



Meeting Agenda
Thursday, September 3, 2026

6:00 PM

Regular & Budget Hearing

Cocoa Beach City Hall
2 S Orlando Avenue
Cocoa Beach, FL 32931

WELCOME

Meeting re-broadcasts on: Spectrum - Channel 499 and
www.youtube.com/@CityofCocoaBeachFL
Meeting Video Archives: www.cityofcocoa beach.com

Packets: Packets are on the City's website (www.cityofcocoa beach.com)

Rules of Order: Robert's Rules of Order and the Florida Sunshine Law govern the conduct of our meetings.

Speaking Courtesy Rules:

- The Commission accepts relevant comments.
- A time limit of three minutes is imposed on each speaker. If speaking for a group, the Commission may grant an additional three minutes.
- Please direct comments and questions through the Mayor
- Complete speaker cards are required for each of the items you wish to address. Submit the card to the City Clerk prior to the introduction of the item. Speaker Cards are available in the entrance of the Commission Room and in the City Clerk's office prior to the meeting. The purpose of the card is to obtain the spelling of your name, contact information if follow-up is needed, and provide for efficient meeting administration.
- Upon being recognized by the Mayor, please approach the dais, state your name and address, and speak into the microphone.

Approval Of Order Of Business:

Note: Members of the public, Commission and Staff may remove items from the Consent Agendas, if they wish to discuss them. Requests for removal need to be made known to the City Commission under the Approval of the Order of Business, at the beginning of the meeting.

Appealing a Decision:

Any person desiring to appeal any decision made by the City Commission, with respect to any matter considered at such a meeting or hearing, will need a record of the proceedings and for such purposes must ensure that a verbatim record and transcript of the proceeding is made in a form acceptable for official court proceedings, which record includes the testimony and evidence upon which the appeal is to be based. It shall be the responsibility of the person desiring to appeal any decision to prepare a verbatim record and transcript at his/her own expense as the City does not provide one

American with Disabilities Act:

ATTN: PERSONS WITH DISABILITIES. In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing special accommodations to participate in this proceeding shall, at least forty-eight (48) hours prior to the meeting, contact the Office of the City Clerk at (321) 868-3286; Florida Relay Service (800) 955-8771 (TDD); or (800) 955-8770 (Voice) or 711.

THANK YOU for participating in your Cocoa Beach City Government.

A. MEETING CALLED TO ORDER

1. Pledge of Allegiance
2. Invocation
3. Roll Call

B. APPROVAL OF THE AGENDA

(Note: Members of the public, Commission and Staff may remove items from the Consent Agendas if they wish to discuss them. Requests for removal need to be made known to the City Commission under the Approval of the Order of Business, at the beginning of the meeting.)

C. BUDGET HEARING

1. Approve the Tentative Millage rate of 5.9988 mills for Fiscal Year 2027. The taxing authority is the City of Cocoa Beach. The rolled-back rate is 5.9988 mills. The proposed tentative millage rate is 5.9988 mills, which represents a 0.00% increase over the rolled-back rate. Adoption of the Millage rate by Resolution No. 2026-06 is scheduled for September 17, 2026.
Staff Representative: Hana Juman, Finance Director, Wes Mullins, City Manager
Recommendation: Approve
2. Approve the Tentative Budget making appropriations for Fiscal Year 2027. Adoption of the Budget by Resolution No. 2026-07 is scheduled for September 17, 2026.
Staff Representative: Hana Juman, Finance Director, Wes Mullins, City

Manager
Recommendation: Approve

D. SPECIAL PRESENTATIONS

1. Proclamation — 9/11 Remembrance
Accepting — Justin Grimes, Fire Chief and Kris Kuehn, Police Chief
2. Proclamation — National Suicide Prevention Month
Accepting — Space Coast Health Foundation

E. PUBLIC COMMENTS

Comments will be heard on items that do not appear on the agenda of this meeting. Citizens will limit their comments to three (3) minutes. Per Commission Procedures, the City Commission will not take any action or discuss items brought up under the “Public Comment” section of the agenda. The City Commission may schedule such items as regular agenda items and act upon them in the future.

F. STAFF REPORTS AND ANNOUNCEMENTS

G. CITY ATTORNEY REPORTS AND ANNOUNCEMENTS

H. CITY COMMISSION REPORTS AND ANNOUNCEMENTS

I. CONSENT AGENDA

1. Approve the following Commission Meeting Minutes
* August 18; and
* August 20
Staff Representative: City Clerk Department
Recommendation: Approve
2. Approve a one-time request to conduct the Oath of Office for newly elected officials at the November 19, 2026, City Commission meeting, rather than at the first Commission meeting in December, as provided in the Commission Policy.
Recommendation: Approve

J. ITEMS REMOVED FROM THE CONSENT AGENDA

K. UNFINISHED BUSINESS

1. Approve the acceptance of the Quitclaim Deed from the U.S. Department of the Interior, National Park Service, conveying the surplus property located at 3570 Ocean Beach Blvd. to the City of Cocoa Beach for public park and recreational use.
Staff Representative: Taylor Mottolo, Project Manager
Recommendation: Approve

L. NEW BUSINESS

1. Adopt Resolution 2026-15 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA, AUTHORIZING THE EXECUTION AND DELIVERY TO THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION THE UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT; AND PROVIDING AN EFFECTIVE DATE. - added 9/1/26

This resolution approves the Letter of Intent and Utility Work by Highway Contractor Agreement for the State of Florida Department of Transportation Drainage Project south of International Drive to Long Point Road. This item is listed in the proposed FY27 Utilities Enterprise Capital Fund.

Staff Representative: Brad Kalsow, Water Reclamation Director

Recommendation: Adopt

2. Ordinance 1719 has been pulled.

M. GENERAL PUBLIC COMMENT

(Only if not accommodated in the 30-minute Public Comment period earlier)

N. ADJOURNMENT

RESOLUTION NO. 2026 - 06

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH OF BREVARD COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE APPROPRIATIONS TO BE PAID OUT OF THE GENERAL FUND DURING THE FISCAL YEAR 2027 OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Cocoa Beach of Brevard County, Florida, on September 17, 2026 adopted Fiscal Year 2027 Final Millage Rates following a public hearing as required by Florida statute 200.065.

WHEREAS, the City of Cocoa Beach of Brevard County, Florida, held a public hearing as required by Florida statute 200.065 and,

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Cocoa Beach, Brevard County has been certified by the Brevard County Property Appraiser to the City of Cocoa Beach as \$ 3,378,777,492.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA, that:

1. The FY 2027 operating millage rate is 5.9988 mills, which is equal to the rolled-back rate of 5.9988 mills, resulting in a 0.00% increase.
2. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 17th day of September 2026.

Upon Motion by Commissioner _____ and Seconded by Commissioner _____ this Resolution was duly adopted at a Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 17th day of September 2026.

ATTEST:

Karin Grooms
City Clerk

Keith Capizzi
Mayor-Commissioner

Ayes: _____
Nays: _____
Absent or Abstaining: _____

RESOLUTION NO. 2026 - 07

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, BREVARD COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2027 OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Commission of the City of Cocoa Beach, Florida has held the first of two public hearings on Thursday, September 3, 2026 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Cocoa Beach for the Fiscal Year 2027 beginning October 1, 2026 and ending September 30, 2027; and,

WHEREAS, the first public hearing was duly noticed and advertised; and,

WHEREAS, at the first public hearing the City Commission of the City of Cocoa Beach, Florida set forth the proposed expenditure appropriations and revenue estimates for the Fiscal Year 2027 operating budgets for all funds totaling \$124,136,116; and,

WHEREAS, the second public hearing was duly noticed, advertised and held on Thursday, September 17, 2026; and,

WHEREAS, the City of Cocoa Beach, Brevard County, Florida set forth the appropriations and revenue estimates for the Budgets for Fiscal Year 2027 in the amount of \$124,136,116 as shown in Exhibit A (attached)

NOW, THEREFORE, BE IT RESOLVED by the City of Cocoa Beach, Brevard County, Florida, that:

1. The Fiscal Year 2027 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

Upon Motion by Commissioner _____ and Seconded by Commissioner _____ this Resolution was duly adopted at a Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 17th day of September, 2026, at ____ P.M.

ATTEST:

Karin Grooms
City Clerk

Keith Capizzi
Mayor-Commissioner

Ayes: _____
Nays: _____
Absent or Abstaining: _____

**FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

GENERAL FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	13,048,719	—	—	—	—	—	13,048,719
REVENUE							
Ad Valorem Taxes	18,460,742	—	—	—	—	—	18,460,742
Local Option & Utility Taxes	3,335,000	—	—	—	—	—	3,335,000
Business Taxes & Permits	2,916,250	—	—	—	—	—	2,916,250
Intergovernmental	5,554,124	—	—	—	—	—	5,554,124
Charges For Services	11,978,416	—	—	—	—	—	11,978,416
Fines & Forfeitures	95,035	—	—	—	—	—	95,035
Miscellaneous	1,406,668	—	—	—	—	—	1,406,668
Other Receipts	1,689,984	—	—	—	—	—	1,689,984
Total Revenue	45,436,219	—	—	—	—	—	45,436,219
Total Sources	58,484,938	—	—	—	—	—	58,484,938
EXPENDITURES							
Commission	—	32,360	66,200	—	—	30,000	128,560
City Attorney	—	—	333,855	—	—	—	333,855
City Manager	—	492,970	20,040	—	—	4,950	517,960
Human Resources	—	489,417	72,423	—	—	—	561,840
City Clerk	—	246,067	77,836	5,500	—	—	329,403
Finance	—	807,447	177,030	—	—	—	984,477
Finance/Metered Parking	—	92,837	640,000	—	—	—	732,837
Information Technology	—	680,841	1,400,146	58,000	—	10,000	2,148,987
Police	—	6,390,798	394,882	40,674	—	—	6,826,354
Beach Rangers	—	128,530	3,020	—	—	—	131,550
Parking Enforcement	—	183,735	1,200	—	—	—	184,935
Communications	—	—	348,480	52,050	—	—	400,530
Fire	—	6,206,458	659,788	7,000	—	—	6,873,246
Emergency Medical Service	—	—	115,150	—	—	—	115,150
Community Paramedic Program	—	—	1,600	—	—	—	1,600
Public Works	—	2,487,965	5,643,687	5,148,000	—	—	13,279,652
Fleet	—	602,455	611,857	1,104,383	—	—	2,318,695
Development Services - Zoning	—	219,650	49,020	—	—	—	268,670
Code Enforcement Officers	—	234,364	12,400	—	—	—	246,764
Leisure Services	—	3,114,327	1,995,883	92,500	—	—	5,202,710
General Appropriations	—	20,000	1,843,202	—	1,610,332	100,000	3,573,534
Total Expenditures	—	22,430,221	14,467,699	6,508,107	1,610,332	144,950	45,161,309
Total Reserves	13,323,629	—	—	—	—	—	13,323,629
Total Uses	—	22,430,221	14,467,699	6,508,107	1,610,332	144,950	58,484,938

**FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

COMMUNITY REDEVELOPMENT AGENCY	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	2,657,364	—	—	—	—	—	2,657,364
REVENUE							
Intergovernmental	1,997,498	—	—	—	—	—	1,997,498
Charges for Services	652,500	—	—	—	—	—	652,500
Miscellaneous	70,040	—	—	—	—	—	70,040
Total Revenues	2,720,038	—	—	—	—	—	2,720,038
Total Sources	5,377,402	—	—	—	—	—	5,377,402
EXPENDITURES							
		79,338	714,683	969,600	397,250	175,000	2,335,871
RESERVES	3,041,531	—	—	—	—	—	3,041,531
Total Uses	—	79,338	714,683	969,600	397,250	175,000	5,377,402

BUILDING PERMITS FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	494,032	—	—	—	—	—	494,032
REVENUE							
Charges for Services	1,004,500	—	—	—	—	—	1,004,500
Miscellaneous	30,000	—	—	—	—	—	30,000
Total Revenues	1,034,500	—	—	—	—	—	1,034,500
Total Sources	1,528,532	—	—	—	—	—	1,528,532
EXPENDITURES							
		818,033	316,902	—	—	46,627	1,181,562
RESERVES	346,970	—	—	—	—	—	346,970
Total Uses	—	818,033	316,902	—	—	46,627	1,528,532

IMPACT FEE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	—	—	—	—	—	—	—
REVENUE							
Intergovernmental	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—
Total Revenues	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—
EXPENDITURES							
	—	—	—	—	—	—	—
RESERVES	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—

FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)

UTILITIES SYSTEM FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	7,648,969	—	—	—	—	—	7,648,969
REVENUE							
Intergovernmental	25,887,500	—	—	—	—	—	25,887,500
Charges for Services	10,907,000	—	—	—	—	—	10,907,000
Miscellaneous	482,500	—	—	—	—	—	482,500
Other Receipts	—	—	—	—	—	—	—
Total Revenues	37,277,000	—	—	—	—	—	37,277,000
Total Sources	44,925,969	—	—	—	—	—	44,925,969
EXPENDITURES	—	2,871,392	2,563,078	28,151,092	1,963,468	1,424,700	36,973,730
RESERVES	7,952,239	—	—	—	—	—	7,952,239
Total Uses	—	2,871,392	2,563,078	28,151,092	1,963,468	1,424,700	44,925,969

STORMWATER FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	1,915,599	—	—	—	—	—	1,915,599
REVENUE							
Intergovernmental	2,707,726	—	—	—	—	—	2,707,726
Charges for Services	1,907,500	—	—	—	—	—	1,907,500
Miscellaneous	50,000	—	—	—	—	—	50,000
Other Receipts	20,000	—	—	—	—	—	20,000
Total Revenues	4,685,226	—	—	—	—	—	4,685,226
Total Sources	6,600,825	—	—	—	—	—	6,600,825
EXPENDITURES	—	648,225	494,494	3,240,000	65,589	207,530	4,655,838
RESERVES	1,944,987	—	—	—	—	—	1,944,987
Total Uses	—	648,225	494,494	3,240,000	65,589	207,530	6,600,825

FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)

HEALTH CARE INTERNAL SERVICE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	2,276,518	—	—	—	—	—	2,276,518
REVENUE							
Charges for Services	4,916,932						4,916,932
Miscellaneous	25,000						25,000
Total Revenues	4,941,932	—	—	—	—	—	4,941,932
Total Sources	7,218,450	—	—	—	—	—	7,218,450
EXPENDITURES	—	—	5,612,234	—	—	—	5,612,234
RESERVES	1,606,216	—	—	—	—	—	1,606,216
Total Uses	—	—	5,612,234	—	—	—	7,218,450

**FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Services	Operating	Outlay	Service	Transfers	
Funds Forward (All Funds)	28,041,201	—	—	—	—	—	—
REVENUE							
General Fund Revenue							
Ad Valorem Taxes	18,460,742	—	—	—	—	—	—
Local Option & Utility Taxes	3,335,000	—	—	—	—	—	—
Business Taxes & Permits	2,916,250	—	—	—	—	—	—
Intergovernmental	5,554,124	—	—	—	—	—	—
Charges for Services	11,978,416	—	—	—	—	—	—
Fines & Forfeitures	95,035	—	—	—	—	—	—
Miscellaneous	1,406,668	—	—	—	—	—	—
Other Receipts	1,689,984	—	—	—	—	—	—
General Fund Expenditures		22,430,221	14,467,699	6,508,107	1,610,332	144,950	45,161,309
Total- Gen Fund Revenue	45,436,219						—
Other Fund Revenue							—
Community Redevelopment	2,720,038	79,338	714,683	969,600	397,250	175,000	—
Building Permits Fund	1,034,500	818,033	316,902	—	—	46,627	—
Impact Fee Fund	—	—	—	—	—	—	—
Utility system	37,277,000	2,871,392	2,563,078	28,151,092	1,963,468	1,424,700	—
Stormwater	4,685,226	648,225	494,494	3,240,000	65,589	207,530	—
Health Care Fund	4,941,932	—	5,612,234	—	—	—	—
Total Other Fund Revenue	50,658,696	—	—	—	—	—	—
Total All Funds Revenue	96,094,915	—	—	—	—	—	—
Total Sources - All Funds	124,136,116	—	—	—	—	—	124,136,116
Total Expenditures		26,847,209	24,169,090	38,868,799	4,036,639	1,998,807	95,920,544
Total Reserves	28,215,572	—	—	—	—	—	28,215,572
TOTAL USES - ALL FUNDS							124,136,116

PROPOSED ANNUAL BUDGET 2026/2027



CITY OF COCOA BEACH, FLORIDA



September 30, 2026



Fiscal Year 2027

Elected Officials

Mayor

Keith Capizzi

Vice Mayor

Skip Williams

Commissioners

Joshua Jackson

Tim Tumulty

Jeremy Hutcherson

Management

City Manager

Wes Mullins

City of Cocoa Beach

2 South Orlando Ave

Cocoa Beach, Florida

32932-2430

www.cityofcocoa-beach.com

<https://facebook.com/CocoaBeachCityHall/>



Jeremy Hutcherson
Commissioner



Joshua Jackson
Commissioner



Keith Capizzi
Mayor



Tim Tumulty
Commissioner



Skip Williams
Vice Mayor

COCOA BEACH

At a Glance



Cocoa Beach is located on a barrier island of Florida's Space Coast, famous for its beaches, space launches, and the Indian River Lagoon. Just six miles long and less than one-mile wide, Cocoa Beach is truly a unique place! Surrounded by the Atlantic Ocean and Banana River, a visitor can build sandcastles in the morning and kayak in the afternoon with manatees and dolphins. It's the closest beach to Orlando, so you can enjoy Orlando's attractions and get to relax on the east coast of Florida. Cocoa Beach continues to link the continuing exploration of Space with the wonders of nature.

Cocoa Beach is a residential community with a population of 11,361 which rises to 30,000 during the season when it welcomes its "snowbirds" from the north. Cocoa Beach is a family friendly resort community. The City hosts over 2.5 million day visitors a year and is the closest full-service city to Port Canaveral, the second largest cruise port in Florida.

No other small city can boast that they have over 12 city and county parks and playgrounds, a 50 meter public swimming pool, 27 holes of championship golf, 2 public boat ramps, ocean and river dining views, plus one of the top four best restored beaches in America.



Cocoa Beach...It's a lifestyle to experience and enjoy 365 days a year!

City of Cocoa Beach
2 S Orlando Ave
P.O. Box 322430
Cocoa Beach, Florida 32932-2430
(321) 868-3200
www.cityofcocoa-beach.com

<https://www.facebook.com/CocoaBeachCityHall/>



Table of Contents

City Commissioners	ii
Cocoa Beach At A Glance	iii
Table of Contents	iv
City Officials and Management Staff	vi
Organizational Chart	vii
Mission, Vision, and Strategic Plan	viii
Statistical & Organizational Information	xvi
Reader's Guide	xvii
Distinguished Budget Presentation Award	xviii
Section A	Section A
Executive Summary	1
Economic Conditions	8
Demographics, Cultural and Planning Notes	9
Financial Structure	14
Budget Calendar	18
Budget Overview	19
Millage Overview	25
Millage Summary	27
Direct & Overlapping Property Tax Rates	29
Budget Overview	30
Personnel Overview	40
Section B	Section B
Summary	44
General Fund Budget Summary	45
Sources of Funds	46
Uses of Funds	56
Summary of Expenditures	58
Details by Department	59
Commission	62
City Boards	65
City Attorney	66
City Manager	69
Human Resources	73
City Clerk	77
Finance	81
Information Technology	86
Police	93
Fire	104
Public Works	110
Development Services	121

Table of Contents

Details by Department - Continued

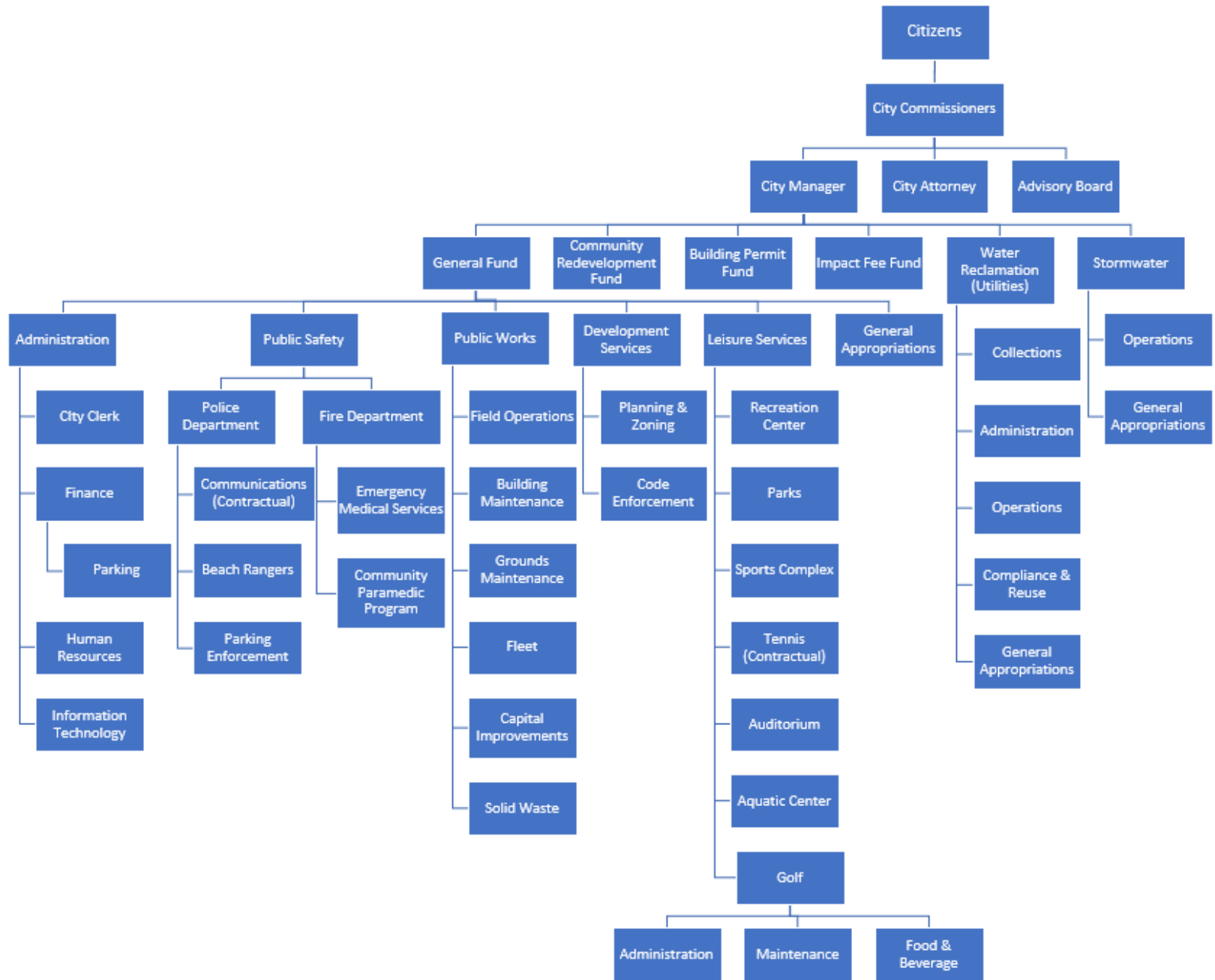
Leisure Services	129
General Appropriations	147
Special Revenue Funds	Section C
Community Redevelopment Agency (CRA) Fund Overview	148
Community Redevelopment Agency (CRA) Fund	150
Downtown Parking Garage (CRA)	150
Impact Fees Fund	159
Utilities System Fund	Section D
Summary	162
Fund Budget Summary	166
Uses of Funds	170
Stormwater	Section E
Summary	176
Sources of Funds	182
Uses of Funds	185
Internal Service Health Care Fund	Section F
Internal Service Health Care Fund Overview	187
Summary	188
Uses of Funds	190
Five-Year Capital Improvement Program	Section G
Summary	191
Introduction	206
Overview by Fund	211
Summary by Funds and Departments	192
Detail by Department	193
Impact of Capital Investment on Operating Budget	215
Appendix	Section H
Summary	225
Financial Policies and Practices	226
Funding of Services	241
Revenue Forecast Methodology	244
Expenditures Forecast Methodology	245
Detail of Outstanding Obligations	250
Glossary	261



Management Team

<i>City Manager</i>	Wes Mullins
<i>Assistant City Manager/ Director of Development Services</i>	David Dickey
<i>City Clerk</i>	Karin Grooms
<i>Fire Chief</i>	Justin Grimes
<i>Police Chief</i>	Kris Kuehn
<i>Director of Finance</i>	Hana Juman
<i>Director of Information Technology</i>	Kevin Perez
<i>Director of Leisure Services</i>	Andrea Segarra
<i>Director of Human Resources</i>	Cindy DePina
<i>Director of Public Works</i>	Brooks Webb
<i>Director of Water Reclamation</i>	Brad Kalsow
<i>Stormwater Utility Management</i>	Morgan Zuhlke

City of Cocoa Beach Organization Chart



Mission and Vision Statements

Mission

Maintain a low-density residential and family-oriented resort community with paramount consideration given to the health, safety, welfare, comfort, and quality of life for all our citizens.

Vision

A safe family friendly resort-oriented community that promotes a high quality of life, low density residential neighborhoods, balanced economic growth, and quality public services.

City of Cocoa Beach

- | | |
|----------------|--|
| Goal 1: | Ensure a Safe City. |
| Goal 2: | Deliver effectively the services that Cocoa Beach Citizens need, want and are willing to support. |
| Goal 3: | Maintain a low-density residential and family friendly resort-oriented community where citizens and visitors can find and afford the values, Services, and lifestyles they seek. |
| Goal 4: | Maintain effective stewardship of Cocoa Beach's significant natural resources. |
| Goal 5: | Build and maintain a healthy business climate. |

Strategic Plan

In FY 2023, the City of Cocoa Beach directors and managerial staff participated in four strategic planning sessions held by Roxstar Consulting. During these four strategic planning sessions, we defined through internal processes what the City of Cocoa Beach's strategic plan is and what our long-term vision is. To develop a strategy that meets our mission, values, core competencies, and vision and also meets the targets and objectives of our City Commission and Citizens. In FY 2026, the strategic plan was updated with Resolution 2026-10.

The four strategic goals of the City of Cocoa Beach are as follows:

- Wastewater Improvements
- Stormwater Improvements
- Hurricane Preparedness
- Public Safety

Wastewater Improvements

Upgrade and repair all sewer lines and sewer plant infrastructure to meet future capacity and growth for residents, tourists and businesses using funding through grants and utility rate increases by 2033, while maintaining environmental compliance standards that are safe for our waterways.

Objectives:

- Rate study and implementation of results.
- Make continuous efforts to get grant funding.
- Repair at least 2 miles of sewer lines every year
 - Grant funds
 - User Rates
- Come up with a method or inspection program to repair defective laterals:
 - Residential Properties
 - Commercial Properties
- Upgrade Lift Stations – 17 Total
- Repair Manholes – 1,100 Total
- No surface water discharge by 2036 to meet state requirements

Components of Goal and Objectives:

Sanitary Sewer Collection System

- The Sanitary Sewer Collection System is comprised of approximately 55 miles of Gravity Sewer Pipe plus another 15 miles of force main. Gravity piping is made up of Vitrified Clay pipe with sizes ranging from 8 inch up to 30 inch. Force main piping is made up of ductile iron pipe and PVC with sizes ranging from 4 inch to 30 inch. Approximately 1,100 manholes are established into the system.
 - Gravity Pipe
 - From 2014-2016 14.2 miles of pipe were rehabilitated accounting for 26% of the system
 - In 2020 2.3 miles of pipe rehabilitated accounting for 4% of the system
 - In 2023-2025 approximately 14.35 miles of pipe will be rehabilitated
 - The City owns and maintains 17 Lift Stations and is under contract with the Canaveral Port Authority to maintain approximately 26 Lift Stations on Port property.

Wastewater Treatment System

- The treatment facility is comprised of six major categories: Screenings, Biological Process, Clarification, Filtration, Disinfection & Residuals.
 - Since 1979, Cocoa Beach has operated a 6 MGD treatment facility that provides secondary wastewater treatment for the city. The last two major upgrades of the wastewater treatment facility were completed in 2012 and 2020. The 2012 upgrade project included an upgrade to advance waste treatment (AWT) using a 4-stage integrated fixed film activated sludge (IFAS) process that reduces effluent nitrogen and phosphorous levels to AWT standards below 3.0 mg/l and 1.0 mg/l, respectively. This project also incorporated the construction of an Aquifer Storage & Recovery Well, later reclassified to a Class V Injection Well. The treated wastewater is surface water discharged to the Banana River Lagoon and reclaimed to the city's golf course, residential community and down the injection well.
 - The 2020 upgrade project focused on system hydraulics, electrical efficiency and biosolids enhancements among others. This project included upgrades and improvements to the WWTP influent handling facilities, biological treatment units, filters, sludge handling facilities and electrical systems. Gravity Bypass Systems were constructed to avoid the potential for plant overflows during power outages and/or storm flow conditions. 6.0 MGD of extra filter capacity was constructed to handle potential storm surge flows up to a peak hydraulic capacity of 18.0 MGD. Replace existing single source emergency power transfer equipment with new emergency power transfer equipment that supports (2) backup generators providing additional redundancy and reliability during power loss. These components will provide the ability to stay within reclaimed water standards for use in the reuse distribution system and allow utilization of the existing injection well for disposal.
 - In 2023 and 2024 we made upgrades to the Residuals Facility.

Reclaimed Distribution System

- The City provides reclaimed water distribution services to approximately 1,900 single-family homes, two golf courses, 13 parks, and two schools in Brevard County. The reclaimed water distribution system was installed in several phases, with the first phase built in the mid-1980s and the last phase built in the mid-1990s. Currently the system is comprised of 200 shut valves, 75 blow off valves, approximately 3,000 total customer connections and approximately 40 miles of force main pipe.
- During 2022 and 2023, a desktop risk assessment and condition assessment were performed on the distribution system to target projected failures and implement repair programs to be incorporated into the departments long term CIP.

Compliance

- In 2023, the City launched a compliance division to incorporate tracking of commercial businesses and food service establishments to aid in the prevention of sanitary sewer blockages, obstructions and overflows due to the contribution and accumulation of fats, oils and grease (FOG) into the city sewer system. The objective is to eliminate FOG related sanitary sewer overflows and sewer line blockages to protect the area waterways, prevent residential and commercial property damage, decrease sewer maintenance costs, and to improve environmental quality.

Stormwater Improvements

Goal:

Reduce annual nutrient loading (nitrogen and phosphorous) to the Banana River Lagoon.

Objectives:

Meet the required Basin Management Action Plan (BMAP) load reductions by 2035.

Initiatives:

- Ramp Road Park Improvements – Project will improve stormwater treatment for the Park and improve parking amenities.
- Pollutant Load Model Development – Development of pollutant load model will allow the City to identify nutrient loading hotspots throughout the City and better quantify areas for BMAP project implementation.
- Street Sweeping – Regular street sweeping of City streets to remove vegetative debris, sediment, and trash to the Lagoon.
- Ocean Beach Blvd Bioretention O&M – Regular maintenance of bioretention areas on Ocean Beach Blvd.
- Maritime Hammock Pond O&M – Regular maintenance and upgraded modifications to Hammock Pond to improve stormwater treatment.
- Public Outreach/Education – Continue to partner with County and other organizations to conduct public outreach and education events to teach citizens how to effectuate habits that can improve Lagoon water quality.

Goal:

Improve/Enhance flood mitigation in flood-prone areas.

Objectives:

Reduce the number of flood events that impact properties and infrastructure throughout the City.

Initiatives:

- Cedar/Woodland/Brevard/2nd St N Stormwater Improvements – Implement a stormwater project to alleviate the chronic nuisance flooding that occurs in this neighborhood.
- Sliplining Existing Infrastructure – Sliplining culvert along St Lucie Lane where settling of the asphalt has shown that culvert joints are failed, allowing sediment to infiltrate the stormwater system and damage the overlying asphalt.
- Basin A Flood Improvements – Area along Ocean Beach Blvd experiences chronic nuisance flooding as a result of stormwater pipe being surcharged.
- Update Land Development Code to incentivize use of Low Impact Development and Green Stormwater Infrastructure to alleviate flooding problems caused by impervious surfaces and improve stormwater treatment through percolation into soil where the rain falls.
- Proactive/Regular Inspection/Cleaning of Existing Infrastructure – Stormwater crew to conduct regular inspections and maintenance of existing infrastructure.
- Implement a GIS-based work order system to better track maintenance activities, flooding concerns, and permit requirements.

Hurricane Preparedness

Goal 1: Ensure continuity and resiliency of critical City services and infrastructure from all natural hazards

Objective 1: Safeguard City data and support Continuity of Government

Initiative 1: Make sure all essential employees can work remotely.

- Those who are responsible for key functions (payroll, for example) and do not have to report to the EOC should be provided a laptop, backup power source and internet. We can achieve this with cellular modems/hotspots and portable generators

Objective 2: Uptime of critical IT services. For example: Mobile data terminals for Public Safety, Financials, communication systems for employees and public, and the EOC.

Initiative 2: All City systems on site should have multiple redundancies in power. This will ensure employees can work and communicate effectively. Will also ensure integrity of data.

Objective 3: IT systems are redundant, updated, warrantied and have support agreements.

Initiative 3: In case of catastrophe, the cutover to the disaster recovery should be automated in such a way that downtime is minimal.

Objective 4: Prioritize assessment, repair, resumption of electrical and water reclamation utility services.

Initiative 4: Emergency standby generators are essential and should be correctly sized to the electrical demand of the respective system, building(s) or lift station requiring emergency power and maintain at least a 72 hour run time.

Initiative 5: Purchase additional emergency equipment such as pumps, vac-con trucks, wells, tanks, etc. in a stand by assignment during fair weather times to avoid discharge during tropical cyclone or other flood emergencies.

Goal 2: Ensure maximum internal and external communication between all City personnel and residents, visitors, stakeholders.

Objective 1: Identify all employees and designees that will serve in a state of emergency operation. List all assigned tasks and expectations during the emergency.

Initiative 1: Create a clear Chain of Command Incident Command directory of any and all employees designated as essential and nonessential. This document will be updated at least annually.

Initiative 2: Update phone/communication lists frequently

Objective 2: Prepare critical messages and statements that reflect geographical location and physical limitations of each family/resident.

Initiative 1: Prepare scalable informational documents that reflect the expected impacts of an approaching tropical cyclone.

Initiative 2: Staff a Public Information Officer and additional designees to monitor all computer, telephone, social media, email, prepare for incoming questions, updates, alerts, watches, warnings etc.

Initiative 3: Activate employee 'hot line' with return to work information or other information as needed.

Objective 3: Provide redundant emergency communication systems for emergency and recovery operations.

Initiative 1: Identify a primary and secondary Emergency Operations Center to store communication equipment and operational support computers, office supplies, climate control and sleeping quarters.

- Emergency standby generator is essential and should be correctly sized to the electrical demand and maintain at least a 72 hour run time

Initiative 2: Utilize multiple providers and technologies for voice and data communications.

- Cellular providers for voice, SMS, and hot spot connections
- 800 Mhz radio simulcast truncating system
- 800 Mhz radio back-up single tower channels
- VHF – 100 Mhz tertiary system with repeater
- HAM radio operators

Initiative 3: Provide frequent, descriptive updates and warnings to residents, business owners, stakeholders, and hurricane operations personnel during reentry operations.

Goal 3: Reoccupation and resumption of emergency services

Objective 1: Identify and inventory all evacuation operational personnel. Identify and inventory all tangible property and equipment that will be evacuated, elevated, or abandoned in place.

Initiative 1: Type all equipment per the FEMA resource guide to facilitate faster response from local, state, and federal government assistance.

Objective 2: Establish communications with County Emergency operations center and provide current status of City government and utilities, damage requiring resources, and critical needs such as diesel fuel, heavy equipment, air assets, additional emergency generators, and food/water rations.

Objective 3: Establish ‘muster points’ at various locations near the City in case of surface flooding, road wash out, or area hazards.

Objective 4: Establish a unified command team at the applicable emergency operations center.

Initiative 1: Prioritize emergency response needs for the first 12 hours of re-entry.

Initiative 2: Coordinate appropriate resources return and field assignment as conditions warrant. Typing of resources is critical (high water vehicle, heavy equipment, fire pumper, etc.)

Initiative 3: Establish law enforcement, fire, rescue, hazardous materials, flood rescue, building collapse, and damage assessment expedition teams as quickly as possible

Goal 4: Improve deficient building codes and surface flooding challenges

Objective 1: Identify target hazards that are more susceptible to tropical cyclones and surface flooding or storm surge

Objective 2: Prioritize mitigation needs for buildings and areas that are at higher risk than others

Initiative 1: Compare conditions and needs to other projects and other communities that have experienced similar challenges and mitigation

Initiative 2: Identify applicable building codes and storm hardening methods to prevent or limit storm damage and/or flooding issues

- Funding sources from federal, state, and local programs, grants and initiatives are key in a successful improvement project

- Building and planning officials can attend various conferences, classes, and programs that specifically address the various challenges found in improving building codes, and zoning.

Objective 3: Revise existing building codes to further strengthen existing buildings and future building projects in the City.

Objective 4: Provide a disaster recovery center (DRC) for residents and business owners at the Cocoa Beach Country Club. This will provide quarters for National Guard, Regional Task Force Teams, contractors, insurance representatives, and City personnel as needed to provide critical food services, recovery operations, and provide oversight of the DRC.

Initiative 1: Identify critical hardening and storm resilience needs and costs.

Initiative 2: Establish a multi-disciplined team of personnel to identify projects, funding sources, and implementation schedules to complete projects approved by the City Commission.

Initiative 3: Determine cost of essential equipment that can be stored at the facility for emergency use. This will limit the expected delays of resources after a tropical cyclone.

Public Safety

Statement: Staying consistent with current and up to date equipment, training methods, and operational practices while maintaining adequate staffing and resources to provide the principal safety needs for the residents and visitors of the City of Cocoa Beach.

Goals:

- Have a coordinated work effort among the various Public Safety departments (PD, FD, Lifeguards, Beach Rangers, Boat Patrol, Code Enforcement)
- Maintain a staffing level in Public Safety that reflects the active population in the city including residents, visitors, day trippers, and special events.
- Educate and interact with our residents and visitors.

Objectives:

- Improve communication among all Public Safety departments and develop protocols that will assist departments with effective communication, reducing time delays and improving accuracy of information.
 - Public safety coordination meetings
 - Joint training
 - Policy development
- Maintain staffing levels for public safety and staff sustainability in order to alleviate burn out. Proper coordination of resources.
 - Determine proper staffing
 - Selective recruiting
 - Retention program
- Educate the public to reduce calls for service. The mitigation of hazardous or emergency situations through the preemptive education of the public.
 - Participation in condo association meetings
 - Education through SRO/Fire safety
 - Signage, public announcements
 - Social media

Initiatives:

- Routine interdepartmental training, education, and meetings.
 - Public Safety Coordination meetings
 - In order to improve communication between the agencies, a committee could be formed to have quarterly meetings and discuss various issues, improvement plans, or other matters to benefit the departments individually and as a whole.
 - Joint training
 - With improved communication and relationships training can take place to make the Public Safety group more prepared to serve its citizens and visitors in times of emergencies.
 - Examples: Active shooter, Hurricanes, Mass casualty, Evacuations, large influx of visitors on beach or special events.
 - Policy development
 - The safety of our citizens and visitors may involve policy, Code development and enforcement. Public Safety policies may outline simple procedures related to streamlined communication between agencies as well as how to handle emergencies.
- Define minimum staffing levels based on seasons, population, hazards, and events.
 - Determine proper staffing
 - Look at using a third-party company to help determine staffing levels.
 - Use current standards set forth by organizations such as the ICMA, NFPA, etc. to set staffing profiles.
 - Measure historical data such as call volume, hotel or transient rental occupancy, and traffic volume to help determine needs.
 - Selective recruiting
 - Use recruiting organizations to assist with developing recruitment strategies that are more proactive in their approach to attractive well-qualified candidates.
 - Work with local schools and academies to try to attract local talent within the City of Cocoa Beach or Brevard County
 - Retention program
 - Study exit interviews to diagnose the reason we are losing employees in Public Safety.
 - Create a retention program with the help of an outside organization.
- Increase public outreach by seminars, signage, social media, in school education.
 - Participation in condo association meetings
 - Increased outreach and meeting coordination
 - Education through SRO/Fire safety
 - Participating with school events
 - School hand outs
 - Signage, public announcements
 - Message boards
 - Public safety signage
 - Social media
 - Utilize and Coordinate with PIO

Conclusion:

Implementing our strategic plan will allow us to have the proper staffing with the proper equipment and knowledge, thereby creating a safer environment for our tourist and citizens on the beaches of Cocoa Beach.

Statistical & Organizational Information

Government

Date Established	June 5, 1925
Date of Incorporation as a City	June 27, 1957
Fiscal Year	October 1st to September 30th
Present Charter Ratified by the Electorate	November 6, 2018
Form of Government	Commission-Manager
Terms of Office	Four year staggered terms

Demographics & Geography

Population	11,361
Approximate Land Area	3.5 square miles
Approximate Water Area	12.8 square miles

Municipal Services & Facilities

Fire Protection	2 stations and 37 firefighters
Police Protection	1 station and 43 sworn police officers
Sewer & Stormwater Service	64 miles of sanitary sewer lines 23 miles of storm pipes
Utility Customers	4,450 Sewer
Average number of monthly billings	3,349 Solid Waste (Garbage) -- in city 3,340 Stormwater -- in city 1,999 Reuse water -- in city
Number of Street Lights	1,072 (owned by Florida Power & Light)
Miles of Streets	35.2 city and 8 state paved center line miles (0 center line miles unpaved)
Recreational Facilities	10 City and 2 County Parks 6 City and 1 County Playgrounds 2 Softball Diamonds (lighted) 2 Baseball Diamonds (lighted) 14 Tennis Courts (8 lighted, 12 Asphalt, 2 Har-Tru) 6 Soccer Fields 50-Meter Swimming Pool 1 "Kiddie" Pool and Spray Park 1 Sports Complex (Skate Park (lighted)) 1 Recreational Center 1 27-hole Golf Course
Downtown Parking Garage	Three-story garage w/241 spaces, electric charging stations, restrooms, elevator and outdoor shower

Reader's Guide

For ease of use, this budget has been provided with divider tabs that separate it into functional areas for review as follows:

Section A Summary of the budget that can be copied and distributed as necessary to persons who wish to review the budget, but who do not need the entire document. It is also designed to present a broad overview of the budget

Individual tabs are provided for the City's major Funds or groups of Funds, as follows:

Section B General Fund:
Administration
Public Safety
Public Works
Development Services
Leisure Services

Section C Special Revenue Fund:
Community Redevelopment Agency (CRA) Fund
Downtown Parking Garage (CRA)
Building Permits
Impact Fees Fund

Section D Utilities Fund

Section E Stormwater Fund

Section F Internal Service Health Care Fund

Section G Capital Improvement Program:
Introduction and Overview by Fund & Five Year Projection
Summary by Fund & Department
Detail by Department

Section H Appendix:
Financial Policies and Practices
Funding of Services
Revenue Forecast Methodology
Expenditures Forecast Methodology
Detail of Outstanding Obligations
Glossary of Terms

Additional information about the City may be found on the City's website at www.cityofcocoabeach.com. Questions regarding the budget or other financial information may be obtained by calling the Finance Department at (321) 868-3245.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Cocoa Beach, Florida for its annual budget for the fiscal year beginning October 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Cocoa Beach
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill
Executive Director

EXECUTIVE SUMMARY

INTRODUCTION

- Budget Message
- Economic Conditions
- Demographics and Cultural Notes
- Financial Structure
- Budget Calendar
- Budget Process and Overview

MILLAGE OVERVIEW

- Millage Resolution
- Millage Summary

BUDGET OVERVIEW

- Budget Resolution
- Summaries of Sources & Uses
- Sources & Uses Charts
- Changes in Fund Balances and Reserves
- Consolidated Financial Overview

PERSONNEL OVERVIEW

- Personnel Recap
- Salaries and Benefits Summary
- Salaries and Benefits Chart

INTRODUCTION

BUDGET MESSAGE

ECONOMIC CONDITIONS

DEMOGRAPHICS AND CULTURAL NOTES

FINANCIAL STRUCTURE

BUDGET CALENDAR

BUDGET OVERVIEW

TO: Honorable Mayor and City Commissioners
FROM: Wes Mullins, City Manager
Hana Juman, Finance Director
DATE: September 17, 2026
SUBJECT: Budget Message for Fiscal Year 2027



The Annual Budget for the year ending September 30, 2027 is submitted in the following document. The total Annual Budget is \$124,136,116. This total includes all funds anticipated to be available established by policies to cover emergencies or funds being accumulated for major capital outlays planned for future years.

The total budgeted for personnel services, operating expenditures, capital outlay, debt service, and other items has increased by \$6,656,297 from the adopted FY 2026 budget. Cost of Personnel Services have risen by 1.55%, to include a 4% Cost-of-living-adjustment (COLA), increases in health care insurance and union negotiations. Operational costs continue to rise in all funds, with costs rising for maintenance of assets (fleet, streets, infrastructure), increased cost of small tools and equipment (items that have a cost or life span less than a fixed asset), and other supplies required to perform general work functions. Other costs with increases are professional services (engineering, landscaping, specialized maintenance work), and some benefit costs, including the cost of worker's compensation insurance.

Budgeted reserve balances for all funds total \$28,215,572 which is an increase of \$12,919,293 compared to the reserves of \$15,296,279 reflected in the adopted FY 2026 Budget. The overall increase in reserves is largely due to capital outlay projects which were budgeted in FY 2026 but not completed. The City calculates the reserve balance as a percentage of total budgeted expenditures less capital outlay. Ordinance 1681 requires the General Fund reserve balance at a minimum of 23%, with 19% committed for use only in case of a state of emergency, and the non-committed reserve balance will be a minimum of 4%. The non-committed reserve balance minimum requirement will increase by 1% per year until 6% in FY 2029.

Format

The information in this document is intended to provide an overview of the budget and should be sufficient for the reader to gain a basic understanding of our financial plans for FY 2027 and beyond. The document has the same basic format as previous years. We have added some information based on comments from the budget awards program and current year events. Included in this year's budget are account number changes made to follow the State of Florida Uniform Chart of Accounts. The old account numbers are included for historical purposes and contains actuals for the prior years.

Goals and Objectives/Strategic Plan

Our basic operating unit is a department. Departments concentrate activities on various functions, either operating (e.g. Public Works) or support (e.g. Finance). As part of the budget process, each department's primary mission is included. These are an integral part of department presentations and intended to aid the reader to develop an understanding of missions and responsibilities.

Personnel Costs

Contract negotiations are included for personnel expenditures for members of all three unions; Fraternal Order of Police (FOP), International Association of Fire Fighters (IAFF), and Laborers' International Union of North America (LIUNA). A programmed wage increase is budgeted for FY 2027 for all union and non-union employees, as well as some position adjustments.

The FY 2027 budget for pension contributions to all three plans is \$3,422,591 which is 6.67% increase from FY 2026. The cost is allocated to the departments as a percentage of their respective covered payrolls. The General Employee Plan contribution is 14.62%; the Police Plan is 32.54%; and the Firefighters Plan is 39.80% of covered payroll. Required contributions are affected primarily by the equity market losses related to the recession, a change in the State of Florida's amortization method (Slavin rule) to account for those losses, differences between the actual and assumed rates of investment returns, and salary increases mandated by union contracts. Provisions in the Police and Fire collective bargaining agreements allow for distributions received from the State to be used annually to reduce the Unfunded Actuarial Accrued Liability (UAAL) of their respective plans.

Changes in budgeted positions are detailed in the Personnel Recap. There are 214 full time and 130 part time/seasonal positions budgeted in FY 2027.

American Rescue Plan Act (ARPA)

The FY 2027 budget includes appropriations for a portion of the \$5.8M allocated to the City in federal funding from the latest COVID-19 stimulus package - the American Rescue Plan Act (ARPA) of 2021. Federal regulations require the City to fully obligate all ARPA funds prior to December 31, 2024. Within the ARPA, the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) provides funding for states, municipalities, counties, tribes, and territories, including \$130 billion for local governments split evenly between municipalities and counties. Federal regulations require expenditures to be completed by December 31, 2026.

General Fund

FY 2027 revenues for the General Fund are projected to be \$45,436,219. The largest single component of this revenue is ad valorem (property) taxes which are \$18,460,742, and is 40.7% of the projected General Fund revenues. The "roll back rate" is 5.9988 was used to create this budget. Revenue from property taxes will be used to fund the needs of the General Fund to include increased operating costs, capital replacements, and maintaining reserves.

With the adoption of Ordinance No. 1695 on March 20, 2025, the city expanded the requirement for registration of vacation rentals city-wide rather than just in the RS-1 zoning district. This set into motion a retooling of the city's program to administer vacation rentals, which has resulted in a significant increase in both the number of registered vacation rentals as well as application revenue. The requirement for city-wide registration was followed by approval of an updated fee schedule. The policy changes enacted by the Commission have resulted in a significantly improved vacation rental program, which in turn provides staff with another tool for improving neighborhoods throughout the city.

Gross taxable property values have risen 2.41% over last year's values. Taxable values have increased due to a strong recovery in the real estate market and completion of some redevelopment projects. In FY 2026, ad valorem collections are estimated at \$18,034,123 and \$18,460,742 is projected for FY 2027.

On June 24, 2026, the Governor signed a bill which reduces property tax to residents by increasing homestead exemption to \$150,000 in 2027, \$250,000 in 2028, and adjustments made based on inflation there forward. Amendment 3 will be on the November ballot and must be approved by 60% of voters to be enacted. If passed, this will have a negative impact to existing ad valorem revenues.

Total General Fund proposed expenditures for FY 2027 are \$45,161,309. This figure includes the \$6,508,107 budgeted for capital outlays. Capital items for FY 2027 have been budgeted as outlined in the Capital Program (Section G).

Confiscated Property Fund

The Confiscated Property Fund revenue and disbursements are handled in accordance with State Law. These funds are required to be used to supplement the Police Department with items that are not usually funded during the budget process. This fund is not budgeted and not presented in this document.

Community Redevelopment Agency Fund (CRA)

The CRA was established by voter approval in January 2008. The special revenue fund was established in FY2011 in anticipation of Brevard County formerly accepting the CRA. The CRA is funded with tax increment millage in FY 2027. The CRA requires extensive planning from an administration standpoint because some ad valorem monies normally spent for general purposes are restricted to CRA expenditures only. The Downtown Parking Garage opened in May 2019. The three-story garage has 241 parking spaces, restrooms, beach showers, an elevator, water fountains, a visitor information area, an electric vehicle charging station, and a solar-powered trash compactor. The CRA budget includes a division which appropriates funds for the Downtown Parking Garage.

Building Permits Fund

This Fund purpose is to account for those fees which "shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code" pursuant to Florida Statute 553.80. It provides for an accurate accounting of fees and uses for enforcing the Florida Building Code.

Impact Fee Fund

This Fund was established in March of 2026 to account for Police, Fire, and Public Facility impact fees based on the 2026 municipal impact fees study prepared by Raftelis Financial Consultants. This study analyzed the existing and projected levels of service, capital facility needs, and cost allocations for Police, Fire, and Public Facilities. F.S. 163.31801, known as the Florida Impact Fee Act, establishes uniform standards for the adoption of impact fees.

Utilities System Fund

FY 2027 Utilities System revenue is projected at \$37,277,000. The total expenditures amount budgeted for FY 2027 is \$36,973,730, including \$28,151,092 for capital improvements attributable to the facilities upgrades discussed in the following paragraph. The utility rate structure established through the City's most recent rate study (Resolution 2023-06) provides the financial framework to support ongoing operations, required debt service (see Section H), and continued investment in the City's water and wastewater infrastructure. The FY 2027 budget includes funding for capital projects identified in the Capital Improvement Program (Section G), which are necessary to maintain regulatory compliance, improve system reliability, and meet future infrastructure needs. Capital projects will be funded through utility revenues, debt financing, grants, and capital appropriations.

Stormwater Fund

The Stormwater Fund is projected to generate \$4,685,226 in revenues during FY 2027. The fund supports the operation, maintenance, repair, and improvement of the City's stormwater infrastructure. The FY 2027 budget includes \$4,655,838 for operating and capital expenditures, including \$3,240,000 for capital improvement projects (Section G). The City continues to evaluate and prioritize long-term stormwater infrastructure improvements and will pursue grants, financing opportunities, and other funding sources to help implement future capital projects while maintaining the financial sustainability of the fund.

Internal Service Fund

The Healthcare Fund is an Internal Service Fund that tracks the City's costs of providing health care services to all current and separated employees, including expenses budgeted for the cost of services to

provide Consolidated Omnibus Budget Reconciliation Act-continuation of health insurance coverage, (COBRA) coverage for separated employees.

Acknowledgments

The department directors and other employees cooperated to provide the information needed to compile the budget and we appreciate their teamwork and collaboration. Preparation of this very complex document is no easy task and could not be done without such support. Input to the document continues and it has been a challenge to prepare our recommendations with our limited resources in the time available. As always, our intentions are to provide the highest possible level of services to the public at the lowest possible costs.

Awards

We are very proud that this past year, the FY 2025 Annual Comprehensive Financial Report (ACFR) received the Certificate of Achievement from the Government Finance Officers Association (GFOA) for the 45th year and the FY 2026 budget document received the Distinguished Budget Presentation Award from GFOA for the 25th time. These accolades recognize the high standards, capabilities, and professionalism of the Finance Department.

Conclusion

There are several large re-development projects currently underway. Some challenges which the City is continuing to face in FY2027 are increased materials costs and increased service and utility costs. Price increases can happen rapidly and have presented budgeting challenges. Additionally, the City of Cocoa Beach continues to manage the high cost of approximately 2.5 million tourists and the need for large public safety departments to maintain safety for citizens and visitors. The budget reflects the City's philosophy to remain fiscally conservative during this uncertain time. The FY2027 budget addresses the improvements to the sewer and stormwater systems; improvements to recreational amenities and wage requirement mandates. Even though the current economic conditions present some challenges, the City continues forward in a positive direction so that the services and features that make Cocoa Beach so nice are preserved for generations to come.



Wes Mullins, City Manager



Hana Juman, Finance Director

Economic Conditions

Economic Conditions

Cocoa Beach is situated on the narrow strip of land between the Banana River and the Atlantic Ocean. The town was established in 1925 and incorporated as a city in 1957. The small beachfront community is characterized by a mixed economy based on tourism and retirement living. It is almost completely "built-out" and only a small amount of undeveloped land remains within the City's corporate limits. Land uses are primarily in the form of residential, commercial, public recreation, schools, and public or institutional uses. Industrial uses are not permitted. The City offers a desirable quality of life for residents and visitors alike.

The financial condition and economic vitality of the area continue to be significantly influenced by the aerospace, defense, and maritime industries. Patrick Space Force Base (PSFB), Kennedy Space Center (KSC), and Port Canaveral serve as major economic engines for the region, supporting thousands of jobs and attracting substantial public and private investment. The continued expansion of commercial space operations, led by companies such as SpaceX alongside NASA and other aerospace partners, has resulted in record launch activity and reinforced Brevard County's position as one of the nation's premier space industry hubs. These industries continue to generate employment opportunities, stimulate business growth, and contribute positively to the regional economy.

Port Canaveral continues to be a major economic driver for Brevard County and the Space Coast. As one of the world's busiest cruise ports, it attracts millions of passengers annually and is home to many of the industry's leading cruise lines. Continued investments in port infrastructure, including expanded cruise terminal capacity and cargo facilities, have strengthened Port Canaveral's position as a premier global port while supporting tourism, job creation, and economic growth throughout the region. The Port's continued success benefits local businesses, generates employment opportunities, and contributes significantly to the area's tax base and overall economic vitality.

Space Coast tourism has continued at a record pace. The City's economy is highly dependent on tourists and retirees, which is a mixed blessing for the City. Tourism benefits local business, but also requires additional public safety resources and adds to more traffic and congestion on the roadways. Likewise, while retirees add stability to residential neighborhoods, they also require more emergency response capabilities and more recreational amenities than younger population groups. In addition, many retirees stay in Cocoa Beach on a seasonal basis using services and facilities, but don't count towards the official population. For all these reasons, the City needs staffing and facilities larger than cities of similar permanent population. Although the City itself generates sales tax and gasoline tax revenue sufficient to meet the needs, the State allocates funds to the City based on permanent population, not on the basis of these revenues generated within the City. Our Tourist Development Organization is directing capital funding for projects within Cocoa Beach that will certainly be quality of life improvements; however, with most of the tourist tax collected in Cocoa Beach and the 2.5 million visitors annually, there is certainly justification to receive funding for public safety impacts if State Statutes can be amended.

The financial position of the City has remained secure, with a strong and stable economic base. Property values remain among the highest in Brevard County and the City enjoys a steady population base. However, the City's land area is almost totally developed and future revenue growth will only occur through redevelopment of existing properties. The City is faced with the challenge of deciding how to manage this future redevelopment and with determining the strategies that are appropriate for the community.

Demographics, Cultural & Planning & Development

Demographics

Cocoa Beach is both a residential community and a tourist destination. The base population is 11,361 but the count increases during the peak tourist season when hotels, motels, timeshares and condominium rentals are full. There are over 5,700 hotel and motel rooms available. The City is also the destination for another 2.4 million day visitors per year.

The top ten taxpayers comprise approximately six (6.93%) percent of the City's total taxable assessed values. Most of the top ten (10) taxpayers are in the tourist hospitality/retail business.

Principal Property Tax Payers

Taxpayer	FY 2025 Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Ocean Partners Hospitality 5500 North Group (Days inn/Best Western)	\$ 42,022,980	1	1.33%
Doubletree Hotel (2080 North Atlantic)	\$ 36,475,050	2	1.15%
Hilton Cocoa Beach (1550 North Atlantic)	\$ 35,496,760	3	1.12%
Cocoa Beach Development	\$ 20,002,190	4	0.63%
Westgate Resorts LTD & Pier (Walkula)	\$ 16,242,270	5	0.51%
Cocoa Beach Hospitality LLC (Quality Inn)	\$ 14,832,620	6	0.47%
Ron Jon Surf Shop of Florida Inc.	\$ 11,513,500	7	0.36%
Cocoa Beach Surf Company	\$ 10,802,170	8	0.34%
Northport Inc Et Al (Ocean Landing)	\$ 9,008,570	9	0.28%
Branch Cornerstone Plaza Assoc. LP	\$ 8,955,010	10	0.28%
TOTALS:	\$ 220,323,650		6.93%

Source: FY 2025 Annual Comprehensive Financial Report (ACFR), page 97

Demographics, Cultural & Planning & Development

City of Cocoa Beach Community Profile (2020-2024 ACS 5-Year Estimates)	
Demographics	Value
Population	11,361
Median Age	59.5 years
Persons Age 65 +	36.3 %
Education	
High School Graduate or Higher	96.4 %
Bachelor's Degree or Higher	49.7 %
Labor Force Participation Rate	48.7 %
Income	
Median Household Income	\$87,990
Per Capita Income	\$65,811

Sources: Florida Office of Economic & Demographic Research (Population Estimate) and U.S. Census Bureau, American Community Survey (ACS), 2020-2024 Five- Year Estimates, released January 29, 2026.

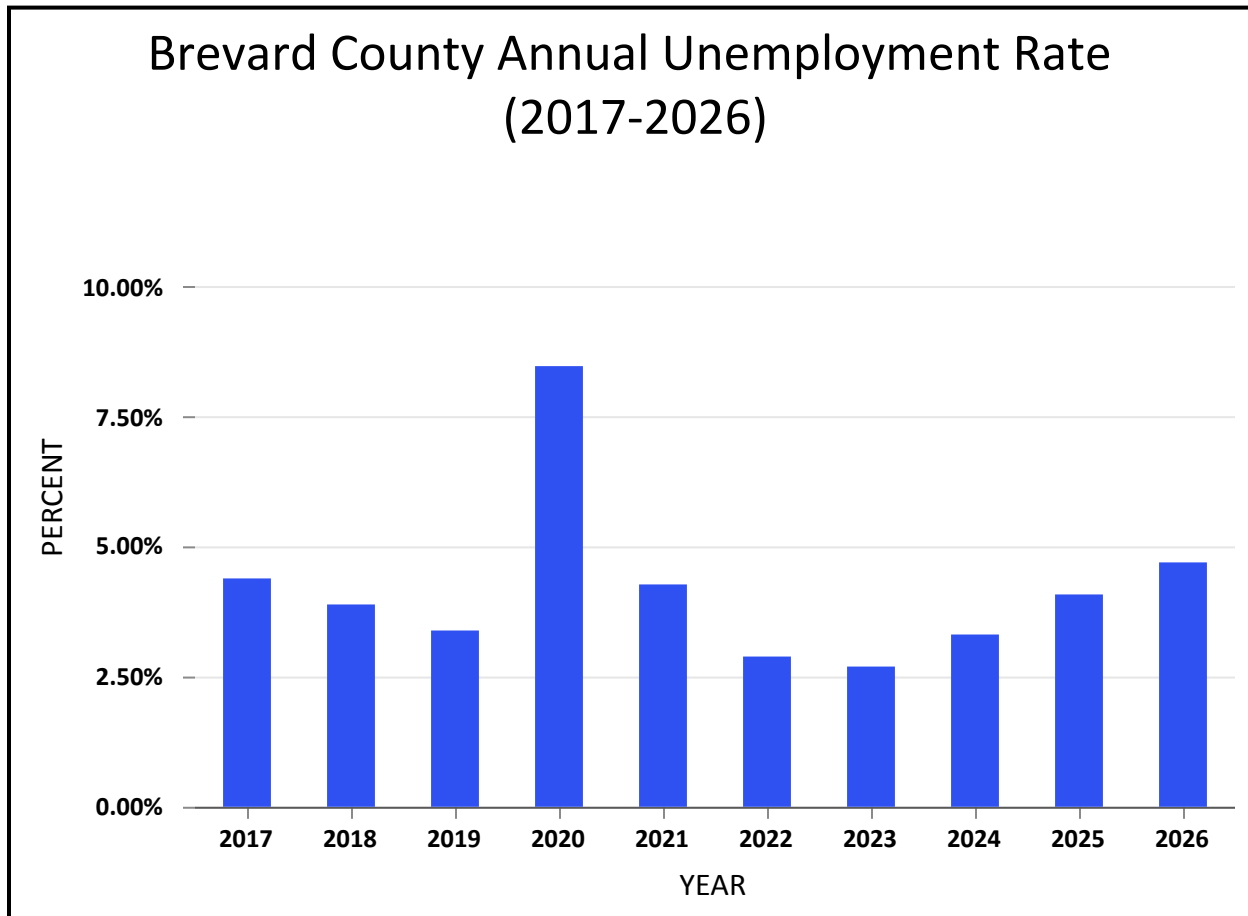
Cocoa Beach is a mature coastal community with a highly educated an, with 51.9%¹ of employed residents working in management, business, science, and arts occupations. While tourism remains an important component of the local economy, many residents commute to employment centers throughout Brevard County in the aerospace, defense, healthcare, education, technology, retail, and public service sectors. The City benefits from its proximity to KSC, Cape Canaveral Space Force Station, PSFB, and numerous high-technology employers that contribute to the economic vitality of Florida's Space Coast.

Most residents work outside the City. The selected major Brevard County employers make up a significant percent of Brevard County employment as shown below. There are no City figures available.

Employer	Employees	Percentage of Total County Employment
School Board of Brevard County	10,000-10,999	4.01%-4.46%
Health First Medical Group	9,000-9,999	3.57%-4.01%
L3Harris Technologies Inc.	7,000-7,999	2.68%-3.12%
Northrop Grumman Corporation	5,000-5,999	1.34%-1.78%
Wal-Mart Associates Inc.	4,000-4,999	.89%-1.34%
Publix Super Market Inc.	4,000-4,999	.89%-1.34%
Blue Origin Florida LLC	3,000-3,999	.89%-1.34%
United States Space Force	2,000-2,999	.89%-1.34%
Brevard County Board of County Commissioners	2,000-2,999	.45%-.89%
Florida Institute of Technology, Inc.	2,000-2,999	.45%-.89%

Source: FY 2025 ACFR page 104

¹ Source: U.S. Census Bureau, American Community Survey (ACS), 2020-2024 Five- Year Estimates, released January 29, 2026.



As shown in the graph above, Brevard County's annual unemployment rate was 4.7%² for 2026. While the rate increased modestly from the historic lows experienced in 2022 and 2023, it remained well below the peak experienced during the COVID-19 pandemic, reflecting the continued strength of the local economy.

The continued expansion of the commercial space industry has strengthened the regional economy. Companies including SpaceX, Blue Origin, L3Harris Technologies, Northrop Grumman, and United Launch Alliance continue to invest in Brevard County, supporting employment opportunities, capital investment, and long-term economic growth throughout Florida's Space Coast.

² Source: Federal Reserve Bank of St. Louis (FRED), Florida Commerce Local Area Unemployment
<https://fred.stlouisfed.org/series/FLBREV3URN>

Demographics, Cultural & Planning & Development

Cultural Notes

Cocoa Beach has many amenities for a city of its size. There are twenty-nine (29) hotels/motels and eight (8) financial institutions within the City limits. The City has a full-service library, a regional hospital and local post office. There are three (3) highly rated public schools, (two (2) elementary and a junior/senior high school). The City also operates a twenty-seven (27) hole golf course and there are twelve (12) City and County parks located within the City limits. The City provides the public with a 50-meter swimming pool, a “kiddie pool” and a spray park; two (2) soft tennis courts; ten (10) hard tennis courts and a sports complex with six (6) soccer fields, two (2) softball diamonds and two (2) baseball diamonds. The City also has a skate park and a dog park. Cocoa Beach is home to the Surfside Playhouse where local actors perform in popular plays on a year-round basis.

There are 12.8 square miles of water area within the City limits. Many residents and visitors enjoy the ocean beaches, boating, kayaking and observation of a large variety of indigenous species of plants and animal wildlife in the area due to its weather conditions and location between the ocean and river.

Planning & Development

The City of Cocoa Beach guides future growth and development through its 2025 Comprehensive Plan, which establishes the long-term vision, goals, and policies for land use, transportation, housing, infrastructure, conservation, recreation, and capital improvements. The Comprehensive Plan serves as the City's primary policy document for managing growth while preserving the community's unique coastal character and quality of life. The Plan is required to be updated every ten years or as land development activities warrant.

The 2025 Comprehensive Plan reflects the City's commitment to responsible growth, resiliency, environmental stewardship, infrastructure planning, and redevelopment that is consistent with community priorities. Together with the Land Development Code, the Comprehensive Plan provides the framework for evaluating future development and capital investment decisions.

The Comprehensive Plan, Land Development Code, Annual Budget, Annual Comprehensive Financial Report (ACFR), and other planning documents are available on the City's website: <http://www.cityofcocoabeach.com>.

Demographics, Cultural & Planning & Development

The Commission first formally adopted the City of Cocoa Beach Strategic Plan by Resolution in Fiscal Year 2015. The City of Cocoa Beach Strategic Plan was been revised and adopted in Fiscal Year 2026. The Plan focuses on five enduring goals:

STRATEGIC PLAN GOALS

Our Strategic Plan has five enduring goals that advance our Mission and Vision:

1. Ensure a Safe City.
2. Deliver effectively the services that Cocoa Beach Citizens need, want, and are willing to support.
3. Maintain a low-density residential and family friendly resort-oriented community where citizens and visitors can find and afford the values, services, and lifestyles they seek.
4. Maintain effective stewardship of Cocoa Beach's significant natural resources.
5. Build and maintain a healthy business climate.

These enduring goals, along with specific objectives supporting them, will move the City toward our vision of the future.

Long Range Financial Planning

The City of Cocoa Beach's long-range planning process evaluates the long-term sustainability and the balance between the potential spending needs and projected revenue. The City is addressing these variables by continuing to follow its Strategic Plan.

Financial Structure

Overview

For accounting purposes, a public unit of local government such as the City of Cocoa Beach is not treated as a single entity as is common with private businesses. The City government is a collection of smaller, separate accounting entities known as “funds.” Each fund has its own set of self-balancing accounts in which to record cash and other financial resources as well as related liabilities and fund balances. Funds are segregated for the purpose of performing specific activities, or for achieving specific objectives. A description of the primary funds of the City follows.

Governmental Funds: The Governmental Funds are used to account for the activities of a government which primarily provide services to citizens and are financed with taxes and intergovernmental revenues. The City’s primary funds in this group include the following:

General Fund is the primary operating fund of the City. All the City’s financial activities are accounted for in the General Fund, except for activities for which a compelling reason exists to establish separate accountability. The General Fund budget is the largest fund and includes many of the primary services provided to citizens such as police and fire protections, recreational activities, parking areas (other than downtown parking garage), public improvements, and administration.

Special Revenue and Internal Service Funds are used to account for certain revenue sources set aside for specific purposes, either because of legal restriction imposed by outside parties or the City’s governing body. The City now has three special revenue funds and one internal service fund:

Confiscated Property Fund accounts for property confiscated in the course of police activities. The funds are restricted to uses that meet state statutory requirements and to items that would not be routinely budgeted. This Fund is not budgeted.

CRA Fund was established in FY 2011 to capture interim CRA costs. The voters approved the CRA in January 2008. Brevard County formally approved the CRA plan in early 2012. The first tax increment millage revenue was received in FY 2014 and continues. With the opening of the Downtown Parking Garage within the CRA in FY 2019, a Downtown Parking Garage division was established within the CRA Fund to account for all financial activity associated with the Garage.

Building Permits Fund was established in FY 2022 to account for those fees which "shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code" pursuant to Florida Statute 553.80. This special revenue fund is established for more accurately accounting of fees and uses for enforcing the Florida Building Code.

Impact Fee Fund was established in March of 2026 to account for Police, Fire, and Public Facility impact fees based on the 2026 municipal impact fees study prepared by Raftelis Financial Consultants. This study analyzed the existing and projected levels of service, capital facility needs, and cost allocations for Police, Fire, and Public Facilities. F.S. 163.31801, known as the Florida Impact Fee Act, establishes uniform standards for the adoption of impact fees.

Financial Structure

Proprietary Funds: Proprietary Funds consist of two (2) categories, Enterprise Funds and Internal Service Funds. The City's funds in this group are described below:

Enterprise Funds are used to account for specific activities for which the City charges fees to external users that are pledged to bond issues or are designed to recover the cost of providing services. The City has two (2) Enterprise Funds:

Utilities System Fund: This fund accounts for the activities of the City's sewer and water reclamation systems.

