and abuse:

3.1 Strict Segregation of Duties

No single employee or official shall have complete control over all stages of a financial transaction. The functions of ordering, receiving, storing, invoice approval, and payment processing must be separated at the department and administrative levels.

3.2 Payment and Card Controls

1. Direct Accounts Payable Required: All capital assets, sensitive IT equipment (such as laptops, tablets, and cellular phones), and non-travel professional services must be paid directly to the vendor via check or Electronic Funds Transfer (EFT) through the Accounts Payable process. Credit cards or employee personal reimbursements shall never be used to purchase these items.
2. Tax Exemption Enforcement: All purchases must utilize the City’s Sales Tax Consumer’s Certificate of Exemption (Form DR-14). Any sales tax charged on a City credit card shall be charged back to the employee. Employee reimbursements containing sales tax will be rejected by the Finance Department.

3.3 Contract and Procurement Verification

1. Commission Approval Thresholds: Any purchase or contractual obligation exceeding $10,000, and all professional service agreements (including engineers, architects,

accountants, and attorneys), must receive formal approval from the City Commission in an open session before execution.

2. Signature Authority: In accordance with Section 2.04 of the City Charter, the Mayor is the designated authority for executing all contracts, deeds, and formal agreements on behalf of the City. The City Manager has no authority to unilaterally execute contracts exceeding $10,000.
3. Detailed Invoicing Required: All contractors, engineering consultants, and professional service providers must submit detailed, hourly invoices documenting names, classifications, hours worked, and specific tasks performed. Lump-sum or non-itemized billings that violate contractual terms shall not be paid.

SECTION 4: MANDATORY REPORTING AND WHISTLEBLOWER PROTECTION

In accordance with ARTICLE XII. INSPECTOR GENERAL, Sec. 2-423. Functions, authority and powers:
(4) Where the inspector general suspects a possible violation of any state, federal, or local law, he or she shall notify the appropriate law enforcement agencies. The county administrator and each municipal manager, or administrator, or mayor where the mayor serves as chief executive officer, shall promptly notify the inspector general of possible mismanagement of contract (misuse of loss exceeding $5,000 in public funds), fraud, theft, bribery, or other violation of law which appears to fall within the jurisdiction of the inspector general, and may notify the inspector general of any other conduct which may fall within the inspector general's jurisdiction.

Reporting Procedures:
City employees must notify the City Manager/Deputy City Manager and/or OIG immediately of any mismanagement of a contract (misuse of loss exceeding $5,000 in public funds), fraud, theft, bribery, or other violation of law. However, if the matter involves the City Manager/Deputy City Manager or any Administrator, the employee may report directly to the OIG. The employee may report to the OIG directly or in writing.

Whistle Blower Allegations
Whistle Blower Allegations in accordance with the OIG and the Florida Whistle Blower Act. An employee may be granted protection under the Whistle Blower Act if a report is filed directly or in writing to the OIG.
Any violation or suspected violation of any federal, state, or local law, rule, or regulation committed by an employee or agent of an agency or independent contractor which creates and presents a substantial specific danger to the public's health, safety, or welfare. Whistle-blower status may be granted to those who report suspected acts of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, or gross neglect of duty committed by an employee or agent of an agency or independent contractor.

Reporting Methods:
IG Hotline: **877-283-7068**
www.pbcgov.com/oig

SECTION 5: TRAINING, ETHICAL STANDARDS, AND ACKNOWLEDGEMENT

5.1 Annual Fraud and Ethics Training

The Office of the City Clerk shall coordinate the City's ethics training and compliance activities consistent with the City's adopted Ethics Training Policy and the Palm Beach County Code of Ethics, including required follow-up training and coordination with the Palm Beach County Commission on Ethics. Human Resources shall notify the Office of the City Clerk of new hires as necessary for ethics-training compliance tracking and may assist with employee onboarding and administrative support. Training specific to fraud prevention, internal controls, purchasing, and financial compliance may be coordinated by Human Resources, Finance, the City Attorney, or another appropriate office; however, such training shall not supersede the City Clerk's responsibilities under the City's adopted Ethics Training Policy.

5.2 Policy Acknowledgment

1. Signed Acknowledgment Required: All employees, Charter Officers, and elected officials must read and sign a written Policy Understanding and Acknowledgment Form within thirty (30) days of this policy's adoption or immediately upon taking office/hire.
2. Maintenance of Records: Ethics-training acknowledgments and compliance records shall be maintained consistent with the City's adopted Ethics Training Policy. Acknowledgment forms required by that policy shall be submitted to the Office of the City Clerk for inclusion in the applicable personnel or administrative records, and training acknowledgment forms for members of City boards and committees shall be filed and maintained by the Office of the City Clerk. Human Resources may maintain employee personnel-file copies as appropriate. Anti-fraud acknowledgments that are separate from ethics-training acknowledgments may be maintained by the office responsible for the applicable personnel, financial, or administrative record.

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