



Meeting Agenda
Thursday, March 20, 2025

6:30 PM

REGULAR MEETING

Cocoa Beach Country Club
5000 Tom Warriner Blvd.
Cocoa Beach, 32931

WELCOME

Meeting re-broadcasts on: Spectrum - Channel 499 and www.cityofcocoabeach.com.
Meeting Video Archives: www.cityofcocoabeach.com

Packets: Packets are on the City's website (www.cityofcocoabeach.com) and at Commission meetings

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

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 rear 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 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. SPECIAL PRESENTATIONS

1. City of Cocoa Beach Bike Symbol Discussion (Roosevelt Elementary)
Presentation By Stephanie Phillips, Bike Ped Coordinator

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.

E. STAFF REPORTS AND ANNOUNCEMENTS

F. CITY ATTORNEY REPORTS AND ANNOUNCEMENTS

G. CITY COMMISSION REPORTS AND ANNOUNCEMENTS

H. COMMUNITY REDEVELOPMENT AGENCY (CRA)

City Commission will temporarily recess, and then convene as the Cocoa Beach Downtown Community Redevelopment Agency for the following item(s):

1. Request to accept the 2024 Annual Community Redevelopment Agency (CRA) Report
Staff Representative: Hana Juman, Finance Director, Devan Taly, Deputy Finance Director
Recommendation: Approve
2. Request to accept the Community Redevelopment Agency (CRA) Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2024
Staff Representative: Hana Juman, Finance Director, Devan Taly, Deputy Finance Director
Recommendation: Approve
3. Request to approve Commercial Visual Improvement Program Grant for Dirty Birds Tiki Bar Grill, LLC; located at 142 Minutemen Causeway, Cocoa Beach, Florida 32931; in the amount of \$50,000.
This is a budgeted item.
Staff Representative: Devan Taly, Deputy Finance Director
Recommendation: Approve
4. Request to approve Commercial Visual Improvement Program Grant for Cosmik Tiki located at 101 N Atlantic Ave, Cocoa Beach FL, 32931; in the amount of \$50,000.
This is a budgeted item.
Staff Representative: Devan Taly, Deputy Finance Director
Recommendation: Approve
5. Approve contract agreement with Schindler Elevator Corp. not to exceed the amount of \$200,000, for the purpose of replacing the current Thyssen Krupp components in the parking garage elevator with Schindler components. - Added 3/20/25
This is a budgeted item.
Staff Representative: Wayne Carragino, City Manager, Devan Taly, Deputy Finance Director, Scott Maxim, Project Manager
Recommendation: Approve

Commission will reconvene for the remaining items.

I. CONSENT AGENDA

1. Approve scheduling a budget workshop session for June 17, 2025 at 6:00 PM and August 19, 2025 at 6:00 PM.
Staff Representative: Hana Juman, Finance Director, Devan Taly, Deputy

Finance Director
Recommendation: Approve

J. ITEMS REMOVED FROM THE CONSENT AGENDA

K. UNFINISHED BUSINESS

1. Adopt Resolution 2025-03; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA; providing legislative findings; AMENDING RESOLUTION NO. 2025-01 that set vacation rental fees and fines and false advertising fines, by providing for a “30-day reduced fee time period” for the payment of vacation registration fees and late fees; providing that all provisions of resolution No. 2025-01 shall remain effective except as temporarily revised by this resolution; and providing for severability and an effective date and ending date.
Staff Representative: City Commission
Recommendation: Approve

2. Adopt Ordinance No. 1695, Second Reading, Public Hearing and Adoption, An Ordinance of the City of Cocoa Beach, Florida, amending chapter 26.5, "Vacation Rentals", of the Code of Ordinances of the City of Cocoa Beach; providing that the regulation of vacation rentals shall be city-wide rather than just in the RS-1 Zoning District; making related changes in the code; and providing for conflicts, codification, severability, and an effective date.
Staff Representative. Wayne Carragino, City Manager
Recommendation: Adopt

L. GENERAL PUBLIC COMMENT

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

M. NEW BUSINESS

1. Request to accept the annual audit and the Annual Comprehensive Financial Report for Fiscal Year 2024
Staff Representative: Hana Juman, Finance Director, Devan Taly, Deputy Finance Director
Recommendation: Approve
2. Request to approve Ordinance No 1696, on first reading, AN ORDINANCE OF THE CITY OF COCOA BEACH, FLORIDA, AMENDING Section 2-62, “Self-storage facility”, of Article VII, “Conditional uses and standards for operations in all zoning districts”, of chapter 2, “Zoning Districts” of the Land development code of the City of Cocoa Beach; providing additional criteria for the approval of a special exception for a self-storage facility; and providing for CONFLICTS, codification, SEVERABILITY, AND AN EFFECTIVE DATE.
Staff representative: Cory Hall, Planner II
Recommendation: Approve
3. Discuss potential changes to the vacation rental ordinance to provide more penalties and consequences for “bad actor” vacation rentals. (Added

3/19/2025)

Staff Representative: Becky Vose, City Attorney

Recommendation: Discuss

N. ADJOURNMENT

**City of Cocoa Beach City Commission
Agenda Item Summary**

**DEPARTMENT MAKING
REQUEST/NAME:**

Public Works /
Brad Kalsow, Director of Water Reclamation

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

City of Cocoa Beach Bike Symbol Discussion (Roosevelt Elementary) Presentation By
Stephanie Phillips, Bike Ped Coordinator

IS THIS ITEM BUDGETED (IF APPLICABLE)?

N/A

BACKGROUND:

N/A



Roosevelt Elementary School 2024 Bike Safety Symbol Contest

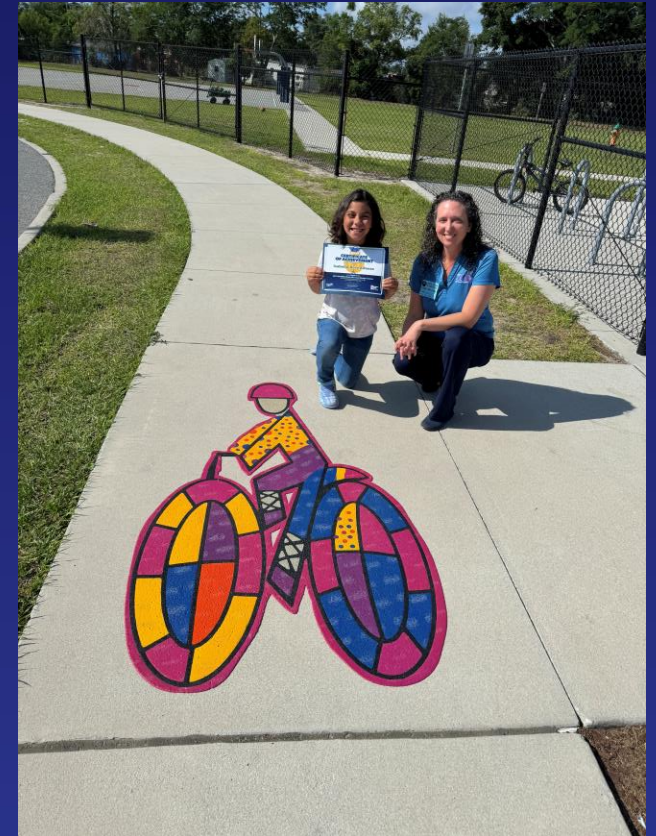
Stephanie Phillips
Bike Ped Coordinator
Florida Department of Transportation
District Five, Office of Safety



District Five - FDOT

Bike Safety Symbol Design Contest

- Celebrating the **fourth year** in District Five.
- Educating children about safe travel and awareness **within their community.**
- Aligning with FDOT mission of **enhancing bicyclist and pedestrian safety.**
- Keeping **communities at the center** of everything we do.

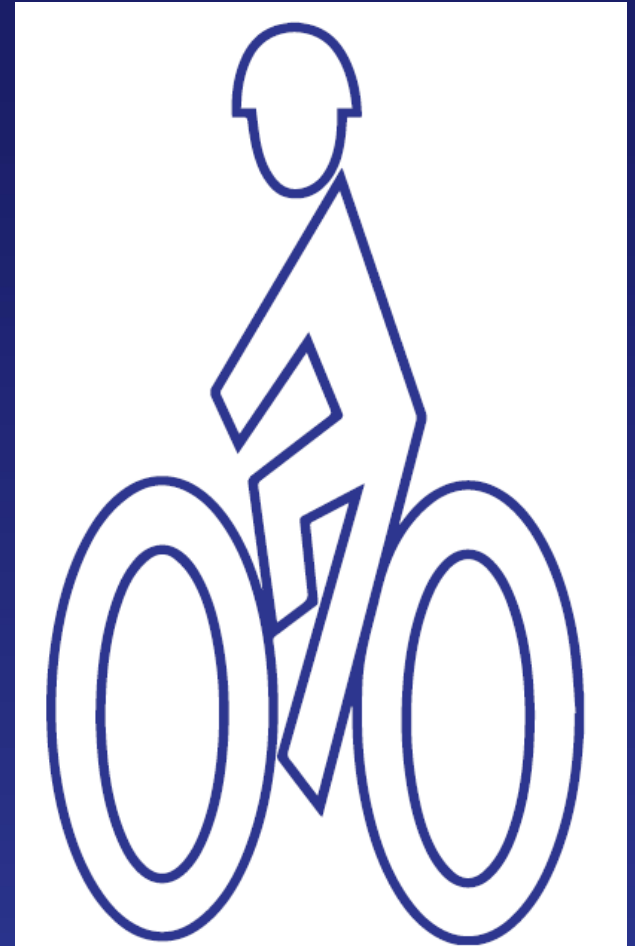


**Student artist with
FDOT D5 Staff**

District Five - FDOT

Bike Safety Symbol Design Contest

- Open to **elementary schools only**.
- Students participate in the coloring contest and **FDO/partners select the winning designs**.
- FDOT **installs winning designs** in the bike lane or facility closest to the school entrance.
- If City/County maintained facility, **FDOT installs at no cost to the agency**.
- FDOT will recognize the winners at a **celebratory event** at the school and share **safety presentation**.



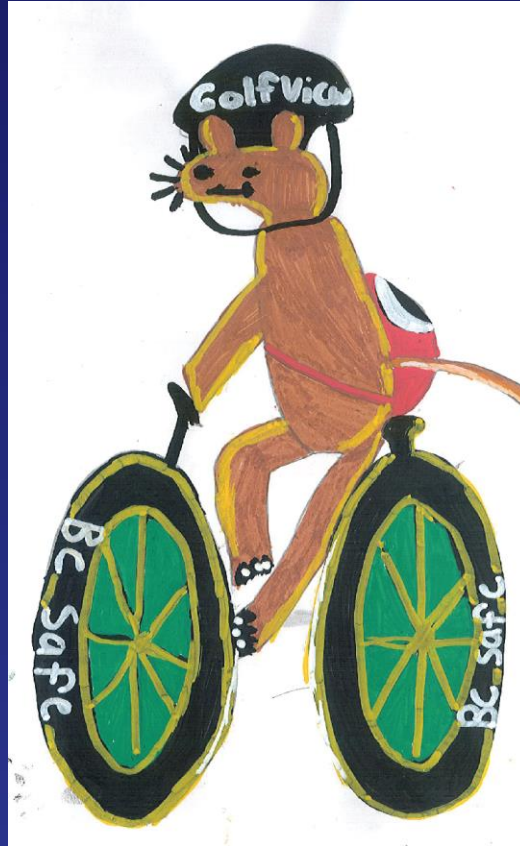
**Bicyclist template
provided to schools**

Golfview Elementary School

2023 Bike Symbol Design Contest Winners



Carla Acosta Lanthripp
Butterfly Bike
2nd Grade



Jay'Ceon Cannon
Bike Lane Design
3rd Grade

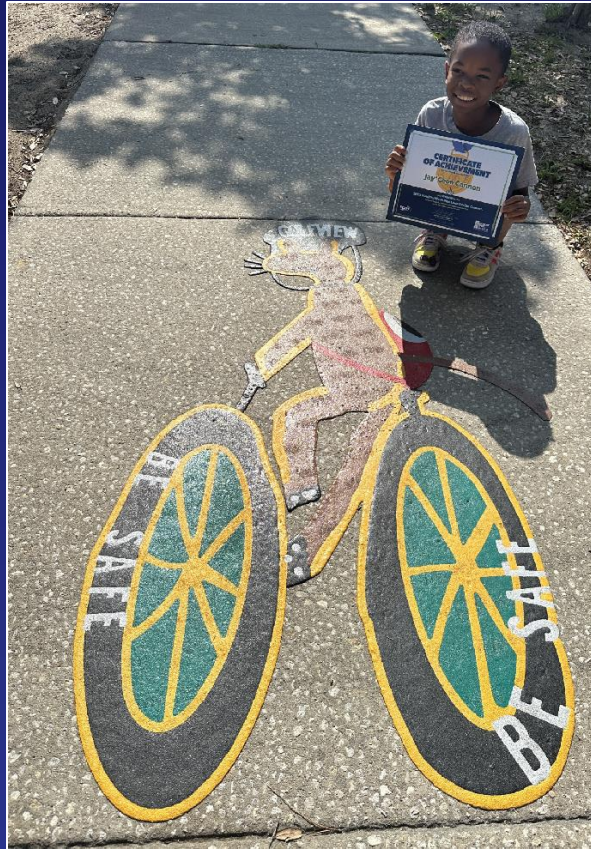


Lucie Martin
Dragon on a Bike
5th Grade

2023 Bike Symbol Design Contest Winners



Carla Acosta Lanthripp
Butterfly Bike
2nd Grade



Jay'Ceon Cannon
Bike Lane Design
3rd Grade



Lucie Martin
Dragon on a Bike
5th Grade

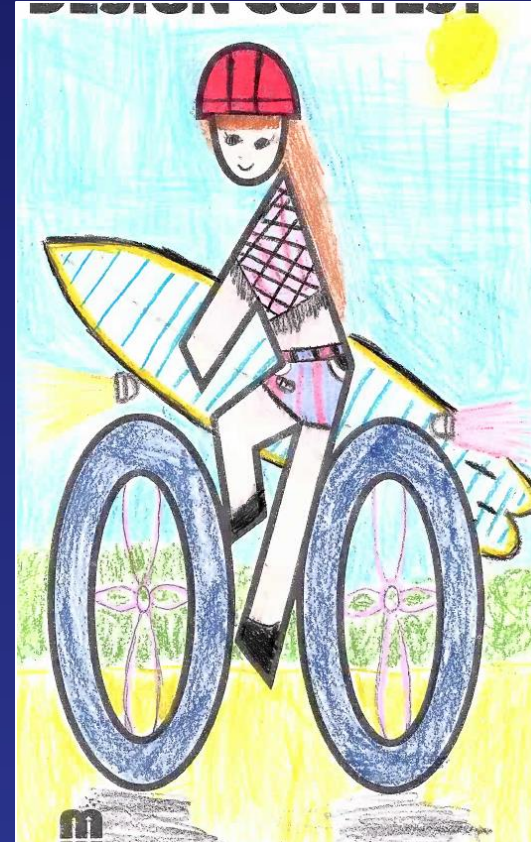
2024 Bike Safety Symbol Design Winners



Pedro DeLeon Ramos

Rock and road!

1st Grade



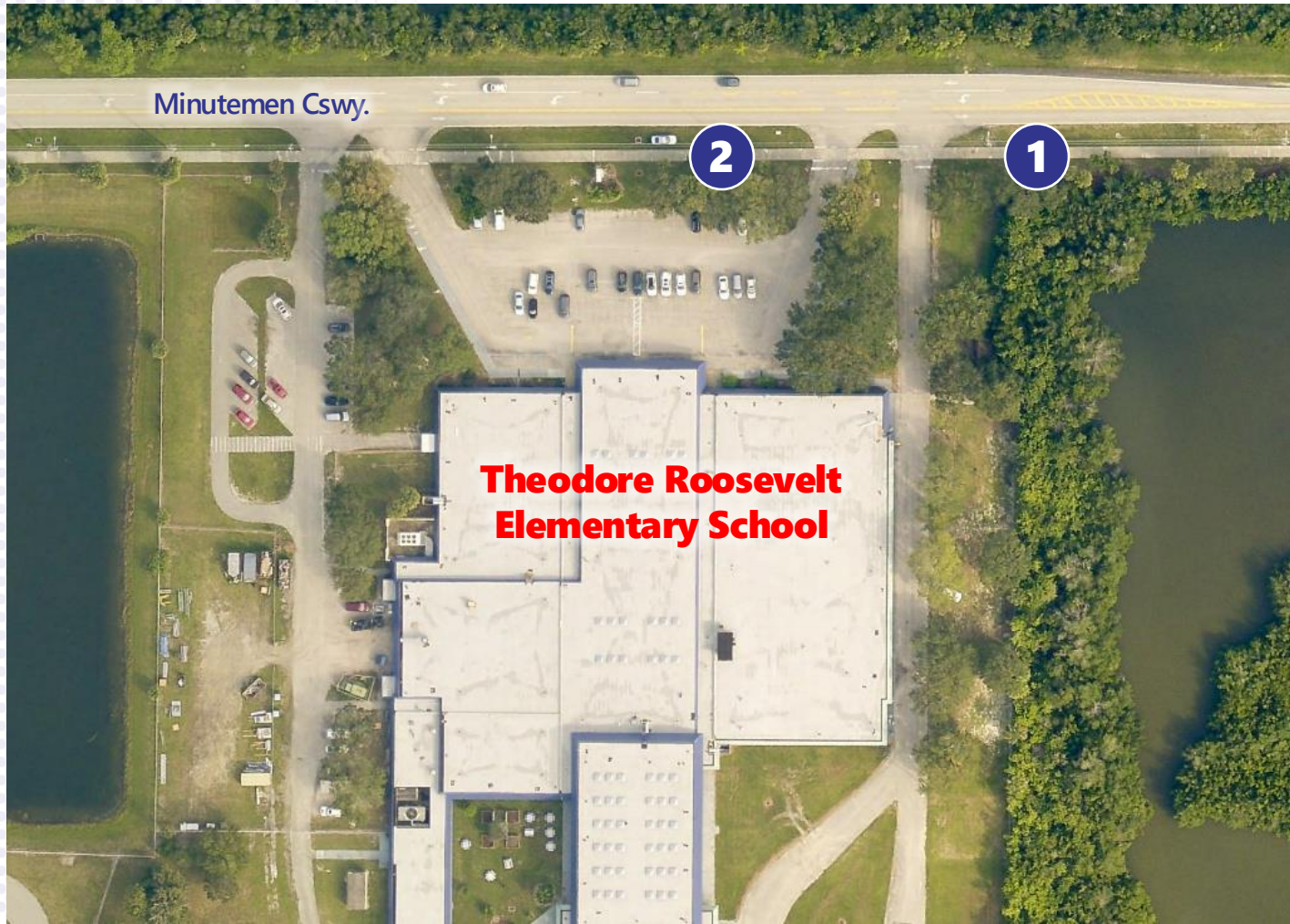
MacKenzie Beskow

Bike Safety Beach Baby

5th Grade

Theodore Roosevelt Elementary School

Cocoa Beach, Brevard County, FL



Materials: thermoplastic marking paint

Dimensions: approx. 3-4' x 6-7'

Est. lifespan: approx. 5-7 years

- *No maintenance obligations*

Location: shared-use path on either side of school egress and bike racks

- *Selected with assistance from Cocoa Beach Public Works Department and Roosevelt Elementary Staff*

Designs: Created by students, digitized and to be installed by FDOT



THANK YOU

Stephanie Phillips

Bike Ped Coordinator

Florida Department of Transportation

District Five, Office of Safety



DOWNTOWN COCOA BEACH COMMUNITY REDEVELOPMENT AGENCY



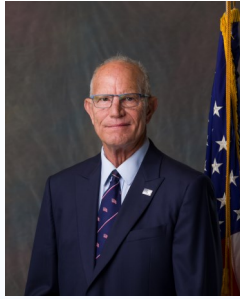
2024 ANNUAL REPORT



DOWNTOWN COCOA BEACH COMMUNITY REDEVELOPMENT AGENCY BOARD MEMBERS



JEREMY HUTCHERSON



SKIP WILLIAMS



KEITH CAPIZZI



TIM TUMULTY

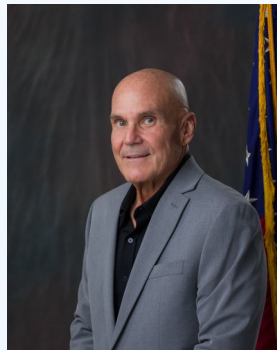


JOSHUA JACKSON

CRA CHAIR

CITY OF COCOA BEACH:

**CITY MANAGER:
WAYNE CARRAGINO**



CRA ADMINISTRATOR: DEVAN TALY

FINANCE DIRECTOR: HANA JUMAN

DEVELOPMENT SERVICES DIRECTOR: DAVID DICKEY

REGISTERED AGENT AND CITY CLERK: KARIN GROOMS

AUDITORS: MAULDIN & JENKINS, LLC.





DOWNTOWN COCOA BEACH COMMUNITY REDEVELOPMENT AGENCY (DCBCRA)

REDEVELOPMENT PLAN PURPOSE



- ⇒ **SERVE TO ELIMINATE AND REDUCE BLIGHT**
- ⇒ **ESTABLISH COMMUNITY POLICING TO ENCOURAGE COMPLIANCE WITH ESTABLISHED COMMUNITY STANDARDS**
- ⇒ **PROVIDE AND ENCOURAGE THE EXPANSION OF STORMWATER SYSTEMS AND IMPROVEMENTS TO INFRASTRUCTURE**
- ⇒ **PROVIDE AND SUPPORT IMPROVEMENT OF THE ROADWAY NETWORK AND PROMOTE PEDESTRIAN AND BICYCLE SAFE INFRASTRUCTURE**
- ⇒ **PROVIDE AND ENCOURAGE IMPROVEMENTS TO PARKING**
- ⇒ **PROVIDE AND ENCOURAGE IMPROVEMENTS TO LANDSCAPING AND STREETScape**
- ⇒ **ENCOURAGE AND PROVIDE INCENTIVES FOR APPROPRIATE ECONOMIC DEVELOPMENT**
- ⇒ **ENCOURAGE AND FOSTER THE DEVELOPMENT OF ACTIVITIES WHICH IMPACT OUR CULTURE AND QUALITY OF LIFE**
- ⇒ **ANY AND ALL ADDITIONAL PROGRAMS, PROJECTS, AND ACTIVITIES WHICH MAY BE IDENTIFIED BY THE DCBCRA THAT IS CONSISTENT WITH THIS COMPREHENSIVE COMMUNITY REDEVELOPMENT PLAN**



WHAT IS A CRA?

GOVERNING BODY OF CRA

1. A Community Redevelopment Agency (CRA) is a specific geographic area that has met the physical and/or economical conditions of a blighted area as defined in the Community Redevelopment Act of 1969 (Florida Statutes, Chapter 163, Part III).
2. The area has to be formally designated by the local government as appropriate for redevelopment.
3. It has to be determined that dedicated resources should be used to reduce or eliminate these blighted conditions and to stimulate community and economic revitalization.
4. Once the CRA is established, Tax Increment Financing (TIF) programs may be implemented.
5. TIF programs are generally long-term, 30-year commitments.
6. CRA's have been created in other states throughout the country with Florida having more than 140.
7. The Community Redevelopment Act specifies that the governing body of the CRA jurisdiction is from which the area is located.
8. A five to seven member Board, created by the local government, administers the activities and programs within the CRA. The City Commission can act as the Community Redevelopment Agency board, but must act as a separate and distinct agency.
9. Annual budgets, financial reporting, and activity reports are also required by the Community Redevelopment Act.



HISTORY

Redevelopment of the City's historic downtown area has been a focus of the City Commission beginning since the 1990's. Following the enabling of area plans in the City's Comprehensive Plan of 2005, the City began a deliberate planning effort for the City's Historic Downtown area. The result of the planning effort has led to the creation of the Downtown Cocoa Beach Community Redevelopment Agency. (DCBCRA) Anticipating that 2012 would be the year that property values "bottom out" following the national recession of 2007-2009, the CRA completed the Downtown Cocoa Beach Community Redevelopment Plan with professional help of planning consultant, Lawandales Planning Affiliates. The Plan was developed with extensive and collaborative input from citizens and businesses of Cocoa Beach, and relied upon studies and plans developed by city staff and consulting firms Zyscovich Architects and Miller Legg and Associates.

AGENCY OVERVIEW

In accordance with City of Cocoa Beach Charter Section 6.06, on January 29, 2008, the electorate of the City voted to authorize establishment of a Downtown Cocoa Beach Community Redevelopment Agency (DCBCRA).

On April 2, 2008, the Cocoa Beach City Commission adopted Resolution No. 2008-13 requesting Brevard County to delegate to the City Commission the powers to create a Downtown Cocoa Beach Community Redevelopment Agency.

The Brevard County Board of County Commissioners (BCBoFCC) authorized the City to create the DCBCRA, with their adoption of County Resolution 08-125 on May 29, 2008.

With this authority, on August 20, 2009, the City Commission adopted Resolution No. 009-20, finding the need for a CRA given the City's July 2009 "Finding of Necessity" as required by Florida Statute 163.355, in the possible creation of a CRA. This resolution also identified the Redevelopment Area.

Based on the adopted "Finding of Necessity", the City Commission adopted Resolution No. 2009-28 on November 19, 2009, establishing the DCBCRA.

The City Commission adopted Resolution No. 2012-13 on May 17, 2012. Per Florida Statutes Chapter 163.360 the city was required to adopt a plan. The plan was adopted following a review and recommendation by the City's Planning Board (local planning agency) as to the plan's conformity with the City's comprehensive plan.

In Cocoa Beach, the CRA Board has been determined to be the City Commission. No other governance structure, such as an Advisory Board, has been created.

Brevard County Commission signed an interlocal Agreement with the DCBCRA to continue with the CRA and the building of the Parking Garage.

The DCBCRA is the City's only CRA district, and this is the tenth annual report for that agency. The DCBCRA signed an interlocal agreement with the Brevard County Board of Commissioners February 2018. Per the interlocal agreement the CRA shall expire on December 31, 2033.

The Downtown Cocoa Beach Community Redevelopment Agency consists of approximately 234 acres located in the downtown Cocoa Beach. This district is comprised of distinct land uses, physical characteristics and functions. The Land uses of the downtown include, residential, offices/professional, commercial/retail, light industrial, restaurants/bars and mixed use.



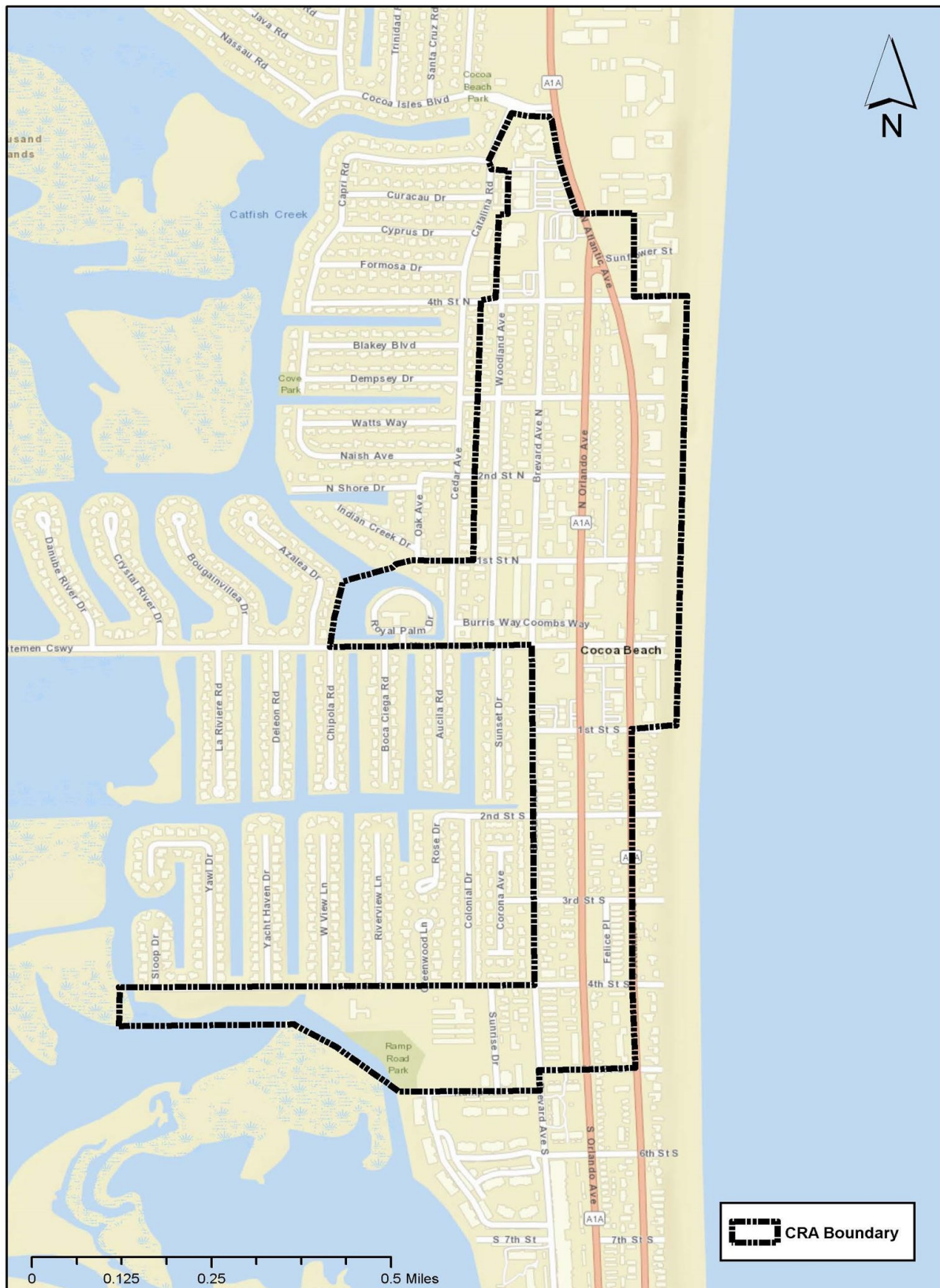
ASSESSED VALUES OVER LAST 10 YEARS

YEAR	ASSESSED VALUE
2008-BASE YEAR	\$118,031,690
2015	\$144,861,700
2016	\$161,977,000
2017	\$176,352,730
2018	\$189,226,110
2019	\$197,339,050
2020	\$212,557,070
2021	\$228,158,640
2022	\$259,707,570
2023	\$276,282,850
2024	\$284,368,030



DCBCRA GEOGRAPHICAL AREA

CRA Map



2024 BUDGET

The Downtown Cocoa Beach Community Redevelopment Agency prepares the annual budget every year and is brought before the board for approval. Once approved, the board will send the final budget to the City Commission to be adopted along with the City's annual budget.

The annual budget has funds for the entire CRA as well as the Parking Garage located in the downtown area.

All data can be found on the City website at www.cityofcocoa.beach.com.



FUND: COMMUNITY REDEVELOPMENT (CRA)

ACCOUNT CODE: 125-0000

Fund: Community Redevelopment (CRA)

Account Codes: 125-0000

SOURCES OF FUNDS

	2021	2022	2023	2023	2024
	Actual	Actual	Amended Budget	Estimated	Approved Budget
INTERGOVERNMENTAL					
330 10-00 Intergovernmental - City	468,507	555,429	762,606	762,606	887,799
330 20-00 Intergovernmental - County	296,797	332,647	433,974	403,534	464,352
TOTAL TAXES	765,304	888,076	1,196,580	1,166,140	1,352,151
MISCELLANEOUS REVENUES					
361 20-00 Interest on Investment	(64)	(384)	—	1,107	—
361 90-00 MKT Unrealized Gain/Loss	167	402	377	23,174	8,596
369 30-00 Insurance Refunds	8,894	—	—	—	—
369 40-00 Misc. Other	385	3,000	—	1,000	—
TOTAL MISCELLANEOUS REVENUES	9,382	3,018	377	25,281	8,596
TOTAL REVENUES	774,686	891,094	1,196,957	1,191,421	1,360,747
FUNDS FORWARD					
0000-389. 99-10 Appropriated Fund Balance	324,491	567,312	963,244	963,244	1,698,341
TOTAL SOURCES	1,099,177	1,458,406	2,160,201	2,154,665	3,059,088

The Interlocal Agreement between the City and the County states that 75% of the TIF received from the County be used to retire the bond that was acquired to build the Parking Garage. All of the monies collected from the County through TIF were applied to the Parking Garage Bond.



FUND: COMMUNITY REDEVELOPMENT (CRA)

ACCOUNT CODE: 125-9310

Fund: Community Redevelopment (CRA)

Account Codes: 125-9310

	USES OF FUNDS				
	2021 Actual	2022 Actual	2023 Amended Budget	2023 Estimated	2024 Approved Budget
CRA OPERATING					
559 31-00 Professional Services	9,865	43,246	9,500	1,174	84,500
559 32-10 Auditor	3,000	2,032	5,100	5,100	5,180
559 34-40 Support Services	—	2,000	—	—	56,000
559 45-05 General Liability	5,789	5,980	6,950	6,268	7,367
559 45-45 Cyber/Computer Liability	—	—	—	598	628
559 47-00 Printing and Binding	187	290	1,000	99	2,500
559 52-50 Other	1,723	32	—	—	—
559 54-10 Publications & memberships	—	670	250	1,170	1,000
Subtotal CRA Operating	20,564	54,250	22,800	14,409	157,175
CAPITAL OUTLAY					
559 64-20 Furniture & Equipment	—	—	1,600,000	—	50,000
Subtotal Capital Outlay	—	—	1,600,000	—	50,000
GRANTS/AID					
559 80-00 Aid/Private Organizations	—	—	—	—	200,000
Subtotal Grants	—	—	—	—	200,000
TRANSFERS					
559 91-10 Repayment of Advance to General Fund	87,315	1,252	1,290	1,290	—
559 91-40 Repayment to Stormwater (Minutemen Proj)	20,000	40,000	40,000	40,000	40,000
91-70 Capital Improvement/Buildings - City Hall					
581 Wash Through	—	—	—	—	1,500,000
91-70 Improvements O/T Buildings Cultural Green					
581 Space	—	—	—	—	1,650,000
Subtotal Transfers	107,315	41,252	41,290	41,290	3,190,000
DEBT					
559 71-00 Principal	240,000	250,000	265,000	265,000	280,000
559 72-00 Interest	164,018	149,661	135,625	135,625	122,000
559 73-00 Other Debt Costs	(32)	(1)	—	—	—
Subtotal Debt	403,986	399,660	400,625	400,625	402,000
TOTAL EXPENSES	531,865	495,162	2,064,715	456,324	3,999,175
RESERVES					
9310-590.90-10 Reserved Future Appropriations	567,312	963,244	95,486	1,698,341	(940,087)
TOTAL USES	1,099,177	1,458,406	2,160,201	2,154,665	3,059,088



FUND: COMMUNITY REDEVELOPMENT (CRA)

ACCOUNT CODE: 125-9320

Fund: Community Redevelopment (CRA)

Account Codes: 125-9320 (Parking Garage)

SOURCES OF FUNDS

	2021	2022	2023	2023	2024
	Actual	Actual	Amended Budget	Estimated	Approved Budget
CHARGES FOR SERVICES					
344. 40-00 Electric Charging Stations	611	1,237	1,000	1,111	1,000
344. 60-15 Taxable Meter Fees	268,916	371,698	350,000	385,632	375,000
344. 60-20 Parking Citations	52,514	59,790	40,000	65,858	50,000
TOTAL CHARGES FOR SERVICES	322,041	432,725	391,000	452,601	426,000
MISCELLANEOUS REVENUES					
361 10-00 Int Truist Pooled Funds	—	7	—	—	—
361 20-00 Interest on Investment	(27)	(186)	—	461	—
369 90-00 Misc. Other	69	196	123	9,651	2,804
TOTAL MISCELLANEOUS REVENUES	42	17	123	10,112	2,804
TOTAL REVENUES	322,083	432,742	391,123	462,713	428,804
FUNDS FORWARD					
0000-389. 99-10 Appropriated Fund Balance	10,868	236,246	553,792	553,792	920,527
TOTAL SOURCES	332,951	668,988	944,915	1,016,505	1,349,331



FUND: COMMUNITY REDEVELOPMENT (CRA)

ACCOUNT CODE: 125-9320

Fund: Community Redevelopment (CRA)

Account Codes: 125-9320 (Parking Garage)

USES OF FUNDS					
	2021	2022	2023	2023	2024
	Actual	Actual	Amended Budget	Estimated	Approved Budget
Personal					
559 12-12 Regular	—	—	—	—	55,680
559 13-10 Part Time	—	10,186	27,840	—	—
559 21-00 FICA Taxes	—	779	2,129	—	4,260
559 22-10 General Employees Pension	—	—	—	—	5,148
559 23-10 Group Health	—	—	—	—	24,499
559 23-20 Group Life	—	—	—	—	111
559 23-30 Dental Plan	—	—	—	—	501
559 24-00 Workers Compensation	—	557	2,664	—	2,664
Subtotal Personal	—	11,522	32,633	—	92,863
DOWNTOWN GARAGE OPERATING					
559 34-20 Bank Charges	10,367	13,159	9,634	7,889	9,634
559 34-40 Support Services	53,364	50,942	105,000	49,267	86,275
559 45-15 Property Insurance	11,363	13,337	13,254	14,453	27,424
559 43-10 Electric	9,207	9,983	9,752	8,123	9,752
559 43-20 Water & Sewer	6,457	6,593	9,955	8,476	9,955
559 49-15 Other Current Charges	1,698	2,557	2,000	2,229	2,000
559 52-50 Other Supplies	4,249	7,103	6,000	5,541	6,000
Subtotal Operating	96,705	103,674	155,595	95,978	151,040
CAPITAL OUTLAY					
559 63-21 Improvements O/T Bldg CRA Parking Garage	—	—	—	—	575,000
Subtotal Capital Outlay	—	—	—	—	575,000
TOTAL EXPENDITURES	96,705	115,196	188,228	95,978	818,903
RESERVES					
9320-590.90-10 Reserved Future Appropriations	93,323	553,792	756,687	920,527	530,428
TOTAL USES	190,028	668,988	944,915	1,016,505	1,349,331



FUND: COMMUNITY REDEVELOPMENT (CRA)

EXPENSE REPORT FY2024

ACCOUNT #	ELEMENT DESCRIPTION	SUM OF NET EXPENSE
125-9310-559.31-00	Professional Services	4,550.56
125-9310-559.32-10	Accounting & Auditing	5,100.00
125-9310-559.34-40	Support Services	56,125.60
125-9310-559.45-05	Insurance/General Liability	6,211.08
125-9310-559.45-45	Insurance/Cyber/Computer	627.96
125-9310-559.47-00	Printing & Binding	95.85
125-9310-559.54-10	Books, Publication & Membership	1,367.69
125-9310-559.63-10	Improvements O/T Bldgs	10,970.32
125-9310-559.71-00	Principal	280,000.00
125-9310-559.72-00	Interest	122,000.00
125-9310-559.80-00	Other Grants & Aids	50,000.00
125-9310-559.91-40	Transfers/Stormwater Repay	40,000.00
125-9320-559.12-12	Regular	51,542.37
125-9320-559.21-00	FICA Taxes	3,931.67
125-9320-559.23-10	Group Hospitalization	8,674.65
125-9320-559.23-20	Group Life	164.57
125-9320-559.23-30	Dental Plan	234.63
125-9320-559.24-00	Workers Compensation	6.36
125-9320-559.31-99	Payroll Processing Fees	323.12
125-9320-559.34-20	Bank Charges	15,969.22
125-9320-559.34-40	Support Services	120,865.85
125-9320-559.43-10	Electric	11,018.54
125-9320-559.43-20	Water & Sewer	8,876.88
125-9320-559.45-15	Insurance/Property	21,939.96
125-9320-559.46-05	Building Maintenance	11,584.50
125-9320-559.49-15	Collection Agency	1,720.51
125-9320-559.52-50	Operating Supplies	9,123.06
125-9320-559.63-21	Improvements O/T Bldgs	157,640.83

PERSONNEL SCHEDULE

PERSONNEL SCHEDULE			
DEPARTMENT: Community Redevelopment (CRA)			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2023	CHANGE	BUDGET 2024
FULL-TIME			
Garage Maintenance	—	1	1
TOTAL FULL-TIME	—	1	1
PART-TIME			
Garage Maintenance	1	(1)	—
TOTAL PART-TIME	1	(1)	—
TOTAL PERSONAL SERVICES	1	—	1



2024 DOWNTOWN COCOA BEACH COMMUNITY REDEVELOPMENT AGENCY REVIEW



1. For 2024, the CRA Bond continued the focus of making the required bond payments and providing continual maintenance on the Downtown Parking Garage.
2. Redevelopment in the CRA is slowly increasing and allowing for increased taxable values. This includes both residential and commercial properties. Many of the homes within the CRA are being purchased and updated for vacation rentals. Therefore, the demand is high for property within the CRA boundaries and throughout Cocoa Beach.
3. As the economy for the future, the CRA board has committed to focusing on the repayment of the bond and the continual updating and repairs of the parking garage.
4. Property values in the CRA have consistently increased since 2008. This increase has allowed to have funds to be set aside for maintenance of the parking garage. The bond documents do not allow for early repayment for approximately 10 years.
5. To continue on the CRA Redevelopment plan, the city is working on the construction phase of Cocoa Beach Centennial Square. Design phase took place in 2023. This space will allow for residents and visitor to have a green space in the downtown location. This will always be a location for events to held regularly.



**DOWNTOWN COCOA BEACH
COMMUNITY REDEVELOPMENT AGENCY
(A Component Unit of the City of Cocoa Beach, Florida)**

FINANCIAL STATEMENTS

**Fiscal Year Ended
September 30, 2024**

**Prepared by:
Hana Juman, Finance Director
Devan Taly, Deputy Finance Director
With the assistance of the Finance Department staff**



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INTRODUCTORY SECTION



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Downtown Cocoa Beach Community Redevelopment Agency

AGENCY OFFICIALS

YEAR ENDED SEPTEMBER 30, 2024

Agency Board Members

Keith Capizzi, Mayor
Skip Williams, Vice-Mayor
Jeremy Hutcherson, Commissioner
Joshua Jackson, Commissioner
Karalyn Woulas, Commissioner

Administrator

Devan Taly





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FINANCIAL SECTION



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Independent Auditor's Report

**Board of Directors and CRA Administrator
Downtown Cocoa Beach Community Redevelopment Agency
Cocoa Beach, Florida**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund (the "General Fund") of the Downtown Cocoa Beach Community Redevelopment Agency (the "CRA"), a component unit of the City of Cocoa Beach, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and major fund (the "General Fund") of the CRA, as of September 30, 2024, and the respective changes in financial position and budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2025, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.



Bradenton, Florida
March 13, 2025



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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) of the Downtown Cocoa Beach Community Redevelopment Agency (the "CRA") is designed to: (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the CRA's financial activity, (c) identify changes in the CRA's financial position, (d) identify any material deviations from the financial plan, and (e) identify its ability to address the net year's challenges. Lastly, the MD&A will recognize any material deviations from the approved budget.

The Downtown Cocoa Beach Community Redevelopment Agency was established in 2009 by the City of Cocoa Beach Commission under Chapter 163, Part III, Florida Statutes. The CRA is a dependent taxing district and a component unit of the City of Cocoa Beach, Florida (the "City"). The CRA is responsible for promoting economic redevelopment activities that include reducing or eliminating blight, improving the tax base, and encouraging public and private investments in the redevelopment area. In Cocoa Beach, the CRA Board has been determined to be the City Commission. No other governance structure, such as an Advisory Board, has been created.

The CRA has presented its financial statements in accordance with the reporting model required by Governmental Accounting Standards Board Statement No 34, *Basic Financial Statements and Managements' Discussion and Analysis for State and Local Governments*.

Financial Highlights

- The assets of the CRA exceeded its liabilities as of September 30, 2024, by \$2,773,305 (net position). Of this amount, \$1,317,148 (net position restricted for community redevelopment) may be used to meet the CRA's ongoing obligations to citizens and creditors.
- The CRA's total net position decreased by \$1,054,505.
- The CRA's tax increment revenues increased by \$160,720. This resulted from increased property values with the CRA district from Fiscal Year 2023 to Fiscal Year 2024.
- Total external debt decreased by \$280,000 in Fiscal Year 2024. The decrease is attributed to the principal payment on debt.

FINANCIAL STATEMENTS

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the CRA's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. This supplementary information should be considered an integral part of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the CRA's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the CRA's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CRA is improving or deteriorating. The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Additionally, capital assets are capitalized and depreciated on the statement of net position whereas related purchases are expended on government fund financial statements.

General Fund

The General Fund is used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the General Fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are an integral part of the basic financial statements.

Other Information

The CRA adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The government-wide financial report represents the approach mandated by the Governmental Accounting Standards Board (GASB). GASB sets the uniform standards for presenting government financial reports.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The CRA's net position was \$2,773,305 at the close of the Fiscal Year 2024. This is a \$1,054,505 decrease in net position over the \$3,827,810 reported in the prior fiscal year.

The following schedule is a summary of the Fiscal Year 2024 Statement of Net Position with comparative information for Fiscal Year 2023.

Statement of Net Position

	2024	2023
Current and other assets	\$ 1,746,749	\$ 2,823,643
Capital assets	4,416,493	4,373,373
Total assets	<u>\$ 6,163,242</u>	<u>\$ 7,197,016</u>
Long-term liabilities outstanding	\$ 2,960,336	\$ 3,017,601
Other liabilities	429,601	351,605
Total liabilities	<u>\$ 3,389,937</u>	<u>\$ 3,369,206</u>
Net investment in capital assets	\$ 1,456,157	\$ 1,075,772
Restricted	1,317,148	2,752,038
Total net position	<u>\$ 2,773,305</u>	<u>\$ 3,827,810</u>

As stated above, the CRA's net position totaled \$2,773,305 at the end of Fiscal Year 2024. It should be noted that the resources needed to repay the CRA Parking Garage debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The CRA uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The change in net position balance from Fiscal Year 2024 to Fiscal Year 2023 is \$1,054,505 as shown in the Schedule of Changes in Net Position on the next page. This change includes increased tax revenue because of an increase in property values located within the CRA. Some revenues and other financing sources had comparatively modest increases over the prior fiscal year, while the expenditures associated with maintenance of the parking garage increased somewhat over the former fiscal period.

The following schedule of Changes in Net Position shows activities for Fiscal Year 2024 with comparative information for Fiscal Year 2023:

Statement of Activities

	<u>2024</u>	<u>2023</u>
Revenues		
General revenues		
Property tax assessments	\$ 1,326,860	\$ 1,166,140
Charges for services	564,893	648,148
Investment income	58,619	57,763
Miscellaneous income	40	-
Total revenues	<u>1,950,412</u>	<u>1,872,051</u>
Expenses		
Economic environment	399,843	131,924
Depreciation	125,491	125,491
Interest and other	50,485	100,381
Total expenses	<u>575,819</u>	<u>357,796</u>
Interfund transfers out	<u>(2,429,098)</u>	<u>(40,000)</u>
Change in net position	(1,054,505)	1,474,255
Beginning net position	<u>3,827,810</u>	<u>2,353,555</u>
Ending net position	<u><u>\$ 2,773,305</u></u>	<u><u>\$ 3,827,810</u></u>

General Fund Budgetary Highlights

A budget to actual statement is provided for the General Fund. A budget column for both the original budget adopted for Fiscal Year 2024 as well as the final budget is presented. A comparison of the final budget to the actual amounts for current expenditures shows a final difference of \$1,411,916. This is because operating expenditure actuals were overall below budgeted amounts and transfers for repayments of advances are excluded.

CRA Tax Increment Financing (TIF)

Monies from the incremental increase in property tax revenue (TIF) collected within the designated redevelopment area is recorded in the CRA. Consistent with State law, revenues are utilized and expended in accordance with the Community Redevelopment Plan. The TIF has continued to increase in subsequent years as taxable values have risen. The increase from 2023 to 2024 is \$160,720.

Community Redevelopment Agency Fund (CRA)

Tax Increment Values and Payments

	2024	2023	Increase (Decrease)
Taxable value	\$ 270,687,284	\$ 249,309,420	\$ 21,377,864
Less: Base year value	(119,086,930)	(119,086,930)	-
Net taxable value	<u>\$ 151,600,354</u>	<u>\$ 130,222,490</u>	<u>\$ 21,377,864</u>
County tax rate per \$1,000 of value	3.2619	3.2619	0.0000
City tax rate per \$1,000 of value	6.1644	6.1644	0.0000
Tax increment payments:			
County	\$ 439,061	\$ 403,534	\$ 35,527
City	887,799	762,606	125,193
Total tax increment payments	<u>\$ 1,326,860</u>	<u>\$ 1,166,140</u>	<u>\$ 160,720</u>

CAPITAL ASSET ADMINISTRATION

Capital Assets

The CRA's investment in capital assets as of September 30, 2024 is \$4,416,493 (net of accumulated depreciation). This investment in capital assets includes the parking garage facility and improvements to the facility. Governmental activities net investment in capital assets increased by \$43,120 for depreciation. The schedule of changes in capital assets from the current fiscal year to the prior fiscal year is included in the following:

Capital Assets (Net of Accumulated Depreciation)

	2024	2023
Construction in progress	\$ 168,611	\$ -
Buildings	4,218,736	4,340,805
Improvements	29,146	32,568
	<u>\$ 4,416,493</u>	<u>\$ 4,373,373</u>

DEBT ADMINISTRATION

Long-Term Debt

At the end of the current fiscal year, the CRA had total long-term debt in the amount of \$2,760,000.

In Fiscal Year 2017, debt was issued with Florida Municipal Loan Council (FMLC) Revenue Bond 2017B to fund the design and construction of the new parking garage in the Community Redevelopment Agency (CRA). The first payment on the principal of Revenue Bond 2017B was not made until FY 2019 and the outstanding balance is currently \$2,760,000. See Note 2 to the financial statements for additional information.

	Schedule of Outstanding Debt	
	2024	2023
CRA Improvement Revenue Bonds, Series 2017B	\$ 2,760,000	\$ 3,040,000

Total external debt decreased by \$280,000 in Fiscal Year 2024. The decrease is attributed to the principal payment on debt.

ECONOMIC FACTORS AND CHALLENGES

In Fiscal Year 2024, the City continued the construction phase of developing the ¾-acre area where the old City Hall building was located. The cost of the cultural green space is estimated at \$1.65 million, and the estimated cost to the CRA of the wash through is estimated at \$1.5 million. Construction is estimated to reach completion by March of 2025.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the CRA’s finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Hana Juman, Finance Director, 2 S Orlando Ave, Cocoa Beach, Florida, 32931 or hana.juman@cityofcocoabeach.com. The financial statements are posted on the City’s web site at www.cityofcocoabeach.com.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 29,295
Investments	1,322,690
Accounts receivable	10,939
Prepays	383,825
Capital assets, nondepreciable	168,611
Capital assets, net of accumulated depreciation	4,247,882
Total assets	<u>6,163,242</u>
LIABILITIES	
Current liabilities	
Accounts payable and accrued liabilities	2,406
Accrued expenses	257,490
Accrued interest	50,250
Other current liabilities	119,455
Noncurrent liabilities	
Due within one year	318,619
Due in more than one year	2,641,717
Total liabilities	<u>3,389,937</u>
NET POSITION	
Net investment in capital assets	1,456,157
Restricted	1,317,148
Total net position	<u>\$ 2,773,305</u>

The accompanying notes are an integral part of the financial statements.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Functions/programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Economic environment	\$ 525,334	\$ 564,893	\$ -	\$ 39,559
Interest and other fiscal charges	50,485	-	-	(50,485)
Total governmental activities	<u>\$ 575,819</u>	<u>\$ 564,893</u>	<u>\$ -</u>	<u>(10,926)</u>
General revenues				
Property taxes				1,326,860
Unrestricted investment earnings				58,619
Other revenue				40
Transfers to primary government				<u>(2,429,098)</u>
Total general revenues and transfers				<u>(1,043,579)</u>
Change in net position				(1,054,505)
Net position, beginning				<u>3,827,810</u>
Net position, ending				<u>\$ 2,773,305</u>

The accompanying notes are an integral part of the financial statements.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

BALANCE SHEET - GENERAL FUND

SEPTEMBER 30, 2024

ASSETS	
Cash	\$ 29,295
Investments	1,322,690
Accounts receivable	10,939
Prepaid items	383,825
Total assets	<u>\$ 1,746,749</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable and accrued liabilities	\$ 2,406
Accrued expenses	257,490
Other current liabilities	119,455
Total liabilities	<u>379,351</u>
FUND BALANCE	
Nonspendable:	
Prepays	383,825
Restricted for:	
Community redevelopment	983,573
Total fund balance	<u>1,367,398</u>
Total liabilities and fund balance	<u>\$ 1,746,749</u>

The accompanying notes are an integral part of the financial statements.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2024

Total fund balance, General Fund		\$	1,367,398
Amounts reported for the governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Capital assets	\$	5,629,256	
Less accumulated depreciation		<u>(1,212,763)</u>	
			<u>4,416,493</u>
Long-term liabilities are not due and payable in the current period and therefore are not reported in the General Fund.			
			<u>(2,960,336)</u>
Interest on long-term debt is not accrued in governmental funds but rather is recognized as an expenditure when due.			
			<u>(50,250)</u>
Total net position, governmental activities		\$	<u><u>2,773,305</u></u>

The accompanying notes are an integral part of the financial statements.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

REVENUES

Property taxes	\$	1,326,860
Charges for services		564,893
Investment earnings		58,619
Other revenues		40
Total revenues		<u>1,950,412</u>

EXPENDITURES

Current		
Economic environment		2,828,941
Debt service		
Principal		280,000
Interest		122,000
Capital outlay		168,611
Total expenditures		<u>3,399,552</u>

Deficiency of revenues under expenditures		<u>(1,449,140)</u>
---	--	--------------------

Net change in fund balance		(1,449,140)
----------------------------	--	-------------

Fund balance, beginning		<u>2,816,538</u>
-------------------------	--	------------------

Fund balance, ending	\$	<u><u>1,367,398</u></u>
----------------------	----	-------------------------

The accompanying notes are an integral part of the financial statements.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-GENERAL FUND TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance, General Fund		\$	(1,449,140)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.			
Capital outlay	\$	168,611	
Depreciation expense		(125,491)	
			<u>43,120</u>
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.			
			<u>280,000</u>
Interest on long-term debt is not accrued in governmental funds but rather is recognized as an expenditure when due.			
Accrued interest and amortization of bond premium		<u>71,515</u>	
			<u>71,515</u>
Change in net position of governmental activities		\$	<u><u>(1,054,505)</u></u>

The accompanying notes are an integral part of the financial statements.

Downtown Cocoa Beach Community Redevelopment Agency

(A Component Unit of the City of Cocoa Beach, Florida)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amount	Variance With Final Budget
Revenues				
Property taxes	\$ 887,799	\$ 887,799	\$ 887,799	\$ -
Intergovernmental revenue	464,352	464,352	439,061	(25,291)
Charges for services	426,000	426,000	564,893	138,893
Investment income	11,400	11,400	58,619	47,219
Other revenues	-	-	40	40
Total revenues	<u>1,789,551</u>	<u>1,789,551</u>	<u>1,950,412</u>	<u>160,861</u>
Expenditures				
Current				
Economic environment	3,791,078	3,784,468	2,828,941	955,527
Debt service				
Principal	280,000	280,000	280,000	-
Interest	122,000	122,000	122,000	-
Capital outlay	625,000	625,000	168,611	456,389
Total expenditures	<u>4,818,078</u>	<u>4,811,468</u>	<u>3,399,552</u>	<u>1,411,916</u>
Excess of revenues over expenditures	<u>(3,028,527)</u>	<u>(3,021,917)</u>	<u>(1,449,140)</u>	<u>1,572,777</u>
Change in fund balances	(1,238,976)	(1,232,366)	501,272	1,733,638
Fund balances, beginning	<u>2,816,538</u>	<u>2,816,538</u>	<u>2,816,538</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,577,562</u>	<u>\$ 1,584,172</u>	<u>\$ 3,317,810</u>	<u>\$ 1,733,638</u>



Basic Financial Statements

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Cocoa Beach, Florida Downtown Community Redevelopment Agency (the "CRA" or "Agency") is a blended component unit of the City of Cocoa Beach, Florida (the "City"). It is a public entity established under the guidelines for the Community Redevelopment Act (Chapter 163, Part III, Florida Statutes (F.S.)) to implement community redevelopment activities. The five-member governing board (the "Board") has been determined to be the City Commission. No other governance structure, such as an Advisory Board, has been created.

On January 29, 2008, the electorate of the City voted to authorize establishment of a Downtown Community Redevelopment Agency (CRA). Accordingly, the City Commission adopted Resolution 2008-13 requesting Brevard County to delegate to the City Commission the powers to create a Downtown CRA. In turn, Brevard County adopted Resolution 08-128 authorizing the creation of the City's CRA for a period of 25 years from its creation. The City Commission adopted Resolution 2009-28 on November 19, 2009, creating the Downtown Community Redevelopment Agency. The CRA shall expire on December 31, 2033.

To implement the purposes of the CRA, the Board and the City have entered into an interlocal agreement authorizing the use of City staff and City resources for the creation of the required Redevelopment Plan for the downtown area.

Pursuant to F.S. 163.387, the CRA is funded primarily by incremental ad valorem tax revenues levied and remitted in amounts proportionate to property tax values for each participating entity. The CRA is economically dependent on such revenue.

In 2018, the Brevard County Commission and CRA Board executed an interlocal agreement to continue with the Downtown CRA tax increments and the building of a parking garage within the CRA.

These financial statements present the financial position and results of operations controlled by or dependent upon the CRA. In evaluating the CRA as a reporting entity, management has addressed all potential component units for which the CRA may or may not be financially accountable and, as such, be includable in the CRA's financial statements. No component units exist which would require inclusion in the CRA's financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the Agency. Governmental activities are those which normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

NOTE 1.**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within twelve months of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Agency.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental fund. Separate financial statements are provided for the governmental fund.

Fund Financial Statements

The fund financial statements provide information about the Agency's fund. The emphasis of fund financial statements is on the major governmental fund.

The Agency reports the following major governmental fund:

The *General Fund* is the Agency's operating and general fund. It accounts for all financial resources of the Agency.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information

The CRA's Board adopts an annual operating budget, which can be amended by the Board throughout the year. The Agency's Administrator or their designee may make transfers of appropriations within a department as long as the total budget of the department is not increased. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

At the fund level, actual expenditures cannot exceed the budgeted amounts; however, with proper approval, budgetary transfers between line items can be made.

Encumbrance accounting is employed for this governmental fund. Open commitments are recognized as expenditures in the period in which the actual goods or services are received and a liability is incurred. Encumbrances (e.g., contracts) outstanding at year end for unfulfilled obligations are cancelled and reappropriated in the succeeding year's budget. Accordingly, there were no encumbrances outstanding at year-end.

The accompanying schedule of revenues, expenditures, and changes in fund balances - budget and actual for the General Fund reflects the original and final budget authorization amounts, which includes all amendments. Appropriations lapse at the close of the fiscal year.

For the year ended September 30, 2024, the CRA's budget was prepared on a modified accrual basis.

Pooled Cash and Cash Equivalents

Pooled cash and equivalents are stated at fair value.

Assets, Liabilities, and Net Position or Fund Balance

Cash and Cash Equivalents

The Agency's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Restricted Investments

The Agency's restricted investments is comprised of cash held by the fiscal agent for debt service.

Investments

Investments for the Agency are reported at fair value (generally based on quoted market prices) except for the position in the State Board of Administration Local Government Surplus Trust Fund (Florida PRIME), the Florida Public Assets for Liquidity Management (Florida PALM), the Florida Surplus Asset Fund Trust (Florida SAFE) and the Florida Cooperative Liquid Assets Securities System (Florida CLASS). Florida PRIME, PALM, SAFE and CLASS are local government investment pools which meet all of the specified criteria in Section In5: Investment Pools (External) of the GASB Codification (GASBC) to qualify to elect to measure their investments at amortized cost. Accordingly, the fair value of the Agency's position in the pool is equal to the value of the pooled shares.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Fund Balance (Continued)

Receivables

All trade and property tax receivables are considered to be fully collectible. As provided by law, the Brevard County Property Appraiser assesses all properties for ad valorem taxing purposes and the Brevard County Tax Collector collects and distributes all taxes. Ad valorem taxes are levied based on property valuation as of January 1. The fiscal year for which ad valorem taxes are levied begins on October 1. Taxes are due beginning November 1, delinquent on April 1, and lien on May 30. Property tax revenues are recognized in the fiscal year for which they are budgeted and also become due and payable. Virtually all unpaid taxes are collected via tax sale certificates sold on or prior to June 1; therefore, no material taxes are receivable at fiscal year-end.

Capital Assets

Capital assets, which include buildings and improvements are reported in the governmental columns in the government-wide financial statements. Capital assets are defined by the CRA as assets with an initial, individual cost of more than \$1,000 and an estimated useful life exceeding one year. The cost of improvements and replacements, which extend the useful lives of assets or increase their capacity, are capitalized. Repairs and maintenance costs, which do not improve or extend the useful life of the respective assets, are charged to expense.

Property and equipment purchased by the CRA is recorded at cost or, if contributed, acquisition value at the date of donation

Capital assets use straight-line depreciation over the following estimated service lives:

<u>Classification</u>	<u>Service Life Ranges</u>
Buildings and building improvements	40 years
Improvements other than buildings	10 - 15 years

Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements for governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and systematically amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the fiscal year incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as an "other financing" source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

NOTE 1.**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Assets, Liabilities, and Net Position or Fund Balance (Continued)****Categories and Classification of Fund Equity**

Net position flow assumption – Sometimes the Agency will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Agency's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes the Agency will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Agency's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance.

Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Agency itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Agency's highest level of decision making authority. The governing council is the highest level of decision-making authority for the Agency that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the Agency for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for fund balance not meeting criteria to be reported as nonspendable, restricted, committed or assigned.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Fund Balance (Continued)

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes – Property taxes attach as an enforceable lien on real property and are levied as of July 1st. The tax levy is divided into two billings: the first billing (mailed on July 1) is an estimate of the current year's levy based on the prior year's taxes; the second billing (mailed on January 1) reflects adjustments to the current year's actual levy. The billings are considered past due 30 days after the respective tax billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 13, 2025, and determined there were no events that occurred that required disclosure.

Recently Issued and Implemented Accounting Pronouncements

The Governmental Accounting Standards Board has issued GASB Statement No. 101, *Compensated Absences*, GASB Statement No. 102, *Certain Risk Disclosures*, GASB Statement No. 103, *Financial Reporting Model Improvements*, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, which will be effective in future years. Management has not completed its analysis of the effects, if any, of these GASB statements on the financial statements of the City.

NOTE 2. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

The Agency pools its deposits with the City. As of September 30, 2024, \$250,000 of the City's bank balances are covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the Agency pursuant to Section 280.08, Florida Statutes. At September 30, 2024, the City did not hold funds in excess of FDIC insurance limits in a financial institution that is not a qualified public depository.

The City has not adopted an investment policy and the City's investment policies are governed by state statutes. Investment earnings of the pool are allocated to the participating funds at the end of each month based on the ratio of each participant funds' investment to the total pooled investment.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

The City participates in Florida Public Assets for Liquidity Management (Florida PALM) external investment pool. The Florida PALM is a common law trust established under the laws of the State of Florida and is designed to meet the cash management and short-term needs of its participants. The Fund is sponsored by the Florida School Boards Association and the Florida Association of District School Superintendents and is directed by a board of trustees. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The City participates in Florida Local Government Investment Trust fund (Florida LGIT) external investment pool. The Florida LGIT is a common law trust established under the laws of the State of Florida and is designed to meet both short- and medium-term cash management needs of its participants. The Fund is sponsored by the Florida Court Clerks and Comptrollers and the Florida Association of Counties and is directed by a board of trustees. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The Florida Surplus Asset Fund Trust (Florida SAFE) is a common law trust organized under the laws of the State of Florida as an intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01 of the Florida Statutes. The investment pool consists of obligations guaranteed by the full faith and credit of the United States, U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by applicable Florida Statutes. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The City participates in Florida Cooperative Liquid Assets Securities System, (Florida CLASS), external investment pool. The Florida CLASS is a common law trust established under the laws of the State of Florida and designed to meet short term cash management needs Florida governmental entities. The investment pool consists of obligations guaranteed by the full faith and credit of the United States, U.S. government agency obligations, repurchase agreements, collateralized bond deposits, money market funds and other funds permitted by applicable Florida Statutes. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

Under GASB Codification 150: *Investments*, if a participant has an investment in a qualifying external investment pool that measures for financial reporting purposes all of its investments at amortized cost, it should disclose the presence of any limitations or restrictions on withdrawals (such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates) in notes to the financial statements. As of September 30, 2023, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit the City's access to 100% of their account value in the external investment pools.

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits. The financial institutions in which the Agency places its deposits are certified as "qualified public depositories," as required under the Florida Security for Public Deposits Act. For an investment, this is the risk that, in the event of the failure of the counterparty, the Agency will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Interest rate risk – The City's investment policy does not address interest rate risk.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Deposits and Investments (Continued)

Credit risk – GASB Codification Section 150: *Investments*, requires that governments provide information about credit risk associated with their investments by disclosing the credit rating of investments in debt securities as described by nationally recognized statistical rating organizations.

Foreign currency risk – The City's investments are not exposed to foreign currency risk.

Concentration of credit risk – GASB Codification Section 150: *Investments*, requires disclosures of investments in any one issuer that represents 5% or more of total investments, excluding investments issued or explicitly guaranteed by the U.S government, investments in mutual funds, external investments pools and other pooled investments.

Fair Value – GASB Codification Section 3100: *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

Level 2 (L2): Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

At September 30, 2024, the Agency had the following investments based on the Agency's investment balance allocated from the pooled investments of the City:

	S&P Rating	Level	Fair Value	Maturities (in years)		
				Less than 1	1 - 5	More than 5
Investments by fair value level						
Agency						
FL PALM	AAAm	-	\$ 590,059	\$ 590,059	\$ -	\$ -
FL CLASS	AAAm	-	255,820	255,820	-	-
FL LGIT day to day bond fund	AAAm	-	255,279	255,279	-	-
FL SAFE NAV	AAAm	-	221,532	221,532	-	-
Total Agency			\$ 1,322,690	\$ 1,322,690	\$ -	\$ -

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)**Capital Assets**

The following is a summary of changes in the Agency's capital assets for fiscal year ending September 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 168,611	\$ -	\$ 168,611
Total capital assets not being depreciated	-	168,611	-	168,611
Capital assets, being depreciated				
Buildings	5,407,545	-	-	5,407,545
Improvements other than buildings	53,100	-	-	53,100
Total capital assets being depreciated	5,460,645	-	-	5,460,645
Less accumulated depreciation for				
Infrastructure	(1,066,740)	(122,069)	-	(1,188,809)
Equipment	(20,532)	(3,422)	-	(23,954)
Total accumulated depreciation	(1,087,272)	(125,491)	-	(1,212,763)
Total capital assets being depreciated, net	4,373,373	(125,491)	-	4,247,882
Capital assets, net	\$ 4,373,373	\$ 43,120	\$ -	\$ 4,416,493

Depreciation expense amounted to \$125,491 during fiscal year 2024, which is included on the statement of activities.

Long-Term Debt and Liabilities**Bonds Payable**

Florida Municipal Loan Council Refunding and Revenue Bonds, Series 2017B. On September 1, 2017, the Downtown Cocoa Beach Community Redevelopment Agency entered into an interlocal agreement with the Florida Municipal Loan Council for the issuance of bonds in an original amount of \$6,790,000 for which the Agency's proportionate share was \$4,245,000 of serial bonds. The serial bonds are payable in semiannual installments beginning April 2018 through October 2031 and bear interest from 3% to 5% per annum. The bonds were issued to finance construction of a public parking garage in the Downtown Community Redevelopment Area consisting of approximately 241 parking spaces, bathrooms, showers and an elevator.

Pledged revenues and principal and interest payments are as follows:

Pledged Revenue	Amount of Issue*	Future Principal and Interest	Current Pledged Revenue	Current Principal and Interest	Current Percentage of Revenue
Governmental Activities					
Florida Municipal Loan Council					
Refunding and Revenue					
Bonds, Series 2017B	\$ 4,245,000	\$ 2,760,000	\$ 564,893	\$ 402,000	71%

* The Agency's proportionate share

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)**Long-Term Debt and Liabilities (Continued)****Bonds Payable (Continued)**

Annual debt service requirements to maturity for the Agency's note payable are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 290,000	\$ 107,750	\$ 397,750
2026	305,000	92,875	397,875
2027	320,000	77,250	397,250
2028	340,000	60,750	400,750
2029	355,000	43,375	398,375
Thereafter	1,150,000	52,500	1,202,500
Totals	<u>\$ 2,760,000</u>	<u>\$ 434,500</u>	<u>\$ 3,194,500</u>

Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2024, was as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Florida Municipal Loan Council					
Refunding and Revenue					
Bonds, Series 2017B	\$ 3,040,000	\$ -	\$ (280,000)	\$ 2,760,000	\$ 290,000
Plus bond premiums	257,601	-	(57,265)	200,336	28,619
Total governmental activities					
long-term liabilities	<u>\$ 3,297,601</u>	<u>\$ -</u>	<u>\$ (337,265)</u>	<u>\$ 2,960,336</u>	<u>\$ 318,619</u>

The bond payable is liquidated by tax revenues received by the General Fund.

NOTE 3. RISK MANAGEMENT**Insurance**

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Agency, through the City, purchases separate commercial insurance coverage for workers' compensation, liability, and property damage. Coverage for workers' compensation and automobile claims are limited to the maximum liability exposure the Agency faces under Florida statutes. Coverage for general liability claims is a maximum of \$1,000,000 combined single limit.

The commercial insurance carried is a claims incurred policy for which the Agency is covered for claims originating against the Agency during the policy period. The amount of coverage is dependent on the date of the liability-imposing event. The Agency has maintained continuous coverage and does not believe it has any exposure to events which occurred prior to the year ended September 30, 2024.

OTHER REPORTS



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

**Board of Directors and Executive Director
Downtown Cocoa Beach Community Redevelopment Agency
Cocoa Beach, Florida**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Downtown Cocoa Beach Community Redevelopment Agency (the "CRA"), (a component unit of the City of Cocoa Beach, Florida), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements, and have issued our report thereon dated March 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bradenton, Florida
March 13, 2025



Downtown Cocoa Beach Community Redevelopment Agency (A Component Unit of the City of Cocoa Beach, Florida)

SCHEDULE OF FINDINGS AND RESPONSES

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

☐ Yes ☒ No

Significant deficiencies identified not considered to be material weaknesses?

☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards and State Financial Assistance Projects

The Downtown Cocoa Beach Community Redevelopment Agency did not expend \$750,000 in federal or state funds during its fiscal year ended September 30, 2024.

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III SCHEDULE OF PRIOR YEAR FINDINGS

None reported.



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Independent Auditor's Management

**Board of Directors and CRA Administrator
Downtown Cocoa Beach Community Redevelopment Agency
Cocoa Beach, Florida**

Report on the Financial Statements

We have audited the financial statements of the Downtown Cocoa Beach Community Redevelopment Agency (the "CRA"), (a component unit of the City of Cocoa Beach, Florida) as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 13, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standard* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 13, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding annual financial report requiring correction.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The CRA has made these disclosures in the notes to the financial statements. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the CRA did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the CRA reported:

- a. The total number of CRA employees compensated in the last pay period of the CRA's fiscal year was one.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year was none.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$2,943.
- d. All compensation earned or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency was \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the CRA that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such projects in fiscal year 2024: Green space \$1,650,000 and Wash through \$1,500,000.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the CRA amends a final adopted budget under Section 189.016(6), Florida Statutes, as seen on page 17.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Downtown Cocoa Beach Community Redevelopment Agency reported:

- a. The millage rate or rates imposed by the Agency. **6.1644.**
- b. The total amount of ad valorem taxes collected by or on behalf of the Agency. **\$1,326,860.**
- c. The total amount of outstanding bonds issued by the Agency and the terms of such bonds as **\$3,040,000 due over nine years.**

Information required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General: The Downtown Cocoa Beach Community Redevelopment Agency has not imposed any special assessments and therefore no reporting is required by Section 218.39(3)(c), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Board of Trustees and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Bradenton, Florida
March 13, 2025



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Independent Accountant's Report

**Board of Directors and CRA Administrator
Downtown Cocoa Beach Community Redevelopment Agency
Cocoa Beach, Florida**

We have examined the Downtown Cocoa Beach Community Redevelopment Agency (the "CRA"), (a component unit of the City of Cocoa Beach, Florida) compliance with Sections 218.415, 163.387(6), and 163.387(7), Florida Statutes, during the year ended September 30, 2024. Management of the CRA is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the CRA's compliance with specified requirements.

In our opinion, the CRA complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

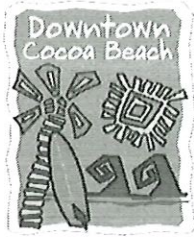
This report is intended solely for the information and use of the CRA and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
March 13, 2025

Mauldin & Jenkins, LLC



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Community Redevelopment Agency (CRA)

Commercial Visual Improvement Program Overview

PROGRAM DETAILS

COMMERCIAL VISUAL IMPROVEMENT PROGRAM (CVIP):

- Designed to help reduce urban blight.
- Serves as a catalyst for improvements to other nearby properties Helps bring properties up to City code standards.
- Provides financial assistance for significant exterior improvements. (For example, painting alone would not be sufficient.) Interior improvements are not eligible.
- Rebates 50 percent — up to a maximum CRA contribution of \$25,000 — of a project's renovation/ upgrade hard construction costs.
- A match of up to \$15,000 on a project valued at least \$30,000 can be approved administratively.
- Projects valued over \$30,000 requesting matching above the \$15,000 limit, up to the CRA Contribution match of \$ 25,000 maximum must go to the CRA Board for approval.
- Owner must pay for soft costs, including architect, engineer, permitting, etc... These costs are not reimbursable.
- Funding is available annually on a first-come, first-served basis. Once all fiscal-year funds have been expended, no further applications for that year will be accepted.

TIME FRAME:

- Application process takes approximately 60 calendar days once all necessary documents and materials are received from the applicant.
- All projects receiving CVIP funds must be completed within 180 calendar days of the date application is approved by City of Cocoa Beach Community Redevelopment Agency (CRA) projects not completed within the specified 180 days forfeit all approved and allocated CVIP funds.
- Final grant amounts will be determined within 30 days after the project is deem complete by CRA staff. Grant amounts approved during the application process are subject to change if changes are made to the project.
- Reimbursement of funds takes approximately 30-60 calendar days once copies of all paid invoices, cancelled checks and photos of completed project, are received. (The CRA reserves the right to pay applicant in one lump sum or installments.)

PROPERTY/BUSINESS REQUIREMENTS:

- Located within the Community Redevelopment Area.
- Must be zoned TC-Towncenter or CR-Cottage Row.
- Must be commercial (non-residential) or mix-use.

- Property with multiple retail tenants and/or vacant store fronts are considered on a case-by-case basis.
- Visible from a street, sidewalk, or public right-of-way.
- Free of all mechanic's liens.
- No residential uses are eligible for this program.
- Must pay ad valorem taxes on the property.
- Work must result in a combination of significant exterior visual improvements. Examples: façade upgrades; parking facilities; matching signage; painting; lighting; new or repaired/replaced windows, doors, and awnings; window tinting; improved entryways; extensive cleaning; exterior security systems; and external improvements required to bring a building/property up to code.

REQUIREMENTS:

- Permanent landscaping may be covered in this program but must comply with city codes and ordinances and be consistent with any development plans adopted by the CRA. (Check with the city's Planning and Development Department at 321-868-3200 or planning@cityofcocoabeach.com before submitting CVIP application forms.)
- Additions and expansions to buildings that will benefit the overall appearance of the property may be eligible.
- Demolition of obsolete structures or signage improvements may apply when undertaken as part of an overall renovation project.
- Work such as HVAC installation/replacement and roof repairs do not apply unless they are done in conjunction with substantial exterior visual improvements.
- Funds may not be used for working capital, purchasing property, equipment or inventory acquisition, and/or refinancing of existing debt or private funding.

INELIGIBLE PROPERTIES:

- Single-family residential properties.
- Multifamily residential properties not part of a mixed-use development.
- Properties or projects not meeting eligibility requirements.
- Businesses prohibited by the City of Cocoa Beach.

APPLICANT REQUIREMENTS:

- No corporate or personal bankruptcy proceedings within the past five years.
- No past-due federal, state, county, or City of Cocoa Beach tax bills.
- No past-due bills or debts to the City of Cocoa Beach or the CRA.
- Show proof of a current city of Cocoa Beach Business Tax Receipt for both the property owner and tenant.
- Supply copy of property owner's deed.
- If landlord, provide current tenant list and/or leasing plan.
- If a tenant, supply a lease with at least five years occupancy remaining.
- If tenant, provide signed and notarized copy of CVIP Real Property Owner Consent form.
- Make brief presentation at a CRA Advisory Committee meeting. It is preferable that

the owner attends, but a knowledgeable owner's representative may also make the presentation, as well as accompany an owner.

- Receive CRA Advisory Committee approval before beginning work. Any work started prior to this approval will be the applicant's responsibility.
- Applicant must apply for and be issued a city building permit before commencing renovations or new construction, if applicable.
- Complete all improvements within 180 days of CRA Governing Board approval.
- Prior to receiving matching contribution, submit all paid invoices, cancelled checks and photos of completed project. (The CRA reserves the right to refuse payment for any change orders not authorized prior to construction commencement).
- Maintain and sustain improvements.

APPLICATION CHECKLIST:

All information included in this checklist must be submitted to the CRA staff before they can begin the process:

- ✓ All documents signed by person certified as one of company's principals. List of proposed improvements with estimated project costs
- ✓ Notarized & signed CVIP Real Property Owner Consent form (Landlord completes if not owned by the applicant)
- ✓ Copy of current city of Business Tax Receipt for property owner and tenant Copy of property owner's deed
- ✓ If a tenant, lease with at least five years occupancy remaining Landlord's current tenant list or leasing plan, if applicable Completed W-9 form
- ✓ All applicable contractor bids.
- ✓ High-quality "before" images of property from all sides/angles * High-quality images of renderings of proposed project *
- ✓ Three written contractor bids for all work being done or justification for why only one bid submitted.

* Please send three to four separate high-resolution jpegs of "before" photos and a few separate high-resolution jpegs of your "after" renderings. These are needed for the PowerPoint presentation we will put together for you when you make your presentation to the CRA Board.

Commercial Visual Improvement Program Application
City of Cocoa Beach Community Redevelopment Agency
APPLICANT INFORMATION

Applicant's Name: Daniel TODD
Applicant's Corporate Name: Dirty Birds Tiki Bar + Grill, LLC

Applicant's Corporate Business Address: 142 Minutemen Cswy
Name of Business at Project Address: Dirty Birds Tiki Bar + Grill

Applicant's City of Cocoa Beach Business Tax Receipt #: Applied for

Federal Tax ID Number or Social Security Number: 33-2717138

Applicant's Phone Numbers: 321-613-2580 Business 321-863-5698 Cell

Applicant's Email Address: Daniel@DirtyBirdsTikiBar.com

Is Applicant the property owner or a tenant proposing the façade improvements? Owner

Tenant

PROPERTY INFORMATION

Property Owner's Name: 142 Minutemen, LLC

Property Owner's Mailing Address: 395 Carmine Dr. CB FL 32931

Property/Project Address: 142 Minutemen Cswy CB FL 32931

Alt Number(s): _____

Name of Tenant(s): Dirty Birds Tiki Bar + Grill

Lease Expiration Date: 01/30 Option to Extend: ☒ Yes ☐ No How Long: 5 Years

Property Manager: Giuseppe Conoscenti Phone: 321-693-7751 Email: GCONOSCENTI66@gmail.com

1. Is the proposed project located in the current CRA? ☒ Yes ☐ No

Total Applicant Funds: \$400K Total Anticipated Grant Request: \$25K

1. Please provide a description of the Proposed Improvements. Please Attach a site plan, renderings, and/or elevations of the proposed improvements. (APPLICATIONS WILL NOT BE ACCEPTED WITHOUT RENDERINGS, SITE PLANS, AND/OR ELEVATIONS)

ADD Landscaping + 4 tiki Huts - lighting

2. Please describe the extent to which the existing building or on-site improvements are substantially dilapidated.

The site was mismanaged and not maintained for years we took over the vacant, overgrown lot. The property was dirt + had barricades surrounding the property.

3. Please describe how you propose to maximize the leveraging of Redevelopment Agency funds through the funds you intend to contribute and how there are no other reasonable means of financing available to fully fund the desired improvements.

we'd like to improve this property by
adding tiki huts to give this corner
lot property a unique island feel.

4. Please describe how you intend to maintain the improvements during the useful life of the improvements.

we have a full time maintenance staff.

5. Current Number of Employees: Full-Time 20 Part-Time 20 Contract —
Number of Employees (Post Project Completion) Full-Time 20 Part-Time 20
Contract —
Number of Construction Workers for Project: 15

Current and/or Projected Wages for Employees: (please attach as a spreadsheet

TOTAL PROJECT BUDGET (Estimated)

Use of Funds (Activity)	Source of Funds	Estimated Cost
4x Tiki Huts	savings/CASH	\$ \$120K
		\$
		\$
		\$
		\$
		\$
		\$
Total Project Budget		\$ 120K

The rest of this page is intentionally left blank.

The Applicant acknowledges that the Visual Improvement Program (CVIP) will not pay for work, which has been commenced prior to the award of a CVIP grant as evidenced by an executed CVIP Agreement. Any work started prior to the execution of the Agreement shall be the Applicant's responsibility. Furthermore, the Applicant acknowledges that the CRA Board must approve the application and a corresponding CVIP Agreement prior to the award of any CVIP grant. The applicant also acknowledges that it must expend its matching contribution prior to any reimbursement of Agency CVIP Grant Funds



Signature of Applicant

2/12/25

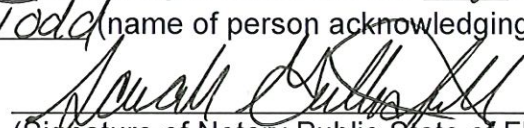
Date

STATE OF FLORIDA

COUNTY OF Brevard

The foregoing instrument was acknowledged before me this 12 day of February 2025 by Daniel Todd (name of person acknowledging).





(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Personally Known ☒ OR Produced Identification _____

Type of Identification Produced

ATTACHMENT "5"

CVIP Real Property Owner Co

STATE OF FLORIDA

COUNTY OF BREVARD

I, Giuseppe Conascenti, owner and/or authorized representative of
142 Maintenance, LLC, also commonly known as _____, hereby consent to the
proposed exterior improvements on the above-listed property and consent to the participation
in the Visual Improvement Program, which are to be undertaken by Daniel Todd, the
tenant and/or business owner.

I also, hereby agree to and understand that in conjunction with participation in the Visual
Improvement Program, the City of Cocoa Beach will record a non-exclusive façade easement
and building maintenance agreement to the above-listed property, at the completion of the
pre-qualified improvements. The documents will be recorded in the County Clerk of Courts
Office of Brevard County, Florida Records for a period of 5 years. The property owners and/or
business owners will have the option to repurchase the façade easement and building
maintenance agreement from the Agency during the five-year period.

DATE this 2/12/25 day of _____. Authorized Signature: _____

SIGNED AND SWORN TO before me

This 12 day of February _____

NOTARY SEAL:



Notary Public, State of Florida

My commission expires: 3/2/27

LIST OF ATTACHMENTS FOR FINAL APPLICATION/CVIP AGREEMENT

LIST OF ATTACHMENTS

Attachment "1"	Legal Description of the Property
Attachment "2"	Proof of Ownership or Leasehold Interest
Attachment "3"	Form of Façade Easement Deed & Building Façade Maintenance Agreement
Attachment "4"	Scope of work and tentative schedule of improvements
Attachment "5"	CVIP Real Property Owner Consent



Dana Blickley, CFA, Brevard County Property Appraiser

Titusville • Viera • Melbourne • Palm Bay

(321) 264-6700

www.BCPAO.us

Disclaimer

REAL PROPERTY DETAILS

Account 2518005 - Roll Year 2024

Owners	142 MINUTEMAN LLC
Mailing Address	395 CARMINE DR COCOA BEACH FL 32931
Site Address	142 MINUTEMEN CSWY COCOA BEACH FL 32931
Parcel ID	25-37-14-DD-32-6
Taxing District	26H0 - COCOA BEACH
Exemptions	NONE
Property Use	3300 - NIGHT CLUBS, COCKTAIL LOUNGES, BARS
Total Acres	0.39
Site Code	0353 - MINUTEMAN CAUSEWAY
Plat Book/Page	0003/0054
Subdivision	COCOA BEACH
Land Description	COCOA BEACH LOTS 1, 2, 3, 4, 5 & 6 EXC S 42 FT AS DESC IN DB 277 PG 569 BLK 32



VALUE SUMMARY

Category	2024	2023	2022
Market Value	\$751,380	\$624,150	\$286,650
Agricultural Land Value	\$0	\$0	\$0
Assessed Value Non-School	\$686,560	\$624,150	\$286,650
Assessed Value School	\$751,380	\$624,150	\$286,650
Homestead Exemption	\$0	\$0	\$0
Additional Homestead	\$0	\$0	\$0
Other Exemptions	\$0	\$0	\$0
Taxable Value Non-School	\$686,560	\$624,150	\$286,650
Taxable Value School	\$751,380	\$624,150	\$286,650

SALES / TRANSFERS

Date	Price	Type	Instrument
05/13/2020	--	QC	8740/1219
12/07/2018	\$235,000	WD	8325/2872
09/02/2008	\$108,000	QC	5885/3225
10/09/2006	\$450,000	WD	5725/2348
08/03/2004	\$240,000	WD	5347/0857
02/28/1997	\$73,000	WD	3649/4403
05/01/1976	\$18,000	NN	1621/0325

BUILDINGS

PROPERTY DATA CARD #1

Building Use: 3300 - NIGHT CLUBS, COCKTAIL LOUNGES, BARS

Materials		Details	
Exterior Wall:	STUCCO	Year Built	1958
Frame:	MASNRYCONC	Story Height	9
Roof:	BU-TG/MMBRN	Floors	2
Roof Structure:	WOOD TRUSS	Residential Units	0
		Commercial Units	1
Sub-Areas		Extra Features	
Balcony	1,837	Paving - Stone	3,326
Base Area (1st)	2,204	Covered Patio	500
Base Area (2nd)	473	Elevator - Portable Lifts	1
Open Porch	20		
Open Porch	198		
Total Base Area	2,677		
Total Sub Area	4,732		

PROPERTY DATA CARD #2

Building Use: 2110 - FAST FOOD RESTAURANT

Materials		Details	
Exterior Wall:	ENAMEL STEEL	Year Built	2010
Frame:	STRUCSTEEL	Story Height	8
Roof:	ENAMEL METAL	Floors	1

COMMERCIAL LEASE

THIS COMMERCIAL LEASE (this "Lease") is made and entered into as of January 10, 2025 (the "Effective Date" by and between 142 MINUTEMAN, LLC (the "Landlord"), DIRTY BIRDS TIKI BAR & GRILL, LLC (the "Tenant") and DANIEL TODD ("Guarantor").

WITNESSETH:

WHEREAS, Tenant is desirous of leasing from Landlord and Landlord is desirous of leasing to Tenant certain premises hereinafter described, upon the terms, conditions, and covenants set forth below;

WHEREAS, this is a triple net lease, and Tenant is solely responsible for paying for, without limitation, all property taxes, insurance, and maintenance required or due with respect to the Property under this Lease.

NOW, THEREFORE, in consideration of the rents hereinafter reserved and all of the terms, conditions, covenants and agreements hereinafter set forth, the parties hereto do hereby agree as follows:

1. Demise and Description. Landlord, for and in consideration of the rents to be paid and the covenants to be performed by the Tenant, does hereby rent and lease to Tenant, on the terms and conditions and for the purposes set forth herein, the following described property ("Property" or "Premises"): 142 Minutemen Cswy., Cocoa Beach, FL 32931, consisting of 0.35 square acres of vacant land or 15,246 square feet, more or less; and 142 Minutemen Cswy., Cocoa Beach, FL 32931. In no event shall Tenant use any space outside of the Premises, including without limitation the area outside of the Premises, whether for use as a food service establishment, a bar serving alcoholic beverages, or any other use, and Landlord shall not have any obligation to consent to any sublease of such space. Tenant agrees that Tenant's use of such space shall be considered a material default of this Lease. Tenant acknowledges that Tenant's leasehold interest in the Premises is subject to: (a) covenants, conditions, restrictions, easements, Mortgages, and other matters of record; (b) the effect of all Legal Requirements, including any local zoning laws; and (c) general and special taxes not delinquent. Tenant also agrees that no representations with respect to the condition of the Premises, no warranties or guaranties, expressed or implied, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, with respect to workmanship or any defects in material, and no promise to decorate, alter, repair, or improve the Premises either before or after the execution hereof, have been made by Landlord or its agents to Tenant unless the same are contained herein. Landlord shall have the right from time to time during the Term to install, relocate, maintain, and operate conduits, facilities, and structures comprising the HVAC system or any part thereof and permitting the conveyance

2. Term

(a) Duration and Commencement: This lease shall be for a term of **60 months** (the "Term"), unless extended or terminated earlier pursuant to the provisions hereinafter set forth. The Term shall commence on January 1, 2025, (the "Commencement Date") and shall expire at 11:59 p.m. on December 31, 2029.

(b) Delivery of Premises: Tenant has inspected the Premises and accepts same in its present condition, covenanting not to make any claim against Landlord related to the condition of the Premises nor related to any maintenance, repairs, or improvements to the Premises made by Tenant.

Big Kahuna Tiki Huts, Inc.
601 Monroe Ave
Cape Canaveral, FL 32920-2241
www.palmhuts.com
(877) 249-4038

palmhuts@yahoo.com
FL License# CBC1259971



Estimate# 13604 2/11/2025

Customer	Service Location
Todd, Daniel 142 Minutemen Cswy Cocoa Beach, FL 32931-2909 321-863-5698 Daniel Todd - 321-863-5698	Todd, Daniel 142 Minutemen Cswy Cocoa Beach, FL 32931-2909

Item(s)					
Qty	Description	Rate	Amount	Tax	Approved
1	Custom built authentic 30 foot x 40 foot pole to pole with a one foot overhang chickee hut. The main posts going into the ground will be 8" to 10" in diameter and will be sleeved. We use hand selected Florida native cypress poles. (Purlins at top of chickee hut maybe pressure treated wood). The thatched roof will be made from real palm fronds individually attached to the purlins. (Does not include electrical or plumbing).	\$38,400.00	\$38,400.00	Non	Yes
1	Custom built authentic 23 foot x 23 foot x 23 foot pole to pole with a one foot overhang chickee hut. The main posts going into the ground will be 8" to 10" in diameter and will be sleeved. We use hand selected Florida native cypress poles. (Purlins at top of chickee hut maybe pressure treated wood). The thatched roof will be made from real palm fronds individually attached to the purlins. (Does not include electrical or plumbing). ***NOTES*** 10' Tall Triangle shape hut	\$7,328.00	\$7,328.00	Non	Yes
1	Signed and Sealed Certified Architectural Digital Drawings for Tiki Hut.	\$5,500.00	\$5,500.00	Non	Yes
1	Permit Admin Fee as long as Cocoa Beach will allow us to pull all tikis under 1 permit.	\$1,200.00	\$1,200.00	Non	Yes
1	Additional cost for permit fees: TBD by your Municipality/County Building Department. These fees may be invoiced separately. ** Customer needs to supply survey with hut location and measurements to nearest property lines **	\$0.00	\$0.00	Non	Yes
1	Fire retardant to be sprayed on chickee hut. (30x40) ** NOTE ** Fire Retardant Spray will be applied 30 to 45 days after the thatch.	\$4,800.00	\$4,800.00	Non	Yes
1	Fire retardant to be sprayed on chickee hut. (23x23x23) ** NOTE ** Fire Retardant Spray will be applied 30 to 45 days after the thatch.	\$916.00	\$916.00	Non	Yes
2	Custom built 3 foot x 5 foot tiki awning hung over bar. Built from cypress poles, burnt and coated with polyurethane. Awning is covered with real palm fronds.	\$500.00	\$1,000.00	Non	Yes
0	***Optional*** Custom built ?? linear foot tiki bar with bamboo front. Solid wood counter top is 2" thick x 22" in width and has half-round cypress on bar edge. Bar top will have an application of resin applied. ***NOTES*** \$450 linear foot	\$0.00	\$0.00	Non	Yes
1	Custom 7 post sign	\$4,550.00	\$4,550.00	Non	Yes
1	Custom built authentic 22 foot x 30 foot pole to pole with a one foot overhang chickee hut. The main posts going into the ground will be 8" to 10" in diameter and will be sleeved. We use hand selected Florida native cypress poles. (Purlins at top of chickee hut maybe pressure treated wood). The thatched roof will be made from real palm fronds individually attached to the purlins. (Does not include electrical or plumbing).	\$24,000.00	\$24,000.00	Non	Yes

NOTES Stage no lower than 9 foot end of thatch 32' tall pressure treated New Hut going over building				
1	Fire retardant to be sprayed on chickee hut. (22x30) ** NOTE ** Fire Retardant Spray will be applied 30 to 45 days after the thatch.	\$2,640.00	\$2,640.00	Non Yes
1	After each completed phase of the project, the crew supervisor is authorized to collect either CHECK or CASH payment for that portion of the job. *** Please make checks payable to Big Kahuna Tiki Huts, Inc. *** \$27,100 deposit is required upon signing of order. \$61,234 is due upon completion of the hut.* \$2,000 is due upon completion of fire retardant spray * Permit fees & any additional work will change the total of the final invoice.	\$0.00	\$0.00	Non Yes

Total \$90,334.00

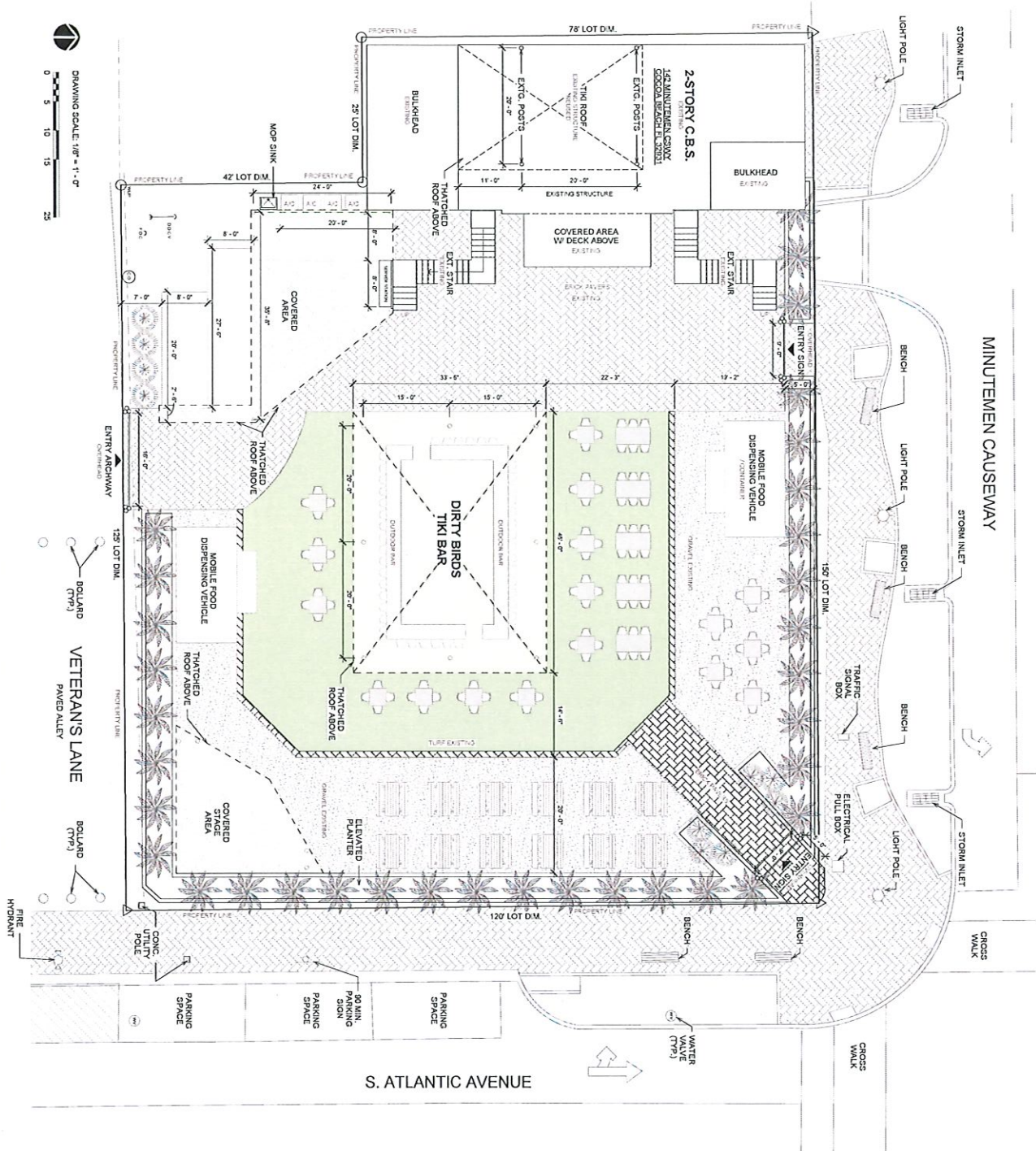
Terms

This Estimate contains the entire detailed agreement of the parties. All prior understandings and agreements, whether written or oral, between the parties are merged into this Estimate. All prices quoted are valid for 90 days from the date stated on this estimate. Customer is responsible to determine the location of the tiki hut placement. On re-thatches additional charges may incur if it is determined that the dimensions of the tiki roof is larger than originally determined by customer or salesman. Customer is responsible for removing items in/under tiki hut/bar while work is being done. Big Kahuna is not liable for damages to unremoved items. We use authentic palm leaves, therefore we cannot be held liable for insects that may remain on palm leaves. After palm leaves are cut they are subject to shrinkage and they will change in color after we thatch your tiki hut. Due to the nature of palm leaves drying, you may encounter small opening until the leaves have totally laid down. This usually takes approximately 30-60 days. Palm leaves are guaranteed for 90 days. No warranty on tiki hut against act of nature, weather, fire, or insects. Customer must mark any pipelines, cables, etc., either above or under ground that may interfere with construction. We cannot be held liable to damages to these lines. Big Kahuna is granted permission to use any digital media of work performed. If pavers, tiles, marble, etc. are removed to install posts, then customer is responsible to reinstall. Standby time is to be at \$250 per hour for delays not caused by Big Kahuna Tiki Huts payable by customer. Customer is responsible for payment for any and all permits. DEPOSIT IS NON-REFUNDABLE, PAYMENT IS DUE ACCORDING TO PAYMENT SCHEDULE, IF LISTED, OR IN FULL UPON COMPLETION OF EACH ITEM. By signing below you agree with the terms outlined above.

Sales Rep:
Scott McCauley

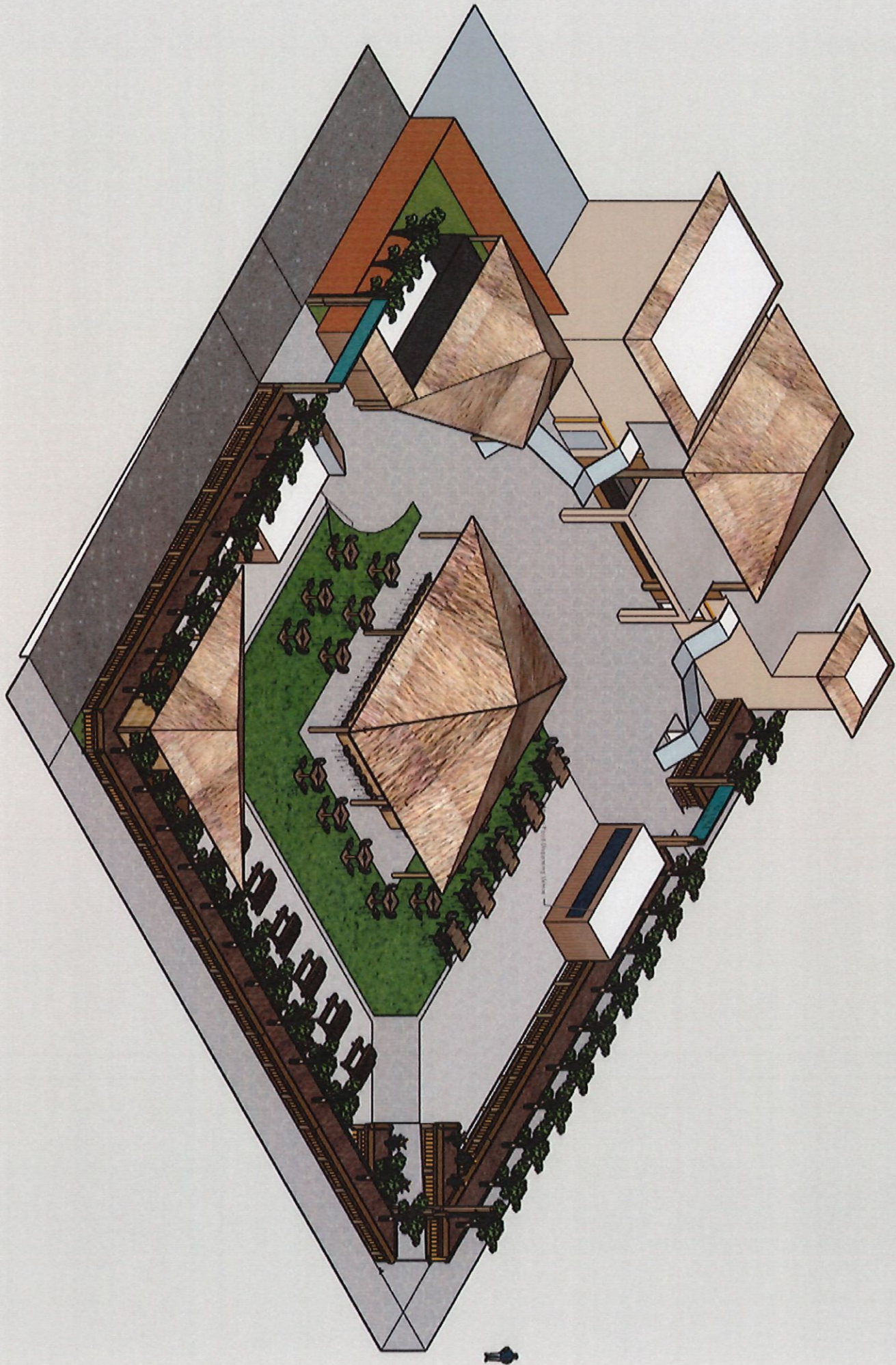
Customer Signature

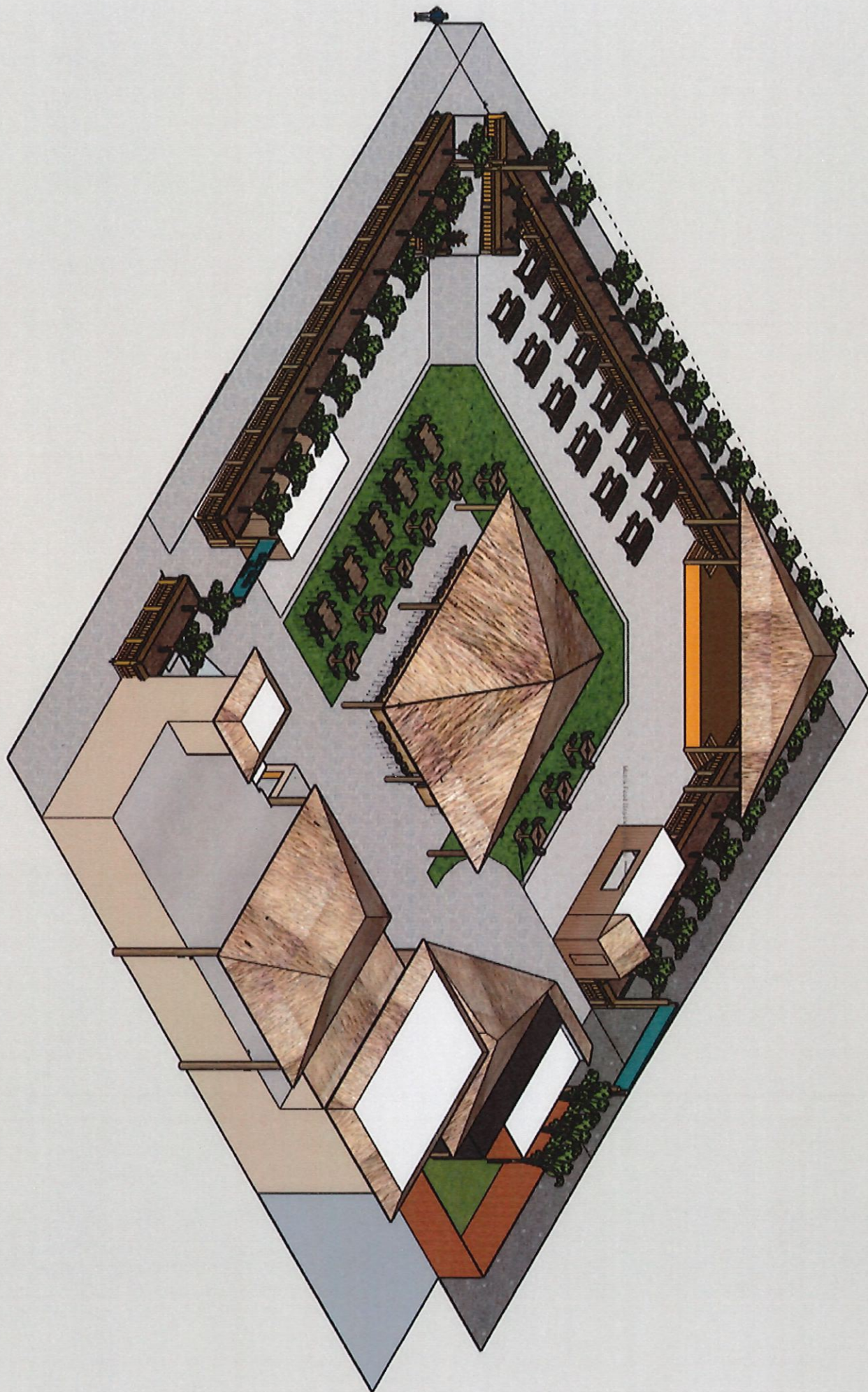
Date

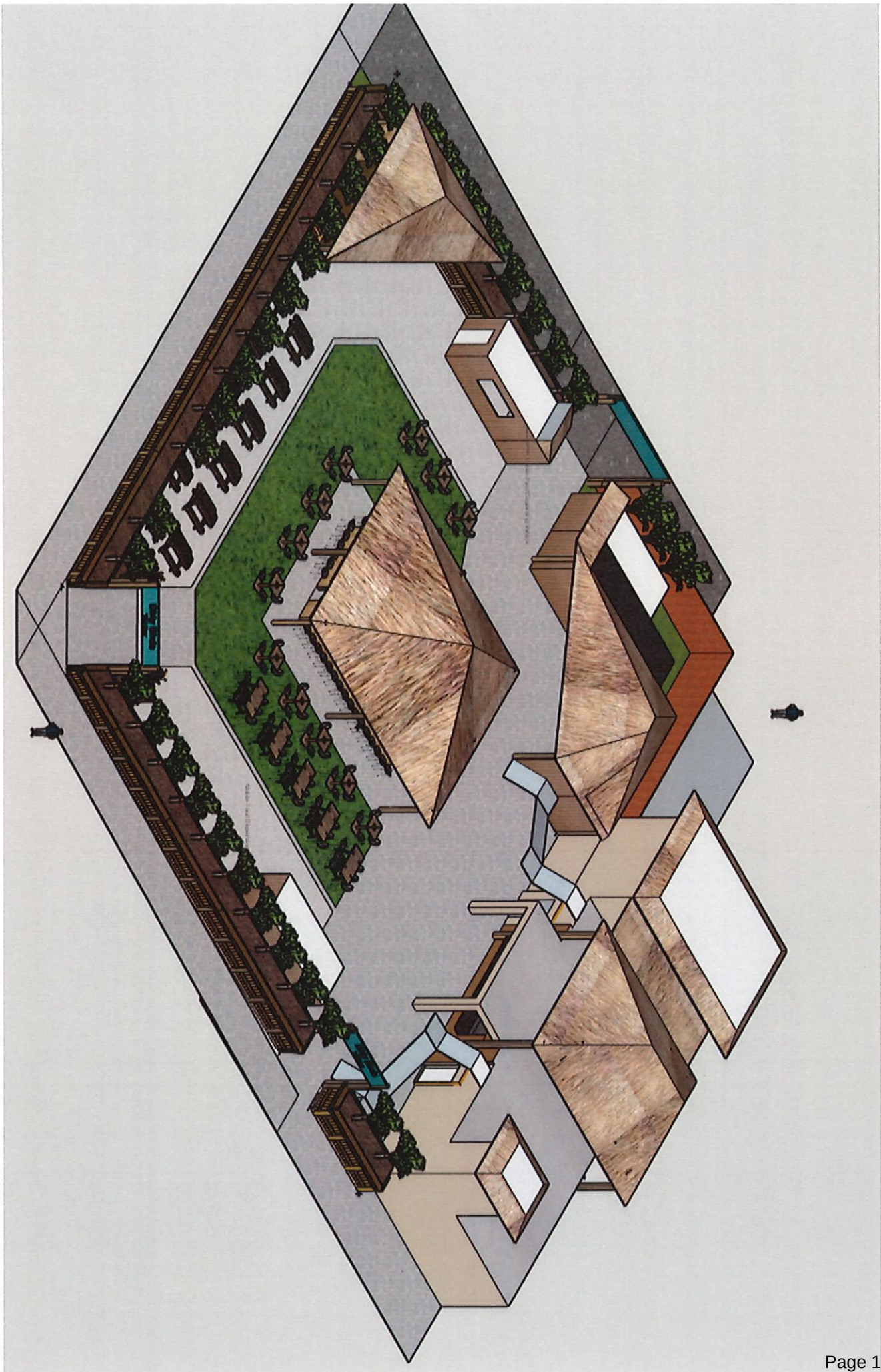


centerline CONSULTING & DESIGN 1400 SOUTH JAMES HENNESSY BLVD MIAMI, FL 33134 TEL: 305.441.1234 WWW.CENTRILINE.COM		PROJECT NUMBER: A-100.00 SHEET NUMBER: A-100.00	
PROJECT NAME: DIRTY BIRDS OUTDOOR PROJECT LOCATION: 142 MINUTEMEN CAUSEWAY, COCOA BEACH, FL 32931		DRAWN BY: K. RALEY PROGETT CHECKED BY: ANDREW GIBSON DATE: 01/11/2017	
CLIENT: DIRTY BIRDS TIKI BAR & GRILL		PROJECT NUMBER: A-100.00	
PROJECT TITLE: SITE PLAN		SHEET NUMBER: A-100.00	
NOTE: ILLUSTRATIVE SITE PLAN FOR REFERENCE ONLY		PROFESSIONAL SEAL:	









**CITY OF COCOA BEACH
COMMUNITY REDEVELOPMENT AGENCY
COMMUNITY VISUAL IMPROVEMENT PROGRAM AGREEMENT**

THIS AGREEMENT is made by and between the City of Cocoa Beach Community Redevelopment Agency, 1600 Minutemen Cswy, Cocoa Beach, Florida 32931, hereinafter referred to as the "CRA", and 142 Minuteman LLC, hereinafter referred to as "Property Owner" and Daniel Todd, hereinafter referred to as "GRANTEE".