Stormwater Management Fund: This fund accounts for the activities directly related to reducing stormwater runoff, improving water quality and maintaining the City's canals. City policy is to recover these costs from user fees.

Internal Service Fund: The Healthcare Fund is an internal service fund that was established for the purpose to internally track the City's costs of providing health care services to all current and separated employees. The expenses budgeted in this fund will be the cost of services to provide COBRA coverage for separated employees.

Fiduciary Funds: Fiduciary Funds consist of four (4) categories, pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. All are established to manage financial resources in a trust-type capacity.

The City has four (4) pension (and other employee benefit) trust funds:

General Employees' Pension Trust Fund
Police Employees' Pension Trust Fund
Fire Employees' Pension Trust Fund
OPEB ³Trust Fund

Fiduciary funds are not budgeted. The contribution costs associated with the pension plans are reflected in each department's budget. The OPEB contribution is budgeted in the General Fund. The fiduciary funds report their respective activities in the ACFR.

Major Revenue Sources

The recurring major revenue source (about 40.7%) of the General Fund is ad valorem property taxes. As previously mentioned, FY 2027 shows an increase in the value of the property tax roll. Since the City is essentially fully developed, there is little potential for significant additions to the property tax roll and increases will come primarily from redevelopment and re-evaluations of existing properties. Taxable values declined over time due to the weakening of the real estate market during the recession but have started trending back upwards in recent years. There may be a negative impact to future ad valorem property taxes dependent on the passing of the legislatively referred constitutional Amendment 3 on the November 2026 ballot. The amendment increases homestead exemption to \$150,000 in 2027, \$250,000 in 2028, and each year thereafter based on inflation.

Charges for services is also a major source of revenue, with the largest component of those being fees for garbage collection. These fees are established based on contract provisions with the private collector, whereby increases are allowed according to changes in the consumer price index. The third major category is the combination of franchise fees and utility taxes. These revenues can be expected to grow similar to the rate of inflation, as they are based on utility service fees.

³ OPEB means Other Post Employment Benefits. See the FY 2025 ACFR page 63 for a complete explanation.

Rates for the Golf Course were updated and restructured in accordance with recommendations made by the National Golf Foundation and the adoption of Resolution 2015-34 to add for flexibility to meet operational and capital equipment replacement funding needs. Most recently, rates were updated with the adoption of Resolution 2025-14.

For the enterprise funds, the major revenue sources are user fees. These have historically been increased to handle the increased costs of operations, debt service and capital requirements. However, the City makes every effort to keep such increases to a minimum. The Utility Fund currently is preparing an updated Rate Assessment Study. Current rates were set in accordance with operational, debt and capital funding needs effective October 2024. The FY 2027 budget does not include a rate increase.

The most recent Stormwater System Rate Review was completed in FY 2024. Current rates were set in accordance with operational, debt and capital funding needs in FY 2024. A multi-year project to update the Stormwater Master Plan is on-going and results will determine the required rate adjustment. The FY 2027 budget includes a rate increase. Grants for Stormwater projects are reimbursable cost grants, meaning that eligible costs are incurred “up front” and reimbursements lag these expenditures by several months.

Financial Structure

FUND RELATIONSHIP CHART

All Funds Listed Below Are Considered Major Funds For The City Of Cocoa Beach

General Fund (001)	Special Revenue Funds	Enterprise Funds
•Commissioners •City Attorney •City Manager •Human Resources •City Clerk •Finance •Finance/Metered Parking •Information Technology •Police •Beach Rangers •Parking Enforcement •Communications (Contractual) •Fire •Emergency Medical Services •Community Paramedic Program •Public Works •Development Services - Planning & Zoning •Code Enforcement •Leisure Services •Non-Departmental	•Community Redevelopment Agency (125) •Building Permits Funds (136) •Impact Fee Fund (145)	• Utilities System Fund (431) • Stormwater Fund (441)

Budget Calendar

CITY OF COCOA BEACH TENTATIVE BUDGET CALENDAR Fiscal Year 2026-2027

Activity	Date
Distribute budget preparation information to departments.	January 22, 2026
Refresher/new user training on the Naviline Budget Module	As requested ¹
Deadline for Input/Update: • Requested Budgets (Operating and 5 Year CIP-Naviline) • Operating Statistics	May 1, 2026
Budget Meetings with Departments	May 4, 2026-May 15, 2026
Preliminary Commission Workshop on FY 2027 Budget	June 16, 2026
City Commission Vote on Proposed Millage	July 16, 2026
Commission Workshop on Recommended Budget	August 18, 2026
First Public Hearing and Vote to Approve Tentative Millage & Budget	September 3, 2026
Second Public Hearing and Vote to Approve Final Millage & Budget	September 17, 2026

BREVARD COUNTY SCHOOL BOARD
 First Hearing -July 28, 2026 5:30
 Final Hearing- September 10, 2026 5:30
 Note: July 1 Trim Calendar begins

BREVARD COUNTY BOARD OF COMMISSIONERS
 First Hearing -September 8, 2026 5:30
 Final Hearing- September 22, 2026 5:30

Budget Overview

The City of Cocoa Beach has a Commission-City Manager form of government. The Mayor and four (4) Commissioners are elected at large and serve for a period of four (4) years. Regular elections are held in even years only. The election for Seats 1 - 3 are in the same year; Seats 4 and 5 are in the next even year. This change was made in a City Charter revision, in part, to reduce costs by eliminating off-year elections.

The Commission is charged with the responsibility of establishing policies that govern the City, and enacting ordinances and resolutions. The City Manager is appointed by the Commission and is charged with the responsibility of administering daily operations and implementing Commission directives. The City provides the full range of services normally associated with a municipality, including public safety (police and fire), advanced life support services, recreational activities, street and park maintenance, public improvements, sanitation, wastewater treatment, stormwater improvements, planning and zoning, and general administration.

Budget Process

The City's budget is adopted by resolution. Two public hearings are required prior to adoption. The millage assessment is also adopted by resolution in conjunction with the budget. In addition, the City adopts a Five-Year Capital Improvement Program each year by resolution.

The annual budget process began in January for the fiscal year 2027 budget. Comprehensive working drafts of the five-year capital improvement budget and the annual operating budget were developed. The Five-Year Capital Improvement Program (CIP) is presented with the operating budget, and public workshops are conducted on the budget recommendations during the months of July and August. The final budget is adopted during September after two public hearings in accordance with Florida Statute 200.065, the Truth-in-Millage (TRIM) law.

Budget Adjustments

The City Manager may approve transfers within a department's accounts and/or authorize adjustments to re-classify items to the proper account codes as long as they do not go over the total appropriated amount of the fund.

In the event of an emergency, the City has formal emergency procedures which authorize the City Manager to make expenditures exceeding budgeted funds for the duration of the emergency. The Commission would correct the budget after the fact under this circumstance.

Budget Overview

Budget Policies and Goals

An annual budget is prepared for the operating funds. Generally, the City desires to live within its means by keeping on-going operating costs below on-going operating revenues. However, it is a recurring challenge to provide sufficient funding for proper maintenance and repair, and to provide a competitive employee compensation and benefits package. The City also hopes to maintain sufficient cash reserves to deal with disasters or unanticipated events. The City's long-term debt is used to finance long-lived assets. The City understands that appropriations required for debt service payments reduce amounts available for operations and maintenance. It is known that while timely capital replacements can reduce costs, additional equipment and facilities will result in increased operation and maintenance expense.

Always of concern is the City's ad valorem tax rate. The largest single source of funding for the General Fund budget is revenue from ad valorem taxes, so growth in that revenue source is essential. It is critical that on-going revenues be high enough and that control of operating and maintenance (O&M) costs be adequate to also provide funds for capital items. It may be more difficult in the future to fund capital items as the margin between revenue and O&M costs narrows. Revenue collected as a result of the increase will be used for expenditures associated with capital replacements and to cover operating costs that are increasing due to the current economic climate.

To maintain service levels outlined in the Strategic Plan, some fees have been increased to adequately cover anticipated expenses in the Enterprise Funds for the "out" years of the five-year capital program. All fees are being evaluated to determine if service levels and capital replacements can be maintained at current rates or if an increase is required.

Budget Overview

Basis for Budgeting

The budgets of governmental funds are prepared on a modified accrual basis. This means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are both measurable and available. The budgets of the enterprise funds are prepared on the accrual basis. They also recognize expenditures when a commitment is made, but revenues are recognized when they are obligated to the City (for example, sewer user fees are recognized as revenue when service is provided). In all cases, when goods and services are not received by year end, the encumbrances lapse.

The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions are as follows:

- a. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP), as opposed to being expended when paid (budget).
- b. Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
- c. Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a budget basis.
- d. Depreciation expense is recorded on a GAAP basis only.

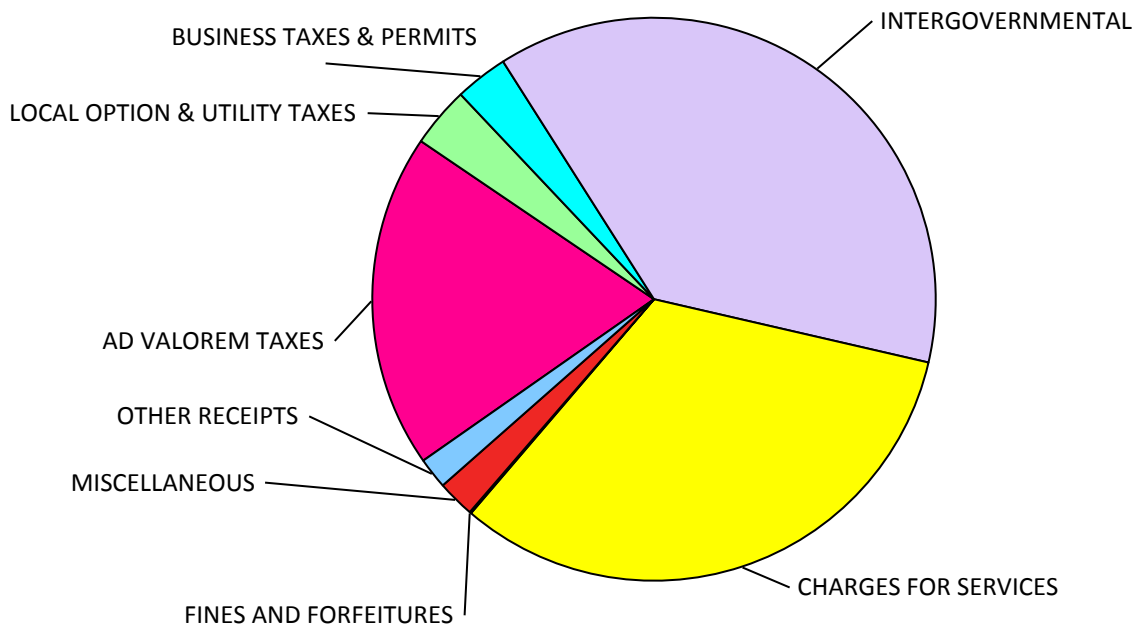
The ACFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

Budget Overview

Revenue by Source

The graph below shows our current revenue picture by revenue source. The chief revenue sources are charges for services (32%) and property taxes (20%). The remaining (48%) percent consists of sources such as one-time loan proceeds, state shared revenue, grants, and fines.

Revenue by Source - All Funds

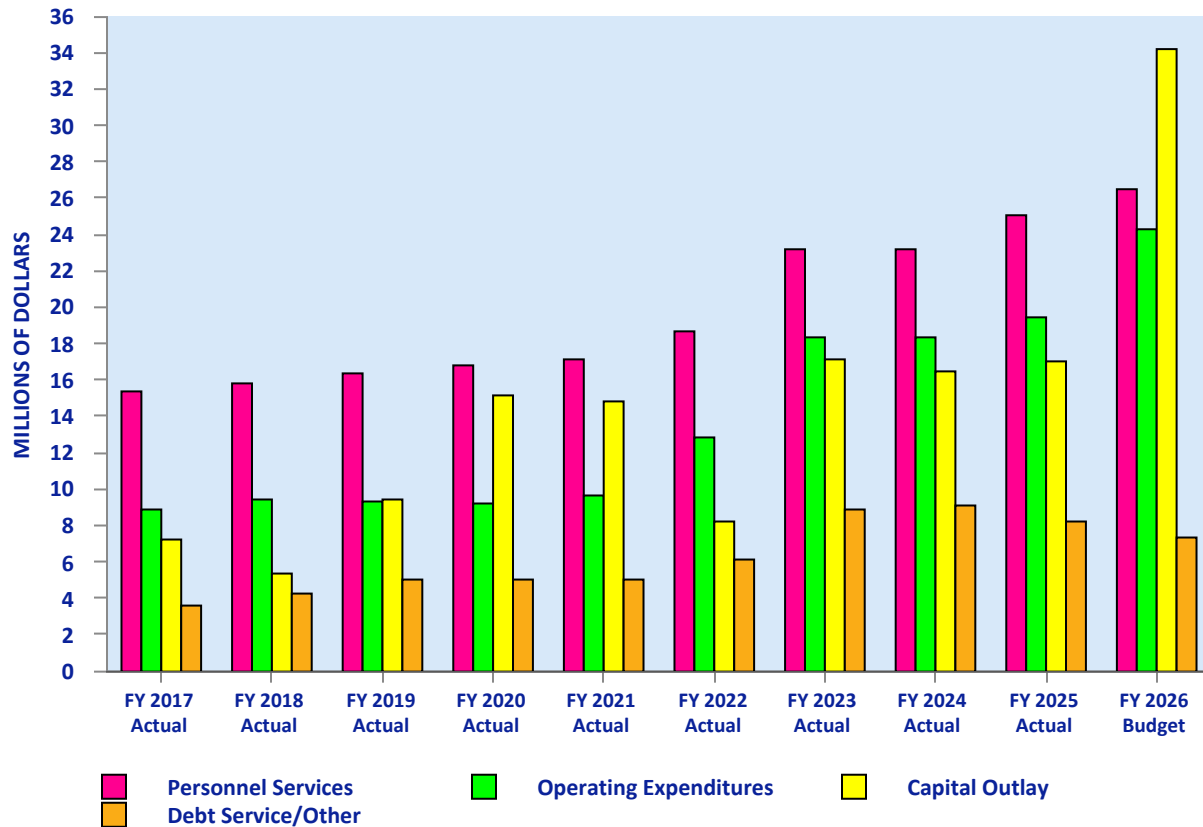


REVENUE BY SOURCE - ALL FUNDS (EXCLUDING FUNDS FORWARD)

AD VALOREM TAXES	18,460,742	19.2 %
LOCAL OPTION & UTILITY TAXES	3,335,000	3.5 %
BUSINESS TAXES & PERMITS	2,916,250	3.0 %
INTERGOVERNMENTAL	36,146,848	37.6 %
CHARGES FOR SERVICES	31,366,848	32.6 %
FINES AND FORFEITURES	95,035	0.1 %
MISCELLANEOUS	2,064,208	2.1 %
OTHER RECEIPTS	1,709,984	1.8 %
TOTAL	96,094,915	100 %

Budget Overview

EXPENDITURES - 10 Year Trend - ALL FUNDS



Major trends are as follows:

Personnel Services

Gradually increasing due to market-driven wage adjustments, employee retention efforts, healthcare costs, and continued investment in maintaining service levels.

Operating Expenditures

Gradually increasing as a result of inflation, contractual services, technology needs, insurance, and general rising costs

Capital Outlay

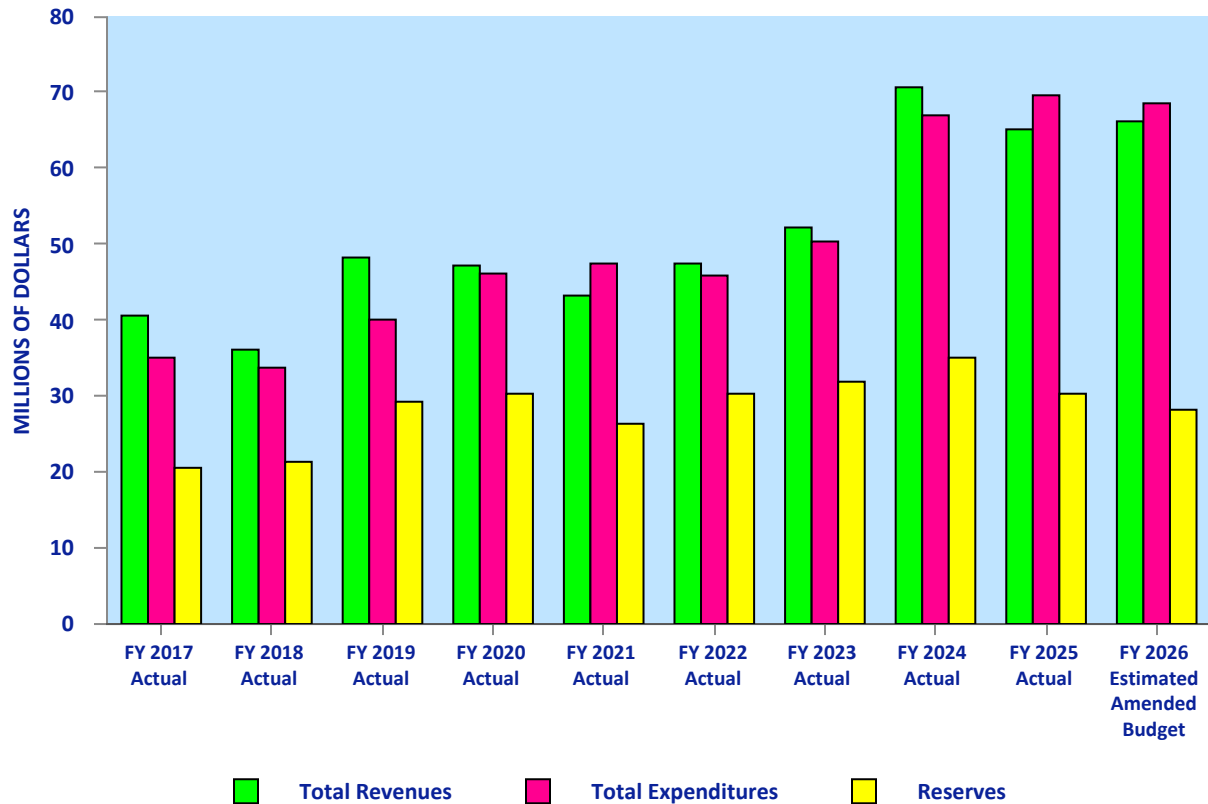
Variable from year to year based on timing of major capital improvement projects, infrastructure replacement, equipment purchases, and available grant funding.

Debt Service/Other

Increasing as planned to support long-term financing of major capital and infrastructure projects. Debt service levels will fluctuate as existing obligations mature and future capital financing needs are addressed.

Budget Overview

SUMMARY REVENUES & EXPENDITURES 10 Year Trend - ALL FUNDS



Major trends are as follows:

Total Revenues

Some operating revenues are trending upward, while others are flat or reduced.

Total Expenditures

Trend is up somewhat due to increased costs for personnel services, maintenance, and capital projects.

Reserves

Reserves decreased in recent fiscal years due to increased operating costs and large capital projects. The FY 2026 year-end estimates show that there are less actual expenditures than what was budgeted. This has significantly altered the revenue projection, increasing the reserve balance for FY 2027.

Source: Consolidated Financial Overview Table - Section A of adopted budgets.

MILLAGE OVERVIEW

MILLAGE RESOLUTION

MILLAGE SUMMARY

RESOLUTION NO. 2025 - 16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH OF BREVARD COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE APPROPRIATIONS TO BE PAID OUT OF THE GENERAL FUND DURING THE FISCAL YEAR 2026 OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Cocoa Beach of Brevard County, Florida, on September 18, 2025 adopted Fiscal Year 2026 Final Millage Rates following a public hearing as required by Florida statute 200.065.

WHEREAS, the City of Cocoa Beach of Brevard County, Florida, held a public hearing as required by Florida statute 200.065 and,

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Cocoa Beach, Brevard County has been certified by the Brevard County Tax Appraiser to the City of Cocoa Beach as \$ 3,294,653,958.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA, that:

1. The FY 2026 operating millage rate is 6.0000 mills, which is greater than the rolled-back rate of 5.9610 mills by 0.65%.
2. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 18th day of September 2025.

Upon Motion by Commissioner Williams and Seconded by Commissioner Turnulty this Resolution was duly adopted at a Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 18th day of September 2025.

ATTEST:


Karin Grooms
City Clerk


Keith Capizzi
Mayor-Commissioner

Ayes: 4
Nays: 1
Absent or Abstaining: 0

Millage Summary

Definitions

Millage

The rate used in the calculation of property taxes. One mil equals \$1 per \$1,000 of taxable value. A millage of 5.9988 is equal to approximately \$5.99 for each \$1,000 of taxable value on real property.

Rolled-Back Rate

The millage that provides the same ad valorem tax revenue as was levied during the prior year, exclusive of new construction, additions to structures, deletions, and property added due to geographic boundary changes. The rolled back rate is not a tax increase.

Assessed Value

The value the county property appraiser places on real and personal property. For residential properties the value includes the real estate, buildings and improvements. For commercial property, the value also includes relevant personal property.

Taxable Value

The assessed value defined above less allowed exemptions. Exemptions include such items as the basic homestead, widow or widower, and disability categories. The property appraiser has the responsibility to evaluate applications and assign exemptions.

Gross Taxable Value

The total taxable value of all property within City limits. The FY 2027 budget assumes the current year adjusted taxable value of real property in the City of Cocoa Beach will be \$3,378,777,492. The final gross taxable value for the prior (FY 2026) budget year was \$3,299,373,161. This is a 2.6% increase in valuation.

Fiscal Year 2027 Millage Assessment

The millage for Fiscal Year 2027 contains an operating millage, but no restricted millage.

Operating Millage

In Fiscal Year 2027 the City millage rate is 5.9988 which equates to \$ 5.99 per \$1,000 of taxable property value.

Limitation on Increases in Ad Valorem Tax Revenue

The City cannot increase ad valorem tax revenue for operating budgets in excess of the proposed 5.9988 mills in the current year without notification to each taxpayer in the jurisdiction by first class mail at the taxing authority's expense. State law places a cap of ten mills on the tax rate.

Millage Summary

Limitation on Increases to Assessed Value

Assessments on homestead properties cannot increase by more than four (4%) percent over the prior year or the percentage change in the consumer price index, whichever is less. This limit was enacted by amendment to the State Constitution effective January 1, 1995.

Excluding new construction, taxable values increased by 2.41% from the FY 2026 budget to the FY 2027 budget. The median listing home price in the City of Cocoa Beach has increased by over 10% in 2026*.

Fiscal Year	Taxable Value	Personal	New		Adjusted Taxable Value	Final Taxable Value**	Millage Rate
	Real Property for Operating Purposes	Property for Operating Purposes	Gross Taxable Value	Construction Taxable Value			
2016	1,651,383,595	44,356,979	1,695,740,574	7,726,440	1,688,014,134	1,570,025,655	4.9798
2017	1,790,137,425	45,689,227	1,835,826,652	3,666,242	1,832,160,410	1,689,173,910	5.4798
2018	1,926,013,887	47,699,982	1,973,713,869	2,355,548	1,971,358,321	1,834,321,456	5.7298
2019	2,046,878,881	50,724,415	2,097,603,296	11,191,720	2,086,411,576	2,018,543,186	5.7298
2020	2,141,432,855	55,389,524	2,196,822,379	8,596,439	2,188,225,940	2,107,856,272	5.8294
2021	2,268,681,405	56,692,892	2,325,374,297	3,521,533	2,321,852,764	2,199,480,742	5.9544
2022	2,578,000,669	64,058,126	2,642,058,795	15,102,070	2,626,956,725	2,327,019,290	6.1644
2023	2,829,124,650	71,789,114	2,900,913,764	10,107,337	2,890,806,427	2,641,996,242	6.1644
2024	3,087,249,981	75,810,403	3,163,060,384	10,463,504	3,148,669,984	2,900,316,082	6.1644
2025	3,217,350,672	77,303,286	3,294,653,958	6,210,638	3,288,443,320	3,164,555,820	6.0000

*Source: https://www.realtor.com/realestateandhomes-search/Cocoa-Beach_FL/overview

**Source: FY 2025 Annual Comprehensive Financial Report (ACFR), page 95

Final taxable value determined after Valuation Board rulings.

There may be a negative impact to future ad valorem property taxes dependent on the passing of the legislatively referred constitutional Amendment 3 on the November 2026 ballot. The amendment increases homestead exemption to \$150,000 in 2027, \$250,000 in 2028, and each year thereafter based on inflation. Future ad valorem taxable values are indeterminate at this time.

Direct & Overlapping Property Tax Rates

The table below shows that millage rates declined as property value rose. Conversely, millage rates will increase as property values decline. This is due to the recapture provision.

Fiscal Year	City Rate *	Brevard County	Brevard County Schools		Other	Total Millage
			Operating	Capital Outlay		
2016	4.9798	5.3590	5.7700	1.5000	0.4445	18.0583
2017	5.4798	5.1512	5.4160	1.5000	0.4241	17.9711
2018	5.7298	4.9117	5.0680	1.5000	0.3952	17.6047
2019	5.7298	4.6700	4.8000	1.5000	0.3700	17.0698
2020	5.8294	4.5100	4.5900	1.5000	0.3500	16.7794
2021	5.9544	4.3500	4.4400	1.5000	0.3100	16.5100
2022	6.1644	4.2100	5.8500	1.5000	0.3000	18.0300
2023	6.1644	3.8500	4.0000	1.5000	0.2800	15.8000
2024	6.1644	3.5868	3.8830	1.5000	0.2244	15.3586
2025	6.0000	3.4347	3.8110	1.5000	0.2159	15.1260

Source: FY 2025 Annual Comprehensive Financial Report (ACFR), page 96

Notes: *

Fiscal Year rate applies to the prior calendar year tax assessments; One mil equals \$1.00 per \$1,000 of taxable value. The tax rate on real property is based on \$1.00 per \$1,000 of assessed property value.

BUDGET OVERVIEW

BUDGET RESOLUTION

SUMMARIES OF SOURCES AND USES

CONSOLIDATED FINANCIAL OVERVIEW

TOTAL SOURCES AND USES - CHARTS

RESOLUTION NO. 2025 - 17

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, BREVARD COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2026 OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Commission of the City of Cocoa Beach, Florida has held the first of two public hearings on Thursday, September 4, 2025 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Cocoa Beach for the Fiscal Year 2026 beginning October 1, 2025 and ending September 30, 2026; and,

WHEREAS, the first public hearing was duly noticed and advertised; and,

WHEREAS, at the first public hearing the City Commission of the City of Cocoa Beach, Florida set forth the proposed expenditure appropriations and revenue estimates for the Fiscal Year 2026 operating budgets for all funds totaling \$104,560,526; and,

WHEREAS, the second public hearing was duly noticed, advertised and held on Thursday, September 18, 2025; and,

WHEREAS, the City of Cocoa Beach, Brevard County, Florida set forth the appropriations and revenue estimates for the Budgets for Fiscal Year 2026 in the amount of \$104,560,526 as shown in Exhibit A (attached)

Upon Motion by Commissioner Williams and Seconded by Commissioner Tumulty this Resolution was duly adopted at a Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 18th day of September, 2025.

ATTEST:


Karin Grooms
City Clerk


Keith Capizzi
Mayor-Commissioner

Ayes: 4
Nays: 1
Absent or Abstaining:

**FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

GENERAL FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	13,048,719	—	—	—	—	—	13,048,719
REVENUE							
Ad Valorem Taxes	18,460,742	—	—	—	—	—	18,460,742
Local Option & Utility Taxes	3,335,000	—	—	—	—	—	3,335,000
Business Taxes & Permits	2,916,250	—	—	—	—	—	2,916,250
Intergovernmental	5,554,124	—	—	—	—	—	5,554,124
Charges For Services	11,978,416	—	—	—	—	—	11,978,416
Fines & Forfeitures	95,035	—	—	—	—	—	95,035
Miscellaneous	1,406,668	—	—	—	—	—	1,406,668
Other Receipts	1,689,984	—	—	—	—	—	1,689,984
Total Revenue	45,436,219	—	—	—	—	—	45,436,219
Total Sources	58,484,938	—	—	—	—	—	58,484,938
EXPENDITURES							
Commission	—	32,360	66,200	—	—	30,000	128,560
City Attorney	—	—	333,855	—	—	—	333,855
City Manager	—	492,970	20,040	—	—	4,950	517,960
Human Resources	—	489,417	72,423	—	—	—	561,840
City Clerk	—	246,067	77,836	5,500	—	—	329,403
Finance	—	807,447	177,030	—	—	—	984,477
Finance/Metered Parking	—	92,837	640,000	—	—	—	732,837
Information Technology	—	680,841	1,400,146	58,000	—	10,000	2,148,987
Police	—	6,390,798	394,882	40,674	—	—	6,826,354
Beach Rangers	—	128,530	3,020	—	—	—	131,550
Parking Enforcement	—	183,735	1,200	—	—	—	184,935
Communications	—	—	348,480	52,050	—	—	400,530
Fire	—	6,206,458	659,788	7,000	—	—	6,873,246
Emergency Medical Service	—	—	115,150	—	—	—	115,150
Community Paramedic Program	—	—	1,600	—	—	—	1,600
Public Works	—	2,487,965	5,643,687	5,148,000	—	—	13,279,652
Fleet	—	602,455	611,857	1,104,383	—	—	2,318,695
Development Services - Zoning	—	219,650	49,020	—	—	—	268,670
Code Enforcement Officers	—	234,364	12,400	—	—	—	246,764
Leisure Services	—	3,114,327	1,995,883	92,500	—	—	5,202,710
General Appropriations	—	20,000	1,843,202	—	1,610,332	100,000	3,573,534
Total Expenditures	—	22,430,221	14,467,699	6,508,107	1,610,332	144,950	45,161,309
Total Reserves	13,323,629	—	—	—	—	—	13,323,629
Total Uses	—	22,430,221	14,467,699	6,508,107	1,610,332	144,950	58,484,938

**FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

COMMUNITY REDEVELOPMENT AGENCY	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	2,657,364	—	—	—	—	—	2,657,364
REVENUE							
Intergovernmental	1,997,498	—	—	—	—	—	1,997,498
Charges for Services	652,500	—	—	—	—	—	652,500
Miscellaneous	70,040	—	—	—	—	—	70,040
Total Revenues	2,720,038	—	—	—	—	—	2,720,038
Total Sources	5,377,402	—	—	—	—	—	5,377,402
EXPENDITURES							
		79,338	714,683	969,600	397,250	175,000	2,335,871
RESERVES	3,041,531	—	—	—	—	—	3,041,531
Total Uses	—	79,338	714,683	969,600	397,250	175,000	5,377,402

BUILDING PERMITS FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	494,032	—	—	—	—	—	494,032
REVENUE							
Charges for Services	1,004,500	—	—	—	—	—	1,004,500
Miscellaneous	30,000	—	—	—	—	—	30,000
Total Revenues	1,034,500	—	—	—	—	—	1,034,500
Total Sources	1,528,532	—	—	—	—	—	1,528,532
EXPENDITURES							
		818,033	316,902	—	—	46,627	1,181,562
RESERVES	346,970	—	—	—	—	—	346,970
Total Uses	—	818,033	316,902	—	—	46,627	1,528,532

IMPACT FEE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	—	—	—	—	—	—	—
REVENUE							
Intergovernmental	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—
Total Revenues	—	—	—	—	—	—	—
Total Sources	—	—	—	—	—	—	—
EXPENDITURES							
	—	—	—	—	—	—	—
RESERVES	—	—	—	—	—	—	—
Total Uses	—	—	—	—	—	—	—

FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)

UTILITIES SYSTEM FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	7,648,969	—	—	—	—	—	7,648,969
REVENUE							
Intergovernmental	25,887,500	—	—	—	—	—	25,887,500
Charges for Services	10,907,000	—	—	—	—	—	10,907,000
Miscellaneous	482,500	—	—	—	—	—	482,500
Other Receipts	—	—	—	—	—	—	—
Total Revenues	37,277,000	—	—	—	—	—	37,277,000
Total Sources	44,925,969	—	—	—	—	—	44,925,969
EXPENDITURES	—	2,871,392	2,563,078	28,151,092	1,963,468	1,424,700	36,973,730
RESERVES	7,952,239	—	—	—	—	—	7,952,239
Total Uses	—	2,871,392	2,563,078	28,151,092	1,963,468	1,424,700	44,925,969

STORMWATER FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	1,915,599	—	—	—	—	—	1,915,599
REVENUE							
Intergovernmental	2,707,726	—	—	—	—	—	2,707,726
Charges for Services	1,907,500	—	—	—	—	—	1,907,500
Miscellaneous	50,000	—	—	—	—	—	50,000
Other Receipts	20,000	—	—	—	—	—	20,000
Total Revenues	4,685,226	—	—	—	—	—	4,685,226
Total Sources	6,600,825	—	—	—	—	—	6,600,825
EXPENDITURES	—	648,225	494,494	3,240,000	65,589	207,530	4,655,838
RESERVES	1,944,987	—	—	—	—	—	1,944,987
Total Uses	—	648,225	494,494	3,240,000	65,589	207,530	6,600,825

FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)

HEALTH CARE INTERNAL SERVICE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	2,276,518	—	—	—	—	—	2,276,518
REVENUE							
Charges for Services	4,916,932						4,916,932
Miscellaneous	25,000						25,000
Total Revenues	4,941,932	—	—	—	—	—	4,941,932
Total Sources	7,218,450	—	—	—	—	—	7,218,450
EXPENDITURES	—	—	5,612,234	—	—	—	5,612,234
RESERVES	1,606,216	—	—	—	—	—	1,606,216
Total Uses	—	—	5,612,234	—	—	—	7,218,450

**FISCAL YEAR 2027
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Services	Operating	Outlay	Service	Transfers	
Funds Forward (All Funds)	28,041,201	—	—	—	—	—	—
REVENUE							
General Fund Revenue							
Ad Valorem Taxes	18,460,742	—	—	—	—	—	—
Local Option & Utility Taxes	3,335,000	—	—	—	—	—	—
Business Taxes & Permits	2,916,250	—	—	—	—	—	—
Intergovernmental	5,554,124	—	—	—	—	—	—
Charges for Services	11,978,416	—	—	—	—	—	—
Fines & Forfeitures	95,035	—	—	—	—	—	—
Miscellaneous	1,406,668	—	—	—	—	—	—
Other Receipts	1,689,984	—	—	—	—	—	—
General Fund Expenditures		22,430,221	14,467,699	6,508,107	1,610,332	144,950	45,161,309
Total- Gen Fund Revenue	45,436,219						—
Other Fund Revenue							—
Community Redevelopment	2,720,038	79,338	714,683	969,600	397,250	175,000	—
Building Permits Fund	1,034,500	818,033	316,902	—	—	46,627	—
Impact Fee Fund	—	—	—	—	—	—	—
Utility system	37,277,000	2,871,392	2,563,078	28,151,092	1,963,468	1,424,700	—
Stormwater	4,685,226	648,225	494,494	3,240,000	65,589	207,530	—
Health Care Fund	4,941,932	—	5,612,234	—	—	—	—
Total Other Fund Revenue	50,658,696	—	—	—	—	—	—
Total All Funds Revenue	96,094,915	—	—	—	—	—	—
Total Sources - All Funds	124,136,116	—	—	—	—	—	124,136,116
Total Expenditures		26,847,209	24,169,090	38,868,799	4,036,639	1,998,807	95,920,544
Total Reserves	28,215,572	—	—	—	—	—	28,215,572
TOTAL USES - ALL FUNDS							124,136,116

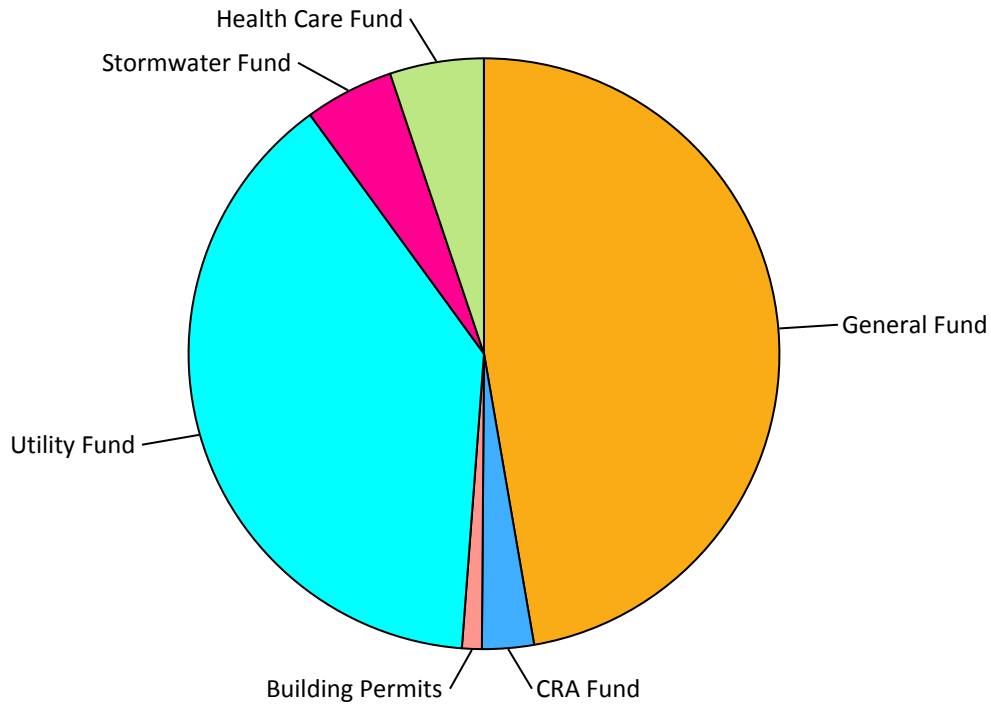
Consolidated Financial Overview

The following table presents a consolidated financial overview of all Funds, showing major revenue and expenditures.

	2024	2025	2026	2027
	Actual	Actual	Estimated	Budget
Funds Forward	31,155,207	34,938,834	30,285,301	28,041,201
REVENUE				
Ad Valorem Taxes	16,408,514	17,853,194	18,034,123	18,460,742
Local Option & Utility Taxes	2,919,302	3,199,548	3,024,507	3,335,000
Business Taxes & Permits	2,036,920	2,639,480	2,727,983	2,916,250
Intergovernmental	9,847,127	5,957,371	7,437,146	36,146,848
Charges for Services	27,540,806	28,119,116	30,304,711	31,366,848
Fines & Forfeitures	77,845	247,094	89,900	95,035
Miscellaneous	6,783,192	3,471,464	1,757,021	2,064,208
Other Receipts	5,112,642	3,537,061	2,867,760	1,709,984
Total Revenues	70,726,348	65,024,328	66,243,151	96,094,915
Total Sources	101,881,555	99,963,162	96,528,452	124,136,116
EXPENDITURES				
Personnel Services	23,141,261	25,087,840	25,370,667	26,847,209
Operating	18,293,236	19,393,911	22,164,499	24,169,090
Capital Outlay	16,443,208	17,009,011	13,860,004	38,868,799
Transfers	5,318,031	3,714,127	2,903,500	1,998,807
Debt Service/Other	3,746,985	4,472,972	4,188,581	4,036,639
Total Expenditures	66,942,721	69,677,861	68,487,251	95,920,544
Reserves	34,938,834	30,285,301	28,041,201	28,215,572
Total Uses	101,881,555	99,963,162	96,528,452	124,136,116

Revenue Sources By Fund

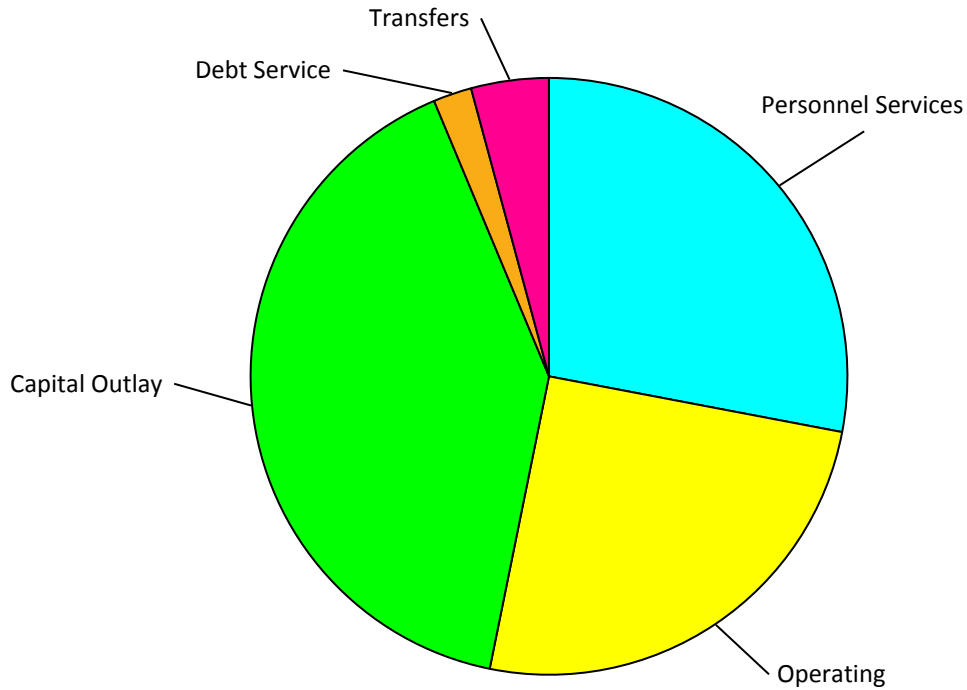
Revenue Sources By Fund - Total of All Funds, Excluding Funds Forward



CATEGORY	AMOUNT	PERCENT
General Fund	45,436,219	47.3 %
CRA Fund	2,720,038	2.8 %
Building Permits	1,034,500	1.1 %
Utility Fund	37,277,000	38.8 %
Stormwater Fund	4,685,226	4.9 %
Health Care Fund	4,941,932	5.1 %
TOTAL	96,094,915	100 %

Expenditures By Category

Expenditures By Category - Total of All Funds, Excluding Reserves



CATEGORY	AMOUNT	PERCENT
PERSONNEL SERVICES	26,847,209	28.0 %
OPERATING	24,169,090	25.2 %
CAPITAL OUTLAY	38,868,799	40.5 %
TRANSFERS/OTHER	1,998,807	2.1 %
DEBT SERVICE	4,036,639	4.2 %
TOTAL	95,920,544	100 %

PERSONNEL OVERVIEW

PERSONNEL RECAP

SALARIES AND BENEFITS SUMMARY

SALARIES AND BENEFITS CHART

PERSONNEL RECAP

	FY2026	to	FY2027
	FY2026	Change	FY2027
FULL-TIME POSITIONS			
General Fund			
City Manager	3	—	3
Human Resources	4	—	4
City Clerk	2	—	2
Finance/Metered Parking	8	—	8
Information Technology/GIS	6	(1)	5
Police	50	—	50
Communications	14	(14)	—
Fire	40	—	40
Public Works	35	—	35
Development Services	4	—	4
Code Enforcement	2	1	3
Leisure Services - Rec, Pool, Parks	4	—	4
Leisure Services - Golf	18	—	18
Subtotal General Fund	190	(14)	176
Other Funds			
Community Redevelopment Agency Fund	1	—	1
Building Permits & Inspection Utilization Fund	7	—	7
Utilities	24	1	25
Stormwater	5	—	5
Subtotal Other Funds	37	1	38
TOTAL FULL-TIME POSITIONS	227	(13)	214
PART-TIME/SEASONAL POSITIONS			
General Fund			
City Commission	5	—	5
Beach Rangers (Police)	8	—	8
Parking Enforcement (Police)	8	—	8
Communications	2	(2)	—
Fire	3	—	3
Public Works	1	2	3
Leisure Services - Rec, Pool, Parks	49	3	52
Leisure Services - Golf	40	11	51
Subtotal General Fund	116	14	130
TOTAL PART-TIME/SEASONAL POSITIONS	116	14	130
TOTAL POSITIONS	343	1	344

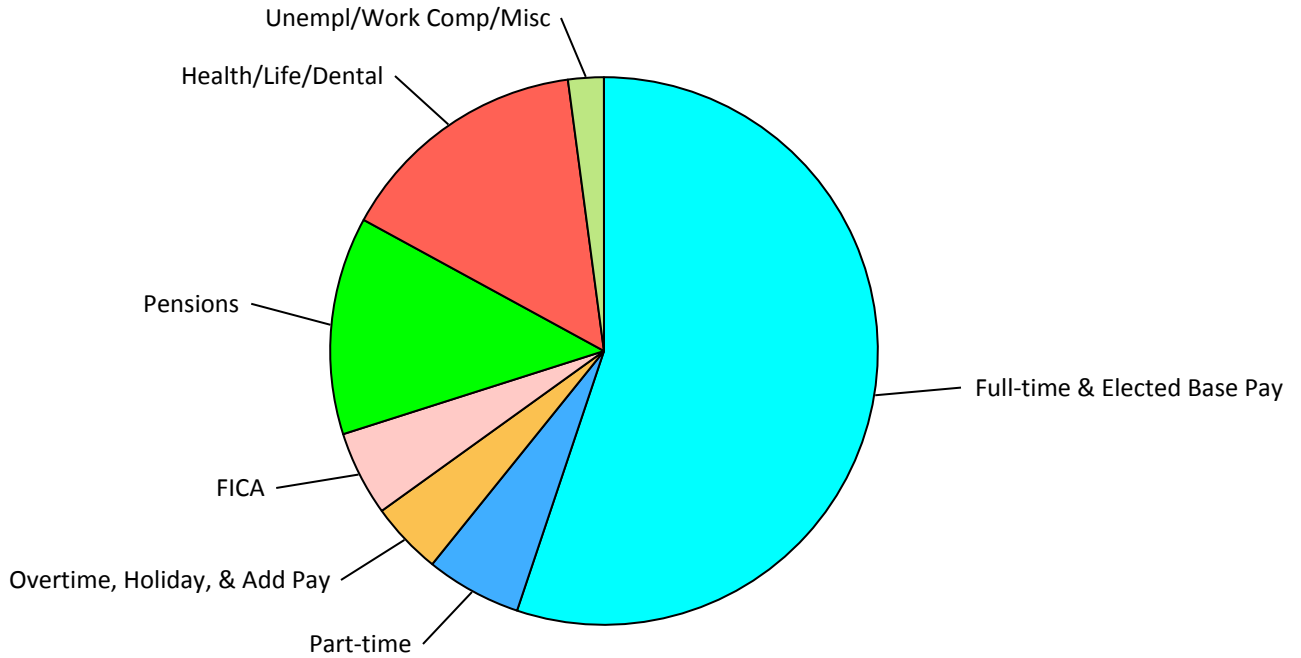
FY 2027: Part-time/seasonal position only in General Fund

Budgeted Salaries and Benefits By Fund and Type

This table provides a summary of costs by Fund and type of salary and benefit.

Pay/Benefit Type	General Fund	Community Redevelopment	Building Permits	Utilities	Stormwater	Total
Salary & Wages						
Elected Pay	30,000	—	—	—	—	30,000
Regular Pay	11,923,023	59,575	530,788	1,836,371	421,595	14,771,352
Additional Pay	59,757	—	—	—	—	59,757
Part-Time	1,516,194	—	—	—	—	1,516,194
Overtime	793,900	—	500	63,200	1,500	859,100
Holiday	227,000	—	—	—	—	227,000
Subtotal Salary	14,549,874	59,575	531,288	1,899,571	423,095	17,463,403
Benefits						
FICA	1,120,130	4,558	40,606	148,946	32,253	1,346,493
General Pension	838,988	8,710	77,601	257,454	61,638	1,244,391
Police Pension	993,394	—	—	—	—	993,394
Fire Pension	1,184,806	—	—	—	—	1,184,806
ICMA Pension	30,000	—	—	—	—	30,000
Group Health	3,097,029	5,633	150,000	500,728	105,620	3,859,010
Group Life	65,654	161	3,000	8,781	2,300	79,896
Dental Plan	55,701	186	2,738	8,493	2,280	69,398
Workers' Comp.	485,357	515	12,800	47,419	21,039	567,130
Unemployment & Misc.	—	—	—	—	—	—
Subtotal Benefits	7,871,059	19,763	286,745	971,821	225,130	9,374,518
Total FY 2027	22,420,933	79,338	818,033	2,871,392	648,225	26,837,921
Total Percentage	83.6%	0.3%	3.0%	10.7%	2.4%	100%
Comparison of Personnel Budget Appropriations for FY 2026 to FY 2027						
FY 2026 Budget	22,669,897	55,615	510,510	2,679,634	512,100	26,427,756
Change in FY 2027	(248,964)	23,723	307,523	191,758	136,125	410,165

BENEFIT TYPE



Benefit Type	Amount	Percent
Full-time & Elected Base Pay	14,801,352	55.2 %
Part-time	1,516,194	5.6 %
Overtime, Holiday, & Add Pay	1,145,857	4.3 %
FICA	1,346,493	5.0 %
Pensions	3,452,591	12.9 %
Health/Life/Dental	4,008,304	14.9 %
Unempl/Work Comp/Misc	567,130	2.1 %
TOTAL	26,837,921	100 %

BUDGET OVERVIEW

SUMMARIES OF SOURCES AND USES
CONSOLIDATED FINANCIAL OVERVIEW
TOTAL SOURCES AND USES - CHARTS

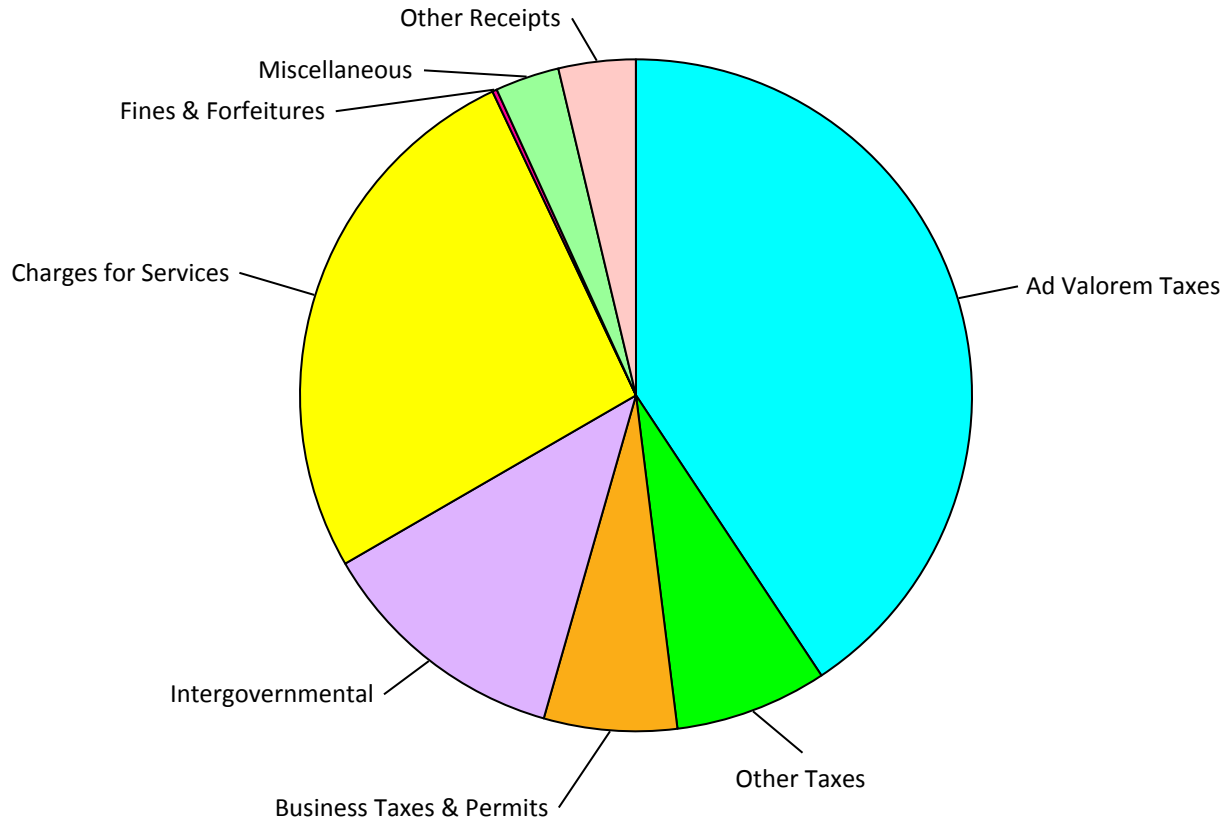
General Fund Budget Summary
Fund Number: 001

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	Annual Budget
SOURCES OF FUNDS					
AD VALOREM TAXES	16,408,514	17,853,194	19,072,937	18,034,123	18,460,742
LOCAL OPTION & UTILITY SERVICE TAXES	2,919,302	3,199,548	2,842,962	3,024,507	3,335,000
BUSINESS TAXES & PERMITS	2,036,920	2,639,480	2,719,783	2,727,983	2,916,250
INTERGOVERNMENTAL	4,263,414	3,341,292	3,855,268	3,627,570	5,554,124
CHARGES FOR SERVICE	9,938,122	9,522,308	10,819,948	10,854,497	11,978,416
FINES & FORFEITURES	77,845	247,094	89,900	89,900	95,035
MISCELLANEOUS	6,086,305	2,784,412	1,109,230	1,254,198	1,406,668
OTHER RECEIPTS	5,052,642	3,477,061	2,847,760	2,847,760	1,689,984
TOTAL REVENUES	46,783,064	43,064,389	43,357,788	42,460,538	45,436,219
FUNDS FORWARD	16,019,673	18,375,197	12,766,521	12,766,521	13,048,719
TOTAL SOURCES	62,802,737	61,439,586	56,124,309	55,227,059	58,484,938
USES OF FUNDS					
PERSONNEL SERVICES	20,086,053	21,785,369	22,716,676	21,823,452	22,430,221
OPERATING	11,698,987	11,594,898	14,969,573	13,488,946	14,467,699
CAPITAL OUTLAY	11,119,390	13,116,699	7,810,813	5,135,870	6,508,107
TRANSFERS	160,219	168,361	198,500	185,300	144,950
DEBT SERVICE/OTHER	1,362,891	2,007,038	1,544,772	1,544,772	1,610,332
TOTAL EXPENDITURES	44,427,540	48,672,365	47,240,334	42,178,340	45,161,309
RESERVES	18,375,197	12,766,521	8,883,975	13,048,719	13,323,629
TOTAL USES	62,802,737	61,438,886	56,124,309	55,227,059	58,484,938

GENERAL FUND BUDGET

SOURCES OF FUNDS

General Fund Revenue Sources, Excluding Funds Forward



GENERAL FUND REVENUE SOURCES, EXCLUDING FUNDS FORWARD

Ad Valorem Taxes	18,460,742	40.7 %
Other Taxes	3,335,000	7.3 %
Business Taxes & Permits	2,916,250	6.4 %
Intergovernmental	5,554,124	12.2 %
Charges for Services	11,978,416	26.4 %
Fines & Forfeitures	95,035	0.2 %
Miscellaneous	1,406,668	3.1 %
Other Receipts	1,689,984	3.7 %
TOTAL	45,436,219	100 %

Ad Valorem Taxes continue to be the primary source of Revenue to the General Fund.

SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	2026 Estimated	PROPOSED Budget
TAXES					
AD VALOREM TAXES					
0000-311. 10-00 Current	16,069,246	17,338,797	18,779,527	17,533,999	17,880,742
0000-311. 20-00 Prior Year Warrants	275,470	442,581	250,000	426,862	500,000
0000-311. 30-00 Interest & Penalties	63,798	71,816	43,410	73,262	80,000
Subtotal Ad Valorem Taxes	16,408,514	17,853,194	19,072,937	18,034,123	18,460,742
LOCAL OPTION TAXES					
0000-312. 41-00 First Local Option Fuel Tax	383,773	382,336	363,498	363,498	400,000
2120-312. 52-00 Ins. Premium Tax - Police Pension	153,252	169,016	123,282	153,000	170,000
2820-312. 51-00 Ins. Premium Tax - Fire Pension	305,637	307,514	153,173	305,000	310,000
Subtotal Local Option Taxes	842,662	858,866	639,953	821,498	880,000
UTILITY SERVICE TAXES					
0000-314. 10-00 Electricity	1,510,965	1,747,999	1,616,809	1,616,809	1,850,000
0000-314. 20-00 Telecommunications	491,455	512,487	510,700	510,700	520,000
0000-314. 40-00 Natural Gas	74,220	80,196	75,500	75,500	85,000
Subtotal Utility Service Taxes	2,076,640	2,340,682	2,203,009	2,203,009	2,455,000
LOCAL BUSINESS TAX					
3610-316 10-00 Local Business Tax	148,820	209,489	160,000	180,000	200,000
3610-316 10-20 Vacation Rental Business Tax	29,148	59,535	28,000	56,000	70,000
3610-316 20-00 County Business Tax	1,989	1,764	4,500	1,500	4,500
Subtotal Business Tax	179,957	270,788	192,500	237,500	274,500
TOTAL TAXES	19,507,773	21,323,530	22,108,399	21,296,130	22,070,242
BUSINESS TAXES & PERMITS					
BUILDING PERMITS					
3610-322 90-00 Miscellaneous Permits	450	2,669	250	250	250
Subtotal Building Permits	450	2,669	250	250	250
FRANCHISE FEES					
0000-323 10-00 Electricity	1,258,900	1,274,241	1,225,933	1,225,933	1,285,000
0000-323 40-00 Natural Gas	87,342	92,797	93,500	93,500	100,000
0000-323 70-00 Solid Waste	315,644	347,447	321,300	321,300	352,000
0000-323 90-00 Other	288	400	1,000	1,000	1,000
3610-323 90-10 Beach Related Franchise	38,688	52,545	95,300	73,500	73,500
Subtotal Franchise Fees	1,700,862	1,767,430	1,737,033	1,715,233	1,811,500

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OTHER LICENSES/PERMITS					
2820-329 10-10 Vacation Rental Fire Inspection Fees	54,925	63,866	90,000	75,000	90,000
2820-329 30-00 Burn Permits	420	—	—	—	—
3610-329 50-10 Vacation Rental Registration Fees	100,306	534,327	700,000	700,000	740,000
3610-329 90-00 Misc Lic/Permits & Registration	—	400	—	—	—
Subtotal Licenses/Permits	155,651	598,593	790,000	775,000	830,000
TOTAL BUSINESS TAXES & PERMITS	1,856,963	2,368,692	2,527,283	2,490,483	2,641,750
INTERGOVERNMENTAL REVENUE					
FEDERAL GRANTS					
2120-331 20-00 JAG/Bryne Revenue	2,400	—	—	—	—
2120-331 20-10 Vests & Other Grants	7,673	1,414	5,050	5,050	14,250
2820-331. 30-10 FEMA - Fire SAFER Grant	543,002	341,462	172,320	193,327	—
0000-331 80-00 Federal Hurricane Relief	284,492	264,223	—	67,180	—
3170-331 90-00 American Rescue Plan Act Revenue	—	—	300,000	—	—
0000-331 90-00 American Rescue Plan Act Revenue	1,766,407	1,236,973	—	—	—
Subtotal Federal Grants	2,603,974	1,844,072	477,370	265,557	14,250
STATE GRANTS					
3110-334 10-00 State Grants	—	—	—	—	365,000
3160-334 10-00 State Grants	—	—	—	—	497,250
3170-334 10-00 State Grants	229,447	267,117	—	—	—
3170-334 50-10 State Appropriations	—	—	1,250,000	1,250,000	3,300,000
2820-335 10-00 State Grants	—	—	—	6,885	—
2825-334 61-10 State Grants	18,323	—	—	—	—
Subtotal State Grants	247,770	267,117	1,250,000	1,256,885	4,162,250
STATE REVENUE SHARING PROCEEDS					
0000-335. 12-10 Municipal Revenue Sharing Program	329,534	331,440	402,309	402,309	402,309
3110-335. 12-50 Municipal Gas Taxes	71,625	71,922	103,530	75,000	75,000
0000-335. 14-00 Mobile Home Licenses	519	617	500	500	500
0000-335. 15-00 Alcoholic Beverage License Tax	41,926	43,043	55,000	55,000	55,000
0000-335. 18-00 Half-Cent Sales Tax	800,806	725,504	778,584	778,584	800,000
2820-335. 21-00 Firefighters Supplemental Comp.	11,250	15,430	14,160	16,920	17,000
3110-335. 45-00 Motor Tax Fuel Rebate	14,714	16,184	12,000	15,000	16,000
3170-337. 10-00 General Government - Capital Grant	129,481	—	750,000	750,000	—
2820-337. 21-00 Contrib. from County (Fire Station)	11,815	11,815	11,815	11,815	11,815
2410-337. 45-00 PSAP Interlocal Agreement	—	14,148	—	—	—
Subtotal State Revenue Sharing Proceeds	1,411,670	1,230,103	2,127,898	2,105,128	1,377,624
TOTAL INTERGOVERNMENTAL REVENUE	4,263,414	3,341,292	3,855,268	3,627,570	5,554,124

SOURCES OF FUNDS					
		2024	2025	2026	2027
		Actual	Actual	Amended Budget	PROPOSED Budget
CHARGES FOR SERVICES					
GENERAL GOVERNMENT					
0000-341	90-10 Application Fees - Special Events	8,800	8,150	8,000	13,000
0000-340	00-00 Charges For Services (City Hall)	—	700	—	1,500
1110-341	90-30 Sales of Maps, Copies	11,236	9,632	7,200	9,000
1110-341	90-80 Election	300	—	200	440
2120-340	10-00 Reimbursed Labor Police	44,290	63,961	45,000	50,000
2820-340	10-00 Reimbursed Labor-Fire Inspections	25,386	5,323	43,805	20,000
2820-341	90-60 Plan Check Fees	366,070	61,449	50,000	80,000
2820-341	90-75 Lifeguard Services	—	—	—	—
3110-340	10-00 Reimbursed Labor-Public Works	875	239	1,000	1,500
3610-341	30-10 Admin. Fees (Mod Changes)	—	—	—	—
3610-341	90-20 Petition Fees	35,062	6,562	25,000	20,000
3610-341	90-40 Inspection Fees	1,100	500	500	1,000
3610-341	90-60 Plan Check Review Fees	1,565	5,078	3,000	3,000
Subtotal General Government		494,684	161,594	183,705	201,440
METERED PARKING					
1220-344.	50-12 Shepard Park Parking Receipts	665,949	646,613	650,000	700,000
1220-344.	50-13 Ramp Road Park Receipts	—	—	—	50,000
1220-344.	50-16 Fischer Park Parking Receipts	100,222	83,376	80,000	100,000
1220-344.	50-18 22 N Atlantic Parking Lot	114,431	145,310	100,000	301,125
1220-344.	50-22 City Hall Parking Zone	524	25	—	—
1220-344.	50-30 Parking Permits	195,222	221,785	243,125	270,000
1220-344.	60-10 Meter Fees	1,458,222	1,406,275	1,552,500	1,700,000
1220-344.	60-15 Meter Fees Taxable	69,879	56,368	55,000	70,000
1220-344.	60-20 Meter Fines	405,096	457,541	340,000	500,000
Subtotal Metered Parking		3,009,545	3,017,293	3,020,625	3,691,125
PUBLIC SAFETY					
2120-342.	10-00 Accident Reports	6,300	4,280	4,000	5,000
2120-342.	90-10 Investigative Cost Recovery	41,309	43,825	38,000	45,000
2820-342.	50-10 Fire Safety Inspection	95,096	32,092	230,000	65,000
2820-342.	90-20 Fire Inspections - Special Events	3,425	1,025	2,000	2,500
2820-342.	90-40 CPR Classes	—	5,520	30,000	15,000
Subtotal Public Safety		146,130	86,742	304,000	132,500
PHYSICAL ENVIRONMENT					
3190-343.	40-00 Solid Waste Revenue	2,824,212	2,978,549	3,757,774	4,006,877
3190-343.	41-00 Beach Maintenance (Interlocal)	175,000	—	—	—
3190-343.	80-10 Late Fees	17,193	19,221	19,500	19,500
Subtotal Physical Environment		3,016,405	2,997,770	3,777,274	4,026,377

Fund: General

Fund Number: 001

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
TRANSPORTATION					
3110-344. 70-00 Hwy Lighting Maint. Agreement	108,902	112,170	112,170	116,787	120,290
3110-344. 90-00 Other	4,331	—	—	—	—
3150-344. 70-00 Maint. of State Assets	33,220	39,732	39,732	39,732	45,000
Subtotal Transportation	146,453	151,902	151,902	156,519	165,290
CULTURE/LEISURE SERVICES					
4110-347. 20-30 Daily Fees	2,569	1,948	1,900	2,300	2,500
4110-347. 20-40 Prepaid Fees	187	98	1,000	1,000	1,000
4110-347. 20-60 Activity Fees	140,116	137,282	164,100	164,100	164,100
4110-347. 50-00 Recreation Facility Rental	6,414	6,663	6,800	6,800	6,800
4110-347. 50-10 Stadium Sport Complex	2,820	2,519	7,000	4,500	7,000
4110-347. 90-10 Vending Machine	493	229	—	—	—
4130-347. 20-10 Pool Lessons	4,580	7,282	6,000	7,000	7,500
4130-347. 20-20 Pool Rental	33,355	33,310	32,000	36,000	36,000
4130-347. 20-30 Daily Pool Fees	26,523	27,059	27,000	27,000	27,000
4130-347. 20-40 Prepaid Pool Fees	31,768	41,885	34,000	36,000	40,000
4130-347. 50-00 Pavilion	9,270	5,749	12,000	12,000	12,000
4140-347. 57-00 Tennis Facility Rental	13,600	12,000	—	—	—
4160-347. 56-00 Auditorium Rental	250	—	—	—	—
4200-347. 20-22 Cart Rental Electric	735,308	502,688	826,570	830,000	854,900
4200-347. 20-24 Cart Rental Hand	—	235	1,300	1,300	1,300
4200-347. 20-26 Golf Club Rental	39,774	47,348	45,000	52,000	65,000
4200-347. 20-28 Storage/Locker Rental	—	—	250	50	250
4200-347. 20-30 Daily Fees	1,131,777	1,275,672	1,146,247	1,200,000	1,236,000
4200-347. 20-32 Daily Fees Driving Range	41,149	44,239	60,000	110,000	121,000
4200-347. 20-40 Prepaid Fees	—	—	4,000	2,056	3,100
4200-347. 20-65 Surcharge	—	1,276	5,000	2,500	2,500
4200-347. 20-67 Handicap Services	1,990	2,052	2,500	3,000	5,800
4200-347. 50-00 Facility Rental	20,884	24,008	32,670	26,573	17,000
4200-347. 90-10 Sales/Merchandise	236,996	223,061	250,000	250,000	270,000
4200-347. 90-30 Sales/Food	156,226	192,835	182,104	215,000	250,000
4200-347. 90-32 Sales/Beer	137,901	147,628	159,860	159,860	175,000
4200-347. 90-34 Sales/Wine	27,975	24,134	30,794	20,607	23,500
4200-347. 90-36 Sales/Liquor	132,614	141,035	151,721	155,000	182,000
4200-347. 90-38 Sales/Other Beverages	40,503	43,752	43,626	43,626	60,000
Subtotal Culture/Leisure Services	2,975,042	2,945,987	3,233,442	3,368,272	3,584,250

SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OTHER CHARGES FOR SERVICES					
2120-349. 10-00 Cost Sharing School Resource Officer	149,863	161,020	149,000	149,000	177,434
Subtotal Charges for Services	149,863	161,020	149,000	149,000	177,434
TOTAL CHARGES FOR SERVICES	9,938,122	9,522,308	10,819,948	10,854,497	11,978,416
FINES AND FORFEITURES					
JUDGMENTS AND FINES					
2120-351. 10-00 Court Fines	44,476	49,442	45,000	45,000	50,000
2120-351. 30-00 Police Education	6,808	10,300	7,300	7,300	7,300
Subtotal Fines and Forfeitures	51,284	59,742	52,300	52,300	57,300
VIOLATIONS OF LOCAL ORDINANCES					
2120-354. 10-10 Code Enforcement/Police	6,462	6,650	7,500	7,500	7,500
2120-354. 10-20 Code Enforcement/Red Light	499	75	100	100	235
3690-354. 10-10 Civil Citations	19,600	180,627	30,000	30,000	30,000
Subtotal Charges for Services	26,561	187,352	37,600	37,600	37,735
TOTAL FINES AND FORFEITURES	77,845	247,094	89,900	89,900	95,035
MISCELLANEOUS REVENUES					
INTEREST EARNINGS					
0000-361. 10-00 Interest on Pooled Funds	46	11,251	4,000	15,000	20,000
0000-361. 20-00 Interest on Investments	1,280,306	1,217,726	925,000	925,000	1,200,000
0000-361. 90-00 Market Unrealized Gain/Loss	983	—	—	—	—
Subtotal Miscellaneous Revenues	1,281,335	1,228,977	929,000	940,000	1,220,000

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
RENTS & ROYALTIES					
0000-362. 10-00 Communication Tower Rent	15,400	16,800	16,800	16,800	18,480
Subtotal Rents & Royalties	15,400	16,800	16,800	16,800	18,480
SALE/LOSS FIXED ASSETS					
0000-364. 10-00 Insurance/Auction Proceeds	36,064	80,834	15,000	47,148	50,000
0000-364. 30-00 Sale of Equipment	88,530	—	—	—	—
0000-364. 30-00 Sale of Equipment	—	50,000	—	—	—
Subtotal Sale/Loss Fixed Assets	124,594	130,834	15,000	47,148	50,000
SURPLUS SALES AND SCRAP					
0000-365. 10-00 Sales of Scrap	—	—	50	50	—
Subtotal Sales and Scrap	—	—	50	50	—
PRIVATE CONTRIBUTIONS					
0000-366 10-00 Private Sources	—	122,832	15,000	—	—
0000-366. 20-00 Other	—	—	1,080	1,080	1,080
0000-366. 30-10 Employee Benefit	—	90	—	—	—
0000-366. 30-20 Other - General	100	100	—	—	—
2120-366. 10-20 Other - Police	2,050	—	1,500	1,500	2,341
2820-366. 20-10 Blood Pressure Donations	—	100	100	150	100
2820-366. 20-20 Other - Fire	16,250	—	—	—	—
2830-366. 10-00 Private Sources	1,400	1,685	2,000	2,000	2,000
Subtotal Private Contributions	19,800	124,807	19,680	4,730	5,521
OTHER MISCELLANEOUS REVENUES					
0000-367. 10-00 Watercraft Ramp Use	4,000	28,090	—	—	—
3610-367. 20-00 Adult Entertainment License/Other	842	—	1,000	2,500	—
0000-369. 10-00 NSF Check Fee	30	110	—	316	—
0000-369. 30-00 Insurance Refunds	2,162	10,180	14,500	158,297	14,500
0000-369. 36-00 Insurance Proceeds - General	1,756	190,972	25,000	25,000	25,000
0000-369. 35-00 Opioid Settlement	—	—	—	45,593	—
0000-369. 40-00 Collection Agencies & Other	9,745	11,419	6,000	(32,236)	6,000
9000-369. 40-00 Other	47,042	26,731	47,200	11,000	47,200
3190-369. 40-10 Late Fees	—	1,655	—	—	—
2120-369. 90-00 Misc. Revenue	3,969	7,686	20,000	20,000	4,967
4110-369. 90-15 Misc. Field Trips	9,045	8,915	10,000	10,000	10,000
2120-369. 90-35 Misc. Signs	—	—	5,000	5,000	5,000
0000-383. 99-00 Other Fin Sources - SBITA	613,585	997,236	—	—	—
0000-384. 20-00 Debt Proceeds	3,953,000	—	—	—	—
Subtotal Other Miscellaneous Revenues	4,645,176	1,282,994	128,700	245,470	112,667
TOTAL MISCELLANEOUS REVENUES	6,086,305	2,784,412	1,109,230	1,254,198	1,406,668

Fund: General
Fund Number: 001

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OTHER RECEIPTS					
INTERFUND TRANSFERS					
0000-381. 30-00 From 125 &136 Funds (Capital Improvements)	3,019,896	1,459,739	—	—	—
0000-381. 50-10 Insurance from Fd 136	20,434	20,434	—	—	—
0000-381. 50-15 Utilities from Fd 136	2,294	2,294	—	—	—
0310-381. 50-20 Labor Exp from Fd 136	3,634	4,381	—	—	—
0410-381. 50-20 Labor Exp from Fd 136	8,135	10,980	—	—	—
0510-381. 50-20 Labor Exp from Fd 136	5,263	7,691	—	—	—
1110-381. 50-20 Labor Exp from Fd 136	3,271	5,212	—	—	—
1210-381. 50-20 Labor Exp from Fd 136	12,331	18,198	—	—	—
1310-381. 50-20 Labor Exp from Fd 136	21,854	29,218	—	—	—
3140-381. 50-20 Labor Exp from Fd 136	37,776	27,209	—	—	—
3150-381. 50-20 Labor Exp from Fd 136	37,648	27,023	—	—	—
1310-381. 50-25 IT Support Services	3,611	3,611	—	—	—
Subtotal Interfund Transfers	3,176,147	1,615,990	—	—	—

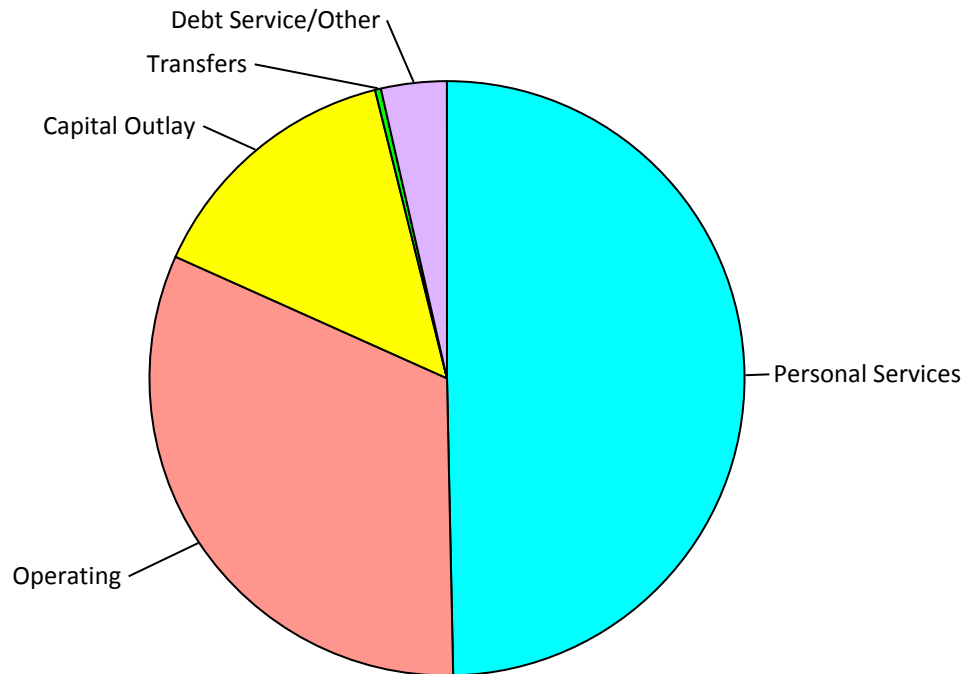
Fund: General

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
CONTRIBUTIONS FROM ENTERPRISE OPERATIONS					
0000-382. 20-00 Service Charges- Utility Fund	—	—	351,360	351,360	338,500
0310-382. 20-00 Svc Charges - Utilities	45,075	50,890	—	—	—
0410-382. 20-00 Svc Charges - Utilities	74,248	61,131	—	—	—
0510-382. 20-00 Svc Charges - Utilities	51,759	48,667	—	—	—
1110-382. 20-00 Svc Charges - Utilities	32,618	33,660	—	—	—
1210-382. 20-00 Svc Charges - Utilities	116,298	110,371	—	—	—
1310-382. 20-00 Svc Charges - Utilities	280,728	296,007	—	—	—
3140-382. 20-00 Svc Charges - Utilities	172,544	177,701	—	—	—
3150-382. 20-00 Svc Charges - Utilities	173,317	174,516	—	—	—
3160-382. 20-00 Svc Charges - Utilities	14,312	—	—	—	—
0000-382. 20-10 Rev in Lieu of Property Taxes	702,755	695,288	2,100,000	2,100,000	1,050,700
0000-382. 30-00 Svc Charges - Stormwater	—	—	48,200	48,200	46,627
0000-382. 60-00 Svc Charges - Building Permit Fund	—	—	48,200	48,200	46,627
0310-382. 30-00 Svc Charges - Stormwater	10,482	9,755	—	—	—
0410-382. 30-00 Svc Charges - Stormwater	12,289	12,590	—	—	—
0510-382. 30-00 Svc Charges - Stormwater	9,510	9,862	—	—	—
1110-382. 30-00 Svc Charges - Stormwater	6,101	6,805	—	—	—
1210-382. 30-00 Svc Charges - Stormwater	20,200	22,482	—	—	—
1310-382. 30-00 Svc Charges - Stormwater	58,907	55,994	—	—	—
3140-382. 30-00 Svc Charges - Stormwater	32,021	28,460	—	—	—
3150-382. 30-00 Svc Charges - Stormwater	31,912	28,265	—	—	—
0000-382. 30-10 Rev in Lieu of Property Tax	31,419	38,627	300,000	300,000	207,530
Subtotal Contributions From Enterprise Operations	1,876,495	1,861,071	2,847,760	2,847,760	1,689,984
TOTAL OTHER RECEIPTS	5,052,642	3,477,061	2,847,760	2,847,760	1,689,984
TOTAL GENERAL FUND REVENUE	46,783,064	43,064,389	43,357,788	42,460,538	45,436,219
FUNDS FORWARD					
0000-389. 99-10 Appropriated Fund Balance	16,019,673	18,375,197	12,766,521	12,766,521	13,048,719
TOTAL SOURCES	62,097,646	61,439,586	56,124,309	55,227,059	58,484,938

GENERAL FUND BUDGET

USES OF FUNDS

General Fund Uses, Excluding Reserves



GENERAL FUND USES, EXCLUDING RESERVES

Personal Services	22,430,221	49.7 %
Operating	14,467,699	32.0 %
Capital Outlay	6,508,107	14.4 %
Transfers	144,950	0.3 %
Debt Service/Other	1,610,332	3.6 %
TOTAL	45,161,309	100 %

Fund: General

Fund Number: 001

SUMMARY OF EXPENDITURES					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
Commission (0110)	149,398	145,101	176,352	169,254	128,560
City Attorney (0310)	248,496	241,350	318,000	318,000	333,855
City Manager/Marketing/Economic Development (0410)	558,614	634,954	611,473	570,035	517,960
Human Resources (0510)	412,211	494,625	523,922	506,514	561,840
Clerk (1110)	280,824	295,504	346,489	320,443	329,403
Finance/Metered Parking (1210/1220)	1,644,000	1,480,269	1,688,901	1,459,676	1,717,314
Information Technology (1310)	2,186,200	2,458,380	2,494,023	2,300,751	2,148,987
Total Administration	5,479,743	5,750,183	6,159,160	5,644,673	5,737,919
Police (2120)	5,991,733	6,689,541	7,005,865	6,763,070	6,826,354
Beach Rangers (2170)	103,805	119,659	126,977	124,749	131,550
Parking Enforcement Officers (2180)	164,641	180,256	191,587	165,599	184,935
Communications (2410)	1,314,672	1,085,162	1,245,929	801,268	400,530
Fire (2820)	5,557,352	7,273,599	6,874,732	6,804,809	6,873,246
Emergency Medial Services (2825)	272,987	213,788	293,640	278,998	115,150
Community Paramedic Program (2830)	4,325	3,546	8,900	2,582	1,600
Total Public Safety	13,409,515	15,565,551	15,747,630	14,941,075	14,533,365
Field Operations (3110)	1,953,755	1,594,954	2,773,204	1,893,533	2,552,288
Building Maintenance (3140)	1,516,182	1,359,443	1,878,723	1,345,905	1,666,714
Grounds Maintenance (3150)	897,771	907,360	1,137,920	966,659	1,340,545
Fleet (3160)	1,568,285	1,914,399	2,605,849	1,877,287	2,318,695
Capital Improvements (3170)	7,873,607	7,348,393	3,714,608	2,505,385	3,613,228
Solid Waste (3190)	4,115,528	3,428,551	3,825,333	3,853,103	4,106,877
Total Public Works	17,925,128	16,553,100	15,935,637	12,441,872	15,598,347
Planning, Zoning & Development (3610)	398,647	359,840	441,649	357,438	268,670
Code Enforcement Officers (3690)	137,336	167,101	248,548	239,232	246,764
Total Development Services	535,983	526,941	690,197	596,670	515,434
Recreation Center (4110)	447,513	519,809	553,207	521,855	518,638
Beach-side Parks (4120)	148,679	133,236	254,895	213,878	242,568
Pool (4130)	554,833	572,820	727,777	722,872	553,212
Tennis (4140)	35,748	364	4,776	2,529	3,400
Skate Park (4150)	25,561	108,353	46,109	34,525	64,000
Auditorium (4160)	81,865	39,006	67,504	129,600	84,060
Golf (4210/4230/4240)	2,840,304	4,501,129	3,602,038	3,511,371	3,736,832
Total Leisure Services	4,134,503	5,874,717	5,256,306	5,136,630	5,202,710
Non-departmental (9000)	1,424,320	1,712,057	1,814,632	1,692,262	1,863,202
Disaster Recovery	101,632	331,732	—	79,611	—
Unemployment Compensation	6,825	5,225	—	775	—
Transfer to OPEB Trust	100,000	100,000	100,000	100,000	100,000
Debt Service	1,362,891	2,007,038	1,544,772	1,544,772	1,610,332
Total Non-Departmental	2,995,668	4,156,052	3,459,404	3,417,420	3,573,534
TOTAL EXPENDITURES	44,480,540	48,426,544	47,248,334	42,178,340	45,161,309

ADMINISTRATION

DETAIL BY DEPARTMENT

Organization Chart

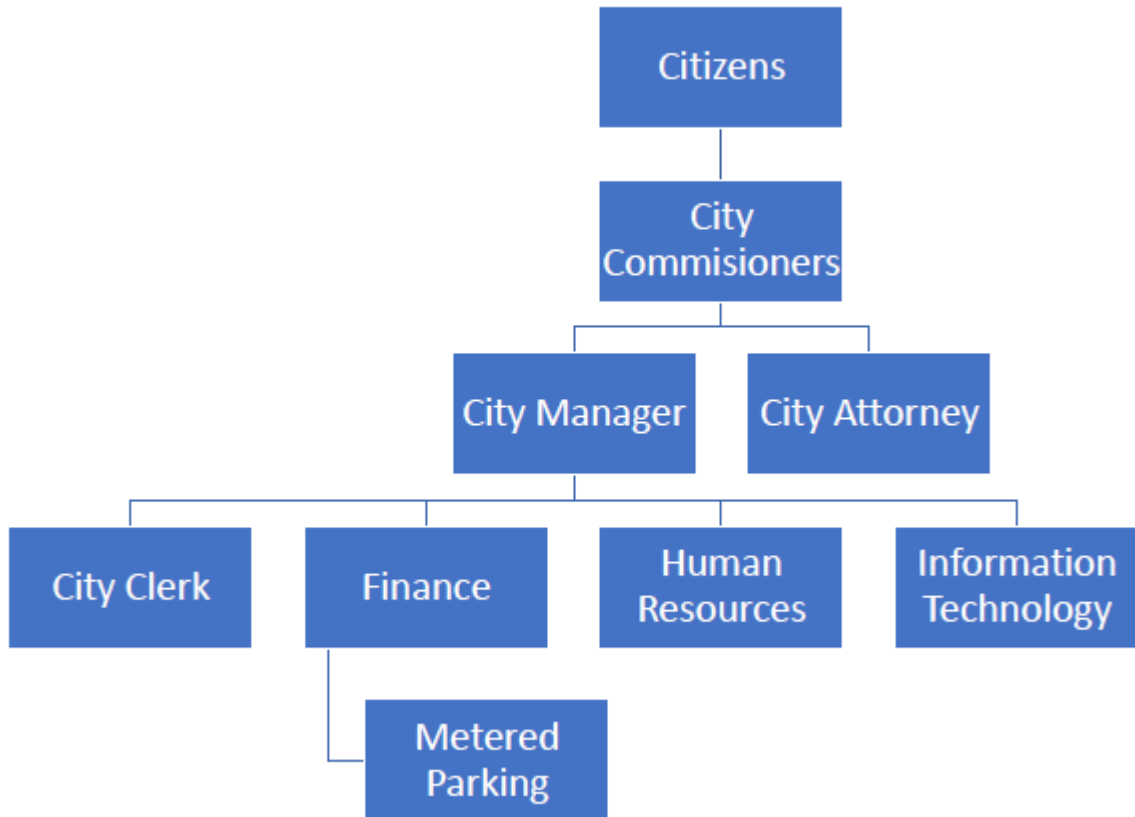
Operating Statistics & Performance Measures

Personnel/Capital Outlay Schedule/Mission Statement

Uses of Funds

**GENERAL FUND
ADMINISTRATION**

DEPARTMENT & DIVISION ORGANIZATIONAL CHART



Fund: General
Fund Number: 001

Administration Budget Summary

SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
CHARGES FOR SERVICES	3,021,081	3,026,925	3,028,025	3,158,025	3,650,565
MISCELLANEOUS REVENUES	797,506	797,505	—	—	—
TOTAL REVENUES	3,818,587	3,824,430	3,028,025	3,158,025	3,650,565

USES OF FUNDS

PERSONNEL SERVICES	2,752,055	2,741,590	3,061,450	2,733,340	2,841,939
OPERATING	1,941,473	1,889,054	2,731,810	2,606,644	2,787,530
CAPITAL OUTLAY	725,996	1,051,178	259,400	219,389	63,500
TRANSFERS	60,219	68,361	98,500	85,300	44,950
TOTAL EXPENDITURES	5,479,743	5,750,183	6,151,160	5,644,673	5,737,919

COMMISSION

The City of Cocoa Beach has a City Commission - City Manager form of government, adopted by the citizens on June 19, 1958. The City Commission is the legislative branch of City Government and is responsible for enacting policy.

PERSONNEL SCHEDULE			
DEPARTMENT: Commission			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2026	CHANGE	BUDGET 2027
Mayor	1	—	1
Commissioner	4	—	4
TOTAL COMMISSION	5	—	5
Elected officials are carried as General Government employees for payroll purposes, but are excluded from the figures in the FTE calculations.			
TOTAL POSITIONS	5	—	5

MISSION STATEMENT & DUTIES
Maintain a low-density residential and family-oriented resort community with paramount consideration given to the health, safety, welfare, comfort, and quality of life for all our citizens.

Duties

- * Provide for the performance of all duties and obligations imposed on the City by law.
- * Appoint the City Manager, City Attorney and various board members.
- * Regular Commission meetings are held on the 1st and 3rd Thursday of each month beginning at 6:00 p.m. at City Hall.
- * A Work Session devoted to the Budget, is held in July to get input at an early stage of Budget preparation. In accordance with State law, two (2) Public Hearings are held on the Budget before its adoption.
- * Other work sessions are scheduled as needed.
- * Regular Commission meetings, Special Commission meetings and Work Sessions are open to the public.

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
11-10 Elected & Appointed	30,500	32,500	30,000	30,000	30,000
21-00 FICA Taxes	2,333	2,486	2,295	2,295	2,295
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	42	52	52	52	65
Subtotal Personnel Services	32,875	35,038	32,347	32,347	32,360
OPERATING					
31-00 Professional Services	49,500	40,000	50,000	50,000	50,000
31-99 Payroll Processing Fees	187	226	—	—	—
40-00 Travel & Per Diem	3,183	519	5,050	1,053	4,600
48-00 Promotional Activities	3,114	1,928	4,375	1,004	8,600
51-00 Office Supplies	—	155	200	100	100
52-50 Other Supplies	498	—	—	—	—
54-10 Publications & Memberships	2,256	2,235	4,080	2,700	2,700
55-00 Training & Education	285	—	300	150	200
Subtotal Operating	59,023	45,063	64,005	55,007	66,200
TRANSFERS					
83-00 Other Grants & Aids	57,500	65,000	80,000	81,900	30,000
Subtotal Transfers	57,500	65,000	80,000	81,900	30,000
TOTAL COMMISSION ADMINISTRATION	149,398	145,101	176,352	169,254	128,560

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
MISSION, ACTIONS AND TASKS**

CITY BOARDS

Advisory Boards are an important part of City government and offer an opportunity for residents to help in the operation and improvement of their community. The City Charter provides that appointees be electors (voters) of the City, selected “from the generality of citizens whose personal and private interest are not likely to conflict with the general public interests.” The City actively solicits applications from residents who wish to serve on Boards. The Advisory Boards are:

Board of Adjustment

Considers appeals of administrative decisions in enforcement of the Zoning Ordinance and grants special exceptions and variances when justified, according to regulations.

Planning Board

Serves as the Comprehensive Planning Agency and assures that development complies with the City’s Comprehensive Plan.

Leisure Services Advisory Board

Assists with the review of current services. Evaluates, develops, and plans for the creation and upkeep of a five-year Leisure Services Strategic Master Plan.

Land Management/Sustainability Board

Works through and coordinates with the City Manager and Stormwater Department to prepare Land Management Plans to be submitted to the City Commission for approval. Manages Land and Programs for Land or other duties requested by City Commission. Responsible for improving the quality of life in the community by providing stewardship of the City's environmental resources in a manner that is equitable for all generations. To improve the quality of life in the community by providing stewardship of the City's environmental resources in a manner that is equitable for all generations.

General Employee Pension Board

Board members are trustees conducting the business of the trust for their respective plans.

Police Pension Board

This includes:

- Attend meetings
- Establish policies to conduct Board business
- Oversight role with regard to investment managers (e.g. ensure investment policy followed)

Firefighters Pension Board

This includes:

- Pay benefits to eligible recipients
- Pay the expenses of the trust
- File required reports with various agencies
- Make recommendations to the Commission (as necessary)

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
MISSION, GOALS, ACTIONS AND TASKS**

CITY ATTORNEY

Primary Mission

To act as the primary legal adviser to, and attorney and counselor for, the City staff and those charged with governance in matters relating to their official duties.

Additional Missions

- ✧ Furnish legal opinions on any questions of law to the City Commission, City Manager, Department Heads and various City boards.
- ✧ Provide legal assistance in the drafting and implementation of new ordinances and/or revisions to existing ordinances.
- ✧ Inform staff and elected officials of new laws and judicial opinions that could impact the City of Cocoa Beach.

Goals, Actions and Tasks

As requested by the Contract Administrator¹, the City Attorney:

- ✧ Prepares ordinances and resolutions for consideration by the Planning Board and City Commission and performs such other professional duties as may be required.
- ✧ Attends Commission meetings and other board meetings, providing ready legal counsel and guidance.
- ✧ Assists staff in application and interpretation of the City Code of Ordinances and Land Development Regulations.
- ✧ Reviews all proposed land development regulations, ordinances and resolutions developed by staff for legal sufficiency and advises staff accordingly so as to limit legal liabilities associated with proposed actions.
- ✧ Reviews lawsuits filed against the City of Cocoa Beach and provides advice and counsel on the appropriate handling for those lawsuits.
- ✧ Files lawsuits on behalf of the City of Cocoa Beach and, as necessary, represents the City in court proceedings.
- ✧ Reviews City contracts for legal sufficiency.

¹ The City Attorney is compensated under a monthly all-inclusive retainer contract. The City Manager is the Contract Administrator.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Attorney

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Payments for Services (thousands)	254.0	252.0	318.0	318.0	Payments to City Attorney's law firm
Other legal expenses (thousands)	—	—	—	—	
Total legal cost budget (thousands)	254.0	252	318.0	318.0	
Performance Measures:					
Not applicable for contract work.					

Fund: General

Account Code: 001-0310-514.

Department: City Attorney

Division: Administration

USES OF FUNDS					
	2024	2025	2026	2026	2027
			Amended	2026	PROPOSED
	Actual	Actual	Budget	Estimated	Budget
OPERATING SERVICES					
31-00 Professional Services	248,496	241,350	318,000	318,000	333,855
Subtotal Operating	248,496	241,350	318,000	318,000	333,855
TOTAL CITY ATTORNEY	248,496	241,350	318,000	318,000	333,855

CITY MANAGER

The City Manager administers policy as the executive officer of the City.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Manager

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Website Traffic Visitors	1,500,000	2,000,000	2,000,000	2,400,000	Target is 10% increase
Facebook Followers	18,000	20,000	20,000	20,000	Increase Followers by 10%
Twitter Followers	1,540	1,600	1,600	1,600	See Comments
YouTube Subscribers and Videos	300	375	375	400	Increase followers by 20%
CBNN Subscriptions	1,725	1,750	1,750	1,750	Increase followers by 20%

Comments:
X, formally Twitter, changed the rules regarding posting and uploading, creating an inability to gain additional followers.

PERSONNEL SCHEDULE			
DEPARTMENT: City Manager			
	NUMBER OF POSITIONS		
POSITION TITLE: FULL-TIME	BUDGET 2026	CHANGE	BUDGET 2027
City Manager	1	—	1
Assistant City Manager*	1	—	1
Government Affairs Manager/Executive Assistant	1	—	1
TOTAL FULL-TIME	3	—	3
TOTAL POSITIONS	3	—	3

*Position budget is allocated between City Manager Department, Development Services Department, and the Building Permit Fund (136).

MISSION STATEMENT
CITY MANAGER:
To develop, deliver and maintain progressive personnel management programs and services to attract and retain a highly qualified, well-trained and productive work force.

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	409,218	381,645	385,042	385,042	371,760
12-15 Additional Pay	1,000	—	—	—	—
21-00 FICA Taxes	30,183	25,207	29,456	29,456	28,440
22-10 General Employees Pension	43,992	54,000	46,591	46,591	18,168
22-40 Deferred Compensation	4,480	—	50,000	50,000	30,000
23-10 Group Hospitalization	39,883	21,695	32,788	40,679	40,679
23-20 Group Life	2,907	2,774	3,075	1,760	1,760
23-30 Dental Plan	1,353	969	1,040	1,285	1,285
23-90 Fitness & Wellness	—	30	—	—	—
24-00 Workers Compensation	572	2,438	2,398	1,000	878
Subtotal Personnel Services	533,588	488,758	550,390	555,813	492,970
OPERATING					
31-99 Payroll Processing Fees	2,519	1,839	—	—	—
40-00 Travel & Per Diem	516	98	5,120	3,000	3,040
47-00 Printing & Binding	—	48	100	—	—
48-00 Promotional Activities	2,748	121,716	16,157	3,000	7,850
51-00 Office Supplies	579	756	523	522	300
52-50 Other Supplies	313	190	—	—	—
54-10 Publications & Memberships	876	803	4,283	2,500	3,050
55-00 Training & Education	1,063	124	3,500	200	500
552.48-00 Marketing - Promotional Activities	13,024	16,816	23,300	1,000	4,700
552.54-10 Marketing - Publications & Memberships	669	445	4,500	600	600
552.55-00 Marketing - Training & Education	—	—	100	—	—
Subtotal Operating	22,307	142,835	57,583	10,822	20,040
TRANSFERS/OTHER					
83-00 Other Grants & Aids	2,719	3,361	3,500	3,400	4,950
Subtotal Transfers/Other	2,719	3,361	3,500	3,400	4,950
TOTAL CITY MANAGER	558,614	634,954	611,473	570,035	517,960

HUMAN RESOURCES

The Human Resources Department assures fair treatment of applicants and employees in all aspects of personnel administration. This is accomplished through teamwork and high employee morale.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: All Funds

DEPARTMENT: Human Resources

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Full-time (FT) positions					
Authorized	234	235	235	215	Reduction Comms & Others
Terminations	22	20	20	40	Comms moved BCSO
Filled at end of FY	215	218	218	205	
Vacant at end of FY	19	15	15	10	
Part-Time & Seasonal					
Authorized	111	111	111	115	
Performance Measures					
Vacancies / FT positions	2%	2%	2%	4%	
Terminated / FT positions	11%	11%	11%	18%	Comms moved BCSO
Health Insurance					
City's rate increase	4%	4%	4%	8%	Market rate or less
Market's rate increase	6%	6%	6%	11%	ACA expecting 26%
Workers Comp experience rating	1.54	1.54	1.54	1.78	
Workers' Comp Claims	6	6	6	5	
Workers Comp Claims > \$10,000	2	3	3	2	
Liability Claims > \$10,000	2	2	2	2	

Comments:

Staffing strategy is to design and maintain a succession plan to strategically hire or train existing employees with necessary skill sets to replace the impending departure of the present-day workforce who can retire now or in the next five years. With increasing employee benefit costs a concern, primarily health insurance, the City must focus on creative ways to retain key employees. It is critical that the City continue to invest in employees through training and education to maintain institutional knowledge. Due to the unknowns related to the Affordable Care Act (ACA), the City will continue to monitor market trends and benefits offered by the surrounding municipalities to ensure benefits remain competitive, while striving to be fiscally conservative.

PERSONNEL SCHEDULE			
DEPARTMENT: Human Resources			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2026		2027
HR Director	1	—	1
HR Manager	1	—	1
Senior HR Coordinator	1	—	1
HR Coordinator	1	—	1
TOTAL FULL-TIME	4	—	4
TOTAL POSITIONS	4	—	4

MISSION STATEMENT
To develop, deliver and maintain progressive personnel management programs and services to attract and retain a highly qualified, well-trained and productive work force.

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	250,630	296,092	314,868	314,868	355,438
12-15 Additional Pay	90	—	—	—	—
14-00 Overtime	6	96	—	—	—
21-00 FICA Taxes	19,092	22,156	24,088	24,088	27,955
22-10 General Employees Pension	20,592	32,500	38,100	38,100	48,709
23-10 Group Hospitalization	57,205	59,419	49,665	52,845	52,845
23-20 Group Life	2,258	5,511	4,327	2,580	2,580
23-30 Dental Plan	863	921	928	1,088	1,088
23-90 Fitness & Wellness	31	130	150	—	—
24-00 Workers Compensation	2,385	6,078	4,883	2,400	802
Subtotal Personnel Services	353,152	422,903	437,009	435,969	489,417
OPERATING					
31-00 Professional Services	23,275	50,029	46,695	46,000	60,120
31-99 Payroll Processing Fees	2,332	1,700	—	—	—
40-00 Travel & Per Diem	6,058	3,987	5,060	2,500	1,200
40-70 Moving Expenses	6,578	63	—	4,045	—
48-10 Employee Wellness Incentives	3,834	3,123	5,500	1,500	1,500
51-00 Office Supplies	938	991	1,200	500	500
52-50 Other Supplies	2,264	6,691	5,925	3,000	4,575
54-10 Publications & Memberships	4,066	1,929	5,733	2,000	1,928
55-00 Training and Education	9,714	3,209	8,800	3,000	2,600
Subtotal Operating	59,059	71,722	78,913	62,545	72,423
CAPITAL					
68-00 Software - New Purchase	—	—	8,000	8,000	—
Subtotal Capital	—	—	8,000	8,000	—
TOTAL HUMAN RESOURCES	412,211	494,625	523,922	506,514	561,840

CITY CLERK

The Office of the City Clerk is an information source, with services to include providing City records as prescribed by law, coordinating the City's elections, and supporting the City Commission and Boards. The Office is central to government transparency.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Clerk

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Meetings recorded	45	50	25	45	All City board meetings are recorded
Commission & CRA Minutes transcribed	45	50	25	45	CRA is within the Commission now
Ordinances adopted	10	12	12	30	Code Clean Up
Resolutions adopted	18	15	15	30	
Records destroyed (boxes)	—	—	200	200	(Box = 16" x 13") reduce offsite storage
Records Requests	400	380	250	390	Creating more transparency
Public Records Requests completed within 24 hours*	400	380	250	390	Creating more transparency
Performance Measures:					
Ratio of records destroyed to records stored	10 %	10 %	10 %	10 %	Target is 10%.
Record series digitized	6	6	6	6	A record series is a group of related records in a single filing system. Agendas and Minutes, Ordinances, Resolutions, Meeting Packets and Contracts are scanned as they are approved and adopted.

Comments:

*Records requests NOT completed within 24 hours were extensive and involved multiple departments.

Consistent effort is being undertaken to digitize records. Operating expenditures as a percentage of the total governmental operating costs budget, reflects that operating costs for this department have remained fairly constant and below budget.

PERSONNEL SCHEDULE			
DEPARTMENT: City Clerk			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
City Clerk/Public Information Officer	1	—	1
Deputy City Clerk	1	—	1
TOTAL FULL-TIME	2	—	2
TOTAL POSITIONS	2	—	2

MISSION STATEMENT
Maintain a low-density residential and family-oriented resort community with paramount consideration given to the health, safety, welfare, comfort, and quality of life for all our citizens.

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	158,914	160,845	155,731	155,731	167,023
14-00 Overtime	32	83	—	—	—
21-00 FICA Taxes	12,209	11,992	11,914	11,914	13,133
22-10 General Employees Pension	13,884	21,000	18,844	18,844	22,659
23-10 Group Hospitalization	29,782	43,548	52,568	41,460	41,460
23-20 Group Life	878	1,357	1,720	700	700
23-30 Dental Plan	592	841	811	715	715
24-00 Workers Compensation	222	2,655	2,711	950	377
Subtotal Personnel Services	216,513	242,321	244,299	230,314	246,067
OPERATING					
31-00 Professional Services	5,550	4,688	7,000	6,000	6,500
31-99 Payroll Processing Fees	854	976	—	—	—
34-40 Support Services	11,612	16,743	25,260	25,260	27,031
40-00 Travel & Per Diem	—	—	2,180	2,180	1,590
41-00 Communications Services	25,615	27,662	37,400	37,400	35,715
49-00 Other Current Charges	1,692	1,357	6,500	6,500	5,500
51-00 Office Supplies	686	1,098	750	400	250
54-10 Publications & Memberships	305	630	800	400	850
55-00 Training & Education	1,985	29	2,300	600	400
Subtotal Operating	48,299	53,183	82,190	78,740	77,836
CAPITAL OUTLAY					
68-00 Software- New Purchase	16,012	—	20,000	11,389	5,500
Subtotal Capital Outlay	16,012	—	20,000	11,389	5,500
TOTAL CITY CLERK	280,824	295,504	346,489	320,443	329,403

FINANCE

The primary mission of the Finance Department is to monitor and record all financial transactions of the city in the most efficient and effective manner ensuring accuracy and fiscal transparency.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Finance/Metered Parking

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Audit findings/repeat findings	0	1	0	0	Number from audit of prior period.
Uncollectible accounts (number) (thousands of dollars)	1,700 \$54	1600 \$47	1600 \$47	1,700 \$55	Primarily parking fines. Number of accounts & thousands of dollars.
Collection agency activity	856.00	500	500	200	Average monthly collections.
Parking citations written	13,000	14,000	14,000	12,500	
Parking Permits Issued	6,000	6,200	6,200	8,000	Credit card acceptance, increased permit options and possible online sales expected.
Investment portfolio maturity (years)	<1	<1	<1	<1	Term investment period in years
Performance Measures:					
Finance vs. General Fund budget	3%	3%	3%	3%	
Recoveries from collection agencies	10%	12%	12%	12%	30% benchmark based on industry standard.
Parking citation collections	68%	70%	70%	70%	75% benchmark. Note: lag time for collections

Comments:

Parking citation payment percentage remains high due to the acceptance of credit card online payments.

PERSONNEL SCHEDULE			
DEPARTMENT: Finance/Metered Parking			
	NUMBER OF POSITIONS		
POSITION TITLE: FULL-TIME	BUDGET 2026	CHANGE	BUDGET 2027
Finance Director	1	—	1
Deputy Finance Director*	1	—	1
Financial Analyst II	2	—	2
Financial Associate	1	—	1
Financial Program Administrator	1	—	1
Finance Coordinator	1	—	1
Customer Service Representative	1	—	1
TOTAL FULL-TIME	8	—	8
TOTAL POSITIONS	8	—	8

- The Deputy Finance Director position budget is allocated 50% to the CRA & 50% to the Finance Department

MISSION STATEMENT
The Finance Department serves as city-wide financial oversight, recording, monitoring, and reporting all financial transactions responsibly and transparently providing support to all departments. The Finance Department implements safeguards to ensure funds are ethically managed, ensuring fiscal integrity to meet service obligations to the public.

Additional Missions:

- * Prepare & monitor the City's annual operating and capital budgets
- * Preparing accurate & timely financial statements, reports, and audits to ensure accountability and compliance
- * Manage cash flow, investments, and debt to ensure fiscal health and liquidity
- * Ensuring that public funds are spent efficiently and according to city code, laws, and policies

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	628,904	548,451	644,237	497,922	570,414
14-00 Overtime	794	404	—	—	—
21-00 FICA Taxes	48,513	40,035	49,284	49,284	44,884
22-10 General Employees Pension	60,606	78,000	77,953	77,953	79,423
23-10 Group Hospitalization	155,220	120,068	200,165	105,968	105,968
23-20 Group Life	5,963	7,058	8,681	3,095	3,095
23-30 Dental Plan	3,353	2,474	4,253	2,376	2,376
24-00 Workers Compensation	2,360	3,442	3,494	1,900	1,287
Subtotal Personnel Services	905,713	800,022	988,067	738,498	807,447
OPERATING					
31-00 Professional Services	1,317	26,710	17,500	17,500	40,100
31-99 Payroll Processing Fees	4,137	3,237	—	—	—
32-10 Auditor	63,530	77,250	79,500	78,950	74,500
34-20 Bank Charges	34,668	33,298	48,500	33,000	57,400
40-00 Travel & Per Diem	1,934	—	4,950	—	—
47-00 Printing & Binding	3,160	3,782	5,100	4,892	3,250
49-00 Other Current Charges	5,272	7,239	6,800	6,800	—
51-00 Office Supplies	2,785	2,098	2,400	2,000	780
54-10 Publications & Memberships	1,113	260	1,720	500	1,000
55-00 Training & Education	9,250	1,227	6,200	—	—
Subtotal Operating	127,166	155,101	172,670	143,642	177,030
TOTAL FINANCE	1,032,879	955,123	1,160,737	882,140	984,477

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	72,000	53,198	49,971	49,971	49,607
14-00 Overtime	145	328	400	400	400
21-00 FICA Taxes	5,380	3,821	3,823	3,823	3,795
22-10 General Employees Pension	7,800	10,000	6,047	6,047	6,907
23-10 Group Hospitalization	33,848	30,999	36,228	31,200	31,200
23-20 Group Life	1,144	1,147	1,387	450	450
23-30 Dental Plan	552	417	599	370	370
24-00 Workers Compensation	101	85	135	75	108
Subtotal Personnel Services	120,970	99,995	98,590	92,336	92,837
OPERATING					
31-99 Payroll Processing Fees	477	327	—	—	—
34-20 Bank Charges	116,684	86,526	140,000	120,000	140,000
34-40 Support Services	153,932	172,808	140,000	140,000	185,000
44-18 Rentals & Leases 20 N Atlantic	172,910	122,812	120,574	200,000	250,000
46-10 Equipment Maintenance	21	—	4,000	4,000	23,000
47-00 Printing and Binding	1,922	6,784	5,000	1,200	7,000
49-15 Collection Agency Fees	32,633	30,330	20,000	20,000	35,000
52-50 Other	11,572	5,564	—	—	—
Subtotal Operating	490,151	425,151	429,574	485,200	640,000
TOTAL METERED PARKING	611,121	525,146	528,164	577,536	732,837

INFORMATION TECHNOLOGY

The Information Technology Department is the technology service organization which provides solutions that support and empower all City departments.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Information Technology (I.T.)

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated; for FY 2027 it has been projected. This information is presented in support of the basic budget estimates.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Software applications supported	410	410	410	405	Departments are constantly looking for ways to increase efficiency through technology.
Network availability	>99%	>99%	>99%	>99%	Rate of availability is consistently high and most services exceed the stated benchmark
Number of network connected devices	475	475	550	600	Number will Continue to grow as demand for technology increases annually
Performance Measures:					
I.T. vs. General Fund governmental expenditures	4%	4%	4%	4%	
Percent of I.T. budget expended	99%	99%	99%	99%	
Service requests:					
Number of service requests per month	250	250	275	350	Increase is indicator of more reliance on technology
Average resolution time	2 days	2 days	2 days	2 days	Target is to resolve all 1 st level tickets within 48 hrs.

Comments:

I.T. continues to maintain a quality information technology capability along industry standards. The skill level of the user community has advanced significantly as a result of increased use and familiarity with technology, products, increasing productivity. As a result, there is an increase in support and maintenance. The values indicated are best estimates based on available information and measures.

PERSONNEL SCHEDULE			
DEPARTMENT: Information Technology			
	NUMBER OF POSITIONS		
POSITION TITLE: FULL-TIME	BUDGET 2026	CHANGE	BUDGET 2027
IT Director	1	—	1
Deputy IT Director	1	—	1
Systems Analyst	1	—	1
Sr. System Tech	1	—	1
Help Desk Technician	1	(1)	—
SR. Information Technology Support Admin	1	—	1
TOTAL FULL-TIME	6	(1)	5
TOTAL POSITIONS	6	(1)	5

MISSION STATEMENT
Provide improved communication tools including enterprise e-mail, social media, web sites, and video streaming applications.

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	438,454	476,570	527,179	455,000	487,200
12-15 Additional Pay	—	—	—	—	—
14-00 Overtime	4,096	905	—	—	—
21-00 FICA Taxes	34,614	36,149	40,330	40,330	37,271
22-10 General Employees Pension	37,986	53,500	63,789	63,789	67,130
23-10 Group Hospitalization	70,216	81,315	74,981	85,336	85,336
23-20 Group Life	1,416	1,510	1,720	1,395	1,395
23-30 Dental Plan	1,846	1,840	1,943	1,503	1,503
24-00 Workers Compensation	616	764	806	710	1,006
Subtotal Personnel Services	589,244	652,553	710,748	648,063	680,841
OPERATING					
31-10 GIS Related Services	22,803	16,988	30,000	20,000	—
31-99 Payroll Processing Fees	2,899	2,921	—	—	—
34-40 Support Services	58,447	29,881	40,000	40,000	35,000
40-00 Travel & Per Diem	—	518	1,500	—	—
41-00 Communications Services	192,847	185,661	236,171	185,000	167,915
44-30 Equipment Rental/Lease	90,342	60,328	74,640	74,640	75,598
46-10 Equipment Maintenance	10,554	(6,801)	20,400	20,400	20,400
52-20 Uniforms	—	—	450	294	300
52-50 Other Supplies	16,428	49,184	56,099	49,000	33,299
52-60 Software Subscriptions	491,428	415,170	1,062,505	1,062,505	1,062,884
54-10 Publications & Memberships	—	—	600	250	250
55-00 Training & Education	1,224	799	6,510	599	4,500
Subtotal Operating	886,972	754,649	1,528,875	1,452,688	1,400,146
CAPITAL OUTLAY					
64-21 Computer Hardware	80,833	32,671	239,400	200,000	58,000
64-22 Computer Software	3,566	—	—	—	—
68-80 Software - GASB 87 Leases	—	265,871	—	—	—
68-90 GASB 96 - SBTIA - Capital Software	625,585	752,636	—	—	—
Subtotal Capital Outlay	709,984	1,051,178	239,400	200,000	58,000
CONTINGENCY					
99-30 Other Uses	—	—	15,000	—	10,000
Subtotal Contingency	—	—	15,000	—	10,000
TOTAL INFORMATION TECHNOLOGY	2,186,200	2,458,380	2,494,023	2,300,751	2,148,987

PUBLIC SAFETY

The Cocoa Beach Public Safety Division is comprised of functions designed to assist our beachside community of residents, visitors, and businesses.

**General Fund
Department & Division Structure
Chart**

Public Safety



*In FY2026, communication center services was contracted out with Brevard County.

SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OTHER TAXES	458,889	476,530	276,455	458,000	480,000
LICENSES/PERMITS	55,345	63,866	90,000	75,000	90,000
INTERGOVERNMENTAL	576,740	373,121	206,345	227,112	43,065
CHARGES FOR SERVICES	731,739	378,495	591,805	613,181	459,934
FINES AND FORFEITURES	58,245	66,467	59,900	59,900	65,035
MISCELLANEOUS REVENUES	23,669	9,471	28,600	28,650	14,408
TOTAL REVENUES	1,904,627	1,367,950	1,253,105	1,461,843	1,152,442

USES OF FUNDS

PERSONNEL SERVICES	11,595,923	13,402,939	13,484,802	13,123,948	12,909,521
OPERATING	957,281	979,308	1,849,237	1,519,758	1,524,120
CAPITAL OUTLAY	856,311	1,183,304	413,591	297,369	99,724
TOTAL EXPENDITURES	13,409,515	15,565,551	15,747,630	14,941,075	14,533,365

POLICE

Cocoa Beach Police Department embraces the philosophy of problem-oriented policing through community partnerships, order maintenance, and crime prevention.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Police

The following table represents operating statistics and performance measures compiled from established data bases and internal documents. Data for this table is compiled using both actual statistics from our Police Department database as well as estimates and projections using averages from past years. Note: The variables inherent in law enforcement coupled with the reality that most crime victims and violators do not reside in the City make predicting crime trends with any level of certainty very difficult.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Calls for 911 emergency service	8,548	8,086	10,013	10,013	Calls for 911 emergency service: FY 27 projection based on actual 5 yr history. Communications moved to BCSO per contractual compliance.
Calls for service	49,529	34,246	49,162	41,247	Calls for Service: FY27 projection based on actual 5 yr history
Traffic Accidents	472	406	472	477	
Traffic citations written	4,617	6,161	4,146	4,280	
Parking citations written	11,931	8,948	12,764	13,032	
Reported stolen property	506	1,074	1,075	1,688	Reported & stolen property: (thousands) FY 27 projection based on actual 5 yr history
Recovered property	208	324	291	513	
Sworn Officers	33	33	33	31	Patrol Officers as of September 30 th of the fiscal year.
Administration	10	10	10	13	Chiefs , Majors, Lieutenants, Sergeants
Total Arrests	1,128	799	782	609	Arrests FY 27 projection based on actual 5 yr history
Drug Arrests	53	48	36	43	
DUI Arrests	252	228	174	195	
Case Reports	2,958	3,360	3,270	3,120	

Performance Measures:

Comments:

The City is heavily influenced by approximately 2.5 million visitors throughout the year. The department has taken a number initiatives to improve and expand community policing activities. This includes increased patrols and special operations throughout Cocoa Beach. Public awareness and support have been enhanced by the annual Citizen's Academy program, renewed Community Watch initiatives, participation in the county-wide Crime Prevention Task Force, Citizen's Observer Patrol program, and National Night Out.

PERSONNEL SCHEDULE			
DEPARTMENT: Police			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2026		2027
Police Chief	1	—	1
Deputy Chief	1	—	1
Executive Assistant to Chief	1	—	1
Accreditation Manager & Administrative Services	1	—	1
Police Major	2	—	2
Police Lieutenant	3	—	3
Police Officer	31	—	31
Police Records Clerk	1	—	1
Police Sergeant	6	—	6
Logistics Manager	1	—	1
Records & Evidence Manager	1	—	1
Property & Evidence Supervisor	1	—	1
TOTAL FULL-TIME	50	—	50
TOTAL POSITIONS	50	—	50

MISSION STATEMENT
C: Committed to exceptional service
B: Building community partnerships
P: Professional in all our words and deeds
D: Delivering a safe, secure community

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	3,006,499	3,360,742	3,444,910	3,390,000	3,426,023
12-15 Additional Pay	32,281	36,388	38,187	32,800	38,187
13-10 Part Time	2,294	—	3,000	237	—
14-00 Overtime	331,026	376,057	355,000	355,000	330,000
15-00 Holiday Pay	72,675	93,434	130,500	130,500	135,000
21-00 FICA Taxes	269,281	290,724	303,828	303,828	300,585
22-10 General Employees Pension	44,928	46,500	48,000	48,000	48,149
22-20 Police Pension	823,252	1,079,780	922,000	983,598	993,394
22-40 Deferred Compensation*	938	—	—	—	—
23-10 Group Hospitalization	867,272	858,136	975,025	937,418	937,418
23-20 Group Life	20,495	32,577	32,134	23,757	23,757
23-30 Dental Plan	16,350	17,220	18,113	17,035	17,035
23-90 Fitness & Wellness	282	143	310	—	—
24-00 Workers Compensation	107,320	112,811	135,450	111,134	141,250
Subtotal Personnel Services	5,594,893	6,304,512	6,406,457	6,333,307	6,390,798
OPERATING					
31-00 Professional Services	23,675	17,256	38,700	29,000	23,660
31-99 Payroll Processing Fees	21,829	23,741	—	—	—
34-40 Support Services	28,370	14,905	47,634	35,000	37,075
40-00 Travel & Per Diem	26,973	19,823	24,028	18,000	27,750
46-06 Preventative Maintenance	—	—	2,154	1,793	2,200
46-07 Known Maintenance	—	—	5,773	5,691	1,000
46-08 Reactive Maintenance	—	—	5,000	4,950	2,000
46-10 Equipment Maintenance	8,867	8,065	22,255	14,000	12,604
47-00 Printing & Binding	3,842	2,189	5,000	800	1,000
48-00 Promotional Activities	11,679	6,268	13,000	6,000	6,500
51-00 Office Supplies	6,097	4,178	7,000	3,000	3,000
52-20 Uniforms	30,210	61,928	58,225	45,000	74,306
52-50 Other	75,073	101,201	110,539	110,539	104,114
54-10 Publications & Memberships	4,153	2,105	11,680	5,000	6,650
55-00 Training & Education	39,506	35,337	107,159	70,000	93,023
Subtotal Operating	280,274	296,996	458,147	348,773	394,882
CAPITAL OUTLAY					
64-20 Furniture & Equipment	116,566	70,033	129,332	80,990	40,674
64-22 Computer Hardware/Software	—	18,000	11,929	—	—
Subtotal Capital Outlay	116,566	88,033	141,261	80,990	40,674
TOTAL POLICE DEPARTMENT	5,991,733	6,689,541	7,005,865	6,763,070	6,826,354

*Old Contract Interim Police Chief

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General		DEPARTMENT: Police Beach Management			
	Actual	Actual	Estimate	Projection	
	2024	2025	2026	2027	Benchmark Targets & Notes
Operating Statistics:					
# of Ranger Hours	4,302	3,614	6,160	6,000	Beach Rangers are currently staffed all year.
# of Rangers on Staff	7	6	8	8	
Performance Measures:					
Beach Ranger Activity	9,784	7,746	7,288	7,387	Beach Ranger performance and activity is measured by the final disposition of each call for service.

Comments:

The City is heavily influenced by the large numbers of visitors to the beach during Spring Break and throughout the summer. In 2014, the Beach Ranger Program was established to assist the Police Department with order maintenance on our beaches and pursue compliance of City Code. In 2016, the Beach Rangers began staffing 52 weeks per year on weekends, and 7 days per week during Spring Break. In 2017 they were designated as Code Enforcement Officers, through an Ordinance amendment, and given the authority to issue civil citations.

PERSONNEL SCHEDULE

DEPARTMENT: Police - Beach Rangers

POSITION TITLE: PART-TIME	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
Ranger Supervisor	1	—	1
Beach Rangers	7	—	7
TOTAL PART-TIME	8	—	8
TOTAL POSITIONS	8	—	8

MISSION STATEMENT

The Beach Management Program is operationally managed by the Cocoa Beach Police Department

The Beach Management mission is to deliver a safe, secure, and lawful beach going experience for the community and the public as a whole.

Additional Missions:

- * Provides for patrol of the beaches and beach access points.
- * Provides for a liaison between the public and the Cocoa Beach Police Department.
- * Provides for interaction with the public to respond to inquiries, or to inform them of City Ordinances and/or beach rules and regulations.
- * Provide additional patrol in the downtown Cocoa Beach area during peak hours when the public is leaving the beach.

USES OF FUNDS

			2026		2027
	2024	2025	Amended	2026	2027
	Actual	Actual	Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
13-10 Part Time	92,422	106,650	110,000	110,000	114,500
21-00 FICA Taxes	7,074	8,159	8,415	8,415	8,760
24-00 Workers Compensation	2,919	3,861	3,334	3,334	5,270
Subtotal Personnel Services	102,415	118,670	121,749	121,749	128,530
OPERATING					
31-99 Payroll Processing Fees	672	704	—	—	—
52-20 Uniforms	421	—	3,000	3,000	2,720
52-50 Other Supplies	297	285	2,228	—	300
Subtotal Operating	1,390	989	5,228	3,000	3,020
TOTAL BEACH RANGERS	103,805	119,659	126,977	124,749	131,550

PERSONNEL SCHEDULE			
DEPARTMENT: Police - Parking Enforcement Specialists			
	NUMBER OF POSITIONS		
POSITION TITLE: PART-TIME	BUDGET 2026	CHANGE	BUDGET 2027
Parking Enforcement Specialist Supervisor	1	—	1
Parking Enforcement Specialist	7	—	7
TOTAL PART-TIME	8	—	8
TOTAL POSITIONS	8	—	8

Fund: General

Department: Police

Account Code: 001-2180-521.

Division: Parking Enforcement

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
13-10 Part Time	147,417	161,272	167,000	149,000	165,192
21-00 FICA Taxes	11,048	12,337	12,776	11,399	12,637
24-00 Workers Compensation	4,347	5,462	5,053	4,200	5,906
Subtotal Personnel Services	162,812	179,071	184,829	164,599	183,735
OPERATING					
31-99 Payroll Processing Fees	859	1,017	—	—	—
52-20 Uniforms	745	168	3,494	1,000	800
52-50 Other Supplies	225	—	3,264	—	400
Subtotal Operating	1,829	1,185	6,758	1,000	1,200
TOTAL PARKING ENFORCEMENT	164,641	180,256	191,587	165,599	184,935

PERSONNEL SCHEDULE			
DEPARTMENT: Communications*			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET		BUDGET
FULL-TIME	2026	CHANGE	2027
Communications Center Supervisor	1	(1)	—
Communications Officer	13	(13)	—
TOTAL FULL-TIME	14	(14)	—
PART-TIME			
Communications Officer	2	(2)	—
TOTAL PART-TIME	2	(2)	—
TOTAL POSITIONS	16	—	—

*In FY2026, communication center services were contracted out with Brevard County Sheriff's Office.

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	513,536	517,990	364,442	262,428	—
12-15 Additional Pay	—	—	—	—	—
13-10 Part time	4,655	—	5,351	5,350	—
14-00 Overtime	45,985	51,501	60,000	21,486	—
15-00 Holiday Pay	13,270	17,842	40,809	40,809	—
21-00 FICA Taxes	45,246	44,152	50,237	24,850	—
22-10 General Employees Pension	54,522	74,000	79,460	79,460	—
23-10 Group Hospitalization	161,777	166,599	232,738	70,467	—
23-20 Group Life	6,653	8,409	9,298	3,062	—
23-30 Dental Plan	3,421	3,221	4,620	1,530	—
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	1,058	1,030	1,075	525	—
Subtotal Personnel Services	850,123	884,744	848,030	509,967	—
OPERATING					
31-99 Payroll Processing Fees	4,129	3,726	—	—	—
40-00 Travel & Per Diem	75	—	3,000	—	—
41-00 Communications	—	—	186,088	186,087	237,180
46-10 Equipment Maintenance	98,357	77,760	101,000	69,514	103,800
51-00 Office Supplies	1,534	307	650	225	—
52-20 Uniforms	4,133	2,775	7,440	3,973	—
52-50 Other	2,525	9,659	14,966	6,426	7,500
55-00 Training & Education	7,904	2,895	7,925	1,810	—
Subtotal Operating	118,657	97,122	321,069	268,035	348,480
CAPITAL OUTLAY					
64-20 Furniture & Equipment	345,892	103,296	76,830	23,266	52,050
Subtotal Capital Outlay	345,892	103,296	76,830	23,266	52,050
TOTAL COMMUNICATIONS DEPARTMENT	1,314,672	1,085,162	1,245,929	801,268	400,530

*In FY2026, communication center services were contracted out with Brevard County Sheriff's Office.

FIRE

The Fire Department responds to a wide range of emergencies, including fires, medical calls, vehicle accidents, and water rescues. In addition, we offer essential non-emergency services such as public education, fire and life safety inspections, fire investigations, our Community Paramedic Program, and a variety of administrative services.

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Fire

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Total number of unit responses	3,892	3,758	3,950	4,000	
Calls for rescue service	1,925	1,856	1,950	2,000	Includes projected increase in responses to unincorporated South Cocoa Beach.
Total inspections	982	2,068	3,000	3,000	
Training hours	12,025	12,276	12,300	12,300	
Property damage (millions)	\$2	\$2	\$2	\$1	
Property saved (millions)	\$1.0	\$1.0	\$1.0	\$1.0	No major fires
Performance Measures:					
Average response times (minutes)	4.3	4	4.8	4.0	Target is < 4.00 minutes.
Insurance ISO rating	2	2	2	2	Benchmark is to maintain a 2 and target to be a 1
Ratio of property - damaged to saved	20%	20%	6%	—%	Depends on property types involved in fires
Fatalities from fire	0	0	2	0	Target is zero fatalities from fires.
Average training hours per month for each employee	30	31	31.5	31.5	30 hours per month is benchmark.

PERSONNEL SCHEDULE			
DEPARTMENT: Fire Department			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2026		2027
Fire Chief	1	—	1
Executive Assistant to Fire Chief	1	—	1
Deputy Fire Chief	1	—	1
Training/Emergency Services Chief (Community Paramedic Program)	1	—	1
District Chiefs/Shift Commanders	3	—	3
Fire Lieutenant/Medic-CO Officer	9	—	9
Firefighters	21	—	21
Fire Marshal	1	—	1
Fire Inspector	2	—	2
TOTAL FULL-TIME	40	—	40
PART-TIME			
Fire Inspector	2	—	2
Community Paramedic	1	—	1
TOTAL PART-TIME	3	—	3
TOTAL POSITIONS	43	—	43

MISSION STATEMENT
The primary mission of the City of Cocoa Beach Fire Department is life safety, incident stabilization, and property conservation.
Additional Missions: * Fight fire aggressively, having provided for safety first. * Provide progressive and rapid emergency medical services to our residents and visitors. * Maintain the quality and training for all Fire Department personnel.

USES OF FUNDS					
	2024 Actual	2025 Actual	2026 Amended Budget	2026 Estimated	2027 PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	2,360,187	2,765,955	2,857,535	2,857,535	2,971,836
12-15 Additional Pay	15,262	16,112	15,840	15,840	16,470
13-10 Part Time	77,481	114,453	90,000	90,000	98,826
14-00 Overtime	378,049	439,097	465,000	400,000	416,000
15-00 Holiday Pay	75,983	86,050	83,928	83,928	92,000
21-00 FICA Taxes	228,433	255,120	268,692	263,719	275,027
22-10 General Employees Pension	3,978	6,500	6,976	6,976	33,410
22-30 Firefighters Pension	802,992	1,254,368	1,098,926	1,154,035	1,184,806
23-10 Group Hospitalization	753,473	780,586	814,614	919,992	919,992
23-20 Group Life	24,896	20,132	17,791	14,568	14,568
23-30 Dental Plan	13,907	14,281	14,648	14,733	14,733
23-90 Fitness & Wellness	1,251	1,002	1,500	—	—
24-00 Workers Compensation	149,788	162,286	188,287	173,000	168,790
Subtotal Personnel Services	4,885,680	5,915,942	5,923,737	5,994,326	6,206,458
OPERATING					
31-00 Professional Services	48,696	60,551	71,000	71,000	128,530
31-99 Payroll Processing Fees	19,173	20,263	—	—	—
34-00 Contractual Services	—	—	22,500	22,500	28,573
34-40 Lifeguard Svc-Parks/Pier	—	—	293,013	276,258	96,976
40-00 Travel & Per Diem	7,077	9,568	20,145	11,000	8,175
44-50 Hydrants	146,096	148,869	160,325	155,000	162,750
45-75 Firefighters Medical Liability	—	16,817	—	—	—
46-06 Preventative Maintenance	—	—	2,704	—	2,700
46-07 Known Maintenance	—	—	16,412	14,401	35,500
46-08 Reactive Maintenance	—	—	—	—	2,000
46-10 Equipment Maintenance	21,111	17,623	31,600	20,000	21,305
48-00 Promotional Activities	2,489	1,509	4,900	1,000	1,000
51-00 Office Supplies	2,618	4,488	5,000	2,500	500
52-20 Uniforms	128,890	89,834	78,209	78,209	49,707
52-50 Other Supplies	27,133	65,424	99,754	50,000	58,430
52-60 Small Tools & Equipment	31,890	38,484	44,808	30,000	35,217
54-10 Publications & Memberships	2,842	1,248	4,395	3,000	2,875
55-00 Training & Education	45,666	30,421	48,230	30,000	25,550
Subtotal Operating	483,681	505,099	902,995	764,868	659,788
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	43,477	813,634	—	—	—
64-20 Furniture & Equipment	124,514	38,924	48,000	45,615	—
68-00 Software - New Purchase	20,000	—	—	—	7,000
Subtotal Capital Outlay	187,991	852,558	48,000	45,615	7,000
TOTAL FIRE DEPARTMENT	5,557,352	7,273,599	6,874,732	6,804,809	6,873,246

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OPERATING					
31-00 Professional Services	11,323	11,826	28,440	28,440	27,500
40-00 Travel & Per Diem	1,894	2,393	3,000	1,000	1,000
46-10 Equipment Maintenance	2,756	116	11,000	11,000	8,650
51-00 Office Supplies	1,029	497	500	500	200
52-20 Uniforms	595	391	400	400	—
52-50 Other/Licensing	2,314	12,689	15,200	7,660	15,300
52-52 Medical Supplies	37,513	32,484	62,500	62,500	43,500
55-00 Education and Training	9,701	13,975	25,100	20,000	19,000
Subtotal Operating	67,125	74,371	146,140	131,500	115,150
CAPITAL OUTLAY					
64-20 Furniture & Equipment	205,862	139,417	147,500	147,498	—
Subtotal Capital Outlay	205,862	139,417	147,500	147,498	—
TOTAL EMERGENCY MEDICAL SERVICES	272,987	213,788	293,640	278,998	115,150

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OPERATING					
40-00 Travel & Per Diem	—	—	1,000	—	—
46-10 Equipment Maintenance	860	695	1,000	1,000	1,000
48-00 Promotional Activities	2,710	1,045	3,000	1,349	500
51-00 Office Supplies	485	523	500	168	50
52-20 Uniforms	270	—	400	65	50
55-00 Training & Education	—	1,283	3,000	—	—
Subtotal Operating	4,325	3,546	8,900	2,582	1,600
TOTAL COMMUNITY PARAMEDIC PROGRAM	4,325	3,546	8,900	2,582	1,600
TOTAL PUBLIC SAFETY	13,409,515	15,565,551	15,747,630	14,941,075	14,533,365

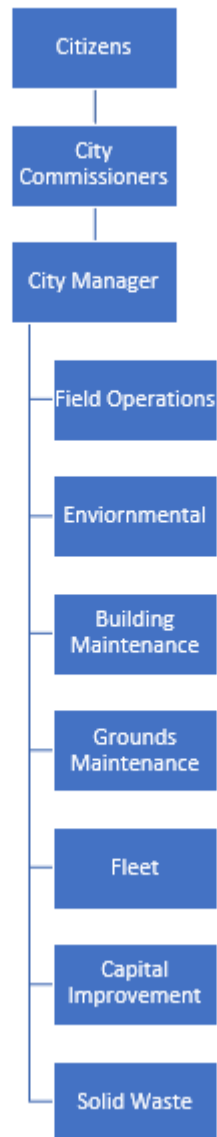
(PUBLIC SAFETY IS POLICE, BEACH RANGERS, PARKING ENFORCEMENT, COMMUNICATIONS, FIRE EMERGENCY MEDICAL SERVICE & COMMUNITY PARAMEDIC PROGRAM)

PUBLIC WORKS

The Public Works Department provides a wide spectrum of services to both external and internal customers. While most people readily identify Public Works with streets, parks and grounds maintenance, the nature of our community requires that we maintain beach access areas, dune crossovers, sidewalks and bikeways which see heavy use from both year-round and seasonal residents and tourists.

General Fund Department & Division Structure Chart

Public Works



SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL	361,925	88,106	865,530	840,000	953,250
CHARGES FOR SERVICES	2,691,214	3,149,911	3,930,176	3,677,519	4,193,167
MISCELLANEOUS REVENUES	24,738	464,829	—	—	—
TOTAL REVENUES	3,077,877	3,702,846	4,795,706	4,517,519	5,146,417

USES OF FUNDS

PERSONNEL SERVICES	2,652,095	2,494,455	2,922,461	2,735,963	3,090,420
OPERATING	5,996,640	5,172,989	6,474,366	5,717,954	6,255,544
CAPITAL OUTLAY	9,223,393	8,837,940	6,538,810	3,987,955	6,252,383
TRANSFERS	—	—	—	—	—
TOTAL EXPENDITURES	17,872,128	16,505,384	15,935,637	12,441,872	15,598,347

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Public Works

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Lineal miles of roadway	35.3	35.3	35.3	35.3	Plus 8 miles of State roadway. All are paved.
Maintenance spending (thousands)	\$6,851	\$8,480	\$7,847	\$8,856	Total maintenance expenditures for all Divisions of the Public Works Department.
Capital outlay spending (millions)	\$2,638	\$2,091	\$2,900	\$3,085	Total capital outlay expenditures for all Divisions of the Public Works Department.
Building maintenance (thousands)	\$802	\$820	\$900	\$1,532	Total operating expenditures of the Building Maintenance Division. Includes maintenance of park facilities.
Fleet maintenance (thousands)	\$836	\$860	\$900	\$1,101	Only includes direct costs recorded for the Fleet Division of Public Works. The division maintains equipment other than vehicles, such as tractors, trailers and motors. The fuel budget was substantially increased due to rising prices.
Vehicles in service	122	124	128	134	
Performance Measures:					
Average age of fleet -yrs.	10-12 yrs.	10-12 yrs.	10-12 yrs.	10-12 yrs.	Average replacement age: Police vehicles 8-10 yrs. Sedans, Vans & P/U 10-12 yrs.; Specialty trucks 10-15

Comments:

The City's location on a barrier island and constant exposure to harsh environmental elements (sun, wind and salt air) requires close attention to preventive maintenance activities, as well as, to repair and replacement. It is also important that capital equipment and infrastructure be upgraded or replaced in a timely manner. The City has increasingly applied funds to this end and expects to continue with a heavy investment in replacing facilities that are nearing the end of their useful lives.

PERSONNEL SCHEDULE			
DEPARTMENT: Public Works			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2026		2027
Public Works Director	1	—	1
Public Works Deputy Director	1	—	1
Public Works Manager	1	—	1
Public Works Supervisor	3	—	3
Administrative Specialist	1	—	1
Maintenance Worker I	11	—	11
Maintenance Worker/Custodian*	3	(1)	2
Maintenance Technicians	4	2	6
Utilities/Construction Inspector	1	—	1
Diesel Mechanic III/Fire Apparatus Tech	1	—	1
City Engineer	1	—	1
Fleet Manager	1	—	1
Body/Fender /Paint Specialist	1	—	1
Lead Mechanic	1	—	1
Mechanic	3	(1)	2
Project Manager	1	—	1
TOTAL FULL-TIME	35	—	35
PART-TIME			
Maintenance Worker	—	2	2
Events Maintenance Worker I**	1	—	1
TOTAL PART-TIME	1	2	3
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
Public Works Deputy Director cost allocation: General Fund - 50%, Stormwater Fund - 50%			
TOTAL POSITIONS	36	2	38

*One maintenance worker move to Leisure Services Department

**One events maintenance worker move to Leisure Services Department (Part-time)

MISSION STATEMENT
The primary mission of the Public Works Department is to plan, construct and maintain the City's transportation and facility infrastructure. The transportation infrastructure includes roadway systems, traffic control systems, sidewalk/bike path systems, and landscaping programs within all City rights-of-way. In addition, maintain the waterways system, dune crossovers at beach access points at the end of certain City streets. The City's facility infrastructure includes the City's buildings, parks, grounds and beach.