WITNESSETH

WHEREAS, the CRA created the Commercial Visual Improvement Grant Program consistent with the CRA Redevelopment Plan; and\

WHEREAS, the purpose of the Program is to revitalize the community by helping to facilitate property renovation in the area; and

WHEREAS, the Property Owner authorized the GRANTEE to file an application with the CRA, as required by the Program, seeking to renovate the property which it leases that is located within the boundaries of the CRA; and

WHEREAS, the CRA has determined that the application is complete and that the GRANTEE meets the requirements of the Program; and

WHEREAS, the CRA desires to provide funding to the GRANTEE pursuant to the Program as set forth hereafter.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

SECTION 1. RECITALS

The above Recitals are true and correct and are incorporated herein by this reference.

SECTION 2. PROPERTY

The Property Owner is the owner of the property located at 142 Minutemen Causeway, identified by the Brevard County Property Appraiser through Parcel Number 25-37-14-DD-32-6, and has authorized the GRANTEE to apply for a grant related to the Property. The Property is located within the City of Cocoa Beach Community Redevelopment Agency boundary.

SECTION 3. OBLIGATIONS OF THE PARTIES

A. GRANTEE

1. Within that fiscal year, after the execution of this agreement, the GRANTEE must complete or cause to be completed the construction work on its project as set forth in the application approved by the CRA and/or the City of Cocoa Beach or any required City of Cocoa Beach permits (project). Any and all project documents submitted to the CRA and the City of Cocoa Beach are incorporated herein by this reference; however in the event of a conflict between the terms and conditions of this agreement and the project

documents, the terms and conditions of this agreement shall prevail.

2. It is agreed and understood that the GRANTEE shall provide and pay for all labor, tools, materials, permits, equipment, transportation, supervision and any and all other items or services, of any type whatsoever, which may be necessary to fully complete the project.
3. It is agreed and understood that the GRANTEE and its contractor(s) shall be solely responsible for the means, methods, techniques, sequences, safety programs and procedures necessary to properly and fully complete the Project.
4. The GRANTEE expressly agrees and understands that neither the CRA no the City of Cocoa Beach shall have any responsibility or liability, whatsoever, stemming from its agreement to provide partial funding for the project.
5. The GRANTEE shall ensure that the Project is completed by a contractor(s) who possess the required federal, state, and local certifications and/or licenses, including a valid business tax receipt, or as otherwise required to successfully complete the project.
6. The GRANTEE shall further ensure that the Project is completed in accordance with all laws, ordinances, judicial decisions, orders, and regulations of any federal, state, county, and municipal governments, as well as their respective departments, commissions, boards, and officers, which are in effect at the time of execution of this Agreement or are adopted at any time following the execution of this Agreement.
7. Upon completion of the project the GRANTEE shall submit its certification of occupancy, or other notice of the Project completions, photos of the completed work, all invoices issued for the project, proof of payment in full and any and all other reasonably requested documentation to the CRA.
8. The Property Owner and the GRANTEE shall maintain, with no substantial changes, subject to normal wear and tear, the Project improvements for a period of 5 years unless otherwise agreed by the CRA. If the Property Owner and/or GRANTEE fail to maintain the Project improvements for a period of 5 years, GRANTEE shall reimburse the CRA for all grant monies expended hereunder.
9. During construction for the Project, the GRANTEE/Property Owner shall maintain a sign on the Property indicating sponsorship by the CRA, and the City of Cocoa Beach pursuant to the Program.
10. At times relevant to the Agreement, the GRANTEE/Property Owner shall maintain general liability insurance, in the amounts acceptable to the CRA, to protect the Property upon which the project is being constructed.

B. CRA

1. Upon receipt of the appropriate documentation related to completion of the Project and proof of payment in full, the CRA shall determine the amount of the Grant.
2. Within thirty (30) days after the grant amount has been determined, the CRA shall remit payment to the GRANTEE in an amount not to exceed Fifty Thousand Dollars (\$ 50,000) for up to fifty percent (50%) of the total eligible construction costs.

SECTION 4. ERRORS IN DISBURSEMENT

GRANTEE expressly understands and agrees that it will immediately reimburse the CRA for any amounts disbursed in error or are in excess of the grant amount permitted by the program.

SECTION 5. CONSENT TO LIEN

In the event the CRA is forced to maintain a cause of action against the GRANTEE and/or Property Owner for any purpose under this agreement and a monetary judgment is entered in favor of the CRA, the Property Owner and GRANTEE hereby consent to an automatic lien against the property in the amount of any such Judgement.

SECTION 6. ENTIRE AGREEMENT

This agreement, including, referenced exhibits and attachments hereto, constitutes the entire agreement between the parties and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein and any such prior agreements or understandings shall have no force or affect whatsoever on this Agreement.

SECTION 7. APPLICABLE LAW, VENUE, JURY TRIAL

The laws of the State of Florida shall govern all aspects of this Agreement. In the event it is necessary for either party to initiate legal action regarding this Agreement, the venue shall lie in Brevard County, Florida. The parties hereby waive their right to trial by jury in any action, proceeding, or claim, arising out of this Agreement, which may be brought by either of the parties hereto.

SECTION 8. RELATIONSHIP OF THE PARTIES

This agreement does not create or should in any way be construed as creating or establishing a partnership, joint venture, or any other form of legal association between the parties, nor shall the GRANTEE be considered an agent or representative of the CRA or the City of Cocoa Beach for any purpose whatsoever.

SECTION 9. INDEMNIFICATION

The GRANTEE agrees to be liable for any and all damages, losses, and expenses incurred, by the CRA or the City of Cocoa Beach, caused by the acts and/or omissions of the GRANTEE, or any of its employees, agents, contractors, sub-contractor's representatives, volunteers or the like stemming from the Program and the Project or this Agreement. The GRANTEE agrees to indemnify, defend and hold the CRA and the City of Cocoa Beach harmless for any and all claims, suits, judgments or damages, losses and expenses, including but not limited to, court costs, expert witnesses, consultation services and attorney's fees, arising from any and all acts and/or omissions of the GRANTEE, or any of its employees, agents, sub-contractors, representatives, volunteers, or the like through and including any appeals stemming from the Program, the Project or this agreement. Said indemnification, defense, and hold harmless actions SHALL NOT be limited by any required insurance coverage amounts set forth herein and shall survive termination or nation termination of this agreement.

SECTION 10. BINDING EFFECT

This Agreement shall be binding upon and endure to the benefit of the parties hereto and

their heirs, personal representatives, successors and/or assigns.

SECTION 11. ASSIGNMENT

This Agreement shall only be assignable by the GRANTEE upon the express written consent of the CRA.

SECTION 12. SEVERABILITY

All clauses found herein shall act independently of each other. If a clause is found to be illegal or unenforceable, it shall have no effect on any other provision of this Agreement. It is understood by the parties hereto that if any part, term, or provision of this Agreement is by the courts held to be illegal or in conflict with any law of the State of Florida or the United States, the validity of the remaining portions or provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part term, or provision held to be invalid.

SECTION 13. WAIVER

Failure of the parties to insist upon strict performance of any of the covenants, terms, provisions, or conditions of this Agreement or to exercise any right or option herein contained, shall not be construed as a waiver or a relinquishment for the future of any covenant, term, provision or condition or right of election, but same shall remain in full force and effect.

SECTION 14. FORCE MAJEURE

Neither party to this Agreement shall be liable to the other for failure to perform due to acts of God, fire, flood, epidemic, labor dispute, civil commotion, terrorism, acts of government, other than the CRA, or any other cause or event beyond the control of and without the fault of either party. If such a force majeure event causes a delay in the GRANTEE's completion of the Project, the City Manager may administratively extend the completion requirement for a length of time not to exceed 30 (thirty) days. In the event an extension greater than 30 days is necessary, such an extension must be granted by the CRA governing board.

SECTION 15. NOTICE

The parties hereto agree and understand that written notice, mailed or delivered to the last known mailing address, shall constitute sufficient notice to the CRA and the GRANTEE. All notices required and/or made pursuant to this Agreement to be given to the CRA and the GRANTEE shall be in writing and given by way of the United Postal Service, first class mail, postage prepaid, address to the following addresses of record:

CRA:

City of Cocoa Beach
Downtown Community Redevelopment
Agency
Attn: City Manager
1600 Minutemen Cswy.
Cocoa Beach, FL 32931

GRANTEE:

Property Owner:

SECTION 16. MODIFICATION

The covenants, terms, and provisions of this Agreement may be modified by way of the written instrument, mutually accepted by the parties hereto. In the event of a conflict between the covenants, terms and/or provisions of this agreement and any written Amendments(s) hereto, the provisions of the latest executed instrument shall take precedence.

SECTION 17. HEADINGS

All heading of the sections, exhibits, and attachments contained in this Agreement are for the purpose of convenience only and shall not be deemed to expand, limit, or change the provision contained in such sections, exhibits, and attachments.

SECTION 18. JOINT AUTHORSHIP

This Agreement shall be construed as resulting from joint negotiation and authorship. No part of this Agreement shall be construed as the product of any one of the parties hereto.

SECTION 19. ANTI-DISCRIMINATION

No discrimination based on race, religion, sex, age, or national origin will be permitted or authorized by CRA and/or the City of Cocoa Beach in connection with any aspect of the Program, the Project, or this Agreement.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement effective the _____ day of _____, 20__.

City of Cocoa Beach
Downtown Community Redevelopment
Agency

Keith Capizzi, CRA Chair

ATTEST:

Karin Grooms,
City Clerk

GRANTEE

GRANTEE NAME: _____

GRANTEE SIGNATURE: _____

STATE OF FLORIDA

COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of ☐ Physical presence or ☐ online notarization of _____ who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 20__.

Notary Public, State of Florida

PROPERTY OWNER

PROPERTY OWNER NAME: _____

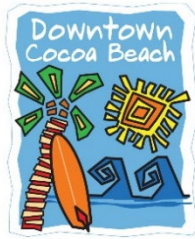
PROPERTY OWNER SIGNATURE: _____

STATE OF FLORIDA

COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of ☐ Physical presence or ☐ online notarization of _____ who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 20__.

Notary Public, State of Florida



Community Redevelopment Agency (CRA)

Commercial Visual Improvement Program Overview

PROGRAM DETAILS

COMMERCIAL VISUAL IMPROVEMENT PROGRAM (CVIP):

- Designed to help reduce urban blight.
- Serves as a catalyst for improvements to other nearby properties. Helps bring properties up to City code standards.
- Provides financial assistance for significant exterior improvements. (For example, painting alone would not be sufficient.) Interior improvements are not eligible.
- Rebates 50 percent — up to a maximum CRA contribution of \$50,000 — of a project's renovation/upgrade hard construction costs.
- All applications provided to the CRA Administrator must be approved by the CRA Board for approval.
- Owner must pay for soft costs, including architect, engineer, permitting, etc... These costs are not reimbursable.
- Funding is available annually on a first-come, first-served basis. Funding is available from October 1st-July 1st of that fiscal year. After July 1st, further applications for that year will no longer be accepted.

TIME FRAME:

- Application process takes approximately 30 calendar days once all necessary documents and materials are received from the applicant.
- All projects receiving CVIP funds must be completed within that fiscal year once approved by City of Cocoa Beach Community Redevelopment Agency (CRA). Projects not completed within the fiscal year forfeit all approved and allocated CVIP funds.
- Final grant amounts will be determined within 30 days after the project is deemed complete by CRA staff. Grant amounts approved during the application process are subject to change if changes are made to the project.
- Reimbursement of funds takes approximately 30 calendar days once copies of all paid invoices, cancelled checks and photos of completed project, are received. (The CRA reserves the right to pay applicant in one lump sum or installments.)

PROPERTY/BUSINESS REQUIREMENTS:

- Located within the Community Redevelopment Area.
- Must be zoned TC-Towncenter or CR-Cottage Row.
- Must be commercial (non-residential) or mix-use.
- Property with multiple retail tenants and/or vacant store fronts are considered on a case-by-case basis.

- Visible from a street, sidewalk, or public right-of-way.
- Free of all mechanic's liens.
- No residential uses are eligible for this program.
- Must pay ad valorem taxes on the property.
- Work must result in a combination of significant exterior visual improvements.
Examples: façade upgrades; parking facilities; matching signage; painting; lighting; new or repaired/replaced windows, doors, and awnings; window tinting; improved entryways; extensive cleaning; exterior security systems; landscaping improvements, stormwater improvements, and external improvements required to bring a building/property up to code.

REQUIREMENTS:

- All improvements must comply with city codes and ordinances and be consistent with any development plans adopted by the CRA.
- Additions and expansions to buildings that will benefit the overall appearance of the property may be eligible.
- Demolition of obsolete structures or signage improvements may apply when undertaken as part of an overall renovation project.
- Work such as HVAC installation/replacement and roof repairs do not apply unless they are done in conjunction with substantial exterior visual improvements.
- Funds may not be used for working capital, purchasing property, equipment or inventory acquisition, and/or refinancing of existing debt or private funding.

INELIGIBLE PROPERTIES:

- Single-family residential properties.
- Multifamily residential properties not part of a mixed-use development.
- Properties or projects not meeting eligibility requirements.
- Businesses prohibited by the City of Cocoa Beach.

APPLICANT REQUIREMENTS:

- No corporate or personal bankruptcy proceedings within the past five years.
- No past-due federal, state, county, or City of Cocoa Beach tax bills.
- No past-due bills or debts to the City of Cocoa Beach or the CRA.
- Show proof of a current city of Cocoa Beach Business Tax Receipt for both the property owner and tenant.
- Supply copy of property owner's deed.
- If landlord, provide current tenant list and/or leasing plan.
- If a tenant, supply a lease with at least five years occupancy remaining.
- If tenant, provide signed and notarized copy of CVIP Real Property Owner Consent form.
- Make brief presentation at a CRA Advisory Committee meeting. It is preferable that the owner attends, but a knowledgeable owner's representative may also make the presentation, as well as accompany an owner.

- Receive CRA Advisory Committee approval before beginning work. Any work started prior to this approval will be the applicant's responsibility.
- Applicant must apply for and be issued a city building permit before commencing renovations or new construction, if applicable.
- Complete all improvements within fiscal year of CRA Governing Board approval.
- Prior to receiving matching contribution, submit all paid invoices, cancelled checks and photos of completed project. (The CRA reserves the right to refuse payment for any change orders not authorized prior to construction commencement).
- Maintain and sustain improvements.

APPLICATION CHECKLIST:

All information included in this checklist must be submitted to the CRA staff before they can begin the process:

- ✓ All documents signed by person certified as one of company's principals. List of proposed improvements with estimated project costs
- ✓ Notarized & signed CVIP Real Property Owner Consent form (Landlord completes if not owned by the applicant)
- ✓ Copy of current city of Business Tax Receipt for property owner and tenant Copy of property owner's deed
- ✓ If a tenant, lease with at least five years occupancy remaining Landlord's current tenant list or leasing plan, if applicable Completed W-9 form
- ✓ All applicable contractor bids.
- ✓ High-quality "before" images of property from all sides/angles * High-quality images of renderings of proposed project *
- ✓ Three written contractor bids for all work being done or justification for why only one bid submitted.

**Commercial Visual Improvement Program Application
City of Cocoa Beach Community Redevelopment Agency**

APPLICANT INFORMATION

Applicant's Name: Noel Heiks

Applicant's Corporate Name: Cosmik Tiki / Avestela

Applicant's Corporate Business Address: 101 N Atlantic Ave (Mailing: 1214 Samar Rd)

Name of Business at Project Address: Cosmik Tiki

Applicant's City of Cocoa Beach Business Tax Receipt #: 24-160

Federal Tax ID Number or Social Security Number: 88-2348439

Applicant's Phone Numbers: 321-794-2225 Business 540-230-9855 Cell

Applicant's Email Address: noel@cosmiktiki.com

Is Applicant the property owner or a tenant proposing the façade improvements? Owner ☒
Tenant ☐

PROPERTY INFORMATION

Property Owner's Name: Avestela (Noel Heiks and Kevin Key)

Property Owner's Mailing Address: 1214 Samar Rd, Cocoa Beach FL 32931

Property/Project Address: 101 N Atlantic Ave, Cocoa Beach FL 32931

Alt Number(s): _____

Name of Tenant(s): Cosmik Tiki (owned also by Noel Heiks and Kevin Key)

Lease Expiration Date: _____ Option to Extend: ☐ Yes ☐ No How Long: _____ Years

Property Manager: _____ Phone: _____ Email _____

1. Is the proposed project located in the current CRA? ☒ Yes ☐ No

Total Applicant Funds: \$1,500,000 Total Anticipated Grant Request: \$50,000

1. Please provide a description of the Proposed Improvements. **Please Attach a site plan, renderings, and/or elevations of the proposed improvements. (APPLICATIONS WILL NOT BE ACCEPTED WITHOUT RENDERINGS, SITE PLANS, AND/OR ELEVATIONS)**

Attached. The city has all the proposed plan and site work that we have anticipated partly and completed partly under existing permits for Cosmik Tiki. One for the commercial pool (BP-23-1282) and one for the overall site (BP23-540, PZ-23-23).

The building at 161 N Atlantic was a hazard and needed to be demolished and the building at 101 N Atlantic was in serious disrepair. Both lots were dilapidated and created an eyesore directly on A1A. We combined the two lots and proposed building a pool and an arcade as a family fun recreation center. The proposed plan was presented to the City and approved on 1/18/

2. Please describe the extent to which the existing building or on-site improvements are substantially dilapidated.

The building at 161 N Atlantic was on stilts and those steel stilts were built in 1960. They were substantially rusted out and represented a serious hazard. It was so bad that it needed to be demolished. The building at 101 N Atlantic was in disrepair. Both lots were dilapidated and created an eyesore directly on A1A. They had not been maintained for decades. We combined the two lots and proposed building a pool and an arcade as a family fun recreation center.

-
-
3. Please describe how you propose to maximize the leveraging of Redevelopment Agency funds through the funds you intend to contribute and how there are no other reasonable means of financing available to fully fund the desired improvements.

We need an additional 75000 to 100000 to complete the massive road and infrastructure project required for our plan, as well as complete our roof and swimming pool.

4. Please describe how you intend to maintain the improvements during the useful life of the improvements.

We are on a plan with a commercial pool service company to maintain our pool in pristine condition.

5. Current Number of Employees: Full-Time 1 Part-Time 5 Contract
Number of Employees (Post Project Completion) Full-Time 2 Part-Time 10

Contract _____

Number of Construction Workers for Project: 20+

Current and/or Projected Wages for Employees: (please attach as a spreadsheet)

TOTAL PROJECT BUDGET (Estimated)

Use of Funds (Activity)	Source of Funds	Estimated Cost
Commercial Pool	Self-funded	\$ 330,000
External Site work	Self-funded	\$ 440,000
Roof	Self-funded	\$ 50,000
101 N Atlantic Interior Building	Self-funded	\$ 760,000
		\$
		\$
		\$
Total Project Budget		\$ 1,580,000

The rest of this page is intentionally left blank.

The Applicant acknowledges that the Visual Improvement Program (CVIP) will not pay for work, which has been commenced prior to the award of a CVIP grant as evidenced by an executed CVIP Agreement. Any work started prior to the execution of the Agreement shall be the Applicant's responsibility. Furthermore, the Applicant acknowledges that the CRA Board must approve the application and a corresponding CVIP Agreement prior to the award of any CVIP grant. The applicant also acknowledges that it must expend its matching contribution prior to any reimbursement of Agency CVIP Grant Funds.



Signature of Applicant

2/21/2025

Date

STATE OF FLORIDA

COUNTY OF Brevard

The foregoing instrument was acknowledged before me this 21st day of Feb., 2025, by Noel Heiks (name of person acknowledging).





(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Personally Known _____ OR Produced Identification FIDL

Type of Identification Produced

LIST OF ATTACHMENTS FOR FINAL APPLICATION/CVIP AGREEMENT

LIST OF ATTACHMENTS

Attachment "1"	Legal Description of the Property
Attachment "2"	Proof of Ownership or Leasehold Interest
Attachment "3"	Form of Façade Easement Deed & Building Façade Maintenance Agreement
Attachment "4"	Scope of work and tentative schedule of improvements
Attachment "5"	CVIP Real Property Owner Consent

ATTACHMENT "5"

CVIP Real Property Owner Co

STATE OF FLORIDA
COUNTY OF BREVARD

I, Noel Heiks, owner and/or authorized representative of
101 N Atlantic Ave, also commonly known as Avestela/Cosmik Tiki, hereby consent to the
proposed exterior improvements on the above-listed property and consent to the participation
in the Visual Improvement Program, which are to be undertaken by Cosmik Tiki, the
tenant and/or business owner.

I also, hereby agree to and understand that in conjunction with participation in the Visual
Improvement Program, the City of Cocoa Beach will record a non-exclusive façade easement
and building maintenance agreement to the above-listed property, at the completion of the
pre-qualified improvements. The documents will be recorded in the County Clerk of Courts
Office of Brevard County, Florida Records for a period of 5 years. The property owners and/or
business owners will have the option to repurchase the façade easement and building
maintenance agreement from the Agency during the five-year period.

DATE this 21st day of February ²⁰²⁵. Authorized Signature: [Signature]

SIGNED AND SWORN TO before me

This 21st day of Feb by Noel Heiks Kyle Goins

NOTARY SEAL

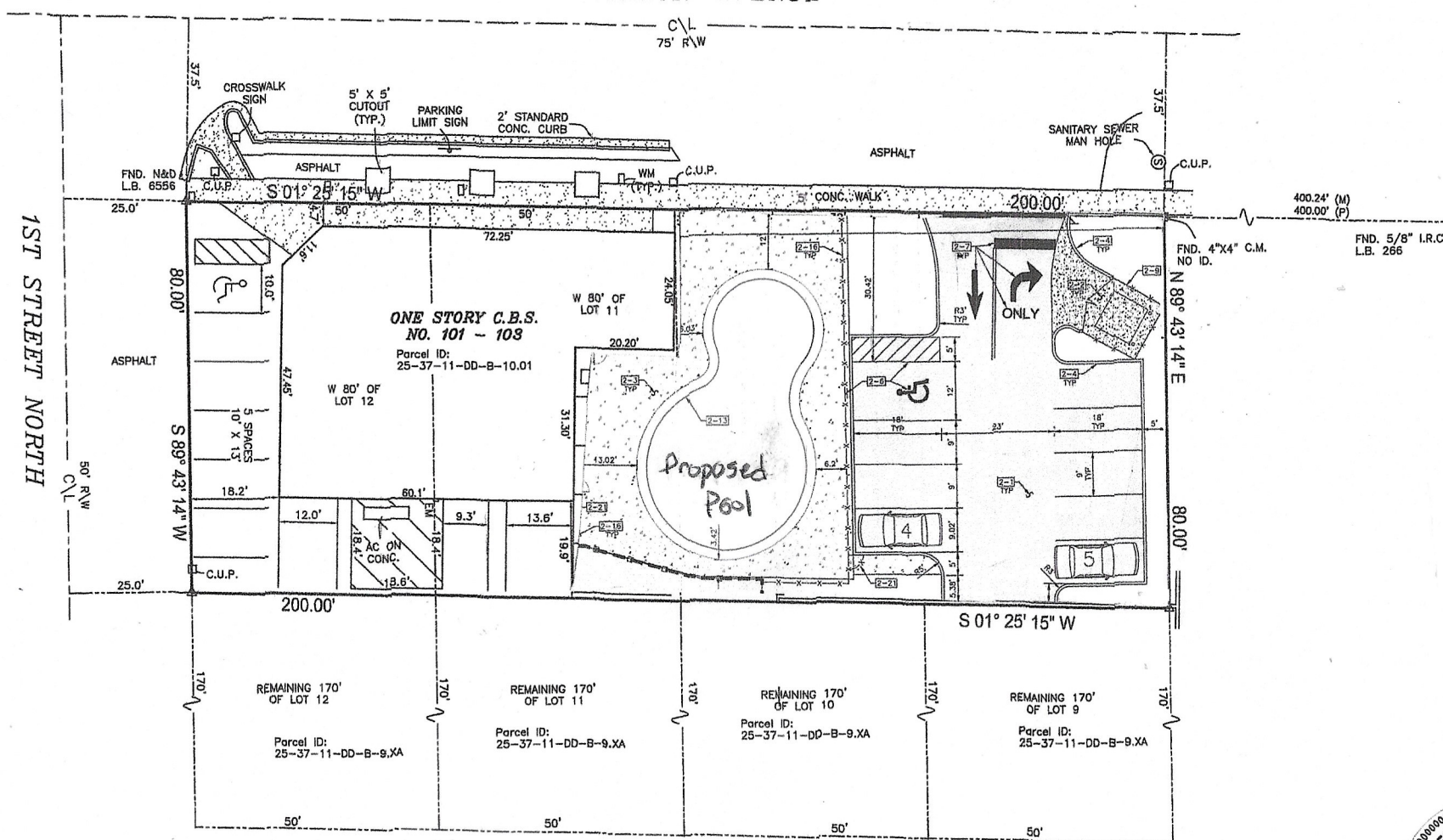


Notary Public, State of Florida

My commission expires: March 22, 2027



N ATLANTIC AVENUE



DESCRIPTION:

THE WEST EIGHTY FEET OF LOTS 11 AND 12 AND THE WEST EIGHTY FEET OF THE SOUTH TWENTY FEET OF LOT 10, BLOCK B, COCOA BEACH, A SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 54, OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

TOGETHER WITH:

THE WEST 80 FEET OF LOT 9, BLOCK B, AND THE WEST 80 FEET OF THE NORTH 30 FEET OF LOT 10, BLOCK B, COCOA BEACH, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 54, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

SURVEYOR'S NOTES:

1. This property is located in Flood Zone(s) X. The Structure is lying in Flood Zone(s) X, Map No. 1200904534, Panel No. 453, Suffix H, Community No. 125097, Effective Date, January 29, 2021.
2. The bearings shown are based on an Assumed North Meridian, Being N 01° 25' 15" E along the East R/W line of N. Atlantic Avenue.
3. This is Real Property being situated in Section 11, Township 25S, Range 37E.
4. The Surveyor has not abstracted the property. Only platted or furnished easements or encumbrances that may restrict the property are shown.
5. Underground improvements are not located unless requested.
6. Elevations if shown hereon based on Assumed Datum.

LEGEND & ABBREVIATIONS:

○ = Set 5/8" Iron rod with plastic cap
△ = Set nail with metal disc □ = Set concrete monument with disc
— = 4" C.L.F. — = Center Line
— = 6" W.F. — = 6" VINYL FENCE
— = OHPL
(B.M.)=Benchmark, (CONC.)=Concrete, (C.L.)=Centerline, (C.B.)=Concrete Block
(C.B.S.)=Concrete Block Structure, (C.S.)=Covered and Screened
(C.M.)=Concrete Monument, (C.M.P.)=Corrugated Metal Pipe, (C.L.F.)=Chain Link Fence
(D)=Deed, (E.M.)=Electric Meter, (F.F.E.)=Finished Floor Elevation, (Fnd.)=Found
(F.P.R.)=Fixed Point of Reference, (IRC)=Iron Rod with Cap, (I.P.)=Iron Pipe
(G.M.)=Gas Meter, (L.B.)=Licensed Business, (L.S.)=Licensed Surveyor, (M)=Measured
(M.E.S.)=Metered End Section, (M.D.)=Mail & Disc, (O.R.B.)=Official Records Book
(OHPL)=Over Head Power Line, (P.C.P.)=Permanent Control Point, (P)=Plot
(P.O.B.)=Point of Beginning, (P.O.C.)=Point of Commencement
(P.R.M.)=Permanent Reference Monument, (P.U. & D.E.)=Public Utility & Drainage Easement
(RNG.)=Range, (R.C.P.)=Reinforced Conc. Pipe, (R.V.)=Right of Way, (SEC.)=Section
(TWP.)=Township, (WUP)=Wood Utility Pole, (W.F.S.)=Wood Frame Structure, (W.M.)=Water Meter

JOB NO.	22-348-08
DRAWN	NS
CHECKED	EN
DATE	8-17-2022
SCALE	1" = 20'
SHEET NO.	1 OF 1

DATE	REVISIONS	DESCRIPTION

MAP OF BOUNDARY SURVEY

PREPARED FOR: NOEL HEIKS

SITE ADDRESS: 101, 103, AND 161 N. ATLANTIC AVENUE, COCOA BEACH FL.

PREPARED BY:

Eric Nielsen Land Surveying, Inc.

L.S. 6946

12 STONE STREET, COCOA, FL. 32922

PHONE: (321) 631-6654

email: nielsenlandsurveying@bellsouth.net

Eric Nielsen

Digitally signed by Eric Nielsen

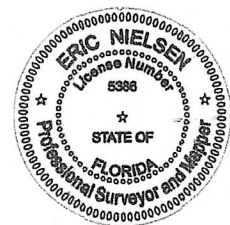
Date: 2022.09.12 17:06:29

-04'00"

Signature Date:

Certified By:

I Eric Nielsen Professional Surveyor & Mapper, No. 5386, L.B. 6946, State of Florida certify this map of survey meets the standards set per Florida Administrative Code 5J-17.051 pursuant to Chapter 472.027 per Florida Statutes.



UNLESS IT BEARS THE SEAL & SIGNATURE OF A FLORIDA LICENSED SURVEYOR THIS SURVEY IS FOR INFORMATIONAL PURPOSES ONLY.

COSMIK TIKI

COCOA BEACH, FL

DATE:
JUNE 28, 2023

PREPARED FOR:
AVESTELA LLC

SITE DATA:

1. GENERAL STATEMENT:

THIS PROJECT INCLUDES THE REDEVELOPMENT OF 3 LOTS CONTAINING 2 BUILDINGS LOCATED IN COCOA BEACH FLORIDA. ONE OF THE EXISTING BUILDINGS IS TO BE DEMOLISHED WHILE THE OTHER IS TO BE RE PURPOSED INTO A VIDEO ARCADE. THE PROJECT PROPOSES THE ADDITION OF A PARKING LOT, DUMPSTER, AND A COMMERCIAL POOL. INFRASTRUCTURE IMPROVEMENTS CONSIST OF A DRY RETENTION POND WITH CORRESPONDING APPURTENANCES, AND THE REPLACEMENT OF THE SEWER MAIN.

2. CONTACT INFORMATION:

OWNER:
AVESTELA LLC
1214 SAMAR RD
COCOA BEACH, FL. 32931
TEL: (540) 230-9855
EMAIL: NOEL@COSMIKTIKI.COM

CIVIL ENGINEER:
CONSTRUCTION ENGINEERING GROUP, LLC
JAKE T. WISE, PE
2651 W. EAU GALIE BOULEVARD, SUITE A
MELBOURNE, FL 32935
TEL: (321) 610-1760
EMAIL: JWISE@CEENGINEERING.COM

SURVEYOR:
ERIC NIELSON LAND SURVEYING, INC.
12 STONE STREET
COCOA, FL. 32922
TEL: (321) 631-5654

LOCATION:
TOWNSHIP: 25S
RANGE: 37E
SECTION: 11
PARCEL ID: 25-37-11-DD-B-10
TAX ACCOUNT NUMBER: 2517617

3. SITE CHARACTERISTICS:

TOTAL ACREAGE: 0.367
ZONING CLASSIFICATIONS: TOWNCENTER
FUTURE LAND USE: REDEVELOPMENT
FLOOD ZONE: X

BUILDING HEIGHT:
MAX. PERMITTED = 45'
BUILDING HEIGHT = 14'

CALCULATED LOT COVERAGES	SF	ACRES	PERCENT
EXISTING IMPERVIOUS (BUILDING):	3,920	0.09	24%
PROPOSED IMPERVIOUS (ASPHALT/CONCRETE):	9,148	0.21	57%
TOTAL PROPOSED IMPERVIOUS AREA:	13,068	0.30	81%
PROPOSED PERVIOUS:	3,049	0.07	19%
TOTAL GROSS AREA:	16,117	0.37	100%

SETBACKS:	REQUIRED	EXISTING
FRONT:	10'	4.71'
SIDE CORNER:	5'	18.15'
SIDE INTERIOR:	5'	99.97'
REAR:	10'	19.59'

4. PARKING SPACE CALCULATIONS:

TOTAL SPACES:
9 SPACES PROVIDED INCLUDING 1 HANDICAP SPACE

5. FIRE FLOW CALCULATIONS:

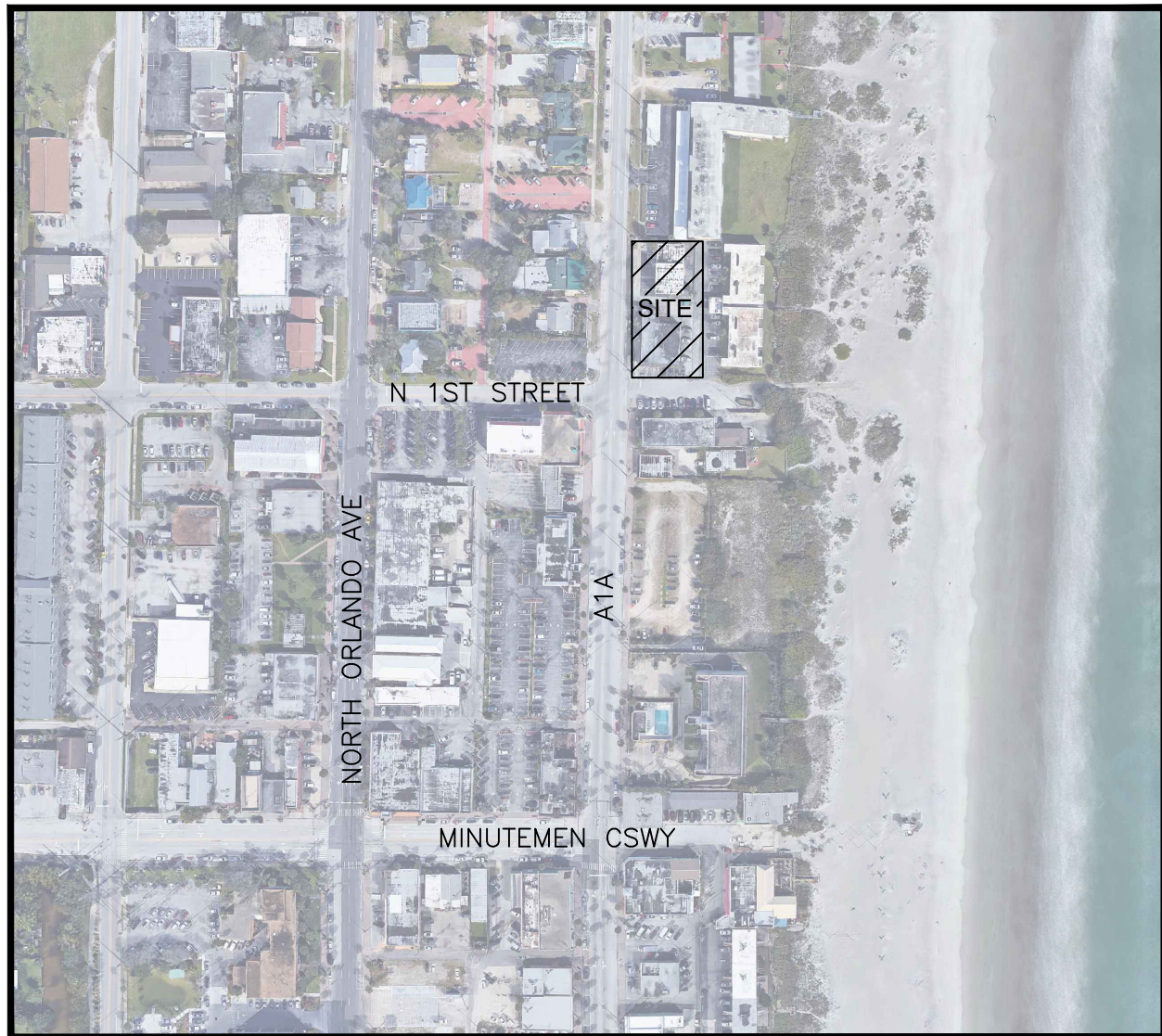
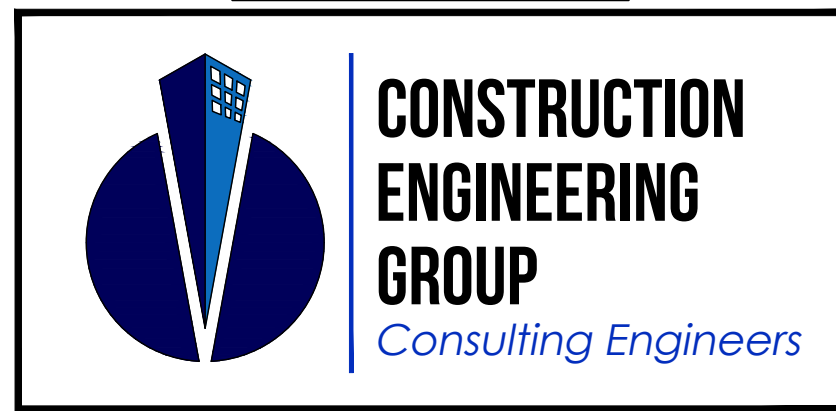
CONSTRUCTION TYPE: 5B
BUILDING AREA: 3,800 SF
BASE MINIMUM FIRE FLOW (TABLE 18.4.5.1.2): 1750 GPM
TOTAL EXPOSURE INCREASE: BASE GPM X PERCENT INCREASE = 0 GPM
INITIAL FIRE FLOW: BASE GPM + EXPOSURE INCREASE = 1750 GPM
FIRE SPRINKLER DECREASE:(REDUCE INITIAL FIRE FLOW MAX 75% IF SPRINKLED)

TOTAL MINIMUM FIRE FLOW: 1,750 GPM (MINIMUM REQUIRED FIRE FLOW IS 1,000 GPM)

DURATION REQUIREMENTS: 2 HOURS (FROM TABLE)

NUMBER OF HYDRANTS REQUIRED: 2
NUMBER OF EXISTING HYDRANTS: 2
NUMBER OF NEW HYDRANTS: 0

PREPARED BY:



LOCATION MAP
NTS

LEGAL DESCRIPTION:

THE WEST EIGHTY FEET OF LOTS 11 AND 12 AND THE WEST EIGHTY FEET OF THE SOUTH TWENTY FEET OF LOT 10, BLOCK B, COCOA BEACH, A SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 54, OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

TOGETHER WITH:

THE WEST 80 FEET OF LOT 9, BLOCK B, AND THE WEST 80 FEET OF THE NORTH 30 FEET OF LOT 10, BLOCK B, COCOA BEACH, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 54, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

CIVIL INDEX OF DRAWINGS:

G-1	CIVIL COVER SHEET
G-2	STORMWATER POLLUTION PREVENTION PLAN (SWPPP)
G-3	GENERAL NOTES
C-1	EXISTING CONDITIONS AND DEMOLITION PLAN
C-2	SITE PLAN
C-3	UTILITY PLAN
C-4	GRADING AND DRAINAGE PLAN
C-5	DETAILS
C-6	CITY OF COCOA BEACH DETAILS
C-7	CITY OF COCOA BEACH DETAILS
C-8	FDOT MAINTENANCE OF TRAFFIC
C-9	FDOT STANDARD DETAILS
C-10	FDOT STANDARD DETAILS
C-11	SPECIFICATIONS
L-1	LANDSCAPE PLANS
L-2	LANDSCAPE DETAILS & SPECIFICATIONS

CIVIL LEGEND:

DESCRIPTION	
BUILDING OR STRUCTURE	
CONCRETE SIDEWALK	
CONCRETE HEAVY DUTY	
ASPHALTIC PAVEMENT HEAVY	
ASPHALTIC PAVEMENT	
DEMOLITION	
PROJECT BOUNDARY	
SWALE POND	
6' FENCE WITH GATE	
4' FENCE	
SILT FENCE	
SANITARY SEWER LINE WITH MANHOLE	
STORM DRAIN WITH INLET	
SPOT ELEVATION	
SWALE OR FLOW DIRECTION	
RETAINING WALL	

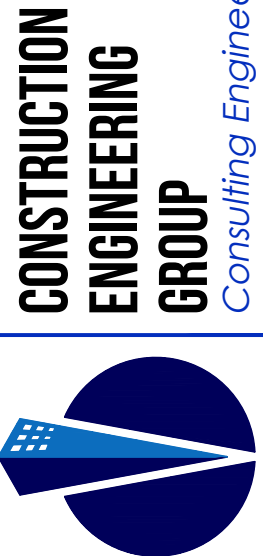
PERMITS:

CITY OF COCOA BEACH (SITE PLAN)
SAINT JOHNS RIVER WATER MANAGEMENT DISTRICT (10-2)
COASTAL CONSTRUCTION CONTROL LINE (EXEMPTION)
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (SEWER)
FLORIDA DEPARTMENT OF TRANSPORTATION (DRAINAGE)
FLORIDA DEPARTMENT OF TRANSPORTATION (DRIVEWAY)
FLORIDA DEPARTMENT OF TRANSPORTATION (UTILITY)

8 12/10/24 FIELD CHANGES

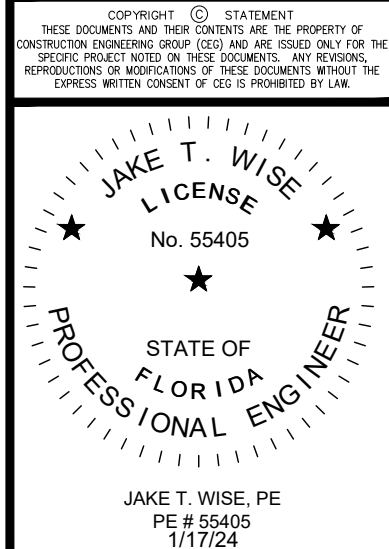
REV#	DATE	REVISION
1	7/31/23	CITY/FDOT COMMENTS
2	10/4/23	CITY & FDOT COMMENTS
3	10/13/23	CITY & FDOT COMMENTS
4	10/24/23	CITY & FDOT COMMENTS
5	12/01/23	CITY & FDOT COMMENTS
6	12/14/23	CITY COMMENTS
7	18/14/24	FIELD CHANGES

2651 Eau Gallie Blvd, Suite A
Melbourne, FL 32935
www.ceengineering.com
Tel: 321.253.1221
COA #008097

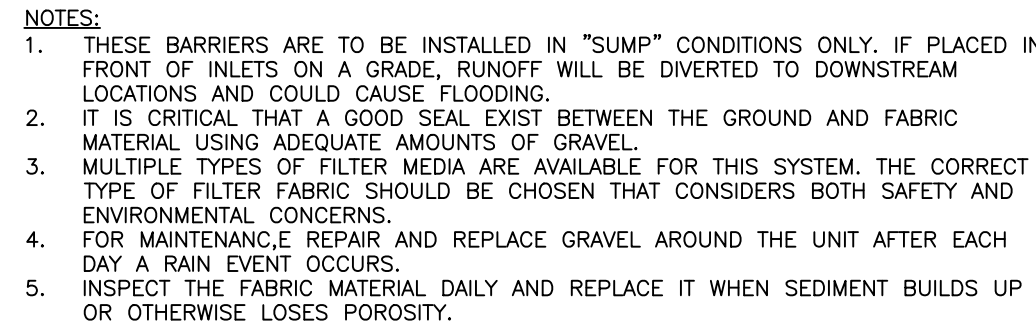


COSMIK TIKI

AVESTELA LLC
101 N. ATLANTIC AVE, COCOA BEACH, FL 32931
DRAWING TITLE
CIVIL COVER SHEET



DATE	06/28/23
SCALE	NTS
PROJ. NO. :	230012
DESIGNED BY:	LDS
DRAWN BY:	WGM
CHECKED BY:	JTW
DRAWING NO.	G-1



NTS



1. THE LAND-DISTURBING ACTIVITY SHALL CONFORM TO EXISTING TOPOGRAPHY AND SOIL TYPE SO AS TO CREATE THE LOWEST PRACTICAL EROSION POTENTIAL.
2. LAND-DISTURBING ACTIVITIES SHALL BE CONDUCTED IN A MANNER MINIMIZING EROSION.
3. THE DISTURBED AREA AND THE DURATION OF EXPOSURE TO EROSION ELEMENTS SHALL BE LIMITED TO THE MINIMUM PRACTICALLY FEASIBLE.
4. EROSION CONTROL SHALL BE STRICTLY MAINTAINED DURING CUT AND FILL OPERATIONS.
5. EROSION CONTROL SHALL BE STABILIZED AS QUICKLY AS PRACTICABLE.
6. WHENEVER FEASIBLE, NATURAL VEGETATION SHALL BE RETAINED, PROTECTED AND SUPPLEMENTED.
7. TERRACE VEGETATION OR MULCHING SHALL BE EMPLOYED TO PROTECT EXPOSED CRITICAL AREAS DURING DEVELOPMENT.
8. PERMANENT VEGETATION AND STRUCTURAL EROSION CONTROL MEASURES SHALL BE INSTALLED AS SOON AS PRACTICABLE.
9. ADEQUATE PROVISIONS MUST BE PROVIDED TO MINIMIZE DAMAGE FROM SURFACE WATER TO THE CUT FACE OF EXCAVATIONS OR THE SLOPING SURFACE OF FILLS.
10. EIGHT INCH OR MORE DIAMETER LOGS OR LOGS OF EQUIVALENT STRENGTH SUPPORT BY THE USE OF DEBRIS BASINS, SEDIMENT BASINS, SILT TRAPS OR SIMILAR MEASURES UNTIL THE DISTURBED AREA IS STABILIZED. TURBID WATER SHALL NOT BE ALLOWED TO RUN FROM CUTS.
11. CUTS AND FILLS MUST BE CONSTRUCTED IN SUCH A MANNER THAT EROSION AND SLIDING FROM THE SLOPES OF CUTS OR FILLS WILL NOT BE A PROBLEM.
12. FILLS MAY NOT ENCROACH UPON NATURAL WATERCOURSES OR CONSTRUCTED CHANNELS IN A MANNER SO AS TO ADVERSELY AFFECT OTHER PROPERTY OR WITHOUT PROVIDING PROVISIONS FOR AN EQUIVALENT ALTERNATE SYSTEM WITH A POSITIVE OUTFALL.
13. ALL R.O.W.'S, WATERWAYS, STREETS AND SIDEWALKS SHALL BE SUFFERED BY A TWENTY (20) FOOT WIDE STRIP OF GRASS OR OTHER SUITABLE MEANS.
14. BRIDGES, CULVERTS, AND OTHER STRUCTURES SHALL BE DESIGNED TO CARRY BRIDGES OR CULVERTS EXCEPT WHEN SUCH METHODS ARE NOT FEASIBLE AND PROVIDED IN SUCH A MANNER THAT SUCH STRUCTURES ARE KEPT TO A MINIMUM AND SEDIMENTATION CONTROL DEVICES ARE PROVIDED.

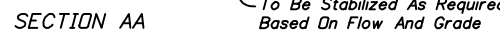
1. NO DEWATERING ANTICIPATED.
2. FINAL GRADE AND SOIL ENTIRE BANKS OF DRY RETENTION PONDS IMMEDIATELY. STAKE SOIL IN AREAS WASHOUTS OCCUR. WATER SOIL AS NEEDED TO MAINTAIN HEALTH OF SOIL. INSTALL SILT SCREEN FENCE AROUND PONDS AFTER SODDING.
3. CONDUCT OVERFLOW STRUTURES AND ALL PIPING BETWEEN RETENTION PONDS UPON FINAL GRADING. INSTALL SKIMMERS AND UTILIZE TURBIDITY BARRIERS AROUND MESS TO PREVENT SILTATION OF PIPING/STRUCTURES.
4. ALL OF THIS WORK SHALL BE COMPLETED PER WATER MANAGEMENT DISTRICT OR FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION AND LOCAL MUNICIPALITY OR COUNTY REQUIREMENTS.
5. INSPECT AND REPAIR ANY INLETS, SILT FENCES, AND TURBIDITY BARRIERS AFTER EACH RAIN EVENT DURING CONSTRUCTION.



NTS

TO THE BEST OF MY KNOWLEDGE, I CERTIFY UNDER PENALTY OF LAW THAT THIS DOCUMENT AND ALL ATTACHMENTS WERE PREPARED UNDER MY DIRECTION OR SUPERVISION IN ACCORDANCE WITH A SYSTEM DESIGNED TO ASSURE THAT QUALIFIED PERSONNEL PROPERLY GATHER AND EVALUATE THE INFORMATION SUBMITTED. BASED ON MY INQUIRY OF THE PERSONS OR PERSONS MANAGING THE SYSTEM, OR THOSE PERSONS DIRECTLY RESPONSIBLE FOR THE INFORMATION SUBMITTED, IS COULD BE THE BEST OF MY KNOWLEDGE AND BELIEF. I DO NOT KNOW OF ANY OTHER PERSONS WHOSE THERE ARE SIGNIFICANT PENALTIES FOR SUBMITTING FALSE INFORMATION, INCLUDING THE POSSIBILITY OF FINES AND IMPRISONMENT FOR KNOWING VIOLATIONS.

CONTRACTOR'S CERTIFICATION

GENERAL CONTRACTOR

NTS

A. GENERAL NOTES:

1. CONTRACTOR SHALL COMPLY WITH ALL REQUIREMENTS HEREIN AND ALL WATER MANAGEMENT DISTRICT, FDEP, EPA, CORPS OF ENGINEERS, AND MUNICIPALITY/COUNTY WITH JURISDICTION REQUIREMENTS.

B. CONTRACTOR SHALL MAINTAIN A RECORD OF CONSTRUCTION WORK AND PROVIDE INSPECTION REPORTS WITH THE FOLLOWING DATA:

1) DATES WHEN SITE WORK BEGINS, EROSION CONTROL MEASURES ARE INSTALLED, GRADING WORK BEGINS, STORMWATER FACILITIES ARE CONSTRUCTED, AND FINAL STABILIZATION IS COMPLETE.

2) REPORT INSPECTOR'S NAME, QUALIFICATIONS, DAILY RAINFALL, ANY CHANGES NECESSARY TO SWPPP, AND DATES OF INSPECTIONS.

3) PICTURES OF ANY PROBLEM AREAS THAT OCCUR INCLUDING DATE AND TIME, AND PICTURES OF SAME AREA REPAIRED INCLUDING DATE AND TIME.

C. REPORT TO FINAL PAYMENT, CONTRACTOR SHALL PROVIDE A COPY OF THE REPORT TO THE OWNER AND CIVIL ENGINEER CERTIFYING THE PROJECT. CONTRACTOR SHALL EXECUTE NPDES CERTIFICATION FORM AND PROVIDE COPIES TO OWNER AND ENGINEER.

2. SITE DESCRIPTION:

A. DESCRIPTION OF THE INTENDED SEQUENCE OF MAJOR ACTIVITIES WHICH DISTURBS SOILS FOR MAJOR PORTIONS OF THE FIRST, GRADE THE SITE INCLUDING THE STORMWATER TREATMENT SYSTEM. ALL EROSION CONTROL MEASURES INSTALLED AT THIS SITE (SOD ALL AREAS FINAL GRADED IMMEDIATELY). FINAL GRADING, PAWING, AND PLANTINGS ACROSS THE SITE WILL BE COMPLETED OUT OF THE PROJECT.

B. THE ESTATE OF THE TOTAL AREA OF THE SITE AND THE TOTAL AREA EXPECTED TO BE DISTURBED BY EXCAVATION, GRADING, OR OTHER ACTIVITIES.

C. THE ENTIRE 0.367 ACRES ARE EXPECTED TO BE DISTURBED BY GRADING, WITH THE EXCEPTION OF 0.05 ACRES IDENTIFIED IN THE EXISTING SITE PLAN.

D. AN ESTIMATE OF RUNOFF COEFFICIENT OF THE SITE BEFORE, DURING, AND AFTER CONSTRUCTION USING "C" FROM THE RATIONAL METHOD. "C" CAN BE APPROXIMATED AS 0.15 (BEFORE) AND 0.60 (AFTER).

E. D. THE EXISTING DATA DESCRIBING EXISTING CONDITIONS OF SOIL OR THE QUALITY OF ANY DISCHARGE FROM THE SITE. POMELLO SAND, IMMOKALEE SAND AS CLASSIFIED BY THE SOIL CONSERVATION SERVICE, MIAMI, FL.

F. OFF SITE OVERFLOW RECEIVING BODY: INDIAN RIVER.

3. CONTROLS:

A. THIS SECTION PROVIDES A DESCRIPTION OF APPROPRIATE CONTROLS AND MEASURES THAT WILL BE IMPLEMENTED AT THE CONSTRUCTION SITE.

A. EROSION AND SEDIMENT CONTROLS.

1) STABILIZATION PRACTICES: EXCAVATED MATERIALS WILL BE STOCKPILED FOR USE AS A BACKFILL AND STABILIZING MATERIAL. UNSUITABLE MATERIALS WILL BE PROMPTLY REMOVED FROM THE SITE AND LEGALLY DISPOSED OF.

2) STRUCTURAL PRACTICES: THE CONTRACTOR SHALL INSTALL AND MAINTAIN WATER QUALITY CONTROL DEVICES AT ALL NEARBY STORMWATER HANDLING DITCHES, CREEKS, OR LAKES. THOSE INCLUDED IN THE PLANS. SILTATION FENCES AND TURBIDITY BARRIERS. CONTRACTOR SHALL INSTALL ADDITIONAL WATER QUALITY CONTROL MEASURES AS APPROPRIATE TO ASSURE ADEQUATE PROTECTION OF RECEIVING WATER BODIES.

B. STORMWATER MANAGEMENT: THE ENTIRE PROJECT IS DESIGNED TO IMPROVE STORMWATER MANAGEMENT. THE CONTRACTOR SHALL CONTROL TURBID RUNOFF FROM THE PROJECT SITE BY USING TEMPORARY GRADING AND INSTALLING EROSION CONTROL MEASURES.

C. CONTROLS: THE OWNER, CONTRACTOR, AND LOCAL AGENCIES (THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT AND FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION, AND MAINTENANCE.

1. THE CONTRACTOR SHALL PROVIDE ROUTINE MAINTENANCE OF VEGETATION, PERMANENT AND TEMPORARY EROSION AND SEDIMENT CONTROL FEATURES FOR THE DURATION OF THE PROJECT.

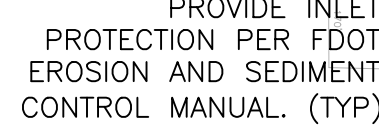
THE CONTRACTOR SHALL GRADE THE SITE TO THE ELEVATIONS INDICATED ON THE CONSTRUCTION PLANS AND SHALL RE-GRADE WASHOUTS WHERE THEY OCCUR AFTER EVERY RAINFALL UNTIL NEW LANDSCAPING IS ESTABLISHED.

2. ALL DRAINAGE STRUCTURES SHALL BE DE-SILTED AS REQUIRED DURING CONSTRUCTION AND AT THE END OF CONSTRUCTION TO PREVENT POSITIVE DRAINAGE FLOWS AND MINIMIZE TRANSPORT OF SILT TO THE WASTEWATER TREATMENT SYSTEM AND RECEIVING WATER BODY.

3. ALL ACCUMULATIONS OF SILT GREATER THAN SIX INCHES SHALL BE REMOVED BY THE CONTRACTOR AND PROPERLY DISPOSED.

4. ALL TEMPORARY EROSION AND SEDIMENT CONTROL DEVICES WILL BE INSPECTED BY THE CONTRACTOR ON A WEEKLY BASIS (MINIMUM). IN AREAS OF ONGOING CONSTRUCTION ACTIVITY, TURBIDITY AND EROSION CONTROL MEASURES WILL BE INSPECTED ON A DAILY BASIS. ADDITIONAL INSPECTIONS WILL BE CONDUCTED AFTER ALL SEVERE WEATHER.

5. ANY DEFICIENCIES OR VIOLATIONS OF THE SPECIFICATIONS ARE DISCOVERED, CORRECTIVE ACTIONS SHALL BE TAKEN IMMEDIATELY BY THE CONTRACTOR.



1"=30'



**CONSTRUCTION
ENGINEERING
GROUP**
Consulting Engineers

GENERAL NOTES: (ALL DRAWINGS)

1. SEE TYPICAL DETAILS ON FOLLOWING SHEETS FOR ADDITIONAL CONSTRUCTION DETAIL INFORMATION.

2. CONTRACTOR SHALL BECOME FAMILIAR AND COMPLY WITH ALL PERMITS AND PERMIT CONDITIONS. CONTRACTOR SHALL OBTAIN PERMISSION FROM CEG OR ALL PERMIT AGENCIES IDENTIFIED IN SPECIFICATIONS PRIOR TO COMMENCING SITE WORK.

3. ALL AREAS DISTURBED OFF-SITE SHALL BE RESTORED TO EQUAL OR BETTER CONDITION THAN PRE-CONSTRUCTION WITH SAME TYPE OF SOD AS EXISTING.

4. CONTRACTOR SHALL COMPLY WITH ALL RECOMMENDATIONS OF KSM SUBSURFACE EXPLORATION REPORT FOR THIS SITE. CONTRACTOR SHALL OBTAIN FROM CEG OR THE GEOTECHNICAL COMPANY. SLOPE ALL SIDEWALKS TO FLOW AWAY FROM BUILDING WITH MAXIMUM 2% CROSS SLOPE.

5. PROVIDE CONSTANT SLOPE BETWEEN ALL SPOT ELEVATIONS.

7. UTILITY LENGTHS ARE APPROXIMATE BASED ON FIELD OBSERVATIONS AND AS-BUILT DRAWINGS. CONTRACTOR SHALL VERIFY EXACT LOCATION, SIZE, DEPTH, AND MATERIAL OF EXISTING UTILITIES. PROVIDE ADDITIONAL PIPING AND FITTINGS AS NECESSARY. NOTIFY ENGINEER OF SIGNIFICANT INCREASES.

8. NOTIFY ENGINEER MINIMUM 72 HOURS (WEEKDAYS) PRIOR TO MAKING UTILITY CONNECTIONS OR BACK FILLING UTILITY TRENCHES FOR INSPECTION. IF NOT NOTIFIED, CONTRACTOR SHALL EXPOSE LINES PER ENGINEER'S REQUEST FOR INSPECTIONS.

9. ALL TRAFFIC SIGNS SHALL BE INSTALLED PER STANDARD FDOT INDEX NOS. 700-010 AND 700-101.

10. PROVIDE 36" LONG TRANSITION WITH CONSTANT SLOPE FROM TOP OF CURB TO GRADE AT TERMINATION POINT OF CURBS.

11. ALL DIMENSIONS ARE TO FACE OF CURB.

12. CONTRACTOR SHALL CLEAR AND GRUB ALL VEGETATION ON-SITE EXCEPT TREES SHOWN TO REMAIN ON DRAWING C-1 OR LANDSCAPE PLANS.

13. PROVIDE SILT FENCE AND TURBIDITY BARRIER ALONG ENTIRE PERIMETER OF PROJECT AREA EXCLUDING ENTRANCE DRIVEWAYS OR AS SHOWN ON DRAWING G-2 (SWPPP).

14. CONTRACTOR SHALL PAINT OR OTHERWISE FINISH THE DUMPSTER ENCLOSURE WALLS TO COMPLIMENT THE BUILDING. COLOR AND/OR FINISH SELECTION BY OWNER OR ARCHITECT.

15. ALL WASTE SHALL BE DISPOSED OF OFF-SITE IN A SAFE AND LEGAL MANNER UNLESS OWNER SPECIFICALLY REQUESTS OTHERWISE.

16. FOR DEMOLITION OF ALL ASPHALT AND CONCRETE MATERIALS, SAWCUT EDGES FOR SMOOTH STRAIGHT EDGE. ALSO SAWCUT ALL EXISTING PAVEMENT EDGES FOR SMOOTH STRAIGHT EDGE AT ALL TIE-IN POINTS WITH NEW PAVEMENT OR CONCRETE.

17. PROVIDE HANDICAP ACCESSIBLE CONNECTION WITH TRUNCATED DOMES AT TERMINATION POINT OF ALL SIDEWALKS ADJACENT TO DRIVING LANES PER FDOT STANDARD INDEX NO. 522-002.

18. CONTRACTOR SHALL VERIFY ON-SITE PRIOR TO BIDDING WORK THE FULL EXTENT OF DEMOLITION REQUIRED BASED ON SITE PLAN CONSTRUCTION DRAWINGS. ALL ITEMS SHALL BE INCLUDED IN BASE BID.

19. REMOVE ALL ABOVE GROUND IMPROVEMENTS IN AREAS SHOWN FOR DEMOLITION UNLESS SPECIFICALLY IDENTIFIED OTHERWISE.

20. SEE ARCHITECTURAL DRAWINGS FOR BUILDING LAYOUTS AND FIRE SPRINKLER/PLUMBING DRAWINGS FOR EXACT UTILITY CONNECTION LOCATIONS.

21. ALL SLOPES 4H:1V OR STEEPER SHALL BE SODDED OR PER PLAN. ALL SLOPES STEEPER THEN 3H:1V SHALL BE SODDED AND STAKED.

22. CONTRACTOR SHALL PROVIDE ALL FITTINGS REQUIRED TO INSTALL UTILITIES PER PLAN.

23. CONTACT UNDERGROUND UTILITIES LOCATE BEFORE COMMENCING ANY DIGGING A MINIMUM OF 48 HOURS IN ADVANCE AT 811.

24. VERIFY THAT THE LANDSCAPE WORK IS COORDINATED WITH ALL UTILITIES AND STORMWATER SYSTEMS. A MINIMUM OF FIVE (5) FOOT HORIZONTAL SEPARATION BETWEEN TREES AND BURIED, AERIAL, OR GRADE-MOUNTED UTILITY SYSTEMS IS REQUIRED.

25. CONTRACTOR SHALL BE RESPONSIBLE FOR ANY DAMAGE TO PUBLIC ROADWAYS, EASEMENTS, CURBS, SIDEWALKS, DRAINAGE SYSTEM, BENCHMARKS, OR UTILITIES AS A DIRECT RESULT OF CONSTRUCTION. CONTRACTOR SHALL BE RESPONSIBLE FOR HAVING ALL BOUNDARY CORNERS AND BENCHMARKS DISTURBED OR DESTROYED DURING CONSTRUCTION REPLACED BY A FLORIDA LICENSED LAND SURVEYOR.

26. ALL EXCAVATIONS OF GREATER DEPTH THAN 5' SHALL COMPLY WITH THE CURRENT OSHA TRENCH SAFETY STANDARDS 29 C.F.R. s. 1926.650 SUBPART P. ANY EXCAVATION WITHIN THE CLEAR ZONE SHALL ALSO COMPLY WITH ALL WARNING AND/OR BARRIER REQUIREMENTS OF FDOT INDEX NO. 102-600.

27. STORM DRAIN CLEAN OUT SHALL MATCH SANITARY SEWER CLEAN OUT.

28. CONSTRUCTION ENGINEERING GROUP DOES NOT WARRANT THE ACCURACY OF THE RECORD SURVEY.

29. GRADING ADJACENT TO BUILDINGS SHALL BE 6" BELOW FINISHED FLOOR UNLESS IDENTIFIED OTHERWISE BY ARCHITECT OR ON GRADING PLANS.

30. PROVIDE TRUNCATED DOMES IN RIGHT-OF-WAYS ONLY AND TACTILE SURFACE PER FLORIDA BUILDING CODE REQUIREMENTS ON-SITE AND IN RIGHT OF WAY.

31. ALL PROPOSED ELEVATIONS ARE REFERENCED IN NAVD 1988.

32. THE FIRE LINE SHOWN DOWNSTREAM OF THE DOUBLE DETECTOR CHECK VALVE ASSEMBLY IS FOR AN APPROXIMATE LOCATION ONLY. THE FINAL DESIGN SHALL BE FROM THE FIRE PROTECTION ENGINEER.

33. CONTRACTOR SHALL CLEAR ALL TREES AND VEGETATION AS NECESSARY TO COMPLETE ROADWAY IMPROVEMENTS AND MEET FDOT CLEAR ZONE REQUIREMENTS. SOD ALL DISTURBED AREAS.

34. THE CONTRACTOR SHALL BE RESPONSIBLE FOR VERIFYING THAT THE PROPOSED IMPROVEMENTS SHOWN ON THE PLANS DO NOT CONFLICT WITH ANY KNOWN EXISTING OR OTHER PROPOSED IMPROVEMENTS. IF ANY CONFLICTS ARE DISCOVERED, THE CONTRACTOR SHALL NOTIFY THE OWNER PRIOR TO INSTALLATION OF ANY PORTION OF THE SITE WORK THAT WOULD BE AFFECTED. FAILURE TO NOTIFY OWNER OF AN IDENTIFIABLE CONFLICT PRIOR TO PROCEEDING WITH INSTALLATION RELIEVES OWNER OF ANY OBLIGATION TO PAY FOR A RELATED CHANGE ORDER.

FDOT GENERAL NOTES: (ALL DRAWINGS)

1. ALL WORK PERFORMED WITHIN THE FDOT RIGHT-OF -WAY SHALL BE IN ACCORDANCE WITH 2023/24 EDITION OF THE FDOT STANDARDS PLANS FOR ROAD AND BRIDGE CONSTRUCTION, 2023 SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION AND THE 2017 UTILITY ACCOMMODATION MANUAL.

2. ALL PAVEMENT MARKINGS PERTAINING TO FDOT PROPOSED DRIVEWAY CONNECTION SHALL BE THERMOPLASTIC.

3. ALL RAISED PAVEMENT MARKERS (RPM) INSTALLED WITHIN THE FDOT RIGHT-OF-WAY AND PROPOSED DRIVEWAY CONNECTION SHALL BE IN ACCORDANCE WITH FDOT STANDARD PLANS INDEX NO. 706-001.

4. ALL EXCAVATIONS WITHIN TEN (10) FEET OF THE TRAVEL LANES AND GREATER THAN THREE (3) INCHES DEEP MUST BE FILLED IN OR HAVE A SHOULDER TREATMENT PLACED AT THE DROP-OFF PER INDEX NO. 102-600 OF FDOT STANDARDS PLANS INDEXES AT THE END OF THE WORKDAY.

5. CONTRACTOR SHALL CONTACT FDOT TWO WEEKS IN ADVANCE AND SET UP A PRE-CONSTRUCTION MEETING PRIOR TO STARTING ANY WORK IN FDOT RIGHT-OF-WAY.

6. ALL TRAFFIC CONTROL DEVICES MUST BE IN PLACE BEFORE WORK CAN START.

7. MAINTENANCE OF TRAFFIC TO BE SUPERVISED BY A FDOT CERTIFIED WORK TRAFFIC SUPERVISOR.

8. IT WILL BE THE RESPONSIBILITY OF THE PERMITEE TO REPAIR ANY DAMAGE TO FDOT FACILITIES CAUSED BY CONSTRUCTION OF THE PROJECT.

9. PERMITEE SHALL NOT BEGIN WORK WITHIN THE FDOT RIGHT-OF-WAY UNTIL A FDOT INSPECTOR IS PRESENT AT THE JOB SITE AND AGREES THAT PROPER PREPARATIONS HAVE BEEN MADE.

10. SOD ALL UNPAVED AREAS WITHIN FDOT RIGHT-OF-WAY THAT ARE DISTURBED BY CONSTRUCTION PER FDOT STANDARDS PLANS INDEX NO. 570-010.

11. ALL SIDEWALK TO BE REMOVED AND REPLACED FROM JOINT TO JOINT AND $\frac{1}{4}$ " EXPANSION JOINTS (PREFORMED JOINT FILLER) PLACED BETWEEN OLD AND NEW SIDEWALK.

12. ALL AFFECTED SIDEWALK, RAMPS, AND CROSSWALKS WILL BE BUILT AND INSPECTED TO MEET CURRENT ADA REQUIREMENTS.

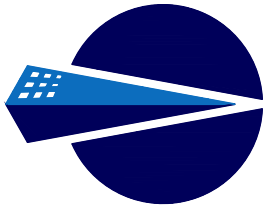
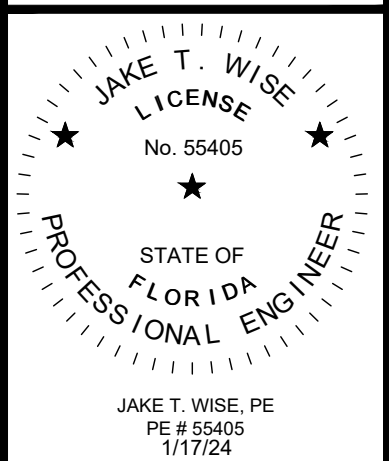
13. ENGINEER'S CERTIFICATION TOGETHER WITH AS-BUILT PLANS ARE REQUIRED TO BE SUBMITTED WITHIN 30 DAYS OF COMPLETION WORK WITHIN FDOT RIGHT-OF-WAY.

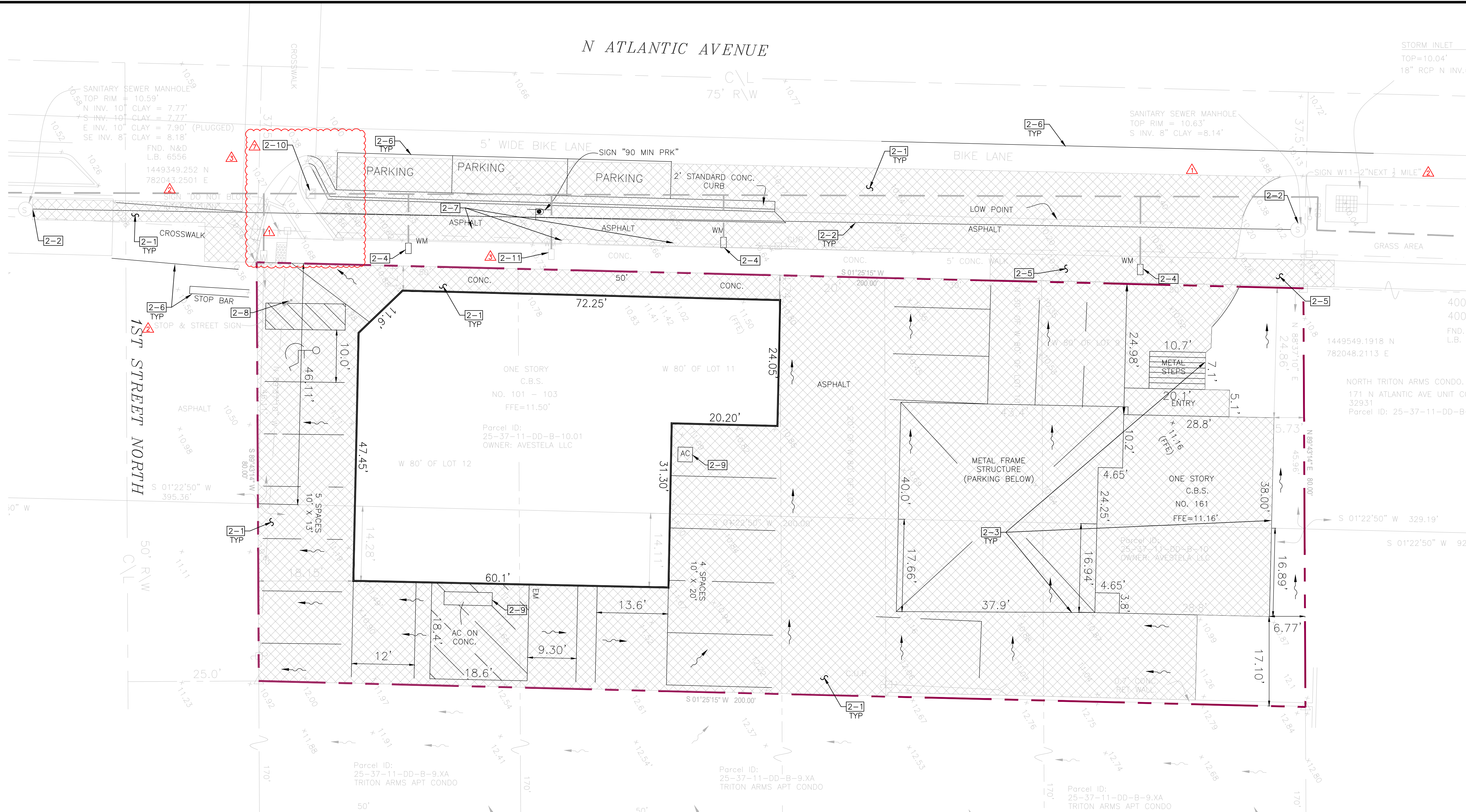
14. PERMITEE SHALL NOT COMMENCE USE OF CONNECTION PRIOR TO FINAL INSPECTION AND FINAL ACCEPTANCE BY DEPARTMENT. FAILURE TO COMPLY WITH PERMIT CONDITION MAY RESULT IN REVOCATION OF THE PERMIT AND CLOSURE OF DRIVEWAY PER FL RULE CHAPTER 14-96.

15. FDOT RIGHT-OF-WAY GRADE NOT TO BE CHANGED.

16. NO DUMPSTERS, PORTABLE TOILETS, CARS/TRUCKS TO BE PARKED WITHIN THE FDOT RIGHT-OF-WAY DURING CONSTRUCTION.

17. ALL SODDING AREAS WITHIN THE FDOT RIGHT-OF-WAY SHALL BE MAINTAINED BY WATERING AND GROWING TO BE ACCEPTABLE BY THE FDOT. ALL DEAD SOD IS TO BE REMOVED AND REPLACED FOR FDOT ACCEPTANCE.

REVISION		CITY COMMENTS		DATE		REV#	
				7/31/23		1	
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Tel: 321.253.1221							
COA #008897							
CONSTRUCTION ENGINEERING GROUP <i>Consulting Engineers</i>							
							
COSMIK TIKI		AVESTELA LLC		101 N. ATLANTIC AVE, COCOA BEACH, FL 32931		DRAWING TITLE	
						GENERAL NOTES	
THESE DOCUMENTS AND THEIR CONTENTS ARE THE PROPERTY OF CONSTRUCTION ENGINEERING GROUP (CEG) AND ARE LOANED ONLY FOR THE SPECIFIC PROJECT NOTED ON THESE DOCUMENTS. ANY REPRODUCTION OR MODIFICATION OF THESE DOCUMENTS WITHOUT THE EXPRESS WRITTEN CONSENT OF CEG IS PROHIBITED BY LAW.							
							
DATE				06/28/23			
SCALE				NTS			
PROJ. NO. :				230012			
DESIGNED BY:				LDS			
DRAWN BY:				WGM			
CHECKED BY:				JTW			
DRAWING NO.				G-3			



LEGEND & ABBREVIATIONS: ○ = Set 5/8" iron rod with plastic cap
△ = Set nail with metal disc □ = Set concrete monument with disc
----- = 4' C.L.F. ----- = Center Line
----- = 6' W.F. ----- = 6' VINYL FENCE
----- = OHPL

(B.M.)=Benchmark,(CONC.)=Concrete,(C\L)=Centerline,(C.B.)=Concrete Block
(C.B.S.)=Concrete Block Structure,(C.&S)=Covered and Screened,
(C.M.)=Concrete Monument,(C.M.P.)=Corrugated Metal Pipe,(C.L.F.)=Chain Link Fence
(D)=Deed,(E.M.)=Electric Meter,(F.F.E.)=Finished Floor Elevation,(Fnd.)=Found,
(F.P.R.)=Fixed Point of Reference, (IRC)=Iron Rod with Cap,(I.P.)=Iron Pipe
(G.M.)=Gas Meter,(L.B.)=Licensed Business,(L.S.)=Licensed Surveyor,(M)=Measured
(M.E.S.)=Mitered End Section,(N&D)=Nail & Disc,(O.R.B.)=Official Records Book,
(OHPL)=Over Head Power Line,(P.C.P.)=Permanent Control Point, (P)=Plat
(P.O.B.)=Point of Beginning,(P.O.C.)=Point of Commencement
(P.R.M.)=Permanant Reference Monument,(P.U.& D.E.)=Public Utility & Drainage Easement,
(RNG.)=Range,(R.C.P.)=Reinforced Conc. Pipe,(R\W)=Right of Way,(SEC.)=Section
(TWP.)=Township,(WUP)=Wood Utility Pole,(W.F.S.)=Wood Frame Structure,(W.M.)=Water Meter

SURVEYORS NOTES:

1. THIS PROPERTY IS LOCATED IN FLOOD ZONE(S) X. THE STRUCTURE IS LYING IN FLOOD ZONE(S) X, MAP NO. 12009C0453H, PANEL NO. 453, SUFFIX H, COMMUNITY NO. 125097, EFFECTIVE DATE, JANUARY 29, 2021.
2. THE BEARINGS SHOWN ARE BASED ON AN ASSUMED NORTH MERIDIAN, BEING N 01° 25' 15" E ALONG THE EAST R/W LINE OF N. ATLANTIC AVENUE.
3. THIS IS REAL PROPERTY BEING SITUATED IN SECTION 11, TOWNSHIP 25S, RANGE 37E.
4. THE SURVEYOR HAS NOT ABSTRACTED THE PROPERTY. ONLY PLATTED OR FURNISHED EASEMENTS OR ENCUMBRANCES THAT MAY RESTRICT THE PROPERTY ARE SHOWN.
5. UNDERGROUND IMPROVEMENTS ARE NOT LOCATED UNLESS REQUESTED.
6. ELEVATIONS IF SHOWN HEREON BASED ON NAVD88. ORIGINATING B.M. 70-80-A13 ELEV.= 10.06' (U.S. SURVEY FOOT) (NAVD88).
7. COORDINATES SHOWN HEREON OUR STATE PLANE COORDINATE NAD 83/90 FLORIDA EAST ZONE.

EXISTING CONDITIONS AND DEMOLITION PLAN

1"=10'



NOTES:

- 2-1. REMOVE EXISTING PAVEMENT, PAVERS, & CURBING AS NEEDED FOR PROPOSED IMPROVEMENTS. SAWCUT FOR SMOOTH STRAIGHT EDGE.
- 2-2. CONTRACTOR SHALL REMOVE EXISTING NORTHERLY SANITARY SEWER MANHOLE AND PIPING COMPLETELY. COORDINATE WITH DRAWING C-4.
- 2-3. REMOVE EXISTING NORTHERN BUILDING, AND THE ASSOCIATED ABOVE & BELOW GROUND IMPROVEMENTS. COORDINATE REMOVAL OF POWER SERVICE WITH FPL.
- 2-4. CONTRACTOR SHALL CUT AND CAP EXISTING WATER SERVICE. COORDINATE WITH CITY OF COCOA FOR WATER METER REMOVAL.
- 2-5. SAWCUT AND REMOVE THE EXISTING SIDEWALK TO NEAREST JOINT FOR SMOOTH STRAIGHT EDGE. SEE DRAWING C-2 & C-3 FOR SIDEWALK REPLACEMENT.
- 2-6. PRESSURE WASH EXISTING STRIPING PRIOR TO ADDING NEW STRIPING COORDINATE WITH SITE PLAN.
- 2-7. REMOVES EXISTING SIDEWALK AND WOOD AS NEEDED FOR UTILITY CONNECTION COORDINATE WITH SHEET C-4.
- 2-8. CONTRACTOR SHALL RELOCATED EXISTING STOP SIGN AND STREET SIGN COORDINATE WITH SITE PLAN SHEET C-2. SEE TYPICAL DETAILS.
- 2-9. REMOVE EXISTING MECHANICAL EQUIPMENT COORDINATE WITH MEP PLANS FOR FURTHER DETAILS.
- 2-10. PEDESTRIAN PEDESTAL & RAMPS AND APPURTENANCES TO BE PROTECTED IN PLACE.
- 2-11. EXISTING 8" METER TO BE UPSIZED AND RELOCATED OFF OF SIDE WALK COORDINATED WITH UTILITY SHEET C-4.



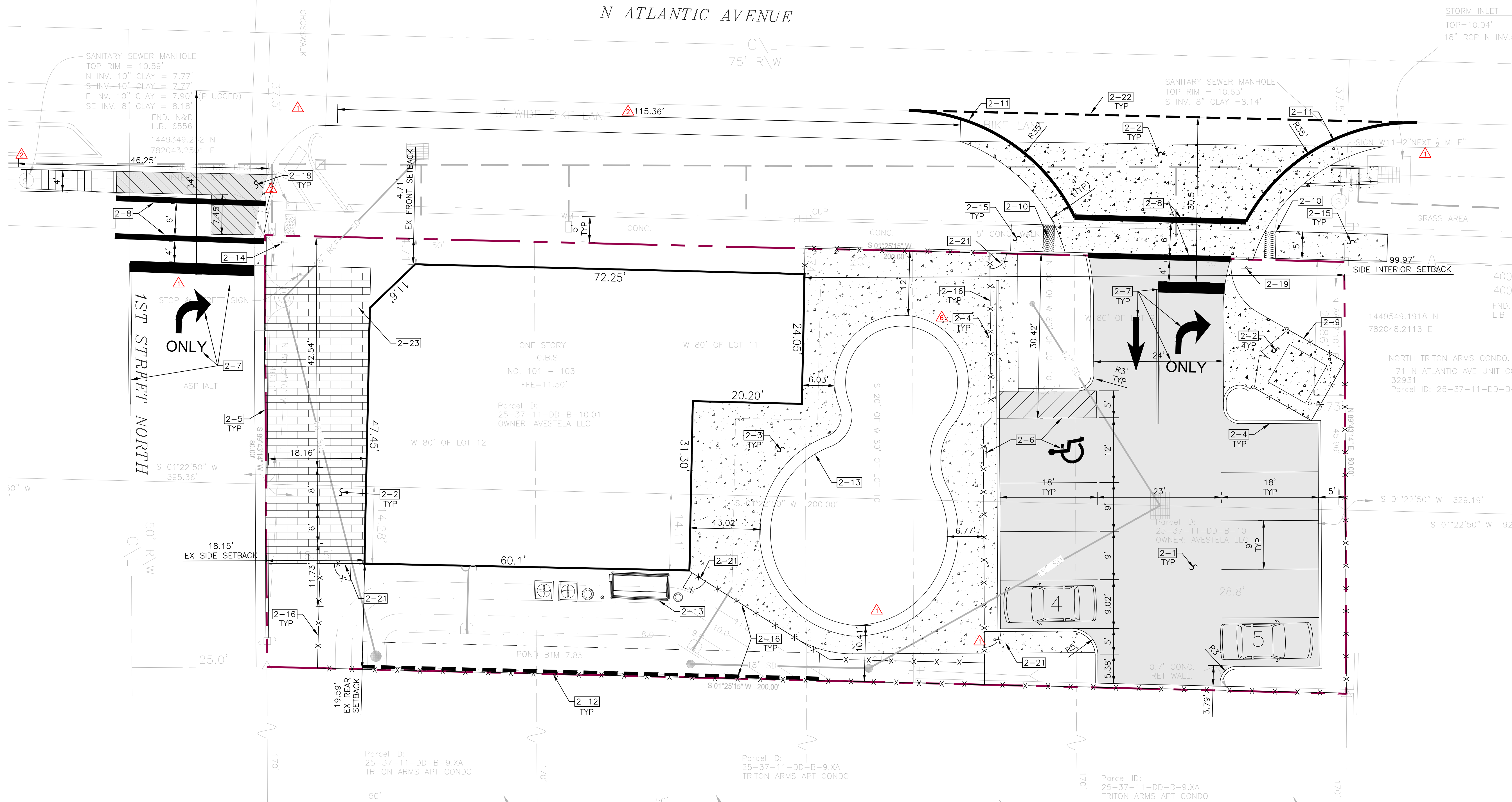
REVISION	DATE	COMMENTS
1	7/31/23	CITY COMMENTS
2	10/4/23	CITY & FOOT COMMENTS
3	10/13/23	CITY & FOOT COMMENTS
7	8/14/24	FIELD CHANGES

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COSMIK TIKI	EXISTING CONDITIONS AND DEMOLITION PLAN
AVESTELA LLC 101 N. ATLANTIC AVE, COCOA BEACH, FL 32931	DRAWING TITLE

DATE	06/28/23
SCALE	1"=10'
PROJ. NO. :	230012
DESIGNED BY:	LDS
DRAWN BY:	WGM
CHECKED BY:	JTW
DRAWING NO.	C-1

STATE OF FLORIDA
PROFESSIONAL ENGINEER
JAKE T. WISE, P.E.
No. 55405
1/17/24



SITE PLAN

1"=10'

NOTES:

- 2-1. PROVIDE ONSITE ASPHALTIC PAVEMENT. SEE TYPICAL DETAILS.
- 2-2. PROVIDE HEAVY DUTY CONCRETE OR TRAFFIC RATED PAVER PER FDOT & OWNER RECOMMENDATIONS. SEE TYPICAL DETAILS.
- 2-3. PROVIDE ON-SITE CONCRETE SIDEWALK ON-SITE. ALL RAMPS SHALL MEET ADA SLOPE REQUIREMENTS. SEE FDOT INDEX 522.001 FOR SIDEWALK WITHIN RIGHT OF WAY. SEE TYPICAL DETAILS.
- 2-4. PROVIDE FDOT TYPE "D" CURB. SEE TYPICAL DETAILS.
- 2-5. PROVIDE TYPE "F" CURB AND GUTTER. SEE TYPICAL DETAILS.
- 2-6. PROVIDE HANDICAP PARKING STRIPING WITH SIGNAGE. CONTRACTOR SHALL MOUNT SIGN TO FENCE. SEE TYPICAL DETAILS.
- 2-7. PROVIDE WHITE THERMOPLASTIC 24" WIDE STOP BAR, 25 LF OF 6" DOUBLE YELLOW THERMOPLASTIC LINES AND WHITE THERMOPLASTIC DIRECTIONAL ARROWS WITH "ONLY" TEXT PER FDOT INDEX NO. 711-001. CONTRACTOR SHALL INSTALL RAISED PAVEMENT MARKINGS ON BOTH SIDES OF DOUBLE YELLOW LINE FROM STOP BAR. PER FDOT INDEX 706-001.
- 2-8. PROVIDE 12" WIDE WHITE THERMOPLASTIC PARALLEL CROSSWALK STRIPING PER FDOT INDEX NO. 711-001. STRIPS SHALL BE A MINIMUM OF 6' APART.
- 2-9. PROVIDE DUMPSTER ENCLOSURE. SEE TYPICAL DETAILS.
- 2-10. PROVIDE TRUNCATED DOMES SET IN CONCRETE. SIDEWALK REPLACEMENT SHALL MEET ADA 2% MAXIMUM CROSS SLOPE AND 5% MAXIMUM RUNNING SLOPE REQUIREMENTS. SEE FDOT 522-022 USE TYPE (CR-A) FOR CURB RAMP.
- 2-11. PROVIDE 4' WIDE SHOULDER WITH 6" WHITE THERMOPLASTIC LINE PER FDOT 711-001. SEE TYPICAL DETAILS.
- 2-12. PROVIDE RETAINING WALL. SEE STRUCTURAL DRAWINGS FOR FURTHER DETAILS.
- 2-13. POOL & POOL EQUIPMENT BY OTHERS.
- 2-14. CONTRACTOR SHALL RELOCATE EXITING STREET, STOP SIGN, AND PROVIDE 'RIGHT TURN ONLY' SIGN MUTCD R3-5R UNDERNEATH STOP SIGN.
- 2-15. PROVIDE 6" CONCRETE SIDEWALK IN RIGHT OF WAY. SEE TYPICAL DETAILS.
- 2-16. PROVIDE FENCE PER OWNER/ARCHITECT INSTRUCTION, INSTALL PER MANUFACTURERS RECOMMENDATIONS.
- 2-17. NOT USED.
- 2-18. PROVIDE RIGHT OF WAY ASPHALTIC PAVEMENT. SEE TYPICAL DETAILS.
- 2-19. PROVIDE STOP SIGN PER FDOT INDEX NO. 711-001, MUTCD R1-1, & 'RIGHT TURN ONLY' SIGN MUTCD R3-5R UNDERNEATH STOP SIGN.
- 2-20. NOT USED.
- 2-21. PROVIDE LOCKABLE PEDESTRIAN GATE. MATCH FENCE STYLE. INSTALL PER MANUFACTURER RECOMMENDATIONS.
- 2-22. PROVIDE 6" 2'-4" WHITE DASHED THERMOPLASTIC LINE PER FDOT INDEX NO. 711-001.
- 2-23. PROVIDE BICYCLE PARKING.

NOTE:

CONTRACTOR SHALL PROVIDE MOT PLAN 2-WEEKS PRIOR TO THE START OF CONSTRUCTION FOR TEMPORARY LANE OR ROAD CLOSURES. CLOSURES WILL ONLY OCCUR DURING HOURS APPROVED BY CITY OF COCOA BEACH AND FDOT.



REVISION	DATE	REVISION	DATE
1	7/31/23	1	7/31/23
2	10/4/23	2	10/4/23
3	12/14/23	3	12/14/23
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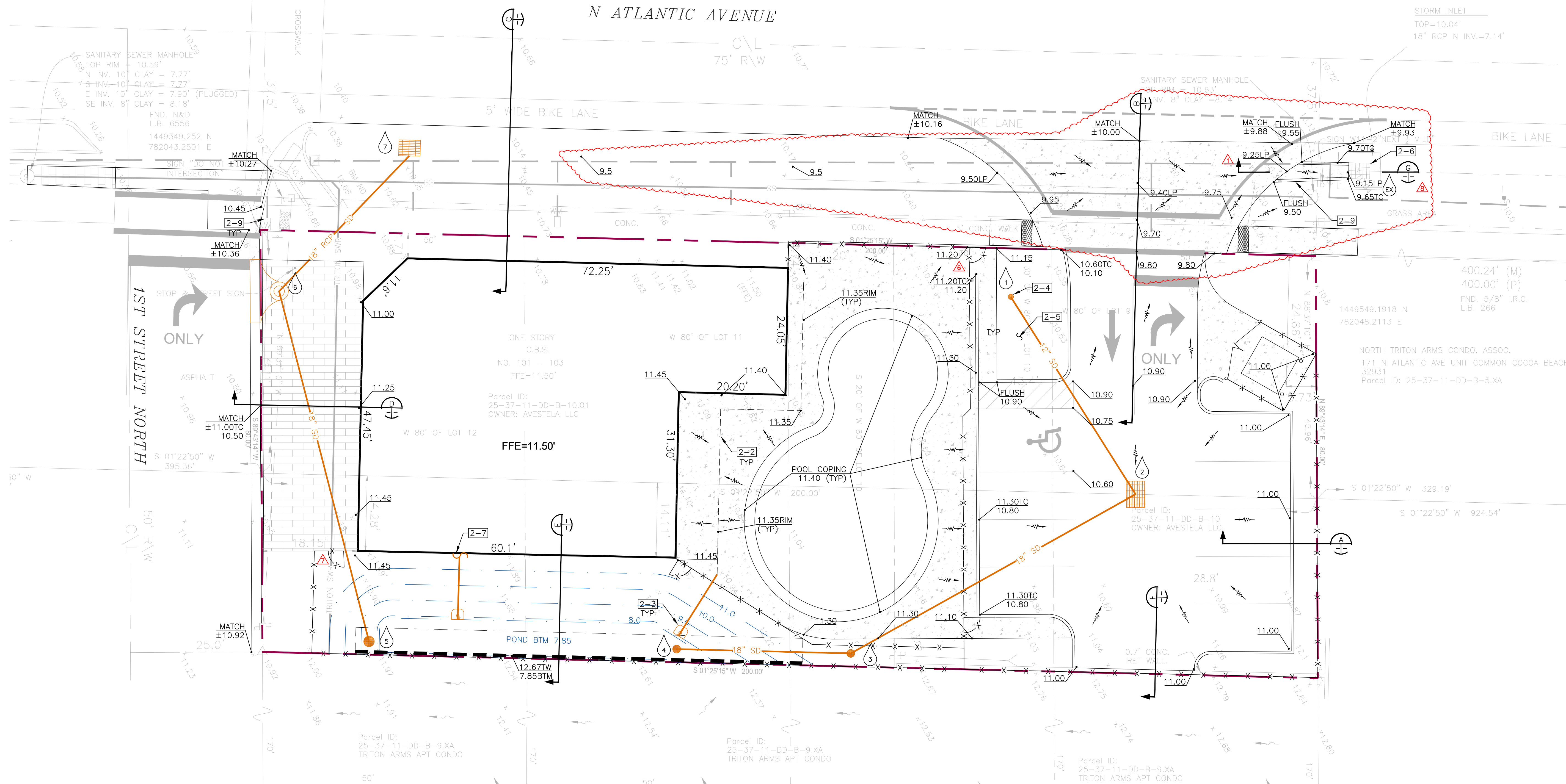
COSMIK TIKI
AVESTELA LLC
101 N. ATLANTIC AVE, COCOA BEACH, FL 32931
DRAWING TITLE
SITE PLAN

JAKE T. WISE
LICENSE
No. 55405
STATE OF
FLORIDA
PROFESSIONAL ENGINEER

JAKE T. WISE, PE
PE # 55405
1/17/24

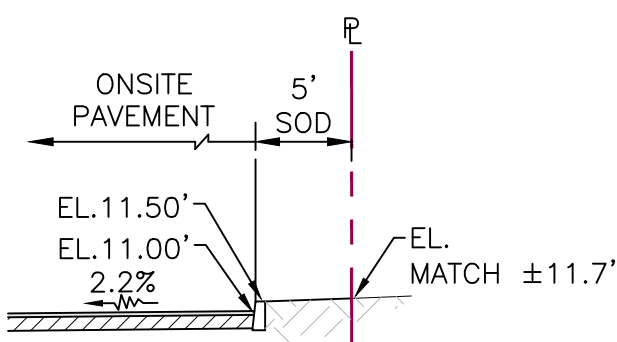
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C-2

Page 122 of 385

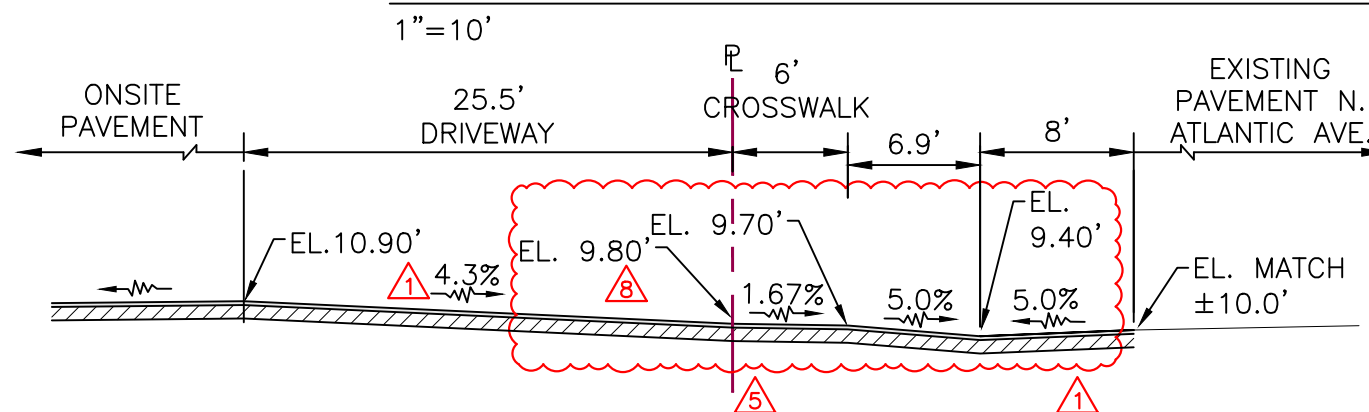


STORM STRUCTURE TABLE							
NO.	TYPE	FDOT INDEX NO.	RIM ELEVATION	INVERT ELEVATION	DOWNSTEAM STRUCTURE NO.	PIPE SIZE	PIPE LENGTH
1	NYLOPLAST	-	10.60	7.55	2	12"	45'
2	F	425-053	10.40	7.45	3	18"	62'
3	NYLOPLAST	-	11.00	7.40	4	18"	33'
4	NYLOPLAST	-	7.85	7.35	-	-	-
5	NYLOPLAST	-	10.50	7.35	6	18"	69'
6	4	425-020	10.25	5.25	7	18" RCP	33'
7	C	425-052	9.50	5.15	-	-	-

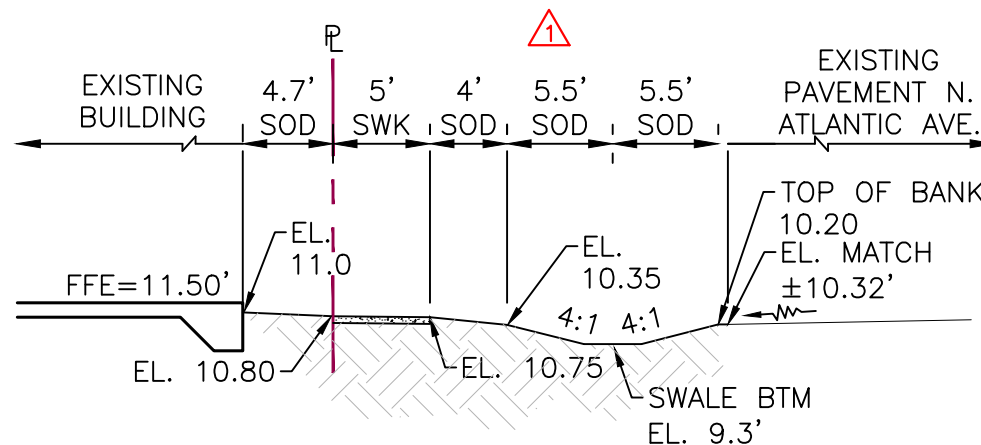
- STORM DRAIN STRUCTURE NOTES:
- ALL STRUCTURES SHALL BE MINIMUM 6" DEEPER THAN LOWEST PIPE INVERT.
 - ALL GRATES SHALL BE GALVANIZED STEEL WITH H-20 LOADING.
 - THE RIM ELEVATION FOR MANHOLES AND INLETS IS TOP OF STRUCTURE. FOR CURB AND GUTTER INLETS THE RIM ELEVATION IS EDGE OF PAVEMENT AND THE TOP IS PER LISTED FDOT INDEX.
 - PROVIDE ADEQUATE BOX SIZE AT BASE OF TYPE 4 INLETS AND TYPE J-8 MANHOLES FOR PIPE SIZES PER THIS PLAN.
 - ALL PIPING SHALL BE RCP. ADS N-12 PIPING IS AN ACCEPTABLE ALTERNATIVE ON-SITE WITH WATERTIGHT JOINTS IF MINIMUM 2' OF COVER IS PROVIDED UNLESS COMMENTS SPECIFY RCP.
 - ALL PROPOSED ELEVATIONS ARE REFERENCED IN NAVD88.
 - STRUCTURE NUMBERS 2, 3, AND 5 SHALL BE BUBBLE-UP TYPE. CUT 12"x12" HOLE IN BOTTOM AND INSTALL OVER 18" OF #57 STONE.
 - ALL PIPING IN RIGHT OF WAY SHALL BE RCP



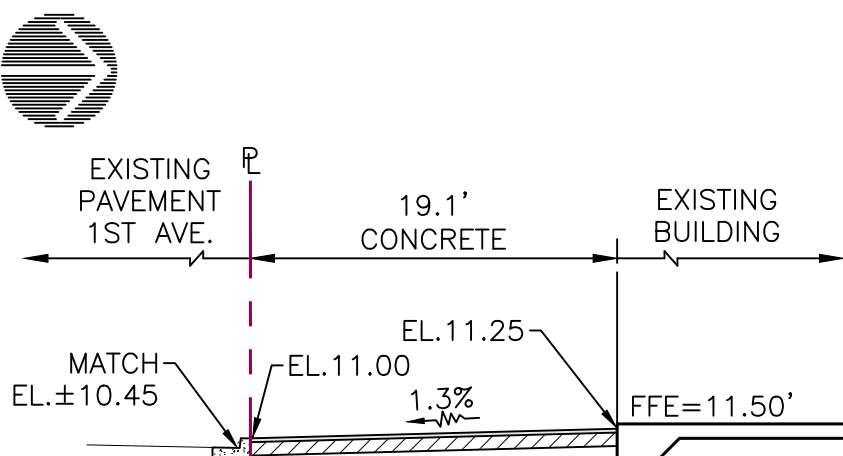
SECTION A
NTS



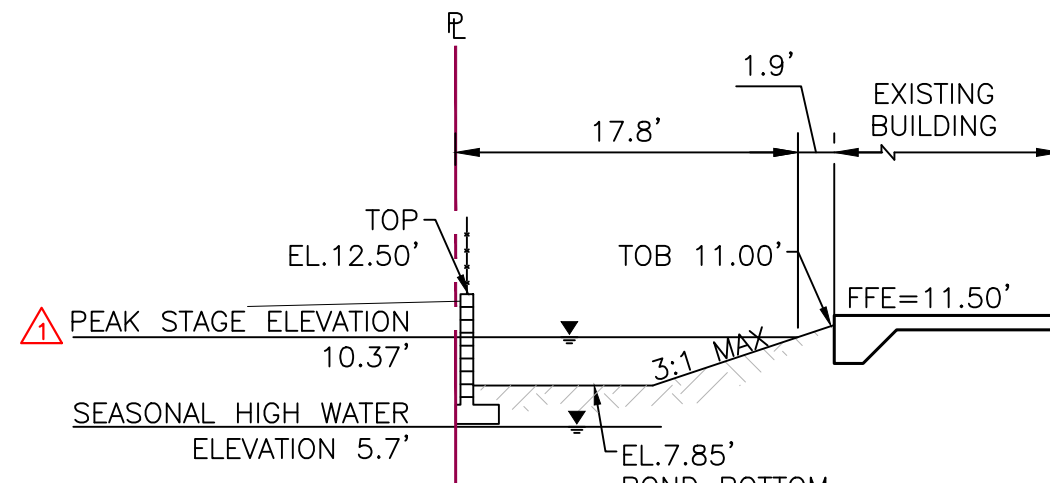
SECTION B
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SECTION C
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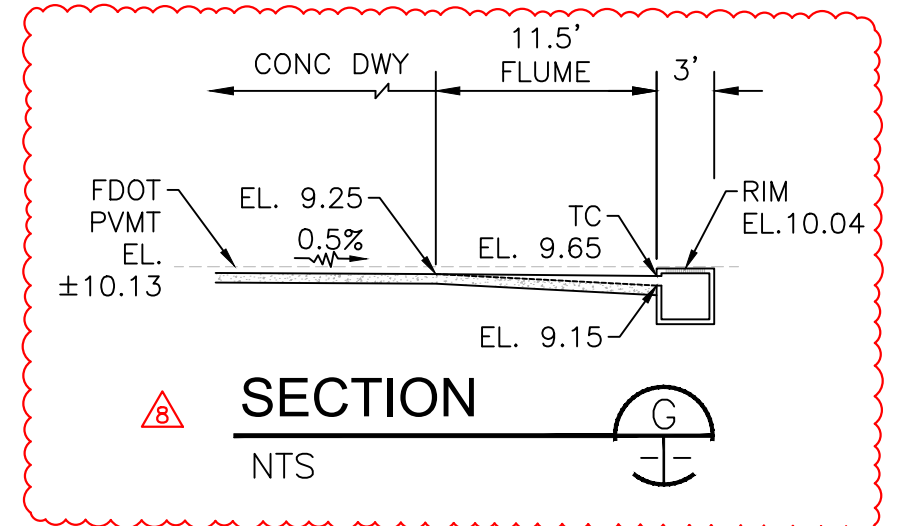


SECTION D
NTS



SECTION E
NTS

- NOTES:
- NOT USED.
 - DECK DRAIN BY OTHERS. SEE POOL DRAWINGS FOR DETAILS.
 - PROVIDE MITERED END SECTION PER FDOT 430-021.
 - NOT USED.
 - GRADE PEROUS AREA TO POSITIVELY DRAIN TO ADJACENT INLET.
 - CONTRACTOR SHALL CUT A 6" DEEP BY FULL WIDTH RECTANGULAR WEIR INTO EXISTING INLET AT FLUME. DISCHARGE ELEVATION 9.15'.
 - PROVIDE DOWNSPOUT CONNECTION WITH MINIMUM 12" OF COVER. SEE ROOF AND GUTTER PLANS FOR CONTINUATION. ALL DOWNSPOUTS SHALL DRAIN DIRECTLY TO STORMWATER POND.
 - CORE PROPOSED STORM DRAIN PIPE INTO RETAINING WALL AT INVERT ELEVATION 8.35 GROUT FOR WATERTIGHT SEAL. PROVIDE FILTER FABRIC AND RIP RAP TO PREVENT WASH OUTS.
 - PROVIDE CONCRETE FLUME TALLING 4" WIDTH WITH TAPERED CURB. FLUME SHALL TAPER TO MATCH PROPOSED SLOT WEIR WIDTH AT CONNECTION POINT. CURB SHALL BE FLUSH AT DRIVEWAY EDGE AND NOT EXCEED 6" IN HEIGHT.



SECTION G
NTS



REVISION	DATE	CITY/FOOT COMMENTS
1	7/31/23	CITY & FOOT COMMENTS
2	10/4/23	CITY & FOOT COMMENTS
4	10/24/23	CITY & FOOT COMMENTS
5	12/01/23	CITY & FOOT COMMENTS
6	12/14/23	CITY & FOOT COMMENTS
7	8/28/24	FIELD REVISION
8	11/30/25	FIELD HWY ATA

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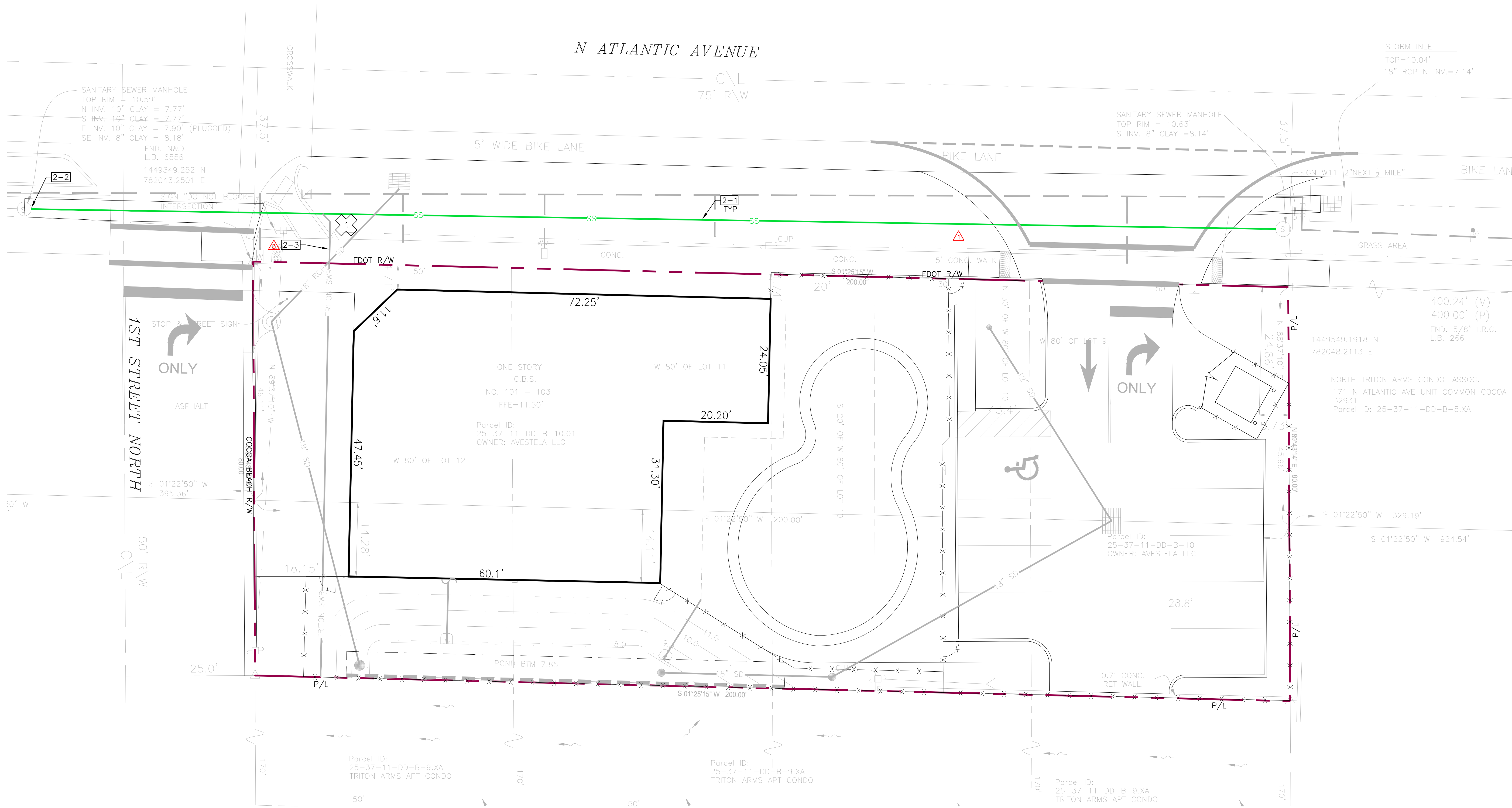
COSMIK TIKI

AVESTELA LLC
101 N ATLANTIC AVE, COCOA BEACH, FL 32931

DRAWING TITLE
GRADING AND DRAINAGE PLAN

JAKE T. WISE
LICENSE No. 55405
STATE OF FLORIDA
PROFESSIONAL ENGINEER

DATE: 06/28/23
SCALE: 1"=10'
PROJ. NO.: 230012
DESIGNED BY: LDS
DRAWN BY: WGM
CHECKED BY: JTW
DRAWING NO.: C-3



UTILITY PLAN

1"=10'

CROSSINGS TABLE:			
NO.	STORM SEWER ELEV.	SANITARY SEWER ELEV.	CLEARANCE
1	6.95 (TOP)	7.98 (BOT)	1.03'

NOTES:

- 2-1. PROVIDE ±240 LF OF 8" PVC C-900 SANITARY SEWER MAIN. SEE TYPICAL DETAILS.
2-2. CONNECT TO EXISTING SANITARY SEWER MANHOLE AT INVERT ELEVATION 7.77. SEE TYPICAL DETAILS.
2-3. CONNECT EXISTING TRITON ARMS SANITARY LATERAL TO PROPOSED MAIN.