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	2026 Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	786,079	478,823	551,613	551,613	709,171
14-00 Overtime	1,825	989	2,000	3,000	3,000
21-00 FICA Taxes	61,213	35,787	42,352	42,352	54,252
22-10 General Employees Pension	71,760	89,500	66,987	66,987	98,744
23-10 Group Hospitalization	173,270	149,073	217,956	185,284	185,284
23-20 Group Life	4,917	3,159	5,482	2,191	2,191
23-30 Dental Plan	4,338	3,204	4,646	3,196	3,196
23-90 Fitness & Wellness	185	—	200	—	—
24-00 Workers Compensation	33,388	30,961	41,333	29,050	36,750
Subtotal Personnel Services	1,136,975	791,496	932,569	883,673	1,092,588
OPERATING					
538.52-50 Other Environmental	—	9,731	32,495	24,755	14,000
31-00 Professional Services	84,952	58,223	81,220	70,000	65,000
31-99 Payroll Processing Fees	4,806	2,787	—	—	—
34-40 Support Services	11,773	31,848	54,280	19,500	43,780
40-00 Travel & Per Diem	—	—	—	—	500
43-10 Electric	240,773	218,644	308,000	275,000	308,000
44-30 Equipment Rental/Lease	484	423	2,000	500	800
48-00 Promotional	5,146	2,200	16,005	16,005	3,000
51-00 Office Supplies	655	848	1,000	1,000	600
52-20 Uniforms	4,581	5,454	12,460	7,000	12,520
52-50 Other	38,024	48,806	67,000	57,000	41,500
52-60 Small Tools & Equipment	—	—	8,800	2,000	2,000
53-10 Sidewalk Maintenance	5,259	3,316	15,000	8,500	12,000
53-20 Waterway Maintenance	1,071	780	9,500	6,500	6,500
53-30 Street Maintenance	47,940	31,979	80,000	20,000	30,000
53-40 Crossover Maintenance	254	2,432	2,500	1,000	1,000
54-10 Publications & Membership	848	117	1,000	300	500
55-00 Training & Education	637	30	1,625	800	3,000
Subtotal Operating	447,203	417,618	692,885	509,860	544,700
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings - 15 Yrs	365,600	323,739	1,147,750	500,000	915,000
64-20 Furniture & Equipment	3,977	62,101	—	—	—
Subtotal Capital Outlay	369,577	385,840	1,147,750	500,000	915,000
TOTAL FIELD OPERATIONS	1,953,755	1,594,954	2,773,204	1,893,533	2,552,288

USES OF FUNDS					
	2024 Actual	2025 Actual	2026 Amended Budget	2026 Estimated	2027 PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	336,029	371,963	378,205	378,205	434,666
13-10 Part Time	20,342	20,888	23,611	23,611	—
14-00 Overtime	4,559	2,982	5,000	5,000	3,000
21-00 FICA Taxes	27,540	29,939	31,122	31,122	35,298
22-10 General Employees Pension	27,690	41,000	49,225	49,225	67,457
23-10 Group Hospitalization	127,341	109,940	164,636	88,275	88,275
23-20 Group Life	1,862	5,694	6,000	3,280	3,280
23-30 Dental Plan	2,647	3,264	3,098	2,379	2,379
24-00 Workers Compensation	12,709	14,415	15,588	12,500	21,925
Subtotal Personnel Services	560,719	600,085	676,485	593,597	656,280
OPERATING					
31-99 Payroll Processing Fees	2,449	2,551	—	—	—
34-40 Support Services	69,866	109,115	191,746	59,500	135,999
40-00 Travel & Per Diem	—	—	1,000	—	—
43-10 Electric	146,139	133,316	245,371	180,000	188,400
43-20 Water & Sewer	20,726	18,803	25,587	25,587	23,000
43-30 Natural Gas	1,710	2,081	3,813	3,200	3,000
44-30 Equip Rental/Lease	—	7,573	5,000	5,000	42,000
46-05 Building Maintenance	84,807	67,407	65,645	65,645	65,000
46-06 Preventative Maintenance	—	—	13,738	—	2,000
46-07 Known Maintenance	—	—	75,482	3,000	10,000
46-08 Reactive Maintenance	—	—	10,000	5,000	3,000
46-10 Equipment Maintenance	191,108	104,844	105,000	105,000	80,000
46-20 Park Maintenance	2,707	—	12,475	12,475	6,475
52-20 Uniforms	—	—	2,550	—	—
52-50 Other Supplies	11,922	32,249	35,000	30,000	24,000
52-55 Janitorial Supplies	44,226	37,877	111,200	50,000	45,000
52-60 Tools & Small Equipment	1,495	2,888	7,500	7,500	5,600
55-00 Training & Education	—	—	13,960	—	3,960
Subtotal Operating	577,155	518,704	925,067	551,907	637,434
CAPITAL OUTLAY					
62-00 Buildings	212,039	60,200	—	—	—
63-10 Improvements O/T Buildings - 15 Yrs	166,269	180,454	55,171	20,401	15,000
64-20 Furniture & Equipment	—	—	222,000	180,000	358,000
Subtotal Capital Outlay	378,308	240,654	277,171	200,401	373,000
CONTINGENCY					
99-30 Other Uses	—	—	—	—	—
Subtotal Contingency	—	—	—	—	—
TOTAL BUILDING MAINTENANCE	1,516,182	1,359,443	1,878,723	1,345,905	1,666,714

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	308,547	335,600	348,724	348,724	362,000
13-10 Part Time	22,588	25,819	27,800	27,800	40,100
14-00 Overtime	5,750	6,354	8,500	6,500	5,000
21-00 FICA Taxes	25,496	26,995	29,454	29,454	32,226
22-10 General Employees Pension	30,030	35,000	46,588	46,588	52,097
23-10 Group Hospitalization	124,548	145,754	128,000	126,163	126,163
23-20 Group Life	2,676	3,900	3,400	1,455	1,455
23-30 Dental Plan	2,199	2,496	2,381	2,200	2,200
24-00 Workers Compensation	19,666	25,489	24,725	24,725	14,628
Subtotal Personnel Services	541,500	607,407	619,572	613,609	635,869
OPERATING					
31-99 Payroll Processing Fees	2,260	2,323	—	—	—
34-40 Support Services	312,540	239,209	325,000	250,000	310,000
40-00 Travel & Per Diem	—	—	500	500	500
43-10 Electric	2,774	1,252	4,480	3,000	3,126
43-20 Water & Sewer	267	225	311	250	300
52-50 Other Supplies	38,293	52,437	66,726	48,000	40,000
54-10 Publications & Memberships	—	—	121	—	250
55-00 Training & Education	137	941	1,210	300	500
Subtotal Operating	356,271	296,387	398,348	302,050	354,676
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings - 15 Yrs	—	3,566	120,000	51,000	350,000
Subtotal Capital Outlay	—	3,566	120,000	51,000	350,000
TOTAL GROUNDS MAINTENANCE	897,771	907,360	1,137,920	966,659	1,340,545

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	266,540	320,059	354,552	348,000	384,649
12-15 Additional Pay	1,483	2,500	2,000	3,000	3,000
14-00 Overtime	5,587	4,957	6,000	5,000	4,000
21-00 FICA Taxes	20,944	24,388	27,736	27,736	30,038
22-10 General Employees Pension	28,080	40,000	43,869	43,869	57,405
23-10 Group Hospitalization	69,700	85,290	74,847	107,010	107,010
23-20 Group Life	1,861	2,328	2,311	1,500	1,500
23-30 Dental Plan	1,830	2,012	1,943	2,212	2,212
24-00 Workers Compensation	16,876	13,933	20,963	9,372	12,641
Subtotal Personnel Services	412,901	495,467	534,221	547,699	602,455
OPERATING					
31-99 Payroll Processing Fees	1,812	2,030	—	—	—
40-00 Travel & Per Diem	1,928	3,080	5,000	2,000	2,000
44-30 Equip Rental/Lease	—	—	5,000	—	—
46-10 Equipment Maintenance	39,643	54,072	67,200	51,724	66,600
46-15 Vehicle Maintenance	162,755	155,117	192,800	140,000	192,000
52-10 Gas & Oil	263,974	241,478	298,185	265,000	298,185
52-20 Uniforms	2,724	2,881	3,798	3,500	3,272
52-50 Other	26,256	27,385	41,250	25,000	36,300
52-60 Small Tools & Equipment	—	22,862	15,200	11,510	11,000
55-00 Training & Education	1,391	2,824	4,000	2,300	2,500
Subtotal Operating	500,483	511,729	632,433	501,034	611,857
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	372,916	836,903	733,095	733,095	453,953
64-20 Furniture & Equipment	281,985	70,300	706,100	95,459	650,430
68-00 Software - New Purchase	—	—	—	—	—
Subtotal Capital Outlay	654,901	907,203	1,439,195	828,554	1,104,383
TOTAL FLEET SERVICES	1,568,285	1,914,399	2,605,849	1,877,287	2,318,695

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	—	40,500	98,800	70,000	76,440
21-00 FICA	—	3,096	7,559	5,355	5,847
22-10 General Employee Pension	—	—	11,955	11,955	11,176
23-10 Group Hospitalization	—	3,566	35,000	9,024	9,024
23-20 Group Life	—	88	2,200	253	253
23-30 Dental Plan	—	122	900	298	298
23-90 Fitness & Wellness	—	40	—	—	—
24-00 Workers Comp	—	72	3,200	500	190
Subtotal Personnel Services	—	47,484	159,614	97,385	103,228
OPERATING					
31-70 Professional Services	53,000	—	—	—	—
31-99 Payroll Processing Fees	—	232	—	—	—
51-00 Office Supplies	—	—	300	—	0
Subtotal Capital Outlay	53,000	232	300	—	—
CAPITAL OUTLAY					
62-00 Buildings	5,030,844	2,969,273	150,000	24,000	3,300,000
64-20 Furniture, Fixtures & Equipment	2,545,897	4,331,404	3,404,694	2,384,000	210,000
63-10 Improvements O/T Buildings - 15 Yrs	90,411	—	—	—	—
64-21 Technology Hardware	153,455	—	—	—	—
Subtotal Capital Outlay	7,820,607	7,300,677	3,554,694	2,408,000	3,510,000
TOTAL CAPITAL IMPROVEMENTS	7,873,607	7,348,393	3,714,608	2,505,385	3,613,228

USES OF FUNDS

			2026		2027
	2024	2025	Amended	2026	PROPOSED
	Actual	Actual	Budget	Estimated	Budget
OPERATING					
34-40 Support Services	3,880,940	3,349,956	3,757,774	3,757,774	4,006,877
34-45 Beach Maint. Agreement	160,000	—	—	—	—
52-50 Other	74,588	78,595	67,559	95,329	100,000
Subtotal Operating	4,115,528	3,428,551	3,825,333	3,853,103	4,106,877
TOTAL SANITATION	4,115,528	3,428,551	3,825,333	3,853,103	4,106,877
TOTAL PUBLIC WORKS	17,925,128	16,553,100	15,935,637	12,441,872	15,598,347

DEVELOPMENT SERVICES

The Development Services Department serves the City, businesses, and residents by administering city codes and ordinances related to planning, zoning, building, construction, land use, site development, signage, business licensing, and building permitting.

**General Fund
Development & Division Structure
Chart**

Development Services



SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
LICENSES / PERMITS	168,854	860,329	989,050	1,013,750	1,088,250
CHARGES FOR SERVICES	31,612	12,140	28,500	13,000	24,000
FINES AND FORFEITURES	7,588	180,627	30,000	30,000	30,000
TOTAL REVENUES	208,054	1,053,096	1,047,550	1,056,750	1,142,250

USES OF FUNDS

PERSONNEL SERVICES	457,277	436,037	594,840	562,270	454,014
OPERATING	78,706	90,904	95,357	34,400	61,420
TOTAL EXPENDITURES	535,983	526,941	690,197	596,670	515,434

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Development Services

The following table represents the operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Total Permits	2,750	2,250	2,300	2,150	
Permit Values (millions)	\$1,290	\$900	\$800	\$735	
Average Permit Value (thousands)	\$323	\$300	\$310	\$300	
Permit Inspections	3,484	3,200	3,250	3,175	
New Construction (millions)	\$85	\$100	\$95	\$100	
Business Tax Receipts & Certificates of Use (new/transfers/renewals)	1,400	1,450	1,550	1,630	
Code Inspections Made	1000	1100	1900	2000	Number of inspections made
Code Violations Started	406	450	600	500	New cases created
Code Violations Cured	80	100	300	400	Number cured by Code Enforcement Officer
Code Enforcement Special Magistrate	15	15	30	50	Number heard by Special Magistrate.
Code Enforcement Citations	35	40	40	140	Special Magistrate Citations issued.
*Code cases are not always cured in the same fiscal year as they are started and may carry over into the next fiscal year.					
Performance Measures:					
Permit Inspections	10	21	13	13	Permit & Code Enforcement inspections per day (based on an average of 250 working days/year.)
Code Enforcement Inspections	3	5	7	7	

PERSONNEL SCHEDULE			
DEPARTMENT: Development Services			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
Development Services Director/Assistant City Manager*	1	—	1
Deputy Development Services Director **	1	—	1
Licensing & Board Manager	1	—	1
Planner II **	1	—	1
TOTAL FULL-TIME	4	—	4
PART-TIME			
	—	—	—
TOTAL PART-TIME	—	—	—
TOTAL POSITIONS	4	—	4

*ACM/Development Services Director is allocated between the City Manager Department, Development Service Department, and Building Permit Fund (Fund 136).

**Deputy Director, and Planner II positions are split 50% to Development Services (General Fund) and 50% to Building Permit & Inspection Utilization Fund (Fund 136)

MISSION STATEMENT
To provide the City of Cocoa Beach citizens, businesses and visitors with excellent customer service in the application and enforcement of the City Comprehensive Plan, Land Development Code, Code of Ordinances and the Florida Building Code, all for the purpose of upholding the preamble of the City Charter while constantly working to improve the health, safety, welfare and quality of life for everyone within the City.

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	231,829	194,679	259,503	259,503	170,606
12-15 Additional Pay	—	—	—	—	—
14-00 Overtime	1,169	16	—	—	—
21-00 FICA Taxes	17,813	14,744	19,852	19,852	13,052
22-10 General Employees Pension	18,330	36,500	31,400	31,400	25,634
23-10 Group Hospitalization	53,468	27,788	42,017	16,895	8,448
23-20 Group Life	3,737	4,015	4,488	2,363	1,182
23-30 Dental Plan	1,145	674	1,548	555	278
24-00 Workers Compensation	837	2,916	2,729	2,700	450
Subtotal Personnel Services	328,328	281,332	361,537	333,268	219,650
OPERATING					
31-00 Professional Services	62,757	67,321	65,100	20,000	37,000
31-99 Payroll Processing Fees	1,492	1,221	1,500	—	—
40-00 Travel & Per Diem	104	—	3,192	500	3,900
47-00 Printing & Binding	285	146	300	150	300
48-00 Promotional	65	298	1,500	800	1,000
49-00 Other Current Charges	—	3,850	6,000	2,000	4,000
51-00 Office Supplies	1,368	1,078	400	400	500
52-20 Uniforms	582	415	—	—	300
52-50 Other Supplies	330	—	—	—	—
54-10 Publications & Memberships	976	3,188	120	120	215
55-00 Training & Education	2,360	991	2,000	200	1,805
Subtotal Operating	70,319	78,508	80,112	24,170	49,020
TOTAL PLANNING, ZONING & DEVELOPMENT	398,647	359,840	441,649	357,438	268,670

PERSONNEL SCHEDULE			
DEPARTMENT: Development Services - Code Enforcement			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
Code Enforcement Officer	2	—	2
Vendor Coordinator/Code Enforcement	—	1	1
TOTAL FULL-TIME	2	1	3
TOTAL POSITIONS	2	1	3

USES OF FUNDS					
			2026	2027	
	2024	2025	Amended	2026	2027
	Actual	Actual	Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	80,486	103,644	169,430	169,430	180,458
13-10 Part Time	14,902	—	—	—	—
21-00 FICA Taxes	7,656	7,842	12,962	12,962	13,805
22-10 General Employees Pension	10,842	15,000	20,502	20,502	26,382
23-10 Group Hospitalization	11,713	22,524	22,978	19,635	8,318
23-20 Group Life	831	2,371	2,020	1,500	750
23-30 Dental Plan	347	619	893	873	440
24-00 Workers Compensation	2,172	2,705	4,518	4,100	4,211
Subtotal Personnel Services	128,949	154,705	233,303	229,002	234,364
OPERATING					
31-00 Professional Services	4,400	8,345	7,000	7,000	8,000
31-99 Payroll Processing Fees	755	667	500	—	—
40-00 Travel & Per Diem	60	954	950	700	900
52-20 Uniforms	53	1,011	2,000	500	500
52-50 Other Supplies	2,169	1,179	2,500	900	900
54-10 Publications & Memberships	—	240	300	100	250
55-00 Training & Education	950	—	1,995	1,030	1,850
Subtotal Operating	8,387	12,396	15,245	10,230	12,400
TOTAL CODE ENFORCEMENT	137,336	167,101	248,548	239,232	246,764

LEISURE SERVICES

The Leisure Services Department includes all recreation facilities, programs, special events, and parks.

Recreation Center/Gym

Pool

Ball Fields

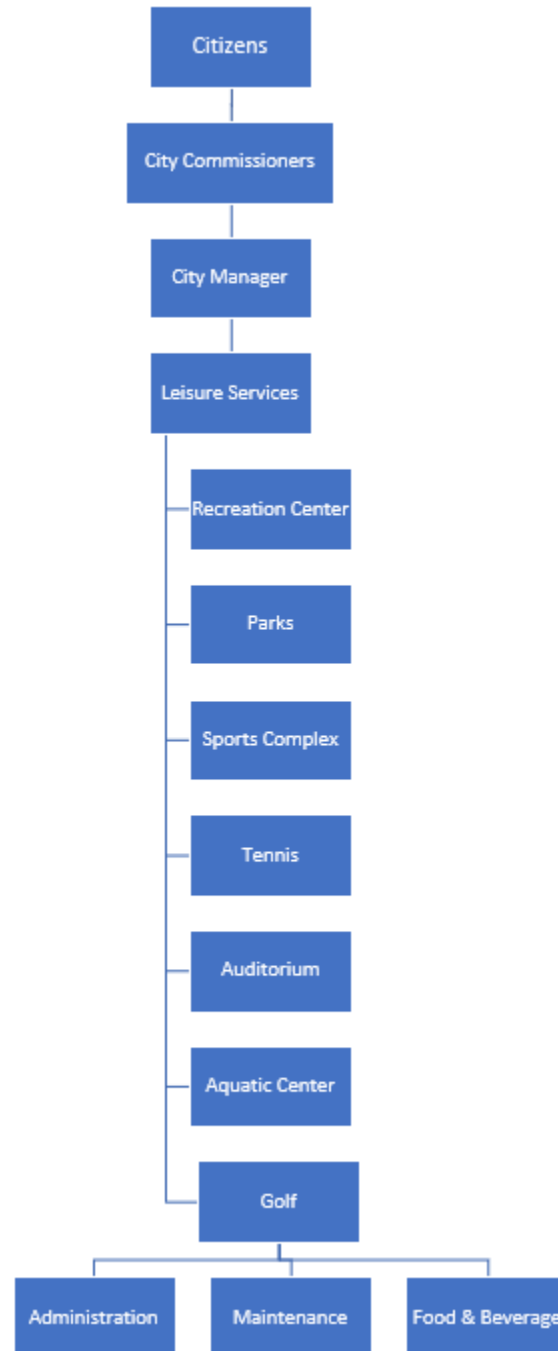
Parks

Tennis Courts

Golf

General Fund Department & Division Structure Chart

Leisure Services



SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
CHARGES FOR SERVICES	2,679,805	3,095,015	3,390,852	3,369,372	3,584,250
MISCELLANEOUS REVENUES	—	8,915	10,000	10,000	10,000
TOTAL REVENUES	2,679,805	3,103,930	3,400,852	3,379,372	3,594,250

USES OF FUNDS

PERSONNEL SERVICES	2,466,846	2,560,508	2,633,123	2,647,156	3,114,327
OPERATING	1,353,967	1,367,777	2,024,171	1,858,317	1,995,883
CAPITAL OUTLAY	313,690	1,946,432	599,012	631,157	92,500
TOTAL EXPENDITURES	4,134,503	5,874,717	5,256,306	5,136,630	5,202,710

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Leisure Services

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Attendees at Gym	12,100	13,000	13,000	17,500	Attendees at the Recreation Center. Includes daily admittance, includes camp programs.
Revenue -Gym	\$145,000	\$148,000	\$148,000	\$178,650	
Expenditures- Gym	\$331,000	\$337,000	\$337,000	\$334,500	
Net cost per person	27	26	26	9	
Attendees at pool	22,000	23,500	23,500	26,250	
Revenue - Pool	\$130,000	\$135,500	\$135,500	\$144,900	
Expenditures - Pool	\$370,000	\$385,500	\$385,500	\$408,450	
Net cost per person	\$11	\$10	\$10	\$10	

PERSONNEL SCHEDULE			
DEPARTMENT: Leisure Services Administration (includes Recreation Center)			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2026		2027
Leisure Services Director	1	—	1
Leisure Services Deputy Director	1	—	1
TOTAL FULL-TIME	2	—	2
PART-TIME			
Recreation Aide (Year- Round)	3	—	3
Counselors (Seasonal)	16	1	17
Assistant Head Counselor (Seasonal)	2	—	2
Head Counselor (Seasonal)	1	—	1
TOTAL PART-TIME	22	1	23
TOTAL POSITIONS	24	1	25

MISSION STATEMENT
Provide a wide variety of recreational, educational and therapeutic Leisure Services for citizens and visitors in a safe, affordable and enjoyable atmosphere.

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	178,167	216,005	187,824	187,824	202,457
12-15 Additional pay	540	585	900	600	600
13-10 Part Time	112,514	110,574	117,000	117,000	123,000
14-00 Overtime	235	—	—	—	—
21-00 FICA Taxes	22,749	25,078	23,388	23,388	25,212
22-10 General Employees Pension	16,224	21,000	36,993	36,993	28,859
23-10 Group Hospitalization	10,424	10,177	11,316	11,266	11,266
23-20 Group Life	550	550	662	561	561
23-30 Dental Plan	369	348	389	371	371
23-90 Fitness & Wellness	223	100	250	—	—
24-00 Workers Compensation	8,981	11,006	10,998	10,998	16,378
Subtotal Personnel Services	350,976	395,423	389,720	389,001	408,704
OPERATING					
31-99 Payroll Processing Fees	1,874	1,831	2,000	—	—
34-40 Support Services	47,265	43,165	50,000	50,000	45,000
40-00 Travel & Per Diem	—	448	1,740	—	800
43-10 Electric	12,264	7,931	16,240	16,240	16,849
43-20 Water & Sewer	2,126	3,459	3,377	3,377	3,545
46-05 Building Maintenance	2,537	3,865	1,000	1,000	—
46-06 Preventative Maintenance	—	—	2,420	—	2,000
46-07 Known Maintenance	—	—	60,000	40,570	10,000
46-08 Reactive Maintenance	—	—	5,000	4,108	2,000
46-10 Equipment Maintenance	595	912	1,200	1,200	900
48-00 Promotional Activities	488	602	650	650	500
51-00 Office Supplies	598	636	650	650	400
52-20 Uniforms	574	455	700	700	500
52-50 Other Supplies	16,563	16,654	17,000	14,000	14,000
54-10 Publications & Memberships	340	170	760	359	340
55-00 Training & Education	—	535	750	—	600
Subtotal Operating	85,224	80,663	163,487	132,854	97,434
CAPITAL OUTLAY					
64-20 Furniture & Equipment	11,313	34,542	—	—	—
68-00 Computer Software - New	—	9,181	—	—	12,500
Subtotal Capital Outlay	11,313	43,723	—	—	12,500
TOTAL RECREATION CENTER	447,513	519,809	553,207	521,855	518,638

PERSONNEL SCHEDULE			
DEPARTMENT: Leisure Services/Beach-Side Parks			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
PART-TIME			
Park Attendant	5	—	5
TOTAL PART-TIME	5	—	5
TOTAL POSITIONS	5	—	5

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
13-10 Part Time	66,107	51,132	66,552	65,490	71,678
14-00 Overtime	116	20	50	—	—
21-00 FICA Taxes	5,072	3,913	5,478	5,478	5,484
24-00 Workers Compensation	2,091	1,851	2,688	1,800	3,554
Subtotal Personnel Services	73,386	56,916	74,768	72,768	80,716
OPERATING					
31-99 Payroll Processing Fees	468	310	—	—	—
34-40 Support Services	39,240	37,902	44,680	44,680	62,900
43-10 Electric	6,800	5,293	12,320	12,320	12,504
43-20 Water & Sewer	27,992	31,141	38,381	30,000	50,000
46-07 Known Maintenance	—	—	21,263	3,850	2,000
46-08 Reactive Maintenance	—	—	2,000	—	2,000
52-20 Uniforms	—	190	250	—	—
52-50 Other Supplies	793	495	14,781	13,222	22,448
Subtotal Operating	75,293	75,331	133,675	104,072	151,852
CAPITAL OUTLAY					
64-20 Furniture & Equipment	—	—	46,452	37,038	10,000
68-00 Computer Software - New	—	989	—	—	—
Subtotal Capital Outlay	—	989	46,452	37,038	10,000
TOTAL PARKS	148,679	133,236	254,895	213,878	242,568

PERSONNEL SCHEDULE			
DEPARTMENT: Leisure Services - Aquatic Center			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2026		2027
Aquatic Manager	1	—	1
TOTAL FULL-TIME	1	—	1
PART-TIME			
Lifeguard	13	4	17
Lifeguard Supervisor	2	(2)	—
Lead Lifeguard	6	—	6
Cashier	1	—	1
TOTAL PART-TIME	22	2	24
TOTAL POSITIONS	23	2	25

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	92,290	75,115	95,421	95,421	62,463
13-10 Part Time	121,506	161,139	136,202	136,202	157,900
14-00 Overtime	266	63	200	—	—
21-00 FICA Taxes	16,643	18,068	17,964	17,964	16,858
22-10 General Employees Pension	8,424	11,000	11,908	11,908	9,132
23-10 Group Hospitalization	20,847	19,669	22,053	11,266	11,266
23-20 Group Life	336	661	603	635	635
23-30 Dental Plan	738	676	788	371	371
24-00 Workers Compensation	5,122	7,022	8,725	8,505	10,968
Subtotal Personnel Services	266,172	293,413	293,864	282,272	269,593
OPERATING					
31-99 Payroll Processing Fees	1,568	1,591	—	—	—
34-40 Support Services	24,112	31,570	25,500	25,500	32,000
40-00 Travel & Per Diem	278	—	1,000	—	—
43-10 Electric	74,367	69,274	87,360	78,000	91,030
43-20 Water & Sewer	9,358	18,369	33,085	21,085	22,139
46-07 Known Maintenance	—	—	8,568	—	1,000
46-08 Reactive Maintenance	—	—	1,000	—	1,000
46-10 Equipment Maintenance	47,032	55,393	33,000	33,000	38,000
48-00 Promotional Activities	130	—	800	130	100
51-00 Office Supplies	361	111	500	250	250
52-20 Uniforms	1,506	3,141	3,000	3,000	2,000
52-50 Other Supplies	6,103	8,235	8,000	8,000	5,000
52-51 Pool Chemicals	36,608	24,720	45,600	45,600	45,000
54-10 Publications & Memberships	854	416	1,000	1,000	500
55-00 Training & Education	—	1,712	3,500	400	600
Subtotal Operating	202,277	214,532	251,913	215,965	238,619
CAPITAL OUTLAY					
64-20 Furniture & Equipment	86,384	64,875	182,000	224,635	45,000
Subtotal Capital Outlay	86,384	64,875	182,000	224,635	45,000
TOTAL POOL	554,833	572,820	727,777	722,872	553,212

Fund: General
Account Code: 001-4140-572.

Department: Leisure Services
Division: Tennis

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OPERATING					
43-20 Water & Sewer	—	—	100	—	—
46-07 Known Maintenance	—	—	2,876	2,529	2,400
46-08 Reactive Maintenance	—	—	1,000	—	1,000
46-10 Equipment Maintenance	800	364	800	—	—
Subtotal Operating	800	364	4,776	2,529	3,400
CAPITAL OUTLAY					
64-20 Furniture & Equipment	34,948	—	—	—	—
Subtotal Capital Outlay	34,948	—	—	—	—
TOTAL TENNIS	35,748	364	4,776	2,529	3,400

USES OF FUNDS

			2026		2027
	2024	2025	Amended	2026	PROPOSED
	Actual	Actual	Budget	Estimated	Budget
OPERATING					
34-40 Support Services	—	1,140	2,000	1,500	2,000
43-10 Electric (Skate Park & Ball fields)	15,975	13,379	21,840	18,000	28,000
46-06 Preventative Maintenance	—	—	15,550	8,911	3,000
46-07 Known Maintenance	—	—	585	—	12,000
46-08 Reactive Maintenance	—	—	1,515	1,510	1,000
52-50 Other Supplies	—	—	4,619	4,604	18,000
52-60 Small Tools & Equipment	2,668	—	—	—	—
Subtotal Operating	18,643	14,519	46,109	34,525	64,000
CAPITAL OUTLAY					
63-10 Impr/O/T Bldg - 15 Yrs	6,918	93,834	—	—	—
Subtotal Capital Outlay	6,918	93,834	—	—	—
TOTAL SKATE PARK	25,561	108,353	46,109	34,525	64,000

USES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended	Estimated	PROPOSED
			Budget		Budget
PERSONNEL SERVICES					
12-12 Regular	30,233	10,103	—	—	—
21-00 FICA Taxes	2,258	768	—	—	—
22-10 General Employees Pension	2,730	3,500	—	—	—
23-10 Group Hospitalization	14,261	524	—	—	—
23-20 Group Life	101	4	—	—	—
23-30 Dental Plan	185	7	—	—	—
24-00 Workers Compensation	417	160	—	—	—
SUBTOTAL PERSONNEL SERVICES	50,185	15,066	—	—	—
OPERATING					
31-99 Payroll Processing Fees	190	44	—	—	—
43-10 Electric	15,381	15,789	49,544	116,850	69,585
43-20 Water & Sewer	7,588	4,574	7,760	4,200	5,250
43-30 Natural Gas	3,311	3,533	9,600	8,200	8,925
48-00 Promotional Activities	1,180	—	600	350	300
52-50 Other Supplies	4,030	—	—	—	—
SUBTOTAL OPERATING	31,680	23,940	67,504	129,600	84,060
TOTAL AUDITORIUM	81,865	39,006	67,504	129,600	84,060

PERSONNEL SCHEDULE			
DEPARTMENT: Leisure Services - Golf Course Admin, Maintenance, F & B			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
Golf Course Manager	1	—	1
Golf Pro Shop Manager	1	—	1
Maintenance Worker	7	(2)	5
Maintenance Worker/Custodian	—	1	1
Head Cook	1	—	1
Food and Beverage Supervisor	1	—	1
Assistant Food and Beverage Supervisor	—	1	1
Golf Course Superintendent	1	—	1
Golf Course Assistant Superintendent	1	—	1
Second Assistant	1	—	1
Spray Technician	2	—	2
Small Engine Repair Tech	2	—	2
TOTAL FULL-TIME	18	—	18
PART-TIME			
Food & Beverage	12	4	16
Cashier	4	2	6
Recreation Aide	22	—	22
Maintenance Worker I	2	5	7
Maintenance Worker I/Events Set-Up	—	1	1
TOTAL PART-TIME	40	11	51
TOTAL POSITIONS	58	11	69

**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Golf Course

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual	Actual	Estimate	Projection	Benchmark Targets & Notes
	2024	2025	2026	2027	
Operating Statistics:					
Total 18 and 9 hole Rounds played by category:					
City residents	14,000	14,000	15,000	34,000	
State residents	5,700	6,000	6,300	19,000	
Out-of-State residents	3,125	4,000	4,200	7,000	
Prepaid members	701	780	800	400	
Total all players	70,278	72,000	73,000	74,000	Includes all specials
Equivalent rounds:					Equivalent rounds is 50% of the 9 hole rounds and 100% of the 18.
Total of all players	58,502	60,000	62,000	56,992	
Total charges for service (thousands):	950	975	1007	2900	Includes Pro-Shop and Snack Bar
Rainy Days:					
(Winter)	16	25	15	15	Days of rain or closings the next day. 6 year average has been 78 days.
(Summer)	65	53	55	55	
Pro-Shop (thousands):					
Revenue	201	215	225	240	Merchandise and special orders
Expenditures	140	150	160	180	
Snack Bar (thousands):					
Revenue	531	550	601	760	Merchandise and direct charges
Expenditures	331	340	419	475	Does not include Personnel
Net revenue (thousands):					
Pro-Shop	61	65	65	60	Net of merchandise and special orders. Target is \$100,000.
Snack Bar	200	210	182	285	Net of merchandise and direct charges. Target is \$40,000.

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	191,375	157,277	194,597	194,597	149,293
13-10 Part-time	261,026	332,974	285,000	285,000	333,837
14-00 Overtime	412	95	500	—	—
21-00 FICA Taxes	34,977	37,147	36,728	36,728	36,959
22-10 General Employees Pension	17,394	23,000	23,547	23,547	21,827
23-10 Group Hospitalization	31,271	56,396	33,379	68,834	68,834
23-20 Group Life	2,029	3,376	2,446	1,838	1,838
23-30 Dental Plan	1,107	627	1,165	740	740
24-00 Workers Compensation	6,036	7,003	7,740	7,158	11,156
Subtotal Personnel Services	545,627	617,895	585,102	618,442	624,484
OPERATING					
31-99 Payroll Processing Fees	3,238	3,207	—	—	—
34-20 Bank Charges	70,062	79,021	96,000	96,000	110,000
34-40 Support Services	12,373	2,151	3,750	3,395	4,100
40-00 Travel & Per Diem	—	—	800	107	250
43-10 Electric	12,988	5,327	23,439	13,791	5,471
43-20 Water & Sewer	18,769	14,967	17,400	12,000	12,720
46-05 Building Maintenance	—	—	—	—	30,000
46-07 Known Maintenance	—	—	—	—	1,000
46-08 Reactive Maintenance	—	—	—	—	2,000
46-10 Equipment Maintenance	7,631	56,682	59,000	45,000	17,500
48-00 Promotional Activities	5,965	3,703	7,400	2,560	5,400
51-00 Office Supplies	656	1,154	750	750	750
52-20 Uniforms	2,505	1,991	3,600	3,600	2,000
52-50 Other Supplies	19,947	15,387	18,500	18,500	19,500
52-65 Sales Merchandise	154,602	128,489	210,000	180,000	200,000
54-10 Publications & Membership	740	745	850	850	900
55-00 Training & Education	1,502	1,437	3,500	2,062	1,500
Subtotal Operating	310,978	314,261	444,989	378,615	413,091
CAPITAL					
64-20 Furniture & Equipment	—	—	—	—	—
Subtotal Capital	—	—	—	—	—
TOTAL ADMINISTRATION	856,605	932,156	1,030,091	997,057	1,037,575

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	559,576	582,541	569,704	569,704	637,885
12-15 Additional Pay	500	745	1,500	1,500	1,500
13-10 Part time	14,599	12,548	24,177	24,177	159,426
14-00 Overtime	38,632	41,690	38,000	38,000	30,000
21-00 FICA Taxes	47,304	47,535	48,339	48,339	63,404
22-10 General Employees Pension	51,168	67,000	68,934	68,934	93,259
23-10 Group Hospitalization	193,374	190,492	208,443	210,290	210,290
23-20 Group Life	2,800	2,829	3,447	3,000	3,000
23-30 Dental Plan	4,384	4,128	4,636	3,801	3,801
24-00 Workers Compensation	19,366	9,846	10,428	10,428	17,971
Subtotal Personnel Services	931,703	959,354	977,608	978,173	1,220,536
OPERATING					
31-99 Payroll Processing Fees	4,102	3,926	—	—	—
34-40 Support Services	11,098	15,914	27,500	26,000	24,000
40-00 Travel & Per Diem	—	—	—	—	1,000
43-10 Electric	17,588	15,168	28,224	20,000	21,882
46-06 Preventative Maintenance	—	—	6,901	—	—
46-07 Known Maintenance	—	—	27,978	8,650	—
46-08 Reactive Maintenance	—	—	5,000	3,216	—
46-10 Equipment Maintenance	83,332	79,784	93,500	93,363	95,000
52-10 Gas & Oil	22,289	26,093	28,250	28,189	32,500
52-20 Uniforms	2,347	3,819	4,875	1,398	2,800
52-50 Other Supplies	149,585	126,837	214,000	210,000	214,000
55-00 Training & Education	—	—	—	—	2,500
Subtotal Operating	290,341	271,541	436,228	390,816	393,682
CAPITAL OUTLAY					
63-10 Impr/O/T/Bldg - 15 Yrs	35,615	1,644,384	—	—	—
64-10 Vehicles & Machinery	138,512	98,627	359,560	358,484	—
Subtotal Capital Outlay	174,127	1,743,011	359,560	358,484	—
TOTAL MAINTENANCE	1,396,171	2,973,906	1,773,396	1,727,473	1,614,218

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	96,891	52,238	91,000	91,000	153,634
13-10 Part time	72,414	118,785	140,000	140,000	251,735
14-00 Overtime	8,797	3,149	8,500	2,000	2,500
21-00 FICA Taxes	17,802	18,790	18,322	18,322	31,201
22-10 General Employees Pension	8,736	11,500	11,011	11,011	22,461
23-10 Group Hospitalization	39,597	13,446	37,463	38,953	38,953
23-20 Group Life	463	217	550	704	704
23-30 Dental Plan	923	449	1,015	310	310
24-00 Workers Compensation	3,174	3,867	4,200	4,200	8,796
Subtotal Personnel Services	248,797	222,441	312,061	306,500	510,294
OPERATING					
31-99 Payroll Processing Fees	1,627	1,692	—	—	—
34-40 Support Services	36,081	34,065	38,800	38,800	45,900
43-30 Natural Gas	4,510	3,660	5,405	5,000	5,250
45-05 General Liability	8,101	7,711	6,600	—	—
46-10 Equipment Maintenance	2,381	1,475	7,000	6,303	11,500
49-00 Other Current Charges	2,185	2,185	2,585	2,585	2,185
52-20 Uniforms	—	—	2,100	653	1,550
52-40 Food Supplies	121,154	162,773	175,500	175,500	210,600
52-42 Beer Stock	66,179	67,369	105,000	105,000	126,000
52-46 Liquor Stock	45,167	47,588	75,000	75,000	85,000
52-50 Other Supplies	51,346	44,108	57,500	60,500	60,600
55-00 Training & Education	—	—	—	—	1,160
Subtotal Operating	338,731	372,626	475,490	469,341	549,745
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	—	—	—	—
64-20 Furniture & Equipment	—	—	11,000	11,000	25,000
Subtotal Capital Outlay	—	—	11,000	11,000	25,000
TOTAL FOOD & BEVERAGE	587,528	595,067	798,551	786,841	1,085,039
TOTAL GOLF	2,840,304	4,501,129	3,602,038	3,511,371	3,736,832
TOTAL LEISURE SERVICES DEPT.	4,134,503	5,874,717	5,256,306	5,136,630	5,202,710

Fund: General

Account Code: 001-9000-519/581/584/590

Department: General Appropriations

	USES OF FUNDS				
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
10-26 Compensated Absences	135,032	26,769	—	—	—
25-00 Unemployment Compensation	6,825	5,225	—	775	—
581 10-00 Transfers Out	20,000	20,000	20,000	20,000	20,000
Subtotal Personnel Services	161,857	51,994	20,000	20,775	20,000
OPERATING - General Appropriations					
519.31-00 Professional Services	273,985	272,764	285,000	285,000	375,500
519.31-99 Payroll Processing Fees	—	—	81,500	81,500	85,575
519.45-05 General Liability	334,887	432,381	425,700	425,700	455,499
519.45-10 Auto Liability	53,832	119,645	75,250	75,250	82,775
519.45-15 Property	470,610	668,023	674,025	674,025	674,025
519.45-30 Flood Insurance	36,203	103,571	53,750	62,037	75,000
519.45-45 Cyber/Computer Liability	3,544	4,699	4,407	3,000	4,628
519.45-50 Workers Comp Deductible Fees	49,550	39,169	70,000	39,000	40,000
519.45-60 Claims	100	650	70,000	200	200
519.49-00 Other Current Charges	45,020	23,771	50,000	26,500	50,000
519.49-20 Bad Debt Expense	250	20	—	50	—
519.49-39 Disaster Recovery	101,632	331,732	—	79,611	—
519.52-50 Other Supplies	1,307	595	5,000	—	—
Subtotal Operating - General Appropriations	1,370,920	1,997,020	1,794,632	1,751,873	1,843,202
DEBT SERVICE					
519.71-00 Principal	857,448	1,104,158	1,137,981	1,137,981	1,219,848
519.72-00 Interest Expense	303,090	435,987	406,791	406,791	390,484
519.72-80 Interest Expense - GASB 87 Leases	—	3,743	—	—	—
519.72-90 Interest Expense - SBITA Financing	11,278	26,869	—	—	—
519.95-40 SBITA Financing - Principal	191,075	416,512	—	—	—
519.95-45 GASB 87 Leases	—	19,769	—	—	—
Subtotal - Debt Service	1,362,891	2,007,038	1,544,772	1,544,772	1,610,332
TRANSFERS					
581.90-10 Transfer to OPEB Trust	100,000	100,000	100,000	100,000	100,000
Subtotal Transfers	100,000	100,000	100,000	100,000	100,000
TOTAL GENERAL APPROPRIATIONS	2,995,668	4,156,052	3,459,404	3,417,420	3,573,534
RESERVES					
590. 90-10 Reserved for Future Appropriation	18,375,197	12,766,521	8,883,975	13,048,719	13,323,629
TOTAL GENERAL FUND USES	62,802,737	61,145,349	56,124,309	55,227,059	58,484,938

SPECIAL REVENUE FUNDS

COMMUNITY REDEVELOPMENT AGENCY (CRA)

The CRA is a public entity established under the guidelines of the Community Redevelopment Act (Chapter 163, Part III, Florida Statutes) to implement community redevelopment activities. A CRA is a dependent taxing district established by City government for the purpose of carrying out redevelopment activities that include reducing or eliminating blight, improving the tax base, and encouraging public and private investments in the redevelopment area.

The Community Redevelopment Agency (CRA) will hold their meetings on the 1st and/or 3rd Thursday prior to a City Commission meeting, but only if needed. If said meeting is scheduled, it will start no later than 6:00 PM.

DOWNTOWN PARKING GARAGE

This facility is a three-story garage open to the public with 241 spaces, electric charging stations, restrooms, elevator, and outdoor shower.

PERSONNEL SCHEDULE			
DEPARTMENT: Community Redevelopment (CRA)			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
Deputy Finance Director*	1	—	1
TOTAL FULL-TIME	1	—	1
TOTAL PERSONNEL SERVICES	1	—	1

- The Deputy Finance Director is allocated 50% to the CRA & 50% to the Finance Department

MISSION STATEMENT
Maintain a low-density, residential, family friendly resort-oriented community where citizens and visitors can find and afford the values, services, and lifestyles they seek.

Community Redevelopment Budget Summary

Fund Number: 125

SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL	1,326,860	1,534,211	1,711,307	1,689,148	1,997,498
CHARGES FOR SERVICES	564,893	594,519	461,500	633,700	652,500
MISCELLANEOUS REVENUES	58,659	64,672	47,040	47,040	70,040
TOTAL REVENUES	1,950,412	2,193,402	2,219,847	2,369,888	2,720,038
FUNDS FORWARD	2,816,502	1,367,398	1,927,367	1,927,367	2,657,364
TOTAL SOURCES	4,766,914	3,560,800	4,147,214	4,297,255	5,377,402

USES OF FUNDS

PERSONNEL SERVICES	69,703	60,327	55,615	56,725	79,338
OPERATING	280,144	293,094	344,644	387,773	714,683
CAPITAL OUTLAY	168,611	81,745	892,335	578,518	969,600
GRANTS/AIDS	50,000	49,615	294,500	219,000	175,000
TRANSFERS	2,429,098	750,902	—	—	—
DEBT SERVICE/OTHER	402,000	397,750	397,875	397,875	397,250
TOTAL EXPENDITURES	3,399,556	1,633,433	1,984,969	1,639,891	2,335,871
RESERVES	1,367,398	1,927,367	2,162,245	2,657,364	3,041,531
TOTAL USES	4,766,954	3,560,800	4,147,214	4,297,255	5,377,402

Fund: Community Redevelopment (CRA)**Account Codes: 125-0000 & 9320****SOURCES OF FUNDS**

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL					
330 10-00 Intergovernmental - City	887,799	1,040,989	1,069,400	1,143,338	1,374,438
330 20-00 Intergovernmental - County	439,061	493,222	641,907	545,810	623,060
TOTAL TAXES	1,326,860	1,534,211	1,711,307	1,689,148	1,997,498
CHARGES FOR SERVICES - Parking Garage					
344 40-00 Electric Vehicle Charging	1,288	1,948	1,500	1,700	2,500
344 60-15 Taxable Meter Fees	474,300	496,033	400,000	550,000	550,000
344 60-20 Parking Citations	89,305	96,538	60,000	82,000	100,000
TOTAL CHARGES FOR SERVICES	564,893	594,519	461,500	633,700	652,500
MISCELLANEOUS REVENUES					
361 20-00 Interest on Investment	58,576	64,012	47,000	47,000	70,000
361 90-00 MKT Unrealized Gain/Loss	43	—	—	—	—
369 40-00 Misc. Other	—	660	—	—	—
369 90-00 Parking Garage Misc. Other	40	—	40	40	40
TOTAL MISCELLANEOUS REVENUES	58,659	64,672	47,040	47,040	70,040
TOTAL REVENUES	2,009,071	2,258,074	2,266,887	2,369,888	2,720,038
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	2,816,502	1,367,398	1,927,367	1,927,367	2,657,364
TOTAL SOURCES	4,825,573	3,625,472	4,194,254	4,297,255	5,377,402

Fund: Community Redevelopment (CRA)

Account Codes: 125-9310-559./581.

Division: General Appropriations

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended	Estimated	PROPOSED
			Budget		Budget
CRA OPERATING					
31-00 Professional Services	4,551	3,313	—	—	—
32-10 Auditor	5,100	—	6,200	6,200	6,200
34-40 Support Services	56,126	38,669	39,580	39,580	59,580
45-05 General Liability	6,211	8,084	8,500	8,500	9,000
45-45 Cyber/Computer Liability	628	832	1,500	1,500	1,000
46-05 Building Maintenance	—	—	65,000	62,053	59,500
46-08 Reactive Maintenance	—	—	—	—	15,000
47-00 Printing and Binding	96	88	—	—	—
48-00 Promotional Activities	—	820	—	—	80,000
52-50 Other Supplies	—	—	7,375	16,566	17,375
54-10 Publications & memberships	1,368	1,170	3,000	3,000	3,000
Subtotal CRA Operating	74,080	52,976	131,155	137,399	250,655
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings Downtown Area Imprvmnts	10,970	16,928	450,000	290,909	969,600
Subtotal Capital Outlay	10,970	16,928	450,000	290,909	969,600
DEBT					
71-00 Principal	280,000	290,000	305,000	305,000	320,000
72-00 Interest	122,000	107,750	92,875	92,875	77,250
Subtotal Debt	402,000	397,750	397,875	397,875	397,250
GRANTS/AID					
80-00 Aid/Private Organizations	50,000	49,615	294,500	219,000	175,000
Subtotal Grants	50,000	49,615	294,500	219,000	175,000
TRANSFERS					
91-40 Repayment to Stormwater (Minutemen Proj)	40,000	40,000	—	—	—
581.91-70 Capital Improvement/Buildings - City Hall Wash Through	2,389,098	710,902	—	—	—
Subtotal Transfers	2,429,098	750,902	—	—	—
TOTAL GENERAL APPROPRIATIONS	2,966,148	1,268,171	1,273,530	1,045,183	1,792,505

Fund: Community Redevelopment (CRA)
Account Codes: 125-9320
Division: Parking Garage

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	51,542	45,812	42,000	42,000	59,575
21-00 FICA Taxes	3,932	3,505	3,213	3,213	4,558
22-10 General Employees Pension	5,148	4,500	5,082	5,082	8,710
23-10 Group Health	8,675	5,257	4,200	5,633	5,633
23-20 Group Life	165	141	170	161	161
23-30 Dental Plan	235	180	250	186	186
24-00 Workers Compensation	6	932	700	450	515
Subtotal Personnel	69,703	60,327	55,615	56,725	79,338
DOWNTOWN GARAGE OPERATING					
31-00 Professional Services	4,641	6,712	3,000	3,235	5,000
31-99 Payroll Processing Fees	323	343	—	—	—
34-20 Bank Charges	15,969	15,853	12,000	12,000	30,000
34-40 Support Services	120,866	132,391	135,350	160,000	202,367
43-10 Electric	11,019	10,053	12,880	12,880	13,546
43-20 Water & Sewer	8,877	7,563	11,259	11,259	13,000
45-15 Property Insurance	21,940	32,695	14,000	26,000	35,000
46-05 Building Maintenance	11,585	21,395	20,000	20,000	30,000
46-07 Known Maintenance	—	—	—	—	42,000
46-08 Reactive Maintenance	—	—	—	—	50,000
49-15 Other Current Charges	1,721	4,920	5,000	5,000	15,000
52-50 Other Supplies	9,123	8,193	—	—	28,115
Subtotal Operating	206,064	240,118	213,489	250,374	464,028
CAPITAL OUTLAY					
63-21 Improvements O/T Bldg CRA Parking Garage	157,641	64,817	442,335	287,609	—
Subtotal Capital Outlay	157,641	64,817	442,335	287,609	—
TOTAL PARKING GARAGE	433,408	365,262	711,439	594,708	543,366
FUND-WIDE RESERVES					
590.90-10 Reserved - Future Appropriations	1,367,398	1,927,367	2,162,245	2,657,364	3,041,531
TOTAL USES	4,766,954	3,560,800	4,147,214	4,297,255	5,377,402

SPECIAL REVENUE FUNDS

BUILDING PERMITS & INSPECTION UTILIZATION FUND

To ensure compliance with FS 553.80, the Building Department operates and manages its accounts separately. All fees collected are exclusively allocated to enforce the Florida Building Code. This segregated accounting structure enables accurate tracking and reporting of Building Code activities.

PERSONNEL SCHEDULE			
DEPARTMENT: Building Permits & Inspection Utilization			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
Development Services Director/Assistant City Manager*	1	—	1
Deputy Development Services Director **	1	—	1
Planner II **	1	—	1
Chief Building Official	1	—	1
Building Inspector	2	—	2
Permit & Licensing Clerk	1	—	1
TOTAL FULL-TIME	7	—	7
TOTAL POSITIONS	7	—	7

*ACM/Development Services Director budget is allocated between the City Manager Department, Development Service Department, and Building Permit Fund (Fund 136).

**Deputy Director, and Planner II positions are budgeted 50% to Development Services (General Fund) and 50% to Building Permit & Inspection Utilization Fund (Fund 136).

Building Permits
Fund Number: 136

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
CHARGES FOR SERVICES	1,823,302	712,626	1,287,500	972,677	1,004,500
MISCELLANEOUS REVENUES	37,724	31,820	20,000	26,000	30,000
TOTAL REVENUES	1,861,026	744,446	1,307,500	998,677	1,034,500
FUNDS FORWARD	504,364	965,092	214,069	214,069	494,032
TOTAL SOURCES	2,365,390	1,709,538	1,521,569	1,212,746	1,528,532

USES OF FUNDS					
PERSONNEL SERVICES	464,537	498,608	510,510	520,945	818,033
OPERATING	102,037	91,773	374,157	149,569	316,902
CAPITAL OUTLAY	46,675	—	—	—	—
TRANSFERS	787,049	905,088	48,200	48,200	46,627
TOTAL EXPENDITURES	1,400,298	1,495,469	932,867	718,714	1,181,562
RESERVES	965,092	214,069	588,702	494,032	346,970
TOTAL USES	2,365,390	1,709,538	1,521,569	1,212,746	1,528,532

Fund: Building Permits**Account Codes: 136-3630/0000****SOURCES OF FUNDS**

			2026		2027
	2024	2025	Amended	2026	PROPOSED
	Actual	Actual	Budget	Estimated	Budget
CHARGES FOR SERVICES					
322. 10-00 Structural Permits	1,222,050	471,887	650,000	650,000	650,000
322. 90-10 Surchg Retained (10%)	3,605	6,676	—	5,668	7,000
329. 10-00 Building Inspection Fees	4,195	4,460	5,000	5,000	5,000
341. 30-00 Administrative Svc Fees	581,183	223,292	325,000	300,000	325,000
354. 10-30 Civil Citations- Bldg Pmt	1,690	777	300,000	7,509	10,000
354. 10-40 Bldg Code Violation (Failure to Obtain)	10,579	5,534	7,500	4,500	7,500
TOTAL CHARGES FOR SERVICES	1,823,302	712,626	1,287,500	972,677	1,004,500
MISCELLANEOUS REVENUES					
0000-361.20-00 Interest on Investment	37,667	31,820	20,000	26,000	30,000
0000-361. 90-00 Mkt Unrealized Gain/Loss	57	—	—	—	—
0000-369. 10-00 NSF Check Fees	—	—	—	—	—
TOTAL MISCELLANEOUS REVENUES	37,724	31,820	20,000	26,000	30,000
TOTAL REVENUES	1,861,026	744,446	1,307,500	998,677	1,034,500
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	504,364	965,092	214,069	214,069	494,032
TOTAL SOURCES	2,365,390	1,709,538	1,521,569	1,212,746	1,528,532

	USES OF FUNDS				
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	2026 Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	318,263	334,073	342,464	342,464	530,788
12-15 Additional Pay	210	—	—	—	—
13-10 Part Time	—	—	—	—	—
14-00 Overtime	2,177	3,165	2,200	120	500
21-00 FICA Taxes	24,875	25,294	26,367	26,367	40,606
22-10 General Employees Pension	34,710	36,000	41,438	41,438	77,601
23-10 Group Hospitalization	79,718	83,008	88,391	101,360	150,000
23-20 Group Life	2,278	3,112	2,300	1,970	3,000
23-30 Dental Plan	1,706	1,639	1,850	1,826	2,738
23-90 Fitness & Wellness	—	60	100	—	—
24-00 Workers Compensation	30	7,008	5,400	5,400	12,800
519.10-26 Uncompensated Absences	570	5,249	—	—	—
Subtotal Personnel Services	464,537	498,608	510,510	520,945	818,033
OPERATING					
31-00 Professional Services	84,871	81,075	348,300	135,000	291,715
31-99 Payroll Processing Fees	2,056	1,908	1,800	—	—
40-00 Travel & Per Diem	2,550	173	1,500	—	1,250
46-15 Vehicle Maintenance	—	—	6,400	5,160	6,400
47-00 Printing & Binding	105	48	200	—	200
51-00 Office Supplies	985	520	800	371	800
52-20 Uniforms	224	218	250	—	500
52-50 Other	2,029	1,999	4,000	4,000	4,000
54-10 Publications & Memberships	842	70	370	191	1,500
55-00 Training & Education	2,529	5,762	6,000	310	6,000
543.52-10 Gas & Oil	—	—	4,537	4,537	4,537
519.95-10 SBITA Expenditure	5,846	—	—	—	—
Subtotal Operating	102,037	91,773	374,157	149,569	316,902
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	46,675	—	—	—	—
Subtotal Capital Outlay	46,675	—	—	—	—
TRANSFERS					
581.34-20 I/F GF Empl Pers Exp	129,912	129,912	—	—	—
581.34-40 I/F IT Support Services	3,611	3,611	—	—	—
581.43-10 I/F Electric Expense	1,800	1,800	—	—	—
581.43-20 I/F Water & Garbage Expense	494	494	—	—	—
581.45-55 I/F Insurance Expense	20,434	20,434	—	—	—
581.46-35 I/F Exp-Vehicle Purchase	—	—	—	—	—
519.34-50 I/F Administrative Services	—	—	48,200	48,200	46,627
581.91-00 Prepaid Expense- Bldg Permits Cost of CH	630,798	748,837	—	—	—
Subtotal Transfers	787,049	905,088	48,200	48,200	46,627
TOTAL EXPENDITURES	1,400,298	1,495,469	932,867	718,714	1,181,562
590.90-10 Reserved Future Appropriations	965,092	214,069	588,702	494,032	346,970
TOTAL USES	2,365,390	1,709,538	1,521,569	1,212,746	1,528,532

SPECIAL REVENUE FUNDS

IMPACT FEE FUND

The Impact Fee Fund was established in FY2026 in accordance with Ordinance 1709 for the purpose of Police, Fire, and Public Facility impact fees based on the 2026 municipal impact fees study prepared by Raftelis Financial Consultants. F.S. 163.31801, known as the Florida Impact Fee Act, establishes uniform standards for the adoption of impact fees.

Impact Fee Fund Budget Summary

Fund Number: 145

		SOURCES OF FUNDS				
		2024	2025	2026	2026	2027
		Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL REVENUE		—	—	—	—	—
MISCELLANEOUS REVENUES		—	—	—	—	—
	TOTAL REVENUES	—	—	—	—	—
FUNDS FORWARD		—	—	—	—	—
	TOTAL SOURCES	—	—	—	—	—

		USES OF FUNDS				
TRANSFERS		—	—	—	—	—
	TOTAL EXPENDITURES	—	—	—	—	—
RESERVES		—	—	—	—	—
	TOTAL USES	—	—	—	—	—

Fund: Impact Fees

Account Codes: 145-0000

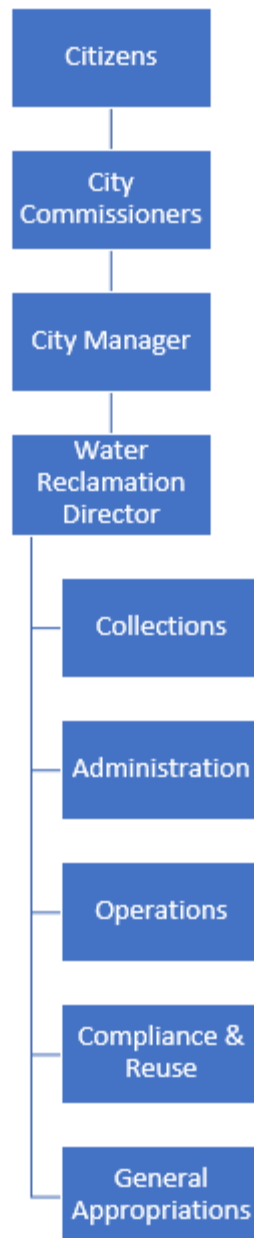
SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL					
324 00-01 Public Facilities	—	—	—	—	—
324 90-02 Police	—	—	—	—	—
324 50-03 Fire	—	—	—	—	—
TOTAL INTERGOVERNMENTAL REVENUES	—	—	—	—	—
MISCELLANEOUS					
361 20-00 Interest on Investment	—	—	—	—	—
361 20-00 Mkt Unrealized Gain/Loss	—	—	—	—	—
369 NSF Check Fees	—	—	—	—	—
369 Collection Agency/Other	—	—	—	—	—
TOTAL MISCELLANEOUS	—	—	—	—	—
TOTAL REVENUES	—	—	—	—	—
FUNDS FORWARD					
389. 99-10 Appropriated Fund Balance	—	—	—	—	—
TOTAL SOURCES	—	—	—	—	—
USE OF FUNDS					
TRANSFERS					
581 10-00 Transfer to General Fund for Capital Projects	—	—	—	—	—
TOTAL EXPENDITURES					
			—	—	—
RESERVES					
590.90-10 Reserved Future Appropriations	—	—	—	—	—
TOTAL USES	—	—	—	—	—

UTILITIES SYSTEM FUND

The Water Reclamation Department is an enterprise fund established by the City of Cocoa Beach to provide wastewater collection, treatment, and reuse distribution services to properties within city limits, unincorporated Brevard County, Canaveral Port Authority, and Patrick Space Force Base. The goal of the Water Reclamation Utility is to maintain the integrity of the sanitary sewer collection system, treatment process, and effluent disposal system to reduce hazard to property and life from wastewater overflows and improve water quality in surface waters and the Banana River Lagoon. The Water Reclamation Utility is responsible for maintenance, operations, and improvements of existing wastewater systems and construction of new systems to achieve the Utility goals.

**Utilities System Enterprise Fund
Department & Division
Organizational Chart**

Water Reclamation Department



**CITY OF COCOA BEACH
FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: Utilities

DEPARTMENT: Water Reclamation

The following table presents operating statistics and performance measures compiled from established databases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Sewer influent flows:					
All sources	1,300	1,300	1,300	1,300	Millions of gallons annually
Patrick Space Force Base	160	166	165	165	
Port Canaveral	44	44	47	48	
Reuse water flows:					
All accounts	1,113.0	1,150.0	1,125.0	1,127.0	Millions of gallons annually
Cost of chemical supplies	\$390	\$480	\$493	\$543	
Total Operating Costs	\$3,813	\$6,207	\$6,518	\$6,783	Thousands of dollars annually
Number of employees	25	25	25	25	
Performance Measures:					
Cost per million gallons of influent					
Electrical power	\$445	\$400	\$405	\$427	
Chemical supplies	\$390	\$400	\$402	\$543	
Total Operating Costs	\$5,921	\$6,207	\$5,014	\$5,218	Thousands of dollars annually
Net operating margin	\$3,107	\$3,262	\$3,558	\$3,293	Thousands of dollars annually
Compliance with all regulatory rules	100%	100%	100%	100%	Must comply with FDEP and USEPA rules

Comments:

The City's sewer plant serves Patrick Air Force Base to the south of the City limits and Port Canaveral to the north. Reuse water is provided to City customers for a monthly fee. The contract with Patrick Air Force Base requires that they receive reuse water. The net operating margin considers only the difference between revenues and operating expenses and must also be sufficient to provide for annual debt service requirements and necessary capital equipment and improvements.

PERSONNEL SCHEDULE			
DEPARTMENT: UTILITIES			
POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
Director of Water Reclamation	1	—	1
Administrative Specialist	1	—	1
Operations Manager	1	—	1
Automation Technician	1	—	1
Environmental Analyst	1	—	1
Operator Tech	5	1	6
Utilities Coordinator	1	—	1
Utilities Electrician	1	—	1
Facilities Electrician	1	—	1
Utilities Mechanic	4	—	4
Utilities Compliance Inspector	2	—	2
Machinist	1	—	1
Chief Operator	1	—	1
Lead Utility Mechanic	2	—	2
Superintendent WRD Systems Maintenance	1	—	1
TOTAL FULL-TIME	24	1	25
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
Administrative specialist cost allocation: Utilities Fund 75%, Stormwater Fund 25%			

MISSION STATEMENT
The Utilities Department mission is to maintain the integrity of the sanitary sewer collection system, treatment process, and effluent disposal system.

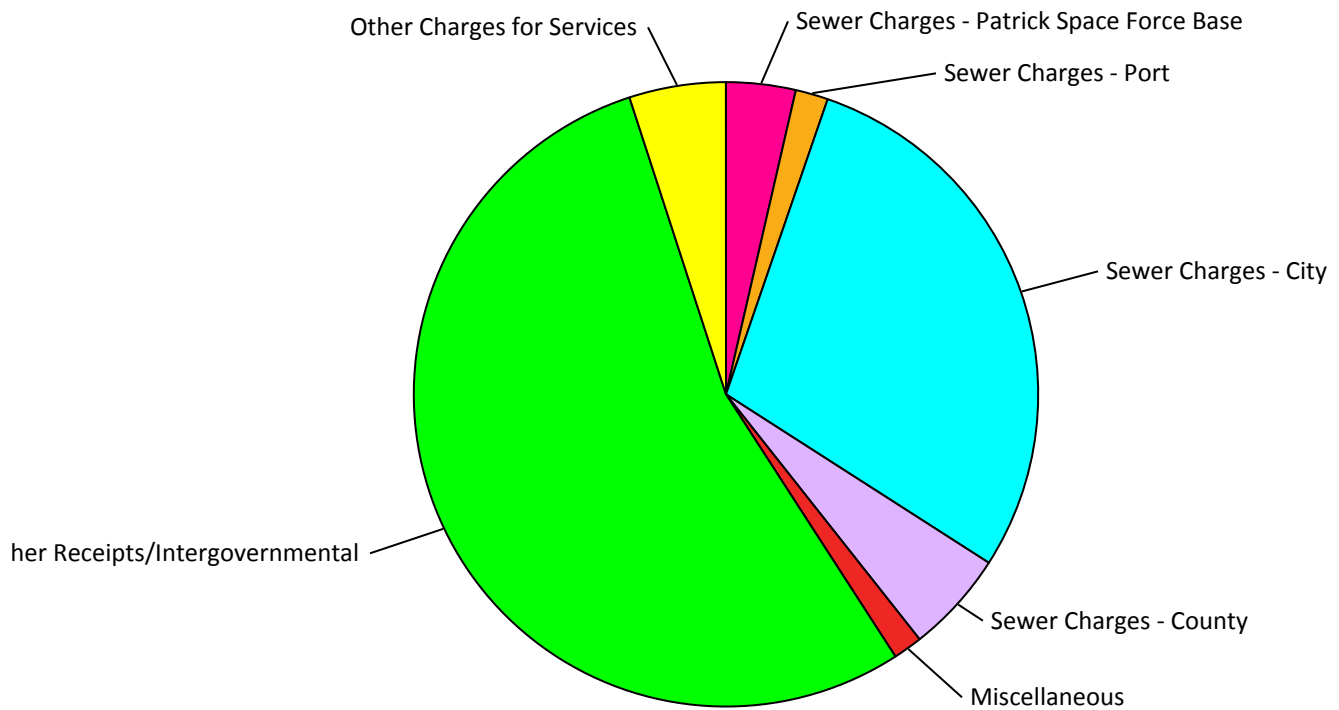
Utilities System Fund Budget Summary

Fund Number: 431

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL	3,026,134	911,344	13,034,650	1,000,000	25,887,500
CHARGES FOR SERVICES	10,041,423	11,503,419	10,507,000	11,007,400	10,907,000
MISCELLANEOUS REVENUES	504,754	514,013	382,500	362,267	482,500
OTHER RECEIPTS	—	—	—	—	—
TOTAL REVENUES	13,572,311	12,928,776	23,924,150	12,369,667	37,277,000
FUNDS FORWARD	9,649,079	11,402,348	11,503,995	11,503,995	7,648,969
TOTAL SOURCES	23,221,390	24,331,124	35,428,145	23,873,662	44,925,969

USES OF FUNDS					
PERSONNEL SERVICES	2,047,885	2,311,825	2,680,534	2,484,245	2,871,392
OPERATING	2,260,989	3,248,178	3,017,273	2,603,486	2,563,078
CAPITAL OUTLAY	3,910,939	3,633,309	20,143,929	6,805,616	28,151,092
DEBT SERVICE/OTHER	1,866,627	1,953,104	1,961,346	1,961,346	1,963,468
TRANSFERS	1,732,602	1,680,713	2,520,000	2,370,000	1,424,700
TOTAL EXPENDITURES	10,812,903	12,827,129	30,323,082	16,224,693	36,973,730
RESERVES	11,402,348	11,503,995	5,105,063	7,648,969	7,952,239
TOTAL USES	23,221,390	24,331,124	35,428,145	23,873,662	44,925,969

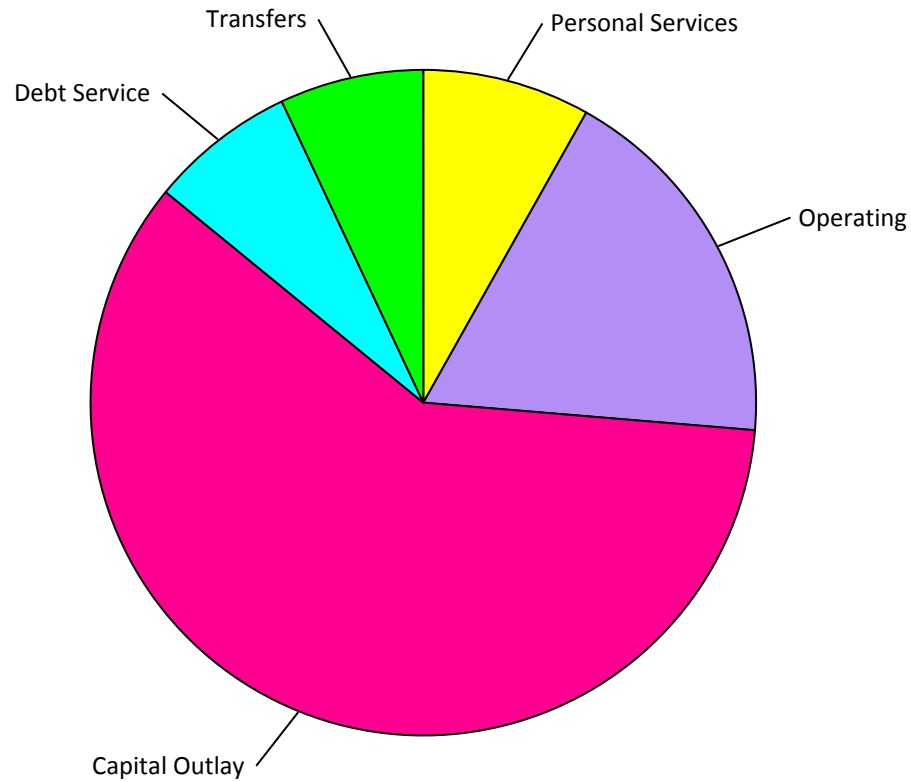
Utilities System Fund Sources, Excluding Funds Forward



UTILITIES FUND SOURCES, EXCLUDING FUNDS FORWARD

Sewer Charges - Patrick Space Force Base	1,500,000	4.0 %
Sewer Charges - Port	550,000	1.5 %
Sewer Charges - City	6,500,000	17.4 %
Sewer Charges - County	1,200,000	3.2 %
Miscellaneous	482,500	1.3 %
Other Receipts/Intergovernmental	25,887,500	69.4 %
Other Charges for Services	1,156,800	3.1 %
TOTAL	37,276,800	100 %

Utilities Fund Uses, Excluding Reserves



UTILITIES FUND USES, EXCLUDING RESERVES		
Personal Services	2,871,392	7.8 %
Operating	2,563,078	6.9 %
Capital Outlay	28,151,092	76.1 %
Debt Service	1,963,468	5.3 %
Transfers	1,424,700	3.9 %
TOTAL	36,973,730	100 %

Fund: Utilities System

Fund Number: 431

SOURCES OF FUNDS

	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL REVENUE					
4300-331. 00-00 Federal Grants	—	—	296,250	—	337,500
4300-331. 39-00 Environmental Grants	2,111,455	—	—	—	—
4300-334. 35-00 State Grants - SRF	—	826,023	12,738,400	1,000,000	25,050,000
4300-334. 35-20 State Appropriations	914,679	85,321	—	—	500,000
TOTAL INTERGOVERNMENTAL REVENUE	3,026,134	911,344	13,034,650	1,000,000	25,887,500
CHARGES FOR SERVICES					
4300-343. 50-05 Sewer Charges - PAFB	1,437,540	1,411,919	1,500,000	1,500,000	1,500,000
4300-343. 50-10 Sewer Charges - City	5,874,322	7,021,457	6,000,000	6,500,000	6,500,000
4300-343. 50-20 Sewer Charges - County	1,036,645	1,239,081	1,200,000	1,200,000	1,200,000
4300-343. 50-25 Sewer Charges - Port	582,930	556,141	600,000	600,000	550,000
4300-343. 50-30 Reuse Charges	456,051	461,066	460,000	460,000	460,000
4300-343. 50-35 Patrick Family Housing	538,149	634,761	550,000	550,000	550,000
4300-343. 60-10 Sewer Connection	66,948	114,778	150,000	150,000	100,000
4300-343. 60-20 Reuse Connection	3,000	1,600	2,000	2,000	1,800
4300-343. 80-10 Late Fees	45,838	62,616	45,000	45,000	45,000
4300-354. 10-10 Civil Citations	—	—	—	400	200
TOTAL CHARGES FOR SERVICES	10,041,423	11,503,419	10,507,000	11,007,400	10,907,000
MISCELLANEOUS REVENUES					
4300-360. 10-10 Cocoa/Port Auth. Adm. Fee	1,814	1,739	1,500	1,000	1,500
4300-360. 10-20 Port Maintenance Fees	90,686	86,929	80,000	60,000	80,000
4300-361. 20-00 Interest on Investments	409,096	410,104	300,000	300,000	400,000
4300-361. 90-00 Market Unrealized Gain/Loss	394	—	—	—	—
4300-365. 10-00 Sales of Scrap	2,014	15,000	1,000	500	1,000
4300-369. 10-00 NSF Check Fees	—	40	—	74	—
4300-369. 40-00 Other	750	201	—	693	—
TOTAL MISCELLANEOUS REVENUES	504,754	514,013	382,500	362,267	482,500
OTHER RECEIPTS					
4300-384. 10-00 Debt / Loan Proceeds	—	—	—	—	—
TOTAL OTHER RECEIPTS	—	—	—	—	—
TOTAL REVENUES	13,572,311	12,928,776	23,924,150	12,369,667	37,277,000
FUNDS FORWARD					
4300-389. 99-20 Appropriated Retained Earnings	9,649,079	11,402,348	11,503,995	11,503,995	7,648,969
TOTAL CHARGES, REVENUES AND RECEIPTS	23,221,390	24,331,124	35,428,145	23,873,662	44,925,969

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	426,068	477,707	474,556	474,556	515,213
14-00 Overtime	13,299	11,876	20,000	15,000	20,000
21-00 FICA Taxes	33,845	36,687	37,834	37,834	40,943
22-10 General Employees Pension	49,530	48,000	57,421	57,421	78,248
23-10 Group Hospitalization	141,606	139,817	174,526	168,091	178,500
23-20 Group Life	(121,305)	(44,530)	2,500	2,335	2,917
23-30 Dental Plan	2,531	2,713	2,600	2,654	2,773
24-00 Workers Compensation	23,094	11,383	13,000	13,000	17,441
Subtotal Personnel Services	568,668	683,653	782,437	770,891	856,035
OPERATING					
31-99 Payroll Processing Fees	2,845	2,905	—	—	—
44-30 Equipment Rental/Lease	—	—	6,000	1,000	4,000
46-05 Building Maintenance	84,841	68,908	75,000	30,000	70,000
46-10 Equipment Maintenance	50,488	49,348	60,000	55,000	61,000
46-15 Vehicle Maintenance	—	—	30,900	30,900	35,000
46-30 Fleet, Maintenance	—	1,417	48,350	48,350	48,350
46-45 R&R Distribution	54,364	93,514	75,000	50,000	60,000
52-10 Gas & Oil	—	—	56,579	56,579	56,579
52-20 Uniforms	—	—	—	—	—
52-50 Other	49,209	45,687	50,000	50,000	50,000
52-60 Small Tools & Equipment	—	20,908	47,200	37,200	16,000
53-30 Street Maintenance	11,949	4,681	20,000	10,000	10,000
55-00 Training & Education	—	—	—	—	—
581.46-30 Fleet Maint & Repairs	14,312	—	—	—	—
581.46-35 I/F Exp Vehicle Purchase	—	—	—	—	—
Subtotal Operating	268,008	287,368	469,029	369,029	410,929
CAPITAL OUTLAY					
63-20 Infrastructure	2,929,194	164,335	15,800,000	6,300,000	19,380,000
64-20 Furniture & Equipment	109,813	206,787	395,000	—	814,000
Subtotal Capital Outlay	3,039,007	371,122	16,195,000	6,300,000	20,194,000
TOTAL COLLECTIONS DIVISION	3,875,683	1,342,143	17,446,466	7,439,920	21,460,964

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	2026 Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	437,284	501,340	645,254	511,962	634,824
14-00 Overtime	1,946	3,495	2,200	2,200	2,200
21-00 FICA Taxes	33,492	37,579	49,362	39,165	49,362
22-10 General Employees Pension	15,073	63,351	78,076	78,076	72,871
23-10 Group Hospitalization	101,751	98,443	165,711	130,000	130,000
23-20 Group Life	2,488	6,042	4,900	2,709	2,709
23-30 Dental Plan	1,822	1,959	2,800	2,130	2,130
23-90 Fitness & Wellness	153	—	—	—	—
24-00 Workers Compensation	6,236	7,605	8,000	8,000	8,000
Subtotal Personnel Services	600,245	719,814	956,303	774,242	902,096
OPERATING					
31-00 Professional Services	491,160	1,567,022	667,123	500,000	162,650
31-10 GIS Related Services	—	—	50,000	10,000	30,000
31-99 Payroll Processing Fees	2,526	2,822	—	—	—
34-40 Support Services	47,376	54,906	114,000	100,000	117,600
40-00 Travel & Per Diem	5,302	6,167	8,600	5,000	14,200
41-00 Communications Services	2,356	1,745	2,500	2,000	2,500
43-10 Electric	441,505	337,818	414,920	370,000	400,220
43-20 Water & Sewer	3,538	6,410	9,212	7,000	8,900
49-00 Other Current Charges	317	302	2,000	1,000	2,000
51-00 Office Supplies	2,048	1,254	2,000	1,500	2,000
52-10 Gas & Oil	9,668	14,171	22,000	15,000	25,000
52-20 Uniforms	10,305	7,797	12,800	8,000	13,160
52-50 Other	3,348	4,135	4,000	2,000	6,000
54-10 Publications & Memberships	829	912	1,842	1,000	1,866
55-00 Training & Education	9,699	7,032	15,210	3,000	31,580
581.34-95 IT Capital Allocation	28,518	28,518	—	—	—
Subtotal Operating	1,058,495	2,041,011	1,326,207	1,025,500	817,676
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	348,248	44,257	107,612	105,616	152,092
64-20 Furniture & Equipment	—	353,745	—	—	—
Subtotal Capital Outlay	348,248	398,002	107,612	105,616	152,092
TOTAL ADMINISTRATION DIVISION	2,006,988	3,158,827	2,390,122	1,905,358	1,871,864

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	406,806	405,147	409,450	409,450	497,386
14-00 Overtime	36,525	39,262	40,000	35,000	40,000
21-00 FICA Taxes	33,898	33,080	34,400	34,400	44,110
22-10 General Employees Pension	35,880	47,500	47,500	47,500	78,565
23-10 Group Hospitalization	140,748	127,833	142,600	140,000	140,000
23-20 Group Life	1,445	2,330	1,575	1,850	1,850
23-30 Dental Plan	2,557	2,502	2,580	2,530	2,530
23-90 Fitness & Wellness	—	90	—	—	—
24-00 Workers Compensation	28,543	10,252	9,950	9,950	15,920
Subtotal Personnel Services	686,402	667,996	688,055	680,680	820,361
OPERATING					
31-99 Payroll Processing Fees	2,797	2,633	—	—	—
34-40 Support Services	68,531	75,771	87,000	80,000	132,200
46-10 Equipment Maintenance	45,916	48,802	55,000	50,000	58,000
52-20 Uniforms	—	479,006	—	—	—
52-50 Other	476,586		493,000	493,000	543,000
52-60 Small Tools & Equipment	—	32,477	33,500	33,075	43,900
Subtotal Operating	593,830	638,689	668,500	656,075	777,100
CAPITAL OUTLAY					
64-20 Furniture & Equipment	523,684	2,864,185	3,541,317	300,000	7,360,000
Subtotal Outlay	523,684	2,864,185	3,541,317	300,000	7,360,000
TOTAL OPERATIONS DIVISION	1,803,916	4,170,870	4,897,872	1,636,755	8,957,461

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	117,668	156,551	167,942	167,942	188,948
14-00 Overtime	811	791	900	900	1,000
21-00 FICA Taxes	9,003	11,786	12,917	12,917	14,531
22-10 General Employees Pension	9,516	13,000	20,430	20,430	27,770
23-10 Group Hospitalization	39,175	51,029	44,000	49,960	52,228
23-20 Group Life	1,482	2,424	2,200	1,103	1,305
23-30 Dental Plan	747	1,104	1,150	980	1,060
24-00 Workers Compensation	14,168	3,677	4,200	4,200	6,058
Subtotal Personnel Services	192,570	240,362	253,739	258,432	292,900
OPERATING					
31-99 Payroll Processing Fees	780	995	—	—	—
34-40 Support Services	2,735	2,803	3,500	2,845	4,500
46-10 Equipment Maintenance	7,308	21,131	15,000	15,000	20,000
46-45 R&R Disbursement	2,503	8,414	10,000	10,000	20,000
52-50 Other	7,398	7,363	20,000	20,000	20,000
Subtotal Operating	20,724	40,706	48,500	47,845	64,500
CAPITAL OUTLAY					
63-20 Infrastructure	—	—	300,000	100,000	445,000
Subtotal Capital Outlay	—	—	300,000	100,000	445,000
TOTAL OPERATIONS DIVISION	213,294	281,068	602,239	406,277	802,400

USES OF FUNDS					
		2024	2025	2026	2027
		Actual	Actual	Amended Budget	2026 Estimated PROPOSED Budget
OPERATING					
10-26	Compensated Absence	90,003	(27,579)	—	—
23-50	Current OPEB Oblig	—	—	—	—
31-00	Professional Services	111,795	112,854	110,766	110,766
31-99	Payroll Processing Fees	—	—	8,936	8,936
34-50	Administrative Services	—	—	231,360	231,360
45-05	General Liability	42,359	50,523	35,379	35,379
45-10	Auto Liability	6,806	9,739	8,599	8,599
45-15	Property	59,502	84,463	91,745	91,745
45-30	Flood Insurance	9,019	9,810	17,552	17,552
45-45	Computer Security Insurance	448	594	700	700
Subtotal Operating		319,932	240,404	505,037	505,037
DEBT SERVICE					
71-00	Principal	1,597,641	1,709,552	1,733,700	1,734,502
72-00	Interest	268,986	243,552	227,646	226,844
Subtotal Debt Service		1,866,627	1,953,104	1,961,346	1,961,346
TRANSFERS					
99-30	Designated Contingency (critical components)	111,779	61,000	300,000	150,000
519.91-10	Trf to General Fund	—	—	2,220,000	2,220,000
581.34-50	I/F Administrative Services	572,208	572,208	—	—
581.91-10	To General Fund	1,048,615	1,047,505	—	—
Subtotal Transfers		1,732,602	1,680,713	2,520,000	2,370,000
TOTAL GENERAL APPROPRIATIONS		3,919,161	3,874,221	4,986,383	4,836,383
RESERVES					
590	90-10 Reserved for Future Appropriations	11,402,348	11,503,995	5,105,063	7,648,969
TOTAL USES		23,221,390	24,331,124	35,428,145	23,873,662
					44,925,969

This page left intentionally blank

STORMWATER FUND

The Stormwater Utility Department is an enterprise fund established by the City of Cocoa Beach to provide stormwater services to properties within City limits. The goal of the Stormwater Utility is to reduce hazard to property and life from stormwater runoff and improve water quality in stormwater, surface waters, and the Banana River Lagoon. The Stormwater Utility is responsible for maintenance, operations, and improvements of existing stormwater systems and construction of new systems to achieve the Utility's goals.

**Stormwater Enterprise fund
Department And Division Structure
Chart
Stormwater**



CITY OF COCOA BEACH

FISCAL YEAR 2027 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES

FUND: Stormwater Utility**DEPARTMENT: Stormwater Utility**

The following table presents operating statistics and performance measures compiled from established databases and internal documents. Information for 2026 has been estimated, for 2027 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate

	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Operating Statistics:					
Miles of stormline	23	23	23	23	7 miles of State road stormline
Drainage structures (number)	1,708	1,708	1,708	1,708	259 along State road
Feet of CMP Existing Pipe (originally 11,373')	40	0	0	0	Most CMP stormlines were either slip-lined or replaced by 2017, but 70-ft was found in 2018. This last section of pipe was slip-lined in FY24.
Miles of street sweeping	100.6	100.6	100.6	100.6	Twice monthly in urban areas & heavily treed streets, once monthly for other areas.
Water Quality BMP treated stormbasins (2652 acres)	394.4 (14.9%)	412 (15.5%)	415 (15.6%)	418 (15.8%)	Upcoming projects expected to increase treatment area (Ramp Road 2026, Cedar 2027)
	Actual 2024	Actual 2025	Estimate 2026	Projection 2027	Benchmark Targets & Notes
Performance Measures:					
Maintenance activities					
Crew/staff time	85%	75%	76%	79%	Target is 80%
Expenses	75%	39%	36%	33%	Target is 25%
Construction and Improvements (including engineering/design capital)					
Crew/staff time	15%	25%	24%	21%	Target is 20%
Expenses	25%	61%	64%	67%	Target is 75%

Comments:

The two primary concerns of the City's Stormwater Utility are managing flooding and improving water quality. The City typically contracts out both engineering/design and construction of projects in support of these objectives. These are often multi-year projects with engineering/design normally taking over a year, including the public participation process. Construction often takes more than a year, creating high variability in the 5-year capital budget. During major project construction years, the bulk of the Stormwater Utility budget is capital cost. However, during other years the Stormwater Division is largely focused on maintenance of existing infrastructure and completing design/engineering on larger capital projects. It should be noted that the major CIP improvements are dependent upon federal/state/local grant funding and State Revolving Fund (SRF) loans. The grants are reimbursement so monies appropriated in the capital budget for these projects must be either existing in the overall Stormwater Fund or must be borrowed. These federal/state/local grants are normally only for the actual construction portion of the project and require a city match that can include engineering/design, construction and in-house costs. Minor capital is performed by the Stormwater Crew and includes minor swale/bioswale construction and other water quality best management practices (BMPs). These capital water quality improvements are required by the City's TMDL BRL-BMAP, and each project has an associated pollution load reduction credit based on land area treated and project type. The percentage of land area treated by water quality BMPs can be reviewed in the above performance standards. Most corrugated metal pipe (CMP) stormlines were replaced in the 2016/2017 budget year as part of the Water Reclamation sanitary sewer slip-lining contract. The City received a SFR loan and repayment began in 2017. One 70-ft CMP line was discovered in 2018 and was slip lined in FY 24.

The City's Total Maximum Daily Load (TMDL) Banana River Lagoon Basin Management Action Plan (BRL-BMAP) is a 15-year program required by State law. Currently only 15% of the total TMDL is required in the first 5 years - so the remaining 85% could potentially be required in the following 10 years. The Stormwater Utility's long-term capital budget will be highly dependent upon regulatory requirements. The City is working within the IRL-BMAP stakeholder group, which includes Brevard County and all lagoon municipalities on capital improvements and other measures (educational outreach, ordinances, contract sharing). The Save Our Indian River Lagoon Project Plan (SOIRLPP) has secured a local 0.5% sales tax to leverage against federal/state grants and local funding.

Operational costs are spread between infrastructure maintenance (structural rehab), NPDES-permit activities (storm facility inspection and cleaning, street sweeping, water quality enhancements) and professional services (pollutant load reduction monitoring, GIS BMAP database update/enhancements, public outreach, pollution prevention training, etc.). These costs also include operations and maintenance associated with the major BMAP water quality projects (Maritime Hammock Preserve stormwater pond, Ocean Beach Boulevard bioswale/exfiltration, Minutemen Stormwater LID Improvement). The Stormwater Crew is responsible for all of the infrastructure maintenance and many NPDES-permit activities. Street sweeping is contractual, as is some of the NPDES-permit public outreach. Most of the TMDL BMAP engineering/GIS support is contracted out and is greatly dependent upon for future CIP and BRL-BMAP compliance.

City's Stormwater Master Plan Update was completed in 2021. This update addresses all aspects of the Stormwater Utility including hydraulic and hydrologic analysis, capital improvements, operations and maintenance, policy/regulation regarding flooding, stormwater runoff quality/quantity and infrastructure integrity and utility fee/rate methodology and structure. The Master Plan Update also looks at management approaches, staffing, recordkeeping and document management, asset management and inspection/monitoring.

In FY 25 the City initiated a Vulnerability Assessment (VA) to identify areas under City jurisdiction that are vulnerable to the future impacts of sea level rise, storm surge, and coastal flooding. The City is working in partnership with the Florida Department of Environmental Protection (FDEP) to ensure the VA follows FDEP's standard processes to meet the requirements of Florida Statute, 380.093. The VA was completed in FY 26.

PERSONNEL SCHEDULE			
DEPARTMENT: Stormwater Utility Enterprise Fund			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2026	CHANGE	BUDGET 2027
FULL-TIME			
Stormwater Utility Manager	1	—	1
Stormwater Superintendent of Operations	1	—	1
Maintenance Worker Lead	1	—	1
Maintenance Worker	2	—	2
TOTAL POSITIONS	5	—	5
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
Administrative specialist/Stormwater Coordinator cost allocation: Utilities Fund 75%, Stormwater Fund 25%			

MISSION STATEMENT
The Mission of the Stormwater Utility is to improve and maintain stormwater management within the City's Indian River Lagoon watershed, primarily by retaining storm runoff volume upland to the extent attainable and reducing nutrients and other pollutants through best management practices.

Stormwater Fund Budget Summary

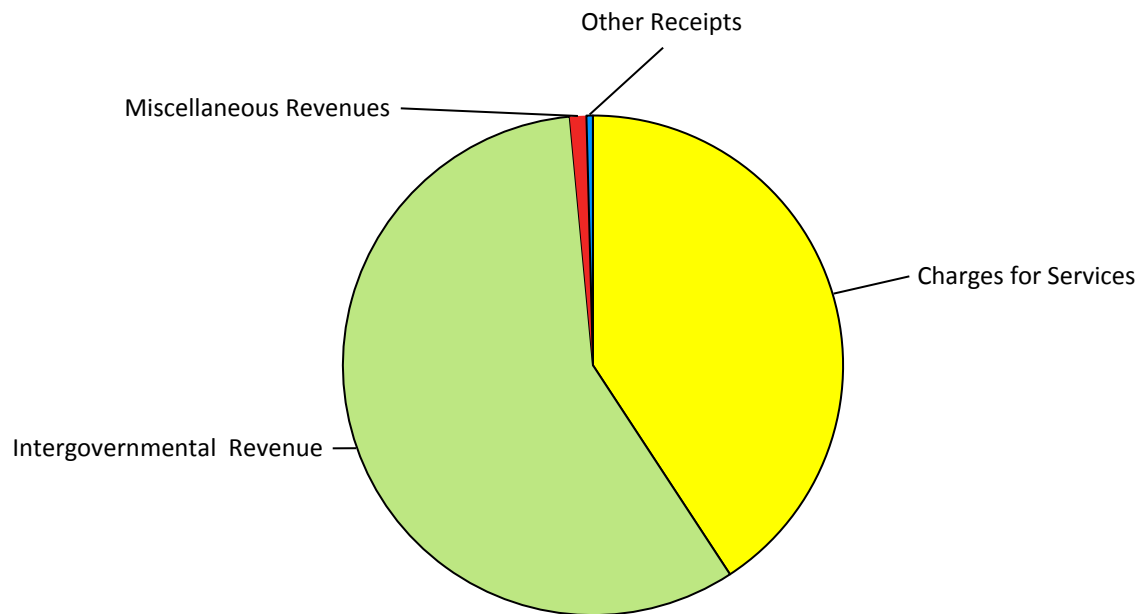
Fund Number: 441

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL	1,230,719	170,524	4,206,255	1,120,428	2,707,726
CHARGES FOR SERVICES	893,017	1,398,121	2,075,300	1,905,000	1,907,500
MISCELLANEOUS REVENUES	82,773	53,105	47,000	47,209	50,000
OTHER RECEIPTS	60,000	60,000	20,000	20,000	20,000
TOTAL REVENUES	2,266,509	1,681,750	6,348,555	3,092,637	4,685,226
FUNDS FORWARD	1,076,369	1,056,087	1,406,866	1,406,866	1,915,599
TOTAL SOURCES	3,342,878	2,737,837	7,755,421	4,499,503	6,600,825

USES OF FUNDS					
PERSONNEL SERVICES	473,083	431,011	512,100	485,300	648,225
OPERATING	341,585	448,174	586,194	393,016	494,494
CAPITAL OUTLAY	1,197,593	177,258	5,293,860	1,340,000	3,240,000
DEBT SERVICE/OTHER	65,467	65,465	65,588	65,588	65,589
TRANSFERS	209,063	209,063	300,000	300,000	207,530
TOTAL EXPENDITURES	2,286,791	1,330,971	6,757,742	2,583,904	4,655,838
RESERVES	1,056,087	1,406,866	997,679	1,915,599	1,944,987
TOTAL USES	3,342,878	2,737,837	7,755,421	4,499,503	6,600,825

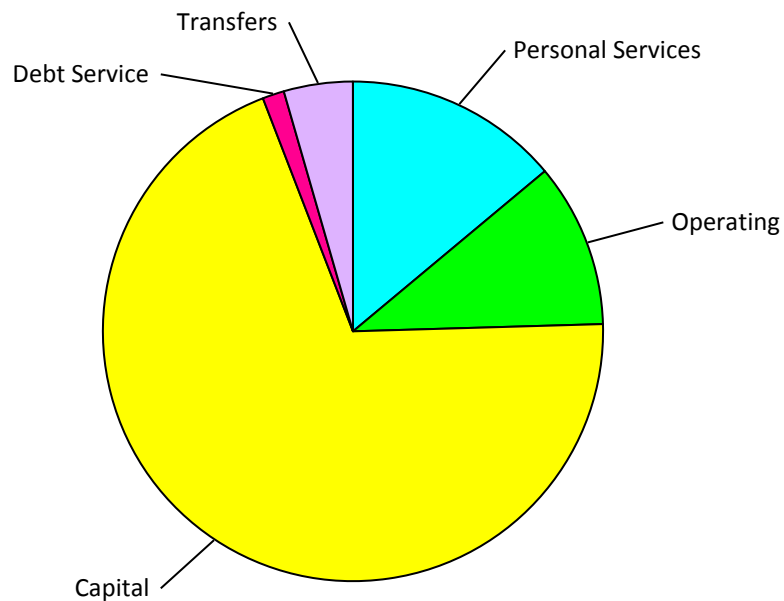
SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
INTERGOVERNMENTAL REVENUES					
331.35-00 Federal Grants	303,055	36,945	1,872,190	730,000	—
331.90-00 Federal Grants (APRA)	303,292	43,804	451,810	190,387	—
334.10-20 State Grants (includes SRF funding)	624,372	67,951	1,814,450	182,049	2,702,000
337.25-00 Water Management District	—	—	—	—	—
337.35-00 Brevard County	—	21,824	67,805	17,992	5,726
TOTAL INTERGOVERNMENTAL REVENUES	1,230,719	170,524	4,206,255	1,120,428	2,707,726
CHARGES FOR SERVICES					
343.70-10 Charges	887,771	1,388,396	2,068,300	1,896,000	1,900,000
343.80-10 Late Fees	5,246	9,725	7,000	9,000	7,500
TOTAL CHARGES FOR SERVICES	893,017	1,398,121	2,075,300	1,905,000	1,907,500
MISCELLANEOUS REVENUES					
361.20-00 Interest on Investments	77,192	52,705	47,000	47,000	50,000
361.90-00 Market Unrealized Gain/Loss	91	—	—	—	—
364.10-00 Ins/Auction Proceeds	5,490	—	—	—	—
369.40-00 Collection Agency & Other	—	400	—	209	—
TOTAL MISCELLANEOUS REVENUES	82,773	53,105	47,000	47,209	50,000
OTHER RECEIPTS					
381.10-70 Repayment of Gov't Funds	60,000	60,000	20,000	20,000	20,000
TOTAL OTHER RECEIPTS	60,000	60,000	20,000	20,000	20,000
TOTAL REVENUES	2,266,509	1,681,750	6,348,555	3,092,637	4,685,226
FUNDS FORWARD					
389.99-20 Appropriated Retained Earnings	1,076,369	1,056,087	1,406,866	1,406,866	1,915,599
TOTAL SOURCES	3,342,878	2,737,837	7,755,421	4,499,503	6,600,825

Stormwater Fund Sources, Excluding Funds Forward



STORMWATER FUND SOURCES, EXCLUDING FUNDS FORWARD		
Charges for Services	1,907,500	40.8 %
Intergovernmental Revenue	2,707,726	57.8 %
Miscellaneous Revenues	50,000	1.1 %
Other Receipts	20,000	0.4 %
TOTAL	4,685,226	100 %

Stormwater Fund Uses, Excluding Reserves



STORMWATER FUND USES, EXCLUDING RESERVES		
Personal Services	648,225	13.9 %
Operating	494,494	10.6 %
Capital	3,240,000	69.6 %
Debt Services	65,589	1.4 %
Transfers	207,530	4.5 %
TOTAL	4,655,838	100 %

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
PERSONNEL SERVICES					
12-12 Regular	285,230	284,006	337,500	312,879	421,595
14-00 Overtime	1,341	728	1,700	800	1,500
21-00 FICA Taxes	22,254	21,130	25,300	23,997	32,253
22-10 General Employees Pension	47,925	41,137	39,000	39,000	61,638
23-10 Group Hospitalization	89,520	78,682	94,000	90,525	105,620
23-20 Group Life	17,233	(7,269)	3,200	2,090	2,300
23-30 Dental Plan	1,891	1,447	2,100	2,009	2,280
23-90 Fitness & Wellness	—	20	100	—	—
24-00 Workers Compensation	7,689	11,130	9,200	14,000	21,039
Subtotal Personnel Services	473,083	431,011	512,100	485,300	648,225
OPERATING					
31-00 Professional Services	155,083	275,591	170,225	70,730	135,487
31-10 GIS related services	—	—	20,000	10,000	20,000
31-99 Payroll Processing Fees	1,876	1,721	—	—	—
34-40 Support Services	94,452	83,878	164,686	135,730	131,379
40-00 Travel & Per Diem	726	844	2,605	860	2,472
43-10 Electric	4,912	4,039	8,344	4,750	7,801
43-20 Water/Sewer	237	289	1,183	300	1,212
46-10 Equipment Maintenance	1,627	1,715	4,000	4,000	4,000
46-15 Vehicle Maintenance	—	—	2,900	2,900	3,400
46-30 Fleet, Maintenance & Services	—	—	6,000	6,000	6,000
48-00 Promotional	5,605	5,836	7,070	6,009	7,250
51-00 Office Supplies	122	99	500	100	500
52-10 Gas & Oil	—	18	7,275	7,275	7,275
52-20 Uniforms	862	1,098	3,360	2,000	3,360
52-50 Other	10,087	11,502	17,200	21,919	20,000
53-30 Street Maintenance	—	—	1,500	—	1,500
53-40 Outfall Maintenance	—	5,580	13,990	6,000	13,990
53-50 Manhole Maintenance	2,313	9,612	12,220	10,000	12,670
54-10 Publications & Membership	1,000	500	1,000	500	1,000
55-00 Training & Education	2,782	1,019	5,330	1,500	6,510
581.34-95 IT Capital Allocation	3,777	3,777	—	—	—
Subtotal Operating	285,461	407,118	449,388	290,573	385,806
CAPITAL OUTLAY					
63-20 Infrastructure	1,152,259	177,258	5,293,860	1,340,000	3,240,000
64-20 Furniture & Equipment	45,334	—	—	—	—
Subtotal Capital Outlay	1,197,593	177,258	5,293,860	1,340,000	3,240,000
TOTAL STORMWATER OPERATIONS	1,956,137	1,015,387	6,255,348	2,115,873	4,274,031

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OPERATING					
10-26 Compensated Absences	12,941	(9,459)	—	—	—
31-99 Payroll Processing Fees	—	—	1,562	1,562	1,641
34-50 Administrative Services	22,970	23,731	118,190	73,200	76,627
45-05 General Liability	7,566	9,050	9,706	9,706	10,386
45-10 Auto Liability	1,238	1,771	776	1,800	1,800
45-15 Property	10,819	15,357	5,397	15,000	17,000
45-30 Flood Insurance	509	498	1,075	1,075	1,129
45-45 Computer Insurance	81	108	100	100	105
Subtotal Operating	56,124	41,056	136,806	102,443	108,688
DEBT SERVICE					
71-00 Principal	59,560.98	59,975	60,394	60,394	60,817
72-00 Interest	5,906.29	5,490	5,194	5,194	4,772
Subtotal Debt Service	65,467	65,465	65,588	65,588	65,589
TRANSFERS					
34-50 I/F Administrative Services	113,711	113,711	—	—	—
519 91-10 I/F To General Fund	—	—	300,000	300,000	207,530
581 91-10 To General Fund	95,352	95,352	—	—	—
Subtotal Transfers	209,063	209,063	300,000	300,000	207,530
TOTAL STORMWATER GENERAL APPROPRIATIONS	330,654	315,584	502,394	468,031	381,807
TOTAL STORMWATER EXPENSES	2,286,791	1,330,971	6,757,742	2,583,904	4,655,838
RESERVES					
590. 90-10 Reserved for Future Appropriations	1,056,087	1,406,866	997,679	1,915,599	1,944,987
TOTAL USES	3,342,878	2,737,837	7,755,421	4,499,503	6,600,825

INTERNAL SERVICE FUNDS

HEALTH CARE FUND

The health care fund is an internal service fund that was established in FY 2024 (effective 10/01/2023).

The purpose for this fund is to internally track the City's costs of providing health care services to all current and separated employees.

The expenses budgeted in this fund will be the cost of services to provide COBRA coverage for separated employees.

All other expenses are budgeted at the specific fund/department level of each employee.

Health Care Internal Service Fund Budget Summary

Fund Number: 525

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
CHARGES FOR SERVICES	4,280,049	4,388,123	4,923,832	4,931,437	4,916,932
MISCELLANEOUS REVENUES	12,977	23,442	20,307	20,307	25,000
TOTAL REVENUES	4,293,026	4,411,565	4,944,139	4,951,744	4,941,932
FUNDS FORWARD	1,089,180	1,772,712	2,466,483	2,466,483	2,276,518
TOTAL SOURCES	5,382,206	6,184,277	7,410,622	7,418,227	7,218,450

USES OF FUNDS					
OPERATING	3,609,494	3,717,794	5,009,428	5,141,709	5,612,234
TOTAL EXPENSES	3,609,494	3,717,794	5,009,428	5,141,709	5,612,234
RESERVES	1,772,712	2,466,483	2,401,194	2,276,518	1,606,216
TOTAL USES	5,382,206	6,184,277	7,410,622	7,418,227	7,218,450

Health Care Internal Service Fund Budget Summary

Account Code: 525-0000-341.

SOURCES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
CHARGES FOR SERVICES					
341 30-10 Employee Healthcare	3,704,434	3,792,085	4,255,334	4,255,334	4,255,334
341 30-11 Retiree Healthcare	214,655	208,437	243,800	243,800	243,800
341 30-12 Cobra Healthcare	41,316	20,351	43,125	43,125	43,125
341 30-15 Employee Life Insurance W/H	105,901	145,517	120,750	120,750	120,750
341 30-16 Retiree Life Insurance	46	33	58	58	58
341 30-25 Retiree Medicare	18,324	37,740	35,495	50,000	35,495
341 30-40 Employee Dental W/H	142,618	137,192	165,025	165,025	165,025
341 30-41 Cobra Dental	2,729	2,153	2,760	2,760	2,760
341 30-45 Employee Vision W/H	20,825	20,409	23,920	23,920	23,920
341 30-46 Cobra Vision	311	385	387	387	387
341 30-50 Employee Aflac/Allstate W/H	18,429	15,283	21,390	21,390	21,390
341 30-60 Employee GAP W/H	109	—	104	104	104
341 30-61 Retiree GAP	3,365	3,192	3,749	3,749	3,749
341 30-62 Cobra GAP	996	448	1,035	1,035	1,035
341. 30-70 Employee Gym Membership W/H	5,437	4,605	6,325	—	—
341. 30-71 Retiree Gym Membership	554	293	575	—	—
TOTAL CHARGES FOR SERVICES	4,280,049	4,388,123	4,923,832	4,931,437	4,916,932
MISCELLANEOUS REVENUES					
361. 20-00 Interest on Investment	12,977	23,442	20,307	20,307	25,000
TOTAL MISCELLANEOUS REVENUES	12,977	23,442	20,307	20,307	25,000
TOTAL REVENUES	4,293,026	4,411,565	4,944,139	4,951,744	4,941,932
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	1,089,180	1,772,712	2,466,483	2,466,483	2,276,518
TOTAL SOURCES	5,382,206	6,184,277	7,410,622	7,418,227	7,218,450

Health Care Internal Service Fund Budget Summary

Account Code: 525-0000/9000-562.

USES OF FUNDS					
	2024	2025	2026	2026	2027
	Actual	Actual	Amended Budget	Estimated	PROPOSED Budget
OPERATING					
30-10 Employee Healthcare	2,936,068	2,952,637	4,255,334	4,255,334	4,680,867
30-11 Retiree Healthcare	225,786	269,178	243,800	340,000	268,180
30-12 Cobra Healthcare	28,376	43,809	43,125	25,000	47,437
30-15 Employee Life Insurance	64,156	63,862	120,750	75,000	132,825
30-16 Retiree Life Insurance	61	46	58	58	64
30-25 Retiree Medicare Insurance	50,909	105,250	35,495	135,000	148,500
30-40 Employee Dental Insurance	144,639	136,496	165,025	165,025	181,527
30-41 Cobra Dental Insurance	4,718	2,741	2,760	2,760	3,036
30-45 Employee Vision Insurance	21,064	20,322	23,920	23,920	26,312
30-46 Cobra Vision Insurance	484	505	387	387	426
30-50 Employee Aflac/Allstate Insurance	19,307	15,401	21,390	21,390	23,529
30-60 Employee GAP Insurance	78,683	81,579	67,300	67,300	74,030
30-61 Retiree GAP Insurance	6,420	7,209	3,749	6,500	4,123
30-62 Cobra GAP Insurance	2,004	1,173	1,035	1,035	1,138
30-70 Employee Gym Membership	6,465	3,218	6,325	—	—
30-71 Retiree Gym Membership	1,029	557	575	—	—
31-00 Professional Services	19,325	13,811	18,400	23,000	20,240
TOTAL OPERATING	3,609,494	3,717,794	5,009,428	5,141,709	5,612,234
RESERVES					
590. 90-10 Reserved for Future Appropriations	1,772,712	2,466,483	2,401,194	2,276,518	1,606,216
TOTAL USES	5,382,206	6,184,277	7,410,622	7,418,227	7,218,450

FIVE YEAR CAPITAL IMPROVEMENT

Fiscal Years 2027 - 2031

INTRODUCTION

OVERVIEW BY FUND

SUMMARY BY FUNDS

DETAIL BY DEPARTMENT

AS ADOPTED BY: City Commission
RESOLUTION 2025-18

SUMMARY BY FUND AND DEPARTMENT						
FUND/DEPARTMENT	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
GENERAL FUND						
Information Technology	58,000	106,000	38,000	68,000	58,000	328,000
City Clerk	5,500	—	—	—	—	5,500
Police	40,674	154,874	161,634	142,804	157,084	657,070
Communications	52,050	—	—	—	—	52,050
Fire	7,000	103,400	1,307,000	17,000	52,000	1,486,400
Public Works	1,638,000	6,214,532	2,948,623	2,390,881	2,587,567	15,779,603
Fleet	1,104,383	1,029,954	671,370	748,319	784,943	4,338,969
Capital Improvement Projects	3,510,000	10,860,294	2,105,000	1,030,000	1,090,000	18,595,294
Leisure Services (Rec Ctr;Parks;Pool;Golf;Tennis;Skate Park;Auditorium)	92,500	1,993,486	316,100	488,550	1,104,000	3,994,636
Subtotal General Fund	6,508,107	20,462,540	7,547,727	4,885,554	5,833,594	45,237,522
SPECIAL REVENUE FUNDS						
CRA	969,600	200,000	—	—	—	1,169,600
Subtotal Special Revenue Funds	969,600	200,000	—	—	—	1,169,600
ENTERPRISE FUNDS						
Utilities System	28,151,092	10,761,896	9,928,696	3,519,696	1,756,000	54,117,380
Stormwater Utility	3,240,000	5,875,000	5,700,000	3,000,000	4,450,000	22,265,000
Subtotal Enterprise Funds	31,391,092	16,636,896	15,628,696	6,519,696	6,206,000	76,382,380
TOTAL CAPITAL PROGRAM	38,868,799	37,299,436	23,176,423	11,405,250	12,039,594	122,789,502

DEPARTMENT: INFORMATION TECHNOLOGY							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Computer Hardware/Software							
Computers/Tablets/Laptops		38,000	38,000	38,000	38,000	38,000	190,000
Physical Security - Replace Aging Equipment		20,000	40,000	—	30,000	20,000	110,000
Mobile Device Management Software		—	22,000	—	—	—	22,000
Mass Communications Software		—	6,000	—	—	—	6,000
Subtotal Computer Hardware/Software		58,000	106,000	38,000	68,000	58,000	328,000
TOTAL INFORMATION TECHNOLOGY		58,000	106,000	38,000	68,000	58,000	328,000

Source of Funds: General Fund

DEPARTMENT: CITY CLERK							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Computer Software							
Document Accessibility Platform		5,500	—	—	—	—	5,500
Subtotal Computer Software		5,500	—	—	—	—	5,500
TOTAL CITY CLERK		5,500	—	—	—	—	5,500

Source of Funds: General Fund

DEPARTMENT: POLICE							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Furniture & Equipment							
In-Car Cameras (5)		13,550	11,243	11,693	12,160	13,376	62,022
Radar Unit (5)		14,200	11,789	12,260	10,480	11,528	60,257
Body Cameras (5)		5,624	56,187	58,434	60,772	66,849	247,866
Flock Cameras (2)		7,300	—	—	—	—	7,300
Axon Taser		—	63,000	57,107	59,392	65,331	244,830
Evidence Drying Cabinet		—	12,655	—	—	—	12,655
Stop Sicks - Tire Deflation Device		—	—	22,140	—	—	22,140
Subtotal Furniture & Equipment		40,674	154,874	161,634	142,804	157,084	657,070
TOTAL POLICE		40,674	154,874	161,634	142,804	157,084	657,070

DEPARTMENT: COMMUNICATIONS*							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Vehicle Radio Rewire Kits (7)		5,250	—	—	—	—	5,250
New Vehicle Radios		38,800	—	—	—	—	38,800
Radio Replacements (Damaged or Aged)		8,000	—	—	—	—	8,000
TOTAL COMMUNICATIONS		52,050	—	—	—	—	52,050

*In FY2026, the City entered a contractual agreement with Brevard County for 911 services.

DEPARTMENT: FIRE							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Vehicles & Machinery							
Island Fire John Boat		—	40,000	—	—	—	40,000
Replacement Front Line Fire Engine		—	—	1,290,000	—	—	1,290,000
Rescue Water Craft Replacement		—	—	17,000	17,000	—	34,000
Hurst Edraulics Replacement		—	—	—	—	52,000	52,000
Subtotal Vehicles & Machinery		—	40,000	1,307,000	17,000	52,000	1,416,000
Software							
Replacement Report Writing Software		7,000	—	—	—	—	7,000
Lexipol Policy Management Platform		—	13,500	—	—	—	13,500
Subtotal Software		7,000	13,500	—	—	—	20,500
Furniture & Equipment							
Lifepack 35 Monitor		—	49,900	—	—	—	49,900
Subtotal Furniture & Equipment		—	49,900	—	—	—	49,900
TOTAL FIRE		7,000	103,400	1,307,000	17,000	52,000	1,486,400

Source of Funds: General Fund

DEPARTMENT: PUBLIC WORKS							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Field Operations (3110)							
Minutemen Shoreline		915,000	1,630,000	—	—	—	2,545,000
R&R Citywide Paving Program		—	3,000,000	2,000,000	2,000,000	2,000,000	9,000,000
Sidewalks/Bike Paths/Trip Hazards		—	23,880	24,596	25,334	26,095	99,905
Sidewalks/Bike Paths Extension (S Orland & S Atlantic)		—	105,000	—	—	—	105,000
Dune Crossover (Barlow Ave)		—	30,000	—	—	—	30,000
Dune Crossover (9th ST South)		—	30,000	—	—	—	30,000
Dune Crossover (California Ave)		—	30,000	186,000	—	—	216,000
Dune Crossover (E Gadsen LN)		—	30,000	186,000	—	—	216,000
Softball Field #4 (Fencing/Dug Outs)		—	105,000	—	—	—	105,000
Dune Crossover (Harding Ave)		—	—	30,000	—	—	30,000
Dune Crossover (6th ST South)		—	—	30,000	—	—	30,000
Dune Crossover (10th ST South)		—	—	30,000	—	—	30,000
Dune Crossover (Young Ave)		—	—	—	30,000	—	30,000
Dune Crossover (Hendry Ave)		—	—	—	30,000	—	30,000
Dune Crossover (8th ST South)		—	—	—	30,000	—	30,000
Dune Crossover (Tulip LN)		—	—	—	—	30,000	30,000
Dune Crossover (4th ST South)		—	—	—	—	30,000	30,000
Dune Crossover (5th ST South)		—	—	—	—	30,000	30,000
Subtotal Field Operations		915,000	4,983,880	2,486,596	2,115,334	2,116,095	12,616,905

Building Maintenance (3140)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Public Works Bay Doors			73,500	115,717	120,346	125,160	434,723
Public Works/WR Flooring			200,000				200,000
Public Works Vehicle Storage Building Roof Replacement			234,600				234,600
Replace Ramp Road Park Swing Set*		15,000					15,000
Small Pavilion Shelter Replacements			58,952	61,310	63,762	66,312	250,336
Cove Park Swing Set			15,600				15,600
Shepard Park Bathroom Renovations			150,000				150,000
Tennis Court Renovations			85,000				85,000
Cameron Barkley Park Swing Upgrade				85,000			85,000
Add Swing Sets (Sidney Fischer Park)					16,439		16,439
PW Complex A/C Units (1)		40,000	25,000				65,000
PD A/C Unit (1)		100,000					100,000
Rec Center 15 Ton A/C		150,000					150,000
PD A/C Control System Upgrade		26,000					26,000
PW Fire Alarm Panel		42,000					42,000
Country Club Air Handler Auditorium			40,000				40,000
Country Club Air Handler Kitchen			30,000				30,000
Fire Station 51 Training Room A/C			20,000				20,000
Country Club Fire Alarm Panel			43,000				43,000
Server Room Sprinkler Upgrade			40,000				40,000
Subtotal Buildings Maintenance		373,000	1,015,652	262,027	200,547	191,472	2,042,698

Grounds Maintenance (3150)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
SR 520 Medians *		350,000	—	—	—	—	350,000
Skate Park Landscape			25,000				25,000
Pool Area Landscape			15,000				15,000
Ocean Beach Median Makeover			150,000				150,000
PW/WR Facility Makeover			25,000				25,000
Shepard Park Makeover				100,000			100,000
Fisher Park Makeover				100,000			100,000
Fisher Park Basketball Court					25,000	75,000	100,000
Fisher Park Beach Volleyball Court					25,000	75,000	100,000
Fisher Park Pickleball Court					25,000	75,000	100,000
Baseball Field Renovation (Field 2)						55,000	55,000
Subtotal Grounds Maintenance		350,000	215,000	200,000	75,000	280,000	1,120,000
TOTAL PUBLIC WORKS O & M		1,638,000	6,214,532	2,948,623	2,390,881	2,587,567	15,779,603

*Grant Funds associated with this project

DEPARTMENT: PUBLIC WORKS - FLEET (3160)							
PROJECT(S)	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Police							
Police Dept 4 Door SUV Unmarked		—	—	—	—	73,450	73,450
Police Dept 4 Door SUV Unmarked		—	—	—	—	73,450	73,450
Police Dept 4 Door SUV Marked		68,657	72,089	75,693	79,477	83,450	379,366
Police Dept 4 Door SUV Marked		68,657	72,089	—	79,477	83,450	303,673
Police Dept 4 Door SUV Marked		68,657	72,089	—	79,477	—	220,223
Police Dept 4 Door SUV Marked		68,657	72,089	—	79,477	—	220,223
Police Dept 4 Door SUV Marked		68,657	72,089	—	79,477	—	220,223
Police Dept 4 Door SUV K-9		—	—	77,550	—	85,450	163,000
Police Dept 1/2 Ton 4x4		—	—	64,000	—	—	64,000
Police Dept 1/2 Truck 4x4		—	—	64,000	—	—	64,000
Police Dept 1/2 Truck 4x4		—	—	64,000	—	—	64,000
Subtotal Police		343,285	360,445	345,243	397,385	399,250	1,845,608

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Parking Enforcement							
Compact Pickup Truck		—	32,788	34,427	—	37,955	105,170
Subtotal Parking Enforcement		—	32,788	34,427	—	37,955	105,170

	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Fire Department							
Fire Dept 4 Door SUV		—	64,827	—	—	—	64,827
Fire F-150 Pick Up		—	48,976	—	—	—	48,976
Fire Dept Fire Inspector Compact Truck		—	—	34,427	36,148	—	70,575
Fire Dept 3/4 Ton 4x4 Truck		—	—	67,000	—	—	67,000
Subtotal Fire		—	113,803	101,427	36,148	—	251,378

	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Public Works							
4 Door Sedan/SUV			27,276		31,575		58,851
Compact Pickup			32,788			37,955	70,743
3/4 Ton Pickup		47,834	47,834	52,736	55,372	58,141	261,917
3/4 Ton Pickup		47,834		52,736			100,570
3/4 Ton Pickup							—
Cargo Van			48,500				48,500
Bucket Truck			160,000				160,000
Subtotal Public Works		95,668	316,398	105,472	86,947	96,096	700,581

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Development Services							

Compact Pickup (Code Enforcement)		—	—	—	36,148	—	36,148
4 Door SUV		—	—	—	—	33,154	33,154
Subtotal Development Services		—	—	—	36,148	33,154	69,302

Leisure Services		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
15 Passenger Van		—	61,000	—	—	—	61,000
Subtotal Leisure Services		—	61,000	—	—	—	61,000

Fleet Furniture & Equipment		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
PD Utility Vehicle		—	19,679	—	21,695	—	41,374
PW Zero Turn Mower		12,430	13,051	13,703	14,388	15,107	68,679
Beach Ranger John Deere Gators (2)		—	32,024	33,624	35,304	37,068	138,020
KBB John Deere Gators (2)		—	32,024	16,812	35,304	18,534	102,674
Equipment Trailer		—	—	—	—	—	—
(1) 230KW Generator - Install Country Club*		350,000	—	—	—	—	350,000
Replace Generator at FS51*		163,000	—	—	—	—	163,000
(1) 75KW Generator FS50 *		75,000	—	—	—	—	75,000
FD Utility Vehicle		—	18,742	20,662	—	22,779	62,183
PW Track Skid Steer		—	—	—	85,000	—	85,000
Generator Fuel Tank Replacement		—	—	—	—	125,000	125,000
PW New Asphalt Roller		—	30,000	—	—	—	30,000
Subtotal Fleet Furniture & Equipment		600,430	145,520	84,801	191,691	218,488	1,240,930
Contingency Vehicles		15,000	—	—	—	—	15,000
Contingency Equipment		50,000	—	—	—	—	50,000
TOTAL PUBLIC WORKS FLEET		1,104,383	1,029,954	671,370	748,319	784,943	4,338,969

Source of Funds: General Fund

DEPARTMENT: PUBLIC WORKS - CAPITAL IMPROVEMENT PROJECTS (3170)							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Fire Station 50*		3,300,000	1,000,000	—	—	—	4,300,000
Ballfield Scorers Building		—	672,000	—	—	—	672,000
ADA Ocean Beach Blvd Park		200,000	2,045,000	—	—	—	2,245,000
Sunset Bridge Repairs		10,000	15,000	—	—	—	25,000
Channel Marker Replacement City-Wide		—	30,000	30,000	30,000	30,000	120,000
Softball Field Stadium Lights		—	700,000	—	—	—	700,000
Skate Park Coping Replacement		—	178,654	—	—	—	178,654
Tulip Ave Bathroom		—	50,000	75,000	—	—	125,000
Minutemen Park		—	60,000	1,000,000	—	—	1,060,000
Dredging Program		—	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Minutemen Lightpole Installation		—	150,000	—	—	—	150,000
Fuel Pump New Canopy		—	72,000	—	—	—	72,000
Minutemen Cswy Middle Lane Extention		—	115,500	—	—	—	115,500
Driving Range Upgrade		—	1,772,140	—	—	—	1,772,140
Brevard Ave Complete Street Project		—	3,000,000	—	—	—	3,000,000
Shepard Park Monument Sign		—	—	—	—	60,000	60,000
TOTAL PUBLIC WORKS CAPITAL IMPROVEMENT		3,510,000	10,860,294	2,105,000	1,030,000	1,090,000	18,595,294

DEPARTMENT: LEISURE SERVICES							
PROJECT(S)							
Recreation Administration (4110)	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
2 Electronic Scoreboards For Rec Center		—	12,200	—	—	—	12,200
Rec Center Roof Replacement		—	281,900	—	—	—	281,900
Gym Floor Drum Sand For Rec Center		—	—	—	16,050	—	16,050
Software Platform		12,500	—	—	—	—	12,500
Subtotal Recreation Administration		12,500	294,100	—	16,050	—	322,650

Parks (4120)	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Resurface Ramp Road/Tennis/Pickleball Court		10,000	—	—	—	—	10,000
Resurface Court (Cameron Barkley Park)		—	10,000	—	—	—	10,000
Two New Pickleball Courts (Sidney Fischer)		—	110,000	—	—	—	110,000
Roll Up Doors (Shepard Park)		—	—	22,000	—	—	22,000
Shade Canopy (Sidney Fischer)		—	—	—	48,000	—	48,000
Beach Park Pavilion Improvements		—	—	—	—	52,000	52,000
Subtotal Parks		10,000	120,000	22,000	48,000	52,000	252,000

Aquatic Center (4130)	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Locker Room Plumbing		45,000	—	—	—	—	45,000
Updating Pool Tile		—	95,000	—	—	—	95,000
Locker Room Resurfacing		—	35,000	—	—	—	35,000
Replace Power Winder		—	—	27,000	—	—	27,000
Replace Long Course Lane Lines		—	—	15,000	—	—	15,000
New Fencing		—	—	—	110,000	—	110,000
New Picnic Tables For Pool Deck		—	—	—	—	25,000	25,000
Subtotal Aquatic Center		45,000	130,000	42,000	110,000	25,000	352,000

Golf	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five YR. TOTAL
Country Club Roof Replacement		—	901,636	—	—	—	901,636
Greens Roller		—	25,000	—	—	—	25,000
Replacement of John Deere 200G Sprayer		—	62,500	—	—	—	62,500
Buffalo Blower 2016 Model Replacement		—	15,000	—	—	—	15,000
Buffalo Blower New		—	14,000	—	—	—	14,000
Fairway Mower		—	—	110,000	—	—	110,000
Toro 648 Walking Greens Aerifier		—	—	45,000	—	—	45,000
5 Deck Rough Mower		—	55,000	—	—	—	55,000
Installation of Country Club Electronic Sign		—	70,000	—	—	—	70,000
Triplex Mower		—	125,000	—	—	—	125,000
9 Holes Golf Course Renovation		—	—	—	—	1,000,000	1,000,000
Sandpro		—	40,000	—	45,000	—	85,000
Greens Mower		—	—	—	70,000	—	70,000
Slope Mower		—	52,000	—	69,000	—	121,000
Utility Tractor		—	49,000	—	—	—	49,000
Septic Tank		—	—	18,000	—	—	18,000
Septic Tank Conversions		—	—	25,000	—	—	25,000
New Beverage Cart		25,000	—	—	—	27,000	52,000
Renovations to Bar Area		—	40,250	—	—	—	40,250
Expand Back Bar Area & Walk in Keg Cooler		—	—	54,100	—	—	54,100
Ceiling Tile Replacement		—	—	—	130,500	—	130,500
Subtotal Golf Division		25,000	1,449,386	252,100	314,500	1,027,000	3,067,986
TOTAL LEISURE SERVICES		92,500	1,993,486	316,100	488,550	1,104,000	3,994,636

Source of Funds: General Fund

DEPARTMENT: COMMUNITY REDEVELOPMENT AGENCY							
PROJECT(S)	Project Code	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five YR. TOTAL
New Mobile Road Barriers		169,600	—	—	—	—	169,600
Cedar/Woodland/Brevard/2nd Stormwater Improvements	SWCWB	250,000	—	—	—	—	250,000
Brevard Ave Complete Street Project		200,000	—	—	—	—	200,000
Rec Center AC Improvement		350,000	—	—	—	—	350,000
Rec Center Design		—	200,000	—	—	—	200,000
TOTAL COMMUNITY REDEVELOPMENT		969,600	200,000	—	—	—	1,169,600

DEPARTMENT: UTILITIES SYSTEM FUND							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Collection System Rehab (Slip-Lining)*		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Inflow & Infiltration*		12,000,000	—	—	—	—	12,000,000
Lift Station #8, #14, #16*		5,000,000	—	—	—	—	5,000,000
Marian Ln & OBB Gravity Sewer Pipe Replacement		80,000	1,540,000	—	—	—	1,620,000
Port Forcemain Air Release*		1,000,000	—	—	—	—	1,000,000
Design PSFB & Lift Station #5 Forcemain		—	80,000	1,000,000	—	—	1,080,000
FDOT Drainage Project (Cape Canaveral)		200,000	—	—	—	—	200,000
Engineering & Design Lift Station #10,#17,#4		—	250,000	2,500,000	—	—	2,750,000
Lift Station #6 Forcemain Replacement Engineering & Design		100,000	300,000	—	—	—	400,000
Various Engineering & Design Costs (Gravity Sewer Repair)		—	200,000	1,500,000	—	—	1,700,000
New Driving Range Potential Lift Station		—	500,000	—	—	—	500,000
Engineering & Design For Lift Station On Golf Course To Remove Septic Tank Per State Statutes		—	200,000	—	1,500,000	—	1,700,000
Generator Post Anoxic Tank & Lift Station 4*		450,000	—	—	—	—	450,000
Lift Station 11,12,13 Spare Pump		14,000	—	—	—	—	14,000
Lift Station 3,8,15 Replacement Pump		—	40,000	—	—	—	40,000
Lift Station 7 Replacement Pump		—	13,000	—	—	—	13,000
8" Hydraulic Bypass Pump		—	70,000	—	—	—	70,000
Lift Station #4 Replacement Pump		—	120,000	—	—	—	120,000
Belt Road Sewer & Reclaimed MCC Improvements		—	500,000	—	—	—	500,000

Manhole Smart Covers (5)		—	36,000	—	—	—	36,000
Lift Station #6 Replacement Pump		—	70,000	—	—	—	70,000
Lift Station #5 Belt Road Distribution Building Roof Replacement		—	42,000	—	—	—	42,000
Spare Pump Lift Station 1		—	—	100,000	—	—	100,000
Spare Pump Lift Station 14		—	—	17,000	—	—	17,000
Water Rec 3/4 Ton Pick Up	52,092	—	54,696	—	56,000	—	162,788
Water Rec Straight Flatbed Truck	100,000	—	—	—	—	—	100,000
Water Rec Compact Truck	—	38,896	—	—	—	—	38,896
Water Rec 1/2 Ton Pick Up	—	—	0	54,696	—	—	54,696
Water Rec F-550 Crane Truck	—	—	0	165,000	—	—	165,000
Replacement Vactor	—	700,000	—	—	—	—	700,000
Portable 36KW Generator	—	55,000	—	—	—	—	55,000
Replacement Boom Truck	—	—	—	100,000	—	—	100,000
FY26-27 Treatment Plant Upgrade*	6,450,000	—	—	—	—	—	6,450,000
Chlorine Contact Chamber Flow Meter	25,000	—	—	—	—	—	25,000
Engineering & Design FY28-29 Plant Upgrade*	600,000	3,180,000	2,880,000	—	—	—	6,660,000
SCADA System Virtualization	135,000	—	—	—	—	—	135,000
Reuse Storage Tank Mural Project	100,000	—	—	—	—	—	100,000
Tank Screen Replacements	50,000	—	—	—	—	—	50,000
Headworks Wash Press	—	125,000	—	—	—	—	125,000
Centrifugal Blower for Backup	—	350,000	—	—	—	—	350,000
Water Rec Laboratory/Ops Center Roof Replacement	—	75,000	—	—	—	—	75,000
Water Rec Bay Door Replacement	—	80,000	—	—	—	—	80,000
Water Rec Breakroom Replacement	—	65,000	—	—	—	—	65,000
Water Rec Vehicle Maintenance Building Roof	—	400,000	—	—	—	—	400,000
Bleach Tank Replacement	—	32,000	—	—	—	—	32,000
WR Plant 1 Headworks Roof Replacement	—	—	31,000	—	—	—	31,000
WR Plant 2 Headworks Roof Replacement	—	—	19,000	—	—	—	19,000
WR Blower Building Roof Replacement	—	—	30,000	—	—	—	30,000
WR Generator Building Roof Replacement	—	—	55,000	—	—	—	55,000
WR Lift Station 1 Roof Replacement	—	—	12,000	—	—	—	12,000
Filter Cloth Media Replacement	—	—	30,000	—	—	—	30,000
Reclaimed Distribution System Rehab	400,000	700,000	700,000	700,000	700,000	700,000	3,200,000
Reuse Pump Check Valves (3)	—	—	—	—	—	—	—
250 Reuse Pump & Motor	45,000	—	—	—	—	—	45,000
Pump Station Building	350,000	—	—	—	—	—	350,000
Total Utilities		28,151,092	10,761,896	9,928,696	3,519,696	1,756,000	54,117,380

Source: Utilities Fund

*Grant Funded or SRF

City of Cocoa Beach

G- 204

Annual Budget Fiscal Year 2027

DEPARTMENT: STORMWATER UTILITY ENTERPRISE FUND							
PROJECT(S)	PROJECT CODE	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FIVE YR. TOTAL
Slip Lining of Existing SW Infrastructure*	SWSLIP	1,452,000	500,000	600,000	700,000	800,000	4,052,000
Cedar/Woodland/Brevard/2nd SW Improvements*	SWCWB	1,300,000	4,500,000	4,500,000	—	—	10,300,000
Cocoa Isles Boulevard Water Quality Project*	SWCIBB	472,000	—	—	—	—	472,000
Maritime Hammock Preserve Alum Tank Replacement		16,000	—	—	—	—	16,000
Minor BMPs, Swales, Exfiltration	SW0400	—	25,000	25,000	25,000	25,000	100,000
Structural Rehabilitation	SW0500	—	25,000	25,000	25,000	25,000	100,000
Brightwater Stormwater Pond	SWBSWP	—	300,000	250,000	2,000,000	3,000,000	5,550,000
Crystal River Drive BAM Dry Pond		—	25,000	75,000	—	—	100,000
Danube River Drive BAM Dry Pond		—	25,000	75,000	—	—	100,000
La Riviere Road BAM Dry Pond		—	25,000	75,000	—	—	100,000
Deleon Road BAM Dry Pond		—	25,000	75,000	—	—	100,000
Basin G Stormwater Projects		—	—	—	250,000	600,000	850,000
Vac Truck		—	425,000	—	—	—	425,000
TOTAL STORM		3,240,000	5,875,000	5,700,000	3,000,000	4,450,000	22,265,000

Source of Funds: Stormwater Utility Fund

*Grant Funded or SRF

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2027 TO 2031

INTRODUCTION

The format of the Capital Improvements Program (CIP) consists of an explanation of overall assumptions, a narrative summary on each Fund, a financial forecast on each Fund, and more detailed schedules showing individual capital items requested by Department Directors.

Capital assets include tangible items such as land, buildings, machinery, equipment and improvements costing ten thousand (\$10,000) dollars or more and having a service life of more than one (1) year. An expenditure (regardless of amount) that increases the service capacity or extends the service life of an existing equipment unit is considered to be capital.

Preparation of the CIP is essentially a three (3) step process of:

1. Identification of capital needs and assigning priorities
2. Identification of available financial resources
3. Balancing resources and needs so that the program is financially feasible

The CIP is adopted by resolution of the City Commission along with the annual budget. The first year of the CIP includes the capital items to be funded in the annual budget but before funds are spent, they must be formally approved within the annual budget adopted by the City Commission.

This year's CIP addresses some very significant issues:

Maintenance

The Public Works Department will schedule and prioritize maintenance for all the facilities. City staff is evaluating AC replacement schedules for FY 2027.

Leisure Services

City staff will schedule and evaluate priorities as it pertains to the overall Golf Course maintenance. Renovations to the bar area at 19th Hole will also be occurring in FY 2027 along with AC replacement in the rec center.

Road and Sidewalk Projects

The Public Works department will prioritize and schedule future paving projects, establishing a future paving maintenance program. City staff will evaluate both the need for new sidewalks, as well as the maintenance needs of the existing sidewalks.

Wastewater Projects

In FY 2025 the City received a grant through the State of Florida Department of Environmental Protection Clean Water State Revolving Fund WW050640 for the Inflow and Infiltration abatement program in the amount of \$15,000,000. The project involves the development and execution of a Find and Fix program and an I&I Abatement Program. The City will perform efforts to inventory and document the condition of the sanitary sewer manholes and inflow point sources.

Stormwater Projects

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2027 TO 2031

The Stormwater Department continues flood abatement efforts, park and stormwater improvements, living shoreline construction, and runoff load reductions to the Banana River Lagoon. These projects include a flood evaluation study of the Cedar, Woodland, and Brevard area, Ramp Road Park Stormwater and Parking Improvements Project, and Storm Water Slip Lining of Existing Infrastructure. The City's Stormwater Master Plan Update was completed in 2021 and addresses future capital needs and project prioritization. The City engaged in a Stormwater Rate Review in FY 2024 which ultimately advised for rate increases. These increases were adopted by the Commission. In FY 2026 staff completed a vulnerability study, this is required for eligibility for future grant applications and consideration.

IDENTIFICATION OF CAPITAL NEEDS & ASSIGNING PRIORITIES

Capital outlays are included in the CIP as they are identified as a requirement or need. They may originate from citizen requests, City Commission directives or recommendations from the departments. The Budget Preparation Manual details the evaluation criteria to be used to prioritize outlays. Our budget estimating practices are summarized as follows:

- Replacement units are scheduled based on the actual or expected service lives subject to the condition of the individual unit. The following general criteria apply:

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2027 TO 2031**

EQUIPMENT REPLACEMENT CRITERIA

Equipment Type	Replacement Criteria
<u>Police Vehicles</u>	
Patrol Units	8-10 years or 100,000 miles or 6,000 hours Poor condition or high maintenance cost
Other Units	10 years or 120,000 miles Poor condition or high maintenance cost
Trucks (3/4 ton & under)	12 years or 150,000 miles Poor condition or high maintenance cost
Trucks (1 & 2 ton)	12 years or 150,000 miles Poor condition or high maintenance cost
Trucks (2 1/2 ton)	15 - 20 years or 150,000 miles Poor condition or high maintenance cost
Fire Trucks	10 Years Poor Condition or high maintenance cost
<u>Heavy Equipment</u>	
Backhoes, pumps, bobcats, excavators	10-15 years Poor condition or high maintenance cost
Mowers & Gators (various types)	2-5 years Poor condition or high maintenance cost
Trailers	10-15 years Poor condition or high maintenance cost
<u>Computer Equipment</u>	
Personal computers, laptops, monitors, printers	5 years Poor condition Major software upgrades
<u>Small Equipment</u>	
Pumps, generators, saws, and like items	Poor condition or high maintenance cost

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2027 TO 2031

IDENTIFICATION OF CAPITAL NEEDS & ASSIGNING PRIORITIES (CONT'D)

Capital project costs are developed using the best scope of work available to produce an order of magnitude estimate, so we can determine the financial feasibility of everything planned.

Following budget approval, staff proceeds with documenting specifications for the necessary bids or request for proposals. In the case of projects requiring professional design drawings, it is not possible to establish the estimated construction costs until the scope of work is better defined and drawings are finalized.

A. IMPACT OF CAPITAL EXPENDITURES ON OPERATING BUDGETS

It is difficult to estimate the on-going operation and maintenance costs for facility additions and improvements. However, prior to authorizing expenditures for design, an effort is made to at least broadly quantify the expected maintenance costs and especially to quantify any additional personnel requirements.

B. THE USE OF PROJECT CODES

We show project codes intended to collect all associated costs for a capital improvement when it is feasible to do so. Typically, such projects involve more than one department and may include design and labor components along with construction costs. The use of project codes enables us to accurately associate staff time with projects to produce a more accurate total cost.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM

FISCAL YEARS 2027 TO 2031

2. IDENTIFICATION OF AVAILABLE FINANCIAL RESOURCES

In general terms, all capital and expenditure items are funded as follows:

- Taxes Ad valorem (property) taxes are usually about 37-41% of the General Fund revenue budget and are our largest single source of tax revenue.
- User Fees Charges for services rendered.
- External Debt Money borrowed from external parties, either by a bond issue or a loan.
- Intergovernmental Revenue Grants from various agencies for various purposes. Distributed on the basis having “eligible costs”. These funds typically require up front funding of the eligible expenditures which are reimbursed.

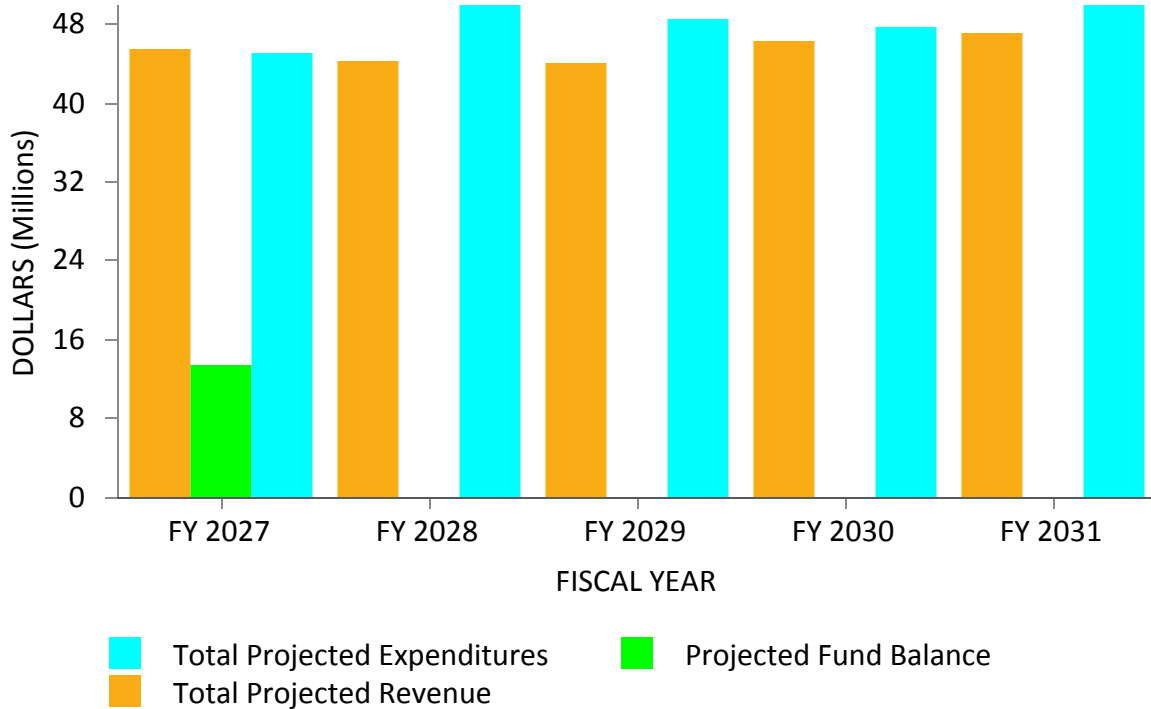
Also included in this category are state shared revenue funds. Distribution of these funds is based on population.
- Internal Debt (Interfund loans) Amounts provided between funds and blended component units of the primary government with a requirement for repayment.
- Interfund transfers Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.
- Investment Income Interest income on available balances.

3. BALANCING RESOURCES AND NEEDS SO THAT THE PROGRAM IS FINANCIALLY FEASIBLE

As with any financial forecast, certain assumptions are made for circumstances that may change over the period of the forecast. The following pages include an overview by fund, followed by the five (5) year forecast with additional notes specific to each fund.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2027 TO 2031**

**GENERAL FUND PROJECTIONS FY 2027-2031
(includes capital)**



GENERAL FUND NOTES:

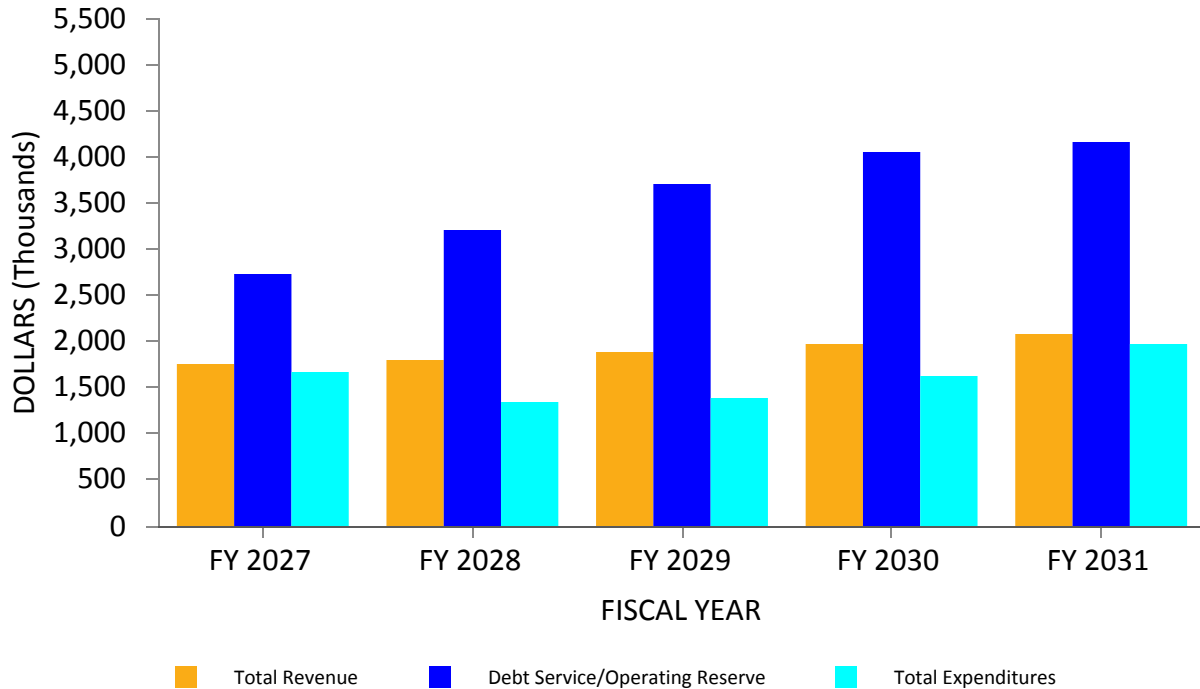
In accordance with Ordinance 1681, the City will be required to maintain reserves at 23% operating expense level. Of that 23%, 19% (in the General Fund) has been committed for use only for damage/recovery following a disaster (for example Hurricane, or health epidemic). The Fiscal Year 2027 budget meets the requirements of this Ordinance. The projected fund balance (reserves) is not shown for future years due to legislative uncertainty and unknown factors relating to future capital projects.

Future Ad Valorem revenues are indeterminate due to Florida Property Tax (Amendment 3) on the voter ballot. City Departments are evaluating options of increasing and diversifying revenue to counterbalance dependence on property tax revenue in the General Fund. Expenditures in Fiscal Year 2028 reflect capital projects requested in Fiscal Year 2027, which have been deferred at this time. These projects will be further evaluated and considered once the City has clarity on property tax revenue impacts.