REVISION

DATE

17/31/23

CITY COMMENTS

10/13/23

CITY & FDOT COMMENTS

8/14/24

FIELD CHANGES

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Melbourne, FL 32935

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COA #008097

CONSTRUCTION

ENGINEERING

GROUP

Consulting Engineers

COSMIK TIKI

AVESTELA LLC

101 N. ATLANTIC AVE, COCOA BEACH, FL 32931

DRAWING TITLE

UTILITY PLAN

STATE OF FLORIDA

JAKE T. WISE

PE # 55405

1/17/24

DATE

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1"=10'

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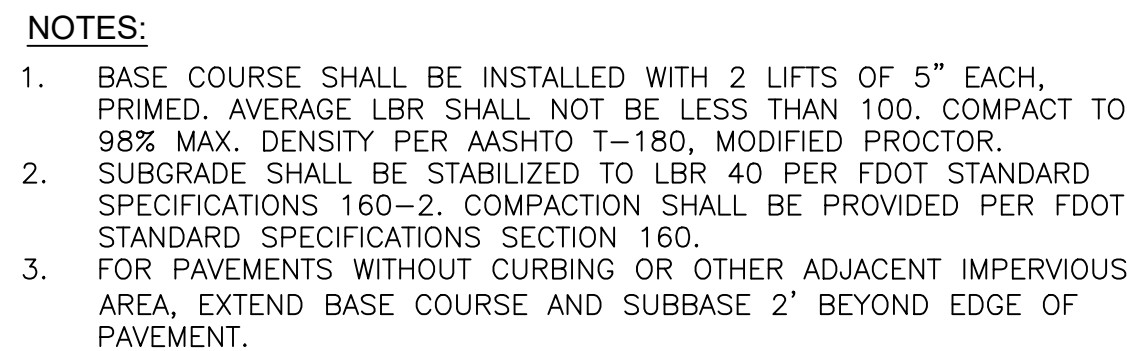
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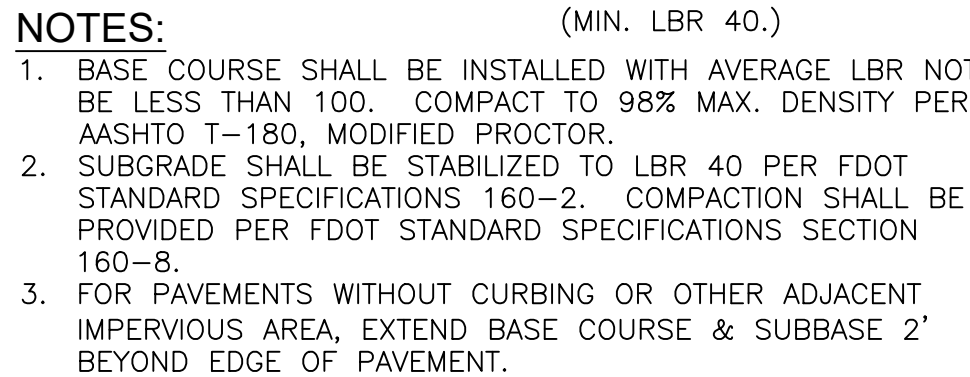
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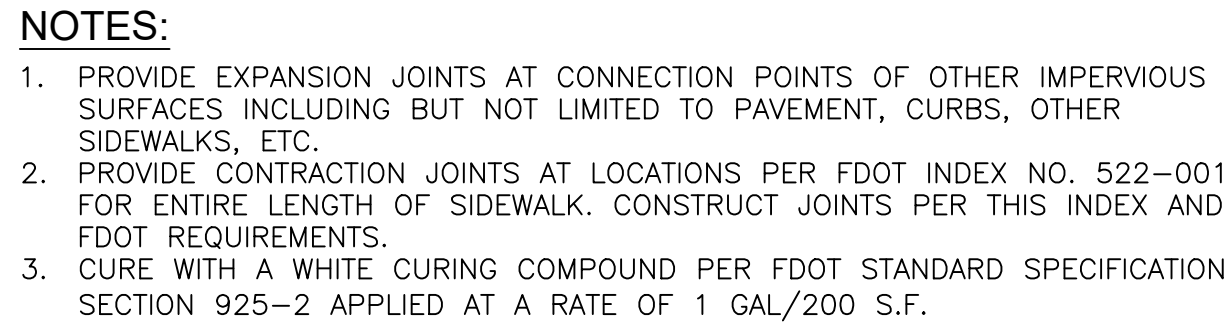
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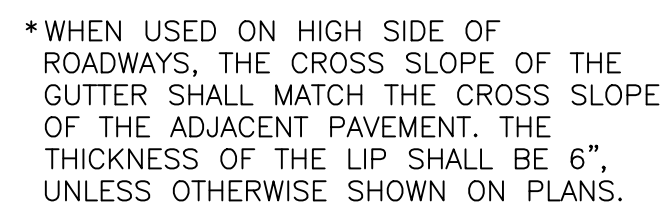
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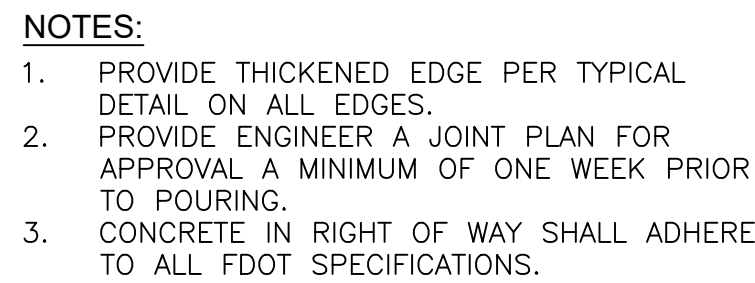
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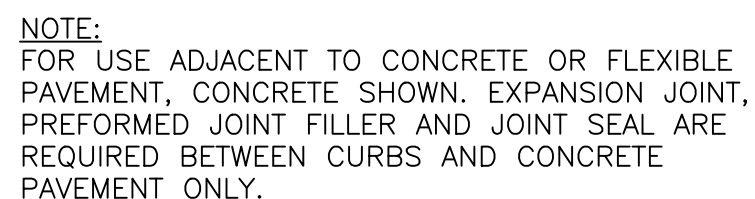
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NTS



NTS

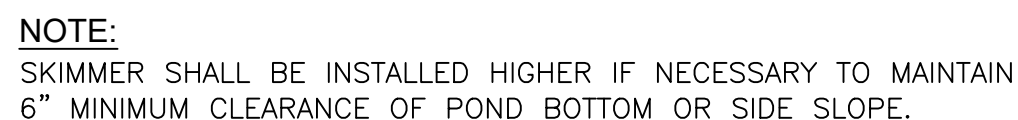


NTS



FILE NAME:
CB_R17.DWG

DETAIL REF:
R-17



NTS

6651 Eau Gallie Blvd., Suite A
Melbourne, FL 32935
Tel. 321.253.1221
www.ceengineering.com
COA #0008097

FILE NAME: CB_S2.DWG
DETAIL REF: S_2

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CB_S3.DWG
DETAIL REF:

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M-13

REV#	DATE	REVISION
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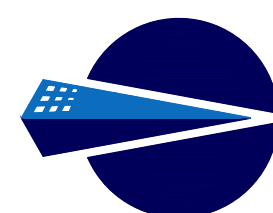
1100

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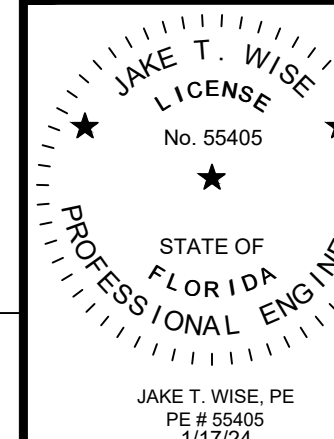
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DATE 06/28/23

SCALE NTS

PROJ. NO. :

DESIGNED BY:
LDS

DRAWN BY:
WGM

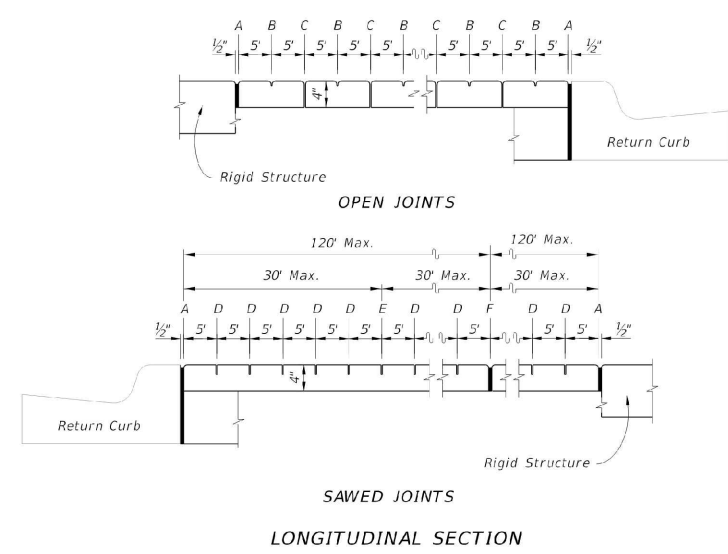
CHECKED BY:
JTW

DRAWING NO.

C-6

GENERAL NOTES:

- Construct sidewalks in accordance with Specification 522. Use 6" concrete for Sidewalks and Curb Ramps located within Curb Returns (See Plan View). Install all other concrete with thickness as shown, unless otherwise stated in the Plans.
- Include detectable warnings on sidewalk curb ramps in accordance with Index 522-002.
- For Driveways see Index 522-003.
- Build breaker material can be any impermeable coated or sheet membrane or preformed material having a thickness of not less than 6 mils and not more than 1/2".
- Construct sidewalks with Edge Beam through the limits of any surface mounted Pedestrian/Bicycle Railing or Pipe Gutteral shown in the plans. (See RAILING DETAILS)



LEGEND:

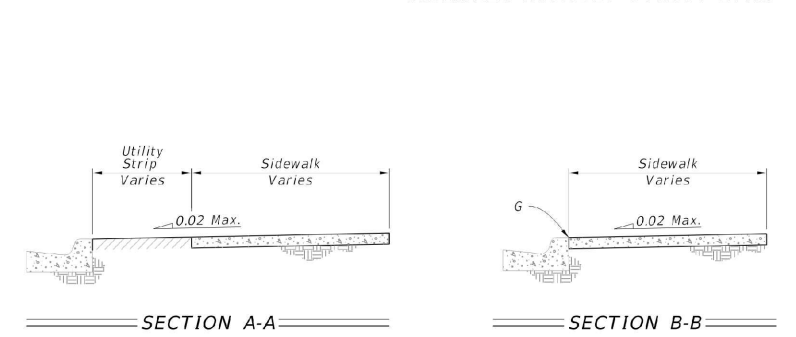
- 4" Thick Sidewalk
- 6" Thick Sidewalk
- Utility Strip

LONGITUDINAL SECTION

- LEGEND:
- A- 1/2" Expansion Joints (Preformed Joint Filler) between the sidewalk and driveway, sidewalk-intersections, and all other fixed objects (e.g. drainage inlets and utility poles).
 - B- 1/2" Dummy Joints, Tied
 - C- 1/2" Formed Open Joints
 - D- 1/2" Saw Cut Joints, 1/2" Deep (within 96 hours) Max. 3' Centers
 - E- 1/2" Saw Cut Joints, 1/2" Deep (within 12 hours) Max. 30' Centers (Joints Required When Length Exceeds 30')
 - F- 1/2" Expansion Joint Which Run Of Sidewalk Exceeds 120'. Intermediate locations when called for in the plans or at locations as directed by the Engineer.
 - G- Cast joint with Bond Breaker, Tied

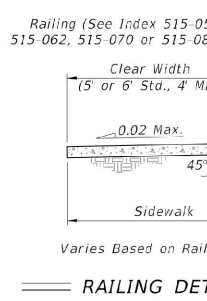
SIDEWALK JOINTS

SIDEWALK WITHOUT UTILITY STRIP



SECTION A-A

SECTION B-B



RAILING DETAIL

GENERAL NOTES AND CONCRETE SIDEWALK ON CURBED ROADWAYS

CONCRETE SIDEWALK

LAST REVISION	DESCRIPTION	INDEX	FY 2023-24 STANDARD PLANS	SHEET
11/01/18	522-001	522-001	1 of 2	

GENERAL NOTES:

1. Cross Slopes and Grades:

- A. Sidewalk, ramp, and landing slopes (i.e. 0.02, 0.05, and 1:12) shown in this Index are maximum. With approval of the Engineer, provide the minimum feasible slope where the requirement cannot be met.
- B. Landings must have cross-slopes less than or equal to 0.02 in any direction.
- C. Maintain a single longitudinal slope along each side of the curb ramp. Ramp slopes are not required to exceed 1:2 foot in length.
- D. Joints permitted at the location of Slope Breaks. Otherwise locate joints in accordance with Index 522-001. No joints are permitted within the ramp portion of the Curb Ramp.

2. Curb, Curb and Gutter and/or Sidewalk:

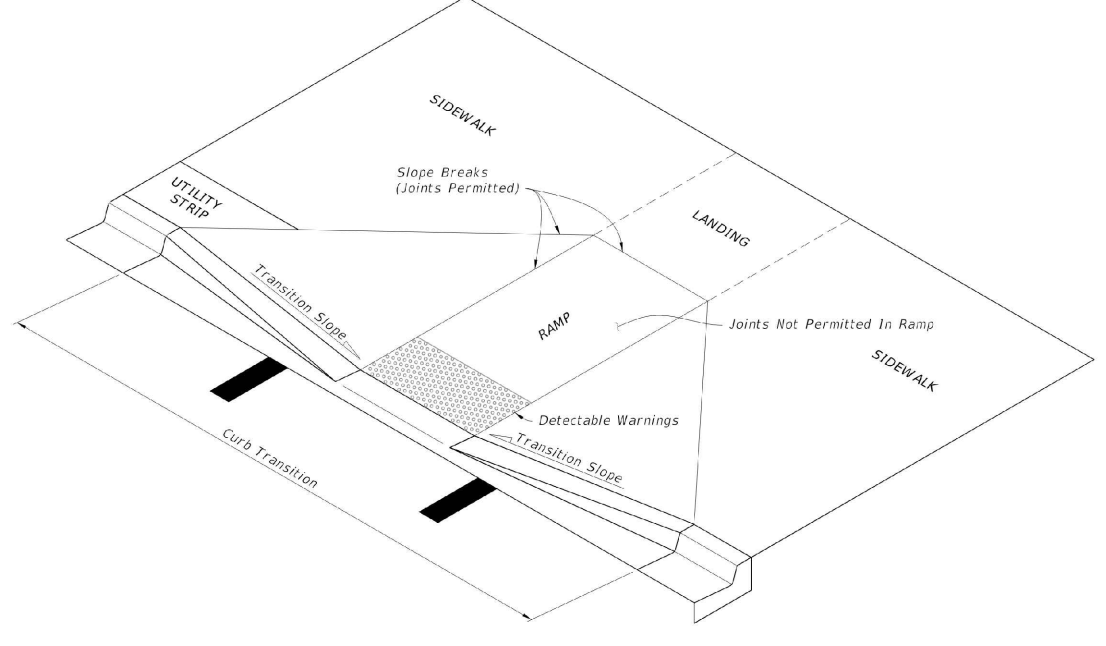
- A. Refer to Index 522-001 for concrete thickness and sidewalk details.
- B. Remove any existing curb, curb and gutter, or sidewalk to the nearest joint beyond the curb transition or to the extent that no remaining section is less than 5 feet long.
- C. Width of Curb Ramp is 4'-0" minimum. Match sidewalk or Shared Use Path width as shown in the Plans.

3. Curb Ramp Alpha-Identification:

- A. Sidewalk curb ramp alpha-identifications (e.g. CR-A) are provided for reference purposes in the Plans.
- B. Alpha-identifications CR-I and CR-J are intentionally omitted.

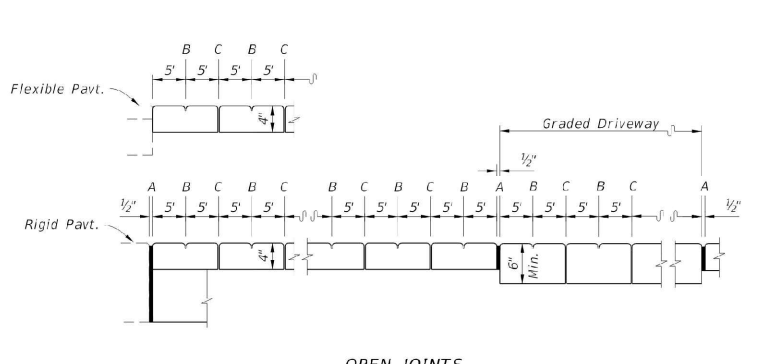
4. Detectable Warnings:

- A. Install detectable warnings in accordance with Specification 522.
- B. Place detectable warnings across the full width of the ramp or landing to a minimum depth of 2 feet measured perpendicular to the curb line and no greater than 5 feet from the back of the curb or edge of pavement.
- C. If detectable warnings are shown in the Plans on slopes greater than 5%, align the truncated domes with the centerline of the ramp; otherwise, the truncated domes are not required to be aligned.

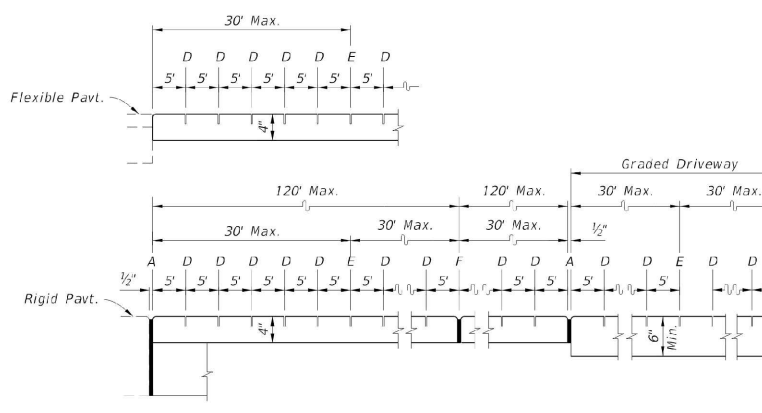


CURB RAMP NOMENCLATURE

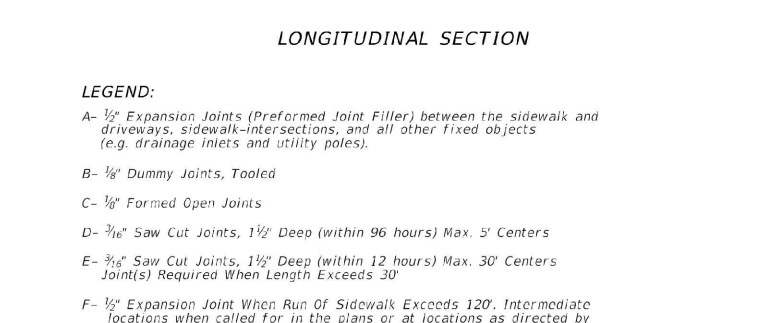
LAST REVISION	DESCRIPTION	INDEX	FY 2023-24 STANDARD PLANS	SHEET
11/01/21	522-002	522-002	1 of 7	



OPEN JOINTS



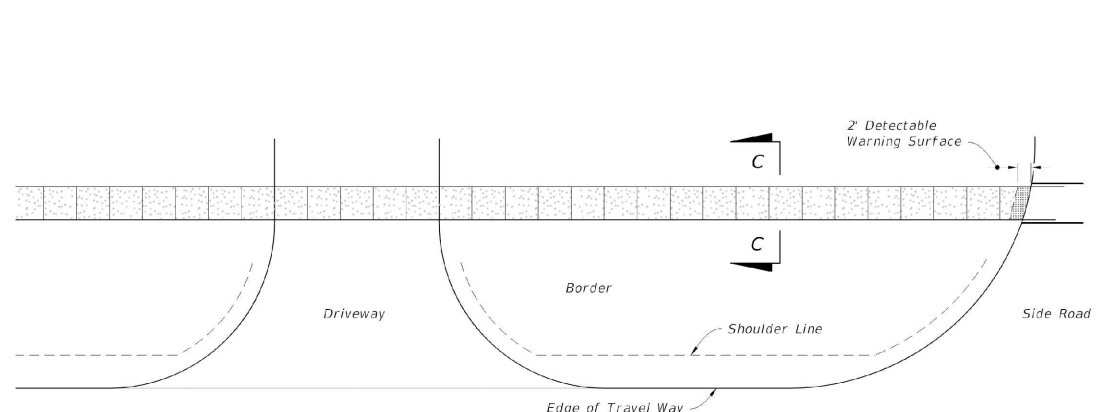
SAWED JOINTS



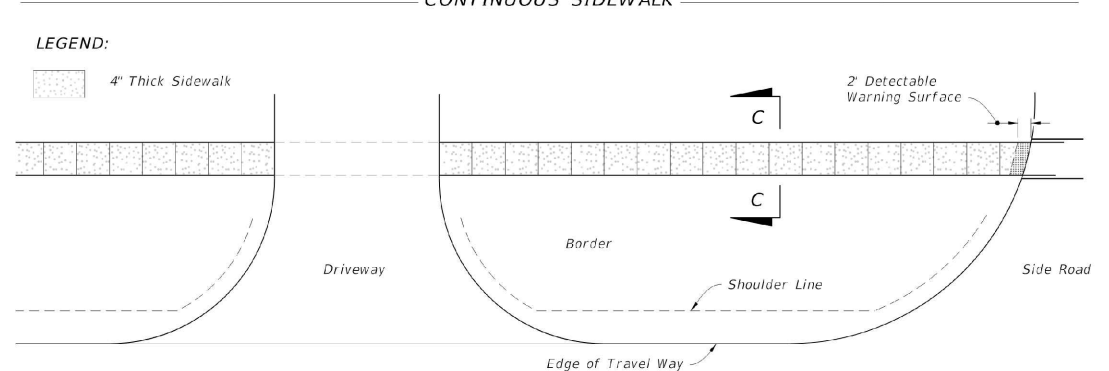
LONGITUDINAL SECTION

- LEGEND:
- A- 1/2" Expansion Joints (Preformed Joint Filler) between the sidewalk and driveway, sidewalk-intersections, and all other fixed objects (e.g. drainage inlets and utility poles).
 - B- 1/2" Dummy Joints, Tied
 - C- 1/2" Formed Open Joints
 - D- 1/2" Saw Cut Joints, 1/2" Deep (within 96 hours) Max. 3' Centers
 - E- 1/2" Saw Cut Joints, 1/2" Deep (within 12 hours) Max. 30' Centers (Joints Required When Length Exceeds 30')
 - F- 1/2" Expansion Joint Which Run Of Sidewalk Exceeds 120'. Intermediate locations when called for in the plans or at locations as directed by the Engineer.

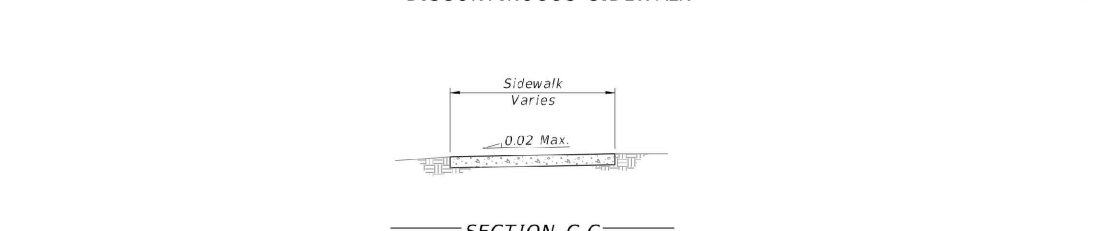
SIDEWALK JOINTS



CONTINUOUS SIDEWALK



DISCONTINUOUS SIDEWALK

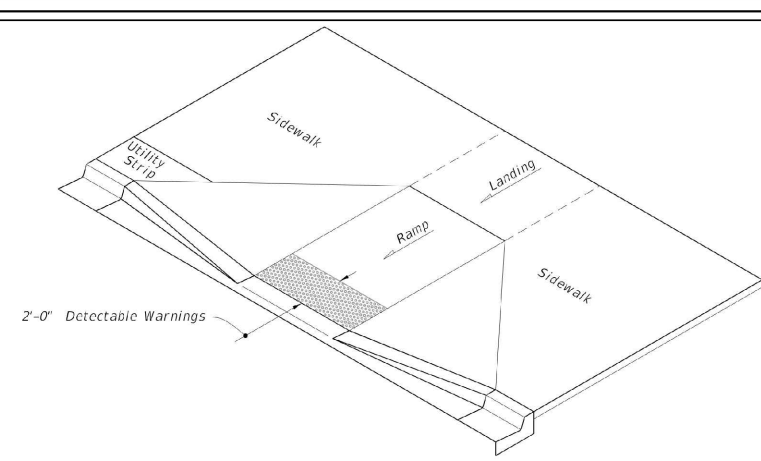


SECTION C-C

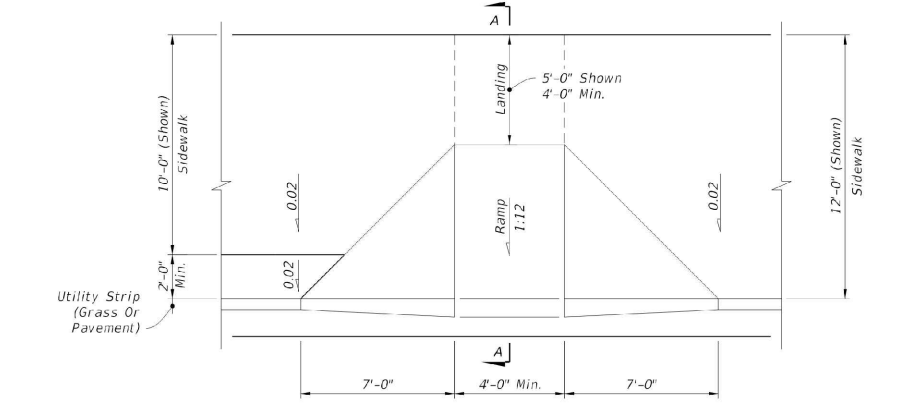
CONCRETE SIDEWALK ON FLUSH SHOULDER ROADWAYS

CONCRETE SIDEWALK

LAST REVISION	DESCRIPTION	INDEX	FY 2023-24 STANDARD PLANS	SHEET
11/01/18	522-001	522-001	2 of 2	



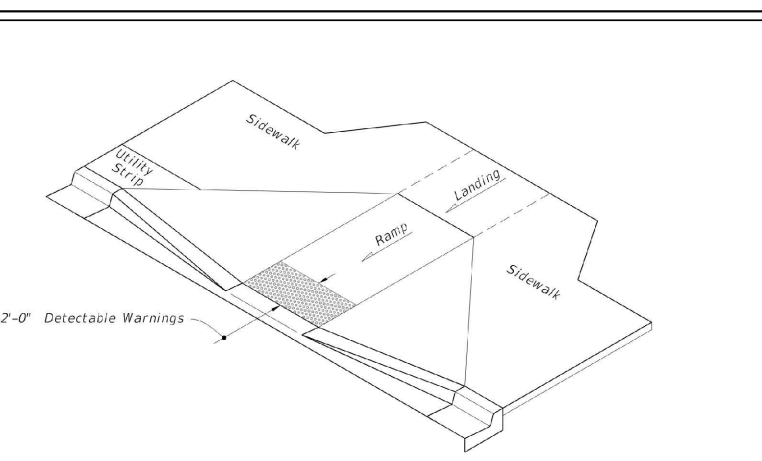
ISOMETRIC VIEW



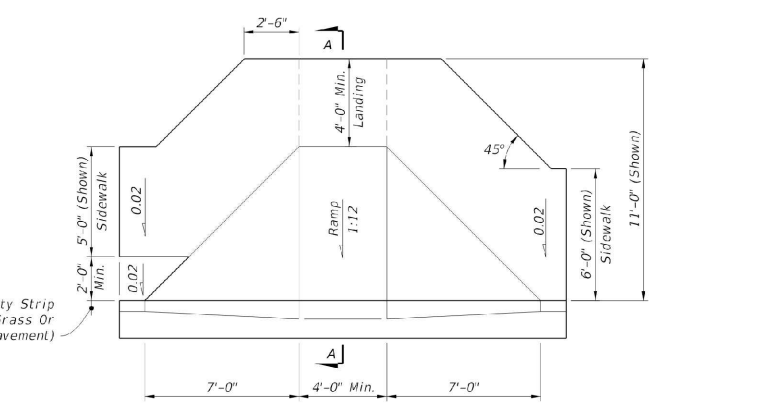
PLAN VIEW

NOTE: For Example of CR-A used in Road Curb Returns, See Sheet B.

CR-A



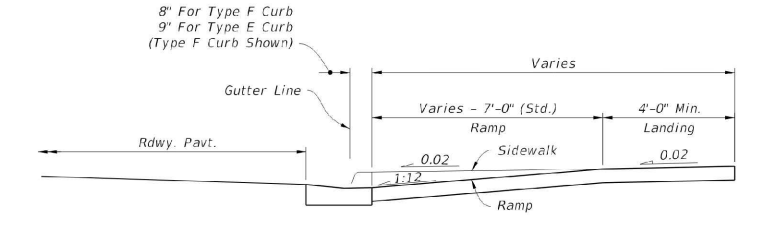
ISOMETRIC VIEW



PLAN VIEW

NOTE: For Example of CR-B used in Road Curb Returns, See Sheet B.

CR-B



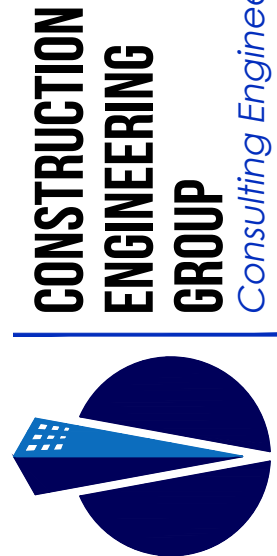
SECTION A-A

SIDEWALK CURB RAMPS CR-A AND CR-B

LAST REVISION	DESCRIPTION	INDEX	FY 2023-24 STANDARD PLANS	SHEET
11/01/20	522-002	522-002	2 of 7	

REVISION	DATE	CITY/FOOT COMMENTS
1	7/31/23	

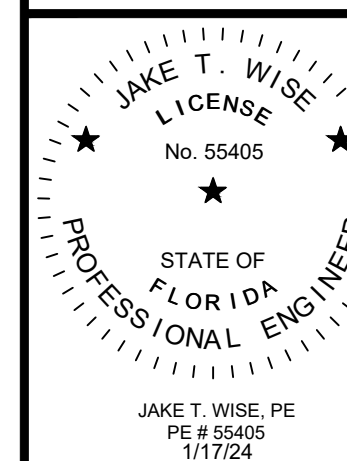
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COSMIK TIKI

AVESTELA LLC
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DATE	06/28/23
SCALE	NTS
PROJ. NO. :	230012
DESIGNED BY:	LDS
DRAWN BY:	WGM
CHECKED BY:	JTW
DRAWING NO.	C-10

ADDED SHEET

1. PROJECT REPRESENTATIVE REFERRED TO IN THE FOLLOWING SPECIFICATIONS INCLUDE OWNER OR DESIGNATED REPRESENTATIVE, ENGINEER OR MUNICIPALITY OF JURISDICTION FOR SPECIFIED WORK.
2. CONTRACTOR SHALL BECOME FAMILIAR WITH AND ADHERE TO ALL PROJECT SITE PERMITS AND THEIR CONDITIONS AND POST ON-SITE DURING ENTIRE CONSTRUCTION PROJECT UNTIL FINAL CLEARANCE.

1. EXCEPT AS OTHERWISE PROVIDED, ALL STORM SEWER MATERIALS SHALL COMPLY WITH THE APPLICABLE SECTIONS OF THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) "STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION" CURRENT EDITION WHICH ARE HEREBY INCORPORATED INTO THESE SPECIFICATIONS BY REFERENCE. FURTHER, ALL CONSTRUCTION DETAILS INCLUDED IN THE CURRENT EDITION OF FDOT'S "ROADWAY AND TRAFFIC DESIGN STANDARDS" ARE INCORPORATED INTO THESE SPECIFICATIONS BY REFERENCE.
2. FOR PIPES SMALLER THAN 12"; SELECTION OF MATERIALS SPECIFIED BELOW IS AT THE INSTALLER'S OPTION.
 - a. POLYVINYL CHLORIDE (PVC), ASTM D-3034, SDR 35 PIPE AND FITTINGS. FITTINGS SHALL BE WITH RUBBER GASKETED JOINTS.
 - b. CORRUGATED POLYETHYLENE PIPE (CPEP) IN ACCORDANCE WITH AASHTO M294 AND ASTM A8-3350. CPEP SHALL HAVE A SMOOTH INTERIOR.
3. FOR PIPES 12" AND LARGER, PIPES SPECIFIED IN FDOT SECTION 941.1 SHALL BE ROUND OR ELLIPTICAL PER DWG. PLANS. STANDARD CLASS III CONCRETE CULVERT PIPE UNLESS CLASS IV PIPE IS CALLED FOR.
4. FDOT SECTION 425. USE STEEL GRATES ON ALL INLETS, TRAFFIC BEARING.
5. ADDITIONAL MANUFACTURER'S RECOMMENDATIONS ON THE INSTALLATION OF PVC, CPEP, AND RCP STORM SEWERS.

1. ALL VERTICAL AND HORIZONTAL SPACING BETWEEN SEWAGE COLLECTION SYSTEMS AND WATER DISTRIBUTION SYSTEMS AND/OR STORM SEWER SYSTEMS ARE TO COMPLY WITH THE STANDARDS OF THE CITY OF CHICAGO.
2. ADHERE TO MANUFACTURER'S RECOMMENDATIONS ON THE INSTALLATION OF PVC, CPEP, AND RCP STORM SEWERS.
3. GENERAL: ALL PVC SEWER SHALL BE INSTALLED IN ACCORDANCE WITH UNIBELL, UNIB-8.5, AND UNIB-9.0. ALL JOINTS SHALL BE INSPECTED, ALL PIPE AND FITTINGS PRIOR TO LOWERING INTO TRENCH TO ENSURE NOT CRACKED, BROKEN, OR OTHERWISE DEFECTIVE MATERIALS ARE BEING USED. CLEAN ENDS OF PIPE THOROUGHLY. REMOVE FOREIGN MATTER AND DIRT FROM INSIDE OF PIPE AND KEEP CLEAN DURING AND AFTER LAYING. REMOVE ALL DAMAGED PIPE FROM THE JOINT.
4. GRAVITY SEWER PIPE: ALL SEWER LINES BETWEEN MANHOLES SHALL BE ABSOLUTELY STRAIGHT AND TRUE. NO CURVATURE SHALL BE TOLERATED. DO NOT DEVIATE FROM LINE OR GRADE, AS ESTABLISHED BY THE ENGINEER, MORE THAN 1/2" FOR LINE AND 1/4" FOR GRADE. PROVIDE THAT SUCH VARIATION DOES NOT RESULT IN A LEVEL OR REVERSE SLOPING INVERT.
5. LAYING AND JOINTING PIPE: PIPE LAYING SHALL PROCEED UPGRADE WITH SPIGOT ENDS POINTING IN DIRECTION OF FLOW. AFTER A SECTION OF PIPE HAS BEEN LOWERED INTO THE TRENCH PRIOR TO JOINTING, INSPECT ALL PIPE AND FITTINGS. THE INSIDE OF THE JOINT, AND THE RUBBER RING IMMEDIATELY BEFORE JOINING THE PIPE, MAKE ASSEMBLY OF THE JOINT IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE MANUFACTURER OF THE JOINTS TO BE USED. PROVIDE ALL SPECIAL TOOLS AND APPLIANCES REQUIRED FOR THE JOINTING ASSEMBLY.
6. TAKE THE NECESSARY PRECAUTIONS REQUIRED TO PREVENT EXCAVATED OR OTHER FOREIGN MATERIAL FROM GETTING INTO THE PIPE DURING THE LAYING OPERATION. AT ALL TIMES, WHEN LAYING OPERATIONS ARE NOT IN PROGRESS, AT THE CLOSE OF THE DAY WORK, OR AT THE CLOSE OF THE PROJECT, THE OPEN ENDS OF THE PIPE SHALL BE STOPPED UP WITH A STOP BLOCK THE OPEN END OF THE LAST LAID SECTION OF PIPE TO PREVENT ENTRY OF FOREIGN MATERIAL OR CREEP OF THE GASKETED JOINTS.
7. ALL JOINTS OF PIPE WHICH ARE STUBBED OFF FOR MANHOLE CONSTRUCTION OR FOR CONNECTION BY OTHERS, WITH TEMPORARY PLUGS.
8. WHERE NONREINFORCED PIPE IS CONNECTED TO MANHOLES OR CONCRETE STRUCTURES, MAKE CONNECTION SO THAT THE STANDARD PIPE JOINT IS LOCATED NOT MORE THAN 3' FROM THE OUTSIDE OF THE MANHOLE OR STRUCTURE.
9. WHEN CUTTING AND/OR MACHINING THE PIPE IS NECESSARY, USE ONLY TOOLS AND METHODS RECOMMENDED BY THE PIPE MANUFACTURER.
10. UNDERGROUND STRUCTURES:
 - a. SETTING PRECAST CONCRETE RASE SECTION: REMOVE WATER

- FROM THE EXCAVATION, PLACE A MINIMUM OF 6" OF ROCK BASE AND THOROUGHLY COMPACT WITH A MECHANICAL VIBRATING OR POWER TAMPER.
- b. MANHOLE JOINT SEALS: CAREFULLY INSPECT PRECAST MANHOLE SECTIONS TO BE INSTALLED IN SECTIONS WITH CHIPS OR CRACKS IN THE TONGUE SHALL NOT BE USED. JOINT SEALS SHALL BE INSTALLED IN STRICT CONFORMANCE WITH THE MANUFACTURER'S RECOMMENDATIONS. ONLY PIPE PRIMER FURNISHED BY THE JOINT SEAL MANUFACTURER WILL BE USED.
- c. PRECAST CONCRETE MANHOLES: PLACE PRECAST CONCRETE SECTIONS AS SHOWN ON THE DRAWINGS, WHERE MANHOLES OCCUR IN PAVEMENTS, SET TIPS OF FRAMES AND COVERS FLUSH WITH FINISH SURFACE. ELSEWHERE, SET TOPS 3" ABOVE FINISH SURFACE, UNLESS OTHERWISE SPECIFIED.
- d. MANHOLE INVERT: CONSTRUCT MANHOLE INVERTS IN CONFORMANCE WITH DETAILS SHOWN ON THE DRAWINGS, AND WITH SMOOTH TRANSITIONS TO ENSURE AN UNINTERRUPTED FLOW THROUGHOUT THE ENTIRE REMOVAL OF SHARP EDGES OR ROUGH SECTIONS WHICH TEND TO OBSTRUCT FLOW. WHERE A PIPE IS SECTIONS, THE PIPE IS LAID THROUGH A MANHOLE, BREAK OUT THE TOP SECTION AS INDICATED AND COVER EXPOSED EDGE OF PIPE COMPLETELY WITH MORTAR. TROWEL ALL MORTAR SURFACES SMOOTH.
- e. PROVIDE RUBBER JOINT GASKET COMPLYING WITH ASTM C-443.
- f. APPLY BITUMINOUS MASTIC COATING AT JOINTS OF SECTIONS.
12. PRIOR TO FINAL ACCEPTANCE OF THE WORK, THE LOCAL AUTHORITIES SHALL BE THOROUGHLY CLEANED AND VISUALLY INSPECTED IN THE PRESENCE OF THE ENGINEER AND LOCAL AUTHORITIES HAVING JURISDICTION.
13. FOLLOWING VISUAL INSPECTION, THE SEWER SYSTEM INCLUDING SERVICE LINES SHALL BE TESTED IN THE PRESENCE OF THE ENGINEER AND LOCAL AUTHORITIES HAVING JURISDICTION.
14. ACCEPTABLE METHODS OF TESTING SHALL BE LOW PRESSURE AIR EXFILTRATION OR WATER EXFILTRATION IN ACCORDANCE WITH THE LOCAL AGENCY REQUIREMENTS.
15. THE CONTRACTOR SHALL FURNISH ALL NECESSARY TOOLS, SUPPLIES, LABOR AND EQUIPMENT FOR TESTING.
16. LOW PRESSURE AIR EXFILTRATION TESTING SHALL BE IN ACCORDANCE WITH UNI-BELL, UNI-BELL, UNI-BELL.
17. WATER EXFILTRATION TESTING SHALL BE IN ACCORDANCE WITH UNI-BELL, UNI-BELL, UNI-BELL.
18. VISUAL INSPECTION AND TESTING SHALL BE PERFORMED ON THE SAME DAY. NOTIFY ENGINEER AND PERMIT AGENCY OF JURISDICTION MINIMUM 72 HOURS OF WEEKDAYS NOTICE.

1. PROTECTION OF EXISTING TREES AND VEGETATION: PROTECT EXISTING TREES AND OTHER VEGETATION INDICATED TO REMAIN IN PLACE AGAINST UNNECESSARY CUTTING, BREAKING OR REMOVAL. REMOVE ALL WEEDS, GRASS, AND OTHER UNDESIRABLE MATERIALS BY STOCKPILING CONSTRUCTION MATERIALS OR EXCAVATED MATERIALS WITHIN DRIP LINE. EXCESS FOOT OR VEHICULAR TRAFFIC, OR PARKING OF VEHICLES WITHIN DRIP LINE, PROVIDE TEMPORARY GUARDS AT THE DRIP LINE TO PROTECT TREES AND VEGETATION TO REMAIN STANDING.
2. REMOVE ALL TREES, SHRUBS, GRASS, AND OTHER VEGETATION, IMPROVEMENTS, OR OBSTRUCTIONS, AS REQUIRED, TO PERMIT INSTALLATION OF NEW CONSTRUCTION. REMOVE ALL STUMPED TREES AND BRANCHES TO A MINIMUM OF 6" DIAMETER. REMOVE ALL CUT MINOR ROOTS AND BRANCHES OF TREES INDICATED TO REMAIN IN A CLEAN AND CAREFUL MANNER WHERE SUCH ROOTS AND BRANCHES DO NOT OBSTRUCT INSTALLATION OF NEW CONSTRUCTION.
3. REMOVE ALL DETACHED FRAGILE CLAY LOAM SURFACE SOIL. SATISFACTORY TPOPSIL IS REASONABLY FREE OF SUBSOIL, CLAY LUMPS, STONES, AND OTHER OBJECTS OVER 2 INCHES IN DIAMETER, AND WEEDS, ROOTS, AND OTHER OBJECTIONABLE MATERIAL.
4. STRIP TPOPSIL TO WHATEVER DEPTHS ENCOUNTERED IN A MANNER TO PREVENT DAMAGE TO UNDERLYING SOILS. STRIPPING SHALL BE DONE IN A MANNER TO REMOVE HEAVY GROWTHS OF VEGETATION AND ROOTS FROM AREAS BEFORE STRIPPING.
5. STOCKPILE TPOPSIL IN STORAGE PILES IN AREAS INDICATED OR DIRECTED. CONSTRUCT STOCKPILING AND STORAGE PILES TO PREVENT EROSION OF TPOPSIL. STOCKPILING PILES, IF REQUIRED, TO PREVENT WIND EROSION. TRANSPORT WASTE MATERIALS AND UNSUITABLE TPOPSIL MATERIALS OFF OWNER'S PROPERTY AND DISPOSE OF LEGALLY.
6. TRAFFIC, CONDUCT SITE CLEARING OPERATIONS TO ENSURE MINIMUM CLEARANCES WITH ADJACENT AREAS AND OTHER PROPERTIES. MAINTAIN CLEARANCES OF 10 FEET FOR STREETS, WALKS AND OTHER OCCUPIED OR USE FACILITIES WITHOUT PERMISSION FROM AUTHORITIES HAVING JURISDICTION.
7. PROTECTION OF EXISTING IMPROVEMENTS: PROVIDE PROTECTION IF NECESSARY TO PREVENT DAMAGE TO EXISTING IMPROVEMENTS INDICATED TO REMAIN IN PLACE. PROVIDE IMPROVEMENTS ON ADJOINING PROPERTIES. RESTORE DAMAGED IMPROVEMENTS TO THEIR ORIGINAL CONDITION, AS ACCEPTABLE TO PARTIES HAVING JURISDICTION.
8. PROVIDE TEMPORARY EROSION CONTROL MEASURES TO PREVENT EROSION. SHALL LOCATE AND FLAG ALL TREES INDICATED TO REMAIN, CONTACT ENGINEER PRIOR TO CLEARING. THE PROJECT SHALL ANTICIPATE THE REMOVAL OF UP TO 10% MORE TREES THAN INDICATED ON THE PLANS PER DIRECTION, AS PART OF THIS INSPECTION, TREES REQUIRING SPECIAL TREATMENT SHALL BE FLAGGED.
9. WATER TREES AND OTHER VEGETATION TO REMAIN WITHIN LIMITS OF CONTRACT WORK AS REQUIRED TO MAINTAIN THEIR HEALTH DURING COURSE OF CONSTRUCTION OPERATIONS.
11. PROVIDE PROTECTION FOR ROOTS OVER 1" DIAMETER CUT DURING CONSTRUCTION. PROVIDE TEMPORARY EROSION CONTROL MEASURES TO PREVENT EROSION. SHALL LOCATE AND FLAG ALL TREES INDICATED TO REMAIN, CONTACT ENGINEER PRIOR TO CLEARING. THE PROJECT SHALL ANTICIPATE THE REMOVAL OF UP TO 10% MORE TREES THAN INDICATED ON THE PLANS PER DIRECTION, AS PART OF THIS INSPECTION, TREES REQUIRING SPECIAL TREATMENT SHALL BE FLAGGED.
12. REPLACE TREES WHICH CANNOT BE REPAIRED AND RESTORED TO FULL-GROWTH STATUS, IN A MANNER ACCEPTABLE TO THE PROJECT REPRESENTATIVE.
13. CONTINUOUSLY REMOVE STUMPS, ROOTS, AND OTHER DEBRIS UNLESS SPECIFICALLY IDENTIFIED TO REMAIN.
14. USE ONLY HAND METHODS FOR GRUBBING INSIDE DRIP LINE OF TREES INDICATED TO BE REMOVED.
15. PLACE FILL MATERIAL IN HORIZONTAL LAYERS NOT EXCEEDING 6" LOOSE DEPTH, AND THOROUGHLY COMPACT TO A DENSITY EQUAL TO ADJACENT ORIGINAL GROUND.

- ALL VERTICAL AND HORIZONTAL SPACING BETWEEN WATER DISTRIBUTION SYSTEMS AND SEWAGE COLLECTION SYSTEMS AND/OR STORM SEWER SYSTEMS ARE TO COMPLY WITH THE LATEST EDITION OF THE STANDARD SPECIFICATIONS FOR CONSTRUCTION.
- CODE COMPLIANCE: COMPLY WITH APPLICABLE PORTIONS OF AMERICAN STANDARD PLUMBING CODE, LOCAL PLUMBING CODES LOCAL MUNICIPALITY WITH JURISDICTION CONSTRUCTION STANDARDS AND DETAILS, THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION, AND NPS.
- DUCTILE IRON PIPE: DUCTILE IRON PIPE SHALL BE CEMENT-MORTAR LINED, CLASS 150, MECHANICAL OR PUSH-ON JOINT SHALL COMPLY WITH ALL THE REQUIREMENTS OF THE FOLLOWING: ANSI/AWWA C-104/A-21.4; ANSI/AWWA C-111/A-21.11. (FOR RUBBER GASKET JOINTS: ANSI/AWWA C-104/A-21.4 (FOR THICKNESS DESIGN); AND ANSI/AWWA C-151/A-21.51 (FOR D.I.P. MOLDS).
- LINING: ALL DUCTILE IRON PIPE AND FITTINGS SHALL BE CEMENT-MORTAR LINED AND SEAL COATED IN CONFORMANCE WITH ANSI A-21.4.
- POLYVINYL CHLORIDE (PVC) PIPE: ANSWA C900; CLASSES 150 AND 200; WITH BELL END AND ELASTOMERIC GASKET, WITH PLAIN END FOR CAST-IRON OR DUCTILE-IRON FITTINGS.
 - a. PIPE MARKING: NSF 14, "NSF-PVC COST ONLY."
 - b. GASKETS: ASTM F 477; ELASTOMERIC SEAL.
- JOINT: PIPE JOINTS SHALL BE MECHANICAL OR PUSH-ON JOINTS, EXCEPT WHERE SPECIFICALLY SHOWN OR DETAILED OTHERWISE.
- PIPE FITTINGS: ALL FITTINGS 4" IN DIAMETER AND LARGER SHALL BE DUCTILE IRON WITH MECHANICAL OR PUSH-ON JOINTS AND SHALL CONFORM TO ANSI A-21.10 (AWWA C-110). FITTINGS FOR BODY FITTINGS WITH A 250 PSI PRESSURE RATING FOR FITTINGS UP TO 12" IN DIAMETER.
- MECHANICAL JOINT FITTINGS: MECHANICAL JOINT DUCTILE IRON FITTINGS SHALL CONFORM TO ANSI/AWWA C-110/A-21.10 AND ANSI/AWWA C-111/A-21.11 AND SHALL BE OF A CLASS NOT LOWER THAN THAT OF THE PIPE. THE JOINT LINING AND SEAL COAT FOR FITTINGS SHALL BE SAME THICKNESS SPECIFIED FOR PIPE.
- GASKETS: THE RUBBER-RING GASKETS SHALL BE SUITABLE FOR THE SPECIFIED PIPE SIZES AND MATERIALS. GASKETS SHALL CONFORM TO THE LATEST EDITION OF THE CURRENTLY APPLICABLE SPECIFICATION WW-F-421, AND LUBRICANT BE FURNISHED WITH THE PIPE.
- JOINT LUBRICANT: THE JOINT LUBRICANT FOR PUSH-ON JOINT PIPE SHALL HAVE BEEN TESTED AND APPROVED FOR POTABLE WATER SERVICE, NO LUBRICANT SHALL BE USED UNLESS SPECIFICALLY INDICATED OTHERWISE.
- POLYVINYL CHLORIDE(PVC) PRESSURE PIPE UNDER 4" SHALL BE MINIMUM PRESSURE CLASS OF 200 PSI SCHEDULE 40 CONFORMING TO ASTM D-1785 OR SDR 21 CONFORMING TO ASTM D-2241 WITH CEMENT-SOLVENT WELDED JOINTS OR PUSH ON ELASTOMERIC JOINTS. MARK PER NSF-60 ACCORDANCE.
- CONTROL VALVES: PROVIDE VALVES AND FLOW CONTROL DEVICES AS INDICATED. ALL VALVES SHALL BE FURNISHED WITH MECHANICAL JOINT ENDS.
 - a. VALVE WORKING PRESSURE: SHALL BE AS SPECIFIED, UNLESS OTHERWISE INDICATED.
 - b. GATE VALVES (4" AND LARGERS): RESILIENT SEAT TYPE WITH NON-RISING STEM, CAST IRON BODY AND BRONZE FITTINGS CONFORMING TO AWWA C-500. GATE VALVES LOCATED ON FIRE PROTECTION MAINS MUST BE FM APPROVED.
- VALVE BOXES: EACH VALVE BOX SHALL BE OF A SIZE SUCH THAT THE SIZE SHALL BE LARGE ENOUGH FOR OPERATION OF THE VALVE ON WHICH IT IS USED WITH A MINIMUM SHAFT DIAMETER OF 5-1/4". THE COVER SHALL HAVE THE WORD "WATER" CAST ON IT.
- GATE VALVES (SMALLER THAN 4"): SHALL BE NON-RISING STEM, HANDWHEEL OPERATED, WEDGE DISC, ALL BRONZE WITH FLANGED ENDS, CONFORMING TO FED. SPEC. WW-W-54, CLASS B, TYPE 1. FOR BELOW GROUND INSTALLATION, VALVES SHALL BE FURNISHED WITH MECHANICAL JOINT ENDS OR IRON PIPE THREAD AND 2" FLANGE OPERATING END.
- WATER SERVICE PIPING: EXTEND WATER SERVICE PIPING OF SIZE AND IN LOCATIONS INDICATED TO WATER SERVICE ENTRANCE AT BUILDINGS. PROVIDE SLEEVE IN FOUNDATION TO PROTECT FROM DAMAGE BY OTHER SERVICES.
- POLYVINYL CHLORIDE (PVC) PIPE AND FITTINGS: INSTALL IN ACCORDANCE WITH UNI-BELL HANDBOOK OF PVC PIPE.
- DUCTILE IRON PIPE: INSTALL IN ACCORDANCE WITH AWWA C-600.
- CONDUIT: INSTALL IN ACCORDANCE WITH MANUFACTURER'S INSTRUCTIONS.
- INTERIOR INSPECTION: INSPECT CONDUIT TO DETERMINE WHETHER LINE PLACEMENT OR OTHER DAMAGE HAS OCCURRED.
- IF THE INSPECTION INDICATES POOR ALIGNMENT, DEBRIS, DISPLACED PIPE, INFILTRATION OR OTHER DEFECTS, CORRECT SAME PRIOR TO BACKFILLING.
- CLEANING CONDUIT: CLEANED INTERIOR OF CONDUIT OF DIRT AND OTHER SUPERFLUOUS MATERIALS. WORKMEN SHALL BE RESPONSIBLE TO MAINTAIN SWAB OR DRAG IN LINE AND PULL FAST EACH JOINT AS IT IS COMPLETED.
- PLACE PLUGS IN END OF UNCOMPLETED CONDUIT AT END OF DAY OR WHENEVER WORK STOPS.
- CONNECTION: AT COMPLETION OF WATER SERVICE LINE INSTALLATION, FLUSH AND DISINFECT IN CONFORMANCE WITH AWWA C-651, TO THE SATISFACTION OF LOCAL AUTHORITIES HAVING JURISDICTION.
- DISINFECTION AND LEAKAGE TEST: ALL SITE WATER DISTRIBUTION PIPING SHALL BE TESTED AFTER INSTALLATION. DUCTILE IRON PIPE SHALL BE TESTED IN ACCORDANCE WITH THE APPLICABLE PORTIONS OF AWWA STANDARD C-600, AND PVC PIPE SHALL BE TESTED IN ACCORDANCE WITH THE APPLICABLE PORTIONS OF AWWA STANDARD C-603. ACCEPTABLE LEAKAGE RATE SHALL BE LESS THAN ONE GALLON PER HOUR AS DETERMINED BY THE FORMULAS IN AWWA C-600 AND C-603.
- POTABLE WATER LINES SHALL BE TESTED TO 150 PSI TEST PRESSURE AND THE FIRE LINE SHALL BE TESTED TO 200 PSI TEST PRESSURE, BOTH FOR TWO (2) HOURS.
- REPAIRS: REPAIRS TO ANY DEFECTIVE PIPING SHALL BE IMMEDIATELY FURNISHED BY THE CONTRACTOR. ALL LEAKS SHALL BE REPAIRED BY REMOVING AND REPLACING DEFECTIVE PIPE AND JOINTS WITH PIPE AND JOINTS FREE OF DEFECTS, AFTER WHICH THE LINES SHALL BE RETESTED. SUCH REPAIR AND RETESTING SHALL BE DONE UNTIL THE LINES PASS THE SPECIFIED TEST.
- ALL VALVES SHALL BE HYDROSTATICALLY TESTED WITH THE LINE IN WHICH THEY ARE INSTALLED.
- PROVIDE OPERATION TESTING OF HYDRANTS AND VALVES BY OPENING AND CLOSING UNDER WATER PRESSURE TO ENSURE PROPER OPERATION.

SUBGRADE EXCAVATION, BACKFILL, AND PREPARATION SHALL BE DONE IN ACCORDANCE WITH THE GEOTECHNICAL ENGINEERING REPORT FOR THIS SITE AS IDENTIFIED ON DWG. C-1.

UNLESS NOTED OTHERWISE, THE CONTRACT DRAWINGS:

1. SHALL APPROVE BORROW SOURCE MATERIALS OFF-SITE WHEN SUFFICIENT APPROVED SOIL MATERIALS ARE NOT AVAILABLE FROM ON-SITE EXCAVATIONS.

a. SATISFACTORY SOIL MATERIALS: ASTM D 2487 SOIL CLASSIFICATION GROUPS GW, GP, GM, GC, SP, AND SC OR SMALLER THAN 60 MICRONS LESS THAN 2 INCHES IN ANY DIMENSION, DEBRIS, WASTE, FROZEN MATERIALS, VEGETATION AND OTHER DELETERIOUS MATERIA.

b. UNSATISFACTORY SOIL MATERIALS: ASTM D 2487 SOIL CLASSIFICATION GROUPS CC, CH, CM, MH, CL, OL, GH, CT, PT AND

2. BACKFILL AND FILL MATERIALS: SATISFACTORY SOIL MATERIALS AS IDENTIFIED ABOVE.

3. SUBBASE AND BASE MATERIAL: NATURALLY OR ARTIFICIALLY GRADED MIXTURE OF NATURAL OR CRUSHED GRAPHS AND SANDS TO MEET THE REQUIREMENTS OF SECTION 911 OF THE FOOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION.

4. DRAINAGE FILL MATERIAL: WASHED EVENLY GRADED MIXTURE OF UNCRUSHED OR CRUSHED CRAPHS, SP, AND SANDS TO MEET ASTM A48, COARSE AGGREGATE GRADE SIZE 57, WITH 100 PERCENT PASSING A 1/2-INCH sieve AND 0 TO 5 PERCENT PASSING A NO. 50 sieve.

5. ENGINEERED FILL: BASE MATERIALS AS IDENTIFIED ABOVE.

6. UNDERLAYMENT MATERIAL: SUBBASE OR BASE MATERIALS AS IDENTIFIED ABOVE.

7. FILTER FABRIC: MANUFACTURER'S STANDARD NONWOVEN PEROUSVIOUX GEOTEXTILE FABRIC OF POLYPROPYLENE, NYLON OR POLYESTER FIBERS, OR A COMBINATION IN ACCORDANCE WITH ASTM D 4753.

a. GRAB TENSILE STRENGTH (ASTM D 4652): 100 LB

b. APPARENT OPENING SIZE (ASTM D 4751): #100 U.S. STANDARD sieve.

c. PERMEABILITY (ASTM D 4491): 150 GALLONS PER MINUTE PER SQ. FT.

8. COMPLY WITH LOCAL CODES, ORDINANCES, AND REQUIREMENTS OF AUTHORITIES HAVING JURISDICTION TO MAINTAIN STABLE EXCAVATIONS. CONTRACTOR SHALL COMPLY WITH THE TRENCH SAFETY ACT.

9. EXCAVATION FOR STRUCTURES: EXCAVATE TO INDICATED ELEVATIONS AND DIMENSIONS WITHIN A TOLERANCE OF PLUS OR MINUS 0.10 FEET. EXCAVATIONS REQUIRING A SUFFICIENT DISTANCE FROM STRUCTURES FOR PLACING AND REMOVING CONCRETE FORMWORK, INSTALLING SERVICES AND OTHER CONSTRUCTION, AND FOR INSPECTIONS.

10. EXCAVATIONS FOR FOOTINGS AND FOUNDATIONS: DO NOT DISTURB BOTTOM OF EXCAVATION. EXCAVATE TO HARDENED BED ROCK OR TO ANOTHER SOUND STRATA TO PROVIDE A MINIMUM TRIM BOTTOMS TO REQUIRED LINES AND GRADES TO LEAVE SOLID BASE TO RECEIVE OTHER WORK.

11. EXCAVATION FOR UNDERGROUND STRUCTURES AND MECHANICAL OR ELECTRICAL APPLIANCES: EXCAVATE TO ELEVATIONS AND DIMENSIONS INDICATED WITHIN A TOLERANCE OF PLUS OR MINUS 0.10 FEET. DO NOT DISTURB BOTTOM OF EXCAVATIONS INTENDED FOR BEARING SURFACE.

12. EXCAVATIONS FOR UNDERGROUND WIDTHS TO PROVIDE A WORKING CLEARANCE ON EACH SIDE OF PIPE OR CONDUIT. EXCAVATE TRENCH WALLS VERTICALLY FROM TRENCH BOTTOM TO 12 INCHES HIGHER THAN TOP OF PIPE OR CONDUIT, UNLESS OTHERWISE INDICATED.

13. TRENCH BOTTOMS: EXCAVATE AND SHAPE TRENCH BOTTOMS TO PROVIDE UNIFORM BEARING SURFACE. HAND TRIM TRENCH BOTTOMS TO CORRECT EXCESSIVE DIAMETER TO PROPER SUPPORT FOR BELLS, JOINTS, AND SHARPS OF PIPES AND FOR JOINTS, FITTINGS, AND BODIES OF CONDUITS. REMOVE STONES AND SHARP OBJECTS TO AVOID POINT LOADING.

a. 4 INCHES OR MORE: ONE-SIDE CUTTING EDGE TO BE ENOUGH TO MATCH DIAMETER TO FLAT-BOTTOMED, MULTIPLE-DUCT CONDUIT UNITS, HAND-EXCAVATE TRENCH BOTTOMS AND SUPPORT PIPE AND CONDUIT ON AN UNDISTURBED SUBGRADE.

b. FOR PIPES AND CONDUIT 6 INCHES OR LARGER IN NOMINAL DIAMETER, SHAPE TRENCH BOTTOMS TO SUPPORT BOTTOM 90 DEGREES OF PIPE CIRCUMFERENCE. FILL DEPRESSIONS WITH TAMPED SAND BACKFILL.

c. WHERE ENCOUNTERING ROCK OR ANOTHER UNYIELDING BEARING SURFACE, CARRY OUT HIGH EXCAVATION 6 INCHES BELOW INVERT ELEVATION TO RECEIVE BEDDING COURSE.

15. RECONSTRUCT SUBGRADES DAMAGED BY RAIN, ACCUMULATED WATER, OR CONSTRUCTION ACTIVITIES.

16. EXCAVATE ACCEPTABLE MATERIALS ACCEPTABLE FOR BACKFILL AND FILL SOIL MATERIALS, INCLUDING ACCEPTABLE BORROW MATERIALS. STOCKPILE SOIL MATERIALS WITHOUT INTERMING, PLACE, GRADE, AND SHAPE STOCKPILES TO DRAIN SURFACE WATER. COVER TO PREVENT WEATHER DAMAGE AND DISINTEGRATION.

17. CONTRACTOR SHALL PROVIDE DETECTABLE WARNING TAPE MADE FROM ACID ALKALI RESISTANT POLYETHYLENE FILM TO MARK AND IDENTIFY UNDERGROUND UTILITIES. TAPE SHALL BE 6 INCHES WIDE AND 4 MILS THICK, CONTINUOUSLY UNSTRIPPED WITH A 1/2-INCH END TAB. TAPE SHALL BE SECURED TO THE GROUND WITH A PROTECTIVE JACKET FOR CORROSION PROTECTION. DETECTABLE BY METAL DETECTOR WHEN TAPE IS BURIED UP TO 2'-6" DEEP OVER NON FERROUS PIPE. PROVIDE TAPE COLORS TO MATCH UTILITIES AS FOLLOWS:

ELECTRIC
RED: GAS, OIL, STEAM AND DANGEROUS MATERIALS
ORANGE: TELEPHONE AND OTHER COMMUNICATIONS
BLUE: WATER SYSTEMS
GREEN: SEWER SYSTEMS

18. UTILITY TRENCH BACKFILL: PLACE AND COMPACT INITIAL BACKFILL OF SATISFACTORY SOIL MATERIAL OR SUBBASE MATERIAL, FREE OF PARTICLES LARGER THAN 1 INCH, TO A HEIGHT OF 6 INCHES ABOVE THE TOP OF THE UTILITY. THEREAFTER, BACKFILL TO DESIRED GRADE.

19. CAREFULLY COMPACT MATERIAL UNDER PIPE HAUNCHES AND BRING BACKFILL EVENLY UP ON BOTH SIDES AND ALONG THE FULL LENGTH OF UTILITY PIPING OR CONDUIT TO AVOID SETTLEMENT.

20. PLACE AND COMPACT FINAL BACKFILL OF SATISFACTORY SOIL MATERIAL TO FINAL SUBGRADE.

21. REMOVE VEGETATION, TOPSOIL, DEBRIS, WET, AND UNSATISFACTORY SOIL MATERIALS, OBSTRUCTIONS, AND DELETERIOUS MATERIALS FROM GROUND SURFACE PRIOR TO PLACING FILLS.

22. WHEN SUBGRADE OR EXISTING GROUND SURFACE TO RECEIVE FILL HAS A DENSITY LESS THAN THAT OF THE SUBGRADE, SUBGRADE OR EXISTING GROUND SURFACE TO DEPTH REQUIRED TO PULVERIZE, MOISTURE-CONDITION OR AERATE SOIL, AND RECOMPACT TO REQUIRED DENSITY. PLACE FILL MATERIAL IN LAYERS TO REQUIRED ELEVATIONS FOR EACH LOCATION LISTED BELOW.

a. UNDER GRASS, USE SATISFACTORY EXCAVATED OR BORROW SOIL MATERIAL.

b. UNDER WALKS AND PAVEMENTS, USE SUBBASE OR BASE MATERIAL, OR SATISFACTORY EXCAVATED OR BORROW SOIL MATERIAL.

c. UNDER BUILDING SLABS, USE SATISFACTORY FILL MATERIAL.

d. UNDER FOOTINGS AND FOUNDATIONS, USE ENGINEERED FILL.

23. UNIFORMLY MOISTEN OR AERATE SUBGRADE AND EACH SUBSEQUENT FILL OR BACKFILL LAYER BEFORE COMPACTION TO WITHIN 2 PERCENT OF OPTIMUM MOISTURE CONTENT.

a. DO NOT PLACE BACKFILL OR FILL MATERIAL ON SURFACES THAT ARE MUDDY OR CONTAIN ICE.

b. REMOVE AND REPLACE, OR SCARIFY AND AIR-DRY SATISFACTORY SOIL MATERIAL THAT IS TOO WET TO COMPACT TO SPECIFIED DENSITY.

c. STOCKPILE OR LOAD AND UNLOAD MATERIAL TO PREPARED SATISFACTORY SOIL MATERIAL.

d. PLACE BACKFILL AND FILL MATERIALS IN LAYERS NOT MORE THAN 8 INCHES IN LOOSE DEPTH FOR MATERIAL COMPACTED BY HEAVY COMPACTION EQUIPMENT, AND NOT MORE THAN 6 INCHES IN LOOSE DEPTH FOR MATERIAL COMPACTED BY HAND-OPERATED TAMPERS.

26. PERCENTAGE OF MAXIMUM DRY DENSITY REQUIREMENTS: COMPACTED BY COMPACT NOT LESS THAN THE FOLLOWING PERCENTAGES OF MAXIMUM DRY DENSITY ACCORDING TO ASTM D 1557

a. UNDER GRASS, UNPAVED AREAS, UNPAVED DRIVEWAYS, AND UNPAVED SIDEWALKS, COMPACT THE TOP 12 INCHES BELOW SUBGRADE AND EACH LAYER OF BACKFILL OR FILL MATERIAL AT 95 PERCENT MAXIMUM DRY DENSITY.
b. UNDER WALKWAYS, COMPACT THE TOP 6 INCHES BELOW SUBGRADE AND EACH LAYER OF BACKFILL OR FILL MATERIAL AT 95 PERCENT MAXIMUM DRY DENSITY.
c. UNDER LAWN OR UNPAVED AREAS, COMPACT THE TOP 6 INCHES BELOW SUBGRADE AND EACH LAYER OF BACKFILL OR FILL MATERIAL AT 90 PERCENT MAXIMUM DRY DENSITY.

27. SITE GRADING: SLOPE GRADES TO DIRECT WATER AWAY FROM BUILDING AND TO PREVENT EROSION. FINISH SUBGRADES TO REQUIRED ELEVATIONS WITHIN THE FOLLOWING TOLERANCES:

a. LAWN OR UNPAVED AREAS: PLUS OR MINUS 0.10 FOOT. WALKS: PLUS OR MINUS 0.10 FOOT. PAVEMENTS: PLUS OR MINUS 1/2 INCH.

28. UNDER WALKS, CURBS, DRIVEWAY, SIDEWALK, DRIVEWAY COURSE AND BASE COURSE MATERIAL IN ACCORDANCE WITH SECTIONS 160 AND 200 OF THE FOOT STANDARD SPECIFICATIONS.

29. COMPACT SUBBASE AND BASE COURSES AT OPTIMUM MOISTURE CONTENT TO REQUIRED COMPACTION, CROSS SECTIONS AND THICKNESS TO NOT LESS THAN 95 PERCENT OF ASTM D 4254 RELATIVE DENSITY. SHAPE SUBBASE AND BASE TO REQUIRED CROWN ELEVATIONS AND CROSS-SLOPE GRADES.

30. FIELD DENSITY CHECKS: PERFORM FIELD DENSITY CHECKS ON SUBBASE OR BASE COURSE TO A MINIMUM OF THREE THICKNESSES OF 6 INCHES OR LESS, PLACE MATERIALS IN A SINGLE LAYER.

31. PAVEMENT SHOULDERS: PLACE SHOULDERS ALONG EDGES OF SUBBASE AND BASE COURSE TO PREVENT LATERAL MOVEMENT. CONSTRUCT SHOULDERS OF ACCEPTABLE MATERIALS TO PREVENT SIMULTANEOUSLY WITH THE MAIN LAYERS.

32. UNDER SLABS—ON-GRADE, PLACE ENGINEERED FILL ON PREPARED SUBGRADE.

33. TESTING AGENCY SERVICES: ALLOW TESTING AGENCY TO INSPECT AND TEST EACH SUBGRADE OR PAVEMENT CHECKED FOR ADJUSTMENT. THE TESTING AGENCY WILL REPORT RESULTS FOR PREVIOUSLY COMPLETED WORK VERIFY COMPLIANCE WITH REQUIREMENTS.

34. PERFORM FIELD IN-PLACE DENSITY TESTS ACCORDING TO ASTM D 1556 (SAND CONE METHOD). FIELD FIELD IN-PLACE DENSITY TESTS MAY ALSO BE PERFORMED BY THE NUCLEAR METHOD ACCORDING TO ASTM D 2922. PROVIDED THAT CALIBRATION CURVES ARE USED FOR EACH DENSITY CHECK. CALIBRATION CHECKS MUST BE PERFORMED USING ASTM D 1556, WITH EACH DENSITY CALIBRATION CHECK, CHECK THE CALIBRATION CURVES FURNISHED WITH THE MOISTURE GAUGES ACCORDING TO ASTM D 3017. WHEN FIELD CALIBRATION CHECKS ARE USED, PERIODICLY PERFORM LABORATORY CALIBRATION CHECKS OF BOTH DENSITY AND MOISTURE GAUGES AT BEGINNING OF WORK, AND AT EACH DIFFERENT TYPE OF MATERIAL ENCOUNTERED, AND AT INTERVALS AS DIRECTED BY THE PROJECT REPRESENTATIVE.

35. UNDER FOOTINGS AND FOUNDATIONS, PERFORMANCE AT LEAST ONE TEST OF EACH SOIL STRATUM TO VERIFY DESIGN BEARING CAPACITIES. SUBSEQUENT VERIFICATION AND APPROVAL OF OTHER FOOTING SUBGRADES MAY BE BASED ON A VISUAL COMPARISON OF EACH SUBGRADE WITH RELATED TESTED STRATA WHEN ACCEPTABLE TO THE PROJECT REPRESENTATIVE.

36. PAVED AND BUILDING SLAB AREAS: AT SUBGRADE AND AT EACH COMPACTED FILL AND BACKFILL LAYER, PERFORM AT LEAST ONE FIELD IN-PLACE DENSITY TEST FOR EVERY 2,000 SQ. YD. OR LESS OF PAVED AREA OR BUILDING SLAB, BUT IN NO CASE FEWER THAN TWO TESTS.

36. TRENCH BACKFILL: IN EACH COMPACTED INITIAL AND FINAL BACKFILL LAYER, PERFORM AT LEAST ONE FIELD IN-PLACE DENSITY TEST FOR EACH 300 FEET OR LESS OF UTILITY LENGTH. BUT NOT FEWER THAN TWO FIELD TESTS PER 1000 FEET OF UTILITY.

37. WHEN TESTING AGENCY REPORTS THAT SUBGRADES, FILLS, OR BACKFILLS ARE BELOW SPECIFIED DENSITY, SCARIIFY AND MOISTEN OR AERATE, OR REMOVE AND REPLACE SOIL TO THE DEPTH REQUIRED, RECOMPACT AND RETEST UNTIL REQUIRED DENSITY IS OBTAINED. EXISTING UTILITY STRUCTURES ARE NOT TO BE INTERFERED WITH BY ANY OF THE ABOVE OR OTHERS UNLESS PERMITTED IN WRITING BY PROJECT REPRESENTATIVE AND THEN ONLY AFTER ARRANGING TO PROVIDE TEMPORARY UTILITY SERVICES ACCORDING TO REQUIREMENTS INDICATED.

38. n. NOTIFY ENGINEER NOT LESS THAN TWO DAYS IN ADVANCE OF PROPOSED UTILITY INTERRUPTIONS.

39. b. DO NOT PROCEED WITH UTILITY INTERRUPTIONS WITHOUT ENGINEER WRITTEN PERMISSION.

40. c. CONTACT UTILITY-LOCATOR SERVICE FOR AREA WHERE PROJECT IS LOCATED BEFORE EXCAVATING.

41. DEMOLISH AND COMPLETELY REMOVE FROM SITE EXISTING UNDERGROUND UTILITIES INDICATED TO BE REMOVED. COORDINATE WITH UTILITY COMPANIES TO SHUT OFF SERVICES IF LINES ARE ACTIVE.

42. EXPLOSIVES. DO NOT USE EXPLOSIVES.

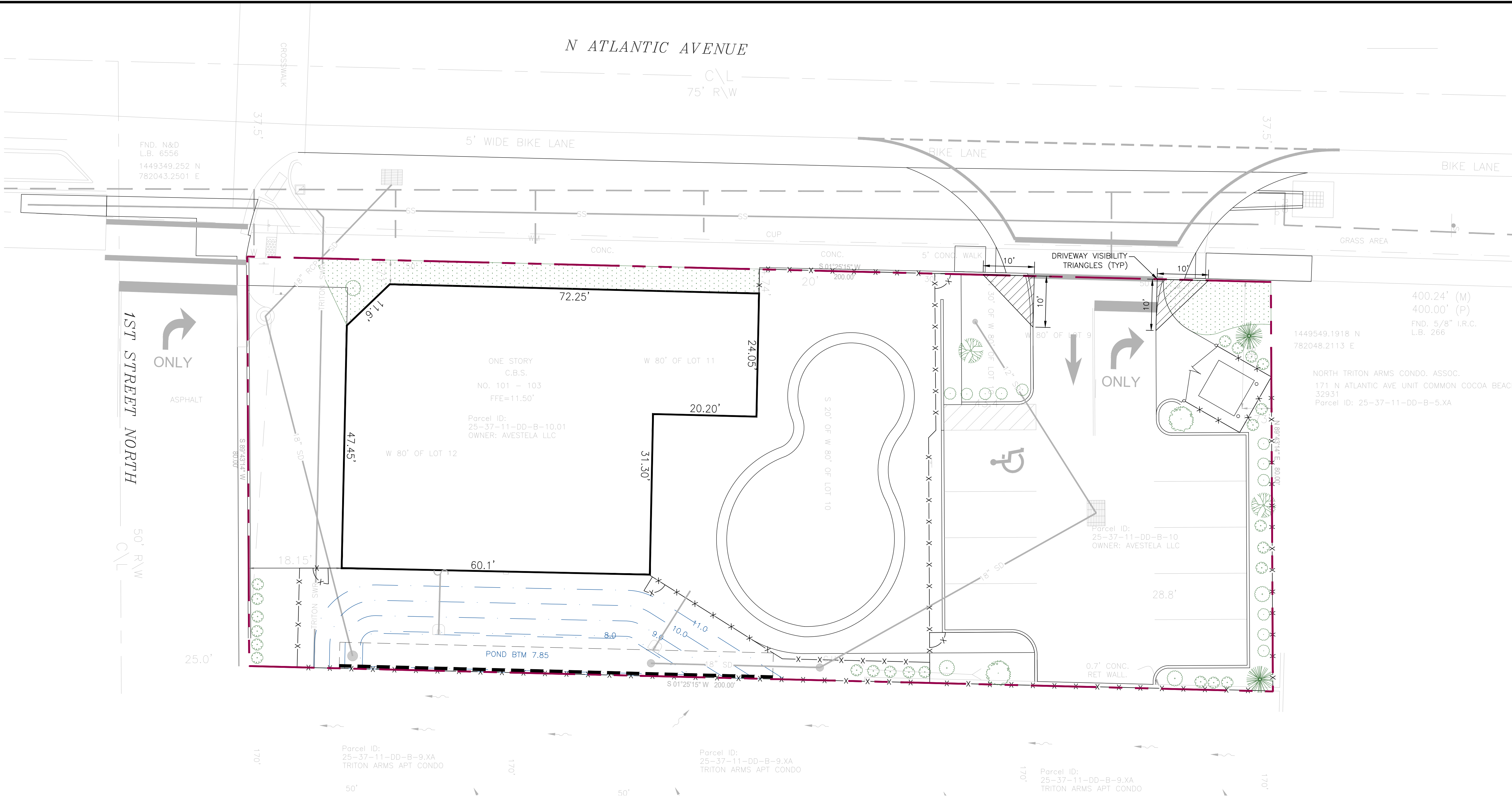
43. AREA OF BUILDINGS PLUS A MARGIN OF 10' ON ALL SIDES SHALL BE CLEARED AND GRUBBED TO REMOVE AND DISPOSE OF ANY SURFACE VEGETATION, ROOTS, AND DEBRIS UNPLANNED SPECIFICALLY NOTE OTHERWISE.

44. REMOVE AND DISPOSE OF STRUCTURES DAMAGED BY HIGH TEMPERATURES, FROST, RAIN, ACCUMULATED WATER, OR CONSTRUCTION ACTIVITIES, AS DIRECTED BY ARCHITECT.

1. REFERENCE TO STANDARD SPECIFICATIONS REFERS TO FOOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, 2010.
2. ASPHALT CONCRETE PAVEMENT SHALL BE CONSTRUCTED IN ACCORDANCE WITH SECTION 330 OF THE STANDARD SPECIFICATIONS.
3. THE JOB MIX FORMULA SHALL BE DETERMINED BY AND SHALL CONFORM TO REQUIREMENTS OF THE MODIFIED AASHTO T-99.
4. APPLY PRIME AND TACK COATS WHEN AMBIENT TEMPERATURE IS ABOVE 50 DEG F (10 DEG C) AND WHEN TEMPERATURE HAS NOT BEEN BELOW 35 DEG F (1 DEG C) FOR 12 HOURS IMMEDIATELY PRIOR TO APPLICATION. DO NOT APPLY WHEN BASE IS WET OR CONTAINS AN EXCESSIVE AMOUNT OF MOISTURE.
5. CONSTRUCT HOT-MIXED ASPHALT SURFACE COURSE WHEN ATMOSPHERIC TEMPERATURE IS ABOVE 40 DEG F (4 DEG C) AND WHEN BASE IS DRY. BASE COURSE MAY BE PLACED WHEN AIR TEMPERATURE IS ABOVE 30 DEG F (MINUS 1 DEG C) AND RISING.
6. THE TACK COAT SHALL BE, IN ACCORDANCE WITH SECTION 330 OF THE STANDARD SPECIFICATIONS APPLIED AT A RATE OF 0.35 TO 0.40 GALLONS PER SQUARE YARD.
7. SUBGRADE STABILIZING MATERIAL: FOOT SECTION 914.
8. BASE COURSE: THE BASE COURSE SHALL BE CONSTRUCTED OF THE FOLLOWING MATERIALS:
 - a. LIMEROCK BASE COURSE: FOOT SECTION 911. LIMEROCK SHALL HAVE A MINIMUM LBR OF 100K AND SHALL BE MINED FROM AN FOOT APPROVED SOURCE.
9. PRIME AND TACK COATS: FOOT SECTION 300.
10. LANE MARKINGS:
 - a. PAINT: FOOT SECTION 971, CODE T-1 OR T-2, COLOR AS INDICATED ON THE CONTRACT DRAWINGS.
 - b. THERMOPLASTIC: FOOT SECTION 971, COLOR AS INDICATED ON THE DRAWINGS.
11. CONSTRUCTION OF BASE COURSE: FOOT SECTION 200, FOR LIMEROCK
12. PLACE LIMEROCK IN MAXIMUM 6" LIFTS AND COMPACT EACH LIFT TO A MINIMUM T-99 DENSITY OF 98% MODIFIED PROCTOR.
13. PERFORM COMPACTION TESTING FOR LIMEROCK THE FULL DEPTH AT A FREQUENCY OF ONE TEST PER 10,000 SQUARE FOOT, OR AT A MINIMUM OF TWO TEST LOCATIONS, WHICHEVER IS GREATER.
14. CONSTRUCTION OF WEARING COURSE: FOOT SECTION 330.
15. PAVEMENT MARKINGS: FOOT SECTIONS 710 AND 711.

1. ALL CONCRETE STRENGTHS SHALL BE AS FOLLOWS WITH BROOM FINISH UNLESS IDENTIFIED OTHERWISE:
 FOUNDATIONS & SLABS ON GRADE _____ 3000 PSI
 MASONRY GROUT AND UNREINFORCED CONCRETE _____ 3000 PSI
2. ALL REINFORCING STEEL SHALL BE DEFORMED BARS CONFORMING TO ASTM A615 GRADE 60 (FY=60 KSI).
3. ALL WELDED WIRE FABRIC SHALL CONFORM TO ASTM A185 AND SHALL BE LAPPED ONE FULL MESH PANEL PLUS 2 IN. AT SIDES AND ENDS AND BE WIGED TOGETHER. FIBER MESH MAY BE SUBSTITUTED PER DIRECTION OF ENGINEER AT REQUEST OF CONTRACTOR.
4. CALCIUM CHLORIDE SHALL NOT BE USED IN ANY FORM.
5. REMOVAL OF WATER TO CONCRETE AT THE JOB SITE SHALL BE PROHIBITED.
6. ALL CONCRETE WORK SHALL COMPLY WITH PROVISIONS OF ACI 318, 315, AND 301, LATEST EDITIONS, UNLESS OTHERWISE NOTED.
7. REINFORCING FOR CONTINUOUS FOUNDATIONS AND BEAMS SHALL BE CONTINUOUS AT CORNERS AND INTERSECTIONS. PROVIDE SPLICE BARS AND/OR HOOK ENDS FOR CONTINUOUS REINFORCING.
8. MINIMUM CORROSION PROTECTION FOR REINFORCING BARS:
 STRUCTURAL ELEMENT _____ MIN. CLEAR COVER
 FOOTINGS, (CAST AGAINST & PERMANENTLY EXPOSED TO EARTH) _____ 3 INCHES
 SLABS (IN CONTACT WITH EARTH) _____ 2 INCHES

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LANDSCAPING CALCULATIONS:

TREE REQUIREMENTS: ONE FLORIDA-FRIENDLY TREE PER 3,000 SF OF TOTAL DEVELOPED LAND AREA
15,993/3,000 = 6 TREES.

TREES PROVIDED = 7 TREES.

LANDSCAPING NOTES:

- ALL ON-SITE AREAS NOT IDENTIFIED FOR LANDSCAPING SHALL BE SODDED WITH ST. AUGUSTINE SOD.
- LANDSCAPE PLANTS AND PLANTING METHODS SHALL MEET OR EXCEED ALL REQUIREMENTS HEREIN AND ALL CITY OF COCOA BEACH LAND DEVELOPMENT CODE REQUIREMENTS.
- AUTOMATIC SPRINKLER SYSTEM SHALL BE DESIGNED AND INSTALLED BY IRRIGATION CONTRACTOR FOR ALL PERVIOUS AREAS ON-SITE. IRRIGATION CONTRACTOR SHALL COORDINATE ELECTRICAL SERVICE AS NEEDED. TIE INTO REUSE SYSTEM FOR IRRIGATION SOURCE. SEE DRAWING C-4 FOR (UTILITY PLAN) FOR DATA.
- SPRAY NEWLY PLANTED OAK TREES WITH ANTI-TRANSPARENT FORMULA AFTER PLANTING TO REDUCE WATER LOSS THROUGH LEAVES AND TO PROTECT TREES FROM SALT SPRAY.
- ADD SOIL ENHANCEMENT (POLYMER) TO RETAIN WATER IN SANDY SOIL.
- PLACE TREE PROTECTION DEVICES AROUND PRESERVED TREES PRIOR TO COMMENCEMENT OF CONSTRUCTION.
- TEMPORARY TRANSPLANT TREES AS NECESSARY FOR PRESERVED TREES IF PROPOSED UTILITIES OR GRADING COULD AFFECT HEALTH OF TREES.
- AS A CONDITION OF CITY APPROVAL, CONTRACTOR SHALL RELOCATE TREES SHOWN FOR REMOVAL WITHIN CITY LIMITS AS DETERMINED BY CITY MANAGER OR HIS DESIGNEE.

PLANT SCHEDULE:

LEGEND	QUANTITY	SPECIFICATIONS	COMMON NAME	BOTANICAL NAME
	2	(2" DBH)	GREEN BUTTONWOOD	CONOCARPUS ERECTUS
	2	(2" DBH)	WAX MYRTLE	MYRICA CERIFERA
	3	(2" DBH)	DAHOON HOLLY	ILEX CASSINE
	11	3 GAL (3' MIN. HT. AT TIME OF PLANTING) PLANT 3' O.C.	COCO PLUM	CHRYSOBALANUS ICACO
	23	3 GAL (3' MIN. HT. AT TIME OF PLANTING) PLANT 3' O.C.	PODOCARPUS	PODOCARPUS MACROPHYLLUS
	4	3 GAL (3' MIN. HT. AT TIME OF PLANTING) PLANT 3' O.C.	FIREBUSH	HAMELIA PATENS
	630 SF	GROUND COVER	BEACH-CREEPER	ERNODEA LITTORALIS

LANDSCAPE PLAN

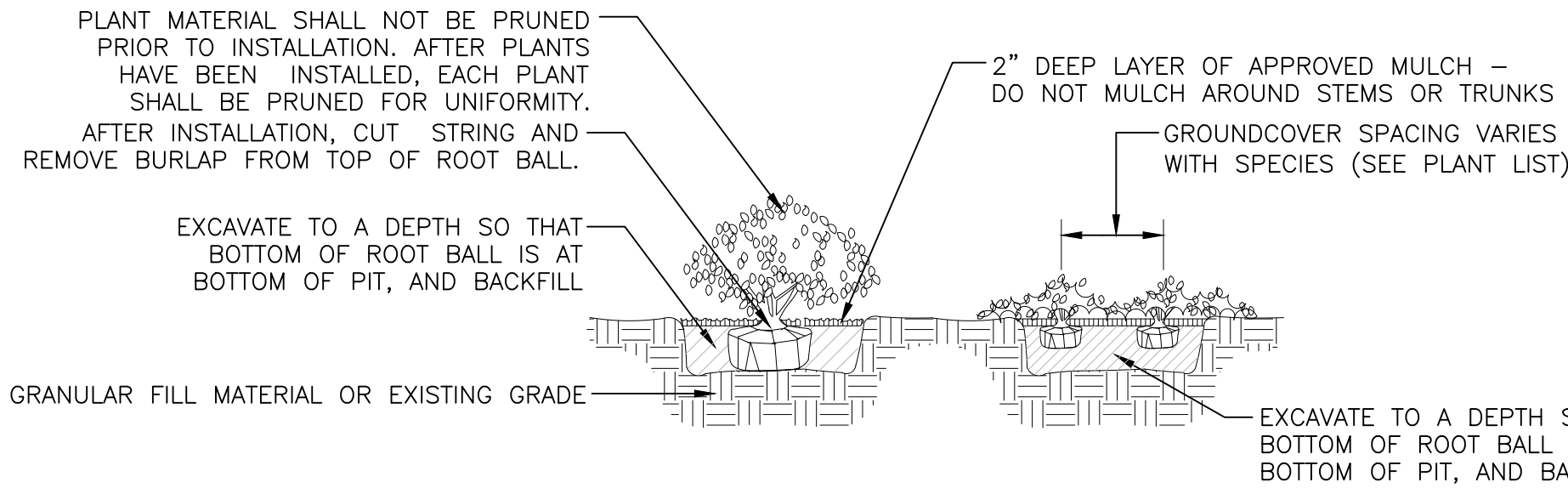
NEW SHEET

10' 0' 10' 20'

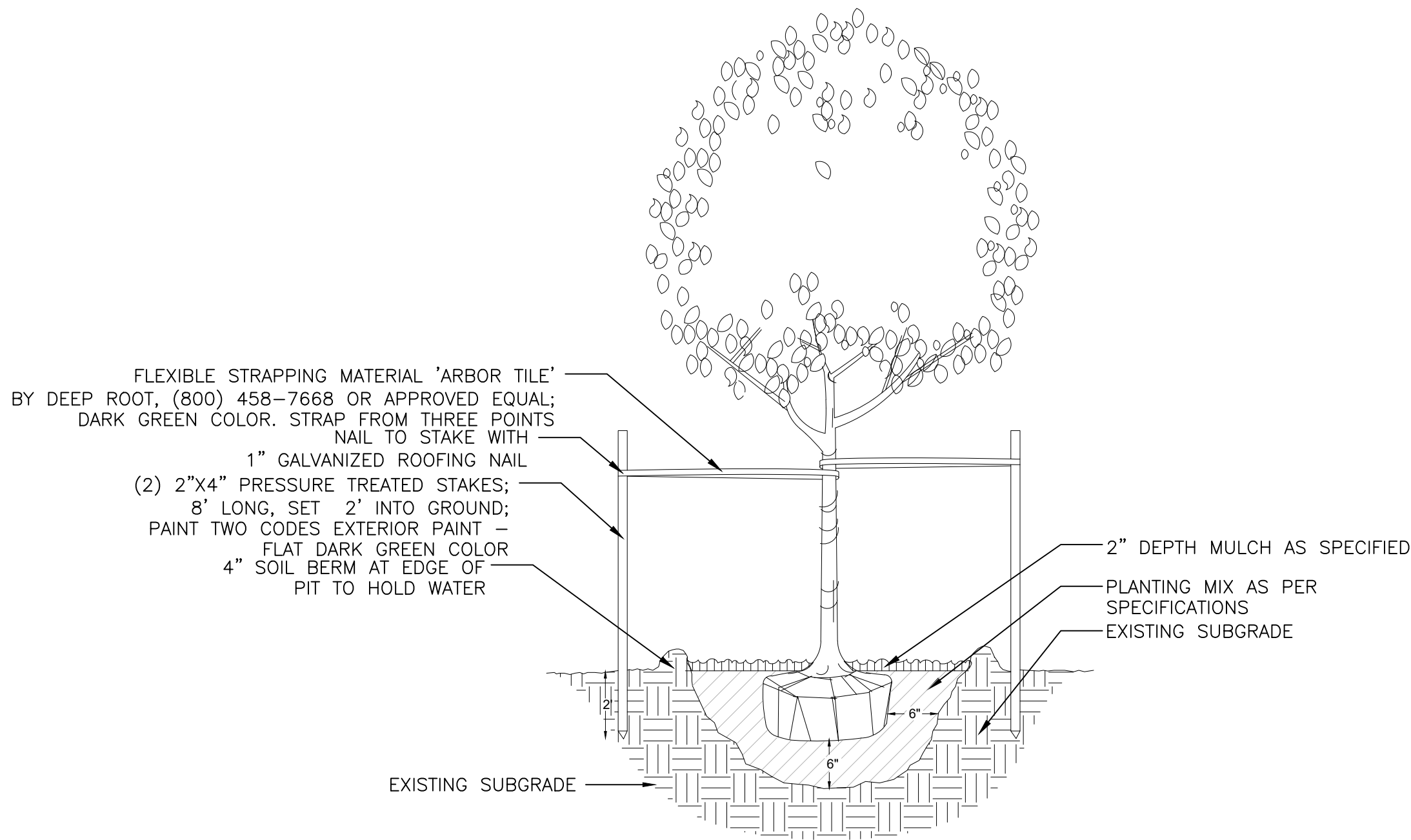
REVISION	DATE	CITY & FOOT COMMENTS
3	10/12/23	
COSMIK TIKI		
AVESTELA LLC		
101 N. ATLANTIC AVE, COCOA BEACH, FL 32931		
DRAWING TITLE		
LANDSCAPE PLAN		
CONSTRUCTION ENGINEERING GROUP		
Consulting Engineers		
2651 E. Gulf Bldg. Suite A		
Melbourne, FL 32935		
Tel: 321.253.1221		
www.cegeengineering.com		
COA #008097		
STATE OF FLORIDA		
JAKE T. WISE, P.E.		
No. 55405		
1/17/24		
DATE		
06/28/23		
SCALE		
1"=10'		
PROJ. NO. :		
230012		
DESIGNED BY:		
LDS		
DRAWN BY:		
WGM		
CHECKED BY:		
JTW		
DRAWING NO.		
L-1		

LANDSCAPE SPECIFICATIONS:

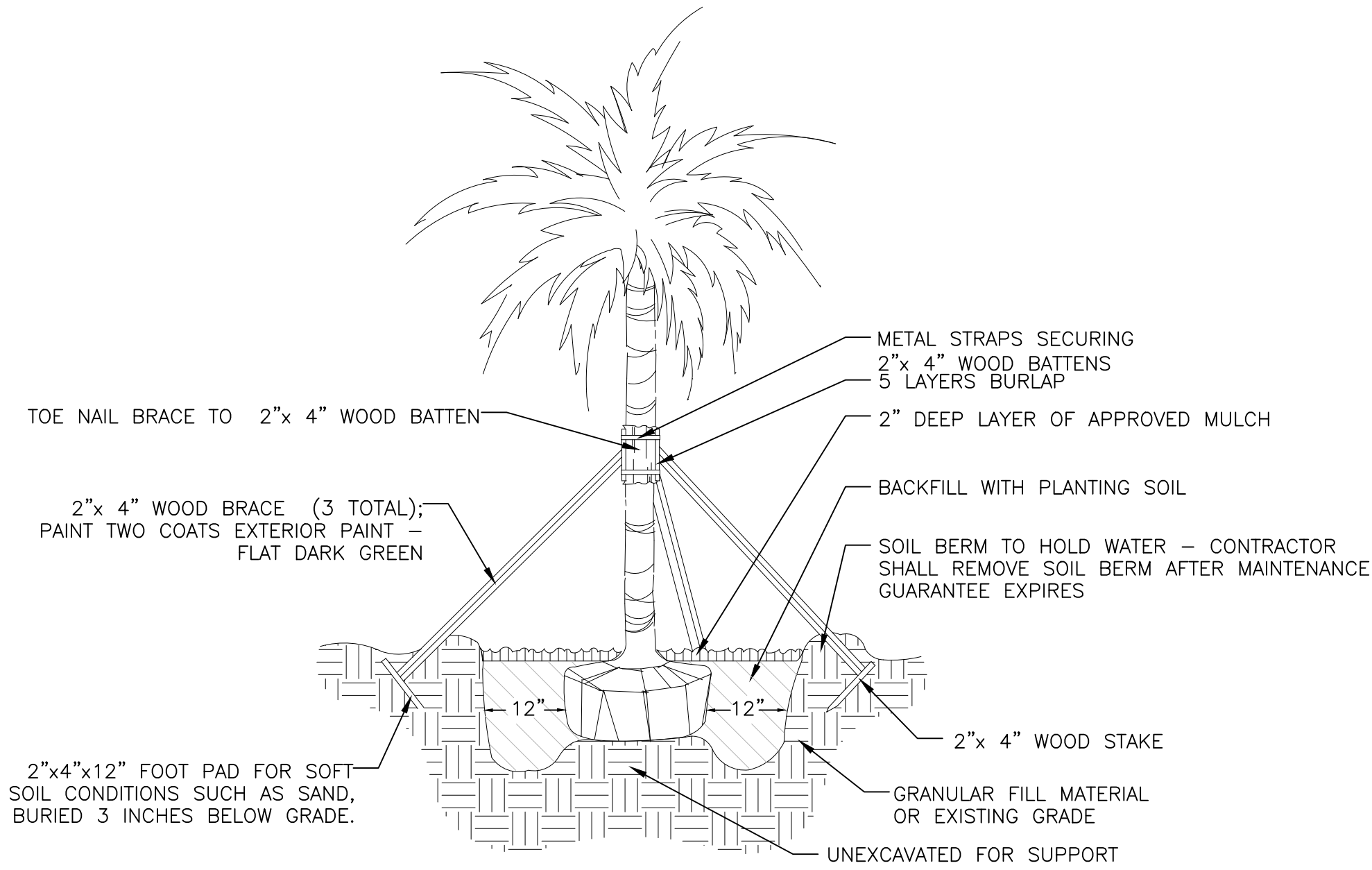
1. WHETHER PRESERVED OR NEWLY PLANTED, ALL PLANT MATERIALS UTILIZED TO SATISFY THE LANDSCAPING REQUIREMENTS HEREIN SHALL CONFORM TO THE STANDARDS FOR FLORIDA NO. 1 PLANTS, AS SPECIFIED IN GRADES AND STANDARDS FOR NURSERY PLANTS, PARTS I AND II, 1973, PUBLISHED BY THE STATE OF FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES, OR THEIR EQUIVALENT.
2. THE LOCATION OF VEGETATION OR TREE(S) SHALL NOT INTERFERE WITH UTILITY SERVICES OR CREATE AN UNSAFE VISUAL CLEARANCE OR OTHER SAFETY HAZARD TO THE EXTENT THAT CORRECTION CANNOT BE REMEDIED BY TRIMMING.
3. UPON FINAL INSPECTION, ANY PLANT THAT APPEARS TO BE DAMAGED OR IN SHOCK SO THAT IT IS NO LONGER FLORIDA GRADE #1 WILL BE REMOVED AND REPLACED WITH A HEALTHY PLANT OF THE SAME SPECIFIED TYPE AND SIZE.
4. NEW PLANTS AND NEW BEDS ARE TO HAVE A 3" LAYER OF GRADE A PINE BARK MULCH, UNLESS OTHERWISE SHOWN TO HAVE RIVER ROCK MULCH. ALL TREES IN SOD AREAS ARE TO HAVE A 4" DIAMETER RING OF PINE BARK MULCH. INSTALL PINE BARK MULCH IN ALL UTILITY/EQUIPMENT AREAS. INSTALL WEED CONTROL FABRIC UNDER ALL PINE BARK AND RIVER ROCK MULCH.
5. ALL PLANTS ARE TO BE INSTALLED IN HOLES WHICH ARE TWICE THE WIDTH OF THE ROOT BALL. REMOVE EXTRANEOUS DEBRIS AND BACKFILL PLANTS WITH LOOSE, EXCAVATED SOIL.
6. INSTALL ALL PLANTS WITH PROPER SPACING AS INDICATED ON THE PLANT LIST. DO NOT INSTALL PLANTS IN LOCATIONS THAT ARE TOO CLOSE TO EQUIPMENT, PAVEMENT, CONCRETE, FENCES, OVERHEAD WIRES, UTILITY STRUCTURES, LIGHTS, SPRINKLER HEADS OR VALVES. MAKE FIELD ADJUSTMENTS TO AVOID SUCH CONFLICTS CONSIDERING FUTURE GROWTH OF PLANTS. SPACING OF SHRUBS AND PLANTS FROM EDGE OF SOD OR EDGE OF CONCRETE IS TO BE A MINIMUM OF 2/3 OF THE SPECIFIED O.C. SPACING. INSTALL PLANTS LOCATED AT THE END OF PARKING SPACES 4' OFF BACK OF CURB OR WHEEL STOP.
7. THE LANDSCAPE CONTRACTOR SHALL PROTECT ALL MATERIALS AND WORK AGAINST INJURY FROM ANY CAUSES AND SHALL PROVIDE AND MAINTAIN ALL NECESSARY SAFEGUARDS FOR THE PROTECTION OF THE PUBLIC. HE SHALL BE HELD RESPONSIBLE FOR ANY DAMAGE OR INJURY TO PERSONS OR PROPERTY WHICH MAY OCCUR AS A RESULT OF HIS NEGLIGENCE IN THE PROTECTION OF THE WORK.
8. SHOULD ANY OBJECTIONABLE MATERIALS SUCH AS OLD CONCRETE, BRICKS, OR OTHER DEBRIS BE ENCOUNTERED DURING PLANTING OPERATIONS, THEY SHALL BE REMOVED FROM THE SITE BY THE CONTRACTOR.
9. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING HIS WORK WITH ALL OTHER PARTIES INVOLVED WITH THE JOB IN ORDER TO ELIMINATE UNNECESSARY COMPLICATION DURING THE INSTALLATION OF HIS WORK.
10. ALL NEW PLANT MATERIALS, EXCEPT SOD, SHALL BE GUARANTEED FOR ONE YEAR FROM THE TIME OF FINAL INSPECTION AND INTERIM ACCEPTANCE, AND SHALL BE ALIVE AND IN SATISFACTORY GROWTH FOR EACH SPECIFIC KIND OF PLANT AT THE END OF THE GUARANTEE PERIOD. SOD SHALL BE GUARANTEED FOR A PERIOD OF 60 DAYS AND SEED FOR A PERIOD OF 90 DAYS FROM THE DATE FINAL REVIEW AND INTERIM ACCEPTANCE.
11. DURING THE GUARANTEE PERIOD, ANY PLANT REQUIRED UNDER THIS CONTRACT THAT IS DEAD OR NOT IN SATISFACTORY GROWTH, AS DETERMINED BY THE PROJECT REPRESENTATIVE SHALL BE REMOVED. REPLACEMENTS SHALL BE MADE WITHIN TEN DAYS OF NOTICE TO THE LANDSCAPE CONTRACTOR.
12. SPECIFICALLY EXCLUDED FROM THE GUARANTEE ARE DAMAGES RESULTING FROM NATURAL CAUSES SUCH AS FLOOD, LIGHTNING STRIKES, FREEZING RAINS OR WINDS OVER 60 MPH, DAMAGES FROM ACTS OF NEGLIGENCE ON THE PART OF THE PART OF THE OWNER OR OTHERS OCCUPYING THE SITE, FIRES, VANDALISM AND HERBIVOROUS ANIMALS.
13. THE SOD SHALL BE OF FIRM, TOUGH TEXTURE HAVING A COMPACT GROWTH OF GRASS WITH GOOD ROOT DEVELOPMENT. IT SHALL CONTAIN NO WEEDS, OR ANY OTHER OBJECTIONABLE VEGETATION. THE SOIL EMBEDDED IN THE SOD SHALL BE GOOD CLEAN EARTH, FREE FROM STONES AND DEBRIS. THE SOD SHALL BE FREE FROM FUNGUS, VERMIN AND OTHER DISEASES. SOD SHALL BE AS SPECIFIED ON PLANS.
14. GRASS SEED SHALL BE ARGENTINE BAHIA WITH A MINIMUM PURITY OF 85%, MINIMUM GERMINATION OF 80% AND WEED CONTENT NOT TO EXCEED ONE-HALF PERCENT (1/2%). A COVER GRASS SHALL BE MIXED WITH THE BAHIA SEED AS FOLLOWS:
 1. MARCH – OCTOBER: 2/3 BAHIA AND 1/3 BROWN TOP MILLET.
 2. NOVEMBER – FEBRUARY: 2/3 BAHIA AND 1/3 WINTER RYE
15. STAKES AND GUYS: PROVIDE STAKES AND DEADMEN OF SOUND NEW HARDWOOD, TREATED SOFTWOOD, OR REDWOOD, FREE OF KNOT HOLES AND OTHER DEFECTS. PROVIDE WIRE TIRES AND GUYS OF 2-STRAND, TWISTED, PLIABLE GALVANIZED IRON WIRE NOT LIGHTER THAN 12 GA. WITH ZINC COATED TURNBUCKLES. PROVIDE NOT LESS THAN 1/2" DIAMETER RUBBER OR PLASTIC HOSE, CUT TO REQUIRED LENGTHS AND OF UNIFORM COLOR, MATERIAL AND SIZE TO PROTECT TREE TRUNKS FROM DAMAGE BY WIRES.
16. ALL PLANTS EXCEPT AS OTHERWISE SPECIFIED, SHALL BE CENTERED IN PITS AND SET ON COMPACTED TOP SOIL TO SUCH A DEPTH THAT THE FINISHED GRADE LEVEL AT THE PLANT AFTER SETTLEMENT WILL BE THE SAME AS THAT AT WHICH THE PLANT WAS GROWN. NO BURLAP SHALL BE PULLED OUT FROM UNDER BALLS. ROOTS SHALL BE SPREAD IN THEIR NORMAL POSITION. ALL BROKEN OR FRAYED ROOTS SHALL BE CUT OFF CLEANLY. SOIL SHALL BE PLACED AND COMPACTED THOROUGHLY, AVOIDING INJURY AND SHALL BE SETTLED BY WATERING. NO FILLING ROUND TRUNKS WILL BE PERMITTED.
17. NEW PLANTING SHALL BE SO SET THAT THE FINAL LEVEL OF GROUND AROUND THE PLANTS SHALL CONFORM TO SURROUNDING GRADES, OR AS OTHERWISE SPECIFIED.
18. SOLID SOD SHALL BE LAID WITH CLOSELY ABUTTING JOINTS WITH A TAMPERED OR ROLLED EVEN SURFACE. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO BRING THE SOD EDGE IN A NEAT-CLEAN MANNER TO THE EDGE OF ALL PAVING AND SHRUB AREAS. AFTER THE SOD IS LAID, A TOP DRESSING OF CLEAN SAND SHALL BE EVENLY APPLIED OVER THE ENTIRE SURFACE AND THOROUGHLY WASHED, (IF DETERMINED NECESSARY BY ENGINEER. NOTE: SAND WILL NOT BE REQUIRED ON PROPERLY LAID SOD.
19. SUBMIT TYPEWRITTEN INSTRUCTIONS RECOMMENDING PROCEDURES TO BE ESTABLISHED BY OWNER FOR MAINTENANCE OF LANDSCAPE WORK FOR ONE FULL YEAR. SUBMIT PRIOR TO EXPIRATION OF REQUIRED MAINTENANCE PERIOD.