The projection includes an annual debt service for the repayment of existing loans.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2027 TO 2031**

CRA FUND PROJECTIONS FY 2027-2031



CRA FUND NOTES:

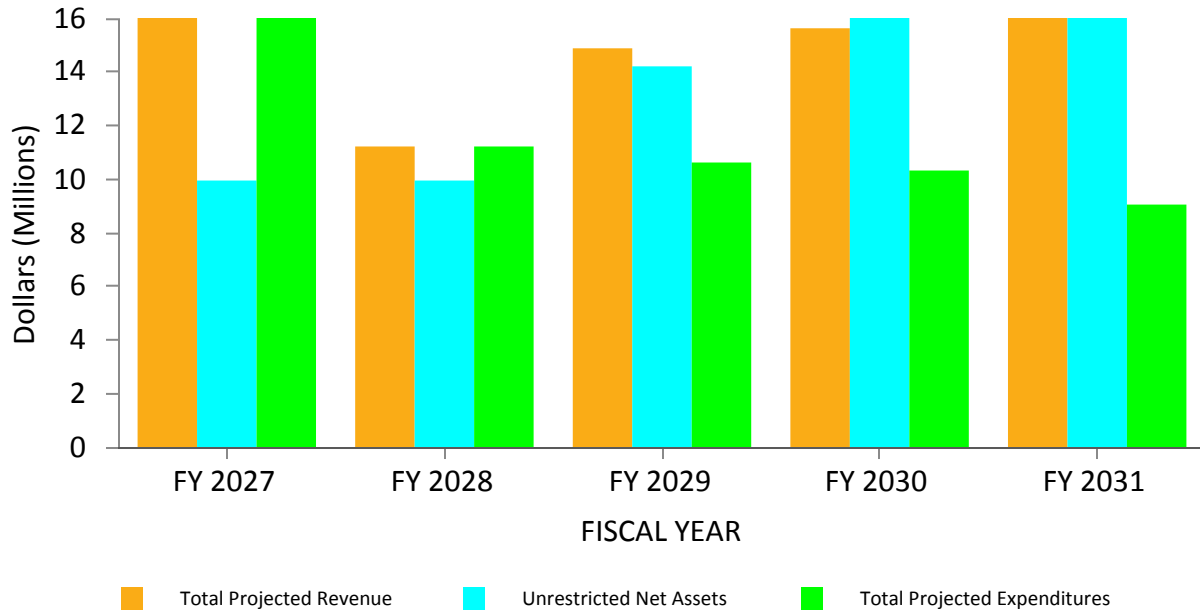
Construction of the Downtown Parking Garage was completed in May of 2019. Accordingly, all revenues and expenditures related to the operation of the garage are budgeted in a division of the CRA. Parking garage usage and operating trends are now better defined for fund projections.

The CRA received its first tax increment funds (TIF) in FY 2014. The budgeted intergovernmental funding for FY 2027 is \$1,997,498 (\$1,374,438 from the City and \$623,060 from Brevard County).

The CRA was approved by the voters in 2008. This Special Revenue Fund is intended to provide dedicated funding for a specific area. In addition, the CRA plan identifies specific conditions that the dedicated funds must address.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2027 TO 2031**

**UTILITIES OPERATING FUND PROJECTIONS FY 2027-2031
(includes capital)**



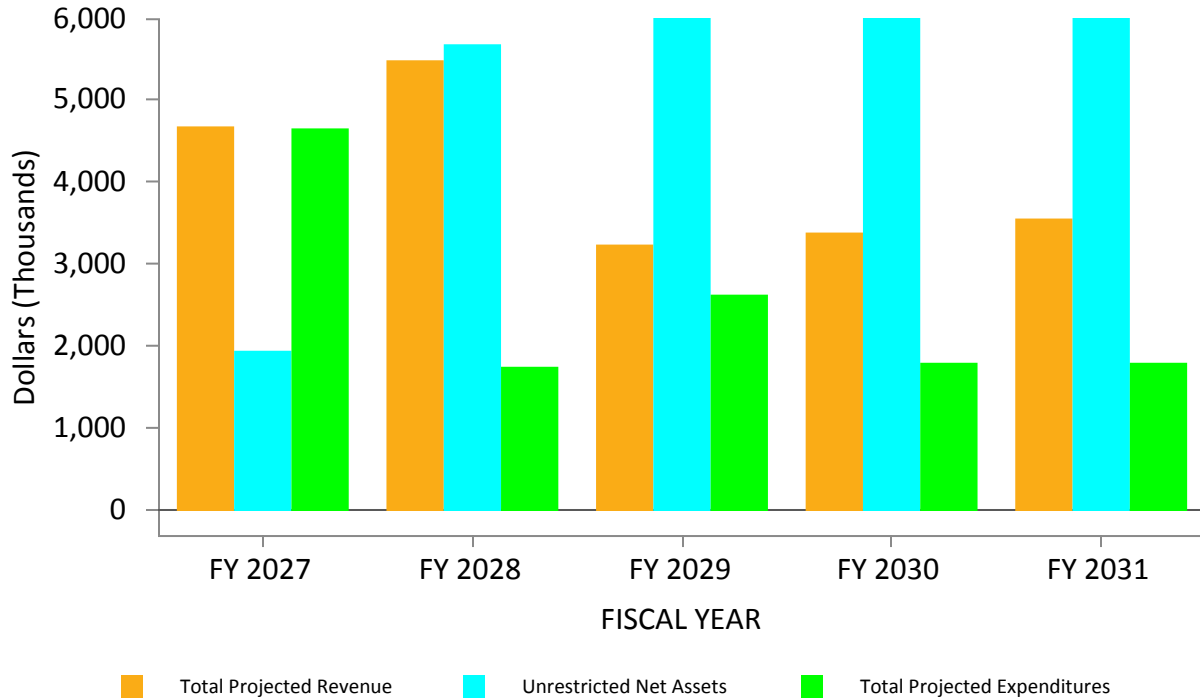
UTILITIES OPERATING FUND NOTES:

This fund accounts for revenues and expenses of the wastewater and reclaimed water systems. The Utilities Funds are in good financial condition, largely due to the revenues received from Patrick Space Force Base for sewer treatment. The contract for treatment of Port Canaveral sewage has also been successful. The housing privatization for parts of Patrick Space Force Base has also opened a new service area.

A comprehensive rate study & capital facilities replacement study was completed in 2008, updated in FY 2015, again in FY 2018, and a new study completed in FY 2023. The purpose of the study was to determine and schedule major capital requirements and improvements. The rate increase required to fund those requirements and the associated debt service is based on the timing of the capital projects. State Revolving Fund (SRF) loan proceeds were approved for some of the projects and are currently being utilized. Operating costs continue to rise, along with continued Utilities plant and system improvements. In FY 2023, a rate study was completed recommending that the City increases rates by 20% in FY 2024 and FY 2025.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2027 TO 2031**

**STORMWATER FUND PROJECTIONS FY 2027-2031
(includes capital)**



STORMWATER FUND NOTES:

The Stormwater Fund accounts for the revenues and expenses for the operation of the Stormwater Utility System. Grants will reimburse most of the capital outlays programmed within the five-year time frame, however, as done previously, there will be interfund loan or debt service payments required to pay for project costs not eligible for grant funding.

The Stormwater Master Plan, was completed in FY 2022, and has provided an analysis to properly calculate the rate needed to maintain service levels and debt service. An in depth rate study was completed in FY 2024, resulting in rate increases for FY 2024, FY 2025, and FY 2026. The recent rate increases have had a positive impact on revenues. Additionally, the City will continue to seek additional grants to help support the costs associated with capital projects.

Project Name:	PUBLIC RECORDS SOFTWARE	Department: City Clerk
Project Location:	City Wide	
Project Description:	Document Accessibility Platform - supports ADA compliance.	
Impact on Operating Budget:	Annual renewal	
Project Cost:	\$ 5,500	Source of Funds: General Fund

Project Name:	COMPUTERS TABLETS AND LAPTOPS	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of outdated and inadequate equipment	
Impact on Operating Budget:	Decrease in maintenance/repair costs and downtime	
Project Cost:	\$ 38,000	Source of Funds: General Fund

Project Name:	PHYSICAL SECURITY	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of equipment that is breaking down	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 20,000	Source of Funds: General Fund

Project Name:	DIGITAL IN-CAR VIDEO CAMERA RECORDER	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Units used to record traffic stops and preserve evidence. Equipment will replace existing in-car cameras with newer digital technology.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 13,550	Source of Funds: General Fund

Project Name:	RADAR UNITS	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Radar units in-car . This equipment is a speed measuring device used for traffic enforcement. This is replacement equipment with newer technology to replace existing equipment that is more than 5 years old.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 14,200	Source of Funds: General Fund

Project Name:	BODY CAMERA SYSTEM	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Compact Point-of-view video system with flex mounting options for officers. Includes hardware replacement for body camera and docking bays.	
Impact on Operating Budget:	Replace/updating equipment. Replacement equipment is more efficient and has a lower annual cost.	
Project Cost:	\$ 5,624	Source of Funds: General Fund

Project Name:	FLOCK CAMERAS	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Flock Coverage	
Impact on Operating Budget:	Replace/updating equipment.	
Project Cost:	\$ 7,300	Source of Funds: General Fund

Project Name:	VEHICLE RADIO REWIRE KITS	Department: Communications (Contractual)
Project Location:	Police Facility	
Project Description:	Radios for unmarked vehicles	
Impact on Operating Budget:	Replacement/upgrade equipment. Additional reoccurring costs in the operating budget for annual maintenance.	
Project Cost:	\$ 5,250	Source of Funds: General Fund

Project Name:	NEW VEHICLE RADIOS	Department: Police - Communications Center
Project Location:	Police Facility	
Project Description:	Radios	
Impact on Operating Budget:	Replacement/upgrade equipment. Additional reoccurring costs in the operating budget for annual maintenance.	
Project Cost:	\$ 38,800	Source of Funds: General Fund

Project Name:	RADIO REPLACEMENT	Department: Police - Communications Center
Project Location:	Police Facility	
Project Description:	Replacement for damaged or aged radios.	
Impact on Operating Budget:	Replacement/upgrade equipment. Additional reoccurring costs in the operating budget for annual maintenance.	
Project Cost:	\$ 8,000	Source of Funds: General Fund

Project Name:	REPLACEMENT REPORT WRITING SOFTWARE	Department: Fire
Project Location:	Fire Station #51	
Project Description:	Report writing software.	
Impact on Operating Budget:	Software maintenance.	
Project Cost:	\$ 7,000	Source of Funds: General Fund

Project Name:	MINUTEMEN SHORELINE EROSION	Department: Public Works
Project Location:	Minutemen	
Project Description:	Replacement and restoration.	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 915,000	Source of Funds: General Fund

Project Name:	BUILDING MAINTENANCE - REPLACE RAMP ROAD SWING SET	Department: Public Works
Project Location:	Ramp Road Park	
Project Description:	Replacement of swing set.	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 15,000	Source of Funds: General Fund

Project Name:	BUILDING MAINTENANCE - VARIOUS IMPROVEMENTS A/C UNITS	Department: Public Works
Project Location:	Multiple Locations throughout the City	
Project Description:	Multiple AC Unit Replacements.	
Impact on Operating Budget:	Reduce damage and maintenance costs.	
Project Cost:	\$ 316,000	Source of Funds: General Fund

Project Name:	BUILDING MAINTENANCE - PW FIRE ALARM PANEL	Department: Public Works
Project Location:	Public Works	
Project Description:	PW Fire Alarm Panel Replacement.	
Impact on Operating Budget:	Reduce damage and maintenance costs.	
Project Cost:	\$ 42,000	Source of Funds: General Fund

Project Name:	GROUNDS MAINTENANCE -SR 520 MEDIANS	Department: Public Works
Project Location:	SR 520	
Project Description:	Landscape improvements on SR 520	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 350,000	Source of Funds: General Fund

Project Name:	FLEET VEHICLES - POLICE	Department: Public Works - Fleet
Project Location:	Police Facility	
Project Description:	4 Door SUV (5-marked) to replace existing vehicles that have reached the end of their service life.	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 343,285	Source of Funds: General Fund

Project Name:	FLEET VEHICLES - PUBLIC WORKS	Department: Public Works - Fleet
Project Location:	Public Works Facility	
Project Description:	(2) 3/4 Ton Pickup (Grounds Maintenance)	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 95,668	Source of Funds: General Fund

Project Name:	FLEET EQUIPMENT - UTILITY VEHICLES	Department: Public Works - Fleet
Project Location:	Public Works Facility	
Project Description:	PW Zero Turn Mower	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 12,430	Source of Funds: General Fund

Project Name:	FLEET EQUIPMENT - GENERATORS	Department: Public Works - Fleet
Project Location:	City Wide	
Project Description:	Portable & stationary generators.	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 588,000	Source of Funds: General Fund and Grant Funds

Project Name:	FIRE STATION 50 DESIGN/CONSTRUCTION	Department: Public Works - Capital Improvements
Project Location:	FS50	
Project Description:	Design & Construction of new facility. Multi-Year Project.	
Impact on Operating Budget:	Routine maintenance after construction.	
Project Cost:	\$ 3,300,000	Source of Funds: General Fund

Project Name:	SUNSET BRIDE REPAIRS	Department: Public Works - Capital Improvements
Project Location:	Sunset Drive	
Project Description:	Repairs.	
Impact on Operating Budget:	Decrease in maintenance/repair costs.	
Project Cost:	\$ 10,000	Source of Funds: General Fund

Project Name:	ADA OCEAN BEACH BLVD PARK PHASE I	Department: Public Works - Capital Improvements
Project Location:	Ocean Beach Blvd	
Project Description:	Phase I of ADA Park.	
Impact on Operating Budget:	Routine Maintenance after construction.	
Project Cost:	\$ 200,000	Source of Funds: General Fund

Project Name:	NEW SOFTWARE PLATFORM	Department: Leisure Service
Project Location:	All Leisure Services Facilities.	
Project Description:	New software.	
Impact on Operating Budget:	Software maintenance.	
Project Cost:	\$ 12,500	Source of Funds: General Fund

Project Name:	RESURFACING RAMP ROAD TENNIS/PICKLE BALL COURTS	Department: Leisure Service
Project Location:	Ramp Road	
Project Description:	Resurfacing.	
Impact on Operating Budget:	Decrease in routine maintenance.	
Project Cost:	\$ 10,000	Source of Funds: General Fund

Project Name:	LOCKER ROOM PLUMBING	Department: Leisure Service
Project Location:	Pool	
Project Description:	Re-pipe existing plumbing lines	
Impact on Operating Budget:	Decrease in routine maintenance.	
Project Cost:	\$ 45,000	Source of Funds: General Fund

Project Name:	NEW BEVERAGE CART	Department: Leisure Service
Project Location:	Cocoa Beach Country Club	
Project Description:	New beverage cart.	
Impact on Operating Budget:	N/A	
Project Cost:	\$ 25,000	Source of Funds: General Fund

Project Name:	NEW MOBILE ROAD BARRIERS		Department: CRA
Project Location:	Public Works		
Project Description:	Mobile Road Barriers - Community Downtown Event Use Only. Staff resource with reoccurring roadway closures.		
Impact on Operating Budget:	N/A		
Project Cost:	\$ 169,600	Source of Funds:	Special Revenue Fund - Community Redevelopment Agency

Project Name:	CEDAR, WOODLAND, BREVARD, 2ND STORMWATER IMPROVEMENTS		Department: CRA
Project Location:	Cedar, Woodland, Brevard, 2nd ST		
Project Description:	Stormwater improvements		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 250,000	Source of Funds:	Special Revenue Fund - Community Redevelopment Agency

Project Name:	REC CENTER AC IMPROVEMENTS		Department: CRA
Project Location:	Rec Center		
Project Description:	AC Improvements		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 350,000	Source of Funds:	Special Revenue Fund - Community Redevelopment Agency

Project Name:	BREVARD AVE STREET PROJECT DESIGN		Department: CRA
Project Location:	Downtown (Brevard Ave)		
Project Description:	Design (4th Street to South 2nd Street) Complete Street Project (CRA Zone Only).		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 200,000	Source of Funds:	Special Revenue Fund - Community Redevelopment Agency

Project Name:	COLLECTION SYSTEM SLIP-LINING		Department: Water Reclamation
Project Location:	City Wide		
Project Description:	Collection System Slip-Lining (Rehab of Sewer Lines)		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 1,000,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	INFLOW & INFILTRATION SYSTEM		Department: Water Reclamation
Project Location:	City Wide		
Project Description:	Inflow & Infiltration System		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 12,000,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	LIFT STATION UPGRADES		Department: Water Reclamation
Project Location:	Lift Stations #8 #14 #16 Rehab		
Project Description:	Lift Station improvements - rehabilitation, replacement, pumps		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 5,000,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	MARION LN & OBB GRAVITY SEWER PIPE REPLACEMENT		Department: Water Reclamation
Project Location:	Easement between Marion Lane & Hernando		
Project Description:	Replace gravity sewer pipe.		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 80,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	PORT FORCEMAIN AIR RELEASE VALVE EVAL & REPLACEMENT		Department: Water Reclamation
Project Location:	City-Wide		
Project Description:	Force main air release valves along the port force main require evaluation and replacement to ensure proper operation and to maximize the pumping efficiency from Port Canaveral main.		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 1,000,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	FDOT DRAINAGE PROJECT CAPE CANAVERAL		Department: Water Reclamation
Project Location:	Cape Canaveral		
Project Description:	FDOT drainage project.		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 200,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	LIFT STATION #6 FORCEMAIN REPLACEMENT		Department: Water Reclamation
Project Location:	LS#6		
Project Description:	Engineering & Design		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 100,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	GENERATOR POST ANOXIC TANK/LIFT STATION 4		Department: Water Reclamation
Project Location:	LS #4		
Project Description:	Generator Post Anoxic Tank		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 450,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	LIFT STATION 11,12,13 SPARE PUMP		Department: Water Reclamation
Project Location:	City-wide		
Project Description:	Critical replacement pumps		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 14,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	PUMP STATION CONTROL CABINET		Department: Water Reclamation
Project Location:	Water Reclamation Facility		
Project Description:	Replacement of pump station	G- 221	Annual Budget Fiscal Year 2027

Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 350,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	FLEET VEHICLES		Department: Water Reclamation
Project Location:	City Wide		
Project Description:	Water Rec 2/4 Ton Pickup, and Water Rec Straight Flatbed Truck		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 152,092	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	FY26-27 TREATMENT PLANT UPGRADES - VARIOUS		Department: Water Reclamation
Project Location:	Water Rec		
Project Description:	Treatment plant upgrades		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 6,450,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	CHLORINE CHAMBER FLOW METER		Department: Water Reclamation
Project Location:	City-Wide		
Project Description:	Measure plant filter flow.		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 25,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	ENGINEERING & DESIGN FY28-29 TREATMENT PLANT UPGRADE		Department: Water Reclamation
Project Location:	Water Rec		
Project Description:	Treatment plant upgrades		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 600,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	SCADA SYSTEM VIRTUALIZATION		Department: Water Reclamation
Project Location:	Water Rec		
Project Description:	Back-up recovery of data of treatment plant server room.		
Impact on Operating Budget:	Decrease in maintenance/repair costs		
Project Cost:	\$ 135,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	REUSE STORAGE TANK MURAL PROJECT		Department: Water Reclamation
Project Location:	Water Rec		
Project Description:	Mural design.		
Impact on Operating Budget:	N/A		
Project Cost:	\$ 100,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	TANK SCREEN REPLACEMENTS	Department: Water Reclamation
Project Location:	Water Rec	
Project Description:	8 Screen replacements	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 50,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	VARIOUS EQUIPMENT	Department: Water Reclamation
Project Location:	City-Wide	
Project Description:	250HP Reuse Flow Meter -12"	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 45,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	RECLAIMED DISTRIBUTION SYSTEM	Department: Water Reclamation
Project Location:	Water Rec	
Project Description:	Rehab/replacement of reclaimed pipe, valves, & air releases.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 400,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	CEDAR/WOODLAND/BREVARD/2ND SW IMPROVEMENTS	Department: Stormwater
Project Location:	City-Wide	
Project Description:	Stormwater improvements.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 1,300,000	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	COCOA ISLES BLVD WATER QUALITY PROJECT	Department: Stormwater
Project Location:	Cocoa Isles	
Project Description:	Stormwater runoff reduction & water quality improvements.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 472,000	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	SLIP LINING OF EXISTING SW INFRASTRUCTURE	Department: Stormwater
Project Location:	City-Wide	
Project Description:	Slip lining repair & replacement	
Impact on Operating Budget:	Routine maintenance	
Project Cost:	\$ 1,452,000	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	MARITIME HAMMOCK PRESERVE ALUM TANK	Department: Stormwater
Project Location:	Maritime Hammock	
Project Description:	Replacement	
Impact on Operating Budget:	Routine maintenance.	

Project Cost:	\$ 16,000	Source of Funds:	Enterprise Fund: Stormwater Fund
---------------	-----------	------------------	----------------------------------

APPENDIX

FINANCIAL POLICIES AND PRACTICES

FUNDING OF SERVICES

REVENUE FORECAST METHODOLOGY

EXPENDITURE FORECAST METHODOLOGY

DETAIL OF OUTSTANDING OBLIGATIONS

GLOSSARY

Financial Policies and Practices

Resolution 2026-09 adopted on September 17, 2026 sets formal policies to use as guidelines for constructing the budget and properly administering the City's finances. It tasks the Finance Director to update the Financial Policies & Practices Document annually and publish it within the final annual budget for that year.

SECTION I - BUDGETARY POLICIES AND PRACTICES

A. Preparation and Adoption

Budget Document

The annual operating budget shall be balanced and include five (5) year forecasts of available sources and anticipated uses of all funds. The total of estimated revenues and balances brought forward from prior years will equal the total of the appropriations and reserves. The five (5) year forecast will include projections of operating expenses, capital outlays, debt service and any other anticipated disbursements. The annual budget will be published within thirty (30) days from adoption and may be submitted for review by the Government Finance Officers Association.

Economic Assumptions

Economic assumptions will be forecasted over a five (5) year period and documented as a basis for preparing budgets and making financial projections. They will be defined by the Finance Director and will be applied consistently for all City Funds.

Budget Adjustments

The City Manager must approve transfers between departments. The City Manager also approves transfers within a department's accounts but will avoid using funds for capital items that were budgeted but not purchased, as well as funds from salary or employee benefit accounts. The City Manager may automatically adjust the budget to properly classify charges to the proper account codes and to account for loans, merchandise for resale, reimbursements, gifts, grants or donations. This includes emergency protective measures and repairs associated with declared disasters, including required matching funds.

Note: Policies were previously adopted with Resolution(s) 2024-25, 2020-23, 2019-10, 2016-25, 2013-19 and 2007-02

Financial Policies and Practices

Emergency Purchases

The City Manager may make emergency purchases in accordance with established procedures that temporarily exceed a department's budget appropriations when it is absolutely necessary and in the best interest of the City. These costs are tracked in an unbudgeted account designed for keeping cost separate for reporting purposes to granting agencies as applicable and for potential reimbursement to offsetting expenditure.

Governmental Funds -- Fund Balance

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions established accounting and financial reporting standards for governmental funds. It established criteria for classifying fund balances into specifically defined classification and clarified definitions for governmental fund types. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

When both restricted and unrestricted amounts are available for use, it is the City's practice to use restricted resources first. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance. The following are classifications of governmental fund balances:

Nonspendable Fund Balance - These amounts cannot be spent because they are not in spendable form.

Restricted Fund Balance - These amounts are restricted to specific purposes when constraints placed on the use of resources are either by:

(a) externally imposed by creditors (e.g. debt covenants), grantors, contributors, or laws or regulations of other governments;

or

(b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance - These amounts can only be used for specific purposes pursuant to constraints imposed by the City Commission. The constraints cannot be removed unless the Commission remove it in the same manner it was implemented.

Financial Policies and Practices

Assigned Fund Balance - These amounts are constrained by the government's intent they be used for specific purposes. Decisions with regard to these amounts may be made by a committee or other government official (i.e. City Manager or designee). Example: Undesignated Contingency Funds.

Unassigned Fund Balance - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

B. City Reserve Policy

In FY 2023, Ordinance No. 1681 was adopted relating to the City's budget reserve policy; making findings; providing for the establishment and maintenance of committed and non-committed budget reserves beginning in FY2022/2023 through 2028/2029. Assigned Reserves will be forecasted over a five (5) year period to be no less than 20% (2 months) of the future operating budgets of all funds combined, which includes 19% of General Fund reserves committed for disaster recovery costs. The term Assigned Reserves refers to the amount of funds that are set aside and are only to be used in case of a disaster. If emergencies or revenue shortfalls require its use, a plan shall be developed to restore it to this level within three years. To assure the minimum amount is available when needed, no portion will be designated for other purposes.

Assigned Reserves may be designated in addition to this amount for specific purposes as defined by the City Commission and/or City Manager.

Financial Policies and Practices

C. Debt²

Long-term Debt

The City will prevent any default on debt. General Obligation Bonds shall not be issued. Revenue Bonds or Notes may be used for major purchases or projects but will normally be financed for 20 years or less. Long-term debt shall not be used to finance current operations. Refinancing guidelines require net present value savings in excess of three (3%) percent.

Short-term Debt & Leases

Debt for less than the five-year planning period shall be avoided. Leases or lease-purchases will only be used when the total costs of the lease and maintenance is less than the total costs of the purchase and maintenance or there are other special considerations. Net present value calculations should always be used in the comparison. Loans between funds should be at an interest rate that is mutually beneficial to both funds. Short-term debt may be issued in response to a natural disaster or unexpected delays in receiving revenues.

D. Revenues

Revenue Levels

Revenues will be sustained as necessary for the City to function and provide the desired level of service. Congressional and Legislative actions will be monitored to keep informed of changes that may impact available revenues. Rates will be adjusted as required to provide funding to continue services. Any opportunity to recapture a higher proportion of the sales tax revenues collected within the City should be considered.

Revenue Diversification

The major sources of revenue will be diversified to the extent possible to avoid overdependence on one source. Reliance on Intergovernmental Revenues should also be avoided. Reliance on property taxes to cover the majority of General Fund's operations makes it susceptible to reductions in assessments of property values. The City should consider alternative revenue sources that could result in less reliance on these sources.

² Resolution 2014-09 formalizes adoption of the City's comprehensive debt policy. The policy was submitted to the Association of Public Treasurers of the United States and Canada (APT US&C) for review and certification and the Certification of Excellence for Debt Policy was presented to the City.

Financial Policies and Practices

Revenue Estimates	<i>Projections of revenues will be made with the intent of being conservative and avoid dealing with any significant shortfalls. Revenue estimates will be the responsibility of the Finance Director, although estimates made by the departments administering the charge will be given the highest consideration.</i>
Non-recurring Revenues	<i>Ongoing expenditures will not be funded by non-recurring revenues. Ongoing expenditures should always be restricted to amounts less than ongoing revenues. Non-recurring revenues will be applied to reserves or for one-time expenditures.</i>
Revenue Earmarking	<i>Earmarking of Revenues to future uses should be avoided unless required by law or established by bond covenants. This practice restricts the ability to allocate funds to the needs and priorities considered most important in the present period. The City is best served by having as much flexibility to react to changing requirements as possible.</i>
Revenue Shortfalls	<i>In the event of anticipated revenue shortfalls, the City Manager shall develop a plan to reduce expenditures, or take other appropriate actions to offset the projected impact. Any significant adjustment to levels of service or the completion of scheduled capital projects will be reported to the City Commission.</i>
Property Tax Rate	<i>The millage rate adopted for the collection of property tax revenues is levied with the goal of avoiding extreme adjustments in the future.</i>
Franchise Fees	<i>The basis established for computing franchise fees shall consider the methods that are most likely to prevent reductions in the City's revenues due to reductions in rates or consumption levels. The City will seek to protect itself from rate or consumption reductions by having provisions for minimum annual payments.</i>

Financial Policies and Practices

User Fees

User fees for non-essential services will be adopted to offset the corresponding costs of providing the particular service; to the extent they are competitive and comparable to similar charges by other entities in the area. Whenever practical, residents shall be charged a lower fee versus non-residents. This recognizes that taxpayers are already contributing to the costs of providing almost every service. Parking permits will be sold to allow parking in metered parking spaces without further charge. Parking meter rates will be established such that collections will be adequate to maintain parking facilities and offset costs of serving out-of-town visitors. Fees at Shepard Park and Fischer Park will be set to generate funds to maintain the facilities and offset the costs of other recreation and beautification activities.

It is accepted that the City Pool and other recreation programs will not be self-supporting.

Fees for the Golf Course will be set at rates sufficient to adequately maintain the facilities, replace equipment and meet debt service requirements to the extent they are competitive and comparable to competitors.

Garbage rates will cover charges by the contractor, plus the costs of billing and managing the contract.

Sewer, reuse and stormwater rates will be maintained at levels sufficient to exceed bond and/or loan covenants, cover operating and maintenance costs and capital outlays.

Financial Policies and Practices

E. Personnel

Budget Position Control

The number of permanent full-time positions approved in the annual budget may not be exceeded without approval by the City Manager. The City Manager may choose to leave vacancies unfilled or adjust job titles and responsibilities as he determines necessary to accomplish a department's purposes. Adjustments within budgetary restraints to the hours worked or number of individuals filling part-time or temporary positions may also be made at the discretion of the City Manager.

Employee Compensation

Wages and benefits shall be established at levels that are reasonably expected to attract competent and qualified employees that will remain with the City for an extended time. Care will be exercised to avoid circumstances that require consideration of future layoffs or reductions in wages or benefits. Benefits shall be administered in a cost-effective manner but with consideration toward providing the best possible value to the employee.

Overtime

Overtime hours should be avoided except in instances specifically authorized by the City Manager. The Fire Department shall also comply with the requirements of the Fair Labor Standards Act related to recurring overtime.

Pension Costs

Actuarial Valuations on the City's three Defined Benefit Pension Plans shall be performed annually as of October 1st. The actuarial valuations shall establish the annual required contribution (ARC) necessary to pay the normal cost and the current year increment of the unfunded accrued actuarial liability.

The City portion of the ARC must be made before December 31st annually. This procedure allows application of a favorable actuarial assumption which reduces the ARC from what it otherwise would have been.

Employee contributions shall be made immediately after being deducted each pay period.

Financial Policies and Practices

F. Maintenance and Operations

Quality Services	<i>Programs that cannot be maintained at a quality level of service will be discontinued prior to funding new programs. If expenditure reductions are necessary, service elimination is preferable to poor or marginal programs.</i>
Contracting Services	<i>The City will routinely consider whether particular services should be provided by staff or through contracts with other parties. Consideration should always include comparisons of the lost opportunity costs of assigning City forces to the service.</i>
Facilities and Equipment	<i>All facilities and equipment will be maintained in a safe and economical fashion. Care will be taken to perform any necessary preventative maintenance and to avoid accidents and losses due to lack of training or proper attention.</i>
Performance Measurement	<i>Performance measures will be developed to provide information on workload, efficiency, and effectiveness. Staff has implemented performance measures for each department. The intent is to change measures over time as experience is gained regarding measures that are meaningful and not overly burdensome to maintain.</i>

Financial Policies and Practices

G. Capital Outlays

Capital Purchases or Projects

Priority will be given to capital purchases or projects that avoid operating expenses or generate net revenue. Before starting major projects, they will be documented as to their phases, expected time-line for completion and projected costs of operation and maintenance. Net present value calculations shall always be made during consideration of alternatives and a computation of the payback period. The use of project numbers to track the costs of labor and materials is required on major projects for the purpose of recording the value of the capitalized assets. Projects will be budgeted at their full cost, assuming they will be contracted out.

Grant Funded Projects

Reimbursable Cost Grants or Capital Grants shall not be relied on to fund ongoing service delivery needs. Anticipated grant proceeds will be budgeted as revenues and projects associated with grant funding will be budgeted for the total costs of the project. All applications for grants shall be approved by the City Commission. The City Manager will have grant provisions and requirements evaluated in respect to whether they are reasonable and work to the City's net advantage.

Preservation of Infrastructure

Adequate resources will be allocated to the proper maintenance and preservation of existing infrastructure before targeting resources toward building new facilities. The City will not build new facilities without thorough study and analysis of the projected staffing and other operating and maintenance costs and specific sources of funding for such expenditures. New facilities should be of high quality, low maintenance and for the lowest life-cycle costs.

Financial Policies and Practices

H. IntraFund Transactions

Transfers from Other Funds

The Utilities System Enterprise Fund transfer to the General fund has four components: in lieu of franchise fees/property taxes; offset to cost of General Fund administrative staff; to the General Fund for public works staff; and to the General Fund for liability insurance and other services.

Transfers are adjusted based on needs of the city.

Fund:	Transfer out:	Transfer in:
General Fund		1,689,984
Building Permits & Inspection Fund	46,627	
Utilities System Enterprise Fund	1,389,200	
Stormwater Enterprise Fund	254,157	
Total transfers	<u>\$ 1,689,984</u>	<u>\$ 1,689,984</u>

Charges to Other Funds

The enterprise funds will be charged for a portion of the administrative costs accounted for in the General Fund's budget. This shall be allocated based on the relative size of each Fund's operating costs and shall be computed and paid annually, so that the charges may be included in the annual budget.

SECTION II - OTHER FINANCIAL POLICIES AND PRACTICES

A. Accounting and Reporting

Funds and Accounts ***The City will minimize the number of accounts and funds.*** The goal is to maintain simplicity and avoid making the records unnecessarily complex. Funds and accounts will be established by the Finance Department in accordance with the State mandated chart of accounts.

Cash Receipts ***All receipts shall be controlled by the Finance Department.*** Procedures shall be established to insure proper security and internal control over collections and the custody of cash. Collection points shall be limited to the minimum number of locations necessary for the departments to effectively service the public.

Credit Cards ***A transaction surcharge will be added to payments made with credit cards, except for purchases of discretionary goods or services and charges without a practical means to efficiently enforce collection.***

This specifically includes: payments for sewer or reuse connection and all licensing, permitting, inspection and other fees administered by the Development Services Department; code enforcement fines; bad check fees; payments on all franchise fees and utility taxes; fees for copying or providing documents; and payments for any goods sold and collected through the Internet. Transactions subject to sales taxes shall be taxed at the increased payment amount.

Excluded are fees considered discretionary or in the City's best interest to offer a payment alternative, such as fees associated with recreational facilities, i.e. the Golf Course, swimming pool, ball fields, skate park, dog park, recreation center and auditorium, as well as, parking tickets and fines, fees from parking meters, parking permits and parking areas.

Any questionable items will be resolved by the Finance Director.

Financial Policies and Practices

Third Party Administrative Fees

Third Party administrative fees charged to the City for services rendered to may be passed on to the end user.

Specific examples of such charges are fees charged to utilize web based platforms for parking and civil citations and other similar administrative services to be determined.

Delinquent Accounts

The City may use any legally available means to collect on delinquent accounts. Care will be exercised to provide a process for appeal and review of the records accuracy but unless determined to be in error, the principal amount of all delinquent accounts must be paid. Questionable issues may be resolved by removal of penalties and interest.

Investments

Investments shall be made in accordance with an investment policy as referenced in Resolution 2024-07. The policy shall be in accordance with applicable State Law and be based on guidelines promoted by the Government Finance Officers Association. The policy shall be established by a duly adopted resolution of the City Commission.

Inventories

Inventories shall be limited and be tightly controlled by department heads. Limited inventories of spare parts will be maintained for purposes of emergency repair of critical equipment. Inventories of goods for resale shall be counted and reconciled to the accounting records on a regular basis.

Financial Reporting

The City will take the necessary measures to provide for accurate and timely reporting of financial information. The accounting records shall be closed and a summary of revenues and expenditures compared to budget may be provided to the City Commission upon request.

Annual Reports and Audits

The City shall employ an Independent Auditing Firm to conduct an annual audit. Generally Accepted Accounting Principles shall be used. The report will be submitted for review by the Government Finance Officers Association. Auditing services shall be contracted for a five year period but need not be re-bid, unless desired by the City Commission. Management Letter Recommendations presented by the independent auditors will be acted on and corrected before the completion of the following year.

B. Purchasing

Decentralized Purchasing

City purchases shall be made in compliance with purchasing procedures developed on the basis of a decentralized purchasing activity. Departments are responsible for obtaining bids or quotes and securing the necessary approvals from the Planning Board and City Commission. All purchase requisitions are processed on-line by the departments into the computer system but must be approved by the Finance Department prior to a purchase order being issued.

Purchasing Cards

Purchasing cards will be tightly controlled and restricted to only a limited number of authorized uses. Their use will be approved on a case by case basis by the Finance Department.

Local Vendor Preference

A local vendor preference policy will apply when the local vendor's bid is within one percent of other bids pursuant to Resolution 2002-25. A local vendor is defined as a vendor with a physical location within the City limits.

Sealed Bids

Sealed bids are required on purchases of fifty thousand (\$50,000) dollars or more. Bids are usually advertised and must be coordinated through the Finance Department. For professional services where the primary criteria are the firm's qualifications and proposed solution, a formal process is usually followed in order to establish a ranking of the firms qualified to perform the service. The City then negotiates the price with the top-ranked firm.

Purchases of \$50,000 or More

Purchases for fifty thousand (\$50,000) dollars or more must be approved by the City Commission. This applies to the purchase of products and to the selection of firms to perform professional services.

Lowest Responsive Bid

The City will normally award bids to the lowest responsive bidder. Dissatisfaction with past dealings with the vendor or the product being bid may disqualify a bidder from consideration. The local vendor preference rule is also considered.

C. Protective Measures

Internal Controls

The Finance Department shall have the authority to establish appropriate internal controls to insure that assets are protected and procedures are followed. Accounting procedures and processes will be regularly reviewed. Changes will always consider the additional costs and the impact suggested controls may have on operational efficiency. Established cash banks and collection points shall be audited by Finance Department personnel quarterly. Said audits shall not be announced beforehand.

Finance Department Review

Any agenda item involving substantial expenditures or action that will create or modify financial policies shall be discussed with the Finance Director before being considered by the City Commission. The Finance Director should have the opportunity to provide input in advance of actions that could possibly be detrimental to the City's financial position.

D. Employee Programs

Membership and Training

Membership in professional organizations supporting the principle of educating employees in their area of responsibility is encouraged. Potential benefits of memberships and training opportunities should be evaluated in comparison to the expense. Expenses and reimbursements shall be made in accordance with the Travel Policy and applicable federal and state laws.

Tuition Reimbursement

The City encourages employees to pursue higher education and to seek college degrees. A program for reimbursement of college expenses is administered by the Personnel Department.

Use of Vehicles

Assignment of vehicles for take-home purposes is limited to the Police Department except for cases where there is a direct benefit to the City by such assignment. Take-home vehicles are not to be provided in lieu of compensation. The use of pooled city vehicles for the use in all travel is to be encouraged over reimbursing employees for mileage.

E. External Relationships

Annexation

Annexation of enclaves and the areas to the north and south of the current city limits should always be encouraged. This would resolve the necessity for dealing with issues regarding response by police and fire units to locations that are not paying City taxes. However, voters in both areas showed an overwhelming desire to remain unincorporated in the November 2004 elections.

Intergovernmental Agreements

The City will work with other governments to identify the jurisdiction most capable and appropriate to provide specific public services. All intergovernmental agreements and contracts for service delivery will be approved by the City Commission with the intent of providing the best and most cost-effective service to the citizens. The City will attempt to be a good neighbor to surrounding communities providing such actions are not harmful to the City.

Budgeted Contributions to Other Causes

Contributions to groups and organizations in support of their causes will be limited and subject to change.

General Fund funding in FY 2027 is continued for the following:

Freedom 7	30,000
TOTAL \$	30,000

Funding of Services

The City operates an impressive number of services for the benefit of residents. The table below shows the approved FY 2027 budget for the services and the specified funding sources for the most notable ones. The last column shows the difference between budgeted costs and specified funding sources.

Service and Funding Approach	FY 2027 Budgeted Costs	Specified Funding Sources	FY 2027 Budgeted Specified Revenue	From Other Sources*
Police Department	\$ 6,826,354	Cost Share - School Resource Officer	\$ 177,434	
Beach Rangers	131,550	Reimbursed Labor (Police)	50,000	
Parking Enforcement	184,935	Investigative Cost Recovery & Accident reports	45,000	
Communications Department	400,530	Grants (federal & state)	14,250	
Viewed as a service primarily funded by ad valorem taxes and other general revenues.	\$ 7,543,369	Court Fines	50,000	
		Other (private contributions)	2,341	
		Police Education	7,300	
		Insurance premium tax - Police Pension Plan	170,000	
		Code Enforcement/Police	7,735	
		Total Police	\$ 524,060	\$ 7,019,309
Fire Department	\$ 6,873,246	Contribution from Brevard County Fire Rescue	\$ 11,815	
Emergency Medical Services	115,150	Firefighter Supplemental Comp.	17,000	
Community Paramedic Program	1,600	Reimbursed Labor (Fire inspection)	20,000	
Viewed as a service primarily funded by ad valorem taxes and other general revenues.	\$ 6,989,996	Burn permits	—	
		Insurance premium tax - Fire Pension Plan	310,000	
		Fire Safety Inspections/Plan Check Fees	822,500	
		Other (private contributions/blood pressure)	100	
		Total Fire	\$ 1,181,415	\$ 5,808,581
Public Works	\$ 11,491,470	Grants (Public Works only)	\$ 4,162,250	
(Excluding Solid Waste Division)		Municipal Gas Tax/Fuel Tax Rebate	485,000	
Public Works encompasses construction and maintenance of facilities and roadways.		Beach Franchise Fee	73,500	
		Reimbursed Labor (Public Works)	1,500	
		Maintenance Agreements (State assets)	165,290	
		Total Public Works	\$ 4,887,540	\$ 6,603,930
Solid Waste	\$ 4,106,877	Solid Waste Revenue (customer billings)	\$ 4,006,877	
Direct cost of contracting for garbage and trash pickup. Does not include costs of billing & administration		Late Fees	19,500	
		Total Solid Waste	\$ 4,026,377	\$ 80,500
Planning & Zoning	\$ 268,670	Local Business tax (Local/County)	\$ 274,500	
Code Enforcement	246,764	Building permits (structural/misc.)	250	
Includes direct labor and benefits, plus direct charges for supplies, training, etc.	\$ 515,434	Fees(Petition/Application/inspection)	24,000	
		Total Planning & Zoning	\$ 298,750	\$ 216,684

* from other sources means general sources such as ad valorem taxes, parking fees and like revenue sources

Funding of Services

Service and Funding Approach	FY 2027 Budgeted Costs	Specified Funding Sources	FY 2027 Budgeted Specified Revenue	From Other Sources*
Parking Program	732,837	Charges for Services	2,841,125	
Net proceeds offset some of the costs related to tourists attracted by the beach & provide extra benefits to the residents (i. e. road repair and resurfacing, beautification projects sidewalks).		Total Metered Parking	\$ 2,841,125	\$ (2,108,288)
Recreation Center	\$ 518,638	Fees and Charges	\$ 181,400	\$ 337,238
Includes Admin. & Sports Complex.				
Beach-side Parks	\$ 242,568	Gate Receipts (Shepard & Fischer Parks)	800,000	(557,432)
Receipts from parking charges cover the cost. The difference is viewed as a means to offset the cost of providing other recreational activities.				
Pool and Pavilion	\$ 553,212	Fees and Charges	122,500	430,712
Fees & charges are minimal. These facilities supported by ad valorem taxes & other general revenues.				
Golf Course	\$ 3,736,832	Fees and Charges	3,267,350	469,482
Tennis	\$ 3,400	Fees and Charges	—	3,400
Contractor operates the facility.				
Sports Complex (Formally Skate Park)	\$ 64,000	Fees and Charges	N/A	64,000
Contractor operates the facility.				
Auditorium	\$ 84,060	Auditorium Rentals	13,000	71,060
Viewed as a community resource, with rentals covering only a small portion of the facility cost.	\$ 5,202,710			
		Total Leisure Services	\$ 4,384,250	\$ 818,460
Contributions From Special Revenue Fund Operations	\$ —	Building Permit & Inspection Utilization Fund Operations	\$ —	
Contributions From Enterprise Operations	\$ 1,689,984	Utilities Operations	\$ 1,050,700	
Allocations* are made to other Funds for administrative services provided by General Fund departments	\$ 1,689,984	Stormwater Fund	207,530	
		Total Interfund Transfers	\$ 1,258,230	\$ 431,754
CRA Fund	\$ 2,335,871	Charges for Services (Parking)	\$ 652,500	
Community Redevelopment Agency		Intergovernmental revenue (TIF) City	1,374,438	
Established in FY 2011. First year tax incremental financing (TIF) received was FY 2014. Downtown Parking Garage opened in May 2019.		Intergovernmental revenue (TIF) County	623,060	
		Miscellaneous/Other Revenue	70,040	
		Total CRA Fund	\$ 2,720,038	\$ (384,167)
Building Permit Fund	\$ 1,181,562	Charges for Services	\$ 1,004,500	
Established to ensure compliance with FS 553.80. All fees collected are exclusively allocated to enforce the Florida Building Code.		Miscellaneous/Other Revenue	30,000	
		Total Building Permits Fund	\$ 1,034,500	\$ 147,062

Funding of Services

Service and Funding Approach	FY 2027 Budgeted Costs	Specified Funding Sources	Budgeted Specified Revenue	From Other Sources*
Utilities Enterprise Fund Provides Sewer and Reuse Services.	\$36,973,730	Intergovernmental Revenue	\$ 10,907,000	
		Charges for Services	25,887,500	
		Miscellaneous/Other Revenue	482,500	
		Other receipts	—	
		Total Utilities Fund	\$ 20,838,738	\$ 16,134,992
Stormwater Enterprise Fund** Provides stormwater improvements & maintenance. Capital items are dependent on substantial grant funding and interfund loans.	\$ 4,655,838	Intergovernmental Revenue (grants)	\$ 2,707,726	
		Charges for Services	1,907,500	
		Miscellaneous/Other Revenue	50,000	
		Other receipts	20,000	
		Total Stormwater Fund	\$ 4,685,226	\$ (29,388)

Revenue Forecast Methodology

The purpose of detailing forecast methodologies is to determine the validity of the forecast over time and to utilize such information in making future forecasts. The following are some assumptions concerning revenues which were made across all funds:

FUND/REVENUE SOURCE	FORECAST METHODOLOGY
Funds Forward	<i>Beginning current assets, including cash, investments and receivables, less any commitments outstanding at year end in governmental fund types. In proprietary fund types, it is projected current assets less current liabilities.</i>
Ad Valorem Taxes	<i>Approved millage multiplied by the tax roll, less 5% for assumed non-collection and/or discounts taken for early payment.</i>
Franchise Fees and Utility Service Taxes	<i>Historical trend analysis with consideration of any changes to the terms of the agreements or tax rates.</i>
Licenses and Building Permits	<i>Forecast furnished by the Development Services Dept., adjusted for historical trend analysis. Care is taken to not overestimate expected activity.</i>
Federal and State Grants	<i>Based on notices received from the various agencies that funding will be received for the stated amounts.</i>
State Shared Revenues	<i>Historical trend analysis, tempered by data provided by the State regarding their projections.</i>
Local Units Grants	<i>Ongoing distributions by the County are forecasted based on historical funding levels. Other grants are based on notices received or contractual agreements.</i>
Charges for Services	<i>Historical trend analysis, tempered by estimates from the departments that are involved and by any significant changes to the amounts charged.</i>
Fines and Forfeitures	<i>Historical trend analysis.</i>
Interest	<i>Interest revenue calculations use a forward projection with a combination of expected actual and estimated payments.</i>
Miscellaneous Revenues	<i>Historical trend analysis.</i>
Other Receipts	<i>Includes transfers from other funds and charges to other funds for administrative services, which are based on the budgeted amounts for the service.</i>

Expenditures Forecast Methodology

There are a large number of accounts used to capture different types of disbursements which apply to some but not all of the cost centers. The State of Florida requires its agencies to utilize and report with a standardized chart of accounts which must summarize into its object code categories. Therefore, the City's detailed object codes are designed to roll into the proper State object codes.

Although the level of budgetary control by the City Commission is legally established at the department level, City departments are required by management to budget at the more detailed level of object codes. For purposes of reviewing and considering the City Manager's recommendations, the budget document presents the amount of disbursements by object code which provides sufficient information for the policy makers without making the presentation too detailed. Shown below are the most commonly used object code titles and descriptions of the forecast methodology used:

OBJECT CODE TITLE	FORECAST METHODOLOGY
Personnel Services – Regular	<i>Current and newly authorized personnel are extended out at the recommend pay rates.</i>
Part-time	<i>Current estimate is based on historical charges. Budget is calculated based on an increased rate of pay and generally adjusted by a 10% contingency for unexpected operational changes.</i>
Additional Pay	<i>Calculated on basis of personnel eligible for added payments for holidays, education reimbursements, paramedic incentive and payment in lieu of health insurance.</i>
Overtime	<i>Historical trend analysis, modified by anticipated changes in staffing or policies.</i>
FICA Taxes	<i>Calculated percent of salaries & wages, additional pay and overtime.</i>
Pension	<i>Calculated as a percent of established eligible payroll costs by the actuary for the employer's Annual Required Contribution (ARC) for the three pension plans.</i>
Group Hospitalization	<i>Calculated on basis of the status and coverage selected by the present staff, with vacancies projected assuming half will select family coverage.</i>
Group Life	<i>Calculated on basis of premiums on \$25,000 term life insurance policy provided for all full-time employees.</i>
Dental Plan	<i>Calculated on basis of percent increase in premiums from provider on dental coverage provided for all full-time employees.</i>
Workers Compensation	<i>Based on a premium increase in the factors for each type position depending on the risk of on-the-job injuries.</i>

Expenditures Forecast Methodology

OBJECT CODE TITLE	FORECAST METHODOLOGY
Professional Services	<i>Projected based on anticipated use of engineers, architects and other professionals on projects that are non-capital in nature.</i>
Auditor	<i>Contracted lump-sum amount for auditing services.</i>
Meter Readings	<i>Projected based on number of customers, times the rate for obtaining monthly water meter readings from the City of Cocoa Water System.</i>
Bank Charges	<i>Projected based on contract for banking services, credit card fees and armored car services.</i>
Support Services	<i>Based on projected costs of services needed to handle essential functions that have been assigned to the particular department.</i>
Administrative Services	<i>Charges based on cost allocations for services (usually by administrative departments) provided by one Fund to another.</i>
IT Operating Expenditures	<i>Charges based on cost allocations to recover operating expenditures for services provided by the Information Technology Department to other Funds.</i>
IT Capital Contributions	<i>Charges for computer equipment and specialized software purchased by the Information Technology Department and assigned to other Funds.</i>
Travel & Per Diem	<i>Typically based on itemized listings of the particular events expected to be attended, with some provision for unanticipated events that arise during the year.</i>
Communications Services	<i>Based on historical costs for phone service and number of radios, telephones and usage devices expected to be in service.</i>
Electric	<i>Historic trend analysis, adjusted for anticipated changes to rates.</i>
Water & Sewer; Natural Gas	<i>Historic trend analysis, adjusted for anticipated changes to rates.</i>
Equipment Maintenance	<i>Historic trend analysis, adjusted for additions and the remaining useful lives of the equipment.</i>
Equipment Rental/Lease	<i>Projected based on historic trend analysis, adjusted by equipment needed for special maintenance projects that are scheduled during the year.</i>

Expenditures Forecast Methodology

OBJECT CODE TITLE	FORECAST METHODOLOGY
Hydrants	<i>Based on the number of fire hydrants provided by the City of Cocoa Water System, adjusted for the anticipated monthly charge.</i>
General Liability Insurance	<i>Projected based on historical trend analysis, adjusted for anticipated increase in premiums.</i>
Auto Liability Insurance	<i>Projected based on historical trend analysis, adjusted for anticipated increase in premiums and number of vehicles in service.</i>
Property Insurance	<i>Projected based on historical trend analysis, adjusted for anticipated increase in premiums and values of insured property.</i>
Public Officials Liability Insurance	<i>Projected based on historical trend analysis, adjusted for anticipated increase in premiums.</i>
Flood Insurance	<i>Projected based on historical trend analysis, adjusted for anticipated increase in premiums.</i>
Claims	<i>Projected based on historical trend analysis.</i>
Building Maintenance	<i>Historic trend analysis, adjusted for age of the building, overall condition, and any small repair or renovation projects that are scheduled.</i>
Fleet Maintenance & Services	<i>Charges based on cost allocations to recover operating expenditures for services provided by the Fleet Division of the Public Works Department to other Funds.</i>
Fleet Capital Contributions	<i>Charges to other Funds for vehicles purchased by the Fleet Division of the Public Works Department that are assigned to other Funds.</i>
Printing & Binding	<i>Projected based on anticipated costs of preparing documents for internal or external distribution.</i>
Promotional Activities	<i>Typically projected based on anticipated programs to encourage participation at City facilities or to support community activities.</i>
Bad Debt Expense	<i>Historical trend analysis.</i>
Other Current Charges	<i>Projected for costs not specified in other object codes.</i>
Disaster Recovery	<i>Not budgeted but provided in order to capture the expenses of a tropical storm or other disaster.</i>
Office Supplies	<i>Historic trend analysis, adjusted for scheduled purchases of equipment that will be less than \$7,500.</i>

Expenditures Forecast Methodology

OBJECT CODE TITLE	FORECAST METHODOLOGY
Gas & Oil	<i>Historical analysis (Fuelmaster system) shows the City actual gasoline & diesel usage and we know that our cost is about 56 cents less per gallon than retail.</i>
Uniforms	<i>Projection based on the unit costs times the number of sets to be provided for each employee.</i>
Food Supplies	<i>Historical trend analysis, adjusted for anticipated changes in the cost of merchandise and amount of sales volume.</i>
Beer Stock	
Liquor Stock	<i>All items are for Golf Course</i>
Alcoholic Beverage Surcharge	<i>Based on projections and market trends provided by the department</i>
Sales Merchandise	
Pro Shop Special Orders	
Other Supplies	<i>Based on historic trends for purchasing supplies or small equipment items that are particular to the department.</i>
Pool Chemicals	<i>Historical trend analysis, adjusted for anticipated changes in the cost or application of chemicals.</i>
Sidewalk Maintenance	<i>Projected based on scheduled repairs.</i>
Waterway Maintenance	<i>Based on projected costs of replacing channel markers and performing other maintenance to canals.</i>
Street Maintenance	<i>Based on routine activities that are scheduled, plus funding for resurfacing or rejuvenating certain areas.</i>
Crossover Maintenance	<i>Based on scheduled repairs of dune crossovers, with allowance for unscheduled work.</i>
Publications & Memberships	<i>Projected based on charges made for subscriptions and memberships in professional organizations.</i>
Training & Education	<i>Based on expected attendance at conferences and seminars.</i>
Land	<i>Based on scheduled purchases of vacant properties. Includes purchase price, appraisal fees, survey costs and other closing expenses.</i>
Buildings	<i>Based on scheduled purchases of existing buildings. Includes purchase price, appraisal fees, survey costs and other closing expenses. May include major renovations and repairs that extend the useful life of a facility.</i>

Expenditures Forecast Methodology

OBJECT CODE TITLE	FORECAST METHODOLOGY
Imp – Other than Buildings	<i>Based on capital projects scheduled for the first year of the capital improvement program.</i>
Vehicles & Machinery	<i>Based on capital items of this type scheduled for the first year of the capital improvement program.</i>
Furniture & Equipment	<i>Based on capital items of this type scheduled for the first year of the capital improvement program.</i>
Computer Hardware & Computer Software	<i>Based on large expenditures for computer hardware & software items scheduled for the first year of the capital improvement program.</i>
Principal & Interest	<i>Based on the amortization tables of the principal & interest due on City debt.</i>
Transfers to (various Funds)	<i>Based on funding the minimum required balances in accordance with bond covenants or other policies requiring transfers from one Fund to another.</i>
Reserved for Future Appropriations	<i>Used for budget allocation only, never actual charges. Indicates projected ending assets, including cash, investments and receivables, less any commitments outstanding at year end in governmental fund types. In proprietary fund types, it is the projected current assets less current liabilities.</i>

Details of Outstanding Obligations

The City seeks to manage its debt conservatively and to minimize outstanding obligations while maintaining the ability to finance major capital improvements when appropriate. The City's current debt consists primarily of revenue and special obligation debt, equipment financing, and other long-term obligations. The City currently has no outstanding general obligation bonds.

The City's outstanding obligations primarily reflect financing for major capital investments, including public safety facilities, City Hall, utility infrastructure, vehicles, and equipment. Recent major projects include the new City Hall completed in FY 2025, the Police Station completed in 2021, the parking garage completed in FY 2019, and Fire Station 51 completed in FY 2015. Planning and design for the replacement and relocation of Fire Station 50 began in FY 2026.

The City's outstanding obligations are summarized below. Additional detail on each obligation is provided on the following pages.

Loan Description	FY 2027 Principal Reductions	FY 2027 Interest Payments	Remaining Balance as of 09/30/2027
GENERAL FUND OBLIGATIONS			
Revenue Note 2014A (Fire Station Construction)	\$ 205,000	\$ 56,990	\$ 1,635,000
Special Obligation Note, Series 2019 (Police Station Project)	409,000	146,204	5,763,000
Special Obligation Note, Series 2019 (Facilities Energy & Improvements Project)	81,000	16,354	627,000
Special Obligation Note, Series 2024 (City Hall Project)	214,000	140,659	3,338,000
Loan Obligation for Tower Truck	149,000	13,706	621,000
Lease Obligation for Golf Carts	150,515	23,745	338,659
General Fund Loan (Internal - Due to Stormwater Fund)	20,000	—	40,000
Total General Fund	\$ 1,228,515	\$ 397,658	\$ 12,362,659
CRA OBLIGATIONS			
Revenue Bonds, Series 2017B	\$ 320,000	\$ 77,250	\$ 1,845,000
Total CRA	\$ 320,000	\$ 77,250	\$ 1,845,000
UTILITIES SYSTEM OBLIGATIONS			
Master Equipment Lease - Vac-Con Truck	\$ 90,510	\$ 1,213	\$ —
Refunding Revenue Bonds, Series, 2020	1,440,000	177,390	9,935,000
State Revolving Loan #5 (WW050630)	230,575	23,780	3,273,324
Total Utilities System	\$ 1,761,085	\$ 202,383	\$ 13,208,324
STORMWATER SYSTEM OBLIGATIONS			
State Revolving Loan #4 (WW050621)	60,816	4,772	632,183
Total Stormwater System	\$ 60,816	\$ 4,772	\$ 632,183
TOTAL CITY DEBT SERVICE	\$ 3,370,416	\$ 682,063	\$ 28,048,166

Details of Outstanding Obligations

The City has eleven (11) external debt obligations:

Capital Improvement Revenue Note, Series 2014A Fire Station Construction	
Original Loan Amount	\$3,790,000
Interest Rate:	3.28%
Start Date	November 1, 2014
Maturity Date	November 1, 2033
Terms	Semi-annual payments
Pledged revenue	Franchise Fees

Capital Improvement Revenue Note, Series 2014A, payable in semi-annual installments beginning November 1, 2014 through November 1, 2033; interest rate is 3.28% secured by and payable from the revenue received for Utility Franchise Fees.

Loan proceeds are used to pay costs of the new Fire Station Construction Project. Debt Service account with current payment balance must be maintained. Covenant to budget and appropriate non-ad valorem revenues.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2015-2026	1,950,000	1,146,826	3,096,826
2027	205,000	56,990	261,990
2028	210,000	50,184	260,184
2029	220,000	43,132	263,132
2030	225,000	35,834	260,834
2031	235,000	28,290	263,290
2032	240,000	20,500	260,500
2033	250,000	12,464	262,464
2034	255,000	4,182	259,182
	—	—	—
TOTAL DEBT SERVICE	\$ 3,790,000	\$ 1,398,402	\$ 5,188,402
DEBT PAYMENTS MADE	\$ 1,950,000	\$ 1,146,826	\$ 3,096,826
DEBT BALANCE REMAINING	\$ 1,840,000	\$ 251,576	\$ 2,091,576

FY 2027 Pledged Revenue:	\$ 1,811,500
---------------------------------	---------------------

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Special Obligation Revenue Note, Series 2019 Police Station Construction	
Original Loan Amount	\$8,567,000
Interest Rate:	2.45%
Start Date	January 15, 2020
Maturity Date	January 15, 2039
Terms	Semi-annual payments
Pledged revenue	Non Ad Valorem Revenues

The City's General Fund Special Obligation Revenue Note, Series 2019 was issued for the purpose of financing the cost of construction of a new Police Station facility and the costs of municipal facilities energy and equipment improvements to include; control enhancements, HVAC armor, LED lighting, tightening of building envelopes, and roofs.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2020-2026	2,395,000	1,263,612	3,658,612
2027	409,000	146,204	555,204
2028	419,000	136,061	555,061
2029	429,000	125,673	554,673
2030	440,000	115,028	555,028
2031	450,000	104,125	554,125
2032	462,000	92,953	554,953
2033	473,000	81,499	554,499
2034	484,000	69,776	553,776
2035	496,000	57,771	553,771
2036	508,000	45,472	553,472
2037	521,000	32,867	553,867
2038	534,000	19,943	553,943
2039	547,000	6,701	553,701
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 8,567,000	\$ 2,297,684	\$ 10,864,684
DEBT PAYMENTS MADE	\$ 2,395,000	\$ 1,263,612	\$ 3,658,612
DEBT BALANCE REMAINING	\$ 6,172,000	\$ 1,034,072	\$ 7,206,072

Payment on the Note is secured by a covenant to budget and all legally available non-ad valorem revenues of the City.

This is a 20 year Note, with payments payable semiannually on January 15 and July 15, ending on January 15, 2039.

FY 2027 Pledged Revenue: \$	24,327,226
------------------------------------	-------------------

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Special Obligation Revenue Note, Series 2019 (Facilities Energy & Improvements)	
Original Loan Amount	\$1,184,000
Interest Rate:	2.45%
Start Date	January 15, 2020
Maturity Date	January 15, 2034
Terms	Semi-annual payments
Pledged revenue	Non-Ad Valorem Revenues

The City's General Fund Special Obligation Revenue Note, Series 2019 was issued for the purpose of financing the cost of construction of a new Police Station facility and the costs of municipal facilities energy and equipment improvements to include; control enhancements, HVAC armor, LED lighting, tightening of building envelopes, and roofs.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2020-2026	476,000	163,447	639,447
2027	81,000	16,354	97,354
2028	83,000	14,345	97,345
2029	85,000	12,287	97,287
2030	87,000	10,180	97,180
2031	90,000	8,012	98,012
2032	92,000	5,782	97,782
2033	94,000	3,504	97,504
2034	96,000	1,176	97,176
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 1,184,000	\$ 235,085	\$ 1,419,085
DEBT PAYMENTS MADE	\$ 476,000	\$ 163,447	\$ 639,447
DEBT BALANCE REMAINING	\$ 708,000	\$ 71,638	\$ 779,638

Payment on the Note is secured by a covenant to budget and all legally available non-ad valorem revenues of the City.

This is a 20 year Note, with payments payable semiannually on January 15 and July 15, ending on January 15, 2034.

FY 2027 Pledged Revenue: \$	24,327,226
-----------------------------	------------

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Special Obligation Revenue Note, Series 2024 (City Hall)	
Original Loan Amount	\$3,953,000
Interest Rate:	3.96%
Start Date	July 15, 2024
Maturity Date	July 15, 2039
Terms	Semi-annual payments
Pledged revenue	Non-Ad Valorem Revenues

The City's General Fund Special Obligation Revenue Note, Series 2024 was issued for the purpose of financing a portion of the cost of construction of a new City Hall facility.

Payment on the Note is secured by a covenant to budget and all legally available non-ad valorem revenues of the City.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2025-2026	401,000	302,312	703,312
2027	214,000	140,659	354,659
2028	223,000	132,185	355,185
2029	232,000	123,354	355,354
2030	241,000	114,167	355,167
2031	250,000	104,623	354,623
2032	260,000	94,723	354,723
2033	270,000	84,427	354,427
2034	281,000	73,735	354,735
2035	292,000	62,608	354,608
2036	304,000	51,044	355,044
2037	316,000	39,006	355,006
2038	328,000	26,492	354,492
2039	341,000	13,504	354,504
	—	—	—
TOTAL DEBT SERVICE	\$ 3,953,000	\$ 1,362,839	\$ 5,315,839
DEBT PAYMENTS MADE	\$ 615,000	\$ 442,971	\$ 1,057,971
DEBT BALANCE REMAINING	\$ 3,338,000	\$ 919,868	\$ 4,257,868

This is a 15 year Note, with payments payable semiannually on January 15 and July 15, ending on January 15, 2039.

FY 2027 Pledged Revenue: \$	24,327,226
-----------------------------	------------

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Truist Equipment Lease Fire Tower Truck	
Original Loan Amount	\$1,200,000
Interest Rate:	1.78%
Start Date	October 7, 2020
Maturity Date	October 15, 2030
Terms	Annual Payments
Pledged revenue	Non Ad Valorem Revenues

The City's General Fund entered into a Master Capital Lease/Purchase Agreement with Truist Equipment Finance and Leasing Corporation. This agreement is for the purpose of purchasing a new 2021 Aerial Platform Tower Truck. The Capital Lease is used to spread the acquisition cost of the new tower truck over multiple years.

Annual interest payments will begin 10/15/2021; annual principal and interest payments will begin 10/15/2023.

Payment on the lease is secured by a covenant to budget and all legally available non-ad valorem revenues of the City.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2022-2026	430,000	99,710	529,710
2027	149,000	13,706	162,706
2028	151,000	11,054	162,054
2029	154,000	8,366	162,366
2030	157,000	5,625	162,625
2031	159,000	2,830	161,830
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 1,200,000	\$ 141,290	\$ 1,341,290
DEBT PAYMENTS MADE	\$ 430,000	\$ 13,706	\$ 443,706
DEBT BALANCE REMAINING	\$ 770,000	\$ 127,584	\$ 897,584

FY 2027 Pledged Revenue: \$ 24,327,226

PNC Equipment Lease Golf Cart Equipment Lease #1199100-2	
Original Loan Amount	\$536,834
Interest Rate:	5.9%
Start Date	January 1, 2027
Maturity Date	January 1, 2031
Terms	Quarterly Payments
Pledged revenue	Non Ad Valorem Revenues

The City's General Fund entered into an equipment lease / purchase agreement with PNC Financing for the replacement of 110 units of 2026 E-Z-Go RXV Elite Golf Carts.

This agreement allows for payment of the carts over the useful life of the carts, allowing for a trade-in value at the end of the lease.

Payment on the lease is secured by a covenant to budget and all legally available non-ad valorem revenues of the City.

This is a 4 year equipment lease, with payments payable quarterly in January, April, July, and October, beginning in January, 2027.

Fiscal Year	Principal	Interest	Total
2027	112,886	17,338	130,224
2028	150,515	23,745	174,260
2029	150,515	15,937	166,453
2030	150,515	7,647	158,162
2031	37,629	558	38,187
TOTAL DEBT SERVICE	\$ 602,061	\$ 65,226	\$ 667,287
DEBT PAYMENTS MADE	\$ —	\$ —	\$ 130,224
DEBT BALANCE REMAINING	\$ 602,061	\$ 65,226	\$ 537,062

FY 2027 Pledged Revenue: \$ 24,327,226

Details of Outstanding Obligations

CRA Improvement Revenue Bonds, Series 2017B Parking Garage			
Original Loan Amount	\$4,245,000		
Interest Rate:	Weighted Rate of 2.95%		
Start Date	September 28, 2017		
Maturity Date	October 1, 2031		
Terms	Semi-annual payments		
Security	Non Ad Valorem Tax Revenues		
Fiscal Year	Principal	Interest	Total
2018-2026	2,080,000	1,213,115	3,293,115
2027	320,000	77,250	397,250
2028	340,000	60,750	400,750
2029	355,000	43,375	398,375
2030	370,000	28,950	398,950
2031	385,000	17,625	402,625
2032	395,000	5,925	400,925
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 4,245,000	\$ 1,446,990	\$ 5,691,990
DEBT PAYMENTS MADE	\$ 2,080,000	\$ 1,213,115	\$ 3,293,115
DEBT BALANCE REMAINING	\$ 2,165,000	\$ 233,875	\$ 2,398,875
FY 2027 Pledged Revenue: \$ 722,540			

The CRA Improvement Revenue Bonds, Series 2017B were issued to finance construction of a public parking garage in the Downtown Community Redevelopment Area.

Semi-annual payments began in April 2018 and will continue through October 2031.

The garage has 241 parking spaces as well as an information area for visitors and public restrooms. Construction was complete in May 2019.

Truist Bank Equipment Lease Vac-Con Truck			
Original Loan Amount	\$440,737		
Start Date	December 1, 2021		
Maturity Date	September 30, 2027		
Interest Rate:	1.34%		
Terms	Annual payments		
Pledged Revenue	Sewer System Operating Revenues		
Fiscal Year	Principal	Interest	Total
2023-2026	350,227	16,662	366,889
2027	90,510	1,213	91,722
TOTAL DEBT SERVICE	\$ 440,737	\$ 17,875	\$ 458,612
DEBT PAYMENTS MADE	\$ 440,737	\$ 17,875	\$ 458,612
DEBT BALANCE REMAINING	\$ —	\$ —	\$ —
FY 2027 Pledged Revenue: \$ 10,907,000			

The City's Utilities System Fund entered into a Master Capital Lease/Purchase Agreement with Truist Equipment Finance and Leasing Corporation. This agreement is for the purpose of purchasing a new 2022 vac-con sewer truck. The Capital Lease is used to spread the acquisition cost of the new vac-con truck over multiple years.

Annual principal and interest payments began 12/01/2022.

Payment on the lease is secured by a covenant to budget and all legally available Utilities System fund operating revenues.

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Utility System Refunding Revenue Bonds, Series, 2020 (Truist Bank)	
Original Loan Amount	\$18,892,000
Interest Rate	1.61%
Start Date	October 13, 2020
Maturity Date:	December 1, 2033
Terms	Semi-annual payments
Pledged Revenue	Sewer System Operating Revenues

In FY2020 the City refunded two Clean Water State Revolving Fund Loans (WW050610 SRF #2 and WWW050620 SRF #3). Both loans were for multi-year sewer treatment and rehabilitation projects at interest rates ranging from 2.39% to 2.89%. On November 3, 2020 the City closed on a refunding revenue bond at an interest rate of 1.61%.

This refunding loan will save the Utilities fund approximately \$1.6 million in debt interest.

This debt is secured by and payable from the net revenues derived from the operation of the City's sewer system, with a backup covenant to budget and appropriate from legally available non-advalorem revenues.

Fiscal Year	Principal	Interest	Total
2021-2026	7,517,000	1,415,680	8,932,680
2027	1,440,000	177,390	1,617,390
2028	1,462,000	154,117	1,616,117
2029	1,486,000	130,482	1,616,482
2030	1,510,000	106,461	1,616,461
2031	1,535,000	82,054	1,617,054
2032	1,559,000	57,244	1,616,244
2033	1,584,000	32,039	1,616,039
2034	799,000	6,432	805,432
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 18,892,000	\$ 2,161,899	\$ 21,053,899
DEBT PAYMENTS MADE	\$ 7,517,000	\$ 1,415,680	\$ 8,932,680
DEBT BALANCE REMAINING	\$ 11,375,000	\$ 746,219	\$ 12,121,219

FY 2027 Pledged Revenue: \$	10,907,000
-----------------------------	------------

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Clean Water State Revolving Loan WW050630 (SRF#5)	
Original Loan Amount	\$5,106,786
Interest Rate	.69% (Weighted Average)
Start Date	October 15, 2020
Maturity Date	October 15, 2041
Terms	Semi-annual payments
Pledged Revenue	Sewer System Operating Revenues

The Clean Water State Revolving Fund Loan WW050630 (SRF #5) for the multi-year sewer treatment and rehabilitation projects discussed previously in the budget is secured by and payable from the gross revenues derived from the operation of the City's sewer system.