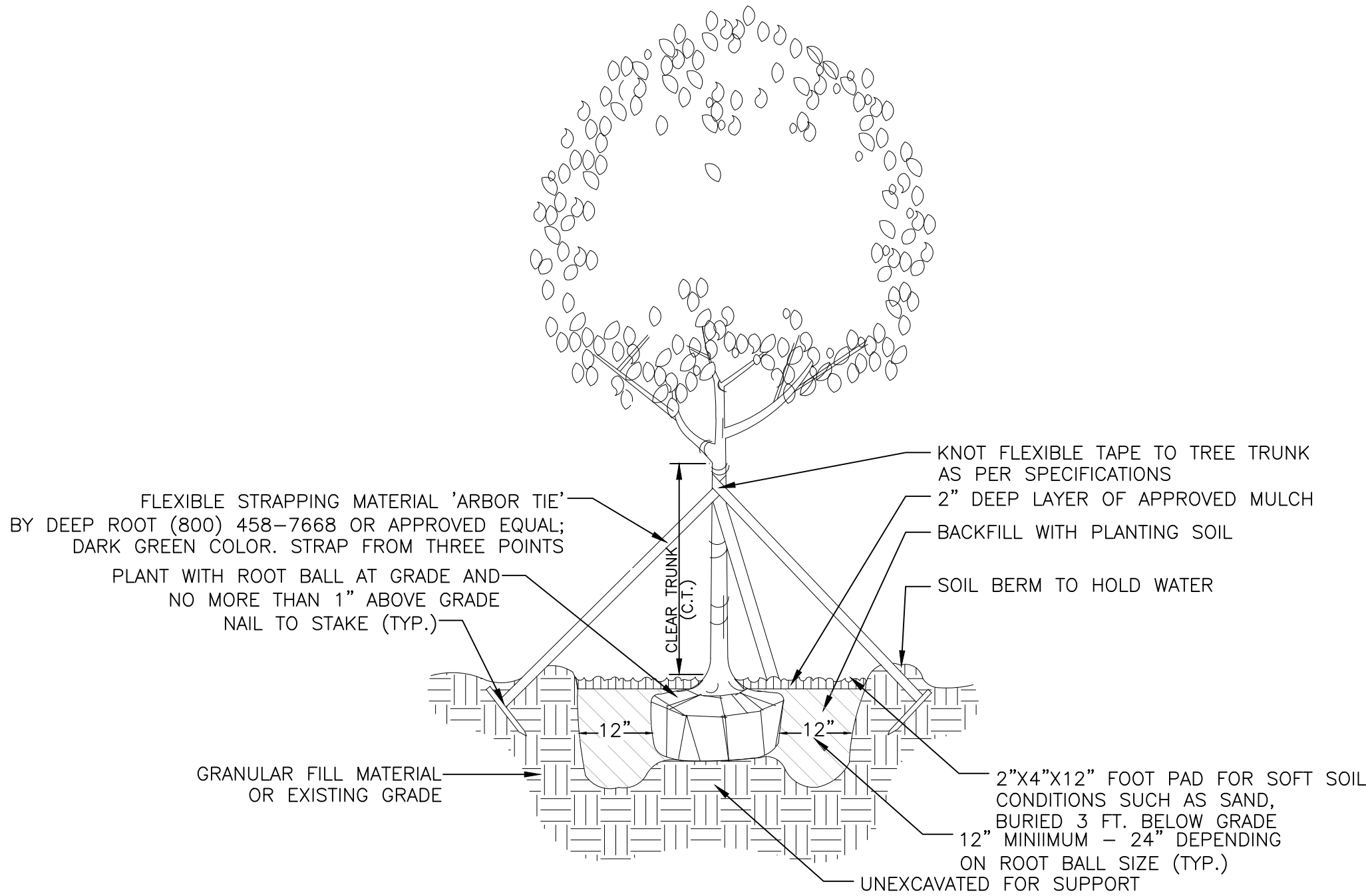
SHRUB AND GROUNDCOVER PLANTING DETAIL
NTS



SPECIMEN TREE GUYING DETAIL
NTS



PALM PLANTING DETAIL
NTS



TREE PLANTING & GUYING DETAIL
NTS

REVISION	DATE	CITY & FOOT COMMENTS	DATE	CITY & FOOT COMMENTS
3	10/12/23			
2651 Epa Calle Blvd, Suite A Melbourne, FL 32935 Tel: 321.253.1221 www.cegeengineering.com COA #008097				
CONSTRUCTION ENGINEERING GROUP Consulting Engineers				
COSMIK TIKI				
AVESTELA LLC 101 N. ATLANTIC AVE, COCOA BEACH, FL 32931				
DRAWING TITLE LANDSCAPE DETAILS & SPECIFICATIONS				
THESE DOCUMENTS AND THEIR CONTENTS ARE THE PROPERTY OF COSMIK TIKI. ANY REPRODUCTION OR DISTRIBUTION OF THESE DOCUMENTS WITHOUT THE WRITTEN CONSENT OF COSMIK TIKI IS PROHIBITED.				
JAKE T. WISE LICENSE No. 55405 STATE OF FLORIDA PROFESSIONAL ENGINEER				
JAKE T. WISE, PE PE # 55405 1/17/24				
DATE 06/28/23				
SCALE NTS				
PROJ. NO. : 230012				
DESIGNED BY: LDS				
DRAWN BY: WGM				
CHECKED BY: JTW				
DRAWING NO. L-2				



Florida Department of State
Division of Corporations
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L22000195635

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((H22000174431 3)))



H220001744313ABCY

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Division of Corporations
Fax Number : (850)617-6383

From:

Account Name : BAKER & HOSTETLER LLP
Account Number : I19990000077
Phone : (407)649-4016
Fax Number : (407)841-0168

****Enter the email address for this business entity to be used for future annual report mailings. Enter only one email address please.****

Email Address: jdecker@bakerlaw.com

**LLC AMND/RESTATE/CORRECT OR M/MG RESIGN
SPACE COAST TRANSPORT LLC**

Certificate of Status	0
Certified Copy	0
Page Count	01
Estimated Charge	\$25.00

2022 MAY 16 PM 3:52

2022 MAY 16 PM 1:49
APPROVED
AND
FILED

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**ARTICLES OF AMENDMENT TO ARTICLES OF ORGANIZATION
OF
SPACE COAST TRANSPORT LLC
(Document No. L22000195635)**

Pursuant to the provisions of Chapter 605, Florida Statutes, the undersigned limited liability company (the "Company") adopts the following Articles of Amendment to its Articles of Organization, which were initially filed on May 12, 2022 (the "Articles of Organization"):

1. The name of the Company is SPACE COAST TRANSPORT LLC.
2. Pursuant to a unanimous written consent of the managers and sole member dated as of May 16, 2022, the Company's managers and member have approved and proposed that the Company adopt the following amendment to the Articles of Organization, and the Company has approved and adopted said amendment pursuant to the same unanimous written action.
3. Article I of the Articles of Organization is hereby amended and restated to read as follows:

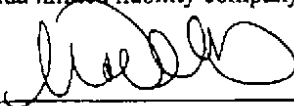
**"ARTICLE I
NAME**

The name of the limited liability company is AZAMIGO, LLC (the "Company")."

All other provisions of the Articles of Organization shall remain in full force and effect, unaltered except as expressly provided above.

IN WITNESS WHEREOF, these Articles of Amendment to Articles of Organization are hereby effectively dated May 16, 2022.

SPACE COAST TRANSPORT LLC, a
Florida limited liability company

By: 
Name: Noel Heiks
Title: Manager

2022 MAY 16 PM 1:49

APPROVED
AND
FILED

(((H22000174431 3)))

5/12/22, 9:52 AM

Division of Corporations

L22000195635Florida Department of State
Division of Corporations

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H220001701763ABC-

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Account Number : I19990000077
Phone : (407)649-4016
Fax Number : (407)841-0168

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Email Address: jdecker@bakerlaw.com

FLORIDA LIMITED LIABILITY CO.

Space Coast Transport LLC

Certificate of Status	0
Certified Copy	0
Page Count	03
Estimated Charge	\$125.00

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ARTICLES OF ORGANIZATION**OF****SPACE COAST TRANSPORT LLC**

The undersigned acting as the organizer of SPACE COAST TRANSPORT LLC, under the Florida Limited Liability Company Act, Chapter 605, *Fla. Stat.*, adopts the following Articles of Organization:

ARTICLE I - Name:

The name of the limited liability company is SPACE COAST TRANSPORT LLC (the "Company").

ARTICLE II - Address:

The mailing address and the street address of the Company is 1214 Samar Road, Cocoa Beach, Florida 32931.

ARTICLE III - Duration:

The period of duration for the Company shall be perpetual, unless dissolved in accordance with the terms of the Operating Agreement of the Company.

ARTICLE IV - Management:

The limited liability company is to be managed by one or more managers and the names and addresses of the initial managers of the Company are:

<u>Name</u>	<u>Address</u>
Noel Heiks	1214 Samar Road Cocoa Beach, Florida 32931
Kevin Key	1214 Samar Road Cocoa Beach, Florida 32931

ARTICLE V - Initial Registered Agent and Office:

The initial registered agent for the Company shall be CT Corporation System, 1200 South Pine Island Road, Plantation, Florida 33324. A copy of the registered agent's acceptance to serve accompanies these Articles.

(((H22000170176 3)))

(((H22000170176 3)))

ARTICLE VI - Amendments:

The Company reserves the right to amend any provision of these Articles of Organization, which amendment shall only be effectuated by the majority written approval of all voting Members of the Company.

ARTICLE VII - Indemnification:

Each individual or entity who is or was a manager of the Company (and the heirs, executor, personal representatives, administrators, successors or assigns of such individual or entity) who was or is made a party to, or is involved in any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person is or was a manager of the Company ("Indemnitee"), shall be indemnified and held harmless by the Company to the fullest extent permitted by applicable law, as the same exists or may hereafter be amended. In addition to the indemnification conferred in this Article, the Indemnitee shall also be entitled to have paid directly by the Company the expenses reasonably incurred in defending any such proceeding against such Indemnitee in advance of its final disposition, to the fullest extent authorized by applicable law, as the same exists or may hereafter be amended. The rights and authority conferred in this Article shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, provision of the Articles of Organization or Operating Agreement of the Company, agreement, vote of Members or otherwise. Any repeal or amendment of this Article by the Members of the Company shall not adversely affect any right or protection of a manager or officer existing at the time of such repeal or amendment.

IN WITNESS WHEREOF, the undersigned executes these Articles of Organization as of this 12th day of May, 2022.



Jeffrey E. Decker, Authorized Representative

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MAY 12 PM 1:43
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**ACCEPTANCE OF APPOINTMENT OF
REGISTERED AGENT**

PURSUANT TO THE PROVISIONS OF SECTION 605.415, FLORIDA STATUTES, THE UNDERSIGNED REGISTERED AGENT SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the limited liability company is **SPACE COAST TRANSPORT LLC.**

2. The name and address of the registered agent is:

CT Corporation System
1200 South Pine Island Road
Plantation, Florida 33324

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, the undersigned hereby accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties, and that it is familiar with and accepts the obligations of its position as registered agent.

By: Donna Peterson-RiggsPrinted Name: Donna Peterson-RiggsIts: Asst. Secretary

Dated this 12 day of May, 2022.



PERMIT

CITY OF COCOA BEACH

2 SOUTH ORLANDO AVENUE / P O BOX 322430 COCOA BEACH, FLORIDA 32932-2430
(321) 868-3217 FAX (321) 868-3212 www.CityofCocoaBeach.com

Application Number	BP-23-540	Date	June 24, 2024
Application pin number	BP-23-540		
Property Address	101 ATLANTIC AV N		
Parcel ID:	2517618		
Application type description	Alterations		
Subdivision Name	COCOA BEACH		
Property Use			
Property Zoning			
Application valuation	100,000		

Owner

AVESTELA LLC
1214 Samar Rd Cocoa Beach, Fl. 32931
540-230-9855 noel@cosmiktiki.com

Contractor

HIGHLANDER CONSTRUCTION INC
FORSYTH, VALERIE ANN
984 SAMAR ROAD
COCOA BEACH FL 32931
321-749-8580
CBC1255554

Subcontractor

DEREK VAUGHN
Andrew Leaf
MCKAY, CHAD T
BILDER, DANIEL ARTHUR

ORION CONNECTIVITY SERVICES INC.	EC13003654	321-576-2818
LEAF AIR AND HEAT LLC	CAC1822141	321-525-6745
COCOA BEACH PLUMBING SERVICES, INC.	CFC1429665	321-783-6000
PRO-TECH ROOFING OF BREVARD INC	CCC057650	321-783-1694

Description of Work: Complete interior buildout to include exterior sewer to tap.

Permit	BLDG - Building Permit
Permit Number	BP-23-540
Permit Fee	\$1,287.88
Issue Date	May 7, 2024
Expiration Date	November 3, 2024

Special Notes and Comments: A permit issued shall be construed to be a license to proceed with the work and is not authority to violate, cancel, alter or set aside any of the provisions of the technical code. Every permit issued shall become invalid unless the authorized work is commenced within 180 days of issuance pursuant to Florida Building Code Section 105.4.

Fences: Finished side facing the right of way or neighboring property (LDC Sec. 3-32 E.).

Driveways: -During construction of a driveway no material shall be stored in the right-of-way, and all materials shall be secured in such a manner to prevent material migration into a waterway or stormwater system (LDC Sec. 3-09 B.).

-All driveway sections, extending into the public right-of-way, shall be surfaced in compliance with the specifications of the Cocoa Beach Standard Construction Details, M-4A or M-4B. Materials such as gravel or coquina are not in compliance with city standard construction requirements (LDC Sec. 3-09 C.).

- All driveways shall be constructed with a minimum setback distance of five (5) feet from the side property line (LDC Sec. 3-09 L.).
- All costs for repairs or replacement of driveways within the public Right-of-way, as a result of necessary access by property owners or their private contractors, are the responsibility of the property owner (LDC Sec. 3-09 O.).
- Costs for repairs or replacement of driveways comprised of pavers or materials other than concrete/asphalt, where the damage is the result of gaining necessary access to utilities, shall be the responsibility of the property owner (LDC Sec. 3-09 P.).

NOTICE: In addition to the requirements of this permit, there may be additional restrictions applicable to this property that may be found in the public records of this county, and there may be additional permits required from other governmental entities such as water management districts, state agencies, or federal agencies.
Also, if your property is subject to deed restrictions, it is your responsibility to ensure compliance with same.

**FAILURE TO COMPLY WITH THE
MECHANICS LIEN LAW CAN RESULT IN THE
PROPERTY OWNER PAYING TWICE FOR
BUILDING IMPROVEMENTS**



L22000195635

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

☐

PICK-UP

☐

WAIT

☐

MAIL

(Business Entity Name)

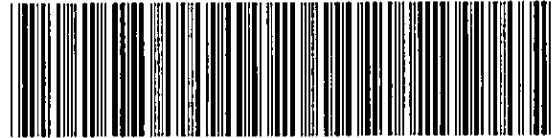
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DIRECTOR'S OFFICE
TALLAHASSEE, FLORIDA

cf 3/6/2023

CORPORATION SERVICE COMPANY
1201 Hays Street
Tallahassee, FL 32301
Phone: 850-558-1500

ACCOUNT NO. : I20000000195

REFERENCE : 533931 4329479

AUTHORIZATION :

COST LIMIT : ~~\$5,250.00~~ *Eylien Baker*

ORDER DATE : February 28, 2023

ORDER TIME : 2:24 PM

ORDER NO. : 533931-005

CUSTOMER NO: 4329479

DOMESTIC AMENDMENT FILING

NAME: AZAMIGO, LLC

EFFECTIVE DATE: XX

XX ARTICLES OF AMENDMENT
 RESTATED ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Eyliena Baker -- EXT#

EXAMINER'S INITIALS: _____



FLORIDA DEPARTMENT OF STATE
Division of Corporations

March 1, 2023

CORPORATION SERVICE COMPANY

RESUBMIT
Please give original
submission date as file date.

SUBJECT: AZAMIGO, LLC
Ref. Number: L22000195635

We have received your document for AZAMIGO, LLC and the authorization to debit your account in the amount of \$25.00. However, the document has not been filed and is being returned for the following:

Please file the document as either Articles of Amendment or Restated Articles of Incorporation pursuant to applicable Florida Statutes.

Please correct number 3 in your document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6050.

Claretha Golden
Regulatory Specialist II

Letter Number: 923A00004775

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**ARTICLES OF AMENDMENT TO ARTICLES OF ORGANIZATION
OF
AZAMIGO, LLC**

(Document No. L22000195635)

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2023 FEB 28 PM 1:50
SOL
TALL
STATE
TALLAHASSEE, FL

Pursuant to the provisions of Chapter 605, Florida Statutes, the undersigned limited liability company (the "Company") adopts the following Articles of Amendment to its Articles of Organization, which were initially filed on May 12, 2022 (the "Articles of Organization"):

1. The name of the Company is AZAMIGO, LLC.
2. Pursuant to a unanimous written consent of the managers and sole member dated as of February 27, 2023, the Company's managers and member have approved and proposed that the Company adopt the following amendment to the Articles of Organization, and the Company has approved and adopted said amendment pursuant to the same unanimous written action.
3. Article I of the Articles of Organization is hereby amended to read as follows:

**"ARTICLE I
NAME"**

The name of the limited liability company is COSMIK TIKI, LLC (the "Company").

All other provisions of the Articles of Organization shall remain in full force and effect, unaltered except as expressly provided above.

IN WITNESS WHEREOF, these Articles of Amendment to Articles of Organization are hereby effectively dated March 3, 2023.

AZAMIGO, LLC, a Florida limited liability
company

By: 
By: Noel Heiks (Mar 3, 2023 15:06 EST)
Name: Noel Heiks
Title: Manager

REQUIRED FIXTURES (PER FBC-B 454.1.6.1)					
	MEN'S RESTROOM			WOMEN'S RESTROOM	
	URINALS	WC	LAVATORIES	WC	LAVATORIES
REQUIRED	1	1	1	1	1
PROVIDED	1	1	3	2	3
NOTE: PAPER TOWEL DISPENSERS AND DIAPER CHANGING TABLE SHALL BE PROVIDED IN EACH RESTROOM					
NOTE: A HOSE BIBB W/ VACUUM BREAKER SHALL BE PROVIDED WITHIN 25' OF EACH RESTROOM					

REQUIRED FIXTURE COMPLIANCE PER 454.1.6.1.1
TOTAL DECK AREA: 3,379 SF - 1,275 SF POOL = 2,104 SF
TOTAL AREA OF POOL = 1,275 SF (POOL WATER ONLY)
ACTUAL DECK AREA/POOL AREA MUST BE <=3.0
2,104 SF / 1,275 SF = 1.65 (FBC 454.1.6.1 APPLIES - SEE RESTROOM REQUIREMENTS THIS SHEET)

POOL IS ENCLOSED BY A MIN. 48" HIGH FENCE, LANDSCAPE WALL, AND SITE BUILDING, WITH SELF-CLOSING, SELF-LATCHING LOCKABLE GATES OPENING AWAY FROM POOL. GATE LATCHES ARE 54" ABOVE BOTTOM OF GATE OR MINIMUM 3" BELOW THE TOP OF GATE ON POOL SIDE. FENCE DOES NOT ALLOW PASSAGE OF 4" DIAMETER SPHERE. LOCKS, IF SELF-LOCKING, MAY BE 34" MINIMUM AND 48" MAXIMUM ABOVE THE FINISHED FLOOR OR GROUND

4' HIGH WALL WITH 4' HIGH VINYL FENCE ON TOP (BY OTHERS)

LADDER WITH MINIMUM 4'-0" OF DECK BEHIND LADDER. LOCATE LADDER AS SHOWN, WITH A MAX. 75 FEET DISTANCE ALONG WATERLINE FROM NEXT MEANS OF EGRESS EACH WAY ALONG WATERLINE AROUND POOL

LADDER WITH MINIMUM 4'-0" OF DECK BEHIND LADDER. LOCATE LADDER AS SHOWN, WITH A MAX. 75 FEET DISTANCE ALONG WATERLINE FROM NEXT MEANS OF EGRESS EACH WAY ALONG WATERLINE AROUND POOL

INSTALL DARK CONTRASTING PERMANENT FOUR INCH HIGH DEPTH MARKERS AND "NO DIVING" MARKINGS ON TOP OF POOL DECK WITHIN 2'-0" OF WATERS EDGE AROUND POOL AT LOCATIONS SHOWN WITH A MAXIMUM DISTANCE OF 25 FEET BETWEEN MARKINGS (MAX. 20' SPACING IN A SUNSHELF AREA)

EQUIPMENT PACK SHALL BE ILLUMINATED WITH 30 FC MIN. ILLUMINATION AT FLOOR LEVEL.

MAINTENANCE HUBB (BY OTHERS - COVERED AND PROTECTED FROM WEATHER AND ELEMENTS)

INSTALL HEATERS ON HURRICANE SLAB OR EQUAL IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS

POOL RULES SIGNAGE
POOL RULES AND REGULATIONS FOR BATHERS SHALL BE POSTED NEAR POOL SIDE AND LEGIBLE FROM THE POOL DECK. LETTERING SHALL BE MINIMUM 1" IN HEIGHT AND SHALL CONTAIN THE FOLLOWING:
1. NO FOOD OR BEVERAGES IN POOL OR ON POOL WET DECK. COMMERCIALY BOTTLED WATER IN PLASTIC BOTTLES IS ALLOWED ON THE POOL WET DECK FOR POOL PATRON HYDRATION.
2. NO GLASS OR ANIMALS IN THE FENCED POOL AREA (OR 50' FROM UNFENCED POOL).
3. BATHING LOAD: 60 PERSONS.
4. POOL HOURS: DAWN TO DUSK.
5. SHOWER BEFORE ENTERING POOL.
6. NO DIVING. (IN 4" LETTERS)
7. DO NOT SWALLOW THE POOL WATER.
8. DO NOT PLACE FURNITURE IN POOL.
9. WARNING: DROP OFF AT SUN SHELF EDGE IS MAX. 3'-0" DEEP (IN 4" LETTERS)
10. POOL MAXIMUM DEPTH: 4'-0" (IN 2" LETTERS)

THESE PLANS ARE FOR THE POOL & POOL EQUIPMENT CONSTRUCTION ONLY. RESTROOMS ARE SHOWN FOR REFERENCE PURPOSES ONLY. RESTROOM BUILDING CONSTRUCTION IS BY OTHERS UNDER SEPARATE PERMIT.
POOL DECK, FENCING, GATES & LANDSCAPING UNDER SEPARATE PERMIT.

POOL NOTES: (SEE SHEET 6)
1. POOL LAYOUT NOTES
2. RESTROOM NOTES
3. EQUIPMENT ROOM/ ENCLOSURE NOTES
4. SOIL BEARING & FOUNDATION NOTE
5. CONCRETE/STEEL NOTE
6. MISCELLANEOUS NOTE
7. DECK NOTES
8. BARRIER NOTES
9. LANDSCAPE IRRIGATION WATER NOTES
10. NIGHT SWIMMING REQUIREMENTS
11. POOL EQUIPMENT NOTES
12. OTHER NOTES

BLDG CODE - POOL AREA OCCUPANT LOAD CALCS
(IN ACCORDANCE WITH 2020 F.B.C., 7TH EDITION, TABLE 1004.5)
SWIMMING POOL WATER SURFACE: 1,275 /50= 26
SWIMMING POOL DECK AREA: 2,096 /15= 140
POOL AREA TOTAL OCCUPANT LOAD = 166
MINIMUM REQUIRED EGRESS PER SECTION 7.4.1 (<500) = 2
TOTAL EGRESS WIDTH REQUIRED: 166 X 0.2 = 34"
FIRE CODE PRIMARY EGRESS GATE WIDTH: 36" (MIN.)
FIRE CODE SECONDARY EGRESS GATE WIDTH: 36" (MIN.)

TOTAL EGRESS WIDTH PROVIDED: 72"
NOTE: BLOCKAGE OF ANY ONE GATE DOES NOT REDUCE THE REMAINING EGRESS PROVIDED TO LESS THAN 50% OF MIN. REQ.
MAX. DISTANCE FROM PRIMARY EGRESS TO FAR FENCE: 114 FEET
MINIMUM SECONDARY DISTANCE. (PRIMARY DIST. x .50): 57 FEET
ACTUAL DISTANCE TO SECONDARY EGRESS: 69 FEET

FIRE CODE - POOL AREA OCCUPANT LOAD CALCS
(IN ACCORDANCE WITH NFPA 101, 2018 EDITION, TABLE 7.3.1.2)
SWIMMING POOL WATER SURFACE: 1,275 /50= 26
SWIMMING POOL DECK AREA: 2,096 /30= 70
POOL AREA TOTAL OCCUPANT LOAD = 96
MINIMUM REQUIRED EGRESS PER SECTION 7.4.1 (<500) = 2
MINIMUM PRIMARY EGRESS WIDTH: 96 X 0.1 = 10" (36" MIN.)
MINIMUM SECONDARY EGRESS WIDTH: 36" (UP TO 360 OCCUPANTS)
MAX. DISTANCE FROM PRIMARY EGRESS TO FAR FENCE: 114 FEET
MINIMUM SECONDARY DISTANCE. (PRIMARY DIST. x .50): 57 FEET
ACTUAL DISTANCE TO SECONDARY EGRESS: 69 FEET

WOMEN'S RESTROOM. TWO TOILETS, THREE SINKS, AND DIAPER CHANGING TABLE. LABEL DOOR "WOMEN" PROVIDE HOSE BIBB WITH VACUUM BREAKER IN OR WITHIN 25 FEET OF RESTROOM. SLOPE FLOOR TO DRAIN(S).

MEN'S RESTROOM. ONE TOILET, THREE SINKS, 1 URINAL, AND DIAPER CHANGING TABLE. LABEL DOOR "MEN" PROVIDE HOSE BIBB WITH VACUUM BREAKER IN OR WITHIN 25 FEET OF RESTROOM. SLOPE FLOOR TO DRAIN(S).

POOL AREA PLAN
SCALE: 3/16" = 1'



PROJECT NAME:
COSMIK TIKI
SWIMMING POOL
101 NORTH ATLANTIC AVENUE
COCOA BEACH, FL 32931

PREPARED FOR:
INTERCOASTAL POOL AND SPA
5101 INDUSTRY DRIVE
MELBOURNE, FLORIDA 32940

ACE Aquatic Consulting
Pool, Spa and Fountain Engineering
22171 WATERSIDE DRIVE
BOCA RATON, FL 33428
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PROJECT NO.
23C014

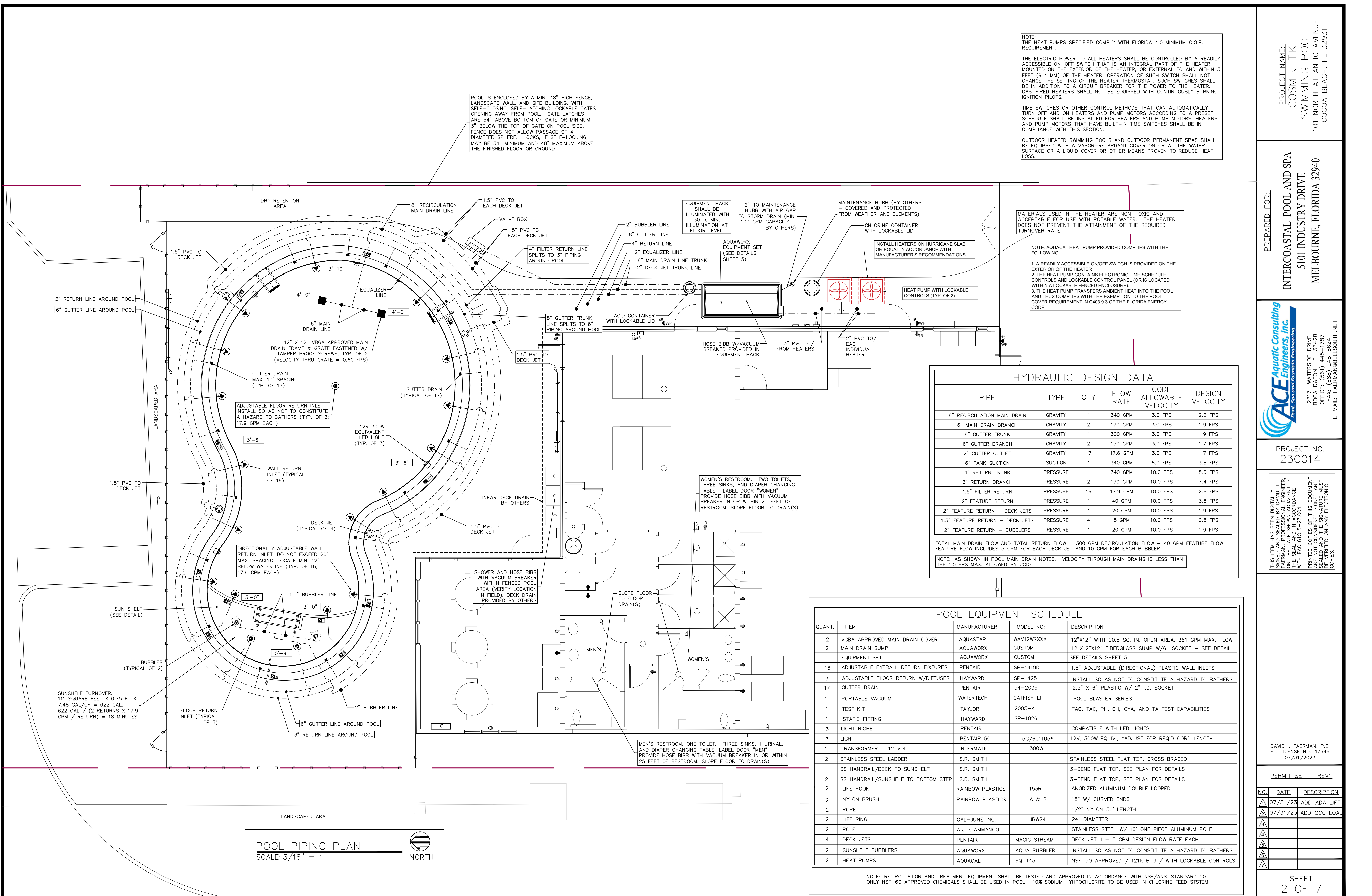
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DAVID I. FAERMAN, P.E.
FL. LICENSE NO. 47646
07/31/2023

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1	07/31/23	ADD ADA LIFT
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SHEET
1 OF 7



NOTE:
THE HEAT PUMPS SPECIFIED COMPLY WITH FLORIDA 4.0 MINIMUM C.O.P. REQUIREMENT.

THE ELECTRIC POWER TO ALL HEATERS SHALL BE CONTROLLED BY A READILY ACCESSIBLE ON-OFF SWITCH THAT IS AN INTEGRAL PART OF THE HEATER, MOUNTED ON THE EXTERIOR OF THE HEATER OR EXTERNAL TO AND WITHIN 3 FEET (914 MM) OF THE HEATER. OPERATION OF SUCH SWITCH SHALL NOT CHANGE THE SETTING OF THE HEATER THERMOSTAT. SUCH SWITCHES SHALL BE IN ADDITION TO A CIRCUIT BREAKER FOR THE POWER TO THE HEATER. GAS-FIRED HEATERS SHALL NOT BE EQUIPPED WITH CONTINUOUSLY BURNING IGNITION PILOTS.

TIME SWITCHES OR OTHER CONTROL METHODS THAT CAN AUTOMATICALLY TURN OFF AND ON HEATERS AND PUMP MOTORS ACCORDING TO A PRESET SCHEDULE SHALL BE INSTALLED FOR HEATERS AND PUMP MOTORS. HEATERS AND PUMP MOTORS THAT HAVE BUILT-IN TIME SWITCHES SHALL BE IN COMPLIANCE WITH THIS SECTION.

OUTDOOR HEATED SWIMMING POOLS AND OUTDOOR PERMANENT SPAS SHALL BE EQUIPPED WITH A VAPOR-RETARDANT COVER ON OR AT THE WATER SURFACE OR A LIQUID COVER OR OTHER MEANS PROVEN TO REDUCE HEAT LOSS.

MATERIALS USED IN THE HEATER ARE NON-TOXIC AND ACCEPTABLE FOR USE WITH POTABLE WATER. THE HEATER DOES NOT PREVENT THE ATTAINMENT OF THE REQUIRED TURNOVER RATE.

- NOTE: AQUACAL HEAT PUMP PROVIDED COMPLIES WITH THE FOLLOWING:
- 1. A READILY ACCESSIBLE ON/OFF SWITCH IS PROVIDED ON THE EXTERIOR OF THE HEATER
 - 2. THE HEAT PUMP CONTAINS ELECTRONIC TIME SCHEDULE CONTROLS AND LOCKABLE CONTROL PANEL (OR IS LOCATED WITHIN A LOCKABLE FENCED ENCLOSURE)
 - 3. THE HEAT PUMP TRANSFERS AMBIENT HEAT INTO THE POOL AND THUS COMPLIES WITH THE EXEMPTION TO THE POOL COVER REQUIREMENT IN C403.9.3 OF THE FLORIDA ENERGY CODE

HYDRAULIC DESIGN DATA					
PIPE	TYPE	QTY	FLOW RATE	CODE ALLOWABLE VELOCITY	DESIGN VELOCITY
8" RECIRCULATION MAIN DRAIN	GRAVITY	1	340 GPM	3.0 FPS	2.2 FPS
6" MAIN DRAIN BRANCH	GRAVITY	2	170 GPM	3.0 FPS	1.9 FPS
8" GUTTER TRUNK	GRAVITY	1	300 GPM	3.0 FPS	1.9 FPS
6" GUTTER BRANCH	GRAVITY	2	150 GPM	3.0 FPS	1.7 FPS
2" GUTTER OUTLET	GRAVITY	17	17.6 GPM	3.0 FPS	1.7 FPS
6" TANK SUCTION	SUCTION	1	340 GPM	6.0 FPS	3.8 FPS
4" RETURN TRUNK	PRESSURE	1	340 GPM	10.0 FPS	8.6 FPS
3" RETURN BRANCH	PRESSURE	2	170 GPM	10.0 FPS	7.4 FPS
1.5" FILTER RETURN	PRESSURE	19	17.9 GPM	10.0 FPS	2.8 FPS
2" FEATURE RETURN	PRESSURE	1	40 GPM	10.0 FPS	3.8 FPS
2" FEATURE RETURN - DECK JETS	PRESSURE	1	20 GPM	10.0 FPS	1.9 FPS
1.5" FEATURE RETURN - DECK JETS	PRESSURE	4	5 GPM	10.0 FPS	0.8 FPS
2" FEATURE RETURN - BUBBLERS	PRESSURE	1	20 GPM	10.0 FPS	1.9 FPS

TOTAL MAIN DRAIN FLOW AND TOTAL RETURN FLOW = 300 GPM RECIRCULATION FLOW + 40 GPM FEATURE FLOW
FEATURE FLOW INCLUDES 5 GPM FOR EACH DECK JET AND 10 GPM FOR EACH BUBBLER

NOTE: AS SHOWN IN POOL MAIN DRAIN NOTES, VELOCITY THROUGH MAIN DRAINS IS LESS THAN THE 1.5 FPS MAX. ALLOWED BY CODE.

POOL EQUIPMENT SCHEDULE				
QUANT.	ITEM	MANUFACTURER	MODEL NO.	DESCRIPTION
2	VGBA APPROVED MAIN DRAIN COVER	AQUASTAR	WAV12WRXXX	12"x12" WITH 90.8 SQ. IN. OPEN AREA, 361 GPM MAX. FLOW
2	MAIN DRAIN SUMP	AQUAWORX	CUSTOM	12"x12"x12" FIBERGLASS SUMP W/6" SOCKET - SEE DETAIL
1	EQUIPMENT SET	AQUAWORX	CUSTOM	SEE DETAILS SHEET 5
16	ADJUSTABLE EYEBALL RETURN FIXTURES	PENTAIR	SP-1419D	1.5" ADJUSTABLE (DIRECTIONAL) PLASTIC WALL INLETS
3	ADJUSTABLE FLOOR RETURN W/DIFFUSER	HAYWARD	SP-1425	INSTALL SO AS NOT TO CONSTITUTE A HAZARD TO BATHERS
17	GUTTER DRAIN	PENTAIR	54-2039	2.5" X 6" PLASTIC W/ 2" I.D. SOCKET
1	PORTABLE VACUUM	WATERTech	CATFISH LI	POOL BLASTER SERIES
1	TEST KIT	TAYLOR	2005-K	FAC, TAC, PH, CH, CYA, AND TA TEST CAPABILITIES
1	STATIC FITTING	HAYWARD	SP-1026	
3	LIGHT NICHE	PENTAIR		COMPATIBLE WITH LED LIGHTS
3	LIGHT	PENTAIR 5G	5G/601105*	12V, 300W EQUIV., *ADJUST FOR REQ'D CORD LENGTH
1	TRANSFORMER - 12 VOLT	INTERMATIC	300W	
2	STAINLESS STEEL LADDER	S.R. SMITH		STAINLESS STEEL FLAT TOP, CROSS BRACED
1	SS HANDRAIL/DECK TO SUNSHELF	S.R. SMITH		3-BEND FLAT TOP, SEE PLAN FOR DETAILS
2	SS HANDRAIL/SUNSHELF TO BOTTOM STEP	S.R. SMITH		3-BEND FLAT TOP, SEE PLAN FOR DETAILS
2	LIFE HOOK	RAINBOW PLASTICS	153R	ANODIZED ALUMINUM DOUBLE LOOPED
2	NYLON BRUSH	RAINBOW PLASTICS	A & B	18" W/ CURVED ENDS
2	ROPE			1/2" NYLON 50' LENGTH
2	LIFE RING	CAL-JUNE INC.	JBW24	24" DIAMETER
2	POLE	A.J. GIAMMANCO		STAINLESS STEEL W/ 16' ONE PIECE ALUMINUM POLE
4	DECK JETS	PENTAIR	MAGIC STREAM	DECK JET II - 5 GPM DESIGN FLOW RATE EACH
2	SUNSHELF BUBBLERS	AQUAWORX	AQUA BUBBLER	INSTALL SO AS NOT TO CONSTITUTE A HAZARD TO BATHERS
2	HEAT PUMPS	AQUACAL	SQ-145	NSF-50 APPROVED / 121K BTU / WITH LOCKABLE CONTROLS

NOTE: RECIRCULATION AND TREATMENT EQUIPMENT SHALL BE TESTED AND APPROVED IN ACCORDANCE WITH NSF/ANSI STANDARD 50. ONLY NSF-60 APPROVED CHEMICALS SHALL BE USED IN POOL. 10% SODIUM HYPOCHLORITE TO BE USED IN CHLORINE FEED SYSTEM.

POOL PIPING PLAN
SCALE: 3/16" = 1'

PROJECT NAME:
COSMIK TIKI
SWIMMING POOL
101 NORTH ATLANTIC AVENUE
COCOA BEACH, FL 32931

PREPARED FOR:
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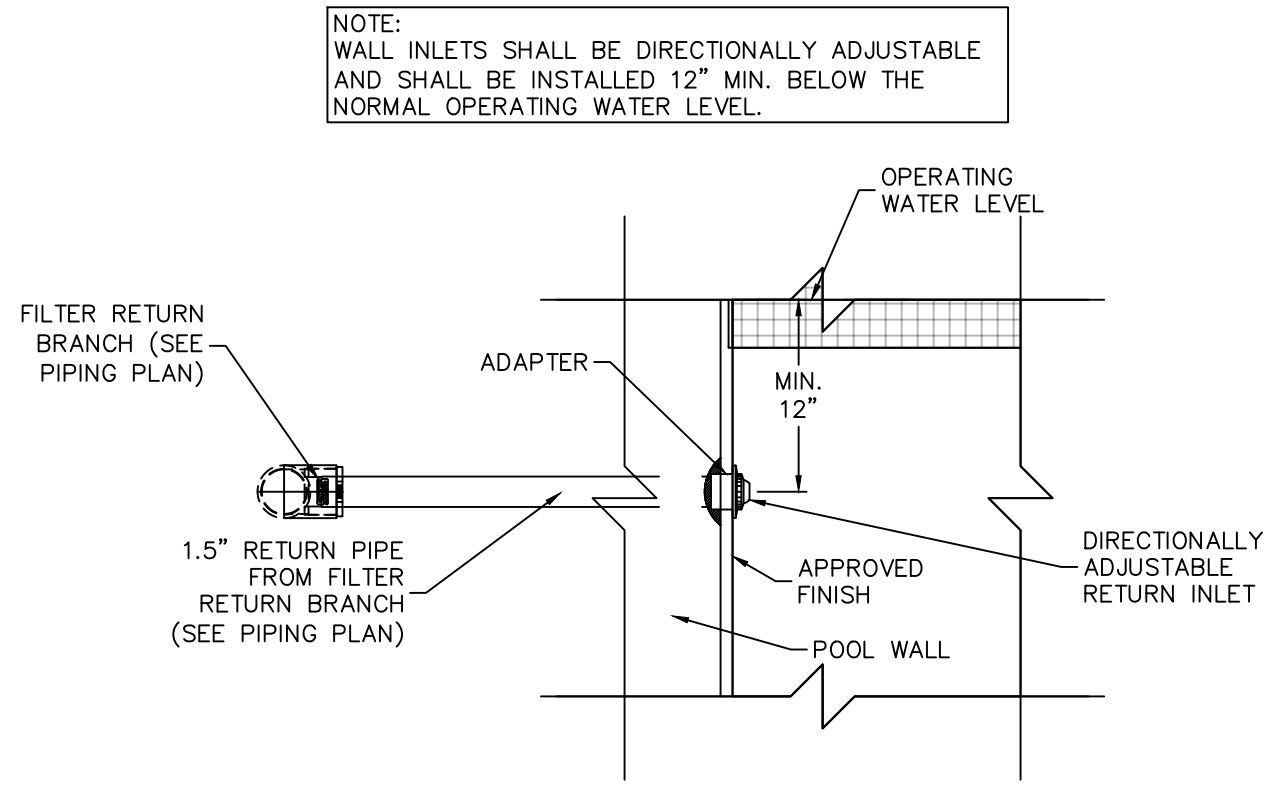
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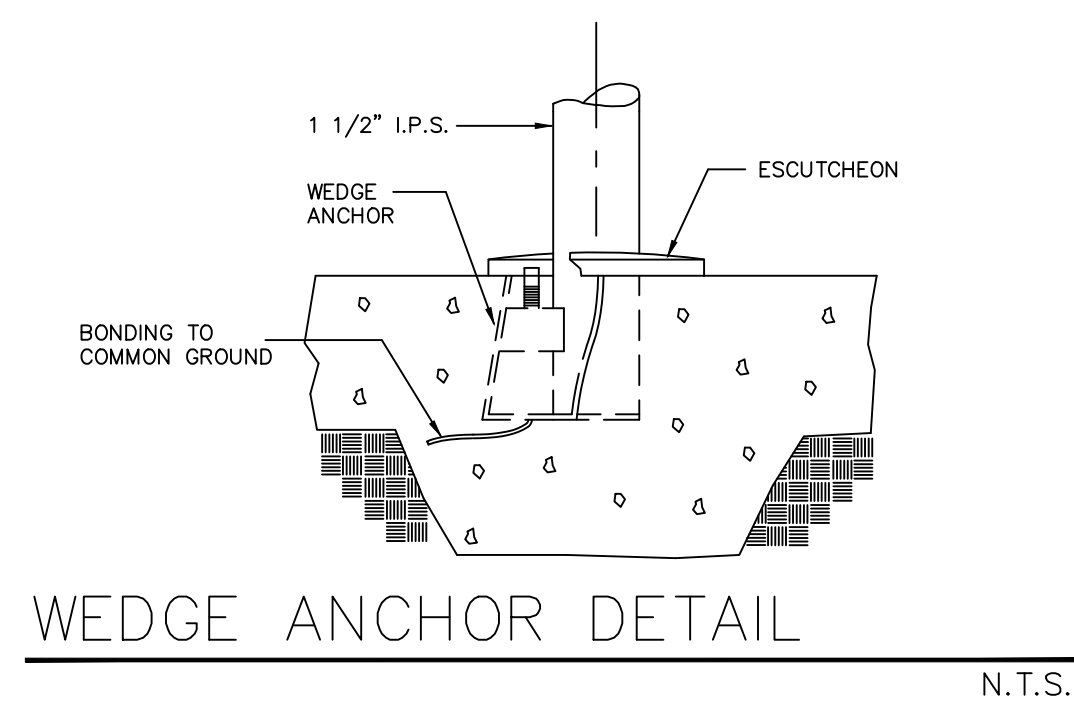
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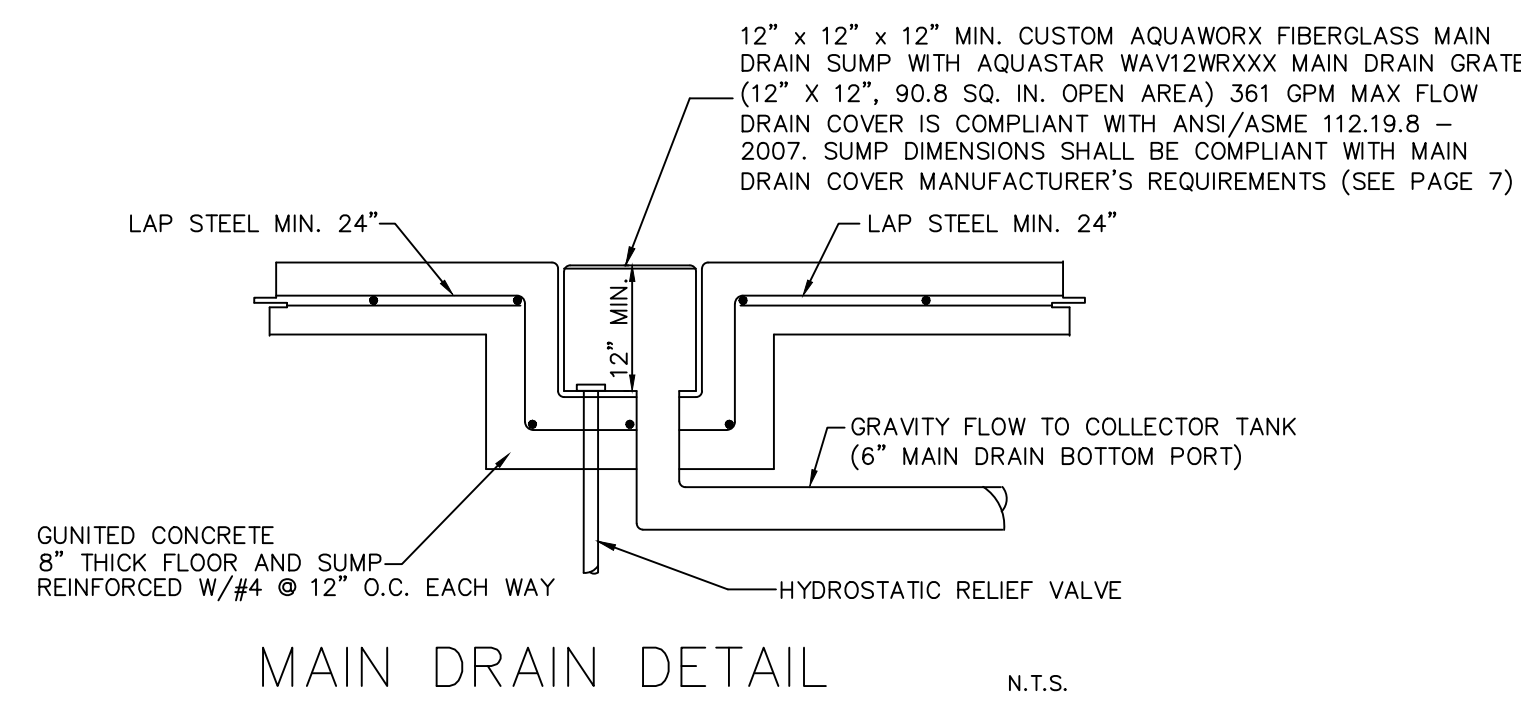
SHEET
2 OF 7



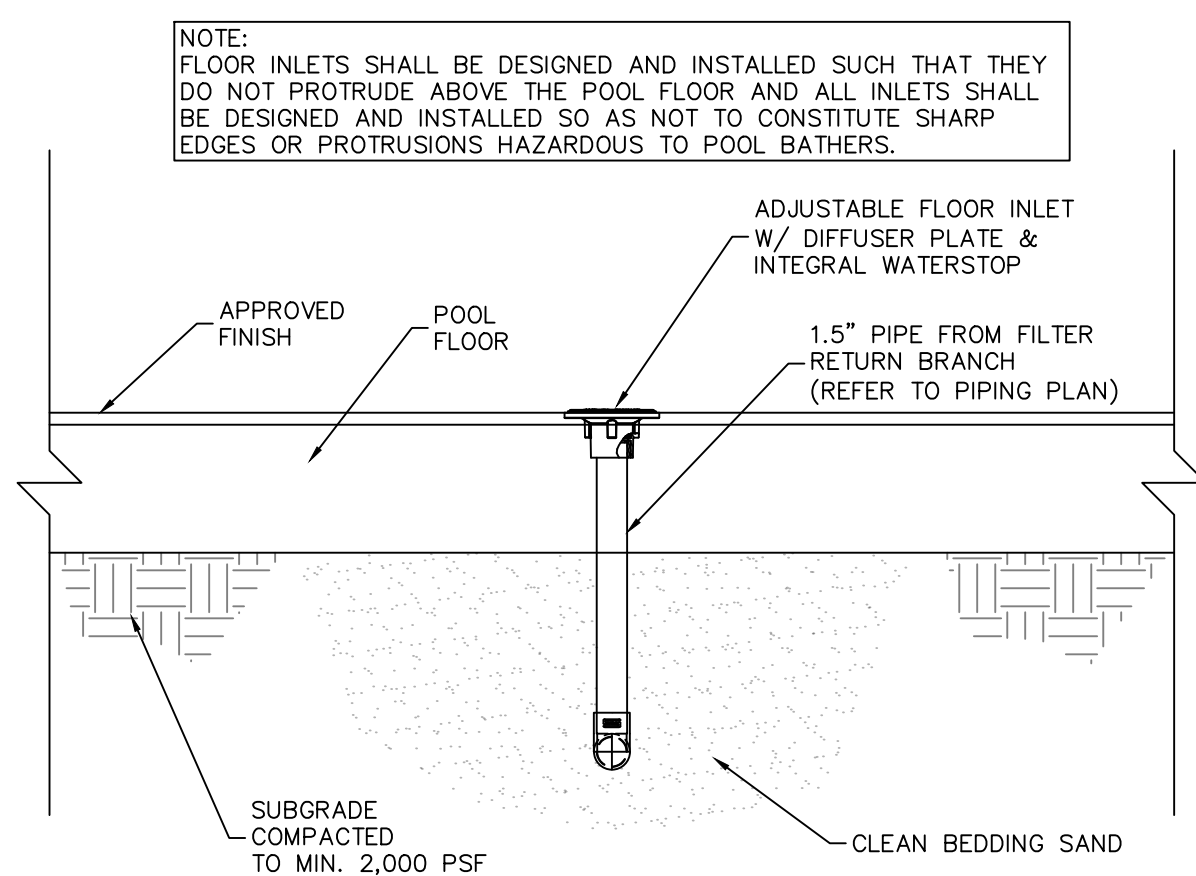
WALL INLET DETAIL
SCALE: N.T.S.



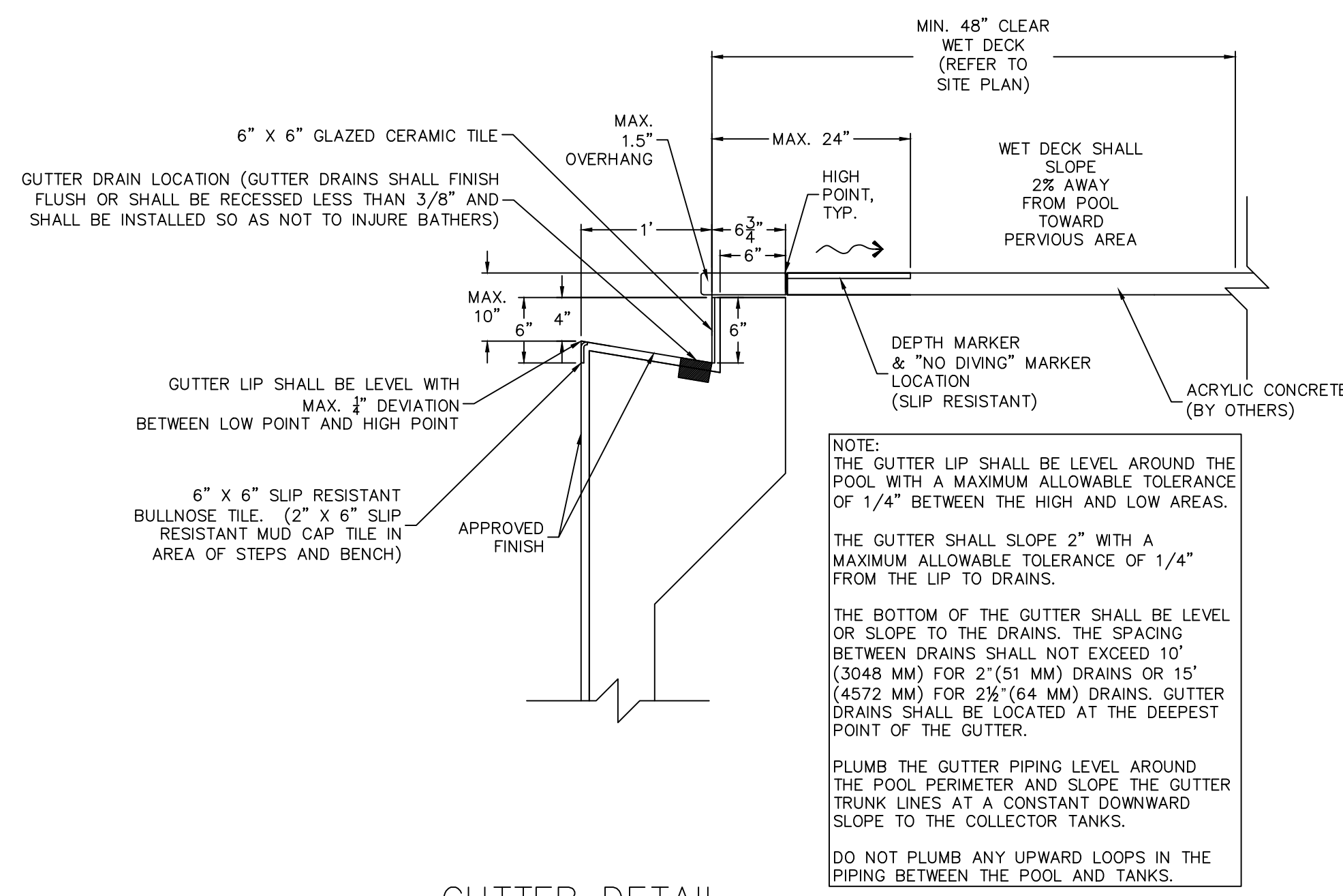
WEDGE ANCHOR DETAIL
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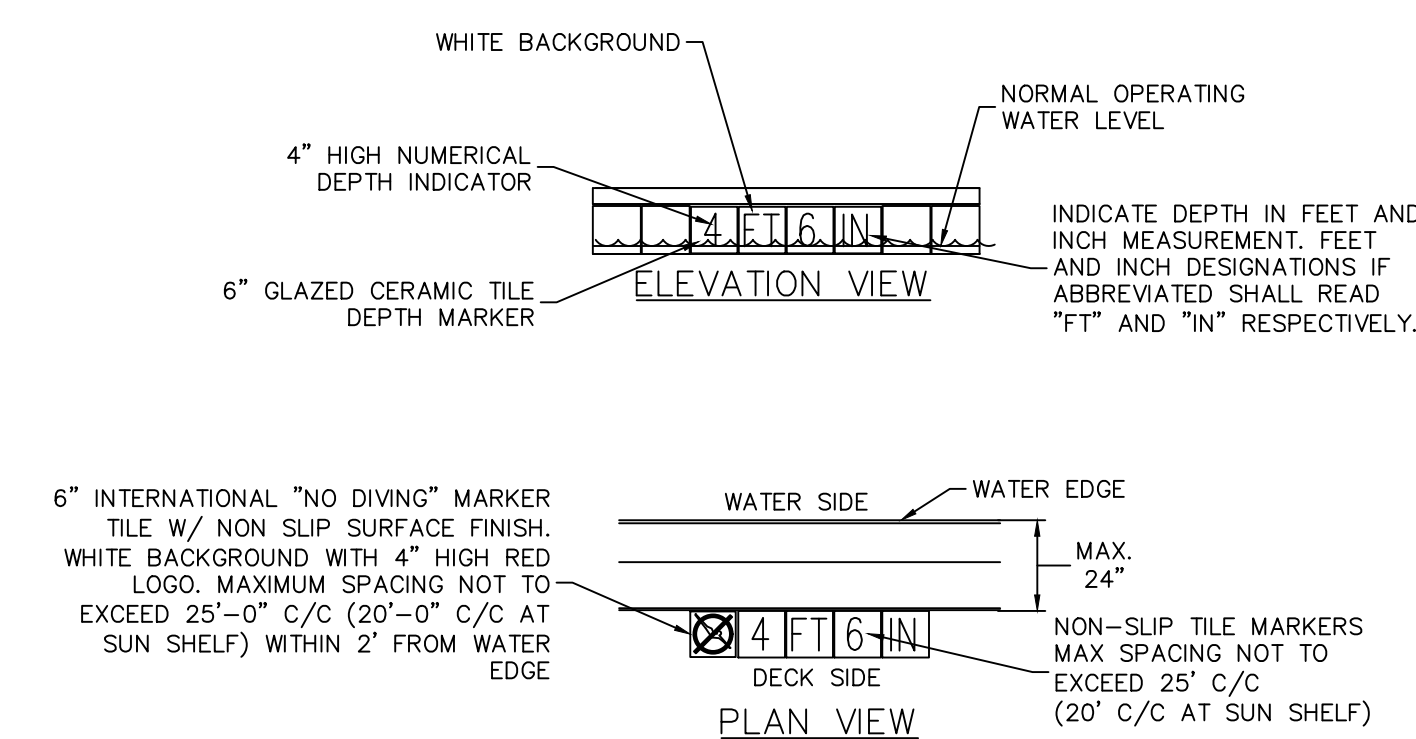
MAIN DRAIN DETAIL
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FLOOR INLET DETAIL
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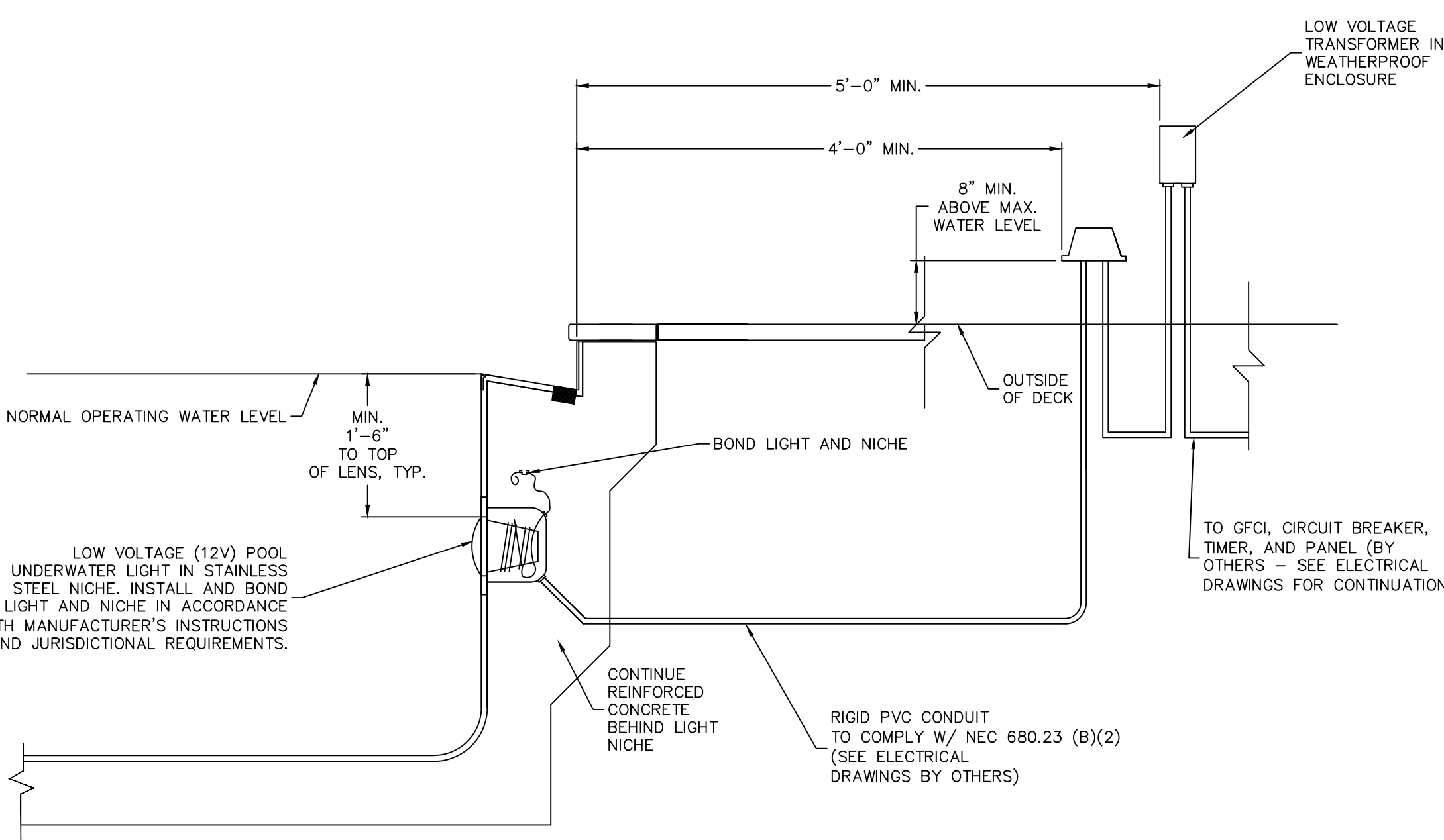


GUTTER DETAIL
SCALE: N.T.S.



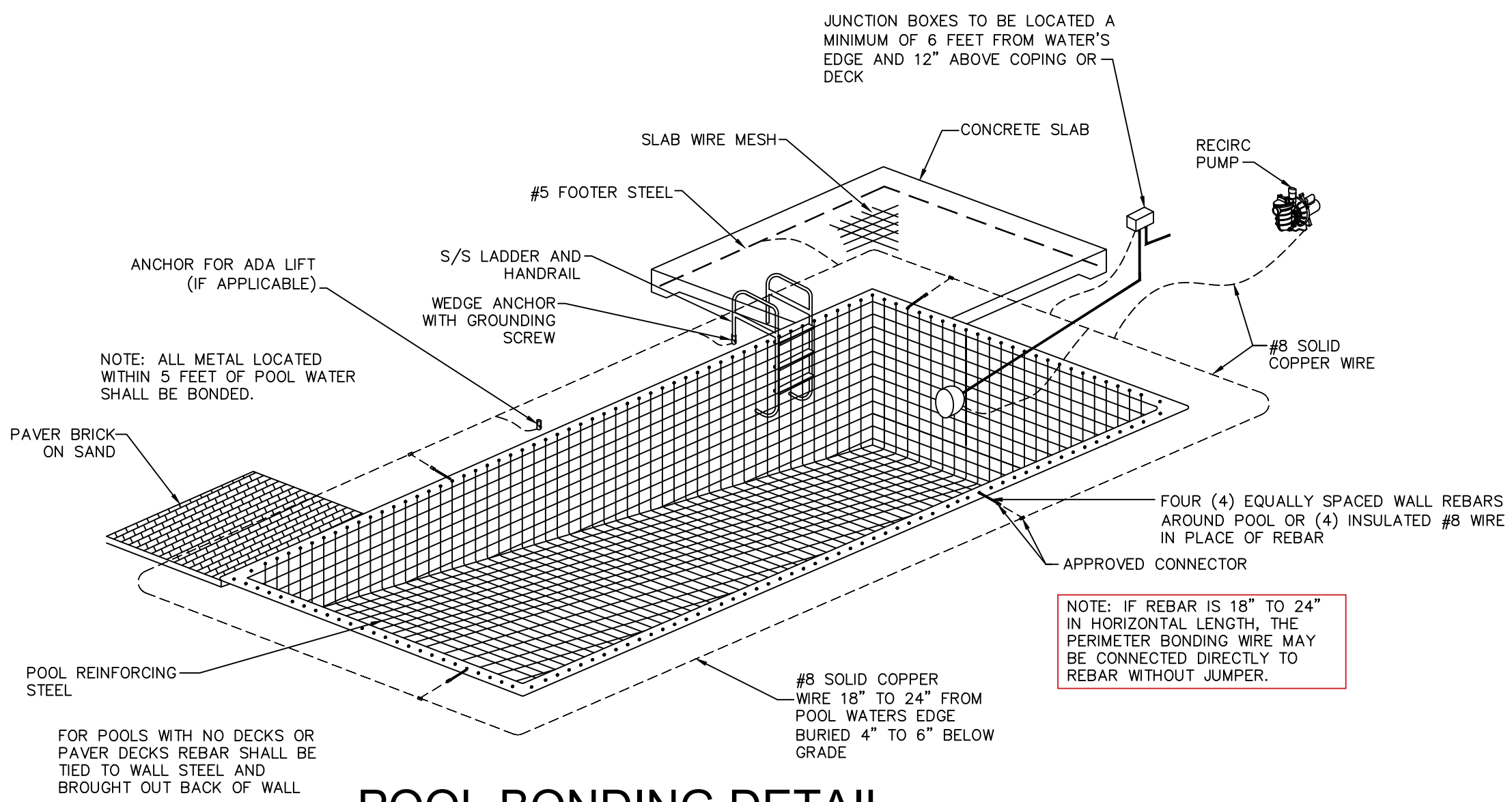
- MARKER NOTES:**
1. PERMANENT DEPTH MARKINGS FOLLOWED BY THE APPROPRIATE FULL OR ABBREVIATED WORDS "FEET," "FT.," OR "INCHES," "IN.," SHALL BE INSTALLED IN MINIMUM 4" HIGH (102 MM) NUMBERS AND LETTERS ON A CONTRASTING BACKGROUND.
 2. DEPTH MARKERS SHALL INDICATE ACTUAL DEPTH WITHIN 3" (76 MM). *MEASURED AT NORMAL OPERATING WATER LEVEL WHEN MEASURED 3' (914 MM) FROM THE POOL WALL.
 3. AT A MINIMUM, THE MARKINGS SHALL BE LOCATED ON BOTH SIDES OF THE POOL AT THE SHALLOW END, SLOPE BREAK, DEEP-END WALL AND DEEP POINT (IF LOCATED MORE THAN 5' (1524 MM) FROM THE DEEP-END WALL).
 4. DEPTH MARKINGS SHALL BE VISIBLE FROM INSIDE THE POOL AND FROM THE DECK.
 5. DEPTH MARKINGS SHALL BE LOCATED AT OR ABOVE WATER LEVEL ON INSIDE VERTICAL WALL AND ON THE COPING OR DECK (WITHIN 2' OF WATER EDGE).
 6. IN AREAS NOT PART OF AN APPROVED DIVING BOWL TILE "NO DIVING" MARKINGS SHALL BE PLACED ON THE COPING OR DECK WITHIN 2' (610 MM) OF WATER EDGE ON EACH SIDE OF POOL WITH A MAXIMUM DISTANCE BETWEEN OF 25' (7620 MM), 20' MAX. AT SUN SHELF.
 7. ALL MARKINGS SHALL BE TILE.
 8. MARKINGS SHALL BE FLUSH WITH THE SURROUNDING AREA WHERE PLACED AND RECESSED IF NECESSARY TO PROVIDE A SMOOTH FINISH THAT WILL AVOID CREATION OF AN INJURY HAZARD TO BATHERS.
 9. ALL MARKINGS INSTALLED ON HORIZONTAL SURFACES SHALL HAVE A SLIP-RESISTANT FINISH.
 10. MAXIMUM PERIMETER DISTANCE BETWEEN MARKINGS IS 25' (20' AT SUN SHELF). *POOL SIZE AND GEOMETRY MAY NECESSITATE ADDITIONAL DEPTH MARKING PLACEMENTS ABOUT ALL SIDES OF THE POOL TO MEET THIS REQUIREMENT.

MARKER DETAILS
SCALE: N.T.S.



UNDERWATER LIGHT DETAIL
SCALE: N.T.S.

- EQUIPOTENTIAL BONDING GRID:**
1. EXTENDS FOR 1 M (3 FT) HORIZONTALLY BEYOND THE INSIDE WALLS OF THE POOL.
 2. INCLUDES UNPAVED SURFACES AS WELL AS POURED CONCRETE AND OTHER TYPES OF PAVING.
 3. BONDING FOR PERIMETER SURFACES SHALL BE PROVIDED AS SPECIFIED IN 680.26(B)(2)(A) OR 680.26(B)(2)(B), AND ATTACHED TO THE POOL REINFORCING STEEL OR COPPER CONDUCTOR GRID AT A MINIMUM OF FOUR (4) POINTS UNIFORMLY SPACED AROUND THE PERIMETER OF THE POOL. FOR NON-CONDUCTIVE POOL SHELLS, BONDING AT FOUR POINTS SHALL NOT BE REQUIRED.
 4. STRUCTURAL REINFORCING STEEL, STRUCTURAL REINFORCING STEEL SHALL BE BONDED IN ACCORDANCE WITH 680.26(B)(1)(A).
 5. ALTERNATE MEANS, WHERE STRUCTURAL REINFORCING STEEL IS NOT AVAILABLE COPPER CONDUCTORS SHALL BE UTILIZED WHERE THE FOLLOWING CONDITIONS ARE MET:
 - A. MATERIALS AND CONNECTIONS, BONDING SHALL BE BY MEANS OF AT LEAST ONE MINIMUM 8 AWG BARE SOLID COPPER CONDUCTOR. THE CONDUCTORS SHALL FOLLOW THE CONTOUR OF THE PERIMETER SURFACE.
 - B. APPROVED SPLICES SHALL BE PERMITTED, IF ONLY A SINGLE CONDUCTOR IS PROVIDED, IT SHALL BE 450 TO 600 MM (18 TO 24 INCHES) FROM THE INSIDE WALL OF THE POOL.
 - C. SECURING PERIMETER SURFACE EQUIPOTENTIAL BONDING CONDUCTORS SHALL BE SECURED WITHIN OR UNDER THE PERIMETER SURFACE. AN EQUIPOTENTIAL BONDING CONDUCTOR UNDER THE PERIMETER SURFACE SHALL BE CONSIDERED SECURED WHEN INSTALLED 100 TO 150 MM (4 TO 6 INCHES) BELOW THE SUBGRADE.



POOL BONDING DETAIL
NO SCALE

PROJECT NAME:
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SWIMMING POOL
101 NORTH ATLANTIC AVENUE
COCA BEACH, FL 32931

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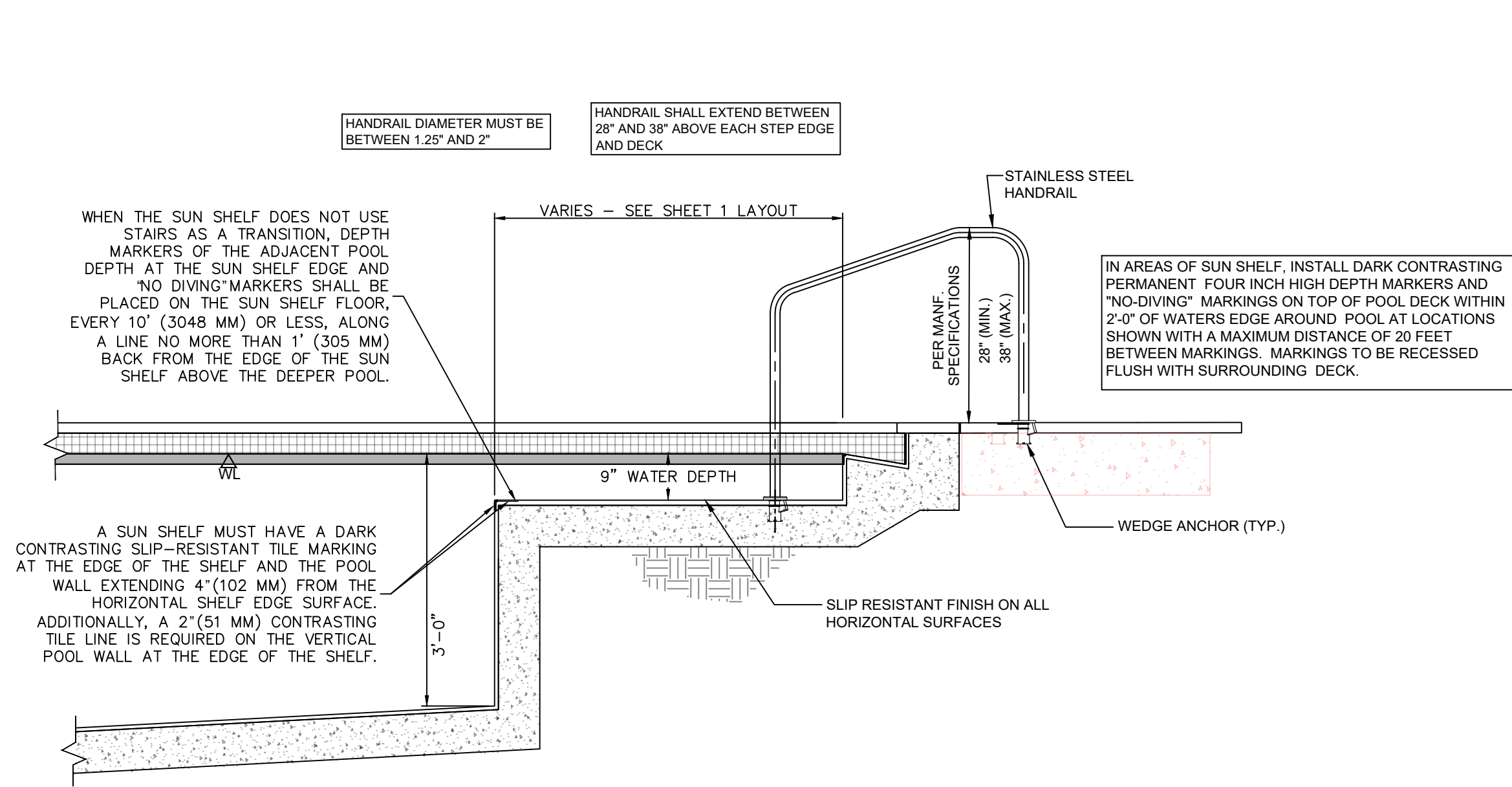
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07/31/2023

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SHEET
3 OF 7



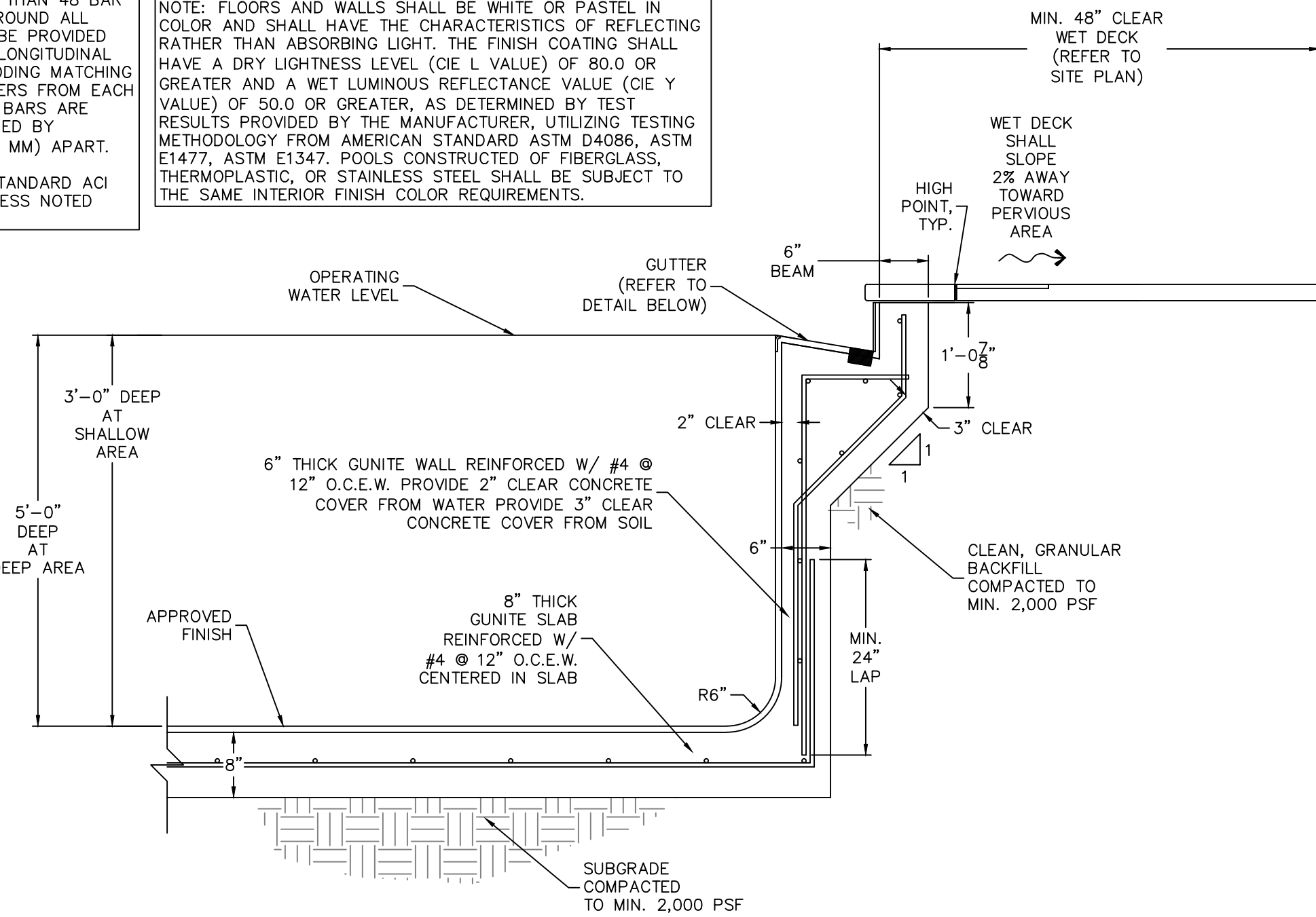
SUNSHELF DETAIL

NOT TO SCALE

NOTE: SPLICES IN REINFORCING BARS SHALL BE NOT LESS THAN 48 BAR DIAMETERS AND REINFORCEMENT SHALL BE CONTINUOUS AROUND ALL CORNERS AND CHANGES IN DIRECTION. CONTINUITY SHALL BE PROVIDED AT CORNERS OR CHANGES IN DIRECTION BY BENDING THE LONGITUDINAL STEEL AROUND THE CORNER 48 BAR DIAMETERS OR BY ADDING MATCHING REINFORCING STEEL, WHICH SHALL EXTEND 48 BAR DIAMETERS FROM EACH CORNER OR CHANGE IN DIRECTION. WHEN THREE OR MORE BARS ARE REQUIRED, THE BARS SHALL BE HELD IN PLACE AND ALIGNED BY TRANSVERSE BARS SPACED NOT MORE THAN 4 FEET (1219 MM) APART.

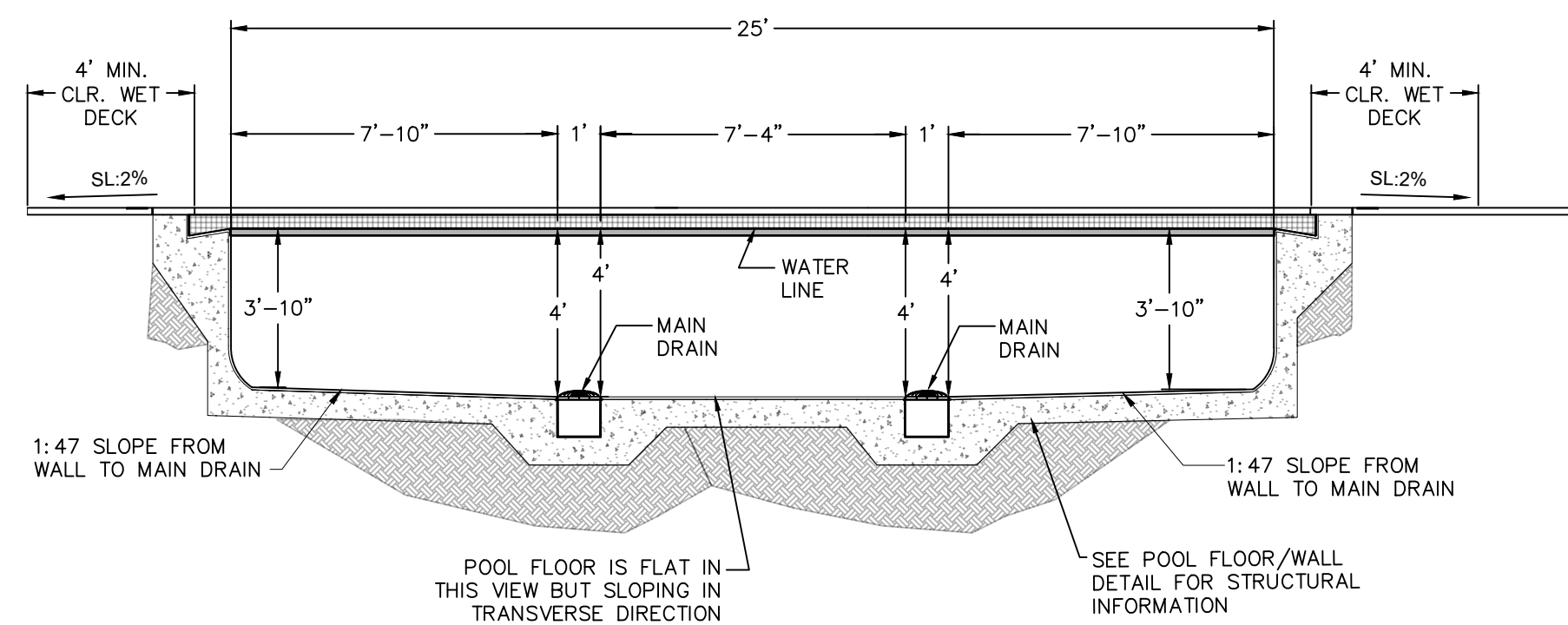
DISCONTINUOUS REINFORCING BARS SHALL TERMINATE IN STANDARD ACI HOOKS. ALL HOOKS SHALL BE STANDARD ACI HOOKS UNLESS NOTED OTHERWISE.

NOTE: FLOORS AND WALLS SHALL BE WHITE OR PASTEL IN COLOR AND SHALL HAVE THE CHARACTERISTICS OF REFLECTING RATHER THAN ABSORBING LIGHT. THE FINISH COATING SHALL HAVE A DRY LIGHTNESS LEVEL (DIE L VALUE) OF 80.0 OR GREATER AND A WET LUMINOUS REFLECTANCE VALUE (DIE Y VALUE) OF 50.0 OR GREATER, AS DETERMINED BY TEST RESULTS PROVIDED BY THE MANUFACTURER, UTILIZING TESTING METHODOLOGY FROM AMERICAN STANDARD ASTM D4086, ASTM E1477, ASTM E1347. POOLS CONSTRUCTED OF FIBERGLASS, THERMOPLASTIC, OR STAINLESS STEEL SHALL BE SUBJECT TO THE SAME INTERIOR FINISH COLOR REQUIREMENTS.



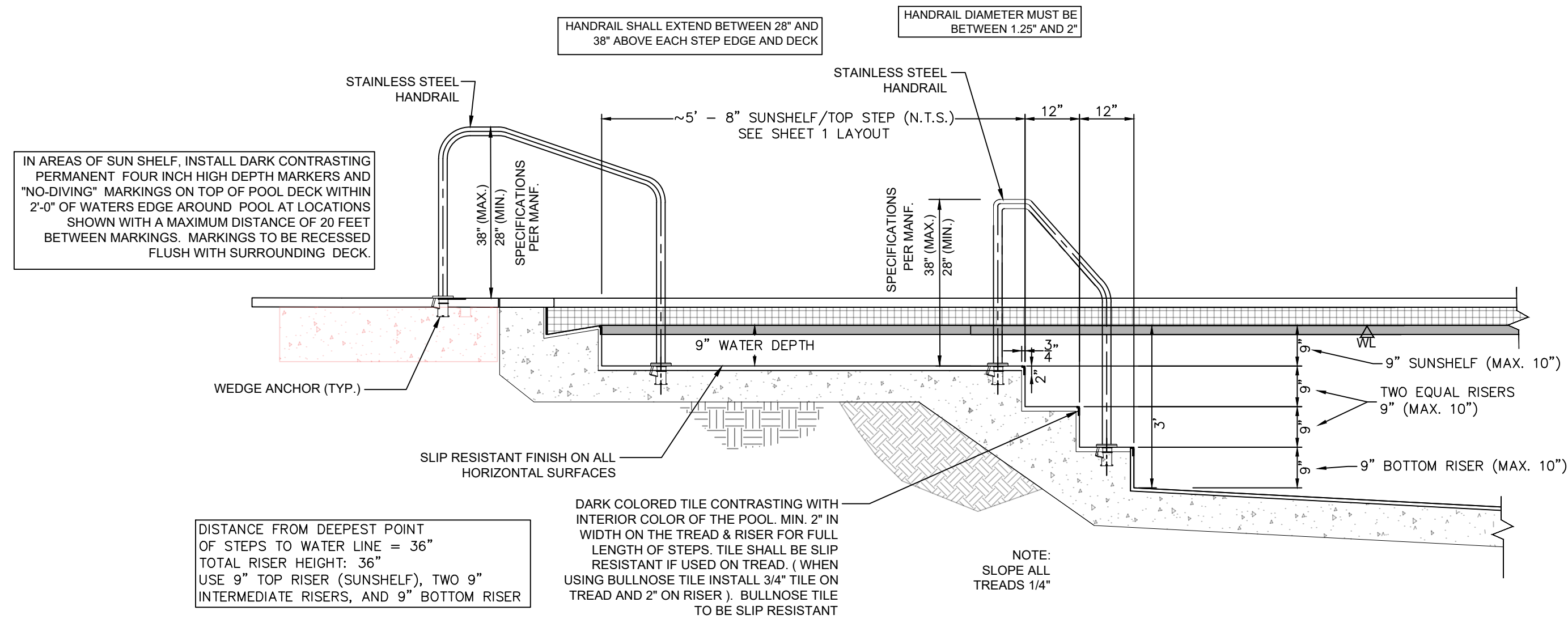
FLOOR/WALL DETAIL

SCALE: N.T.S.



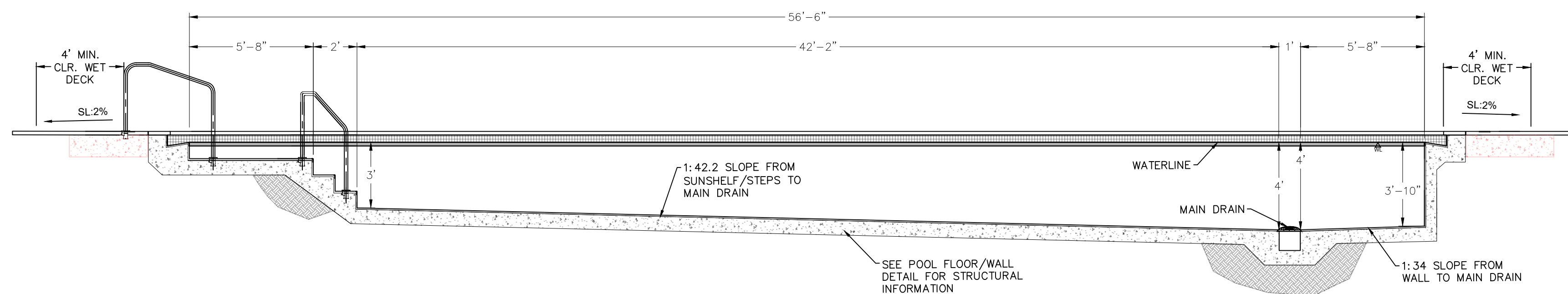
CROSS SECTION WIDTH AT MAIN DRAINS

SCALE: 1/4"=1'-0"



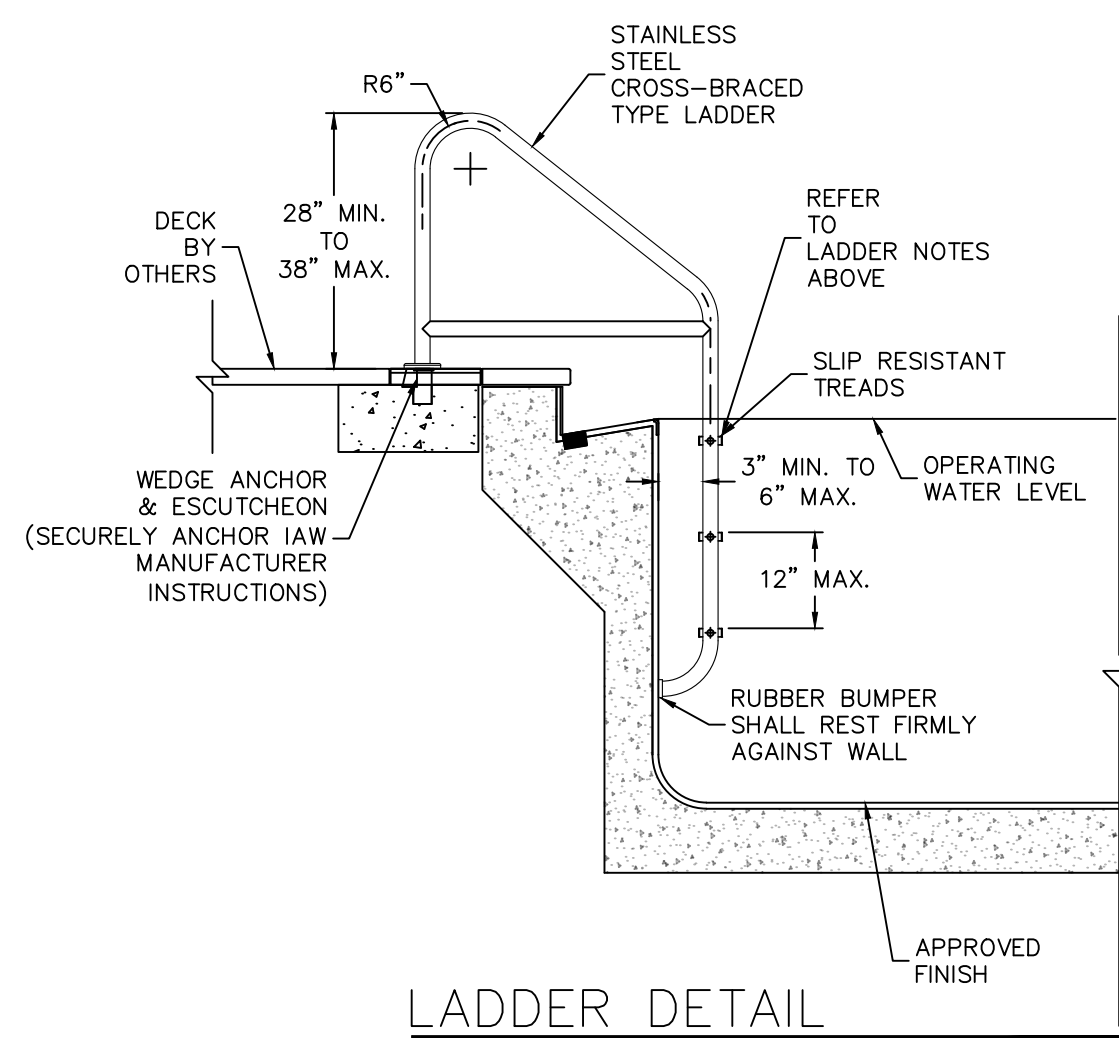
SUNSHELF / STEP DETAIL

NOT TO SCALE



CROSS SECTION ALONG POOL LENGTH

SCALE: 1/4"=1'-0"



LADDER DETAIL

SCALE: N.T.S.

LADDER NOTES:

1. LADDERS SHALL BE OF THE CROSS BRACED TYPE AND SHALL BE CONSTRUCTED OF CORROSION-RESISTANT MATERIALS AND SHALL BE SECURELY ANCHORED INTO THE POOL DECK.
2. LADDER RAIL DIAMETER SHALL BE BETWEEN 1.25" AND 2.00"
3. ALL TREADS SHALL HAVE A SLIP RESISTANT SURFACE.
4. LADDERS SHALL EXTEND AT LEAST 28"(711 MM) AND NO MORE THAN 40"(1016 MM) ABOVE THE POOL DECK.
5. THE CLEARANCE BETWEEN THE LADDER AND POOL WALL SHALL BE BETWEEN 3" - 6" (76 MM TO 152 MM). LADDER BOTTOM BRACES SHALL HAVE INTACT END CAPS OR BUMPERS THAT REST FIRMLY AGAINST THE POOL WALL.
6. THE TOP RUNG OF THE LADDER SHALL BE AT OR BELOW THE WATER LEVEL ON OPEN-GUTTER POOLS AND NOT MORE THAN 12"(305 MM) BELOW THE DECK OR CURB TOP ON ALL OTHER TYPE POOLS.

PROJECT NAME:
COSMIK TIKI
SWIMMING POOL
101 NORTH ATLANTIC AVENUE
COCOA BEACH, FL 32931

PREPARED FOR:
INTERCOASTAL POOL AND SPA
5101 INDUSTRY DRIVE
MELBOURNE, FLORIDA 32940



22171 WATERSIDE DRIVE
BOCA RATON, FL 33428
OFFICE: (561) 445-1787
FAX: (561) 445-1787
E-MAIL: FAERMAN@BELLSOUTH.NET

PROJECT NO.
23C014

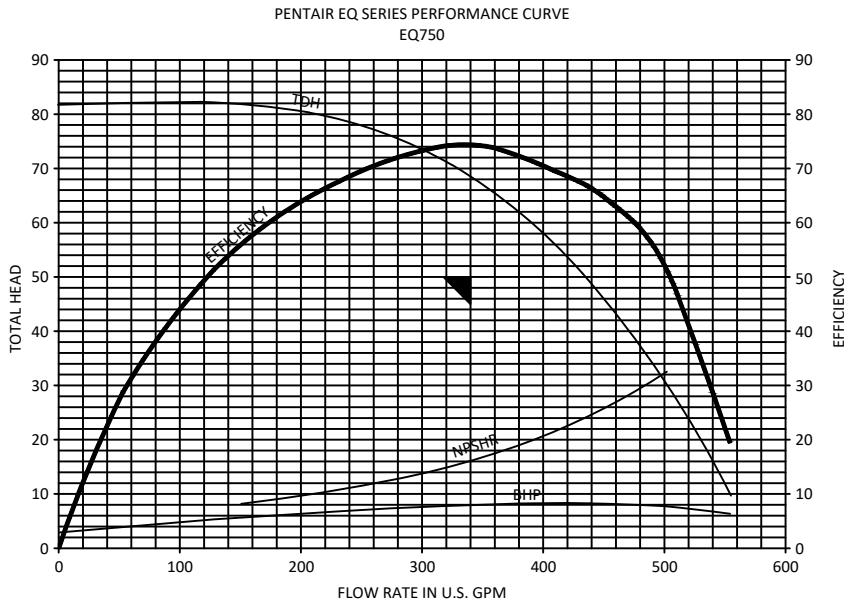
THIS ITEM HAS BEEN DIGITALLY SIGNED BY THE DESIGNER. FOR VERIFICATION, SEE THE DATE SHOWN ADJACENT TO THE SEAL AND IN ACCORDANCE WITH FAC 61G19-23.004. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND ARE NOT VALID. ALL COPIES MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

DAVID I. FAERMAN, P.E.
FL. LICENSE NO. 47646
07/31/2023

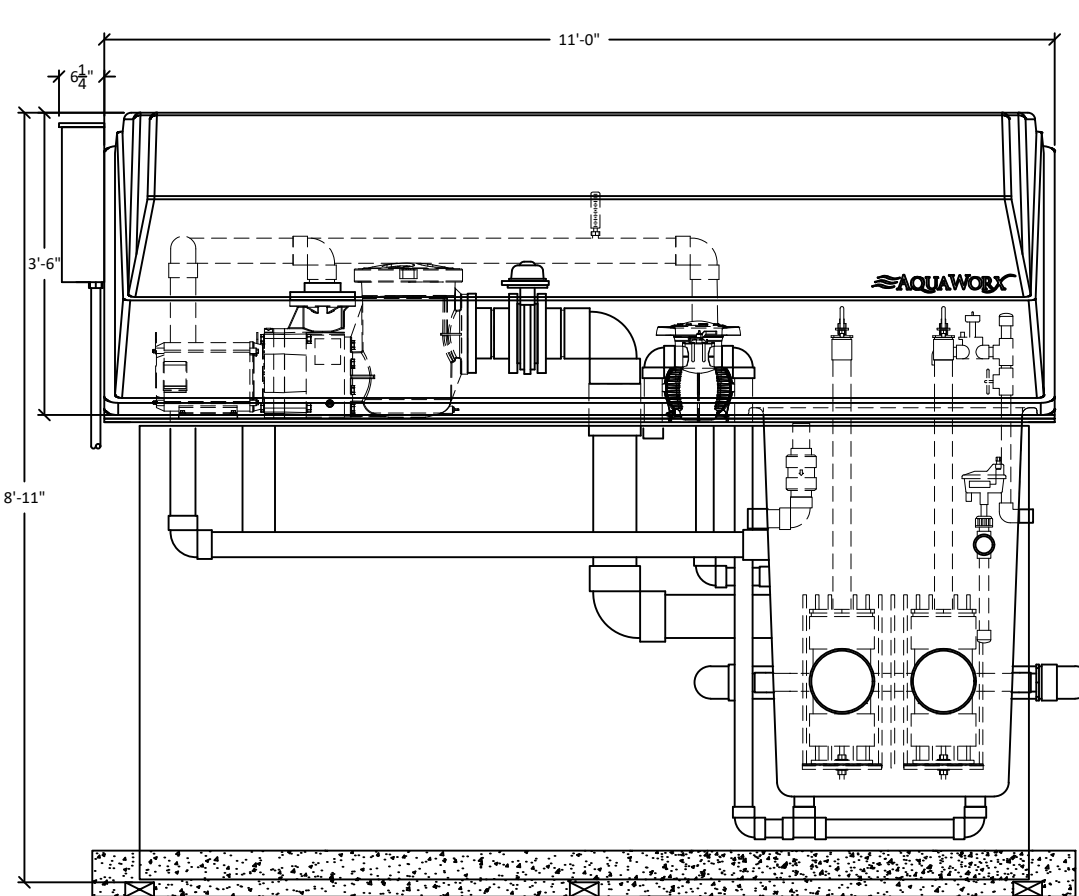
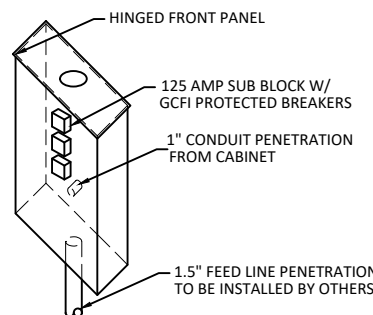
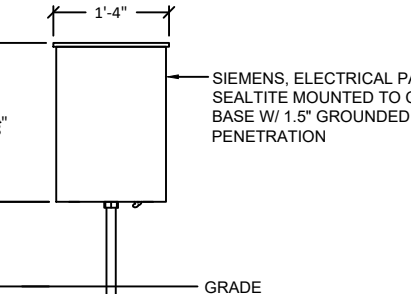
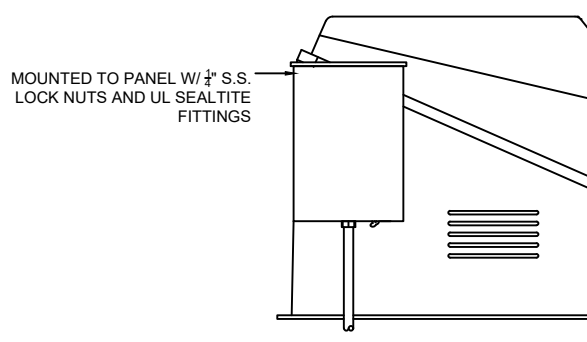
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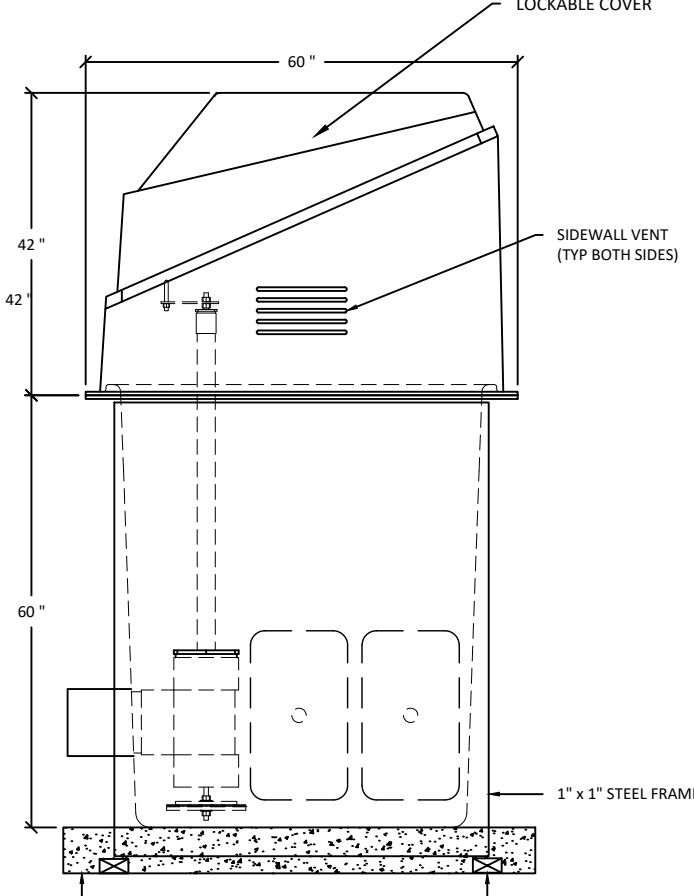
SHEET
4 OF 7



RECIRCULATION PUMP CURVE



EQUIPMENT COVER FRONT ELEVATION



EQUIPMENT COVER SIDE ELEVATION

NOTES:

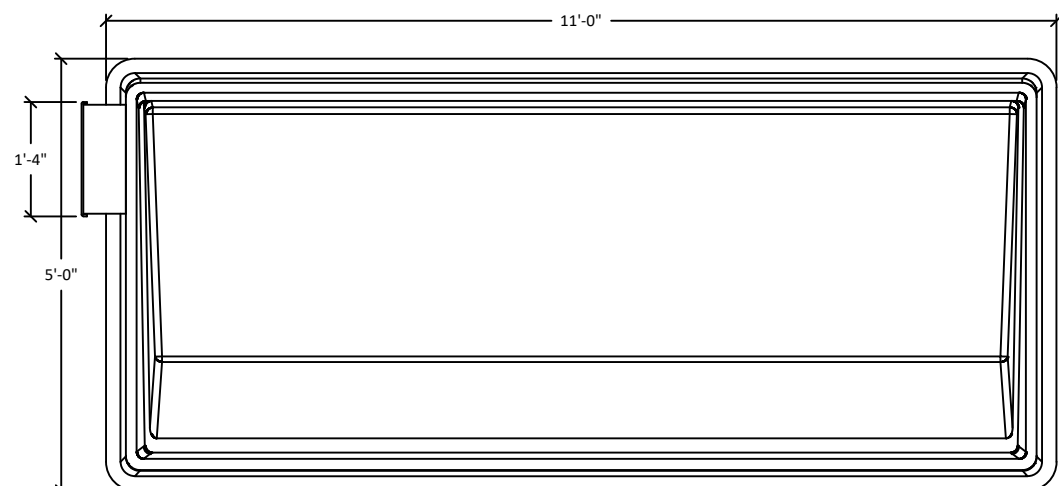
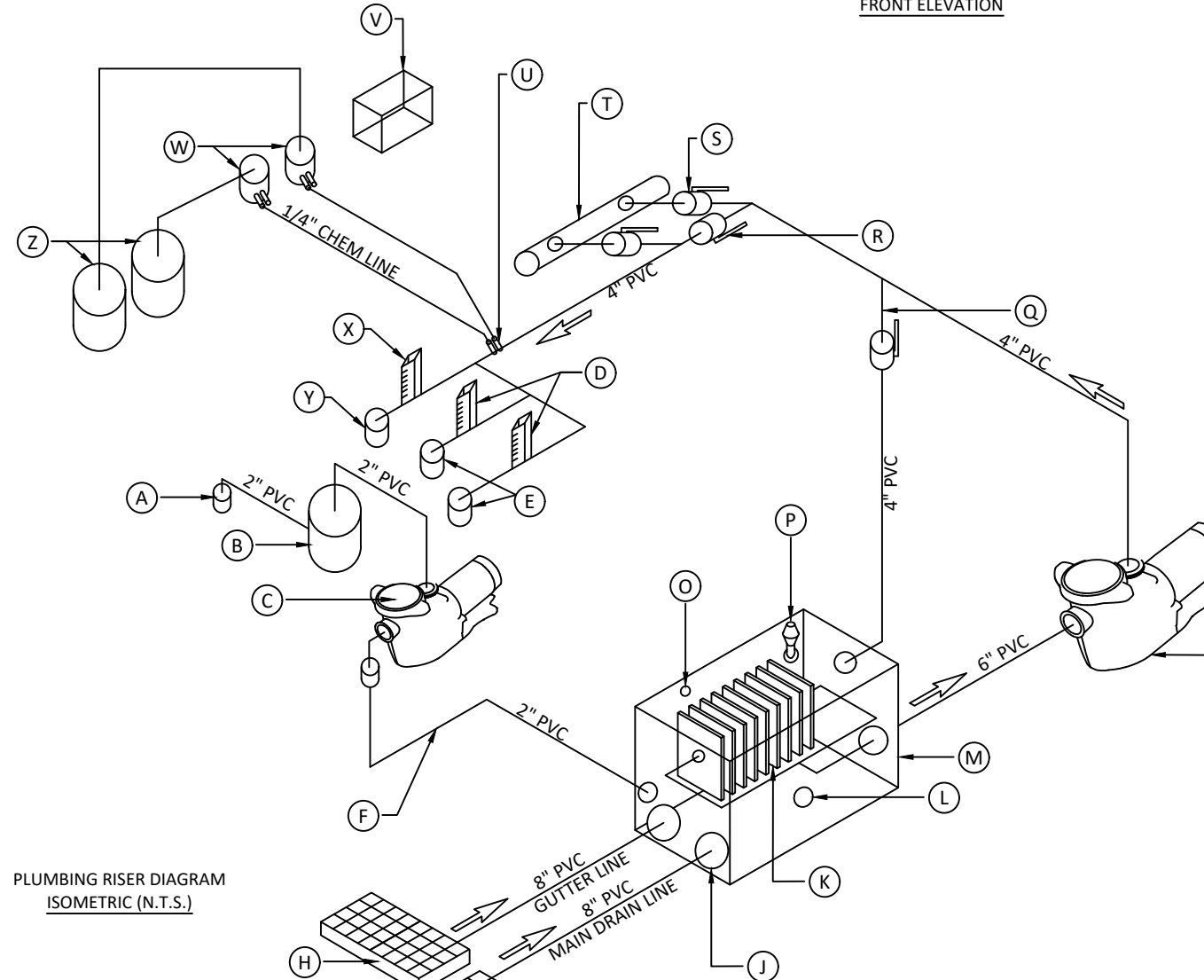
1. PLUMBING - ALL PIPE & FITTINGS SHALL BE SCHEDULE 40 PVC PER ASTM D1785 AND M.S.F. APPROVED AND STAMPED FOR POTABLE WATER APPLICATIONS. JOINTS TO BE SOLVENT WELDED PER ASTM D2265. ALL PLUMBING AND MATERIALS TO CONFORM TO FLORIDA BUILDING CODE 2020 - SEVENTH EDITION.
2. ELECTRICAL - ALL ELECTRICAL EQUIPMENT WIRING, INSTALLATION AND GROUNDING OF POOL COMPONENTS SHALL CONFORM TO NATIONAL FIRE PROTECTION ASSOC. 70, NATIONAL ELECTRICAL CODE (N.E.C.) LATEST EDITION AND ALL APPLICABLE LOCAL CODES. CHEMICAL FEED PUMPS TO BE INTERLOCKED WITH THE RECIRCULATION PUMP.
3. EQUIPMENT - ALL PUMPS, FILTERS AND DISINFECTION EQUIPMENT SHALL BE TESTED AND APPROVED BY THE PERTINENT MANUFACTURER USING THE NSF/ANSI STANDARD 50 AND LISTED AS APPROVED BY THE NSF.
4. THE FILTER ROOM FLOOR IS SUP. RESISTANT AND SLOPED TO FLOOR DRAIN.
5. ALL PLASTIC PIPING SUBJECT TO PROLONGED SUNLIGHT EXPOSURE MUST BE COATED TO PROTECT IT FROM ULTRAVIOLET LIGHT DEGRADATION.
6. EACH WASTE LINE SHALL HAVE A UNIQUE AIR GAP. WASTE LINES FROM DIFFERENT SOURCES (E.G. POOL, SPA, OVERFLOW, SUMP PUMP) SHALL NOT BE TIED TOGETHER BUT MAY DISCHARGE INTO A COMMON SUMP OR RECEPTACLE.
7. THE WASTE LINE MUST BE CONNECTED TO AN APPROVED WASTE DISPOSAL SYSTEM ACCORDING TO LOCAL OR STATE CODES.
8. ALL COLLECTOR TANKS SHALL HAVE COVERED INTERSECTIONS AND GLOVE TO THE TANK DRAIN.
9. AN AUTOMATIC AND MANUAL WATER MAKEUP CONTROL MUST BE PROVIDED TO MAINTAIN THE WATER LEVEL AT THE TOP OF THE OVERFLOW GUTTER OR AT THE MOUTH OF THE RECESSED AUTOMATIC SWIMMERS AND MUST DISCHARGE THROUGH AN AIR GAP INTO A RILL PIPE OR COLLECTOR TANK OVER THE 88% FULL SPOUTS ARE PROHIBITED.
10. A RATE OF FLOW INDICATOR, READING IN GPM, SHALL BE INSTALLED ON THE FILTER RETURN LINE. THE RATE OF FLOW INDICATOR SHALL BE PROPERLY SIZED FOR THE DESIGN FLOW RATE AND SHALL BE CAPABLE OF MEASURING FROM ONE HAUT TO AT LEAST ONE AND ONE-HALF TIMES THE DESIGN FLOW RATE. THE CLEARANCES, UPSTREAM AND DOWNSTREAM FROM THE RATE OF FLOW INDICATOR SHALL COMPLY WITH THE MANUFACTURER'S INSTALLATION SPECIFICATIONS.
11. THESE PLANS HAVE BEEN PREPARED IN COMPLIANCE WITH THE 2020 FLORIDA BUILDING CODE - SEVENTH EDITION.

FILTER EQUIPMENT LIST	
RECIRCULATION PUMP (SELF PRIMING)	PENTAIR EQKT750, 7.5 HP WITH INTEGRAL BASKET STRAINER, THROTTLED TO 340 GPM @ 50' TDH, 208-230V, 30, 19.9A
SERVICE PUMP (SELF PRIMING)	PENTAIR MAX-E PRO 348185, 1 HP WITH INTEGRAL BASKET STRAINER, 60 GPM @ 60' TDH, 115/208-230V, 10, 8.0A
FILTER TANK	AT450, 450 GALLON CAPACITY
DE FILTER ELEMENTS	(38) - 13.5" x 24" ELEMENTS, 4.5 SQ. FT. EACH, 171.0 SQ. FT. TOTAL
WATER LEVEL CONTROL	AQUATEK HYDRAULIC VALVE W/ MANUAL FILL VALVE & RESERVOIR
CHLORINE FEEDER	STENNER 45M3, 50 GPD CAPACITY, 110V, 1.7A
CHLORINE RESERVOIR TANK	65 GALLON WITH LOCKABLE LID
pH FEEDER	STENNER 45M3, 22 GPD CAPACITY, 110V, 1.7A
pH RESERVOIR TANK	30 GALLON WITH LOCKABLE LID
SEPARATOR TANK (2)	PENTAIR 300005 100 SQ.FT, 200 SQ.FT. TOTAL
FLOWMETER	4" BLUE/WHITE F-1000RT, 100 TO 1000 GPM RANGE
THERMOMETER	PRECISION INSTRUMENT CO B2B3-K WITH 1/2" NPT THERMOWELL 30" TO 240" RANGE
VACUUM GAUGE	WIKA 0-30 IN HG, LIQUID FILLED, 1/4" NPT, 2" FACE DIAMETER
CHEMISTRY CONTROLLER	HAYWARD, CAT 2000
FLOWMETER (FEATURE) (2)	2" BLUE/WHITE F-30200, 20 TO 120 GPM RANGE

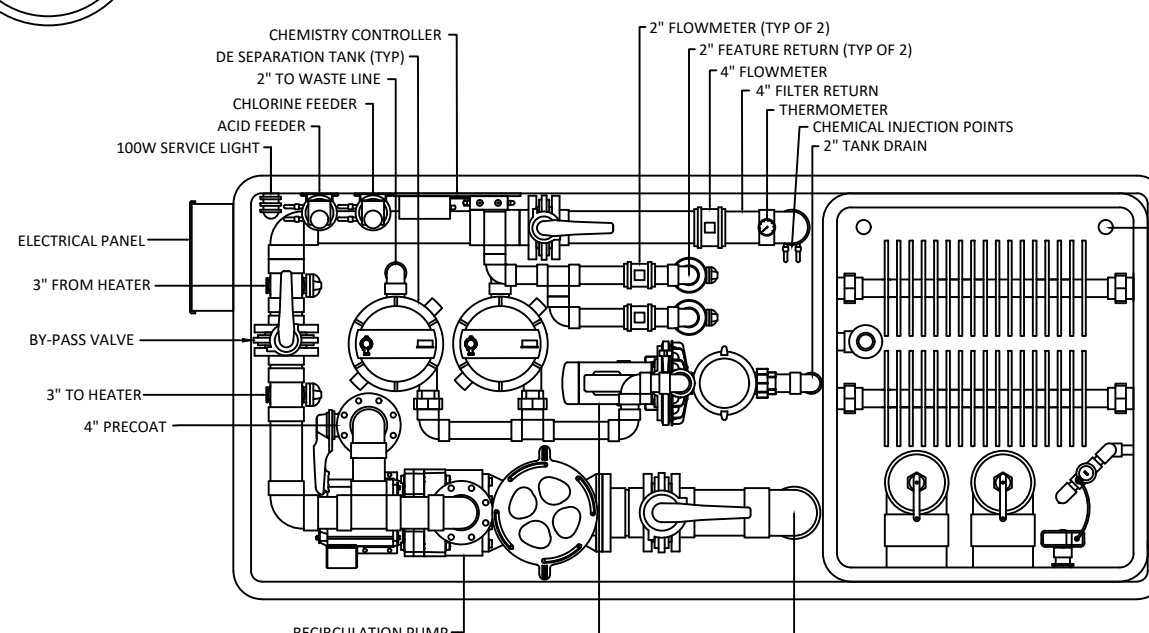
PIPE AND VALVES CHART

LINE FUNCTION	SIZE
MAIN DRAIN	8"
GUTTER DRAIN	8"
STATIC LINE	2"
FRESH WATER FILL	1"
OVERFLOW	2"
RECIRCULATION PUMP SUCTION	6"
RECIRCULATION RETURN	4"
FILTER PRECOAT	4"
TANK DRAIN	2"
PUMP TO WASTE	2"
TO HEATER	3"
FROM HEATER	3"
TO FEATURE (TYP. OF 2)	2"

ISOMETRIC RISER DIAGRAM KEY	
A	2" PUMP TO WASTE LINE
B	SEPERATOR TANK (2)
C	1 HP SERVICE PUMP
D	2" FEATURE FLOWMETER (TYP OF 2)
E	2" FEATURE RETURN (TYP OF 2)
F	2" TANK DRAIN LINE
G	-
H	PERIMETER POOL GUTTER
I	MAIN DRAIN FROM POOL
J	INDIVIDUALLY VALVED GRAVITY LINES
K	VACUUM D.E. FILTER GRIDS (TYP OF 38)
L	2" STATIC LINE
M	450 GALLON COLLECTOR TANK
N	7.5 HP RECIRCULATION PUMP
O	1" FRESH WATER INLET TO TANK
P	2" OVERFLOW WITH CHECK VALVE
Q	4" PRECOAT LINE W/ BUTTERFLY VALVE
R	4" BUTTERFLY VALVE BYPASS
S	3" BALL VALVE (TYP OF 2)
T	POOL HEATERS
U	CHEMICAL INJECTION POINTS
V	ORP/pH CONTROLLER
W	LIQUID CHLORINE & ACID FEED PUMPS
X	4" FLOWMETER
Y	4" RECIRC RETURN TO POOL
Z	CHEMICAL RESERVOIR



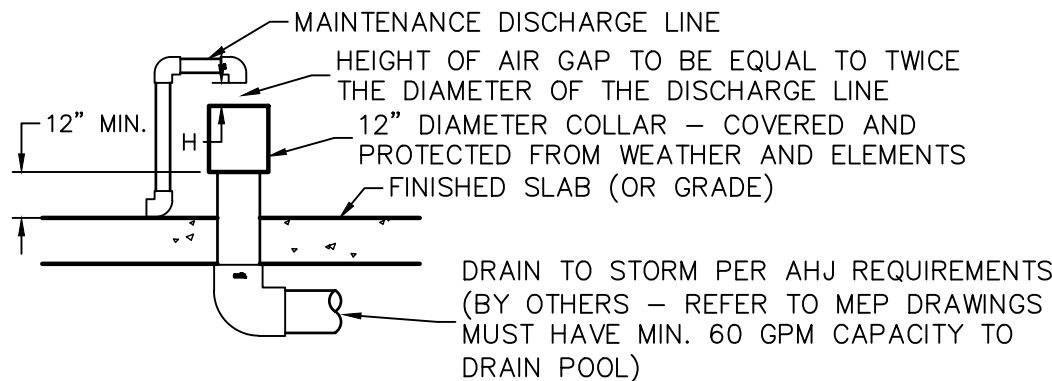
EQUIPMENT COVER PLAN



COMPONENTS ID - PLAN

D.E. FILTER NOTES:

1. THE D.E.-TYPE FILTER TANK AND ELEMENTS SHALL BE INSTALLED SUCH THAT THE RECIRCULATION FLOW DRAW DOWN DOES NOT EXPOSE THE ELEMENTS TO THE ATMOSPHERE WHENEVER ONLY THE MAIN DRAIN VALVE IS OPEN OR ONLY THE SURFACE OVERFLOW GUTTER SYSTEM VALVE IS OPEN.
2. D.E. TYPE FILTERS: THE FILTER AREA SHALL BE DETERMINED ON THE BASIS OF EFFECTIVE FILTERING SURFACES WITH NO ALLOWANCE GIVEN FOR AREAS OF IMPAIRED FILTRATION, SUCH AS BROAD SUPPORTS, FOLDS, OR PORTIONS WHICH MAY BRIDGE.
3. D.E. TYPE FILTERS: FILTER SEPTA HAVE A MINIMUM 1" (25 MM) CLEAR SPACING BETWEEN ELEMENTS (UP TO 4 FT² (0.4 M2) EFFECTIVE AREA PER SEPTUM) AND THE MINIMUM SPACING BETWEEN ELEMENTS IS 1/8" (3 MM) LARGER FOR EACH ADDITIONAL SQUARE FOOT OR FRACTION THEREOF OF SEPTUM AREA OVER 4 FT² (0.4 M2).



MAINTENANCE HUB DETAIL
SCALE: N.T.S.

FIXTURE SCHEDULE:

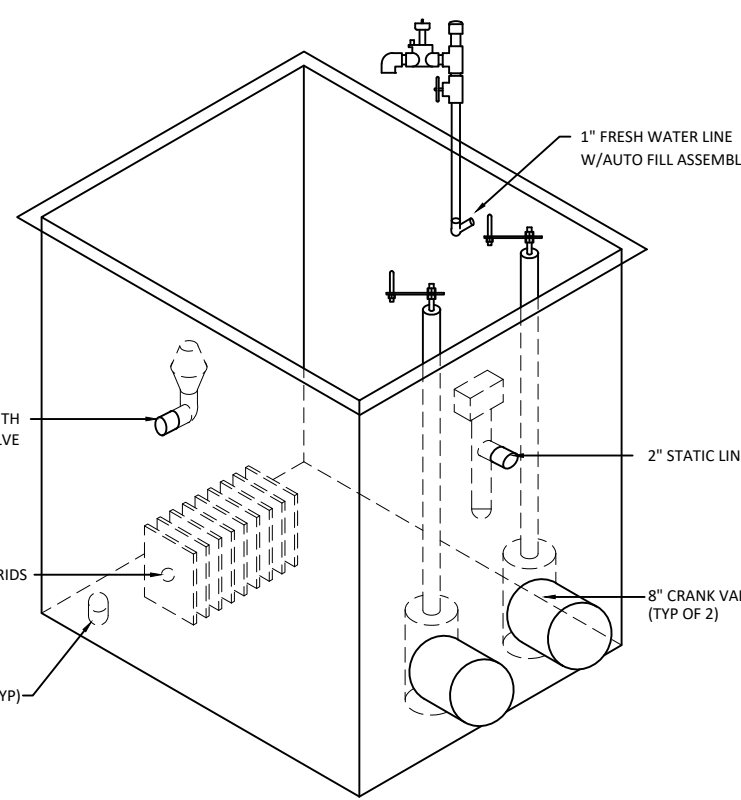
MARK	DESCRIPTION	VOLTAGE	MANUFACTURER & MODEL NO.
A	MAIN LUG BREAKER PANEL (12 CIRCUIT)	120/240V	SIEMENS, PW1224L3125CU
B	RECIRCULATION PUMP	208-230V	PENTAIR EQKT750, 7.5HP
C	SERVICE PUMP	208/230V	PENTAIR, MAX-E-PRO, 348185, 1 HP
D	100 WATT SERVICE LIGHT FIXTURE	115V	INTERMATIC, VPXG11GCI 100W
E	CHLORINE FEED PUMP	115V	STENNER, 45M3
F	ACID FEED PUMP	115V	STENNER, 45M3
G	CHEMISTRY CONTROLLER	115V	HAYWARD, CAT 2000
H	GFCI	115V	PASS & SEYMOUR
I	POOL LIGHTING (3)	12V	300W EQUIVALENT LED UNDERWATER POOL LIGHTING
J	JUNCTION BOX (2)	12V	INTERMATIC PJB4175, WEATHERPROOF
K	LIGHTING TRANSFORMER (1)	115V	PENTAIR, PX300, 300W TRANSFORMER
L	LIGHTING TIMER	115V	INTERMATIC, T-101, 24 HR MECHANICAL TIMER

FEEDER & CIRCUIT SCHEDULE:

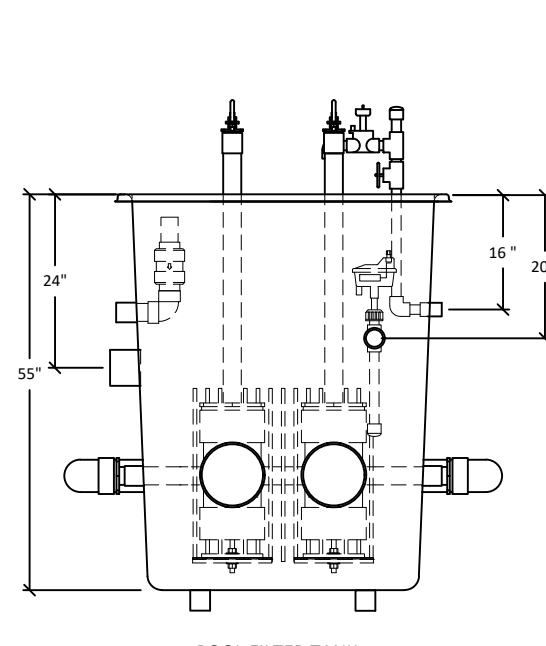
MARK	PHASE	CONDUCTORS NEUTRAL GROUND	CONDUIT	REMARKS
1	3 - #8	1 - #8	1"	PANEL FEED
2	2 - #12	1 - #12	1/2"	SEALTITE TO PANEL
3	1 - #12	1 - #12	1/2"	SEALTITE TO LIGHT
4	1 - #12	1 - #12	1/2"	SEALTITE TO PANEL
5	1 - #12	1 - #12	1/2"	SEALTITE TO PANEL
6	1 - #12	1 - #12	1/2"	SEALTITE TO PANEL
7	CONDUCTORS AND CONDUIT INSTALLED BY OTHERS			

PANEL SCHEDULE:

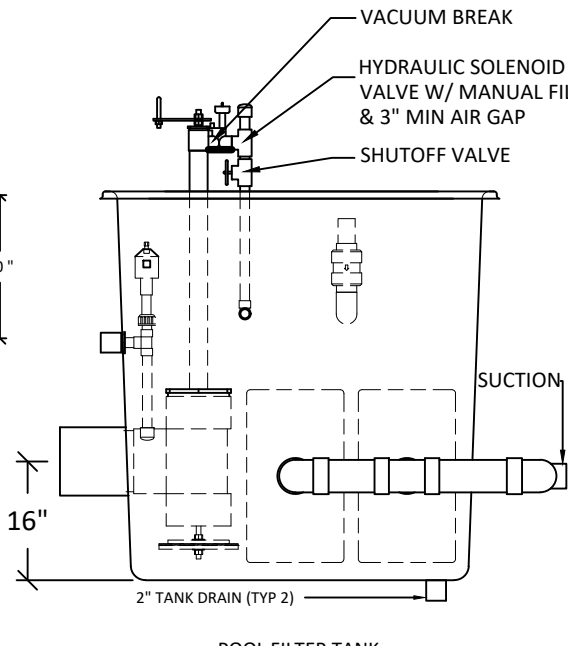
THREE PHASE, 4-WIRE -- 208Y/120 VAC OR 240 VAC INSULATED/BONDABLE NEUTRAL CURRENT WITHSTAND RATING MAX. RMS. SYM. 10,000A 12/240V				
CIRCUIT	POLE	TRIP LOAD		AMPS
1-3	2	50A GFI RECIRC. PUMP W/ (2) INTERLOCKED CHEM. CONT		23.3
4-6	2	20A GFI SERVICE PUMP		8.0
7	1	20A GFI SERVICE LIGHT		1.5
8	1	20A GFI GFCI		3.0
9	1	20A GFI POOL LIGHTING		1.2
10-12		SPARE		
TOTAL MAXIMUM LOAD				37.0



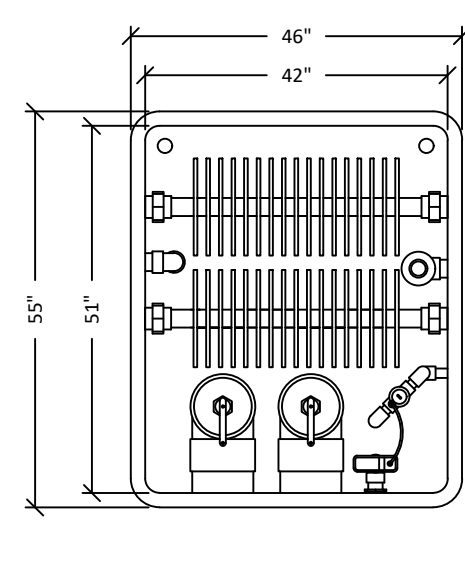
POOL FILTER TANK ISOMETRIC



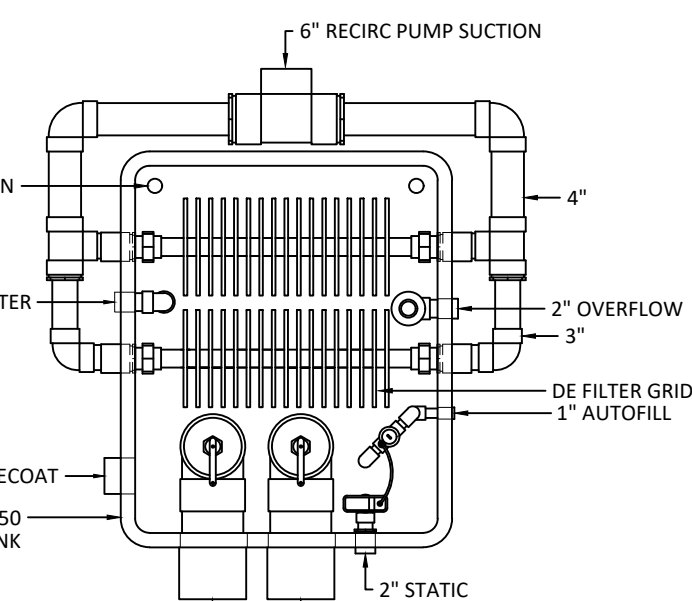
POOL FILTER TANK FRONT ELEVATION



POOL FILTER TANK SIDE ELEVATION



POOL FILTER TANK PLAN



POOL FILTER TANK COMPONENT ID

NOTES:

- 1) ALL ELECTRIC SHALL COMPLY WITH FBC-B CH. 27 (2020) AND NEC (2017)
- 2) ALL ELECTRIC WORK SHALL BE PERFORMED BY A LICENSED ELECTRICAL CONTRACTOR IN COMPLIANCE WITH FBC 2020.
- 3) LICENSED ELECTRICAL CONTRACTOR SHALL CONFIRM ALL ELECTRICAL REQUIREMENTS PRIOR TO STARTING WORK.
- 4) LICENSED ELECTRICAL CONTRACTOR SHALL CHECK AND VERIFY FURNISHED EQUIPMENT AGAINST SPECIFIED OR INTENDED ITEMS AND REVISE BRANCH CIRCUITS AS REQUIRED WITH PRIOR APPROVAL OF ENGINEER.
- 5) LICENSED ELECTRICAL CONTRACTOR SHALL VERIFY ALL EQUIPMENT FOR PROPER VOLTAGE, PHASE, AND CURRENT BEFORE CONNECTION TO CIRCUITS.
- 6) ALL POOL EQUIPMENT SHALL BE PROVIDED WITH GFCI PROTECTION PER NEC 680.
- 7) ALL EQUIPMENT SHALL BE U.L. APPROVED.
- 8) CIRCUITS SHOWN ON PLANS ARE TO DETERMINE LOAD DATA AND PANEL SIZE ONLY. THE LICENSED ELECTRICAL CONTRACTOR SHALL PROVIDE CIRCUITS TO SUIT JOB CONDITIONS. ANY DEVIATIONS FROM THE APPROVED PLANS SHALL GENERATE A REVISION AND REVISED PLANS SHALL BE PRESENTED FOR REGULATORY REVIEW AND APPROVAL PRIOR TO FINAL INSPECTION.
- 9) ALL ELECTRICAL EQUIPMENT AND WIRING SHALL BE RATED FOR MIN. 75°C CONTINUOUS DUTY.
- 10) DISCONNECT SWITCHES SHALL BE H.P. RATED, HEAVY DUTY, QUICK MAKE, QUICK BREAK, WITH ENCLOSURES AS REQUIRED BY EXPOSURE.
- 11) UNLESS OTHERWISE NOTED, ALL CONDUCTORS SHALL BE COPPER THHN/THWN-2. ALL CONDUCTORS #10 AND SMALLER MAY BE SOLID. ALL CONDUCTORS #8 AND LARGER SHALL BE STRANDED.
- 12) THE ELECTRICAL SYSTEM SHALL BE COMPLETELY AND EFFECTIVELY GROUNDING AS REQUIRED IN ART. 250, NEC.
- 13) ALL BONDING SHALL CONFORM TO NEC 680.
- 14) OUTLETS SUPPLYING PUMP MOTORS CONNECTED TO SINGLE-PHASE 120-VOLT THROUGH 240-VOLT BRANCH CIRCUITS, WHETHER BY RECEPTACLE OR BY DIRECT CONNECTION, AND OUTLETS SUPPLYING OTHER ELECTRICAL EQUIPMENT AND UNDERWATER LUMINAIRES OPERATING AT VOLTAGES GREATER THAN THE LOW VOLTAGE CONTACT LIMIT, CONNECTED TO SINGLE-PHASE, 120 VOLT THROUGH 240 VOLT BRANCH CIRCUITS, RATED 15 OR 20 AMPERES, WHETHER BY RECEPTACLE OR BY DIRECT CONNECTION, SHALL BE PROVIDED WITH GROUND-FAULT CIRCUIT INTERRUPTER PROTECTION FOR PERSONNEL.
- 15) ELECTRICAL EQUIPMENT WIRING AND INSTALLATION, INCLUDING THE BONDING AND GROUNDING OF POOL COMPONENTS SHALL COMPLY WITH CHAPTER 27 OF THE FLORIDA BUILDING CODE, BUILDING, AND 2017 NATIONAL ELECTRICAL CODE (NEC), NFPA 70, INCLUDING NEC CHAPTER 680.
- 16) NEC 430.32 CONTINUOUS-DUTY MOTORS SUCH AS POOL PUMP MOTORS SHALL HAVE OVERLOAD PROTECTION.



10601 OAK STREET N.E.
ST. PETERSBURG, FL 33716
(888) 426-8511

CROSSWIND
(LOCATION)

SCALE: 1/2" = 1'-0" DRAWN BY: C.P.S.
DATE: 08.18.2021 REVIEWED BY: S.B.

DRAWING NAME/NUMBER:
AWDE340.38

340 GPM VACUUM DE POOL FILTER

ENGINEER OF RECORD

REVISION NUMBER

REV DATE

REVISION DESCRIPTION

BY

C.P.S.

PROJECT NAME:
COSMIK TIKI
SWIMMING POOL
101 NORTH ATLANTIC AVENUE
COCOA BEACH, FL 32931

PREPARED FOR:

INTERCOASTAL POOL AND SPA
5101 INDUSTRY DRIVE
MELBOURNE, FLORIDA 32940



22171 WATERSIDE DRIVE
BOCA RATON, FL 33428
OFFICE: (561) 445-1787
FAX: (888) 248-8624
E-MAIL: FAERMAN@BELL.SOUTH.NET

PROJECT NO.
23C014

THIS ITEM HAS BEEN DIGITALLY
SIGNED AND SEALED BY DAVID L.
FAERMAN, PROFESSIONAL ENGINEER,
STATE OF FLORIDA, LICENSE NO. 47646
THE SEAL AND IN ACCORDANCE
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DAVID L. FAERMAN, P.E.
FL. LICENSE NO. 47646
07/31/2023

PERMIT SET - REV1

NO.	DATE	DESCRIPTION
1	07/31/23	ADD ADA LIFT
2	07/31/23	ADD OCC LOAD
3		
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SHEET
5 OF 7

1. **POOL LAYOUT NOTES:**
- OWNER AND CONTRACTOR SHALL VERIFY POOL LAYOUT AND ALL DIMENSIONS PRIOR TO COMMENCEMENT OF WORK AND SHALL NOTIFY ENGINEER OF ANY CHANGES OR DISCREPANCIES AND OBTAIN REVISED PLANS WHEN REQUIRED.
 - ALL POOL WALLS SHALL HAVE MINIMUM 15' CLEARANCE PERPENDICULAR TO A TANGENT TO THE WALL.
 - ALL CORNERS OF POOL SHALL BE A MINIMUM 90 DEGREE ANGLE.
 - PROTRUDING CORNERS SHALL HAVE AT LEAST A 2" RADIUS THROUGH TOP OF GUTTER EDGE.
 - COPING SHALL NOT OVERHANG THE POOL MORE THAN 1.5"
 - THE UPPER PART OF THE POOL WALLS (FIRST 5 FEET) SHALL BE WITHIN 5 DEGREES OF VERTICAL FOR AT LEAST 2'-6". OVER 5 FEET OF DEPTH WITHIN 5 DEGREES OF VERTICAL FOR A MINIMUM DEPTH EQUAL TO THE POOL DEPTH MINUS 2'-6" AND THE RADIUS JOINING THESE UPPER SECTIONS TO THE FLOOR SHALL NOT EXCEED 2'-6".
 - IN AREAS LESS THAN 5 FEET DEEP, THE POOL FLOOR SHALL HAVE A MAXIMUM SLOPE OF 1 FOOT VERTICAL IN 10 FEET HORIZONTAL AND A MINIMUM SLOPE OF 1 FOOT VERTICAL IN 60 FEET HORIZONTAL.
 - IN AREAS GREATER THAN 5 FEET DEEP, THE POOL FLOOR SHALL HAVE A MAXIMUM SLOPE OF 1 FOOT VERTICAL IN 3 FEET HORIZONTAL.
 - EXCEPT FOR ZERO ENTRY AREAS, THE POOL SHALL BE AT LEAST 3 FEET DEEP IN THE SHALLOW AREA, AND AT LEAST 4 FEET DEEP IN THE DEEP AREA.
 - MINIMUM 4" HIGH PERMANENT DEPTH MARKING WITH COLOR CONTRASTING TO THE BACKGROUND SHALL BE LOCATED ON BOTH SIDES OF THE POOL AT THE SHALLOW END, SLOPE BREAK, DEEP END WALL AND DEEP POINT WITH A MAXIMUM PERIMETER DISTANCE BETWEEN DEPTH MARKINGS OF 25 FEET (20 FEET MAX. AT SUN SHELF). LOCATE ABOVE THE WATER LEVEL ON THE INSIDE WALL OF THE ROLL-OUT GUTTER AND ON THE POOL DECK WITHIN 2 FEET OF THE POOL WATER. "FT" AND "IN" MARKINGS SHALL BE PROVIDED FOR DEPTH MARKINGS AND SHALL BE A MINIMUM OF 4" HIGH. WHEN A CURB IS PROVIDED, DEPTH MARKINGS SHALL BE PROVIDED ON INSIDE AND OUTSIDE OR TOP OF THE POOL CURB. DEPTH MARKERS SHALL INDICATE ACTUAL DEPTH WITHIN 3 INCHES.
 - THE DEPTH AT THE DEEPEST POINT / MAIN DRAIN GRATE SHALL NOT DEVIATE MORE THAN 3 INCHES FROM THE SIDE WALL DEPTH INDICATED BY DEPTH MARKERS AT THAT LOCATION OR DUAL DEPTH MARKERS MUST BE PROVIDED.
 - NO DIVING SYMBOLS SHALL BE SMOOTH, SLIP RESISTANT TILE, PLACED AROUND POOL AT A MAXIMUM SPACING OF 25' AND WITHIN TWO FEET OF THE POOL WATER EDGE. INTERNATIONAL RED NO DIVING SYMBOLS SHALL BE USED, WITH A MINIMUM 4" SYMBOL ON A 6" CONTRASTING TILE BACKGROUND. MARKINGS SHALL BE FLUSH WITH SURROUNDING AREA.
 - IF THE POOL LENGTH IS 50' OR LESS, LIFE SAFETY EQUIPMENT SHALL CONSIST OF A MINIMUM (1) ONE SHEPHERD'S HOOK, (1) ONE, 16' LONG, ONE PIECE POLE, AND (1) ONE 18" LIFE RING WITH 50' ROPE. OTHERWISE, LIFE SAFETY EQUIPMENT SHALL CONSIST OF A MINIMUM (2) TWO SHEPHERD'S HOOKS, (2) TWO, 16' LONG, ONE PIECE POLES, AND (2) TWO 18" LIFE RINGS WITH 50' ROPES. SAFETY EQUIPMENT SHALL BE MOUNTED IN A CONSPICUOUS PLACE, BE READILY AVAILABLE FOR USE, AND MOUNTED ALONG THE LONGER SIDES OF THE POOL.
 - A ROOM OR SPACE SHALL BE PROVIDED FOR CHEMICALS TO BE STORED IN A COOL, DRY, AND WELL-VENTILATED AREA UNDER A ROOF AND THE AREA SHALL BE INACCESSIBLE TO THE PUBLIC.
 - THERE SHALL BE NO OVERHEAD WIRING WITHIN 10' HORIZONTAL OF POOL WALL OR DECK APPURTENANCES.
 - THERE SHALL BE NO DRINK OR FOOD SERVING FACILITIES WITHIN 12' OF THE POOL WATER'S EDGE.

2. **RESTROOM NOTES:**
- POOLS WITH A BATHING LOAD LARGER THAN 40 PERSONS SHALL PROVIDE SEPARATE SANITARY FACILITIES LABELED FOR EACH SEX.
 - POOLS WITH BATHING LOADS OF 40 PERSONS OR LESS MAY UTILIZE TWO UNISEX RESTROOMS OR MEET THE REQUIREMENTS OF TABLE 454.1.6.1. UNISEX RESTROOMS SHALL MEET ALL THE REQUIREMENTS FOR MATERIALS, DRAINAGE AND SIGNAGE AS INDICATED IN SECTIONS 454.1.6.1.1 THROUGH 454.1.6.1.4. EACH SHALL INCLUDE A WATER CLOSET, A DIAPER CHANGE TABLE, A URINAL AND A LAVATORY.
 - SWIMMING POOLS WITH A BATHING LOAD OF 20 PERSONS OR LESS MAY UTILIZE ONE UNISEX RESTROOM. UNISEX RESTROOMS SHALL MEET ALL THE REQUIREMENTS FOR MATERIALS, DRAINAGE AND SIGNAGE AS INDICATED IN SECTIONS FBC-B 454.1.6.1.1 THROUGH 454.1.6.1.4. EACH SHALL INCLUDE A WATER CLOSET, A DIAPER CHANGE TABLE, A URINAL AND A LAVATORY.
 - THE ENTRY DOORS OF ALL RESTROOMS SHALL BE LOCATED WITHIN A 200-FOOT (60 960 MM) WALKING DISTANCE OF THE NEAREST WATER'S EDGE OF EACH POOL SERVED BY THE FACILITIES.
EXCEPTION: WHERE A SWIMMING POOL SERVES ONLY A DESIGNATED GROUP OF RESIDENTIAL DWELLING UNITS AND NOT THE GENERAL PUBLIC, POOLSIDE SANITARY FACILITIES ARE NOT REQUIRED.
IF ALL LIVING UNITS ARE WITHIN A 200' (60 960 MM) HORIZONTAL RADIUS OF THE NEAREST WATER'S EDGE, ARE NOT OVER THREE STORIES IN HEIGHT UNLESS SERVED BY AN ELEVATOR, AND ARE EACH EQUIPPED WITH PRIVATE SANITARY FACILITIES.)
 - OUTSIDE ACCESS TO FACILITIES SHALL BE PROVIDED FOR BATHERS AT OUTDOOR POOLS. WHERE THE RESTROOMS ARE LOCATED WITHIN AN ADJACENT BUILDING AND THE RESTROOM DOORS DO NOT OPEN TO THE OUTSIDE, THE RESTROOM DOORS SHALL BE WITHIN 50' (15 240 MM) OF THE BUILDING'S EXTERIOR DOOR.
 - WALKWAYS SHALL BE PROVIDED BETWEEN THE POOL AND THE SANITARY FACILITIES, AND SHALL BE CONSTRUCTED OF CONCRETE OR OTHER NONABSORBENT MATERIAL HAVING A SMOOTH SLIP-RESISTANT FINISH FOR THE FIRST 15' (4572 MM) OF THE WALKWAY MEASURED FROM THE NEAREST POOL WATER'S EDGE.
 - IF THE RESTROOMS ARE NOT VISIBLE FROM ANY PORTION OF THE POOL DECK, SIGNS SHALL BE POSTED SHOWING DIRECTIONS TO THE FACILITIES. DIRECTIONS SHALL BE LEGIBLE FROM ANY PORTION OF THE POOL DECK; LETTERS SHALL BE A MINIMUM OF 1"(25 MM) HIGH.
 - ONE DIAPER CHANGING TABLE SHALL BE PROVIDED AT EACH RESTROOM UNLESS ALL POOLS ARE RESTRICTED TO ADULT USE. (SWIM DIAPERS ARE RECOMMENDED FOR USE BY CHILDREN THAT ARE NOT TOILET TRAINED. PERSONS THAT ARE ILL WITH DIARRHEA CANNOT ENTER THE POOL.)
 - FLOORS OF SANITARY FACILITIES SHALL BE CONSTRUCTED OF CONCRETE OR OTHER NONABSORBENT MATERIALS, SHALL HAVE A SMOOTH, SLIP-RESISTANT FINISH, AND SHALL SLOPE TO FLOOR DRAINS.
 - THERE SHALL BE NO FOOT BATHS, CARPET OR DUCK BOARDS PERMITTED ON THE FLOOR.
 - THE INTERSECTION BETWEEN THE FLOOR AND WALLS SHALL BE COVERED WHERE EITHER FLOOR OR WALL IS NOT MADE OF WATERPROOF MATERIALS SUCH AS TILE OR VINYL.
 - A MINIMUM OF ONE RINSE SHOWER SHALL BE PROVIDED ON THE POOL DECK OF ALL OUTDOOR POOLS WITHIN THE PERIMETER OF THE FENCE.
 - A HOSE BIBB WITH VACUUM BREAKER SHALL BE PROVIDED IN OR WITHIN 25 FEET (7620 MM) OF EACH RESTROOM TO ALLOW FOR EASE OF CLEANING.
 - THE FIXTURE FROM FBC-B 454.1.6.1 IS ONLY DEEMED TO BE ADEQUATE ONLY FOR THE POOL AND POOL DECK AREA THAT IS UP TO THREE TIMES THE AREA OF THE POOL SURFACE PROVIDED. IF THE RATIO OF DECK AREA TO POOL SURFACE AREA EXCEEDS 3.0 THEN THE BUILDING REQUIREMENT SHALL REGULATE THE FIXTURE COUNT; OTHERWISE THE FIXTURE COUNT SHALL BE BASED ON THE REQUIREMENT FOR THE POOL. UNDER NO CIRCUMSTANCES SHALL THE FIXTURE COUNTS BE CUMULATIVE.

3. **EQUIPMENT ROOM/ENCLOSURE NOTES:**
- EQUIPMENT DESIGNATED BY THE MANUFACTURER FOR OUTDOOR USE MAY BE LOCATED IN AN EQUIPMENT AREA. ALL OTHER EQUIPMENT MUST BE LOCATED IN AN EQUIPMENT ROOM OR ENCLOSURE.
 - AN EQUIPMENT AREA SHALL BE SURROUNDED BY WITH A FENCE AT LEAST 4 FEET HIGH ON ALL SIDES NOT CONFINED BY A BUILDING OR EQUIVALENT STRUCTURE. A SELF-CLOSING AND SELF-LATCHING GATE WITH A PERMANENT LOCKING DEVICE SHALL BE PROVIDED IF NECESSARY FOR ACCESS.
 - AN EQUIPMENT ROOM SHALL BE PROTECTED ON AT LEAST THREE SIDES AND OVERHEAD. ANY FENCE OR GATE INSTALLED SHALL USE MEMBERS SPACING THAT SHALL NOT ALLOW PASSAGE OF A 4" DIAMETER SPHERE. IF THE FENCE OR GATE IS NOT PROTECTED FROM UNAUTHORIZED ENTRANCE.
 - AN EQUIPMENT ENCLOSURE SHALL BE LOCKABLE OR OTHERWISE PROTECTED FROM UNAUTHORIZED ACCESS.
 - THE EQUIPMENT ROOM/ENCLOSURE FLOOR SHALL BE OF CONCRETE OR OTHER NONABSORBENT MATERIAL HAVING A SMOOTH, SLIP-RESISTANT FINISH AND SHALL HAVE POSITIVE DRAINAGE, INCLUDING A SUMP PUMP IF NECESSARY.
 - ANCILLARY EQUIPMENT, SUCH AS A HEATER, NOT CONTAINED IN AN EQUIPMENT ENCLOSURE OR ROOM SHALL NECESSITATE AN EQUIPMENT AREA IN CONFORMANCE WITH THESE NOTES.
 - EQUIPMENT ROOMS SHALL BE PROVIDED WITH FORCED DRAFT OR CROSS-VENTILATION.
 - THE EQUIPMENT ROOM/AREA ACCESS SHALL BE A MINIMUM OF 3 FEET BY 6 FEET AND SHALL PROVIDE EASY ACCESS TO THE EQUIPMENT.
 - THE SIZE OF THE EQUIPMENT ENCLOSURE, ROOM, OR AREA SHALL PROVIDE WORKING SPACE TO PERFORM ROUTINE OPERATIONS.
 - THE EQUIPMENT ROOM SIZE AND LAYOUT PROVIDES CLEARANCES FOR ALL EQUIPMENT AS PRESCRIBED BY THE MANUFACTURER TO ALLOW NORMAL MAINTENANCE AND REMOVAL WITHOUT DISTURBING OTHER PIPING OR EQUIPMENT.
 - IN ROOMS WITH FIXED CEILINGS, THE MINIMUM HEIGHT SHALL BE 7 FEET.
 - LIGHTING SHALL PROVIDE A MINIMUM OF 30 FOOT CANDLES OF ILLUMINATION AT FLOOR LEVEL.
 - THE POOL EQUIPMENT ENCLOSURE, ROOM, OR AREA SHALL NOT BE USED FOR STORAGE OF CHEMICALS EMITTING CORROSIVE FUMES OR FOR THE STORAGE OF OTHER ITEMS TO THE EXTENT THAT ENTRANCE TO THE ROOM FOR INSPECTION OR OPERATION OF THE EQUIPMENT IS IMPAIRED.
 - A HOSE BIBB WITH VACUUM BREAKERS SHALL BE PROVIDED IN THE EQUIPMENT ROOM/AREA.

4. **SOIL BEARING & FOUNDATION NOTE:**
- NO SOIL REPORT WAS PROVIDED FOR THIS DESIGN.
- IN ACCORDANCE WITH SECTION 1803.2 OF THE FLORIDA BUILDING CODE 2020 (7TH EDITION), THE BUILDING OFFICIAL SHALL BE PERMITTED TO WAIVE THE REQUIREMENT FOR A GEOTECHNICAL INVESTIGATION WHERE SATISFACTORY DATA FROM ADJACENT AREAS IS AVAILABLE THAT DEMONSTRATES AN INVESTIGATION IS NOT NECESSARY FOR ANY OF THE CONDITIONS IN SECTIONS 1803.5.1 THROUGH 1803.5.6 AND SECTIONS 1803.5.10 AND 1803.5.11.
- IN LIEU OF A GEOTECHNICAL EVALUATION, AND IN ACCORDANCE WITH THE STATEMENT ABOVE, THE STRUCTURE'S FOUNDATION HAS BEEN DESIGNED ASSUMING A 2,000 PSF ALLOWABLE SOIL BEARING CAPACITY, SELECTED FROM FBC TABLE 1806.2. THE PRESUMPTIVE LOAD BEARING VALUE HAS BEEN SELECTED BASED ON RATIONAL ANALYSIS AND KNOWLEDGE OF OTHER PROJECTS IN THE VICINITY. IF AT ANY TIME DURING EXCAVATION ANY DELETERIOUS MATERIAL (SUCH AS SILT, PEAT, MUCK, CLAY, ETC.) IS FOUND THAT CANNOT PROVIDE 2,000 PSF, THE ENGINEER OF RECORD SHALL BE CONTACTED TO PROVIDE DIRECTION.
- THIS STATEMENT IS BASED UPON SECTIONS 1802.1, 1803.2, 1803.3 AND 1806.2 OF THE FLORIDA BUILDING CODE 2020 (7TH EDITION).
- CONTRACTOR SHALL BACKFILL AND COMPACT ALL EXCAVATIONS, DISTURBED AREAS, AND VOIDS WITH CLEAN, GRANULAR SOIL COMPACTED TO 95% MODIFIED PROCTOR DENSITY.

5. **CONCRETE / STEEL** – CONCRETE IS TO BE A MIX DESIGNED IN ACCORDANCE WITH ASTM C-94 BY A RECOGNIZED TESTING LABORATORY TO ACHIEVE A STRENGTH OF 4,000 PSI, AT 28 DAYS, (UNLESS OTHERWISE NOTED) WITH A PLASTIC AND WORKABLE MIX AND A MAX. WATER TO CEMENT RATIO = 0.40.
- PNEUMATICALLY APPLIED CONCRETE AND/OR SHOTCRETE SHALL BE PLACED IN ACCORDANCE WITH ACI 304.2R-04 AND ACI 506.2-04, RESPECTIVELY.
- ALL OTHER CONCRETE SHALL BE PLACED IN ACCORDANCE WITH ACI 304R-04.
- A CERTIFICATE OF MANUFACTURER'S MIX AND STRENGTH IS TO BE PROVIDED.
- NO WATER IS TO BE ADDED AFTER TRUCK LEAVES PLANT WITHOUT APPROVAL OF THE ENGINEER.
- PLANT CONTROL IS REQUIRED.
- MAXIMUM MIX TIME AT POINT OF DEPOSIT IS 90 MINUTES. CONCRETE WORK SHALL BE AS PER REQUIREMENTS AND RECOMMENDATIONS OF ACI 301-04.
- REBAR SHALL BE A615 GRADE 60 (UNLESS OTHERWISE NOTED), FREE FROM OIL, LOOSE SCALE AND LOOSE RUST.
- REBAR SHALL BE BENT, LAPPED, PLACED, SUPPORTED AND FASTENED ACCORDING TO THE MANUAL OF STANDARD PRACTICE FOR DETAILING CONCRETE STRUCTURES (ACI 315-04) AND THE BUILDING CODE REQUIREMENTS FOR REINFORCED CONCRETE (ACI-318-04). IN CASE OF CONFLICT, THE MORE CONSERVATIVE VALUE(S) SHALL BE USED.
- SPLICES IN REINFORCING BARS SHALL BE NOT LESS THAN 48 BAR DIAMETERS AND REINFORCEMENT SHALL BE CONTINUOUS AROUND ALL CORNERS AND CHANGES IN DIRECTION. CONTINUITY SHALL BE PROVIDED AT CORNERS OR CHANGES IN DIRECTION BY BENDING THE LONGITUDINAL STEEL AROUND THE CORNER 48 BAR DIAMETERS OR BY ADDING MATCHING REINFORCING STEEL, WHICH SHALL EXTEND 48 BAR DIAMETERS FROM EACH CORNER OR CHANGE IN DIRECTION. WHEN THREE OR MORE BARS ARE REQUIRED, THE BARS SHALL BE HELD IN PLACE AND ALIGNED BY TRANSVERSE BARS SPACED NOT MORE THAN 4 FEET (1219 MM) APART.
- DISCONTINUOUS REINFORCING BARS SHALL TERMINATE IN STANDARD ACI HOOKS. ALL HOOKS SHALL BE STANDARD ACI HOOKS UNLESS NOTED OTHERWISE.

6. **MISCELLANEOUS NOTES:**
- AN ATMOSPHERIC BREAK OR APPROVED BACKFLOW PREVENTION DEVICE SHALL BE PROVIDED IN EACH POOL WATER SUPPLY LINE THAT IS CONNECTED TO A PUBLIC WATER SUPPLY.
 - VACUUM BREAKERS SHALL BE PROVIDED ON ALL HOSE BIBBS.
 - RECIRCULATION AND TREATMENT EQUIPMENT SHALL BE TESTED AND APPROVED USING THE NSF/ANSI STANDARD 50.
 - THE POOL RECIRCULATION SYSTEM MUST BE OPERATED AT ALL TIMES WHEN THE POOL IS OPEN FOR USE. OPERATIONS WHEN THE POOL IS CLOSED MUST COMPLY WITH 64E-9.004(5)
 - POOL MAKEUP WATER SUPPLY SHALL BE FROM AN APPROVED POTABLE WATER SYSTEM.
 - WATER SUPPLY AND WASTEWATER DISCHARGE LINES ARE BY OTHERS. THIS INFORMATION IS SHOWN ON PLANS FOR REFERENCE PURPOSES ONLY.
 - ONE-INCH SQUARE TILE MAY BE USED IN THE SWIMMING POOL IF THE MANUFACTURER HAS SPECIFIED THE ADHESIVE FOR USE UNDERWATER TO ADHERE THE TYPE OF TILE USED [VITREOUS (GLASS) OR CERAMIC]. TILES SHALL NOT HAVE SHARP EDGES EXPOSED THAT COULD CAUSE BATHER INJURY.

7. **DECK NOTES:**
- DECK TO HAVE A SMOOTH, SLIP RESISTANT FINISH.
 - DECK TO HAVE NO FITTING OR DEVICES MORE THAN 3/16" DEEP.
 - IF SETTLING OR WEATHERING OCCURS THAT WOULD CAUSE STANDING WATER, THE ORIGINAL SLOPES SHALL BE RESTORED OR CORRECTIVE DRAINS INSTALLED.
 - DECK AREAS SHALL SLOPE 2% TO 4% AWAY FROM POOL (EXCEPT AS NOTED IN ZERO ENTRY AREAS).
 - IF A CURB IS PROVIDED, DECK MUST BE LESS THAN 10" FROM TOP OF CURB.
 - POOL DECK TO HAVE MINIMUM 4 FEET OF UNOBSTRUCTED WIDTH AROUND PERIMETER OF POOL, HANDRAIL AND LADDER ANCHORS, AND SLIDES.
 - TRAFFIC BARRIERS ARE REQUIRED TO PREVENT OBSTRUCTION OF DECK BY VEHICLES (WHERE APPLICABLE).
 - HOSE BIBB WITH VACUUM BREAKER MUST BE PROVIDED TO WASH DECK WITH POTABLE WATER.
 - THE VERTICAL CLEARANCE ABOVE THE POOL DECK SHALL BE AT LEAST 7 FEET.

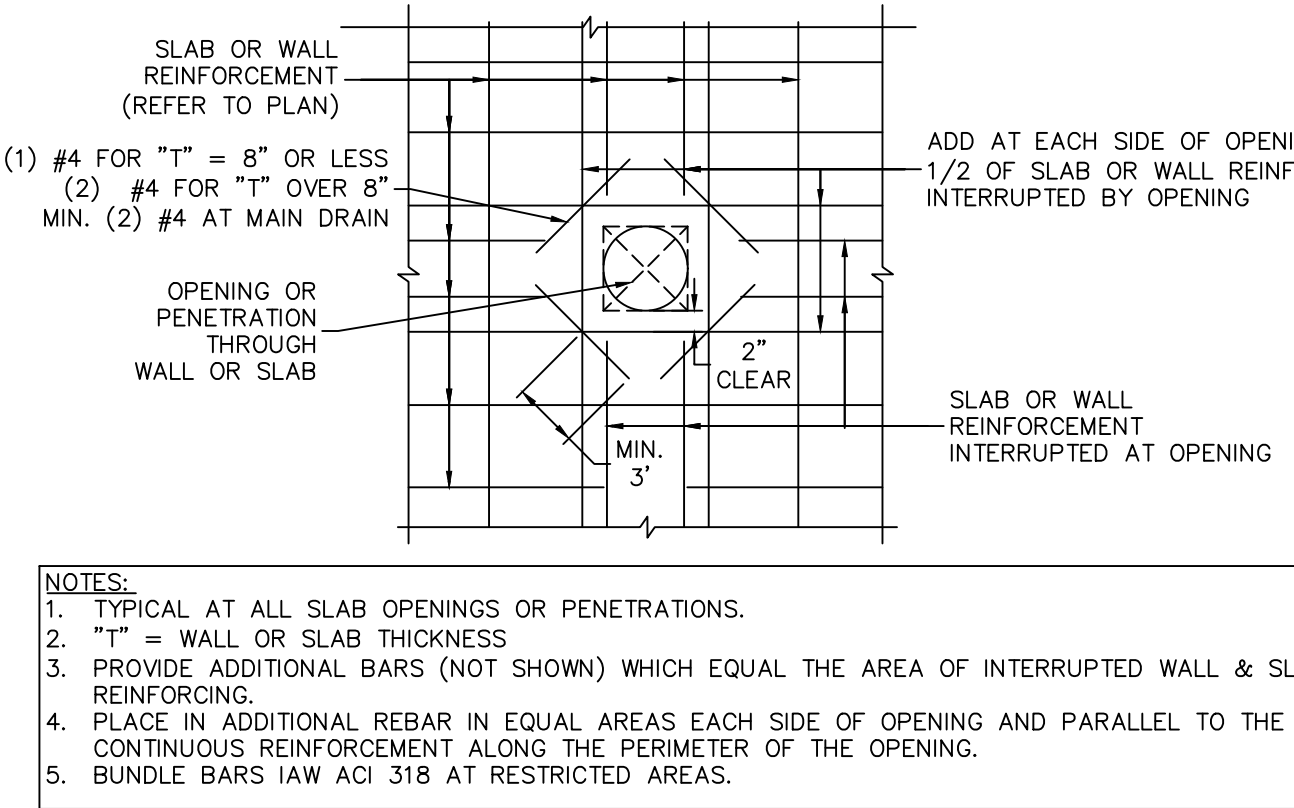
8. **BARRIER NOTES:**
- FENCE AND GATES UNDER SEPARATE PERMIT BY OTHERS. ONLY SHOWN ON PLANS FOR REFERENCE PURPOSES.
 - ACCESS THROUGH THE FENCE FROM DWELLING UNITS SHALL BE VIA MINIMUM 48" HIGH SELF-CLOSING, SELF-LATCHING LOCKABLE GATES.
 - DOORED ACCESS FROM PUBLIC ROOMS NEED NOT BE THROUGH GATE, IF THE DOORS MEET THE SAME SELF-CLOSING, SELF-LATCHING REQUIREMENTS AS A GATE.
 - PERMANENT NATURAL OR MANMADE FEATURES SUCH AS BULKHEADS, CANALS, LAKES, NAVIGABLE WATERWAYS, ETC. ADJACENT TO A POOL MAY BE PERMITTED AS A BARRIER WHEN APPROVED.
 - A LATCHED, LOCKABLE GATE SHALL BE PLACED IN THE FENCE WITHIN 10 FEET OF THE CLOSEST POINT BETWEEN THE POOL AND THE EQUIPMENT AREA FOR SERVICE ACCESS.

9. **LANDSCAPE IRRIGATION WATER NOTES:**
- LANDSCAPE IRRIGATION WATER THAT WETS THE WET DECK AREA OF THE POOL, THE POOL ITSELF, ENTERS THE COLLECTOR TANK, OR WETS AN INTERACTIVE WATER FEATURE MUST BE POTABLE WATER FROM A PUBLIC WATER SYSTEM OR SHALL MEET THE BACTERIOLOGICAL QUALITY OF POTABLE WATER AS EVIDENCED BY ANNUAL LABORATORY ANALYSIS SUBMITTED TO THE DEPARTMENT OF HEALTH. RECLAIMED WATER MAY NOT BE USED IN THESE AREAS. IF RECLAIMED WATER IS USED IN THE VICINITY OF THE POOL (INSIDE OF THE POOL FENCE WITHIN 100 FEET OF THE POOL WATER'S EDGE) IT MUST EMPLOY DRIP IRRIGATION OR SOAKER HOSES. SIGNS SHALL BE POSTED NOTIFYING POOL PATRONS THAT RECLAIMED WATER IS IN USE, AND IS NOT TO BE CONSUMED.

10. **NIGHT SWIMMING REQUIREMENTS:**
- IN ORDER FOR NIGHT SWIMMING TO BE AUTHORIZED, THE FOLLOWING MUST BE DONE:
- OVERHEAD LIGHTING IN ACCORDANCE WITH FBC 454.1.4.2.1 MUST BE INSTALLED.
 - THE LIGHTING MUST BE CERTIFIED BY A FLORIDA REGISTERED ENGINEER.
 - HEALTH DEPARTMENT APPROVAL MUST BE OBTAINED.

11. **POOL EQUIPMENT NOTES:**
- THE POOL RECIRCULATION PUMP(S) ARE SELF-PRIMING AND ARE PROVIDED WITH A HAIR AND LINT STRAINER.
 - ALL P.V.C. PIPE SHALL BE SCHEDULE 40 (SCHEDULE 80 WHERE REQUIRED BY LOCAL CODE) AND BE IMPRINTED WITH THE MANUFACTURER'S NAME AND THE NSF-PW LOGO. (COLLAPSE RATINGS SHALL BE IN EXCESS OF THE EXTERNAL PRESSURES ON THE INSTALLED PIPE). PVC PIPE EXPOSED TO SUN LIGHT SHALL BE COATED FOR U.V. PROTECTION.
 - ALL FLOW CONTROL VALVES SHALL BE PROPORTIONAL CONTROL TYPE (GATE VALVES ARE NOT ACCEPTABLE FOR THIS PURPOSE) RETURN, MAIN DRAIN, AND SURFACE OVERFLOW SYSTEM LINES SHALL EACH HAVE VALVES DESIGNED FOR PROPORTIONAL FLOW.
 - CLEARANCE FOR ALL FLOW METERS SHALL BE AS RECOMMENDED BY THE MANUFACTURER.

12. **OTHER NOTES:**
- ALL FINISHES SHOWN ON THESE DRAWINGS ARE GENERIC. ALL FINISH MATERIALS (INCLUDING, BUT NOT LIMITED TO, ADHESIVES, GROUTS, AND BONDING AGENTS) SHALL BE MANUFACTURER SPECIFIED AS SUITABLE FOR USE IN POOL/SPA APPLICATIONS. ALL MATERIAL INSTALLATIONS SHALL COMPLY WITH FBC, ALL RELEVANT INDUSTRY STANDARDS, AND ALL MANUFACTURER INSTRUCTIONS AND SPECIFICATIONS.
 - THESE PLANS DO NOT INCLUDE ALL TECHNICAL SPECIFICATIONS REQUIRED FOR CONSTRUCTION. CONTRACTOR SHALL REFERENCE ALL MANUFACTURER INSTRUCTIONS AND SPECIFICATIONS.
 - ALL MATERIALS MUST BE FINISHED OR FINISHES USED ON HORIZONTAL SURFACES SHALL BE SLIP RESISTANT WHEN WET.
 - THESE PLANS ARE RELEVANT TO THE POOL & POOL EQUIPMENT CONSTRUCTION ONLY. RESTROOM INFORMATION IS SHOWN FOR REFERENCE PURPOSES ONLY. RESTROOM CONSTRUCTION IS BY OTHERS UNDER SEPARATE PERMIT. POOL DECK, FENCING, GATES & LANDSCAPING IS BY OTHERS UNDER SEPARATE PERMIT.
 - ONE WATERPROOF 120V, 15A OR 20A GFCI RECEPTACLE ON A GENERAL PURPOSE CIRCUIT SHALL BE LOCATED BETWEEN 6" MIN. TO 20" MAX. FROM WATER AND MOUNTED NOT LESS THAN 8" ABOVE MAX. WATER LEVEL OR 4" ABOVE POOL DECK (WHICHEVER IS GREATER) AND NOT MORE THAN 6'-6" ABOVE POOL DECK TO FACILITATE POOL MAINTENANCE (BY OTHERS).
 - THIS PLAN REMAINS THE PROPERTY OF AQUATIC CONSULTING ENGINEERS AND IS NOT TRANSFERABLE FROM ONE CONTRACTOR TO ANOTHER WITHOUT WRITTEN PERMISSION OF AQUATIC CONSULTING ENGINEERS.
 - THE ENGINEER STRONGLY REQUIRES CONTRACTOR BUILD FROM PLANS AS APPROVED BY THE LOCAL BUILDING DEPARTMENT AND THE FLORIDA DEPARTMENT OF HEALTH. AQUATIC CONSULTING ENGINEERS IS NOT RESPONSIBLE FOR CONSTRUCTION ERRORS RESULTING FROM FAILURE TO COMPLY WITH THIS REQUIREMENT.



PENETRATION/OPENING DETAIL

SCALE: N.T.S.

- NOTE:
- FBC-P
- 306.1 SUPPORT OF PIPING
- BURIED PIPING SHALL BE SUPPORTED THROUGHOUT ITS ENTIRE LENGTH.
- 306.2 TRENCHING AND BEDDING
- WHERE TRENCHES ARE EXCAVATED SUCH THAT THE BOTTOM OF THE TRENCH FORMS THE BED FOR THE PIPE, SOLID AND CONTINUOUS LOAD-BEARING SUPPORT SHALL BE PROVIDED BETWEEN JOINTS. BELL HOLES, HUB HOLES AND COUPLING HOLES SHALL BE PROVIDED AT POINTS WHERE THE PIPE IS JOINED. SUCH PIPE SHALL NOT BE SUPPORTED ON BLOCKS TO GRADE. IN INSTANCES WHERE THE MATERIALS MANUFACTURER'S INSTALLATION INSTRUCTIONS ARE MORE RESTRICTIVE THAN THOSE PRESCRIBED BY THE CODE, THE MATERIAL SHALL BE INSTALLED IN ACCORDANCE WITH THE MORE RESTRICTIVE REQUIREMENT.
- 306.2.1 OVEREXCAVATION
- WHERE TRENCHES ARE EXCAVATED BELOW THE INSTALLATION LEVEL OF THE PIPE SUCH THAT THE BOTTOM OF THE TRENCH DOES NOT FORM THE BED FOR THE PIPE, THE TRENCH SHALL BE BACKFILLED TO THE INSTALLATION LEVEL OF THE BOTTOM OF THE PIPE WITH SAND OR FINE GRAVEL PLACED IN LAYERS NOT GREATER THAN 6 INCHES (152 MM) IN DEPTH AND SUCH BACKFILL SHALL BE COMPACTED AFTER EACH PLACEMENT.
- 306.2.2 ROCK REMOVAL
- WHERE ROCK IS ENCOUNTERED IN TRENCHING, THE ROCK SHALL BE REMOVED TO NOT LESS THAN 3 INCHES (76 MM) BELOW THE INSTALLATION LEVEL OF THE BOTTOM OF THE PIPE, AND THE TRENCH SHALL BE BACKFILLED TO THE INSTALLATION LEVEL OF THE BOTTOM OF THE PIPE WITH SAND TAMPED IN PLACE SO AS TO PROVIDE UNIFORM LOAD-BEARING SUPPORT FOR THE PIPE BETWEEN JOINTS. THE PIPE, INCLUDING THE JOINTS, SHALL NOT REST ON ROCK AT ANY POINT.
- 306.2.3 SOFT LOAD-BEARING MATERIALS
- IF SOFT MATERIALS OF POOR LOAD-BEARING QUALITY ARE FOUND AT THE BOTTOM OF THE TRENCH, STABILIZATION SHALL BE ACHIEVED BY OVEREXCAVATING NOT LESS THAN TWO PIPE DIAMETERS AND BACKFILLING TO THE INSTALLATION LEVEL OF THE BOTTOM OF THE PIPE WITH FINE GRAVEL, CRUSHED STONE OR A CONCRETE FOUNDATION. THE CONCRETE FOUNDATION SHALL BE BEDDED WITH SAND TAMPED INTO PLACE SO AS TO PROVIDE UNIFORM LOAD-BEARING SUPPORT FOR THE PIPE BETWEEN JOINTS.
- 306.3 BACKFILLING
- BACKFILL SHALL BE FREE FROM DISCARDED CONSTRUCTION MATERIAL AND DEBRIS. LOOSE EARTH FREE FROM ROCKS, BROKEN CONCRETE AND FROZEN CHUNKS SHALL BE PLACED IN THE TRENCH IN 6-INCH (152 MM) LAYERS AND TAMPED IN PLACE UNTIL THE CROWN OF THE PIPE IS COVERED BY 12 INCHES (305 MM) OF TAMPED EARTH. THE BACKFILL UNDER AND BESIDE THE PIPE SHALL BE COMPACTED FOR PIPE SUPPORT. BACKFILL SHALL BE BROUGHT UP EVENLY ON BOTH SIDES OF THE PIPE SO THAT THE PIPE REMAINS ALIGNED. IN INSTANCES WHERE THE MANUFACTURER'S INSTRUCTIONS FOR MATERIALS ARE MORE RESTRICTIVE THAN THOSE PRESCRIBED BY THE CODE, THE MATERIAL SHALL BE INSTALLED IN ACCORDANCE WITH THE MORE RESTRICTIVE REQUIREMENT.
- 306.4 TUNNELING
- WHERE PIPE IS TO BE INSTALLED BY TUNNELING, JACKING OR A COMBINATION OF BOTH, THE PIPE SHALL BE PROTECTED FROM DAMAGE DURING INSTALLATION AND FROM SUBSEQUENT UNEVEN LOADING. WHERE EARTH TUNNELS ARE USED, ADEQUATE SUPPORTING STRUCTURES SHALL BE PROVIDED TO PREVENT FUTURE SETTLING OR CAVING.



VGBA-2017 PRODUCT SPECIFICATIONS

Suction Outlet Fitting Assembly (SOFA)
VGBA-2017 Flow Ratings, Sump Dimensions,
Sump Flow Path Zone, and Head Loss Curves

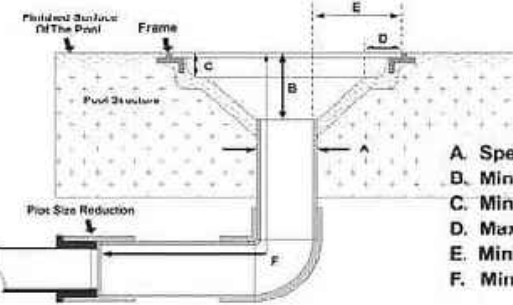


Certified to
NSF/ANSI/CAN 50
ANSI/APSP/ICC-16-2017

DIRECTIONS: Please follow the SOFA specific flow rates, sump specifications, and flow path zone information below. The installation must conform to these minimum/maximum requirements including the SOFA dimension defined in Figure 1. The flow path zone is defined by dimensions A through E. The installed sump may be manufactured or field-built and it may be larger/deeper than Figure 1. Please write the Cover Model Number, orientation, and SOFA Model Flow Rating on the VGBA DRAIN COVER IDENTIFICATION INFORMATION label that comes with each AquaStar Pool Products, Inc. drain cover.

Cover Model Number:
WAV12xxx

FIGURE 1 – SOFA MODEL & FLOW PATH



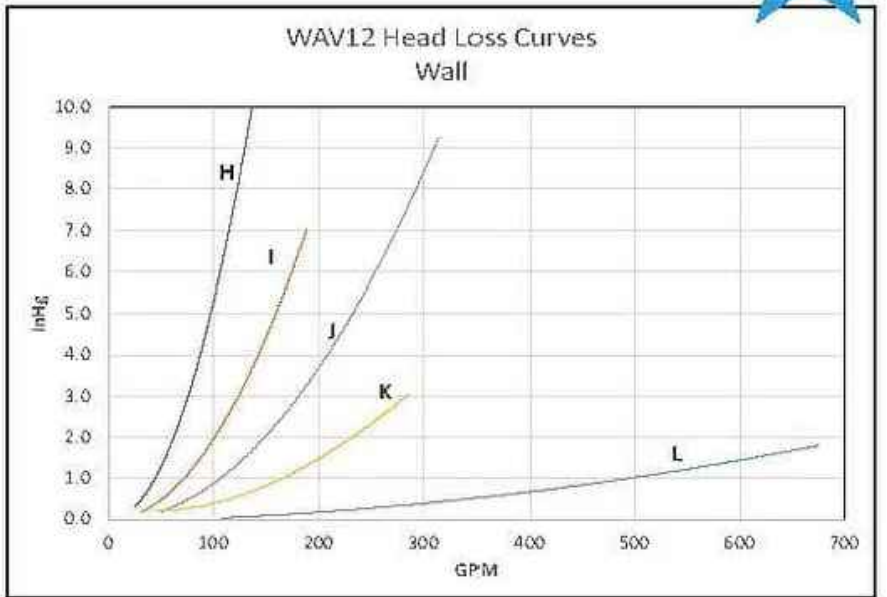
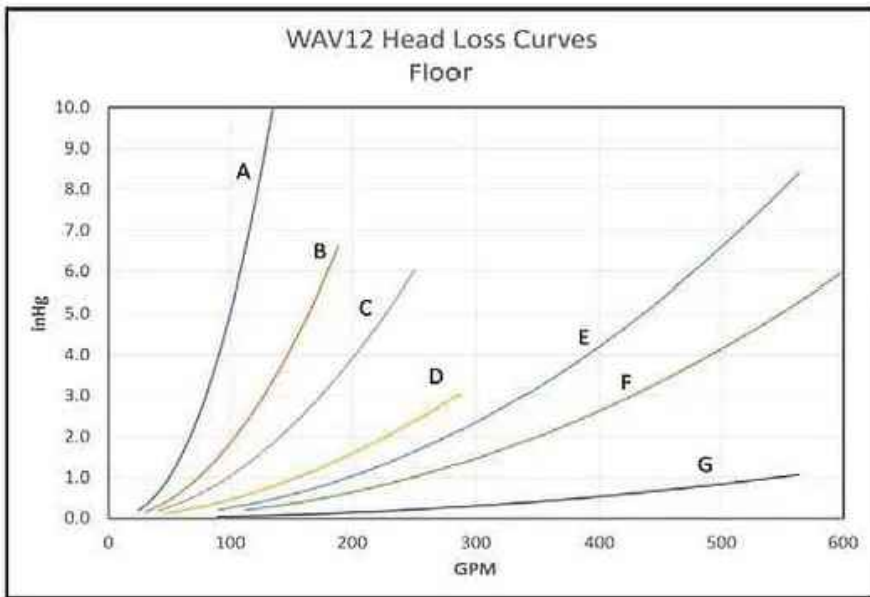
- A. Specified PVC Pipe Size
B. Minimum Sump Depth
C. Minimum Ladge Depth
D. Maximum Ladge Width
E. Minimum Pipe Offset
F. Minimum Length Before Reduction



For most current information
SCAN THE QR CODE OR VISIT
WWW.AQUASTARPOOLPRODUCTS.COM/LOWCODE
PRINTED DOCUMENTS MAY NOT HAVE THE MOST CURRENT FLOW
RATINGS OR INSTALLATION OPTIONS.

SOFA Model No.	Pipe Size (Nominal)	Pipe Depth (Minimum)	Orientation (Wall / Floor)	Flow Rating (GPM)	Head Loss Curve
WAV12-12f A-1.5b_B3_C0.3_D0.7_E3.6_F16	1.5" (b)	3"	Floor (f)	125	A
WAV12-12f A-2b_B3_C0.3_D0.7_E4.9_F16	2" (b)	3"	Floor (f)	150	B
WAV12-12f A-2.5b_B3_C0.3_D0.7_E4.7_F16	2.5" (b)	3"	Floor (f)	200	C
WAV12-12f A-3b_B3_C0.3_D0.7_E4.5_F16	3" (b)	3"	Floor (f)	230	D
WAV12-12f A-4s_B6_C0.3_D0.7_E3_F16	4" (s)	6"	Floor (f)	450	E
WAV12-12f A-4s_2.5b_B6_C0.3_D0.7_E3_F16	4" (s), 2.5" (b)	6"	Floor (f)	450	F
WAV12-12f A-6b_B10.5_C0.3_D0.7_E2.9_F16	6" (b)	10.5"	Floor (f)	450	G
WAV12-12w A-1.5b_B3_C0.3_D0.7_E3.5_F16	1.5" (b)	3"	Wall (w)	125	H
WAV12-12w A-2b_B3_C0.3_D0.7_E3.5_F16	2" (b)	3"	Wall (w)	150	I
WAV12-12w A-2.5b_B3_C0.3_D0.7_E4.7_F16	2.5" (b)	3"	Wall (w)	200	J
WAV12-12w A-3b_B3_C0.3_D0.7_E4_F16	3" (b)	3"	Wall (w)	230	K
WAV12-12w A-6b_B10.5_C0.3_D0.7_E2.9_F16	6" (b)	10.5"	Wall (w)	450	L

Note 1: "SOFA Model No" nomenclature; bottom pipe = (b), side pipe = (s). See Fig 1 for capital letters A through E
Note 2: Head loss inH_G is measured 16 to 24 inches from the finish surface of the pool. Reference Fig 1 dimension F.



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10172021

PREPARED FOR:

INTERCOASTAL POOL AND SPA
5101 INDUSTRY DRIVE
MELBOURNE, FLORIDA 32940



22171 WATERSIDE DRIVE
BOCA RATON, FL 33428
OFFICE: (561) 445-1787
FAX: (888) 248-8624
E-MAIL: FAERMAN@EELSOLUTIONS.NET

PROJECT NO.
23C014

THIS ITEM HAS BEEN DIGITALLY
SIGNED AND SEALED BY DAVID L.
FAERMAN, PROFESSIONAL ENGINEER,
FOR THE STATE OF FLORIDA, IN
THE SEAL AND IN ACCORDANCE
WITH FAC 61G15-23.004.

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DAVID L. FAERMAN, P.E.
FL. LICENSE NO. 47466
07/31/2023

PERMIT SET – REV1

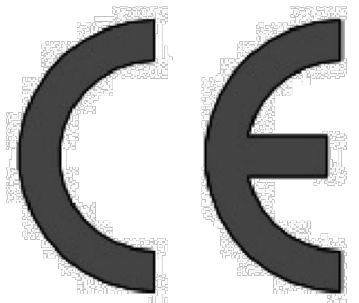
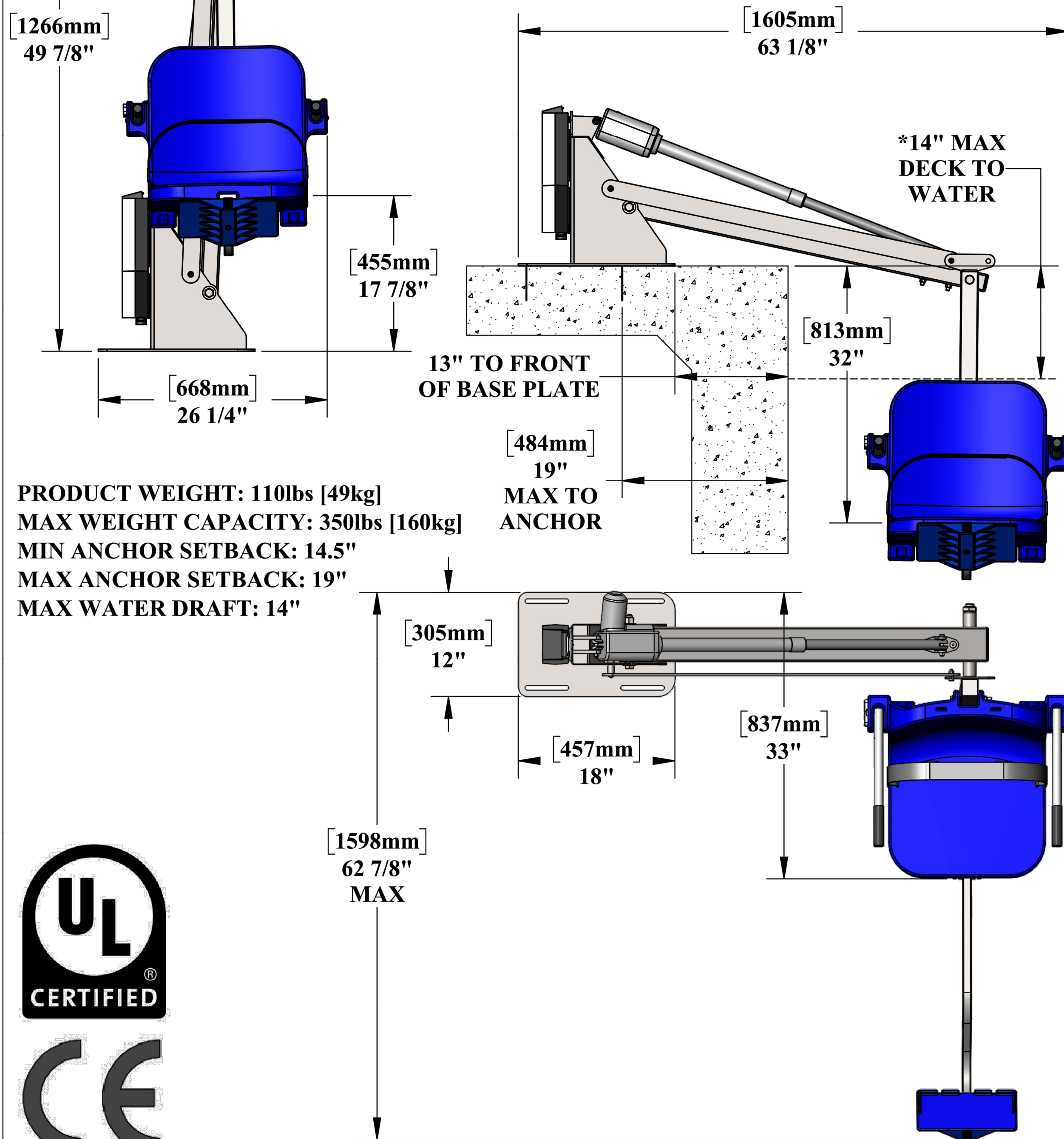
NO.	DATE	DESCRIPTION
Δ	07/31/23	ADD ADA LIFT
Δ	07/31/23	ADD OCC LOAG
Δ		
Δ		
Δ		
Δ		
Δ		

SHEET
6 OF 7

RANGER 2 POOL LIFT

PATENTS (7,249,386 B2) (D507,769S)

***MEASUREMENT TAKEN WITH THE LIFT AT FULL LOAD**

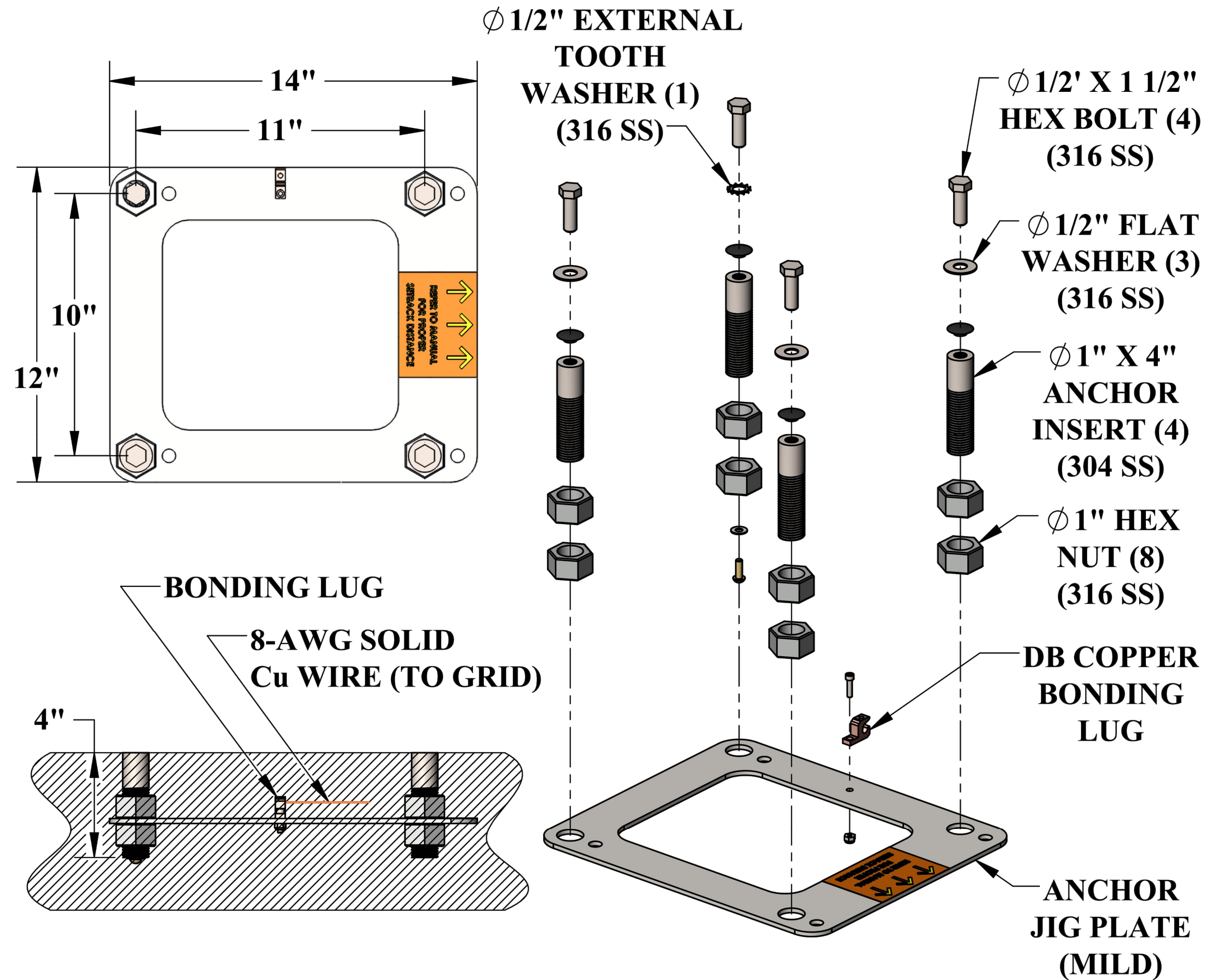


**9889 GARRYMORE LANE
MISSOULA, MT 59808
(406) 549-0769
FAX (406) 549-2602**

*SPECIFICATIONS ARE SUBJECT TO CHANGE WITHOUT NOTICE

PRODUCT:		RANGER 2	
PART #:		F-RNGR2	
SCALE:	1:16	DATE:	12/23/2019
DRAWN BY:	KR	REVISION:	02

AT SERIES ANCHOR JIG PLATE



SPECIFICATIONS:

THE AT ANCHOR JIG PLATE ASSEMBLY PROVIDES SEVERAL ANCHORING SOLUTIONS FOR ALL AQUA CREEK AT-SERIES LIFTS; INCLUDING THE PRO POOL-AT & RANGER-AT. THE AT ANCHOR JIG PLATE ASSEMBLY CAN BE USED FOR EXISTING OR NEW CONSTRUCTION POOL & SPA DECKS. FOR NEW CONSTRUCTION THE ANCHOR JIG PLATE IS EMBEDDED IN THE CONCRETE DECK AND IS BONDED USING A SOLID COPPER DIRECT BURIAL TYPE LUG. FOR EXISTING DECKS THE JIG PLATE ACTS AS A TEMPLATE AND A HOLDING FIXTURE. SEE THE LIFT'S OWNERS MANUAL FOR INSTALLATION INSTRUCTIONS & DIMENSIONS.



**9889 GARRYMORE LANE
MISSOULA, MT 59808
(406) 549-0769
FAX (406) 549-2602**

*SPECIFICATIONS ARE SUBJECT TO CHANGE WITHOUT NOTICE

PRODUCT:		ANCHOR JIG PLATE	
PART #:		F-04CAJP	
SCALE:	1:6	DATE:	6/4/2018
DRAWN BY:	KR	REVISION:	A

ADA LIFT DETAIL

ADA ANCHORING DETAIL

ADA LIFT TO BE INSTALLED AND ANCHORED IN STRICT ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS

A triangle with the number 1 inside.

PROJECT NAME:
COSMIK TIKI
SWIMMING POOL
101 NORTH ATLANTIC AVENUE
COCOA BEACH, FL 32931

INTERCOASTAL POOL AND SPA
5101 INDUSTRY DRIVE
MELBOURNE, FLORIDA 32940



ACE Aquatic Consulting
Engineers, Inc.
Pool, Spa and Fountain Engineering

BOCA RATON, FL 33428
OFFICE: (561) 445-1787
FAX: (888) 248-8624
E-MAIL: FAERMAN@BELLSOUTH.NET

PROJECT NO.
23C014

THIS ITEM HAS BEEN DIGITALLY
SIGNED AND SEALED BY DAVID. I.
FAERMAN, PROFESSIONAL ENGINEER,
ON THE DATE SHOWN ADJACENT TO
THE SEAL AND IN ACCORDANCE
WITH FAC 61G15-23.004.

PRINTED COPIES OF THIS DOCUMENT
ARE NOT CONSIDERED SIGNED AND
SEALED AND THE SIGNATURE MUST
BE VERIFIED ON ANY ELECTRONIC
COPIES.

DAVID I. FAERMAN, P.E.
FL. LICENSE NO. 47646
07/31/2023

PERMIT SET – REV1

NO.	DATE	DESCRIPTION
①	07/31/23	ADD ADA LIFT
②	07/31/23	ADD OCC LOAD
③		
④		
⑤		
⑥		
⑦		

SHEET
7 OF 7

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L19000139792
FILED 8:00 AM
May 24, 2019
Sec. Of State
nculligan

Article I

The name of the Limited Liability Company is:

AVESTELA, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

1214 SAMAR RD
COCOA BEACH, FL. US 32931

The mailing address of the Limited Liability Company is:

1214 SAMAR RD
COCOA BEACH, FL. US 32931

Article III

The name and Florida street address of the registered agent is:

KP LAW, PLLC
225 N HOGAN ST, #375
JACKSONVILLE, FL. 32202

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: KYLE PETERS

Article IV

The name and address of person(s) authorized to manage LLC:

Title: MGR
NOEL HEIKS
1214 SAMAR RD
COCOA BEACH, FL. 32931 US

L19000139792
FILED 8:00 AM
May 24, 2019
Sec. Of State
nculligan

Article V

The effective date for this Limited Liability Company shall be:

05/24/2019

Signature of member or an authorized representative

Electronic Signature: KYLE PETERS

I am the member or authorized representative submitting these Articles of Organization and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of the LLC and every year thereafter to maintain "active" status.

Prepared by and return to:

Donna Harris
International Title and Escrow Co, LLC
226 North Atlantic Avenue
Cocoa Beach, FL 32931
(321) 784-7999
File No IT-22-652

Parcel Identification No 25-37-11-DD-B-10.01

[Space Above This Line For Recording Date]

WARRANTY DEED

(STATUTORY FORM - SECTION 689.02, F.S.)

This indenture made the 1st day of June, 2022 between BEACH, RE, LLC, a Florida Limited Liability Company, whose post office address is 70 Country Club Road, Cocoa Beach of the County of Brevard, State of Florida, 32931, Grantor, to AVESTELA, LLC, a Florida Limited Liability Company, whose post office address is 1214 Samar Road, Cocoa Beach of the County of Brevard, State of Florida 32931, Grantee:

Witnesseth, that said Grantor, for and in consideration of the sum of TEN DOLLARS (U.S.\$10.00) and other good and valuable considerations to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said Grantee, and Grantee's heirs and assigns forever, the following described land, situate, lying and being in Brevard County, Florida, to-wit:

THE WEST EIGHTY FEET OF LOTS 11 AND 12 AND THE WEST EIGHTY FEET OF THE SOUTH TWENTY FEET OF LOT 10, BLOCK B, COCOA BEACH, A SUBDIVISION, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 54, OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

Grantor warrant that at the time of this conveyance, the subject property is not the Grantor's homestead within the meaning set forth in the constitution of the State of Florida, nor is it contiguous to or a part of a homestead property. Grantor's residence and homestead address is: 70 Country Club Road, Cocoa Beach, FL 32931.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

Subject to taxes for 2022 and subsequent years, not yet due and payable; covenants, restrictions, easements, reservations and limitations of record, if any.

TO HAVE AND TO HOLD the same in fee simple forever.

And Grantor hereby covenant with the Grantee that the Grantor is lawfully seized of said land in fee simple, that Grantor have good right and lawful authority to sell and convey said land and that the Grantor hereby fully warrant the title to said land and will defend the same against the lawful claims of all persons whomsoever.

In Witness Whereof, Grantor have hereunto set Grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

Julie Groves
WITNESS
PRINT NAME: JULIE GROVES

BEACH, RE, LLC, a Florida Limited Liability Company

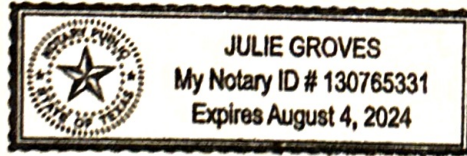
By: Justin Connors
JUSTIN CONNORS, Member

Christopher Scott Hance
WITNESS
PRINT NAME: Christopher Scott Hance

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of ☒ physical presence or () online notarization this 1st day of June, 2022 by JUSTIN CONNORS Member of BEACH, RE, LLC, a FL Limited Liability Company, on behalf of the Limited Liability Company.

Julie Groves
Signature of Notary Public
Print, Type/Stamp Name of Notary



Personally known: _____
OR Produced Identification: ✓

Type of Identification Produced: D.L.

**CITY OF COCOA BEACH
COMMUNITY REDEVELOPMENT AGENCY
COMMUNITY VISUAL IMPROVEMENT PROGRAM AGREEMENT**

THIS AGREEMENT is made by and between the City of Cocoa Beach Community Redevelopment Agency, 1600 Minutemen Cswy, Cocoa Beach, Florida 32931, hereinafter referred to as the "CRA", and Avestela LLC, herin referred to as "Property Owner" and Noel Heiks and Kevin Key; 101 N Atlantic Ave Cocoa Beach, Florida 32931; Cosmik Tiki, hereinafter referred to as "GRANTEE".

WITNESSETH

WHEREAS, the CRA created the Commercial Visual Improvement Grant Program consistent with the CRA Redevelopment Plan; and\

WHEREAS, the purpose of the Program is to revitalize the community by helping to facilitate property renovation in the area; and

WHEREAS, the Property Owner authorized the GRANTEE to file an application with the CRA, as required by the Program, seeking to renovate the property which it leases that is located within the boundaries of the CRA; and

WHEREAS, the CRA has determined that the application is complete and that the GRANTEE meets the requirements of the Program; and

WHEREAS, the CRA desires to provide funding to the GRANTEE pursuant to the Program as set forth hereafter.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

SECTION 1. RECITALS

The above Recitals are true and correct and are incorporated herein by this reference.

SECTION 2. PROPERTY

The Property Owner is the owner of the property located at 101 N Atlantic Ave Cocoa Beach Florida 32931, identified by the Brevard County Property Appraiser through Parcel Number 25-37-11-DD-B-10, and has authorized the GRANTEE to apply for a grant related to the Property. The Property is located within the City of Cocoa Beach Community Redevelopment Agency boundary.

SECTION 3. OBLIGATIONS OF THE PARTIES

A. GRANTEE

1. Within that fiscal year, after the execution of this agreement, the GRANTEE must complete or cause to be completed the construction work on its project as set forth in the application approved by the CRA and/or the City of Cocoa Beach or any required City of Cocoa Beach permits (project). Any and all project documents submitted to the CRA and the City of Cocoa Beach are

incorporated herein by this reference; however in the event of a conflict between the terms and conditions of this agreement and the project documents, the terms and conditions of this agreement shall prevail.

2. It is agreed and understood that the GRANTEE shall provide and pay for all labor, tools, materials, permits, equipment, transportation, supervision and any and all other items or services, of any type whatsoever, which may be necessary to fully complete the project.
3. It is agreed and understood that the GRANTEE and its contractor(s) shall be solely responsible for the means, methods, techniques, sequences, safety programs and procedures necessary to properly and fully complete the Project.
4. The GRANTEE expressly agrees and understands that neither the CRA no the City of Cocoa Beach shall have any responsibility or liability, whatsoever, stemming from its agreement to provide partial funding for the project.
5. The GRANTEE shall ensure that the Project is completed by a contractor(s) who possess the required federal, state, and local certifications and/or licenses, including a valid business tax receipt, or as otherwise required to successfully complete the project.
6. The GRANTEE shall further ensure that the Project is completed in accordance with all laws, ordinances, judicial decisions, orders, and regulations of any federal, state, county, and municipal governments, as well as their respective departments, commissions, boards, and officers, which are in effect at the time of execution of this Agreement or are adopted at any time following the execution of this Agreement.
7. Upon completion of the project the GRANTEE shall submit its certification of occupancy, or other notice of the Project completions, photos of the completed work, all invoices issued for the project, proof of payment in full and any and all other reasonably requested documentation to the CRA.
8. The Property Owner and the GRANTEE shall maintain, with no substantial changes, subject to normal wear and tear, the Project improvements for a period of 5 years unless otherwise agreed by the CRA. If the Property Owner and/or GRANTEE fail to maintain the Project improvements for a period of 5 years, GRANTEE shall reimburse the CRA for all grant monies expended hereunder.
9. During construction for the Project, the GRANTEE/Property Owner shall maintain a sign on the Property indicating sponsorship by the CRA, and the City of Cocoa Beach pursuant to the Program.
10. At times relevant to the Agreement, the GRANTEE/Property Owner shall maintain general liability insurance, in the amounts acceptable to the CRA, to protect the Property upon which the project is being constructed.

B. CRA

1. Upon receipt of the appropriate documentation related to completion of the Project and proof of payment in full, the CRA shall determine the amount of the Grant.
2. Within thirty (30) days after the grant amount has been determined, the CRA shall remit payment to the GRANTEE in an amount not to exceed Fifty Thousand Dollars (\$ 50,000) for up to fifty percent (50%) of the total eligible

construction costs.

SECTION 4. ERRORS IN DISBURSEMENT

GRANTEE expressly understands and agrees that it will immediately reimburse the CRA for any amounts disbursed in error or are in excess of the grant amount permitted by the program.

SECTION 5. CONSENT TO LIEN

In the event the CRA is forced to maintain a cause of action against the GRANTEE and/or Property Owner for any purpose under this agreement and a monetary judgment is entered in favor of the CRA, the Property Owner and GRANTEE hereby consent to an automatic lien against the property in the amount of any such Judgement.

SECTION 6. ENTIRE AGREEMENT

This agreement, including, referenced exhibits and attachments hereto, constitutes the entire agreement between the parties and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein and any such prior agreements or understandings shall have no force or affect whatsoever on this Agreement.

SECTION 7. APPLICABLE LAW, VENUE, JURY TRIAL

The laws of the State of Florida shall govern all aspects of this Agreement. In the event it is necessary for either party to initiate legal action regarding this Agreement, the venue shall lie in Brevard County, Florida. The parties hereby waive their right to trial by jury in any action, proceeding, or claim, arising out of this Agreement, which may be brought by either of the parties hereto.

SECTION 8. RELATIONSHIP OF THE PARTIES

This agreement does not create or should in any way be construed as creating or establishing a partnership, joint venture, or any other form of legal association between the parties, nor shall the GRANTEE be considered an agent or representative of the CRA or the City of Cocoa Beach for any purpose whatsoever.

SECTION 9. INDEMNIFICATION

The GRANTEE agrees to be liable for any and all damages, losses, and expenses incurred, by the CRA or the City of Cocoa Beach, caused by the acts and/or omissions of the GRANTEE, or any of its employees, agents, contractors, sub-contractor's representatives, volunteers or the like stemming from the Program and the Project or this Agreement. The GRANTEE agrees to indemnify, defend and hold the CRA and the City of Cocoa Beach harmless for any and all claims, suits, judgments or damages, losses and expenses, including but not limited to, court costs, expert witnesses, consultation services and attorney's fees, arising from any and all acts and/or omissions of the GRANTEE, or any of its employees, agents, sub-contractors, representatives, volunteers, or the like through and including any appeals stemming from the Program, the Project or this agreement. Said indemnification, defense, and hold harmless actions SHALL NOT be limited by any required insurance coverage amounts set forth herein and shall survive termination or nation termination of this agreement.

SECTION 10. BINDING EFFECT

This Agreement shall be binding upon and endure to the benefit of the parties hereto and their heirs, personal representatives, successors and/or assigns.

SECTION 11. ASSIGNMENT

This Agreement shall only be assignable by the GRANTEE upon the express written consent of the CRA.

SECTION 12. SEVERABILITY

All clauses found herein shall act independently of each other. If a clause is found to be illegal or unenforceable, it shall have no effect on any other provision of this Agreement. It is understood by the parties hereto that if any part, term, or provision of this Agreement is by the courts held to be illegal or in conflict with any law of the State of Florida or the United States, the validity of the remaining portions or provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part term, or provision held to be invalid.

SECTION 13. WAIVER

Failure of the parties to insist upon strict performance of any of the covenants, terms, provisions, or conditions of this Agreement or to exercise any right or option herein contained, shall not be construed as a waiver or a relinquishment for the future of any covenant, term, provision or condition or right of election, but same shall remain in full force and effect.

SECTION 14. FORCE MAJEURE

Neither party to this Agreement shall be liable to the other for failure to perform due to acts of God, fire, flood, epidemic, labor dispute, civil commotion, terrorism, acts of government, other than the CRA, or any other cause or event beyond the control of and without the fault of either party. If such a force majeure event causes a delay in the GRANTEE's completion of the Project, the City Manager may administratively extend the completion requirement for a length of time not to exceed 30 (thirty) days. In the event an extension greater than 30 days is necessary, such an extension must be granted by the CRA governing board.

SECTION 15. NOTICE

The parties hereto agree and understand that written notice, mailed or delivered to the last known mailing address, shall constitute sufficient notice to the CRA and the GRANTEE. All notices required and/or made pursuant to this Agreement to be given to the CRA and the GRANTEE shall be in writing and given by way of the United Postal Service, first class mail, postage prepaid, address to the following addresses of record:

CRA:

City of Cocoa Beach
Downtown Community Redevelopment
Agency
Attn: City Manager
1600 Minutemen Cswy.
Cocoa Beach, Fl 32931

GRANTEE:

Property Owner:

SECTION 16. MODIFICATION

The covenants, terms, and provisions of this Agreement may be modified by way of the written instrument, mutually accepted by the parties hereto. In the event of a conflict between the covenants, terms and/or provisions of this agreement and any written Amendments(s) hereto, the provisions of the latest executed instrument shall take precedence.

SECTION 17. HEADINGS

All heading of the sections, exhibits, and attachments contained in this Agreement are for the purpose of convenience only and shall not be deemed to expand, limit, or change the provision contained in such sections, exhibits, and attachments.

SECTION 18. JOINT AUTHORSHIP

This Agreement shall be construed as resulting from joint negotiation and authorship. No part of this Agreement shall be construed as the product of any one of the parties hereto.

SECTION 19. ANTI-DISCRIMINATION

No discrimination based on race, religion, sex, age, or national origin will be permitted or authorized by CRA and/or the City of Cocoa Beach in connection with any aspect of the Program, the Project, or this Agreement.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement effective the _____ day of _____, 20__.

City of Cocoa Beach
Downtown Community Redevelopment
Agency

Keith Capizzi, CRA Chair

ATTEST:

Karin Grooms,
City Clerk

GRANTEE

GRANTEE NAME: _____

GRANTEE SIGNATURE: _____

STATE OF FLORIDA

COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of [] Physical presence or [] online notarization of _____ who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 20__.

Notary Public, State of Florida

PROPERTY OWNER

PROPERTY OWNER NAME: _____

PROPERTY OWNER SIGNATURE: _____

STATE OF FLORIDA

COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of [] Physical presence or [] online notarization of _____ who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 20__.

Notary Public, State of Florida

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

Finance /
Devan Taly, CRA Administrator

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

Approve scheduling a budget workshop session for June 17, 2025 at 6:00 PM and August 19, 2025 at 6:00 PM.

Staff Representative: Hana Juman, Finance Director, Devan Taly, Deputy Finance Director

Recommendation: Approve

IS THIS ITEM BUDGETED (IF APPLICABLE)?

N/A

BACKGROUND:

Staff is requesting approval to schedule two budget workshop sessions for June 17, 2025, at 6:00 PM and August 19, 2025, at 6:00 PM.

CITY OF COCOA BEACH TENTATIVE BUDGET CALENDAR
Fiscal Year 2025-2026

Activity	Date
Review what is new for budget preparation and distribute budget manuals to departments.	February 28, 2025
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	March 31, 2025
Budget Meetings with Departments	April 1, 2025-April 11, 2025
Preliminary Commission Workshop on FY 2026 Budget	June 17, 2025
City Commission Vote on Proposed Millage	July 17, 2025
Commission Workshop on Recommended Budget	August 19, 2025
First Public Hearing and Vote to Approve Tentative Millage & Budget	September 4, 2025
Second Public Hearing and Vote to Approve Final Millage & Budget	September 18, 2025

BREVARD COUNTY SCHOOL BOARD
First Hearing -July 29, 2025 5:30
Final Hearing- September 9, 2025 5:30

BREVARD COUNTY BOARD OF COMMISSIONERS
First Hearing -September 9, 2025 5:30
Final Hearing- September 23, 2025 5:30

Note: July 1 Trim Calendar begins

1. To schedule budget refresher/new user training or problem resolution on an individual basis, call Devan Taly at 321 868-3280.

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

City Commission /
commission

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

Adopt Resolution 2025-03; A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA; providing legislative findings; AMENDING RESOLUTION NO. 2025-01 that set vacation rental fees and fines and false advertising fines, by providing for a "30-day reduced fee time period" for the payment of vacation registration fees and late fees; providing that all provisions of resolution No. 2025-01 shall remain effective except as temporarily revised by this resolution; and providing for severability and an effective date and ending date.

Staff Representative: City Commission

Recommendation: Approve

IS THIS ITEM BUDGETED (IF APPLICABLE)?

n/a

BACKGROUND:

Resolution No. 2025-01 is hereby ratified and affirmed, but it is temporarily revised to provide for a "30-Day Reduced Fee Time Period" (hereinafter "Reduced Fee Time Period"), for the payment of vacation registration fees and late fees. During the Reduced Fee Time Period, the owner of any vacation rental can apply for a vacation rental registration at the reduced fee of \$500 per registration of a single vacation rental. At the time of such registration, if there is any late fee associated with that registration, such late fee shall be reduced by 50%. The Reduced Fee Time Period shall begin upon the day after the adoption of Ordinance 1695, which is anticipated to be on March 21, 2025. Therefore, the Reduced Fee Time Period shall begin on March 22, 2025, and end on April 21, 2025 at 4:00 pm. In the event Ordinance No. 1695 is adopted on a date different from March 21, 2025, the City Manager is directed to recompute the determination of the 30 day period for the Reduced Fee Time Period and place those revised dates on the City's website. To determine the date of application for a vacation rental registration and/or the payment of applicable late fees, (for purposes of determining whether the Reduced Fee Time Period is applicable), the later of the date of on-line or in-person registration and payment of all related fees shall be used. An incomplete application or the non-payment of all related fees shall not be considered to be an application for purposes of determining the date of application. It is noted, that before a vacation rental registration can be completed, such vacation rental must have a current City of Cocoa Beach Business Tax Receipt.

SECTION THREE: Effective Date and Ending Date: This resolution shall become in full force and effect upon final adoption of Ordinance No. 1695, and shall end on that day which is 31 days after the date of final adoption of Ordinance No. 1695.

-
SECTION FOUR: The City Manager is directed to implement this Resolution and endeavor to publicize the Reduced Fee Time Period in a manner that to the maximum extent reasonably possible encourages the registration of vacation rentals in the City

RESOLUTION NO. 2025-03

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING LEGISLATIVE FINDINGS; AMENDING RESOLUTION NO. 2025-01 THAT SET VACATION RENTAL FEES AND FINES AND FALSE ADVERTISING FINES, BY PROVIDING FOR A “30-DAY REDUCED FEE TIME PERIOD” FOR THE PAYMENT OF VACATION REGISTRATION FEES AND LATE FEES; PROVIDING THAT ALL PROVISIONS OF RESOLUTION NO. 2025-01 SHALL REMAIN EFFECTIVE EXCEPT AS TEMPORARILY REVISED BY THIS RESOLUTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE AND ENDING DATE.

WHEREAS, the City of Cocoa Beach (hereinafter “City”) enacts this Resolution through its home rule powers in the interest of the health, peace, safety, and general welfare of the citizens of and visitors to the City; and

WHEREAS, the City currently regulates vacation rentals located in the RS-1 single family residential zoning district (hereinafter “RS-1 District”), and is currently considering the adoption of an amendment to its vacation rental ordinance to expand the regulation of vacation rentals so as to include the entire City; and

WHEREAS, the City Commission of the City determines that providing for a “30-Day Reduced Fee Time Period” for the payment of vacation registration fees and late fees would be beneficial to the City and the owners and managers of vacation rentals in the City.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Cocoa Beach, Florida, as follows:

SECTION ONE: The above recitals are true and correct and by this reference are hereby incorporated herein and made an integral part hereof as though fully set forth herein.

SECTION TWO: Resolution No. 2025-01 is hereby ratified and affirmed, but it is temporarily revised to provide for a “30-Day Reduced Fee Time Period” (hereinafter “Reduced Fee Time Period”), for the payment of vacation registration fees and late fees. During the Reduced Fee Time Period, the owner of any vacation rental can apply for a vacation rental registration at the reduced fee of \$500 per registration of a single vacation rental. At the time of such registration, if there is any late fee associated with that registration, such late fee shall be reduced by 50%. The Reduced Fee Time Period shall begin upon the day after the adoption of Ordinance 1695, which is anticipated to be on March 21, 2025. Therefore, the Reduced Fee Time Period shall begin on March 22, 2025, and end on April 21, 2025 at 4:00 pm. In the event Ordinance No. 1695 is adopted on a date different from March 21, 2025, the City Manager is directed to recompute the determination of the 30 day period for the Reduced Fee Time Period and place those revised dates on the City’s website. To determine the date of application for a vacation rental registration and/or the payment of applicable late fees, (for purposes of determining whether the Reduced Fee Time Period is applicable), the later of the date of on-line or in-person registration and payment of all related fees shall be used. An incomplete application or the non-payment of all related fees shall not be considered to be an application for purposes of determining the date of

application. It is noted, that before a vacation rental registration can be completed, such vacation rental must have a current City of Cocoa Beach Business Tax Receipt.

SECTION THREE: Effective Date and Ending Date: This resolution shall become in full force and effect upon final adoption of Ordinance No. 1695, and shall end on that day which is 31 days after the date of final adoption of Ordinance No. 1695.

SECTION FOUR: The City Manager is directed to implement this Resolution and endeavor to publicize the Reduced Fee Time Period in a manner that to the maximum extent reasonably possible encourages the registration of vacation rentals in the City.

Upon Motion by Commissioner _____ and Seconded by Commissioner _____, this Resolution was duly adopted at a Regular Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 6th day of March, 2025.

Ayes: _____
Nays: _____
Absent or Abstaining: _____

Keith Capizzi
Mayor-Commissioner

ATTEST:

Karin Grooms, City Clerk

Exhibit A

Cost	Per	Vacation Rentals
\$2500.00	Each	Vacation Rental Application & Registration Fee
\$1500.00	Each	Annual Renewal Vacation Rental Registration Fee
\$35.00	Each	Business Tax Receipt (BTR)
\$175.00	Each	Annual Safety (Fire) Inspection Fee
\$175.00	Each	Annual Building Department Inspection Fee
\$250.00	Each	No Show or Re-Inspection fee for initial and/or Annual Inspection Fee
\$525.00	Each	Change of Ownership Vacation Rental Application & Registration Fee
\$250.00	Each	Modification of existing vacation rental registration: (change in number of bedrooms or parking or change in location of parking spaces)
\$250.00	Each	Permanent Transfer of Responsible Party Fee (Site Manager)
\$250.00	Each	Temporary Transfer of Responsible Party Fee, each occurrence (max 30 days in a 12-month period)
\$1500.00	Each	Late Fee for Annual Registration
\$250.00	Day (First Day)	Penalty for Operating without Registration
\$500 per day	Second Day	Penalty for Operating without Registration
\$1000 per day	Third & subsequent days	Penalty for Operating without Registration per day beginning third day and beyond
\$500 per day	First day	Operating at over occupancy greater than permitted – first offense/first day
\$1000 per day	Second and subsequent days	Operating at over occupancy greater than permitted – second and subsequent offenses/per day
\$500 per day	Each offense	Parking not in compliance with the approved parking plan (Billed to Owner)

Exhibit “B”

Chapter 13.1 of the Cocoa Beach City Code provides in pertinent part:

Sec. 13.1-4. Specific misleading advertisements prohibited; punishments.

- (a) It shall be unlawful for any person to make or disseminate or cause to be made or disseminated before the general public, or any portion thereof, any misleading advertisement with a rational nexus to the City of Cocoa Beach. Such making or dissemination of misleading advertising with a rational nexus to the City of Cocoa Beach shall constitute and is hereby declared to be fraudulent and unlawful, designed and intended for obtaining money or property under false pretenses.
- (b) Every day a violation of this section continues shall constitute a separate offense which shall be separately punished. Every discrete misleading advertisement shall constitute a separate offense which shall be separately punished.
- (c) Every first violation of this section shall be deemed a civil infraction which may be punished in accordance with the provisions of section 30-22 of this Code. For purposes of the civil infraction, the civil penalty shall be as set forth in a Resolution of the city commission.
- (d) Persons found to have committed repetitive misleading advertising activity, and the owners of the vacation rentals that are the subject of such repetitive misleading advertising activity, shall each be fined in an amount computed by the Special Magistrate based on criteria as set forth in a Resolution adopted by the city commission. If a management company or individual registered the vacation rental under the city's Vacation Rental Ordinance, such management company or individual, for the purposes of enforcing this ordinance, shall be subject to a rebuttable presumption to have been the person to have committed repetitive misleading advertising activity. Notices of violations under this article shall be sent to the management company, individual and owner of a vacation rental, and they shall then have a duty to monitor future advertisements of the vacation rental to prevent repetitive misleading advertising activity. The determination of whether a repetitive misleading advertising activity has taken place shall be made in a quasi-judicial hearing before the Special Magistrate of the City of Cocoa Beach.
- (e) In addition, any violation of this section is deemed a public nuisance, and shall be subject to abatement by the city, and any person who is found in violation of this section shall be subject to injunctive relief in a court of competent jurisdiction to enjoin the violation, as well as any other relief permitted by law, and such relief shall be cumulative.

Sec. 13.1-5. Presumption.

There shall be a rebuttable presumption that the person(s) named in or obtaining the benefits, or calculated to obtain the benefits, of any misleading advertisement, or any rental, or prospective rental of any lodging establishment or other dwelling about which there is a misleading advertisement, including, but not limited to the owner(s) and the individual or management company handling such lodging establishment or other dwelling, are responsible for such misleading advertisement, have committed the violation prohibited herein, and are subject to the punishment provided herein.

- The civil infraction for a first violation shall be \$250.00.
- The civil infraction for a second violation shall be \$500.
- Subsequent violations shall each be punished by a civil infraction of \$1000.00 each.

Civil infractions shall be assessed against those persons/entities as described in the above quoted ordinance provision.

Resolution 2025-01 – Vacation Rental Fees Exhibit “B”

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

City Manager /
Wayne Carragino, City Manager

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

Adopt Ordinance No. 1695, Second Reading, Public Hearing and Adoption, An Ordinance of the City of Cocoa Beach, Florida, amending chapter 26.5, "Vacation Rentals", of the Code of Ordinances of the City of Cocoa Beach; providing that the regulation of vacation rentals shall be city-wide rather than just in the RS-1 Zoning District; making related changes in the code; and providing for conflicts, codification, severability, and an effective date.

Staff Representative. Wayne Carragino, City Manager

Recommendation: Adopt

IS THIS ITEM BUDGETED (IF APPLICABLE)?

.....

BACKGROUND:

...

ORDINANCE NO. 1695

AN ORDINANCE OF THE CITY OF COCOA BEACH, FLORIDA, AMENDING CHAPTER 26.5, "VACATION RENTALS", OF THE CODE OF ORDINANCES OF THE CITY OF COCOA BEACH; PROVIDING THAT THE REGULATION OF VACATION RENTALS SHALL BE CITY-WIDE RATHER THAN JUST IN THE RS-1 ZONING DISTRICT; MAKING RELATED CHANGES IN THE CODE; AND PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Cocoa Beach deems it appropriate to enforce vacation rental regulations city-wide rather than merely within the RS-1 Zoning district; and

WHEREAS, this ordinance is adopted in support of the health, safety and welfare of the residents and businesses of, and the visitors to, the City of Cocoa Beach.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY COCOA BEACH:

SECTION 1. Enactment. Chapter 26.5 of the City of Cocoa Beach Code of Ordinances is hereby amended to read as set forth in the attached Exhibit "A" with underlined text added, and ~~stricken~~ text deleted.

SECTION 2. Conflicts. All ordinances, resolutions, official determinations, or parts thereof previously adopted or entered by the City or any of its officials and in conflict with this Ordinance are repealed to the extent inconsistent herewith.

SECTION 3. Codification. The provisions of this Ordinance shall be codified as and become and be made a part of the Code of Ordinances of the City of Cocoa Beach.

SECTION 4. Severability. If any section, sentence, clause, or other provision of this Ordinance, shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding of invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining sections, sentences, clauses, or provisions of this Ordinance, which shall remain in full force and effect.

SECTION 6. Effective Date. This ordinance shall take effect upon adoption.

Adopted by the City Commission on this _____ day of _____, 2025.

CITY OF COCOA BEACH

Keith Capizzi, Mayor-Commissioner

ATTEST:

Karin Grooms, City Clerk

EXHIBIT "A"

Chapter 26.5 VACATION RENTALS

ARTICLE I. IN GENERAL

Sec. 26.5-1. Authority, scope and purpose.

This chapter is enacted under the home rule power of the City of Cocoa Beach in the interest of the health, peace, safety and general welfare.

F.S. § 509.013, provides a distinction between "transient public lodging establishments," which are rented, or advertised or held out for rental to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less; and "nontransient public lodging establishments," which are rented, or advertised or held out for rental to guests for periods of at least thirty (30) days or one (1) calendar month, whichever is less.

F.S. § 509.242(1)(c), further provides for a subset of transient public lodging establishments, called "vacation rental" which is any unit or group of units in a condominium or cooperative or any individually or collectively owned single-family, two-family, three-family or four-family house or dwelling unit that is also a transient public lodging establishment, but that is not a timeshare project.

It is the intent of this chapter to regulate vacation rentals as defined by Florida Statutes, as well as other transient public lodging establishments which are located anywhere within the city limits ~~the RS-1 single-family residential zoning district~~ of the City of Cocoa Beach, which collectively are referred to herein as "vacation rentals".

In 2011, the Florida Legislature passed House Bill 883, (Chapter 2011-119, Laws of Florida), amending F.S. § 509.032 (7)(b) to provide that "[a] local law, ordinance, or regulation may not restrict the use of vacation rentals, prohibit vacation rentals, or regulate vacation rentals based solely on their classification, use or occupancy. This paragraph does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011."

In 2014, the Florida Legislature passed Senate Bill 356 (Chapter 2014-71, Laws of Florida), amending that same statute to read "[a] local law, ordinance, or regulation may not prohibit vacation rentals, or regulate the duration or frequency of rental of vacation rentals. This paragraph does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011."

The official statement of legislative intent of Senate Bill 356 as reflected in the House of Representatives' Final Bill Analysis, dated June 19, 2014, states that the "Effect of the Bill" is as follows:

"The bill permits local governments to create regulation that distinguishes vacation rentals from other residential property. In the past, local government regulations have included noise, parking, registration, and signage requirements for vacation rentals.

"The bill does not allow local governments to create regulations that would prohibit vacation rentals or restrict the duration or frequency of vacation rentals. These types of regulation remain preempted to the state.

"The grandfather provision in existing law exempting any local law, ordinance, or regulation adopted on or before June 1, 2011, is maintained. Any local law, ordinance, or regulation passed before that date that prohibits or restricts vacation rentals based on the duration or frequency may continue to be enforced."

This Chapter does not prohibit Vacation Rentals, or the duration or frequency of Vacation Rentals, nor is it the intention of the City of Cocoa Beach to do so, but rather this Chapter is intended to address life safety and compatibility concerns in the interests of the health, peace, safety, and general welfare.

Sec. 26.5-2. Findings of facts.

Based on information presented at various city commission meetings by residents of Cocoa Beach and owners and operators of vacation rentals, the practical first-hand experience and observations of city commissioners, common sense deductions of city commissioners based on long term experiences in Cocoa Beach, information learned by city commissioners from various residents, information from the U.S. Census, as well as evidence and testimony presented at public hearings before the city commission, and on the Short-Term Rental Housing Restrictions White Paper, prepared by Robinson & Cole, Attorneys at Law, in 2011, prepared for the National Association of Realtors®, the city commission finds:

- (1) Residents residing within their residential dwellings are inherently familiar with the local surroundings, local weather disturbances, local hurricane evacuation plans, and means of egress from their residential dwellings, thereby minimizing potential risks to themselves and their families.
- (2) In contrast, transient occupants of vacation rentals, due to their transient nature, are typically not familiar with local surroundings, local weather disturbances, local hurricane evacuation plans, and means of egress from the vacation rentals in which they are staying, thereby increasing potential risks to themselves and their families, and putting an additional burden on, and potentially putting at risk, emergency personnel in the event of an emergency situation.
- (3) Certain vacation rentals are presently located within the ~~city limits~~RS-1 single family residential zoning district of the City of Cocoa Beach.
- (4) Vacation rentals, left unregulated, can create negative impacts within residential neighborhoods due to excessive noise, parking and traffic problems, excessive use and impact on public services and public works, extreme size and/or greater occupancy.
- (5) Vacation rentals situated within residential neighborhoods can disturb the quiet nature and atmosphere of the residential neighborhoods, and the quiet enjoyment of its residents.
- (6) Vacation rentals located within established residential neighborhoods can create negative compatibility impacts relating to extreme noise levels, late night activities, on-street parking issues and traffic congestion.
- (7) A residential dwelling is typically the single largest investment a family will make with the residents of the residential dwelling desiring the tranquility and peaceful enjoyment of their neighborhood without excessive noise and increased parking issues and traffic congestion caused by transient occupants of vacation rentals.
- (8) People who live in homesteaded/long-term rental properties generally know their neighbors and if there is an issue regarding noise, neighbors can typically work things out with their neighbors without the involvement of the city. People who live in homesteaded properties or are long-term renters generally have limited parties and noisy get-togethers; whereas people who temporarily in a neighborhood are typically there on vacation and are much more likely to have parties and loud get-togethers and generally can be the source of much more noise. There is typically much more accountability between neighbors who are homesteaded or long-term renters, as opposed to people who are at a property for a short period of time.
- (9) According to the ~~2023~~2017 U.S. Census estimates, the City of Cocoa Beach has an average household size of 1.97 persons.
- (10) Vacation rentals situated ~~within the RS-1 single family residential zoning district neighborhoods~~city limits can and do create a great disparity in occupancy.

Sec. 26.5-3. Definitions.

The following terms as used in this chapter are defined as set forth hereinafter:

Bedroom means any room in a vacation rental which has a bed or other place for sleeping and a separate closet that is an integral part of the permanent construction within the bedroom or an ensuite bathroom, and complies with the Florida Fire Code and Florida Life Safety Code as a bedroom, but shall not include a bathroom, a kitchen, a dining room, any main living area, or any exterior area or vessel. If a previously approved bedroom exists as of the effective date of this code, and does not have a separate closet that is an integral part of the permanent construction of the structure, but rather utilizes an armoire or other furniture piece for clothing storage, the requirement for a closet to qualify as a bedroom is waived. If there is more than one (1) living room, such additional living room can count as a bedroom as long as it has emergency egress as required for a bedroom.

Occupant means any person who occupies a vacation rental overnight. The term "occupant" includes the owner, agent, or other person staying overnight at the vacation rental whether or not they are paying for the rental, so long as at least one (1) person at the vacation rental is paying for the rental.

Owner occupied means the vacation rental is then occupied by person(s), at the vacation rental owner's consent, who do not pay rent for the occupancy of the vacation rental, when such persons are members of the family of the vacation rental owner, at a time when there are no person(s) occupying the vacation rental who are paying for such occupancy.

Transient public lodging establishments means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests.

Vacation rental is collectively a vacation rental as defined under Florida Statutes, and any transient public lodging establishment which is located within the ~~RS-1 single family residential zoning district~~ city limits of the City of Cocoa Beach.

Vacation rental owner is the fee simple owner of the vacation rental, whether an individual, partnership, corporation, limited liability company, trust, or other entity. In the event the vacation rental owner is not an individual, each and every person who owns twenty (20) percent or more of the equitable interest in the vacation rental shall also be deemed a vacation rental owner. The duties and functions of a vacation rental owner may, at the option of the vacation rental owner, be performed by an agent of the vacation rental owner, so long as the vacation rental owner notifies the city in writing, on a form provided by the city, of the identity and contact information of such agent, and the specific duties that the agent will be performing for the vacation rental owner. The vacation rental owner may change the designation of agent at any time through the filing of a new form and the payment of an administrative fee in an amount as set by resolution by the city commission. The vacation rental owner shall be held responsible for all actions of such designated agent with respect to the applicable vacation rental.

Sec. 26.5-4. Enforcement.

Violations of this ordinance shall be enforced in accordance with the provisions of section 1-8 of this Code of Ordinances, and through fines in accordance with ordinances and resolutions adopted by the city commission and most currently revised.

Sec. 26.5-5. Appeals.

Any decision of the city manager or his or her authorized designee relating to this ordinance shall be rendered in writing in appealable form, and reviewed by the city special magistrate if a notice by the vacation rental owner or agent is filed with the city clerk within ten (10) days after the action to be reviewed. The city clerk shall place the matter on the agenda of the next available meeting of the special magistrate, but no later than thirty-five (35) days after the notice by the vacation rental owner or agent is filed, at which the matter will be reviewed. The decision of

the special magistrate shall be final and shall be rendered in writing in appealable form. Such final decision may be reviewed as permitted under Florida law.

Sec. 26.5-6. Construction of chapter.

This chapter shall be liberally construed to accomplish its purpose of regulating vacation rentals, protecting the residential character of the ~~RS-1 single family residential zoning district~~ City of Cocoa Beach, the health, safety, and general welfare of its residents and visitors, and the quiet enjoyment by Cocoa Beach's residents of their residential property.

Sec. 26.5-7. Severability.

In the event that any word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this chapter, is contrary to law, or against public policy, or shall for any reason whatsoever held to be invalid, illegal or unconstitutional, by any court of competent jurisdiction, such word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this chapter shall be null and void, and shall be deemed severed, and a separate, distinct, and independent provision from the remaining provisions of this chapter, and such holding shall in no manner affect the validity of the remaining words, phrases, portions, sub-sub-sections, sub-sections, or sections of this chapter, which shall remain in full force and effect. This chapter shall be construed in a manner to accomplish, to the greatest extent legally possible, the purposes of this chapter as expressed herein.

Secs. 26.5-~~98~~—26.5-20. Reserved.

ARTICLE II. VACATION RENTAL REGISTRATION

Sec. 26.5-21. Registration required.

Every vacation rental owner, either personally or through an agent, shall register with the City of Cocoa Beach utilizing forms promulgated by the city and/or the city's third-party vendor responsible for such registrations. A separate registration shall be required for each vacation rental. The operation of a vacation rental without registration after the date registration is required shall be a violation of this ordinance, except in the instance of providing accommodations to fulfil a pre-existing contract as provided hereinafter. Every day of such operation without registration shall constitute a separate violation.

Sec. 26.5-22. Vacation rental registration.

- (a) A vacation rental owner or agent, as applicable, registering a vacation rental with the city shall register said vacation rental through the city's third-party vendor, utilizing the online process stipulated by said vendor.
- (b) A registration form shall include the following submittals:
 - (1) A completed vacation rental registration form.
 - (2) Payment of applicable fee.
 - (3) A copy of the vacation rental's current and active license as a transient public lodging establishment with the Florida Department of Business and Professional Regulation, if the registrant has such license.
 - (4) A copy of the vacation rental's current and active certificate of registration with the Florida Department of Revenue for the purposes of collecting and remitting sales surtaxes, transient rental taxes, and any

other taxes required by law to be remitted to the Florida Department of Revenue, if the registrant has such certificate of registration.

- (5) Evidence of the vacation rental's current and active account with the Brevard County Tax Collector for the purposes of collecting and remitting tourist development taxes and any other taxes required by law to be remitted to the Brevard County Tax Collector, if the registrant has such account.
 - (6) Exterior site sketch. An exterior sketch of the vacation rental facility shall be provided. The sketch shall show and identify all structures, pools, spas, hot tubs, fencing, and uses, including areas provided for off-street parking. For purposes of the sketch, off-street parking spaces shall be delineated so as to enable a fixed count of the number of spaces provided. At the option of the vacation rental owner, such sketch may be hand drawn, and need not be professionally prepared.
 - (7) Interior building sketch by floor. A building sketch by floor shall be provided, showing a floor layout identifying all bedrooms, other rooms, exits, hallways, stairways, as applicable. At the option of the vacation rental owner, such sketch may be hand drawn, and need not be professionally prepared.
 - (8) Identity of non-paying occupants and vehicles. A statement as to the names of any non-paying occupants who will occupy the vacation rental overnight when there will be one (1) or more paying occupants at the vacation rental, such as vacation rental owner(s) and family, as well as the number of vehicles to be present as a result of the presence of the non-paying occupants.
- (c) If a registration form is incomplete, the registrant will be notified of the deficiency.

Sec. 26.5-23. Modification of vacation rental registration.

An amendment of a vacation rental registration shall be required in the event that any of the following changes to the vacation rental are proposed:

- (1) An increase or decrease in the number of bedrooms in the vacation rental.
- (2) An increase in the maximum occupancy of the vacation rental.
- (3) An increase or decrease in the number of parking spaces, or a change in the location of parking spaces for the vacation rental.
- (4) A change in ownership of the vacation rental.
- (5) A change in the identity or vehicle(s) of non-paying occupant(s).

Modification of a vacation rental registration may be subject to additional fees as stipulated in the most recently revised version of the city's master fee listing.

Sec. 26.5-24. Duration of vacation rental registration.

A vacation rental registration shall be based upon and valid for one (1) calendar year after the date of registration.

Sec. 26.5-25. Renewal of vacation rental registration.

A vacation rental owner must renew its registration annually on or before January 1 of each year~~prior to the expiration date of the previous vacation rental registration.~~

Sec. 26.5-26. Inspection of vacation rentals.

- (a) Inspection of a vacation rental to verify compliance with the Florida Building Code, and the Florida Fire and Life Safety Codes, which governed at the time of completion of the subject construction, shall be required subsequent to the initial registration of the vacation rental, and annually after each renewal. If instances of noncompliance are found, all such instances of noncompliance shall be handled as other violations of the

Florida Building Code and Florida Fire and Life Safety Codes are otherwise handled in the city. These requirements will not be imposed so as to affect contracts that pre-exist the effective date of this ordinance ~~(October 1, 2018)~~.

- (b) Annual inspections shall be made by the city through appointment with the vacation rental owner or agent, as applicable. If a city inspector has made an appointment with vacation rental owner or agent, as applicable, for an inspection, and the city inspector is unable to complete the inspection as a result of an action or inaction of the vacation rental owner or agent, or an occupant of the vacation rental, the vacation rental owner shall be charged a "re-inspection" fee in an amount set by resolution of the city commission to cover the inspection expense incurred. The re-inspection fee shall be paid prior to scheduling the re-inspection. In addition, failure of a vacation rental owner or agent, as applicable, to make the vacation rental available for an inspection within twenty (20) days after notification by the city in writing that the city is ready to conduct the annual inspection, shall be a violation of this chapter punishable by a fine as set by resolution by the city commission. Such violation shall continue until the inspection is accomplished. Each day that such violation continues shall be a separate violation.

Sec. 26.5-27. Transfer of vacation rental registration.

Vacation rental registrations are transferable only when the ownership of the vacation rental is sold or otherwise transferred, and the new owner has filed a modification of the registration with the city within thirty (30) days from the date of the sale or transfer. Failing such modification of the registration, any outstanding vacation rental registration as to that vacation rental shall be null and void on the thirty-first day after such sale or transfer.

A change in ownership of the vacation rental will be subject to a new registration fee as stipulated in the most recently revised master fee listing.

Sec. 26.5-28. Vested rights/waiver/estoppel.

A vacation rental registration shall not be construed to establish any vested rights or entitle the registered vacation rental to any rights under the theory of estoppel. A vacation rental registration shall not be construed as a waiver of any other requirements contained within the City of Cocoa Beach City Code or Comprehensive Plan, and is not an approval of any other code requirement outside this chapter. The registration of a vacation rental is not an approval of a use or activity that would otherwise be illegal under Florida law, the Florida Building Code, the Florida Fire Code or Life Safety Code, or in violation of the Cocoa Beach City Code or Comprehensive Plan.

Secs. 26.5-29—26.5-42. Reserved.

Sec. 26.5-43. Duties of vacation rental owner.

Every vacation rental owner or agent, as applicable, shall be available by landline or mobile telephone answered by the vacation rental owner or agent at the listed phone number twenty-four (24) hours a day, seven (7) days a week to respond to police, fire or other emergency personnel requests. Otherwise, response to contact by the city's regulatory personnel shall be required only Monday through Saturday, 9:00 a.m. to 6:00 p.m. Failure of the vacation rental owner or agent, as applicable, to fulfil this duty, shall be a violation of this ordinance which shall be punished by fine as set by resolution of the city commission.

Secs. 26.5-44—26.5-50. Reserved.

ARTICLE III. STANDARDS AND REQUIREMENTS FOR VACATION RENTALS

Sec. 26.5-51. Generally.

The standards and requirements set forth in this article shall apply to the rental, use, and occupancy of vacation rentals in the City of Cocoa Beach.

Sec. 26.5-52. Minimum safety and operational requirements.

Vacation rentals in the City of Cocoa Beach shall meet the applicable standards under the Florida Statutes, Florida Building Code and the Florida Fire Code and Life Safety Code, and each vacation rental shall have at least one (1) telephone with the ability to call 911.

Sec. 26.5-53. Maximum occupancy based on site capacity/limitations/grandfathering/previous rentals.

- (a) The maximum occupancy of a vacation rental shall be stated in the vacation rental registration form, and shall be limited to the lesser of:
 - (1) Two (2) occupants (as defined herein) per bedroom (as defined herein), plus two (2) occupants.
 - (2) A total of eight (8) occupants per vacation rental.
- (b) The maximum occupancy restriction as set forth above shall not apply when the property is owner occupied by the vacation rental owner.
- (c) Notwithstanding the above, a registered vacation rental, that is in a zoning district other than RS-1 of the city, that was used as a vacation rental as of the effective date of the amendment~~original adoption~~ of this ordinance, (April ~~March 5~~, 20250), may apply for grandfathered status to last for a period of ten (10) years, as to occupancy limitations, and may set its maximum occupancy based upon the following criteria and procedures. Vacation rentals that have an occupancy of eight (8) or less as determined according to section 26.5-53 above will not require grandfathering to maintain that occupancy.
 - (1) A grandfathered vacation rental shall have its maximum occupancy based upon two (2) occupants (as defined herein) per bedroom (as defined herein), plus two (2) occupants, unless through a previously existing arrangement with the city the occupancy had been capped at a lower number of occupants as of the time of application for grandfather status. A change in the number of bedrooms at the vacation rental shall cause such vacation rental to lose its grandfathered status.
 - (2) The vacation rental owner, or agent, as applicable, ("grandfathering applicant"), shall complete a grandfathering application as prescribed by the city, which shall be submitted under oath and upon penalty of perjury, and provide verifiable written proof of the number of bedrooms as herein defined in the vacation rental.
 - (3) The grandfathering application and supporting proof shall be submitted to the city, if at all, by no later than June 5, 20250, for review by city staff, and such staff shall make a written determination as to the maximum occupancy of such grandfathered vacation rental.
 - (4) If the city staff fails to confirm the requested occupancy level, the city shall notify the grandfathering applicant of that fact, and the occupancy level that can be approved, in writing. Within twenty (20) days after such notice, an evidentiary hearing may be requested by the grandfathering applicant before the city's special magistrate to provide the grandfathering applicant an opportunity to provide evidence and/or testimony in support of the occupancy requested. A determination by the special magistrate after such evidentiary hearing shall be final. If no hearing is requested during that time period, the occupancy level shall be set at the level determined by the city staff upon initial review.

- (5) If a vacation rental has been registered, but a final determination as to the occupancy level based upon grandfathering has not yet been made, such vacation rental may allow occupancy up to the occupancy requested in the grandfathering application until such time as a final determination as to occupancy has been made.
 - (6) If it is reasonably determined by the city staff that any information supplied to the city in support of an application for grandfathering was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution. If there is such a determination by city staff, the city shall notify the grandfathering applicant of that fact, and within twenty (20) days after such notice, an evidentiary hearing may be requested by the grandfathering applicant before the special magistrate to provide the grandfathering applicant an opportunity to provide evidence and/or testimony to show that the information supplied in support of the application for grandfathering was not intentionally false or fraudulent. The determination by the special magistrate after such evidentiary hearing shall be final. If no hearing is requested during that time period, the initial determination by the city staff shall be final.
 - (7) If a vacation rental registration does not exist as to a vacation rental for a period in excess of thirteen (13) months, any grandfathering determination shall be deemed abandoned, and shall no longer be applicable to that vacation rental.
- (d) Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals in the RS-1 zoned area of the city that were entered into before the original enactment of this chapter (March 5, 2020) shall be exempt from the provisions of this chapter as more fully set forth in section 26.5-64. Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals in all zoning districts of the city other than the RS-1 zoned area of the city that were entered into before the amendment of this chapter (April , 2025) shall be exempt from the provisions of this chapter as more fully set forth in section 26.5-64. Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals that were in compliance with the city's chapter 26.5 as of the date of entering into such rental agreement, (hereinafter "pre-occupancy cap agreements"), are exempt from the restrictions on occupancy enacted in this ordinance. If a vacation rental is cited for a violation of the occupancy cap of eight (8) occupants as provided in this section, (that would not be a violation if it were not for this occupancy cap of eight (8) occupants), when the vacation rental is occupied under the terms of a pre-occupancy cap agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from the occupancy cap of eight (8) occupants due to it being occupied pursuant to a pre-occupancy cap agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:
- (1) Copy of deposit or payment information evidencing that the agreement was a pre-occupancy cap agreement.
 - (2) Copy of e-mail or other communication evidencing a binding pre-occupancy cap agreement.
 - (3) Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement as a pre-occupancy cap agreement under this section.
- If it is reasonably determined by the city staff, and confirmed by the city's special magistrate that any information supplied to the city in support of an application for exemption, or in support of a defense based upon pre-occupancy cap agreement, was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution.

Sec. 26.5-54. Vacation rental agreements—minimum provisions.

Vacation rentals shall be rented, leased or occupied pursuant to a written rental agreement which contains, at a minimum, the following information:

- (1) Maximum occupancy of the vacation rental that is consistent with the vacation rental registration.

- (2) The maximum number of vehicles that will be allowed to park at the vacation rental. Such number of vehicles shall not exceed the number of parking spaces located at the vacation rental as shown in the sketch submitted with the vacation rental registration, plus any other legal parking spaces that the vacation rental owner can show are available to the vacation rental.
- (3) A statement that a sketch of the permitted off-street parking locations where occupants may park according to the vacation rental registration sketch and any other legal parking spaces available to the vacation rental will be posted at the vacation rental.
- (4) A statement that all occupants must promptly evacuate from the vacation rental upon posting of any evacuation order issued by state or local authorities.
- (5) A copy of a document to be supplied by the city which includes excerpts from City of Cocoa Beach ordinance provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, regulations related to sea turtles and sea turtle lighting, and City of Cocoa Beach Noise Ordinance, as specified by resolution of the city, as a lease addendum. The city will make available to vacation rental owners and agents a copy of such document in digital format upon request, and the city will post such document on its website.

Sec. 26.5-55. Parking regulations; penalties.

No parking shall cross or block any sidewalk, and no parking shall be permitted on any grassed area, dirt or sand area, or any area covered by stones or shell unless such area is part of an approved parking plan. No vacation rental parking shall be on any lot or parcel other than on the specifically registered vacation rental property or associated property. The maximum collective number of automobiles, trucks, boats, motorcycles, and trailers shall be limited to a total of four (4) to be used for any vacation rental. Any on-street parking shall not interfere with convenient vehicle access to and through the neighborhood and shall meet the requirements of sections 3-01 and 3-03 of the city's land development code. Violations of this section may be punished through city parking citations in accordance with section 26-30 of this code of ordinances, and vehicles parked in violation of the approved parking plan or which otherwise interfere with convenient vehicle access to and through the neighborhood are subject to being towed at the vehicle owner's expense.

Sec. 26.5-56. Noise regulations; exceptions.

No person located in or on a vacation rental property at any time shall create, or cause to be created any noise or sound which is clearly audible within any other residence within the RS-1 single family residential district city limits of the City of Cocoa Beach when the residence in which the noise or sound is clearly audible has its windows and doors closed. This shall not include cries for emergency assistance or warning calls, properly functioning HVAC systems, pool pumps, lawn mowers, leaf blowers, or fire alarms or burglar alarms prior to the giving of notice and a reasonable opportunity for the owner or tenant in possession of the vacation rental served by any such alarm to turn off the alarm. The provisions of this section are in addition to other noise regulations generally applicable in the city.

Sec. 26.5-57. Noise regulations; penalties.

- (a) Noise violations may be enforced utilizing any legal means, including, but not limited to, citations issued by code officers, police officers, or any other person designated by the city manager, arrest, actions before the special magistrate, or injunctive relief. Citations issued to renters shall be in amounts as set by resolution of the city commission.
- (b) If there are 3 noise violations with citations (whether such violations are paid, or if they are challenged and the special magistrate upholds such citation), issued over a rolling period of twelve (12) months, the special magistrate, at the request of the city, may deem the property a "noise nuisance property" to be effective for a period of twelve (12) months from the later of the special magistrate order deeming the property a "noise

nuisance property" or any citation for a noise violation as to such property, and may impose one (1) or more of the following orders:

- (1) Require that whenever in the twelve (12) months following the special magistrate order there is a change of occupancy of the property (i.e. new people staying in the noise nuisance property) the property manager must provide proof to the city that the property manager has visited the property during the first day of the stay of the new tenants (or as soon thereafter as is practicable) and delivered a copy of the city's noise ordinances to the new occupants of the property and explained the seriousness of the violations of such ordinance and the fines and penalties which are applicable. Failure to provide said notice shall constitute operating without registration and the vacation rental owner shall be subject to the applicable fine for operating without a registration.
- (2) Require that the owner of the noise nuisance property shall be required to impose for all future rentals of the noise nuisance property over the next twelve (12) months, an additional deposit (whether paid, or secured by a credit card) in an amount no less than five hundred dollars (\$500.00), with the condition of the deposit being that it will be forfeited to the city if the renter receives a noise violation during the term of the rental agreement. All such tenants shall be warned, by the owner or property manager, of such additional deposit and what would cause the forfeiture of such deposit prior to a rental agreement being finalized. A prominent notice of the conditions of such deposit and the potential forfeiture of such deposit shall be posted in each and every noise nuisance property. Failure to require the additional deposit shall constitute a violation of city regulations and the owner shall be subject to a penalty in the amount charged for operating without registration. Proof of the additional deposit must be provided to the city by the property manager for each and every rental of the property as long as the property is designated a noise nuisance property.

Secs. 26.5-58—26.5-62. Reserved.

Sec. 26.5-63. Required providing of vacation rental and local information—Posting.

- (a) In each vacation rental, there shall be provided, in a prominent location, the following written information:
 - (1) The name, address and phone number of the vacation rental owner or agent, as applicable.
 - (2) The maximum occupancy of the vacation rental.
 - (3) A copy of a document to be supplied by the city which includes excerpts from City of Cocoa Beach ordinance provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, regulations related to sea turtles and sea turtle lighting, City of Cocoa Beach Noise Ordinance, notifications as to speed limits and driving information, and other relevant information, as specified by resolution of the City, as a lease addendum. The city will make available to vacation rental owners and agents a copy of such document in digital format upon request, and the city will post such document on its website.
 - (4) The maximum number of vehicles that can be parked at the vacation rental, along with a sketch of the location of the off-street parking spaces.
 - (5) The days and times of trash pickup.
 - (6) The location of the nearest hospital.
- (b) There shall be posted, next to the interior door of each bedroom a legible copy of a building evacuation map—Minimum eight and one-half (8½) inches by eleven (11) inches.

ARTICLE IV. EXEMPTIONS

Sec. 26.5-64. Exemption for pre-existing rental agreements.

Notwithstanding any other provision of this ordinance, rental agreements with prospective occupants for vacations rentals located within the RS-1 zoning district that were pre-existing as of the original enactment of chapter 26.5 (March 5, 2020), (hereinafter "pre-existing agreements") are exempt from the provisions of this ordinance. Notwithstanding any other provision of this ordinance, rental agreements with prospective occupants for vacations rentals located anywhere in the city other than within the RS-1 zoning district that were pre-existing as of this amendment of chapter 26.5 (April , 2025), (hereinafter also referred to as "pre-existing agreements") are exempt from the provisions of this ordinance.

If a vacation rental is cited for a violation of this chapter, (that would not be a violation if it were not for this chapter), when the vacation rental is occupied under the terms of a pre-existing agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from this chapter due to it being occupied pursuant to a pre-existing agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:

1. Copy of deposit or payment information evidencing that the agreement was a pre-existing agreement.
2. Copy of e-mail or other communication evidencing a binding Pre-existing agreement.
3. Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement as pre-existing agreement under this chapter.

If it is reasonably determined by the city staff, and confirmed by the city's special magistrate that any information supplied to the City of Cocoa Beach in support of an application for exemption, or in support of a defense based upon pre-existing agreement, was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution.

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

Finance /
Devan Taly, CRA Administrator

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

Request to accept the annual audit and the Annual Comprehensive Financial Report for Fiscal Year 2024

Staff Representative: Hana Juman, Finance Director, Devan Taly, Deputy Finance Director

Recommendation: Approve

IS THIS ITEM BUDGETED (IF APPLICABLE)?

Audit fees are budgeted in the Finance Department

BACKGROUND:

The City is required by State law to have an annual audit of our financial records by an independent Certified Public Accountant. The firm Mauldin & Jenkins, has completed the FY 2024 audit and will present an audit overview and financial highlights at the Commission meeting.

CITY OF COCOA BEACH, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**Fiscal Year Ended
September 30, 2024**

**Prepared by:
Hana Juman, Finance Director
Devan Taly, Deputy Finance Director
With the assistance of the Finance Department staff**



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INTRODUCTORY SECTION

This section contains the following subsections:

- Letter of Transmittal
- Organizational Chart
- Principal City Officials
- GFOA Certificate of Excellence



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City of Cocoa Beach
P.O. Box 322430, 2 South Orlando Avenue
Cocoa Beach, Florida 32932-2430
www.cityofcocoa-beach.com



March 13, 2025

To the Honorable Mayor, City Commissioners
and Citizens of the City of Cocoa Beach:

The Annual Comprehensive Financial Report (ACFR) of the City of Cocoa Beach, Florida for the fiscal year ended September 30, 2024 is submitted pursuant to Florida Statutes Chapters 11.45 and 218.39, and Section 3.03(4) of the City Charter.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We consider the enclosed data to be accurate in all material respects and it is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities are included.

The report complies in all material respects with the authoritative promulgations by the Governmental Accounting Standards Board (GASB). An explanation of the City's accounting policies is contained in the Notes to Financial Statements, which are an integral part of this Report. These Notes explain the basis of accounting, funds and accounts used, and other significant accounting information.

Internal Controls

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP).

The internal control structure is intended to provide reasonable, but not absolute, assurance that these objectives are met. The inherent limitations of internal control are that:

1. Cost considerations will prevent management from ever installing a "perfect" system. Management will properly and deliberately choose to run certain risks because the cost of preventing such risks cannot be justified, (i.e., costs should not exceed benefits);
2. Control related policies and procedures are subject to management override; and
3. Internal controls may be circumvented by collusion between employees.

Independent Audit

Chapter 218.39, Florida Statutes requires that the financial statements of the City be audited by an independent Certified Public Accountant, licensed to practice in Florida. This audit has been completed by the City's independent Certified Public Accountants, Mauldin & Jenkins, LLC, and their opinion is included in their report.

Management Discussion and Analysis

Generally Accepted Accounting Principles (GAAP) requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements. This information is referred to as Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Cocoa Beach's MD&A can be found immediately following the independent auditor's report.

Profile of the Government

The City of Cocoa Beach has a Commission/Manager form of government. The five-member Commission consists of a Mayor and four Commissioners who are elected at large and serve for a period of four years. In the governance of the City, the Commission is charged with the responsibility of establishing policies 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 a range of services normally associated with a municipality, including police, fire, emergency medical services, parks and recreational activities, streets and parks maintenance, traffic engineering and metered parking, sanitation, wastewater treatment, stormwater improvements, community redevelopment, marketing, building inspections, code enforcement, planning and zoning, and general administration; including personnel, finance, and public records access through the City clerk. Wastewater treatment services are also provided to the adjacent unincorporated areas, including Port Canaveral and Patrick Air Force Base. The City also operates a twenty-seven-hole golf course. All monies required to support these services are reflected in this report.

Budgeting Process and Controls

The City maintains budgetary control as part of its fiscal management techniques. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the governing body. Annual budgets are prepared for those funds that require them. Budgetary integration is established in the accounting records with a uniform chart of accounts as required by the state.

The government also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. As demonstrated by the statements and schedules included in the financial section of this report, the government continues to meet its responsibility for sound financial management. Note 1 of the financial statements contains a more complete discussion of the budget process.

Community Background

The City of Cocoa Beach was incorporated in 1925, but really began growing residually during the height of the Space Program in the 1960's. As a small oceanfront/riverfront community with six miles of highly accessible beaches and river access, lying in between the Banana River and the Atlantic Ocean, the City focuses on being a family-oriented tourist destination; however, the community has a solid residential component with 2,442 single family homes and 6,462 condominiums as of 2022. The diversity of the economy is driven by a mix of hotels/motels and businesses that are supportive of the tourism industry while also supporting the needs of the local residents. Cocoa Beach population (for State shared review purposes in Fiscal Year 2024) is 11,403, but seasonally the population more than doubles. Other factors are the normally estimated 2.4 million day-visitors to the city annually, reflecting the relative proximity to the Orlando Metro area.

Of the 2,700 acres that comprise Cocoa Beach, 900 acres are known as the Thousand Islands with a northern area jointly held by the City, County and State of Florida. The south area Thousand Islands are under the control of the Brevard County Environmentally Endangered Land Program.

The City has invested in the purchase of these islands and seeks to conserve and protect these valuable natural resources. For the most part, the City is built out with only a few exceptions. The primary focus moving forward will be redevelopment in specified areas. It should be noted that industrial uses are not permitted in the City limits.

Economic Condition and Outlook

Cocoa Beach is following the initial impact of the global Coronavirus (COVID-19) pandemic on the City's Fiscal Year 2020 economic activity, i.e., tourism, hospitality, restaurants, etc., the City of Cocoa Beach has been slowly recovering. In April 2020, unemployment in Cocoa Beach reached 12.8%. At the end of Fiscal Year 2024, the unemployment rate had dropped to 3.7%. Several large re-development projects are currently in progress - The Drift Condominiums, Westin Resort, and Westgate Cocoa Beach Resort. These projects will bring more jobs, more tourism, and an increase in the tax base.

The financial condition and economic vitality of the Cocoa Beach area are influenced by the activities at the Kennedy Space Center and Port Canaveral to the north, and Patrick Air Force Base to the south. The Kennedy Space Center (KSC) is both a tourist attraction and a major employment center, with several space and defense contractors located there, supported by numerous local suppliers and support services. KSC was adversely impacted by the elimination of the space shuttle program. Facilities at KSC have since been reconfigured for private space endeavors. In 2024, 263 orbital missions (rockets) were launched from the Space Coast, including Space X's Falcon and ULA's Atlas V. In 2024, there were 17 orbital crewed flights. With rocket launches scheduled on an increasing basis, KSC has reclaimed its status as the most active rocket launch facility in the world.

Prior to the coronavirus pandemic, Port Canaveral sustained a favorable area impact with its growth in cruise ship services, port facilities, tonnage processed, and recreational activities. The Centers for Disease Control and Prevention (CDC) issued of a no-sail order in March 2020 for multiday cruise operations. Despite the cruise operations shutdown, cargo operations, helped by strong construction and road building activity in Florida, held their own. The Port has evolved into a major deep-water port of entry with berthing facilities, a marine commercial park and foreign trade zone. It is the world's first quadra-modal hub, interchanging freight among sea, land, air and space transportation modes. The Port continues to increase cargo ship activity, with the combined port costs for tugboats, piloting, line handling, dockage and water among the lowest in the Southeast. Annual cargo tonnage exceeds 6.5M tons with two liquid bulk facilities and nine dry cargo berths. Exploration Tower, a seven-story welcome center at the Port, is designed to serve as a focal point for the community. In Fiscal Year 2024, Port Canaveral reports nearly 31.7 million cruise passengers. In the Central Florida area, the Port brings in \$3.9 billion yearly, with nearly 23,000 jobs. With the increased activity at KSC, the cargo business at the Port continues to grow, and the Port is currently working on a plan to expand.

Patrick Space Force Base, home to the 45th Space Wing, is one of the area's major employers, as well as a provider of services to active military personnel, veterans and retirees.

State shared revenues (sales tax and fuel tax) in Fiscal Year 2020 sales tax revenue was 5.46% less than that of Fiscal Year 2019, the loss resulting from COVID-19 shutdowns. The City saw a notable increase in municipal revenue sharing (sales tax) in Fiscal Year 2022 and had kept a similar level in Fiscal Year 2023, indicating an increase in business activity/sales in the City. In Fiscal Year 2024, Florida's state shared revenues saw a combined increase of just over 2 billion across fiscal years. Fuel tax revenues have continued to remain relatively flat, but in the last four years have seen a small, but steady, increase (following the decline in Fiscal Year 2020).

The current session of the Legislature is considering changes in some tax measures. Florida is one of the lowest tax states¹ already, and previous recessionary times will make tax increases or revenue enhancements politically difficult. There are two half-cent sales taxes active at the county level:

- Voters first approved a referendum for a half-cent sales tax in 2016 for the Brevard County school system. In November 2020, voters renewed this surtax that funds critical school repairs and security upgrades.
- In 2017 a half-cent sales tax used to fund the Indian River Lagoon (IRL) restoration was approved by the voters. The City has successfully developed projects and submitted them for funding with proceeds from the IRL sales tax.

Adjusted current taxable property values increased 9.80% from Fiscal Year 2023 to Fiscal Year 2024. Property values are projected to continue to increase in Brevard County for 2025. Total ad valorem tax collections for Fiscal Year 2024 are \$16,344,715. Following the economic effects of COVID-19, the City has been experiencing increases in operating costs – the cost of services and supplies. The City is also seeing notable increases in the costs of capital projects and equipment purchases. The City strives to balance the budget using prioritization of capital needs and improving efficiency to keep the costs low, while looking for alternate revenue sources, such as grants and user fees. Page A–26 of the Fiscal Year 2024 Budget has a summary of ten years expenditures by use, and page A-27 of the Fiscal Year 2024 Budget has a summary of ten years revenue and expenditures (all funds). Page A-31 of the Fiscal Year 2024 Budget has a detailed explanation of ten years of tax collection history.

Long-Term Financial Planning

With a stable population base, the City does not face the issue of adding significant infrastructure and related staffs to accommodate growth. Since the City is essentially fully developed, there is little potential for major additions to the tax roll. Such increases will come primarily from property redevelopment and re-evaluations. The stable (and slightly lower²) population base restricts growth in state shared revenue (allocated on a per capita basis).

The City Commission has an ambitious goal to redevelop Cocoa Beach by making the City a notable tourist destination as well as a desirable place to live. This development will require extensive planning as it must be accompanied by the revenues required to facilitate this development. The main focus, however, will be redevelopment of properties within the City as available underdeveloped and undeveloped land is minimal.

The financial position of the City has remained strong and sound with a stable economic base. It is influenced by the proximity of both the major tourist attractions such as the beaches and Port Canaveral, as well as the proximity to major employers such as the Kennedy Space Center and Patrick Space Force Base. The tourist business, affected by a declining economic environment, has been recovering the past few years. The extent of the increase in property values from the above activities will also be a factor.

Aging infrastructure has long been of a concern and is further brought to the forefront each summer as wind and rain associated with tropical storms and hurricanes continues to cause extensive damage to City infrastructure. With a total budget of \$9.3M, the new Police Station facility construction project began in fall of 2020 and was completed in Fiscal Year 2023. The main Fire Station was replaced ten years ago, an additional \$5M is estimated as the replacement cost for the north area fire station. The old City Hall was built in the 1960s and required demolition and replacement. Design of a new City Hall took place in

¹ Tax Foundation: Background Paper, October 2013, No. 68.

² Population In Fiscal Year 2007 = 12,785; Population In Fiscal Year 2019 = 11,292; per state shared revenue allocations.

Fiscal Year 2023. In the same year the City Commission approved to proceed with construction contracting W&J Construction with a not to exceed amount of \$11.5M. Construction began in Fiscal Year 2024 and continues into Fiscal Year 2025. The new City Hall includes a green space area, stage, wash through area, and community center. See Note 2 of the financial statements for debt schedules associated with the infrastructure replacements discussed above.

Accumulating and setting aside funding sources for debt service in the face of rising operating costs while maintaining current service levels is challenging. The Commission has addressed this by adopting Resolution 2016-22 which commits \$1,000,000 in tax collections to help facilitate funding of construction of new municipal facilities. The police station construction project includes \$500,000 of the committed funds in its budget, thus reducing the committed remaining funds to \$500,000.

Over the last several years, the wastewater treatment plant required extensive capital upgrades to comply with increased regulatory requirements. These projects were funded with two state revolving fund (SRF) loans. Improvements to the collection systems to increase efficiency and manage peak flows (as experienced during and after Hurricanes Matthew and Irma) continue to be addressed and an additional SRF loan was approved in September 2019. The project was completed at the end of Fiscal Year 2020, and the debt schedule for the most recent SRF loan was finalized in Fiscal Year 2023. The projects are discussed in more detail in Note 6 of the financial statements.

Rate increases based on studies by outside consultants as well as in-house comparisons to surrounding communities have been adopted by the Commission. These include increases in golf rates, pool and other recreation fees, permit rates, stormwater fees, sewer fees, and fire inspection fees. In Fiscal Year 2023 the City Commission adopted Resolution 2023-06 establishing a Master Fee document. The document is amended by resolution for any rate changes.

Fiduciary Funds - Pension Trust Funds and OPEB Trust Fund

The City provides three separate pension plans: general employees, police, and firefighters. Each plan is a contributory defined benefit plan administered by its own Board of Trustees. Each plan maintains separate investment pools, although the same investment manager is used by the police and firefighters. Specific details are addressed in Note 3 of the financial statements and Required Supplementary Information.

The City provides other non-pension benefits, collectively referred to as other post-employment benefits (OPEB). A fiduciary trust fund is used to aid in accounting for these benefits. The City recognizes the total OPEB liability and related deferred outflows of resources, deferred inflows of resources, and OPEB expense in the financial statements based on the actuarial present value of projected benefit payments as required by generally accepted accounting principles. Specific details are addressed in Note 4 of the financial statements.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Cocoa Beach for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2023. This was the forty-second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Annual Financial Report (ACFR). This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

For the twenty-fourth year, the City also received the GFOA Distinguished Budget Presentation Award for the Fiscal Year 2024 annual budget. 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 communication medium. It is valid for a period of one year. We believe our current budget continues to conform to program requirements, and it has been submitted to GFOA to determine its eligibility for another award.

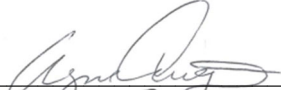
The City's debt policy adopted with Resolution 2014-09 was submitted to the Association of Public Treasurers of the United States and Canada (APT US&C) for their review and certification. The Certification is recognition that the governmental entity has developed and adopted policies that address the fundamental elements of debt issuance and management. The Certificate of Excellence for Debt Policy was presented in 2015. The APT US&C recommends updates at five-year intervals.

Acknowledgments

Preparation of this Annual Comprehensive Financial Report on a timely basis is made possible through the efficient, dedicated and professional efforts of the Finance Department staff. The significant amount of year-end closing procedures required prior to the audit would not have been accomplished without much hard work and personal sacrifice. We are grateful for the contributions they made in the preparation of this report and for their untiring efforts towards improving the Finance Department's operations.

Other City Departments, although not extensively involved in year-end audit activities, contributed significantly by ensuring the accuracy and integrity of accounting information compiled throughout the year. Without their diligence, the work of the Finance Department would have been considerably more difficult. Appreciation must also be expressed to the City's auditors whose suggestions and attention to detail enhanced the quality of this report. In closing, special thanks are expressed to you, Mayor and Commission for your unyielding support and steadfast commitment to maintaining the financial integrity of the City. We can all share in the success we have experienced.

Respectfully submitted,


Wayner Carragino,
City Manager


Hana Juman,
Finance Director

CITY OF COCOA BEACH, FLORIDA

**PRINCIPAL CITY OFFICIALS
SEPTEMBER 30, 2024**

MAYOR

Keith Capizzi

VICE MAYOR

Skip Williams

CITY COMMISSION

Joshua Jackson
Tim Tumulty
Jeremy Hutcherson

CITY MANAGER

Wayne Carragino

CITY ATTORNEY

Becky Vose

CITY CLERK/PUBLIC RELATIONS

Karin Grooms

**City of Cocoa Beach, Florida
Organization Chart
As of September 30, 2024**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Cocoa Beach
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO



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FINANCIAL SECTION

This section contains the following subsections:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information



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Independent Auditor's Report

**To the Honorable Mayor,
Members of the City Commission
City of Cocoa Beach, Florida**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cocoa Beach, Florida (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other post-employment benefit schedules on pages 4 through 13, and 67 through 81, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules are presented for additional purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Bradenton, Florida
March 13, 2025



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MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis is designed to: (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position, (d) identify any material deviations from the financial plan, and (e) identify individual fund issues or concerns. Readers are encouraged to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal in the Introductory Section of the report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Cocoa Beach exceeded its liabilities and deferred inflows of resources as of September 30, 2024, by \$100,143,055 (net position). Of this amount, \$18,844,511 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors. Governmental and business-type assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$54,286,902 and \$45,856,153, respectively.
- The City's total net position was increased by \$9,601,186 or 10.60%, in comparison to the prior year. The City's unrestricted net position, which may be used to meet the City's ongoing obligations to its citizens and creditors, increased by \$2,128,941, a 12.73% increase from the prior year. The increase in net position is partially due to increases in user charges, including utilities system rates and charges for services at the Golf Course. In addition, the City deferred capital projects and capital equipment purchases.
- At September 30, 2024, the City of Cocoa Beach's governmental fund balance sheet reported a combined ending fund balance of \$21,104,547, an increase of 3.05% from the Fiscal Year 2023 ending fund balance of \$20,479,300. Of this amount, \$7,361,698 remains in the General Fund of the City as unassigned fund balance.
- The General Fund reported a total fund balance of \$18,370,491 at year-end, an increase from the last fiscal year of \$1,446,736. The ending fund balance in Fiscal Year 2023 was \$16,923,755. The increase is due to an overall effort to hold expenditures below budgeted amounts where possible and increases in revenues primarily related to increases in user charges and some rate increases.
- Total external debt increased by \$1,370,597 (3.75%) in Fiscal Year 2024. This increase is due to a combination of the addition of Special Obligation Note, Series 2024 in the amount of \$3,953,000, offset by payments in debt obligations in the amount of \$(3,195,988) and proceeds of new subscription liabilities of \$613,585. See Note 2 to the financial statements for comprehensive debt schedules.

MAJOR INITIATIVES

- On April 18, 2023, the City Commissioners voted to move forward with the design/architectural plans for the construction of a new City Hall complex. Construction started and continued through Fiscal Year 2024. The complex was funded with a blend of cash resources, utilization of ARPA funds, and debt issuance to finance the new City Hall construction. The complex includes an area for the Freedom 7 senior community center, a parking/wash through area, as well as Commission meeting room, and office space for the City's administrative staff. Currently completion is scheduled for the Spring of 2025.

- Indian River Lagoon dredging projects are 100% grant funded and continue to be a priority to meet the challenge to Improve water quality in the lagoon. The City has two such projects underway:
 - The City has an interlocal agreement with Brevard County/Florida Department of Environmental Protection (FDEP) for muck dredging/capping services. Additionally, grants for the dredging project have been awarded by St. Johns River Water Management District (SJRWMD) and the Save Our Indian River Lagoon Project (SOIRLP) (half cent sales tax revenues) in previous years. The 400 Channel Dredge project is currently in the construction phase and on-going for Fiscal Year 2024-2025.

Grant(s) summary for Muck Capping:

Save Our Indian River Lagoon (SOIRL)	\$29,103,198
Florida Department of Environmental Protection (FDEP)	<u>\$12,000,000</u>
	\$41,103,198

- Brevard County is partnering with the City via the SOIRLP to perform the Cocoa Beach Golf Capping Project. The SOIRLP has identified the waters around the Cocoa Beach Golf Course as a location of high concentrations of muck. The Project includes approximately 140 acres and 975,000 cubic yards of muck deposits adjacent to the Cocoa Beach Golf Course and Cocoa Beach High School. As part of this project an evaluation of capping as an alternative to muck dredging was conducted. It was decided by City Commission that capping would be a more cost-effective alternative and that this approach will be undertaken in lieu of muck dredging. The SOIRLP will provide 100% of the project funds. The City will perform all Project Management in conjunction with consultants. Additional grant funds came from Florida Department of Environmental Protection (FDEP) in Fiscal Year 2022. The multi-year project started in summer of Fiscal Year 2021. Total Project Cost and grant funding is estimated at \$41,103,198.
- The Water Reclamation Department completed a comprehensive project to improve the sewer treatment plant with major capital upgrades. These upgrades and improvements address items directly related to the National Pollutant Discharge Elimination System (NPDES) permitting requirements outlined in the Wastewater Facility Plan. The City secured a Clean Water State Revolving Fund (SRF) Loan for the project (see Note 3 in the financial statements for details).

FINANCIAL STATEMENTS

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Cocoa Beach's basic financial statements. The basic financial statements are comprised of three (3) components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. This supplementary information should be considered an integral part of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner like a private-sector business. The statement of net position presents information on all the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cashflows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges to external users (business-type activities). The governmental activities of the City include general government, planning and zoning, public safety, transportation, sanitation, street and park maintenance, public improvements, and recreation. The business-type activities of the City include wastewater treatment/reuse and stormwater management.

The government-wide financial statements include only the City of Cocoa Beach itself (the primary government). The Cocoa Beach Public Library is funded through the Brevard County Free Public Library District, a separate taxing authority and is not included under the reporting entity definition in the City's financial statements.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Cocoa Beach, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Cocoa Beach can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Five individual governmental funds are maintained; the General Fund, Community Redevelopment Agency (CRA) Fund, the Building Permit & Inspection Utilization Fund, the Confiscated Property Fund, and the Capital Improvements Project Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and CRA Fund, which are considered to be major funds. Since the Building Permit & Inspection Utilization Fund, the Confiscated Property Fund and the Capital Improvements Projects Fund are not considered to be major funds, data from the funds are combined into a single, aggregated presentation. The City of Cocoa Beach adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the major governmental funds to demonstrate compliance with this budget.

Proprietary Funds

This category of funds includes both enterprise and internal service funds. The City maintains two funds which are considered enterprise funds. The City uses enterprise funds to account for the waste collection/disposal/reuse water system, and stormwater management system. Proprietary funds provide the same type of information as the government-wide financial statements. The proprietary fund financial statements provide separate information for the Utilities System Fund, and Stormwater Management Fund, each of which are considered to be major funds of the City.

Internal service funds are used to account for any activity that provides goods or services to other funds, departments or agencies of the primary government on a cost-reimbursement basis. In Fiscal Year 2023, the City established a new internal service fund – the Health Care Fund – to internally track the City's costs of providing health care services to all current and separated employees.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's programs. The City has three pension trust funds (General Employees', Police, & Firefighters), and an OPEB trust fund. Financial information for these funds is provided in the notes to the financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The government-wide financial report represents the approach mandated by the Governmental Accounting Standards Board (GASB). GASB sets the uniform standards for presenting government financial reports.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the City of Cocoa Beach, the net position was \$100,143,055 at the close of the most recent fiscal year. This is a \$9,601,186 increase in net position over the \$90,541,869 reported in Fiscal Year 2023.

The increase is attributed to the rise in total assets, in both governmental and business-type activities. Most of this increase is a result of the completion of capital projects and major improvements to the Water Reclamation Facility. Detailed information on capital asset activity can be found in Notes 2 in the Notes to the Financial Statements.

As stated above, the City's net position totaled \$100,143,055 at the end of Fiscal Year 2024. The largest portion of the City's net position reflects the investment in capital assets (e.g. land, buildings, machinery, and equipment). Although the City's investment in its capital assets (\$76,597,902, 76.49% of total net position) is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 28,600,920	\$ 28,072,209	\$ 14,635,675	\$ 12,795,750	\$ 43,236,595	\$ 40,867,959
Capital assets	62,840,928	55,034,968	51,881,892	50,296,927	114,722,820	105,331,895
Total assets	<u>91,441,848</u>	<u>83,107,177</u>	<u>66,517,567</u>	<u>63,092,677</u>	<u>157,959,415</u>	<u>146,199,854</u>
Deferred outflows	<u>5,975,466</u>	<u>9,126,917</u>	<u>317,736</u>	<u>624,882</u>	<u>6,293,202</u>	<u>9,751,799</u>
Long-term liabilities						
outstanding	34,475,516	31,341,895	20,091,355	20,311,149	54,566,871	51,653,044
Other liabilities	5,725,560	8,444,380	520,615	2,440,534	6,246,175	10,884,914
Total liabilities	<u>40,201,076</u>	<u>39,786,275</u>	<u>20,611,970</u>	<u>22,751,683</u>	<u>60,813,046</u>	<u>62,537,958</u>
Deferred inflows	<u>2,929,336</u>	<u>2,487,555</u>	<u>367,180</u>	<u>384,271</u>	<u>3,296,516</u>	<u>2,871,826</u>
Net investment in						
capital assets	43,941,644	39,200,127	32,656,258	28,910,117	76,597,902	68,110,244
Restricted	2,764,738	3,780,151	1,935,904	1,935,904	4,700,642	5,716,055
Unrestricted	7,580,520	6,979,986	11,263,991	9,735,584	18,844,511	16,715,570
Total net position	<u>\$ 54,286,902</u>	<u>\$ 49,960,264</u>	<u>\$ 45,856,153</u>	<u>\$ 40,581,605</u>	<u>\$ 100,143,055</u>	<u>\$ 90,541,869</u>

A portion of the City of Cocoa Beach's net position, \$4,700,642 (4.69% of total net position), represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position, \$18,844,511(18.82% of total net position) may be used to meet the government's ongoing obligations to citizens and creditors within the respective governmental and business-type activities. At the end of the current fiscal year, the City of Cocoa Beach is able to report positive balances in all three categories of net position as a whole.

The change in net position balance from Fiscal Year 2023 to Fiscal Year 2024 is \$9,601,186 as shown in the Schedule of Changes in Net Position on the next page. Ad valorem tax revenues increased in the General Fund by 9.52% from Fiscal Year 2023 to Fiscal Year 2024.

The following display of Changes in Net Position shows the governmental and business-type activities during the fiscal year.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues						
Charges for services	\$ 12,953,097	\$ 11,215,136	\$ 10,864,493	\$ 8,854,850	\$ 23,817,590	\$20,069,986
Operating grants and contributions	515,615	569,686	-	-	515,615	569,686
Capital grants and contributions	2,962,902	-	4,350,528	1,326,734	7,313,430	1,326,734
General revenues						
Property taxes	17,735,374	16,148,215	-	-	17,735,374	16,148,215
Other taxes	4,923,392	4,428,498	-	-	4,923,392	4,428,498
Intergovernmental	611,572	1,822,361	-	-	611,572	1,822,361
Unrestricted investment earnings	1,390,654	1,089,756	492,264	435,298	1,882,918	1,525,054
Other	171,720	194,252	95,263	126,375	266,983	320,627
Total revenues	<u>41,264,326</u>	<u>35,467,904</u>	<u>15,802,548</u>	<u>10,743,257</u>	<u>57,066,874</u>	<u>46,211,161</u>
Expenses						
General government	7,251,156	6,497,673	-	-	7,251,156	6,497,673
Economic environment	538,650	257,415	-	-	538,650	257,415
Public safety	15,555,328	14,892,935	-	-	15,555,328	14,892,935
Physical environment	4,159,351	5,176,387	-	-	4,159,351	5,176,387
Transportation/public works	6,845,800	3,753,104	-	-	6,845,800	3,753,104
Recreation	3,941,597	3,899,067	-	-	3,941,597	3,899,067
Interest on long-term debt	462,300	436,943	-	-	462,300	436,943
Utility system	-	-	7,725,064	7,178,447	7,725,064	7,178,447
Stormwater management	-	-	986,442	813,419	986,442	813,419
Total expenses	<u>38,754,182</u>	<u>34,913,524</u>	<u>8,711,506</u>	<u>7,991,866</u>	<u>47,465,688</u>	<u>42,905,390</u>
Change in net position before transfers	2,510,144	554,380	7,091,042	2,751,391	9,601,186	3,305,771
Transfers	<u>1,816,494</u>	<u>1,933,909</u>	<u>(1,816,494)</u>	<u>(1,933,909)</u>	<u>-</u>	<u>-</u>
Change in net position	4,326,638	2,488,289	5,274,548	817,482	9,601,186	3,305,771
Net position, beginning	<u>49,960,264</u>	<u>47,471,975</u>	<u>40,581,605</u>	<u>39,764,123</u>	<u>90,541,869</u>	<u>87,236,098</u>
Net position, ending	<u>\$ 54,286,902</u>	<u>\$ 49,960,264</u>	<u>\$ 45,856,153</u>	<u>\$ 40,581,605</u>	<u>\$ 100,143,055</u>	<u>\$90,541,869</u>

FINANCIAL ANALYSIS OF COCOA BEACH'S FUNDS

As noted earlier, the City of Cocoa Beach uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The City uses three governmental fund types (General, Special Revenue, and Capital Projects). The purpose of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the Fiscal Year.

As of September 30, 2024, the City of Cocoa Beach's governmental funds reported a combined fund balance of \$21,104,547. This is an increase of \$625,247 from the prior year balance of \$20,479,300.

The General Fund is the chief operating fund of the City. As of September 30, 2024, total fund balance in the General Fund was \$18,370,491 of which \$7,369,169 was unassigned. As a measure of liquidity, a comparison of total and unassigned fund balances to total expenditures for Fiscal Year 2024 \$37,257,476 and Fiscal Year 2023 \$33,317,173, respectively for unassigned fund balance. As previously mentioned in the discussion of changes in net position, the primary change is due to a change in the reserve policy committing additional reserves to disaster recovery. The change in fund balance is also attributed to an overall increase in, tax revenues and grant reimbursements, while also holding expenditures at or below budgeted amounts.

General Fund Budgetary Highlights. A budget to actual statement is provided for the General Fund. A budget column for both the original budget adopted for Fiscal Year 2024 as well as the final budget is presented. A comparison of the final budget to the actual amounts for current expenditures shows a final difference of \$8,181,643. A large portion of the difference is from the Muck Dredging project, which had State grants and capital expenditures budgeted, however additional costs were expended in Fiscal Year 2023, design is expected to be completed and construction will begin in Fiscal Year 2024 through Fiscal Year 2025. Another portion of the difference is attributed to the carrying over of budgeted funds to the Fiscal Year 2024 budget in the amount of \$4,908,956 pursuant to Resolution 2013-15 for capital projects that were not completed by the end of the fiscal year.

Special Revenue Funds. Special Revenue Funds account for specific revenues and expenditures. The City has two special revenue funds.

Community Redevelopment Agency (CRA) Fund

The CRA is a major governmental fund used to account for monies from the incremental increase in property tax revenue collected within the designated redevelopment area. Consistent with State law, revenues are utilized and expended in accordance with the Community Redevelopment Plan. Fund balance at the end of Fiscal Year 2024 was \$1,367,398. Fund balance at the end of Fiscal Year 2023 was \$2,816,538. The \$1,449,140 net change is reflective of a large transfer out in Fiscal Year 2024 for capital projects. A project under consideration in the CRA is a Downtown Cultural Greenspace. This is a project to develop the area where City Hall formerly was located. The funds in investments will be used in Fiscal Year 2024/ Fiscal Year 2025 to pay for the greenspace and wash-through portion of the City Hall complex construction.

The TIF has continued to increase in subsequent years as taxable values have risen. The increase from 2023 to 2024 is \$160,720. With several large re-development projects that are currently underway, it is anticipated that the TIF will continue to increase in the next few years.

Confiscated Property Fund

The entire fund balance of the Confiscated Property Fund is considered restricted fund balance because it can only be used for certain enumerated law enforcement expenditures as defined by state statute. The fund balance is \$153,329 for Fiscal Year 2024. This balance is unchanged from Fiscal Year 2023.

Building Permit and Inspection Utilization Fund

At the end of Fiscal Year 2022, the City established a new Special Revenue fund to track balances and activities related to new construction building permits, pursuant to Florida Statutes Chapter 553. The fund balance is \$965,092 for Fiscal Year 2024.

Capital Projects Improvement Fund

Major governmental facilities construction and improvements transactions are recorded in this fund. In Fiscal Year 2024 the City budgeted for the City Hall complex construction and for the Bicentennial Park construction in this fund. City Hall construction was well underway throughout the fiscal year. Pre-construction work was completed in Fiscal Year 2024 for the Bicentennial Park project. The fund balance is \$248,237 for Fiscal Year 2024.

Proprietary Funds

Beginning in Fiscal Year 2023, the City began using both of the two types of proprietary funds (Enterprise and Internal Service) and provides the same type of information found in the government-wide financial statements, but in more detail.

Enterprise Funds

At September 30, 2024, total net position amounted to \$45,125,419 for enterprise funds as compared to \$40,129,320 at September 30, 2023. Net position changes are a result of operations, capital grants, capital contributions and transfers in the Utilities System and Stormwater Management Funds.

The operating income in the Utilities System was \$1,456,611 more than in Fiscal Year 2023 primarily due to a reduction in the expenses for contractual services, materials, and supplies. The reduction in operational expenses was from deferring some operational needs until Fiscal Year 2025.

The Stormwater Management operating income decrease of \$81,016 from Fiscal Year 2023 is primarily a result of no rate increase and increased operating costs. The City completed a Stormwater System Rate Review in Fiscal Year 2024 and therefore on July 17, 2024 the Commission adopted the Resolution 2024-16 which provides for rate increases through Fiscal Year 2025.

Internal Service Funds

In Fiscal Year 2023 the City created a new internal service fund, the Health Care fund, to track the City's costs of providing health care services to current and separated employees. At September 30, 2024, total net position amounted to \$1,772,712 for Internal Service funds. The charges for services and operating expenses during Fiscal Year 2023 were used for the new fund net position at the end of Fiscal Year 2024. This balance will be available to offset rising health care costs in future years.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The City of Cocoa Beach's investment in capital assets as of September 30, 2024 is \$114,722,820 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, work in progress, right-to-use lease assets and right-to-use subscription assets. Governmental activities investment in capital assets increased by \$7,805,960 and business-type activities increased by \$1,584,965. The primary reason for the change in the Business-type Activities Schedule is the disposal and depreciation of aging infrastructure, buildings, improvements, and equipment.

Major changes in governmental activities included a new City Hall complex, new fire squad vehicle, fleet vehicle replacements, paving projects, Information Technology (IT) upgrades and equipment, and country club improvements. For the business-type activities, the sludge reuse ground storage tank repairs and various lift station repair projects are in the improvements category. Additionally, for the business -type activities, the major acquisitions are the gravity sewer slip-lining (work in progress category), and the sludge biosolids processing project. These acquisitions were offset by disposals and depreciation of aging infrastructure, buildings, improvements, and equipment.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 7,950,653	\$ 7,950,653	\$ 1,691,599	\$ 1,691,599	\$ 9,642,252	\$ 9,642,252
Buildings	19,316,706	19,632,963	1,571,868	1,644,551	20,888,574	21,277,514
Infrastructure	553,783	541,457	25,986,253	26,727,087	26,540,036	27,268,544
Improvements	17,165,893	16,495,413	11,128,677	12,328,595	28,294,570	28,824,008
Equipment	4,710,375	4,572,579	1,995,187	987,246	6,705,562	5,559,825
Right-to-use lease/subscripton	545,393	69,634	-	-	545,393	69,634
Construction in progress	12,598,125	5,772,269	9,508,308	6,917,849	22,106,433	12,690,118
Total	<u>\$ 62,840,928</u>	<u>\$ 55,034,968</u>	<u>\$ 51,881,892</u>	<u>\$ 50,296,927</u>	<u>\$ 114,722,820</u>	<u>\$ 105,331,895</u>

The City annually updates a five-year Capital Improvements Program (CIP) and forecasts the funding requirements for necessary equipment and facilities. These requirements, as well as projected costs of operations and maintenance, are compared and adjusted based on forecasted sources of funding over that timeframe. Additional information on the City's capital assets can be found in Note 2 to the financial statements.

DEBT ADMINISTRATION

Long-Term Debt

At the end of the current fiscal year, the City of Cocoa Beach had a total long-term debt in the amount of \$37,935,004, including bond premiums.

The City is participating in the State of Florida Revolving (SRF) Loan Program with twenty (20) year loans for utilities facility upgrades and sewer systems rehabilitation and stormwater improvements. The outstanding balance of the SRF loans is \$4,773,679; during the fiscal year 2021 SRF #050610 and #050620 were refinanced with revenue bonds, saving over \$1million in interest expense over the life of the debt. A bank loan was issued in Fiscal Year 2014 for the construction of the new fire station and has an outstanding balance of \$2,230,000. In Fiscal Year 2022, the City acquired golf carts through a lease/purchase agreement totaling \$467,197, the outstanding principal balance as of September 30, 2024 is \$241,734.

In Fiscal Year 2021 the City entered into a Master Equipment Lease (treated as a financed purchase arrangement) Agreement in the amount of \$1,200,000 for a new fire tower truck, and in Fiscal Year 2022 for \$440,737 for a new vac-con truck, the master equipment lease has an outstanding balance of \$1,059,000. In Fiscal Year 2017 debt was issued with Florida Municipal Loan Council (FMLC) Revenue Bond 2017B to fund the design and construction of the new parking garage in the Community Redevelopment Agency (CRA). The first payment on the principal of Revenue Bond 2017B was not made until FY 2019 and the outstanding balance is \$2,760,000. In Fiscal Year 2019 debt was issued with Special Obligation Revenue Note, Series 2019 for the construction of a new police station and municipal facilities improvements in the amount of \$9,751,000, and has an outstanding amount of \$7,825,000. In Fiscal Year 2024 debt was issued with Special Obligation Revenue Note, Series 2024 for the construction of the City Hall Complex in the amount of \$3,953,000. See Note 2 to the financial statements for additional information and for subsequent year-end debt information.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Notes payable	\$ 14,008,000	\$ 10,696,000	\$ 4,773,679	\$ 5,059,099	\$ 18,781,679	\$ 15,755,099
Bonds payable	2,960,336	3,297,601	14,184,000	15,555,000	17,144,336	18,852,601
Financed purchases	1,300,734	1,517,182	267,955	354,921	1,568,689	1,872,103
Lease liability	-	57,786	-	-	-	57,786
SBITA liability	440,300	26,818	-	-	440,300	26,818
Total	<u>\$ 18,709,370</u>	<u>\$ 15,595,387</u>	<u>\$ 19,225,634</u>	<u>\$ 20,969,020</u>	<u>\$ 37,935,004</u>	<u>\$ 36,564,407</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected and appointed officials considered many factors when setting the fiscal year 2025 budget, tax rates, and fees to be charged for the business-type activities. In the past few years, the City has obligated significant dollars on new facilities, street resurfacing and infrastructure upgrades. The City has also managed to accumulate an acceptable level of unassigned reserves. Resolution 2021-23 amends formalized reserve policies to be in line with GASB 54 definitions and criteria for classifying fund balances. Bordering the ocean, the City wishes to hold reserve balances sufficient for those immediate expenditures associated with hurricanes, as well as expenditures required to maintain normal operations. Although a substantial portion of hurricane expenditures are typically reimbursed, this practice is considered necessary to avoid disruptions in operations. In Fiscal Year 2023 the City Commission adopted Ordinance number 1681 setting committed reserve balances of 19% of the General Fund for purposes of disaster recovery and setting non committed reserves of not less than 1%, increasing by 1% per year for five years.

The City is effectively built-out, however, several redevelopment projects for new construction are progressing and could produce annual increases in property tax receipts in future years. It is important to the City's future that property tax revenues be maintained or increased from year-to-year because it is the largest component of the General Fund's annual revenues. Other revenues are not likely to increase significantly and since some of those sources (e.g. state shared revenues, grants) are beyond the City's control, property taxes are the most promising source of future funding. Developing new revenue sources and increasing existing ones are of increasing importance.

Although the City is challenged by increased costs for employee benefits (primarily health insurance, workers compensation), it does not face demands to add personnel to extend current levels of service into new areas. With staffing levels now equal to those of a decade ago, a review to determine appropriate handling of our workloads continues.

The five-year CIP always presumes that operations and capital replacements are expected to be sufficiently funded without having to increase the ad valorem tax rate. This is accomplished through prioritization of capital projects, budgeting for the most critical needs each year, and deferring projects that can potentially last longer.

The high salt content in the area is extremely damaging to the equipment used for maintenance and funding the maintenance expense and replacement costs is an ongoing burden. The City has constructed a garage for equipment storage to aid in mitigating the salt issue and selectively purchases used equipment to lower capital costs. The course has been re-greened with a salt-resistant grass and play is gradually recovering as the economy improves. During Fiscal Year 2023, and continuing into Fiscal Year 2024, the City has been renovating and improving the Country Club facility, including improvements to the restaurant, pro-shop, bathrooms, landscaping, and exterior structures around the Golf Course.

The twenty-seven-hole golf course is actively used, particularly in the busy winter season, so strategies to increase play are marginally helpful. The improvements and purchasing practices mentioned in the preceding paragraph are also helpful, but do not produce immediate, dramatic results.

The Golf Course Fund was incorporated into the General Fund with the adoption of Resolution 2013-21, beginning in Fiscal Year 2014. Golf course activity is presented in the category of Recreation in the General Fund. Play has still not returned to historical levels, but the number of rounds played continues to rise as the economic recovery continues. A comprehensive study by the National Golf Foundation proposed a series of rate increases and restructuring (i.e. sun-setting) of annual memberships to encourage revenue generation. The study was adopted by Resolution 2015-33 in November 2015. The current rates are set by Resolution 2023-06. During Fiscal Year 2023 the City began a renovation of the Country club, including new carpeting, painting, screening the outdoor patio, and furniture. These renovations have continued into Fiscal Year 2024 and include complete renovations to the bathrooms and some outbuildings.

The Utilities System enterprise fund is in a similar situation. Environmental standards for discharges into the Indian River Lagoon have become stricter. The City completed a Water Treatment Plant Sustainability Plan in Fiscal Year 2020, Resolution 2020-28, to address the long-term management of the assets associated with the plant, which includes a fiscal plan for the maintenance, repair, and replacement of the facility's assets over a 20-year planning period. In April 2023 the City completed a Utility Rate Assessment and in May 2023 the City Commission adopted Resolution 2023-06 increasing rates by 25% effective October 1, 2023. The rate study provided proposed rate increases over a five-year period beginning in Fiscal Year 2024. The proposed rate increases are necessary to fund debt service for capital items, as well as cover increased costs of operations and the new regulatory requirements.

Forecasts for the Stormwater Management enterprise fund show that large capital improvement projects will have to be funded using grants or loans. Revenues are not sufficient to fund both operations and capital projects of any size. In addition to the budgetary challenges facing the Stormwater Fund, federal Clean Water Act legislation concerning the TMDL and National Pollutant Discharge Elimination System programs are unfunded mandates upon local government and require extensive staff resource time and effort. The last increase in Stormwater rates occurred in Fiscal Year 2020, adopted by Resolution 2015-31.

The City's current residential dredging program and schedule was developed through an interlocal agreement with Brevard County, Save Our Indian River Lagoon Program (SOIRLP) and Saint Johns River Water Management District (SJRWMD) as a part of the funding made available to clean the Indian River Lagoon. Dredging for thirty-six residential canals under this agreement continues into FY 2024. Additionally, the five-year Golf Muck Dredging/Capping Project funded by the SOIRLP was added as an Indian River Lagoon clean-up initiative in Fiscal Year 2020, the design for this project will be completed in Fiscal Year 2024 through Fiscal Year 2025 and construction should begin in Fiscal Year 2026. This is a 100% grant funded project.

All these factors were considered in preparing the City's budget for Fiscal Year 2024. The Fiscal Year 2024 millage rate is 6.1644, the rollback rate is 5.6516. The rollback rate produces the same ad valorem tax revenue as the previous year and therefore is not a tax increase. See the economic outlook section of the letter of transmittal for additional details regarding economic conditions.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Cocoa Beach's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Hana Juman, Finance Director, 1600 Minutemen Causeway, Cocoa Beach, Florida, 32931 or Hana.Juman@cityofcocoa beach.com. The financial statements are included in the City's Annual Comprehensive Financial Report (ACFR) posted on the City's website at www.cityofcocoa beach.com.



City of Cocoa Beach, Florida

STATEMENT OF NET POSITION SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 858,305	\$ -	\$ 858,305
Investments	28,717,685	5,946,507	34,664,192
Accounts receivable, net	1,133,071	1,701,767	2,834,838
Due from other governments	1,010,261	1,394,898	2,405,159
Internal balances	(3,645,545)	3,645,545	-
Inventory	90,202	-	90,202
Prepaid items	436,941	11,054	447,995
Restricted investments	-	1,935,904	1,935,904
Capital assets			
Non-depreciable assets	20,548,778	11,199,907	31,748,685
Depreciable assets, net of depreciation	42,292,150	40,681,985	82,974,135
TOTAL ASSETS	91,441,848	66,517,567	157,959,415
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pensions	4,498,408	95,854	4,594,262
Deferred outflows - OPEB	1,477,058	221,882	1,698,940
Total deferred outflows of resources	5,975,466	317,736	6,293,202
LIABILITIES			
Accounts payable	1,263,143	320,766	1,583,909
Due to other governments	15,607	-	15,607
Accrued liabilities	1,956,267	105,946	2,062,213
Accrued interest	187,357	93,903	281,260
Deposits	-	-	-
Unearned revenues	2,303,186	-	2,303,186
Noncurrent liabilities			
Portion due within one year	2,941,600	1,801,725	4,743,325
Portion due after one year	31,533,916	18,289,630	49,823,546
TOTAL LIABILITIES	40,201,076	20,611,970	60,813,046
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - pensions	895,328	61,634	956,962
Deferred inflows - OPEB	2,034,008	305,546	2,339,554
Total deferred inflows of resources	2,929,336	367,180	3,296,516
NET POSITION			
Net investment in capital assets	43,941,644	32,656,258	76,597,902
Restricted for			
Law enforcement	1,271,750	-	1,271,750
Community redevelopment	983,573	-	983,573
Building code enforcement	-	-	-
Capital projects	248,237	-	248,237
Debt service	261,178	1,935,904	2,197,082
Unrestricted	7,580,520	11,263,991	18,844,511
TOTAL NET POSITION	\$ 54,286,902	\$ 45,856,153	\$ 100,143,055

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
PRIMARY GOVERNMENT							
Governmental activities							
General government	\$ 7,251,156	\$ 3,181,533	\$ -	\$ 2,050,899	\$ (2,018,724)	\$ -	\$ (2,018,724)
Economic environment	538,650	564,893	-	-	26,243	-	26,243
Public safety	15,555,328	2,993,447	340,615	553,075	(11,668,191)	-	(11,668,191)
Physical environment	4,159,351	-	-	-	(4,159,351)	-	(4,159,351)
Transportation/public works	6,845,800	3,022,972	-	-	(3,822,828)	-	(3,822,828)
Recreation	3,941,597	3,190,252	175,000	358,928	(217,417)	-	(217,417)
Interest on long-term debt	462,300	-	-	-	(462,300)	-	(462,300)
Total governmental activities	38,754,182	12,953,097	515,615	2,962,902	(22,322,568)	-	(22,322,568)
Business-type activities							
Utility system	7,725,064	9,971,475	-	3,119,809	-	5,366,220	5,366,220
Stormwater	986,442	893,018	-	1,230,719	-	1,137,295	1,137,295
Total business-type activities	8,711,506	10,864,493	-	4,350,528	-	6,503,515	6,503,515
Total primary government	\$ 47,465,688	\$ 23,817,590	\$ 515,615	\$ 7,313,430	(22,322,568)	6,503,515	(15,819,053)
GENERAL REVENUES							
Property taxes					17,735,374	-	17,735,374
Local option gas tax					1,184,579	-	1,184,579
Franchise taxes					2,076,640	-	2,076,640
Utility service tax					1,662,173	-	1,662,173
Unrestricted intergovernmental revenues					611,572	-	611,572
Unrestricted investment earnings					1,390,654	492,264	1,882,918
Miscellaneous revenues					70,279	95,263	165,542
Gain on disposal of capital assets					101,441	-	101,441
Transfers, net					1,816,494	(1,816,494)	-
Total general revenues and transfers					26,649,206	(1,228,967)	25,420,239
Change in net position					4,326,638	5,274,548	9,601,186
Net position, beginning of year					49,960,264	40,581,605	90,541,869
Net position, end of year					\$ 54,286,902	\$ 45,856,153	\$ 100,143,055

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	CRA Fund	Non major Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 8,980	\$ 29,295	\$ 820,030	\$ 858,305
Investments	26,742,979	1,322,690	139,039	28,204,708
Accounts receivable, net	1,115,726	10,939	-	1,126,665
Due from other funds	-	-	1,258,252	1,258,252
Due from other governments	1,010,261	-	-	1,010,261
Inventory	90,202	-	-	90,202
Prepaid items	53,116	383,825	-	436,941
Total assets	<u>\$ 29,021,264</u>	<u>\$ 1,746,749</u>	<u>\$ 2,217,321</u>	<u>\$ 32,985,334</u>
Liabilities				
Accounts payable	\$ 949,568	\$ 121,861	\$ 191,714	\$ 1,263,143
Accrued liabilities	1,039,828	257,490	658,949	1,956,267
Due to other funds	5,880,889	-	-	5,880,889
Due to other governments	15,607	-	-	15,607
Unearned revenue	2,303,186	-	-	2,303,186
Total liabilities	<u>10,189,078</u>	<u>379,351</u>	<u>850,663</u>	<u>11,419,092</u>
Deferred inflows of resources				
Deferred inflow - unavailable revenue	461,695	-	-	461,695
Total deferred inflows of resources	<u>461,695</u>	<u>-</u>	<u>-</u>	<u>461,695</u>
Fund balances				
Nonspendable				
Inventory	90,202	-	-	90,202
Prepaid items	53,116	383,825	-	436,941
Restricted for				
Law enforcement	153,329	-	1,118,421	1,271,750
Community redevelopment	-	983,573	-	983,573
Capital projects	-	-	248,237	248,237
Debt service	261,178	-	-	261,178
Committed	3,990,393	-	-	3,990,393
Assigned for				
Capital projects	6,460,575	-	-	6,460,575
Unassigned	7,361,698	-	-	7,361,698
Total fund balances	<u>18,370,491</u>	<u>1,367,398</u>	<u>1,366,658</u>	<u>21,104,547</u>
Total liabilities and fund balances	<u>\$ 29,021,264</u>	<u>\$ 1,746,749</u>	<u>\$ 2,217,321</u>	<u>\$ 32,985,334</u>

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2024

Total fund balances for governmental funds	\$	21,104,547
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of :

Governmental capital assets	\$	106,727,163	
Less accumulated depreciation and amortization		(43,886,235)	
Total capital assets, net			62,840,928

The internal service fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position:

1,041,978

Long-term liabilities and related accrued interest applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, except for portions payable early in the following year for which sufficient resources have been accumulated in the funds to liquidate the liabilities. These liabilities consist of:

Notes payable	(14,008,000)	
Bonds payable	(2,960,336)	
Financed purchases payable	(1,300,734)	
SBITA liability	(440,300)	
Accrued interest on long-term debt	(187,357)	
Compensated absences	(1,443,299)	
Net pension liability	(10,930,844)	
Net OPEB liability	(2,937,506)	
Total long-term liabilities and accrued interest		(34,208,376)

Deferred outflows and deferred inflows related to the City's pension plans and OPEB plan are not expected to be liquidated with expendable available financial resources and are therefore, not reported in the funds.

Deferred outflows - pensions	4,498,408	
Deferred outflows - OPEB	1,477,058	
Deferred inflows - pensions	(895,328)	
Deferred inflows - OPEB	(2,034,008)	
Total deferred outflows/inflows of resources		3,046,130

Some assets are not available to pay for current period expenditures and therefore are not reported in the funds.

461,695

Total net position of governmental activities	\$	54,286,902
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The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	General Fund	CRA Fund	Non major Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 20,531,100	\$ 887,799	\$ -	\$ 21,418,899
Licenses and permits	319,821	-	-	319,821
Intergovernmental	3,532,470	439,061	1,040,875	5,012,406
Charges for services	10,167,237	564,893	1,811,032	12,543,162
Fines and forfeitures	77,845	-	12,269	90,114
Investment earnings	1,254,576	58,619	64,483	1,377,678
Miscellaneous revenues	70,239	40	-	70,279
Total revenues	<u>35,953,288</u>	<u>1,950,412</u>	<u>2,928,659</u>	<u>40,832,359</u>
Expenditures				
Current				
General government	6,114,003	-	53,000	6,167,003
Economic environment	13,693	399,843	-	413,536
Public safety	13,070,862	-	613,248	13,684,110
Physical environment	4,204,398	-	-	4,204,398
Transportation/public works	4,444,336	-	-	4,444,336
Recreation	3,820,818	-	-	3,820,818
Debt service				
Principal	1,115,337	280,000	-	1,395,337
Interest	313,186	122,000	-	435,186
Capital outlay	4,160,843	168,611	7,820,607	12,150,061
Total expenditures	<u>37,257,476</u>	<u>970,454</u>	<u>8,486,855</u>	<u>46,714,785</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,304,188)</u>	<u>979,958</u>	<u>(5,558,196)</u>	<u>(5,882,426)</u>
Other financing sources (uses)				
Sale of capital assets	124,594	-	-	124,594
Issuance of debt	613,585	-	3,953,000	4,566,585
Transfers in	2,032,745	-	3,019,896	5,052,641
Transfers out	(20,000)	(2,429,098)	(787,049)	(3,236,147)
Total other financing sources (uses)	<u>2,750,924</u>	<u>(2,429,098)</u>	<u>6,185,847</u>	<u>6,507,673</u>
Net change in fund balances	<u>1,446,736</u>	<u>(1,449,140)</u>	<u>627,651</u>	<u>625,247</u>
Fund balances, beginning of year	<u>16,923,755</u>	<u>2,816,538</u>	<u>739,007</u>	<u>20,479,300</u>
Fund balances, end of year	<u>\$ 18,370,491</u>	<u>\$ 1,367,398</u>	<u>\$ 1,366,658</u>	<u>\$ 21,104,547</u>

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Total net change in fund balances for governmental funds	\$ 625,247
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense in the current period.

Capital outlay	\$ 12,282,720	
Depreciation/amortization expense	<u>(4,453,607)</u>	7,829,113

The net effect of various miscellaneous transactions (i.e. sales and donations) is to increase net position.

Net book value of assets disposed	(23,153)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

317,550

Proceeds of certain long-term debt are reported as financing sources in governmental funds and thus contribute to the increase in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position. This is the amount by which payment of principal on this debt exceeds the proceeds from issuance of new debt.

Issuance of note payable	(3,953,000)	
SBITA liability issued	(613,585)	
Principal payments	1,395,337	
Bond premium amortization	<u>57,265</u>	(3,113,983)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are used. The net change associated with these expenses/expenditures is as follows:

Accrued interest on long-term debt	(27,114)	
Pension expense	(1,716,598)	
Compensated absences	(180,101)	
Total OPEB liability	<u>210,596</u>	(1,713,217)

The internal service fund is used by management to charge the costs of the health insurance to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.

405,081

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 4,326,638

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2024

Assets	Business-Type Activities - Enterprise Funds			Internal Service Fund
	Utility System	Stormwater Management	Total	
Current assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	5,089,940	856,567	5,946,507	512,977
Accounts receivable, net of allowance	1,533,202	168,565	1,701,767	6,406
Due from other governments	748,808	646,090	1,394,898	-
Due from other funds	3,288,284	-	3,288,284	1,707,826
Prepays	10,556	498	11,054	-
Total current assets	10,670,790	1,671,720	12,342,510	2,227,209
Noncurrent assets				
Restricted investments	1,870,316	65,588	1,935,904	-
Capital assets				
Land	1,691,599	-	1,691,599	-
Building	3,491,671	490,920	3,982,591	-
Infrastructure	41,806,467	9,372,785	51,179,252	-
Improvements other than buildings	30,338,210	250,814	30,589,024	-
Machinery and equipment	6,958,351	99,821	7,058,172	-
Construction in progress	7,455,458	2,052,850	9,508,308	-
Less accumulated depreciation	(49,963,208)	(2,163,846)	(52,127,054)	-
Total capital assets (net of accumulated depreciation)	41,778,548	10,103,344	51,881,892	-
Total noncurrent assets	43,648,864	10,168,932	53,817,796	-
Total assets	54,319,654	11,840,652	66,160,306	2,227,209
Deferred outflows of resources				
Deferred outflows - pensions	77,214	18,640	95,854	-
Deferred outflows - OPEB	179,918	41,964	221,882	-
Total deferred outflows of resources	257,132	60,604	317,736	-

The notes to the financial statements are an integral part of this statement.

(Continued)

City of Cocoa Beach, Florida

STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2024

Liabilities	Business-Type Activities - Enterprise Funds			Internal Service Fund
	Utility System	Stormwater Management	Total	
Current liabilities				
Accounts payable and contracts payable	\$ 186,685	\$ 134,081	\$ 320,766	\$ -
Claims payable	-	-	-	454,497
Accrued liabilities	90,385	15,561	105,946	-
Due to other funds	-	373,473	373,473	-
Current portion of compensated absences	26,713	5,485	32,198	-
Bonds, notes, and financed purchases, due in one year	1,709,551	59,976	1,769,527	-
Accrued interest payable	92,236	1,667	93,903	-
Total current liabilities	<u>2,105,570</u>	<u>590,243</u>	<u>2,695,813</u>	<u>454,497</u>
Noncurrent liabilities				
Compensated absences	244,392	36,713	281,105	-
Net pension liabilities	89,536	21,614	111,150	-
Net OPEB liability	357,812	83,456	441,268	-
Bonds, notes, and financed purchases	16,702,714	753,393	17,456,107	-
Total noncurrent liabilities	<u>17,394,454</u>	<u>895,176</u>	<u>18,289,630</u>	<u>-</u>
Total liabilities	<u>19,500,024</u>	<u>1,485,419</u>	<u>20,985,443</u>	<u>454,497</u>
Deferred inflows of resources				
Deferred inflows - pensions	49,649	11,985	61,634	-
Deferred inflows - OPEB	247,759	57,787	305,546	-
Total deferred inflows of resources	<u>297,408</u>	<u>69,772</u>	<u>367,180</u>	<u>-</u>
Net position				
Net investment in capital assets	23,366,283	9,289,975	32,656,258	-
Restricted for				
Debt service	1,870,316	65,588	1,935,904	-
Unrestricted	<u>9,542,755</u>	<u>990,502</u>	<u>10,533,257</u>	<u>1,772,712</u>
Total net position	<u>\$ 34,779,354</u>	<u>\$ 10,346,065</u>	<u>45,125,419</u>	<u>\$ 1,772,712</u>
Adjustment to reflect the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time			730,734	
Net position of business-type activities			<u>\$ 45,856,153</u>	

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	Utility System	Stormwater Management	Total	
Operating revenues				
Charges for services	\$ 9,971,475	\$ 893,018	\$ 10,864,493	\$ 4,280,049
Total operating revenues	9,971,475	893,018	10,864,493	4,280,049
Operating expenses				
Personnel services	2,156,537	490,681	2,647,218	-
Other services and charges	2,123,734	299,995	2,423,729	-
Insurance	118,135	20,213	138,348	3,609,495
Depreciation/amortization	3,300,501	205,267	3,505,768	-
Total operating expenses	7,698,907	1,016,156	8,715,063	3,609,495
Operating income (loss)	2,272,568	(123,138)	2,149,430	670,554
Nonoperating revenues (expenses)				
Investment earnings	409,491	82,773	492,264	12,976
Interest expense	(268,986)	(5,906)	(274,892)	-
Other nonoperating revenues	95,263	-	95,263	-
Total nonoperating revenues, net	235,768	76,867	312,635	12,976
Income before capital contributions and transfers	2,508,336	(46,271)	2,462,065	683,530
Capital contributions	69,948	-	69,948	-
Capital grants	3,049,861	1,230,719	4,280,580	-
Transfers in	-	60,000	60,000	-
Transfers out	(1,663,654)	(212,840)	(1,876,494)	-
Change in net position	3,964,491	1,031,608	4,996,099	683,530
Net position, beginning of year	30,814,863	9,314,457		1,089,182
Net position, end of year	\$ 34,779,354	\$ 10,346,065		\$ 1,772,712
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:			278,449	
Change in net position of business-type activities:			\$ 5,274,548	

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	Utility System	Stormwater Management	Total	
Cash flows from operating activities				
Cash received from customers	\$ 9,895,445	\$ 900,912	\$ 10,796,357	\$ -
Cash received from other funds	(3,288,284)	279,213	(3,009,071)	4,275,734
Cash payments to suppliers for goods and services	(2,475,261)	(189,037)	(2,664,298)	(3,752,335)
Cash payments to employees for services	(2,208,752)	(445,005)	(2,653,757)	-
Net cash provided by operating activities	1,923,148	546,083	2,469,231	523,399
Cash flows from noncapital financing activities				
Repayment of interfund loans	-	-	-	(167,619)
Transfers in	-	60,000	60,000	-
Transfers out	(1,663,654)	(212,840)	(1,876,494)	-
Net cash provided by (used in) noncapital financing activities	(1,663,654)	(152,840)	(1,816,494)	(167,619)
Cash flows from capital and related financing activities				
Intergovernmental grant	3,403,042	595,890	3,998,932	-
Acquisition and construction of capital assets	(3,893,140)	(1,197,593)	(5,090,733)	-
Capital contributions	69,948	-	69,948	-
Principal paid on notes payable	(1,683,825)	(59,561)	(1,743,386)	-
Interest paid on notes payable	(277,431)	(6,027)	(283,458)	-
Net cash used in capital and related financing activities	(2,381,406)	(667,291)	(3,048,697)	-
Cash flows from investing activities				
Purchases of pooled investments	-	-	-	(512,977)
Sales of pooled investments	1,444,056	191,275	1,635,331	-
Interest received	409,491	82,773	492,264	12,976
Net cash provided by investing activities	1,853,547	274,048	2,127,595	(500,001)
Net change in cash and cash equivalents	(268,365)	-	(268,365)	(144,221)
Cash and cash equivalents, beginning of year	268,365	-	268,365	144,221
Cash and cash equivalents, end of year	\$ -	\$ -	\$ -	\$ -

The notes to the financial statements are an integral part of this statement.

(Continued)

City of Cocoa Beach, Florida

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds			Internal Service Fund
	Utility System	Stormwater Management	Total	
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 2,272,568	\$ (123,138)	\$ 2,149,430	\$ 670,554
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation expense	3,300,501	205,267	3,505,768	-
Other revenues	95,263	-	95,263	-
Change in assets and liabilities				
(Increase) decrease in				
Accounts receivable	(171,293)	7,894	(163,399)	(4,315)
Due from other funds	(3,288,284)	-	(3,288,284)	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Prepays	(10,556)	(498)	(11,054)	-
Deferred outflows - pensions	311,740	68,684	380,424	-
Deferred outflows - OPEB	(50,897)	(22,381)	(73,278)	-
Increase (decrease) in				
Accounts payable	(261,123)	129,988	(131,135)	-
Due to other funds	-	279,213	279,213	-
Accrued liabilities	38,287	1,681	39,968	(14,134)
Claims payable	-	-	-	(128,706)
Deferred inflows - pensions	208,372	3,142	211,514	-
Deferred inflows - OPEB	(242,109)	13,504	(228,605)	-
Net pension liability	(341,249)	(55,101)	(396,350)	-
Net OPEB liability	(28,075)	24,887	(3,188)	-
Compensated absences	90,003	12,941	102,944	-
Total adjustments	(349,420)	669,221	319,801	(147,155)
Net cash provided by operating activities	<u>\$ 1,923,148</u>	<u>\$ 546,083</u>	<u>\$ 2,469,231</u>	<u>\$ 523,399</u>
Noncash investing, capital, and financing activities				
Unrealized gain on investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS SEPTEMBER 30, 2024

	Pension Trust Funds
Assets	
Investments, at fair value	\$ 74,764,304
Accrued interest receivable	92,910
Contributions receivable	-
Total assets	\$ 74,857,214
Liabilities	
Accounts payable	\$ 38,320
Total liabilities	38,320
Net position	
Restricted for OPEB benefits	3,325,571
Restricted for pension benefits	71,493,323
Total net position	\$ 74,818,894

The notes to the financial statements are an integral part of this statement.

City of Cocoa Beach, Florida

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Pension Trust Funds
Additions	
Contributions	
City	\$ 2,221,017
Employees	721,105
State of Florida	285,227
Miscellaneous	17,705
Total contributions	3,245,054
Investment earnings	
Interest and dividends	2,356,538
Net appreciation in fair value of investments	9,815,387
Less investment expense	(193,150)
Net investment income	11,978,775
Total additions	15,223,829
Deductions	
Pension benefits	4,610,204
Refunds of contributions	44,579
Administrative expenses	127,856
Total deductions	4,782,639
Change in net position	10,441,190
Net position, restricted for pension benefits	
Beginning of year	64,377,704
End of year	\$ 74,818,894

The notes to the financial statements are an integral part of this statement.



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Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cocoa Beach, Florida (the "City") is a political subdivision of the State of Florida and is located in Brevard County.

Reporting Entity

The City was incorporated in 1925 and has a Commission/City Manager form of government. The City Commission consists of a Mayor and four Commissioners responsible for establishing policies and enacting ordinances and resolutions. They are elected at large. The City Commission appoints the City Manager who is responsible for the daily administration of the City's operations. The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. A blended component unit is, in substance, part of the primary government's operations even though it is a legally separate entity. Thus, a blended component unit is appropriately presented as a fund of the primary government. The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the City are described below.

In evaluating the City as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification.

Blended Component Units

The Community Redevelopment Agency (CRA) was established as an incremental tax district established with City Resolution number 2009-28 on November 19, 2009, pursuant to Florida Statutes Chapter 163. The CRA was organized to finance development within the geographic boundaries of the community redevelopment area. Although legally separate, the CRA is governed the City Commissioners, and the services provided by the CRA create a financial benefit relationship with the City. The CRA financial statements are included in the City's Annual Comprehensive Financial Report as a special revenue fund for the year ended September 30, 2024. Beginning in fiscal year 2020, the CRA also issues a standalone financial report as required by Florida Statutes.

Excluded from the Reporting Entity

The Cocoa Beach Public Library is funded through the Brevard County Free Public Library District, a separate taxing authority. The City Commissioners appoint an advisory Library Board that has authority to propose budget recommendations to the County and provide input in the selection of a library director.

The Library's actual budget is approved and funded by Brevard County and all its personnel are governed by the policies and procedures of Brevard County. The Cocoa Beach Public Library is therefore not a component unit of the City.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary and fiduciary funds are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's utilities and stormwater services functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including its fiduciary funds and blended component unit. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Community Redevelopment Agency (CRA) Fund* is a special revenue fund that accounts for the provisions 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. Tax Increment Financing (TIF) and parking fees and fines provide the revenue sources for the fund.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The City reports the following major enterprise funds:

The *Utilities System Fund* accounts for the provision of sewer and water reuse services to City residents and some county areas.

The *Stormwater Management Fund* accounts for the provision of stormwater drainage services to the residents of the City.

Additionally, the City reports the following trust fund types:

The *Trust Funds* account for the three pension trust funds that account for the accumulation of resources to be used for pension payments to retired general employees, police officers, and firefighters of the City, as well as the Other Post-Employment Benefits (OPEB) Trust Fund, which accounts for the accumulation of resources that are used for payments of retirement benefits other than pensions.

The City's nonmajor governmental funds consist of a capital improvement fund, a confiscated property fund, and a building permits and inspection utilization fund.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except for the following:

The Confiscated Property Special Revenue Fund is not budgeted because its sole purpose is to account for property confiscated by law enforcement in accordance with State and Federal Law. The use of these funds is governed by Chapter 932, Florida Statutes. Accordingly, these funds are held in a separate, interest-bearing account.

The Pension and OPEB trust funds are not budgeted because the funds held in these accounts are in trust for others; however, the City contributions to those funds are budgeted within the respective departments. See Note 3 for additional information.

Annual operating budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America. Annual budget appropriations lapse at the end of each fiscal year. Open purchase orders and other commitments are recognized as expenditures in the period in which the actual goods or services are received and a liability is incurred. Encumbrances outstanding at year-end for unfulfilled obligations are canceled and appropriated in the succeeding year's budget. Such amounts, if material, are disclosed in the notes to financial statements under "Commitments."

The City Commission, pursuant to Article V of the City Charter and state statutes, using the following procedures, adopts annual operating budgets:

Each department, office or agency of the City submits a work program and budget request to the Chief Financial Officer during March of each year.

The City Manager reviews the departmental requests, conducts workshop sessions, and presents the proposed budget to the City Commission in July of each year.

The City Commission holds a series of budget workshops and public hearings on the proposed budget and adopts the official annual budget of the City by resolution.

The budgets, as adopted, may be amended through formal approval by the City Commission. Budgetary integration is established in the accounting records for control purposes at the object of expenditure level; however, the City Charter establishes the level at which expenditures may not legally exceed budgeted amounts at the department level. The City's general governmental appropriations are budgeted within the General Fund as if it were a separate department. Items making up this legal level of budgetary control include current other general government expenditures; debt service expenditures and other financing uses. Resolution 2023-12 adopted September 21, 2023 contains budgets for the General Fund and CRA (governmental funds) as well as the Utilities System Fund, and the Stormwater Management Fund (enterprise funds). The City Manager may transfer budgeted amounts within a department, office, or agency of the City without formal approval by the City Commission. The final budget amounts shown in the financial statements include all amendments as approved during the year by the City Commission.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

Cash and cash equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and highly liquid short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments for the City are reported at fair value (generally based on quoted market prices) except for external investments which comply with the criteria in Section 150: *Investments* to qualify to elect to measure their investments at amortized cost. Accordingly, the fair value of the City's position in the pool is equal to the value of the pooled shares.

Receivables and payables

Trade receivables consist of account balances less than thirty days overdue. Account balances exceeding 30 days overdue are written off and sent to a collection agency. Therefore, all trade receivables reported are deemed collectible.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. Long-term borrowings between funds are classified as "advances to other funds" or "advances from other funds" in the fund financial statements. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any residual balance outstanding between the governmental and business-type activities at the end of the fiscal year, which are reported in the government-wide financial statements as internal balances.

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or business-type funds are netted as part of the reconciliation to the government-wide presentation.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Restricted Assets

Certain assets of the City are classified as restricted assets on the statement of net position because their use is limited by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributors or laws or regulations of other governments. Special restricted asset accounts have been established to account for the sources and uses of these limited use assets as follows:

Note and loan debt service accounts – These assets include certain proceeds from issuance of revenue notes and state revolving loans, as well as certain resources set aside for the repayment of notes and state revolving loans. The restrictions are for the following:

Capital Improvement Revenue Note, Series 2014A
Capital Improvement Refunding Revenue Note, Series 2014B
Wastewater Utility System Revenue Bonds, Series 2020
SRF Loan Repayment Reserve (Clean Water State Revolving Loans 050621, and 050630)

Capital Assets

Capital assets, which include land, buildings, infrastructure, improvements, equipment right-to-use lease assets and right-to-use subscription assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated or amortized using the straight line method over the following estimated useful lives:

Classification	Service Life
Infrastructure	30 - 50 years
Buildings and building improvements	40 years
Improvements other than buildings	10 - 15 years
Machinery, furniture, and equipment	3 - 5 years
Right-to-use lease assets	3 - 5 years
Right-to-use subscription assets	2 - 5 years

Major outlays for capital assets and improvements are capitalized, as projects are commissioned. For individual proprietary funds, interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. The amount of interest to be capitalized is calculated using the weighted average of construction expenditures multiplied by the interest rate on the debt.

NOTE 1.**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)***Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

The City has two items that qualify for reporting as deferred outflows of resources, the *deferred outflows related to OPEB* and the *deferred outflows related to pensions*, both reported in the government-wide and proprietary funds statements of net position. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions will be recognized as either pension expense or a change in the net pension liability in future reporting years. The deferred outflows related to other postemployment benefits (OPEB) are an aggregate of items related to OPEB as calculated in accordance with GASB Codification Section P52: *Post-Employment Benefits Other Than Pensions – Reporting Benefits Not Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to OPEB will be recognized as a reduction to OPEB health insurance expense or a change in the OPEB liability in future reporting years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting as deferred inflows of resources.

The *deferred inflows related to pensions* are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years. The deferred inflows related to other post-employment benefits (OPEB) are an aggregate of items related to OPEB as calculated in accordance with GASB Codification Section P52: *Post-Employment Benefits Other Than Pensions – Reporting Benefits Not Provided through Trusts That Meet Specified Criteria*. The deferred inflows related to OPEB will be recognized as either OPEB health insurance expense or a change in the OPEB liability in future reporting years. The deferred inflows related to unavailable revenue relate to a non-exchange transaction where the City has received funds, however it does not meet the requirement for recognition of revenue in the current period, and will be recognized in a future period.

The deferred revenue – unavailable inflow of resources reported in the governmental fund balance sheet relate to receivables not collected within the period of availability.

Unearned Revenue

Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Compensated Absences

The City permits employees to accumulate earned but unused "paid-time-off" (PTO). PTO is accrued when incurred in the government-wide and proprietary fund financial statements. In governmental funds, a liability for these amounts is reported only if the PTO has matured, for example, as a result of employee resignations and retirements.

Upon termination, PTO is paid in full, but limited to 480 hours. Bargaining unit members are paid in accordance with their respective contracts. This amount is charged to the fund in which the employee was budgeted.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds and is recorded as an adjustment to interest expense. Bonds payable are reported net of the applicable bond premium or discount. In accordance with GASB Codification Section 130: *Interest Costs – Imputation*, bond issuance costs are expensed in the period incurred except for prepaid insurance costs.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures. Losses incurred on refunding debt in proprietary funds is deferred and amortized over the shorter of the life of the new issue or the remaining life of the refunded issue. Only material amounts of accrued interest are recorded in the financial statements.

Leases

Lease contracts that provide the City with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1.**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)***Other Post-Employment Benefits (OPEB) Liability*

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Categories and Classifications of Fund Equity

Net position flow assumption – Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

NOTE 1.**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)**

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. Decisions with regard to these purposes and amounts will be as determined by the City Commission by Resolution. The City Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for the General Fund. The unassigned fund balance represents amounts that have not been assigned to other funds and have not been restricted, committed or assigned to specific purposes with the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes – Property taxes are billed November 1st (discounts are available for early payment) for the calendar year beginning January 1st. Taxes are due March 1st and become delinquent on April 1st and tax certificates on all property on which taxes are delinquent are sold at the end of May of each year. Property taxes are considered fully collected (i.e. 95% of the levy) during and prior to the end of the fiscal year. Therefore, no material amounts of property taxes are receivable.

The City is permitted by State law to levy taxes up to 10 mills on assessed valuation. However, Chapter 74-430, Laws of Florida, a special act applicable only to governmental units in Brevard County, limits the annual increase to 10% of the prior year's millage. During a Special Session in June 2007, the Florida Legislature adopted HB1B, which limits municipal property tax rates effective with the 2007-2008 fiscal year. This legislation establishes reductions in the millage rate based on a calculated growth in per capita taxes between the 2002 and 2007 fiscal years. The Legislature did authorize local governments to use the rolled back millage rate if approved by a super majority vote of the governing body. The adopted millage for the year ended September 30, 2024 was 6.1644.

Proprietary funds operating and nonoperating revenues and expenses – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Utility System Fund and the Stormwater Management Fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded as reservations of budget, is employed as an extension of the statutory required budgetary process. At year-end, outstanding encumbrances represent material purchase commitments for goods and services which were ordered, budgeted, and appropriated, but had not been received or completed at date. Although encumbrances lapse at year-end, it is the intention to substantially honor these encumbrances under authority provided in the subsequent year's budget.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 13, 2025, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Implemented Accounting Pronouncements

The City has implemented the following new Statements issued by the Governmental Accounting Standards for the fiscal year ending September 30, 2024:

GASB Statement No. 100, *Accounting Changes and Error Corrections*-An Amendment of GASB Statement No. 62. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for the Authority's fiscal year ending September 30, 2024.

Recent Accounting Pronouncements

The Governmental Accounting Standards Board has issued GASB Statement No. 101, *Compensated Absences*, GASB Statement No. 102, *Certain Risk Disclosures*, GASB Statement No. 103, *Financial Reporting Model Improvements*, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, which will be effective in future years. Management has not completed its analysis of the effects, if any, of these GASB statements on the financial statements of the City.

NOTE 2. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2024, \$250,000 of the City's bank balances are covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the City pursuant to Section 280.08, Florida Statutes. At September 30, 2024, the City held \$1,567,720 in excess of FDIC insurance limits in a financial institution.

Deposits and Investments (Continued)

The investment program is established in accordance with the City's investment policy, outlined in resolution 2017-20, pertinent bond resolutions and Section 218.45, Florida Statutes, which allows the City to invest any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, direct obligations of the United States Government, obligations of the different agencies of the Federal Government, registered money market funds and accounts of state qualified public depositories.

The City participates in Florida Public Assets for Liquidity Management, (Florida PALM), external investment pool. The Florida PALM is a common law trust established under the laws of the State of Florida and is designed to meet the cash management and short term needs of its participants.

The Fund is sponsored by the Florida School Boards Association and the Florida Association of District School Superintendents and is directed by a board of trustees. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The City participates in Florida Local Government Investment Trust fund, (Florida LGIT), external investment pool. The Florida LGIT is a common law trust established under the laws of the State of Florida and is designed to meet both short and medium term cash management needs of its participants. The Fund is sponsored by the Florida Court Clerks and Comptrollers and the Florida Association of Counties and is directed by a board of trustees. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The Florida Surplus Asset Fund Trust (Florida SAFE) is a common law trust organized under the laws of the State of Florida as an intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01 of the Florida Statutes. The investment pool consists of obligations guaranteed by the full faith and credit of the United States, U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by applicable Florida Statutes. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The City participates in Florida Cooperative Liquid Assets Securities System, (Florida CLASS), external investment pool. The Florida CLASS is a common law trust established under the laws of the State of

Florida and designed to meet short-term cash management needs Florida governmental entities. The investment pool consists of obligations guaranteed by the full faith and credit of the United States, U.S. government agency obligations, repurchase agreements, collateralized bond deposits, money market funds and other funds permitted by applicable Florida Statutes. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

The City's OPEB trust fund participated in the Florida Municipal Investment Trust (FMIvT). The FMIvT is a Local Government Investment Pool (LGIP) and is considered an external investment pool for reporting purposes. The plans own shares in one or more FMIvT portfolios. The plans' investments are the FMIvT portfolios, not the individual securities held within each FMIvT portfolio. The Fund is sponsored by the Florida League of Cities and is directed by a board of trustees.

Under GASB Codification 150: Investments, if a participant has an investment in a qualifying external investment pool that measures for financial reporting purposes all of its investments at amortized cost it should disclose the presence of any limitations or restrictions on withdrawals (such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates) in notes to the financial statements.

Deposits and Investments (Continued)

Deposits available within various funds, except fiduciary trust funds, were consolidated for investment purposes. Interest earned was allocated to the various funds based on their average cash and investment balances.

The pension trust funds are authorized by their respective enabling ordinances to make various investments with the following items prohibited: futures; general obligations issued by a foreign government; hedge funds; bonds issued by a state or municipality; limited partnerships; private equities; options; private mortgages; margin accounts; insurance annuities; securities lending; and internally managed assets. Additionally, for each fund, no more than 5% of fund assets may be invested in the securities of any one issuing company (this excludes the U.S. Government and its agencies). No investment may exceed 5% of the outstanding capital stock of any one company. The aggregate investments in common and capital stock and convertible securities (at cost) may not exceed 65% of the assets of the Police and Fire funds, or 60% of the assets of the General Employees fund.

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits. The financial institutions in which the City places its deposits are certified as “qualified public depositories,” as required under the Florida Security for Public Deposits Act. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Interest rate risk – Interest rate risk is the possibility that interest rates will rise and reduce the fair value of an investment. The City’s investment policy limits interest rate risk by requiring that an attempt be made to match investment maturities with known cash needs and anticipated cash flow requirements.

Credit risk – Section 150: *Investments* of the GASB Codification requires that governments provide information about credit risk associated with their investments by disclosing the credit rating of investments in debt securities as described by nationally recognized statistical rating organizations.

Concentration risk – Section 150: *Investments* of the GASB Codification requires disclosures of investments in any one issuer that represents five percent or more of total investments, excluding investments issued or explicitly guaranteed by the U.S government, investments in mutual funds, external investments pools and other pooled investments.

Fair Value – GASB Codification Section 3100: *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Deposits and Investments (Continued)

Level 2 (L2): Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth by level, within the fair value hierarchy, the City's assets at fair value as of September 30, 2024:

	S&P Rating	Level	Fair Value	Maturities (in years)		
				Less than 1	1 - 5	More than 5
Investments by fair value level						
Primary government						
FL PALM	AAAm	-	\$ 16,305,572	\$ 16,305,572	\$ -	\$ -
FL LGIT Day to day bond fund	AAAm	-	7,071,455	7,071,455	-	-
FL SAFE	AAAm	-	6,136,629	6,136,629	-	-
FL CLASS	AAAm	-	7,086,440	7,086,440	-	-
Total Primary Government			\$ 36,600,096	\$ 36,600,096	\$ -	\$ -
	S&P Rating	Level	Fair Value	Maturities (in years)		
				Less than 1	1 - 5	More than 5
Fiduciary funds						
Cash and cash equivalents	-	-	\$ 2,100,750	\$ 2,100,750	\$ -	\$ -
Mutual funds	-	L1	64,617,252	64,617,252	-	-
Real estate funds	-	L3	4,144,511	4,144,511	-	-
Alternative investments	-	L2	576,220	576,220	-	-
Florida Municipal Investment Trust	-	-	3,325,571	2,653,806	-	671,765
Total fiduciary fund			74,764,304	74,092,539	-	671,765
Total investments			\$ 111,364,400	\$ 110,692,635	\$ -	\$ 671,765

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Deposits and Investments (Continued)

The following table summarizes the City's Level 3 financial instruments, the value technique used to measure the fair value of those financial instruments as of September 30, 2024, and the significant unobservable inputs and the ranges:

Instrument	Fair Value	Principal Valuation Techniques	Significant Unobservable Inputs	Range (Weighted Average)
Real estate funds	\$ 4,144,511	Discounted cash flow	Discount rate Terminal cap rate Market interest rate	5.5% - 8.00% 4.25% - 6.75% 0.18% - 8.12%

The following table summarizes investments measured at fair value based on NAV per share as of September 30, 2024:

Instrument	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
FL PALM	\$ 16,305,572	\$ -	Daily	None
FL LGIT	7,071,455	-	Daily	None
FL SAFE	6,136,629	-	Daily	None
FL CLASS	7,086,440	-	Daily	None
Real estate funds	4,144,511	-	Quarterly	30 days
Alternative investments	576,220	-	Daily	None

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2024.

Debt and equity securities – Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using quoted market prices for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique based on the price or yield of similar debt securities.

Mutual funds – Mutual funds classified in Level 1 of the fair value hierarchy are valued using quoted market prices for those investments. Mutual funds classified in Level 2 of the fair value hierarchy, while underlying securities have observable Level 1 pricing inputs or observable Level 2 significant other pricing inputs, are not publicly quoted and are based on market-corroborated data.

Alternative Investments– valued at net asset value.

Real estate funds – The real estate funds invest primarily in U.S. commercial and multi-family residential real estate. Distributions from each fund will be received as the underlying investments of the funds are liquidated. The funds were formed as open-ended investments and will have perpetual existence unless terminated by the ownership (partners). Because it is not probable that any individual investment will be sold, the fair value of each individual investment has been determined using the NAV per share (or its equivalent) of the City's ownership interest in partners' capital.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the City believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Accounts Receivable

For the Wastewater Utility System and Stormwater Utility Funds, operating revenues are generally recognized on the basis of cycle billings rendered monthly. The amount of services delivered for the period from the last billing date to September 30, 2024 (unbilled receivable), is estimated and accrued at year end. The City deems all amounts collectable therefore an allowance for doubtful accounts is not necessary. If payments are not received from customers, services are shut off and deposits are applied against negative balances.

Property taxes are considered fully collected (95% of the levy) during and prior to the end of the fiscal year. Therefore, no material amounts of property taxes are receivable as of September 30, 2024. There are no other reserves for receivables recorded by the City as of September 30, 2024.

Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2024:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental activities:					
Capital assets not being depreciated					
Land	\$ 7,950,653	\$ -	\$ -	\$ -	\$ 7,950,653
Construction in progress	5,772,269	8,855,529	-	(2,029,673)	12,598,125
Total capital assets not being depreciated	<u>13,722,922</u>	<u>8,855,529</u>	<u>-</u>	<u>(2,029,673)</u>	<u>20,548,778</u>
Capital assets being depreciated/amortized					
Buildings	24,899,284	212,039	(17,937)	116,446	25,209,832
Improvements other than buildings	36,637,914	394,260	(12,841)	1,861,996	38,881,329
Equipment	19,887,427	2,132,252	(1,597,280)	21,165	20,443,564
Infrastructure	879,707	-	-	30,066	909,773
Right to use leased assets, equipment	111,824	-	(111,824)	-	-
Right to use subscription assets	45,247	688,640	-	-	733,887
Total capital assets being depreciated/amortized	<u>82,461,403</u>	<u>3,427,191</u>	<u>(1,739,882)</u>	<u>2,029,673</u>	<u>86,178,385</u>
Less accumulated depreciation/amortization for:					
Buildings	(5,266,321)	(631,613)	4,808	-	(5,893,126)
Improvements other than buildings	(20,142,501)	(1,582,781)	9,846	-	(21,715,436)
Equipment	(15,314,848)	(2,008,592)	1,590,251	-	(15,733,189)
Infrastructure	(338,250)	(17,740)	-	-	(355,990)
Right to use leased assets, equipment	(74,550)	(37,274)	111,824	-	-
Right to use subscription assets	(12,887)	(175,607)	-	-	(188,494)
Total accumulated depreciation/amortization	<u>(41,149,357)</u>	<u>(4,453,607)</u>	<u>1,716,729</u>	<u>-</u>	<u>(43,886,235)</u>
Capital assets being depreciated, net	<u>41,312,046</u>	<u>(1,026,416)</u>	<u>(23,153)</u>	<u>2,029,673</u>	<u>42,292,150</u>
Governmental activities capital assets, net	<u>\$ 55,034,968</u>	<u>\$ 7,829,113</u>	<u>\$ (23,153)</u>	<u>\$ -</u>	<u>\$ 62,840,928</u>

Depreciation and amortization expense was allocated to the governmental functions in the statement of activities as follows:

Governmental activities:	
General government	\$ 1,104,003
Public safety	125,492
Public works	977,082
Economic environment	2,135,542
Recreation	111,488
Total depreciation expense, governmental functions	<u>\$ 4,453,607</u>

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets not being depreciated					
Land	\$ 1,691,599	\$ -	\$ -	\$ -	\$ 1,691,599
Construction in progress	6,917,849	4,291,882	(1,527,236)	(174,187)	9,508,308
Total capital assets not being depreciated	8,609,448	4,291,882	(1,527,236)	(174,187)	11,199,907
Capital assets being depreciated/amortized					
Buildings	3,982,591	-	-	-	3,982,591
Infrastructure	50,937,869	67,196	-	174,187	51,179,252
Improvements other than buildings	29,885,864	711,035	(7,875)	-	30,589,024
Equipment	5,606,707	1,565,562	(114,097)	-	7,058,172
Total capital assets being depreciated/amortized	90,413,031	2,343,793	(121,972)	174,187	92,809,039
Less accumulated depreciation/amortization					
Buildings	(2,338,040)	(72,683)	-	-	(2,410,723)
Infrastructure	(24,210,782)	(982,217)	-	-	(25,192,999)
Improvements other than buildings	(17,557,269)	(1,906,839)	3,761	-	(19,460,347)
Equipment	(4,619,461)	(544,029)	100,505	-	(5,062,985)
Total accumulated depreciation/amortization	(48,725,552)	(3,505,768)	104,266	-	(52,127,054)
Capital assets being depreciated, net	41,687,479	(1,161,975)	(17,706)	174,187	40,681,985
Business-type activities capital assets, net	\$ 50,296,927	\$ 3,129,907	\$ (1,544,942)	\$ -	\$ 51,881,892

Depreciation expense was allocated to the enterprise functions in the statement of revenues, expenses, and changes in fund net position as follows:

Business-type activities:	
Utility system	\$ 3,300,501
Stormwater Management	205,267
Total depreciation and amortization expense, business-type functions	<u>\$ 3,505,768</u>

Long-Term Debt and Liabilities

Community Redevelopment Agency Bonds

Florida Municipal Loan Council Refunding and Revenue Bonds, Series 2017B. On September 1, 2017, the Downtown Cocoa Beach Community Redevelopment agency entered into a interlocal agreement with the Florida Municipal Loan Council for the issuance of bonds in an original amount of \$6,790,000 for which the CRA's proportionate share was \$4,245,000 of serial bonds. The serial bonds are payable in semi-annual installments beginning April 2018 through October 2031 and bear interest from 3% to 5% per annum. The bonds were issued to finance construction of a public parking garage in the Downtown Community Redevelopment Area consisting of approximately 241 parking spaces, bathrooms, showers and an elevator.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Long-Term Debt and Liabilities (Continued)

Notes payable

Capital Improvement Revenue Note, Series 2014A. On April 23, 2014, the City entered into a loan agreement with a financial institution in an amount of \$3,790,000 and interest of 3.28% per annum for the purpose of a new fire station and other various capital improvements. The loan is secured by pledged revenues from utility franchise fees and contains a covenant whereby, no later than 1 month before the payment date, the City will fund a debt service account with the future payment amount. The loan is payable in semi-annual installments beginning November 1, 2014 through November 1, 2033 and contains prepayment penalties.

Clean Water State Revolving Loan, #050621. On July 6, 2015, the City entered into a loan agreement with the State of Florida in an original amount of \$1,193,215 and interest of 1.48% per annum plus a service charge for the purpose of sewer treatment and rehabilitation projects. The loan is secured by revenues derived from the operation of the City's Utility System fund and payable in semi-annual installments beginning December 2017 through June 2037.

Clean Water State Revolving Loan, #050630. On August 26, 2019, the City entered into a loan agreement with the state in an original amount of \$5,089,289 and interest of 0.345% per annum plus a service charge purpose of sewer treatment and improvement projects. The loan is secured by revenues derived from the operation of the City's Utility System fund and payable in semi-annual installments beginning April 2021 through October 2040.

Special Obligation Revenue Note, Series 2019. On August 22, 2019, the City entered into a loan agreement with a financial institution in an original amount of \$9,751,000 and interest of 2.45% for the purpose of construction of a new police station and the cost of municipal facilities energy and equipment improvement to include; control enhancements, HVAC armor, LED lighting, tightening of building envelopes and roofs. The loan is payable in semi-annual installments beginning January 15, 2020 through July 15, 2039.

Utility Tax Revenue Refunding Note, Series 2020. On October 13, 2020, the City entered into an agreement with a bank in an amount of \$18,892,000 with a fixed interest rate of 1.61% per annum for the purpose of refunding the Clean Water State Revolving Loan #050610 and #050620. The note requires biannual payments of interest and principal beginning on December 1, 2020 through the maturity date on December 1, 2036.

Special Obligation Revenue Note, Series 2024. On July 22, 2024, the City entered into a loan agreement with a financial institution in an original amount of \$3,593,000 and interest of 3.96% for the purpose of construction of a new Cocoa Beach City Hall building and Cultural Green Space. The loan is payable in semi-annual installments beginning January 15, 2025 through July 15, 2039.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Long-Term Debt and Liabilities (Continued)

Notes payable (Continued)

The following is a summary of governmental activities notes payable for the year ended September 30, 2024:

Year ending September 30,	Governmental Activities									
	Capital Improvement Note Series 2014a		CRA Revenue Bonds Series 2017b		Special Obligation Revenue Note Series 2019		Special Obligation Revenue Note Series 2024		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 190,000	\$ 70,028	\$ 290,000	\$ 107,750	\$ 467,000	\$ 185,992	\$ 195,000	\$ 153,495	\$ 1,142,000	\$ 517,265
2026	200,000	63,632	305,000	92,875	478,000	174,416	206,000	148,817	1,189,000	479,740
2027	205,000	56,990	320,000	77,250	490,000	162,558	214,000	140,659	1,229,000	437,457
2028	210,000	50,184	340,000	60,750	502,000	150,405	223,000	132,185	1,275,000	393,524
2029	220,000	43,132	355,000	43,375	514,000	137,960	232,000	123,354	1,321,000	347,821
2030-2034	1,205,000	101,270	1,150,000	52,500	2,768,000	492,034	1,302,000	471,676	6,425,000	1,117,480
2035-2039	-	-	-	-	2,606,000	162,754	1,581,000	192,654	4,187,000	355,408
2040-2044	-	-	-	-	-	-	-	-	-	-
Total	2,230,000	385,236	2,760,000	434,500	7,825,000	1,466,119	3,953,000	1,362,840	16,768,000	3,648,695
Current Portion	(190,000)	(70,028)	(290,000)	(107,750)	(467,000)	(185,992)	(195,000)	(153,495)	(1,142,000)	(517,265)
Non-current	<u>\$ 2,040,000</u>	<u>\$ 315,208</u>	<u>\$ 2,470,000</u>	<u>\$ 326,750</u>	<u>\$ 7,358,000</u>	<u>\$ 1,280,127</u>	<u>\$ 3,758,000</u>	<u>\$ 1,209,345</u>	<u>\$ 15,626,000</u>	<u>\$ 3,131,430</u>

The following is a summary of business-type activities notes payable for the year ended September 30, 2024:

Year ending September 30,	Business-type Activities							
	SRF Loan #050621		SRF Loan #050630		Wastewater Utility System Revenue Bond, Series 2020		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 59,975	\$ 5,612	\$ 227,420	\$ 26,935	\$ 1,394,000	\$ 222,800	\$ 1,681,395	\$ 255,347
2026	60,394	5,194	228,992	25,363	1,415,000	200,268	1,704,386	230,825
2027	60,816	4,772	230,575	23,780	1,440,000	177,390	1,731,391	205,942
2028	61,242	4,346	232,168	22,186	1,462,000	154,117	1,755,410	180,649
2029	61,671	3,917	233,773	20,581	1,486,000	130,482	1,781,444	154,980
2030-2034	314,924	13,017	1,193,327	78,445	6,987,000	284,229	8,495,251	375,691
2035-2039	194,347	2,418	1,235,142	36,630	-	-	1,429,489	39,048
2040-2044	-	-	378,913	2,618	-	-	378,913	2,618
Total	813,369	39,276	3,960,310	236,538	14,184,000	1,169,286	18,957,679	1,445,100
Current Portion	(59,975)	(5,612)	(227,420)	(26,935)	(1,394,000)	(222,800)	(1,681,395)	(255,347)
Non-current	<u>\$ 753,394</u>	<u>\$ 33,664</u>	<u>\$ 3,732,890</u>	<u>\$ 209,603</u>	<u>\$ 12,790,000</u>	<u>\$ 946,486</u>	<u>\$ 17,276,284</u>	<u>\$ 1,189,753</u>

Financed purchases

In October 2020, through a Master Lease/Purchase Agreement with a Bank for the acquisition of a fire truck. The contract has a principal amount \$1,200,000 and accrues interest at 1.78% per annum. The purchase agreement requires regular payments beginning on October 15, 2021 through the end of the purchase on October 15, 2030.

In October, 2021, the City acquired golf carts through a Lease/Purchase agreement with a Bank. The contract has a principal amount of \$467,197 and accrues interest at 3.79% per annum. The purchase agreement requires regular quarterly payments beginning on January 15, 2022 through the end of the purchase on October 15, 2026.

In December, 2021, the City acquired a vehicle through a Lease/Purchase agreement with a Bank. The contract has a principal amount of \$440,737 and accrues interest at 1.34% per annum. The purchase agreement requires regular annual payments beginning on December 1, 2022 through the end of the purchase on December 1, 2026.

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Long-Term Debt and Liabilities (Continued)

Financed Purchases (Continued)

The following is a summary of minimum payments for financed purchases for the year ended September 30, 2024:

Year ending September 30,	Governmental Activities						Business-type Activities	
	Tower Truck		Golf Carts		Total		Financed Purchase	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 143,000	\$ 18,850	\$ 103,979	\$ 7,622	\$ 246,979	\$ 26,472	\$ 88,132	\$ 3,591
2026	146,000	16,305	107,981	3,621	253,981	19,926	89,313	2,410
2027	149,000	13,706	29,774	262	178,774	13,968	90,510	1,213
2028	151,000	11,054	-	-	151,000	11,054	-	-
2029	154,000	8,366	-	-	154,000	8,366	-	-
2030-2034	316,000	8,455	-	-	316,000	8,455	267,955	7,214
Total	1,059,000	76,736	241,734	11,505	1,300,734	88,241	(88,132)	(3,591)
Current Portion	(143,000)	(18,850)	(103,979)	(7,622)	(246,979)	(26,472)		
Non-current	\$ 916,000	\$ 57,886	\$ 137,755	\$ 3,883	\$ 1,053,755	\$ 61,769	\$ 179,823	\$ 3,623

Leases

The City has entered into lease agreements to obtain the right-to-use of office equipment. The total annual rental for the leases the City paid for the fiscal year ended September 30, 2024 was \$56,390. The lease has a 63-month initial term. The lease agreement has monthly payments of \$4,880, and expired in fiscal year 2024.

Subscription-Based Information Technology Arrangements

The City has 12 software arrangements that requires recognition under GASBC Section 5:80, *Subscription-Based Information Technology Arrangements* (SBITAs). The City now recognizes a subscription liability and an intangible right-to-use subscription asset for these arrangements.

The arrangements have maturity dates ranging from fiscal year 2025 to fiscal year 2027. Principal and interest payments are made using imputed interest rates varying from 2.85% to 4.35%. There are not residual value guarantees in the agreements.

The following is a schedule of minimum future payments from SBITAs as of September 30, 2024:

For the years ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 216,391	\$ 11,365	\$ 227,756
2026	205,472	6,323	211,795
2027	18,437	562	18,999
Total	\$ 440,300	\$ 18,250	\$ 458,550

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)**Long-Term Debt and Liabilities (Continued)****Changes in Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2024, was as follows for governmental activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Notes payable					
Capital Improvement					
Note, Series 2014A	\$ 2,415,000	\$ -	\$ (185,000)	\$ 2,230,000	\$ 190,000
Special Obligation Revenue					
Note, Series 2019	8,281,000	-	(456,000)	7,825,000	467,000
Special Obligation Revenue					
Note, Series 2024	-	3,953,000	-	3,953,000	195,000
Total notes from					
direct borrowings	10,696,000	3,953,000	(641,000)	14,008,000	852,000
Bonds payable					
Florida Municipal Loan					
Council Refund and					
Revenue Bonds,					
Series 2017B	3,040,000	-	(280,000)	2,760,000	290,000
Total bonds payable	3,040,000	-	(280,000)	2,760,000	290,000
Bond premiums	257,601	-	(57,265)	200,336	28,619
Financed purchases	1,517,182	-	(216,448)	1,300,734	246,979
Lease liability	57,786	-	(57,786)	-	-
Subscription liability	26,818	613,585	(200,103)	440,300	216,391
Net pension liability	13,460,429	11,411,897	(13,941,482)	10,930,844	-
Net opeb liability	2,606,031	1,383,454	(1,051,979)	2,937,506	-
Compensated absences	1,395,204	1,042,687	(994,592)	1,443,299	528,000
Governmental activity					
long-term liabilities	<u>\$ 33,057,051</u>	<u>\$ 18,404,623</u>	<u>\$ (17,440,655)</u>	<u>\$ 34,021,019</u>	<u>\$ 2,161,989</u>

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)

Changes in Long-Term Liabilities (Continued)

The Capital improvement Note, Series 2014a, the Special Obligation Note Series 2019, and compensated absences will be liquidated in future periods primarily by the General Fund for governmental activities. The Florida Municipal Loan Council Refund and Revenue Bonds, Series 2017B will be liquidated by the Community Redevelopment Agency fund.

Long-term liability activity for the year ended September 30, 2024, was as follows for business-type activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-type activities					
Notes payable					
SRF Loan #050621	\$ 872,930	\$ -	\$ (59,561)	\$ 813,369	\$ 59,975
SRF Loan #050630	4,186,169	-	(225,859)	3,960,310	227,420
Wastewater Utility System					
Revenue Bond, Series 2020	15,555,000	-	(1,371,000)	14,184,000	1,394,000
Total notes from direct borrowings	20,614,099	-	(1,656,420)	18,957,679	1,681,395
Financed purchase	354,921	-	(86,966)	267,955	88,132
Net pension liability	507,500	160,927	(557,277)	111,150	-
Net opeb liability	444,456	235,947	(239,135)	441,268	-
Compensated absences	210,359	135,142	(32,198)	313,303	32,198
Business-type activity					
long-term liabilities	<u>\$ 22,131,335</u>	<u>\$ 532,016</u>	<u>\$ (2,571,996)</u>	<u>\$ 20,091,355</u>	<u>\$ 1,801,725</u>

Business-type activities notes payable and compensated absences will be liquidated by their respective proprietary fund.

Pledged Revenues

The City has revenue notes outstanding at September 30, 2024, for which revenues of the City have been pledged for repayment. Revenues pledged to repay these obligations are as follows:

	<u>Amount Issued</u>	<u>Future Principal and Interest</u>	<u>Current Pledged Revenue</u>	<u>Current Year Principal and Interest</u>	<u>Current Percentage of Revenue</u>
Governmental activities					
Revenue Notes					
Capital Improvement					
Note, Series 2014A	\$ 3,790,000	\$ 2,615,236	\$ 1,662,173	\$ 261,178	16%
Special Obligation Revenue					
Note, Series 2019	\$ 9,751,000	\$ 9,291,117	\$ 24,765,594	\$ 653,299	3%
Special Obligation Revenue					
Note, Series 2024	\$ 3,953,000	\$ 3,953,000	\$ 24,765,594	\$ -	0%
Business-type activities					
SRF Loan #050621	\$ 1,193,215	\$ 852,644	\$ 893,018	\$ 65,588	7%
SRF Loan #050630	\$ 5,089,289	\$ 4,196,848	\$ 10,041,423	\$ 254,354	3%
Wastewater Utility System					
Revenue Bond, Series 2020	\$ 18,892,000	\$ 15,323,287	\$ 10,041,423	\$ 1,615,963	16%

NOTE 2. DETAILED NOTES ON ALL FUNDS (CONTINUED)**Changes in Long-Term Liabilities (Continued)***Interfund Receivables, Payables And Transfers*

	Receivable	Payable
General Fund	\$ -	\$ 5,880,889
Nonmajor Fund	1,258,252	-
Utilities Fund	3,288,284	-
Stormwater Fund	-	373,473
Internal Service Fund	1,707,826	-
	<u>\$ 6,254,362</u>	<u>\$ 6,254,362</u>
	Transfers In	Transfers Out
General Fund	\$ 2,032,745	\$ 20,000
CRA Fund	-	2,429,098
Nonmajor Funds	3,019,896	787,049
Utilities Fund	-	1,663,654
Stormwater Fund	60,000	212,840
	<u>\$ 5,112,641</u>	<u>\$ 5,112,641</u>

The transfer from the General Fund to the Community Redevelopment Fund provides incremental ad-valorem tax revenue in accordance with the CRA agreement. The transfers from the CRA and the General Fund to the Capital Improvement Fund are for construction of a new building. Transfers from the Utility Fund and Stormwater Management Fund to the General Fund are at amounts authorized by the City Commission and intended to reimburse for services rendered.

NOTE 3. RETIREMENT PLANS***Description of Plans***

The City maintains three contributory single employer defined benefit pension plans (Plans) that provide for retirement, disability, and death benefits as described below. These Plans are:

City of Cocoa Beach General Employees' Pension Trust Fund (General Employees)
City of Cocoa Beach Police Officers' Retirement Trust Fund (Police Officers')
City of Cocoa Beach Firefighters' Retirement Trust Fund (Firefighters')

Summary of Significant Accounting Policies (All Plans)***Basis of accounting***

The Plans' financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits, refunds, and administrative costs are recognized when due and payable in accordance with the terms of each plan. On-behalf payments, made by the state totaling \$17,235 and \$267,992 for the Police Officers' and Firefighters' plans respectively, were recognized as revenues and expenditures in the General Fund during the year ended September 30, 2024.

NOTE 3. RETIREMENT PLANS (CONTINUED)

Summary of Significant Accounting Policies (All Plans) (Continued)

Method used to value investments

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

Presentation of financial statements

The Plans do not issue stand-alone financial reports and are not included in the reports of any other entity.

Funding requirements

The City uses the entry age normal actuarial cost method (EAN) to determine required contributions. This method provides a stable pattern of minimum required contributions at a level dollar amount (for each plan) and allows a more transparent analysis of the changes experienced from one year to the next.

City contributions are actuarially determined sufficient to pay current costs and amortize unfunded past service costs, if any, as provided in Chapter 112, Florida Statutes.

Florida Statutes, Chapters 175 and 185, require members to contribute not less than .5% of their annual salary. The City is required to contribute at an actuarially determined rate, which includes the state's premium tax proceeds. Employer contributions for police officers and firefighters include on-behalf payments from the state of Florida related to state excise taxes collected on homeowners' insurance policies. Municipalities that have established pension plans complying with the provisions of Chapters 175 and 185, Florida Statutes, and that have enacted appropriate taxing legislation are eligible to receive revenues generated from excise taxes on gross receipts of certain insurance premiums from policyholders covering property within the City limits.

These state premium tax proceeds are the Firefighters' Pension Fund Excise Tax, which is imposed on the gross receipts of property insurance policy premiums, and the Police Officers' Pension Fund Excise Tax, which is imposed on the gross receipts of casualty insurance policy premiums.

Contributions

Active members of each Plan are required to contribute 5% of base wages to the Plan. For all plans, the City pays the amount required in order to pay current costs and amortize unfunded past service cost, if any, as provided in Chapter 112, Florida Statutes.

NOTE 3. RETIREMENT PLANS (CONTINUED)**Summary of Significant Accounting Policies (All Plans) (Continued)***Plan Administration*

The General Employees Pension Plan is administered by a Board of Trustees comprised of:

- a. Two Trustees who are Plan participants, either a current employee or a retiree receiving benefits, elected by the employees in secret ballot elections;
- b. One resident of the City to be appointed by the City Commission;
- c. One member of the City Commission chosen by the City Commission;
- d. The City Chief Financial Officer who serves as Chairman of the Board of Trustees.

The Police Officers' Retirement Trust Fund is administered by a Board of Trustees comprised of:

- a. Two City Commission appointees who are City residents;
- b. Two elected Members of the Plan;
- c. Fifth Member elected by other four and appointed by Commission.

The Firefighters' Retirement Trust is administered by a Board of Trustees comprised of:

- a. Two City Commission appointees who are City residents;
- b. Two elected Members of the Plan;
- c. Fifth Member elected by other four and appointed by Commission.

Plan Membership and Benefits

Plan membership as of the valuation date of October 1, 2023 is as follows:

Plan Membership	General Employees	Police Officers'	Firefighters'
Inactive plan members or beneficiaries currently receiving benefits	122	39	31
Inactive plan members entitled to, but not yet receiving benefits	45	7	3
Active plan members	134	34	36
Total plan membership	301	80	70

The three plans provide retirement, termination, disability, and death benefits. A summary of those benefits, by plan, is outlined below.

NOTE 3. RETIREMENT PLANS (CONTINUED)

Plan Membership and Benefits (Continued)

	General Employees	Police Officers'	Firefighters'
Normal Retirement:	Age 62 and 5 years of service. Benefits if employed on or after 11/18/99, 2.50% of Average Final Compensation times Credited Service. If employed before 11/18/99, 3.00% of Average Final Compensation times Credited Service. For 25 or more years of Credited Service on 12/31/98, the maximum benefit payable is 90% of Average Final Compensation. Otherwise, the maximum benefit payable is 80% of Average Final Compensation.	Age 55 and 10 years of service, age 52 and 25 years of service, 30 years of service regardless of age. Retirement benefits are calculated as 4.00% of Average Final Compensation (AFC) times Credited Service before 11/19/98, plus 3.00% of AFC times Credited Service on or after 11/19/98.	Age 55 and 10 years of service, 25 years of service 4% of Average Final Compensation (AFC) times Credited Service before 11/19/98, plus 3% of AFC times Credited Service on or after 11/19/98.
Early Retirement:	Age 52 and 5 years of Credited Service.	Age 50 and 10 Years of Credited Service. Deferred benefit payable at Normal Retirement or immediate benefit reduced 3% per year.	Age 45 and 10 years of Credited Service. Benefit Amount: Deferred benefit payable at Normal Retirement or immediate benefit reduced 3% per year.
Termination of Employment:	Vested employees receive full benefits upon retirement age. Nonvested are entitled to return of employee contributions	Vested employees receive full benefits upon retirement age. Nonvested are entitled to return of employee contributions	Vested employees receive full benefits upon retirement age. Nonvested are entitled to return of employee contributions
Disability Benefits:	Disability benefit accrued to date of disability, reduced as for Early Retirement from date of disability to Normal Retirement Date.	Benefit accrued to date of disability but not less than 42% of Average Monthly Earnings (Service Incurred).	Benefit accrued to date of disability but not less than 42% of Average Monthly Earnings (Service Incurred).
Pre-retirement Death Benefits:	Survivor benefit is 10 year certain amount adjusted for vesting status at time of death of plan member. Nonvested are entitled to return of employee contributions.	Survivor benefit is 10 year certain amount adjusted for vesting status at time of death of plan member. Nonvested are entitled to return of employee contributions	Survivor benefit is 10 year certain amount adjusted for vesting status at time of death of plan member. Nonvested are entitled to return of employee contributions.
Deferred Retirement Option (DROP):	Normal retirement date. Accrued benefit frozen but earns interest until DROP exit (no more than 5 years later)	Normal retirement date. Accrued benefit frozen but earns interest until DROP exit (no more than 5 years later)	Normal retirement date. Accrued benefit frozen but earns interest until DROP exit (no more than 5 years later)

NOTE 3. RETIREMENT PLANS (CONTINUED)**Pension Plan Investments**

Each plan's investment policy was adopted by the respective Pension Board of Trustees, which has the authority for establishing and amending investment policy decisions for each of the plans that they administer. The policy outlines suitable, authorized investments along with asset allocations.

For the year ended September 30, 2024, the money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

	General Employees	Police Officers'	Firefighters'
Annual money-weighted rate of return net of investment expenses	20.50%	16.33%	16.91%

Net Pension Liability, Significant Assumptions, and Discount Rate

The components of the net pension liability of the City as of September 30, 2024, were as follows:

	General Employees	Police Officers'	Firefighters'
Total pension liability	\$ 35,845,732	\$ 23,971,868	\$ 22,717,716
Plan fiduciary net position	(34,178,785)	(18,529,971)	(18,784,567)
City's net pension liability	<u>\$ 1,666,947</u>	<u>\$ 5,441,897</u>	<u>\$ 3,933,149</u>
Plan fiduciary net position as a percentage of the total pension liability	95.35%	77.30%	82.69%

The total pension liability was determined by an actuarial valuation, using the following actuarial assumptions applied to all measurement periods for each plan.

	General Employees	Police Officers'	Firefighters'
Valuation date	October 1, 2022	October 1, 2022	October 1, 2022
Inflation	2.50%	2.50%	2.50%
Salary increases (including inflation)	Service based	Service based	Service based
Investment rate of return (net of investment expense, including inflation)	7.25%	7.20%	7.20%
Discount rate	7.25%	7.20%	7.20%

NOTE 3. RETIREMENT PLANS (CONTINUED)**Net Pension Liability, Significant Assumptions, and Discount Rate (Continued)**

Mortality rates were based on the July 1, 2021 FRS special risk actuarial valuation for the Police and Fire Employees plans and the July 1, 2021 FRS no special risk actuarial valuation for the General Employees plan. Disabled tables were used for disabled lives.

For the Firefighters and Police Officers' plans, actuarial assumptions used in the October 1, 2022 valuation were based on the results of an actuarial experience study issued July 29, 2021. The actuarial assumptions used for General Employees plan October 1, 2022 valuation were based upon an experience study dated November 16, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the plans' target asset allocation as of September 30, 2023, are summarized in the following table:

Asset Class	General Employees		Police Officers'		Firefighters'	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Domestic equity	35.00%	8.20%	50.00%	7.50%	50.00%	7.50%
International equity	15.00%	3.30%	15.00%	8.50%	15.00%	8.50%
Broad market fixed income	-	-	15.00%	2.50%	15.00%	2.50%
Global fixed income	-	-	5.00%	3.50%	5.00%	3.50%
Real estate	-	-	15.00%	4.50%	15.00%	4.50%
Bonds	30.00%	2.20%	-	-	-	-
Convertibles	10.00%	6.50%	-	-	-	-
Infrastructure	5.00%	5.50%	-	-	-	-
Private Real Estate	5.00%	6.50%	-	-	-	-
	100.00%		100.00%		100.00%	

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the net pension liability.

NOTE 3. RETIREMENT PLANS (CONTINUED)**Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions**

For the year ended September 30, 2024, the City recognized a pension expense of \$1,776,499 for the General Employees plan; \$1,474,711 for the Police Officers' plan; and \$1,465,573 for the Firefighters' plan.

On September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	General Employees		Police Officers'		Firefighters'	
	Deferred Outflow of Resources	Deferred Inflow of Resources	Deferred Outflow of Resources	Deferred Inflow of Resources	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 1,247,148	\$ 179,031	\$ 637,803	\$ -	\$ 1,072,579	\$ 32,622
Changes of assumptions	190,392	-	329,410	-	371,924	-
Net difference between projected and actual earnings	-	745,309	400,534	-	344,472	-
Contributions made subsequent to the measurement date	-	-	-	-	-	-
Total	<u>\$ 1,437,540</u>	<u>\$ 924,340</u>	<u>\$ 1,367,747</u>	<u>\$ -</u>	<u>\$ 1,788,975</u>	<u>\$ 32,622</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	General Employees	Police Officers'	Firefighters'
2025	\$ 560,176	\$ 752,247	\$ 670,313
2026	1,249,078	1,181,625	1,021,314
2027	(524,125)	(276,020)	35,405
2028	(771,929)	(290,105)	29,321
Total	<u>\$ 513,200</u>	<u>\$ 1,367,747</u>	<u>\$ 1,756,353</u>

NOTE 3. RETIREMENT PLANS (CONTINUED)

Changes in Net Pension Liability and Sensitivity to Changes in Discount Rate

General Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a-b)
Balances at September 30, 2023	\$ 33,584,372	\$ 29,147,887	\$ 4,436,485
Changes for the year:			
Service cost	840,384	-	840,384
Interest	2,418,050	-	2,418,050
Differences between expected and actual experience	1,147,609	-	1,147,609
Change of assumptions	-	-	-
Contributions - employer	-	780,000	(780,000)
Contributions - employee	-	400,935	(400,935)
Net investment income (loss)	-	6,018,012	(6,018,012)
Benefit payments, including refunds of employee contributions	(2,144,683)	(2,144,683)	
Administrative expenses	-	(23,366)	23,366
Net change	<u>2,261,360</u>	<u>5,030,898</u>	<u>(2,769,538)</u>
Balances at September 30, 2024	<u>\$ 35,845,732</u>	<u>\$ 34,178,785</u>	<u>\$ 1,666,947</u>

The sensitivity of the net pension liability to changes in the discount rate is shown below:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
City's Net Pension Liability (Asset)			
General Employees'	\$ 5,567,487	\$ 1,666,947	\$ (1,487,601)

NOTE 3. RETIREMENT PLANS (CONTINUED)

Changes in Net Pension Liability and Sensitivity to Changes in Discount Rate (Continued)

Police Officers'

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a-b)
Balances at September 30, 2023	\$ 21,889,397	\$ 16,278,960	\$ 5,610,437
Changes for the year:			
Service cost	383,305	-	383,305
Interest	1,598,800	-	1,598,800
Differences between expected and actual experience	940,849	-	940,849
Change of assumptions	494,114	-	494,114
Contributions - employer	-	719,763	(719,763)
Contributions - state	-	153,252	(153,252)
Contributions - employee	-	138,564	(138,564)
Net investment income (loss)	-	2,608,167	(2,608,167)
Benefit payments, including refunds of employee contributions	(1,334,597)	(1,334,597)	-
Administrative expenses	-	(34,138)	34,138
Net change	<u>2,082,471</u>	<u>2,251,011</u>	<u>(168,540)</u>
Balances at September 30, 2024	<u><u>\$ 23,971,868</u></u>	<u><u>\$ 18,529,971</u></u>	<u><u>\$ 5,441,897</u></u>

The sensitivity of the net pension liability to changes in the discount rate is shown below:

	1% Decrease 6.20%	Current Discount Rate 7.20%	1% Increase 8.20%
City's Net Pension Liability			
Police Officers'	\$ 8,171,113	\$ 5,441,897	\$ 3,104,037

NOTE 3. RETIREMENT PLANS (CONTINUED)

Changes in Net Pension Liability and Sensitivity to Changes in Discount Rate (Continued)

Firefighters'

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a-b)
Balances at September 30, 2023	\$ 20,240,660	\$ 16,319,653	\$ 3,921,007
Changes for the year:			
Service cost	468,515	-	468,515
Interest	1,488,951	-	1,488,951
Differences between expected and actual experience	1,231,117	-	1,231,117
Change of assumptions	464,903		464,903
Contributions - employer	-	638,210	(638,210)
Contributions - state	-	291,258	(291,258)
Contributions - employee	-	130,029	(130,029)
Net investment income (loss)	-	2,620,769	(2,620,769)
Benefit payments, including refunds of employee contributions	(1,176,429)	(1,176,429)	-
Administrative expenses	-	(38,923)	38,923
Net change	<u>2,477,057</u>	<u>2,464,914</u>	<u>12,143</u>
Balances at September 30, 2024	<u>\$ 22,717,717</u>	<u>\$ 18,784,567</u>	<u>\$ 3,933,150</u>

The sensitivity of the net pension liability to changes in the discount rate is shown below:

	1% Decrease 6.20%	Current Discount Rate 7.20%	1% Increase 8.20%
City's Net Pension Liability			
Firefighters'	\$ 6,402,306	\$ 3,933,150	\$ 1,634,513

NOTE 3. RETIREMENT PLANS (CONTINUED)**Pension Plan Financial Statements**

The City does not issue separate financial statements for the General Employees, Police Officers' or the Firefighters pension plans. The basic financial statements of the City include a statement of net position and a statement of changes in fiduciary net position that presents a single column for each fund type for all pension trust funds.

Combining fiduciary fund information

The following tables present the combined fiduciary funds net position activity as of September 30, 2024:

	OPEB	Employee Benefit Fund		
	Trust Fund	General Employees'	Police Officers'	Firefighters'
ASSETS				
Contributions receivable	\$ -	\$ -	\$ -	\$ -
Accrued interest receivable	-	92,910	-	-
Investments, at fair value	3,325,571	34,118,570	18,529,971	18,790,192
Total assets	<u>\$ 3,325,571</u>	<u>\$ 34,211,480</u>	<u>\$ 18,529,971</u>	<u>\$ 18,790,192</u>
LIABILITIES				
Accounts payable	-	32,695	-	5,625
Total liabilities	-	32,695	-	5,625
NET POSITION				
Restricted for OPEB benefits	3,325,571	-	-	-
Restricted for pension benefits	-	34,178,785	18,529,971	18,784,567
Total net position	<u>\$ 3,325,571</u>	<u>\$ 34,178,785</u>	<u>\$ 18,529,971</u>	<u>\$ 18,784,567</u>

The net OPEB liability is generally liquidated by the General Fund. The net pension liabilities of the Police Officers' and Firefighters' pension plans will be liquidated by the General Fund. The net pension liability of the General Employees' pension plan will be liquidated by the General Fund and the respective proprietary funds.

NOTE 3. RETIREMENT PLANS (CONTINUED)

Pension Plan Financial Statements (Continued)

Combining fiduciary fund information (Continued)

The fiduciary funds change in fiduciary net position activity for the year ended September 30, 2024 was as follows:

	OPEB Trust Fund	Employee Benefit Fund		
		General Employees'	Police Officers'	Firefighters'
ADDITIONS				
Contributions				
City	\$ 100,000	\$ 780,000	\$ 806,017	\$ 535,000
Employees	-	445,156	138,800	137,149
State of Florida	-	-	17,235	267,992
Miscellaneous	-	-	-	17,705
Total contributions	100,000	1,225,156	962,052	957,846
Investment income				
Interest and dividends	-	1,052,218	644,927	659,393
Net appreciation in the fair value of investments	587,964	5,053,723	2,049,192	2,124,508
Investment expense	(3,472)	(112,131)	(38,795)	(38,752)
Net investment income	584,492	5,993,810	2,655,324	2,745,149
Total additions	684,492	7,218,966	3,617,376	3,702,995
DEDUCTIONS				
Pension benefits	-	2,105,748	1,328,027	1,176,429
Refunds of contributions	-	44,579	-	-
Administrative expenses	-	30,250	48,463	49,143
Total deductions	-	2,180,577	1,376,490	1,225,572
Net change in plan net position	684,492	5,038,389	2,240,886	2,477,423
Net position:				
Beginning of year	2,641,079	29,140,396	16,289,085	16,307,144
End of year	\$ 3,325,571	\$ 34,178,785	\$ 18,529,971	\$ 18,784,567

Applicable totals for all of the City's defined benefit pension plans for the fiscal year ended September 30, 2024 are as follows:

	General Employees'	Police Officers'	Firefighters'	Total
Net Pension Liability	\$ 1,666,947	\$ 5,441,897	\$ 3,933,150	\$ 11,041,994
Deferred Outflows	1,437,540	1,367,747	1,788,975	4,594,262
Deferred Inflows	924,340	-	32,622	956,962
Pension Expense	1,178,263	1,597,853	1,437,046	4,213,162

NOTE 4. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The City of Cocoa Beach's Retiree Health Care Plan (Plan) is a single employer defined benefit post-employment health care plan that covers eligible retired employees. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under one of the City's retirement plans to continue medical and life insurance coverage as a participant in the City's plan.

Benefits Provided

Pre-Medicare retirees who retired prior to January 1, 2009 and retired from active service before January 1, 2014 (with a minimum of 10 years of service) and participate in the group insurance plan offered by the City of Cocoa Beach are required to contribute 50% of the active premium. Once these retirees are Medicare eligible, the City converts the health insurance to a Medicare supplement policy and pays 50% of the premium.

Retirees who retire after January 1, 2014, but were hired prior to January 1, 2009, must meet certain age and service requirements to be eligible for any City-paid premiums.

For retirees hired after January 1, 2009, at least 25 years of service is required before the City will contribute 33% of Pre-Medicare premiums. In addition, General employees must be at least age 62 and Police Officers and Firefighters must be at least age 55. Retirees are eligible for coverage in the Medicare supplement policy but pay 100% of the premium.

For employees who retired prior to October 1, 2006, life Insurance is offered in the amount of \$5,000 to retirees up to age 70, and then coverage drops to \$2,500. The retiree contributes 100% of the premium for this benefit.

Funding Policy

The contributions made to the program are no less than the benefits paid to retirees (both on an explicit and implicit basis) and administrative expenses. Additional funding is determined during the annual budget process and approved by the Commission.

Plan Membership

OPEB membership consisted of the following:

<u>Septemner 30, 2024</u>	
Inactive plan members or beneficiaries currently receiving benefits	49
Active plan members	<u>217</u>
Total Plan memberships	<u>266</u>

NOTE 4. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)***Actuarial Assumptions and Other Inputs***

In the September 30, 2024 measurement data, the actuarial assumptions and other inputs, applied include the following:

Inflation rate	2.50%
Salary Increase rate(s)	Varies by service
Discount rate	5.56%
Health care cost trend rates	Initially 7% trending to 4% over 51 years
Investment rate of return	6.50%

The Long-Term Expected Rate of Return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the Long-Term Expected Rate of Return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Core bonds	10.00%	1.40%
Core plus	10.00%	1.70%
US large cap equity	30.00%	5.10%
US small cap equity	16.00%	5.60%
Non-US equity	24.00%	5.60%
Core real estate	10.00%	4.50%

All mortality rates were based on the Pub-2010 mortality tables. All mortality rates are those outlined in Milliman's July 1, 2023 Florida Retirement System (FRS) valuation report. All tables include fully generational adjustments for mortality improvements using gender-specific improvement scale MP-2018.

NOTE 4.**POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)****Changes in OPEB Liability and Sensitivity to Changes in Discount Rate**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (a) - (b)
Balances at September 30, 2023	\$ 5,691,567	\$ 2,641,080	\$ 3,050,487
Changes for the year:			
Service cost	157,539	-	157,539
Interest	307,709	-	307,709
Differences between expected and actual experience	(283,705)	-	(283,705)
Changes of assumptions	1,150,680	-	1,150,680
Explicit contributions - employer	-	100,000	(100,000)
Implicit contributions - employer	-	319,445	(319,445)
Net Investment Income (loss)	-	587,964	(587,964)
Explicit benefit payments	(303,397)	(303,397)	
Implicit benefit payments	(16,248)	(16,248)	
Administrative Expense	-	(3,473)	3,473
Net Changes	1,012,578	684,291	328,287
Balance as of September 30, 2024	<u>\$ 6,704,145</u>	<u>\$ 3,325,371</u>	<u>\$ 3,378,774</u>

Changes of assumptions reflect a change in the discount rate from 5.77% for the year ended September 30, 2022, to 5.69% for the year ended September 30, 2023. Also reflected are updated health care costs and premiums, updated health care cost trend rates, and updated retirement, termination and salary increase rates.

Sensitivity of the Net OPEB Liability

The following table represents the City's total and net OPEB liability calculated using the current discount rate, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 4.56%	Current Discount Rate 5.56%	1% Increase 6.56%
Total OPEB liability	\$ 4,134,121	\$ 3,378,774	\$ 2,746,147

Changes in OPEB Liability and Sensitivity to Changes in Discount Rate

The following table represents the City's total and net OPEB liability calculated using the current health care cost trend as well as what the City's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	\$ 2,438,864	\$ 3,378,774	\$ 3,186,945

NOTE 4. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the fiscal year ended September 30, 2023, the City of Cocoa Beach recognized an OPEB expense (benefit) of \$(188,893). In addition the City reported deferred inflows of resources related to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 128,273	\$ 981,953
Changes of assumptions	1,570,667	1,099,947
Net difference between Projected and Actual Earnings on OPEB Plan investments	-	257,654
Total	<u>\$ 1,698,940</u>	<u>\$ 2,339,554</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Year ended September 30,	
2025	\$ (189,605)
2026	(107,540)
2027	(355,392)
2028	(337,177)
2029	120,363
Thereafter	228,737
Total	<u>\$ (640,614)</u>

NOTE 5. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City purchases separate commercial insurance coverage for workers' compensation, liability, and property damage. Coverage for workers' compensation and automobile claims are limited to the maximum liability exposure the City faces under Florida statutes. Coverage for general liability claims is a maximum of \$1,000,000 combined single limit.

The commercial insurance carried is a claims incurred policy for which the City is covered for claims originating against the City during the policy period. The amount of coverage is dependent on the date of the liability-imposing event. The City has maintained continuous coverage and does not believe it has any exposure to events which occurred prior to the year ended September 30, 2024.

The employee medical insurance is a shared cost policy for which the City pays a recurring administrative fee and claims as asserted. The City's health insurance expenditure is based upon a carryforward experience level, whereby each month the City pays the benefit payments net of the specific stop loss, plus the in-month change in experience deficit, plus adjustments. All departments of the City participate in the program and make payments based on estimates of amounts needed to pay prior and current year claims, claims reserves, and administrative costs. A liability for claims is reported if it is probable that a liability has occurred and the amount is estimable. As of September 30, 2024, the City has an estimated \$343,595 in outstanding claims incurred but not reported, and \$110,902 in claims payable. Consequently, the City does not believe it has any future exposure for medical claims by its employees beyond this estimate.

NOTE 5. RISK MANAGEMENT (CONTINUED)

Changes in the estimated accrued claims payable in fiscal years 2024 and 2023 were as follows:

	Beginning Liability	Current Year Claims/Change in Estimate	Claim Payments	Ending Liability
2021-2022	\$ 467,196	\$ 3,336,984	\$ (3,124,746)	\$ 679,434
2022-2023	679,434	2,714,625	(2,796,722)	597,337
2023-2024	597,337	3,446,233	(3,589,073)	454,497

NOTE 6. COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the City is party to various claims, legal actions, and complaints. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of counsel for the City, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the City or results of activities.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund(s). The amount, if any, of expenditures from current or prior years which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts not recorded, if any, to be immaterial.

The City has active construction projects as of September 30, 2024. At year-end, the City's commitments with contractors are as follows:

General Fund	\$ 6,242,508
Utilites Fund	<u>2,979,279</u>
Total outstanding commitments	<u>\$ 9,221,787</u>

General Fund Improvements are mainly funded by general tax revenue. Utilities projects are funded by charges for services and grants from the US Department of Housing and Urban Development.

**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**



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City of Cocoa Beach, Florida

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-- BUDGET AND ACTUAL--GENERAL FUND (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget
Revenues				
Taxes	\$ 20,221,628	\$ 20,221,628	\$ 20,531,100	\$ 309,472
Licenses and permits	490,500	533,000	319,821	(213,179)
Intergovernmental	5,671,912	5,921,912	3,532,470	(2,389,442)
Charges for services	11,570,483	11,527,983	10,167,237	(1,360,746)
Fines and forfeitures	48,050	48,050	77,845	29,795
Investment earnings	241,800	262,245	1,254,576	992,331
Miscellaneous revenues	86,450	102,450	70,239	(32,211)
Total revenues	38,330,823	38,617,268	35,953,288	(2,663,980)
Expenditures				
Current				
General government:				
Mayor and City Commission	141,164	150,314	149,398	916
City Attorney - legal services	252,000	207,500	248,496	(40,996)
City Manager	682,490	560,160	544,922	15,238
Personnel	433,854	426,084	412,212	13,872
City Clerk	267,318	285,016	264,813	20,203
Finance	1,041,712	1,036,862	1,032,882	3,980
Metered parking program	375,722	451,617	380,424	71,193
Information technology	1,726,306	1,793,216	1,468,080	325,136
Other general government	1,906,737	1,381,493	1,612,776	(231,283)
Total general government	6,827,303	6,292,262	6,114,003	178,259
Public safety:				
Police department	6,173,433	6,010,673	5,978,971	31,702
Communications	962,041	986,854	968,780	18,074
Fire department	4,794,814	5,463,102	5,422,487	40,615
Code enforcement	-	-	137,335	(137,335)
Parking enforcement	209,893	179,095	164,641	14,454
Building department:				
Planning, zoning and inspections and permits	314,168	405,843	398,648	7,195
Total public safety	12,454,349	13,045,567	13,070,862	(25,295)
Economic environment	20,300	20,300	13,693	6,607
Physical environment	3,868,779	4,226,109	4,204,398	21,711
Transportation/public works:				
Field operations	1,449,787	1,543,833	1,495,308	48,525
Building maintenance	930,832	1,157,615	1,137,874	19,741
Grounds maintenance	927,681	908,344	897,771	10,573
Fleet management	1,014,318	939,668	913,383	26,285
Total transportation/public works	4,322,618	4,549,460	4,444,336	105,124

City of Cocoa Beach, Florida

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES– BUDGET AND ACTUAL–GENERAL FUND (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget
	Original	Final	Amounts	Variance With Final Budget
Recreation:				
Administration and community	\$ 572,125	\$ 530,710	\$ 517,874	\$ 12,836
Golf	2,652,330	2,707,630	2,666,182	41,448
Parks	172,801	172,392	169,081	3,311
Swimming pool	506,930	483,530	466,881	16,649
Beach rangers	-	-	-	-
Tennis courts	900	900	800	100
Total recreation	3,905,086	3,895,162	3,820,818	74,344
Capital Outlay	8,481,747	12,342,486	4,160,843	8,181,643
Debt Service:				
Principal	884,126	857,526	1,115,337	(257,811)
Interest	303,801	303,801	313,186	(9,385)
Total expenditures	41,068,109	45,532,673	37,257,476	8,275,197
Deficiency of revenues under expenditures	(2,737,286)	(6,915,405)	(1,304,188)	5,611,217
Other financing sources (uses)				
Proceeds from sale of capital assets	15,000	15,000	124,594	109,594
Issuance of SBITAs	713,575	713,575	613,585	(99,990)
Transfers in	2,028,722	2,028,722	2,032,745	4,023
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing sources, net	2,737,297	2,737,297	2,750,924	13,627
Net change in fund balance	11	(4,178,108)	1,446,736	5,624,844
Fund balance, beginning of year	16,923,755	16,923,755	16,923,755	-
Fund balance, end of year	\$ 16,923,766	\$ 12,745,647	\$ 18,370,491	\$ 5,624,844

City of Cocoa Beach, Florida

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES– BUDGET AND ACTUAL–CRA FUND (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget
Revenues				
Property taxes	\$ 887,799	\$ 887,799	\$ 887,799	\$ -
Intergovernmental	464,352	464,352	439,061	(25,291)
Charges for services	426,000	426,000	564,893	138,893
Interest revenue	11,400	11,400	58,619	47,219
Miscellaneous revenue	-	-	40	40
Total revenues	1,789,551	1,789,551	1,950,412	160,861
Expenditures				
Current				
Economic development	601,078	594,468	399,843	194,625
Debt Service	280,000	280,000	280,000	-
Interest Expense	122,000	122,000	122,000	-
Capital outlay	625,000	625,000	168,611	456,389
Total expenditures	1,628,078	1,621,468	970,454	651,014
Excess of revenues under expenditures	161,473	168,083	979,958	811,875
Other financing sources uses				
Transfers out	(3,190,000)	(3,190,000)	(2,429,098)	760,902
Total other financing uses	(3,190,000)	(3,190,000)	(2,429,098)	760,902
Net change in fund balance	(3,028,527)	(3,021,917)	(1,449,140)	1,572,777
Fund balance, beginning of year	2,816,538	2,816,538	2,816,538	-
Fund balance, end of year	\$ (211,989)	\$ (205,379)	\$ 1,367,398	\$ 1,572,777

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS-GENERAL EMPLOYEES' PENSION

Reporting period ending	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 840,384	\$ 756,787	\$ 686,541	\$ 639,073	\$ 622,293	\$ 619,034	\$ 625,201	\$ 584,519	\$ 545,829	\$ 533,313
Interest on total pension liability	2,418,050	2,289,570	2,219,660	2,244,412	2,145,833	2,077,332	1,988,818	1,853,234	1,732,753	1,651,759
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	1,147,609	644,069	(189,801)	(515,553)	491,865	(340,064)	(107,227)	469,323	(316,930)	(113,781)
Changes of assumptions	-	-	-	951,960	(427,634)	-	-	40,962	688,895	-
Contributions - buy back	-	-	-	-	-	-	-	6,585	-	-
Benefit payments, including refunds of employee contributions	(2,144,683)	(1,859,092)	(1,785,645)	(1,637,369)	(1,516,932)	(1,434,443)	(1,282,573)	(1,209,098)	(1,060,176)	(1,017,261)
Net change in total pension liability	2,261,360	1,831,334	930,755	1,682,523	1,315,425	921,859	1,224,219	1,745,525	1,590,371	1,054,030
Total pension liability - beginning	33,584,372	31,753,038	30,822,283	29,139,760	27,824,335	26,902,476	25,678,257	23,932,732	22,342,361	21,288,331
Total pension liability - ending (a)	\$ 35,845,732	\$ 33,584,372	\$ 31,753,038	\$ 30,822,283	\$ 29,139,760	\$ 27,824,335	\$ 26,902,476	\$ 25,678,257	\$ 23,932,732	\$ 22,342,361
Plan fiduciary net position										
Contributions - employer	\$ 780,000	\$ 573,398	\$ 415,004	\$ 605,000	\$ 560,000	\$ 525,000	\$ 510,000	\$ 425,001	\$ 559,031	\$ 786,715
Contributions - employee	400,935	370,510	321,424	294,853	293,346	283,369	279,093	284,664	279,795	248,332
Contributions - buy back	-	-	-	-	-	-	-	6,585	-	-
Net investment income	6,018,012	2,785,668	(6,559,342)	6,146,104	3,075,647	1,015,118	1,981,691	2,639,271	2,007,647	(669,085)
Benefit payments, including refunds of member contributions	(2,144,683)	(1,859,092)	(1,785,645)	(1,637,369)	(1,516,932)	(1,434,443)	(1,282,573)	(1,209,098)	(1,060,176)	(1,017,261)
Administrative expenses	(23,366)	(46,135)	(53,233)	(40,466)	(52,696)	(23,527)	(27,732)	(22,069)	(23,056)	(20,811)
Net change in plan fiduciary net position	5,030,898	1,824,349	(7,661,792)	5,368,122	2,359,365	365,517	1,460,479	2,124,354	1,763,241	(672,110)
Plan fiduciary net position - beginning	29,147,887	27,323,538	34,985,330	29,617,208	27,257,843	26,892,326	25,431,847	23,307,493	21,544,252	22,216,362
Plan fiduciary net position - ending (b)	\$ 34,178,785	\$ 29,147,887	\$ 27,323,538	\$ 34,985,330	\$ 29,617,208	\$ 27,257,843	\$ 26,892,326	\$ 25,431,847	\$ 23,307,493	\$ 21,544,252
City's net pension liability - ending (a) - (b)	\$ 1,666,947	\$ 4,436,485	\$ 4,429,500	\$ (4,163,047)	\$ (477,448)	\$ 566,492	\$ 10,150	\$ 246,410	\$ 625,239	\$ 798,109
Plan fiduciary net position as a percentage of the total pension liability	95.35%	86.79%	86.05%	113.51%	101.64%	97.96%	99.96%	99.04%	97.39%	96.43%
Covered payroll	\$ 8,019,318	\$ 7,409,587	\$ 6,428,490	\$ 5,897,070	\$ 5,866,914	\$ 5,667,922	\$ 5,581,312	\$ 5,693,277	\$ 5,595,907	\$ 4,966,634
City's net pension liability as a percentage of covered payroll	20.79%	59.87%	68.90%	-70.60%	-8.14%	9.99%	0.18%	4.33%	11.17%	16.07%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' PENSION

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 736,975	\$ 475,695	\$ 472,494	\$ 548,427	\$ 502,795	\$ 520,882	\$ 588,923	\$ 409,916	\$ 559,031	\$ 786,715
Contributions in relation to the actuarially determined contribution	780,000	573,398	415,004	605,000	560,000	525,000	510,000	425,001	559,031	786,715
Contribution deficiency (excess)	<u>\$ (43,025)</u>	<u>\$ (97,703)</u>	<u>\$ 57,490</u>	<u>\$ (56,573)</u>	<u>\$ (57,205)</u>	<u>\$ (4,118)</u>	<u>\$ 78,923</u>	<u>\$ (15,085)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,019,318	\$ 7,409,587	\$ 6,428,490	\$ 5,897,070	\$ 5,866,914	\$ 5,667,922	\$ 5,581,312	\$ 5,693,277	\$ 5,595,907	\$ 4,966,634
Contributions as a percentage of covered payroll	9.73%	7.74%	6.46%	10.26%	9.55%	9.26%	9.14%	7.46%	9.99%	15.84%
Notes to the Schedule:										
Valuation date:	October 1, 2022									
Interest Rate:	7.25%									

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION INVESTMENT RETURNS
GENERAL EMPLOYEES' PENSION

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Employees: Annual money-weighted rate of return, net of investment expenses	20.50%	10.28%	-18.96%	20.86%	11.35%	3.79%	7.82%	11.38%	9.31%	-2.98%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS-POLICE OFFICERS' PENSION

Reporting period ending	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 383,305	\$ 340,319	\$ 322,204	\$ 329,623	\$ 297,678	\$ 280,676	\$ 312,449	\$ 266,442	\$ 264,410	\$ 268,905
Interest on total pension liability	1,598,800	1,551,604	1,485,780	1,464,679	1,443,169	1,447,501	1,365,029	1,282,422	1,248,592	1,215,095
Change in excess state money	-	-	-	-	-	-	-	-	(25,826)	-
Change in benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	940,849	31,712	358,226	85,833	78,378	(496,372)	460,321	386,258	(205,356)	(159,029)
Changes of assumptions	494,114	-	-	606,886	(196,549)	-	-	36,994	636,451	-
Contributions - buy back	-	-	-	-	47,992	-	-	22,500	-	52,320
Benefit payments, including refunds of employee contributions	(1,334,597)	(1,323,090)	(1,266,514)	(1,334,647)	(1,515,490)	(1,093,911)	(989,830)	(959,625)	(1,052,685)	(855,473)
Net change in total pension liability	2,082,471	600,545	899,696	1,152,374	155,178	137,894	1,147,969	1,034,991	865,586	521,818
Total pension liability - beginning	21,889,397	21,288,852	20,389,156	19,236,782	19,081,604	18,943,710	17,795,741	16,760,750	15,895,164	15,373,346
Total pension liability - ending (a)	\$ 23,971,868	\$ 21,889,397	\$ 21,288,852	\$ 20,389,156	\$ 19,236,782	\$ 19,081,604	\$ 18,943,710	\$ 17,795,741	\$ 16,760,750	\$ 15,895,164
Plan fiduciary net position										
Contributions - employer	\$ 806,017	\$ 656,306	\$ 555,000	\$ 650,000	\$ 865,000	\$ 865,000	\$ 860,000	\$ 782,512	\$ 822,359	\$ 625,885
Contributions - state	17,235	136,017	115,133	108,304	110,273	109,736	107,105	101,389	104,215	97,977
Contributions - employee	138,800	132,057	117,421	117,425	105,737	100,003	89,780	95,018	91,834	80,429
Contributions - buy back	-	-	-	-	47,992	-	-	22,500	-	52,320
Net investment income	2,655,324	1,071,658	(3,462,389)	3,472,317	1,833,038	593,406	1,562,850	1,529,239	1,085,149	(150,618)
Benefit payments, including refunds of member contributions	(1,328,027)	(1,323,090)	(1,266,514)	(1,334,647)	(1,515,490)	(1,093,911)	(989,830)	(959,625)	(1,052,685)	(855,473)
Administrative expenses	(48,463)	(43,663)	(39,627)	(44,795)	(48,249)	(36,318)	(36,507)	(41,061)	(41,054)	(37,661)
Net change in plan fiduciary net position	2,240,886	629,285	(3,980,976)	2,968,604	1,398,301	537,916	1,593,398	1,529,972	1,009,818	(187,141)
Plan fiduciary net position - beginning	16,289,085	15,659,800	19,640,776	16,672,172	15,273,871	14,735,955	13,142,557	11,612,585	10,602,767	10,789,908
Plan fiduciary net position - ending (b)	\$ 18,529,971	\$ 16,289,085	\$ 15,659,800	\$ 19,640,776	\$ 16,672,172	\$ 15,273,871	\$ 14,735,955	\$ 13,142,557	\$ 11,612,585	\$ 10,602,767
City's net pension liability - ending (a) - (b)	\$ 5,441,897	\$ 5,600,312	\$ 5,629,052	\$ 748,380	\$ 2,564,610	\$ 3,807,733	\$ 4,207,755	\$ 4,653,184	\$ 5,148,165	\$ 5,292,397
Plan fiduciary net position as a percentage of the total pension liability	77.30%	74.42%	73.56%	96.33%	86.67%	80.05%	77.79%	73.85%	69.28%	66.70%
Covered payroll	\$ 2,771,278	\$ 2,641,146	\$ 2,348,425	\$ 2,348,495	\$ 2,114,730	\$ 2,000,053	\$ 1,795,611	\$ 1,900,351	\$ 1,836,685	\$ 1,697,629
City's net pension liability as a percentage of covered payroll	196.37%	212.04%	239.69%	31.87%	121.27%	190.38%	234.34%	244.86%	280.30%	311.75%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
POLICE OFFICERS' PENSION

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 863,530	\$ 775,441	\$ 659,438	\$ 783,458	\$ 966,431	\$ 987,426	\$ 932,461	\$ 933,642	\$ 876,833	\$ 723,862
Contributions in relation to the actuarially determined contribution	843,046	779,588	670,133	758,304	975,273	974,736	967,105	883,901	926,574	723,862
Contribution deficiency (excess)	<u>\$ 20,484</u>	<u>\$ (4,147)</u>	<u>\$ (10,695)</u>	<u>\$ 25,154</u>	<u>\$ (8,842)</u>	<u>\$ 12,690</u>	<u>\$ (34,644)</u>	<u>\$ 49,741</u>	<u>\$ (49,741)</u>	<u>\$ -</u>
Covered payroll	\$ 2,771,278	\$ 2,641,146	\$ 2,348,425	\$ 2,348,495	\$ 2,114,730	\$ 2,000,053	\$ 1,795,611	\$ 1,900,351	\$ 1,836,685	\$ 1,697,629
Contributions as a percentage of covered payroll	30.42%	29.52%	28.54%	32.29%	46.12%	48.74%	53.86%	46.51%	50.45%	42.64%
Notes to the Schedule:										
Valuation date:	October 1, 2022									
Interest Rate:	7.40%									

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION INVESTMENT RETURNS
POLICE OFFICERS' PENSION

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police Officers': Annual money-weighted rate of return, net of investment expenses	16.33%	6.88%	-17.77%	20.92%	12.05%	3.98%	11.71%	13.01%	10.02%	-1.37%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS-FIREFIGHTERS' PENSION

Reporting period ending	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 468,515	\$ 395,446	\$ 353,306	\$ 289,719	\$ 275,256	\$ 263,330	\$ 252,306	\$ 223,453	\$ 238,463	\$ 226,817
Interest on total pension liability	1,488,951	1,446,150	1,389,162	1,343,271	1,288,768	1,252,370	1,193,937	1,106,270	1,084,188	1,054,408
Change in excess state money	-	-	-	-	-	-	-	-	(654,119)	77,735
Change in benefit terms	-	-	-	-	-	(1,726)	-	-	-	-
Differences between expected and actual experience	1,231,117	(65,244)	350,749	304,361	154,929	(24,340)	281,198	483,038	(88,821)	(17,490)
Changes of assumptions	464,903	-	-	581,004	(140,761)	-	-	26,411	229,105	-
Contributions - buy back	-	-	-	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(1,176,429)	(1,365,640)	(1,364,834)	(919,194)	(859,597)	(1,207,655)	(757,898)	(715,766)	(735,874)	(1,070,390)
Net change in total pension liability	2,477,057	410,712	728,383	1,599,161	718,595	281,979	969,543	1,123,406	72,942	271,080
Total pension liability - beginning	20,240,660	19,829,948	19,101,565	17,502,404	16,783,809	16,501,830	15,532,287	14,408,881	14,335,939	14,064,859
Total pension liability - ending (a)	\$ 22,717,717	\$ 20,240,660	\$ 19,829,948	\$ 19,101,565	\$ 17,502,404	\$ 16,783,809	\$ 16,501,830	\$ 15,532,287	\$ 14,408,881	\$ 14,335,939
Plan fiduciary net position										
Contributions - employer	\$ 552,705	\$ 611,832	\$ 425,000	\$ 420,006	\$ 570,000	\$ 675,000	\$ 609,433	\$ 475,026	\$ 655,200	\$ 561,835
Contributions - state	267,992	241,700	177,433	119,284	133,250	108,999	111,216	132,166	144,452	162,542
Contributions - employee	137,149	127,478	96,706	89,175	84,052	78,566	77,874	80,832	80,412	68,646
Net investment income	2,745,149	1,110,717	(3,564,535)	3,479,143	1,763,334	607,901	1,596,550	1,540,888	1,104,852	(147,286)
Benefit payments, including refunds of member contributions	(1,176,429)	(1,365,639)	(1,364,834)	(919,194)	(859,597)	(1,207,655)	(757,898)	(715,766)	(735,874)	(1,070,390)
Administrative expenses	(49,143)	(71,615)	(36,240)	(48,691)	(55,981)	(36,084)	(38,992)	(29,789)	(32,055)	(29,141)
Net change in plan fiduciary net position	2,477,423	654,473	(4,266,470)	3,139,723	1,635,058	226,727	1,598,183	1,483,357	1,216,987	(453,794)
Plan fiduciary net position - beginning	16,307,144	15,652,671	19,919,141	16,779,418	15,144,360	14,917,633	13,319,450	11,836,093	10,619,106	11,072,900
Plan fiduciary net position - ending (b)	\$ 18,784,567	\$ 16,307,144	\$ 15,652,671	\$ 19,919,141	\$ 16,779,418	\$ 15,144,360	\$ 14,917,633	\$ 13,319,450	\$ 11,836,093	\$ 10,619,106
City's net pension liability - ending (a) - (b)	\$ 3,933,150	\$ 3,933,516	\$ 4,177,277	\$ (817,576)	\$ 722,986	\$ 1,639,449	\$ 1,584,197	\$ 2,212,837	\$ 2,572,788	\$ 3,716,833
Plan fiduciary net position as a percentage of the total pension liability	82.69%	80.57%	78.93%	104.28%	95.87%	90.23%	90.40%	85.75%	82.14%	74.07%
Covered payroll	\$ 2,600,581	\$ 2,549,567	\$ 1,934,123	\$ 1,783,500	\$ 1,681,035	\$ 1,571,321	\$ 1,557,486	\$ 1,616,637	\$ 1,608,236	\$ 1,441,819
City's net pension liability as a percentage of covered payroll	151.24%	154.28%	215.98%	-45.84%	43.01%	104.34%	101.72%	136.88%	159.98%	257.79%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREFIGHTERS' PENSION

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 852,210	\$ 799,799	\$ 566,698	\$ 479,284	\$ 650,393	\$ 694,681	\$ 720,649	\$ 673,167	\$ 733,677	\$ 646,642
Contributions in relation to the actuarially determined contribution	791,383	765,005	602,433	539,290	683,250	783,999	720,649	607,192	799,652	646,642
Contribution deficiency (excess)	<u>\$ 60,827</u>	<u>\$ 34,794</u>	<u>\$ (35,735)</u>	<u>\$ (60,006)</u>	<u>\$ (32,857)</u>	<u>\$ (89,318)</u>	<u>\$ -</u>	<u>\$ 65,975</u>	<u>\$ (65,975)</u>	<u>\$ -</u>
Covered payroll	\$ 2,600,581	\$ 2,549,567	\$ 1,934,123	\$ 1,668,674	\$ 1,681,035	\$ 1,571,321	\$ 1,557,486	\$ 1,616,637	\$ 1,608,236	\$ 1,441,819
Contributions as a percentage of covered payroll	30.43%	30.01%	31.15%	32.32%	40.64%	49.89%	46.27%	37.56%	49.72%	44.85%
Notes to the Schedule:										
Valuation date:	October 1, 2022									
Interest Rate:	7.40%									

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION INVESTMENT RETURNS
FIREFIGHTERS' PENSION

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Firefighters': Annual money-weighted rate of return, net of investment expenses	16.91%	7.12%	-18.09%	20.86%	11.60%	4.00%	11.90%	13.00%	10.20%	-1.30%

City of Cocoa Beach, Florida

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS-OPEB

Reporting period ending Measurement date	9/30/2024 9/30/2024	9/30/2023 9/30/2023	9/30/2022 9/30/2022	9/30/2021 9/30/2021	9/30/2020 9/30/2020	9/30/2019 9/30/2019	9/30/2018 9/30/2018	9/30/2017 9/30/2017
Total pension liability								
Service cost	\$ 157,539	\$ 129,946	\$ 147,667	\$ 234,008	\$ 189,883	\$ 157,858	\$ 212,520	\$ 227,237
Interest	307,709	290,941	301,209	258,371	276,127	263,064	288,588	254,072
Differences between expected and actual experience	(283,705)	(377,916)	(135,364)	(644,697)	448,963	(354,014)	95,393	-
Changes of assumptions	1,150,680	473,847	(707,531)	(1,391,292)	496,376	466,294	(1,566,653)	(678,077)
Explicit benefit payments	(303,197)	(258,769)	(271,653)	(171,328)	(264,865)	(252,087)	(150,000)	(130,101)
Implicit benefit payments	(16,248)	30,901	33,804	(48,064)	46,732	46,686	(89,140)	(78,541)
Net change in total pension liability	1,012,778	288,950	(631,868)	(1,763,002)	1,193,216	327,801	(1,209,292)	(405,410)
Total pension liability - beginning	5,691,567	5,402,617	6,034,485	7,797,487	6,604,271	6,276,470	7,485,762	7,891,172
Total pension liability - ending (a)	\$ 6,704,345	\$ 5,691,567	\$ 5,402,617	\$ 6,034,485	\$ 7,797,487	\$ 6,604,271	\$ 6,276,470	\$ 7,485,762
Plan fiduciary net position								
Explicit contributions - employer	\$ 100,000	\$ 100,000	\$ 100,000	\$ 108,105	\$ 100,000	\$ 352,087	\$ 250,000	\$ 230,101
Implicit contributions - employee	319,445	227,869	237,849	219,392	218,133	(46,686)	89,140	78,541
Net investment income	587,964	243,735	(392,179)	621,128	133,073	94,389	126,209	178,426
Explicit benefit payments	(303,197)	(258,769)	(271,653)	(171,328)	(264,865)	(252,087)	(150,000)	(130,101)
Implicit benefit payments	(16,248)	30,901	33,804	(48,064)	46,732	46,686	(89,140)	(78,541)
Administrative expenses	(3,473)	(3,053)	(3,128)	(176,591)	(2,354)	(2,177)	(2,015)	(1,753)
Net change in plan fiduciary net position	684,491	340,683	(295,307)	552,642	230,719	192,212	224,194	276,673
Plan fiduciary net position - beginning	2,641,080	2,300,397	2,595,704	2,043,062	1,812,343	1,620,131	1,395,937	1,119,264
Plan fiduciary net position - ending (b)	\$ 3,325,571	\$ 2,641,080	\$ 2,300,397	\$ 2,595,704	\$ 2,043,062	\$ 1,812,343	\$ 1,620,131	\$ 1,395,937
City's net pension liability - ending (a) - (b)	\$ 3,378,774	\$ 3,050,487	\$ 3,102,220	\$ 3,438,781	\$ 5,754,425	\$ 4,791,928	\$ 4,656,339	\$ 6,089,825
Plan fiduciary net position as a percentage of the total pension liability	49.60%	46.40%	42.58%	43.01%	26.20%	27.44%	25.81%	18.65%
Covered payroll	\$ 14,179,433	\$ 12,918,905	\$ 10,381,583	\$ 9,639,094	\$ 9,866,485	\$ 9,940,598	\$ 9,889,192	\$ 8,816,274
City's net pension liability as a percentage of covered payroll	23.83%	23.61%	29.88%	35.68%	58.32%	48.21%	47.09%	69.07%

* GASB Codification P52 requires an employer to disclose a 10-year history. However, until a full 10-year trend is compiled, information will be presented only for those years which information is available.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
OPEB

	9/20/2024	9/20/2023	9/20/2022	9/20/2021	9/20/2020	9/30/2019	9/30/2018	9/30/2017
Actuarially determined contribution	\$ 343,191	\$ 274,037	\$ 249,214	\$ 303,521	\$ 480,901	\$ 450,296	\$ 453,999	\$ 576,881
Contributions in relation to the actuarially determined contribution	100,000	100,000	100,000	108,105	100,000	352,087	250,000	230,101
Contribution deficiency (excess)	<u>\$ 243,191</u>	<u>\$ 174,037</u>	<u>\$ 149,214</u>	<u>\$ 195,416</u>	<u>\$ 380,901</u>	<u>\$ 98,209</u>	<u>\$ 203,999</u>	<u>\$ 346,780</u>
Covered payroll	\$ 14,179,433	\$ 12,918,905	\$ 10,381,583	\$ 9,639,094	\$ 9,866,485	\$ 9,940,598	\$ 9,889,192	\$ 8,816,274
Contributions as a percentage of covered payroll	0.71%	0.77%	0.96%	1.12%	1.01%	3.54%	2.53%	2.61%

Notes to the Schedule:

Valuation date: October 1, 2023

Note 1: Actuarially determined contribution rates are calculated as of September 30 for the fiscal year in which contributions are reported.

Note 2: GASB Codification P20 requires information for 10 years. However, until a full 10-year trend is compiled, the City is presenting information for only the years for which information is available.

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF OPEB INVESTMENT RETURNS**

	9/30/2024	9/30/2023	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017
Annual money-weighted rate of return, net of investment expenses	-16.10%	10.27%	-14.69%	37.72%	6.47%	4.90%	7.83%	8.72%



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City of Cocoa Beach, Florida

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2024

	Special Revenue Funds		Capital Projects Improvement Fund	Total Nonmajor Governmental Funds
	Confiscated Property	Building Permit & Inspection Utilization		
Assets				
Cash and cash equivalents	\$ 153,329	\$ 666,701	\$ -	\$ 820,030
Investments	-	139,039	-	139,039
Due from other funds	-	217,377	1,040,875	1,258,252
Total assets	<u>\$ 153,329</u>	<u>\$ 1,023,117</u>	<u>\$ 1,040,875</u>	<u>\$ 2,217,321</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ -	\$ 1,800	\$ 189,914	\$ 191,714
Accrued expenses	-	56,225	602,724	658,949
Total liabilities	<u>-</u>	<u>58,025</u>	<u>792,638</u>	<u>850,663</u>
Fund balances				
Restricted for:				
Public safety	153,329	965,092	-	1,118,421
Capital improvements	-	-	248,237	248,237
Total fund balances	<u>153,329</u>	<u>965,092</u>	<u>248,237</u>	<u>1,366,658</u>
Total liabilities and fund balances	<u>\$ 153,329</u>	<u>\$ 1,023,117</u>	<u>\$ 1,040,875</u>	<u>\$ 2,217,321</u>

City of Cocoa Beach, Florida

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds		Capital Projects Funds	Total Nonmajor Governmental Funds
	Confiscated Property	Building Permit & Inspection Utilization	Capital Projects Improvement Fund	
Revenues				
Charges for services	\$ -	\$ 1,811,032	\$ -	\$ 1,811,032
Fines and forfeitures	-	12,269	-	12,269
Intergovernmental revenues	-	-	1,040,875	1,040,875
Investment earnings	-	37,724	26,759	64,483
Miscellaneous revenues	-	0	-	-
Total revenues	-	1,861,025	1,067,634	2,928,659
Expenditures				
Current				
General government	-	-	53,000	53,000
Public safety	-	613,248	-	613,248
Capital outlay	-	-	7,820,607	7,820,607
Total expenditures	-	613,248	7,873,607	8,486,855
Excess (deficiency) of revenues over (under) expenditures	-	1,247,777	(6,805,973)	(5,558,196)
Other Financing Sources (Uses)				
Proceeds from issuance of debt	-	-	3,953,000	3,953,000
Transfers from other funds	-	-	3,019,896	3,019,896
Transfers to other funds	-	(787,049)	-	(787,049)
Total other financing sources (uses)	-	(787,049)	6,972,896	6,185,847
Net change in fund balance	-	460,728	166,923	627,651
Fund balances, beginning	153,329	504,364	81,314	739,007
Fund balances, ending	\$ 153,329	\$ 965,092	\$ 248,237	\$ 1,366,658

City of Cocoa Beach, Florida

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL – CAPITAL PROJECTS IMPROVEMENTS FUND

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental revenues	\$ 4,300,000	\$ 5,600,000	\$ 1,040,875	\$ (4,559,125)
Investment earnings	500	500	26,759	26,259
Total revenues	4,300,500	5,600,500	1,067,634	(4,532,866)
Expenditures				
Current				
General government	140,000	140,000	53,000	87,000
Public safety	-	-	-	-
Capital outlay	11,367,750	12,861,885	7,820,607	5,041,278
Total expenditures	11,507,750	13,001,885	7,873,607	5,128,278
(Deficiency) of revenues under expenditures	(7,207,250)	(7,401,385)	(6,805,973)	595,412
Other financing sources				
Proceeds from issuance of debt	6,500,000	6,500,000	3,953,000	2,547,000
Transfers from other funds	3,900,000	3,900,000	3,019,896	880,104
Total other financing sources	10,400,000	10,400,000	6,972,896	3,427,104
Change in fund balance	3,192,750	2,998,615	166,923	4,022,516
Fund balance, beginning of year	81,314	81,314	81,314	-
Fund balance, end of year	\$ 3,274,064	\$ 3,079,929	\$ 248,237	\$ 4,022,516

City of Cocoa Beach, Florida

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL – BUILDING PERMIT AND INSPECTION UTILIZATION FUND

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for services	2,362,790	2,362,790	\$ 1,811,032	\$ (551,758)
Fines and forfeitures	15,000	15,000	12,269	(2,731)
Investment earnings	9,700	9,700	37,724	28,024
Total revenues	2,387,490	2,387,490	1,861,025	(526,465)
Expenditures				
Current				
Public safety	896,413	896,413	613,248	283,165
Total expenditures	896,413	896,413	613,248	283,165
Excess of revenues over expenditures	1,491,077	1,491,077	1,247,777	(243,300)
Other financing uses				
Transfers to other funds	(2,756,251)	(2,756,251)	(787,049)	1,969,202
Total other financing uses	(2,756,251)	(2,756,251)	(787,049)	1,969,202
Change in fund balance	(1,265,174)	(1,265,174)	460,728	1,725,902
Fund balance, beginning of year	504,364	504,364	504,364	-
Fund balance, end of year	\$ (760,810)	\$ (760,810)	\$ 965,092	\$ 1,725,902

City of Cocoa Beach, Florida

COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS SEPTEMBER 30, 2024

	OPEB Trust Fund	Employee Benefit Fund			Total
		General Employees'	Police Officers'	Firefighters'	
ASSETS					
Contributions receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued interest receivable	-	92,910	-	-	92,910
Investments, at fair value	3,325,571	34,118,570	18,529,971	18,790,192	74,764,304
Total assets	<u>\$ 3,325,571</u>	<u>\$ 34,211,480</u>	<u>\$ 18,529,971</u>	<u>\$ 18,790,192</u>	<u>\$ 74,857,214</u>
LIABILITIES					
Accounts payable	-	32,695	-	5,625	38,320
Total liabilities	<u>-</u>	<u>32,695</u>	<u>-</u>	<u>5,625</u>	<u>38,320</u>
NET POSITION					
Restricted for OPEB benefits	3,325,571	-	-	-	3,325,571
Restricted for pension benefits	-	34,178,785	18,529,971	18,784,567	71,493,323
Total net position	<u>\$ 3,325,571</u>	<u>\$ 34,178,785</u>	<u>\$ 18,529,971</u>	<u>\$ 18,784,567</u>	<u>\$ 74,818,894</u>

City of Cocoa Beach, Florida

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PENSION TRUST FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2024

	OPEB Trust Fund	Employee Benefit Fund			
		General Employees'	Police Officers'	Firefighters'	Total
ADDITIONS					
Contributions					
City	\$ 100,000	\$ 780,000	\$ 806,017	\$ 535,000	\$ 2,221,017
Employees	-	445,156	138,800	137,149	721,105
State of Florida	-	-	17,235	267,992	285,227
Miscellaneous	-	-	-	17,705	17,705
Total contributions	100,000	1,225,156	962,052	957,846	3,245,054
Investment income					
Interest and dividends	-	1,052,218	644,927	659,393	2,356,538
Net appreciation in the fair value of investments	587,964	5,053,723	2,049,192	2,124,508	9,815,387
Investment expense	(3,472)	(112,131)	(38,795)	(38,752)	(193,150)
Net investment income	584,492	5,993,810	2,655,324	2,745,149	11,978,775
Total additions	684,492	7,218,966	3,617,376	3,702,995	15,223,829
DEDUCTIONS					
Pension benefits	-	2,105,748	1,328,027	1,176,429	4,610,204
Refunds of contributions	-	44,579	-	-	44,579
Administrative expenses	-	30,250	48,463	49,143	127,856
Total deductions	-	2,180,577	1,376,490	1,225,572	4,782,639
Net change in plan net position	684,492	5,038,389	2,240,886	2,477,423	10,441,190
Net position:					
Beginning of year	2,641,079	29,140,396	16,289,085	16,307,144	64,377,704
End of year	\$ 3,325,571	\$ 34,178,785	\$ 18,529,971	\$ 18,784,567	\$ 74,818,894

Statistical Section

This part of the City of Cocoa Beach, Florida's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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A. Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

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B. Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local own-source revenues -ad valorem property taxes, occupational license taxes, and building permits revenues.

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D. Demographic and Economic Information Financial Trends

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

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Schedule D2 Principal Employers 102

E. Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Schedule E1 Employees by Function/Program 103

Schedule E2 Capital Asset Statistics by Function/Program 104

Additional Notes

Unless otherwise noted, the information in these schedules is derived from the City's Annual Comprehensive Financial Report (ACFR) (or financial statements) for the relevant year.

City of Cocoa Beach, Florida

Table A-1
NET POSITION BY COMPONENT
(accrual basis of accounting)
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$ 22,249,281	\$ 24,182,508	\$ 26,290,568	\$ 27,578,331	\$ 29,172,420	\$ 33,219,144	\$ 33,431,778	\$ 37,829,977	\$ 39,200,127	\$ 43,941,644
Restricted	864,117	456,923	445,157	180,521	196,391	196,391	2,825,714	3,223,772	3,780,151	2,764,738
Unrestricted	(3,923,940)	(3,432,120)	(3,184,461)	(5,055,455)	(2,902,763)	(400,467)	5,298,494	6,418,226	6,979,986	7,580,520
Total governmental activities net position	<u>\$ 19,189,458</u>	<u>\$ 21,207,311</u>	<u>\$ 23,551,264</u>	<u>\$ 22,703,397</u>	<u>\$ 26,466,048</u>	<u>\$ 33,015,068</u>	<u>\$ 41,555,986</u>	<u>\$ 47,471,975</u>	<u>\$ 49,960,264</u>	<u>\$ 54,286,902</u>
Business-type activities										
Net investment in capital assets	\$ 24,343,465	\$ 25,427,503	\$ 27,971,940	\$ 26,666,412	\$ 26,320,292	\$ 28,662,592	\$ 28,518,871	\$ 27,663,474	\$ 28,910,117	\$ 32,656,258
Restricted	1,029,297	1,029,297	637,235	-	-	-	2,009,772	2,261,727	1,935,904	1,935,904
Unrestricted	8,857,119	7,625,604	8,315,120	9,471,689	10,137,033	10,697,941	10,931,966	9,838,922	9,735,584	11,263,991
Total business-type activities net position	<u>\$ 34,229,881</u>	<u>\$ 34,082,404</u>	<u>\$ 36,924,295</u>	<u>\$ 36,138,101</u>	<u>\$ 36,457,325</u>	<u>\$ 39,360,533</u>	<u>\$ 41,460,609</u>	<u>\$ 39,764,123</u>	<u>\$ 40,581,605</u>	<u>\$ 45,856,153</u>
Primary government										
Net investment in capital assets	\$ 46,592,746	\$ 49,610,011	\$ 54,262,508	\$ 54,244,743	\$ 55,492,712	\$ 61,881,736	\$ 61,950,649	\$ 65,493,451	\$ 68,110,244	\$ 76,597,902
Restricted	1,893,414	1,486,220	1,082,392	180,521	196,391	196,391	4,835,486	5,485,499	5,716,055	4,700,642
Unrestricted	4,933,179	4,193,484	5,130,659	4,416,234	7,234,270	10,297,474	16,230,460	16,257,148	16,715,570	18,844,511
Total primary government net position	<u>\$ 53,419,339</u>	<u>\$ 55,289,715</u>	<u>\$ 60,475,559</u>	<u>\$ 58,841,498</u>	<u>\$ 62,923,373</u>	<u>\$ 72,375,601</u>	<u>\$ 83,016,595</u>	<u>\$ 87,236,098</u>	<u>\$ 90,541,869</u>	<u>\$ 100,143,055</u>

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Cocoa Beach, Florida

Table A-2
CHANGES IN NET POSITION
(accrual basis of accounting)
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Program expenses										
Governmental activities										
General government	\$ 3,487,514	\$ 4,819,444	\$ 4,935,118	\$ 4,968,022	\$ 5,721,658	\$ 5,110,091	\$ 4,985,659	\$ 5,448,092	\$ 6,497,673	\$ 7,251,156
Economic environment	-	-	-	-	-	-	242,761	294,937	257,415	538,650
Public safety	8,632,350	7,726,733	8,782,659	8,730,028	9,260,591	8,920,204	8,272,119	11,539,079	14,892,935	15,555,328
Physical environment	1,441,963	1,468,270	1,510,816	1,670,732	1,725,572	1,758,727	3,119,546	4,802,494	5,176,387	4,159,351
Transportation/public works	3,744,760	3,368,439	3,526,815	4,300,002	4,311,053	4,488,918	3,343,321	3,752,843	3,753,104	6,845,800
Recreation	3,346,596	3,539,718	3,432,942	3,486,931	3,556,167	3,305,469	3,449,028	3,744,787	3,899,067	3,941,597
Interest on long-term debt	125,844	124,169	307,420	328,326	242,703	511,713	453,724	444,719	436,943	462,300
Total governmental activities expenses	20,779,027	21,046,773	22,495,770	23,484,041	24,817,744	24,095,122	23,866,158	30,026,951	34,913,524	38,754,182
Business-type activities										
Utilities System	6,180,828	6,491,931	6,828,930	7,122,007	6,791,714	7,162,431	6,517,273	8,486,181	7,178,447	7,725,064
Stormwater	472,371	471,907	500,555	726,342	809,824	618,028	721,473	821,166	813,419	986,442
Total business-type activities expenses	6,653,199	6,963,838	7,329,485	7,848,349	7,601,538	7,780,459	7,238,746	9,307,347	7,991,866	8,711,506
Total primary government net position	27,432,226	28,010,611	29,825,255	31,332,390	32,419,282	31,875,581	31,104,904	39,334,298	42,905,390	47,465,688
Program revenues										
Governmental activities										
Charges for services										
General government	2,044,829	1,161,342	1,134,935	2,946,376	3,266,840	3,173,940	3,575,438	4,247,113	3,098,833	3,181,533
Economic environment	-	-	-	-	-	-	-	-	-	564,893
Public safety	626,835	981,899	1,105,118	1,188,367	1,231,927	1,325,274	1,380,193	1,462,193	1,439,286	2,993,447
Physical environment	1,663,153	1,763,280	1,801,744	1,854,899	1,949,517	1,922,149	1,997,134	2,416,668	2,682,225	-
Transportation/Public Works	1,267,992	1,874,144	2,652,362	165,065	180,710	179,109	178,697	130,597	133,918	3,022,972
Recreation	2,436,776	2,340,083	2,161,586	2,161,540	2,103,825	1,898,983	3,033,626	3,524,362	3,860,874	3,190,252
Operating grants and contributions	-	283,861	746,727	499,643	1,102,563	772,574	3,249,064	3,012,320	569,686	515,615
Capital grants and contributions	660,802	1,844,670	1,015,000	1,021,221	1,756,900	3,732,094	-	-	-	2,962,902
Total governmental activities program revenues	8,700,387	10,249,279	10,617,472	9,837,111	11,592,282	13,004,123	13,414,152	14,793,253	11,784,822	16,431,614
Business-type activities										
Charges for services										
Utilities System	5,799,532	6,268,290	6,628,578	7,005,833	7,330,994	7,599,442	7,907,539	8,113,786	7,956,036	10,864,493
Stormwater	595,644	800,882	815,368	841,390	864,848	885,950	890,501	888,651	898,814	-
Operating grants and contributions	-	-	-	-	9,317	-	158,560	-	-	-
Capital grants and contributions	558,212	208,794	3,221,488	400,350	297,200	2,813,348	473,030	223,212	1,326,734	4,350,528
Total business-type activities program revenues	6,953,388	7,277,966	10,665,434	8,247,573	8,502,359	11,298,740	9,429,630	9,225,649	10,181,584	15,215,021
Total primary government program revenues	15,653,775	17,527,245	21,282,906	18,084,684	20,094,641	24,302,863	22,843,782	24,018,902	21,966,406	31,646,635
Net (expenses)/revenue										
Governmental activities	(12,078,640)	(10,797,494)	(11,878,298)	(13,646,930)	(13,225,462)	(11,090,999)	(10,452,006)	(15,233,698)	(23,128,702)	(22,322,568)
Business-type activities	300,189	314,128	3,335,949	399,224	900,821	3,518,281	2,190,884	(81,698)	2,189,718	6,503,515
Total primary government expenses	(11,778,451)	(10,483,366)	(8,542,349)	(13,247,706)	(12,324,641)	(7,572,718)	(8,261,122)	(15,315,396)	(20,938,984)	(15,819,053)

Sources: Information derived from the annual financial reports for the relevant year.

(Continued)

City of Cocoa Beach, Florida

Table A-2
CHANGES IN NET POSITION
(accrual basis of accounting)
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General revenues and other changes in net position										
Governmental activities										
Property taxes	\$ 7,102,087	\$ 7,657,945	\$ 9,126,174	\$ 10,375,705	\$ 11,215,262	\$ 12,110,760	\$ 12,681,566	\$ 13,709,399	\$ 16,148,215	\$ 17,735,374
Local option gas tax	417,978	461,652	333,671	327,312	354,872	330,750	343,779	362,644	378,890	1,184,579
Franchise taxes	1,294,985	1,272,155	1,247,130	1,274,531	1,294,054	1,257,463	1,305,915	1,552,105	1,782,374	2,076,640
Utility service tax	1,976,393	1,989,682	1,901,602	2,006,144	1,981,511	1,933,915	1,917,945	2,043,236	2,267,234	1,662,173
Intergovernmental	722,933	737,261	779,801	822,000	826,724	786,077	1,845,660	2,082,298	1,822,361	611,572
Unrestricted investment earnings	79,118	42,569	10,575	76,363	229,480	263,740	21,323	8,233	1,089,756	1,390,654
Miscellaneous revenues	156,703	145,083	264,298	469,223	227,210	135,914	131,369	925,313	194,252	171,720
Transfers in (out)	509,000	509,000	559,000	859,000	859,000	821,400	821,400	801,400	1,933,909	1,816,494
Total governmental activities	12,259,197	12,815,347	14,222,251	16,210,278	16,988,113	17,640,019	19,068,957	21,484,628	25,616,991	26,649,206
Business-type activities										
Unrestricted investment earnings	73,088	47,395	64,942	92,510	277,403	206,327	19,631	5,049	435,298	492,264
Miscellaneous	-	-	-	-	-	-	126,268	58,647	126,375	95,263
Transfers in (out)	(509,000)	(509,000)	(559,000)	(859,000)	(859,000)	(821,400)	(821,400)	(801,400)	(1,933,909)	(1,816,494)
Total business-type activities	(435,912)	(461,605)	(494,058)	(766,490)	(581,597)	(615,073)	(675,501)	(737,704)	(1,372,236)	(1,228,967)
Total primary government	11,823,285	12,353,742	13,728,193	15,443,788	16,406,516	17,024,946	18,393,456	20,746,924	24,244,755	25,420,239
Change in net position										
Governmental activities	180,557	2,017,853	2,343,953	2,563,348	3,762,651	6,549,020	8,616,951	6,250,930	2,488,289	4,326,638
Business-type activities	(135,723)	(147,477)	2,841,891	(367,266)	319,224	2,903,208	1,515,383	(819,402)	817,482	5,274,548
Total primary government	\$ 44,834	\$ 1,870,376	\$ 5,185,844	\$ 2,196,082	\$ 4,081,875	\$ 9,452,228	\$ 10,132,334	\$ 5,431,528	\$ 3,305,771	\$ 9,601,186

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Cocoa Beach, Florida

Table A-3
FUND BALANCES, GOVERNMENTAL FUNDS
(modified accrual basis of accounting)
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 222,504	\$ 246,919	\$ 239,286	\$ 280,372	\$ 264,291	\$ 271,343	\$ 84,703	\$ 117,380	\$ 119,421	\$ 143,318
Restricted	672,125	264,636	264,636	264,636	264,636	264,636	434,032	228,558	224,606	414,507
Committed	422,975	1,018,716	1,435,818	1,629,521	1,476,337	2,161,632	2,161,632	1,212,735	8,702,507	3,990,393
Assigned	-	-	-	-	-	-	-	-	-	6,460,575
Unassigned	4,530,258	3,714,213	2,976,927	5,039,536	7,424,653	7,852,255	10,641,585	13,748,176	7,877,221	7,361,698
Total General Fund	<u>\$ 5,847,862</u>	<u>\$ 5,244,484</u>	<u>\$ 4,916,667</u>	<u>\$ 7,214,065</u>	<u>\$ 9,429,917</u>	<u>\$ 10,549,866</u>	<u>\$ 13,321,952</u>	<u>\$ 15,306,849</u>	<u>\$ 16,923,755</u>	<u>\$ 18,370,491</u>
All other governmental funds										
Nonspendable	\$ 4,983	\$ 5,082	\$ 5,346	\$ 5,543	\$ 15,170	\$ 16,297	\$ -	\$ -	\$ -	\$ 383,825
Restricted	191,992	192,287	4,680,521	4,675,443	9,922,252	8,452,923	2,391,682	2,995,214	3,555,545	2,350,231
Committed (Metered Parking)	1,115,763	1,126,273	1,928,182	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(191,818)	(77,030)	151,595	-	(70,875)	-	-	-	-	-
Total all other governmental funds	<u>\$ 1,120,920</u>	<u>\$ 1,246,612</u>	<u>\$ 6,765,644</u>	<u>\$ 4,680,986</u>	<u>\$ 9,866,547</u>	<u>\$ 8,469,220</u>	<u>\$ 2,391,682</u>	<u>\$ 2,995,214</u>	<u>\$ 3,555,545</u>	<u>\$ 2,734,056</u>

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Cocoa Beach, Florida

Table A-4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

(modified accrual basis of accounting)

Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 10,791,445	\$ 11,381,434	\$ 12,608,577	\$ 13,983,692	\$ 14,845,699	\$ 15,632,888	\$ 16,249,235	\$ 17,667,384	\$ 20,520,277	\$ 21,418,899
Licenses and permits	441,606	482,642	586,788	736,536	645,339	741,709	867,932	141,056	182,404	319,821
Intergovernmental revenues	1,383,735	2,865,792	2,541,528	2,342,864	3,686,187	5,290,745	5,094,724	5,209,751	2,383,919	5,012,406
Charges for services	6,585,380	7,331,896	7,818,769	7,523,826	8,019,542	7,692,153	9,206,681	11,311,156	11,011,508	12,543,162
Fines and forfeitures	1,067,909	306,210	450,188	55,885	67,938	65,593	90,475	108,001	59,771	90,114
Impact fees	79,118	42,569	10,575	76,363	229,480	263,740	21,323	8,233	1,087,791	1,377,678
Miscellaneous revenues	101,393	145,083	264,298	290,457	201,897	110,387	108,799	80,173	162,344	70,279
Total revenues	20,450,586	22,555,626	24,280,723	25,009,623	27,696,082	29,797,215	31,639,169	34,525,754	35,408,014	40,832,359
Expenditures										
General government	4,399,772	4,733,699	5,038,902	6,102,703	4,919,563	4,820,807	4,948,627	5,080,977	6,003,773	6,167,003
Economic environment	-	-	-	-	-	-	117,270	169,446	168,692	413,536
Public safety	9,252,083	8,593,542	8,845,792	9,017,098	9,816,003	10,357,771	9,819,754	10,588,746	12,792,910	13,684,110
Physical environment	1,441,963	1,468,270	1,510,816	1,670,732	1,725,572	1,758,727	1,708,847	3,108,263	3,158,756	4,204,398
Transportation/Public Works	5,244,532	5,954,177	4,886,276	4,866,390	5,291,411	7,892,109	3,343,321	3,729,133	3,839,809	4,444,336
Recreation	3,249,398	3,320,906	3,265,936	3,798,436	3,327,465	3,044,346	3,102,319	3,443,196	3,464,829	3,820,818
Capital outlay	-	-	-	-	-	-	13,256,479	6,453,431	4,210,601	12,150,061
Debt service										
Principal retirement	75,000	226,252	467,657	454,566	663,948	733,294	984,846	981,639	1,083,806	1,395,337
Interest and fiscal charges	125,844	124,169	307,420	219,948	280,164	496,014	490,462	479,564	463,447	435,186
Total expenditures	23,788,592	24,421,015	24,322,799	26,129,873	26,024,126	29,103,068	37,771,925	34,034,395	35,186,623	46,714,785
Excess of revenues over (under) expenditures	(3,338,006)	(1,865,389)	(42,076)	(1,120,250)	1,671,956	694,147	(6,132,756)	491,359	221,391	(5,882,426)
Other financing sources (uses)										
Transfers in	1,218,930	1,265,170	1,277,099	3,032,557	1,188,850	1,264,347	1,368,715	2,047,865	2,152,545	5,052,641
Transfers out	(709,930)	(756,170)	(718,099)	(2,173,557)	(329,850)	(442,947)	(547,315)	(1,246,465)	(218,636)	(3,236,147)
Proceeds from sale of capital assets	-	-	-	178,766	25,313	25,527	22,570	828,473	18,397	124,594
Issuance of capital lease	-	878,703	-	295,224	-	-	-	-	-	-
Issuance of debt	-	-	4,245,000	-	9,751,000	-	1,200,000	467,197	3,540	4,566,585
Premium on debt	-	-	429,291	-	-	-	-	-	-	-
Total other financing sources (uses)	509,000	1,387,703	5,233,291	1,332,990	10,635,313	846,927	2,043,970	2,097,070	1,955,846	6,507,673
Net change in fund balances	\$ (2,829,006)	\$ (477,686)	\$ 5,191,215	\$ 212,740	\$ 12,307,269	\$ 1,541,074	\$ (4,088,786)	\$ 2,588,429	\$ 2,177,237	\$ 625,247
Debt service as a percentage of non-capital expenditures	1.42%	1.75%	2.95%	3.07%	5.27%	5.74%	5.85%	5.30%	5.00%	5.32%

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Cocoa Beach, Florida

Table B-1
Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Taxable Value Real Property for Operating Purposes	Personal Property for Operating Purposes	Gross Taxable Value	New Construction Taxable Value	Adjusted Taxable Value	Final Taxable Value*	Millage Rate **
2015	\$ 1,528,428,150	\$ 44,389,202	\$ 1,572,817,352	\$ 3,875,580	\$ 1,568,941,772	\$ 1,462,050,879	4.9798
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	3,152,596,880	2,900,316,082	6.1644

Source: Brevard County Property Appraiser (Form DR-420)

Notes: 1. Final taxable value determined after Valuation Board rulings.

2. The rate used in the calculation for property taxes. One mil equals \$1 per \$1,000 of taxable value.

A millage of 6.1644, which is the current (Fiscal Year 2022) rate in effect for the City of Cocoa Beach is equal to \$5.81 for each \$1,000 of taxable value on real property.

3. Property is assessed at actual value and therefore a separate table for assessed and actual data is not presented.

City of Cocoa Beach, Florida

Table B-2
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

City Direct Rates		Overlapping Rates				Total Millage
Fiscal Year	Basic Rate *	Brevard County	Brevard County Schools		Other **	
			Operating	Capital Outlay		
2015	4.9798	5.3047	5.7750	1.5000	0.4988	18.0583
2016	4.9798	5.3590	5.7750	1.5000	0.4445	18.0583
2017	5.4798	5.1512	5.4160	1.5000	0.4241	17.9711
2018	5.9544	4.9117	5.0680	1.5000	0.3952	17.8293
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	16.5544
2022	6.1644	4.2100	5.8500	1.5000	0.3000	18.0244
2023	6.1644	3.8500	4.0000	1.5000	0.2800	15.7944
2024	6.1644	3.5868	3.8830	1.5000	0.2244	15.3586

Source: Brevard County Property Appraiser website.

Notes: * The rate used in the calculation for property taxes. One mil equals \$1 per \$1,000 of taxable value.
The tax rate on real property is based on \$1 per \$1,000 of assessed property value.

** "Other" includes Florida Inland Navigation District and St. John's River Water Management District.
Overlapping rates are those of local and county governments that apply to property owners within the City of Cocoa Beach.
The total millage column applies to all property owners within the City limits.

City of Cocoa Beach, Florida

Table B-3
Principal Property Taxpayers
Last Ten Fiscal Years

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Hilton (1550 North Atlantic)	\$ 40,367,790	1	1.39%	\$ 12,000,000	2	0.82%
Doubletree Hotel (2080 N. Atlantic)	36,501,510	2	1.26%	5,130,000	10	
Ocean Partners Hospitality LLC 5500 North Group (Days Inn/Best Western)	34,462,840	3	1.19%	7,217,420	7	0.49%
Cocoa Beach Development Inc.	20,452,070	4	0.71%	20,644,620	1	1.41%
Westgate Resorts Ltd & Pier (Walkula)	16,163,700	5	0.56%	-	-	0.00%
Cocoa Beach Hospitality LLC (Quality Inn)	14,848,690	6	0.51%	-	-	
Ron Jon Surf Shop of Florida Inc.	11,345,690	7	0.39%	6,730,620	8	0.89%
Northport Inc Et Al (Ocean Landings)	10,771,540	8	0.37%	11,498,870	3	0.79%
Cocoa Beach Surf Company	10,433,260	9	0.36%	-	-	
Discovery Resort Inc.	9,709,200	10	0.33%	10,858,920	4	0.74%
Branch Cornerstone Plaza Assoc. LP	8,693,860	11	0.30%	7,250,000	6	0.50%
DAD Inc. 1300 N Atlantic ave.	6,573,500	12	0.23%	8,424,000	5	0.58%
TOTALS	\$ 220,323,650		7.60%	\$ 89,754,450		6.80%
Total City final taxable value	\$ 2,900,316,082			\$ 1,462,050,879		

Source: Brevard County Property Appraiser
Multiple properties may be included in some taxable assessed values

City of Cocoa Beach, Florida

Table B-4
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Gross Tax Levy (1)	Collected Within the Fiscal Year of the Levy		Current Year Collections for Prior Years	Total Collections	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 7,281,531.00	\$ 6,974,913.00	95.79%	\$ 13,075.00	\$ 6,987,988	95.97%
2016	\$ 7,832,316.00	\$ 7,445,189.69	95.06%	\$ 12,069.51	\$ 7,457,259	95.21%
2017	\$ 9,256,330.21	\$ 8,773,566.00	94.78%	\$ 10,390.00	\$ 8,783,956	94.90%
2018	\$ 10,510,295.08	\$ 9,743,132.12	92.70%	\$ 175,935.00	\$ 9,919,067	94.37%
2019	\$ 11,326,775.36	\$ 10,390,174.82	91.73%	\$ 216,956.84	\$ 10,607,132	93.65%
2020	\$ 12,242,466.37	\$ 11,204,779.96	91.52%	\$ 223,187.00	\$ 11,427,967	93.35%
2021	\$ 12,821,653.00	\$ 11,737,095.33	91.54%	\$ 161,896.82	\$ 11,898,992	92.80%
2022	\$ 13,856,004.00	\$ 12,623,147.00	91.10%	\$ 183,390.00	\$ 12,806,537	92.36%
2023	\$ 16,286,322.00	\$ 14,690,145.00	90.20%	\$ 248,870.00	\$ 14,939,015	91.71%
2024	\$ 17,878,708.00	\$ 16,069,246.00	89.87%	\$ 275,469.00	\$ 16,344,715	91.42%

Source: Form 420 Final Taxable Value Line 7, multiplied by millage rate, less allowance for adjustments and discounts.

Notes: Reference the Financial Statements, Note A, Paragraph 14.

Current Year Collections includes prior year taxes and penalties collected.

City of Cocoa Beach, Florida

Table C-1
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities							
	Public Improvement Revenue Bonds	Capital Improvement Revenue Note, 2014 A	Special Obligation Revenue Note Series, 2019	CRA Improvement Revenue Bond Series 2017B	City Hall	Capital Lease(s)	Lease Agreements Equipment	Subscription Based Info Tech Arrangements
2015	\$ -	\$ 3,715,000	\$ -	\$ -	\$ -	\$ 169,625	\$ -	\$ -
2016	-	3,570,000	-	-	-	967,076	-	-
2017		3,420,000	-	4,245,000	-	649,419	-	-
2018		3,265,000	-	4,645,672	-	645,077	-	-
2019		3,105,000	9,751,000	4,397,053	-	361,129	-	-
2020		2,940,000	9,584,000	4,138,434	-	189,835	-	-
2021		2,770,000	9,160,000	3,869,814	-	1,238,965	-	-
2022		2,595,000	8,726,000	3,591,194	-	1,638,895	114,176	38,981
2023		2,415,000	8,281,000	3,297,575	-	1,517,182	57,786	26,818
2024		2,230,000	7,825,000	2,760,000	3,953,000	1,300,734	-	440,300

(Continued)

Notes:

Percentage of personal income and per capita amounts calculated from information in Table D-1.

Revenue Note 2014 A for fire station construction issued in Fiscal Year 2014 (Governmental Activities).

See Note 3 for a detailed discussion of the Capital Equipment Lease (Governmental Activities).

See Note H, Paragraphs Nos. 1 & 2 and 4b - 5 for a detailed discussion of the Clean Water State Revolving Loans (SRF).

See Note 3 for a detailed discussion of the Clean Water State Revolving Loans (SRF)

The 2004 SRF loan was refunded by a bank loan in Fiscal Year 2014 - Capital Improvement Revenue Refunding Note, Series 2014B (Business-type Activities).

CRA Improvements Revenue Bonds, series 2017B were issued in September of 2017. Note 3 details the payment schedule

Special Obligation Revenue Note, series 2019 were issued in August of 2019. Note 3 details the payment schedule

Details regarding all of the City's outstanding debt can be found in Note 3 Long Term debt to the Financial Statements.

City of Cocoa Beach, Florida

Table C-1 (Continued)
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Business-Type Activities											
Capital Lease(s)	Utility System Improvement Revenue Note 2014B	Utility System Improvement Revenue Note 2020	Public Improvement Revenue Bonds	Clean Water State Revolving Loan 050610	Clean Water State Revolving Loan 050620	Clean Water State Revolving Loan 050621	Clean Water State Revolving Loan 050621	Clean Water State Revolving Loan 050630	Total Debt of Primary Government	Debt as of Personal Income	Debt Per Capital
\$ -	\$ 2,420,000	\$ -	\$ -	\$ 19,607,982	\$ 1,714,186	\$ -	\$ -	\$ -	\$ 27,626,793	6.91%	\$ 2,482
-	2,135,000	-	-	18,759,001	4,170,162	-	-	-	29,601,239	5.33%	2,647
-	1,845,000	-	-	17,885,846	4,180,624	-	-	-	32,225,889	9.51%	2,858
-	1,550,000	-	-	16,987,829	4,010,056	-	1,141,177	-	32,244,811	6.43%	2,856
-	1,250,000	-	-	16,064,240	3,835,387	-	1,107,094	508,580	40,379,483	7.48%	3,565
-	945,000	-	-	15,114,351	3,656,519	-	1,049,158	4,647,775	42,265,072	7.72%	3,715
-	635,000	18,233,000	-	-	-	-	990,821	4,633,245	41,530,845	7.47%	3,646
440,737	320,000	16,904,000	-	-	-	-	932,080	4,410,477	39,711,540	6.69%	3,488
354,921	-	15,555,000	-	-	-	-	872,930	4,186,169	36,564,381	5.82%	3,247
267,955	-	14,184,000	-	-	-	-	813,369	3,960,310	37,311,364	5.27%	3,272

City of Cocoa Beach, Florida

Table C-2

**Direct and Overlapping Governmental Activities Debt
As of September 30, 2024**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
City Direct Debt (Governmental Activities) (a)	\$ 37,311,364	100.00%	\$ 37,311,364
Overlapping Debt			
Brevard County:			
Governmental Activities Debt (b)	<u>\$ 8,819,301</u>	4.79%	<u>\$ 422,445</u>
Total Direct and Overlapping Debt	<u><u>\$ 46,130,665</u></u>		<u><u>\$ 37,733,809</u></u>

Source: (a) City of Cocoa Beach ACFR FY24 Statistical table C-1
(b) Brevard County Finance ACFR FY24. Table 7 and 11

City of Cocoa Beach, Florida

Table C-3
Pledged Revenue Coverage
Last Five Fiscal Years

Fiscal Year	Tax Increment Revenue	Debt Service			Coverage
		Principal	Interest	Total	
2019	\$ 556,988	\$ 220,000	\$ 161,610	\$ 381,610	1.46
2020	\$ 654,862	\$ 230,000	\$ 171,350	\$ 401,350	1.63
2021	\$ 765,304	\$240,000	\$ 160,750	\$ 400,750	1.91
2022	\$ 888,076	\$250,000	\$ 148,500	\$ 398,500	2.23
2023	\$ 1,166,140	\$265,000	\$ 135,625	\$ 400,625	2.91
2024	\$ 1,352,151	\$280,000	\$ 122,000	\$ 402,000	3.36

Notes: Fiscal Year 2019 was the first full year of the CRA Improvement Revenue Bonds.

Tax Increment Revenue Bonds are backed by the property tax revenue produced by the property tax rate of the City of Cocoa Beach and Brevard County applied to the increase in taxable assessed values above the base year taxable assessed values multiplied by 95%.

City of Cocoa Beach, Florida

Table D-1
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population ⁽¹⁾	Personal Income ⁽²⁾	Per Capita Personal Income ⁽³⁾	Median Age ⁽⁴⁾	Unemployment Rate ⁽⁵⁾	School Enrollment ⁽⁶⁾
2015	11,131	\$ 399,814,389	\$ 35,919	58.3	6.1%	1,876
2016	11,182	555,633,580	49,690	47.1	5.2%	1,811
2017	11,276	338,821,248	30,048	59.4	4.6%	1,785
2018	11,292	501,184,128	44,384	59.4	3.7%	1,782
2019	11,328	539,597,952	47,634	57.0	3.5%	N/A
2020	11,378	547,293,178	48,101	56.5	8.5%	1,755
2021	11,391	556,028,883	48,813	59.2	4.3%	1,810
2022	11,385	593,283,735	52,111	56.9	2.7%	1,622
2023	11,262	627,901,548	55,754	57.9	4.8%	1,890
2024	11,403	708,320,151	62,117	58.6	3.7%	1,673

Sources:

- (1) Economic Development Commission (EDC) of Florida's Space Coast
- (2) Estimate (1) x (3)
- (3) Economic Development Commission of Florida's Space Coast
- (4) Economic Development Commission of Florida's Space Coast
- (5) U.S. Department of Labor
- (6) Brevard County Public Schools Include: Cocoa Beach Junior/Senior High School,
Roosevelt Elementary School
Freedom 7 Elementary School

For 2019, enrollment numbers were not available.

City of Cocoa Beach, Florida

Table D-2
Principal Employers
Last Ten Fiscal Years

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
School Board of Brevard County	10,000 - 10,999	1	4.01% - 4.46%	10,215	1	4.31%
Health First Medical Group	9,000 - 9,999	2	3.57% - 4.01%	7,800	2	3.14%
L3Harris Technologies Inc.	7,000 - 7,999	3	2.68% - 3.12%	5,750	3	3.14%
Northrop Grumman Corporation	5,000 - 5,999	4	1.34% - 1.78%	1,615	8	0.00%
Wal-Mart Associates Inc.	4,000 - 4,999	5	.89% - 1.34%	-	-	0.00%
Publix Super Market Inc.	4,000 - 4,999	6	.89% - 1.34%	-	-	3.14%
Department of Defense	2,000 - 2,999	7	.89% - 1.34%	2,070	5	3.14%
Blue Orgin Florida LLC.	2,000 - 2,999	8	.89% - 1.34%	-	-	3.14%
Brevard County Board Of County Commissioners	2,000 - 2,999	9	.45% - .89%	2,350	4	0.00%
National Aeronautics Space Administration	2,000 - 2,999	10	.45% - .89%	1,975	6	0.00%
Florida Institute of Technology Inc.	2,000 - 2,999	11	.45% - .89%	1,415	11	3.14%
New Rockwell Collins	1,000 - 1,999	12	.45% - .89%	1,605	9	3.14%
Lockheed Martin Corporation	1,000 - 1,999	13	.45%-.89%	1,060	13	0.00%
SpaceX	1,000 - 1,999	14	.45%-.89%	-	-	0.00%
Jacobs Technology Inc.	1,000 - 1,999	15	.45%-.89%	-	-	0.00%
Lockheed Martin Corporation	1,000 - 1,999	13	.45% - .89%			
SpaceX	1,000 - 1,999	14	.45% - .89%			
Florida Institute of Technology Inc.	1,000 - 1,999	15	.45% - .89%	1,250	9	3.14%
TOTALS	N/A		18.31%-24.96%	35,855		26.29%

Source: Economic Development Commission of Florida's Space Coast
Bureau of Labor Statistics

- Notes:
1. Employers include retail operations.
 2. Employment figures are for Brevard County.
 3. Exact employment numbers are no longer available as of 2016 for security reasons per the EDC.
 4. Total average employment for Brevard County in fiscal year 2013 was 237,228
 5. Total average employment for Brevard County in fiscal year 2022 was 290,243

City of Cocoa Beach, Florida

Table E-1
Employees by Function/Program
Last Ten Fiscal Years

Function/Program	Full-Time Equivalent Employees as of September 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	31.90	37.20	36.20	36.20	36.20	36.20	37.20	37.7	47.00	47.00
Police	55.45	55.50	55.45	56.45	58.45	59.05	59.05	64.55	88.00	75.00
Fire	28.00	28.00	28.00	28.00	28.00	28.20	29.80	30.8	42.00	40.00
Public Works	31.00	32.80	34.80	34.80	35.20	36.70	38.90	39.4	37.00	36.00
Parks and Recreation	23.29	29.35	29.35	30.35	30.35	30.35	30.35	30.35	24.00	31.00
Utilities	25.00	25.00	25.00	25.00	25.40	25.40	25.40	25.4	26.00	26.00
Stormwater	4.00	4.00	4.00	4.00	4.20	4.20	5.20	5.2	6.00	6.00
Golf Course	40.70	40.70	39.70	39.70	39.70	40.20	40.20	40.2	37.00	37.00
Metered Parking	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.5	2.00	2.00
Totals	245.24	258.45	258.40	260.40	263.40	266.20	272.00	279.10	309.00	300.00

Notes: FY 24 Full Time equivalent is rounded up

City of Cocoa Beach, Florida

Table E-2
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Physical arrests	685	581	785	675	589	508	630	624	989	1,128
Parking violations	5,841	7,770	10,831	13,983	14,993	11,504	13,976	10,937	15,842	11,931
Traffic violations	1,984	2,941	2,904	2,668	2,641	3,779	4,637	3,871	3,828	4,617
Fire										
Emergency responses (incidents)	2,565	2,646	2,803	2,745	2,749	2,690	3,226	3,676	3,609	3,796
Fires extinguished	46	48	55	57	33	30	12	40	29	31
Inspections	178	196	214	228	453	515	561	449	804	985
Public Works***										
Street resurfacing (miles)	-	0.1	0.32	-	0.54	1	0.22	1.54	-	0.174
Pothole repair/patching (square yards)	2,311	184	226	458	201	136	279	121	257.18	200
Asphalt rejuvenation (square yards)	283,558	263,112	-	-	-	-	-	-	-	-
Parks and Recreation										
Attendees at gymnasium	2,192	2,026	3,265	3,836	4,377	3,547	3,575	3,963	5,393	9,741
Pool attendees	25,083	23,021	21,154	19,839	19,858	12,314	22,044	9,034	15,633	13,526
Water										
Total metered connections*	4,368	4,570	4,589	4,603	4,615	4,636	4,626	4,634	4,633	4,629
Average daily consumption (thousands of gallons)	1,652	1,784	1,768	1,709	1,735	1,633	1,670	1,699	1,640	1,606
Wastewater										
Average daily sewage treatment ** (thousands of gallons)	4,260	3,857	3,852	4,094	3,688	3,599	3,329	3,156	3,662	3,489

Notes: Refuse collection - Contracted out.
Library - County provided.
Transit - County provided.
* Excludes Patrick AFB.
** Includes Patrick AFB.

Sources: Data provided by City of Cocoa Water Sewer Distribution Report.
Water data provided by City of Cocoa.
Wastewater data provided by City of Cocoa Beach.



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COMPLIANCE SECTION

This section contains the following subsections:

- Independent Auditor's report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Schedule of Findings and Responses
- Independent Auditor's Management Letter
- Independent Accountant's Report on Investment Compliance



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

**To the Honorable Mayor,
Members of the City Commission
City of Cocoa Beach, Florida**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cocoa Beach, Florida (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bradenton, Florida
March 13, 2025



Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required By The Uniform Guidance and Chapter 10.550, Rules Of The Auditor General

To the Honorable Mayor,
Members of the City Commission
City of Cocoa Beach, Florida

Report on Compliance For Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Cocoa Beach, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2024. The City's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Bradenton, Florida
March 13, 2025



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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantors/Pass Through Grantor/Program Title	AL Number	Pass Through Grantor's/Lender's Number	Expenditures
U.S. Department of Housing and Urban Development			
Passed through the State of Florida			
Community Development Block Grant (CDBG)	14.228	IR052	\$ 2,123,605
Total U.S. Department of Housing and Urban Development			<u>2,123,605</u>
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	17,603
Total U.S. Department of Justice			<u>17,603</u>
U.S. Department of Treasury			
Coronavirus Local Fiscal Recovery Funds	21.027	N/A	2,093,427
Passed through the State of Florida Department of Environmental Protection			
Coronavirus Local Fiscal Recovery Funds	21.027	MN042	215,063
Coronavirus Local Fiscal Recovery Funds	21.027	MN042	87,992
Total U.S. Department of the Treasury			<u>2,396,482</u>
U.S. Department of Homeland Security			
Staffing for Adequate Fire and Emergency Response (SAFER) Grant Program	97.083	EMW-2021-FF-00913	503,580
Passed through the State of Florida			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	R0747	241,033
Total U.S. Department of Homeland Security			<u>744,613</u>
Total Expenditures of Federal Awards			<u><u>\$ 5,282,303</u></u>
State Agency/Pass Through Entity/State Program	CSFA Number	Grantors Number	Expenditures
Department of Environmental Protection			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LPA0417	\$ 85,762
Statewide Surface Water Restoration and Wastewater Projects	37.039	LPA0493	914,679
Statewide Surface Water Restoration and Wastewater Projects	37.039	NS086	124,768
Florida Inland Navigation District-Clean Vessel Act	37.084	BV-CB-23-161	19,952
Florida Inland Navigation District-Clean Vessel Act	37.084	BV-CB-22-154	18,707
Florida Inland Navigation District-Clean Vessel Act	37.084	BV-CB-22-155	40,875
Florida Inland Navigation District-Clean Vessel Act	37.084	BV-CB-23-160	47,339
Total Department of Environmental Protection			<u>1,252,082</u>
Department of Health			
Emergency Medical Services Matching Awards	64.003	M2420	18,323
Total Department of Health			<u>18,323</u>
Total Expenditures of State Financial Assistance			<u><u>\$ 1,270,405</u></u>

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal spending of the City of Cocoa Beach, Florida (the "City") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not represent the financial position of the City.

NOTE 2. INDIRECT COST RATE

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended September 30, 2024, the City did not elect to use this rate.

NOTE 3. LOAN / LOAN GUARANTEE OUTSTANDING BALANCES

The City did not have any federal loans or loan guarantees outstanding during the year ended September 30, 2024.

NOTE 4. SUB-RECIPIENTS

During the year ended September 30, 2024 the City had no sub-recipients.

NOTE 5. NONCASH ASSISTANCE AND OTHER

The City did not receive any noncash assistance or federally funded insurance during the year ended September 30, 2024.

NOTE 6. CONTINGENCIES

Grant monies received and disbursed by the City are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the City does not believe that such disallowance, if any, would have a material effect on the financial position of the City.

NOTE 7. FEDERAL PASS-THROUGH FUNDS

The City is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

City of Cocoa Beach, Florida

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

___ yes X no

Significant deficiencies identified not considered to be material weaknesses?

___ yes X none reported

Noncompliance material to financial statements noted?

___ yes X no

Federal Awards and State Financial Assistance Projects

Internal control over major federal programs and state projects:
Material weaknesses identified?

___ yes X no

Significant deficiencies identified not considered to be material weaknesses?

___ yes X none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.550 Rules of the Auditor General?

___ yes X no

Identification of major federal programs:

AL Number
21.027

Name of Federal Program or Cluster
U.S. Department of the Treasury – Coronavirus State and Local Fiscal Recovery Funds

Identification of major state financial assistance:

CSFA Number
37.039

Name of State Program
Statewide Surface Water Restoration and Wastewater Projects

Dollar threshold used to distinguish between Type A and Type B federal programs:
Type A and Type B state awards:

\$750,000
\$381,122

Auditee qualified as low-risk auditee?

___ yes X no

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III FEDERAL AWARD AND STATE PROJECT FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2023-001 PREPARATION OF THE SEFA

Criteria: The Schedule of Expenditures of Federal Awards (SEFA) should be prepared in accordance with Uniform Guidance in 2 CFR 200.

Condition: The 2023 Grants Summary provided by the City did not include all grants and/or correctly identify reportable expenditures. Further, review of the Grants Summary report identified amounts due from grantors that had not been accrued in the City's general ledger.

Context/Cause: The City did not have effective controls in place to ensure the Grants Summary schedule was complete and that expenditures for projects supported by multiple funding sources were accurately identified to the appropriate funding source. Further, the City initially only reported grant expenditures for which reimbursement had been requested from the grantor on the SEFA and grant-related receivables as noted on the Grants Summary schedule were not reconciled to amounts in the City's general ledger.

Status: Resolved.

2023-002 GRANT REPORTING

Criteria: Section (8) of the agreement with the Florida Department of Commerce (DOC), formerly referred to as the Florida Department of Economic Opportunity (DEO), specifies requirements for the submission of monthly, quarterly and administrative reports and other required information. These reports are detailed in Attachment G to the agreement. Section (18) of the agreement with the DOC requires the City to comply with procurement standards in 2 CFR Section 200.318 – 200.327 and Section 200.330. The agreement further requires the City to provide the DOC copies of all proposed procurement documents for their review and approval prior to the obligation or disbursement of any funds (except for administrative expenses). 2 CFR 200.303(a) requires non-Federal entities to establish and maintain effective internal controls over compliance with laws and regulations applicable to Federal funding.

Condition: The Audit Certification Memo for fiscal year 2022 (due June 30, 2023) and the Section 3 Summary Report (due July 31, 2023) were not filed with the DOC. Further, the Contract and Subcontract Activity report (due on April 15, 2023) was not filed timely (filed September 7, 2023). With regards to the reimbursement request, the initial reporting was rejected due to noncompliance with procurement provisions in the grant agreement. As a result, the DOC denied \$74,813 of the City's request as ineligible expenditures .

Context/Cause: The City did not have effective controls in place to ensure that all required reports were submitted on a timely basis to the DOC; nor were effective controls in place to ensure that only vendors that had been procured in accordance with the provisions of the grant agreement were included in the reimbursement request.

Status: Resolved.

**SECTION IV
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
(CONTINUED)**

2023-003 SELECTION OF BASIS FOR ALLOCATIONS

Criteria: GASB Codification Section P20, Pension Activities – Reporting for Benefits Provided Through Trusts That Meet Specified Criteria, sets forth the concept that pension costs should be allocated to benefiting fund through the use of an allocation methodology that is a consistent and reasonable method for allocation of those costs between functions, activities and funds.

Chapter 9 of the Governmental GAAP Guide provides guidance on accounting for pooled investments, stating “for pooled cash and investments, adequate records must be maintained to provide a basis for identifying each fund’s share of the pooled assets, including interest earned and receivable at the end of the period.” City policy, as established in Resolution 2017-20, states that “investment earnings and changes in the value of securities shall be allocated based on the amounts contributed by each fund.”

Condition: The City used an allocation basis for their pension expenses (expenditures), liability and deferred inflows/outflows which was not consistent with prior years and was not reasonable to the functions and funds that incurred the expenses (expenditures).

The City used an allocation basis for investment balances and investment returns that was not derived from amounts contributed by each participating fund

Context/Cause: The City used an allocation basis that allocated the total pension costs (of all three pensions) to all funds and did not allocate pensions directly associated with a function or fund to that function or fund and is not consistent with the allocation methodology used in prior years.

The City allocated pooled investments and investment earnings based on budgetary amounts that were not derived from amounts contributed by each participating fund.

Status: Resolved.

2023-004 REVENUE RECOGNITION

Criteria: GASB Codification (GASBC) 1600, Basis of Accounting requires governmental funds use the modified accrual basis of accounting when recognizing revenue and enterprise funds to use the full accrual basis of accounting. This finding was previously reported in the 2021 audit and has been updated/revised in the current year.

Condition: The City did not report revenue and receivables consistent with GAAP and the City’s revenue recognition criteria resulting in an understatement of revenues and related receivables (including amounts due from other governments).

Context/Cause: The City did not have proper cutoff between periods regarding receivables and revenue recognition pursuant to GASBC 1600.

Status: Resolved.

SECTION IV
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
(CONTINUED)

2023-005 ACCRUALS

Criteria: GASB Codification (GASBC) 1600, Basis of Accounting, requires governmental funds use the modified accrual basis of accounting when recognizing expenses and enterprise funds to use the full accrual basis of accounting.

Condition: In fiscal year 2023, the City did not provide for the accrual of construction-related payables and related retainage totaling \$449,408. Further, the City accrued an incorrect amount for health insurance claims as of year-end.

Context/Cause: The City did properly record all payables at year end for expenses/expenditures that occurred during the period. The City did not accrue for construction invoices related to the fiscal year that were received after year-end, which included not recording the retainage payable associated with outstanding construction contracts. Further, the City incorrectly accrued health insurance claims that were related to the subsequent fiscal year.

Status: Resolved.



Independent Auditor's Management Letter

**The Honorable Mayor,
Members of the City Commission
City of Cocoa Beach, Florida**

Report on the Financial Statements

We have audited the financial statements of the City of Cocoa Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 13, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Questioned Costs; Independent Auditor's Report on Compliance for each Major Federal Program and State Project and on Internal Control over Compliance required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 13, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority of the City of Cocoa Beach, Florida and its component units are disclosed in the footnotes.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor and Members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Bradenton, Florida
March 13, 2025



Independent Accountant's Report

**The Honorable Mayor,
Members of the City Commission
City of Cocoa Beach, Florida**

We have examined the City of Cocoa Beach, Florida's (the "City") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management of the City is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

This report is intended solely for the information and use of the City and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
March 13, 2025



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City of Cocoa Beach

Auditor's Discussion and Analysis ***Financial and Compliance Audit Summary*** ***September 30, 2024***

Presented by:
Daniel Anderson, CPA – Partner
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mjcpa.com

Garrett Marlowe, CPA – Senior Manager
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941-747-4483

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION AND ANALYSIS

- ◆ Engagement Team and Firm Information.
- ◆ Overview of:
 - Audit Opinions;
 - Financial Statements;
 - Compliance Report.
- ◆ Required Communications under *Government Auditing Standards*.
- ◆ Accounting Recommendations and Related Matters.
- ◆ Answer Questions.



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

MAULDIN & JENKINS – BY THE NUMBERS

MAULDIN & JENKINS BY THE NUMBERS



Engagement Team Leaders for the City Include:

- Daniel Anderson, Engagement Partner: 17 years of experience, 100% governmental
- Wade Sansbury, Quality Assurance Partner: 29 years of experience, 100% governmental
- Garrett Marlowe, Engagement Senior Manager: 8 years of experience, 100% governmental

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

GOVERNMENTAL ADVISORY SERVICES

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following:



David Roberts
Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.

David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public. David has completed hundreds of projects over his career. On the following page are sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months.

CITY OF COCOA BEACH, FLORIDA
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Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of: (1) maintaining the hybrid model, (2) performing all services in-house, and (3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Opinions

We have issued an unmodified audit report, which is the highest form of assurance we can render with regard to the fairness of financial information on which we are opining. The financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended September 30, 2024.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We are required to be independent of the Commission and to meet our ethical responsibilities.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management. Management is also required to evaluate the City's ability to continue as a going concern.

Auditor's Responsibility

Our responsibility, as external auditors, is to express opinions on these financial statements based on our audit. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT

General Information About the ACFR

An Annual Comprehensive Financial Report (ACFR) goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. An ACFR includes, at a minimum, the following elements/sections:

- **Introductory Section:** General information on the City's structure and the services it provides.
 - Letter of Transmittal
 - Organizational Chart
 - Directory of Officials
 - Certificate of Achievement for Excellence in Financial Reporting
- **Financial Section:** Basic financial statements, footnotes and required supplementary information along with the auditor's report.
 - Independent Auditor's Report
 - Management Discussion and Analysis (MD&A)
 - Financial Statements and Footnotes
- **Statistical Section:** Broad range of financial, demographic information useful in assessing the City's economic condition, and this information covers multiple years.
 - Financial Trends Information
 - Revenue Capacity Information
 - Debt Capacity Information
 - Operating Information

In the end, an ACFR goes far beyond the basic requirements of annual financial reporting, and the City should be commended for going beyond the minimum and providing such a report.

Recognition and Award

Once completed, the fiscal year 2023 ACFR was submitted to the Government Finance Officers Association (GFOA) for determination if the report would merit the GFOA's Certificate of Achievement for Excellence in Financial Reporting. We are happy to inform everyone that the GFOA did indeed review the ACFR and awarded the City with the sought after Certificate.

The GFOA Certificate has been made a part of the City's 2024 fiscal year ACFR and is included in the Introductory Section.

CITY OF COCOA BEACH, FLORIDA

AUDITOR'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2024

OVERVIEW OF FINANCIAL STATEMENTS

The financial statements as presented to you today include the basic financial statements as well as Management's Discussion and Analysis as prepared by City management.

The City's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's activities. The *Statement of Net Position* presents information on all assets and liabilities of the City, with the difference between the two reported as net position. The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

COMPLIANCE REPORTS

The financial report package contains four compliance reports:

Yellow Book Report: The first compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

Single Audit Report: The second compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. relative to certain federal grant programs and state financial assistance projects, and the respective expenditures. Our tests were performed on the City's major programs (as defined by the relevant federal/state guidelines) and were not applied to each and every federal grant/state project expended by the City. In accordance with the respective standards, we did provide an unmodified (or positive) opinion on the City's compliance based on our audit. However, we were not required to provide an opinion on the relevant internal controls, but to provide a form of negative assurance on such controls.

Independent Auditor's Management Letter: The Independent Auditor's Management Letter is required to document the City's Compliance with the requirements of the Rules of the Auditor General. In accordance with the respective rules, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

Independent Accountant's Report: The Independent Accountant's Report is required to provide the results of our examination procedures performed concerning the City's investment of public funds in accordance with Florida Statutes.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

REQUIRED COMMUNICATIONS

**The Auditor's Responsibility Under Government Auditing Standards
and Auditing Standards Generally Accepted in the United States of America**

Our audit of the financial statements of the City of Cocoa Beach (the "City") for the fiscal year ended September 30, 2024, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinions on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. There are new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting policies. Estimates significant to the financial statements include such items as the estimated lives of depreciable assets, the estimated allowance for uncollectible accounts, and the assumptions used in the actuarial valuations for the pension and other post-employment benefit plans.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency and clarity of the disclosures was considered as part our audit and in forming our opinions on the financial statements.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Audit Adjustments

During our audit of the City's basic financial statements as of and for the year ended September 30, 2024, there were auditor adjustments proposed to the funds of the City, which have been posted by management. There were no passed adjustments or uncorrected misstatements.

Uncorrected Misstatements

We had no passed adjustments.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without delay and in an organized manner.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Independence

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

OTHER MATTERS FOR COMMUNICATION TO THE BOARD AND MANAGEMENT

During our audit of the financial statements as of and for the year ended September 30, 2024, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods.

Recommendations

Cybersecurity

Recent headlines have seen no shortages of cyber-attacks across the governmental landscape, including many here in Florida. These attacks have varied from using ransomware to take control of a government's enterprise resource planning (ERP) system, targeted attempts through email to change vendor information, and attacks on water supply systems whereby an attacker gained access to the water control system and altered chemical additives to the purification process.

While all attacks are difficult to eliminate, we want to recommend the Town continue to develop and maintain a functioning Cybersecurity Risk Management Program to assist with comprehensively identifying cybersecurity weaknesses, potential threats and risks, and controls used to safeguard information and systems. We also recommend that you continue to investigate, develop and consider implementation of a Cybersecurity Risk Management Program covering Cybersecurity risk assessment, identification of sensitive data, use of strong passwords, software updates/patching cadence, audit security measures, and monitoring and testing of controls in place. A complete Cybersecurity Risk Management Program also encompasses incident response, disaster recovery, and business continuity policies and procedures, as well as, regular testing of the organization's back-ups. Our Firm has experts in place to help you with these efforts. Please feel free to reach out to us if we may ever be of service to you in these areas.

Disaster Preparedness

Disaster preparedness has become an increasingly important issue for local jurisdictions. Entrusted with mitigating the effects of disasters, local jurisdictions regard a quick response and effective recovery a paramount goal of disaster planning. For local jurisdictions, the concept of resiliency should be an integral part of disaster preparedness. Resiliency emphasizes the capacity of infrastructure, operations, and even social systems to respond to and recover from extreme events. Resilient systems reduce the probabilities of failure, the consequences of failure (such as deaths and injuries, physical damage, and negative economic and social effects), and the time for recovery. A resiliency-based approach is not reactionary to the effects of a disaster but establishes parameters to contain the effects and because of this, a jurisdiction can measure its resiliency by how quickly it can rebound.

Traditional disaster preparedness emphasizes reacting to a disaster to effectively minimize losses rather than establishing a capital program to invest in assets that can better withstand and recover from extreme events. A growing sentiment within local jurisdictions recognizes that reactive policies may not be enough. Instituting a resiliency-based approach to capital planning can help sustain local services and assure that local jurisdictions remain functional or recover more rapidly following a disaster.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
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Building resiliency into the capital planning process includes setting appropriate parameters for new construction and the continued maintenance of key assets and infrastructure in order to strengthen a community's ability to withstand and respond to a disaster. Establishing a resilient capital program can aid the City by identifying costs associated with building, rebuilding or retrofitting infrastructure prior to disasters, and emphasizes the constant need for continued maintenance and improvement. A resiliency-based capital program can help the City identify critical assets, prioritize infrastructure risk, build in the appropriate and necessary costs, and establish a system that reduces the impact of disasters and the time required for a community to recover and get critical services back up and running.

We recommend the City incorporate resiliency into the capital planning process to produce a sustainable community and mitigate the effects of disasters. Ways of incorporating resiliency in the capital planning process include:

- a) **Raising the visibility of resiliency by including in capital plans.** Resiliency-based capital planning recognizes the likelihood of disasters and operates proactively to reduce effects on the community. In planning for new capital projects, resiliency should be among the factors considered in prioritizing the construction, maintenance, or replacement of infrastructure and assets.
- b) **Establishing roles and engaging the general public.** It is essential for the City to promote financial literacy to its citizens and its governing board so they understand the trade-offs associated with resiliency investments. For that reason, a program seeking to build a resilient community must include at a minimum the following participants: finance officers, City manager, public safety officers, emergency management and business continuity officers, engineers and construction project managers, public works officials, building regulations staff and planning and risk management staff as well as the public.
- c) **Developing a resiliency plan.** Identifying the types of extreme events likely to befall upon the City and the type of infrastructure most likely to be affected provides the basis for resiliency investment and initiates the process for establishing measures of success.
- d) **Planning begins by identifying resiliency needs.** To properly establish a resiliency-based approach to capital projects, the City should prepare a comprehensive inventory of its physical assets, create a system to determine critical assets and respective resiliency, and establish a scoring system that evaluates levels of resiliency. By doing so, the City can assess the ability of **infrastructure** and operational systems to withstand disasters.
- e) **Funding decisions should be pursued after resiliency plans and project prioritization have been finalized.** Funding and building resiliency into infrastructure assets and operational systems can proceed in two basic ways. First, the City can use the rating system and prioritization to determine if resilient practices can be funded by capital budgets. This step should consider both resilient projects and non-resilient projects, and base funding decisions on the critical nature and need of the project. Second, if resiliency funding falls outside the scope of the capital budget, the City can pursue alternative funding mechanisms such as federal or state grants.

Including the Finance Department as Part of Disaster Preparedness

Planning for a disaster is no easy task. Calamity, man-made or natural, may strike at any time, threatening public safety or property, and recovery can be difficult and costly. The challenges the City could face could be even greater if the City's emergency operations plan does not specify the roles and responsibilities the Finance Department should play in an emergency. Upon determining the potential financial impact of a disaster, the City should consider incorporating the Finance Department into its emergency operations plan and spell out four phases of its emergency management process: mitigation, preparedness, response, and recovery:

- a) **Mitigation.** The finance team actively participates in the disaster mitigation process by allocating financial resources such as hazard mitigation grants to reduce the risk of identified hazards.
- b) **Preparedness.** The team conducts annual disaster workshops for all city departments to review the Town's policies and guidelines.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

- c) **Response.** Preparing City staff and the community at large before an emergency takes place makes it easier for the City to coordinate response when a disaster occurs.
- d) **Recovery.** Because recovery can be a lengthy and costly process, the City manages its resources efficiently and tracks costs for reimbursement that will help return it to pre-disaster conditions.

Through clearly defined and designated roles, the City's Finance Department can play a key part in ensuring that the City mitigates its risks, is prepared, can effectively respond and quickly recover when disaster strikes.

**New Governmental Accounting Standard
Board (GASB) Standards and Pronouncements**



As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) **Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

This statement requires that liabilities for compensated absences be recognized for: (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time-off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time-off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit post-employment benefits should not be included in a liability for compensated absences.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

- b) **Statement No. 102, *Certain Risk Disclosures*** was issued in December 2023 and is effective for fiscal years beginning after June 15, 2024 and all reporting periods thereafter.

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

- c) **Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

Management's Discussion and Analysis

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items

This statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as: (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as: (1) resources received from another party or fund: (a) for which the proprietary fund does not provide goods and services to the other party or fund, and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund: (a) for which the other party or fund does not provide goods and services to the proprietary fund, and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

Budgetary Comparison Schedule

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present: (1) variances between original and final budget amounts, and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

- d) **Statement No. 104, *Disclosure of Certain Capital Assets*** was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

State and local governments are required to provide detailed information about capital assets in notes to financial statements. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if: (a) the government has decided to pursue the sale of the capital asset, and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose: (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

- e) **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:
- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in mid-2027.
 - **Classification of Nonfinancial Assets.** The objective of this project would be to reconsider the existing classification of nonfinancial assets and other related sub-classifications (for example, capital assets or intangible assets) to ensure that: (1) assets are classified in a way that provides the most relevant financial information, and (2) the definitions of the classifications are understandable and appropriate to meeting financial reporting objectives. The project also will consider how any classification changes would affect financial statement presentation and disclosure of nonfinancial assets. The project will not, however, reexamine recognition or measurement of nonfinancial assets.

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider: (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a commission's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. An exposure draft on this topic is expected by mid-2025.

**COMPLIMENTARY CONTINUING EDUCATION
AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS**

Complimentary Continuing Education. We provide complimentary continuing education for all of our governmental clients. Annually, we pick a couple of significant topics tailored to be of interest to governmental entities. We provide these complimentary services typically in the summer months over a two-day period and typically see 40 to 50 people. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope the City staff and officials can participate in this opportunity, and that it will be beneficial to them. Examples of subjects addressed in the past include:

- Accounting for Debt Issuances
- Best Budgeting Practices, Policies and Processes
- Annual Comprehensive Financial Report Preparation
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB No.'s 67 & 68, New Pension Stds. (presented several occasions)
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables and the Revenue Cycle
- Internal Revenue Service (IRS) Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances and Disclosure Requirements
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Uniform Grant Reporting Requirements and the New Single Audit

CITY OF COCOA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

Governmental Newsletters. We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are produced and delivered periodically (approximately six times per year), and are intended to keep you informed of current developments in the government finance environment.

Communication. In an effort to better communicate our complimentary continuing education plans and newsletters, please email Paige Vercoe at pvercoe@mjcpa.com and provide to her individual names, mailing addresses, email addresses, and phone numbers of anyone you wish to participate and be included in our database.

CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this discussion, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the City's management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties. We appreciate the opportunity to serve the City of Cocoa Beach, Florida and look forward to serving you in the future. Thank you.

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

Development Services /
Cory Hall, Planner I

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

Request to approve Ordinance No 1696, on first reading, AN ORDINANCE OF THE CITY OF COCOA BEACH, FLORIDA, AMENDING Section 2-62, "Self-storage facility", of Article VII, "Conditional uses and standards for operations in all zoning districts", of chapter 2, "Zoning Districts" of the Land development code of the City of Cocoa Beach; providing additional criteria for the approval of a special exception for a self-storage facility; and providing for CONFLICTS, codification, SEVERABILITY, AND AN EFFECTIVE DATE.

Staff representative: Cory Hall, Planner II

Recommendation: Approve

IS THIS ITEM BUDGETED (IF APPLICABLE)?

n/a

BACKGROUND:

During a recent Commission meeting, Dan Dvork, a downtown property owner, addressed the Commission regarding the need for a text amendment to the City Land Development Code (LDC) to allow for self-storage facilities in the Towncenter Redevelopment District.

To that end, city staff, in conjunction with the City Attorney, have prepared Ordinance No. 2025-XX to amend the LDC as follows:

1. Revise Table 2-33 to establish a self-storage facility as a SE in the Towncenter Redevelopment District; and
2. Adds development and operational criteria for any self-storage facility in the City, regardless of what zoning district it is located in.

At its March 3, 2025, meeting, the Planning Board unanimously recommended approval of the proposed ordinance to the Commission.

Section 2-62. Self-storage facility.

Within specific zoning districts, a self-storage facility, as defined in section 1-20, may be listed as permitted by special exception. In such cases, approval must be from the board of adjustment. When considering an application for a self-storage facility, the board must consider the special exception criteria listed below, in addition to that criterion listed in section 4-43C.

- A. Self-storage facility must have suitable screening compatible with the architecture of the project. Fences and walls, including entry gates shall be constructed of high quality materials and shall be compatible and in harmony with the design and materials of the facilities and site. Decorative metal or wrought iron fences are preferred. Chain-link or similar fences, barbed wire or razor wire fences are prohibited. Fences or walls are not allowed between the main or front building on the site and the street.
- B. On-site parking shall be provided on the basis of one (1) space per five hundred sixty (560) square feet of gross floor area. In the redevelopment districts, parking shall be provided as allowed in Section 3-02 of this Land Development Code (LDC) and as approved by the administrator. A parking plan must be provided by the property owner for review by the city.
- C. Off-street loading shall be as required in Section 3-01 (K) of the LDC and as approved by the administrator.
- D. If motor vehicles or vessels are stored in an individual facility, there shall be no mechanical work performed on the premises.
- E. No single compartment shall have a floor area exceeding one thousand five hundred (1,500) square feet.
- F. Each compartment shall have an exterior independent entrance under exclusive control of the tenant thereof. Entrances to compartments can be from a hallway or common area when the individual compartments are located within a common building designated and approved for self-storage.
- G. Use of compartment shall be limited to storage of personal property.
- H. There shall be no outside storage of goods or materials of any type. Storage areas located in the side or rear yards shall be fenced as authorized by section 3-32 of these regulations and the fence shall be constructed to meet the opacity of a solid wall.
- I. If the storage facility abuts residentially zoned property or existing residential development, the facility loading bays, docks or doors shall not be located on any side abutting the residentially zoned property or residential development.
- J. Electrical service to the storage units shall be for lighting and climate control only. No electrical outlets are permitted inside individual storage units. Lighting fixtures and switches shall be of secure design that will not allow the tapping of fixtures for other purposes.
- K. Operational Standards. The following minimum operational standards shall apply to self-storage facilities and tenants of individual storage units:
 - i. Individual storage units shall not be used for activities such as residences, offices, workshops, studios, or hobby or rehearsal areas. Further, storage units shall not be used for manufacturing, fabrication or processing of goods. In addition, storage units shall not be used for commercial activity or places of business of any kind including, but not limited to, retail sales, garage or estate sales, or auctions.
 - ii. Storage of flammable, explosive, perishable or hazardous materials within individual storage units and on site is prohibited.
 - iii. Keeping of animals is prohibited.

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- iv. Storage facilities shall have security access control to buildings and individual storage units and enhanced electronic video surveillance of the property.
 - v. Rental agreements shall provide tenants with written notice of the minimum operational standards set forth in this section and any other conditions imposed by the city.

(Ord. No. 1649, § 2(Exh. A), 10-1-2020) (*Change ordinance number and date*)

ORDINANCE NO. 25-1696

AN ORDINANCE OF THE CITY OF COCOA BEACH, FLORIDA, AMENDING SECTION 2-62, "SELF-STORAGE FACILITY", OF ARTICLE VII, "CONDITIONAL USES AND STANDARDS FOR OPERATIONS IN ALL ZONING DISTRICTS", OF CHAPTER 2, "ZONING DISTRICTS" OF THE LAND DEVELOPMENT CODE OF THE CITY OF COCOA BEACH; PROVIDING ADDITIONAL CRITERIA FOR THE APPROVAL OF A SPECIAL EXCEPTION FOR A SELF-STORAGE FACILITY; AND PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Cocoa Beach deems it appropriate to add additional criteria for the approval of a special exception for a self-storage facility; and

WHEREAS, this ordinance is adopted in support of the health, safety and welfare of the residents and businesses of, and the visitors to, the City of Cocoa Beach.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY COCOA BEACH:

SECTION 1. Enactment. Section 2-62, "Self-storage Facility", of Article VII, "Conditional Uses and Standards for Operations in all Zoning Districts; of Chapter 2, "Zoning Districts" of the Land Development Code of the City of Cocoa Beach Code is hereby amended to read as set forth in the attached Exhibit "A" with underlined text added, and ~~stricken~~ text deleted.

SECTION 2. Conflicts. All ordinances, resolutions, official determinations, or parts thereof previously adopted or entered by the City or any of its officials and in conflict with this Ordinance are repealed to the extent inconsistent herewith.

SECTION 3. Codification. The provisions of this Ordinance shall be codified as and become and be made a part of the Land Development Code of the City of Cocoa Beach.

SECTION 4. Severability. If any section, sentence, clause, or other provision of this Ordinance, shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding of invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining sections, sentences, clauses, or provisions of this Ordinance, which shall remain in full force and effect.

SECTION 6. Effective Date. This ordinance shall take effect upon adoption.

Adopted by the City Commission on this _____ day of _____, 2025.

CITY OF COCOA BEACH

Keith Capizzi, Mayor-Commissioner

ATTEST:

Karin Grooms, City Clerk

Section 2-62. Self-storage facility.

Within specific zoning districts, a self-storage facility, as defined in section 1-20, may be listed as permitted by special exception. In such cases, approval must be from the board of adjustment. When considering an application for a self-storage facility, the board must consider the special exception criteria listed below, in addition to that criteria listed in section 4-43C.

- A. Self-storage facility must have suitable screening compatible with the architecture of the project. Fences and walls including entry gates shall be constructed of high quality materials and shall be compatible and in harmony with the design and materials of the facilities and site. Decorative metal or wrought iron fences are preferred. Chain-link or similar fences, barbed wire or razor wire fences are prohibited. Fences or walls are not allowed between the main or front building on the site and the street.
- B. On-site parking shall be provided on the basis of one (1) space per five hundred sixty (560) square feet of gross floor area. In the redevelopment districts, parking shall be provided as allowed in Section 3-02 of this Land Development Code (LDC) and as approved by the administrator. A parking plan must be provided by the property owner for review by the city.
- C. Off-street loading shall be as required in Section 3-01 (K) of the LDC and as approved by the administrator.
- ~~D.~~ If motor vehicles or vessels are stored in an individual facility, there shall be no mechanical work performed on the premises.
- ~~E.~~ No single compartment shall have a floor area exceeding one thousand five hundred (1,500) square feet.
- ~~E.~~ Each compartment shall have an exterior independent entrance under exclusive control of the tenant thereof. Entrances to compartments can be from a hallway or common area when the individual compartments are located within a common building designated and approved for self-storage.
- ~~F.~~ Use of compartment shall be limited to storage of personal property.
- ~~G.~~ H. There shall be no outside storage of goods or materials of any type. Storage areas located in the side or rear yards shall be fenced as authorized by section 3-32 of these regulations and the fence shall be constructed to meet the opacity of a solid wall.
 - I. If the storage facility abuts residentially zoned property or existing residential development, the facility loading bays, docks or doors shall not be located on any side abutting the residentially zoned property or residential development.
 - J. Electrical service to the storage units shall be for lighting and climate control only. No electrical outlets are permitted inside individual storage units. Lighting fixtures and switches shall be of secure design that will not allow the tapping of fixtures for other purposes.
 - K. Operational Standards. The following minimum operational standards shall apply to self-storage facilities and tenants of individual storage units:
 - i. Individual storage units shall not be used for activities such as residences, offices, workshops, studios, or hobby or rehearsal areas. Further, storage units shall not be used for manufacturing, fabrication or processing of goods. In addition, storage units shall not be used for commercial activity or places of business of any kind including, but not limited to, retail sales, garage or estate sales, or auctions.
 - ii. Storage of flammable, explosive, perishable or hazardous materials within individual storage units and on site is prohibited.
 - iii. Keeping of animals is prohibited.
 - iv. Storage facilities shall have security access control to buildings and individual storage units and enhanced electronic video surveillance of the property.
 - v. Rental agreements shall provide tenants with written notice of the minimum operational standards set forth in this section and any other conditions imposed by the city.

City of Cocoa Beach City Commission Agenda Item Summary

**DEPARTMENT MAKING
REQUEST/NAME:**

City Attorney /
Becky Vose, City Attorney

MEETING DATE

March 20, 2025

REQUESTED MOTION/ACTION

Discuss potential changes to the vacation rental ordinance to provide more penalties and consequences for “bad actor” vacation rentals. (Added 3/19/2025)

Staff Representative: Becky Vose, City Attorney

Recommendation: Discuss

IS THIS ITEM BUDGETED (IF APPLICABLE)?

n/a

BACKGROUND:

There has been much discussion regarding providing more penalties and consequences for “bad actor” vacation rentals. Attached are two proposed ordinances which provide for additional penalties and consequences for such “bad actors”, one regarding vacation rentals only in the RS-1 District, the other regarding vacation rentals city-wide. The City Attorney requests direction as to city commission desires regarding the regulation of vacation rentals.

City of Cocoa Beach Commission
Agenda Item Summary (Adopted on January 2014)

1. **DEPARTMENT MAKING REQUEST/NAME:** City Attorney

2. **MEETING DATE:** March 20, 2025

3. **REQUESTED MOTION/ACTION (SUMMARY THAT WILL APPEAR ON THE AGENDA):**

Discuss potential changes to vacation rental ordinance to provide more penalties and consequences for “bad actor” vacation rentals.

4. **AGENDA**

STAFF PRESENTATION	☐
CONSENT	☐
SITE PLAN CONSENT	☐
UNFINISHED BUSINESS	☐
NEW BUSINESS	☒

5. **IS THIS ITEM BUDGETED (IF APPLICABLE)?:** YES ☐ NO ☒ **IF NO, CITY ACTION REQUIRED** ☐ N/A

DETAILED ANALYSIS ATTACHED?: YES ☐ NO ☒

BACKGROUND: (WHY IS THE ACTION NECESSARY, WHAT ACTION WILL BE ACCOMPLISHED, (WHO, WHERE, WHEN & HOW))

There has been much discussion regarding providing more penalties and consequences for “bad actor” vacation rentals. Attached are two proposed ordinances which provide for additional penalties and consequences for such “bad actors”, one regarding vacation rentals only in the RS-1 District, the other regarding vacation rentals city-wide. The City Attorney requests direction as to city commission desires regarding the regulation of vacation rentals.

Chapter 26.5 VACATION RENTALS

ARTICLE I. IN GENERAL

Sec. 26.5-1. Authority, scope and purpose.

This chapter is enacted under the home rule power of the City of Cocoa Beach in the interest of the health, peace, safety and general welfare.

F.S. § 509.013, provides a distinction between "transient public lodging establishments," which are rented, or advertised or held out for rental to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less; and "nontransient public lodging establishments," which are rented, or advertised or held out for rental to guests for periods of at least thirty (30) days or one (1) calendar month, whichever is less.

F.S. § 509.242(1)(c), further provides for a subset of transient public lodging establishments, called "vacation rental" which is any unit or group of units in a condominium or cooperative or any individually or collectively owned single-family, two-family, three-family or four-family house or dwelling unit that is also a transient public lodging establishment, but that is not a timeshare project.

It is the intent of this chapter to regulate vacation rentals as defined by Florida Statutes, as well as other transient public lodging establishments which are located in the RS-1 single family residential zoning district of the City of Cocoa Beach, which collectively are referred to herein as "vacation rentals".

In 2011, the Florida Legislature passed House Bill 883, (Chapter 2011-119, Laws of Florida), amending F.S. § 509.032(b) to provide that "[a] local law, ordinance, or regulation may not restrict the use of vacation rentals, prohibit vacation rentals, or regulate vacation rentals based solely on their classification, use or occupancy. This paragraph does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011."

In 2014, the Florida Legislature passed Senate Bill 356 (Chapter 2014-71, Laws of Florida), amending that same statute to read "[a] local law, ordinance, or regulation may not prohibit vacation rentals, or regulate the duration of frequency of rental of vacation rentals. This paragraph does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011."

The official statement of legislative intent of Senate Bill 356 as reflected in the House of Representatives' Final Bill Analysis, dated June 19, 2014, states that the "Effect of the Bill" is as follows:

"The bill permits local governments to create regulation that distinguishes vacation rentals from other residential property. In the past, local government regulations have included noise, parking, registration, and signage requirements for vacation rentals.

"The bill does not allow local governments to create regulations that would prohibit vacation rentals or restrict the duration or frequency of vacation rentals. These types of regulation remain preempted to the state.

"The grandfather provision in existing law exempting any local law, ordinance, or regulation adopted on or before June 1, 2011, is maintained. Any local law, ordinance, or regulation passed before that date that prohibits or restricts vacation rentals based on the duration or frequency may continue to be enforced."

This Chapter does not prohibit Vacation Rentals, or the duration or frequency of Vacation Rentals, nor is it the intention of the City of Cocoa Beach to do so, but rather this Chapter is intended to address life safety and compatibility concerns in the interests of the health, peace, safety, and general welfare.

Sec. 26.5-2. Findings of facts.

Based on information presented at various city commission meetings by residents of Cocoa Beach and owners and operators of vacation rentals, the practical first-hand experience and observations of city commissioners, common sense deductions of city commissioners based on long term experiences in Cocoa Beach, information learned by city commissioners from various residents, information from the U.S. Census, as well as evidence and testimony presented at public hearings before the city commission, and on the Short-Term Rental Housing Restrictions White Paper, prepared by Robinson & Cole, Attorneys at Law, in 2011, prepared for the National Association of Realtors®, the city commission finds:

- (1) Residents residing within their residential dwellings are inherently familiar with the local surroundings, local weather disturbances, local hurricane evacuation plans, and means of egress from their residential dwellings, thereby minimizing potential risks to themselves and their families.
- (2) In contrast, transient occupants of vacation rentals, due to their transient nature, are typically not familiar with local surroundings, local weather disturbances, local hurricane evacuation plans, and means of egress from the vacation rentals in which they are staying, thereby increasing potential risks to themselves and their families, and putting an additional burden on, and potentially putting at risk, emergency personnel in the event of an emergency situation.
- (3) Certain vacation rentals are presently located within the RS-1 single family residential zoning district of the City of Cocoa Beach.
- (4) Vacation rentals, left unregulated, can create negative impacts within residential neighborhoods due to excessive noise, parking and traffic problems, excessive use and impact on public services and public works, extreme size and/or greater occupancy.
- (5) Vacation rentals situated within residential neighborhoods can disturb the quiet nature and atmosphere of the residential neighborhoods, and the quiet enjoyment of its residents.
- (6) Vacation rentals located within established residential neighborhoods can create negative compatibility impacts relating to extreme noise levels, late night activities, on-street parking issues and traffic congestion.
- (7) A residential dwelling is typically the single largest investment a family will make with the residents of the residential dwelling desiring the tranquility and peaceful enjoyment of their neighborhood without excessive noise and increased parking issues and traffic congestion caused by transient occupants of vacation rentals.
- (8) People who live in homesteaded/long-term rental properties generally know their neighbors and if there is an issue regarding noise, neighbors can typically work things out with their neighbors without the involvement of the city. People who live in homesteaded properties or are long-term renters generally have limited parties and noisy get-togethers; whereas people who temporarily in a neighborhood are typically there on vacation and are much more likely to have parties and loud get-togethers and generally can be the source of much more noise. There is typically much more accountability between neighbors who are homesteaded or long-term renters, as opposed to people who are at a property for a short period of time.
- (9) According to the 2017 U.S. Census estimates, the City of Cocoa Beach has an average household size of 1.97 persons.
- (10) Vacation rentals situated in the RS-1 single family residential zoning district neighborhoods can and do create a great disparity in occupancy.
- (11) The majority of registered vacation rentals in the city generally follow the city's regulations. However, a small minority of vacation rentals, the "bad actors" of the local vacation rentals, cause substantial disruption of life for nearby permanent residents of the city by repeatedly violating restrictions as to such vacation rentals. The disruption of normal life in nearby neighborhoods caused by such bad

actors is found by the city commission to be irreparable and irreversible in nature and therefore must be subject to higher fines and subject to temporary suspension of vacation rental registrations as set forth herein.

- (12) The cities of Fort Lauderdale and Sarasota have recently adopted vacation rental regulations that provide for the suspension of vacation rental registrations for certain repeat violations of vacation rental ordinances. The city commission of the City of Cocoa Beach finds that it is in the best interest of the residents of and visitors to the city to adopt similar regulations and finds that such regulations are necessary for the public health, peace, safety and welfare of the city, its residents and its visitors.

Sec. 26.5-3. Definitions.

The following terms as used in this chapter are defined as set forth hereinafter:

Bedroom means any room in a vacation rental which has a bed or other place for sleeping and a separate closet that is an integral part of the permanent construction within the bedroom or an ensuite bathroom, and complies with the Florida Fire Code and Florida Life Safety Code as a bedroom, but shall not include a bathroom, a kitchen, a dining room, any main living area, or any exterior area or vessel. If a previously approved bedroom exists as of the effective date of this code, and does not have a separate closet that is an integral part of the permanent construction of the structure, but rather utilizes an armoire or other furniture piece for clothing storage, the requirement for a closet to qualify as a bedroom is waived. If there is more than one (1) living room, such additional living room can count as a bedroom as long as it has emergency egress as required for a bedroom.

Occupant means any person who occupies a vacation rental overnight. The term "occupant" includes the owner, agent, or other person staying overnight at the vacation rental whether or not they are paying for the rental, so long as at least one (1) person at the vacation rental is paying for the rental.

Owner occupied means the vacation rental is then occupied by person(s), at the vacation rental owner's consent, who do not pay rent for the occupancy of the vacation rental, when such persons are members of the family of the vacation rental owner, at a time when there are no person(s) occupying the vacation rental who are paying for such occupancy.

Transient public lodging establishments means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests.

Vacation rental is collectively a vacation rental as defined under Florida Statutes, and any transient public lodging establishment which is located in the RS-1 single family residential zoning district of the City of Cocoa Beach.

Vacation rental owner is the fee simple owner of the vacation rental, whether an individual, partnership, corporation, limited liability company, trust, or other entity. In the event the vacation rental owner is not an individual, each and every person who owns twenty (20) percent or more of the equitable interest in the vacation rental shall also be deemed a vacation rental owner. The duties and functions of a vacation rental owner may, at the option of the vacation rental owner, be performed by an agent of the vacation rental owner, so long as the vacation rental owner notifies the city in writing, on a form provided by the city, of the identity and contact information of such agent, and the specific duties that the agent will be performing for the vacation rental owner. The vacation rental owner may change the designation of agent at any time through the filing of a new form and the payment of an administrative fee in an amount as set by resolution by the city commission. The vacation rental owner shall be held responsible for all actions of such designated agent with respect to the applicable vacation rental.

Sec. 26.5-4. Enforcement.

Violations of this [chapter](#) shall be enforced in accordance with the provisions of section 1-8 of this Code of Ordinances, and through fines in accordance with ordinances and resolutions adopted by the city commission and most currently revised, [and as otherwise specifically provided in this chapter.](#)

Sec. 26.5-5. Appeals.

Any decision of the city manager or his or her authorized designee relating to this ordinance shall be rendered in writing in appealable form, and reviewed by the city special magistrate if a notice by the vacation rental owner or agent is filed with the city clerk within ten (10) days after the action to be reviewed. The city clerk shall place the matter on the agenda of the next available meeting of the special magistrate, but no later than thirty-five (35) days after the notice by the vacation rental owner or agent is filed [if possible, given the special magistrate's schedule](#), at which the matter will be reviewed. The decision of the special magistrate shall be final and shall be rendered in writing in appealable form. Such final decision may be reviewed as permitted under Florida law.

Sec. 26.5-6. Construction of chapter.

This chapter shall be liberally construed to accomplish its purpose of regulating vacation rentals, protecting the residential character of the RS-1 single family residential zoning district of Cocoa Beach, the health, safety, and general welfare of its residents and visitors, and the quiet enjoyment by Cocoa Beach's residents of their residential property.

Sec. 26.5-7. Severability.

In the event that any word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this chapter, is contrary to law, or against public policy, or shall for any reason whatsoever held to be invalid, illegal or unconstitutional, by any court of competent jurisdiction, such word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this chapter shall be null and void, and shall be deemed severed, and a separate, distinct, and independent provision from the remaining provisions of this chapter, and such holding shall in no manner affect the validity of the remaining words, phrases, portions, sub-sub-sections, sub-sections, or sections of this chapter, which shall remain in full force and effect. This chapter shall be construed in a manner to accomplish, to the greatest extent legally possible, the purposes of this chapter as expressed herein.

Secs. 26.5-9—26.5-20. Reserved.***ARTICLE II. VACATION RENTAL REGISTRATION*****Sec. 26.5-21. Registration required.**

Every vacation rental owner, either personally or through an agent, shall register with the City of Cocoa Beach utilizing forms promulgated by the city and/or the city's third-party vendor responsible for such registrations. A separate registration shall be required for each vacation rental. The operation of a vacation rental without registration after the date registration is required shall be a violation of this ordinance, except in the instance of providing accommodations to fulfil a pre-existing contract as provided hereinafter. Every day of such operation without registration shall constitute a separate violation.

Sec. 26.5-22. Vacation rental registration.

- (a) A vacation rental owner or agent, as applicable, registering a vacation rental with the city shall register said vacation rental through [the city or](#) the city's third-party vendor, utilizing the online process stipulated by said vendor.

- (b) A registration form shall include the following submittals:
- (1) A completed vacation rental registration form.
 - (2) Payment of applicable fee.
 - (3) A copy of the vacation rental's current and active license as a transient public lodging establishment with the Florida Department of Business and Professional Regulation, if the registrant has such license.
 - (4) A copy of the vacation rental's current and active certificate of registration with the Florida Department of Revenue for the purposes of collecting and remitting sales surtaxes, transient rental taxes, and any other taxes required by law to be remitted to the Florida Department of Revenue, if the registrant has such certificate of registration.
 - (5) Evidence of the vacation rental's current and active account with the Brevard County Tax Collector for the purposes of collecting and remitting tourist development taxes and any other taxes required by law to be remitted to the Brevard County Tax Collector, if the registrant has such account.
 - (6) Exterior site sketch. An exterior sketch of the vacation rental facility shall be provided. The sketch shall show and identify all structures, pools, spas, hot tubs, fencing, and uses, including areas provided for off-street parking. For purposes of the sketch, off-street parking spaces shall be delineated so as to enable a fixed count of the number of spaces provided. At the option of the vacation rental owner, such sketch may be hand drawn, and need not be professionally prepared.
 - (7) Interior building sketch by floor. A building sketch by floor shall be provided, showing a floor layout identifying all bedrooms, other rooms, exits, hallways, stairways, closets, as applicable. At the option of the vacation rental owner, such sketch may be hand drawn, and need not be professionally prepared.
 - (8) Identity of non-paying occupants and vehicles. A statement as to the names of any non-paying occupants who will occupy the vacation rental overnight when there will be one (1) or more paying occupants at the vacation rental, such as vacation rental owner(s) and family, as well as the number of vehicles to be present as a result of the presence of the non-paying occupants.
- (c) If a registration form is incomplete, the registrant will be notified of the deficiency.

Sec. 26.5-23. Modification of vacation rental registration.

An amendment of a vacation rental registration shall be required in the event that any of the following changes to the vacation rental are proposed:

- (1) An increase or decrease in the number of bedrooms in the vacation rental.
- (2) An increase in the maximum occupancy of the vacation rental.
- (3) An increase or decrease in the number of parking spaces, or a change in the location of parking spaces for the vacation rental.
- (4) A change in ownership of the vacation rental.
- (5) A change in the identity or vehicle(s) of non-paying occupant(s).

Modification of a vacation rental registration may be subject to additional fees as stipulated in the most recently revised version of the city's fee listing.

Sec. 26.5-24. Duration of vacation rental registration.

A vacation rental registration shall be valid for one (1) year after the date of registration.

Sec. 26.5-25. Renewal of vacation rental registration.

A vacation rental owner must renew its registration annually prior to the expiration date of the previous vacation rental registration.

Sec. 26.5-26. Inspection of vacation rentals.

- (a) Inspection of a vacation rental to verify compliance with the Florida Building Code, and the Florida Fire and Life Safety Codes, which governed at the time of completion of the subject construction, shall be required subsequent to the initial registration of the vacation rental, and annually after each renewal. If instances of noncompliance are found, all such instances of noncompliance shall be handled as other violations of the Florida Building Code and Florida Fire and Life Safety Codes are otherwise handled in the city. These requirements will not be imposed so as to affect contracts that pre-exist the effective date of this ordinance (October 1, 2018).
- (b) Annual inspections shall be made by the city through appointment with the vacation rental owner or agent, as applicable. If a city inspector has made an appointment with vacation rental owner or agent, as applicable, for an inspection, and the city inspector is unable to complete the inspection as a result of an action or inaction of the vacation rental owner or agent, or an occupant of the vacation rental, the vacation rental owner shall be charged a "re-inspection" fee in an amount set by resolution of the city commission to cover the inspection expense incurred. The re-inspection fee shall be paid prior to scheduling the re-inspection. In addition, failure of a vacation rental owner or agent, as applicable, to make the vacation rental available for an inspection within twenty (20) days after notification by the city in writing that the city is ready to conduct the annual inspection, shall be a violation of this chapter punishable by a fine as set by resolution by the city commission. Such violation shall continue until the inspection is accomplished. Each day that such violation continues shall be a separate violation.

Sec. 26.5-27. Transfer of vacation rental registration.

Vacation rental registrations are transferable only when the ownership of the vacation rental is sold or otherwise transferred, and the new owner has filed a modification of the registration with the city within thirty (30) days from the date of the sale or transfer. Failing such modification of the registration, any outstanding vacation rental registration as to that vacation rental shall be null and void on the thirty-first day after such sale or transfer.

A change in ownership of the vacation rental will be subject to a new registration fee as stipulated in the most recently revised master fee listing.

Sec. 26.5-28. Vested rights/waiver/estoppel.

A vacation rental registration shall not be construed to establish any vested rights or entitle the registered vacation rental to any rights under the theory of estoppel. A vacation rental registration shall not be construed as a waiver of any other requirements contained within the City of Cocoa Beach City Code or Comprehensive Plan, and is not an approval of any other code requirement outside this chapter. The registration of a vacation rental is not an approval of a use or activity that would otherwise be illegal under Florida law, the Florida Building Code, the Florida Fire Code or Life Safety Code, or in violation of the Cocoa Beach City Code or Comprehensive Plan.

Secs. 26.5-29—26.5-42. Reserved.

Sec. 26.5-43. Duties of vacation rental owner.

Every vacation rental owner or agent, as applicable, shall be available by landline or mobile telephone answered by the vacation rental owner or agent at the listed phone number twenty-four (24) hours a day, seven (7) days a week to respond to police, fire or other emergency personnel requests. Otherwise, response to contact by the city's regulatory personnel shall be required only Monday through Saturday, 9:00 a.m. to 6:00 p.m. Failure of the vacation rental owner or agent, as applicable, to fulfil this duty, shall be a violation of this ordinance which shall be punished by fine as set by resolution of the city commission.

Secs. 26.5-44—26.5-50. Reserved.

ARTICLE III. STANDARDS AND REQUIREMENTS FOR VACATION RENTALS

Sec. 26.5-51. Generally.

The standards and requirements set forth in this article shall apply to the rental, use, and occupancy of vacation rentals in the City of Cocoa Beach.

Sec. 26.5-52. Minimum safety and operational requirements.

Vacation rentals in the City of Cocoa Beach shall meet the applicable standards under the Florida Statutes, Florida Building Code and the Florida Fire Code and Life Safety Code, and each vacation rental shall have at least one (1) telephone with the ability to call 911.

Sec. 26.5-53. Maximum occupancy based on site capacity/limitations/grandfathering/previous rentals.

- (a) The maximum occupancy of a vacation rental shall be stated in the vacation rental registration form, and shall be limited to the lesser of:
 - (1) Two (2) occupants (as defined herein) per bedroom (as defined herein), plus two (2) occupants.
 - (2) A total of eight (8) occupants per vacation rental.
- (b) The maximum occupancy restriction as set forth above shall not apply when the property is owner occupied by the vacation rental owner.
- (c) Notwithstanding the above, a registered vacation rental that was used as a vacation rental as of the effective date of the original adoption of this ordinance, (March 5, 2020), may apply for grandfathered status to last for a period of ten (10) years, as to occupancy limitations, and may set its maximum occupancy based upon the following criteria and procedures. Vacation rentals that have an occupancy of eight (8) or less as determined according to section 26.5-53 above will not require grandfathering to maintain that occupancy.
 - (1) A grandfathered vacation rental shall have its maximum occupancy based upon two (2) occupants (as defined herein) per bedroom (as defined herein), plus two (2) occupants, unless through a previously existing arrangement with the city the occupancy had been capped at a lower number of occupants as of the time of application for grandfather status. A change in the number of bedrooms at the vacation rental shall cause such vacation rental to lose its grandfathered status.
 - (2) The vacation rental owner, or agent, as applicable, ("grandfathering applicant"), shall complete a grandfathering application as prescribed by the city, which shall be submitted under oath and upon penalty of perjury, and provide verifiable written proof of the number of bedrooms as herein defined in the vacation rental.
 - (3) The grandfathering application and supporting proof shall be submitted to the city, if at all, by no later than June 5, 2020, for review by city staff, and such staff shall make a written determination as to the maximum occupancy of such grandfathered vacation rental.
 - (4) If the city staff fails to confirm the requested occupancy level, the city shall notify the grandfathering applicant of that fact, and the occupancy level that can be approved, in writing. Within twenty (20) days after such notice, an evidentiary hearing may be requested by the grandfathering applicant before the city's special magistrate to provide the grandfathering applicant an opportunity to provide evidence and/or testimony in support of the occupancy requested. A determination by the special magistrate after such evidentiary hearing shall be final. If no hearing is requested during that time period, the occupancy level shall be set at the level determined by the city staff upon initial review.

- (5) If a vacation rental has been registered, but a final determination as to the occupancy level based upon grandfathering has not yet been made, such vacation rental may allow occupancy up to the occupancy requested in the grandfathering application until such time as a final determination as to occupancy has been made.
 - (6) If it is reasonably determined by the city staff that any information supplied to the city in support of an application for grandfathering was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution. If there is such a determination by city staff, the city shall notify the grandfathering applicant of that fact, and within twenty (20) days after such notice, an evidentiary hearing may be requested by the grandfathering applicant before the special magistrate to provide the grandfathering applicant an opportunity to provide evidence and/or testimony to show that the information supplied in support of the application for grandfathering was not intentionally false or fraudulent. The determination by the special magistrate after such evidentiary hearing shall be final. If no hearing is requested during that time period, the initial determination by the city staff shall be final.
 - (7) If a vacation rental registration does not exist as to a vacation rental for a period in excess of thirteen (13) months, any grandfathering determination shall be deemed abandoned, and shall no longer be applicable to that vacation rental.
- (d) Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals that were entered into before the original enactment of this chapter shall be exempt from the provisions of this chapter as more fully set forth in section 26.5-64. Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals that were in compliance with the city's chapter 26.5 as of the date of entering into such rental agreement, (hereinafter "pre-occupancy cap agreements"), are exempt from the restrictions on occupancy enacted in this ordinance. If a vacation rental is cited for a violation of the occupancy cap of eight (8) occupants as provided in this section, (that would not be a violation if it were not for this occupancy cap of eight (8) occupants), when the vacation rental is occupied under the terms of a pre-occupancy cap agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from the occupancy cap of eight (8) occupants due to it being occupied pursuant to a pre-occupancy cap agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:
- (1) Copy of deposit or payment information evidencing that the agreement was a pre-occupancy cap agreement.
 - (2) Copy of e-mail or other communication evidencing a binding pre-occupancy cap agreement.
 - (3) Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement as a pre-occupancy cap agreement under this section.

If it is reasonably determined by the city staff, and confirmed by the city's special magistrate that any information supplied to the city in support of an application for exemption, or in support of a defense based upon pre-occupancy cap agreement, was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution and as otherwise provided in this chapter.

Sec. 26.5-54. Vacation rental agreements—minimum provisions.

Vacation rentals shall be rented, leased or occupied pursuant to a written rental agreement which contains, at a minimum, the following information:

- (1) Maximum occupancy of the vacation rental that is consistent with the vacation rental registration.
- (2) The maximum number of vehicles that will be allowed to park at the vacation rental. Such number of vehicles shall not exceed the number of parking spaces located at the vacation rental as shown in the

sketch submitted with the vacation rental registration, plus any other legal parking spaces that the vacation rental owner can show are available to the vacation rental.

- (3) A statement that a sketch of the permitted off-street parking locations where occupants may park according to the vacation rental registration sketch and any other legal parking spaces available to the vacation rental will be posted at the vacation rental.
- (4) A statement that all occupants must promptly evacuate from the vacation rental upon posting of any evacuation order issued by state or local authorities.
- (5) A copy of a document to be supplied by the city which includes excerpts from City of Cocoa Beach ordinance provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, regulations related to sea turtles and sea turtle lighting, and City of Cocoa Beach Noise Ordinance, as specified by resolution of the city, as a lease addendum. The city will make available to vacation rental owners and agents a copy of such document in digital format upon request, and the city will post such document on its website.

Sec. 26.5-55. Parking regulations; penalties.

No parking shall cross or block any sidewalk, and no parking shall be permitted on any grassed area, dirt or sand area, or any area covered by stones or shell unless such area is part of an approved parking plan. No vacation rental parking shall be on any lot or parcel other than on the specifically registered vacation rental property. The maximum collective number of automobiles, trucks, boats, motorcycles, and trailers shall be limited to a total of four (4) at any vacation rental. Any on-street parking shall not interfere with convenient vehicle access to and through the neighborhood and shall meet the requirements of sections 3-01 and 3-03 of the city's land development code. Violations of this section may be punished through city parking citations in accordance with section 26-30 of this code of ordinances, and vehicles parked in violation of the approved parking plan or which otherwise interfere with convenient vehicle access to and through the neighborhood are subject to being towed at the vehicle owner's expense. In addition, violation of parking regulations shall be subject to the provisions and penalties of Sec.26.5-58 and Sec. 26.5-59.

Sec. 26.5-56. Noise regulations; exceptions.

No person located in or around a vacation rental at any time shall create, or cause to be created any noise or sound which is clearly audible within any other residence in the RS-1 single family residential district when the residence in which the noise or sound is clearly audible has its windows and doors closed. This shall not include cries for emergency assistance or warning calls, properly functioning HVAC systems, pool pumps, lawn mowers, leaf blowers, or fire alarms or burglar alarms prior to the giving of notice and a reasonable opportunity for the owner or tenant in possession of the vacation rental served by any such alarm to turn off the alarm. The provisions of this section are in addition to other noise regulations generally applicable in the city. When a vacation rental owner or vacation rental tenant is found guilty or is deemed to have been found guilty by payment of a fine for a noise violation of any kind in the city the special magistrate shall have the authority to require that the owner of the vacation rental equip the vacation rental with one or more noise level detection device approved by the city manager that will alert the property owner/responsible party and transient occupants to noise emanating from the vacation rental and all data produced by this device will be retained for a period of one hundred eighty (180) days and made available to the City upon request. The special magistrate shall not require the vacation rental owner to equip the vacation rental with one or more noise detection devices unless the special magistrate shall have determined, after hearing sworn testimony, that the noise found to be in violation substantially and negatively affected one or more surrounding neighbors.

Sec. 26.5-57. Noise regulations; penalties.

- (a) Noise violations may be enforced utilizing any legal means, including, but not limited to, citations issued by code officers, police officers, or any other person designated by the city manager, arrest, actions before the

special magistrate, suspension of registration, or injunctive relief. Citations issued to renters shall be in amounts as set by resolution of the city commission. The provisions of (b) below shall not be construed to prevent the city from enforcing noise ordinances against vacation rentals under the provisions of Sec. 26.5-58 and/or Sec. 26.5-59.

- (b) If there are 3 noise violations with citations (whether such violations are paid, or if they are challenged and the special magistrate upholds such citation), issued over a rolling period of twelve (12) months, the special magistrate, at the request of the city, may deem the property a "noise nuisance property" to be effective for a period of twelve (12) months from the later of the special magistrate order deeming the property a "noise nuisance property" or any citation for a noise violation as to such property, and may impose one (1) or more of the following orders:
- (1) Require that whenever in the twelve (12) months following the special magistrate order there is a change of occupancy of the property (i.e. new people staying in the noise nuisance property) the property manager must provide proof to the city that the property manager has visited the property during the first day of the stay of the new tenants (or as soon thereafter as is practicable) and delivered a copy of the city's noise ordinances to the new occupants of the property and explained the seriousness of the violations of such ordinance and the fines and penalties which are applicable. Failure to provide said notice shall constitute operating without registration and the vacation rental owner shall be subject to the applicable fine for operating without a registration.
 - (2) Require that the owner of the noise nuisance property shall be required to impose for all future rentals of the noise nuisance property over the next twelve (12) months, an additional deposit (whether paid, or secured by a credit card) in an amount no less than five hundred dollars (\$500.00), with the condition of the deposit being that it will be forfeited to the city if the renter receives a noise violation during the term of the rental agreement. All such tenants shall be warned, by the owner or property manager, of such additional deposit and what would cause the forfeiture of such deposit prior to a rental agreement being finalized. A prominent notice of the conditions of such deposit and the potential forfeiture of such deposit shall be posted in each and every noise nuisance property. Failure to require the additional deposit shall constitute a violation of city regulations and the owner shall be subject to a penalty in the amount charged for operating without registration. Proof of the additional deposit must be provided to the city by the property manager for each and every rental of the property as long as the property is designated a noise nuisance property.

Sec.26.5-58. Violations of this chapter.

(a) Noncompliance with any provision of this chapter shall constitute a violation of this chapter. Violations of this chapter shall specifically include, but not be limited to the following unlawful conduct:

- (1) It is unlawful to rent out a vacation rental without a current registration issued by the city in accordance with this chapter.
- (2) It is unlawful to offer a vacation rental for rent or to advertise a vacation rental for rent without a current registration issued by the city in accordance with this chapter.
- (3) It is unlawful to rent or to advertise for rent a vacation rental for occupancy in excess of the applicable maximum occupancy.
- (4) It is unlawful to be an occupant of a vacation rental at any time that the number of occupants of the vacation rental exceeds its maximum occupancy.
- (5) It is unlawful to fail to provide any of the information required to be provided to occupants of the vacation rental by this chapter.
- (6) It is unlawful to park at or near a vacation rental in violation of the provisions of this chapter.

- (7) It is unlawful to provide any false or misleading information in connection with any application for an initial or renewed registration, or for amendment of a registration as required by this chapter. Any knowing and intentionally false or misleading statements made in any such application or any intentionally false or misleading statement or information submitted in connection with an application shall subject the applicant to a fine and shall constitute grounds for the suspension of any certificate of registration issued pursuant to such application.
- (b) Each day a violation exists, or each instance of violation, as applicable, shall constitute a separate and distinct violation.
- (c) The vacation rental owner shall be liable for any violations of this chapter and for any violations of a code compliance order pertaining to the vacation rental. In addition, when two (2) or more persons commit a violation, each violator shall be jointly and severally liable for any fines or penalties assessed. This applies to situations where an owner, a designated responsible party, occupant, or guest are together responsible for a violation of this chapter. Any fines to occupants resulting from violations of this chapter or other city ordinances after the property owner or a designated responsible party was advised shall also be the responsibility of the property owner to pay.
- (d) All repeat violations shall be scheduled for a hearing before the special magistrate and the repeat violator shall not have the option to pay a fine prior to the hearing. For purposes of this paragraph the term repeat violation shall mean a second violation of the same provision of this chapter or the same provision of another applicable city ordinance for the second time within a one-year period.
- (e) If the special magistrate affirmatively finds, after hearing sworn testimony, that repeat violations relating to a vacation rental have had a significant negative impact upon one or more neighbors in the vicinity of the vacation rental, and find that based upon such finding, such repeat violation is either irreparable or irreversible in nature, the special magistrate may issue an order requiring the payment of a fine or fines in an amount not exceeding \$5,000 per violation or per day as applicable. Such a fine(s) may be in addition to any suspension as provided in Sec. 26.5-59.

Sec. 26.5-59. Suspension of certificate of registration.

- (a) In addition to any fines and any other remedies described herein or provided by law, a special magistrate may suspend an initial or renewed registration for a vacation rental upon request in accordance with the suspension time frames set forth in subsection (b) below. Such suspension of registration shall occur if the special magistrate affirmatively finds, after hearing sworn testimony, that the violations have had a significant negative impact upon one or more neighbors in the vicinity of the vacation rental, and that the suspension of the registration is reasonable given all relevant testimony presented on the subject.
- (b) Suspension time frames.
- (1) For a first violation of this chapter or other applicable city ordinance, suspension of a certificate of registration is not authorized.
- (2) Upon a second violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for a period of thirty (30) calendar days.
- (3) Upon a third violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for a period of ninety (90) calendar days.
- (4) Upon a fourth violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for a period of one-hundred eighty (180) calendar days.

(5) For each additional violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for an additional one-hundred eighty (180) calendar day period.

(c) A vacation rental may not host any occupants during any period of time when the certificate of registration for the vacation rental is suspended.

(d) The suspension shall begin following notice, commencing either at the end of the current vacation rental lease period or within thirty (30) calendar days thereafter, or as otherwise determined by the special magistrate in order to avoid impairment of the validity of an executed rental agreement for the vacation rental. It is not the intent of this chapter to cause the impairment of an existing contract. The special magistrate shall, however, require positive proof that any claimed existing contract exists and is enforceable. If it is necessary when ordering a suspension of registration, a special magistrate order may make exceptions for existing contracts. It shall be the duty and burden of the vacation rental owner or agent to provide positive proof of any preexisting vacation rental contracts along with copies of the contracts showing the dates and occupants relating to such preexisting contracts at any repeat violation special magistrate hearing. If the owner or agent of a vacation rental fails to provide at a repeat violation special magistrate hearing proof of preexisting contracts, it shall be presumed that no such preexisting contracts exist. Any expenses relating to further special magistrate hearings necessary to revise any order due to preexisting contracts requiring occupancy during a period of suspension shall be paid by the vacation rental owner along with an administrative charge as set by resolution of the city commission. Orders requiring suspension shall, if necessary due to preexisting contracts, specify specific periods and specific occupants when occupancy shall be allowed during a period of suspension. A period of suspension shall be extended to take into consideration any preexisting contracts so that the total suspension provided is equal to the days the vacation rental shall be unoccupied. It shall be a violation of this chapter and of this code of ordinances to indicate in an advertisement for a vacation rental that the vacation rental is available for rental during a time period when the vacation rental is not legal to occupy due to it being under a state of suspension.

(e) Operation of a vacation rental and hosting of occupants during any period of suspension (other than any rentals that were set forth in exceptions in the special magistrate order due to pre-existing contracts), or the advertisement of availability of that vacation rental for dates included in the suspension, shall be deemed a separate violation of this chapter which shall be punished by a suspension for an additional ninety (90) calendar day period.

(f) An application for a registration may be submitted during the period of suspension; however, no registration may be issued for the vacation rental until the period of suspension has expired.

Secs. 26.5-~~60~~—26.5-62. Reserved.

Sec. 26.5-63. Required providing of vacation rental and local information—Posting.

- (a) In each vacation rental, there shall be provided, in a prominent location, the following written information:
- (1) The name, address and phone number of the vacation rental owner or agent, as applicable.
 - (2) The maximum occupancy of the vacation rental.
 - (3) A copy of a document to be supplied by the city which includes excerpts from City of Cocoa Beach ordinance provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, regulations related to sea turtles and sea turtle lighting, City of Cocoa Beach Noise Ordinance, notifications as to speed limits and driving information, and other relevant information, as specified by resolution of the City, as a lease addendum. The city will make available to vacation rental owners and agents a copy of such document in digital format upon request, and the city will post such document on its website.

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- (4) The maximum number of vehicles that can be parked at the vacation rental, along with a sketch of the location of the off-street parking spaces.
 - (5) The days and times of trash pickup.
 - (6) The location of the nearest hospital.
- (b) There shall be posted, next to the interior door of each bedroom a legible copy of a building evacuation map— Minimum eight and one-half (8½) inches by eleven (11) inches.

ARTICLE IV. EXEMPTIONS

Sec. 26.5-64. Exemption for pre-existing rental agreements.

Notwithstanding any other provision of this ordinance, rental agreements with prospective occupants for vacations rentals that were pre-existing as of the original enactment of chapter 26.5, (hereinafter "pre-existing agreements") are exempt from the provisions of this ordinance.

If a vacation rental is cited for a violation of this chapter, (that would not be a violation if it were not for this chapter), when the vacation rental is occupied under the terms of a pre-existing agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from this chapter due to it being occupied pursuant to a pre-existing agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:

1. Copy of deposit or payment information evidencing that the agreement was a pre-existing agreement.
2. Copy of e-mail or other communication evidencing a binding Pre-existing agreement.
3. Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement as pre-existing agreement under this chapter.

If it is reasonably determined by the city staff, and confirmed by the city's special magistrate that any information supplied to the City of Cocoa Beach in support of an application for exemption, or in support of a defense based upon pre-existing agreement, was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution.

Chapter 26.5 VACATION RENTALS

ARTICLE I. IN GENERAL

Sec. 26.5-1. Authority, scope and purpose.

This chapter is enacted under the home rule power of the City of Cocoa Beach in the interest of the health, peace, safety and general welfare.

F.S. § 509.013, provides a distinction between "transient public lodging establishments," which are rented, or advertised or held out for rental to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less; and "nontransient public lodging establishments," which are rented, or advertised or held out for rental to guests for periods of at least thirty (30) days or one (1) calendar month, whichever is less.

F.S. § 509.242(1)(c), further provides for a subset of transient public lodging establishments, called "vacation rental" which is any unit or group of units in a condominium or cooperative or any individually or collectively owned single-family, two-family, three-family or four-family house or dwelling unit that is also a transient public lodging establishment, but that is not a timeshare project.

It is the intent of this chapter to regulate vacation rentals as defined by Florida Statutes, as well as other transient public lodging establishments which are located anywhere within the city limits ~~RS-1 single family residential zoning district~~ of the City of Cocoa Beach, which collectively are referred to herein as "vacation rentals".

In 2011, the Florida Legislature passed House Bill 883, (Chapter 2011-119, Laws of Florida), amending F.S. § 509.032 (7)(b) to provide that "[a] local law, ordinance, or regulation may not restrict the use of vacation rentals, prohibit vacation rentals, or regulate vacation rentals based solely on their classification, use or occupancy. This paragraph does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011."

In 2014, the Florida Legislature passed Senate Bill 356 (Chapter 2014-71, Laws of Florida), amending that same statute to read "[a] local law, ordinance, or regulation may not prohibit vacation rentals, or regulate the duration or frequency of rental of vacation rentals. This paragraph does not apply to any local law, ordinance, or regulation adopted on or before June 1, 2011."

The official statement of legislative intent of Senate Bill 356 as reflected in the House of Representatives' Final Bill Analysis, dated June 19, 2014, states that the "Effect of the Bill" is as follows:

"The bill permits local governments to create regulation that distinguishes vacation rentals from other residential property. In the past, local government regulations have included noise, parking, registration, and signage requirements for vacation rentals.

"The bill does not allow local governments to create regulations that would prohibit vacation rentals or restrict the duration or frequency of vacation rentals. These types of regulation remain preempted to the state.

"The grandfather provision in existing law exempting any local law, ordinance, or regulation adopted on or before June 1, 2011, is maintained. Any local law, ordinance, or regulation passed before that date that prohibits or restricts vacation rentals based on the duration or frequency may continue to be enforced."

This Chapter does not prohibit Vacation Rentals, or the duration or frequency of Vacation Rentals, nor is it the intention of the City of Cocoa Beach to do so, but rather this Chapter is intended to address life safety and compatibility concerns in the interests of the health, peace, safety, and general welfare.

Sec. 26.5-2. Findings of facts.

Based on information presented at various city commission meetings by residents of Cocoa Beach and owners and operators of vacation rentals, the practical first-hand experience and observations of city commissioners, common sense deductions of city commissioners based on long term experiences in Cocoa Beach, information learned by city commissioners from various residents, information from the U.S. Census, as well as evidence and testimony presented at public hearings before the city commission, and on the Short-Term Rental Housing Restrictions White Paper, prepared by Robinson & Cole, Attorneys at Law, in 2011, prepared for the National Association of Realtors®, the city commission finds:

- (1) Residents residing within their residential dwellings are inherently familiar with the local surroundings, local weather disturbances, local hurricane evacuation plans, and means of egress from their residential dwellings, thereby minimizing potential risks to themselves and their families.
- (2) In contrast, transient occupants of vacation rentals, due to their transient nature, are typically not familiar with local surroundings, local weather disturbances, local hurricane evacuation plans, and means of egress from the vacation rentals in which they are staying, thereby increasing potential risks to themselves and their families, and putting an additional burden on, and potentially putting at risk, emergency personnel in the event of an emergency situation.
- (3) Certain vacation rentals are presently located within the city limits ~~RS-1 single family residential zoning district~~ of the City of Cocoa Beach.
- (4) Vacation rentals, left unregulated, can create negative impacts within residential neighborhoods due to excessive noise, parking and traffic problems, excessive use and impact on public services and public works, extreme size and/or greater occupancy.
- (5) Vacation rentals situated within residential neighborhoods can disturb the quiet nature and atmosphere of the residential neighborhoods, and the quiet enjoyment of its residents.
- (6) Vacation rentals located within established residential neighborhoods can create negative compatibility impacts relating to extreme noise levels, late night activities, on-street parking issues and traffic congestion.
- (7) A residential dwelling is typically the single largest investment a family will make with the residents of the residential dwelling desiring the tranquility and peaceful enjoyment of their neighborhood without excessive noise and increased parking issues and traffic congestion caused by transient occupants of vacation rentals.
- (8) People who live in homesteaded/long-term rental properties generally know their neighbors and if there is an issue regarding noise, neighbors can typically work things out with their neighbors without the involvement of the city. People who live in homesteaded properties or are long-term renters generally have limited parties and noisy get-togethers; whereas people who temporarily in a neighborhood are typically there on vacation and are much more likely to have parties and loud get-togethers and generally can be the source of much more noise. There is typically much more accountability between neighbors who are homesteaded or long-term renters, as opposed to people who are at a property for a short period of time.
- (9) According to the 2023 ~~2017~~ U.S. Census estimates, the City of Cocoa Beach has an average household size of 1.9~~7~~ persons.
- (10) Vacation rentals situated within the city limits ~~RS-1 single family residential zoning district neighborhoods~~ can and do create a great disparity in occupancy.
- (11) The majority of registered vacation rentals in the city generally follow the city's regulations. However, a small minority of vacation rentals, the "bad actors" of the local vacation rentals, cause substantial disruption of life for nearby permanent residents of the city by repeatedly violating restrictions as to such vacation rentals. The disruption of normal life in nearby neighborhoods caused by such bad actors

is found by the city commission to be irreparable and irreversible in nature and therefore must be subject to higher fines and subject to temporary suspension of vacation rental registrations as set forth herein.

(12) The cities of Fort Lauderdale and Sarasota have recently adopted vacation rental regulations that provide for the suspension of vacation rental registrations for certain repeat violations of vacation rental ordinances. The city commission of the City of Cocoa Beach finds that it is in the best interest of the residents of and visitors to the city to adopt similar regulations and finds that such regulations are necessary for the public health, peace, safety and welfare of the city, its residents and its visitors.

Sec. 26.5-3. Definitions.

The following terms as used in this chapter are defined as set forth hereinafter:

Bedroom means any room in a vacation rental which has a bed or other place for sleeping and a separate closet that is an integral part of the permanent construction within the bedroom or an ensuite bathroom, and complies with the Florida Fire Code and Florida Life Safety Code as a bedroom, but shall not include a bathroom, a kitchen, a dining room, any main living area, or any exterior area or vessel. If a previously approved bedroom exists as of the effective date of this code, and does not have a separate closet that is an integral part of the permanent construction of the structure, but rather utilizes an armoire or other furniture piece for clothing storage, the requirement for a closet to qualify as a bedroom is waived. If there is more than one (1) living room, such additional living room can count as a bedroom as long as it has emergency egress as required for a bedroom.

Occupant means any person who occupies a vacation rental overnight. The term "occupant" includes the owner, agent, or other person staying overnight at the vacation rental whether or not they are paying for the rental, so long as at least one (1) person at the vacation rental is paying for the rental.

Owner occupied means the vacation rental is then occupied by person(s), at the vacation rental owner's consent, who do not pay rent for the occupancy of the vacation rental, when such persons are members of the family of the vacation rental owner, at a time when there are no person(s) occupying the vacation rental who are paying for such occupancy.

Transient public lodging establishments means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings which is rented to guests more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests.

Vacation rental is collectively a vacation rental as defined under Florida Statutes, and any transient public lodging establishment which is located within the city limits RS-1 single-family residential zoning district of the City of Cocoa Beach.

Vacation rental owner is the fee simple owner of the vacation rental, whether an individual, partnership, corporation, limited liability company, trust, or other entity. In the event the vacation rental owner is not an individual, each and every person who owns twenty (20) percent or more of the equitable interest in the vacation rental shall also be deemed a vacation rental owner. The duties and functions of a vacation rental owner may, at the option of the vacation rental owner, be performed by an agent of the vacation rental owner, so long as the vacation rental owner notifies the city in writing, on a form provided by the city, of the identity and contact information of such agent, and the specific duties that the agent will be performing for the vacation rental owner. The vacation rental owner may change the designation of agent at any time through the filing of a new form and the payment of an administrative fee in an amount as set by resolution by the city commission. The vacation rental owner shall be held responsible for all actions of such designated agent with respect to the applicable vacation rental.

Sec. 26.5-4. Enforcement.

Violations of this chapter shall be enforced in accordance with the provisions of section 1-8 of this Code of Ordinances, and through fines in accordance with ordinances and resolutions adopted by the city commission and most currently revised, and as otherwise specifically provided in this chapter.

Sec. 26.5-5. Appeals.

Any decision of the city manager or his or her authorized designee relating to this ordinance shall be rendered in writing in appealable form, and reviewed by the city special magistrate if a notice by the vacation rental owner or agent is filed with the city clerk within ten (10) days after the action to be reviewed. The city clerk shall place the matter on the agenda of the next available meeting of the special magistrate, but no later than thirty-five (35) days after the notice by the vacation rental owner or agent is filed if possible, given the special magistrate's schedule, at which the matter will be reviewed. The decision of the special magistrate shall be final and shall be rendered in writing in appealable form. Such final decision may be reviewed as permitted under Florida law.

Sec. 26.5-6. Construction of chapter.

This chapter shall be liberally construed to accomplish its purpose of regulating vacation rentals, protecting the residential character of the ~~RS-1 single family residential zoning district~~ City of Cocoa Beach, the health, safety, and general welfare of its residents and visitors, and the quiet enjoyment by Cocoa Beach's residents of their residential property.

Sec. 26.5-7. Severability.

In the event that any word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this chapter, is contrary to law, or against public policy, or shall for any reason whatsoever held to be invalid, illegal or unconstitutional, by any court of competent jurisdiction, such word(s), phrase(s), portion(s), sub-sub-section(s), sub-section(s), or section(s) of this chapter shall be null and void, and shall be deemed severed, and a separate, distinct, and independent provision from the remaining provisions of this chapter, and such holding shall in no manner affect the validity of the remaining words, phrases, portions, sub-sub-sections, sub-sections, or sections of this chapter, which shall remain in full force and effect. This chapter shall be construed in a manner to accomplish, to the greatest extent legally possible, the purposes of this chapter as expressed herein.

Secs. 26.5-9~~8~~ — 26.5-20. Reserved.

ARTICLE II. VACATION RENTAL REGISTRATION

Sec. 26.5-21. Registration required.

Every vacation rental owner, either personally or through an agent, shall register with the City of Cocoa Beach utilizing forms promulgated by the city and/or the city's third-party vendor responsible for such registrations. A separate registration shall be required for each vacation rental. The operation of a vacation rental without registration after the date registration is required shall be a violation of this ordinance, except in the instance of providing accommodations to fulfil a pre-existing contract as provided hereinafter. Every day of such operation without registration shall constitute a separate violation.

Sec. 26.5-22. Vacation rental registration.

- (a) A vacation rental owner or agent, as applicable, registering a vacation rental with the city shall register said vacation rental through the city or the city's third-party vendor, utilizing the online process stipulated by said vendor.
- (b) A registration form shall include the following submittals:
 - (1) A completed vacation rental registration form.

- (2) Payment of applicable fee.
 - (3) A copy of the vacation rental's current and active license as a transient public lodging establishment with the Florida Department of Business and Professional Regulation, if the registrant has such license.
 - (4) A copy of the vacation rental's current and active certificate of registration with the Florida Department of Revenue for the purposes of collecting and remitting sales surtaxes, transient rental taxes, and any other taxes required by law to be remitted to the Florida Department of Revenue, if the registrant has such certificate of registration.
 - (5) Evidence of the vacation rental's current and active account with the Brevard County Tax Collector for the purposes of collecting and remitting tourist development taxes and any other taxes required by law to be remitted to the Brevard County Tax Collector, if the registrant has such account.
 - (6) Exterior site sketch. An exterior sketch of the vacation rental facility shall be provided. The sketch shall show and identify all structures, pools, spas, hot tubs, fencing, and uses, including areas provided for off-street parking. For purposes of the sketch, off-street parking spaces shall be delineated so as to enable a fixed count of the number of spaces provided. At the option of the vacation rental owner, such sketch may be hand drawn, and need not be professionally prepared.
 - (7) Interior building sketch by floor. A building sketch by floor shall be provided, showing a floor layout identifying all bedrooms, other rooms, exits, hallways, stairways, closets, as applicable. At the option of the vacation rental owner, such sketch may be hand drawn, and need not be professionally prepared.
 - (8) Identity of non-paying occupants and vehicles. A statement as to the names of any non-paying occupants who will occupy the vacation rental overnight when there will be one (1) or more paying occupants at the vacation rental, such as vacation rental owner(s) and family, as well as the number of vehicles to be present as a result of the presence of the non-paying occupants.
- (c) If a registration form is incomplete, the registrant will be notified of the deficiency.

Sec. 26.5-23. Modification of vacation rental registration.

An amendment of a vacation rental registration shall be required in the event that any of the following changes to the vacation rental are proposed:

- (1) An increase or decrease in the number of bedrooms in the vacation rental.
- (2) An increase in the maximum occupancy of the vacation rental.
- (3) An increase or decrease in the number of parking spaces, or a change in the location of parking spaces for the vacation rental.
- (4) A change in ownership of the vacation rental.
- (5) A change in the identity or vehicle(s) of non-paying occupant(s).

Modification of a vacation rental registration may be subject to additional fees as stipulated in the most recently revised version of the city's fee listing.

Sec. 26.5-24. Duration of vacation rental registration.

A vacation rental registration shall be based upon and valid for one (1) calendar year after the date of registration.

Sec. 26.5-25. Renewal of vacation rental registration.

A vacation rental owner must renew its registration annually on or before January 1 of each year ~~prior to the expiration date of the previous vacation rental registration.~~

Sec. 26.5-26. Inspection of vacation rentals.

- (a) Inspection of a vacation rental to verify compliance with the Florida Building Code, and the Florida Fire and Life Safety Codes, which governed at the time of completion of the subject construction, shall be required subsequent to the initial registration of the vacation rental, and annually after each renewal. If instances of noncompliance are found, all such instances of noncompliance shall be handled as other violations of the Florida Building Code and Florida Fire and Life Safety Codes are otherwise handled in the city. These requirements will not be imposed so as to affect contracts that pre-exist the effective date of this ordinance ~~(October 1, 2018)~~.
- (b) Annual inspections shall be made by the city through appointment with the vacation rental owner or agent, as applicable. If a city inspector has made an appointment with vacation rental owner or agent, as applicable, for an inspection, and the city inspector is unable to complete the inspection as a result of an action or inaction of the vacation rental owner or agent, or an occupant of the vacation rental, the vacation rental owner shall be charged a "re-inspection" fee in an amount set by resolution of the city commission to cover the inspection expense incurred. The re-inspection fee shall be paid prior to scheduling the re-inspection. In addition, failure of a vacation rental owner or agent, as applicable, to make the vacation rental available for an inspection within twenty (20) days after notification by the city in writing that the city is ready to conduct the annual inspection, shall be a violation of this chapter punishable by a fine as set by resolution by the city commission. Such violation shall continue until the inspection is accomplished. Each day that such violation continues shall be a separate violation.

Sec. 26.5-27. Transfer of vacation rental registration.

Vacation rental registrations are transferable only when the ownership of the vacation rental is sold or otherwise transferred, and the new owner has filed a modification of the registration with the city within thirty (30) days from the date of the sale or transfer. Failing such modification of the registration, any outstanding vacation rental registration as to that vacation rental shall be null and void on the thirty-first day after such sale or transfer.

A change in ownership of the vacation rental will be subject to a new registration fee as stipulated in the most recently revised master fee listing.

Sec. 26.5-28. Vested rights/waiver/estoppel.

A vacation rental registration shall not be construed to establish any vested rights or entitle the registered vacation rental to any rights under the theory of estoppel. A vacation rental registration shall not be construed as a waiver of any other requirements contained within the City of Cocoa Beach City Code or Comprehensive Plan, and is not an approval of any other code requirement outside this chapter. The registration of a vacation rental is not an approval of a use or activity that would otherwise be illegal under Florida law, the Florida Building Code, the Florida Fire Code or Life Safety Code, or in violation of the Cocoa Beach City Code or Comprehensive Plan.

Secs. 26.5-29—26.5-42. Reserved.

Sec. 26.5-43. Duties of vacation rental owner.

Every vacation rental owner or agent, as applicable, shall be available by landline or mobile telephone answered by the vacation rental owner or agent at the listed phone number twenty-four (24) hours a day, seven (7) days a week to respond to police, fire or other emergency personnel requests. Otherwise, response to contact by the city's regulatory personnel shall be required only Monday through Saturday, 9:00 a.m. to 6:00 p.m. Failure of the vacation rental owner or agent, as applicable, to fulfil this duty, shall be a violation of this ordinance which shall be punished by fine as set by resolution of the city commission.

Secs. 26.5-44—26.5-50. Reserved.

ARTICLE III. STANDARDS AND REQUIREMENTS FOR VACATION RENTALS

Sec. 26.5-51. Generally.

The standards and requirements set forth in this article shall apply to the rental, use, and occupancy of vacation rentals in the City of Cocoa Beach.

Sec. 26.5-52. Minimum safety and operational requirements.

Vacation rentals in the City of Cocoa Beach shall meet the applicable standards under the Florida Statutes, Florida Building Code and the Florida Fire Code and Life Safety Code, and each vacation rental shall have at least one (1) telephone with the ability to call 911.

Sec. 26.5-53. Maximum occupancy based on site capacity/limitations/grandfathering/previous rentals.

- (a) The maximum occupancy of a vacation rental shall be stated in the vacation rental registration form, and shall be limited to the lesser of:
 - (1) Two (2) occupants (as defined herein) per bedroom (as defined herein), plus two (2) occupants.
 - (2) A total of eight (8) occupants per vacation rental.
- (b) The maximum occupancy restriction as set forth above shall not apply when the property is owner occupied by the vacation rental owner.
- (c) Notwithstanding the above, a registered vacation rental, that is in a zoning district other than RS-1 of the city, that was used as a vacation rental as of the effective date of the amendment ~~original adoption~~ of this ordinance, (April March 5, 2025~~0~~), may apply for grandfathered status to last for a period of ten (10) years, as to occupancy limitations, and may set its maximum occupancy based upon the following criteria and procedures. Vacation rentals that have an occupancy of eight (8) or less as determined according to section 26.5-53 above will not require grandfathering to maintain that occupancy.
 - (1) A grandfathered vacation rental shall have its maximum occupancy based upon two (2) occupants (as defined herein) per bedroom (as defined herein), plus two (2) occupants, unless through a previously existing arrangement with the city the occupancy had been capped at a lower number of occupants as of the time of application for grandfather status. A change in the number of bedrooms at the vacation rental shall cause such vacation rental to lose its grandfathered status.
 - (2) The vacation rental owner, or agent, as applicable, ("grandfathering applicant"), shall complete a grandfathering application as prescribed by the city, which shall be submitted under oath and upon penalty of perjury, and provide verifiable written proof of the number of bedrooms as herein defined in the vacation rental.
 - (3) The grandfathering application and supporting proof shall be submitted to the city, if at all, by no later than June 5, 2025~~0~~, for review by city staff, and such staff shall make a written determination as to the maximum occupancy of such grandfathered vacation rental.
 - (4) If the city staff fails to confirm the requested occupancy level, the city shall notify the grandfathering applicant of that fact, and the occupancy level that can be approved, in writing. Within twenty (20) days after such notice, an evidentiary hearing may be requested by the grandfathering applicant before the city's special magistrate to provide the grandfathering applicant an opportunity to provide evidence and/or testimony in support of the occupancy requested. A determination by the special magistrate after

such evidentiary hearing shall be final. If no hearing is requested during that time period, the occupancy level shall be set at the level determined by the city staff upon initial review.

- (5) If a vacation rental has been registered, but a final determination as to the occupancy level based upon grandfathering has not yet been made, such vacation rental may allow occupancy up to the occupancy requested in the grandfathering application until such time as a final determination as to occupancy has been made.
 - (6) If it is reasonably determined by the city staff that any information supplied to the city in support of an application for grandfathering was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution. If there is such a determination by city staff, the city shall notify the grandfathering applicant of that fact, and within twenty (20) days after such notice, an evidentiary hearing may be requested by the grandfathering applicant before the special magistrate to provide the grandfathering applicant an opportunity to provide evidence and/or testimony to show that the information supplied in support of the application for grandfathering was not intentionally false or fraudulent. The determination by the special magistrate after such evidentiary hearing shall be final. If no hearing is requested during that time period, the initial determination by the city staff shall be final.
 - (7) If a vacation rental registration does not exist as to a vacation rental for a period in excess of thirteen (13) months, any grandfathering determination shall be deemed abandoned, and shall no longer be applicable to that vacation rental.
- (d) Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals in the RS-1 zoned area of the city that were entered into before the original enactment of this chapter (March 5, 2020) shall be exempt from the provisions of this chapter as more fully set forth in section 26.5-64. Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals in all zoning districts of the city other than the RS-1 zoned area of the city that were entered into before the amendment of this chapter (April , 2025) shall be exempt from the provisions of this chapter as more fully set forth in section 26.5-64. Notwithstanding any other provision of this section, rental agreements with prospective occupants for vacation rentals that were in compliance with the city's chapter 26.5 as of the date of entering into such rental agreement, (hereinafter "pre-occupancy cap agreements"), are exempt from the restrictions on occupancy enacted in this ordinance. If a vacation rental is cited for a violation of the occupancy cap of eight (8) occupants as provided in this section, (that would not be a violation if it were not for this occupancy cap of eight (8) occupants), when the vacation rental is occupied under the terms of a pre-occupancy cap agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from the occupancy cap of eight (8) occupants due to it being occupied pursuant to a pre-occupancy cap agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:
- (1) Copy of deposit or payment information evidencing that the agreement was a pre-occupancy cap agreement.
 - (2) Copy of e-mail or other communication evidencing a binding pre-occupancy cap agreement.
 - (3) Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement as a pre-occupancy cap agreement under this section.

If it is reasonably determined by the city staff, and confirmed by the city's special magistrate that any information supplied to the city in support of an application for exemption, or in support of a defense based upon pre-occupancy cap agreement, was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution and as otherwise provided in this chapter.

Sec. 26.5-54. Vacation rental agreements—minimum provisions.

Vacation rentals shall be rented, leased or occupied pursuant to a written rental agreement which contains, at a minimum, the following information:

- (1) Maximum occupancy of the vacation rental that is consistent with the vacation rental registration.
- (2) The maximum number of vehicles that will be allowed to park at the vacation rental. Such number of vehicles shall not exceed the number of parking spaces located at the vacation rental as shown in the sketch submitted with the vacation rental registration, plus any other legal parking spaces that the vacation rental owner can show are available to the vacation rental.
- (3) A statement that a sketch of the permitted off-street parking locations where occupants may park according to the vacation rental registration sketch and any other legal parking spaces available to the vacation rental will be posted at the vacation rental.
- (4) A statement that all occupants must promptly evacuate from the vacation rental upon posting of any evacuation order issued by state or local authorities.
- (5) A copy of a document to be supplied by the city which includes excerpts from City of Cocoa Beach ordinance provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, regulations related to sea turtles and sea turtle lighting, and City of Cocoa Beach Noise Ordinance, as specified by resolution of the city, as a lease addendum. The city will make available to vacation rental owners and agents a copy of such document in digital format upon request, and the city will post such document on its website.

Sec. 26.5-55. Parking regulations; penalties.

No parking shall cross or block any sidewalk, and no parking shall be permitted on any grassed area, dirt or sand area, or any area covered by stones or shell unless such area is part of an approved parking plan. No vacation rental parking shall be on any lot or parcel other than on the specifically registered vacation rental property or associated property. The maximum collective number of automobiles, trucks, boats, motorcycles, and trailers shall be limited to a total of four (4) to be used for at any vacation rental. Any on-street parking shall not interfere with convenient vehicle access to and through the neighborhood and shall meet the requirements of sections 3-01 and 3-03 of the city's land development code. Violations of this section may be punished through city parking citations in accordance with section 26-30 of this code of ordinances, and vehicles parked in violation of the approved parking plan or which otherwise interfere with convenient vehicle access to and through the neighborhood are subject to being towed at the vehicle owner's expense. In addition, violation of parking regulations shall be subject to the provisions and penalties of Sec.26.5-58 and Sec. 26.5-59.

Sec. 26.5-56. Noise regulations; exceptions.

No person located in or on around a vacation rental property at any time shall create, or cause to be created any noise or sound which is clearly audible within any other residence within the RS-1 single family residential district city limits of the City of Cocoa Beach when the residence in which the noise or sound is clearly audible has its windows and doors closed. This shall not include cries for emergency assistance or warning calls, properly functioning HVAC systems, pool pumps, lawn mowers, leaf blowers, or fire alarms or burglar alarms prior to the giving of notice and a reasonable opportunity for the owner or tenant in possession of the vacation rental served by any such alarm to turn off the alarm. The provisions of this section are in addition to other noise regulations generally applicable in the city. When a vacation rental owner or vacation rental tenant is found guilty or is deemed to have been found guilty by payment of a fine for a noise violation of any kind in the city the special magistrate shall have the authority to require that the owner of the vacation rental equip the vacation rental with one or more noise level detection device approved by the city manager that will alert the property owner/responsible party and transient occupants to noise emanating from the vacation rental and all data produced by this device will be retained for a

period of one hundred eighty (180) days and made available to the City upon request. The special magistrate shall not require the vacation rental owner to equip the vacation rental with one or more noise detection devices unless the special magistrate shall have determined, after hearing sworn testimony, that the noise found to be in violation substantially and negatively affected one or more surrounding neighbors.

Sec. 26.5-57. Noise regulations; penalties.

- (a) Noise violations may be enforced utilizing any legal means, including, but not limited to, citations issued by code officers, police officers, or any other person designated by the city manager, arrest, actions before the special magistrate, suspension of registration, or injunctive relief. Citations issued to renters shall be in amounts as set by resolution of the city commission. The provisions of (b) below shall not be construed to prevent the city from enforcing noise ordinances against vacation rentals under the provisions of Sec. 26.5-58 and/or Sec. 26.5-59.
- (b) If there are 3 noise violations with citations (whether such violations are paid, or if they are challenged and the special magistrate upholds such citation), issued over a rolling period of twelve (12) months, the special magistrate, at the request of the city, may deem the property a "noise nuisance property" to be effective for a period of twelve (12) months from the later of the special magistrate order deeming the property a "noise nuisance property" or any citation for a noise violation as to such property, and may impose one (1) or more of the following orders:
 - (1) Require that whenever in the twelve (12) months following the special magistrate order there is a change of occupancy of the property (i.e. new people staying in the noise nuisance property) the property manager must provide proof to the city that the property manager has visited the property during the first day of the stay of the new tenants (or as soon thereafter as is practicable) and delivered a copy of the city's noise ordinances to the new occupants of the property and explained the seriousness of the violations of such ordinance and the fines and penalties which are applicable. Failure to provide said notice shall constitute operating without registration and the vacation rental owner shall be subject to the applicable fine for operating without a registration.
 - (2) Require that the owner of the noise nuisance property shall be required to impose for all future rentals of the noise nuisance property over the next twelve (12) months, an additional deposit (whether paid, or secured by a credit card) in an amount no less than five hundred dollars (\$500.00), with the condition of the deposit being that it will be forfeited to the city if the renter receives a noise violation during the term of the rental agreement. All such tenants shall be warned, by the owner or property manager, of such additional deposit and what would cause the forfeiture of such deposit prior to a rental agreement being finalized. A prominent notice of the conditions of such deposit and the potential forfeiture of such deposit shall be posted in each and every noise nuisance property. Failure to require the additional deposit shall constitute a violation of city regulations and the owner shall be subject to a penalty in the amount charged for operating without registration. Proof of the additional deposit must be provided to the city by the property manager for each and every rental of the property as long as the property is designated a noise nuisance property.

Sec.26.5-58. Violations of this chapter.

(a) Noncompliance with any provision of this chapter shall constitute a violation of this chapter. Violations of this chapter shall specifically include, but not be limited to the following unlawful conduct:

- (1) It is unlawful to rent out a vacation rental without a current registration issued by the city in accordance with this chapter.
- (2) It is unlawful to offer a vacation rental for rent or to advertise a vacation rental for rent without a current registration issued by the city in accordance with this chapter.
- (3) It is unlawful to rent or to advertise for rent a vacation rental for occupancy in excess of the applicable maximum occupancy.

- (4) It is unlawful to be an occupant of a vacation rental at any time that the number of occupants of the vacation rental exceeds its maximum occupancy.
- (5) It is unlawful to fail to provide any of the information required to be provided to occupants of the vacation rental by this chapter.
- (6) It is unlawful to park at or near a vacation rental in violation of the provisions of this chapter.
- (7) It is unlawful to provide any false or misleading information in connection with any application for an initial or renewed registration, or for amendment of a registration as required by this chapter. Any knowing and intentionally false or misleading statements made in any such application or any intentionally false or misleading statement or information submitted in connection with an application shall subject the applicant to a fine and shall constitute grounds for the suspension of any certificate of registration issued pursuant to such application.
- (b) Each day a violation exists, or each instance of violation, as applicable, shall constitute a separate and distinct violation.
- (c) The vacation rental owner shall be liable for any violations of this chapter and for any violations of a code compliance order pertaining to the vacation rental. In addition, when two (2) or more persons commit a violation, each violator shall be jointly and severally liable for any fines or penalties assessed. This applies to situations where an owner, a designated responsible party, occupant, or guest are together responsible for a violation of this chapter. Any fines to occupants resulting from violations of this chapter or other city ordinances after the property owner or a designated responsible party was advised shall also be the responsibility of the property owner to pay.
- (d) All repeat violations shall be scheduled for a hearing before the special magistrate and the repeat violator shall not have the option to pay a fine prior to the hearing. For purposes of this paragraph the term repeat violation shall mean a second violation of the same provision of this chapter or the same provision of another applicable city ordinance for the second time within a one-year period.
- (e) If the special magistrate affirmatively finds, after hearing sworn testimony, that repeat violations relating to a vacation rental have had a significant negative impact upon one or more neighbors in the vicinity of the vacation rental, and find that based upon such finding, such repeat violation is either irreparable or irreversible in nature, the special magistrate may issue an order requiring the payment of a fine or fines in an amount not exceeding \$5,000 per violation or per day as applicable. Such a fine(s) may be in addition to any suspension as provided in Sec. 26.5-59.

Sec. 26.5-59. Suspension of certificate of registration.

- (a) In addition to any fines and any other remedies described herein or provided by law, a special magistrate may suspend an initial or renewed registration for a vacation rental upon request in accordance with the suspension time frames set forth in subsection (b) below. Such suspension of registration shall occur if the special magistrate affirmatively finds, after hearing sworn testimony, that the violations have had a significant negative impact upon one or more neighbors in the vicinity of the vacation rental, and that the suspension of the registration is reasonable given all relevant testimony presented on the subject.
- (b) Suspension time frames.
- (1) For a first violation of this chapter or other applicable city ordinance, suspension of a certificate of registration is not authorized.

(2) Upon a second violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for a period of thirty (30) calendar days.

(3) Upon a third violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for a period of ninety (90) calendar days.

(4) Upon a fourth violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for a period of one-hundred eighty (180) calendar days.

(5) For each additional violation of this chapter or other applicable city ordinance, the certificate of registration, if suspended, shall be suspended for an additional one-hundred eighty (180) calendar day period.

(c) A vacation rental may not host any occupants during any period of time when the certificate of registration for the vacation rental is suspended.

(d) The suspension shall begin following notice, commencing either at the end of the current vacation rental lease period or within thirty (30) calendar days thereafter, or as otherwise determined by the special magistrate in order to avoid impairment of the validity of an executed rental agreement for the vacation rental. It is not the intent of this chapter to cause the impairment of an existing contract. The special magistrate shall, however, require positive proof that any claimed existing contract exists and is enforceable. If it is necessary when ordering a suspension of registration, a special magistrate order may make exceptions for existing contracts. It shall be the duty and burden of the vacation rental owner or agent to provide positive proof of any preexisting vacation rental contracts along with copies of the contracts showing the dates and occupants relating to such preexisting contracts at any repeat violation special magistrate hearing. If the owner or agent of a vacation rental fails to provide at a repeat violation special magistrate hearing proof of preexisting contracts, it shall be presumed that no such preexisting contracts exist. Any expenses relating to further special magistrate hearings necessary to revise any order due to preexisting contracts requiring occupancy during a period of suspension shall be paid by the vacation rental owner along with an administrative charge as set by resolution of the city commission. Orders requiring suspension shall, if necessary due to preexisting contracts, specify specific periods and specific occupants when occupancy shall be allowed during a period of suspension. A period of suspension shall be extended to take into consideration any preexisting contracts so that the total suspension provided is equal to the days the vacation rental shall be unoccupied. It shall be a violation of this chapter and of this code of ordinances to indicate in an advertisement for a vacation rental that the vacation rental is available for rental during a time period when the vacation rental is not legal to occupy due to it being under a state of suspension.

(e) Operation of a vacation rental and hosting of occupants during any period of suspension (other than any rentals that were set forth in exceptions in the special magistrate order due to pre-existing contracts), or the advertisement of availability of that vacation rental for dates included in the suspension, shall be deemed a separate violation of this chapter which shall be punished by a suspension for an additional ninety (90) calendar day period.

(f) An application for a registration may be submitted during the period of suspension; however, no registration may be issued for the vacation rental until the period of suspension has expired.

Secs. 26.5-~~60~~—26.5-62. Reserved.

Sec. 26.5-63. Required providing of vacation rental and local information—Posting.

(a) In each vacation rental, there shall be provided, in a prominent location, the following written information:

- (1) The name, address and phone number of the vacation rental owner or agent, as applicable.
- (2) The maximum occupancy of the vacation rental.

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- (3) A copy of a document to be supplied by the city which includes excerpts from City of Cocoa Beach ordinance provisions of general application relevant to vacation rentals to include solid waste pick-up regulations, regulations related to sea turtles and sea turtle lighting, City of Cocoa Beach Noise Ordinance, notifications as to speed limits and driving information, and other relevant information, as specified by resolution of the City, as a lease addendum. The city will make available to vacation rental owners and agents a copy of such document in digital format upon request, and the city will post such document on its website.
- (4) The maximum number of vehicles that can be parked at the vacation rental, along with a sketch of the location of the off-street parking spaces.
- (5) The days and times of trash pickup.
- (6) The location of the nearest hospital.
- (b) There shall be posted, next to the interior door of each bedroom a legible copy of a building evacuation map—Minimum eight and one-half (8½) inches by eleven (11) inches.

ARTICLE IV. EXEMPTIONS

Sec. 26.5-64. Exemption for pre-existing rental agreements.

Notwithstanding any other provision of this ordinance, rental agreements with prospective occupants for vacations rentals located within the RS-1 zoning district that were pre-existing as of the original enactment of chapter 26.5 (March 5, 2020), (hereinafter "pre-existing agreements") are exempt from the provisions of this ordinance. Notwithstanding any other provision of this ordinance, rental agreements with prospective occupants for vacations rentals located anywhere in the city other than within the RS-1 zoning district that were pre-existing as of this amendment of chapter 26.5 (April __, 2025), (hereinafter also referred to as "pre-existing agreements") are exempt from the provisions of this ordinance.

If a vacation rental is cited for a violation of this chapter, (that would not be a violation if it were not for this chapter), when the vacation rental is occupied under the terms of a pre-existing agreement, the vacation rental owner may defend such violation based on the fact that the vacation rental was exempt from this chapter due to it being occupied pursuant to a pre-existing agreement. Such defense shall be determined based upon the following information, and upon any additional information supplied by the vacation rental owner or otherwise determined by the fact finder:

- 1. Copy of deposit or payment information evidencing that the agreement was a pre-existing agreement.
- 2. Copy of e-mail or other communication evidencing a binding Pre-existing agreement.
- 3. Information from the occupant confirming that there was a binding agreement in a time-frame to make the agreement as pre-existing agreement under this chapter.

If it is reasonably determined by the city staff, and confirmed by the city's special magistrate that any information supplied to the City of Cocoa Beach in support of an application for exemption, or in support of a defense based upon pre-existing agreement, was intentionally false or fraudulent, the person supplying the false or fraudulent information shall be subject to a fine as set by the city commission by resolution.