Fiscal Year	Principal	Interest	Total
2020-2026	1,602,888	260,962	1,863,849
2027	230,575	23,780	254,354
2028	232,168	22,186	254,354
2029	233,773	20,581	254,354
2030	235,389	18,966	254,354
2031	237,016	17,339	254,354
2032	238,654	15,700	254,354
2033	240,304	14,051	254,354
2034	241,965	12,390	254,354
2035	243,637	10,717	254,354
2036	245,321	9,033	254,354
2037	247,017	7,338	254,354
2038	248,724	5,630	254,354
2039	250,443	3,911	254,354
2040	252,174	2,180	254,354
2041	126,740	437	127,177
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 5,106,786	\$ 445,202	\$ 5,551,988
DEBT PAYMENTS MADE	\$ 1,602,888	\$ 260,962	\$ 1,863,849
DEBT BALANCE REMAINING	\$ 3,503,898	\$ 184,241	\$ 3,688,139

The project was completed in early FY 2017 and the initial payment in the amount of \$134,736 was made on May 15, 2017.

The loan is payable in semi-annual installments of 127,177 on April 15, and December 15 through October 2041 (Fiscal Year 2042).

FY 2027 Pledged Revenue: \$	10,907,000
-----------------------------	------------

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Clean Water State Revolving Loan WW050621 (SRF#4)			
Original Loan Amount		\$1,193,215	
Interest Rate		.56 to 1.48% (Weighted Average)	
Start Date		December 15, 2017	
Maturity Date		June 15, 2037	
Terms		Semi-annual payments	
Pledged Revenue		Stormwater Operating Revenues	
Fiscal Year	Principal	Interest	Total
2025-2026	500,216	80,024	580,240
2027	60,816	4,772	65,588
2028	61,242	4,346	65,588
2029	61,671	3,917	65,588
2030	62,104	3,484	65,588
2031	62,541	3,048	65,588
2032	62,981	2,607	65,588
2033	63,425	2,163	65,588
2034	63,873	1,715	65,588
2035	64,325	1,263	65,588
2036	64,781	807	65,588
2037	65,241	347	65,588
	—	—	—
	—	—	—
TOTAL DEBT SERVICE	\$ 1,193,215	\$ 108,493	\$ 1,301,708
DEBT PAYMENTS MADE	\$ 500,216	\$ 80,024	\$ 580,240
DEBT BALANCE REMAINING	\$ 692,999	\$ 28,469	\$ 721,468
FY 2027 Pledged Revenue: \$ 1,907,500			

SRF Loan WW050621 (SRF #4) is for the Minutemen Stormwater Improvements. The project was completed in summer of FY 2017 and the loan amount was to be \$1,019,464. In FY 2018 the Amendment 4 provided for additional financing in the amount of \$173,751.

Loans of this type use a draw system based on completed project milestones. The multiple draws are merged into each loan with a twenty (20) year payback after project completion.

The loan is secured by and payable from the gross revenues derived from the operation of the City's sewer system and reuse system and stormwater enterprise funds.

The amount awarded for the loan is \$1,193,215. Semi-annual payments are made on December 15 and June 15 each year for the term of the loan.

Details of Outstanding Obligations

The City has one (1) current internal debt obligations :

General Fund Repayment of Cash Advance from Stormwater (Minutemen Streetscape Project)	
Loan Amount	\$200,000
Start Date	October 1, 2019
End Date	September 30, 2029
Terms	Repayment of Principal
Security	Unsecured

Fiscal Year	Payment Amount
2025-2026	\$ 140,000
2027	\$ 20,000
2028	\$ 20,000
2029	\$ 20,000
TOTAL	\$ 200,000

The multi-year Minutemen Corridor Stormwater and Streetscape project was active from FY 2014 - FY 2017. Funding was largely provided by grants and an SRF loan (see WW050621 on previous page).

City funds were used to pay project costs not eligible for grant or loan funding. Funding in the amount of \$400,000 total was advanced from the Stormwater Fund to the General and CRA Funds for costs related to the streetscape portion of the project.

To repay the Stormwater Fund, the General Fund and CRA Fund are repaying \$200,000 beginning in FY 2020. The General Fund will continue payback through FY 2029 (10 years). The CRA Fund completed its payback in FY25.

Glossary

The following definitions of terms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents.

Account Number (also see Uniform Accounting System Manual)	A system of numbering used to categorize or "group" accounting transactions into common areas, such as salaries, equipment maintenance, and office supplies. The account number includes numerical information which describes the fund, the department and division, the activity (revenue, expenditure, etc.), the sub-activity (administrative, law enforcement, etc.) and the element and object (travel, communications services, etc.).
Accounting Period	A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City has a fiscal year of October 1st to September 30th, established by state law.
Accounting Procedures	All processes that identify, record, classify and summarize financial information to produce financial records.
Accounting System	The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of the City.
Accounts Payable	A liability account reflecting amounts on open account owed to others for goods and services received by the City.
Accounts Receivable	An asset account reflecting amounts owed on open account from others for goods and services furnished by the City.
Accrual Basis of Accounting*	Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Ad Valorem Tax	Commonly referred to as property taxes, it is the tax levied on the assessed value of real and personal property according to the property's valuation and the tax rate (millage) in effect.
Amendment	A change to the adopted budget which may increase or decrease a fund's total appropriation.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Amortization	Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts; or provision for the extinguishment of a debt by means of periodic payments.
Annualize	A process used to estimate the full year cost, or value, of an activity from a partial year performance.
Appraise	To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.
Appropriated Fund Balance	A portion of the revenues in the fund balance that is used to balance a fund.
Appropriation or Appropriated Budget*	Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. [NCGA Interpretation 10]
Assessed Valuation*	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Assessed Value	The value the county property appraiser places on real and personal property. For residential properties the value includes the real estate and all buildings and improvements. For commercial property, the value also includes relevant personal (tangible) property.
Assessment	The process of making the official valuation of property for purposes of taxation, or the valuation placed upon property as a result of this process.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Asset	Resources owned, or held, by a government which has monetary value.
Audits,	An examination leading to:
(1) Financial Audit*	(1) Audit designed to provide independent assurance of the fair presentation of financial information.
(2) Compliance Audit	(2) The audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.
(3) Internal Audit	(3) An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control that functions by measuring and evaluating the effectiveness of other controls.
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year.
Authority	A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.
Available Fund Balance	See undesignated unreserved fund balance definition.
Balanced Budget	The total of estimated revenues and balances brought forward from prior years will equal the total of the appropriations and reserves.
Benchmarking	Determining the quality of products, services and practices by measuring critical factors (how fast, how reliable a product or service is) and comparing the results to those of highly regarded counterparts or best practices.
Best Practices	Documented strategies and tactics employed by highly regarded counterparts that are established as standards or levels to be obtained.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Bond	A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.
Bond Covenant	An agreement between the City and its lenders specifying actions the City will take.
Bond Rating	A classification by one of the primary bond rating services following a credit analysis to determine a debt issuer's capacity to make bond payments and establish the probability of default.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
Budget Calendar	The schedule of key dates involved in the process of adopting and then executing an adopted budget.
Budget Message	A written statement presented to the City Commission and incorporated into the budget document which highlights budget issues and policy recommendations.
Budget Process	Established procedures for the task which are to be completed prior to the adoption of the budget.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Assets*	Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [SGAS 34]

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Capital Equipment	An equipment unit with an expected service life of more than one year and a value of \$10,000 or more.
Capital Improvement	Expenditures related to the acquisition, expansion or rehabilitation of an element of the governments' physical facilities and infrastructure.
Capital Improvement Program (CIP)	A plan for capital expenditures over a period of years to meet capital needs arising from long-term planning. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the projected expenditures.
Certificate of Achievement for Excellence in Financial Reporting Program*	Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality Annual Comprehensive Financial Reports (ACFR). The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.
Community Redevelopment Agency (CRA)	A method to pay for redevelopment of a slum or blighted area through the increased tax revenue resulting from that redevelopment.
Compensated Absences	Leave earned by employees that is expected to be paid by the employer.
Comprehensive Plan	A formal document establishing general & non-financial goals objectives and policies in nine (9) distinct areas (e. g. future land use). Approved by the Commission, updated at regular intervals and filed with the state.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, e.g., economic inflation.
Contingency	A budgetary reserve that is set aside for emergencies, or other unforeseen expenditures, not otherwise budgeted.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include equipment maintenance agreements, and landscaping services.
Credit Rating	An independent rating service's evaluation of the credit worthiness of notes and bonds. Such ratings influence the cost of borrowing.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Cost Allocation	A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.
Current Assets	Those assets which are available to finance current operations, or to pay current liabilities. Those assets that will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable, which will be collected within one year.
Debt Limit	The maximum amount of legally permitted gross or net debt.
Debt Service	The payment of principal and interest on borrowed funds.
Debt Service Requirement	The amount of cash required to pay current maturities of interest and principal on outstanding debt. In government bonds, often refers to the annual required payments into debt service funds.
Dedicated Tax	A tax levied to support a specific government program or purpose.
Deficit	An excess of liabilities and reserves of a fund over its assets, or the excess of expenditures or expenses over revenues during a single accounting period.
Department/ Division	A department consists of one or more divisions. The division is the basic organizational unit of government which is functionally unique in its delivery of services.
Depreciation	The decrease in value of physical assets due to use and the passage of time.
Disbursement	The expenditure of monies from an account.
Distinguished Budget Presentation Awards Program	A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Eminent Domain	The power of government to acquire property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.
Employee Benefits	Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of costs for Social Security and the various pensions, medical and life insurance plans.
Encumbrance*	Commitments related to unperformed (executory) contracts for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds. [NCGA Statement 1]
Enterprise Fund*	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. [SGAS 34] Intention of being self-sustaining, covering operational and capital expense costs.
EPA	Environmental Protection Agency.
Expenditure	The payment of cash for the purpose of acquiring an asset or service.
Expense	Charges incurred for such items as operations, maintenance, and interest, whether paid immediately or unpaid.
FDOT	Florida Department of Transportation.
Fiduciary Fund*	Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. [SGAS 34]
Fiscal Policy	A government's policies with respect to revenues, spending, & debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting purposes, and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on October 1st and ends on September 30th.
Fixed Assets	Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery and equipment, and improvements other than buildings.
Franchise	A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.
Full Faith and Credit	A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.
Full-Time Equivalent (FTE)	Refers to the number of personnel authorized for an accounting period, including part-time personnel converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time recreation aide working twenty (20) hours per week for fifty-two (52) weeks a year equals .5 or one half of a full-time position.
Full-Time Position	A position that qualifies for full City benefits, usually required to work 40 hours per week.
Function	A group of related activities aimed at accomplishing a major service or program for which a government is responsible, e.g., fire control and police field operations.
Fund*	Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1]
Fund Balance*	Difference between assets and liabilities reported in a governmental fund. GASB 54, effective beginning in FY 2011, introduced five (5) new levels of governmental fund balances.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Fund Balance* (continued)

Nonspendable Fund Balance - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

The following are considered spendable fund balance:

Restricted Fund Balance - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed Fund Balance - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority.

Assigned Fund Balance - includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned Fund Balance - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

Fund Type*

One of eleven (11) classifications into which all individual funds can be categorized.

Governmental fund - five (5) fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Proprietary fund - two (2) fund types include enterprise funds and internal service funds.

Fiduciary fund - four (4) fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Funds Forward

The excess of current assets over current liabilities that is available at the start of the fiscal year.

GAAP*

Generally Accepted Accounting Practices - Conventions, rules & procedures that serve as the norm for the fair presentation of financial statements.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

GASB	Governmental Accounting Standards Board. Ultimate authoritative accounting and financial standard setting body for state & local governments. The GASB was established in June 1984 to replace the NCGA.
General Fund*	One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. [NCGA Statement 1]
General Obligation (GO) Bonds	Bonds which pledge the full faith and credit of the issuing government rather than a specific revenue source. In Florida voter approval is required for a GO bond issue.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Governmental Funds*	Funds generally used to account for tax-supported activities. There are five (5) different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
Homestead Exemption	Pursuant to the Florida State Constitution, the assessed values from \$0 to \$25,000 and between \$50,000 and \$75,000 of a home which the owner occupies as a principal residence is exempt from county and/or municipality property tax levy.
Infrastructure	The physical assets of a government, e.g., streets, water, sewer, public buildings, parks, etc.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.
Internal Service Charges	The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.
Internal Service Fund	A fund established to account for charges of goods or services provided to other departments or governments on a cost-reimbursement basis.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Investments	Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.
Lapsing Appropriation	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.
Lease-Purchase Agreements	Contractual agreements which are termed “leases”, but which in substance are installment purchase contracts. At the end of the “lease” payments, the lessee owns the property outright.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities. Also, the total amount of taxes, special assessments or service charges imposed by a government.
Liabilities	Debts or other legal obligations arising out of transactions in the past that must be liquidated renewed or refunded at some future date. This term does not include encumbrances.
Line-Item Budget	A budget prepared along departmental lines that focuses on what is to be purchased by each type of product or service.
Long-Term Debt	Debt with a maturity of more than one (1) year after the date of issuance.
Mil	Unit of measure for property taxes. A tax rate of one mil produces one dollar of taxes on each \$1,000 of assessed property valuation.
Millage	The rate used in the calculation for property taxes. One mil equals \$ 1 per \$1,000 of taxable value. A millage of 5.9988 is the FY 2027 operating rate for the City of Cocoa Beach and is equal to \$5.99 for each \$ 1,000 of taxable value on real property.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Modified Accrual Basis of Accounting*	Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).
NCGA*	National Committee on Governmental Accounting.
NPDES	National Pollutant Discharge Elimination System.
NFPA	National Fire Protection Association.
Non-Revenue	A source of funds category defined in the state-mandated chart of accounts, which includes debt proceeds and transfers from other funds.
Object of Expenditure	An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.
Objective	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Obligations	Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.
Obsolescence	The decrease in the value of fixed assets resulting from economic, social, technological or legal changes.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. Law usually requires the use of an annual operating budget.
Operating Expenses	The cost for personnel services, materials and supplies required for a department to function.
Operating Revenue	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Ordinance	A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinances require two public readings and legal advertisement prior to adoption. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be done by ordinance and those which may be done by resolution.
Other Costs	Refers to costs that are not personnel, operating or capital in nature, such as debt service and transfers between funds.
Pay-as-You-Go Basis	A term used to describe the financial policy of a government that finances all of its capital outlays from current revenues rather than by borrowing. A government that pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go-basis.
Part-Time	Part-time employees work thirty (30) hours or less per week and are not entitled to full-time employee benefits.
Per Capita	A measurement of the proportion of some statistic to an individual determined by dividing the statistic by the population.
Performance Budget	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.
Performance Measure	Data collected to determine how effective or efficient a program is in achieving its objectives.
Personnel Services	Expenditures for salaries, wages, and fringe benefits.
Program	A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budgets as its basic component.
Projections	Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually fiscal years.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Property Appraiser	An elected county official responsible for setting property valuation's for tax purposes and preparing the annual tax roll.
Property Tax	A tax levied on the assessed value of real property. This tax is also known as an ad valorem tax.
Proprietary Funds*	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Purchase Order	A document that authorizes the delivery of specified merchandise or services establishing their cost and creating a commitment for both the provider and receiver of the product or service.
Requisition	A written demand or request, usually from one department to the purchasing officer or to another department, for specified products or services.
Reserve	A portion of a fund's balance that is restricted for a specific purpose and not available for general appropriation.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Retained Earnings	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
Revenue Bonds	Bonds with principal and interest payments secured by specific revenues such as charges or rents paid by users of the facilities built with bond proceeds.
Revenues	Sources of funds received by the government that finance the operations. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.
Rolled-Back Millage	Under Florida law, as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. The roll back millage rate, brings in the same dollar amount received the year before. All property tax rate changes are calculated using the rolled-back millage rate as the base.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

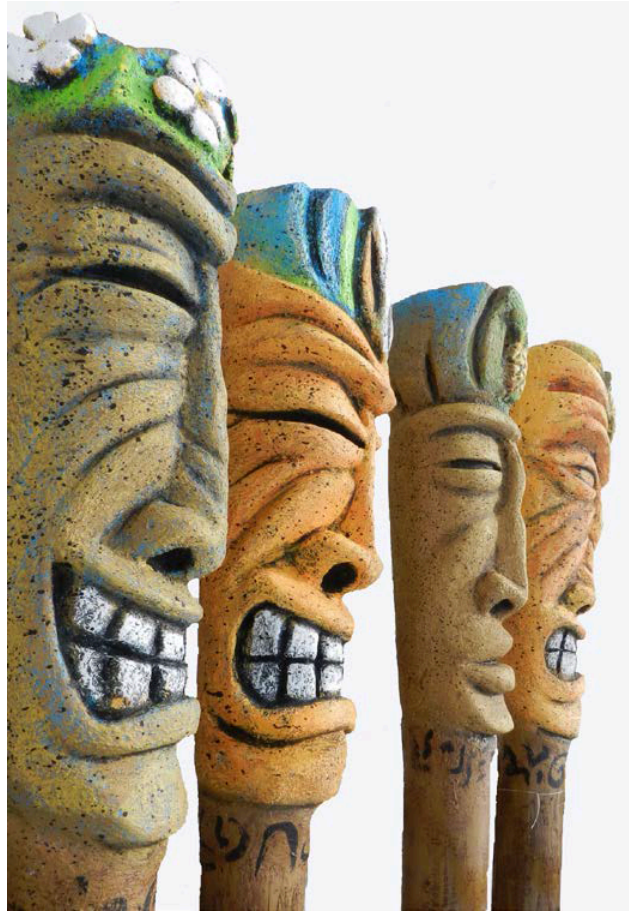
Glossary

Sinking Fund	A reserve that is accumulated over a period of time for use in the periodic retirement of debt.
Sinking Fund Bonds	Bonds issued under an agreement which requires the government to periodically set aside, out of its revenues, a sum which, with compound earnings thereon, will be sufficient to redeem the bonds at their stated date of maturity. Sinking fund bonds are usually term bonds, which do not require the periodic payment of interest.
Special Revenue Fund*	Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. [NCGA Statement 1]
Special Assessment*	Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
SR A1A	State Route A1A, the primary north-south roadway through the City. Under the jurisdiction of Florida Department of Transportation.
Statute	A written law enacted by a duly organized and constituted legislative body, such as the State of Florida.
Surety Bond	A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation. Surety bonds also include Fidelity Bonds covering government officials and employees.
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Taxes	Compulsory charges levied by a government for the purpose of financing facilities or performing services for the common benefit.
Tax Rate	The amount of tax stated in terms of a unit of the tax base, for example, 25 mils per dollar of assessed valuation of taxable property.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Tax Rate Limit	The maximum rate at which a government may levy a tax. The limit may apply in taxes raised for a particular purpose, or to taxes imposed for all purposes and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.
Taxable Value	The assessed value of property minus the homestead or any other exemption which may be applicable. (e.g. disability)
Temporary Position	A temporary position is filled for a specified period of time, is not permanent in nature and does not qualify for regular City benefits.
User Charges	The payments of a fee for direct receipt of a public service by the party benefiting from the service.
Unrestricted net assets*	That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
Uniform Accounting System Manual	Document containing the chart of accounts to be used as the standard for recording & reporting financial information to the state of Florida. References: FS 218.32 & FS 218.33.
Voted Millage	Property tax levies authorized by voters within a taxing authority.
Working Capital	The financial measurement which represents operating (current assets minus current liabilities) liquidity available.

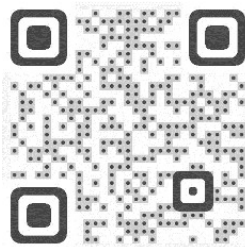
*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.



City of Cocoa Beach, Florida

Excellent Recreation and Quality Living

www.CityofCocoaBeach.com



**City of Cocoa Beach City Commission
Agenda Item Summary**

**DEPARTMENT MAKING
REQUEST/NAME:**

City Manager /
Carrie Lombardo, Executive Assistant

MEETING DATE

September 3, 2026

REQUESTED MOTION/ACTION

Proclamation — 9/11 Remembrance

Accepting — Justin Grimes, Fire Chief and Kris Kuehn, Police Chief

IS THIS ITEM BUDGETED (IF APPLICABLE)?

n/a

BACKGROUND:

9/11 proclamation

Proclamation



Whereas, on September 11, 2001, the American people endured the worst terrorist attack on US soil in the nation's history with courage and heroism, and in response to this tragedy, Americans across the country came together in a remarkable spirit of patriotism and unity and carried out countless acts of kindness, generosity, and compassion; and

Whereas, community organizations and family members of 9/11 victims began observing the anniversary of September 11th as a charitable service day to honor the memory of those who were lost and those who united in response to the tragedy, including first responders and volunteers; and

Whereas, participating in service and remembrance activities on September 11th is a positive and respectful way to remember the lives of those lost, pay tribute to those who rose in service, and honor those who continue to serve our country today, including active-duty and reserve soldiers and their families, veterans and first responders;

NOW, THEREFORE, I, Keith Capizzi, Mayor of the City of Cocoa Beach, on behalf of the citizens of Cocoa Beach, do hereby proclaim September 11, 2026, as

9/11 DAY OF SERVICE AND REMEMBRANCE

In the City of Cocoa Beach, Florida, and encourage all citizens to honor the lives of those lost through participation in community service and remembrance ceremonies on this day and throughout the year.

I, Keith Capizzi, Mayor of Cocoa Beach, do hereunto set my hand and cause the seal of the City of Cocoa Beach to be affixed to this 3rd day of September, 2026.

Keith Capizzi, Mayor

Karin Grooms, City Clerk

**City of Cocoa Beach City Commission
Agenda Item Summary**

**DEPARTMENT MAKING
REQUEST/NAME:**

City Manager /
Carrie Lombardo, Executive Assistant

MEETING DATE

September 3, 2026

REQUESTED MOTION/ACTION

Proclamation — National Suicide Prevention Month
Accepting — Space Coast Health Foundation

IS THIS ITEM BUDGETED (IF APPLICABLE)?

n/a

BACKGROUND:

annual request

Proclamation



WHEREAS, September is designated as National Suicide Prevention Month, as recognized by the National Association of Mental Illness; and

WHEREAS, many health officials and community leaders locally, state and nationally, understand that mental illness is a significant issue of concern, particularly among our youth; and

WHEREAS, we realize that to address mental health issues requires more open and honest discussions about mental health; and

WHEREAS, one major hurdle is removing the stigma attached to mental health treatment and discussion; and

WHEREAS, individuals, businesses, organizations, public officials, and many others recognize the importance of emotional health; and

NOW, THEREFORE BE IT RESOLVED that the City of Cocoa Beach supports efforts on the Space Coast to provide education and resources for mental health problems, and

BE IT FURTHER RESOLVED THAT the City of Cocoa Beach will encourage a positive effort to encourage those with mental health issues to seek the help of a family member, friend, colleague and/or licensed mental health professional to assist them in times of need.

Adopted by members of the City of Cocoa Beach on September 3, 2026

Keith Capizzi
Mayor

Karin Grooms
City Clerk

CITY OF COCOA BEACH
CITY COMMISSION – BUDGET WORKSHOP
MINUTES
August 18, 2026

A. MEETING CALLED TO ORDER

Mayor Capizzi called the meeting to order at 6:00 PM.

Commission Members Present:

Mayor Keith Capizzi
Vice-Mayor Skip Williams
Commissioner Joshua Jackson
Commissioner Tim Tumulty
Commissioner Jeremy Hutcherson

Administrative Members Present:

City Manager, Wes Mullins
City Clerk, Karin Grooms
Deputy City Clerk, Cole Helms
Assistant City Manager / Development Services Director, Dave Dickey
Development Deputy Services Director, Brian Palmer
Engineer, Gary Basham
Executive Assistant City Manager, Carrie Lombardo
Finance Director, Hana Juman
Finance Deputy Director, Devan Taly
Fire Chief, Justin Grimes
Fire Deputy Chief, Steve Lea
Fire Marshal, Salvatore Liberto
Fleet Director, Jonathan Mickler
CBCC General Manager, Ed Thinger
CBCC Food & Beverage Manager, Roy Hough
CBCC Pro Shop Manager, Brent Naylor
Human Resources Director, Cindy DePina
Human Resources Manager, Leira Mumby
Information Technology Director, Kevin Perez
Information Technology Deputy Director, Ron Munn
Information Technology Senior Support Coordinator, Lauren Domenech
Leisure Services Director, Andi Segarra
Recreation Supervisor, Cara Potter
Police Chief, Kris Kuehn
Police Deputy Chief, Todd Hutchinson
Police Major, Joseph Versaggi
Police Major, Manny Hernandez
Police Logistics Manager, Steve Macko
Stormwater Manager, Morgan Zuhlke
Public Works Director, Brooks Webb

CITY COMMISSION – BUDGET WORKSHOP MINUTES
August 18, 2026

Water Reclamation Director, Brad Kalsow
Public Works Manager, Marcus Baker

1. Pledge of Allegiance
2. Invocation

B. NEW BUSINESS

1. Considerations for Fiscal Year 2027 Budget
Staff Representative: Hana Juman, Finance Director; Wes Mullins, City Manager

Ms. Kathy Dillon and Ms. Diane Little addressed the Commission regarding local traffic concerns on East Osceola Lane. Ms. Dillon, when referencing two separate events, talked about a previous petition to install speed bumps down East Osceola Lane, requesting that they are included in the upcoming budget.

Ms. Janice Scott briefly spoke about Florida's gubernatorial primary race.

Mr. Greg Lund addressed the city's general financial responsibilities. He talked about the relationship between Cocoa Beach's tourism industry and the cost of city-provided services. Mr. Lund expressed interest in proposing legislation that allows Cocoa Beach to explore resort taxing options.

Finance Director Hana Juman introduced the budget. She advised the Commission that the presented budget was balanced at the rolled-back rate instead of the max millage rate. Ms. Juman proceeded to share that the consolidated expected revenues for fiscal year 2027 will exceed expenditures by roughly \$647,000. She indicated that the jump in intergovernmental revenue is due to upcoming awarded utility grants.

Budget Summary - General Fund

Ms. Juman reported that the revenues for the general fund are expected to exceed expenses and that the required reserve total, per Ordinance 1681, is expected to be met with the proposed rolled-back budget.

Budget Summary - CRA Fund

Ms. Juman advised that the revenues for the CRA are expected to exceed expenses.

Budget Summary - Building Permit Fund

Ms. Juman shared that the revenues for the Building Permit Fund are expected to exceed expenses. She spoke about an increase in Personnel Services expenditures and future reserve monitoring efforts. Mayor Capizzi inquired about the difference in services charged between 2024 and 2026. Ms. Juman, specified that these charges vary depending on permit completion timelines. City Manager Wes Mullins and

CITY COMMISSION – BUDGET WORKSHOP MINUTES
August 18, 2026

Assistant City Manager / Development Services Director Dave Dickey advised that 2024's increase is, in part, due to the Weston project.

Budget Summary - Impact Fee Fund

Ms. Juman communicated that this fund's budgeted revenues and expenses cannot currently be determined.

Budget Summary - Utility Fund

Ms. Juman circled back to her previous point regarding intergovernmental revenue, noting the presence of SRF funds for plant upgrades. She shared that the expected reserves for this fund will be around \$7.9 million.

Budget Summary - Stormwater Fund

Ms. Juman remarked that the revenues for the Stormwater Fund are expected to exceed expenses. She also spoke about the expected reserve balance for this fund.

Budget Summary - Health Care Fund

Ms. Juman explained that this fund is utilized for tracking internal health care costs.

CIP - IT & City Clerk

Ms. Juman disclosed the expected costs of IT laptops, IT security improvements, and City Clerk ADA software.

CIP - Police

Ms. Juman stated that the Police CIP consists of in-car cameras, body cameras, radars, and Flock cameras. She also shared that the communication expenditures are tied to a previous contractual agreement with the Brevard County Sheriff's Office.

CIP - Fire

Ms. Juman disclosed that the requested report writing software has cost-saving potential and will replace existing software.

CIP - Public Works (Roads & Street)

Discussion ensued between the Commission, Ms. Juman, and Mr. Mullins regarding deferred capital projects. Ms. Juman shared that Public Works Director Brooks Webb is working on a paving plan before budgetary options can be presented. A timeline of previous paving efforts was mentioned between the Commission, Mr. Mullins, and Water Reclamation Director Brad Kalsow. Commissioner Timulty articulated his dislike

CITY COMMISSION – BUDGET WORKSHOP MINUTES
August 18, 2026

of infrastructure project pushback due to increasing costs and uncertain future funding avenues. Commissioner Hutcherson voiced his desire for a comprehensive plan regarding financing upcoming road paving efforts. Vice-Mayor Williams explained that approved projects could later be deferred due to numerous factors, potentially allowing the reallocation of funding to other projects.

CIP - Public Works (Building Maintenance)

Ms. Juman apprised the Commission on three Building Maintenance projects; A/C unit replacements, a fire alarm panel, and a swing set.

CIP - Public Works (Ground Maintenance)

Ms. Juman conveyed that the 520 project had grant funding.

CIP - Public Works (Fleet)

Ms. Juman briefly presented the proposed fleet expenditures for each department.

CIP - Public Works (Capital Improvements)

Commissioner Hutcherson and Ms. Juman conversed about the yearly phase breakdown of Fire Station 50's state appropriation funding. Discussion ensued between Vice-Mayor Williams, Commissioner Hutcherson, and Ms. Juman regarding the potential impact of deferring a state-funded project. Commissioner Timulty asked about the dredging program's funding source and Ms. Juman shared that it isn't currently grant funded. Mr. Mullins talked about issues with the Brevard Avenue project and how the project has been redesigned to the Brevard Avenue Streetscape project, which will utilize CRA funding. Mayor Capizzi inquired about the possibility of grant funding for the sunset bridge repair.

CIP - Leisure Services (Rec, Parks, Pool, and Golf)

A new software platform, resurfacing efforts, locker room plumbing, and a new beverage cart were all mentioned by Ms. Juman as requested expenses from Leisure Services.

CIP - CRA

Ms. Juman listed new mobile road barriers, various stormwater improvements, and Brevard Avenue's Complete Street Project as potential CRA expenditures. She indicated that the mobile road barriers were previously allocated under the Police Department's budget but were moved to the CRA's due to the frequency of CRA use.

CIP - Utility

CITY COMMISSION – BUDGET WORKSHOP MINUTES

August 18, 2026

Ms. Juman broke down the expected usage of grant funding for utility projects into three separate categories; federal grants, SRF, and state appropriations, all of which total \$25,887,500.

CIP - Stormwater

Ms. Juman discussed stormwater grant funding opportunities, including: Slip-Lining, Cocoa Isles Blvd, and SOIRL.

Debt Summary

Ms. Juman presented the city's debt summary. She disclosed that the city's expected debt service will be roughly \$28 million by the end of fiscal year 2027.

Budget Hearings

Ms. Juman reminded the Commission of the upcoming budget approval hearings; one on 9/3/26 and another on 9/17/26.

Mr. KP Finke commended the city on their efforts to balance the rolled-back budget without employment cuts. He also expressed his disapproval of deferring important capital projects. Mr. Mullins responded to Mr. Finke by sharing that city positions have been cut, such as communications.

Mayor Capizzi and Commissioner Jackson thanked city staff for their hard work and dedication in balancing the rolled-back budget despite the prior approval to balance it at the max rate. Vice-Mayor Williams, Commissioner Jackson, and Ms. Juman conversed about the process of submitting a budget amendment if road paving projects were later determined to be obtainable. Commissioner Hutcherson talked about the importance of project prioritization. Commissioner Timulty conveyed his concern about long-term vs. short-term debt, specifically mentioning the risk that inflation could play on future projects. He shared his desire to address city infrastructure concerns before it becomes an absolute necessity. Commissioner Timulty encouraged residents to voice their opinions at upcoming budget meetings.

Ms. Scott explained that there will be a cost to maintain State Road 520 after the budgeted project has been completed. She remarked her disapproval of the Country Club's overall maintenance costs. Ms. Scott suggested that the Beach Ranger program should be budgeted using tourism revenue. She applauded utility grant writing efforts, referencing the aforementioned \$25,887,500 of expected utility grants.

C. ADJOURNMENT

The meeting was adjourned at 7:00 PM.

CITY COMMISSION – BUDGET WORKSHOP MINUTES
August 18, 2026

Cole Helms

Deputy City Clerk

Keith Capizzi

Mayor-Commissioner

CITY OF COCOA BEACH
CITY COMMISSION
MINUTES
August 20, 2026

A. MEETING CALLED TO ORDER

Mayor Capizzi called the meeting to order at 6:00 PM.

1. Pledge of Allegiance

2. Invocation

3. Roll Call

Commission Members Present:

Mayor Keith Capizzi

Vice-Mayor Skip Williams

Commissioner Joshua Jackson

Commissioner Tim Tumulty

Commissioner Jeremy Hutcherson

Administrative Members Present:

City Attorney Becky Vose

City Manager Wes Mullins

City Clerk Karin Grooms

Development Services Dave Dickey

Development Deputy Services Director Brian Palmer

Engineer, Gary Basham

Executive Assistant City Manager Carrie Lombardo

Fire Chief Justin Grimes

Fire Deputy Chief, Steve Lea

General Manager, CBCC Ed Thinger

Golf Superintendent, Nick Czerkies

Human Resources Cindy DePina

Information Technology, Tristian Takacs

Leisure Services Director, Andi Segarra

Leisure Services Supervisor, Cara Potter

Police Chief Kris Kuehn

Police, Deputy Chief Todd Hutchinson

Police, Major Joseph Versaggi

Police, Major Manny Hernandez

Project Manager, Taylor Mottolo

Public Works Director, Brooks Webb

Water Reclamation Director Brad Kalsow

B. APPROVAL OF THE AGENDA

(Note: Members of the public, Commission and Staff may remove items from the Consent Agendas if they wish to discuss them. Requests for removal need to be made known to the City Commission under the Approval of the Order of Business, at the beginning of the meeting.)

CITY OF COCOA BEACH
CITY COMMISSION MINUTES
August 20, 2026

MOTION BY HUTCHERSON/JACKSON

I MOVE TO APPROVE AGENDA WITH ITEMS H4 AND H5 PULLED.

VOICE VOTE ON THE MOTION CARRIED UNANIMOUSLY.

C. SPECIAL PRESENTATIONS

1. Proclamation - Florida Water Professionals Month
Representative Brad Kalsow, Water Reclamation Director

Mayor Capizzi read the proclamation and declared Florida Water Professionals Month. Mr. Brad Kalsow, Water Reclamation Director accepted the proclamation.

D. PUBLIC COMMENTS

Comments will be heard on items that do not appear on the agenda of this meeting. Citizens will limit their comments to three (3) minutes. Per Commission Procedures, the City Commission will not take any action or discuss items brought up under the "Public Comment" section of the agenda. The City Commission may schedule such items as regular agenda items and act upon them in the future.

Mr. Greg Lund, Cocoa Beach resident, discussed the continued use of e-bikes and the need for increased education regarding their safe operation. He proposed that the City develop an e-bike education program for students, including classroom instruction and practical training, in partnership with local law enforcement. He suggested making the program available to schools throughout Brevard County and noted that the City could serve as a leader in promoting e-bike safety and education.

Mayor Capizzi agreed with the need for e-bike education for children.

Mr. Terry Heagy discussed concerns regarding the 4th Street South Lift Station project, including the current status of construction and communication regarding the project. He expressed frustration with the lack of a projected completion date and requested updates on the efforts being made to complete the project. Mr. Heagy also discussed increased traffic concerns in the area of Freedom 7 Elementary School and requested that the City evaluate potential traffic solutions and provide updates to residents regarding the project..

Vice-Mayor Williams provided an update on the 4th Street South Lift Station project and stated that construction was expected to resume the following week. He provided an overview of the situation, including the contractor's circumstances, and discussed the need for the lift station improvements to support the neighborhood and future needs.

Ms. Janice Scott commented on the previous Tuesday's primary election and the election results. She discussed the Republican candidate for Governor and his stated plans if elected. Ms. Scott also discussed the TRIM notice and four items related to schools, including school taxes, the use and maintenance of school properties and recreational facilities, and funding for school resource officers. She expressed concerns regarding the use of public resources and encouraged greater consideration of these matters.

CITY OF COCOA BEACH
CITY COMMISSION MINUTES
August 20, 2026

E. STAFF REPORTS AND ANNOUNCEMENTS

City Manager Wes Mullins requested that Water Reclamation Director Brad Kalsow provide an update on the 4th Street South Lift Station project.

Mr. Kalsow provided an update on the project and the required completion dates. He discussed issues encountered during construction, including critical errors and safety concerns, which resulted in the City issuing a stop-work order in consultation with the City Manager and City Attorney. He stated that staff had worked with the bond agency to review the project and develop a new agreement with the contractor. Mr. Kalsow stated that the City was awaiting the information required to lift the conditional stop-work order.

Mr. Kalsow also addressed traffic concerns near the school. He stated that he had met with school representatives regarding the traffic loop and that staff would work to move construction crews out of the roadway as soon as possible. City staff and Police would continue assisting with traffic control. He stated that the City's goals were to get the contractor back on site and reopen the roadway.

Mayor Capizzi inquired about a realistic timeline for completion. Mr. Kalsow stated that he was hopeful the crews could be moved out of the roadway the following week but did not want to commit to a specific timeline. He stated that he would like to have the roadway open by the end of August but could not guarantee that timeframe.

Commissioner Hutcherson inquired whether anything else could be done to mitigate the traffic impacts. Mr. Kalsow stated that the traffic signal was the safest means of controlling traffic for the project. He also stated that he continued to communicate with the Police Department and school representatives regarding traffic and the school loop. Vice-Mayor Williams noted that the completion of the work, including the correction of the damage and any additional damages caused by the contractor, would be at no additional cost to the City. Mr. Kalsow confirmed that the contractor would be responsible for all associated costs.

Commissioner Jackson expressed concern regarding the nature and performance of the contractor, particularly the spills and other incidents associated with the project. He emphasized that the situation was not being taken lightly by the City.

Mr. Kalsow stated that the contractor had been reported to the Florida Department of Environmental Protection (FDEP) three times and that the agency was aware of the issues. He acknowledged that the incidents had occurred and stated that the incident involving the river had been the final concern that prompted the City to move forward with the current actions.

Mr. Mullins commended the City Attorney and Mr. Kalsow for the significant amount of work performed regarding the situation, including several hours of work over the weekend.

Mr. Mullins announced that the skatepark would be closed through August 26, weather permitting. He also discussed the golf course and its scheduled closures during the week for aeration.

F. CITY ATTORNEY REPORTS AND ANNOUNCEMENTS

The City Attorney had no report.

CITY OF COCOA BEACH
CITY COMMISSION MINUTES
August 20, 2026

G. CITY COMMISSION REPORTS AND ANNOUNCEMENTS

Commissioner Hutcherson noted that bioluminescence was currently visible in the waterways and appeared to be particularly strong. He encouraged everyone to take the opportunity to view it.

Commissioner Tumulty noted that school was back in session and that the first two weeks had been completed. He noted that students were utilizing City amenities, including the river, golf course, tennis courts, and pool. He spoke about the importance of the community's youth and expressed his hope that they would have a good life and a good start.

H. CONSENT AGENDA

MOTION BY WILLIAMS/HUTCHERSON

I MOVE TO APPROVE THE CONSENT AGENDA

VOICE VOTE ON THE MOTION CARRIED UNANIMOUSLY.

1. Approve the July 16th, Commission Meeting Minutes
Staff Representative: City Clerk Department
2. Approve FPL utility easement from Tom Warriner Blvd to the Pool Pavilion.
Staff Representative: Brad Kalsow, Water Reclamation Director
Recommendation: Approve
3. Approve the Amendment to Cocoa Beach Main Street, Inc. Agreement
Staff Representative: David Dickey, Development Services Director
Recommendation: Approve
4. Adopt Resolution 2026-13 — A Resolution of the City Commission of the City of Cocoa Beach, Florida, approving the location of SurfSide Playhouse, located at 301 Ramp Road, for on-premises consumption of alcoholic beverages pursuant to Section 562.45(2)(a), Florida Statutes; finding that approval of the location for the 11PA-C Alcoholic Beverage License promotes the public health, safety, and general welfare of the community; providing for condition; providing for an effective date.
Staff Representative: Brian Palmer, Deputy Director Development Services
Recommendation: Adopt
5. Adopt Resolution No. 2026-14, A resolution of the City Commission of the City of Cocoa Beach, Florida, amending the Leisure Services Fee Schedule to establish a recurring rental discount; providing for findings; providing for implementation; providing for conflicts; and providing for an effective date.
Staff Representative: Andi Segarra, Leisure Services Director
Recommendation: Adopt
6. Ratify the following Memorandum of Understanding for the wage re-opener, for the period of October 1, 2026, to September 30, 2027, between the City of Cocoa Beach and The International Association of Fire Fighters (IAFF) Local 3570.

**CITY OF COCOA BEACH
CITY COMMISSION MINUTES
August 20, 2026**

Staff Representative: Cindy Depina, Human Resources Director
Recommendation: Approve

I. ITEMS REMOVED FROM THE CONSENT AGENDA

The City Attorney read item H4 - Resolution 2026-13.

MOTION BY WILLIAMS/HUTCHERSON

I MOVE TO APPROVE AS READ

VOICE VOTE ON THE MOTION CARRIED UNANIMOUSLY.

Ms. Janice Scott requested the item to be pulled to talk about the 501c3 and the responsibility of taxes. She mentioned tax codes and expectations. She also discussed the auditorium and Surfside Playhouse.

The City Attorney read item H5 - Resolution 2026-14

MOTION BY WILLIAMS/HUTCHERSON

I MOVE TO ADOPT RESOLUTION 2026-14

VOICE VOTE ON THE MOTION CARRIED 4-0 - Tumulty Abstained

Vice-Mayor Williams pulled Item H5 for discussion.

Commissioner Tumulty stated that he was recusing himself from the vote on the resolution due to a conflict of interest, as he would benefit from its adoption.

J. NEW BUSINESS

1. Approve the Review Committee's recommendation and authorize staff to negotiate a contract with Pro Pump & Controls under RFP CB26-013 Golf Course Irrigation Pump Replacement to include base bid and all optional services for a total cost of \$326,010.88.

This item is pending the adoption of Fiscal Year 2027 budget.

Staff Representative: Taylor Mottolo, Project Manager, Nick Czerkies, Golf Course Superintendent

Recommendation: Approve

MOTION BY HUTCHERSON/TUMULTY

I MOVE TO APPROVE

VOICE VOTE ON THE MOTION CARRIED UNANIMOUSLY.

Commissioner Hutcherson clarified that the item would be funded through the Utility Fund, which Mr. Brad Kalsow, Water Reclamation Director, confirmed.

Commissioner Tumulty thanked Commissioner Hutcherson for the idea to redirect the funding.

2. Approve Task Order #1 from Tsark Architecture, LLC in the amount of \$257,320 to provide Architecture, Civil, Structural, Mechanical, and Electrical Engineering Services for the concept, design, permitting, and construction administration for the new Fire Station 50 to be located at Mobley Park. The design phase is fully budgeted for Fiscal Year 2027.

**CITY OF COCOA BEACH
CITY COMMISSION MINUTES
August 20, 2026**

Staff Representative: Brooks Webb, Public Works Director & Justin Grimes,
Fire Chief

Recommendation: Approve

MOTION BY HUTCHERSON/TUMULTY

I MOVE TO APPROVE

VOICE VOTE ON THE MOTION CARRIED UNANIMOUSLY.

Vice-Mayor Williams inquired about the project timeline and was addressed by Public Works Director Brooks Webb. Mr. Webb explained that the item was a task order for the design portion of the project and clarified that the construction contract would be brought forward separately.

Vice-Mayor Williams inquired about Mobley Park and asked City Attorney Becky Vose about the matter. Ms. Vose stated that she had spoken with the families involved and that the matter had been resolved in good faith. She further explained that, under Florida law, the City would not be required to obtain written permission based on the dates and other applicable factors.

Ms. Janice Scott inquired about the park and whether the fire station would take over the property. It was clarified that the item before the Commission was for the design portion of the project and that additional information would be available once the design was completed.

K. GENERAL PUBLIC COMMENT

(Only if not accommodated in the 30-minute Public Comment period earlier)

L. ADJOURNMENT

The meeting was adjourned at 6:37 pm.

Karin Grooms, MPA, CMC
City Clerk

Keith Capizzi
Mayor-Commissioner

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

City Clerk /
Karin Grooms, City Clerk

MEETING DATE

September 3, 2026

REQUESTED MOTION/ACTION

Approve a one-time request to conduct the Oath of Office for newly elected officials at the November 19, 2026, City Commission meeting, rather than at the first Commission meeting in December, as provided in the Commission Policy.

Recommendation: Approve

IS THIS ITEM BUDGETED (IF APPLICABLE)?

n/a

BACKGROUND:

The Supervisor of Election certified the election on the evening of November 13th. At that time, we will have the final results of the election and can proceed with the swearing-in of the candidates at that time. The organization meeting will be held on the December 3 meeting as normally scheduled.

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

Public Works /
Taylor Mottolo, Project Manager

MEETING DATE

September 3, 2026

REQUESTED MOTION/ACTION

Approve the acceptance of the Quitclaim Deed from the U.S. Department of the Interior, National Park Service, conveying the surplus property located at 3570 Ocean Beach Blvd. to the City of Cocoa Beach for public park and recreational use.

Staff Representative: Taylor Mottolo, Project Manager

Recommendation: Approve

IS THIS ITEM BUDGETED (IF APPLICABLE)?

This is a budgeted item.

BACKGROUND:

In June 2025, the City of Cocoa Beach confirmed its interest in obtaining the surplus property made available by the U.S. Department of the Interior, National Park Service. The City submitted its official application for the property in July 2025.

In December 2025, the City was granted constructive possession of the property. The Quitclaim Deed conveying the property to the City was executed by NPS on August 31, 2026 and is presented to the City Commission for formal acceptance.

Pursuant to the terms of the conveyance, the City is required to use the property exclusively and forever for public park and recreational purposes. The property may not be sold, leased, assigned, or otherwise disposed of, except to another eligible governmental agency, in accordance with the terms of the deed.

The City has developed a preliminary concept for the future use and improvement of the property as a public recreational area. The proposed site plan includes:

- Green space and landscaped areas;
- Picnic area with tables and a gazebo;
- Sidewalk improvements;
- Landscape buffer along the north side of the property;
- ADA-compliant restrooms;
- Additional handicap parking spaces; and
- An ADA-accessible dune crossover.

The City is currently working with CPH on the design of the proposed improvements. Acceptance of the Quitclaim Deed will formally establish the City's ownership of the

property and allow the City to continue advancing the design and future development of the site consistent with the deed's public-use restrictions.

Prepared by:

National Park Service
Federal Lands to Parks Program
909 First Ave, Suite 500
Seattle, WA 98104

When recorded mail to:

Gretchen R. H. Vose, Esq.
324 W. Morse Blvd.
Winter Park, FL 32789

Documentary stamp tax is not due on this conveyance. This instrument is exempt from Florida documentary stamp tax pursuant to section 201.01, Florida Statutes, and Rule 12B-4.014(10), Florida Administrative Code, because the Grantor is the United States of America, acting by and through the United States Department of the Interior, National Park Service, and the Grantee is the City of Cocoa Beach, Florida, a Florida municipal corporation and political subdivision of the State of Florida. No nonexempt party is liable for documentary stamp tax on this conveyance.

Cocoa Ocean Beach Tracking Annex Site
GSA № 4-D-FL-1373-AA
Brevard County, Florida

QUITCLAIM DEED

THE UNITED STATES OF AMERICA, acting by and through the Secretary of the Interior, acting by and through the Associate Director, Partnerships and Civic Engagement, National Park Service (hereinafter designated "Grantor"), under and pursuant to the power and authority contained in the provisions of the Federal Property and Administrative Services Act of 1949 (63 Stat. 377), as amended, and particularly as amended by Public Law 485, 91st Congress (40 USC §§ 550 (b) and (e)) and regulations and orders promulgated thereunder, for and in consideration of the perpetual use of the hereinafter described premises for public park and public recreation area purposes by the City of Cocoa Beach, Florida (hereinafter designated "Grantee"), does hereby release and quitclaim to Grantee, and to its successors and assigns, subject to the reservations, exceptions, restrictions, conditions and covenants hereinafter expressed and set forth, all Grantor's right, title and interest in and to the property known as Cocoa Ocean Beach Tracking Annex Site, 3570 Ocean Beach Boulevard, Cocoa Beach, Florida, said lands consisting of approximately 0.31 acres of land in fee and approximately 0.91 acres of line-of-sight easements, more particularly described in Exhibit "A", attached hereto and made a part hereof ("Property").

This conveyance (also referred to herein as a deed or instrument) is made subject to any and all existing rights-of-way, easements and covenants and agreements affecting the above-described premises, whether or not the same appear of record.

To Have and to Hold the hereinbefore described Property, subject to the reservations, exceptions, restrictions, conditions and covenants herein expressed and set forth unto the Grantee, its successors and assigns, forever.

Pursuant to authority contained in the Federal Property and Administrative Services Act of 1949, as amended, and applicable rules, regulations, and orders promulgated thereunder, the General Services Administration determined the Property, GSA Control No. 4-D-FL-1373-AA, to be surplus to the needs of the United States of America and assigned the Property to the Secretary of the Interior, National Park Service on December 1, 2025. Acting under delegated authority on behalf of the Secretary, the National Park Service Federal Lands to Parks Program is authorized to further convey the Property to the Grantee for public park and recreation purposes, subject to the terms, conditions, reservations, and restrictions contained herein.

It is agreed and understood by and between the Grantor and Grantee, and the Grantee, by its acceptance of this deed, acknowledges its understanding of the agreement, and does covenant and agree to itself, and its successors and assigns, forever, as follows:

1. The Property shall be used and maintained in perpetuity for the public park and recreation purposes for which it was conveyed as set forth in the Application dated July 25, 2025, submitted by the Grantee, the Program of Utilization of which may be amended from time to time at the request of either the Grantor or Grantee, with the written concurrence of the other party, and such amendments shall be added to and become a part of the original application.
2. The property shall not be sold, leased, assigned, or otherwise disposed of except to another eligible governmental agency that the National Park Service agrees in writing can assure the continued use and maintenance of the Property for public park or public recreation purposes subject to the same terms and conditions in the original instrument of conveyance. Any mortgage, lien, or any other encumbrance not wholly subordinate to the reverter interest of the Grantor shall constitute an impermissible disposal. However, this provision shall not preclude the Grantee and its successors or assigns from issuing revenue or other bonds related to the use of the Property to the extent such bond shall not in any way restrict, encumber, or constitute a lien on the Property. Further, nothing in this provision shall preclude the Grantee from providing related recreational facilities and services compatible with the approved application, through concession agreements entered into with third parties, provided prior concurrence to such agreements is obtained in writing from the National Park Service.
3. The Grantee shall, within six months of the date of this deed of conveyance, erect and maintain a permanent sign(s) or marker(s) near the point(s) of principal access to the Property which says:

This park land was acquired through the Federal Lands to Parks Program, National Park Service, United States Department of the Interior, for public park and recreation use by the general public in perpetuity.

4. From the date of this conveyance, the Grantee, its successors and assigns, shall submit biennial reports to the appropriate National Park Service office, setting forth the use and development of the Property, and any revenue generated from its operations during the preceding two-year period, and other pertinent data establishing its continuous use for the purposes set forth above, for ten consecutive reports and every five years thereafter.

5. All revenue received by the Grantee through concession agreements, use permits, or other fees generated by activities on the property shall be used only for the implementation of park improvements or the operation of park and recreation facilities and programs on the property. As long as the property is properly and sufficiently operated and maintained, the revenue may be used only for other public park and recreational purposes by the Grantee. Any revenue received by the Grantee which is generated through the operation of the property shall be listed and accounted for in its biennial reports to the National Park Service.
6. The Grantee, and each of its successors and assigns, covenants and agrees to comply with the Flood Disaster Protection Act of 1973 (87 Stat. 975), 1977 Amendments to the Federal Water Pollution Control Act (Clean Water Act of 1977), Executive Order 11988 relating to the evaluation of flood hazards, Executive Order 11288 relating to the prevention, control, and abatement of water pollution, Executive Order 11990 relating to the protection of wetlands, and where and to the extent said Acts and Orders are applicable to the Property, and Grantee shall be subject to any use restrictions issued under said Acts and Orders.
7. As part of the consideration for this deed, the Grantee covenants and agrees for itself, its heirs, successors and assigns, that: (1) any use, operation, program or activity on or related to the property conveyed by this deed will be conducted in compliance with all Federal laws and regulations relating to nondiscrimination, including but not limited to the following laws and regulations as may be amended from time to time: (a) Title VI of the Civil Rights Act of 1964 (42 USC § 2000d-1 et. seq.), (b) the Architectural Barriers Act of 1968 as amended (42 USC § 4151-4157), (c) Section 504 of the Rehabilitation Act of 1973 as amended (29 USC § 794), (d) Title III of the Age Discrimination Act of 1975 as amended (42 USC § 6101 et seq.), (e) The Americans with Disabilities Act of 1990, as amended (42 USC § 12101 et seq.), (f) the regulations of the U.S. Department of the Interior at 43 C.F.R. Parts 17 and 41, and (g) Federal Property Management Regulations at 41 C.F.R. Subpart 101-6.2; (2) this covenant shall be subject in all respects to the provisions of said laws and regulations; (3) the Grantee, its heirs, successors and assigns, will promptly take and continue to take such action as may be necessary to effectuate this covenant; (4) the United States shall have the right to seek judicial enforcement of this covenant; (5) the Grantee, its heirs, successors and assigns, will (a) obtain from each other person (any legal entity) who, through contractual or other arrangements with the Grantee, its heirs, successors or assigns, is authorized to provide services or benefits on or in connection with the property, a written agreement pursuant to which such other person shall, with respect to the services or benefits which he is authorized to provide, undertake for himself the same obligations as those imposed upon the Grantee, its heirs, successors and assigns, by this covenant, and (b) furnish a copy of such agreement to the Grantor or his successor or assign; (6) this covenant shall run with the land hereby conveyed, and shall in any event, without regard to technical classification or designation, legal or otherwise, be binding to the fullest extent permitted by law and equity for the benefit of, and in favor of the Grantor and enforceable by the Grantor against the Grantee, its heirs, successors and assigns; (7) the United States shall be deemed a beneficiary of this covenant without regard to whether it remains the owner of any land or interest therein in the locality of the Property hereby conveyed; and (8) the Grantor expressly reserves a right of access to, and entrance upon, the above described property in order to determine compliance with the terms of this conveyance.

8. (A) NOTICE Regarding Hazardous Substance Activity. Pursuant to 40 C.F.R. § 373.2 and Section 120(h)(3)(A)(i) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (CERCLA) (42 U.S.C. §9620(h)(3)(A)(i)), and based upon a complete search of agency files, the United States gives notice that no hazardous substances have been released or disposed of or stored for one year or more on the Property.

(B) CERCLA Covenant. The Grantor warrants that all remedial action necessary to protect human health and the environment has been taken before the date of this conveyance. Grantor warrants that it shall take any additional response action found to be necessary after the date of this conveyance regarding hazardous substances located on the Property on the date of this conveyance.

1. This covenant shall not apply:

- (a) in any case in which Grantee, its successor(s) or assign(s), or any successor in interest to the Property or part thereof is a Potentially Responsible Party (PRP) with respect to the Property immediately prior to the date of this conveyance; or
 - (b) to the extent but only to the extent that such additional response action or part thereof found to be necessary is the result of an act or failure to act of the Grantee, its successors or assigns, or any party in possession after the date of this conveyance that either:
 - i. results in a release or threatened release of a hazardous substance that was not located on the Property on the date of this conveyance; or
 - ii. causes or exacerbates the release or threatened release of a hazardous substance the existence and location of which was known and identified to the applicable regulatory authority as of the date of this conveyance.
 - iii. in the case of a hazardous substance(s) previously unknown by Grantor and Grantee as of the date of this conveyance but which is hereafter discovered by Grantee, its successor(s) or assign(s), or any party in possession and where after such discovery, Grantee, its successor(s) or assign(s), or any party in possession thereafter causes or exacerbates a release or threatened release of such hazardous substance(s)
2. In the event Grantee, its successor(s) or assign(s), seeks to have Grantor conduct any additional response action, and, as a condition precedent to Grantor incurring any additional cleanup obligation or related expenses, the Grantee, its successor(s) or assign(s), shall provide Grantor at least 45 calendar days written notice of such a claim. In order for the 45-day period to commence, such notice must include credible evidence that:
- (a) the associated contamination existed prior to the date of this conveyance; and
 - (b) the need to conduct any additional response action or part thereof was not the result

of any act or failure to act by the Grantee, its successors or assigns, or any party in possession.

(C) Access. Grantor reserves a right of access to all portions of the Property for environmental investigation, remediation or other corrective action. This reservation includes the right of access to and use of available utilities at reasonable cost to Grantor. These rights shall be exercisable in any case in which a remedial action, response action, or corrective action is found to be necessary after the date of this conveyance, or in which access is necessary to carry out a remedial action, response action, or corrective action on adjoining property. Pursuant to this reservation, the United States of America, and its respective officers, agents, employees, contractors, and subcontractors shall have the right (upon reasonable advance written notice to the record title owner) to enter upon the Property and conduct investigations and surveys, to include drilling, test-pitting, borings, data and records compilation and other activities related to environmental investigation, and to carry out remedial or removal actions as required or necessary, including but not limited to the installation and operation of monitoring wells, pumping wells, and treatment facilities. Any such entry, including such activities, responses or remedial actions, shall be coordinated with record title owner and shall be performed in a manner that minimizes interruption with activities of authorized occupants.

9. Endangered Species. Grantee is put on notice that the Property being conveyed with this deed is located within an area where listed threatened, candidate, and/or endangered species may be present which are protected by the Federal Endangered Species Act (16 U.S.C. § 1531, et seq.). Grantee shall satisfy the requirements of the Endangered Species Act and its implementing regulations, if any, applicable to its use, occupancy, and development of the Property. The following species have the potential to be present at or in the vicinity of the Property:

Mammals

The threatened West Indian Manatee (*Trichechus manatus*)

Birds

The threatened Crested Caracara (*Caracara plancus audubonii*), the threatened Eastern Black Rail (*Laterallus jamaicensi*), the threatened Florida Scrub-jay (*Aphelocoma coerulescens*), the threatened Piping Plover (*Charadrius melodus*), the threatened Rufa Red Knot (*Calidris canutus rufa*), and the threatened Wood Stork (*Mycteria americana*)

Reptiles

The threatened Green Sea Turtle (*Chelonia mydas*), the endangered Hawksbill Sea Turtle (*Eretmochelys imbricata*), the endangered Leatherback Sea Turtle (*Dermochelys coriacea*), the threatened Loggerhead Sea Turtle (*Caretta caretta*), and the threatened Eastern Indigo Snake (*Drymarchon couperi*)

Insects

The proposed threatened Monarch Butterfly (*Danaus plexippus*)

Flowering Plants

The endangered Carter's Mustard (*Warea carteri*), and the endangered Lewton's Polygala

(Polygala lewtonii)

10. Floodplain. The coastal area to the east side of the Property is located within a Regulatory Floodway. The Grantee covenants on behalf of himself and any successors and assigns, to comply with all Federal, state and local regulations pertaining to land use and development of properties subject to flooding.
11. Wetlands. Grantee is notified that estuarine marine wetlands have been identified on the eastern (coastal) portion of the Property. Any use of the property will be subject to compliance with Federal, state and local regulations governing wetlands including, but not limited to Executive Order 11990, Protection of Wetlands, and Section 404 of the Clean Water Act, as may be appropriate.
12. "AS IS – WHERE IS"
 - (A) Grantee agrees and acknowledges that Grantor is conveying the property strictly on an "as is, where is" basis, with all faults and without warranty, express or implied, with any and all latent and patent defects. Grantee acknowledges that Grantor has made the property available for inspection by Grantee and Grantee's representatives. Grantee has inspected, or will have inspected prior to closing, the physical condition of the property to the extent felt necessary by Grantee, including all improvements thereon, and accepts title to the same "as is" in its existing physical condition. Grantee acknowledges that it is not relying upon any representation, warranty statement or other assertion of the United States of America, as Grantor, including its agencies or any official, agent representative or employee of the foregoing, with respect to the property's conditions. Except as set forth in the contract, Grantee is relying solely and wholly on Grantee's own examination of the property, is fully satisfied with the property, and accepts any liabilities or costs arising in connection with the condition of the property, including, but not limited to any costs or liabilities pertaining to any environmental condition on the property. Except as set forth in section c., below, the United States of America and its agencies disclaim any and all express or implied warranties and specifically make no warranties of title, habitability, merchantability, suitability, fitness for any purpose, or any other warranty whatsoever. Grantee is put on notice that any prior grant and/or encumbrance may be of record and Grantee is advised to examine all public records available regarding the property.
 - (B) No employee or agent of Grantor is authorized to make any representation or warranty as to the quality or condition of the property, merchantability, suitability or fitness of the property for any use whatsoever, known or unknown to Grantor, or compliance with any environmental protection, pollution or land use laws, rules, regulations, orders, or requirements including, but not limited to, those pertaining to the handling, generating, treating, storing, or disposing of any hazardous waste or substance. In no event shall Grantor be responsible or liable for latent or patent defects or faults, if any, in the property or for remedying or repairing the same including, without limitation, defects related to asbestos or asbestos-containing materials, lead, lead-based paint, underground storage tanks, mold, radon or hazardous or toxic materials, chemicals or waste, or for constructing or repairing any streets, utilities or other improvements shown on any plat of the property.

(C) Nothing in this "as is, where is" provision will be construed to modify or negate the Grantor's obligation under the CERCLA covenant or any other statutory obligations.

13. The Grantee shall comply with all applicable Federal, State, and local laws, regulations and standards that are or may become applicable to the Grantee's activities on the Property.
14. In the event there is a breach of any of the conditions and covenants herein contained by the Grantee, its successors and assigns, whether caused by the legal or other inability of the Grantee, its successors and assigns, to perform said conditions and covenants, or otherwise, all right, title and interest in and to said Property and premises shall revert to and become the property of the Grantor at its option, which in addition to all other remedies for such breach shall have the right of entry upon said Property and premises, and the Grantee, its successors and assigns, shall forfeit all right, title and interest in said premises and in any and all of the tenements, hereditaments and appurtenances thereunto belonging; provided, however, that the failure of the Secretary of the Department of the Interior to require in any one or more instances complete performance of any of the conditions or covenants shall not be construed as a waiver or relinquishment of such future performance, but the obligation of the Grantee, its successors and assigns, with respect to such future performance shall continue in full force and effect.
15. The Grantee, by its acceptance of this deed, covenants and agrees for itself, and its successors and assigns, that in the event the Grantor exercises its option to revert all right, title, and interest in the Property to the Grantor, or the Grantee voluntarily returns title to the Property in lieu of a reverter, then the Grantee shall provide protection to and maintenance of said Property at all times until such time as the title is actually reverted or returned to and accepted by the Grantor, including the period of any notice of intent to revert. Such protection and maintenance shall, at a minimum, conform to the standards prescribed by the General Services Administration in its Federal Property Management Regulations, 41 C.F.R. 101 - 47.402, in effect at the time of the reversion. Prior to any such reversion, the Grantee further agrees to complete and submit to the Grantor an environmental assessment of the property that sufficiently documents and evaluates its condition in regard to the release of hazardous substances as defined under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended.
16. The Grantor, and any representative it may so delegate, shall have the right of entry upon the Property at any time to conduct inspections of the Property for the purpose of evaluating the Grantee's compliance with the terms and conditions of this deed.
17. The failure of the National Park Service, or any other agency of the United States, to exercise any right or remedy granted under this instrument shall not have the effect of waiving or limiting the exercise of any other right or remedy or the use of such right or remedy at any other time.
18. The Grantee, its successors and assigns, shall hold harmless, defend, and indemnify the United States, its employees, agents, and representatives from and against any suit, claim, demand or action, liability, judgment, cost or other fee arising out of any claim for personal injury or property damage (including death, illness, or loss of or damage to property or economic loss) that arises from the Grantee's or the Grantee's agent's use or occupancy of the property and/or

the Grantee's failure to comply with the terms of this deed. Nothing herein shall be construed as a waiver of the Grantee's sovereign immunity or as extending the Grantee's liability beyond the limits established in section 768.28, Florida Statutes, as may be amended from time to time.

----- *Remainder of Page Intentionally Left Blank* -----

IN WITNESS WHEREOF, the Grantor has caused these presents to be executed in its name and on its behalf this the 31st day of August, 2026

UNITED STATES OF AMERICA

Acting by and through the Secretary of the Interior

By

Stephan Nofield
Stephan Nofield

Acting Associate Director Partnerships and Civic Engagement
National Park Service

Witness:

Cheryl R. Simmons
Printed Name: Cheryl R. Simmons

Address: 1849 C Street, NW
Washington, DC

Witness:

Tatiana Marquez
Printed Name: Tatiana Marquez

Address: 1849 C Street NW
Washington, DC

Notary Acknowledgment

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

DISTRICT OF COLUMBIA

THIS RECORD WAS ACKNOWLEDGED BEFORE ME, Shanetta Vonice Allen, on 8/31/26, by Stephan Nofield, who personally appeared and proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of Washington D.C. that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

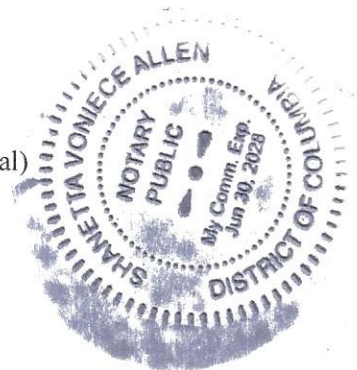
Signature

Shanetta Vonice Allen

Date

Aug. 31, 2026

(Seal)



ACCEPTANCE

The foregoing conveyance is hereby accepted and the undersigned agrees, by this acceptance, to assume and be bound by all the obligations, conditions, covenants and agreements therein contained.

City of Cocoa Beach, Florida

By: _____
Keith Capizzi, Mayor

State of Florida
County of Brevard

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2026, by Keith Capizzi, as Mayor of the City of Cocoa Beach, Florida, a Florida municipal corporation, on behalf of the City. The individual is ☐ personally known to me or ☐ produced _____ as identification.

Notary Public
Print Name: _____
My Commission Expires: _____”

Exhibit A
Legal Description

Fee parcel (Tract No. A-100)

Lot 7, Block 8 extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16 of the Public Records of Brevard County, Florida, containing 0.31 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-103-E)

That part of Lots 5 and 6, Block 8 extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16, of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 of said Cocoa Ocean Beach Subdivision for a point of reference; thence run S. 83° 52' 08" East along the South line of said Lot 6, 52 feet, to the point of beginning; thence N. 36° 7' 52" East, 115.47 feet to the North line of Lot 5 of said Block 8; thence S. 83° 52' 08" East along said North line, 155 feet, more or less, to the high water mark of the Atlantic Ocean; thence South along the high water mark of the Atlantic Ocean, 100 feet, more or less, to the South line of said Lot 6; thence N. 83° 52' 08" West along the South line of said Lot 6, 213 feet, more or less, to the point of beginning, containing 0.42 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-104-E)

That part of Lots 3 and 4, Block 8, extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16, of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 in said Cocoa Ocean Beach Subdivision for a point of reference; thence S. 83° 52' 08" East along the South line of said Lot 6, 52 feet to a point; thence N. 36° 7' 52" East, 115.47 feet to a point on the South line of Lot 4 of said Block 8 and the point of beginning; from said point of beginning continue N. 36° 07' 52" East, 115.47 feet to a point on the North line of Lot 3 in said Block 8; thence S. 83° 52' 08" East along said North line 98 feet, more or less, to the high water mark of the Atlantic Ocean; thence Southerly along the high water mark 100 feet, more or less, to a point on the South line of said Lot 4; thence N. 83° 52' 08" West along said South line, 155 feet, more or less, to the point of beginning, containing 0.29 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-105-E)

That part of Lots 1 and 2, Block 8 extended easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16, of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 of said Cocoa Ocean Beach Subdivision for a point of reference; thence S. $83^{\circ} 52' 08''$ East along the South line of said Lot 6, 52 feet to a point; thence N. $36^{\circ} 07' 52''$ East, 230.94 feet to a point on the South line of Lot 2 in said Block 8 and the point of beginning; from said point of beginning, thence continue N. $36^{\circ} 07' 52''$ East, 115.47 feet to a point on the North line of Lot 1 in said Block 8; thence S. $83^{\circ} 52' 08''$ East along said North line 40 feet, more or less, to an intersection with the high water mark of the Atlantic Ocean; thence southerly along said high water mark 100 feet, more or less, to an intersection with the South line of said Lot 2; thence N. $83^{\circ} 52' 08''$ West along said South line 98 feet, more or less, to the point of beginning, containing 0.16 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-106-E)

That part of Flagler Lane extended Easterly to the high water mark of the Atlantic Ocean as said Lane is shown on Plat of Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16 of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 in said Cocoa Ocean Beach Subdivision for a point of reference; thence S. $83^{\circ} 52' 08''$ East along the South line of said Lot 6, 52 feet to a point; thence N. $36^{\circ} 07' 52''$ East, 346.41 feet to an intersection with the South line of said Flagler Lane and the point of beginning; from said point of beginning, continue N. $36^{\circ} 07' 52''$ East, 57.74 feet to an intersection with the North line of said Flagler Lane; thence S. $83^{\circ} 52' 08''$ East along said North line 11 feet, more or less, to an intersection with the high water mark of the Atlantic Ocean; thence Southerly along said high water mark 50 feet, more or less to an intersection with the South line of said Flagler Lane; thence N. $83^{\circ} 52' 08''$ West along said South line 40 feet, more or less, to the point of beginning, containing 0.03 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract A-107-E)

That part of Lot 7, Block 7, extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Beach Subdivision as recorded in Plat Book 10, Page 16 of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 in said Cocoa Beach Subdivision for a point of reference; thence S. $83^{\circ} 52' 08''$ East along the South line of said Lot 6, 52 feet to a point; thence N. $36^{\circ} 07' 52''$ East, 404.15 feet to an intersection with the South line of said Lot 7, Block 7 and the point of beginning; from said point of beginning, thence continue N. $36^{\circ} 07' 52''$ East, 23 feet, more or less, to the high water mark of the Atlantic Ocean; thence Southerly along said high water mark 20 feet, more or less, to an intersection with the South line of said Lot 7; thence N. $83^{\circ} 52' 08''$ West, 11 feet, more or less, to the point of beginning, containing 0.01 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.



Public Buildings Service

December 1, 2025

Ms. Tatiana Márquez
National Program Manager
Federal Lands to Parks
National Park Service
1849 C Street NW, Rm 2733
Washington, DC 20240

4-D-FL-1373-AA

RE: Cocoa Ocean Beach Tracking Annex Site
3570 Ocean Beach Blvd.
Cocoa Beach, FL 32931

Dear Ms. Márquez:

Your letter of September 29, 2025, requesting assignment of the former Cocoa Ocean Beach Tracking Annex Site, GSA Control Number 4-D-FL-1373-AA, for conveyance to the City of Cocoa Beach, FL, to be used for public park and recreational purposes, in perpetuity, is accepted. The former Tracking Annex Site (referred to herein as "the Property") consists of approximately 0.31 +/- acres of land in fee and approximately 0.91 +/- acre of line-of-sight easements.

Pursuant to the authority vested in the Administrator of General Services by the provisions of the 40 U.S.C. § 101, et seq., as amended, (referred to herein as the "Property Act") (formerly the Federal Property and Administrative Services Act (FPASA) of 1949 (40 U.S.C. § 471, et seq.), as amended, and a delegation of that authority by him, I hereby assign the above-described Property to the Secretary of the Interior, National Park Service, for conveyance to the City of Cocoa Beach, for public park and recreational purposes as authorized by Section 550 (e)(1) of the Property Act, subject, however, to the terms, conditions, reservations, and restrictions contained herein and the landholding agency's Report of Excess (Exhibit 1).

The Property will be conveyed by deed to the City of Cocoa Beach, FL, for public park and recreational purposes. The assignment of this Property is made subject to your Department's compliance with the provisions of the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321 et seq.) as amended, including the preparation of an environmental impact statement, if required.

The Property is also assigned subject to compliance with your Department's nondiscrimination regulations issued pursuant to Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) in conformance with Federal Property Management Regulations, Subpart 101-6.202 (41 C.F.R. §101-6.202), and other appropriate guidelines, regulations, and laws regarding the use of the Property.

We have no objection to the proposed conveyance of this Property by your Department to the City of Cocoa Beach, FL, and agree to a one hundred percent (100%) park and recreation public conveyance subject to the usual terms and conditions of such transactions of real property and subject to the conditions, restrictions, and reservations stated herein. The estimated fair market value of the Property is approximately \$1,250,000.

In connection with the Comprehensive Environmental Response Compensation and Liability Act (CERCLA), information provided by the landholding agency states that there is no evidence that hazardous substances have been released or disposed of or stored for one year or more, or that any actionable level of contamination from hazardous substances exists at the Property. Please include the enclosed notice regarding hazardous activity and the CERCLA covenant in the deed (Exhibit 1). Also provided in Exhibit 1 are the requisite notices regarding endangered species, floodplains and wetlands to be incorporated in the deed. For your quick reference, a copy of GSA's executed "Notice of Availability of Surplus Real Property" (Exhibit 2) is also included that was prepared for this Property. The Report of Excess, legal descriptions, and copies of the acquisition documents (Declaration of Taking for the fee parcel with four clearance easements and the fifth easement as a separate acquisition) are provided in Exhibit 3.

Please provide a copy of the executed conveyance document when it is available. Should you have any questions regarding the Property, terms and conditions of this assignment, or other matters, please contact Eric Stavely at 404-803-3128 or by email at eric.stavely@gsa.gov. Thank you for your assistance with this project. We look forward to working with you on future conveyances.

Sincerely,



Kristine L. Carson
Director, Project Management Office - South
Office of Real Property Disposition

Enclosures:

- Exhibit 1, CERCLA Covenant, Endangered Species, Floodplain, Wetlands
- Exhibit 2, GSA's Notice of Availability of Surplus Real Property
- Exhibit 3, Report of Excess, Legal Descriptions & Acquisition Documents

EXHIBIT 1

CERCLA Covenant

(a.) **NOTICE Regarding Hazardous Substance Activity.** Pursuant to 40 CFR 373.2 and Section 120(h)(3)(A)(i) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (CERCLA)(42 U.S.C. §9620(h)(3)(A)(i)), and based upon a complete search of agency files, the United States gives notice that no hazardous substances have been released or disposed of or stored for one year or more on the Property.

(b.) **CERCLA Covenant.** Grantor warrants that all remedial action necessary to protect human health and the environment has been taken before the date of this conveyance. Grantor warrants that it shall take any additional response action found to be necessary after the date of this conveyance regarding hazardous substances located on the Property on the date of this conveyance.

(1) This covenant shall not apply:

(a) in any case in which Grantee, its successor(s) or assign(s), or any successor in interest to the Property or part thereof is a Potentially Responsible Party (PRP) with respect to the Property immediately prior to the date of this conveyance; OR

(b) to the extent that such additional response action or part thereof found to be necessary is the result of an act or failure to act of the Grantee, its successor(s) or assign(s), or any party in possession after the date of this conveyance that either:

(i) results in a release or threatened release of a hazardous substance that was not located on the Property on the date of this conveyance; OR

(ii) causes or exacerbates the release or threatened release of a hazardous substance the existence and location of which was known and identified to the applicable regulatory authority as of the date of this conveyance.

(iii) in the case of a hazardous substance(s) previously unknown by Grantor and Grantee as of the date of this conveyance but which is hereafter discovered by Grantee, its successor(s) or assign(s), or any party in possession and where after such discovery, Grantee, its successor(s) or assign(s), or any party in possession thereafter causes or exacerbates a release or threatened release of such hazardous substance(s).

(2) In the event Grantee, its successor(s) or assign(s), seeks to have Grantor conduct any additional response action, and, as a condition precedent to Grantor incurring any additional cleanup obligation or related expenses, the Grantee, its successor(s) or assign(s), shall provide Grantor at least 45 calendar days written notice of such a claim. In order for the 45-day period to commence, such notice must include credible evidence that:

(a) the associated contamination existed prior to the date of this conveyance; and

(b) the need to conduct any additional response action or part thereof was not the result of any act or failure to act by the Grantee, its successor(s) or assign(s), or any party in possession.

(c) **Access.** Grantor reserves a right of access to all portions of the Property for environmental investigation, remediation or other corrective action. This reservation includes the right of access to and use of available utilities at reasonable cost to Grantor. These rights shall be exercisable in any case in which a remedial action, response action, or corrective action is found to be necessary after the date of this conveyance, or in which access is necessary to carry out a remedial action, response action, or corrective action on adjoining property. Pursuant to this reservation, the United States of America, and

its respective officers, agents, employees, contractors, and subcontractors shall have the right (upon reasonable advance written notice to the record title owner) to enter upon the Property and conduct investigations and surveys, to include drilling, test-pitting, borings, data and records compilation and other activities related to environmental investigation, and to carry out remedial or removal actions as required or necessary, including but not limited to the installation and operation of monitoring wells, pumping wells, and treatment facilities. Any such entry, including such activities, responses or remedial actions, shall be coordinated with record title owner and shall be performed in a manner that minimizes interruption with activities of authorized occupants.

Endangered Species

Grantee is put on notice that the Property being conveyed with this Deed is located within an area where listed threatened, candidate, and/or endangered species may be present which are protected by the Federal Endangered Species Act (16 U.S.C. § 1531, et seq.). Grantee shall satisfy the requirements of the Endangered Species Act and its implementing regulations, if any, applicable its use, occupancy, and development of the Property. The following species have the potential to be present at or in the vicinity of the Property:

Mammals

The threatened West Indian Manatee (*Trichechus manatus*)

Birds

The threatened Crested Caracara (*Caracara plancus audubonii*), the threatened Eastern Black Rail (*Laterallus jamaicensis*), the threatened Florida Scrub-jay (*Aphelocoma coerulescens*), the threatened Piper Plover (*Charadrius melodus*), the threatened Rufa Red Knot (*Calidris canutus rufa*), and the threatened Wood Stork (*Mycteria americana*)

Reptiles

The threatened Green Sea Turtle (*Chelonia mydas*), the endangered Hawksbill Sea Turtle (*Eretmochelys imbricata*), the endangered Leatherback Sea Turtle (*Dermochelys coriacea*), the threatened Loggerhead Sea Turtle (*Caretta caretta*), and the threatened Eastern Indigo Snake (*Drymarchon couperi*)

Insects

The proposed threatened Monarch Butterfly (*Danaus plexippus*)

Flowering Plants

The endangered Carter's Mustard (*Warea carteri*), and the endangered Lewton's Polygala (*Polygala lewtonii*)

Floodplain

The coastal area to the east side of the Property is located within a Regulatory Floodway. The Grantee covenants on behalf of himself and any successors and assigns, to comply with all Federal, state and local regulations pertaining to land use and development of properties subject to flooding.

Wetlands

Grantee is notified that estuarine marine wetlands have been identified on the eastern (coastal) portion of the Property. Any use of the property will be subject to compliance with Federal, state and local regulations governing wetlands including, but not limited to Executive Order 11990, Protection of Wetlands, and Section 404 of the Clean Water Act, as may be appropriate. Grantee agrees to comply with Federal, state and local regulations pertaining to land use and development of properties on or near wetlands.

As-Is, Where-Is Provision

a. Grantee agrees and acknowledges that Grantor is conveying the property strictly on an "as is, where is" basis, with all faults and without warranty, express or implied, with any and all latent and patent defects. Grantee acknowledges that Grantor has made the property available for inspection by Grantee and Grantee's representatives. Grantee has inspected, or will have inspected prior to closing, the physical condition of the property to the extent felt necessary by Grantee, including all improvements thereon, and accepts title to the same "as is" in its existing physical condition. Grantee acknowledges that it is not relying upon any representation, warranty statement or other assertion of the United States of America, as Grantor, including its agencies or any official, agent representative or employee of the foregoing, with respect to the property's conditions. Except as set forth in the contract, Grantee is relying solely and wholly on Grantee's own examination of the property, is fully satisfied with the property, and accepts any liabilities or costs arising in connection with the condition of the property, including, but not limited to any costs or liabilities pertaining to any environmental condition on the property. Except as set forth in section c., below, the United States of America and its agencies disclaim any and all express or implied warranties and specifically make no warranties of title, habitability, merchantability, suitability, fitness for any purpose, or any other warranty whatsoever. Grantee is put on notice that any prior grant and/or encumbrance may be of record and Grantee is advised to examine all public records available regarding the property.

b. No employee or agent of Grantor is authorized to make any representation or warranty as to the quality or condition of the property, merchantability, suitability or fitness of the property for any use whatsoever, known or unknown to Grantor, or compliance with any environmental protection, pollution or land use laws, rules, regulations, orders, or requirements including, but not limited to, those pertaining to the handling, generating, treating, storing, or disposing of any hazardous waste or

substance. In no event shall Grantor be responsible or liable for latent or patent defects or faults, if any, in the property or for remedying or repairing the same including, without limitation, defects related to asbestos or asbestos-containing materials, lead, lead-based paint, underground storage tanks, mold, radon or hazardous or toxic materials, chemicals or waste, or for constructing or repairing any streets, utilities or other improvements shown on any plat of the property.

c. Nothing in this "as is, where is" provision will be construed to modify or negate the Grantor's obligation under the CERCLA covenant or any other statutory obligations.

EXHIBIT 2

GSA's Notice of Availability of Surplus Real Property



June 09, 2025

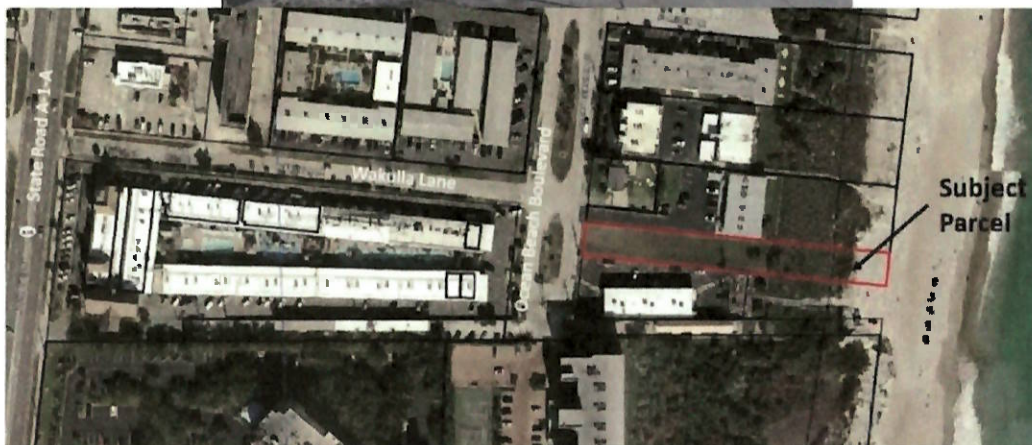
U.S. General Services Administration
Public Buildings Service
Real Property Utilization & Disposal Division

NOTICE OF DETERMINATION OF HOMELESS SUITABILITY & AVAILABILITY & NOTICE OF SURPLUS DETERMINATION FOR FEDERAL REAL PROPERTY

Former Cocoa Beach Tracking Annex
3570 Ocean Beach Boulevard, Cocoa Beach, FL 32931

Property Description

The property consists of approximately 0.31 acres of vacant land along with 5 clearance easements (parcel is approximately 50 feet wide). All improvements have been removed.



Former Cocoa Beach Tracking Annex
3570 Ocean Beach Blvd
Cocoa Beach, FL 32925

GSA Control # 4-D-FL-1373-AA
HUD Property # 54202520052



June 09, 2025

U.S. General Services Administration
Public Buildings Service
Real Property Utilization & Disposal Division
77 Forsyth Street, SW
Atlanta, GA 30303

NOTICE OF DETERMINATION OF HOMELESS SUITABILITY & AVAILABILITY

Notice is hereby given that the subject property has been determined suitable by the Department of Housing and Urban Development (HUD) for possible use for facilities to assist the homeless under Title V of the Stewart B. McKinney-Vento Homeless Assistance Act (42 U.S.C. 11411), as amended, and was published as such in the Title V Suitability Determination Listing (<https://www.hudexchange.info/programs/title-v/suitability-listing/>) on **June 06, 2025, HUD # 54202520052**.

Under Title V, public bodies and eligible nonprofit organizations concerned with providing assistance to the homeless may apply to lease Government property determined suitable by HUD and made available by GSA for homeless use. States and their political subdivisions and instrumentalities, tax-supported institutions, and nonprofit institutions held exempt from taxation under section 501(c) (3) of the 1954 Internal Revenue Code may apply to acquire Government property determined suitable by HUD for homeless use by deed under 40 U.S.C. § 550(a)-(d).

Interested parties will have **30 calendar days from the date of this notice** to submit a written expression of interest and obtain necessary application forms from the Department of Health and Human Services (HHS). Public bodies and eligible nonprofit organizations wishing to apply for the property for homeless use contact:

Theresa Ritta
Program Manager, Real Property Management Services
Program Support Center, Real Estate, Logistics and Operations
U.S. Department of Health and Human Services
5600 Fisher Lane – Office #06W66
Rockville, MD 20852
(301) 443-2265 General Office
rpb@psc.hhs.gov

If no expression of interest for homeless use is received within the specified timeframe, then the property will become available for disposal as surplus property according to the regulations cited on Attachment A, "Public Benefit Conveyance Statutes & Federal Sponsoring Agency Contacts".

The property is offered "AS IS" and "WHERE IS" without representation, warranty, or guaranty as to quantity, quality, title, character, condition, size or kind, or that the same is in condition or fit to be used for the purpose for which intended.

For more information about the property or to arrange an inspection, contact:

U. S. General Services Administration
Public Buildings Service
Real Property Utilization and Disposal Division (4PZ)
Attn: Eric Stavely, Project Manager
77 Forsyth Street, S.W.
Atlanta, Georgia 30303
Phone: (404) 803-3128
Email: eric.stavely@gsa.gov

If you would like to receive future notices of property availability, please register on the GSA Property Disposal Resource Center website at <https://propertydisposal.gsa.gov>. Under the section titled "McKinney-Vento Act Customers", select "Sign up for e-mail notification of available properties."



June 09, 2025

U.S. General Services Administration
Public Buildings Service
Real Property Utilization & Disposal Division
77 Forsyth Street, SW
Atlanta, GA 30303

NOTICE OF SURPLUS DETERMINATION

Notice is hereby given that the subject property has been determined to be surplus Federal Government property and is available for disposal pursuant to the provisions of the Property Act 40 U.S.C. §§ 101 et seq. The applicable regulations provide that public agencies (non-Federal) shall be allowed to submit a formal expression of interest for surplus real property within **30 calendar days** of the date of this notice.

The property is offered "AS IS" and "WHERE IS" without representation, warranty, or guaranty as to quantity, quality, title, character, condition, size or kind, or that the same is in condition or fit to be used for the purpose for which intended.

Any use of the property will be subject to compliance with Federal, state and local regulations governing wetlands including but not limited to Executive Order 11990, Protection of Wetlands, as may be appropriate.

The U.S. Department of Housing & Urban Development (HUD) has determined the property is suitable for use as a facility to assist the homeless under the terms of Title V of the Stewart B. McKinney Homeless Assistance Act (42 USC 11411, as amended). The property is currently being screened for interest from homeless providers. Homeless interests have priority over other public benefit entities.

Disposal of this property, or portions thereof, may be made to public agencies for the public uses cited on **Attachment A, "Public Benefit Conveyances Authorities & Federal Sponsoring Agency Contacts"**. If any public agency desires to acquire the property for the uses identified in Attachment A, written notice must be filed with the appropriate Federal Sponsoring Agency (listed on Attachment A) before close of business 30 calendar days from date of this notice. An application form to acquire property for the stated use, and instructions for the preparation and submission of an application, may also be obtained from that same agency.

In addition to filing notices with the proper Federal Sponsoring Agency, written notice must be provided to the U.S. General Services Administration ("GSA") at the address below within the same 30-day period. An inspection or more information about the property may be obtained by contacting the following GSA representative:

U. S. General Services Administration
Public Buildings Service
Real Property Utilization and Disposal Division (4PZ)
Attn: Eric Stavely, Project Manager
77 Forsyth Street, S.W.
Atlanta, Georgia 30303
Phone: (404) 803-3128
Email: eric.stavely@gsa.gov

Such written notice shall:

- (1) Disclose the contemplated use of the property.
- (2) Cite authority in Attachment A under which the entity is authorized to acquire the property.

Upon receipt of such written notice, the applicant shall be informed of the period of time that will be allowed for submission of a formal application. In the absence of such written notice, or in the event a public use proposal is not approved, the regulations issued pursuant to authority of the Property Act, 40 U.S.C. §§ 101 et seq., provide for offering the property for sale.

If any public agency considers that the proposed disposal of this property is incompatible with its developmental plans and programs, notice of such incompatibility must be forwarded to the aforementioned GSA address within the same 30 calendar day timeframe prescribed above.

In order to receive future notices of surplus real property, or to obtain additional information regarding public benefit conveyances, please visit the GSA Real Property Utilization and Disposal website at <http://disposal.gsa.gov> and click on "State and Local Customers".

Former Cocoa Beach Tracking Annex
3570 Ocean Beach Blvd
Cocoa Beach, FL 32925

GSA Control # 4-D-FL-1373-AA
HUD Property # 54202520052



June 09, 2025

U.S. General Services Administration
Public Buildings Service
Real Property Utilization & Disposal Division
77 Forsyth Street, SW
Atlanta, GA 30303

ATTACHMENT A

Public Benefit Conveyance Statutes & Federal Sponsoring Agency Contacts

The subject property will be available for the public uses listed below. An application form to acquire property for the stated use, and instructions for preparation and submission of an application, may be obtained from the Federal Sponsoring Agency Contacts listed below:

STATUTE	PUBLIC USE	FEDERAL SPONSORING AGENCY CONTACT
40 U.S.C. 545 (b)(8)	Negotiated sales to public bodies for public purposes	U.S. General Services Administration (GSA) Real Property Utilization & Disposal Division (4PZ) Attn: Eric Stavelly, Realty Specialist 77 Forsyth Street, SW Atlanta, GA 30303 Phone: 404-803-3128 Email: eric.stavelly@gsa.gov
40 U.S.C. 550 (e)(1)	Public park or recreation	U.S. Department of Interior National Park Service Attn: Tatiana Marquez 1849 C Street NW, Mail Stop 1353 Washington, DC 20240 202-354-6915 Email: nps_flpnational@nps.gov Tatiana_Marquez@nps.gov

Former Cocoa Beach Tracking Annex
3570 Ocean Beach Blvd
Cocoa Beach, FL 32925

GSA Control # 4-D-FL-1373-AA
HUD Property # 54202520052

EXHIBIT 3

Report of Excess, Legal Descriptions & Acquisition Documents

REPORT OF EXCESS REAL PROPERTY				1. HOLDING AGENCY NUMBER 01		DATE RECEIVED (GSA use only)	
				2. DATE OF REPORT 4/9/2024		GSA CONTROL NUMBER (GSA use only)	
3. TO (Furnish address of GSA regional offices) General Services Administration				4. FROM (Name and address of holding agency) 45 CES Real Property Office 1224 Jupiter Street, Patrick SFB FL 32955			
5. NAME AND ADDRESS OF REPRESENTATIVE TO BE CONTACTED Theresa Ahlin 45 CES Real Property Office 1224 Jupiter Street, Patrick SFB FL 32955				6. NAME AND ADDRESS OF CUSTODIAN 45 CES Real Property Office 1224 Jupiter Street, Patrick SFB FL 32955			
7. PROPERTY IDENTIFICATION Cocoa Ocean Beach Tracking Annex Site Code EBPM0001				8. PROPERTY ADDRESS (Give full location) 3570 Ocean Beach Boulevard Cocoa Beach FL 32931			
9. SPACE DATA						10. LAND	
USE	NUMBER OF BUILDINGS (1)	FLOOR AREA (SQ. FT./M ²) (2)	NUMBER OF FLOORS (3)	FLOOR LOAD CAPACITY (4)	CLEAR HEADROOM (5)	(From SF 118B)	ACRE/HECTARE OR SQ. FT./M ²
A. OFFICE	0	0	0	0	0	A. FEE	0.31
B. STORAGE	0	0	0	0	0	B. LEASED	
C. OTHER (See 9F)	0	0	0	0	0	C. OTHER	1.16
D. TOTAL (From SF 118A)	0	0				D. TOTAL	1.47
E. GOVERNMENT INTEREST: (1) OWNER (2) TENANT	0 0	0 0	F. SPECIFY "OTHER" USE ENTERED IN C ABOVE Five line-of-sight/clearance easements and two indefinite licenses for access road and communication cable				
11. COST TO GOVERNMENT				12. LEASEHOLD(S) DATA (Use separate sheet if necessary)			
ITEM	SCHEDULE	COST		A. TOTAL ANNUAL RENTAL		S	
A. BUILDING, STRUCTURE, UTILITIES, AND MISCELLANEOUS FACILITIES	A (Column d)	S 0.00		B. ANNUAL RENT PER SQ. FT./M ² OR ACRE/HECTARE		S	
B. LAND	B (Column f)	12,501.00		C. DATE LEASE EXPIRES			
C. RELATED PERSONAL PROPERTY	C (Column h)	0.00		D. NOTICE REQUIRED FOR RENEWAL			
D. TOTAL (Sum of 11A, 11B, and 11C)		S 12,501.00		E. TERMINAL DATE OF RENEWAL			
E. ANNUAL PROTECTION AND MAINTENANCE COST (Government-owned or leased)		1,000.00		F. ANNUAL RENEWAL RENT PER SQ. FT./M ² OR ACRE/HA		S	
13. DISPOSITION OF PROCEEDS United States Treasury 1224 Jupiter Street, Patrick SFB FL 32955				14. TYPE OF CONSTRUCTION Vacant land			
15. HOLDING AGENCY USE Tracking annex for launched government assets from Cape Canaveral Space Force Station				16. RANGE OF POSSIBLE USES Recreational, small development, additional parking			
17. NAMES AND ADDRESSES OF INTERESTED FEDERAL AGENCIES AND OTHER INTERESTED PARTIES (1) City of Cocoa Beach for public beach access. (2) Westgate Resorts Development land owner south of the property.							
18. REMARKS The property consists of vacant oceanfront land located within the City of Cocoa Beach, Brevard County, Florida. The site is surrounded by a mixture of hotels, resorts and residential properties. USACE Civil Works expressed interest in the property but did not request a transfer during formal DoD Screening.							
19. REPORT AUTHORIZED BY	NAME Carol Ann Beda, GS-15			SIGNATURE BEDA.CAROL ANN.Y.1229439703 Digitally signed by BEDA.CAROL ANN.Y.1229439703 Date: 2024.10.09 15:08:05 -04'00'			
	TITLE Assistant Deputy Director for (Installations)						
AUTHORIZED FOR LOCAL REPRODUCTION Previous edition is not usable				STANDARD FORM 118 (REV. 3/2018) Prescribed by GSA FMR (41 CFR) 102-75.115			

STANDARD FORM 118-B DECEMBER 1953 PRESCRIBED BY GENERAL SERVICES ADMINISTRATION FMR 11 CFR 101-11.5				LAND SCHEDULE B-SUPPLEMENT TO REPORT OF EXCESS REAL PROPERTY				1. HOLDING AGENCY NO. 6)		2. PAGE 1 OF 1 PAGE OF THIS SCHEDULE	
				3. GOVERNMENT INTEREST ☐ LEASE ☒ LICENSE ☐ PERMIT ☒ EASEMENT ☒ FEE ☐ INFORMAL AGREEMENT		GSA CONTROL NO. (GSA use only)					
LINE NO.	TRACT NO.	NAME OF FORMER OWNER OR LESSOR AND ADDRESS	TRACT ACQUIRED (Acres or sq. ft.)	ACRES OR SQUARE FEET	REAL COST	PROPERTY ANNUAL RENTAL	TYPE OF ACQUISITION	RESTRICTIONS ON USE OR TRANSFER OF GOVERNMENT INTEREST			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
1	A-100	Thomas J. Doherty, et. al.	0.31	Acres	11,200.00		Fee	Subject to existing easements for public roads and fireways, public utilities, railroads and pipelines			
2	A-103-E	Robert N. Gest	0.12	Acres	400.00		Easement	Perpetual and assignable easement for the establishment, maintenance, operation and use of a line-of-sight easement in connection with Tract A-100			
3	A-104-E	Columbia Realty Corp William Sussman	0.29	Acres	350.00		Easement	Perpetual and assignable easement for the establishment, maintenance, operation and use of a line-of-sight easement in connection with Tract A-100			
4	A-105-E	George L. Melter, Max Martin	0.16	Acres	300.00		Easement	Perpetual and assignable easement for the establishment, maintenance, operation and use of a line-of-sight easement in connection with Tract A-100			
5	A-106-E	Brevard County	0.03	Acres	1.00		Easement	Perpetual and assignable easement for the establishment, maintenance, operation and use of a line-of-sight easement in connection with Tract A-100			
6	A-107-E	A. Meyer Koch, et. al.	0.01	Acres	250.00		Easement	Clearance Easement in connection with Tract A-100			
7	A-101-L	Brevard County	0.00				License	Indefinite license for installation of underground tel cable			
8	A-102-L	Brevard County	0.25	Acres			License	Indefinite license for installation of access road			
TOTAL					1.47	Acres	12,501.00				

Fee parcel (Tract No. A-100) legal description:

Lot 7, Block 8 extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16 of the Public Records of Brevard County, Florida, containing 0.31 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-103-E) legal description:

That part of Lots 5 and 6, Block 8 extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16, of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 of said Cocoa Ocean Beach Subdivision for a point of reference; thence run S. 83° 52' 08" East along the South line of said Lot 6, 52 feet, to the point of beginning; thence N. 36° 7' 52" East, 115.47 feet to the North line of Lot 5 of said Block 8; thence S. 83° 52' 08" East along said North line, 155 feet, more or less, to the high water mark of the Atlantic Ocean; thence South along the high water mark of the Atlantic Ocean, 100 feet, more or less, to the South line of said Lot 6; thence N. 83° 52' 08" West along the South line of said Lot 6, 213 feet, more or less, to the point of beginning, containing 0.42 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-104-E) legal description:

That part of Lots 3 and 4, Block 8, extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16, of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 in said Cocoa Ocean Beach Subdivision for a point of reference; thence S. 83° 52' 08" East along the South line of said Lot 6, 52 feet to a point; thence N. 36° 7' 52" East, 115.47 feet to a point on the South line of Lot 4 of said Block 8 and the point of beginning; from said point of beginning continue N. 36° 07' 52" East, 115.47 feet to a point on the North line of Lot 3 in said Block 8; thence S. 83° 52' 08" East along said North line 98 feet, more or less, to the high water mark of the Atlantic Ocean; thence Southerly along the high water mark 100 feet, more or less, to a point on the South line of said Lot 4; thence N. 83° 52' 08" West along said South line, 155 feet, more or less, to the point of beginning, containing 0.29 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-105-E) legal description:

That part of Lots 1 and 2, Block 8 extended easterly to the high water mark of the Atlantic Ocean in Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16, of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 of said Cocoa Ocean Beach Subdivision for a point of reference; thence S. 83° 52' 08" East along the South line of said Lot 6, 52 feet to a point; thence N. 36° 07' 52" East, 230.94 feet to a point on the South line of Lot 2 in said Block 8 and the point of beginning; from said point of beginning, thence continue N. 36° 07' 52" East, 115.47 feet to a point on the North line of Lot 1 in said Block 8; thence S. 83° 52' 08" East along said North line 40 feet, more or less, to an intersection with the high water mark of the Atlantic Ocean; thence southerly along said high water mark 100 feet, more or less, to an intersection with the South line of said Lot 2; thence N. 83° 52' 08" West along said South line 98 feet, more or less, to the point of beginning, containing 0.16 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract No. A-106-E) legal description:

That part of Flagler Lane extended Easterly to the high water mark of the Atlantic Ocean as said Lane is shown on Plat of Cocoa Ocean Beach Subdivision as recorded in Plat Book 10, Page 16 of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 in said Cocoa Ocean Beach Subdivision for a point of reference; thence S. 83° 52' 08" East along the South line of said Lot 6, 52 feet to a point; thence N. 36° 07' 52" East, 346.41 feet to an intersection with the South line of said Flagler Lane and the point of beginning; from said point of beginning, continue N. 36° 07' 52" East, 57.74 feet to an intersection with the North line of said Flagler Lane; thence S. 83° 52' 08" East along said North line 11 feet, more or less, to an intersection with the high water mark of the Atlantic Ocean; thence Southerly along said high water mark 50 feet, more or less to an intersection with the South line of said Flagler Lane; thence N. 83° 52' 08" West along said South line 40 feet, more or less, to the point of beginning, containing 0.03 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

Line-of-sight easement (Tract A-107-E) legal description:

That part of Lot 7, Block 7, extended Easterly to the high water mark of the Atlantic Ocean in Cocoa Beach Subdivision as recorded in Plat Book 10, Page 16 of the Public Records of Brevard County, Florida, being more particularly described as follows:

Commence at the SW corner of Lot 6, Block 8 in said Cocoa Beach Subdivision for a point of reference; thence S. 83° 52' 08" East along the South line of said Lot 6, 52 feet to a point; thence N. 36° 07' 52" East, 404.15 feet to an intersection with the South line of said Lot 7, Block 7 and the point of beginning; from said point of beginning, thence continue N. 36° 07' 52" East, 23 feet, more or less, to the high water mark of the Atlantic Ocean; thence Southerly along said high water mark 20 feet, more or less, to an intersection with the South line of said Lot 7; thence N. 83° 52' 08" West, 11 feet, more or less, to the point of beginning, containing 0.01 acres, more or less, and being a portion of Government Lot 3, Section 35, Township 24 South, Range 37 East.

**PRELIMINARY
PROJECT MAP**

AGENCY: DEPT. OF THE ARMY
STATE: FLORIDA
COUNTY: DALLAS
SECTION: SD-10-A-1, PART 1
PROJECT: FWS-2000-001
DATE: 01/01/00

ATLANTIC OCEAN



VICINITY MAP

STATE INDEX

ACQUISITION AUTHORIZATION		
MS 0	date: problem 1	issue: 0.000 1.0
MS 1	date: problem 2	issue: 0.000 1.0
MS 2	date: problem 3	issue: 0.000 1.0
MS 3	date: problem 4	issue: 0.000 1.0
MS 4	date: problem 5	issue: 0.000 1.0
MS 5	date: problem 6	issue: 0.000 1.0
MS 6	date: problem 7	issue: 0.000 1.0
MS 7	date: problem 8	issue: 0.000 1.0
MS 8	date: problem 9	issue: 0.000 1.0
MS 9	date: problem 10	issue: 0.000 1.0

SEGMENT "A"

THE UNIVERSITY OF CHICAGO

REAL ESTATE
COCOA OCEAN BEACH
TRACKING ANNEX

RECEIVED

U.S. DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

WASHINGTON, D.C.

DATE: 10-18-67

TO: SAC, NEW YORK

FROM: SAC, PHOENIX (100-10000)

SUBJECT: [Illegible]

[Illegible handwritten notes and stamps follow]



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



Acceptance of Constructive Possession for Federal Surplus Property

In accordance with the terms and conditions provided in its Application for Federal Surplus Property for Public Park and Recreational Purposes submitted to the U.S. Department of the Interior, National Park Service, the City of Cocoa Beach, Florida hereby acknowledges that it will assume custody and accountability of the approximately 0.31 acres of land in fee and approximately 0.91 acres of line-of-sight easements of the Federal surplus real property known as the former Cocoa Ocean Beach Tracking Annex Site, 3570 Ocean Beach Blvd, Cocoa Beach, Florida at noon on the _____ day of _____, 2025.

By (signature): _____

Title: _____

Date: _____

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

Water Reclamation /
Brad Kalsow, Director of Water Reclamation

MEETING DATE

September 3, 2026

REQUESTED MOTION/ACTION

Adopt Resolution 2026-15 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA, AUTHORIZING THE EXECUTION AND DELIVERY TO THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION THE UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT; AND PROVIDING AN EFFECTIVE DATE. - added 9/1/26

This resolution approves the Letter of Intent and Utility Work by Highway Contractor Agreement for the State of Florida Department of Transportation Drainage Project south of International Drive to Long Point Road. This item is listed in the proposed FY27 Utilities Enterprise Capital Fund.

Staff Representative: Brad Kalsow, Water Reclamation Director

Recommendation: Adopt

IS THIS ITEM BUDGETED (IF APPLICABLE)?

FY27 Utilities Enterprise Fund

BACKGROUND:

FDOT is undergoing a drainage improvement project in Cape Canaveral that will require the City to relocate a few sections of the Sewer Force Main that runs from Port Canaveral because our pipe is coming into conflict with the new drainage structures.

The City is electing to utilize the contractors selected by FDOT to perform the work.

The design of the relocation of facilities is already underway and City engineers have estimated the cost to relocate the facilities out of the way of the drainage project is approximately \$94,000

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

Financial Project ID: 430202-5-56-02	Federal Project ID: D526-072-B
Financial Project ID:	
Financial Project ID:	
Financial Project ID:	
County: Brevard	State Road No.: A1A
District Document No: 1	
Utility Agency/Owner (UAO): City of Cocoa Beach	

THIS AGREEMENT, entered into this _____ day of _____, year of _____, by and between the **STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION**, hereinafter referred to as the "**FDOT**", and **City of Cocoa Beach**, hereinafter referred to as the "**UAO**";

WITNESSETH:

WHEREAS, the **FDOT**, is constructing, reconstructing, or otherwise changing a portion of a public road or publicly owned rail corridor, said project being identified as SR A1A From S of International Drive to Long Point Road, State Road No.: A1A, hereinafter referred to as the "Project"; and

WHEREAS, the **UAO** owns or desires to install certain utility facilities which are located within the limits of the Project hereinafter referred to as the "Facilities" (said term shall be deemed to include utility facilities as the same may be relocated, adjusted, installed, or placed out of service pursuant to this Agreement); and

WHEREAS, the Project requires the location (vertically and/or horizontally), protection, relocation, installation, adjustment or removal of the Facilities, or some combination thereof, hereinafter referred to as "Utility Work"; and

WHEREAS, the **FDOT** and the **UAO** desire to enter into a joint agreement pursuant to Section 337.403(1)(b), Florida Statutes for the Utility Work to be accomplished by the **FDOT's** contractor as part of the construction of the Project; and

WHEREAS, the **UAO**, pursuant to the terms and conditions hereof, will bear certain costs associated with the Utility Work;

NOW, THEREFORE, in consideration of the premises and the mutual covenants contained herein, the **FDOT** and the **UAO** hereby agree as follows:

1. Design of Utility Work

- a. **UAO** shall prepare, at **UAO's** sole cost and expense, a final engineering design, plans, technical special provisions, a cost estimate, and a contingency Utility Work Schedule (said contingency schedule to be used in the case of a bid rejection) for the Utility Work (hereinafter referred to as the "Plans Package") on or before January, year of 2027.
- b. The Plans Package shall be in the same format as the **FDOT's** contract documents for the Project and shall be suitable for reproduction.
- c. Unless otherwise specifically directed in writing, the Plans Package shall include any and all activities and work effort required to perform the Utility Work, including but not limited to, all clearing and grubbing, survey work and shall include a traffic control plan.
- d. The Plans Package shall be prepared in compliance with the **FDOT's** Utility Accommodation Manual and the **FDOT's** Design Manual in effect at the time the Plans Package is prepared, and the **FDOT's** contract documents for the Project. If the **FDOT's** Design Manual has been updated and conflicts with the Utility Accommodation Manual, the Utility Accommodation Manual shall apply where such conflicts exist.

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

- e. The technical special provisions which are a part of the Plans Package shall be prepared in accordance with the **FDOT's** guidelines on preparation of technical special provisions and shall not duplicate or change the general contracting provisions of the **FDOT's** Standard Specifications for Road and Bridge Construction and any Supplemental Specifications, Special Provisions, or Developmental Specifications of the **FDOT** for the Project.
- f. **UAO** shall provide a copy of the proposed Plans Package to the **FDOT**, and to such other right of way users as designated by the **FDOT**, for review at the following stages: Initial Sept 2026, Final Oct 2026, S&S Dec 2026. Prior to submission of the proposed Plans Package for review at these stages, the **UAO** shall send the **FDOT** a work progress schedule explaining how the **UAO** will meet the **FDOT's** production schedule. The work progress schedule shall include the review stages, as well as other milestones necessary to complete the Plans Package within the time specified in Subparagraph a. above.
- g. In the event that the **FDOT** finds any deficiencies in the Plans Package during the reviews performed pursuant to Subparagraph f. above, the **FDOT** will notify the **UAO** in writing of the deficiencies and the **UAO** will correct the deficiencies and return corrected documents within the time stated in the notice. The **FDOT's** review and approval of the documents shall not relieve the **UAO** from responsibility for subsequently discovered errors or omissions.
- h. The **FDOT** shall furnish the **UAO** such information from the **FDOT's** files as requested by the **UAO**; however, the **UAO** shall at all times be and remain solely responsible for proper preparation of the Plans Package and for verifying all information necessary to properly prepare the Plans Package, including survey information as to the location (both vertical and horizontal) of the Facilities. The providing of information by the **FDOT** shall not relieve the **UAO** of this obligation nor transfer any of that responsibility to the **FDOT**.
- i. The Facilities and the Utility Work will include all utility facilities of the **UAO** which are located within the limits of the Project, except as generally summarized as follows: City will operate all valves. These exceptions shall be handled by separate arrangement.
- j. If any facilities of the **UAO** located within the project limits are discovered after work on the project commences to be qualified for relocation at the **FDOT's** expense, but not previously identified as such, the **UAO** shall file a claim with the **FDOT** for recovery of the cost of relocation thereof. The filing of the claim shall not necessarily entitle the **UAO** to payment, and resolution of the claim shall be based on a determination of fault for the error. The discovery of facilities not previously identified as being qualified for relocation at the **FDOT's** expense shall not invalidate this Agreement.
- k. The **UAO** shall fully cooperate with all other right of way users in the preparation of the Plans Package. Any conflicts that cannot be resolved through cooperation shall be resolved in the manner determined by the **FDOT**.
- l. Upon completion of the Utility Work, the Facilities shall be deemed to be located on the public road or publicly owned rail corridor under and pursuant to the Utility Permit: at a later date
(Note: *It is the intent of this line to allow either attachment of or separate reference to the permit*).

2. Performance of Utility Work

- a. The **FDOT** shall incorporate the Plans Package into its contract for construction of the Project.
- b. The **FDOT** shall procure a contract for construction of the Project in accordance with the **FDOT's** requirements.
- c. If the portion of the bid of the contractor selected by the **FDOT** which is for performance of the Utility

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

Work exceeds the **FDOT's** official estimate for the Utility Work by more than ten percent (10%) and the **FDOT** does not elect to participate in the cost of the Utility Work pursuant to Section 337.403(1)(b), Florida Statutes, the **UAO** may elect to have the Utility Work removed from the **FDOT's** contract by notifying the **FDOT** in writing within five (5) days from the date that the **UAO** is notified of the bid amount. Unless this election is made, the Utility Work shall be performed as part of the Project by the **FDOT's** contractor.

- d. If the **UAO** elects to remove the Utility Work from the **FDOT's** contract in accordance with Subparagraph 2. c., the **UAO** shall perform the Utility Work separately pursuant to the terms and conditions of the **FDOT's** standard relocation agreement, the terms and conditions of which are incorporated herein for that purpose by this reference, and in accordance with the contingency relocation schedule which is a part of the Plans Package. The **UAO** shall proceed immediately with the Utility Work so as to cause no delay to the **FDOT** or the **FDOT's** contractor in constructing the Project.
- e. The **UAO** shall perform all engineering inspection, testing, and monitoring of the Utility Work to insure that it is properly performed in accordance with the Plans Package, except for the following activities: all in place density testing will be performed by FDOT or its designee and will furnish the **FDOT** with daily diary records showing approved quantities and amounts for weekly, monthly, and final estimates in accordance with the format required by **FDOT** procedures.
- f. Except for the inspection, testing, monitoring, and reporting to be performed by the **UAO** in accordance with Subparagraph 2. e., the **FDOT** will perform all contract administration for its construction contract.
- g. The **UAO** shall fully cooperate with the **FDOT** and the **FDOT's** contractor in all matters relating to the performance of the Utility Work.
- h. The **FDOT's** engineer has full authority over the Project and the **UAO** shall be responsible for coordinating and cooperating with the **FDOT's** engineer. In so doing, the **UAO** shall make such adjustments and changes in the Plans Package as the **FDOT's** engineer shall determine are necessary for the prosecution of the Project.
- i. The **UAO** shall not make any changes to the Plans Package after the date on which the **FDOT's** contract documents are mailed for advertisement of the Project unless those changes fall within the categories of changes which are allowed by supplemental agreement to the **FDOT's** contract pursuant to Section 337.11, Florida Statutes. All changes, regardless of the nature of the change or the timing of the change, shall be subject to the prior approval of the **FDOT**.

3. Cost of Utility Work

- a. The **UAO** shall be responsible for all costs of the Utility Work and all costs associated with any adjustments or changes to the Utility Work determined by the **FDOT's** engineer to be necessary, including, but not limited to the cost of changing the Plans Package and the increase in the cost of performing the Utility Work, unless the adjustments or changes are necessitated by an error or omission of the **FDOT**. The **UAO** shall not be responsible for the cost of delays caused by such adjustments or changes unless they are attributable to the **UAO** pursuant to Subparagraph 4.a.
- b. The initial estimate of the cost of the Utility Work is \$94,000.00. At such time as the **FDOT** prepares its official estimate, the **FDOT** shall notify the **UAO** of the amount of the official estimate for the Utility Work. Upon being notified of the official estimate, the **UAO** shall have five (5) working days within which to accept the official estimate for purposes of making deposits and for determining any possible contribution on the part of the **FDOT** to the cost of the Utility Work, or to elect to have the Utility Work removed from the **FDOT's** contract and performed separately pursuant to the terms and conditions set forth in Subparagraph 2. d. hereof.

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

- c. At least thirty (30) calendar days prior to the date on which the **FDOT** advertises the Project for bids, the **UAO** will pay to the **FDOT** an amount equal to the **FDOT's** official estimate; plus 5% for mobilization of equipment for the Utility Work, additional maintenance of traffic costs for the Utility Work, administrative costs of field work, tabulation of quantities, Final Estimate processing and Project accounting (said amounts are to be hereinafter collectively referred to as the Allowances); plus 10% of the official estimate for a contingency fund to be used as hereinafter provided for changes to the Utility Work during the construction of the Project (the Contingency Fund).
- d. Payment of the funds pursuant to this paragraph will be made (choose one):
- ☒ directly to the **FDOT** for deposit into the State Transportation Trust Fund.
- ☐ as provided in the attached Three Party Escrow Agreement between **UAO**, **FDOT** and the State of Florida, Department of Financial Services, Division of Treasury. Deposits of less than \$100,000.00 must be pre-approved by the **FDOT** Comptroller's Office prior to execution of this agreement.
- e. If the portion of the contractor's bid selected by the **FDOT** for performance of the Utility Work exceeds the amount of the deposit made pursuant to Subparagraph c. above, then subject to and in accordance with the limitations and conditions established by Subparagraph 2. c. hereof regarding **FDOT** participation in the cost of the Utility Work and the **UAO's** election to remove the Utility Work from the Project, the **UAO** shall, within fourteen (14) calendar days from notification from the **FDOT** or prior to posting of the accepted bid, whichever is earlier, pay an additional amount to the **FDOT** to bring the total amount paid to the total obligation of the **UAO** for the cost of the Utility Work, plus Allowances and 10% Contingency Fund. The **FDOT** will notify the **UAO** as soon as it becomes apparent the accepted bid amount plus allowances and contingency is in excess of the advance deposit amount; however, failure of the **FDOT** to so notify the **UAO** shall not relieve the **UAO** from its obligation to pay for its full share of project costs on final accounting as provided herein below. In the event that the **UAO** is obligated under this Subparagraph 3.e. to pay an additional amount and the additional amount that the **UAO** is obligated to pay does not exceed the Contingency Fund already on deposit, the **UAO** shall have sixty (60) calendar days from notification from the **FDOT** to pay the additional amount, regardless of when the accepted bid is posted.
- f. If the accepted bid amount plus allowances and contingency is less than the advance deposit amount, the **FDOT** will refund the amount that the advance deposit exceeds the bid amount, plus allowances and contingency if such refund is requested by the **UAO** in writing and approved by the Comptroller of the **FDOT** or his designee.
- g. Should contract modifications occur that increase the **UAO's** share of total project costs, the **UAO** will be notified by the **FDOT** accordingly. The **UAO** agrees to provide, in advance of the additional work being performed, adequate funds to ensure that cash on deposit with the **FDOT** is sufficient to fully fund its share of the project costs. The **FDOT** shall notify the **UAO** as soon as it becomes apparent the actual costs will overrun the award amount; however, failure of the **FDOT** to so notify the **UAO** shall not relieve the **UAO** from its obligation to pay for its full share of project costs on final accounting as provided herein below.
- h. The **FDOT** may use the funds paid by the **UAO** for payment of the cost of the Utility Work. The Contingency Fund may be used for increases in the cost of the Utility Work which occur because of quantity overruns or because of adjustments or changes in the Utility Work made pursuant to Subparagraph 2. h. Prior to using any of the Contingency Fund, the **FDOT** will obtain the written concurrence of the person delegated that responsibility by written notice from the **UAO**. The delegatee shall respond immediately to all requests for written concurrence. If the delegatee refuses to provide written concurrence promptly and the **FDOT** determines that the work is necessary, the **FDOT** may proceed to perform the work and recover the cost thereof pursuant to the provisions of Section 337.403(3), Florida Statutes. In the event that the Contingency Fund is depleted, the **UAO** shall, within fourteen (14) calendar days from notification from the **FDOT**, pay to the **FDOT** an

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

additional 10% of the total obligation of the **UAO** for the cost of the Utility Work established under Subparagraph 3. e. for future use as the Contingency Fund.

- i. Upon final payment to the Contractor, the **FDOT** intends to have its final and complete accounting of all costs incurred in connection with the work performed hereunder within three hundred sixty (360) days. All project cost records and accounts shall be subject to audit by a representative of the **UAO** for a period of three (3) years after final close out of the Project. The **UAO** will be notified of the final cost. Both parties agree that in the event the final accounting of total project costs pursuant to the terms of this agreement is less than the total deposits to date, a refund of the excess will be made by the **FDOT** to the **UAO** in accordance with Section 215.422, Florida Statutes. In the event said final accounting of total project costs is greater than the total deposits to date, the **UAO** will pay the additional amount within forty (40) calendar days from the date of the invoice. The **UAO** agrees to pay interest at a rate as established pursuant to Section 55.03, Florida Statutes, on any invoice not paid within the time specified in the preceding sentence until the invoice is paid.

4. Claims Against UAO

- a. The **UAO** shall be responsible for all costs incurred as a result of any delay to the **FDOT** or its contractors caused by errors or omissions in the Plans Package (including inaccurate location of the Facilities) or by failure of the **UAO** to properly perform its obligations under this Agreement in a timely manner.
- b. In the event the **FDOT's** contractor provides a notice of intent to make a claim against the **FDOT** relating to the Utility Work, the **FDOT** will notify the **UAO** of the notice of intent and the **UAO** will thereafter keep and maintain daily field reports and all other records relating to the intended claim.
- c. In the event the **FDOT's** contractor makes any claim against the **FDOT** relating to the Utility Work, the **FDOT** will notify the **UAO** of the claim and the **UAO** will cooperate with the **FDOT** in analyzing and resolving the claim within a reasonable time. Any resolution of any portion of the claim directly between the **UAO** and the **FDOT's** contractor shall be in writing, shall be subject to written **FDOT** concurrence and shall specify the extent to which it resolves the claim against the **FDOT**.
- d. The **FDOT** may withhold payment of surplus funds to the **UAO** until final resolution (including any actual payment required) of all claims relating to the Utility Work. The right to withhold shall be limited to actual claim payments made by the **FDOT** to the **FDOT's** contractor.

5. Out of Service Facilities

No Facilities shall be placed out of service unless specifically identified as such in the Plans. The following terms and conditions shall apply to Facilities placed Out-of-Service:

- a. The **UAO** acknowledges its present and continuing ownership of and responsibility for out of service Facilities.
- b. The **FDOT** agrees to allow the **UAO** to leave the Facilities within the right of way subject to the continuing satisfactory performance of the conditions of this Agreement by the **UAO**. In the event of a breach of this Agreement by the **UAO**, the Facilities shall be removed upon demand from the **FDOT** in accordance with the provisions of Subparagraph e. below.
- c. The **UAO** shall take such steps to secure the Facilities and otherwise make the Facilities safe in accordance with any and all applicable local, state or federal laws and regulations and in accordance with the legal duty of the **UAO** to use due care in its dealings with others. The **UAO** shall be solely responsible for gathering all information necessary to meet these obligations.
- d. The **UAO** shall keep and preserve all records relating to the Facilities, including, but not limited to, records of the location, nature of, and steps taken to safely secure the Facilities and shall promptly

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

respond to information requests of the **FDOT** or other permittees using or seeking use of the right of way.

- e. The **UAO** shall remove the Facilities at the request of the **FDOT** in the event that the **FDOT** determines that removal is necessary for **FDOT** use of the right of way or in the event that the **FDOT** determines that use of the right of way is needed for other active utilities that cannot be otherwise accommodated in the right of way. Removal shall be at the sole cost and expense of the **UAO** and without any right of the **UAO** to object or make any claim of any nature whatsoever with regard thereto. Removal shall be completed within the time specified in the **FDOT's** notice to remove. In the event that the **UAO** fails to perform the removal properly within the specified time, the **FDOT** may proceed to perform the removal at the **UAO's** expense pursuant to the provisions of Sections 337.403 and 337.404, Florida Statutes.
- f. Except as otherwise provided in Subparagraph e. above, the **UAO** agrees that the Facilities shall forever remain the legal and financial responsibility of the **UAO**. The **UAO** shall reimburse the **FDOT** for any and all costs of any nature whatsoever resulting from the presence of the Facilities within the right of way. Said costs shall include, but shall not be limited to, charges or expenses which may result from the future need to remove the Facilities or from the presence of any hazardous substance or material in or discharging from the Facilities. Nothing in this paragraph shall be interpreted to require the **UAO** to indemnify the **FDOT** for the **FDOT's** own negligence; however, it is the intent that all other costs and expenses of any nature be the responsibility of the **UAO**.

6. Default

- a. In the event that the **UAO** breaches any provision of this Agreement, then in addition to any other remedies which are otherwise provided for in this Agreement, the **FDOT** may exercise one or more of the following options, provided that at no time shall the **FDOT** be entitled to receive double recovery of damages:
 - (1) Terminate this Agreement if the breach is material and has not been cured within sixty (60) days from written notice thereof from **FDOT**.
 - (2) Pursue a claim for damages suffered by the **FDOT**.
 - (3) If the Utility Work is reimbursable under this Agreement, withhold reimbursement payments until the breach is cured. The right to withhold shall be limited to actual claim payments made by **FDOT** to third parties.
 - (4) If the Utility Work is reimbursable under this Agreement, offset any damages suffered by the **FDOT** or the public against payments due under this Agreement for the same Project. The right to offset shall be limited to actual claim payments made by **FDOT** to third parties.
 - (5) Suspend the issuance of further permits to the **UAO** for the placement of Facilities on **FDOT** property if the breach is material and has not been cured within sixty (60) days from written notice thereof from **FDOT**.
 - (6) Pursue any other remedies legally available.
 - (7) Perform any work with its own forces or through contractors and seek repayment for the cost thereof under Section 337.403(3), Florida Statutes.
- b. In the event that the **FDOT** breaches any provision of this Agreement, then in addition to any other remedies which are otherwise provided for in the Agreement, the **UAO** may exercise one or more of the following options:
 - (1) Terminate this Agreement if the breach is material and has not been cured within sixty (60)

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

days from written notice thereof from the **UAO**.

- (2) If the breach is a failure to pay an invoice for Utility Work which is reimbursable under this Agreement, pursue any statutory remedies that the **UAO** may have for failure to pay invoices.
 - (3) Pursue any other remedies legally available.
- c. Termination of this Agreement shall not relieve either party from any obligations it has pursuant to other agreements between the parties nor from any statutory obligations that either party may have with regard to the subject matter hereof.

7. Force Majeure

Neither the **UAO** nor the **FDOT** shall be liable to the other for any failure to perform under this Agreement to the extent such performance is prevented by an act of God, war, riots, natural catastrophe, or other event beyond the control of the non-performing party and which could not have been avoided or overcome by the exercise of due diligence; provided that the party claiming the excuse from performance has (a) promptly notified the other party of the occurrence and its estimate duration, (b) promptly remedied or mitigated the effect of the occurrence to the extent possible, and (c) resumed performance as soon as possible.

8. Indemnification

FOR GOVERNMENT-OWNED UTILITIES,

To the extent provided by law, the **UAO** shall indemnify, defend, and hold harmless the **FDOT** and all of its officers, agents, and employees from any claim, loss, damage, cost, charge, or expense arising out of any acts, action, error, neglect, or omission by the **UAO**, its agents, employees, or contractors during the performance of the Agreement, whether direct or indirect, and whether to any person or property to which **FDOT** or said parties may be subject, except that neither the **UAO**, its agents, employees, or contractors will be liable under this section for damages arising out of the injury or damage to persons or property directly caused by or resulting from the negligence of the **FDOT** or any of its officers, agents, or employees during the performance of this Agreement.

When the **FDOT** receives a notice of claim for damages that may have been caused by the **UAO** in the performance of services required under this Agreement, the **FDOT** will immediately forward the claim to the **UAO**. The **UAO** and the **FDOT** will evaluate the claim and report their findings to each other within fourteen (14) working days and will jointly discuss options in defending the claim. After reviewing the claim, the **FDOT** will determine whether to require the participation of the **UAO** in the defense of the claim or to require the **UAO** to defend the **FDOT** in such claim as described in this section. The **FDOT's** failure to notify the **UAO** of a claim shall not release the **UAO** from any of the requirements of this section. The **FDOT** and the **UAO** will pay their own costs for the evaluation, settlement negotiations, and trial, if any. However, if only one party participates in the defense of the claim at trial, that party is responsible for all costs.

FOR NON-GOVERNMENT-OWNED UTILITIES,

The **UAO** shall indemnify, defend, and hold harmless the **FDOT** and all of its officers, agents, and employees from any claim, loss, damage, cost, charge, or expense arising out of any acts, action, error, neglect, or omission by the **UAO**, its agents, employees, or contractors during the performance of the Agreement, whether direct or indirect, and whether to any person or property to which **FDOT** or said parties may be subject, except that neither the **UAO**, its agents, employees, or contractors will be liable under this section for damages arising out of the injury or damage to persons or property directly caused by or resulting from the negligence of the **FDOT** or any of its officers, agents, or employees during the performance of this Agreement.

The **UAO's** obligation to indemnify, defend, and pay for the defense or at the **FDOT's** option, to participate

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

and associate with the **FDOT** in the defense and trial of any damage claim or suit and any related settlement negotiations, shall arise within fourteen (14) days of receipt by the **UAO** of the **FDOT's** notice of claim for indemnification to the **UAO**. The notice of claim for indemnification shall be served by certified mail. The **UAO's** obligation to defend and indemnify within fourteen (14) days of such notice shall not be excused because of the **UAO's** inability to evaluate liability or because the **UAO** evaluates liability and determines the **UAO** is not liable or determines the **FDOT** is solely negligent. Only a final adjudication of judgment finding the **FDOT** solely negligent shall excuse performance of this provision by the **UAO**. The **UAO** shall pay all costs and fees related to this obligation and its enforcement by the **FDOT**. The **FDOT's** delay in notifying the **UAO** of a claim shall not release **UAO** of the above duty to defend.

9. Miscellaneous

- a. Time is of essence in the performance of all obligations under this Agreement.
- b. The Facilities shall at all times remain the property of and be properly protected and maintained by the **UAO** in accordance with the current Utility Accommodation Manual in effect at the time the Plans Package is prepared and the current utility permit for the Facilities; provided, however, that the **UAO** shall not be obligated to protect or maintain any of the Facilities to the extent the **FDOT's** contractor has that obligation as part of the Utility Work pursuant to the **FDOT's** specifications.
- c. The **FDOT** may unilaterally cancel this Agreement for refusal by the **UAO** to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the **UAO** in conjunction with this Agreement.
- d. This Agreement constitutes the complete and final expression of the parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, or negotiations with respect thereto, except that the parties understand and agree that the **FDOT** has manuals and written policies and procedures which may be applicable at the time of the Project and the relocation of the Facilities.
- e. This Agreement shall be governed by the laws of the State of Florida. Any provision hereof found to be unlawful or unenforceable shall be severable and shall not affect the validity of the remaining portions hereof.
- f. All notices required pursuant to the terms hereof may be sent by first class United States Mail, facsimile transmission, hand delivery, or express mail and shall be deemed to have been received by the end of five business days from the proper sending thereof unless proof of prior actual receipt is provided. The **UAO** shall have a continuing obligation to notify each District of the **FDOT** of the appropriate persons for notices to be sent pursuant to this Agreement. Unless otherwise notified in writing, notices shall be sent to the following addresses:

If to the **UAO**:

City of Cocoa Beach, Attn: Brad Kalsow, Director of Water Reclamation

2 S. Orlando Avenue, Cocoa Beach, Florida 32932-2430

Email: BKalsow@cityofcocoabeach.com

If to the **FDOT**:

FDOT D5 Brevard Operations Engineer

555 Camp Road

Cocoa, FL 32927

10. Certification

This document is a printout of an **FDOT** form maintained in an electronic format and all revisions thereto by the **UAO** in the form of additions, deletions, or substitutions are reflected only in an Appendix entitled Changes To Form Document and no change is made in the text of the document itself. Hand notations on

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

affected portions of this document may refer to changes reflected in the above-named Appendix but are for reference purposes only and do not change the terms of the document. By signing this document, the **UAO** hereby represents that no change has been made to the text of this document except through the terms of the appendix entitled Changes to Form Document.

You MUST signify by selecting or checking which of the following applies:

- ☒ No changes have been made to this Form Document and no Appendix entitled "Changes to Form Document" is attached.
- ☐ No changes have been made to this Form Document, but changes are included on the attached Appendix entitled "Changes to Form Document."

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective the day and year first written.

UTILITY: City of Cocoa Beach

BY: (Signature) _____ DATE: _____

(Typed Name: _____)

(Typed Title: _____)

Recommend Approval by the District Utility Office

BY: (Signature) _____ DATE: _____

FDOT Legal review

BY: (Signature) _____ DATE: _____

District Counsel

**STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION**

BY: (Signature) _____ DATE: _____

(Typed Name: _____)

(Typed Title: _____)

FEDERAL HIGHWAY ADMINISTRATION (if applicable)

BY: _____ DATE: _____

(Typed Name: _____)

(Typed Title: _____)

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
UTILITY WORK BY HIGHWAY CONTRACTOR AGREEMENT
(AT UTILITY EXPENSE)

710-010-22
UTILITIES
OGC – 03/20

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
REQUIRED CONTRACT PROVISIONS FOR FEDERAL AID CONTRACTS
(Appendix A of Assurances)

Financial Project ID: 430202-5-56-02	Federal Project ID: D526-072-B
County: Brevard	State Road No.: A1A
District Document No: 1	
Utility Agency/Owner (UAO): City of Cocoa Beach	

During the performance of this Agreement, the **Utility Agency Owner (UAO)**, for itself, its assignees and successors in interest (**hereinafter referred to as the UAO**), agrees as follows:

(1) **Compliance with Regulations:** The **UAO** will comply with the Regulations of the **FLORIDA DEPARTMENT OF TRANSPORTATION (hereinafter referred to as the DEPARTMENT)** relative to nondiscrimination in Federally-assisted programs of the **DEPARTMENT** (Title 49, Code of Federal Regulations, Part 21, hereinafter referred to as the "Regulations"), which are herein incorporated by reference and made a part of this contract.

(2) **Nondiscrimination:** The **UAO**, with regard to the work performed by it after award and prior to completion of the **UAO** work, will not discriminate on the ground of race, color or national origin in the selection and retention of subcontractors, including procurement of materials or leases of equipment. The **UAO** will not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix A & B of the Regulations.

(3) **Solicitations:** In all solicitations either by competitive bidding or negotiation made by the **UAO** for work to be performed under a subcontract, including procurement of materials and leases of equipment, each potential subcontractor or supplier shall be notified by the **UAO** of the **UAO's** obligations under this contract and the Regulations relative to nondiscrimination on the ground of race, color or national origin.

(4) **"Buy America" Requirements:** The **UAO** will use domestic steel and/or iron products incorporated into the finished work in compliance with the Buy America provisions of 23 CFR 635.410 as amended. As used in this provision, "steel and/or iron products" means manufactured products that are predominately steel and/or iron products and that are not otherwise exempt from Buy America requirements pursuant to rules and regulations of the Federal Highway Administration. As used in this provision, "domestic" means products that are manufactured in the United States which have not undergone any manufacturing process outside of the United States that modified the chemical content, physical shape or size, or final finish of a product, beginning with the initial melting and continuing through final shaping and coating. If a steel and/or iron product is taken outside the United States for any manufacturing process, it becomes foreign source steel and/or iron products. The **UAO** may incorporate into the finished work foreign source steel and/or iron products as long as the actual cost of such foreign products does not exceed 0.1% of the total amount of this Agreement, or \$2,500.00 whichever is greater. The **UAO** will retain documentation verifying compliance with the Buy America provision of this Agreement for a period of 3 years after final payment of the finished work. Upon request, the **UAO** will provide the documentation verifying compliance with the Buy America provision of this Agreement.

(5) **Additional "Buy America" Requirements:** The **UAO** will comply with 2 CFR 184 and 2 CFR 200.322, which includes the Buy America Preferences for Infrastructure Projects of the Build America, Buy America Act (BABA) and Domestic Preferences for Procurements. The **UAO** will use Manufactured Products that are consumed in, incorporated into, or affixed to an infrastructure project that are manufactured in the United States, in accordance with BABA requirements and applicable waivers. The **UAO** will use non-ferrous metals, plastic and polymer-based products, glass, lumber, and drywall articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project that are manufactured in the United States, in accordance with BABA requirements.

As used in 2 CFR 184, "construction material" means materials that are predominately non-ferrous metals, plastic and polymer-based products, glass, optical fiber, fiber optic cable, lumber, and drywall articles, materials, and supplies that are not otherwise exempt from Buy America requirements pursuant to rules and regulations of the Federal Highway Administration. As used in this provision, "domestic" means construction materials that are manufactured in the United States which have not undergone any manufacturing process outside of the United

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
REQUIRED CONTRACT PROVISIONS FOR FEDERAL AID CONTRACTS
(Appendix A of Assurances)

States that modified the chemical content, physical shape or size, or final finish of a product, beginning with the initial melting and continuing through final shaping and coating or as defined in 2 CFR 184. If a construction material is taken outside the United States for any manufacturing process, it becomes foreign source construction material.

The UAO will retain documentation verifying compliance with the Build America, Buy America provision of this Agreement for a period of 3 years after final payment of the finished work. Upon request, the UAO will provide the documentation verifying compliance with the Build America, Buy America provision of this Agreement. The UAO will provide a certification with the invoice that states the following: "The UAO certifies that all products that are predominately steel and/or iron are domestic products in compliance with the Buy America provisions of 23 CFR 635.410. The UAO certifies that all products that are predominately construction materials are domestic products in compliance with the Buy America provisions of 2 CFR 184. The UAO certifies that all manufactured products are domestic products in compliance with the Buy America provisions of 2 CFR 184 and applicable waivers."

(6) **Information and Reports:** The **UAO** will provide all information and reports required by the Regulations, or orders and instructions issued pursuant thereto, and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the **DEPARTMENT** or the Federal Highway Administration to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of the **UAO** is in the exclusive possession of another who fails or refuses to furnish this information, the **UAO** shall so certify to the **DEPARTMENT** or the Federal Highway Administration as appropriate, and shall set forth what efforts it has made to obtain the information.

(7) **Sanctions for Noncompliance:** In the event of the **UAO's** noncompliance with the nondiscrimination provisions of paragraphs (1) through (3), the **DEPARTMENT** shall impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:

- (a) withholding of payments to the contractor under the Agreement until the **UAO** complies; and/or
- (b) cancellation, termination or suspension of the Agreement, in whole or in part.

(8) **Incorporation of Provisions:** The **UAO** will include the provisions of paragraph (1) through (7) in every subcontract, including procurement of materials and leases of equipment, unless exempt by the Regulations, order or instructions issued pursuant thereto. The **UAO** will take such action with respect to any subcontract, procurement or lease as the **DEPARTMENT** or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event the **UAO** becomes involved in, or is threatened with, litigation with a subcontractor, supplier or lessor as a result of such direction, the **UAO** may request the State to enter into such litigation to protect the interests of the State, and, in addition, the **UAO** may request the United States to enter into such litigation to protect the interests of the United States.

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
RESOLUTION
UTILITY AGREEMENT

FPN#	COUNTY	STATE ROAD	DOC. #	FAP #
430202-5-56-02	Brevard	A1A	1	D526-072-B

WHEREAS, the **State of Florida Department of Transportation**, hereinafter referred to as the **FDOT**, proposes to construct or reconstruct a transportation facility identified above, hereinafter referred to as the **Project**; and

WHEREAS, in order for the **FDOT** to proceed with the Project, it is necessary for City of Cocoa Beach, hereinafter referred to as the **UAO**, to execute and deliver to the **FDOT** the agreement identified as Utility Work Agreement (At Utility Expense), hereinafter referred to as the **Agreement**;

NOW, THEREFORE, BE IT RESOLVED BY THE UAO:

That **(Name)** _____, **(Title)** _____ hereby authorized and directed to execute and deliver the Agreement to the FDOT.

A certified copy of this Resolution shall be forwarded to the **FDOT** along with the executed Agreement.

ON MOTION of _____, seconded by _____, the above resolution was introduced and passed by the UAO on the __ day of _____, 20__.

NAME: _____

Title: _____

ATTEST: _____

Title: _____



September __, 2026

Ms. Staci Nester
FDOT D5 Utility Administrator
719. S. Woodland Boulevard MS 2-546
Deland, FL 32720

RE: FPN# 430202-5-56-02
State Road: A1A
County: Brevard
FAP#
From S of International Dt to Long Point Rd

Dear Ms. Nester,

City of Cocoa Beach desires to enter into a Utility Work by Highway Contractor Agreement (UWHC) at Utility Expense with the Florida Department of Transportation (FDOT) to have FDOT's contractor perform certain utilities work related to relocation or installation of wastewater transmission facilities and associated appurtenances, owned by the City of Cocoa Beach, within the limits of the subject project.

Please initiate a UWHC for the amount of \$94,000, which includes allowances for 5% for FDOT Construction Administration Fee and 10% for Contingency.

We understand that the subject to the conditions of the UWHC, City of Cocoa Beach will be obligated to pay the FDOT a deposit for an amount equal to the final official estimate plus 5% for FDOT Construction Administration Fee and 10% for Contingency at least 30 dates prior to the advertisements for bids of the subject project.

Please send over the required documentation which must be executed by City of Cocoa Beach to accomplish this utility work and UWHC.

If you have any questions, please contact me at (321) 868-3308.

Sincerely,

Brad Kalsow
Water Reclamation Director

City of Cocoa Beach

P.O. Box 322430, Cocoa Beach, FL 32932
(321) 868-3200
www.cityofcocoa-beach.com

**City of Cocoa Beach City Commission
Agenda Item Summary**

**DEPARTMENT MAKING
REQUEST/NAME:**

City Clerk /

MEETING DATE

September 3, 2026

REQUESTED MOTION/ACTION

Ordinance 1719 has been pulled.

IS THIS ITEM BUDGETED (IF APPLICABLE)?

BACKGROUND: