

APPROVED ANNUAL BUDGET 2024/2025



CITY OF COCOA BEACH, FLORIDA



September 19, 2024



Fiscal Year 2025

Elected Officials

Mayor

Keith Capizzi

Vice Mayor

Jeremy Hutcherson

Commissioners

Karalyn Woulas

Skip Williams

Joshua Jackson

Management

City Manager

Wayne Carragino

*City of Cocoa Beach
1600 Minutemen Causeway
Cocoa Beach, Florida
32931*

*www.cityofcocoa-beach.com
<https://facebook.com/CocoaBeachCityHall/>*

Cover photo courtesy Keith Draycott

Photos of City of Cocoa Beach Mayor and the Commissioners



Jeremy Hutcherson
Vice Mayor



Joshua Jackson
Commissioner



Keith Capizzi
Mayor



Karalyn Woulas
Commissioner



Skip Williams
Commissioner

COCOA BEACH

At a Glance



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

Cocoa Beach is a residential community with a population of 11,356 which rises to 30,000 during the season when it welcomes its "snowbirds" from the north. Cocoa Beach is a family friendly resort community. The City hosts over 2.4 million day visitors a year and is the closest full-service city to Port Canaveral, the second largest cruise port in Florida.

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



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

City of Cocoa Beach
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P.O. Box 322430
Cocoa Beach, Florida
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<https://www.facebook.com/CocoaBeachCityHall/>



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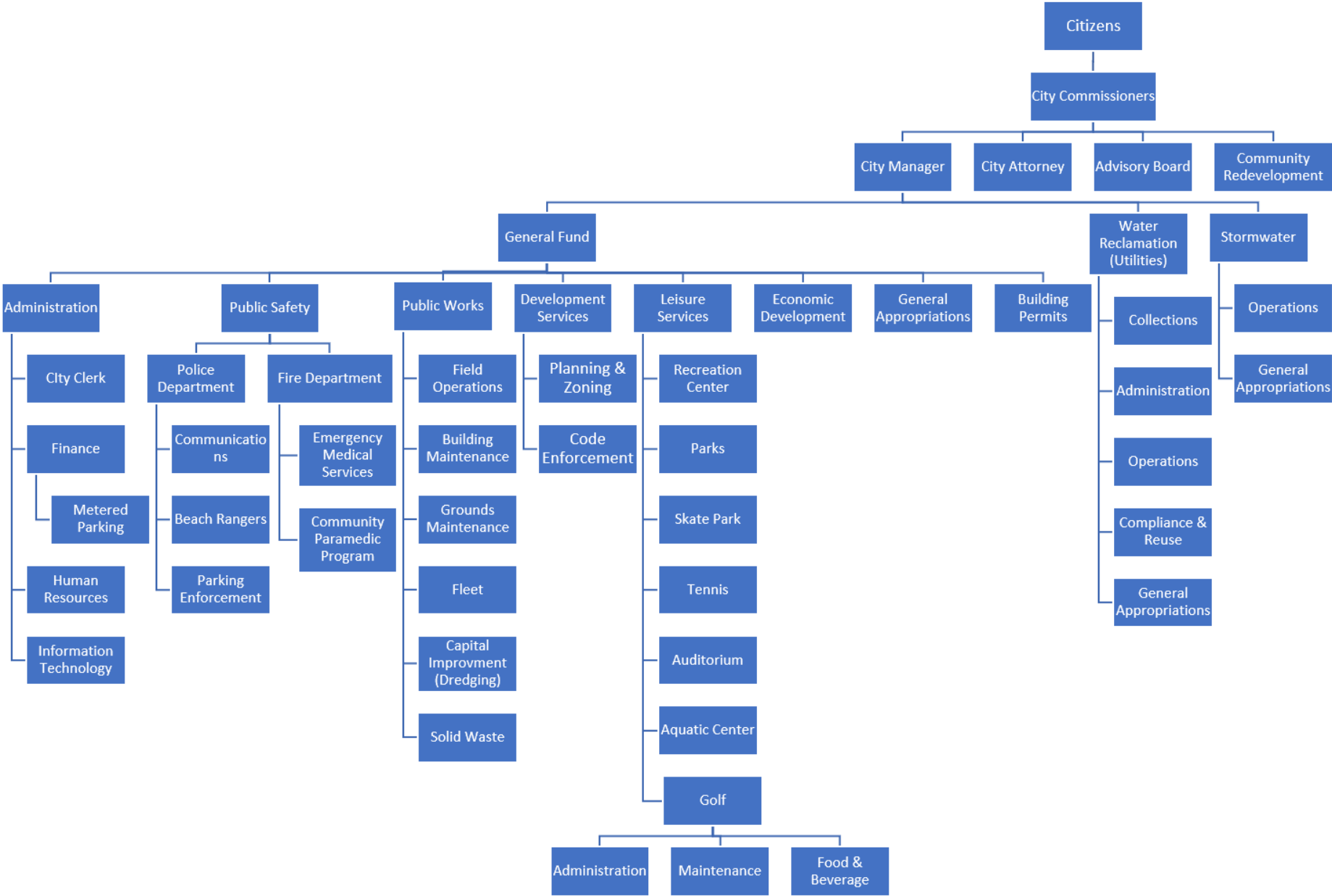
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Management Team

<i>City Manager</i>	Wayne Carragino
<i>Chief Financial Officer / Assistant City Manager</i>	Patrisha Draycott
<i>City Clerk</i>	Karin Grooms
<i>Fire Chief</i>	Ryan Duckworth
<i>Police Chief</i>	Wes Mullins
<i>Director Development Services</i>	Randy Stevenson
<i>Director Information Technology</i>	Kevin Perez
<i>Director Leisure Services</i>	Laird McLean
<i>Director Human Resources</i>	Cindy DePina
<i>Director Water Reclamation / Public Works</i>	Brad Kalsow
<i>Director Fleet Management</i>	Jonathan Mickler
<i>Director Grants & Special Projects</i>	Devan Pritts

City of Cocoa Beach Organization Chart



Mission and Vision Statements and Strategic Plan

Mission

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

Vision

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

The Commission first adopted the City of Cocoa Beach Strategic Plan in Fiscal Year 2015. It continues to be updated on an annual basis. The City of Cocoa Beach Strategic Plan was revised in Fiscal Year 2023. The Plan focuses on five enduring goals:

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

For details about the City's Strategic Plan please visit our website at www.cityofcocoabeach.com.

Strategic Plan

In FY2023, the City of Cocoa Beach directors and managerial staff participated in four strategic planning sessions held by Roxstar Consulting. During these four strategic planning sessions, we defined through internal processes what the City of Cocoa Beach's strategic plan is and what our long-term vision is. To develop a strategy that meets our mission, values, core competencies, and vision and also meets the targets and objectives of our City Commission and Citizens.

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

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

Wastewater Improvements

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

Objectives:

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

Components of Goal and Objectives:

Sanitary Sewer Collection System

- * The Sanitary Sewer Collection System is comprised of approximately 55 miles of Gravity Sewer Pipe plus another 15 miles of force main. Gravity piping is made up of Vitrified Clay pipe with sizes ranging from 8 inch up to 30 inch. Force main piping is made up of ductile iron pipe and PVC with sizes ranging from 4 inch to 30 inch. Approximately 1,100 manholes are established into the system.
 - * Gravity Pipe
 - * From 2014-2016 14.2 miles of pipe were rehabilitated accounting for 26% of the system
 - * In 2020 2.3 miles of pipe rehabilitated accounting for 4% of the system
 - * In 2023-2025 approximately 15.7 miles of pipe will be rehabilitated
 - * By the end of Fiscal Year 2024, the City's collection system will be approximately 60% rehabilitated.
 - * The City owns and maintains 17 Lift Stations and is under contract with the Canaveral Port Authority to maintain approximately 26 Lift Stations on Port property.

Wastewater Treatment System

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

Reclaimed Distribution System

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

Compliance

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

Stormwater Improvements

Goal:

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

Objectives:

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

Initiatives:

- * Ramp Road Park Improvements – Project will improve stormwater treatment for the Park and also improve parking amenities.
- * Golf Pond Aquatic Vegetation Harvesting – Mechanical removal of nutrient-rich, aquatic vegetation in the golf course ponds, rather than herbicide application which allows nutrients to remain and ultimately end up in the Lagoon.
- * Pollutant Load Model Development – Development of pollutant load model will allow the City to identify nutrient loading hotspots throughout the City and better quantify areas for BMAP project implementation.
- * Street Sweeping – Regular street sweeping of City streets to remove vegetative debris, sediment, and trash to the Lagoon.
- * Ocean Beach Blvd Bioretention O&M – Regular maintenance of bioretention areas on Ocean Beach Blvd.
- * Maritime Hammock Pond O&M – Regular maintenance and upgraded modifications to Hammock Pond to improve stormwater treatment.
- * Public Outreach/Education – Continue to partner with County and other organizations to conduct public outreach and education events to teach citizens how to effectuate habits that can improve Lagoon water quality.

Goal:

Improve/Enhance flood mitigation in flood-prone areas.

Objectives:

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

Initiatives:

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

Hurricane Preparedness

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

Objective 1: Safeguard City data and support Continuity of Government

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

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

Objective 2: Uptime of critical IT services. For example: CAD for 911, Mobile data terminals for Public Safety, Financials, communication systems for employees and public, and the EOC.

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

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

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

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

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

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

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

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

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

Initiative 2: Update phone/communication lists frequently

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

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

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

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

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

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

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

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

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

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

Goal 3: Reoccupation and resumption of emergency services

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

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

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

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

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

Initiative 1: Prioritize emergency response needs for the first 12 hours of reentry.

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

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

Goal 4: Improve deficient building codes and surface flooding challenges

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

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

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

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

- * Funding sources from federal, state, and local programs, grants and initiatives are key in a successful improvement project
- * Building and planning officials can attend various conferences, classes, and programs that specifically address the various challenges found in improving building codes, and zoning.

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

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

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

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

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

Public Safety

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

Goals:

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

Objectives:

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

Initiatives:

- * Routine interdepartmental training, education, and meetings.
 - * Public Safety Coordination meetings
 - * In order to improve communication between the agencies, a committee could be formed to have quarterly meetings and discuss various issues, improvement plans, or other matters to benefit the departments individually and as a whole.
 - * Joint training
 - * With improved communication and relationships training can take place to make the Public Safety group more prepared to serve its citizens and visitors in times of emergencies.
 - * Examples: Active shooter, Hurricanes, Mass casualty, Evacuations, large influx of visitors on beach or special events.
 - * Policy development
 - * The safety of our citizens and visitors may involve policy, Code development and enforcement. Public Safety policies may outline simple procedures related to streamlined communication between agencies as well as how to handle emergencies.

- * Define minimum staffing levels based on seasons, population, hazards, and events.
 - * Determine proper staffing
 - * Look at using a third-party company to help determine staffing levels.
 - * Use current standards set forth by organizations such as the ICMA, NFPA, etc. to set staffing profiles.
 - * Measure historical data such as call volume, hotel or transient rental occupancy, and traffic volume to help determine needs.
 - * Selective recruiting
 - * Use recruiting organizations to assist with developing recruitment strategies that are more proactive in their approach to attractive well-qualified candidates.
 - * Work with local schools and academies to try to attract local talent within the City of Cocoa Beach or Brevard County
 - * Retention program
 - * Study exit interviews to diagnose the reason we are losing employees in Public Safety.
 - * Create a retention program with the help of an outside organization.
- * Increase public outreach by seminars, signage, social media, in school education.
 - * Participation in condo association meetings
 - * Increased outreach and meeting coordination
 - * Education through SRO/Fire safety
 - * Participating with school events
 - * School hand outs
 - * Signage, public announcements
 - * Message boards
 - * Public safety signage
 - * Social media
 - * Utilize and Coordinate with PIO

Conclusion:

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

Statistical & Organizational Information

Government

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

Demographics & Geography

Population	11,356
Approximate Land Area	3.5 square miles
Approximate Water Area	12.8 square miles

Municipal Services & Facilities

Fire Protection	2 stations and 37 firefighters
Police Protection	1 station and 45 sworn police officers
Sewer & Stormwater Service	64 miles of sanitary sewer lines 23 miles of storm pipes
Utility Customers	4,450 Sewer
Average number of monthly billings	3,349 Solid Waste (Garbage) -- in city 3,340 Stormwater -- in city 1,999 Reuse water -- in city
Number of Street Lights	1,072 (owned by Florida Power & Light)
Miles of Streets	35.2 city and 8 state paved center line miles (0 center line miles unpaved)
Recreational Facilities	10 City and 2 County Parks 6 City and 1 County Playgrounds 2 Softball Diamonds (lighted) 2 Baseball Diamonds (lighted) 14 Tennis Courts (8 lighted, 12 Asphalt, 2 Har-Tru) 6 Soccer Fields 50-Meter Swimming Pool 1 "Kiddie" Pool and Spray Park 1 Skate Park (lighted) 1 Recreational Center 1 27-hole Golf Course
Downtown Parking Garage	Three-story garage w/241 spaces, electric charging stations, restrooms, elevator and outdoor shower

Reader's Guide

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

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

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

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

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

Section D Utilities Fund

Section E Stormwater Fund

Section F Internal Service Health Care Fund

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

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

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

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Cocoa Beach, Florida for its annual budget for the fiscal year beginning October 1, 2023.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Cocoa Beach
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director



Staff Photo

Local Artists Beautify Downtown Planters

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EXECUTIVE SUMMARY

INTRODUCTION

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

MILLAGE OVERVIEW

Millage Resolution
Millage Summary

BUDGET OVERVIEW

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

PERSONNEL OVERVIEW

Personnel Recap
Salaries and Benefits Summary
Salaries and Benefits Chart



Photo by Keith Draycott

Beach Wave

INTRODUCTION

BUDGET MESSAGE

ECONOMIC CONDITIONS

DEMOGRAPHICS AND CULTURAL NOTES

FINANCIAL STRUCTURE

BUDGET CALENDAR

BUDGET OVERVIEW



TO: Honorable Mayor and City Commissioners
FROM: Wayne Carragino, City Manager
Patrishia Draycott, CFO/ACM, CGFO
DATE: September 19, 2024
SUBJECT: Budget Message for Fiscal Year 2025

The Annual Budget for the year ending September 30, 2025 is submitted in the following document. The total Annual Budget is \$123,248,506. This total includes all funds anticipated to be available established by policies to cover emergencies or funds being accumulated for major capital outlays planned for future years.

The total budgeted for personnel services, operating expenditures, capital outlay, debt service, and other items has increased by \$23,318,393 from the adopted FY2024 budget. Cost of Personnel Services have risen by 12.49%, to reflect a 4% Cost-of-living-adjustment (COLA), increases in health care insurance and union negotiations. Operational costs continue to rise, increasing by 37.9% in all funds, with costs rising for maintenance of assets (fleet, streets, infrastructure), increased cost of small tools and equipment (items that have a cost or life span less than a fixed asset), and other supplies required to perform general work functions. Other costs with significant increases are professional services (engineering, landscaping, specialized maintenance work) with a 77% increase, and some benefit costs, including the cost of worker's compensation insurance, which increased by \$24.5% over FY2024. This is directly correlated to the uptick in claims and serious injuries. Capital outlay costs have increased, all funds, by 37.2% from FY2024, although 60.8% of the capital budgeted in FY2025 will be paid by grant revenue.

Budgeted reserve balances for all funds total \$18,592,262 which is a decrease of \$(7,741,957) compared to the reserves of \$26,334,219 reflected in the adopted FY2024 Budget. The primary reason for the decrease in reserve balances is the use of reserves to fund the Stormwater projects until a rate study could be completed, and construction of the new City Hall. The City used reserves from the General and CRA fund to help pay for the project while also using debt service financing.

The City calculates the reserve balance as a percentage of total budgeted expenditures less capital outlay, with the General Fund reserve balance set as a minimum of 17%. On 09/21/2023 the City Commission adopted Ordinance 1681 to change the City's reserve policy, with an effective date of 10/01/2023. Ordinance 1681 requires the General Fund reserve balance at a minimum of 20%, with 19% committed for use only in case of a state of emergency, and the non-committed reserve balance will be a minimum of 1%. The non-committed reserve balance minimum requirement will increase by 1% per year until 5% in FY2028.

In FY2024, the City Commission adopted Ordinance No. 1687 committing \$500,000 of General Fund reserves to the Capital Improvement fund for future capital requirements. In FY2025 an additional \$555,000 of General Fund reserves is budgeted to be committed to the Capital Improvement fund.

Format

The information in this document is intended to provide an overview of the budget and should be sufficient for the reader to gain a basic understanding of our financial plans for FY2025 and beyond. The document has the same basic format as previous years. We have added some information based on comments from the budget awards program and current year events. Included in this year's budget are account number changes made to follow the State of Florida Uniform Chart of Accounts. The old account number is included for historical purposes and contains actuals for the prior years. The new account number has the budget for FY2025.

Goals and Objectives/Strategic Plan

Our basic operating unit is a department. The City's organizational structure is shown in the chart on page vii. Departments concentrate activities on various functions, either operating (e.g. Public Works) or support (e.g. Finance). As part of the budget process, each department's primary mission is included as well as goals, actions, and tasks as defined in the Strategic Plan for FY2025. These are an integral part of department presentations and intended to aid the reader to develop an understanding of missions and responsibilities.

Personnel Costs

Contract negotiations are complete for personnel expenditures for members of all three unions; Police, Fire and Laborers' International Union of North America (LIUNA). A programmed wage increase is budgeted for FY2025 for all union and non-union employees, as well as some position adjustments, and one staff increase, for an additional Fire Inspector.

The FY2025 budget for pension contributions to all three plans is \$2,690,874 which is 26.2% increase from FY2024. The cost is allocated to the departments as a percentage of their respective covered payrolls. The General Employee Plan contribution is 11.59%; the Police Plan is 28.70%; and the Firefighters Plan is 28.78% of covered payroll. Required contributions are affected primarily by the equity market losses related to the recession (COVID), a change in the State of Florida's amortization method (Slavin rule) to account for those losses, differences between the actual and assumed rates of investment returns, and salary increases mandated by union contracts. Because of the four year "smoothing" rule, the significant losses experienced in 2021 are affecting calculations. This cost should decrease in future years as the significant increases in 2024 is added to the calculation, and again as the losses of 2021 drops off.

Provisions in the Police and Fire collective bargaining agreements allow for distributions received from the State to be used annually to reduce the Unfunded Actuarial Accrued Liability (UAAL) of their respective plans. It is anticipated that this will further reduce the City's pension fund contribution.

Changes in budgeted positions are detailed in the Personnel Recap on page A - 46. There are 238 full time and 119 part time/seasonal positions budgeted in FY 2025.

¹. Includes \$548,362 in State pass-through funding for Police & Fire Plans as required by Chapter 175 & 185 of Florida Statutes

². Full Time Equivalent. An FTE is 2,080 hours

American Rescue Plan Act (ARPA)

The FY2025 budget includes appropriations for a portion of the \$5.8M allocated to the City in federal funding from the latest COVID-19 stimulus package - the American Rescue Plan Act (ARPA) of 2021. Within the ARPA, the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) provides funding for states, municipalities, counties, tribes, and territories, including \$130 billion for local governments split evenly between municipalities and counties. Eligible projects for ARPA funding will be considered and funds will be appropriated accordingly. In the FY2025 budget, \$1,300,000 of ARPA funds has been budgeted towards the remodel of Bicentennial Park, and any remaining funds will be used to finalize construction of the new City Hall. Federal regulations require the City to fully obligate all ARPA funds prior to December 31, 2024.

General Fund

FY 2025 revenues for the General Fund are projected to be \$50,064,527. The largest single component of this revenue is ad valorem (property) taxes which are \$17,763,105, and is 35.5% of the projected General Fund revenues. The tentative rate of 6.1644, was used to create this budget. The "roll back rate" is 5.6945. Revenue from property taxes will be used to fund the needs of the General Fund to include increased operating costs, capital replacements, and maintain reserves.

The replacement of aging infrastructure facilities is a top priority. The demolition of the old City Hall was completed at the end of FY2022. Construction of a new City Hall and a Centennial Square (CRA funded) are included in the FY2024 and FY2025 budget, with construction scheduled to complete in FY2025. These construction projects form the "municipal complex facility project" which was put on hold in FY2020 due to the financial impact of COVID-19. A time schedule for the replacement of Fire Station 50 in the north end of town remains under evaluation.

Gross taxable property values have risen 9.4% over last year's values. Taxable values increased in 2024 due to a strong recovery in the real estate market and completion of some redevelopment projects.

In FY 2024 ad valorem collections are estimated at \$16,413,910 and \$17,763,105 is projected for FY 2025. Although the projected revenue in FY 2025 is \$1,349,195 more than that of FY 2024, a cumulative revenue loss associated with the Great Recession occurred between FY 2007 and FY 2016 and totaled over \$5.1M. Beginning in FY 2017, through a combination of rising property values and increased millage rates, the gap on the revenue losses began to narrow. However, adjusting for inflation, the revenue loss experienced between 2007 and 2016 continues to impact and staff has addressed this by cutting or deferring some projects, eliminating positions, and making focused reductions in expenditure accounts. These reductions are partially offset by rising direct and indirect costs. Additional losses were experienced during FY2020 and FY2021 during the COVID epidemic. Subsequent to that event, operating costs have been rapidly rising.

Total General Fund proposed expenditures for FY 2025 are \$56,052,281. This figure includes the \$18,423,495 budgeted for capital outlays. Capital items for FY 2025 have been budgeted as outlined in the Capital Program (Section G).

Confiscated Property Fund

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

Community Redevelopment Agency Fund (CRA)

The CRA was established by voter approval in January 2008. The special revenue fund was established in FY 2011 in anticipation of Brevard County formerly accepting the CRA. The CRA is funded with tax increment millage in FY 2025. Repayment of advances from the General Fund to the CRA from FY 2011 to FY 2013 were paid in full in FY 2021. The CRA requires extensive planning from an administration standpoint because some ad valorem monies normally spent for general purposes are restricted to CRA expenditures only.

The \$5.2M Downtown Parking Garage opened in May 2019. The three-story garage has 241 parking spaces, restrooms, beach showers, an elevator, water fountains, a visitor information area, an electric vehicle charging station, and a solar-powered trash compactor. The CRA budget includes a division which appropriates funds for the Downtown Parking Garage.

Funds are appropriated in the CRA FY 2024 and 2025 budget for design fees and construction for Centennial Square and the wash through area of the new municipal complex.

Details of the CRA and Downtown Garage budget are included in Section C. Details of financing of the garage are included in Section H.

Building Permits Fund

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

Capital Improvements Projects Fund

This Fund is used to account for major governmental fund projects that are deemed best tracked separately from other capital projects. Funding for design and engineering and construction of the new municipal complex are included in the FY 2025 Capital Improvements Project Fund budget. Details are included in Sections C and G.

Utilities System Fund

FY 2025 Utilities System revenue is projected at \$21,178,738. The amount budgeted for operating expenditures is \$5,047,944. The expenditures amount includes capital expenditures of \$16,852,650 attributable to the facilities upgrades discussed in the following paragraph. The budget includes the required annual debt service on Revenue Refunding Note, Series 2014B, Refunding Revenue Bonds, Series 2020, and two State revolving loans. Proceeds from these loans were used to acquire capital items related to the facilities upgrade and sewer system rehabilitation. Additional upgrades are outlined in the Capital Program (Section H) for FY 2025.

Over the next few years, debt service obligations and capital outlays are scheduled in order to fund capital projects that are required to continue to comply with increased Federal discharge standards. Based on the results of the 2023 Utility Rate Assessment, Resolution 2023 - 06 was approved 05/04/2023 to increase rates by 20% in FY2024, and by 20% in FY2025 and FY2026. These increases are to cover the increased operating costs, and over \$27 million in capital equipment and capital projects needing to be completed over the next five years. Many major equipment units at the sewer plant have been replaced over the past six years. Loan repayments for the most recent project upgrades began in FY 2021. Additional equipment and system upgrades are shown in Section G. Capital appropriations and grant funding will finance these new project upgrades.

Stormwater Fund

Total receipts for the Stormwater Fund are projected to be \$3,078,090 in FY 2025. Most receipts are in the form of user fees in accordance with the Stormwater Rate Review, most recently completed in 2024. Following completion of the rate review in FY 2024, the City Commission approved two increases in the Stormwater rates - one in FY2024 and the other in FY2025. Even with a rate increase, it may be necessary to secure funds from grants or loans in order to accomplish the large capital projects recommended in the nearly complete updated Stormwater Master Plan and scheduled over the next five (5) years. Amounts budgeted for operating and capital expenditures are \$3,702,533. This figure includes \$1,391,000 budgeted for capital outlays. Capital items for FY 2025 have been budgeted as outlined in the Capital Program (Section G). As a result of several years with no rate increases, the Stormwater Fund is estimated to end FY2024 and FY2025 with negative reserve balances. The completion of the rate study, and the new rate increases, in addition to using grants and loans to fund capital projects, is anticipated to address this issue in future years.

Internal Service Fund

The healthcare fund is an internal service fund that is newly established in the FY2024 budget. The purpose for this fund is to internally track the City's costs of providing health care services to all current and separated employees, including expenses budgeted for the cost of services to provide COBRA coverage for separated employees.

Acknowledgments

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

Awards

We are very proud that this past year, the FY 2022 Annual Comprehensive Financial Report (ACFR) received the Certificate of Achievement from the Government Finance Officers Association (GFOA) for the 42st year and the FY 2024 budget document received the Distinguished Budget Presentation Award from GFOA for the 23nd time. These and other accomplishments indicate the capabilities and professionalism of the Finance Department.

Conclusion

Although significant improvements in the financial health of operating and reserve funds have been made to recover from the economic downturn that affected the City several years ago, and the City continues to address challenges as related to the global COVID-19 pandemic, the City has also experienced some positive economic growth, especially in the housing market. There are several large re-development projects currently underway. Some challenges which the City is continuing to face in FY2025 are increased materials costs and increased service and utility costs. Price increases can happen rapidly and have been difficult to plan/budget for. Additionally, the City of Cocoa Beach continues to manage the high cost of approximately 2.4 million tourists and the need for large public safety departments to maintain safety for citizens and visitors. The budget reflects the City's philosophy to remain fiscally conservative during this uncertain time. Much is being accomplished during what is being billed as the "new normal". The FY2025 budget addresses the construction of a new municipal complex; dredging of the canals; improvements to the sewer and stormwater systems; paving of roads, improvements to recreational amenities and wage requirement mandates. Even though the current economic conditions present some challenges, the City continues forward in a positive direction so that the services and features that make Cocoa Beach so nice are preserved for generations to come.



Wayne Carragino

City Manager



Patrisha Draycott, CGFO

Chief Financial Officer

Economic Conditions

Economic Conditions

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

The financial condition and economic vitality of the area are influenced by the activities at Patrick Space Force Base, previously known as Patrick Air Force Base to the south, and the Kennedy Space Center and Port Canaveral to the north. Space Force Base is one of the area's major employers, and any reduction in operations at that facility would certainly have a negative impact on the community. With the record-breaking number of launches from SpaceX and the revival of NASA, Kennedy Space Center has certainly done its part in boosting the local economy.

The emergence of the Cruise industry in Port Canaveral has generated a positive economic impact on Brevard County. With numerous top cruise companies stationed at the port, tourists have been traveling from all around the world to travel from Port Canaveral. Port Canaveral is the world's second busiest cruise port. They had a record 7.3 million cruise passengers in 2024, which in return has the local economy smiling from cheek to cheek. To keep up with the high demand for cruising, a new cruise terminal will be built and fully operational in the next few years. This new terminal will provide significant cost savings and operational flexibility while retaining the top cruise lines. Continuing growth of the Cruise industry will allow for the local economy to reap the benefits.

Space Coast tourism has continued at a record pace in FY 2024. The City's economy is highly dependent on tourists and retirees, which is a mixed blessing for the City. Tourism benefits local business, but also requires additional public safety resources and adds to more traffic and congestion on the roadways. Likewise, while retirees add stability to residential neighborhoods, they also require more emergency response capabilities and more recreational amenities than younger population groups. In addition, many retirees stay in Cocoa Beach on a seasonal basis using services and facilities, but don't count towards the official population. For all these reasons, the City needs staffing and facilities larger than cities of similar permanent population. Although the City itself generates sales tax and gasoline tax revenue sufficient to meet the needs, the State returns these funds to the City based on permanent population, not on the basis of these revenues generated within the City. Our Tourist Development Organization is directing capital funding for projects within Cocoa Beach that will certainly be quality of life improvements; however, with most of the tourist tax collected in Cocoa Beach and the two million visitors annually, there is certainly justification to receive funding for public safety impacts if State Statutes can be amended.

The financial position of the City has remained secure, with a strong and stable economic base. Property values remain among the highest in Brevard County and the City enjoys a steady population base. However, the City's land area is almost totally developed and future revenue growth will only occur through redevelopment of existing properties. The City is faced with the challenge of deciding how to manage this future redevelopment and with determining the strategies that are appropriate for the community. The previously mentioned redevelopment districts are beginning to pay dividends as three major projects are due to initiate construction during a time span of September 2024 until mid-2026. These projects alone have the potential of increasing the tax base of the City by as much as \$750 million dollars. Ad Valorem collections continued to increase in 2024, up 9.4% from the previous year. We anticipate the continuance of this positive trend for the next 5-7 years.

Demographics, Cultural & Planning Notes

Demographics

Cocoa Beach is both a residential community and a tourist destination. The base population is 11,356¹ but the count increases to about 30,000 during the peak tourist season when hotels, motels, timeshares and condominium rentals are full. There are over 5,700 hotel and motel rooms available. The City is also the destination for another 2.4 million day visitors per year. An economic impact of tourism study published in 2012 determined that over \$500 million per year is spent directly within the City by all types of visitors on lodging, merchandise, food and beverages. Factoring in the indirect spin-off (establishments paying employees and buying goods and services) results in a total regional impact of about \$1 billion dollars per year.

The top ten taxpayers comprise over six (6.52%) percent of the City's total taxable assessed values. Most of the top ten (10) taxpayers are in the tourist hospitality/retail business.

Principal Property Tax Payers

Taxpayer	FY 2022 Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Hilton (1550 North Atlantic)	\$ 36,719,820	1	1.39%
Doubletree Hotel (2080 North Atlantic)			
Ocean Partners Hospitality 5500 North Group (Days inn/Best Western)	\$ 30,138,390	3	1.14%
Westgate Resorts LTD & Pier (Walkula)	\$ 14,380,290	4	0.54%
Cocoa Beach Hospitality LLC (Quality Inn)	\$ 12,809,260	5	0.48%
Discovery Resort Inc.	\$ 10,075,000	6	0.38%
Ron Jon Surf Shop of Florida Inc.	\$ 9,596,810	7	0.36%
Cocoa Beach Surf Company	\$ 9,120,710	8	0.35%
Branch Cornerstone Plaza Assoc. LP	\$ 8,157,090	9	0.31%
Northport Inc.	\$ 7,861,770	10	0.30%
TOTALS:	\$ 163,244,260		6.52%

Source: FY 2023 Annual Comprehensive Financial Report (ACFR), page 128

Demographics, Cultural & Planning Notes

The number of permanent residents who are employed number about 5,028 or about 42% of the population. Almost all residents employed (97%) are high school graduates or higher; about 44% hold a Bachelor’s Degree or higher. The largest private ownership within the City is the professional and business services sector (20.5%) followed by the leisure and hospitality sector (19.8%)². The hospitality businesses typically offer lower pay and must draw workers from less affluent areas.

Most residents work outside the City. Although the exact number of employees per employer is no longer available beginning in 2016. The top ten (10) employers in Brevard County make up a significant percent of the total 277,800 Brevard County employment as shown below. There are no City figures available.

Employer	Employees	Percentage of Total County Employment
School Board of Brevard County	9,000-9,999	4.01%-4.46%
Health First Medical Group	7,000-7,999	3.57%-4.01%
L3Harris Technologies Inc.	7,000-7,999	2.68%-3.12%
Publix Super Market Inc.	3,000-3,999	1.34%-1.78%
Northrop Grumman Corporation	3,000-3,999	.89%-1.34%
Wal-Mart Associates Inc.	3,000-3,999	.89%-1.34%
Brevard County Board of County Commissioners	2,000-2,999	.89%-1.34%
Blue Orgin Florida LLC	2,000-2,999	.89%-1.34%
National Aeronautics SPC Admin.	2,000-2,999	.45%-.89%
Florida Institute of Technology Inc.	1,000-1,999	.45%-.89%

Source: FY 2023 ACFR page 134

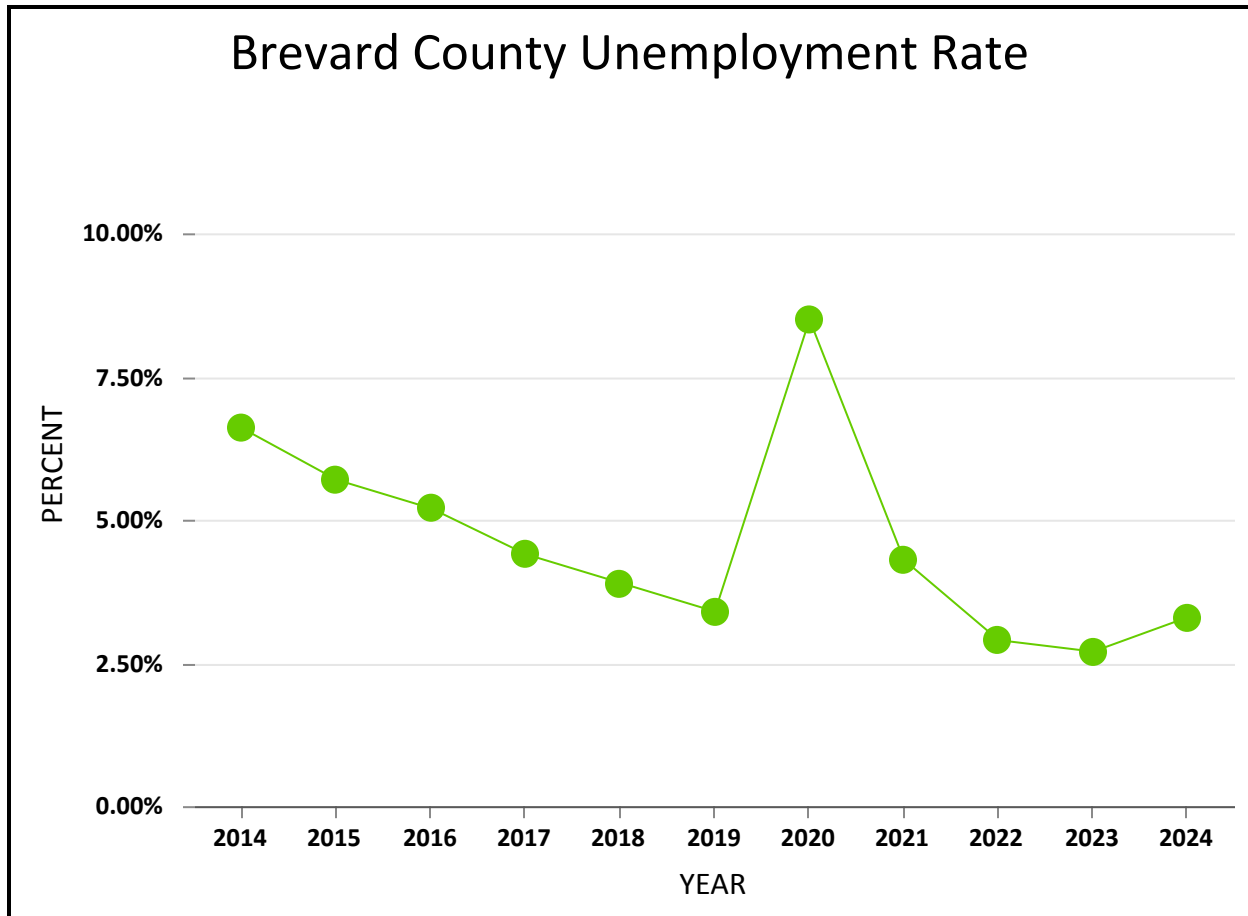
Aside from the Brevard County Schools several employers support the space industry and other U.S. government entities. The Brevard County Government and the medical industry support the growing number of retirees³ living here or moving to the area as the baby boomers⁴ retire.

². Community Data Cocoa Beach ; Economic Development Commission of Florida’s Space Coast (EDC)

³. Thirty-five (35%) percent of the 2020 Brevard County population is over 65 years of age; EDC

⁴. Baby boomers are those born between 1946 and 1964.

Demographics, Cultural & Planning Notes



The graph above shows the unemployment rate for 2024 at 3.3% indicating the progressive recovery effects of an unprecedented shutdown of the economy due to COVID-19 in spring of 2020.⁶ Much improvement has been realized since last spring when the unemployment rate was over 13% for a time. We hope this improvement will continue as economic recovery resumes.

The Kennedy Space Center as mentioned above is both a tourist attraction and a major employment center, with several space and defense contractors located there, which in turn, are supported by numerous local suppliers and support services. Private sector space companies (SpaceX, United Launch Alliance and Blue Origin) have been increasing their presence at KSC. In May 2020, SpaceX became the first private company to successfully send two NASA astronauts to the International Space Station (ISS). Since then, the number of annual launches have increased, with an estimate of up to 120 launches in 2025. The success of new job creation from the private sector programs is a positive factor that continues to develop. The table on the preceding page shows the major companies and jobs that might be affected.

6. As shown in the Florida Research and Economic Database (FRED), Unemployment rate as of June 2023
<https://fred.stlouisfed.org/series/FLBREV3URN>

Demographics, Cultural & Planning Notes

Cultural Notes

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

There are 12.8 square miles of water area within the City limits. Many residents and visitors enjoy the ocean beaches, boating, kayaking and observation of a large variety of indigenous species of plants and animal wildlife in the area due to its weather conditions and location between the ocean and river. For over fifty (50) years, residents and visitors have enjoyed the annual Ron Jon Easter Surfing Festival which is a four (4) day event.

Cultural activities are also prevalent in the City. The City is host to the Cocoa Beach Art Festival. Cocoa Beach is home to the Surfside Playhouse where local actors perform in popular plays on a year-round basis.

Planning Notes

The City has a formal Comprehensive Plan which lists, in an organized manner, the land development goals and objectives of the City.

The 2025 Comprehensive Plan was submitted to the State Department of Economic Opportunity (DEO), and all requisite State Offices and Agencies, where it received final approval in October of 2015 to serve as the City’s master planning document. The Comprehensive Plan is required to be updated every ten years or as land development activities warrant.

In July of 2016, the American Planning Association (APA), Florida Chapter, notified the City of Cocoa Beach that the 2025 Comprehensive Plan had been selected as the winner of the “Award of Excellence” for the Comprehensive Plan for the Statewide Small Jurisdiction Category. In 2018, the City updated the Comprehensive Plan to accommodate the implementation of a form-based land development code for four (4) defined redevelopment areas within the City and again in 2019 to incorporate the changes on measuring building height that resulted from the November 2018 referendum. The previously mentioned redevelopment areas are delineated to define those portions of the City that can benefit from well-guided redevelopment and enhanced non-residential development while, at the same time, protect the character of the City’s primarily single-family residential neighborhoods.

The efforts of the last four years to amend the City’s Comprehensive Plan and the Land Development Code are beginning to have the desired effect, especially in the Redevelopment Districts. Planned developments, mixed-use buildings, and site redevelopment projects are in the process of approvals. Some have received approval and a few are under construction. Long vacant parcels are seeing renewed interest as a result of the development regulation amendments, coupled with the right economic climate.

More emphasis is being placed on stormwater management for all new and redevelopment projects and Low Impact Design (LID) principles are being encouraged.

Demographics, Cultural & Planning Notes

The City's Comprehensive Plan, Budget, Annual Comprehensive Financial Report (ACFR), and other management plans are posted to the City's website: <http://www.cityofcocoabeach.com>. The Commission first formally adopted the City of Cocoa Beach Strategic Plan by Resolution in Fiscal Year 2015. The City of Cocoa Beach Strategic Plan has been revised and newly adopted in Fiscal Year 2023. The Plan is updated annually and focuses on five enduring goals:

STRATEGIC PLAN GOALS

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

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

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

Within the Plan each goal is followed by the City's primary actions in that subject area for the foreseeable future. The goals should remain constant over time and should only be revised to reflect significant community changes or unanticipated events. A list of measurable actions with tasks helps us track progress toward the goals. Actions are generally identified to cover the five-year planning period from the date they are adopted or revised. Tasks are the steps needed to meet the action. Many tasks have been, and will continue to be, developed at the department and division level to align the entire organization with the goals and actions. All tasks will have behind them the requisite authorization and funding prior to their execution.

Long Range Financial Planning

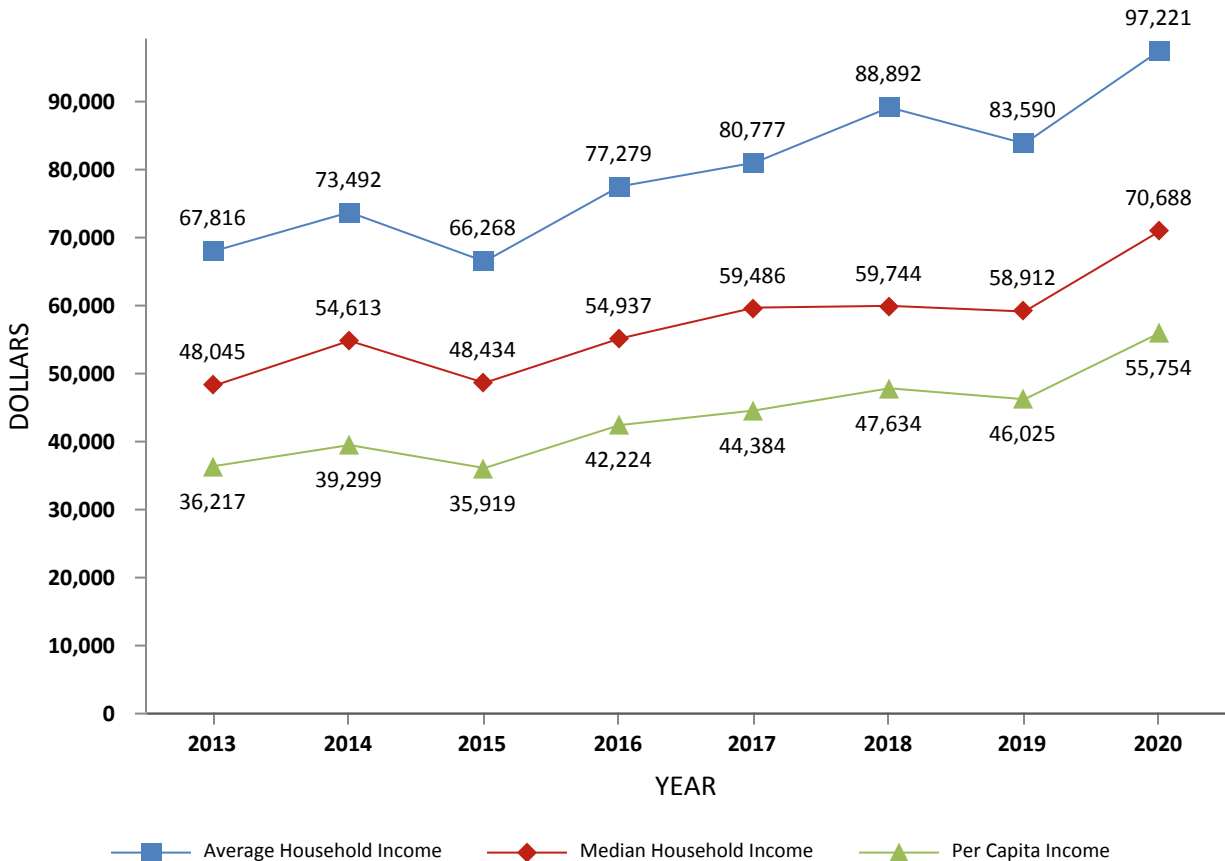
The City of Cocoa Beach's long-range planning process evaluates the long-term sustainability and the balance between the potential spending needs and projected revenue. Known variables that impact The City of Cocoa Beach currently are the limitations in growth opportunities, redevelopment projects, and factors related from COVID-19.

The City is addressing these variables by continuing to follow its Strategic Plan. The enduring goals of the Strategic Plan, along with the specific actions and tasks supporting them, will move the City toward its vision of the future.

Demographics, Cultural & Planning Notes

The City is home to a sizable retiree population. The median age of the residents is 59.2 years, with thirty-six percent (36%), (i.e. 4,132 residents) over age 65. Income levels are shown below⁷.

INCOME - CITY OF COCOA BEACH



Retirees with military and/or aerospace company pensions supplemented by Social Security were somewhat insulated from the economic downturn in Brevard County. Macroeconomic data⁸ also shows significant numbers of baby boomers are financially unprepared for retirement. The recession reduced home and portfolio values of this group just as their retirements were beginning. This, in turn, coupled with rising property insurance costs, has contributed to the rising anti-tax sentiments.

In fact, the actual state and local tax burden⁹ per capita for Florida is moderate (ranked 34); the business climate index very favorable (4th) and state revenues per capita are the lowest (50th) in the nation. The median household income for the U.S. as a whole was \$ 70,784.¹⁰ By this standard, Cocoa Beach households are on par with their national counterparts.

All of these economic elements will factor into the challenges the City faces as it strives to maintain existing service levels.

⁷ Space Coast Economic Development Council (EDC). Data only available through 2020.

⁹ Tax Foundation, *2019 Facts & Figures* Sources: For income data: Sentier Research, LLC estimates of annual household income derived from the monthly Current Population Survey (CPS) conducted by the U.S. Census Bureau; for labor force data: the U.S. Bureau of Labor Statistics.

¹⁰ Source: U.S. Census Bureau; www.census.gov : American Community Survey 5-Year Estimates

Financial Structure

Overview

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

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

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

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

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

CRA Fund was established in FY 2011 to capture interim CRA costs. The voters approved the CRA in January 2008. Brevard County formally approved the CRA plan in early 2012. Budgeting for this fund began in FY 2012. The first tax increment millage revenue was received in FY 2014 and continues. Repayment of advances made to the CRA fund from the General Fund from 2011 to 2013 were paid in full in FY 2021. With the opening of the Downtown Parking Garage within the CRA in FY 2019, a CRA Garage division was established within the CRA Fund to account for all financial activity associated with the Garage.

Building Permits Fund was established in FY2022 to account for those fees which "shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code." Florida Statute 553.80. This special revenue fund is established for more accurately accounting of fees and uses for enforcing the Florida Building Code.

Capital Improvements Project Fund was re-established in FY 2020 to capture major General Fund projects that are deemed best tracked separately from other capital projects. The design, engineering, and construction fees for a new City Hall and new City Hall parking garage are budgeted in this fund.

Financial Structure

Proprietary Funds: Proprietary Funds consist of two (2) categories, Enterprise Funds and Internal Service Funds. The City does not use Internal Service Funds. The City's funds in this group are described below:

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

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

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

Internal Service Fund: The healthcare fund is an internal service fund that is newly established in FY2024. The purpose for this fund is to internally track the City's costs of providing health care services to all current and separated employees. The expenses budgeted in this fund will be the cost of services to provide COBRA coverage for separated employees.

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

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

General Employees' Pension Trust Fund
Police Employees' Pension Trust Fund
Fire Employees' Pension Trust Fund
OPEB¹¹ Trust Fund

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

Major Revenue Sources

The recurring major revenue source (about 35.5%) of the General Fund is ad valorem property taxes. As previously mentioned, FY 2025 shows an increase in the value of the property tax roll. Since the City is essentially fully developed, there is little potential for significant additions to the property tax roll and increases will come primarily from redevelopment and re-evaluations of existing properties. Taxable values declined over time due to the weakening of the real estate market during the recession and have only started trending back upwards in recent years. In addition, in 2008 the voters passed a referendum which increased homestead exemptions.

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

¹¹ OPEB means Other Post Employment Benefits. See the FY 2023 ACFR pages 102-106 for a complete explanation.

Financial Structure

Rates for the Golf Course were restructured in FY 2016 in accordance with recommendations made by the National Golf Foundation and the adoption of Resolution 2015-34 . Rates were again updated in FY 2018 with the adoption of Resolution 2018-05 to add for flexibility to meet operational and capital equipment replacement funding needs. Additionally, rates were again updated with the adoption of Resolution 2023-06.

For the enterprise funds, the major revenue sources are user fees. These have historically been increased to handle the increased costs of operations, debt service and capital requirements. However, the City makes every effort to keep such increases to a minimum.

The Utility Fund currently is working on a new Rate Assessment Study , which was completed in FY2023. New rates were set in accordance with operational, debt and capital funding needs effective October 2024. The FY 2025 budget does include a rate increase.

Stormwater System Rate Review was completed in FY2024. A multi-year project to update the Stormwater Master Plan is nearly complete and results will determine next the required rate adjustment. New rates were set in accordance with operational, debt and capital funding needs in 2024. The FY 2025 budget does include a rate increase.

Major Stormwater Fund capital projects were previously funded by the long-term loan made in 2007 from the Utilities Capital Replacement Fund. The department received grant and SRF loan proceeds for the Minutemen Stormwater & Streetscape Improvement Project which was completed in FY 2018. Grants for Stormwater projects are reimbursable cost grants, meaning that eligible costs are incurred “up front” and reimbursements lag these expenditures by several months.

Financial Structure

FUND RELATIONSHIP CHART

All Funds Listed Below Are Considered Major Funds for The City of Cocoa Beach

General Fund (001)	Special Revenue Funds	Enterprise Funds	Internal Service Funds
<ul style="list-style-type: none">•Commissioners•City Attorney•City Manager•Personnel/Risk Management•City Clerk•Finance•Finance/Metered Parking•Information Technology•Economic Development•Police•Beach Rangers•Parking & Code Enforcement•Communications•Fire•Emergency Medical Services•Community Paramedic Program•Public Works•Development Services - Planning & Zoning•Leisure Services•Non-Departmental	<ul style="list-style-type: none">•Community Redevelopment Agency (125)<ul style="list-style-type: none">•Downtown Parking Garage•Community Redevelopment Projects •Building Permits Funds (136) •Capital Projects Fund (310)<ul style="list-style-type: none">•City Hall Facility Construction•City Hall Facility Parking Garage	<ul style="list-style-type: none">• Utilities System Fund (431) •Stormwater Fund (441)	<ul style="list-style-type: none">•Health Care Fund (525)

Budget Calendar

Activity	Date
Review what is new for budget preparation and distribute budget manuals. Send budget input materials to the Commission.	February 29, 2024
Refresher/new user training on the Naviline Budget Module	As needed
CIP Budget Meetings with Departments	March 25, 2024- April 19, 2024
CIP Budget Workshop with Commission	April 23, 2024
Operational Meetings With Departments	May 1, 2024- May 31, 2024
Deadline for Input:	
<ul style="list-style-type: none"> • Requested Budgets (Operating and 5 Year CIP-Naviline) • Operating Statistics • Performance Measures 	April 26, 2024
City Commission Vote on Proposed Millage	July 16, 2024
First Public Hearing and Vote to Approve Tentative Millage & Budget	September 4, 2024
Second Public Hearing and Vote to Approve Final Millage & Budget	September 19, 2024

BREVARD COUNTY SCHOOL BOARD

First Hearing - July 25, 2024 5:30pm

Final Hearing - September 5, 2024 5:30pm

BREVARD COUNTY BOARD OF COMMISSIONERS

First Hearing - September 10, 2024 5:30pm

Final Hearing - September 24, 2024 5:30pm

1. To schedule budget refresher/new user training or problem resolution on an individual basis, call Patrisha Draycott at 321 868-3369.

Budget Overview

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

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

Budget Process

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

The annual budget process began in February for the fiscal year 2025 budget. Comprehensive working drafts of the five-year capital improvement budget and the annual operating budget were developed. The Five-Year Capital Improvement Program (CIP) is presented with the operating budget, and public workshops are conducted on the budget recommendations during the months of July and August. The final budget is adopted during September after two public hearings in accordance with Florida Statute 200.065, the Truth-in-Millage (TRIM) law.

Budget Adjustments

Departments may not exceed the total appropriated without approval of a budget amendment by the City Manager. The City Manager may also approve transfers within a department's accounts and/or authorize adjustments to re-classify items to the proper account codes and to account for loans, merchandise for resale, reimbursements, gifts, grants or donations.

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

Budget Overview

Budget Policies and Goals

An annual budget is prepared for the operating funds, as described above. Generally, the City desires to live within its means by keeping on-going operating costs below on-going operating revenues. However, it is a recurring challenge to provide sufficient funding for proper maintenance and repair, and to provide a competitive employee compensation and benefits package. The City also hopes to maintain sufficient cash reserves to deal with disasters or unanticipated events. The City's long-term debt is used to finance long-lived assets. Capital items such as equipment units are generally not financed unless there is an economic advantage by doing so. The City understands that appropriations required for debt service payments reduce amounts available for operations and maintenance. Likewise, it is aware that while timely capital replacements can reduce costs, additional equipment and facilities will result in increased operation and maintenance expense.

Always of concern is the City's ad valorem tax rate. Without the potential for any substantial new development, the question of how the City will be able to address necessary increases in operating and maintenance costs in the future is one issue that must be considered during the budget process. The largest single source of funding for the General Fund budget is revenue from ad valorem taxes, so growth in that revenue source is essential. It is critical that on-going revenues be high enough and that control of operating and maintenance (O&M) costs be adequate to also provide funds for capital items. It may be more difficult in the future to fund capital items as the margin between revenue and O&M costs narrows. The millage rate adopted in FY 2025 provides 8.8% more ad valorem revenue than FY 2024. Revenue collected as a result of the increase will be used for expenditures associated with capital replacements and to cover operating costs that are increasing due to the current economic climate.

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

Budget Overview

Basis for Budgeting

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

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

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

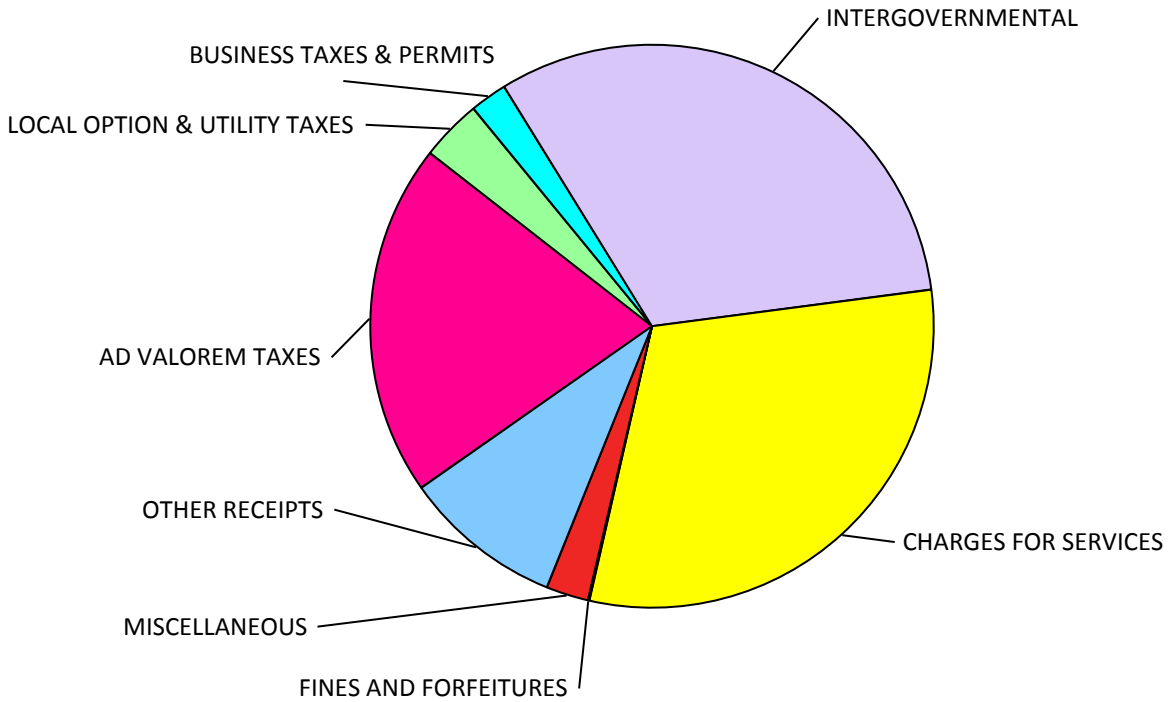
The ACFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

Budget Overview

Revenue by Source

The graph below shows our current revenue picture by revenue source. The chief revenue sources are charges for services (31%) and property taxes (26%). The remaining (43%) percent consists of sources such as one-time loan proceeds, state shared revenue, grants, and fines.

Revenue by Source - All Funds

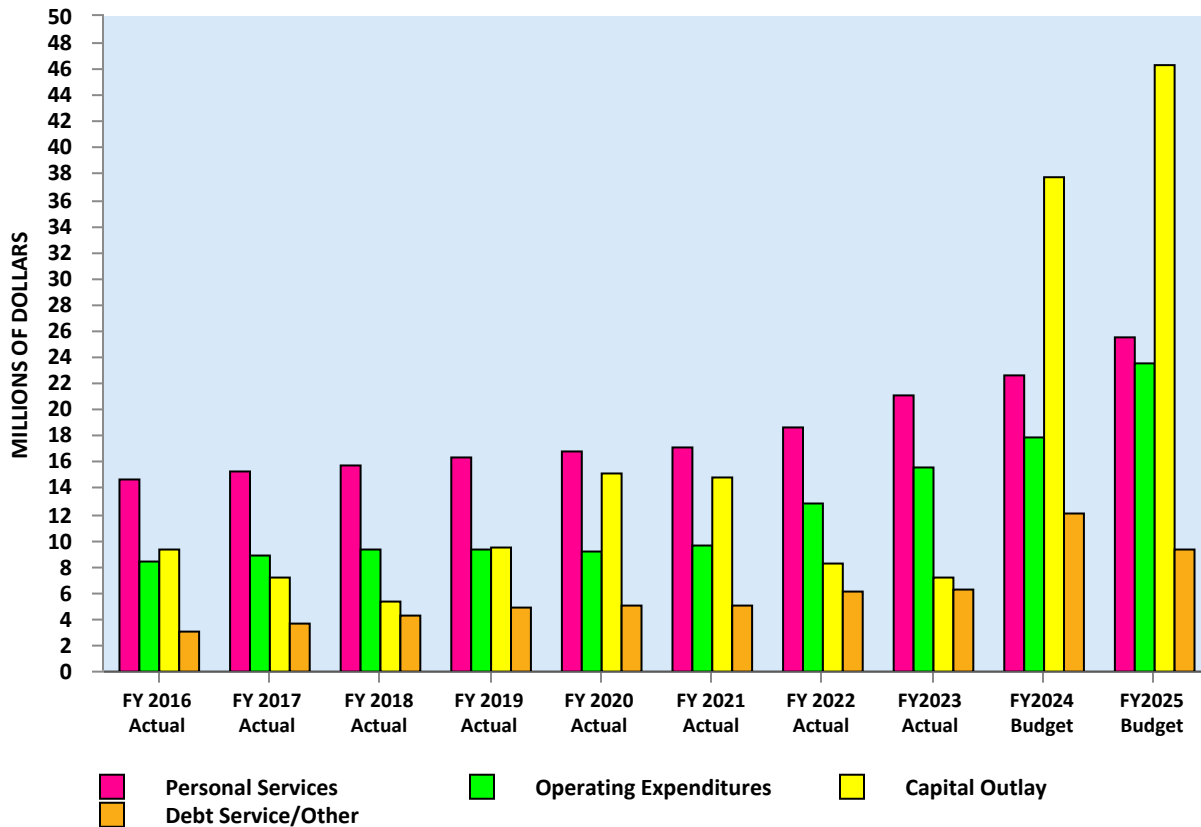


REVENUE BY SOURCE - ALL FUNDS (EXCLUDING FUNDS FORWARD)

AD VALOREM TAXES	17,763,105	20.3 %
LOCAL OPTION & UTILITY TAXES	3,073,443	3.5 %
BUSINESS TAXES & PERMITS	1,876,483	2.1 %
INTERGOVERNMENTAL	27,765,974	31.7 %
CHARGES FOR SERVICES	26,848,022	30.7 %
FINES AND FORFEITURES	69,450	0.1 %
MISCELLANEOUS	2,135,004	2.4 %
OTHER RECEIPTS	8,037,151	9.2 %
TOTAL	87,568,632	100.0 %

Budget Overview

EXPENDITURES - 10 Year Trend - ALL FUNDS



Major trends are as follows:

Personnel Services

Gradually rising to avoid wage compression and address the new minimum wage requirement of \$15.00 per hour by September 30, 2026. Employee reductions that were made during the Great Recession are partially offset by increased benefit costs and staffing for critical functions.

Operating Expenditures

Gradually rising; increasing technical support costs and increases in materials costs are primary factors.

Capital Outlay

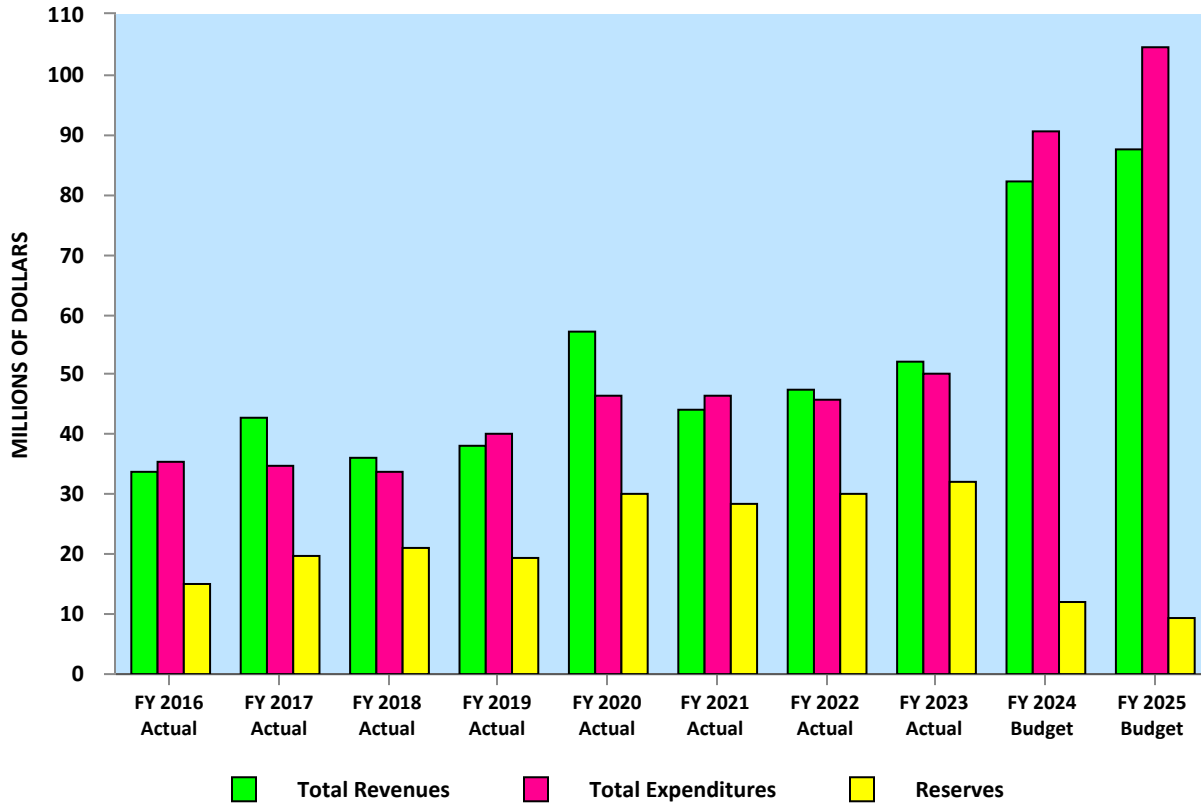
Reduction achieved in previous years by project & equipment replacement deferrals; spike caused by appropriations for costs associated with dredging and capping project (100% grant funded), construction of new municipal facilities, and road improvement projects.

Debt Service/Other

Debt has gradually risen in recent years to facilitate funding for critical infrastructure projects. Debt for construction of the new fire station and sewer plant facilities infrastructure upgrades began in FY 2014. Payments for the State Revolving Fund (SRF) Loans for the Sewer System Rehab began in FY 2017. Minutemen Streetscape and the Downtown Parking Garage loan payments began in FY 2018. Debt service for the new police station facility began in FY 2020. Payments for the most recent SRF loan for Water Reclamation Facilities upgrades began in FY 2021. Payments for the new City Hall begin in FY2025.

Budget Overview

SUMMARY REVENUES & EXPENDITURES 10 Year Trend - ALL FUNDS



Major trends are as follows:

Total Revenues Some Operating revenues are trending upward, while others are flat or reduced.

Total Expenditures Trend is up somewhat due to increased costs for personnel services, and materials. Spike is due to the increased capital projects in FY 2025 specifically the golf course dredging/capping project, City Hall facility, road replacement & repair projects, sewer system slip lining and other sewer system improvements, and stormwater improvements.

Reserves Reserves decreased in FY2025 due to increased operating costs, market adjustments to salaries, and increased costs of tourism. Trend has been decreasing over the past three years due to increased operating costs and large capital projects.

MILLAGE OVERVIEW

MILLAGE RESOLUTION

MILLAGE SUMMARY

RESOLUTION NO. 2024 - 21

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH OF BREVARD COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE APPROPRIATIONS TO BE PAID OUT OF THE GENERAL FUND DURING THE FISCAL YEAR 2025 OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Cocoa Beach of Brevard County, Florida, on September 19, 2024 adopted Fiscal Year 2025 Final Millage Rates following a public hearing as required by Florida statute 200.065.

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

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Cocoa Beach, Brevard County has been certified by the Brevard County Tax Appraiser to the City of Cocoa Beach as \$ 3,163,060,384.

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

1. The FY 2025 operating millage rate is 6.1644 mills, which is greater than the rolled-back rate of 5.6945 mills by 8.25%.
2. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 19th day of September 2024.


Upon Motion by Commissioner Williams and Seconded by Commissioner Woulas this Resolution was duly adopted at a Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 19th day of September 2024.

Ayes: 4
Nays: 1

Absent and Abstaining: 1

ATTEST:


Karin Grooms
City Clerk


Keith Capizzi,
Mayor-Commissioner

Millage Summary

Definitions

Millage

The rate used in the calculation of property taxes. One mil equals \$1 per \$1,000 of taxable value. A millage of 6.1644 is equal to approximately \$6.16 for each \$1,000 of taxable value on real property.

Rolled-Back Rate

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

Assessed Value

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

Taxable Value

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

Gross Taxable Value

The total taxable value of all property within City limits. The FY 2025 budget assumes the current year adjusted taxable value of real property in the City of Cocoa Beach will be \$3,163,060,384. The final gross taxable value for the prior (FY 2024) budget year was \$2,900,316,082. This is a 9.4% increase in valuation.

Fiscal Year 2025 Millage Assessment

The millage for Fiscal Year 2025 contains an operating millage, but no restricted millage.

Operating Millage

In Fiscal Year 2025 the City millage rate is 6.1644 which equates to \$ 6.16 per \$1,000 of taxable property value.

Restricted Millage

Eliminated in FY 2002

Limitation on Increases in Ad Valorem Tax Revenue - The City cannot increase ad valorem tax revenue for operating budgets in excess of the proposed 6.1644 mils in the current year without notification to each taxpayer in the jurisdiction by first class mail at the taxing authority's expense. State law places a cap of ten mils on the tax rate.

Millage Summary

Limitation on Increases to Assessed Value

Assessments on homestead properties cannot increase by more than three (3%) percent over the prior year or the percentage change in the consumer price index, whichever is less. This limit was enacted by amendment to the State Constitution effective January 1, 1995.

Excluding new construction, taxable values increased by 3.5% from the FY 2024 budget to the FY 2025 budget. The median listing home price in the City of Cocoa Beach has increased by over 10% in 2024*.

It is possible for Homesteaded properties to increase in taxable value due to Save Our Homes provisions, while Non-Homestead properties decrease in taxable value because of market conditions. This is called the recapture provision.

Fiscal Year	Taxable Value	Personal	New		Adjusted Taxable Value	Final Taxable Value**	Millage Rate
	Real Property for Operating Purposes	Property for Operating Purposes	Gross Taxable Value	Construction Taxable Value			
2016	1,528,428,150	44,389,202	1,572,817,352	3,875,580	1,568,941,772	1,462,050,879	4.9798
2017	1,651,383,595	44,356,979	1,695,740,574	7,726,440	1,688,014,134	1,570,025,655	4.9798
2018	1,790,137,425	45,689,227	1,835,826,652	3,666,242	1,832,160,410	1,689,173,910	5.4798
2019	1,926,013,887	47,699,982	1,973,713,869	2,355,548	1,971,358,321	1,834,321,456	5.7298
2020	2,046,878,881	50,724,415	2,097,603,296	11,191,720	2,086,411,576	2,018,543,186	5.7298
2021	2,141,432,855	55,389,524	2,196,822,379	8,596,439	2,188,225,940	2,107,856,272	5.8294
2022	2,268,681,405	56,692,892	2,325,374,297	3,521,533	2,321,852,764	2,199,480,742	5.9544
2023	2,578,000,669	64,058,126	2,642,058,795	15,102,070	2,626,956,725	2,327,019,290	6.1644
2024	2,829,124,650	71,789,114	2,900,913,764	10,107,337	2,890,806,427	2,641,996,242	6.1644
2025	3,087,249,981	75,810,403	3,163,060,384	10,463,504	3,148,669,984	2,900,316,082	6.1644

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

**Source: FY 2023 Annual Comprehensive Financial Report (ACFR), page 126

Final taxable value determined after Valuation Board rulings.

Prior to FY 2016, property tax revenue peaked in FY 2007 when taxable values were \$2,063,281,760. The cumulative revenue loss between FY 2007 and FY 2016 totaled over \$5.1M. Beginning in FY 2017, through a combination of rising property values and increased millage rates, the gap on the revenue losses began to narrow even though the purchasing power that otherwise would have been generated by collections could not be realized. Staff has addressed this loss by cutting or deferring some projects, eliminating positions and making focused reductions in expenditure accounts. However, these reductions are partially offset by rising direct and indirect costs.

To continue to regain the ad valorem revenue level attained prior to the Great Recession will require several years of rising property values and a willingness to absorb the increased taxes.

Direct & Overlapping Property Tax Rates

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

Fiscal Year	City Rate *	Brevard County	Brevard County Schools			Total Millage
			Operating	Capital Outlay	Other **	
2014	4.9798	5.4589	5.8390	1.5000	0.5230	18.3007
2015	4.9798	5.3047	5.7750	1.5000	0.4988	18.0583
2016	4.9798	5.3590	5.7700	1.5000	0.4445	18.0583
2017	5.4798	5.1512	5.4160	1.5000	0.4241	17.9711
2018	5.7298	4.9117	5.0680	1.5000	0.3952	17.6047
2019	5.7298	4.6700	4.8000	1.5000	0.3700	17.0698
2020	5.8294	4.5100	4.5900	1.5000	0.3500	16.7794
2021	5.9544	4.3500	4.4400	1.5000	0.3100	16.5100
2022	6.1644	4.2100	5.8500	1.5000	0.3000	18.0300
2023	6.1644	3.8500	4.0000	1.5000	0.2800	15.8000

Source: FY 2023 Annual Comprehensive Financial Report (ACFR), page 127

- Notes:
- * Fiscal Year rate applies to the prior calendar year tax assessments; e. g. FY 2024 millage applies to calendar year 2020 tax assessments. One mil equals \$1.00 per \$1,000 of taxable value. The tax rate on real property is based on \$1.00 per \$1,000 of assessed property value.
 - ** "Other" includes Florida Inland Navigation District (FIND) and St. John's River Water Management District (SJRWMD).

BUDGET OVERVIEW

BUDGET RESOLUTION

SUMMARIES OF SOURCES AND USES

CONSOLIDATED FINANCIAL OVERVIEW

TOTAL SOURCES AND USES - CHARTS

RESOLUTION NO. 2024 - 22

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCOA BEACH, BREVARD COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2025 OF THE CITY OF COCOA BEACH, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Commission of the City of Cocoa Beach, Florida has held the first of two public hearings on Wednesday, September 4, 2024 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Cocoa Beach for the Fiscal Year 2025 beginning October 1, 2024 and ending September 30, 2025; and,

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

WHEREAS, at the first public hearing the City Commission of the City of Cocoa Beach, Florida set forth the proposed expenditure appropriations and revenue estimates for the Fiscal Year 2025 operating budgets for all funds totaling \$ 123,248,506; and,

WHEREAS, the second public hearing was duly noticed, advertised and held on Thursday, September 19, 2024; and,

WHEREAS, the City of Cocoa Beach, Brevard County, Florida set forth the appropriations and revenue estimates for the Budgets for Fiscal Year 2025 in the amount of \$ 123,248,506 as shown in Exhibit A (attached).

Upon Motion by Commissioner Williams and Seconded by Commissioner Woulas this Resolution was duly adopted at a Meeting of the City Commission of the City of Cocoa Beach, Florida, held on the 19th day of September, 2024.

Ayes: 4
Nays: 1
Absent and Abstaining: —

ATTEST:


Karin Grooms
City Clerk


Keith Capizzi,
Mayor-Commissioner

**FISCAL YEAR 2025
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

GENERAL FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	17,341,468	—	—	—	—	—	17,341,468
REVENUE							
Ad Valorem Taxes	17,763,105	—	—	—	—	—	17,763,105
Local Option & Utility Taxes	3,073,443	—	—	—	—	—	3,073,443
Business Taxes & Permits	1,876,483	—	—	—	—	—	1,876,483
Intergovernmental	13,137,697	—	—	—	—	—	13,137,697
Charges For Services	10,402,986	—	—	—	—	—	10,402,986
Fines & Forfeitures	69,450	—	—	—	—	—	69,450
Miscellaneous	1,712,641	—	—	—	—	—	1,712,641
Other Receipts	2,028,722	—	—	—	—	—	2,028,722
Total Revenue	50,064,527	—	—	—	—	—	50,064,527
Total Sources	67,405,995	—	—	—	—	—	67,405,995
EXPENDITURES							
Commission	—	32,740	62,075	—	—	95,000	189,815
City Attorney	—	—	252,000	—	—	—	252,000
City Manager	—	597,160	45,855	—	—	3,500	646,515
Human Resources	—	387,835	105,463	—	—	—	493,298
City Clerk	—	269,975	77,780	—	—	—	347,755
Finance	—	1,002,175	153,710	—	—	—	1,155,885
Finance/Metered Parking	—	140,076	400,842	15,500	—	—	556,418
Information Technology	—	627,925	1,399,962	55,000	—	15,000	2,097,887
Police	—	6,049,085	382,372	170,826	—	—	6,602,283
Beach Rangers	—	115,950	7,371	—	—	—	123,321
Parking Enforcement	—	172,800	10,538	—	—	—	183,338
Communications	—	1,040,556	136,139	168,225	—	—	1,344,920
Fire	—	5,584,531	687,610	68,900	—	1,500	6,342,541
Emergency Medical Service	—	—	105,100	81,000	—	—	186,100
Community Paramedic Program	—	46,300	9,900	—	—	—	56,200
Public Works	—	2,372,875	5,191,525	14,461,966	—	—	22,026,366
Fleet	—	509,650	650,508	2,195,149	—	—	3,355,307
Development Services - Zoning	—	480,100	154,175	—	—	—	634,275
Code Enforcement Officers	—	188,550	19,300	—	—	—	207,850
Leisure Services	—	2,462,165	1,564,410	1,206,929	—	—	5,233,504
General Appropriations	—	9,000	1,797,737	—	1,534,966	675,000	4,016,703
Total Expenditures	—	22,089,448	13,214,372	18,423,495	1,534,966	790,000	56,052,281
Total Reserves	11,353,714	—	—	—	—	—	11,353,714
Total Uses	—	22,089,448	13,214,372	18,423,495	1,534,966	790,000	67,405,995

**FISCAL YEAR 2025
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

COMMUNITY REDEVELOPMENT AGENCY	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	1,930,039	—	—	—	—	—	1,930,039
REVENUE							
Intergovernmental	1,505,698	—	—	—	—	—	1,505,698
Charges for Services	461,000	—	—	—	—	—	461,000
Miscellaneous & Other Receipts	47,007	—	—	—	—	—	47,007
Debt Proceeds	—	—	—	—	—	—	—
Total Revenues	2,013,705	—	—	—	—	—	2,013,705
Total Sources	3,943,744	—	—	—	—	—	3,943,744
EXPENDITURES		53,475	277,271	39,030	397,750	1,514,592	2,282,118
RESERVES	1,661,626	—	—	—	—	—	1,661,626
Total Uses	—	53,475	277,271	39,030	397,750	1,514,592	3,943,744

BUILDING PERMITS FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	1,319,093	—	—	—	—	—	1,319,093
REVENUE							
Charges for Services	989,250	—	—	—	—	—	989,250
Miscellaneous	11,742	—	—	—	—	—	11,742
Total Revenues	1,000,992	—	—	—	—	—	1,000,992
Total Sources	2,320,085	—	—	—	—	—	2,320,085
EXPENDITURES		462,425	372,800	—	—	905,088	1,740,313
RESERVES	579,772	—	—	—	—	—	579,772
Total Uses	—	462,425	372,800	—	—	905,088	2,320,085

**FISCAL YEAR 2025
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

CAPITAL IMPROVEMENTS PROJECTS FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	4,871,213	—	—	—	—	—	4,871,213
REVENUE							
Intergovernmental	3,425,000	—	—	—	—	—	3,425,000
Miscellaneous & Other Receipts	500	—	—	—	—	—	500
Transfers	2,528,429	—	—	—	—	—	2,528,429
Debt Proceeds	—	—	—	—	—	—	—
Total Revenues	5,953,929	—	—	—	—	—	5,953,929
Total Sources	10,825,142	—	—	—	—	—	10,825,142
EXPENDITURES							
	—	—	140,000	9,558,911	—	—	9,698,911
RESERVES							
	1,126,231	—	—	—	—	—	1,126,231
Total Uses	—	—	140,000	9,558,911	—	—	10,825,142

UTILITIES SYSTEM FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	8,808,813	—	—	—	—	—	8,808,813
REVENUE							
Intergovernmental	8,277,500	—	—	—	—	—	8,277,500
Charges for Services	9,243,400	—	—	—	—	—	9,243,400
Miscellaneous	317,838	—	—	—	—	—	317,838
Other Receipts	3,340,000	—	—	—	—	—	3,340,000
Total Revenues	21,178,738	—	—	—	—	—	21,178,738
Total Sources	29,987,551	—	—	—	—	—	29,987,551
EXPENDITURES							
	—	2,403,340	5,047,944	16,852,650	1,962,036	1,931,113	28,197,083
RESERVES							
	1,790,468	—	—	—	—	—	1,790,468
Total Uses	—	2,403,340	5,047,944	16,852,650	1,962,036	1,931,113	29,987,551

**FISCAL YEAR 2025
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

STORMWATER FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	(285,184)	—	—	—	—	—	(285,184)
REVENUE							
Intergovernmental	1,420,079	—	—	—	—	—	1,420,079
Charges for Services	1,482,735	—	—	—	—	—	1,482,735
Miscellaneous	35,276	—	—	—	—	—	35,276
Other Receipts	140,000	—	—	—	—	—	140,000
Total Revenues	3,078,090	—	—	—	—	—	3,078,090
Total Sources	2,792,906	—	—	—	—	—	2,792,906
EXPENDITURES	—	513,810	1,523,072	1,391,000	65,588	209,063	3,702,533
RESERVES	(909,627)	—	—	—	—	—	(909,627)
Total Uses	—	513,810	1,523,072	1,391,000	65,588	209,063	2,792,906

HEALTH CARE INTERNAL SERVICE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	1,694,432	—	—	—	—	—	1,694,432
REVENUE							
Charges for Services	4,268,651	—	—	—	—	—	4,268,651
Miscellaneous	10,000	—	—	—	—	—	10,000
Total Revenues	4,278,651	—	—	—	—	—	4,278,651
Total Sources	5,973,083	—	—	—	—	—	5,973,083
EXPENDITURES	—	—	2,983,005	—	—	—	2,983,005
RESERVES	2,990,078	—	—	—	—	—	2,990,078
Total Uses	—	—	2,983,005	—	—	—	5,973,083

**FISCAL YEAR 2025
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

	Sources						TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward (All Funds)	35,679,874	—	—	—	—	—	—
REVENUE							
General Fund Revenue							
Ad Valorem Taxes	17,763,105	—	—	—	—	—	—
Local Option & Utility Taxes	3,073,443	—	—	—	—	—	—
Business Taxes & Permits	1,876,483	—	—	—	—	—	—
Intergovernmental	13,137,697	—	—	—	—	—	—
Charges for Services	10,402,986	—	—	—	—	—	—
Fines & Forfeitures	69,450	—	—	—	—	—	—
Miscellaneous	1,712,641	—	—	—	—	—	—
Other Receipts	2,028,722	—	—	—	—	—	—
General Fund Expenditures		22,089,448	13,214,372	18,423,495	1,534,966	790,000	—
Totals - General Fund	50,064,527	22,089,448	13,214,372	18,423,495	1,534,966	790,000	—
Other Fund Revenue							—
Community Redevelopment	2,013,705	53,475	277,271	39,030	397,750	1,514,592	—
Building Permits Fund	1,000,992	462,425	372,800	—	—	905,088	—
Capital Improvement Fund	5,953,929	—	140,000	9,558,911	—	—	—
Utility system	21,178,738	2,403,340	5,047,944	16,852,650	1,962,036	1,931,113	—
Stormwater	3,078,090	513,810	1,523,072	1,391,000	65,588	209,063	—
Health Care Fund	4,278,651	—	2,983,005	—	—	—	—
Total Other Fund Revenue	37,504,105	—	—	—	—	—	—
Total Fund Revenue	87,568,632	—	—	—	—	—	—
Total Sources - All Funds	123,248,506	—	—	—	—	—	123,248,506
Total Expenditures		25,522,498	23,558,464	46,265,086	3,960,340	5,349,856	104,656,244
Total Reserves	18,592,262	—	—	—	—	—	18,592,262
TOTAL USES - ALL FUNDS							123,248,506

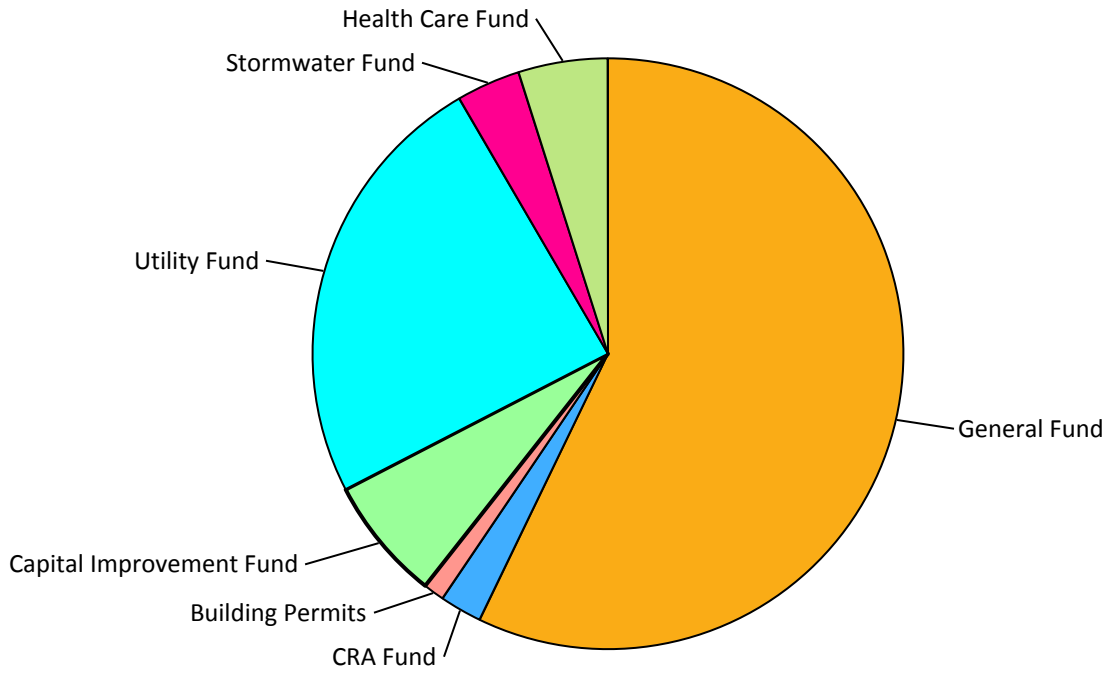
Consolidated Financial Overview

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

	2022	2023	2024	2025
	Actual	Actual	Estimated	Budget
Funds Forward	28,584,537	30,164,082	32,216,566	35,679,874
REVENUE				
Ad Valorem Taxes	12,821,323	14,982,075	16,413,910	17,763,105
Local Option & Utility Taxes	2,698,447	3,009,463	2,910,402	3,073,443
Business Taxes & Permits	1,748,310	1,908,343	1,885,480	1,876,483
Intergovernmental	5,988,806	4,391,957	8,466,671	27,765,974
Charges for Services	19,013,808	23,792,953	26,002,978	26,848,022
Fines & Forfeitures	54,829	49,186	60,510	69,450
Miscellaneous	1,469,546	1,925,188	1,890,410	2,135,004
Other Receipts	3,625,031	2,212,545	11,883,679	8,037,151
Total Revenues	47,420,100	52,271,710	69,514,040	87,568,632
Total Sources	76,004,637	82,435,792	101,730,606	123,248,506
EXPENDITURES				
Personnel Services	18,701,001	21,145,395	23,021,578	25,522,498
Operating	12,799,171	15,661,932	17,518,723	23,558,464
Capital Outlay	8,212,159	7,215,191	17,579,567	46,265,086
Transfers	2,301,387	2,372,579	4,382,497	5,349,856
Debt Service/Other	3,741,536	3,824,129	3,548,367	3,960,340
Total Expenditures	45,755,254	50,219,226	66,050,732	104,656,244
Reserves	30,249,383	32,216,566	35,679,874	18,592,262
Total Uses	76,004,637	82,435,792	101,730,606	123,248,506

Revenue Sources By Fund

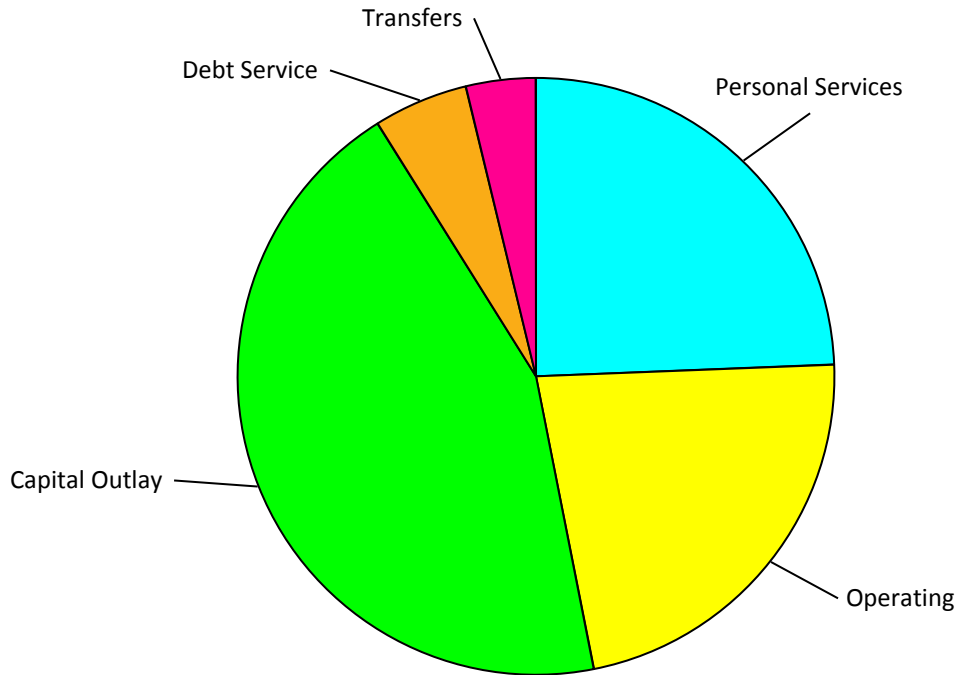
Revenue Sources By Fund - Total of All Funds, Excluding Funds Forward



CATEGORY	AMOUNT	PERCENT
General Fund	50,064,527	57.2 %
CRA Fund	2,013,705	2.3 %
Building Permits	1,000,992	1.1 %
Capital Improvement Fund	5,953,929	6.8 %
Utility Fund	21,178,738	24.2 %
Stormwater Fund	3,078,090	3.5 %
Health Care Fund	4,278,651	4.9 %
TOTAL	87,568,632	100.0 %

Expenditures By Category

Expenditures By Category - Total of All Funds, Excluding Reserves



CATEGORY	AMOUNT	PERCENT
PERSONNEL SERVICES	25,522,498	24.4 %
OPERATING	23,558,464	22.5 %
CAPITAL OUTLAY	46,265,086	44.2 %
TRANSFERS/OTHER	5,349,856	5.1 %
DEBT SERVICE	3,960,340	3.8 %
TOTAL	104,656,244	100.0 %

PERSONNEL OVERVIEW

PERSONNEL RECAP

SALARIES AND BENEFITS SUMMARY

SALARIES AND BENEFITS CHART



Staff Photo

A Gorgeous Beach and Rainbow After a Rain

PERSONNEL RECAP

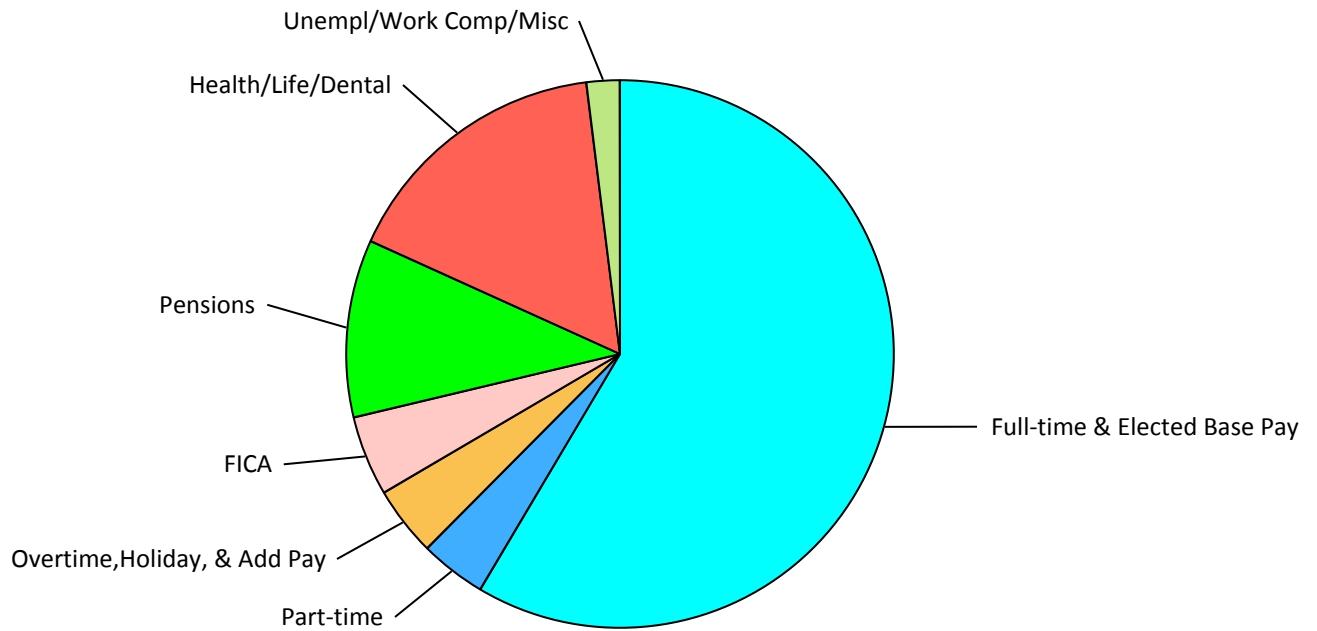
	FY2023	to	FY2025		
FULL-TIME POSITIONS	FY2023		FY2024	CHANGE	FY2025
General Fund					
City Manager	4		5	(1)	4
Human Resources	3		3	—	3
City Clerk	2		2	1	3
Finance/Metered Parking	11		12	—	12
Information Technology/GIS	6		6	—	6
Police	52		52	(1)	51
Communications	11		14	—	14
Fire	32		38	1	39
Public Works	35		35	—	35
Development Services	7		6	—	6
Code Enforcement	1		1	—	1
Leisure Services - Recreation	4		5	—	5
Leisure Services - Golf	19		19	—	19
Subtotal General Fund	187		198	—	198
Other Funds					
Community Redevelopment Agency Fund	—		1	—	1
Building Permits & Inspection Utilization Fund	—		7	—	7
Utilities	25		26	—	26
Stormwater	5		6	—	6
Subtotal Other Funds	30		40	—	40
TOTAL FULL-TIME POSITIONS	217		238	—	238
PART-TIME/SEASONAL POSITIONS					
General Fund					
City Commission	5		5	—	5
City Manager	—		—	—	—
Human Resources	1		1	—	1
Finance/Metered Parking	—		—	—	—
Information Technology/GIS	3		3	—	3
Beach Rangers (Police)	8		8	—	8
Parking Enforcement (Police)	17		8	—	8
Communications	2		2	—	2
Fire	5		3	—	3
Public Works	2		2	—	2
Development Services	—		—	—	—
Code Enforcement	1		—	—	—
Leisure Services - Recreation	49		51	—	51
Leisure Services - Golf	37		36	—	36
Subtotal General Fund	130		119	—	119
Other Funds					
Community Redevelopment Agency Fund	1		—	—	—
Building Permits & Inspection Utilization Fund	—		—	—	—
Subtotal Other Funds	1		—	—	—
TOTAL PART-TIME/SEASONAL POSITIONS	131		119	—	119
TOTAL POSITIONS	348		357	—	357

Budgeted Salaries and Benefits By Fund and Type

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

Pay/Benefit Type	General Fund	Community Redevelopment	Building Permits	Utilities	Stormwater	Total
Salary & Wages						
Elected Pay	30,000	—	—	—	—	30,000
Regular Pay	12,748,452	39,425	308,750	1,477,050	337,500	14,911,177
Additional Pay	88,990	—	—	—	—	88,990
Part-Time	995,835	—	—	—	—	995,835
Overtime	682,100	—	3,000	101,000	1,700	787,800
Holiday	173,950	—	—	—	—	173,950
Subtotal Salary	14,719,327	39,425	311,750	1,578,050	339,200	16,987,752
Benefits						
FICA	1,031,595	3,025	23,850	120,675	25,300	1,204,445
General Pension	770,000	4,500	36,000	163,000	39,000	1,012,500
Police Pension	861,000	—	—	—	—	861,000
Fire Pension	806,000	—	—	—	—	806,000
ICMA Pension	—	—	—	—	—	—
Group Health	3,283,100	5,200	82,225	498,000	98,200	3,966,725
Group Life	89,845	140	1,950	8,225	1,000	101,160
Dental Plan	67,310	185	1,750	8,330	2,210	79,785
Workers' Comp.	457,924	1,000	4,900	26,775	8,900	499,499
Unemployment & Misc.	3,347	—	—	285	—	3,632
Subtotal Benefits	7,370,121	14,050	150,675	825,290	174,610	8,534,746
Total FY 2025	22,089,448	53,475	462,425	2,403,340	513,810	25,522,498
Total Percentage	86.6%	0.2%	1.8%	9.4%	2.0%	100.0%
Comparison of Personnel Budget Appropriations for FY 2025 to FY 2024						
FY 2024 Budget	19,273,194	92,863	562,713	2,305,572	484,776	22,719,118
Change in FY 2025	2,816,254	(39,388)	(100,288)	97,768	29,034	2,803,380

BENEFIT TYPE



Benefit Type	Amount	Percent
Full-time & Elected Base Pay	14,941,177	58.5 %
Part-time	995,835	3.9 %
Overtime, Holiday, & Add Pay	1,050,740	4.1 %
FICA	1,204,445	4.7 %
Pensions	2,679,500	10.5 %
Health/Life/Dental	4,147,670	16.3 %
Unempl/Work Comp/Misc	503,131	2.0 %
TOTAL	25,522,498	100.0 %



Photo by Keith Draycott / Sculpted by Tasha Drazich

Eleven- Time World Surfing Champion and Native Son, Kelly Slater

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BUDGET OVERVIEW

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

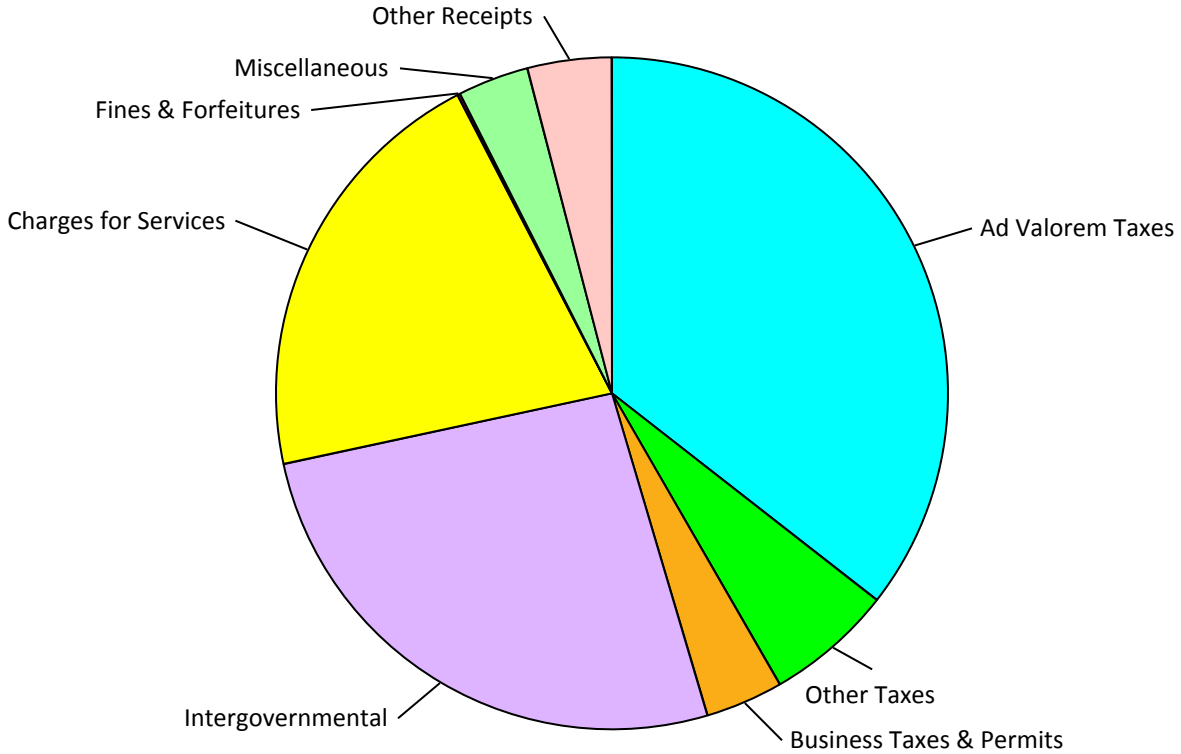
General Fund Budget Summary
Fund Number: 001

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Annual Budget
SOURCES OF FUNDS					
AD VALOREM TAXES	12,821,323	14,982,075	16,324,126	16,413,910	17,763,105
LOCAL OPTION & UTILITY SERVICE TAXES	2,698,447	3,009,463	2,786,202	2,910,402	3,073,443
BUSINESS TAXES & PERMITS	1,748,310	1,908,343	2,004,635	1,885,480	1,876,483
INTERGOVERNMENTAL	4,929,204	2,073,307	5,626,112	2,229,967	13,137,697
CHARGES FOR SERVICE	8,770,143	9,554,201	11,415,548	10,251,562	10,402,986
FINES & FORFEITURES	54,829	49,186	48,050	60,510	69,450
MISCELLANEOUS	1,394,955	1,224,960	1,142,770	1,178,050	1,712,641
OTHER RECEIPTS	2,381,625	2,152,545	2,028,722	2,075,264	2,028,722
TOTAL REVENUES	34,798,836	34,954,080	41,376,165	37,005,145	50,064,527
FUNDS FORWARD	13,321,953	15,299,758	16,923,755	16,923,755	17,341,468
TOTAL SOURCES	48,120,789	50,253,838	58,299,920	53,928,900	67,405,995
USES OF FUNDS					
PERSONNEL SERVICES	16,302,274	18,385,406	19,247,712	19,861,061	22,089,448
OPERATING	9,017,458	10,122,918	12,356,301	10,881,361	13,214,372
CAPITAL OUTLAY	5,182,319	3,416,392	13,272,830	3,976,581	18,423,495
TRANSFERS	1,308,903	333,766	174,500	679,991	790,000
DEBT SERVICE/OTHER	1,002,986	1,071,601	1,187,927	1,188,438	1,534,966
TOTAL EXPENDITURES	32,813,940	33,330,083	46,239,270	36,587,432	56,052,281
RESERVES	15,306,849	16,923,755	12,060,650	17,341,468	11,353,714
TOTAL USES	48,120,789	50,253,838	58,299,920	53,928,900	67,405,995

GENERAL FUND BUDGET

SOURCES OF FUNDS

General Fund Revenue Sources, Excluding Funds Forward



GENERAL FUND REVENUE SOURCES, EXCLUDING FUNDS FORWARD

Ad Valorem Taxes	17,763,105	35.6 %
Other Taxes	3,073,443	6.1 %
Business Taxes & Permits	1,876,483	3.7 %
Intergovernmental	13,137,697	26.2 %
Charges for Services	10,402,986	20.8 %
Fines & Forfeitures	69,450	0.1 %
Miscellaneous	1,712,641	3.4 %
Other Receipts	2,028,722	4.1 %
TOTAL	50,064,527	100.0 %

Ad Valorem Taxes continue to be the primary source of Revenue to the General Fund. Ad Valorem Tax Revenues are 35.5% of the total versus 39.7% last year.

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
TAXES					
AD VALOREM TAXES					
0000-311. 10-00 Current	12,623,148	14,690,145	16,100,474	16,068,845	17,482,105
0000-311. 20-00 Prior Year Warrants	183,390	245,870	210,700	281,783	250,000
0000-311. 30-00 Interest & Penalties	14,785	46,060	12,952	63,282	31,000
Subtotal Ad Valorem Taxes	12,821,323	14,982,075	16,324,126	16,413,910	17,763,105
LOCAL OPTION TAXES					
0000-312. 41-00 First Local Option Fuel Tax	362,645	378,890	384,142	424,324	364,146
2120-312. 52-00 Ins. Premium Tax - Police Pension	115,133	136,017	120,000	160,084	191,369
2820-312. 51-00 Ins. Premium Tax - Fire Pension	177,433	227,322	230,000	267,992	356,993
Subtotal Local Option Taxes	655,211	742,229	734,142	852,400	912,508
LOCAL BUSINESS TAX					
3610-316 10-00 Local Business Tax	136,706	104,601	140,000	164,065	160,000
3610-316 10-20 Vacation Rental Business Tax	—	1,375	42,500	27,132	28,000
3610-316 20-00 County Business Tax	3,000	4,631	4,500	2,513	4,500
Subtotal Business Tax	139,706	110,607	187,000	193,710	192,500
UTILITY SERVICE TAXES					
0000-314. 10-00 Electricity	1,495,145	1,709,597	1,480,500	1,543,334	1,577,375
0000-314. 20-00 Telecommunications	475,113	486,391	498,060	435,205	508,060
0000-314. 40-00 Natural Gas	72,978	71,246	73,500	79,463	75,500
Subtotal Utility Service Taxes	2,043,236	2,267,234	2,052,060	2,058,002	2,160,935
TOTAL TAXES	15,659,476	18,102,145	19,297,328	19,518,022	21,029,048

BUSINESS TAXES & PERMITS

BUILDING PERMITS

3610-322 90-00 Miscellaneous Permits	—	497	8,000	400	250
Subtotal Building Permits	—	497	8,000	400	250

FRANCHISE FEES

0000-323 10-00 Electricity	1,219,996	1,338,900	1,065,750	1,199,025	1,225,933
0000-323 40-00 Natural Gas	59,062	88,194	73,500	95,183	93,500
0000-323 70-00 Solid Waste	270,026	298,244	321,300	275,155	321,300
0000-323 90-00 Other	3,021	600	750	24,160	—
3610-323 90-10 Beach Related Franchise	55,149	56,436	60,000	—	—
Subtotal Franchise Fees	1,607,254	1,782,374	1,521,300	1,593,523	1,640,733

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OTHER LICENSES/PERMITS					
2820-329 10-10 Vacation Rental Fire Inspection Fees	—	—	6,935	—	—
2820-329 30-00 Burn Permits	1,350	2,315	3,000	1,680	2,000
3610-329 50-10 Vacation Rental Registration Fees	—	12,550	275,000	95,167	40,000
3610-367 20-00 Adult Entertainment License/Other	—	—	3,400	1,000	1,000
Subtotal Licenses/Permits	1,350	14,865	288,335	97,847	43,000
TOTAL BUSINESS TAXES & PERMITS	1,608,604	1,797,736	1,817,635	1,691,770	1,683,983
INTERGOVERNMENTAL REVENUE					
FEDERAL GRANTS					
0000-331 00-00 Federal Funds Relief	775,155	18,580	—	—	—
2820-331. 30-10 FEMA - Fire SAFER Grant	—	—	327,294	242,469	362,468
0000-331 80-00 Federal Hurricane Relief	—	46,044	—	200,374	—
0000-331 90-00 American Rescue Plan Act Revenue	—	430,469	777,725	392,470	—
2120-331 20-10 Vests & Other Grants	1,547	3,687	8,610	5,707	8,165
Subtotal Federal Grants	776,702	498,780	1,113,629	841,020	370,633
STATE GRANTS					
0000-334 20-00 Public Safety Grants	—	3,000	3,000	—	—
3110-334 10-00 State Grants	2,833,545	232,444	—	57,688	—
3160-334 10-00 State Grants (Generators)	—	—	1,043,174	—	1,043,174
3170-334 10-00 State Grants (400 Channel Dredge)	—	—	—	—	43,000
3170-334 10-00 State Grants (Muck Capping)	—	—	2,078,060	125,952	10,300,000
Subtotal State Grants	2,833,545	235,444	3,124,234	183,640	11,386,174
STATE REVENUE SHARING PROCEEDS					
0000-335. 12-10 Municipal Revenue Sharing Program	332,916	334,647	391,280	277,631	394,852
0000-335. 14-00 Mobile Home Licenses	623	473	500	586	500
0000-335. 15-00 Alcoholic Beverage License Tax	44,314	47,911	49,000	92,329	55,000
0000-335. 18-00 Half-Cent Sales Tax	818,970	841,732	811,318	734,738	789,033
2820-335. 21-00 Firefighters Supplemental Comp.	13,595	10,890	9,960	11,250	14,160
2820-337. 21-00 Contrib. from County (Fire Station)	11,815	11,815	11,815	11,815	11,815
3170-337. 10-00 General Government - Capital Grant	—	—	—	3,000	—
3110-335. 12-50 Municipal Gas Taxes	83,152	78,734	103,530	60,307	103,530
3110-335. 45-00 Motor Tax Fuel Rebate	13,572	12,881	10,846	13,651	12,000
Subtotal State Revenue Sharing Proceeds	1,318,957	1,339,083	1,388,249	1,205,307	1,380,890
TOTAL INTERGOVERNMENTAL REVENUE	4,929,204	2,073,307	5,626,112	2,229,967	13,137,697

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CHARGES FOR SERVICES					
GENERAL GOVERNMENT					
0000-341 90-10 Application Fees - Special Events	3,910	7,612	4,190	9,933	4,190
1110-341 90-30 Sales of Maps, Copies	6,847	9,261	7,200	11,815	7,200
1110-341 90-80 Election	100	1,190	200	—	200
2120-340 10-00 Reimbursed Labor Police	32,935	70,984	70,000	52,829	70,000
2820-340 10-00 Reimbursed Labor-Fire Inspections	13,900	16,648	17,305	28,848	17,305
2820-341 90-60 Plan Check Fees	78,159	—	477,000	287,816	477,000
2820-341 90-75 Lifeguard Services	—	4,956	19,822	—	—
3110-340 10-00 Reimbursed Labor-Public Works	231	2,334	1,500	5,031	1,500
3610-341 30-10 Admin. Fees (Mod Changes)	—	(11,425)	—	12,925	—
3610-341 90-20 Petition Fees	31,367	33,778	12,000	85,875	25,000
3610-341 90-30 Sales of Maps, Copies	—	—	—	1,125	—
3610-341 90-40 Inspection Fees	245	587	1,050	—	500
3610-341 90-60 Plan Check Review Fees	—	65	7,500	3,913	100
Subtotal General Government	167,694	135,990	617,767	500,110	602,995
METERED PARKING					
1220-344. 50-12 Shepard Park Parking Receipts	666,939	797,453	810,000	637,177	660,000
1220-344. 50-16 Fischer Park Parking Receipts	107,037	123,006	125,000	98,358	100,000
1220-344. 50-18 22 N Atlantic Parking Lot	65,683	92,804	80,000	104,129	90,000
1220-344. 50-22 City Hall Parking Zone	8,602	23,917	—	524	3,000
1220-344. 50-30 Parking Permits	155,244	173,391	180,000	197,569	194,500
1220-344. 60-10 Meter Fees	1,676,273	1,478,871	1,768,297	1,457,020	1,410,000
1220-344. 60-15 Meter Fees Taxable	125,271	91,852	110,000	64,767	100,000
1220-344. 60-20 Meter Fines	287,951	386,925	360,000	485,753	375,000
Subtotal Metered Parking	3,093,000	3,168,219	3,433,297	3,045,297	2,932,500
PUBLIC SAFETY					
2120-342. 10-00 Accident Reports	3,462	6,758	6,000	3,814	4,000
2120-342. 90-10 Investigative Cost Recovery	38,782	34,519	30,000	40,313	30,000
2820-342. 50-10 Fire Safety Inspection	25,500	36,045	30,000	201,830	147,500
2820-342. 90-20 Fire Inspections - Special Events	1,020	1,670	2,000	2,525	2,000
Subtotal Public Safety	68,764	78,992	68,000	248,482	183,500
PHYSICAL ENVIRONMENT					
3190-343. 40-00 Solid Waste Revenue	2,394,179	2,679,585	3,600,000	2,817,876	3,000,000
3190-343. 41-00 Beach Maintenance (Interlocal)	165,413	174,595	175,000	160,417	—
3190-343. 80-10 Late Fees	22,489	2,640	19,500	18,108	19,500
Subtotal Physical Environment	2,582,081	2,856,820	3,794,500	2,996,401	3,019,500

Fund: General

Fund Number: 001

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
TRANSPORTATION					
3110-344. 70-00 Hwy Lighting Maint. Agreement	—	208,383	108,902	108,902	112,170
3110-344. 90-00 Other	—	—	—	4,156	—
3150-344. 70-00 Maint. of State Assets	26,708	26,708	26,708	23,287	39,732
Subtotal Transportation	26,708	235,091	135,610	136,345	151,902
CULTURE/LEISURE SERVICES					
4110-347. 20-30 Daily Fees	2,414	3,324	2,300	2,585	—
4110-347. 20-40 Prepaid Fees	314	519	1,600	187	—
4110-347. 20-60 Activity Fees	147,669	127,758	162,000	122,156	167,400
4110-347. 50-00 Recreation Facility Rental	3,474	5,153	6,500	6,208	6,800
4110-347. 50-10 Stadium Sport Complex	2,708	2,275	3,500	3,356	3,500
4110-347. 90-10 Vending Machine	512	586	—	317	—
4130-347. 20-10 Pool Lessons	1,756	465	1,000	5,130	6,000
4130-347. 20-20 Pool Rental	22,739	24,203	25,000	36,397	30,000
4130-347. 20-30 Daily Pool Fees	21,614	47,636	45,000	21,175	36,000
4130-347. 20-40 Prepaid Pool Fees	33,871	35,256	35,000	32,097	32,000
4130-347. 20-60 Pool Activity Fees	—	(70)	500	—	500
4130-347. 20-70 Pool Merchandise	—	—	100	—	100
4130-347. 50-00 Pavilion	8,265	11,098	9,000	10,148	12,000
4140-347. 57-00 Tennis Facility Rental	6,822	9,600	9,600	13,600	12,000
4160-347. 56-00 Auditorium Rental	7,661	11,841	—	1,100	—
4200-347. 10-21 Cart Advertising Revenue	17,500	—	—	—	—
4200-347. 10-60 Restaurant Rental	4,711	—	—	—	—
4200-347. 20-22 Cart Rental Electric	786,258	711,106	866,250	833,186	887,481
4200-347. 20-24 Cart Rental Hand	1,603	1,391	1,300	—	1,300
4200-347. 20-26 Golf Club Rental	22,611	31,776	27,500	42,396	44,000
4200-347. 20-28 Storage/Locker Rental	3,556	—	250	—	250
4200-347. 20-30 Daily Fees	967,774	1,161,290	1,200,000	1,258,815	1,203,218
4200-347. 20-32 Daily Fees Driving Range	35,397	35,296	45,000	43,245	58,240
4200-347. 20-40 Prepaid Fees	5,794	5,000	2,250	—	5,000
4200-347. 20-65 Surcharge	5,569	3,998	5,000	—	5,000
4200-347. 20-67 Handicap Services	1,649	1,057	1,800	2,807	2,575
4200-347. 50-00 Facility Rental	—	11,866	26,000	23,867	32,670
4200-347. 90-10 Sales/Merchandise	196,544	214,027	215,000	238,139	225,000
4200-347. 90-30 Sales/Food	131,127	155,305	175,000	163,344	192,500
4200-347. 90-32 Sales/Beer	118,286	144,661	159,000	145,848	174,900
4200-347. 90-34 Sales/Wine	11,696	19,462	17,000	28,643	28,042
4200-347. 90-36 Sales/Liquor	87,922	127,143	140,000	142,032	154,000
4200-347. 90-38 Sales/Other Beverages	37,421	37,393	40,000	39,842	44,000
Subtotal Culture/Leisure Services	2,695,237	2,940,415	3,222,450	3,216,620	3,364,476

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OTHER CHARGES FOR SERVICES					
2120-349. 10-00 Cost Sharing School Resource Officer	131,703	138,674	143,924	108,307	148,113
4120-347. 80-00 Lifeguard Services	4,956	—	—	—	—
Subtotal Charges for Services	136,659	138,674	143,924	108,307	148,113
TOTAL CHARGES FOR SERVICES	8,770,143	9,554,201	11,415,548	10,251,562	10,402,986
FINES AND FORFEITURES					
JUDGMENTS AND FINES					
2120-351. 10-00 Court Fines	36,317	37,639	35,000	45,091	48,000
2120-351. 30-00 Police Education	5,769	5,603	6,000	6,836	7,300
Subtotal Fines and Forfeitures	42,086	43,242	41,000	51,927	55,300
VIOLATIONS OF LOCAL ORDINANCES					
2120-354. 10-10 Code Enforcement/Police	8,495	5,794	7,000	5,983	—
2120-354. 10-20 Code Enforcement/Red Light	450	150	50	600	150
2820-354. 30-00 Code Enforcement/Fire	—	—	—	—	—
3610-354. 10-00 Code Enforcement/Violations of Local Ordinances	(3,790)	—	—	2,000	8,000
3610-354. 10-10 Civil Citations	7,588	—	—	—	—
3690-354. 10-10 Civil Citations	—	—	—	—	6,000
Subtotal Charges for Services	12,743	5,944	7,050	8,583	14,150
TOTAL FINES AND FORFEITURES	54,829	49,186	48,050	60,510	69,450
MISCELLANEOUS REVENUES					
INTEREST EARNINGS					
0000-361. 10-00 Interest on Pooled Funds	737	474	800	136	800
0000-361. 20-00 Interest on Investments	37,002	914,475	261,445	1,010,893	845,416
0000-361. 90-00 Market Unrealized Gain/Loss	(38,287)	38,475	—	983	—
Subtotal Miscellaneous Revenues	(548)	953,424	262,245	1,012,012	846,216

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
RENTS & ROYALTIES					
0000-362. 00-00 Sales Tax Commissions	1,080	—	—	—	—
0000-362. 10-00 Communication Tower Rent	15,400	18,200	16,800	15,400	16,800
Subtotal Rents & Royalties	16,480	18,200	16,800	15,400	16,800
SALE/LOSS FIXED ASSETS					
0000-364. 10-00 Insurance/Auction Proceeds	32,488	18,322	15,000	36,064	15,000
0000-364. 20-00 Sale of Land	789,985	—	—	—	—
0000-364. 30-00 Sale of Fixed Assets	6,000	75	—	75	—
Subtotal Sale/Loss Fixed Assets	828,473	18,397	15,000	36,139	15,000
SURPLUS SALES AND SCRAP					
0000-365. 10-00 Sales of Scrap	1,082	—	50	—	50
Subtotal Sales and Scrap	1,082	—	50	—	50
PRIVATE CONTRIBUTIONS					
0000-366. 20-00 Other	945	198	1,000	100	1,000
2120-366. 10-20 Other - Police	3,382	6,275	3,000	—	2,500
2820-366. 20-10 Blood Pressure Donations	—	—	100	—	100
2820-366. 20-20 Other - Fire	227	250	16,000	25,230	—
2830-366. 10-00 Private Sources	—	435	—	290	2,000
3150-366. 30-50 Shepard Park Maintenance	24,000	—	—	—	—
Subtotal Private Contributions	28,554	7,158	20,100	25,620	5,600
OTHER MISCELLANEOUS REVENUES					
0000-367. 10-00 Watercraft Ramp Use	23,000	20,830	21,500	20,000	21,500
0000-369. 00-00 Other Misc Revenues	(14)	—	—	—	—
0000-369. 10-00 NSF Check Fee	15	—	—	30	—
0000-369. 30-00 Insurance Refunds	—	2,636	14,500	—	14,500
0000-369. 36-00 Insurance Proceeds - General	29,167	87,394	25,000	1,757	25,000
0000-369. 40-00 Collection Agencies & Other	850	9,538	6,000	12,637	6,000
2120-369. 90-00 Misc. Revenue	2,025	5,162	—	2,377	—
2120-369. 90-10 Auction proceeds	—	—	—	—	—
2120-369. 90-35 Misc. Signs	—	—	800	—	1,200
3190-369. 40-10 Late Fees	—	15,726	—	—	—
4110-369. 90-15 Misc. Field Trips	—	8,410	—	5,280	—
9000-369. 40-00 Other	(1,326)	74,545	47,200	46,798	47,200
0000-383. 99-00 Other Fin Sources - SBITA	—	3,540	—	—	—
0000-384. 20-00 Lease Proceeds	467,197	—	713,575	—	713,575
Subtotal Other Miscellaneous Revenues	520,914	227,781	828,575	88,879	828,975
TOTAL MISCELLANEOUS REVENUES	1,394,955	1,224,960	1,142,770	1,178,050	1,712,641

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OTHER RECEIPTS					
INTERFUND TRANSFERS					
0000-381. 10-10 From Utilities	861,400	—	—	—	—
0000-381. 30-00 Repay Advances from CRA & Maint. Contrib	1,252	—	—	—	—
0000-381. 50-10 Insurance from Fd 136	7,697	20,434	20,434	20,610	20,434
0000-381. 50-15 Utilities from Fd 136	2,137	2,294	2,294	2,304	2,294
0000-381. 50-20 Labor Exp from Fd 136	130,574	—	—	—	—
0310-381. 50-20 Labor Exp from Fd 136	—	—	4,381	3,659	4,381
0410-381. 50-20 Labor Exp from Fd 136	—	10,980	10,980	8,193	10,980
0510-381. 50-20 Labor Exp from Fd 136	—	7,691	7,691	5,300	7,691
1110-381. 50-20 Labor Exp from Fd 136	—	5,212	5,212	3,295	5,212
1210-381. 50-20 Labor Exp from Fd 136	—	18,198	18,198	12,418	18,198
1310-381. 50-20 Labor Exp from Fd 136	—	33,599	29,218	22,009	29,218
2820-381. 50-20 Labor Exp from Fd 136	6,463	—	—	—	—
3140-381. 50-20 Labor Exp from Fd 136	—	27,209	27,209	38,045	27,209
3150-381. 50-20 Labor Exp from Fd 136	—	27,023	27,023	37,916	27,023
1310-381. 50-25 IT Support Services	—	3,611	3,611	3,833	3,611
3160-381. 60-00 I/F Vehicle Capital Exp	24,738	—	—	—	—
3160-381. 60-05 Fleet Maint & Repairs	—	2,385	—	—	—
Subtotal Interfund Transfers	1,034,261	158,636	156,251	157,582	156,251

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CONTRIBUTIONS FROM ENTERPRISE OPERATIONS					
0000-382. 20-00 Service Charges- Utility Fund	1,191,977	—	—	—	—
0000-382. 30-00 Service Charges- Stormwater Fund	155,387	—	—	—	—
0310-382. 20-00 Svc Charges - Utilities	—	50,890	50,890	45,325	50,890
0410-382. 20-00 Svc Charges - Utilities	—	61,131	61,131	74,660	61,131
0510-382. 20-00 Svc Charges - Utilities	—	48,667	48,667	52,046	48,667
1110-382. 20-00 Svc Charges - Utilities	—	33,660	33,660	32,799	33,660
1210-382. 20-00 Svc Charges - Utilities	—	110,371	110,371	116,943	110,371
1310-382. 20-00 Svc Charges - Utilities	—	296,007	296,007	282,315	296,007
3140-382. 20-00 Svc Charges - Utilities	—	177,701	177,701	173,614	177,701
3150-382. 20-00 Svc Charges - Utilities	—	185,916	185,916	174,368	185,916
3160-382. 20-00 Svc Charges - Utilities	—	119,848	—	38,255	—
0000-382. 20-10 Rev in Lieu of Property Taxes	—	695,288	695,288	706,940	695,288
0310-382. 30-00 Svc Charges - Stormwater	—	9,755	9,755	10,891	9,755
0410-382. 30-00 Svc Charges - Stormwater	—	12,590	12,590	12,768	12,590
0510-382. 30-00 Svc Charges - Stormwater	—	9,862	9,862	9,881	9,862
1110-382. 30-00 Svc Charges - Stormwater	—	6,805	6,805	6,339	6,805
1210-382. 30-00 Svc Charges - Stormwater	—	22,482	22,482	20,988	22,482
1310-382. 30-00 Svc Charges - Stormwater	—	55,994	55,994	61,287	55,994
3140-382. 30-00 Svc Charges - Stormwater	—	28,460	28,460	32,776	28,460
3150-382. 30-00 Svc Charges - Stormwater	—	28,265	28,265	32,665	28,265
3160-382. 30-00 Svc Charges - Stormwater	—	1,590	—	663	—
0000-382. 30-10 Rev in Lieu of Property Tax	—	38,627	38,627	32,159	38,627
Subtotal Contributions From Enterprise Operations	1,347,364	1,993,909	1,872,471	1,917,682	1,872,471
TOTAL OTHER RECEIPTS	2,381,625	2,152,545	2,028,722	2,075,264	2,028,722
TOTAL GENERAL FUND REVENUE	34,798,836	34,954,080	41,376,165	37,005,145	50,064,527
FUNDS FORWARD					
0000-389. 99-10 Appropriated Fund Balance	13,321,953	15,299,758	16,923,755	16,923,755	17,341,468
TOTAL SOURCES	48,120,789	50,253,838	58,299,920	53,928,900	67,405,995



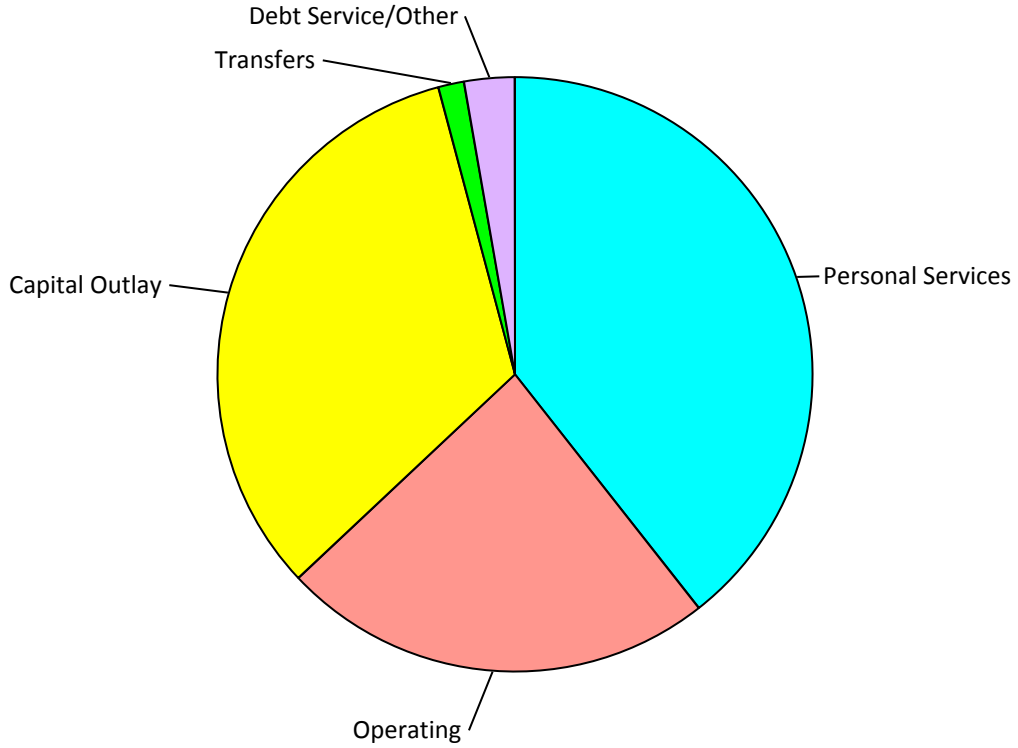
Staff Photos

Cocoa Beach Marine and Wildlife

GENERAL FUND BUDGET

USES OF FUNDS

General Fund Uses, Excluding Reserves



GENERAL FUND USES, EXCLUDING RESERVES

Personal Services	22,089,448	39.4 %
Operating	13,214,372	23.6 %
Capital Outlay	18,423,495	32.9 %
Transfers	790,000	1.4 %
Debt Service/Other	1,534,966	2.7 %
TOTAL	56,052,281	100.0 %

Fund: General
Fund Number: 001

SUMMARY OF EXPENDITURES					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Annual Budget
Commission (0110)	81,786	132,244	141,164	140,481	189,815
City Attorney (0310)	247,243	247,200	252,000	252,000	252,000
City Manager/Marketing/Economic Development (0410)	563,871	585,050	698,710	580,794	646,515
Human Resources (0510)	342,476	365,504	437,934	421,368	493,298
Clerk (1110)	215,458	178,204	280,818	278,705	347,755
Finance/Metered Parking (1210/1220)	1,423,447	1,313,079	1,417,434	1,580,195	1,712,303
Information Technology (1310)	1,124,706	1,686,626	1,933,361	1,651,285	2,097,887
Total Administration	3,998,987	4,507,907	5,161,421	4,904,828	5,739,573
Police (2120)	4,982,906	5,588,025	5,931,342	5,850,802	6,602,283
Beach Rangers (2170)	104,919	100,694	157,246	103,226	123,321
Parking Enforcement Officers (2180)	—	—	209,893	163,149	183,338
Communications (2410)	881,417	890,620	1,363,599	1,315,373	1,344,920
Fire(2820)	4,193,947	5,345,238	5,500,618	5,452,709	6,342,541
Emergency Medial Services (2825)	42,371	111,092	279,560	246,283	186,100
Community Paramedic Program (2830)	—	7,367	3,070	2,402	56,200
Total Public Safety	10,205,560	12,043,036	13,445,328	13,133,944	14,838,703
Field Operations (3110)	2,068,235	1,776,754	2,640,903	2,062,174	3,936,473
Building Maintenance (3140)	1,208,357	1,063,846	1,478,775	1,450,505	1,711,835
Grounds Maintenance (3150)	779,105	800,585	940,181	839,404	990,631
Fleet (3160)	1,316,245	2,165,022	3,328,432	1,864,128	3,355,307
Capital Improvements (3170)	2,503,405	938,546	6,646,916	1,027,753	11,717,316
Solid Waste (3190)	3,099,694	3,151,161	3,645,889	3,599,213	3,670,111
Total Public Works	10,975,041	9,895,914	18,681,096	10,843,177	25,381,673
Planning, Zoning & Development (3610)	289,399	273,620	310,193	410,723	634,275
Code Enforcement Officers (3690)	40,571	223,908	195,915	140,682	207,850
Total Development Services	329,970	497,528	506,108	551,405	842,125
Recreation Center (4110)	378,507	385,896	478,948	452,990	493,060
Beach-side Parks (4120)	128,868	158,619	152,955	151,752	167,900
Pool (4130)	482,551	466,341	612,510	551,692	581,369
Tennis (4140)	774	786	35,900	28,373	900
Skate Park (4150)	14,189	15,149	219,550	28,586	22,350
Auditorium (4160)	91,298	75,490	100,777	106,383	113,111
Golf (4210/4230/4240)	2,869,887	2,548,333	3,769,457	2,821,876	3,854,814
Total Leisure Services	3,966,074	3,650,614	5,370,097	4,141,652	5,233,504
Non-departmental (9000)	1,069,431	1,329,438	1,767,293	1,093,184	1,806,737
Disaster Recovery	780	154,346	—	103,066	—
Unemployment Compensation	(292)	1,142	—	7,738	—
Transfer to OPEB Trust	1,265,403	178,557	120,000	620,000	675,000
Debt Service	1,002,986	1,071,601	1,187,927	1,188,438	1,534,966
Total Non-Departmental	3,338,308	2,735,084	3,075,220	3,012,426	4,016,703
TOTAL EXPENDITURES	32,813,940	33,330,083	46,239,270	36,587,432	56,052,281



Staff Photo

Annual Super Boat Race

ADMINISTRATION

DETAIL BY DEPARTMENT

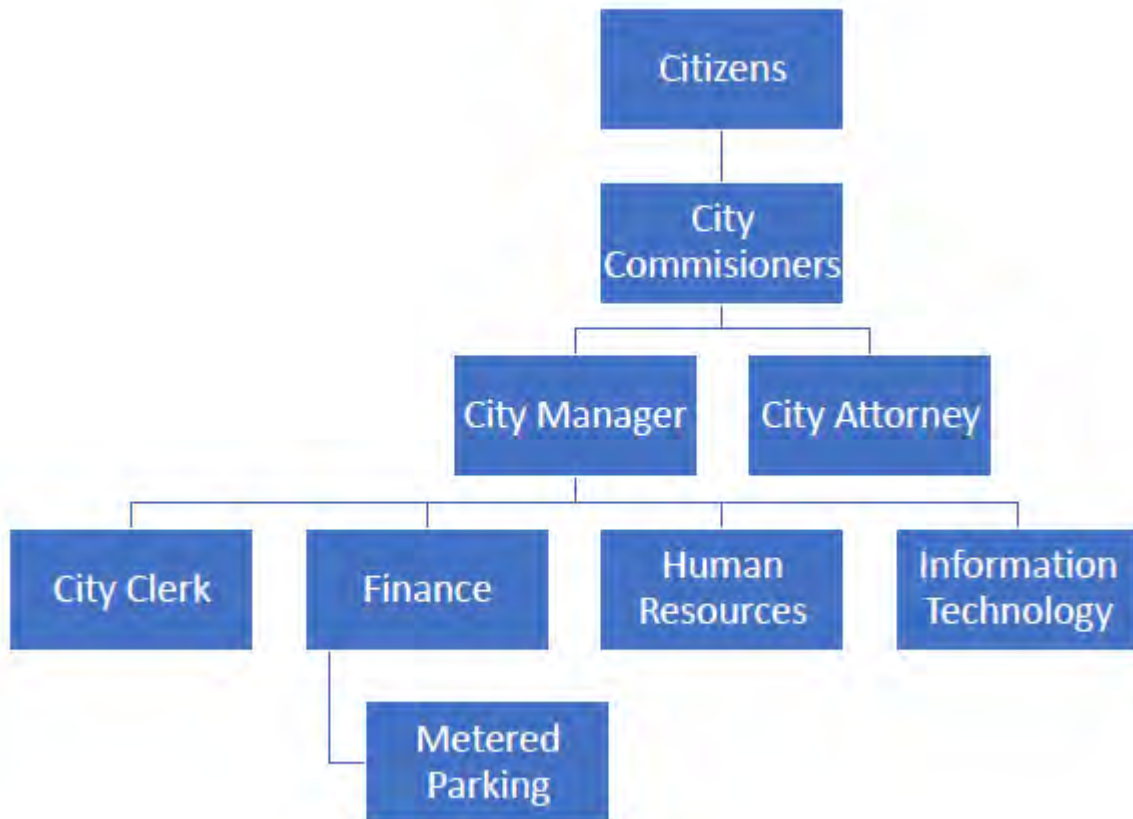
Organization Chart

Operating Statistics & Performance Measures

Personnel/Capital Outlay Schedule/Mission Statement

Uses of Funds

**GENERAL FUND
DEPARTMENT & DIVISION STRUCTURE
CHART**



SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CHARGES FOR SERVICES	3,099,947	3,178,670	3,440,697	3,057,112	2,939,900
MISCELLANEOUS REVENUES	—	797,505	797,505	784,949	797,505
TOTAL REVENUES	3,099,947	3,976,175	4,238,202	3,842,061	3,737,405

USES OF FUNDS

PERSONNEL SERVICES	2,410,893	2,379,645	2,785,481	2,773,434	3,057,886
OPERATING	1,326,160	1,956,869	2,152,258	1,991,454	2,497,687
CAPITAL OUTLAY	218,434	113,051	170,682	79,949	70,500
TRANSFERS	43,500	58,342	53,000	59,991	113,500
TOTAL EXPENDITURES	3,998,987	4,507,907	5,161,421	4,904,828	5,739,573



Photo by Keith Draycott

Turtle Nesting Season

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Commission

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
City Population	11,385	11,390	11,395	11,356	Same figure as that for state shared revenue.
Gross Taxable Value (Billions)	\$2,325	\$2,642	\$2,901	\$3,157	See note below
Millage Rate	5.9544	6.1644	6.1644	6.1644.	10 mil maximum per state law.
Performance Measures:					
Outstanding debt per capita	\$3,646	\$3,488	\$3,247	\$3,320	See note below*
Outstanding debt as percentage of personal income	6.55%	5.69%	5.07%	5.24%	See note below*

Comments:
Taxable values have been strongly influenced by Amendment #1 and the economic downturn. However, the trend in most recent years is an increase in values. Final taxable value is determined after Valuation Adjustment Board(VAB) meetings. Note that a drop in the value of the tax roll will raise the millage rate, even if total tax revenue does not increase. The final gross taxable value for FY2025 increased over FY 2024 by over nine percent (9.78%). The city has ten external debt obligations. five of the obligations are special revenue bonds; one for the construction of the new fire station completed in FY 2015; one for the police station construction and energy improvements in 2019; one for the CRA parking garage construction in 2017; and one to refinance the original Clean Water State Revolving Fund Loan; one for the sanitary sewer system and plant improvement projects and a second is for specialty equipment, i.e. vactor truck, front end loader and parking kiosks; and the third for a utility's vac-con truck. Financing for the new City Hall will be completed in FY2024. Figures from FY2023 ACFR.



Staff Photo

PERSONNEL SCHEDULE			
DEPARTMENT: Commission			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2024	CHANGE	BUDGET 2025
Mayor	1	—	1
Commissioner	4	—	4
TOTAL COMMISSION	5	—	5
Elected officials are carried as General Government employees for payroll purposes, but are excluded from the figures in the FTE calculations.			
TOTAL POSITIONS	5	—	5

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION:	PROJECT CODE		AMOUNT
None Scheduled for FY 2025			
		TOTAL	—

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

- Duties**
- * Provide for the performance of all duties and obligations imposed on the City by law.
 - * Appoint the City Manager, City Attorney and various board members.
 - * Regular Commission meetings are held on the 1st and 3rd Thursday of each month beginning at 7:00 p.m. in the Auditorium at the Country Club.
 - * A Work Session devoted to the Budget, is held in July to get input at an early stage of Budget preparation. In accordance with State law, two (2) Public Hearings are held on the Budget before its adoption.
 - * Other work sessions are scheduled as needed.
 - * Regular Commission meetings, Special Commission meetings and Work Sessions are open to the public.

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
11-10 Elected & Appointed	28,149	29,501	30,000	30,000	30,000
21-00 FICA Taxes	2,153	2,257	2,295	2,423	2,295
23-90 Fitness & Wellness	291	250	366	—	366
24-00 Workers Compensation	24	32	79	51	79
Subtotal Personnel Services	30,617	32,040	32,740	32,474	32,740
OPERATING					
31-00 Professional Services	—	37,125	55,000	41,275	48,000
31-99 Payroll Processing Fees	—	203	199	189	450
40-00 Travel & Per Diem	3,250	1,414	9,750	3,354	5,050
48-00 Promotional Activities	1,510	1,391	3,175	2,648	3,675
51-00 Office Supplies	131	33	200	—	200
52-50 Other Supplies	—	—	500	500	—
54-10 Publications & Memberships	3,428	5,038	4,400	2,256	4,400
55-00 Training & Education	350	—	200	285	300
Subtotal Operating	8,669	45,204	73,424	50,507	62,075
TRANSFERS					
83-00 Other Grants & Aids	42,500	55,000	35,000	57,500	95,000
Subtotal Transfers	42,500	55,000	35,000	57,500	95,000
TOTAL COMMISSION ADMINISTRATION	81,786	132,244	141,164	140,481	189,815



Staff Photo

Kayaking through the Thousand Islands

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
MISSION, ACTIONS AND TASKS**

CITY BOARDS

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

Board of Adjustment	Considers appeals of administrative decisions in enforcement of the Zoning Ordinance and grants special exceptions and variances when justified, according to regulations.
Planning Board	Serves as the Comprehensive Planning Agency and assures that development complies with the City’s Comprehensive Plan.
Leisure Services Advisory Board	Assists with the review of current services. Evaluates, develops, and plans for the creation and upkeep of a five-year Leisure Services Strategic Master Plan.
Library Board	Advises the City Commission regarding Brevard County library policies and procedures. Serves as an advocate for improved services and facilities. In addition to permanent City Boards, the Commission has appointed special Advisory Committees as follows:
Land Management Committee	Works through and coordinates with the City Manager and Stormwater Department to prepare Land Management Plans to be submitted to the City Commission for approval. Manages Land and Programs for Land or other duties requested by City Commission.
Sustainability Committee	Responsible for improving the quality of life in the community by providing stewardship of the City's environmental resources in a manner that is equitable for all generations.
Fiduciary Boards	Oversee funds held in trust for others. Each board membership is a combination of members elected by the employees of the respective plans & appointed by either their respective Board or the Commission
General Employee Pension Board	Board members are trustees conducting the business of the trust for their respective plans.
Police Pension Board	This includes: <ul style="list-style-type: none">• Attend meetings• Establish policies to conduct Board business• Oversight role with regard to investment managers (e.g. ensure investment policy followed)
Firefighters Pension Board	This includes: <ul style="list-style-type: none">• Pay benefits to eligible recipients• Pay the expenses of the trust• File required reports with various agencies• Make recommendations to the Commission (as necessary)
Sustainability Board	To improve the quality of life in the community by providing stewardship of the City's environmental resources in a manner that is equitable for all generations.

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
MISSION, GOALS, ACTIONS AND TASKS**

CITY ATTORNEY

Primary Mission

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

Additional Missions

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

Goals, Actions and Tasks

As requested by the Contract Administrator¹, the City Attorney:

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

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



Staff Photo

Volunteers Helping Replace Channel Markers on Our Waterways

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Attorney

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Payments for Services (thousands)	247	252.0	254.0	256.0	Payments to City Attorney’s law firm
Other legal expenses (thousands)	—	—	—	—	Payments to other attorneys (Primarily Labor Negotiations with Unions)
Total legal cost budget (thousands)	247.0	252	254.0	256.0	
Performance Measures:					
Not applicable for contract work.					

PERSONNEL SCHEDULE

DEPARTMENT: City Attorney

	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2024	CHANGE	BUDGET 2025
There are no personnel positions assigned to this department. This is a contracted function.			
TOTAL POSITIONS	—	—	—

CAPITAL OUTLAY SCHEDULE

DESCRIPTION:	PROJECT CODE		AMOUNT
None Scheduled for FY2025			
TOTAL			—

Fund: General
 Account Code: 001-0310-514.

Department: City Attorney
 Division: Administration

		USES OF FUNDS				
		2022	2023	2024	2024	2025
		Actual	Actual	Amended Budget	Estimated	Proposed Budget
OPERATING SERVICES						
	31-00 Professional Services	247,243	247,200	252,000	252,000	252,000
	Subtotal Operating	247,243	247,200	252,000	252,000	252,000
	TOTAL CITY ATTORNEY	247,243	247,200	252,000	252,000	252,000



Staff Photo

Pristine Beaches

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Manager

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Website Traffic Visitors	503,600	1,269,538	1,500,000	2,000,000	Target is 10% increase
Facebook Followers	12,000.00	15,600	18,000	20,000	Increase Followers by 10%
Twitter Followers	1,390.00	1,540	1,540	1,600	See Comments
YouTube Subscribers and Videos	—	277	300	375	Increase followers by 20%
CBNN Subscriptions	1,600	1,693	1,725	1,750	Increase followers by 20%

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

City Manager:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Manpower					
Full time positions	207	219	234	235	Budgeted
	207	219	234	235	Actual
Part -time/seasonal positions	116	122	111	111	Budgeted
	116	122	111	111	Actual

Comments:
Although the number of full time employees has increased in the last few years, by combining responsibilities in authorized full-time positions, full time authorizations are well below essential service levels continue to be maintained.



Staff Photo

Kite Surfing is Another Popular Water Sport

PERSONNEL SCHEDULE			
DEPARTMENT: City Manager			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
City Manager	1	—	1
Project Manager	1	—	1
Government Affairs Manager	1	—	1
Director of Projects & Grants	1	—	1
Procurement Support Services Coordinator	1	(1)	—
			—
TOTAL FULL-TIME	5	(1)	4
TOTAL POSITIONS	5	(1)	4
Director of Projects & Grants is 50% General Fund, 50% CRA Fund			

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION:	PROJECT CODE		AMOUNT
None Scheduled for FY2025			
		TOTAL	—

MISSION STATEMENT
CITY MANAGER:
To develop, deliver and maintain progressive personnel management programs and services to attract and retain a highly qualified, well-trained and productive work force.
ECONOMIC DEVELOPMENT & MARKETING:
To promote and provide a family friendly resort community for residents and visitors through marketing.

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	404,884	380,529	473,835	421,800	465,000
12-15 Additional Pay	6,698	6,165	6,000	1,130	—
21-00 FICA Taxes	30,945	28,046	36,248	31,006	35,500
22-10 General Employees Pension	9,019	29,340	43,992	49,730	54,000
22-40 Deferred Compensation	21,385	23,235	14,135	5,064	—
23-10 Group Hospitalization	58,235	65,315	71,978	42,760	35,850
23-20 Group Life	1,326	1,177	3,457	2,889	3,000
23-30 Dental Plan	1,747	1,553	1,668	1,395	1,500
23-90 Fitness & Wellness	—	—	293	—	—
24-00 Workers Compensation	339	426	621	677	2,310
Subtotal Personnel Services	534,578	535,786	652,227	556,451	597,160
OPERATING					
31-00 Professional Services	—	—	—	—	—
31-99 Payroll Processing Fees	—	2,384	2,203	2,533	3,300
34-40 Support Services	4,000	—	—	—	—
40-00 Travel & Per Diem	1,365	803	4,430	516	4,915
47-00 Printing & Binding	—	—	—	—	100
48-00 Promotional Activities	—	—	8,900	2,427	8,500
51-00 Office Supplies	29	213	450	431	500
52-50 Other Supplies	300	197	250	313	250
54-10 Publications & Memberships	2,391	1,644	3,150	876	4,190
55-00 Training & Education	550	3,773	3,500	1,063	3,500
552.31-00 Marketing - Professional Svc	—	22,777	—	—	—
552.40-00 Marketing - Travel & Per Diem	—	—	—	—	—
552.48-00 Marketing - Promotional Activities	16,768	13,011	15,800	13,024	15,800
552.52-50 Marketing - Other Supplies	—	—	—	—	—
552.54-10 Marketing - Publications & Memberships	2,890	1,120	4,500	669	4,500
552.55-00 Marketing - Training & Education	—	—	300	—	300
Subtotal Operating	28,293	45,922	43,483	21,852	45,855
TRANSFERS/OTHER					
83-00 Other Grants & Aids	1,000	3,342	3,000	2,491	3,500
Subtotal Transfers/Other	1,000	3,342	3,000	2,491	3,500
TOTAL CITY MANAGER	563,871	585,050	698,710	580,794	646,515



Staff Photo

Yoga on the beach

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: All Funds

DEPARTMENT: Human Resources

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Budget 2024	Estimate 2025	Benchmark Targets & Notes
Full-time (FT) positions					
Authorized	207	219	234	235	Fire requested one
Terminations	28	28	22	20	Higher Rate Retirees
Filled at end of FY	201	201	215	218	Recruiting is difficult
Vacant at end of FY	6	6	19	15	
Part-Time & Seasonal					
Authorized	116	122	111	111	
Performance Measures					
Vacancies / FT positions	3%	3%	2%	2%	Target is 3% or less
Terminated / FT positions	12%	13%	11%	11%	Target is 15% or less
Active Full-time employees	9	9	9	9	Target is 8 years or more
Terminating employees	6	6	15	10	Target is 5 years or more
Health Insurance					
City's rate increase	3%	3%	4%	5%	Market rate or less
Market's rate increase	9%	9%	6%	6%	
Workers Comp experience rating	0.85	0.85	1.54	1.54	1.00 or less
Workers' Comp Claims	13	16	6	6	18 or less
Workers Comp Claims > \$10,000	2	2	2	3	3 or less
Liability Claims > \$10,000	2	2	2	2	

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: Human Resources

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
HR Director	1	—	1
HR Deputy Director	1	—	1
HR Coordinator	1	—	1
TOTAL FULL-TIME	3	—	3
PART-TIME			
Intern	1	—	1
TOTAL PART-TIME	1	—	1
TOTAL POSITIONS	4	—	4

CAPITAL OUTLAY SCHEDULE

DESCRIPTION:	PROJECT CODE		AMOUNT
None scheduled for FY2025			
TOTAL			—

MISSION STATEMENT

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

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	187,934	207,258	221,516	247,511	280,500
12-15 Additional Pay	546	548	600	102	—
13-10 Part Time	—	—	—	—	—
14-00 Overtime	—	—	—	7	—
21-00 FICA Taxes	13,631	15,209	16,946	18,974	21,500
22-10 General Employees Pension	11,144	16,283	20,592	23,278	32,500
23-10 Group Hospitalization	57,693	65,440	70,774	52,619	46,200
23-20 Group Life	650	601	873	1,878	4,025
23-30 Dental Plan	1,107	1,109	1,250	812	1,110
23-90 Fitness & Wellness	151	151	162	35	—
24-00 Workers Compensation	171	232	368	2,461	2,000
Subtotal Personnel Services	273,027	306,831	333,081	347,677	387,835
OPERATING					
31-00 Professional Services	41,116	28,639	54,695	37,001	54,695
31-99 Payroll Processing Fees	—	1,308	1,128	2,363	1,400
40-00 Travel & Per Diem	3,709	4,107	6,110	6,058	7,460
40-70 Moving Expenses	—	—	6,580	6,578	2,500
41-00 Communications Services	2,272	3,988	—	—	—
48-10 Employee Wellness Incentives	4,770	4,894	5,500	5,500	5,500
51-00 Office Supplies	543	1,318	1,075	739	1,075
52-50 Other Supplies	—	—	5,550	2,097	6,550
54-10 Publications & Memberships	1,618	1,298	5,615	3,641	7,683
55-00 Training and Education	11,594	13,121	18,600	9,714	18,600
Subtotal Operating	65,622	58,673	104,853	73,691	105,463
CAPITAL OUTLAY					
68-00 Software- New Purchase	3,827	—	—	—	—
Subtotal Capital Outlay	3,827	—	—	—	—
TOTAL HUMAN RESOURCES	342,476	365,504	437,934	421,368	493,298



Waves of Wellness Logo

CITY CLERK

CITY CLERK

The office of the City Clerk is an information source, with service to include providing City records as prescribed by law, coordinating the City's election, and supporting the City Commission and Boards. The office is central to government transparency. The City Clerk posts all agendas and meeting packets for City Boards and City Commission. The office also maintains information on the City's history.

PERSONNEL SCHEDULE

DEPARTMENT: City Clerk

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
City Clerk/Public Information Officer	1	—	1
Assistant to the City Clerk	1	—	1
Receptionist	—	1	1
TOTAL FULL-TIME	2	1	3
TOTAL POSITIONS	2	1	3

CAPITAL OUTLAY SCHEDULE

DESCRIPTION:	PROJECT CODE		AMOUNT
None Scheduled for FY2025			—
TOTAL			—

MISSION STATEMENT

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

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Clerk

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Meetings recorded	100	41	45	50	All City board meetings are recorded
Commission & CRA Minutes transcribed	36	41	45	50	
Ordinances adopted	15	10	10	12	LDC Changes
Resolutions adopted	22	21	18	15	
Records destroyed (boxes)	—	—	—	—	(Box = 16" x 13") increase destruction
Records Requests	317	369	400	380	
Public Records Requests completed within 24 hours*	231	266	400	380	
Performance Measures:					
Ratio of records destroyed to records stored	10 %	10 %	10 %	10 %	Target is 10%.
Record series digitized	6	6	6	6	A record series is a group of related records in a single filing system. Agendas and Minutes, Ordinances, Resolutions, Meeting Packets and Contracts are scanned as they are approved and adopted.

Comments:

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

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



Staff Photo

Bottlenose Dolphins are Common in Our Ocean Waters

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	131,520	105,391	149,483	156,517	183,550
14-00 Overtime	—	—	—	36	—
21-00 FICA Taxes	9,843	7,944	11,435	12,080	13,525
22-10 General Employees Pension	9,057	11,846	13,884	15,695	21,000
23-10 Group Hospitalization	27,924	11,072	19,546	27,290	48,900
23-20 Group Life	440	362	420	798	1,600
23-30 Dental Plan	663	400	834	540	1,100
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	142	118	250	251	300
Subtotal Personnel Services	179,589	137,133	195,852	213,207	269,975
OPERATING					
31-00 Professional Services	—	4,563	7,000	5,188	7,000
31-99 Payroll Processing Fees	—	588	526	779	1,000
34-40 Support Services	9,210	9,673	17,488	12,295	24,500
40-00 Travel & Per Diem	861	—	1,480	—	1,680
41-00 Communications Services	23,968	23,159	32,060	26,901	32,300
49-00 Other Current Charges	1,304	2,748	7,145	2,458	7,150
51-00 Office Supplies	161	140	305	686	1,050
54-10 Publications & Memberships	365	200	650	230	800
55-00 Training & Education	—	—	2,300	949	2,300
Subtotal Operating	35,869	41,071	68,954	49,486	77,780
CAPITAL OUTLAY					
68-00 Software- New Purchase	—	—	16,012	16,012	—
Subtotal Capital Outlay	—	—	16,012	16,012	—
TOTAL CITY CLERK	215,458	178,204	280,818	278,705	347,755



Photo Malcolm Denmark/Art by Eddie Gelles

Patriotic Art on the Beach for the 4th of July.

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Finance/Metered Parking

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Audit findings/repeat findings	6/4	9/2	0/0	0/0	Number from audit of prior period.
Uncollectible accounts (number) (thousands of dollars)	1,208 \$82	1,813 \$50	1700 \$54	1,600 \$47	Primarily parking fines. Number of accounts & thousands of dollars.
Collection agency activity	300	1,051.00	856	500	Average monthly collections.
Parking citations written	11,026	14,966	13,000	14,000	FY2024 has been a slow year
Parking Permits Issued	5,273	5,664	6,000	6,200	Credit card acceptance, increased permit options and possible online sales expected.
Investment portfolio maturity (years)	5	<1	<1	<1	Term investment period in years
Performance Measures:					
Finance vs. General Fund budget	3%	3%	3%	4%	Accountant position frozen in FY 2018 was activated in FY2022.
Recoveries from collection agencies	17%	16%	10%	12%	30% benchmark based on industry standard.
Parking citation collections	62%	68%	68%	70%	75% benchmark. Note: lag time for collections

Comments:

Parking citation payment percentage remains high due to acceptance of credit card online payments. Software installed in FY2017 increased credit card payments to 99.9% of all payments collected. Over the past year, past due /uncollectible A/R accounts has decreased due to increased job responsibilities of our revenue specialist to include a focus on collection activities. Our parking citation program continues to use a third party vendor for its collection activities. The current collection rate for this program is 68%.



Photo by Keith Draycott

Beautiful Beach Day

PERSONNEL SCHEDULE

DEPARTMENT: Finance/Metered Parking

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
Chief Financial Officer/Assistant City Manager	1	—	1
Executive Assistant to the CFO	1	—	1
Controller	1	—	1
Senior Accountant	3	1	4
Accountant	4	(2)	2
Jr Staff Accountant	—	2	2
Account Specialist (Revenue/A/P/Parking)	2	(1)	1
TOTAL FULL-TIME	12	—	12
TOTAL POSITIONS	12	—	12

CAPITAL OUTLAY SCHEDULE

DESCRIPTION:	PROJECT CODE		AMOUNT
Parking Kiosks		—	15,500
TOTAL			—

MISSION STATEMENT

The primary mission of the Finance Department is to record, monitor and report all financial transactions of the City in the most efficient and effective manner.

Additional Missions:

- * Maintain proper controls over the collection and recording of revenues.
- * Maintain secure custody of cash and investments.
- * Provide budgetary control and long-range financial planning.
- * Maintain inventory records on City property.
- * Maintain a data system for utilities service and associated billing.
- * Reconcile third party utility billing to financial accounts.
- * Collections of all accounts due.
- * Proper recording of all transitions.
- * All accounting related to the various funds used by the City.

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	529,556	566,306	651,838	630,377	670,000
12-15 Additional Pay	15	—	—	—	—
13-00 Part Time	4,300	3,642	—	—	—
14-00 Overtime	—	477	1,100	807	1,100
21-00 FICA Taxes	39,880	41,777	49,950	48,829	51,500
22-10 General Employees Pension	30,859	45,244	60,606	68,511	78,000
23-10 Group Hospitalization	118,306	162,648	130,480	153,832	186,200
23-20 Group Life	1,625	3,403	5,152	5,844	8,075
23-30 Dental Plan	2,873	3,443	2,502	3,363	4,050
23-90 Fitness & Wellness	—	—	954	—	—
24-00 Workers Compensation	486	620	—	2,921	3,250
Subtotal Personnel Services	727,900	827,560	902,582	914,484	1,002,175
OPERATING					
31-00 Professional Services	30,513	1,019	2,400	1,317	2,250
31-99 Payroll Processing Fees	—	3,651	3,255	4,019	4,450
32-10 Auditor	75,984	75,100	71,470	71,470	71,470
34-20 Bank Charges	25,040	25,221	36,130	30,636	35,600
40-00 Travel & Per Diem	51	774	2,900	1,934	13,500
46-10 Equipment Maintenance	—	—	300	—	—
47-00 Printing & Binding	2,559	5,228	4,850	3,027	5,800
49-00 Other Current Charges	6,610	6,796	7,075	4,422	10,500
51-00 Office Supplies	1,455	1,915	2,000	1,953	2,000
54-10 Publications & Memberships	639	522	1,750	453	2,140
55-00 Training & Education	2,023	2,045	7,000	9,046	6,000
Subtotal Operating	144,874	122,271	139,130	128,277	153,710
CAPITAL OUTLAY					
68-00 Software - New Purchase	12,227	9,750	—	—	—
Subtotal Capital Outlay	12,227	9,750	—	—	—
TOTAL FINANCE	885,001	959,581	1,041,712	1,042,761	1,155,885

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	43,395	39,939	83,130	71,368	88,416
13-10 Part Time	125,425	(1,143)	—	—	—
14-00 Overtime	—	103	260	103	200
21-00 FICA Taxes	12,914	3,320	6,402	5,350	5,775
22-10 General Employees Pension	2,385	7,482	7,800	8,817	10,000
23-10 Group Hospitalization	8,866	14,206	4,941	33,249	33,700
23-20 Group Life	152	295	1,368	1,120	1,290
23-30 Dental Plan	367	290	834	543	570
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	3,275	(1,030)	295	114	125
Subtotal Personnel Services	196,779	63,462	105,030	120,664	140,076
OPERATING					
31-00 Professional Services	—	—	—	—	—
31-99 Payroll Processing Fees	—	839	1,200	460	450
34-20 Bank Charges	104,742	41,184	100,000	104,811	130,000
34-40 Support Services	113,248	184,668	110,000	135,098	140,000
44-18 Rentals & Leases	—	—	—	139,118	68,000
46-10 Equipment Maintenance	20,764	1,065	2,392	—	2,392
47-00 Printing and Binding	1,080	4,776	2,100	390	5,000
49-15 Other Current Charges	18,662	27,750	35,000	28,190	35,000
52-20 Uniforms	2,333	1,141	—	—	—
52-50 Other	22,152	28,613	20,000	8,703	20,000
Subtotal Operating	282,981	290,036	270,692	416,770	400,842
CAPITAL OUTLAY					
63-10 Impr/O/T/Bldg - 15 Yrs	26,570	—	—	—	—
64-20 Furniture & Equipment	32,116	—	—	—	15,500
Subtotal Capital Outlay	58,686	—	—	—	15,500
TOTAL METERED PARKING	538,446	353,498	375,722	537,434	556,418



Photo Malcolm Denmark

Nighttime Rocket Launch Lights Up the Sky

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Information Technology (I.T.)

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated; for FY 2025 it has been projected. This information is presented in support of the basic budget estimates.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Software applications supported	400	410	400		Numbers will continue to grow as demand for technology increases annually.
Network availability	>99%	>99%	>99%		Rate of availability is consistently high and most services exceed the stated benchmark
Number of network connected devices	450	475	550		Number will Continue to grow as demand for technology increases annually
Performance Measures:					
I.T. vs. General Fund governmental expenditures	4%				
Percent of I.T. budget expended	99%				
Service requests -					
Number of service requests per month	228	250	275		Increase is indicator of more reliance on technology
Average resolution time	2 days	2 days	2 days		Target is to resolve all 1 st level tickets within 48 hrs.

Comments:

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



Photo by Keith Draycott / Sculpture by Henry Lund and Dr. Kristen Smallwood

"Surfing to the Stars" Statue in Downtown Cocoa Beach

PERSONNEL SCHEDULE			
DEPARTMENT: Information Technology			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2024		2025
IT Director	1	—	1
SR. Information Technology Support Admin	1	—	1
IT Manager	1	—	1
Systems Analyst	1	—	1
Systems Technician II	1	—	1
Systems Technician	1	—	1
TOTAL FULL-TIME	6	—	6
Video Broadcast & Camera Operator	1		1
Intern	1		1
Administrative Assistant	1		1
PART-TIME	3		3
TOTAL PART-TIME	3	—	3
TOTAL POSITIONS	9	—	9

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION:	PROJECT CODE		AMOUNT
Computers/Tablets/Laptops			24,000
Rugged Laptops for Police Dept			11,000
Access Control Panels (Park Bathrooms)			20,000
		TOTAL	55,000

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

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	353,125	350,902	408,688	433,939	460,250
12-15 Additional Pay	3,063	478	3,750	—	—
13-10 Part Time	—	—	—	—	—
14-00 Overtime	3,437	2,373	4,850	4,340	4,500
21-00 FICA Taxes	27,222	26,258	31,923	34,431	35,725
22-10 General Employees Pension	19,157	29,299	37,986	42,941	53,500
23-10 Group Hospitalization	59,053	64,540	71,383	68,926	69,750
23-20 Group Life	1,188	1,004	1,698	1,386	1,600
23-30 Dental Plan	1,828	1,590	2,385	1,815	1,850
23-90 Fitness & Wellness	—	—	660	—	—
24-00 Workers Compensation	330	389	646	699	750
Subtotal Personnel Services	468,403	476,833	563,969	588,477	627,925
OPERATING					
31-10 GIS Related Services	—	—	30,000	30,001	30,000
31-99 Payroll Processing Fees	—	2,202	1,856	2,774	2,800
34-40 Support Services	238,273	876,176	95,000	43,417	95,000
40-00 Travel & Per Diem	—	—	1,500	—	1,500
41-00 Communications Services	143,957	169,099	227,688	172,630	221,315
44-30 Equipment Rental/Lease	75,061	12,403	74,232	74,233	105,303
46-10 Equipment Maintenance	19,332	15,590	12,700	9,907	12,700
52-20 Uniforms	—	—	450	—	450
52-50 Other Supplies	24,087	28,252	20,400	10,164	53,980
52-60 Software Subscriptions	—	276	724,996	654,925	861,314
54-10 Publications & Memberships	—	—	1,900	—	1,900
55-00 Training & Education	11,899	2,494	9,000	820	13,700
Subtotal Operating	512,609	1,106,492	1,199,722	998,871	1,399,962
CAPITAL OUTLAY					
64-20 Equipment	—	—	4,000	—	—
64-21 Computer Hardware	133,422	87,390	127,750	60,371	55,000
64-22 Computer Software	10,272	9,645	22,920	3,566	—
68-90 GASB 96- SBITA - Capital Software	—	6,266	—	—	—
Subtotal Capital Outlay	143,694	103,301	154,670	63,937	55,000
CONTINGENCY					
99-30 Other Uses	—	—	15,000	—	15,000
Subtotal Contingency	—	—	15,000	—	15,000
TOTAL INFORMATION TECHNOLOGY	1,124,706	1,686,626	1,933,361	1,651,285	2,097,887



Photos Malcom Denmark

Fun at Surfing Santa's Event

PUBLIC SAFETY

Uses of Funds

General Fund Department & Division Structure Chart

Public Safety



SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
OTHER TAXES	292,566	363,339	350,000	428,076	548,362
LICENSES/PERMITS	1,350	2,315	9,935	1,680	2,000
INTERGOVERNMENTAL	26,957	29,392	360,679	271,241	396,608
CHARGES FOR SERVICES	325,461	310,254	796,051	726,282	895,918
FINES AND FORFEITURES	51,032	49,186	48,050	58,510	55,450
MISCELLANEOUS REVENUES	12,097	12,122	19,900	27,897	5,800
TOTAL REVENUES	709,463	766,608	1,584,615	1,513,686	1,904,138

USES OF FUNDS

PERSONNEL SERVICES	9,156,320	10,864,285	10,817,921	11,398,439	13,009,222
OPERATING	801,519	956,342	1,176,141	883,882	1,339,030
CAPITAL OUTLAY	247,721	222,409	1,449,766	851,623	488,951
TRANSFERS	—	—	1,500	—	1,500
TOTAL EXPENDITURES	10,205,560	12,043,036	13,445,328	13,133,944	14,838,703

POLICE DEPARTMENT

The Cocoa Beach Police Department consists of members which includes sworn officers, telecommunications, beach rangers, parking enforcement, and civilian personnel. The department embraces the philosophy of problem-oriented policing through community partnerships, order maintenance, and crime prevention. Members of the department take pride in providing a professional service and are committed to providing a safe city to live, work, visit, and enjoy. The department is accredited through the Commission for Florida Law Enforcement Accreditation.



Staff Photos

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Police

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

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Calls for 911 emergency service	10,245	9,717	10,220	9,114	Calls for 911 emergency service: FY24 projection based on actual 5 yr history; FY23 estimate based on 6 month avg. actual data.
Calls for service	53,048	43,416	40,242	50,038	Calls for Service: FY24 projection based on actual 5 yr history; FY23 est. based on 6 month avg. of actual data.
Traffic Accidents	—	457	489	422	
Traffic citations written	3,871	3,828	3,751	4,914	Traffic & Parking citations: FY25 projection based on actual 5 yr history; FY24 est. based on 6 months actual data.
Parking citations written	10,569	15,842	9,593	13,377	
Reported stolen property	679	3,015	282	1,074	Reported & stolen property: (thousands) FY25 projection based on actual 5 yr history; FY24 estimate based on 6 months actual data.
Recovered property	380	276	214	314	
Sworn Officers	27	28	33	39	Patrol Officers as of September 30 th of the fiscal year.
Administration	10	10	10	4	Chiefs , Majors
Total Arrests	624	1,037	964	715	Arrests FY25 projection based on actual 5 yr history; FY24 estimate based on 6 month avg. actual data.
Drug Arrests	—	37	54	43	
DUI Arrests	—	305	208	136	
Case Reports	3,614	2,865	3,470	3,360	Case Reports: FY25 based on actual 5 yr history; FY24 estimate based on 6 month avg. actual data.

Performance Measures:

The aim of the Police Department is to reduce crime and improve the quality of life for our residents and visitors. Refer to the Strategic Plan for specific goals, actions, and tasks.

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: Police

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
Police Chief	1		1
Police Chief (interim)	1	-1	—
Deputy Chief	1		1
Executive Assistant to Chief	1		1
Administrative Assistant	1		1
Accreditation Manager & Administrative Services	1		1
Police Major	2		2
Police Lieutenant	2		2
Police Officer	31		31
Police Records Clerk	2		2
Police Sergeant	6		6
Logistics Manager	1		1
Records & Evidence Manager	1		1
Property & Evidence Supervisor	1		1
TOTAL FULL-TIME	52	(1)	51
PART-TIME			
Police Officer	1	(1)	—
TOTAL PART-TIME	1	(1)	—
TOTAL POSITIONS	53	(2)	51

CAPITAL OUTLAY SCHEDULE

DESCRIPTION:	PROJECT CODE	AMOUNT
Digital In-Car Video Camera Recorder (8)		34,603
Radar Unit (8)		22,637
Tasers (6)		12,312
Body Camera System (5 year program)		32,270
Pursuit Termination Device		20,439
Electronic Traffic Message Board		30,565
License Plate Recognition Software (Flock Cameras)		18,000
TOTAL		170,826

Note: Capital Outlay Schedule includes Beach Ranger Program Capital Replacements

MISSION STATEMENT

C: Committed to exceptional service

B: Building community partnerships

P: Professional in all our words and deeds

D: Delivering a safe, secure community

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	2,613,276	2,993,743	3,016,039	2,985,721	3,511,800
12-15 Additional Pay	59,831	34,024	66,000	31,596	66,000
13-10 Part Time	2,987	2,518	5,060	2,593	5,060
14-00 Overtime	245,057	149,785	160,000	327,455	160,000
15-00 Holiday Pay	67,877	76,460	70,000	82,154	77,250
21-00 FICA Taxes	221,514	238,019	253,850	269,674	250,000
22-10 General Employees Pension	22,996	18,822	44,928	50,788	46,500
22-20 Police Pension	672,157	792,323	670,000	670,000	861,000
22-40 Deferred Compensation*	—	—	1,200	1,060	—
23-10 Group Hospitalization	726,091	916,205	996,584	861,810	907,000
23-20 Group Life	9,103	9,662	16,034	19,621	20,900
23-30 Dental Plan	15,997	16,393	19,183	16,128	17,250
23-90 Fitness & Wellness	348	303	325	297	325
24-00 Workers Compensation	47,944	64,974	98,704	123,474	126,000
Subtotal Personnel Services	4,705,178	5,313,231	5,417,907	5,442,371	6,049,085
OPERATING					
31-00 Professional Services	16,813	20,202	122,600	34,517	23,100
31-99 Payroll Processing Fees	—	19,638	17,422	20,809	22,900
34-40 Support Services	35,507	37,807	36,834	21,529	40,984
40-00 Travel & Per Diem	11,433	17,019	20,600	23,805	22,248
44-30 Equipment Rental/Leases	—	—	—	—	—
46-10 Equipment Maintenance	10,684	11,250	18,470	10,036	20,283
47-00 Printing & Binding	4,068	1,784	6,000	3,429	7,020
48-00 Promotional Activities	9,662	8,411	15,000	11,871	16,100
51-00 Office Supplies	5,313	4,147	6,000	5,198	7,500
52-20 Uniforms	19,757	26,104	33,040	32,029	48,766
52-50 Other	42,096	80,931	87,860	78,950	97,271
54-10 Publications & Memberships	2,736	3,962	8,265	4,043	10,538
55-00 Training & Education	17,992	26,904	37,864	31,704	65,662
Subtotal Operating	176,061	258,159	409,955	277,920	382,372
CAPITAL OUTLAY					
64-20 Furniture & Equipment	58,021	16,635	103,480	130,511	152,826
64-22 Computer Hardware/Software	38,606	—	—	—	18,000
68-00 Software - New Purchase	5,040	—	—	—	—
Subtotal Capital Outlay	101,667	16,635	103,480	130,511	170,826
TOTAL POLICE DEPARTMENT	4,982,906	5,588,025	5,931,342	5,850,802	6,602,283

*Contract Interim Police Chief

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General	DEPARTMENT: Police Beach Management				
	Actual	Actual	Estimate	Projection	
	2022	2023	2024	2025	Benchmark Targets & Notes
Operating Statistics:					
# of Ranger Hours	4,302	3,614	6.16	6,000	Beach Rangers are currently staffed all year. Data for FY19 and FY20 are actual hours.
# of Rangers on Staff	7	6	8	8	
Performance Measures:					
Beach Ranger Activity	9,784	7,746	7,288	7,387	Beach Ranger performance and activity is measured by the final disposition of each call for service.

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

PERSONNEL SCHEDULE			
DEPARTMENT: Police - Beach Rangers			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
PART-TIME			
Ranger Supervisor	1		1
Beach Rangers	7		7
TOTAL PART-TIME	8	—	8
TOTAL POSITIONS	8	—	8

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE	STRATEGIC PLAN LINK	AMOUNT
None Scheduled for FY2025			
TOTAL			—

MISSION STATEMENT
The Beach Management Program is operationally managed by the Cocoa Beach Police Department
The Beach Management mission is to deliver a safe, secure, and lawful beach going experience for the community and the public as a whole.

Additional Missions:

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

USES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	54	—	—	—	—
13-10 Part Time	75,856	89,312	136,808	91,538	105,000
21-00 FICA Taxes	5,807	6,933	9,665	7,006	7,850
24-00 Workers Compensation	1,653	2,282	4,025	3,316	3,100
Subtotal Personnel Services	83,370	98,527	150,498	101,860	115,950
OPERATING					
31-99 Payroll Processing Fees	—	858	978	648	825
52-20 Uniforms	3,371	748	5,049	421	5,388
52-50 Other Supplies	158	561	721	297	1,158
55-00 Training & Education	—	—	—	—	—
Subtotal Operating	3,529	2,167	6,748	1,366	7,371
CAPITAL OUTLAY					
64-20 Furniture & Equipment	18,020	—	—	—	—
Subtotal Capital Outlay	18,020	—	—	—	—
TOTAL BEACH RANGERS	104,919	100,694	157,246	103,226	123,321

PERSONNEL SCHEDULE			
DEPARTMENT: Police - Parking Enforcement Officers			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
	—	—	—
TOTAL FULL-TIME	—		—
PART-TIME			
Code Enforcement Specialist	—	—	—
Parking Enforcement Specialist Supervisor	1		1
Parking Enforcement Officer	7		7
TOTAL PART-TIME	8	—	8
TOTAL POSITIONS	8	—	8

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE		AMOUNT
None Scheduled for FY2025			
		TOTAL	—

During FY2024 the Code Enforcement positions were moved under Development Services - Department/Division 3690.

Fund: General
 Account Code: 001-2180-521.

Department: Police
 Division: Parking Enforcement

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
Actual	Actual	Budget	Estimated	Budget	
PERSONNEL SERVICES					
13-10 Part Time	—	—	180,706	145,696	156,100
14-00 Overtime	—	—	—	—	—
21-00 FICA Taxes	—	—	13,824	10,886	12,000
22-10 General Employees Pension	—	—	—	—	—
23-10 Group Hospitalization	—	—	—	—	—
23-20 Group Life	—	—	—	—	—
23-30 Dental Plan	—	—	—	—	—
24-00 Workers Compensation	—	—	5,421	4,802	4,700
Subtotal Personnel Services	—	—	199,951	161,384	172,800
OPERATING					
31-99 Payroll Processing Fees	—	—	1,000	795	825
52-20 Uniforms	—	—	6,988	745	7,834
52-50 Other Supplies	—	—	1,954	225	1,879
Subtotal Operating	—	—	9,942	1,765	10,538
TOTAL PARKING ENFORCEMENT	—	—	209,893	163,149	183,338

Fund: General Fund
 Account Codes: 001-2190-521.

Department: Police
 Division: Code Enforcement

During FY2024 the Code Enforcement division was moved from the Police Department to the Development Services Department (3690). All budget and actual information has been transferred to the new Department / Division page.

PERSONNEL SCHEDULE

DEPARTMENT: Communications

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Communications Center Supervisor	1	—	1
Communications Officer	13	—	13
TOTAL FULL-TIME	14	—	14
PART-TIME			
Communications Officer	2	—	2
TOTAL PART-TIME	2	—	2
TOTAL POSITIONS	16	—	16

CAPITAL OUTLAY SCHEDULE

DESCRIPTION:	PROJECT CODE	AMOUNT
XL-95P Portable Radio		57,456
P25 Compliance X69 Radios		54,387
Backbone Radio Charges-Brevard Emergency Management		56,382
TOTAL		168,225

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	426,248	476,540	586,943	516,613	635,400
12-15 Additional Pay	6,693	100	5,200	—	5,200
13-10 Part time	24,249	5,888	93	104	—
14-00 Overtime	57,458	21,305	30,000	40,435	30,000
15-00 Holiday Pay	14,080	11,840	16,000	15,001	16,000
21-00 FICA Taxes	39,665	38,428	48,825	45,070	48,600
22-10 General Employees Pension	28,921	33,543	54,522	61,634	74,000
23-10 Group Hospitalization	109,065	141,930	97,610	160,819	216,500
23-20 Group Life	1,424	2,424	7,533	6,589	8,650
23-30 Dental Plan	2,788	3,452	2,502	3,413	4,400
23-90 Fitness & Wellness	—	—	806	—	806
24-00 Workers Compensation	471	567	890	1,065	1,000
Subtotal Personnel Services	711,062	736,017	850,924	850,743	1,040,556
OPERATING					
31-99 Payroll Processing Fees	—	3,197	2,817	3,993	3,800
40-00 Travel & Per Diem	70	100	2,000	75	2,000
41-00 Communications	—	—	—	—	1,800
46-10 Equipment Maintenance	64,901	66,434	133,221	99,052	95,150
51-00 Office Supplies	573	350	1,540	1,534	2,314
52-20 Uniforms	3,109	4,359	8,020	5,675	8,440
52-50 Other	7,120	3,503	7,770	2,105	14,680
54-10 Publications & Memberships	—	—	250	—	250
55-00 Training & Education	3,665	2,097	7,705	6,304	7,705
Subtotal Operating	79,438	80,040	163,323	118,738	136,139
CAPITAL OUTLAY					
64-20 Furniture & Equipment	90,917	74,563	349,352	345,892	168,225
Subtotal Capital Outlay	90,917	74,563	349,352	345,892	168,225
TOTAL COMMUNICATIONS DEPARTMENT	881,417	890,620	1,363,599	1,315,373	1,344,920

FIRE DEPARTMENT

Since 1949, the Cocoa Beach Fire Department has been dedicated to saving life and property, providing fire prevention, preparedness, Emergency Medical Services (EMS), and a newly developed Community Paramedic Program. Cbfd promotes public safety by educating and engaging with our community. The dedication of firefighters and paramedics to fire rescue and emergency services supports an efficient response approach to residents, property owners, businesses, and visitors. The Fire Department operates 2 fire stations and responds to over 4,000 calls for service annually. The Cocoa Beach Fire Department continues to support our commitment to employee health, wellness, and firefighter safety; while addressing the Capital and Operational improvements deemed necessary for future success of the Cbfd.



Photo by Keith Draycott

Fire Station No. 51

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Fire

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Total number of unit responses	3,714	3,781	3,850	3,950	Metric added in 2020 budget
Calls for rescue service	1,955	1,992	2,030	2,060	Includes projected increase in responses to unincorporated South Cocoa Beach.
Total inspections	417	862	875	875	Inspector has not been replaced since 10/14.
Training hours	8,967	11,145	11,900	12,000	6 new firefighters added in 3rd Quarter of FY2023
Property damage (millions)	\$1.57	\$2	\$2	\$2	
Property saved (millions)	\$1.75	\$1.0	\$1.0	\$1.0	
Performance Measures:					
Average response times (minutes)	4.3	4	3.9	3.9	Target is < 4.00 minutes.
Insurance ISO rating	2	2	2	1	Benchmark is to maintain a 2 and target to be a 1
Ratio of property - damaged to saved	5%	20%	20%	20%	Depends on property types involved in fires
Fatalities from fire	0	0	0	0	Target is zero fatalities from fires.
Average training hours per month for each employee	24	25	30	32	30 hours per month is benchmark.

PERSONNEL SCHEDULE			
DEPARTMENT: Fire Department			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET	CHANGE	BUDGET
FULL-TIME	2024		2025
Fire Chief	1	—	1
Fire Admin. Chief of Staff	1	—	1
Deputy Fire Chief	1	—	1
Emergency Services Chief (Community Paramedic Program)	1	—	1
Fire Captain-Shift Commander	3	—	3
Fire Lieutenant/Medic-CO Officer	9	—	9
FF/EMT	6		6
FF/Paramedic	15		15
Fire Marshall	1	—	1
Fire Inspector	—	1	1
TOTAL FULL-TIME	38	1	39
PART-TIME			
Fire Inspector	2	—	2
Paramedic	1	—	1
TOTAL PART-TIME	3	—	3
TOTAL POSITIONS	41	1	42
(6 firefighter positions are fully funded for three years (2024-2026) through a FEMA SAFER Grant)			

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION:	PROJECT CODE		AMOUNT
Water Rescue Craft			30,000
Diesel Removal System for Station 50			38,900
Oxygen Cascade System			31,000
Lifepack Cardiac Monitor (Replacement Monitors)			50,000
		TOTAL	149,900

MISSION STATEMENT

The primary mission of the City of Cocoa Beach Fire Department is life safety, incident stabilization, and property conservation.

Additional Missions:

- * Fight fire aggressively, having provided for safety first.
- * Provide progressive and rapid emergency medical services to our residents and visitors.
- * Maintain the quality and training for all Fire Department personnel.



Cocoa Beach Fire Department Patch



Tower 51 Logo

	USES OF FUNDS				
	2022 Actual	2023 Actual	2024 Amended Budget	2024 Estimated	2025 Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	1,750,759	2,197,791	2,146,336	2,319,940	3,021,261
12-15 Additional Pay	14,009	15,322	13,390	14,588	13,390
13-10 Part Time	42,717	80,635	83,267	74,045	40,500
14-00 Overtime	396,419	447,958	200,000	360,637	420,000
15-00 Holiday Pay	59,900	66,449	69,252	85,894	80,700
21-00 FICA Taxes	167,884	204,575	191,162	226,151	233,400
22-10 General Employees Pension	2,982	17,194	3,978	4,497	6,500
22-30 Firefighters Pension	604,661	839,154	535,000	802,992	806,000
23-10 Group Hospitalization	540,625	728,111	803,824	744,222	757,780
23-20 Group Life	6,638	9,793	16,144	23,880	16,550
23-30 Dental Plan	10,594	12,071	16,096	13,671	13,950
23-90 Fitness & Wellness	866	1,050	1,500	1,239	1,500
24-00 Workers Compensation	58,656	96,407	118,692	170,325	173,000
Subtotal Personnel Services	3,656,710	4,716,510	4,198,641	4,842,081	5,584,531
OPERATING					
31-00 Professional Services	51,577	47,202	46,412	16,037	219,587
31-99 Payroll Processing Fees	—	16,802	14,748	18,056	17,000
34-40 Lifeguard Svc-Parks/Pier	79,291	78,867	—	—	—
40-00 Travel & Per Diem	8,060	13,347	15,690	6,832	15,290
44-50 Hydrants	144,822	140,162	147,168	147,168	152,690
45-75 Firefighters Medical Liability	—	3,219	—	—	—
46-10 Equipment Maintenance	21,074	18,235	22,750	13,491	19,752
48-00 Promotional Activities	277	780	2,400	2,357	2,500
51-00 Office Supplies	2,492	2,254	2,500	2,467	4,450
52-20 Uniforms	61,081	114,855	125,729	123,790	99,497
52-50 Other Supplies	86,362	56,007	27,500	22,913	68,610
52-60 Small Tools & Equipment	—	—	35,600	31,452	46,758
54-10 Publications & Memberships	3,862	6,497	11,390	2,617	7,390
55-00 Training & Education	41,222	29,271	35,015	30,252	34,086
Subtotal Operating	500,120	527,498	486,902	417,432	687,610
CAPITAL OUTLAY					
62-00 Buildings	—	—	—	—	—
64-10 Vehicles & Machinery	—	—	757,202	43,627	30,000
64-20 Furniture & Equipment	37,117	101,230	31,373	124,569	38,900
68-00 Software - New Purchase	—	—	25,000	25,000	—
Subtotal Capital Outlay	37,117	101,230	813,575	193,196	68,900
CONTINGENCY					
99-30 Other Uses	—	—	1,500	—	1,500
	—	—	1,500	—	1,500
TOTAL FIRE DEPARTMENT	4,193,947	5,345,238	5,500,618	5,452,709	6,342,541

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OPERATING					
31-00 Professional Services	—	14,700	11,400	11,323	12,000
31-99 Payroll Processing Fees	—	—	—	—	—
40-00 Travel & Per Diem	—	1,124	4,000	1,855	3,000
46-10 Equipment Maintenance	—	2,542	3,050	2,735	2,000
51-00 Office Supplies	—	1,380	1,000	1,029	500
52-20 Uniforms	—	280	426	445	400
52-50 Other/Licensing	—	4,453	2,350	2,314	13,200
52-52 Medical Supplies	42,371	47,419	53,975	35,376	54,000
55-00 Education and Training	—	9,213	20,000	9,182	20,000
Subtotal Operating	42,371	81,111	96,201	64,259	105,100
CAPITAL OUTLAY					
64-20 Furniture & Equipment	—	29,981	183,359	182,024	81,000
Subtotal Capital Outlay	—	29,981	183,359	182,024	81,000
TOTAL EMERGENCY MEDICAL SERVICES	42,371	111,092	279,560	246,283	186,100

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONAL SERVICES					
13-10 Part Time	—	—	—	—	41,000
21-00 FICA Taxes	—	—	—	—	3,150
24-00 Workers Compensation	—	—	—	—	2,150
Subtotal Personal Services	—	—	—	—	46,300
OPERATING					
31-99 Payroll Processing Fees	—	—	—	—	—
40-00 Travel & Per Diem	—	497	1,000	—	1,000
46-10 Equipment Maintenance	—	—	—	860	1,000
48-00 Promotional Activities	—	3,388	1,000	787	3,000
51-00 Office Supplies	—	3,027	500	485	500
52-20 Uniforms	—	455	570	270	400
54-20 Books & Publications	—	—	—	—	2,000
55-00 Training & Education	—	—	—	—	2,000
Subtotal Operating	—	7,367	3,070	2,402	9,900
CAPITAL OUTLAY					
64-20 Furniture & Equipment	—	—	—	—	—
Subtotal Capital Outlay	—	—	—	—	—
TOTAL COMMUNITY PARAMEDIC PROGRAM	—	7,367	3,070	2,402	56,200
TOTAL PUBLIC SAFETY	10,205,560	12,043,036	13,445,328	13,133,944	14,838,703

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



Aerial View of Cocoa Beach

PUBLIC WORKS

Detail by Division

The Public Works Department operates and maintains infrastructure throughout the City which includes the following:

- * 35.3 miles of City road right-of-way and 8 miles of Florida Department of Transportation road right-of-way (SR A1A and SR 520). Maintenance includes maintaining roadways (paving, curb & gutter, sidewalks, signing and striping, street lighting, etc.)

- * 6 miles of Beach Maintenance, includes dune crossover construction/beach accesses (40), and beach trash clean up.

Facilities Maintenance which includes buildings, recreational facilities, and parks:

- * Buildings- City Hall, Police Station, Fire Stations (2), Country Club, Public Works Complex, and Parking Garage.

- * Recreational Facilities- Rec Center, Aquatic Center, Tennis Complex, Athletic Fields, and Skate Park.

- * Parks- Neighborhood parks (5), Parks with beach accesses (2), and Parks with boat ramps (2).

Grounds Maintenance includes maintenance of all the City's grounds including city and state road right-of-way, building grounds, park grounds, etc. Includes design, operation and maintenance of irrigation systems, landscaping and tree trimming.

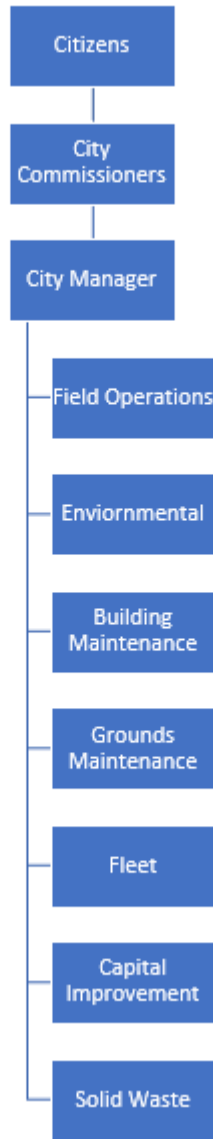
Fleet Maintenance includes acquisition and maintenance of all vehicles.

Maintain City's waterways which includes muck dredging of residential canals and capping.

Solid Waste Collection includes overseeing contract with Waste Management.

General Fund Department & Division Structure Chart

Public Works



SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
INTERGOVERNMENTAL	2,833,545	327,059	3,238,610	260,598	11,458,704
CHARGES FOR SERVICES	2,609,020	3,094,245	3,931,610	3,133,621	3,172,902
MISCELLANEOUS REVENUES	48,738	614,123	474,574	528,302	474,574
TOTAL REVENUES	5,491,303	4,035,427	7,644,794	3,922,521	15,106,180

USES OF FUNDS

PERSONNEL SERVICES	2,263,042	2,402,425	2,770,850	2,711,681	2,882,525
OPERATING	4,597,948	4,499,476	5,703,244	5,370,219	5,842,033
CAPITAL OUTLAY	4,114,051	2,897,146	10,207,002	2,761,277	16,657,115
TRANSFERS	—	96,867	—	—	—
TOTAL EXPENDITURES	10,975,041	9,895,914	18,681,096	10,843,177	25,381,673



Staff Photo

Landscaping Dune Crossovers

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Public Works

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Lineal miles of roadway	35.3	35.3	35.3	35.3	Plus 8.0 miles of State roadway. All are paved.
Maintenance spending (thousands)	\$6,556	\$6,851	\$7,847	\$8,518	Total maintenance expenditures for all Divisions of the Public Works Department.
Capital outlay spending (millions)	\$4,879	\$2,638	\$2,900	\$3,100	Total capital outlay expenditures for all Divisions of the Public Works Department.
Building maintenance (thousands)	\$884	\$802	\$900	\$950	Total operating expenditures of the Building Maintenance Division. Includes maintenance of park facilities.
Fleet maintenance (thousands)	\$686	\$836	\$900	\$1,015	Only includes direct costs recorded for the Fleet Division of Public Works. The division maintains equipment other than vehicles, such as tractors, trailers and motors. The fuel budget was substantially increased due to rising prices.
Vehicles in service - Sedans Police, Public Works, Admin., Rec, Fire	35	35	32	24	General Fund Vehicles Only
FY24 Breakdown: PD (28), PW (4) FY25 Breakdown: PD (21), PW (3)					
Pickups, Vans, SUV's FY24 Breakdown: PD (37), FD (8), PW (28), Rec (2), City Hall (3), Development Services (6), Golf (2) FY25 Breakdown: PD (46), FD (8), PW (29), Rec (2), City Hall (3), Development Services (6), Golf (2)	72	76	86	96	
Specialty trucks FY24 Breakdown: Fire Department (6), Public Works (4) FY25 Breakdown: Fire Department (6), Public Works (4)	11	11	10	10	
Performance Measures:					
Average age of fleet -yrs.	10-12 yrs.				Average replacement age: Police vehicles 8-10 yrs. Sedans, Vans & P/U 10-12 yrs.; Specialty trucks 10-15

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: Public Works

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
Public Works Director	1	—	1
Public Works Manager	1	—	1
Public Works Supervisor	3	—	3
Administrative Specialist	1	—	1
Maintenance Worker	10	—	10
Maintenance Worker/Custodian	3	—	3
Lead Custodian	1	—	1
Maintenance Technicians	4	—	4
Maintenance Worker II/Irrigation Specialist	1	—	1
City Engineer/Assistant Public Works Director	1	—	1
Utilities/Construction Inspector	1	—	1
Environmental Specialist	1	—	1
Diesel Mechanic III/Fire Apparatus Tech	1	—	1
Staff Engineer	1	—	1
Fleet Director	1	—	1
Body/Fender /Paint Specialist	1	—	1
Mechanic	3	—	3
TOTAL FULL-TIME	35	—	35
PART-TIME			
MWI- Spray Technician	—	—	—
Seasonal Grounds Maintenance Worker I	1	—	1
Events Maintenance Worker I	1	—	1
TOTAL PART-TIME	2	—	2
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
TOTAL POSITIONS	37	—	37

MISSION STATEMENT

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

CAPITAL OUTLAY SCHEDULE			
DEPARTMENT: Public Works	PROJECT CODE	AMOUNT	
Field Operations (3110)			
Dune Crossovers- Osceola Lane/Fischer Park	DUNECR		252,000
Dempsey Park Seawall	DEMPSW		240,000
Minutemen Shoreline Erosion	MSHORE		115,500
Blakey Drive Road Improvements			707,600
Sidney Fischer Park Message Sign			75,000
Pave Convair Cove/McNabb Parkway			283,500
Pave East Country Club Parking Lot			350,000
New Sidewalks and Bike Paths	NSWABP		79,855
TOTAL			2,103,455
Building Maintenance (3140)			
Small Pavilion Shelters Replacement			52,916
Cocoa Isles Playground			84,343
Public Works Bay Doors			106,986
Shepard Park Bathroom Renovations			150,000
Minutemen Light Poles			150,000
Fisher Park Playground Slide			11,000
TOTAL			555,245
Grounds Maintenance (3150)			
Pool Pavilion Upgrade			32,000
Fischer Park Entrance			18,950
SR 520 Median Improvements			35,000
TOTAL			85,950
Fleet (3160)			
4-Door SUV Marked (7) (3) (5) (5) (5)			476,000
3/4 Ton Pickup			47,250
4-Door SUV Unmarked (2) (2)			112,000
4-Door Sedan/SUV			33,000
Compact Pickup Truck (1) (1) (2) (1)			34,500
PW Zero Turn Mower			13,000
Beach Ranger John Deere Gator (2)			31,000
KBB John Deere Gator (2)			15,500
Fire Utility Vehicle			17,000
300 KW Portable Generators (3)			802,899
230 KW Generator (Country Club) (1)			350,000
50 KW Generator FD 50 (1)			75,000
Replace Generator at FD 51			163,000
Contingency			25,000
TOTAL			2,195,149
Capital Improvement Projects (3170)			
Marina Feasibility Study	MARINA		75,000
400 Channel Dredge	400CDP		1,267,316
CB GOLF Muck Capping	CBGOLF		10,300,000
TOTAL			11,642,316



Photo By Keith Draycott

Great Blue Heron In Flight

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	691,099	713,886	772,663	823,696	806,250
12-15 Additional Pay	165	—	1,200	—	1,200
13-10 Part Time	—	—	—	—	—
14-00 Overtime	1,822	491	3,000	1,888	3,000
21-00 FICA Taxes	52,020	52,979	59,430	64,323	57,850
22-10 General Employees Pension	43,531	52,042	71,760	81,120	89,500
23-10 Group Hospitalization	155,222	185,483	194,416	176,498	202,750
23-20 Group Life	2,409	2,107	4,874	5,090	5,100
23-30 Dental Plan	4,539	4,556	5,224	4,411	4,425
23-90 Fitness & Wellness	301	346	240	209	350
24-00 Workers Compensation	17,170	23,012	36,005	38,865	38,450
Subtotal Personnel Services	968,278	1,034,902	1,148,812	1,196,100	1,208,875
OPERATING					
31-00 Professional Services	49,519	17,632	166,984	91,238	101,720
31-99 Payroll Processing Fees	—	4,426	4,722	4,924	4,000
34-40 Support Services	42,679	47,858	18,280	13,375	66,280
40-00 Travel & Per Diem	—	312	2,000	—	1,000
43-10 Electric	197,337	225,332	215,000	200,000	240,000
44-30 Equipment Rental/Lease	370	248	1,000	700	1,000
48-00 Promotional	4,402	2,733	11,000	5,052	8,500
51-00 Office Supplies	650	584	1,000	655	1,000
52-20 Uniforms	3,979	4,948	11,818	4,321	11,818
52-50 Other	30,415	25,088	35,300	33,105	65,800
538.52-50 Other	4,167	4,862	35,000	22,339	40,000
53-10 Sidewalk Maintenance	1,618	—	10,000	5,364	10,000
53-20 Waterway Maintenance	—	—	5,000	1,290	7,500
53-30 Street Maintenance	8,967	18,165	48,000	47,940	60,000
53-40 Crossover Maintenance	815	203	2,500	1,000	2,500
54-10 Publications & Membership	558	691	1,400	695	1,400
55-00 Training & Education	384	1,475	3,625	637	1,625
Subtotal Operating	345,860	354,557	572,629	432,635	624,143
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings - 15 Yrs	754,097	380,016	915,485	429,462	2,028,455
64-20 Furniture & Equipment	—	7,279	3,977	3,977	75,000
538.68-10 Environmental-Intangible Assets	—	—	—	—	—
Subtotal Capital Outlay	754,097	387,295	919,462	433,439	2,103,455
TOTAL FIELD OPERATIONS	2,068,235	1,776,754	2,640,903	2,062,174	3,936,473

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	296,069	282,468	298,337	328,660	354,300
12-15 Additional Pay	—	—	—	—	—
13-10 Part Time	17,544	19,421	21,842	20,157	22,900
14-00 Overtime	11,883	1,746	10,000	4,712	7,000
21-00 FICA Taxes	24,415	22,653	25,259	27,054	29,000
22-10 General Employees Pension	13,343	27,063	27,690	31,302	41,000
23-10 Group Hospitalization	103,547	100,679	133,647	125,924	153,150
23-20 Group Life	1,171	866	1,983	1,533	1,300
23-30 Dental Plan	2,978	2,491	3,752	2,530	2,950
23-90 Fitness & Wellness	—	—	200	—	—
24-00 Workers Compensation	6,827	7,987	14,945	14,515	14,500
Subtotal Personnel Services	477,777	465,374	537,655	556,387	626,100
OPERATING					
31-99 Payroll Processing Fees	—	1,943	1,831	2,315	2,200
34-40 Support Services	29,519	41,906	71,639	69,378	114,540
40-00 Travel & Per Diem	—	—	200	—	200
43-10 Electric	139,986	118,476	134,200	134,200	174,620
43-20 Water & Sewer	15,115	14,795	19,227	19,227	25,000
43-30 Natural Gas	1,611	1,383	1,704	1,684	1,760
44-30 Equip Rental/Lease	1,400	—	3,000	—	3,000
46-05 Building Maintenance	42,862	(70,312)	102,945	53,432	83,702
46-10 Equipment Maintenance	126,582	77,774	189,333	184,738	35,000
46-20 Park Maintenance	2,248	2,076	4,475	3,698	4,475
52-20 Uniforms	—	238	—	—	—
52-50 Other Supplies	49,434	23,235	20,000	3,645	31,537
52-55 Janitorial Supplies	290	37,026	41,200	40,662	46,200
52-60 Tools & Small Equipment	—	1,969	2,000	2,000	5,000
55-00 Training & Education	—	188	3,256	—	3,256
Subtotal Operating	409,047	250,697	595,010	514,979	530,490
CAPITAL OUTLAY					
62-00 Buildings	94,910	50,325	160,628	212,039	256,986
63-10 Improvements O/T Buildings - 15 Yrs	216,260	200,583	185,482	167,100	298,259
64-20 Furniture & Equipment	10,363	—	—	—	—
Subtotal Capital Outlay	321,533	250,908	346,110	379,139	555,245
CONTINGENCY					
99-30 Other Uses	—	96,867	—	—	—
Subtotal Contingency	—	96,867	—	—	—
TOTAL BUILDING MAINTENANCE	1,208,357	1,063,846	1,478,775	1,450,505	1,711,835

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	278,362	287,595	323,530	308,507	301,000
12-15 Additional Pay	—	—	—	—	—
13-10 Part Time	15,917	8,043	20,023	22,570	24,000
14-00 Overtime	4,239	6,610	7,000	5,349	8,500
21-00 FICA Taxes	21,668	21,770	26,817	25,559	24,900
22-10 General Employees Pension	17,293	22,169	30,030	33,947	35,000
23-10 Group Hospitalization	136,278	143,054	188,916	123,321	116,300
23-20 Group Life	1,015	1,184	3,053	2,643	2,975
23-30 Dental Plan	2,396	2,325	2,918	2,193	2,225
23-90 Fitness & Wellness	—	—	293	—	—
24-00 Workers Compensation	8,716	11,055	20,397	22,367	23,000
Subtotal Personnel Services	485,884	503,805	622,977	546,456	537,900
OPERATING					
31-99 Payroll Processing Fees	—	1,894	1,609	2,169	2,200
34-40 Support Services	233,580	242,084	268,500	246,708	289,800
40-00 Travel & Per Diem	—	—	330	—	363
43-10 Electric	4,800	5,159	5,280	4,800	5,808
43-20 Water & Sewer	204	176	275	275	303
52-20 Uniforms	150	—	—	—	—
52-50 Other Supplies	36,598	31,897	40,000	38,996	66,976
54-10 Publications & Memberships	13	50	110	—	121
55-00 Training & Education	—	951	1,100	—	1,210
Subtotal Operating	275,345	282,211	317,204	292,948	366,781
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings - 15 Yrs	17,876	14,569	—	—	85,950
Subtotal Capital Outlay	17,876	14,569	—	—	85,950
TOTAL GROUNDS MAINTENANCE	779,105	800,585	940,181	839,404	990,631

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	217,942	254,064	302,486	263,243	342,800
12-15 Additional Pay	500	1,959	2,000	1,676	2,000
14-00 Overtime	3,368	1,750	5,000	4,873	5,000
21-00 FICA Taxes	16,338	18,797	23,676	20,716	26,725
22-10 General Employees Pension	16,063	21,450	28,080	31,743	40,000
23-10 Group Hospitalization	71,204	91,992	81,127	68,355	69,625
23-20 Group Life	766	763	1,498	1,812	2,150
23-30 Dental Plan	1,640	2,031	1,668	1,797	1,850
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	3,282	5,538	15,871	18,523	19,500
Subtotal Personnel Services	331,103	398,344	461,406	412,738	509,650
OPERATING					
31-99 Payroll Processing Fees	—	1,631	1,489	1,724	1,675
40-00 Travel & Per Diem	1,737	—	3,000	1,928	5,000
44-30 Equip Rental/Lease	—	173	5,000	—	5,000
46-10 Equipment Maintenance	34,249	35,292	45,000	43,489	75,000
46-15 Vehicle Maintenance	112,329	122,351	185,000	176,519	197,000
51-00 Office Supplies	40	—	—	—	—
52-10 Gas & Oil	282,485	273,874	291,135	281,700	291,135
52-20 Uniforms	438	1,855	3,888	3,796	3,798
52-50 Other	36,640	25,331	35,000	19,896	35,000
52-60 Small Tools & Equipment	—	—	—	—	32,900
55-00 Training & Education	84	343	3,000	1,392	4,000
Subtotal Operating	468,002	460,850	572,512	530,444	650,508
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	324,183	877,192	610,090	555,229	727,750
64-20 Furniture & Equipment	192,957	413,730	1,684,424	365,717	1,467,399
68-00 Software - New Purchase	—	14,906	—	—	—
Subtotal Capital Outlay	517,140	1,305,828	2,294,514	920,946	2,195,149
TOTAL FLEET SERVICES	1,316,245	2,165,022	3,328,432	1,864,128	3,355,307

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CAPITAL OUTLAY					
62-00 Buildings	(2,156)	—	—	—	—
63-10 Improvements O/T Buildings - 15 Yrs	2,505,561	938,546	6,646,916	1,027,753	11,717,316
Subtotal Capital Outlay	2,503,405	938,546	6,646,916	1,027,753	11,717,316
TOTAL CAPITAL IMPROVEMENTS	2,503,405	938,546	6,646,916	1,027,753	11,717,316

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
OPERATING					
34-40 Support Services	2,878,443	2,918,249	3,414,960	3,350,000	3,595,953
34-45 Beach Maint Agreement	170,000	170,000	170,000	170,000	10,000
52-50 Other	51,251	62,912	60,929	79,213	64,158
Subtotal Operating	3,099,694	3,151,161	3,645,889	3,599,213	3,670,111
TOTAL SANITATION	3,099,694	3,151,161	3,645,889	3,599,213	3,670,111
TOTAL PUBLIC WORKS	10,975,041	9,903,509	18,903,986	10,968,746	25,381,673

DEVELOPMENT SERVICES

The Development Service Department comprises several sections, including Planning, Building, Code Enforcement, and Business Tax Receipt. Development Services is dedicated to delivering outstanding customer service to the residents, businesses, and visitors of Cocoa Beach. Our primary objective is the diligent application and enforcement of the City's comprehensive plan, land development code, code of ordinances, and the Florida Building Code. By doing so, the department aims to uphold the City's charter while continuously striving to enhance public health, safety, welfare, and overall quality of life for all community members.

DETAIL BY DIVISION

Planning, Zoning and Development

Inspections and Permitting

Code Enforcement

**General Fund
Development & Division Structure
Chart**

Development Services





Staff Photo

Minutemen Stormwater and Streetscape Project

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
LICENSES / PERMITS	139,706	180,090	533,400	290,277	233,750
CHARGES FOR SERVICES	31,612	23,005	20,550	103,838	25,600
FINES AND FORFEITURES	3,798	—	—	2,000	14,000
TOTAL REVENUES	175,116	203,095	553,950	396,115	273,350

USES OF FUNDS

PERSONNEL SERVICES	277,983	459,862	411,039	472,929	668,650
OPERATING	51,987	37,666	95,069	78,476	173,475
CAPITAL OUTLAY	—	—	—	—	—
TOTAL EXPENDITURES	329,970	497,528	506,108	551,405	842,125

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Development Services

The following table represents the operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Total Permits	2,557	2,468	2,750	2,250	The economy has slowed, the city anticipates at least one large project will come online for 2024-2025 budget.
Permit Values (millions)	\$788	\$682	\$1,290	\$900	
Average Permit Value (thousands)	\$308	\$193	\$323	\$300	This estimate assumes no large-scale projects beginning within the time frame.
Permit Inspections	4,150	5,251	3,484	3,200	Inspections increased even as permits decreased due to the size and type of permits.
New Construction (millions)	\$84	\$92	\$85	100*	Possible Westin initiation
Business Tax Receipts & Certificates of Use (new/transfers/renewals)	560	1,358	1,400	1,450	New staff has assumed BTR duties and increased efforts.
Code Inspections Made	1609	850	1000	1100	Number of inspections made
Code Violations Started	317	315	406	450	New cases created
Code Violations Cured	658	60	80	100	Number cured by Code Enforcement Officer
Code Enforcement Special Magistrate	10	10	15	15	Number heard by Special Magistrate.
Code Enforcement Citations	42	30	35	40	Special Magistrate Citations issued.
*Code cases are not always cured in the same fiscal year as they are started and may carry over into the next fiscal year.					
Performance Measures:					
Permit Inspections	10	21	14	13	Permit & Code Enforcement inspections per day (based on an average of 250 working days/year.)
Code Enforcement Inspections	6	5	6	6	

PERSONNEL SCHEDULE			
DEPARTMENT: Development Services			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Development Services Director (50%)	1	—	1
Development Services Admin (50%)	1	—	1
Administrative Assistant	1	—	1
Principle Planner	1	—	1
Planner II (50%)	1	—	1
Associate Planner	1	—	1
TOTAL FULL-TIME	6	—	6
PART-TIME			
	—	—	—
TOTAL PART-TIME	—	—	—
TOTAL POSITIONS	6	—	6

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE	STRATEGIC LINK	AMOUNT
None budgeted for Fiscal Year 2025			
		TOTAL	—

Development Services Director and Administrative Assistant is split 50% to Development Services (General Fund) and 50% to Building Permit & Inspection Utilization Fund (Fund 136)

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

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	186,584	174,789	154,290	240,443	315,000
12-15 Additional Pay	(21)	200	—	—	—
14-00 Overtime	—	147	5,000	1,320	1,500
21-00 FICA Taxes	13,839	13,241	15,456	18,541	22,700
22-10 General Employees Pension	20,536	14,050	18,330	20,721	36,500
23-10 Group Hospitalization	54,927	33,222	38,686	53,248	98,450
23-20 Group Life	635	2,289	2,610	3,702	4,175
23-30 Dental Plan	1,165	831	834	1,156	1,475
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	318	(666)	663	1,057	300
Subtotal Personnel Services	277,983	238,103	235,869	340,188	480,100
OPERATING					
31-00 Professional Services	3,257	21,157	63,525	62,757	130,800
31-10 GIS Related Services	—	—	—	—	—
31-99 Payroll Processing Fees	—	1,959	1,534	1,516	1,500
34-40 Support Services	—	—	—	—	—
40-00 Travel & Per Diem	921	1,875	—	104	5,000
47-00 Printing & Binding	250	1,136	1,000	285	500
48-00 Promotional	—	—	65	65	1,500
49-00 Other Current Charges	4,372	5,762	—	—	6,000
51-00 Office Supplies	464	976	1,250	1,368	1,200
52-20 Uniforms	—	326	600	582	1,000
52-50 Other Supplies	—	317	450	330	275
54-10 Publications & Memberships	995	193	2,500	1,168	3,000
55-00 Training & Education	1,157	1,816	3,400	2,360	3,400
Subtotal Operating	11,416	35,517	74,324	70,535	154,175
CAPITAL OUTLAY					
68-00 New Software	—	—	—	—	—
Subtotal Capital Outlay	—	—	—	—	—
TOTAL PLANNING, ZONING & DEVELOPMENT	289,399	273,620	310,193	410,723	634,275

(Note: in FY2023 the permits & inspections was moved to a Special Revenue Fund (Fund 136).

PERSONNEL SCHEDULE			
DEPARTMENT: Development Services - Code Enforcement			
	NUMBER OF POSITIONS		
POSITION TITLE:	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME Code Enforcement Officer	1	—	1
TOTAL FULL-TIME	1	—	1
PART-TIME Code Enforcement Officer	—	—	—
TOTAL PART-TIME	—	—	—
TOTAL POSITIONS	1	—	1

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE	STRATEGIC LINK	AMOUNT
None budgeted for Fiscal Year 2025			
		TOTAL	—

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	—	38,264	56,861	81,494	132,000
12-15 Additional Pay	—	—	—	—	—
13-10 Part Time	—	138,643	60,000	16,782	—
14-00 Overtime	—	—	—	—	—
21-00 FICA Taxes	—	13,337	10,472	7,937	10,000
22-10 General Employees Pension	—	20,123	10,842	12,256	15,000
23-10 Group Hospitalization	—	5,949	28,506	10,589	27,150
23-20 Group Life	—	77	173	673	650
23-30 Dental Plan	—	208	146	322	850
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	—	5,158	8,170	2,688	2,900
Subtotal Personnel Services	—	221,759	175,170	132,741	188,550
OPERATING					
30-10 Abatement Costs	40,571	—	—	—	—
31-00 Professional Services	—	—	13,000	4,400	10,000
31-99 Payroll Processing Fees	—	447	500	771	500
34-40 Support Services	—	—	—	—	—
40-00 Travel & Per Diem	—	—	1,800	60	3,000
46-10 Equipment Maintenance	—	—	—	—	—
47-00 Printing & Binding	—	—	—	—	—
49-15 Other Current Charges	—	—	—	—	—
52-20 Uniforms	—	1,498	2,114	53	2,000
52-50 Other Supplies	—	204	2,031	1,707	1,000
54-10 Publications & Memberships	—	—	—	—	300
55-00 Training & Education	—	—	1,300	950	2,500
Subtotal Operating	40,571	2,149	20,745	7,941	19,300
CAPITAL OUTLAY					
63-10 Impr/O/T/Bldg - 15 Yrs	—	—	—	—	—
64-20 Furniture & Equipment	—	—	—	—	—
Subtotal Capital Outlay	—	—	—	—	—
TOTAL CODE ENFORCEMENT	40,571	223,908	195,915	140,682	207,850

(Note: in FY2024 Code Enforcement was moved from Police to Development Services).

LEISURE SERVICES

The Leisure Services Department goal is to contribute to the quality of life for the Residents and guest of Cocoa Beach by providing safe and accessible recreation facilities and a diversified program of recreational activities for all residents and guests. We are committed to enhancing the lives of individuals and families while contributing to the City's economic development while brining us together as a community.

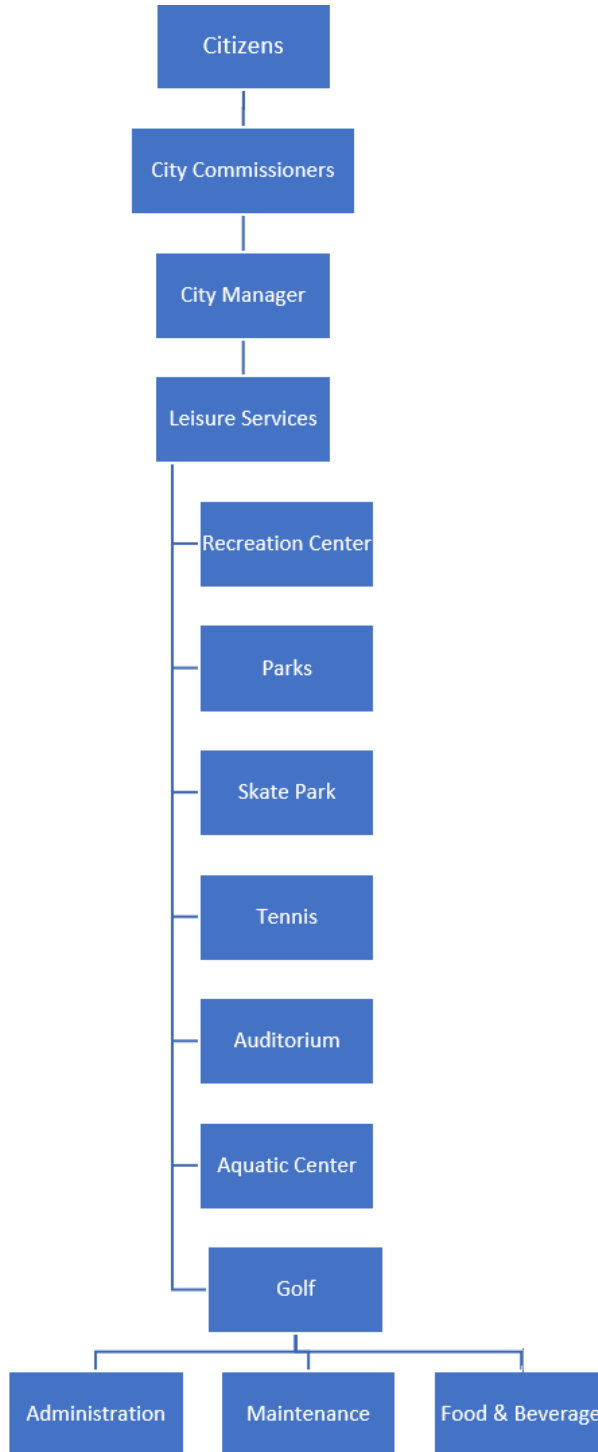
To provide affordable recreational, physical, and cultural opportunities for all our residents and guests, with the focus on families, youth development, adults, and building a healthy community.

DETAIL BY DIVISION

Recreation Center, Parks, Skate Park, Tennis, Auditorium, Aquatic Center, Golf Administration, Maintenance, Food and Beverage.

General Fund Department & Division Structure Chart

Leisure Services



SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CHARGES FOR SERVICES	2,700,194	3,089,443	3,379,860	3,217,720	3,364,476
MISCELLANEOUS REVENUES	—	8,410	—	5,280	—
TOTAL REVENUES	2,700,194	3,097,853	3,379,860	3,223,000	3,364,476

USES OF FUNDS

PERSONNEL SERVICES	2,121,649	2,242,313	2,453,421	2,496,840	2,462,165
OPERATING	1,242,312	1,224,515	1,471,296	1,361,080	1,564,410
CAPITAL OUTLAY	602,113	183,786	1,445,380	283,732	1,206,929
TOTAL EXPENDITURES	3,966,074	3,650,614	5,370,097	4,141,652	5,233,504



Staff Photo

Volleyball with a River View

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Leisure Services

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Attendees at Gym	6,086	7,018	12,100	13,000	Attendees at the Recreation Center .Includes daily admittance., includes 2024 & 2025 camp programs.
Revenue -Gym	\$154,382	\$131,600	\$145,000	\$148,000	Includes staff and 2022 capital.
Expenditures- Gym	\$340,885	\$326,152	\$145,000	\$148,000	Includes staff and 2022 capital.
Net cost per person	56	46	27	26	
Attendees at pool	\$17,750	\$21,679	\$22,000	\$23,500	
Revenue - Pool	\$90,740	\$126,458	\$130,000	\$135,500	Includes staff , not capital
Expenditures - Pool	\$399,177	\$361,325	\$370,000	\$385,500	
Net cost per person	\$17	\$11	\$11	\$10	

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services Administration (includes Recreation Center)

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
Leisure Services Director	1	—	1
Leisure Services Assistant Director	1	—	1
TOTAL FULL-TIME	2	—	2
PART-TIME			
Program Specialist/Recreation/Skate Park	1	(1)	—
Recreation Aide (Year- Round)	2	1	3
Counselors (Seasonal)	16	—	16
Assistant Head Counselor (Seasonal)	2	—	2
Head Counselor (Seasonal)	1	—	1
TOTAL PART-TIME	22	—	22
TOTAL POSITIONS	24	—	24

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE	AMOUNT
Special Events Software		12,000
Set of Bleachers (2)		29,000
	TOTAL	41,000

MISSION STATEMENT

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

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	150,175	165,030	174,613	176,786	183,450
12-15 Additional pay	2,247	564	1,200	509	1,200
13-10 Part Time	95,426	93,874	130,000	123,814	110,000
14-00 Overtime	454	999	—	265	—
21-00 FICA Taxes	18,926	19,886	23,395	23,571	22,500
22-10 General Employees Pension	8,721	14,280	16,224	18,340	21,000
23-10 Group Hospitalization	8,207	10,780	19,493	10,233	10,375
23-20 Group Life	499	474	710	538	615
23-30 Dental Plan	388	371	833	363	370
23-90 Fitness & Wellness	210	224	240	219	—
24-00 Workers Compensation	5,337	6,451	11,429	10,609	11,400
Subtotal Personnel Services	290,590	312,933	378,137	365,247	360,910
OPERATING					
31-99 Payroll Processing Fees	—	1,635	1,011	1,907	1,800
34-40 Support Services	49,232	33,374	46,500	39,023	48,500
40-00 Travel & Per Diem	—	—	1,200	—	1,740
43-10 Electric	8,854	13,430	14,000	14,000	14,500
43-20 Water & Sewer	1,892	1,790	3,150	3,012	3,300
46-05 Building Maintenance	—	—	2,567	1,471	—
46-10 Equipment Maintenance	490	472	600	354	1,000
48-00 Promotional Activities	315	425	650	265	650
51-00 Office Supplies	322	571	600	471	600
52-20 Uniforms	50	634	700	574	700
52-50 Other Supplies	14,787	14,812	17,000	15,013	17,000
54-10 Publications & Memberships	175	260	760	340	760
55-00 Training & Education	5,250	2,688	600	—	600
Subtotal Operating	81,367	70,091	89,338	76,430	91,150
CAPITAL OUTLAY					
64-20 Furniture & Equipment	6,550	2,872	11,473	11,313	29,000
68-00 Computer Software - New	—	—	—	—	12,000
Subtotal Capital Outlay	6,550	2,872	11,473	11,313	41,000
TOTAL RECREATION CENTER	378,507	385,896	478,948	452,990	493,060

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services/Beach-Side Parks

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
PART-TIME			
Park Attendant	5	—	5
TOTAL PART-TIME	5	—	5
TOTAL POSITIONS	5	—	5

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE		AMOUNT
Timing System for Lights at Ramp Road			1,300
		TOTAL	1,300

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	(9)	—	—	—	—
13-10 Part Time	54,024	56,026	59,887	67,695	68,800
14-00 Overtime	37	—	113	130	—
21-00 FICA Taxes	4,135	4,500	4,590	5,195	5,275
24-00 Workers Compensation	554	1,166	1,985	2,456	2,500
Subtotal Personnel Services	58,741	61,692	66,575	75,476	76,575
OPERATING					
31-99 Payroll Processing Fees	—	397	330	475	475
34-40 Support Services	31,841	34,264	40,000	32,566	42,000
43-10 Electric	5,680	3,159	7,000	6,999	7,000
43-20 Water & Sewer	31,922	28,017	38,000	35,537	39,500
52-20 Uniforms	96	244	250	—	250
52-50 Other Supplies	588	424	800	699	800
Subtotal Operating	70,127	66,505	86,380	76,276	90,025
CAPITAL OUTLAY					
62-00 Buildings	—	30,422	—	—	—
68-00 Computer Software - New	—	—	—	—	1,300
Subtotal Capital Outlay	—	30,422	—	—	1,300
TOTAL PARKS	128,868	158,619	152,955	151,752	167,900



Photos by Malcom Denmark and City Staff

Serious Competition and Serious Fun

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services - Aquatic Center

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Aquatic Manager	1	—	1
Aquatic Assistant Manager	1	—	1
TOTAL FULL-TIME	2	—	2
PART-TIME			
Lifeguard	13		13
Lifeguard Supervisor	2		2
Lead Lifeguard	6	—	6
Cashier	2	—	2
TOTAL PART-TIME	23	—	23
TOTAL POSITIONS	25	—	25

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE		AMOUNT
Pool Fencing			45,729
New Canopy Shade Structure			64,900
TOTAL			110,629

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	78,272	84,667	90,349	91,693	94,700
13-10 Part Time	129,349	114,043	165,000	123,468	100,050
14-00 Overtime	52	799	200	289	300
21-00 FICA Taxes	15,729	15,452	19,549	16,776	14,900
22-10 General Employees Pension	3,131	7,977	8,424	9,523	11,000
23-10 Group Hospitalization	25,645	21,301	10,725	20,465	20,700
23-20 Group Life	296	260	382	329	375
23-30 Dental Plan	675	742	416	726	750
23-90 Fitness & Wellness	—	—	73	—	—
24-00 Workers Compensation	3,525	3,923	8,412	5,926	5,325
Subtotal Personnel Services	256,674	249,164	303,530	269,195	248,100
OPERATING					
31-99 Payroll Processing Fees	—	1,385	1,200	1,536	1,500
34-40 Support Services	1,711	11,802	25,600	24,112	25,000
40-00 Travel & Per Diem	—	—	900	278	1,740
43-10 Electric	54,479	68,523	75,300	76,733	78,000
43-20 Water & Sewer	14,884	12,339	20,000	19,932	20,600
46-10 Equipment Maintenance	24,227	26,804	43,000	39,566	32,000
48-00 Promotional Activities	—	275	1,000	130	1,000
51-00 Office Supplies	1,147	67	800	361	800
52-20 Uniforms	1,603	1,971	3,000	1,146	3,000
52-50 Other Supplies	10,891	7,583	8,000	5,612	8,000
52-51 Pool Chemicals	31,825	29,394	36,400	25,905	45,000
52-65 Sales Merchandise	—	—	—	—	—
54-10 Publications & Memberships	800	42	2,500	802	2,500
55-00 Training & Education	1,617	3,815	—	—	3,500
Subtotal Operating	143,184	164,000	217,700	196,113	222,640
CAPITAL OUTLAY					
64-20 Furniture & Equipment	82,693	53,177	91,280	86,384	110,629
Subtotal Capital Outlay	82,693	53,177	91,280	86,384	110,629
TOTAL POOL	482,551	466,341	612,510	551,692	581,369

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

Department: Leisure Services
 Division: Tennis

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OPERATING					
43-20 Water & Sewer	—	—	100	100	100
46-10 Equipment Maintenance	774	786	800	—	800
Subtotal Operating	774	786	900	100	900
CAPITAL OUTLAY					
64-20 Furniture & Equipment	—	—	35,000	28,273	—
Subtotal Capital Outlay	—	—	35,000	28,273	—
TOTAL TENNIS	774	786	35,900	28,373	900

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE		AMOUNT
None Scheduled for FY 2025			—
		TOTAL	—

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OPERATING					
34-40 Support Services	—	—	—	—	2,000
43-10 Electric (Skate Park & Ball fields)	13,116	15,149	19,000	19,000	19,800
43-20 Water & Sewer	—	—	100	—	100
52-50 Other Supplies	1,073	—	450	—	450
52-60 Small Tools & Equipment	—	—	—	2,668	—
Subtotal Operating	14,189	15,149	19,550	21,668	22,350
CAPITAL OUTLAY					
63-10 Impr/O/T Bldg - 15 Yrs	—	—	200,000	6,918	—
Subtotal Capital Outlay	—	—	200,000	6,918	—
TOTAL SKATE PARK	14,189	15,149	219,550	28,586	22,350

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE		AMOUNT
None Scheduled for FY 2025			—
TOTAL			—

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services - Auditorium

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Food & Beverage Supervisor (50%)*	1	—	1
TOTAL FULL-TIME	1	—	1
PART-TIME			
Food & Beverage I (50%)	1		1
TOTAL PART-TIME	1		1
Note: * Food & Beverage Supervisor/Food & Beverage salary allocation is 50% Auditorium and 50% Food & Beverage division.			
TOTAL POSITIONS	2		2

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE		AMOUNT
None Scheduled for FY 2025			—
TOTAL			—

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	26,230	29,316	29,277	30,020	31,125
13-10 Part Time	—	—	—	—	—
14-00 Overtime	—	—	—	—	—
21-00 FICA Taxes	1,880	2,021	2,244	2,255	2,400
22-10 General Employees Pension	3,354	2,154	2,730	3,086	3,500
23-10 Group Hospitalization	12,137	15,280	8,517	13,998	13,920
23-20 Group Life	94	49	157	99	115
23-30 Dental Plan	184	193	416	182	185
24-00 Workers Compensation	89	432	513	475	485
SUBTOTAL PERSONNEL SERVICES	43,968	49,445	43,854	50,115	51,730
OPERATING					
31-99 Payroll Processing Fees	—	63	100	183	200
34-40 Support Services	—	—	—	—	—
43-10 Electric	37,761	13,506	40,687	40,000	46,200
43-20 Water & Sewer	5,115	7,480	7,725	7,725	7,581
43-30 Natural Gas	2,857	3,252	3,150	3,150	4,200
48-00 Promotional Activities	1,180	1,465	1,200	1,180	1,200
52-50 Other Supplies	417	279	4,061	4,030	2,000
SUBTOTAL OPERATING	47,330	26,045	56,923	56,268	61,381
TOTAL AUDITORIUM	91,298	75,490	100,777	106,383	113,111

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services - Golf Course

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Golf Course Manager	1	—	1
Golf Pro Shop Manager	1	—	1
Assistant Pro Shop Manager	1	—	1
Maintenance Worker	7	—	7
Head Cook	1	—	1
Food and Beverage Supervisor (50%)	1	—	1
Golf Course Superintendent	1	—	1
Golf Course Assistant Superintendent	1	—	1
Second Assistant	1	—	1
Spray Technician	2	—	2
Turf Equipment Technician	2	—	2
TOTAL FULL-TIME	19	—	19
PART-TIME			
Food & Beverage I (50%)	1	—	1
Food & Beverage	7	—	7
Cashier	4	—	4
Recreation Aide	22	—	22
Maintenance Worker I	2	—	2
TOTAL PART-TIME	36	—	36
TOTAL POSITIONS	55	—	55

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE	AMOUNT
Replace Sprinkler System	GSPRNK	400,000
Pipe Replacement Irrigation System	REPIPE	400,000
Greens Mower		53,000
Fairway Mower		92,000
Replacement of Toro Sprayer		56,000
Greens Aerifier		40,000
TOTAL		1,054,000

**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: Golf Course

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Total 18 and 9 hole Rounds played by category:					
City residents	13,734	13,546	14,000	14,500	
State residents	6,136	5,523	5,700	6,000	
Out-of-State residents	1,733	2,651	3,125	4,000	
Prepaid members	796	781	701	780	
Total all players	76,093	72,125	70,278	72,000	Includes all specials
Equivalent rounds:					Equivalent rounds is 50% of the 9 hole rounds and 100% of the 18.
Total of all players	61,602	59,273	58,502	60,000	
Total charges for service (thousands):	\$931	\$948	\$950	\$975	Includes Pro-Shop and Snack Bar
Rainy Days:					
(Winter)	21	5	16	25	Days of rain or closings the next day. 6 year average has been 78 days. Winter average revenue is \$6,500 vs. Summer \$3,500.
(Summer)	37	56	65	53	
Pro-Shop (thousands):					
Revenue	197	214	201	215	Merchandise and special orders
Expenditures	134	122	140	150	
Snack Bar (thousands):					
Revenue	386	484	531	550	Merchandise and direct charges
Expenditures	289	324	331	340	Does not include Personnel
Net revenue (thousands):					
Pro-Shop	\$63	\$92	\$61	\$65	Net of merchandise and special orders. Target is \$100,000.
Snack Bar	97	160	200	210	Net of merchandise and direct charges. Target is \$40,000.

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	176,446	196,496	187,061	189,912	196,700
13-10 Part-time	192,207	221,559	196,300	265,838	200,000
14-00 Overtime	836	245	1,000	466	1,000
21-00 FICA Taxes	27,904	32,194	29,687	35,290	30,425
22-10 General Employees Pension	10,026	13,526	17,394	19,663	23,000
23-10 Group Hospitalization	42,391	50,046	50,417	30,699	31,050
23-20 Group Life	572	703	2,099	1,987	2,275
23-30 Dental Plan	1,110	1,109	1,250	1,089	1,110
23-90 Fitness & Wellness	—	—	220	—	—
24-00 Workers Compensation	3,781	4,538	6,823	6,997	7,200
Subtotal Personnel Services	455,273	520,416	492,251	551,941	492,760
OPERATING					
31-99 Payroll Processing Fees	—	2,687	2,243	3,199	3,300
34-20 Bank Charges	63,074	66,869	70,000	65,588	87,400
34-40 Support Services	8,711	39,861	13,250	12,623	9,550
40-00 Travel & Per Diem	—	1,978	—	—	—
43-10 Electric	25,079	12,269	23,830	23,026	27,300
43-20 Water & Sewer	11,500	14,331	20,135	20,135	20,930
46-10 Equipment Maintenance	40,094	3,243	9,000	8,193	8,500
48-00 Promotional Activities	5,715	5,540	7,400	5,965	7,400
51-00 Office Supplies	828	572	1,500	656	1,500
52-20 Uniforms	—	—	3,420	2,505	2,500
52-50 Other Supplies	9,800	15,437	21,240	19,844	16,845
52-65 Sales Merchandise	134,052	122,140	172,000	160,126	185,000
54-10 Publications & Membership	670	720	850	690	850
55-00 Training & Education	1,835	1,551	1,800	1,765	1,504
Subtotal Operating	301,358	287,198	346,668	324,315	372,579
CAPITAL OUTLAY					
64-20 Furniture & Equipment	3,310	—	—	—	—
Subtotal Capital Outlay	3,310	—	—	—	—
TOTAL ADMINISTRATION	759,941	807,614	838,919	876,256	865,339

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimate	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	513,201	500,613	551,302	554,826	577,500
12-15 Additional Pay	500	500	500	565	—
13-10 Part time	25,706	5,812	20,000	15,045	20,650
14-00 Overtime	26,581	35,855	20,000	38,551	30,000
21-00 FICA Taxes	42,053	40,141	45,273	47,209	48,100
22-10 General Employees Pension	30,934	39,278	51,168	57,842	67,000
23-10 Group Hospitalization	176,212	189,532	218,082	189,344	193,900
23-20 Group Life	2,020	1,686	2,692	2,728	3,225
23-30 Dental Plan	4,705	4,347	5,421	4,304	4,415
23-90 Fitness & Wellness	—	—	600	—	—
24-00 Workers Compensation	5,734	6,592	11,192	22,171	9,700
Subtotal Personnel Services	827,646	824,356	926,230	932,585	954,490
OPERATING					
31-99 Payroll Processing Fees	—	3,433	3,005	3,961	3,725
34-40 Support Services	18,995	11,508	18,500	11,728	27,500
43-10 Electric	20,019	15,560	18,877	18,500	22,050
46-10 Equipment Maintenance	85,263	81,006	88,100	82,644	85,000
52-10 Gas & Oil	30,630	29,321	27,052	26,763	28,250
52-20 Uniforms	2,081	2,665	4,750	2,386	7,125
52-50 Other Supplies	138,590	135,604	144,000	138,239	140,500
Subtotal Operating	295,578	279,097	304,284	284,221	314,150
CAPITAL OUTLAY					
63-10 Impr/O/T/Bldg - 15 Yrs	—	27,800	845,000	20,200	800,000
64-10 Vehicles & Machinery	508,549	58,520	249,627	130,644	241,000
Subtotal Capital Outlay	508,549	86,320	1,094,627	150,844	1,041,000
TOTAL MAINTENANCE	1,631,773	1,189,773	2,325,141	1,367,650	2,309,640

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	79,201	82,135	94,167	96,363	97,450
13-10 Part time	42,017	60,196	76,272	73,838	101,775
14-00 Overtime	6,193	7,324	5,000	9,501	10,000
21-00 FICA Taxes	9,418	11,218	13,421	18,111	16,000
22-10 General Employees Pension	3,354	6,691	8,736	9,875	11,500
23-10 Group Hospitalization	46,202	53,889	40,682	39,538	34,850
23-20 Group Life	342	333	521	460	1,200
23-30 Dental Plan	925	917	834	908	925
23-90 Fitness & Wellness	—	—	147	—	—
24-00 Workers Compensation	1,105	1,604	3,064	3,687	3,900
Subtotal Personnel Services	188,757	224,307	242,844	252,281	277,600
OPERATING					
31-99 Payroll Processing Fees	—	1,107	1,007	1,612	1,825
34-40 Support Services	15,551	33,669	33,656	34,194	35,720
43-30 Natural Gas	5,209	2,329	4,455	4,455	3,505
45-05 General Liability	—	—	6,600	6,560	6,600
46-10 Equipment Maintenance	2,286	3,623	2,750	1,670	2,000
49-00 Other Current Charges	2,185	2,185	2,185	2,185	2,185
52-40 Food Supplies	106,504	123,902	125,000	107,698	137,500
52-42 Beer Stock	58,847	63,602	75,000	71,865	82,500
52-46 Liquor Stock	44,057	39,897	49,000	47,927	53,900
52-50 Other Supplies	53,766	45,330	49,900	47,523	63,500
Subtotal Operating	288,405	315,644	349,553	325,689	389,235
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	—	13,000	—	13,000
64-20 Furniture & Equipment	1,011	10,995	—	—	—
Subtotal Capital Outlay	1,011	10,995	13,000	—	13,000
TOTAL FOOD & BEVERAGE	478,173	550,946	605,397	577,970	679,835
TOTAL GOLF	2,869,887	2,548,333	3,769,457	2,821,876	3,854,814
TOTAL LEISURE SERVICES DEPT.	3,966,074	3,650,614	5,370,097	4,141,652	5,233,504



Staff Photo

*Cove Park (McNabb Park) Seawall
Future Site of a living shoreline comprised of mangroves and oysters.*

Fund: General

Account Code: 001-9000-519/538/552/581

Department: General Appropriations

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
10-26 Compensated Absences	(5,467)	35,734	—	—	—
23-10 Group Hospitalization	78,146	—	9,000	—	9,000
25-00 Unemployment Compensation	(292)	1,142	—	7,738	—
Subtotal Personnel Services	72,387	36,876	9,000	7,738	9,000
OPERATING - General Appropriations					
519.31-00 Professional Services	186,354	377,855	260,400	261,579	256,000
519.45-05 General Liability	274,084	316,862	376,500	276,488	380,000
519.45-10 Auto Liability	46,528	51,892	62,000	44,860	62,000
519.45-15 Property	297,757	354,499	541,000	392,176	541,000
519.45-30 Flood Insurance	8,362	54,926	35,000	42,556	35,000
519.45-45 Cyber/Computer Liability	—	3,283	4,100	2,953	4,100
519.45-50 Workers Comp Deductible Fees	100,314	45,354	157,156	31,793	191,500
519.45-60 Claims	54,648	29,721	150,500	—	191,500
519.49-00 Other Current Charges	16,463	41,800	153,637	39,222	118,637
519.49-15 Collection Agency Fees	—	9,377	—	—	—
519.49-20 Bad Debt Expense	—	4,000	—	250	—
519.49-39 Disaster Recovery	780	154,346	—	103,066	—
519.52-50 Other Supplies	12,242	4,135	18,000	1,307	18,000
Subtotal Operating - General Appropriations	997,532	1,448,050	1,758,293	1,196,250	1,797,737
DEBT SERVICE					
71-00 Principal	672,537	746,713	884,126	882,126	1,098,979
72-00 Interest Expense	330,449	324,888	303,801	306,312	435,987
72-90 Interest Expense - SBITA Financing	—	—	—	—	—
Subtotal - Debt Service	1,002,986	1,071,601	1,187,927	1,188,438	1,534,966
TRANSFERS					
519 95-40 Other Financing - SBITA Principal	—	—	—	—	—
581 10-00 Transfers Out	1,033,604	20,000	20,000	520,000	575,000
581 90-10 Transfer to OPEB Trust	231,799	100,000	100,000	100,000	100,000
584 71-00 Leases Retired - SBITA	—	56,390	—	—	—
584 72-00 Leases Interest - SBITA	—	2,167	—	—	—
Subtotal Transfers	1,265,403	178,557	120,000	620,000	675,000
TOTAL GENERAL APPROPRIATIONS	3,338,308	2,735,084	3,075,220	3,012,426	4,016,703
RESERVES					
590. 90-10 Reserved for Future Appropriation	15,306,849	16,923,755	12,060,650	17,341,468	11,353,714
TOTAL GENERAL FUND USES	47,428,422	50,253,838	58,299,920	53,928,900	67,405,995

SPECIAL REVENUE FUNDS

COMMUNITY REDEVELOPMENT AGENCY (CRA)

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

The Community Redevelopment Agency (CRA) will hold their meetings on the 1st and/or 3rd Thursday prior to a City Commission meeting, but only if needed. If said meeting is scheduled, it will start no later than 6:30 PM. The exact timing of the meeting will depend on the specific circumstances and requirements of the CRA.

DOWNTOWN PARKING GARAGE

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

PERSONNEL SCHEDULE

DEPARTMENT: Community Redevelopment (CRA)

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Director of Projects & Grants (50%)	1	—	1
TOTAL FULL-TIME	1	—	1
PART-TIME			
Garage Maintenance	—	—	—
TOTAL PART-TIME	—	—	—
TOTAL PERSONNEL SERVICES	1	—	1

The Director of Project/Grant Coordinator & CRA Administrator position cost is split 50% to the City Manager Department (General Fund) and 50% to the Community Redevelopment (CRA Fund).

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE		AMOUNT
SurfSide Playhouse Improvements	SURFSP		39,030
TOTAL			39,030

MISSION STATEMENT

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



Staff Photo

The Downtown Parking Garage

Community Redevelopment Budget Summary

Fund Number: 125

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
INTERGOVERNMENTAL	888,076	1,166,140	1,352,151	1,326,860	1,505,698
CHARGES FOR SERVICES	432,725	648,148	426,000	508,703	461,000
MISCELLANEOUS REVENUES	3,035	57,763	11,400	54,904	47,007
DEBT SERVICE	—	—	—	—	—
TOTAL REVENUES	1,323,836	1,872,051	1,789,551	1,890,467	2,013,705
FUNDS FORWARD	803,558	1,517,036	2,816,538	2,816,538	1,930,039
TOTAL SOURCES	2,127,394	3,389,087	4,606,089	4,707,005	3,943,744

USES OF FUNDS

PERSONNEL SERVICES	11,521	4,404	92,803	66,255	53,475
OPERATING	157,925	127,520	308,275	251,280	277,271
CAPITAL OUTLAY	—	—	625,000	169,141	39,030
GRANTS/AIDS	—	—	200,000	25,000	250,000
TRANSFERS	41,252	40,000	3,190,000	1,863,290	1,264,592
DEBT SERVICE/OTHER	399,660	400,625	402,000	402,000	397,750
TOTAL EXPENDITURES	610,358	572,549	4,818,078	2,776,966	2,282,118
RESERVES	1,517,036	2,816,538	(211,989)	1,930,039	1,661,626
TOTAL USES	2,127,394	3,389,087	4,606,089	4,707,005	3,943,744

Fund: Community Redevelopment (CRA)

Account Codes: 125-0000

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
INTERGOVERNMENTAL					
330 10-00 Intergovernmental - City	555,429	762,606	887,799	887,799	1,041,346
330 20-00 Intergovernmental - County	332,647	403,534	464,352	439,061	464,352
TOTAL TAXES	888,076	1,166,140	1,352,151	1,326,860	1,505,698
MISCELLANEOUS REVENUES					
361 20-00 Interest on Investment	605	54,471	11,400	54,821	46,967
361 90-00 MKT Unrealized Gain/Loss	(570)	2,292	—	43	—
369 30-00 Insurance Refunds	—	—	—	—	—
369 40-00 Misc. Other	3,000	1,000	—	40	40
TOTAL MISCELLANEOUS REVENUES	3,035	57,763	11,400	54,904	47,007
TOTAL REVENUES	891,111	1,223,903	1,363,551	1,381,764	1,552,705
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	567,312	963,260	1,728,913	1,728,913	747,273
TOTAL SOURCES	1,458,423	2,187,163	3,092,464	3,110,677	2,299,978

Fund: Community Redevelopment (CRA)

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

USES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended	2024	Proposed
			Budget	Estimated	Budget
CRA OPERATING					
31-00 Professional Services	43,246	4,293	9,500	6,490	—
32-10 Auditor	2,032	5,000	5,180	5,180	5,250
34-40 Support Services	2,000	—	56,000	43,365	39,580
40-00 Travel & Per Diem	—	—	—	—	2,000
45-05 General Liability	5,980	6,268	7,367	5,176	7,367
45-45 Cyber/Computer Liability	—	598	628	523	628
46-05 Building Maintenance	—	—	—	—	7,500
47-00 Printing and Binding	290	90	16	42	4,200
48-00 Promotional Activities	—	—	—	—	21,000
51-00 Office Supplies	—	—	—	—	800
52-50 Other Supplies	33	206	—	—	7,375
54-10 Publications & memberships	670	1,170	1,500	1,368	2,500
55-00 Training & Education	—	—	—	—	—
Subtotal CRA Operating	54,251	17,625	80,191	62,144	98,200
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings Downtown Area Imprmnts	—	—	50,000	10,970	39,030
Subtotal Capital Outlay	—	—	50,000	10,970	39,030
GRANTS/AID					
80-00 Aid/Private Organizations	—	—	200,000	25,000	250,000
Subtotal Grants	—	—	200,000	25,000	250,000
TRANSFERS					
91-10 Repayment of Advance to General Fund	1,252	—	—	1,290	—
91-40 Repayment to Stormwater (Minutemen Proj)	40,000	40,000	40,000	40,000	40,000
581.91-70 Capital Improvement/Buildings - City Hall Wash Through	—	—	1,500,000	1,422,000	78,828
581.91-70 Improvements O/T Buildings Centennial Square	—	—	1,650,000	400,000	1,145,764
Subtotal Transfers	41,252	40,000	3,190,000	1,863,290	1,264,592
DEBT					
71-00 Principal	250,000	265,000	280,000	280,000	290,000
72-00 Interest	149,661	135,625	122,000	122,000	107,750
73-00 Other Debt Costs	(1)	—	—	—	—
Subtotal Debt	399,660	400,625	402,000	402,000	397,750
TOTAL EXPENSES	495,163	458,250	3,922,191	2,363,404	2,049,572
RESERVES					
590.90-10 Reserved Future Appropriations	963,260	1,728,913	(829,727)	747,273	250,406
TOTAL USES	1,458,423	2,187,163	3,092,464	3,110,677	2,299,978

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

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended	2024	Proposed
			Budget	Estimated	Budget
CHARGES FOR SERVICES					
344. 40-00 Electric Charging Stations	1,237	1,479	1,000	1,291	1,000
344. 60-15 Taxable Meter Fees	371,698	540,939	375,000	441,072	400,000
344. 60-20 Parking Citations	59,790	105,730	50,000	66,340	60,000
TOTAL CHARGES FOR SERVICES	432,725	648,148	426,000	508,703	461,000
MISCELLANEOUS REVENUES					
361 10-00 Int Truist Pooled Funds	—	—	—	—	—
361 20-00 Interest on Investment	—	—	—	—	—
369 90-00 Misc. Other	—	—	—	—	—
TOTAL MISCELLANEOUS REVENUES	—	—	—	—	—
TOTAL REVENUES	432,725	648,148	426,000	508,703	461,000
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	236,246	553,776	1,087,625	1,087,625	1,182,766
TOTAL SOURCES	668,971	1,201,924	1,513,625	1,596,328	1,643,766

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

USES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	—	2,943	55,620	47,117	39,425
13-10 Part Time	10,186	—	—	—	—
21-00 FICA Taxes	779	208	4,260	3,593	3,025
22-10 General Employees Pension	—	—	5,148	5,819	4,500
23-10 Group Health	—	1,209	24,456	8,256	5,200
23-20 Group Life	—	12	154	148	140
23-30 Dental Plan	—	32	501	210	185
24-00 Workers Compensation	556	—	2,664	1,112	1,000
Subtotal Personnel	11,521	4,404	92,803	66,255	53,475
DOWNTOWN GARAGE OPERATING					
31-99 Payroll Processing Fees	—	19	60	276	200
34-20 Bank Charges	13,159	11,994	9,634	13,661	12,000
34-40 Support Services	50,942	59,742	160,275	127,082	89,447
43-10 Electric	9,983	9,609	9,752	9,752	10,000
43-20 Water & Sewer	6,593	7,815	9,955	9,955	10,000
45-15 Property Insurance	13,337	14,453	27,424	18,283	27,424
46-05 Building Maintenance	—	—	—	—	10,000
49-15 Other Current Charges	2,557	2,414	2,000	1,177	2,000
52-50 Other Supplies	7,103	3,849	8,984	8,950	10,000
55-00 Training & Education	—	—	—	—	8,000
Subtotal Operating	103,674	109,895	228,084	189,136	179,071
CAPITAL OUTLAY					
63-21 Improvements O/T Bldg CRA Parking Garage	—	—	575,000	158,171	—
Subtotal Capital Outlay	—	—	575,000	158,171	—
TOTAL EXPENDITURES	115,195	114,299	895,887	413,562	232,546
RESERVES					
9320-590.90-10 Reserved Future Appropriations	553,776	1,087,625	617,738	1,182,766	1,411,220
TOTAL USES	668,971	1,201,924	1,513,625	1,596,328	1,643,766

SPECIAL REVENUE FUNDS

BUILDING PERMITS & INSPECTION UTILIZATION FUND

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

PERSONNEL SCHEDULE

DEPARTMENT: Building Permits & Inspection Utilization

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Development Services Director (50%)	1		1
Development Services Admin (50%)	1		1
Planner II (50%)	1		1
Chief Building Official	1		1
Building Inspector	2		2
Permit Technician	1		1
TOTAL FULL-TIME	7	—	7
PART-TIME	—		—
TOTAL PART-TIME	0	0	0
TOTAL POSITIONS	7	—	7

CAPITAL OUTLAY SCHEDULE

DESCRIPTION	PROJECT CODE		AMOUNT
None Scheduled for FY 2025			—
		TOTAL	—

Building Permits
Fund Number: 136

SOURCES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CHARGES FOR SERVICES	755,917	676,746	2,377,790	2,034,871	989,250
MISCELLANEOUS REVENUES	3,049	48,723	9,700	49,115	11,742
TRANSFERS & OTHER RECEIPTS	213,604	—	—	—	—
DEBT SERVICES	—	—	—	—	—
TOTAL REVENUES	972,570	725,469	2,387,490	2,083,986	1,000,992
FUNDS FORWARD	—	410,286	504,364	504,364	1,319,093
TOTAL SOURCES	972,570	1,135,755	2,891,854	2,588,350	2,320,085

USES OF FUNDS					
PERSONNEL SERVICES	357,252	446,692	535,913	478,088	462,425
OPERATING	33,423	26,063	313,825	100,932	372,800
CAPITAL OUTLAY	—	—	46,675	46,675	—
TRANSFERS	171,609	158,636	2,756,251	643,562	905,088
TOTAL EXPENDITURES	562,284	631,391	3,652,664	1,269,257	1,740,313
RESERVES	410,286	504,364	(760,810)	1,319,093	579,772
TOTAL USES	972,570	1,135,755	2,891,854	2,588,350	2,320,085

Fund: Building Permits

Account Codes: 136-3630/0000

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
CHARGES FOR SERVICES					
322. 10-00 Structural Permits	702,745	465,219	1,983,790	1,335,585	650,000
322. 90-10 Surchg Retained (10%)	—	2,074	7,500	2,691	—
329. 10-00 Building Inspection Fees	—	550	1,500	3,393	1,750
341. 30-00 Administrative Svc Fees	—	160,717	335,000	591,543	325,000
341. 30-20 Bldg Code Prof. Services Revenue	—	—	—	—	—
342. 50-40 Fire Inspection-New Constr.	—	37,601	35,000	88,311	—
354. 10-30 Civil Citations- Bldg Pmt	53,172	7,422	5,000	1,785	2,500
354. 10-40 Bldg Code Violation (Failure to Obtain)	—	3,163	10,000	11,563	10,000
TOTAL CHARGES FOR SERVICES	755,917	676,746	2,377,790	2,034,871	989,250
MISCELLANEOUS REVENUES					
0000-361.20-00 Interest on Investment	3,049	46,707	9,700	49,058	11,742
0000-361. 90-00 Mkt Unrealized Gain/Loss	—	2,016	—	57	—
TOTAL MISCELLANEOUS REVENUES	3,049	48,723	9,700	49,115	11,742
TRANSFERS					
381. 35-00 Transfer from General Fund	213,604	—	—	—	—
TOTAL TRANSFERS	213,604	—	—	—	—
DEBT PROCEEDS					
384. 10-20 Loan Proceeds	—	—	—	—	—
TOTAL DEBT PROCEEDS	—	—	—	—	—
TOTAL REVENUES	972,570	725,469	2,387,490	2,083,986	1,000,992
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	—	410,286	504,364	504,364	1,319,093
TOTAL SOURCES	972,570	1,135,755	2,891,854	2,588,350	2,320,085

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
Actual	Actual	Budget	Estimated	Budget	
PERSONNEL SERVICES					
12-12 Regular	257,557	296,288	346,676	322,400	308,750
12-15 Additional Pay	383	482	360	237	—
13-10 Part Time	—	12,213	—	—	—
14-00 Overtime	—	956	27,514	1,952	3,000
21-00 FICA Taxes	19,276	22,059	26,088	25,297	23,850
22-10 General Employees Pension	10,324	13,810	34,710	39,237	36,000
23-10 Group Hospitalization	65,029	72,549	91,958	79,149	82,225
23-20 Group Life	903	1,167	2,105	2,306	1,950
23-30 Dental Plan	1,663	1,621	2,084	1,702	1,750
23-90 Fitness & Wellness	—	—	366	—	—
24-00 Workers Compensation	2,117	2,567	4,052	5,808	4,900
519.10-26 Uncompensated Absences	—	22,980	—	—	—
Subtotal Personnel Services	357,252	446,692	535,913	478,088	462,425
OPERATING					
31-00 Professional Services	27,009	22,885	255,500	85,164	348,300
31-99 Payroll Processing Fees	—	1,611	1,450	2,028	1,800
40-00 Travel & Per Diem	209	522	3,600	2,550	5,000
46-30 Fleet & Maintenance & Svcs	2,385	—	—	—	—
47-00 Printing & Binding	—	—	500	105	500
51-00 Office Supplies	—	—	1,400	929	1,400
52-20 Uniforms	—	538	500	224	—
52-50 Other	80	400	44,875	7,013	5,000
54-10 Publications & Memberships	—	107	1,500	405	800
55-00 Training & Education	901	—	4,500	2,514	10,000
543.52-10 Gas & Oil	2,839	—	—	—	—
Subtotal Operating	33,423	26,063	313,825	100,932	372,800
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	—	46,675	46,675	—
Subtotal Capital Outlay	—	—	46,675	46,675	—
TRANSFERS					
581.34-20 I/F GF Empl Pers Exp	130,574	129,912	129,912	119,316	129,912
581. 34-30 Fire Safety Inspections- New Construction	6,463	—	—	—	—
581.34-40 I/F IT Support Services	—	3,611	3,611	3,366	3,611
581.43-10 I/F Electric Expense	1,848	1,800	1,800	1,650	1,800
581.43-20 I/F Water & Garbage Expense	289	494	494	455	494
581.45-55 I/F Insurance Expense	7,697	20,434	20,434	18,775	20,434
581.46-35 I/F Exp-Vehicle Purchase	24,738	2,385	—	—	—
581.91-00 Prepaid Expense- Bldg Permits Cost of CH	—	—	2,600,000	500,000	748,837
Subtotal Transfers	171,609	158,636	2,756,251	643,562	905,088
TOTAL EXPENDITURES	562,284	631,391	3,652,664	1,269,257	1,740,313
590.90-10 Reserved Future Appropriations	410,286	504,364	(760,810)	1,319,093	579,772
TOTAL USES	972,570	1,135,755	2,891,854	2,588,350	2,320,085

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT FUND

This Fund was opened in FY 2020 to account for major General Fund projects that are deemed best tracked separately from other capital projects. Funding is appropriated in FY 2024 for the design and construction of a new city hall municipal complex.

Capital Improvement Budget Summary

Fund Number: 310

		SOURCES OF FUNDS				
		2022	2023	2024	2024	2025
		Actual	Actual	Amended Budget	Estimated	Proposed Budget
INTERGOVERNMENTAL		—	—	5,600,000	1,750,000	3,425,000
MISCELLANEOUS REVENUES		5,711	30,897	500	34,123	500
TRANSFERS & OTHER RECEIPTS		800,000	—	6,500,000	5,848,415	2,528,429
LOAN PROCEEDS/GRANT FUNDS		—	—	3,900,000	3,900,000	—
	TOTAL REVENUES	805,711	30,897	16,000,500	11,532,538	5,953,929
FUNDS FORWARD		1,378,000	914,563	81,314	81,314	4,871,213
	TOTAL SOURCES	2,183,711	945,460	16,081,814	11,613,852	10,825,142

		USES OF FUNDS				
OPERATING		54,831	69,937	140,000	149,042	140,000
CAPITAL OUTLAY		1,214,317	794,209	12,861,885	6,593,597	9,558,911
DEBT SERVICE/OTHER		—	—	—	—	—
	TOTAL EXPENDITURES	1,269,148	864,146	13,001,885	6,742,639	9,698,911
RESERVES		914,563	81,314	3,079,929	4,871,213	1,126,231
	TOTAL USES	2,183,711	945,460	16,081,814	11,613,852	10,825,142

Fund: Capital Improvement Project

Account Codes: 310-0000

	SOURCES OF FUNDS				
	2022	2023	2024		2025
			Actual	Actual	Amended Budget
INTERGOVERNMENTAL					
331 00-00 Federal Grants (ARPA-City Hall)	—	—	1,000,000	1,000,000	—
331 00-00 Federal Grants (ARPA-Bicentennial Park)	—	—	2,600,000	—	1,300,000
334 50-10 Economic Grants- ST Appropriations	—	—	1,250,000	—	1,250,000
10-00 Local Unit Grants (FIND Grant-Bicentennial 337 Park)	—	—	750,000	750,000	875,000
TOTAL INTERGOVERNMENTAL REVENUES	—	—	5,600,000	1,750,000	3,425,000
MISCELLANEOUS					
361 20-00 Interest on Investment	5,711	30,897	500	34,123	500
TOTAL MISCELLANEOUS	5,711	30,897	500	34,123	500
TRANSFERS					
35-00 Transfer From General Fund Committed Ad 381 Valorem	800,000	—	500,000	500,000	—
35-00 Transfer From Fund 125 Centennial Square & 381 Wash Through	—	—	3,300,000	1,875,408	1,224,592
381 35-00 Transfer From Fund 136 Prepaid Exp	—	—	2,700,000	—	748,837
35-10 Reserve Transfer From Fund 001 - Per 381 Ordinance 1687	—	—	—	500,000	555,000
TOTAL TRANSFERS	800,000	—	6,500,000	2,875,408	2,528,429
DEBT SERVICE					
384 35-00 Debt/Grant Proceeds - City Hall	—	—	3,900,000	3,900,000	—
TOTAL DEBT SERVICE	—	—	3,900,000	3,900,000	—
TOTAL REVENUES	805,711	30,897	16,000,500	8,559,531	5,953,929
FUNDS FORWARD					
389 99-10 Appropriated Fund Balance	1,378,000	914,563	81,314	81,314	4,871,213
TOTAL SOURCES	2,183,711	945,460	16,081,814	8,640,845	10,825,142

Fund: Capital Improvement Project

Account Codes: 310-0000-519.

	USE OF FUNDS				
	2022	2023	2024		2025
			Actual	Actual	Amended Budget
OPERATING					
31-00 Professional Services	54,831	69,937	140,000	149,042	140,000
Subtotal Operating	54,831	69,937	140,000	149,042	140,000
CAPITAL OUTLAY					
62-00 Capital Improvements/Buildings (City Hall)	1,214,317	596,650	7,200,000	3,535,921	3,900,000
63-10 Impr/O/T/Bldg- 15 Yrs (CRA Centennial Square & Wash Through)	—	197,329	4,794,135	1,875,408	1,224,592
63-10 Impr/O/T/Bldg- 15 Yrs (Bicentennial Park - Design/Permitting)	—	—	125,000	—	125,000
63-10 Impr/O/T/Bldg- 15 Yrs (Bicentennial Park - Construction)	—	—	—	750,000	3,300,000
62-00 Impr/O/T/Bldg- 15 Yrs (City Hall Impact Fees)	—	—	50,000	—	748,837
64-20 Furniture, Fixtures & Equipment (City Hall)	—	—	282,000	282,000	—
64-21 Technology Hardware (City Hall)	—	230	410,750	150,268	260,482
Subtotal Capital Outlay	1,214,317	794,209	12,861,885	6,593,597	9,558,911
TOTAL EXPENSES	1,269,148	864,146	13,001,885	6,742,639	9,698,911
RESERVES					
590.90-10 Reserved Future Appropriations	914,563	81,314	3,079,929	4,871,213	1,126,231
TOTAL USES	2,183,711	945,460	16,081,814	11,613,852	10,825,142

UTILITIES SYSTEM FUND

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

Mission Statement:

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

ORGANIZATION CHART

OPERATING STATISTICS & PERFORMANCE MEASURES

BUDGET SUMMARY

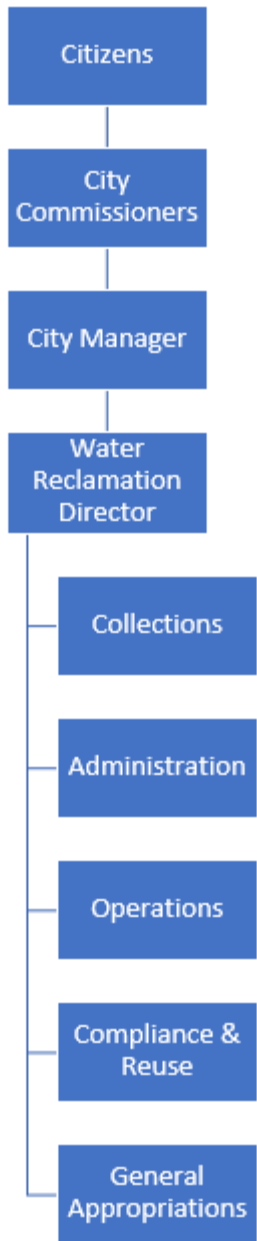
SOURCES OF FUNDS

USES OF FUNDS

SPECIAL FUNDS

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

Water Reclamation Department



**CITY OF COCOA BEACH
FISCAL YEAR 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: Utilities

DEPARTMENT: Water Reclamation

The following table presents operating statistics and performance measures compiled from established databases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Sewer influent flows:					
All sources	1,248.3	1,326.8	1,300.0	1,300.0	Millions of gallons annually
Patrick Space Force Base	129.5	154.4	160.0	158.0	
Port Canaveral	36.5	46	44.0	46.0	
Reuse water flows:					
All accounts	1,103.4	1,122.0	1,113.0	1,115.0	Millions of gallons annually
Patrick Space Force Base	—	—	—	—	
Cost of chemical supplies	\$319	\$389	\$390	\$390	
Total Operating Costs	\$3,768	\$3,574	\$5,920	\$6,216	Thousands of dollars annually
Number of employees	25	25	25	25	
Performance Measures:					
Cost per million gallons of influent					
Electrical power	\$311	\$445	\$445	\$400	
Chemical supplies	\$256	\$389	\$390	\$390	
Total Operating Costs	\$3,018	\$3,574	\$5,921	\$6,217	Thousands of dollars annually
Net operating margin	\$4,509	\$3,408	\$3,107	\$3,262	Thousands of dollars annually
Compliance with all regulatory rules	100.0%	100.0%	100.0%	100.0%	Must comply with FDEP and USEPA rules

Comments:

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



Staff Photo

Water Treatment Plant Upgrades 2020

PERSONNEL SCHEDULE

DEPARTMENT: UTILITIES

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
Director of Water Reclamation	1	—	1
Administrative Specialist	1	—	1
Operations Manager	1	—	1
Project Manager	1	—	1
Automation Technician	1	—	1
Environmental Analyst	1	—	1
Operator Tech	5	—	5
Utilities Coordinator	1	—	1
Sludge Disposal Technician	1	—	1
Utilities Electrician	1	—	1
Facilities Electrician	1	—	1
Utilities Mechanic	4	—	4
Utilities Compliance Inspector	2	—	2
Machinist	1	—	1
Chief Operator	1	—	1
Lead Utility Mechanic	2	—	2
Superintendent WRD Systems Maintenance	1	—	1
TOTAL FULL-TIME	26	—	26
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
Administrative specialist cost allocation: Utilities Fund 75%, Stormwater Fund 25%			

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT CODE		AMOUNT
Collection System Rehab (Slip-Lining)	WRDDEO		1,000,000
Port Forcemain Air Release Valve Evaluation & Replacement			300,000
Blake Ave Lateral Inspection & Repair (Sewer Laterals)			125,000
Inflow & Infiltration (City's Sewer Collection System)	INFINF		5,000,000
A1A Crossover Pipe Replacement Cornerstone	A1APRC		1,000,000
Lift Station 3, 6, 15 Rehabilitation (Pipes/Valves/Panels)	LIFT03/LIFT06/LIFT15		2,600,000
Replacement Pump Lift Station 5	LIFT05		75,000
Manhole Smart Covers (5)	WRMHSC		40,000
Generator For Post Anoxic Tank & Lift Station 4	LIFT04		370,000
Lift Station 3, 8, 15 Pumps	LIFT03/LIFT08/LIFT15		30,000
WR 3/4 Ton Pickup Vehicle			47,250
WR Front Wheel Loader			200,000
Replacement Pump Lift Station 1	LIFT01		80,000
Reuse Ground Storage Tank Repairs			33,000
Valve Exercise Trailer			85,000
Grit Removal System	WRGRIT		200,000
RAS Flow Meter			12,000
Portable Resistive Load Bank Tester			20,000
Filter Cloth Media Replacement			30,000
Drum Screen Replacement			250,000
Replacement Plant Generator			500,000
Treatment Plant Upgrade Project			700,000
Automatic Reuse Valve Actuators & Valves			66,000
Injection Well Cleaning			33,000
Disc Filler Replacement			333,333
Reuse Transfer Pumps Replacement			200,000
Reclaimed Distribution System Rehabilitation			500,000
Biosolids Processing Project			2,500,000
Capital Contingency			523,067
TOTAL			16,852,650

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

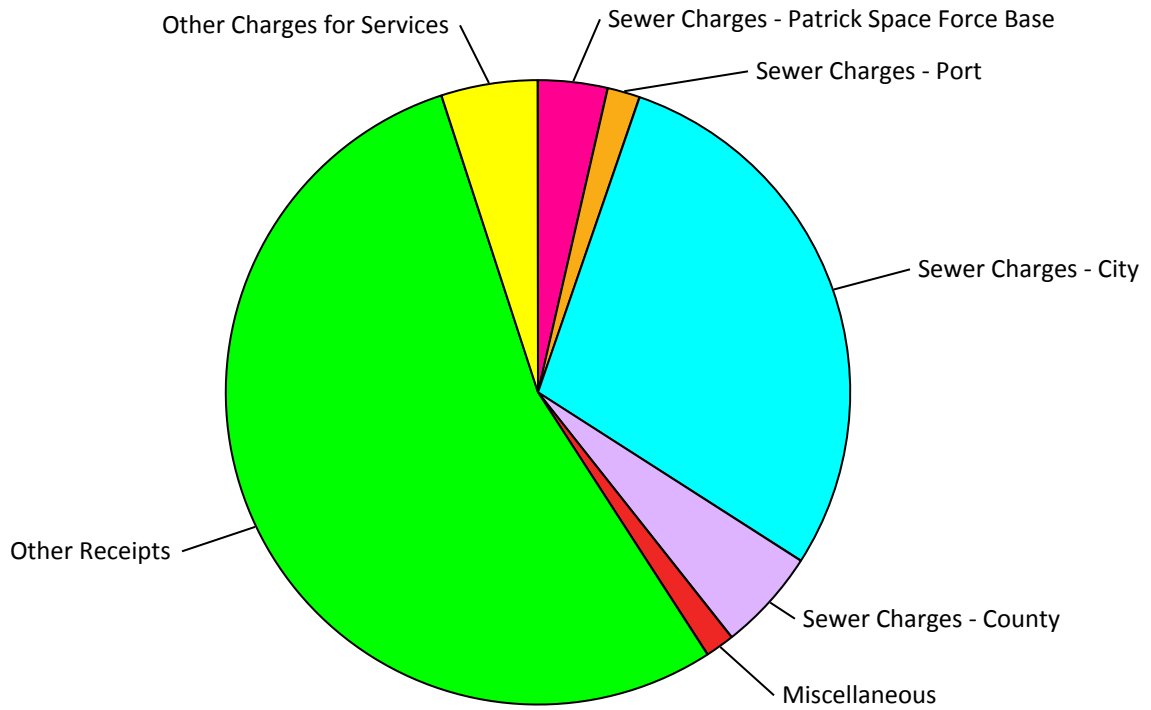
Utilities System Fund Budget Summary

Fund Number: 431

	SOURCES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
INTERGOVERNMENTAL	—	1,129,701	5,277,500	3,156,426	8,277,500
CHARGES FOR SERVICES	8,166,372	8,129,088	9,090,400	9,115,000	9,243,400
MISCELLANEOUS REVENUES	62,672	511,939	140,850	481,430	317,838
OTHER RECEIPTS	169,802	—	2,097,361	—	3,340,000
TOTAL REVENUES	8,398,846	9,770,728	16,606,111	12,752,856	21,178,738
FUNDS FORWARD	11,742,447	10,767,219	9,725,044	9,725,044	8,808,813
TOTAL SOURCES	20,141,293	20,537,947	26,331,155	22,477,900	29,987,551

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES	1,756,900	1,898,901	2,327,662	2,170,089	2,403,340
OPERATING	3,106,042	2,262,112	3,496,274	3,069,769	5,047,944
CAPITAL OUTLAY	1,464,328	2,735,231	8,660,392	5,559,546	16,852,650
DEBT SERVICE/OTHER	2,188,971	2,285,545	1,962,036	1,867,341	1,962,036
TRANSFERS	779,623	1,631,114	1,876,846	1,002,342	1,931,113
TOTAL EXPENSES	9,295,864	10,812,903	18,323,210	13,669,087	28,197,083
RESERVES	10,845,429	9,725,044	8,007,945	8,808,813	1,790,468
TOTAL USES	20,141,293	20,537,947	26,331,155	22,477,900	29,987,551

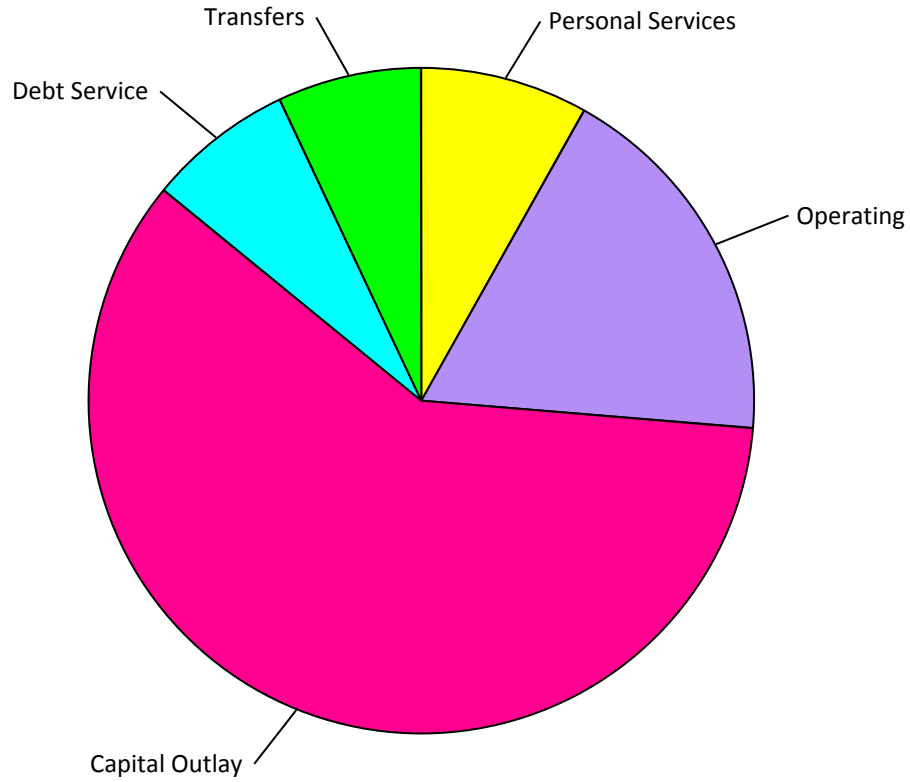
Utilities System Fund Sources, Excluding Funds Forward



UTILITIES FUND SOURCES, EXCLUDING FUNDS FORWARD

Sewer Charges - Patrick Space Force Base	750,000	3.5 %
Sewer Charges - Port	350,000	1.7 %
Sewer Charges - City	6,000,000	28.3 %
Sewer Charges - County	1,100,000	5.2 %
Miscellaneous	317,838	1.5 %
Other Receipts	11,617,500	54.9 %
Other Charges for Services	1,043,400	4.9 %
TOTAL	21,178,738	100.0 %

Utilities Fund Uses, Excluding Reserves



UTILITIES FUND USES, EXCLUDING RESERVES		
Personal Services	2,403,340	8.5 %
Operating	5,047,944	17.9 %
Capital Outlay	16,852,650	59.8 %
Debt Service	1,962,036	7.0 %
Transfers	1,931,113	6.8 %
TOTAL	28,197,083	100.0 %

Fund: Utilities System

Fund Number: 431

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	2024 Estimated	Proposed Budget
INTERGOVERNMENTAL REVENUE					
0000-331. 00-00 Federal Grants	—	51,523	777,500	—	—
4300-331. 00-00 Federal Grants	—	1,078,178	2,000,000	3,100,000	277,500
4300-334. 00-00 State Grants	—	—	1,500,000	—	1,000,000
4300-334. 35-00 State Grants - SRF	—	—	—	—	7,000,000
4300-334. 35-20 State Appropriations	—	—	1,000,000	56,426	—
4300-337. 25-00 Local Grants	—	—	—	—	—
TOTAL INTERGOVERNMENTAL REVENUE	—	1,129,701	5,277,500	3,156,426	8,277,500
CHARGES FOR SERVICES					
4300-343. 50-05 Sewer Charges - PAFB	732,797	761,403	750,000	805,475	750,000
4300-343. 50-10 Sewer Charges - City	5,273,382	5,026,003	5,914,000	5,827,242	6,000,000
4300-343. 50-20 Sewer Charges - County	940,474	887,148	1,056,000	1,028,337	1,100,000
4300-343. 50-25 Sewer Charges - Port	336,552	436,877	336,000	537,755	350,000
4300-343. 50-30 Reuse Charges	380,845	388,522	441,000	400,000	450,000
4300-343. 50-35 Patrick Family Housing	394,494	404,037	396,000	427,873	396,000
4300-343. 60-10 Sewer Connection	46,126	171,624	150,000	37,108	150,000
4300-343. 60-20 Reuse Connection	5,560	2,600	2,400	2,000	2,400
4300-343. 80-10 Late Fees	56,142	50,874	45,000	49,210	45,000
TOTAL CHARGES FOR SERVICES	8,166,372	8,129,088	9,090,400	9,115,000	9,243,400
MISCELLANEOUS REVENUES					
4300-360. 10-10 Cocoa/Port Auth. Adm. Fee	934	2,447	1,000	990	1,000
4300-360. 10-20 Port Maintenance Fees	46,683	124,765	50,000	49,522	80,000
4300-360. 10-30 Water Quality Samples	—	—	—	—	—
4300-361. 10-00 Int SunTrust Pooled Funds	575	—	—	—	—
4300-361. 20-00 Interest on Investments	50,354	368,870	89,850	427,310	234,838
4300-361. 30-00 Interest - Interfund Loans	2,131	—	—	—	—
4300-361. 90-00 Market Unrealized Gain/Loss	(48,135)	15,522	—	394	—
4300-364. 10-00 Ins/Auction Proceeds	—	—	—	—	—
4300-365. 10-00 Sales of Scrap	8,713	1,265	—	2,014	2,000
4300-369. 40-00 Other	1,417	(930)	—	1,200	—
TOTAL MISCELLANEOUS REVENUES	62,672	511,939	140,850	481,430	317,838
OTHER RECEIPTS					
4300-381. 30-00 Repayments of Advances	169,802	—	—	—	—
4300-384. 10-00 Debt / Loan Proceeds	—	—	2,097,361	—	3,340,000
TOTAL OTHER RECEIPTS	169,802	—	2,097,361	—	3,340,000
TOTAL REVENUES	8,398,846	9,770,728	16,606,111	12,752,856	21,178,738
FUNDS FORWARD					
4300-389. 99-20 Appropriated Retained Earnings	11,742,447	10,767,219	9,725,044	9,725,044	8,808,813
TOTAL CHARGES, REVENUES AND RECEIPTS	20,141,293	20,537,947	26,331,155	22,477,900	29,987,551

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	423,440	424,247	533,377	417,524	413,700
12-15 Additional Pay	368	—	—	—	—
14-00 Overtime	31,512	14,919	60,000	14,158	60,000
21-00 FICA Taxes	33,599	31,713	45,393	33,398	36,250
22-10 General Employees Pension	37,754	34,537	49,530	55,990	48,000
23-10 Group Hospitalization	138,558	150,420	160,343	140,016	162,350
23-20 Group Life	1,462	1,488	1,906	1,508	1,450
23-30 Dental Plan	2,517	2,453	2,502	2,425	2,575
23-90 Fitness & Wellness	—	—	726	—	—
24-00 Workers Compensation	6,367	1,253	11,110	18,306	9,950
Subtotal Personnel Services	675,577	661,030	864,887	683,325	734,275
OPERATING					
31-99 Payroll Processing Fees	—	2,657	2,253	2,690	2,600
44-30 Equipment Rental/Lease	—	576	4,000	—	6,000
46-05 Building Maintenance	40,126	45,630	74,651	73,969	54,000
46-10 Equipment Maintenance	39,165	80,092	50,000	38,552	50,000
46-30 Fleet, Maintenance	53,150	—	—	—	82,250
46-35 Fleet, Capital Contribution	528,705	—	—	—	—
46-45 R&R Distribution	30,273	41,442	94,985	78,022	70,000
52-20 Uniforms	118	1,212	—	—	—
52-50 Other	44,901	41,054	50,000	49,181	50,000
52-60 Small Tools & Equipment	—	—	—	—	21,000
53-30 Street Maintenance	—	35,106	12,349	11,949	10,000
55-00 Training & Education	—	88	—	—	—
581.46-30 Fleet Maint & Repairs	—	15,902	57,250	19,083	—
581.46-35 I/F Exp Vehicle Purchase	—	103,945	—	—	—
Subtotal Operating	736,438	367,704	345,488	273,446	345,850
CAPITAL OUTLAY					
63-20 Infrastructure	451,862	1,452,292	3,850,000	3,150,726	10,025,000
64-20 Furniture & Equipment	558,117	204,795	486,886	113,845	615,000
Subtotal Capital Outlay	1,009,979	1,657,087	4,336,886	3,264,571	10,640,000
TOTAL COLLECTIONS DIVISION	2,421,994	2,685,821	5,547,261	4,221,342	11,720,125

	USES OF FUNDS				
	2022	2023	2024	2025	
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	347,350	374,288	369,527	434,107	540,000
12-15 Additional Pay	1,354	—	—	—	—
14-00 Overtime	274	960	750	1,576	1,000
21-00 FICA Taxes	26,080	26,759	28,326	33,359	41,300
22-10 General Employees Pension	19,418	28,763	34,320	38,797	54,500
23-10 Group Hospitalization	101,098	125,677	141,659	103,566	154,150
23-20 Group Life	1,195	1,184	1,591	2,066	3,750
23-30 Dental Plan	1,989	2,029	2,502	1,801	2,425
23-90 Fitness & Wellness	33	284	528	173	285
24-00 Workers Compensation	1,003	1,102	2,466	3,778	4,250
Subtotal Personnel Services	499,794	561,046	581,669	619,223	801,660
OPERATING					
31-00 Professional Services	316,694	355,943	885,067	821,994	2,357,340
31-10 GIS Related Services	—	—	50,000	—	50,000
31-99 Payroll Processing Fees	—	1,989	1,712	2,413	2,525
34-40 Support Services	43,674	55,418	56,200	48,064	74,600
34-90 IT, Operating Services	33,695	—	37,149	—	—
34-95 IT, Capital Contribution	18,427	—	—	—	—
40-00 Travel & Per Diem	4,550	1,817	8,600	1,949	8,600
41-00 Communications Services	1,718	2,274	2,500	2,500	2,500
43-10 Electric	388,144	444,497	550,000	543,159	575,000
43-20 Water & Sewer	5,760	5,160	13,000	9,434	10,200
49-00 Other Current Charges	1,583	1,715	2,000	609	2,000
51-00 Office Supplies	1,886	1,011	2,500	2,153	2,000
52-10 Gas & Oil	17,133	11,335	20,000	9,604	22,000
52-20 Uniforms	7,104	7,284	11,912	11,308	11,912
52-50 Other	3,616	4,661	3,350	3,224	4,000
54-10 Publications & Memberships	1,321	1,522	1,750	829	1,842
55-00 Training & Education	14,359	6,996	14,010	8,012	14,010
581.34-95 IT Capital Allocation	—	28,518	28,518	26,189	28,518
Subtotal Operating	859,664	930,140	1,688,268	1,491,441	3,167,047
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	—	464,437	348,248	47,250
64-20 Furniture & Equipment	—	—	120,000	88,396	285,000
Subtotal Capital Outlay	—	—	584,437	436,644	332,250
TOTAL ADMINISTRATION DIVISION	1,359,458	1,491,186	2,854,374	2,547,308	4,300,957

	USES OF FUNDS				
	2022	2023	2024	2024	2025
			Amended	2024	Proposed
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	344,853	428,136	386,290	405,849	409,450
14-00 Overtime	34,887	17,135	40,000	31,376	40,000
21-00 FICA Taxes	27,800	32,534	32,611	33,575	34,400
22-10 General Employees Pension	25,977	27,750	35,880	40,560	47,500
23-10 Group Hospitalization	139,416	165,229	171,399	141,428	142,600
23-20 Group Life	1,320	1,551	1,759	1,431	1,575
23-30 Dental Plan	2,637	2,961	2,918	2,549	2,580
23-90 Fitness & Wellness	—	—	396	—	—
24-00 Workers Compensation	4,639	1,529	21,892	24,240	9,950
Subtotal Personnel Services	581,529	676,825	693,145	681,008	688,055
OPERATING					
31-99 Payroll Processing Fees	—	2,676	2,337	2,678	2,500
34-40 Support Services	62,009	79,235	72,600	67,983	90,600
46-10 Equipment Maintenance	41,941	51,272	59,500	45,620	59,500
52-20 Uniforms	—	1,092	—	—	—
52-50 Other	319,012	390,531	480,000	465,399	493,000
52-60 Small Tools & Equipment	—	—	—	—	33,900
55-00 Training & Education	—	25	—	—	—
Subtotal Operating	422,962	524,831	614,437	581,680	679,500
CAPITAL OUTLAY					
64-20 Furniture & Equipment	454,349	1,078,144	3,439,069	1,858,331	5,380,400
Subtotal Outlay	454,349	1,078,144	3,439,069	1,858,331	5,380,400
TOTAL OPERATIONS DIVISION	1,458,840	2,279,800	4,746,651	3,121,019	6,747,955

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
PERSONNEL SERVICES					
12-12 Regular	—	—	100,702	112,582	113,900
14-00 Overtime	—	—	1,580	674	—
21-00 FICA Taxes	—	—	7,825	8,632	8,725
22-10 General Employees Pension	—	—	9,516	10,757	13,000
23-10 Group Hospitalization	—	—	54,330	37,892	38,900
23-20 Group Life	—	—	1,283	1,329	1,450
23-30 Dental Plan	—	—	532	716	750
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	—	—	12,193	13,951	2,625
Subtotal Personnel Services	—	—	187,961	186,533	179,350
OPERATING					
31-99 Payroll Processing Fees	—	—	500	710	700
34-40 Support Services	—	—	3,000	2,735	3,500
46-10 Equipment Maintenance	—	—	10,000	7,239	15,000
46-45 R&R Disbursement	—	—	10,000	—	10,000
52-50 Other	—	—	10,000	6,424	15,000
Subtotal Operating	—	—	33,500	17,108	44,200
CAPITAL OUTLAY					
63-20 Infrastructure	—	—	300,000	—	500,000
Subtotal Capital Outlay	—	—	300,000	—	500,000
TOTAL OPERATIONS DIVISION	—	—	521,461	203,641	723,550

		USES OF FUNDS				
		2022	2023	2024	2024	2025
		Actual	Actual	Amended Budget	Estimated	Proposed Budget
OPERATING						
10-26	Compensated Absence	21,210	27,169	—	—	—
23-50	Current OPEB Oblig	(47,024)	45,781	—	—	—
31-00	Professional Services	78,801	107,787	114,000	84,060	110,766
34-50	Administrative Services	558,000	—	558,000	525,317	558,000
36-30	Net Pension Expense	374,683	143,260	—	—	—
45-05	General Liability	31,304	32,823	32,460	35,174	32,910
45-10	Auto Liability	8,230	8,586	7,999	5,672	7,999
45-15	Property	61,774	73,520	85,344	49,586	85,344
45-30	Flood Insurance	—	—	16,328	5,912	16,328
45-45	Computer Security Insurance	—	511	450	373	—
49-15	Collection Agency Fees	—	—	—	—	—
Subtotal Operating		1,086,978	439,437	814,581	706,094	811,347
DEBT SERVICE						
71-00	Principal	1,866,769	1,979,125	1,683,823	1,597,641	1,683,823
72-00	Interest	322,202	306,420	278,213	269,700	278,213
73-01	Debt Service	—	—	—	—	—
Subtotal Debt Service		2,188,971	2,285,545	1,962,036	1,867,341	1,962,036
TRANSFERS						
99-30	Designated Contingency (critical components)	—	—	245,733	—	300,000
581.34-50	I/F Administrative Services	(81,777)	572,208	572,208	39,535	572,208
581.91-10	To General Fund	861,400	1,058,906	1,058,905	962,807	1,058,905
Subtotal Transfers		779,623	1,631,114	1,876,846	1,002,342	1,931,113
TOTAL GENERAL APPROPRIATIONS		4,055,572	4,356,096	4,653,463	3,575,777	4,704,496
RESERVES						
590 90-10	Reserved for Future Appropriations	11,682,225	10,845,429	10,846,046	7,933,603	11,513,391
TOTAL USES		15,737,797	15,201,525	15,499,509	11,509,380	16,217,887

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STORMWATER FUND

The Stormwater Utility Department is an enterprise fund established by the City of Cocoa Beach to provide stormwater services to properties within City limits.

The goal of the Stormwater Utility is to reduce hazard to property and life from stormwater runoff and improve water quality in stormwater, surface waters, and the Banana River Lagoon. The Stormwater Utility is responsible for maintenance, operations, and improvements of existing stormwater systems and construction of new systems to achieve the Utility's goals.

ORGANIZATION CHART

OPERATING STATISTICS & PERFORMANCE MEASURES

BUDGET SUMMARY

SOURCES OF FUNDS

USES OF FUNDS

SPECIAL FUNDS

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



CITY OF COCOA BEACH

**Fiscal Year 2025 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: Stormwater Utility

DEPARTMENT: Stormwater Utility

The following table presents operating statistics and performance measures compiled from established databases and internal documents. Information for 2024 has been estimated, for 2025 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Operating Statistics:					
Miles of stormline	23	23	23	23	7 miles of State road stormline
Drainage structures (number)	1,708	1,708	1,708	1,708	259 along State road
Feet of CMP Existing Pipe (originally 11,373')	40	40	0	0	Most CMP stormlines were either slip-lined or replaced by 2017, but 70-ft was found in 2018. This last section of pipe was slip-lined in FY24.
Miles of street sweeping	100.6	100.6	100.6	100.6	Twice monthly in urban areas & heavily treed streets, once monthly for other areas.
Water Quality BMP treated stormbasins (2652 acres)	394.4 (14.9%)	394.4 (14.9%)	412 (15.5%)	(15.8%)	Upcoming projects expected to increase treatment area (McNabb Bio 2024, Ramp Road 2025, Cedar 2026)

	Actual 2022	Actual 2023	Estimate 2024	Projection 2025	Benchmark Targets & Notes
Performance Measures:					
Maintenance activities					
Crew/staff time	80.0%	85.0%	75.0%		80.0 % Target is 80.0%
Expenses	781.0%	75.0%	39.0%		20.0 % Target is 25.0%
Construction and Improvements (including engineering/design capital)					
Crew/staff time	20%	15.0%	25.0%		20.0 % Target is 50.0%
Expenses	19%	25%	61%		80 % Target is 75.0%

Comments:

The two primary concerns of the City's Stormwater Utility are managing flooding and improving water quality. The City typically contracts out both engineering/design and construction of projects in support of these objectives. These are often multi-year projects with engineering/design normally taking over a year, including the public participation process. Construction often takes more than a year, creating high variability in the 5 year capital budget. During major project construction years, the bulk of the Stormwater Utility budget is capital cost. The fiscal year however, the Stormwater Division is largely focused on maintenance of existing infrastructure and completing design/engineering on larger capital projects. While the Utility will not be doing a lot of major construction this year, it should be noted that the major CIP improvements are dependent upon federal/state/local grant funding. These are reimbursement grants so monies appropriated in the capital budget for these projects must be either existing in the overall Stormwater Fund or must be borrowed. These federal/state/local grants are normally only for the actual construction portion of the project and require a city match that can handle engineering/design and in-house costs. Minor capital is performed by the Stormwater Crew and includes minor swale/bioswale construction and other water quality best management practices (BMPs). These capital water quality improvements are required by the City's TMDL BRL-BMAP, and each project has an associated pollution load reduction credit based on land area treated and project type. The percentage of corrugated metal pipe (CMP) stormlines were replaced in the 2016/2017 budget year as part of the Water Reclamation began in 2017. One 70ft CMP line was discovered in 2018 and was slip-lined in FY24.

The City's Total Maximum Daily Load (TMDL) Banana River Lagoon Basin Management Action Plan (BRL_BMAP) is a 15 year program required by the State Law. Currently only 15% of the total TMDL is required in the first 5 years- so the remaining 85% could potentially be required in the following 10 years. The Stormwater Utility's long term capital budget will be highly dependent upon regulatory requirements. The City is working within the IRL-BMAP stakeholder group, which includes Brevard County and all lagoon municipalities on capital improvements and other measures (educational outreach, ordinances, contract sharing). The Save Our Indian River Lagoon project Plan (SOIRLPP) has secured a local .05% sales tax to leverage against federal/state grants and local funding.

Operational costs are spread between infrastructure maintenance (structural rehab), NPDES-permit activities (storm facility inspection and cleaning, street sweeping, water quality enhancements) and professional services (pollutant load reduction monitoring, GIS BMAP database update/enhancements, public outreach, pollution prevention training, etc.). These costs also include operations and maintenance associated with the major BMAP water quality projects (Maritime Hammock Preserve stormwater pond, Ocean Beach Boulevard bioswale/exfiltration, Minutemen Stormwater LID Improvement). The Stormwater Crew is responsible for all of the infrastructure maintenance and many NPDES-permit activities. Street sweeping is contractual, as are some of the NPDES-permit public outreach activities and rain garden maintenance. Most of the TMDL BMAP engineering/GIS support is contracted out and is greatly depended upon for future CIP and BRL-BMAP compliance. The City's stormwater Master Plan Update was completed in 2021 and will guide the City's efforts in meeting the BMAP requirements. This update addresses all aspects of the Stormwater Utility including hydraulic and hydrologic analysis, capital improvements, operations maintenance, policy/regulation regarding flooding, stormwater runoff quality/quantity and infrastructure integrity and utility fee/ rate methodology and structure. The master plan update also looks at management approaches, staffing, recordkeeping and document management, asset management and inspection/monitoring.

PERSONNEL SCHEDULE			
DEPARTMENT: Stormwater Utility Enterprise Fund			
POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2024	CHANGE	BUDGET 2025
FULL-TIME			
Stormwater Utility Manager	1	—	1
Stormwater Superintendent of Operations	1	—	1
Maintenance Worker I	1	—	1
Maintenance Worker II	2	—	2
Stormwater Program Coordinator	1	—	1
TOTAL POSITIONS	6	—	6
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
Administrative specialist cost allocation: Utilities Fund 75%, Stormwater Fund 25%			

CAPITAL OUTLAY SCHEDULE			
DESCRIPTION	PROJECT		AMOUNT
Ramp Road Park SW Improvements	SWRAMP		746,000
Golf Pond Floating Vegetative Islands			95,000
Vulnerability Assessment	SWVULN		550,000
		TOTAL	1,391,000

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

Stormwater Fund Budget Summary

Fund Number: 441

SOURCES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
INTERGOVERNMENTAL	171,526	22,809	1,869,092	3,418	1,420,079
CHARGES FOR SERVICES	888,651	898,814	894,000	860,179	1,482,735
MISCELLANEOUS REVENUES	124	50,906	10,050	88,288	35,276
OTHER RECEIPTS	60,000	60,000	1,480,839	60,000	140,000
TOTAL REVENUES	1,120,301	1,032,529	4,253,981	1,011,885	3,078,090
FUNDS FORWARD	1,338,579	1,255,220	1,076,369	1,076,369	(285,184)
TOTAL SOURCES	2,458,880	2,287,749	5,330,350	2,088,254	2,792,906

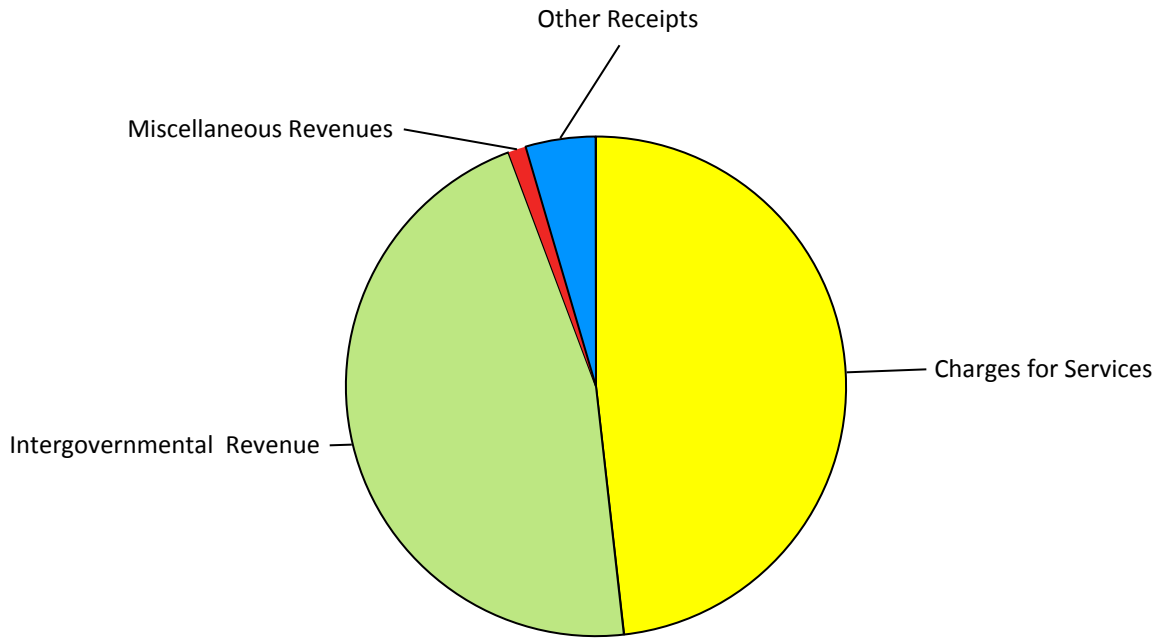
USES OF FUNDS					
PERSONNEL SERVICES	273,054	409,992	484,776	446,085	513,810
OPERATING	429,492	256,608	1,306,912	434,426	1,523,072
CAPITAL OUTLAY	351,195	269,359	2,305,489	1,234,027	1,391,000
DEBT SERVICE/OTHER	149,919	66,358	65,588	65,588	65,588
TRANSFERS	—	209,063	209,063	193,312	209,063
TOTAL EXPENSES	1,203,660	1,211,380	4,371,828	2,373,438	3,702,533
RESERVES	1,255,220	1,076,369	958,522	(285,184)	(909,627)
TOTAL USES	2,458,880	2,287,749	5,330,350	2,088,254	2,792,906

Fund: Stormwater
 Account Code: 441-4400

SOURCES OF FUNDS

	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
INTERGOVERNMENTAL REVENUES					
331.35-00 Federal Grants	—	—	645,000	—	808,000
331.35-00 Federal Grants (APRA - Vulnerability Study)	—	—	—	—	550,000
334.10-20 State Grants (includes SRF funding)	—	11,261	399,768	—	—
337.25-00 Water Management District	171,526	8,130	200,000	—	—
337.35-00 Brevard County	—	3,418	624,324	3,418	62,079
TOTAL INTERGOVERNMENTAL REVENUES	171,526	22,809	1,869,092	3,418	1,420,079
CHARGES FOR SERVICES					
343.70-10 Charges	881,012	891,933	886,000	854,740	1,474,735
343.80-10 Late Fees	7,639	6,881	8,000	5,439	8,000
TOTAL CHARGES FOR SERVICES	888,651	898,814	894,000	860,179	1,482,735
MISCELLANEOUS REVENUES					
361.10-00 Interest on Pooled Funds	25	—	50	—	50
361.20-00 Interest on Investments	2,229	48,850	10,000	88,197	35,226
361.90-00 Market Unrealized Gain/Loss	(2,130)	2,056	—	91	—
369.40-00 Collection Agency & Other	—	—	—	—	—
TOTAL MISCELLANEOUS REVENUES	124	50,906	10,050	88,288	35,276
OTHER RECEIPTS					
381.10-40 Transfer from Other Fund	—	—	—	—	—
381.10-70 Repayment of Gov't Funds	60,000	60,000	60,000	60,000	140,000
384.10-00 Loan Proceeds	—	—	1,420,839	—	—
TOTAL OTHER RECEIPTS	60,000	60,000	1,480,839	60,000	140,000
TOTAL REVENUES	1,120,301	1,032,529	4,253,981	1,011,885	3,078,090
FUNDS FORWARD					
389.99-20 Appropriated Retained Earnings	1,338,579	1,255,220	1,076,369	1,076,369	(285,184)
TOTAL SOURCES	2,458,880	2,287,749	5,330,350	2,088,254	2,792,906

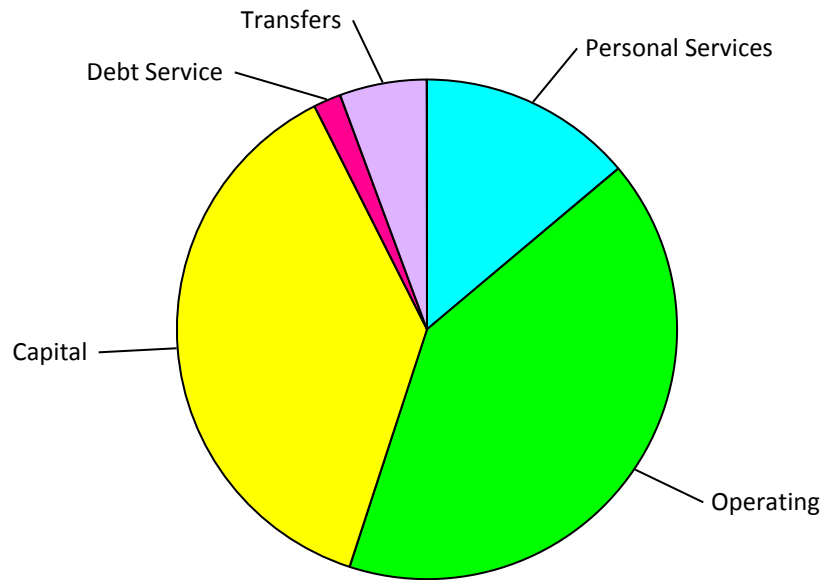
Stormwater Fund Sources, Excluding Funds Forward



STORMWATER FUND SOURCES, EXCLUDING FUNDS FORWARD

Charges for Services	1,482,735	48.3 %
Intergovernmental Revenue	1,420,079	46.1 %
Miscellaneous Revenues	35,276	1.1 %
Other Receipts	140,000	4.5 %
TOTAL	3,078,090	100.0 %

Stormwater Fund Uses, Excluding Reserves



STORMWATER FUND USES, EXCLUDING RESERVES		
Personal Services	513,810	13.9 %
Operating	1,523,072	41.1 %
Capital	1,391,000	37.6 %
Debt Services	65,588	1.8 %
Transfers	209,063	5.6 %
TOTAL	3,702,533	100.0 %

Historically, a high percentage has been allocated for capital expense. Fiscal Year 2022 projects emphasize design and engineering phase of future year capital projects. Increased capital expenses will continue to impact future operating and maintenance expense as new stormwater systems are constructed.

USES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended	2024	Proposed
			Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	197,901	294,331	336,267	285,166	337,500
12-15 Additional pay	488	12	—		—
14-00 Overtime	301	825	1,000	1,425	1,700
21-00 FICA Taxes	14,949	21,695	25,801	22,394	25,300
22-10 General Employees Pension	14,721	18,682	31,200	35,270	39,000
23-10 Group Hospitalization	40,430	71,069	81,191	90,115	98,200
23-20 Group Life	624	985	1,457	963	1,000
23-30 Dental Plan	1,116	1,981	1,668	1,929	2,210
23-90 Fitness & Wellness	240	—	600	—	—
24-00 Workers Compensation	2,284	412	5,592	8,823	8,900
Subtotal Personnel Services	273,054	409,992	484,776	446,085	513,810
OPERATING					
31-00 Professional Services	47,239	67,186	923,716	235,242	1,131,225
31-10 GIS related services	—	—	100,000	—	20,000
31-99 Payroll Processing Fees	—	1,751	1,413	1,829	1,800
34-40 Support Services	94,317	102,971	132,723	121,144	209,911
40-00 Travel & Per Diem	—	—	2,605	577	3,035
43-10 Electric	5,661	5,750	7,450	7,449	7,450
43-20 Water/Sewer	223	253	1,155	1,155	1,155
46-10 Equipment Maintenance	—	4,907	3,234	1,657	4,000
46-30 Fleet, Maintenance & Services	9,850	—	—	—	—
48-00 Promotional	—	—	7,650	5,605	6,830
51-00 Office Supplies	156	295	750	122	750
52-10 Gas & Oil	167	—	5,250	—	5,250
52-20 Uniforms	926	534	2,880	862	2,880
52-50 Other	11,367	14,235	17,200	16,118	20,800
53-30 Street Maintenance	—	—	1,500	—	1,500
53-50 Manhole Maintenance	2,074	—	3,300	2,313	9,100
54-10 Publications & Membership	500	500	1,000	500	1,000
55-00 Training & Education	3,885	4,538	5,550	2,312	6,750
581.34-95 IT Capital Allocation	8,425	3,777	3,777	3,519	3,777
581.46-30 Fleet Maint & Repairs	73,122	1,590	—	—	—
Subtotal Operating	257,912	208,287	1,221,153	400,404	1,437,213
CAPITAL OUTLAY					
63-20 Infrastructure	351,195	269,359	2,258,489	1,188,693	1,391,000
64-20 Furniture & Equipment	—	—	47,000	45,334	—
Subtotal Capital Outlay	351,195	269,359	2,305,489	1,234,027	1,391,000
TOTAL STORMWATER OPERATIONS	882,161	887,638	4,011,418	2,080,516	3,342,023

	USES OF FUNDS				
	2022 Actual	2023 Actual	2024	2024	2025
			Amended Budget	2024 Estimated	Proposed Budget
OPERATING					
10-26 Compensated Absences	4,366	9,777	—	—	—
23-50 Current OPEB Obligation	19,593	(8,467)	—	—	—
34-50 Administrative Services	82,894	22,173	69,990	17,181	69,990
36-30 Net Pension Expense	51,300	10,482	—	—	—
45-05 General Liability	8,731	9,004	8,943	6,304	9,028
45-10 Auto Liability	1,064	941	721	1,031	721
45-15 Property	3,632	4,324	5,020	9,016	5,020
45-30 Flood Insurance	—	—	1,000	422	1,000
45-45 Computer Insurance	—	87	85	68	100
Subtotal Operating	171,580	48,321	85,759	34,022	85,859
DEBT SERVICE					
71-00 Principal	143,121	59,150	59,561	59,561	59,561
72-00 Interest	6,798	7,208	6,027	6,027	6,027
Subtotal Debt Service	149,919	66,358	65,588	65,588	65,588
TRANSFERS					
91-45 Payment on Utilities Advance	—	—	—	—	—
34-50 I/F Administrative Services	—	113,711	113,711	105,344	113,711
91-10 To General Fund	—	95,352	95,352	87,968	95,352
Subtotal Transfers	—	209,063	209,063	193,312	209,063
TOTAL STORMWATER GENERAL APPROPRIATIONS	321,499	323,742	360,410	292,922	360,510
TOTAL STORMWATER EXPENSES	1,203,660	1,211,380	4,371,828	2,373,438	3,702,533
RESERVES					
590. 90-10 Reserved for Future Appropriations	1,255,220	1,076,369	958,522	(285,184)	(909,627)
TOTAL USES	2,458,880	2,287,749	5,330,350	2,088,254	2,792,906



Staff Photo

Maritime Hammock Trail

INTERNAL SERVICE FUNDS

HEALTH CARE FUND

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

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

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

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

BUDGET SUMMARY

SOURCES OF FUNDS

USES OF FUNDS

Health Care Internal Service Fund Budget Summary

Fund Number: 525

SOURCES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended	Estimated	Proposed
			Budget		Budget
CHARGES FOR SERVICES	—	3,885,956	—	3,232,663	4,268,651
MISCELLANEOUS REVENUES	—	—	—	4,500	10,000
TOTAL REVENUES	—	3,885,956	—	3,237,163	4,278,651
FUNDS FORWARD	—	—	1,089,182	1,089,182	1,694,432
TOTAL SOURCES	—	3,885,956	1,089,182	4,326,345	5,973,083

USES OF FUNDS					
OPERATING	—	2,796,774	36,600	2,631,913	2,983,005
TOTAL EXPENSES	—	2,796,774	36,600	2,631,913	2,983,005
RESERVES	—	1,089,182	1,052,582	1,694,432	2,990,078
TOTAL USES	—	3,885,956	1,089,182	4,326,345	5,973,083

Health Care Internal Service Fund Budget Summary

Account Code: 525-0000-341.

SOURCES OF FUNDS					
	2022	2023	2024	2024	2025
	Actual	Actual	Amended	2024	Proposed
			Budget	Estimated	Budget
CHARGES FOR SERVICES					
341 30-10 Employee Healthcare	—	3,406,062	—	2,810,291	3,700,291
341 30-11 Retiree Healthcare	—	210,296	—	160,382	212,000
341 30-12 Cobra Healthcare	—	9,847	—	26,683	37,500
341 30-15 Employee Life Insurance W/H	—	65,388	—	77,760	105,000
341 30-16 Retiree Life Insurance	—	50	—	—	50
341 30-25 Retiree Medicare	—	—	—	13,197	18,000
341 30-40 Employee Dental W/H	—	136,684	—	108,733	143,500
341 30-41 Cobra Dental	—	1,671	—	2,030	2,400
341 30-45 Employee Vision W/H	—	19,332	—	15,903	20,800
341 30-46 Cobra Vision	—	70	—	229	260
341 30-50 Employee Aflac/Allstate W/H	—	24,866	—	14,140	18,600
341 30-60 Employee GAP W/H	—	—	—	8	90
341 30-61 Retiree GAP	—	5,671	—	2,244	3,260
341 30-62 Cobra GAP	—	219	—	685	900
341. 30-70 Employee Gym Membership W/H	—	5,800	—	—	5,500
341. 30-71 Retiree Gym Membership	—	—	—	378	500
TOTAL CHARGES FOR SERVICES	—	3,885,956	—	3,232,663	4,268,651
MISCELLANEOUS REVENUES					
361. 20-00 Interest on Investment	—	—	—	4,500	10,000
361. Mkt Unrealized Gain/Loss	—	—	—	—	—
TOTAL MISCELLANEOUS REVENUES	—	—	—	4,500	10,000
TOTAL REVENUES	—	3,885,956	—	3,237,163	4,278,651
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	—	—	1,089,182	1,089,182	1,694,432
TOTAL SOURCES	—	3,885,956	1,089,182	4,326,345	5,973,083

Health Care Internal Service Fund Budget Summary

Account Code: 525-0000/9000-562.

	USES OF FUNDS				
	2022	2023	2024	2024	2025
	Actual	Actual	Amended Budget	Estimated	Proposed Budget
OPERATING					
30-10 Employee Healthcare	—	2,197,470	—	2,150,319	2,455,750
30-11 Retiree Healthcare	—	307,243	—	162,464	178,000
30-12 Cobra Healthcare	—	36,900	—	17,967	19,500
30-15 Employee Life Insurance	—	59,179	—	43,203	47,900
30-16 Retiree Life Insurance	—	50	—	81	75
30-25 Retiree Medicare Insurance	—	—	—	50,910	55,500
30-40 Employee Dental Insurance	—	134,913	—	86,520	94,400
30-41 Cobra Dental Insurance	—	2,740	—	2,659	2,900
30-45 Employee Vision Insurance	—	19,420	—	12,576	13,750
30-46 Cobra Vision Insurance	—	123	—	254	280
30-50 Employee Aflac/Allstate Insurance	—	25,846	—	16,484	18,000
30-60 Employee GAP Insurance	—	—	—	61,618	67,300
30-61 Retiree GAP Insurance	—	5,667	—	4,736	5,200
30-62 Cobra GAP Insurance	—	229	—	1,597	1,750
30-70 Employee Gym Membership	—	5,695	—	5,454	6,000
30-71 Retiree Gym Membership	—	1,248	—	628	700
31-00 Professional Services	—	51	36,600	14,443	16,000
TOTAL OPERATING	—	2,796,774	36,600	2,631,913	2,983,005
RESERVES					
590. 90-10 Reserved for Future Appropriations	—	1,089,182	1,052,582	1,694,432	2,990,078
TOTAL USES	—	3,885,956	1,089,182	4,326,345	5,973,083

FIVE YEAR CAPITAL IMPROVEMENT

Fiscal Years 2025 - 2029

INTRODUCTION

OVERVIEW BY FUND

SUMMARY BY FUNDS

DETAIL BY DEPARTMENT

AS ADOPTED BY: City Commission
RESOLUTION 2024-23



Photo by Michael Hall

Residential Dredging project

SUMMARY BY FUND AND DEPARTMENT						
FUND/DEPARTMENT	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
GENERAL FUND						
Information Technology	55,000	33,040	45,040	72,040	117,040	322,160
City Clerk	—	—	—	—	—	—
Finance/Metered Parking	15,500	800,000	—	—	—	815,500
Police	170,826	237,516	123,759	535,926	246,224	1,314,251
Communications	168,225	160,323	106,134	114,624	123,794	673,100
Beach Rangers	—	—	—	—	—	—
Fire	149,900	5,640,000	148,000	88,000	1,765,000	7,790,900
Public Works	2,744,650	1,387,973	1,392,952	964,870	837,065	7,327,510
Fleet	2,195,149	724,224	926,662	987,683	719,198	5,552,916
Capital Improvement Projects	11,717,316	9,470,370	8,200,000	9,550,000	8,253,347	47,191,033
Leisure Services (Rec Ctr;Parks;Pool;Golf;Tennis;Skate Park;Auditorium)	1,206,929	1,122,630	730,201	519,500	181,000	3,760,260
Subtotal General Fund	18,423,495	19,576,076	11,672,748	12,832,643	12,242,668	74,747,630
SPECIAL REVENUE FUNDS						
CRA	39,030	20,266	—	20,266	—	79,562
Building Permit Fund	—	—	—	—	—	—
Capital Projects Fund	9,558,911	125,000	1,312,500	1,312,500	5,400,000	17,708,911
Subtotal Special Revenue Funds	9,597,941	145,266	1,312,500.00	1,332,766.00	5,400,000.00	17,788,473
ENTERPRISE FUNDS						
Utilities System	16,852,650	11,466,012	10,869,425	2,543,592	1,500,000	43,231,679
Stormwater Utility	1,391,000	1,463,000	5,343,000	5,345,000	4,795,000	18,337,000
Subtotal Enterprise Funds	18,243,650	12,929,012	16,212,425	7,888,592	6,295,000	61,568,679
TOTAL CAPITAL PROGRAM	46,265,086	32,650,354	29,197,673	22,054,001	23,937,668	154,104,782

DEPARTMENT: INFORMATION TECHNOLOGY							
PROJECT(S)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Equipment							
IP System Phone Replacement		—	1,000	1,000	3,000	1,000	6,000
Square Registers for Leisure Service Programs		—	1,000	3,000	1,000	3,000	8,000
Subtotal Equipment		—	2,000	4,000	4,000	4,000	14,000
Computer Hardware							
Computers/Tablets/Laptops		24,000	8,000	8,000	8,000	8,000	56,000
Desktops, UPS, Surge & Lightning Protection		—	—	—	7,000	—	7,000
WIFI Backhaul and Access Panels		—	—	5,000	—	—	5,000
Surveillance Cameras		—	10,000	10,000	10,000	10,000	40,000
Rugged Laptops for Police Dept		11,000	6,600	6,600	6,600	6,600	37,400
Networking Equipment		—	5,000	—	—	7,000	12,000
Storage Shelf		—	—	—	—	70,000	70,000
Monitors & Displays		—	1,440	1,440	1,440	1,440	5,760
Access Control Panels (Park Bathrooms)		20,000	—	10,000	10,000	10,000	50,000
Server Replacement (Server Room)		—	—	—	25,000	—	25,000
Subtotal Computer Hardware		55,000	31,040	41,040	68,040	113,040	308,160
TOTAL INFORMATION TECHNOLOGY		55,000	33,040	45,040	72,040	117,040	322,160

Source of Funds: General Fund

DEPARTMENT: FINANCE/METERED PARKING							
PROJECT(S)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Financial Software		—	800,000	—	—	—	800,000
Parking Kiosks		15,500	—	—	—	—	15,500
TOTAL FINANCE/METERED PARKING		15,500	800,000	—	—	—	815,500

Source of Funds: General Fund/Metered Parking Program

DEPARTMENT: POLICE							
PROJECT(S)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Furniture & Equipment							
Digital In-Car Video Camera Recorder (8)		34,603	37,371	40,361	43,590	47,077	203,002
Radar Unit (8)		22,637	24,448	26,404	28,516	30,797	132,802
Tasers (6)		12,312	13,297	14,361	15,510	16,750	72,230
Body Camera System (5 year program)		32,270	—	—	360,000	—	392,270
Radar Trailer - Speed Measuring Unit		—	11,474	—	—	—	11,474
Long Rifles (4 each year)		—	7,698	8,314	8,979	9,698	34,689
Glock 47 Hand Gun w/ Light		—	89,100	—	—	—	89,100
Pursuit Termination Device		20,439	—	—	—	27,807	48,246
Evidence Drying Cabinet		—	—	—	16,530	—	16,530
Evidence Refrigeration Unit		—	—	16,319	—	—	16,319
Motorcycle Patrol Unit Equipment		—	—	—	19,496	—	19,496
Alcohol Breath Simulator (2)		—	13,966	—	3,265	3,526	20,757
K9 Unit Replacement		—	—	—	22,040	22,040	44,080
Electronic Traffic Message Board		30,565	—	—	—	41,583	72,148
Subtotal Furniture & Equipment		152,826	197,354	105,759	517,926	199,278	1,173,143
Computer Software							
Evidence/Property Tracking Software		—	22,162	—	—	—	22,162
Investigation Software		—	—	—	—	28,946	28,946
License Plate Recognition Software (Flock Cameras)		18,000	18,000	18,000	18,000	18,000	90,000
Subtotal Computer Software		18,000	40,162	18,000	18,000	46,946	141,108
TOTAL POLICE		170,826	237,516	123,759	535,926	246,224	1,314,251

DEPARTMENT: COMMUNICATIONS							
PROJECT(S)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
XL-95P Portable Radio		57,456	62,052	—	—	—	119,508
XG-75M/M7300 Mobile Radio (PD-14) (FD-15)		—	37,378	40,369	43,598	47,086	168,431
P25 Compliance X69 Radios		54,387	—	65,765	—	—	120,152
Backbone Radio Charges-Brevard Emergency Management		56,382	60,893	—	71,026	76,708	265,009
TOTAL COMMUNICATIONS		168,225	160,323	106,134	114,624	123,794	673,100

DEPARTMENT: FIRE							
PROJECT(S)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Vehicles & Machinery							
Fire Station 51 Engine; Replacement of 2019 Truck		—	—	—	—	750,000	750,000
Ladder Truck; Replacement of 2021 Truck*		—	—	—	—	1,000,000	1,000,000
Fire - Subtotal Vehicles & Machinery		—	—	—	—	1,750,000	1,750,000
Furniture & Equipment							
Water Rescue Craft		30,000	—	—	—	15,000	45,000
Extrication Tools; E-Draulics		—	—	—	48,000	—	48,000
Diesel Removal System for Station 50		38,900	—	—	—	—	38,900
Oxygen Cascade System		31,000	—	—	—	—	31,000
Lifepack Cardiac Monitor (Replacement Monitors)		50,000	100,000	100,000	—	—	250,000
Fire Station 50 Design Planning/ Construction		—	5,500,000	—	—	—	5,500,000
Air Packs		—	40,000	40,000	40,000	—	120,000
Vehicle Rescue Struts (2)		—	—	8,000	—	—	8,000
Fire - Subtotal Furniture & Equipment		149,900	5,640,000	148,000	88,000	15,000	6,040,900
TOTAL FIRE		149,900	5,640,000	148,000	88,000	1,765,000	7,790,900

Source of Funds: General Fund

*2021 Ladder Truck Replacement is projected for replacement in 2032

DEPARTMENT: PUBLIC WORKS							
PROJECT(S)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Field Operations (3110)							
Dune Crossovers- Osceola Lane/ Fischer Park	DUNECR	252,000	—	—	—	—	252,000
Dempsey Park Seawall	DEMPSW	240,000	—	—	—	—	240,000
Dune Crossovers- California Ave	DUNECR	—	30,000	—	—	—	30,000
Minutemen Shoreline Erosion	MSHORE	115,500	—	—	—	—	115,500
Sidney Fischer Park Message Sign		75,000	—	—	—	—	75,000
R&R City Wide Paving Program	PAVEWK	—	550,000	550,000	550,000	550,000	2,200,000
Dune Crossovers- Barlow Ave	DUNECR	—	30,000	—	—	—	30,000
Dune Crossovers- Gadsden Lane	DUNECR	—	—	30,000	—	—	30,000
Dune Crossovers- Harding Ave	DUNECR	—	—	30,000	—	—	30,000
Dune Crossovers- 7th ST South	DUNECR	—	155,000	—	—	—	155,000
Dune Crossovers- 10th ST South/6th ST South	DUNECR	—	—	—	60,000	—	60,000
Dune Crossovers- Flagler Ln	DUNECR	—	—	160,000	—	—	160,000
Blakey Drive Road Improvements		707,600	—	—	—	—	707,600
Pave Convair Cove/McNabb Parkway		283,500	—	—	—	—	283,500
Pave East Country Club Parking Lot		350,000	—	—	—	—	350,000
New Sidewalks and Bike Paths	NSWABP	79,855	—	—	—	—	79,855
Subtotal Field Operations		2,103,455	765,000	770,000	610,000	550,000	4,798,455

Building Maintenance (3140)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Small Pavilion Shelters Replacement		52,916	55,033	57,235	59,524	61,905	286,613
Cocoa Isles Playground		84,343	—	—	—	—	84,343
Softball Field Dugouts & Fencing		—	—	150,000	—	—	150,000
Public Works Bay Doors		106,986	111,266	115,717	120,346	125,160	579,475
Shepard Park Bathroom Renovations		150,000	—	—	—	—	150,000
Minutemen Light Poles		150,000	—	—	—	—	150,000
Fisher Park Playground Slide		11,000	—	—	—	—	11,000
Public Works/Water Rec Flooring		—	—	200,000	—	—	200,000
Softball Field Stadium Lights		—	256,674	—	—	—	256,674
Subtotal Buildings Maintenance		555,245	422,973	522,952	179,870	187,065	1,868,105

Grounds Maintenance (3150)	PROJECT CODE	FY2025	FY2026	FY2027	FY2028	FY2029	FIVE YR. TOTAL
Softball Field #3		—	150,000	—	—	—	150,000
Softball Field #4		—	—	—	150,000	—	150,000
Public Works Facility Makeover		—	—	100,000	—	—	100,000
Shephard Park Makeover		—	—	—	—	100,000	100,000
Skatepark		—	—	—	25,000	—	25,000
Pool Pavilion Upgrade		32,000	—	—	—	—	32,000
Fischer Park Entrance		18,950	—	—	—	—	18,950
SR 520 Median Improvements		35,000	—	—	—	—	35,000
Rec Center Landscape Improvements		—	50,000	—	—	—	50,000
Subtotal Grounds Maintenance		85,950	200,000	100,000	175,000	100,000	660,950
TOTAL PUBLIC WORKS O & M		2,744,650	1,387,973	1,392,952	964,870	837,065	7,327,510

DEPARTMENT: PUBLIC WORKS - CAPITAL IMPROVEMENT PROJECTS							
PROJECT(S)	PROJECT CODE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Marina Feasibility Study	MARINA	75,000	450,000	—	—	—	525,000
Tennis Court Renovations		—	820,370	—	—	—	820,370
Aquatic Center Building Replacement	RPPPA	—	—	—	1,350,000	—	1,350,000
400 Channel Dredge	400CDP	1,267,316	—	—	—	—	1,267,316
CB GOLF Muck Capping	CBGOLF	10,300,000	8,200,000	8,200,000	8,200,000	8,253,347	43,153,347
Holiday Lane Boat Ramp	HOLDDOC	75,000	—	—	—	—	75,000
TOTAL PUBLIC WORKS CAPITAL IMPROVEMENT		11,717,316	9,470,370	8,200,000	9,550,000	8,253,347	47,191,033

DEPARTMENT: PUBLIC WORKS - FLEET							
PROJECT(S)	Project Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Police							
4-Door SUV Marked (7) (3) (5) (5) (5)		476,000	214,200	374,850	393,590	82,654	1,541,294
4-Door SUV K-9 (1) (1)		—	—	—	—	85,654	85,654
Patrol Motorcycle (1)		—	—	27,000	—	—	27,000
1/2 Ton 4x4 Truck (3)		—	—	—	—	192,000	192,000
4-Door SUV Unmarked (2) (2)		112,000	117,600	—	—	—	229,600
Subtotal Police		588,000	331,800	401,850	393,590	360,308	2,075,548

Parking Enforcement							
Compact Pickup Truck (1) (1) (2) (1)		34,500	36,225	38,036	39,938	41,934	190,633
Subtotal Parking Enforcement		34,500	36,225	38,036	39,938	41,934	190,633

DEPARTMENT: PUBLIC WORKS - FLEET							
PROJECT(S)	Project Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Fire							
4-Door SUV (1) (1)		—	—	61,740	64,827	—	126,567
Subtotal Fire		—	—	61,740	64,827	—	126,567

Public Works							
Compact Pickup (1) (1) (1)		—	—	38,036	39,938	41,934	119,908
3/4 Ton Pickup 4x4 (1)		—	152,724	156,279	109,394	116,932	535,329
Bucket Truck (1)		—	—	—	160,000	—	160,000
3/4 Ton Pickup		47,250	—	—	48,500	—	95,750
2500 Service Truck		—	34,650	36,382	—	40,111	111,143
4-Door Sedan/SUV		33,000	—	—	—	—	33,000
Subtotal Public Works		80,250	187,374	230,697	357,832	198,977	1,055,130

Leisure Services							
Compact Pickup		—	36,225	—	—	—	36,225
Subtotal Leisure Services			36,225				36,225

Fleet Furniture & Equipment							
PD Utility Vehicle		—	17,850	—	19,679	—	37,529
PW Zero Turn Mower		13,000	13,650	14,332	15,048	15,800	71,830
PW Utility Trailer		—	11,000	—	—	—	11,000
Beach Ranger John Deere Gator (2)		31,000	32,550	34,177	35,884	37,678	171,289
KBB John Deere Gator (2)		15,500	32,550	17,088	35,885	18,839	119,862
300 KW Portable Generators (3)		802,899	—	—	—	—	802,899
230 KW Generator (Country Club) (1)		350,000	—	—	—	—	350,000
50 KW Generator FD 50 (1)		75,000	—	—	—	—	75,000
Replace Generator at FD 51		163,000	—	—	—	—	163,000
Fire Utility Vehicle		17,000	—	18,742	—	20,662	56,404
PW Track Skid Steer		—	—	85,000	—	—	85,000
Subtotal Fleet Furniture & Equipment		1,467,399	107,600	169,339	106,496	92,979	1,943,813
Contingency		25,000	25,000	25,000	25,000	25,000	125,000
TOTAL PUBLIC WORKS FLEET		2,195,149	724,224	926,662	987,683	719,198	5,552,916

Source of Funds: General Fund

DEPARTMENT: LEISURE SERVICES							
PROJECT(S)	Project Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Recreation Administration							
Electronic Scoreboard		—	10,000	—	—	—	10,000
Rec Center Renovation		—	—	50,000	50,000	26,000	126,000
Special Events Software		12,000	—	—	—	—	12,000
Set of Bleachers (2)		29,000	—	—	—	—	29,000
Subtotal Recreation Administration		41,000	10,000	50,000	50,000	26,000	177,000

Parks							
Timing System for Lights at Ramp Road		1,300	—	—	—	—	1,300
Subtotal Parks		1,300	—	—	—	—	1,300

Aquatic Center							
Pool Covers (4) Replace Main Pool		—	—	20,000	—	—	20,000
New Industrial Grade Tables		—	—	9,737	—	—	9,737
Re-tile Perimeter of Pool Area & Gutters		—	—	—	—	50,000	50,000
Pool Fencing		45,729	—	—	—	—	45,729
Main Pool Liner		—	149,130	—	—	—	149,130
Resurface Kiddy Pool		—	—	18,464	—	—	18,464
New Canopy Shade Structure		64,900	—	—	—	—	64,900
Main Pool Filter		—	—	—	29,000	—	29,000
Subtotal Aquatic Center		110,629	149,130	48,201	29,000	50,000	386,960

Golf	Project Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five YR. TOTAL
Replace Sprinkler System	GSPRNK	400,000	400,000	—	—	—	800,000
Pipe Replacement Irrigation System	REPIPE	400,000	400,000	—	—	—	800,000
Pump Station Building		—	—	—	250,000	—	250,000
Bunker Reconditioning		—	—	30,000	30,000	—	60,000
Greens Mower		53,000	—	—	110,000	55,000	218,000
Fairway Mower		92,000	—	—	—	—	92,000
Replacement of Toro Sprayer		56,000	—	—	—	—	56,000
Sprayer		—	—	58,000	—	—	58,000
Z Turn Mower		13,000	—	—	—	—	13,000
Slope Mower		—	49,000	—	—	50,000	99,000
Sandtrap Raking Machine		—	20,500	—	20,500	—	41,000
Rough Mower		—	94,000	94,000	—	—	188,000
Greens Aerifier		40,000	—	—	—	—	40,000
Tractor		—	—	—	30,000	—	30,000
Golf Carts		—	—	450,000	—	—	450,000
Subtotal Golf Division		1,054,000	963,500	632,000	440,500	105,000	3,195,000
TOTAL LEISURE SERVICES		1,206,929	1,122,630	730,201	519,500	181,000	3,760,260

Source of Funds: General Fund

DEPARTMENT: COMMUNITY REDEVELOPMENT AGENCY							
PROJECT(S)	Project Code	FY 2025	FY2026	FY2027	FY2028	FY2029	Five YR. TOTAL
Replant Minutemen Rain Gardens		—	20,266	—	20,266	—	40,532
SurfSide Playhouse Improvements	SURFSP	39,030					39,030
TOTAL COMMUNITY REDEVELOPMENT		39,030	20,266	—	20,266	—	79,562

DEPARTMENT: BUILDING PERMIT FUND							
PROJECT(S) 136	Project Code	FY 2025	FY2026	FY2027	FY2028	FY2029	Five YR. TOTAL
TOTAL BUILDING PERMIT FUND		—	—	—	—	—	—

DEPARTMENT: CAPITAL IMPROVEMENT FUND							
PROJECT(S)	Project Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five YR. TOTAL
City Hall (Design/Engineering/Construction)	CHCOMP	3,900,000	—	—	—	—	3,900,000
City Hall Technology Hardware	CHTECH	260,482	—	—	—	—	260,482
City Hall Construction - Building Permits	CHCOMP	748,837	—	—	—	—	748,837
CRA Cultural Green Space / Wash Through	CHWASH	1,224,592	—	—	—	—	1,224,592
Bicentennial Park Improvements	BICENT	3,425,000	125,000	1,312,500	1,312,500	—	6,175,000
City Hall - Parking Garage	CHPARK	—	—	—	—	5,400,000	5,400,000
TOTAL CAPITAL IMPROVEMENT FUND		9,558,911	125,000	1,312,500	1,312,500	5,400,000	17,708,911

DEPARTMENT: UTILITIES SYSTEM FUND							
PROJECT(S)	PROJECT CODE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Collection System Rehab (Slip-Lining)	WRDDEO	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Port Forcemain Air Release Valve Evaluation & Replacement		300,000	—	—	—	—	300,000
Blake Ave Lateral Inspection & Repair (Sewer Laterals)		125,000	—	—	—	—	125,000
Inflow & Infiltration (City's Sewer Collection System)	INFINF	5,000,000	5,000,000	5,000,000	—	—	15,000,000
A1A Crossover Pipe Replacement Cornerstone	A1APRC	1,000,000	—	—	—	—	1,000,000
Lift Station 3, 6, 15 Rehabilitation (Pipes/Valves/Panels)	LIFT03/ LIFT06/ LIFT15	2,600,000	—	—	—	—	2,600,000
Lift Station 4, 10 & 17 Rehabilitation (Pipes/Valves/Panels)	LIFT4/ LIFT10/ LIFT17	—	—	1,200,000	—	—	1,200,000
Replacement Pump Lift Station 5	LIFT05	75,000	—	—	—	—	75,000
Lift Station 14 & 16 Rehabilitation (Pipes/Valves/Panels)	LIFT14/ LIFT16	—	500,000	—	—	—	500,000
Manhole Smart Covers (5)	WRMHSC	40,000	—	—	—	—	40,000
Belt Road Sewer & Reclaimed MCC Improvements	WRDMCC	—	500,000	—	—	—	500,000
Generator For Post Anoxic Tank & Lift Station 4	LIFT04	370,000	—	—	—	—	370,000

PROJECT(S)/EQUIPMENT UTILITIES SYSTEM FUND, CONTINUED							
PROJECT(S)	PROJECT CODE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Tow Behind Air Compressor		—	25,000	—	—	—	25,000
Replacement Pump Lift Station 4		—	—	100,000	—	—	100,000
Lift Station 3, 8, 15 Pumps	LIFT03/ LIFT08/ LIFT15	30,000	—	—	40,000	—	70,000
WR 3/4 Ton Pickup Vehicle		47,250	49,612	52,092	54,696	—	203,650
WR Straight Flatbed Truck		—	100,000	—	—	—	100,000
WR Compact Truck		—	—	—	38,896	—	38,896
WR Front Wheel Loader		200,000	—	—	—	—	200,000
Replacement Pump Lift Station 1	LIFT01	80,000	—	—	—	—	80,000
Reuse Ground Storage Tank Repairs		33,000	—	—	—	—	33,000
Valve Exercise Trailer		85,000	—	—	—	—	85,000
Grit Removal System	WRGRIT	200,000	200,000	200,000	—	—	600,000
Vactor		—	—	—	600,000	—	600,000
RAS Flow Meter		12,000	—	—	—	—	12,000
Portable Resistive Load Bank Tester		20,000	—	—	—	—	20,000
Replacement Pump Lift Station 6	LIFT06	—	70,000	—	—	—	70,000
Filter Cloth Media Replacement		30,000	—	27,000	—	—	57,000
Drum Screen Replacement		250,000	250,000	250,000	—	—	750,000
Replacement Plant Generator		500,000	500,000	500,000	—	—	1,500,000
PSFB Forcemain & Lift Station #5 Evaluation		—	850,000	—	—	—	850,000
Treatment Plant Upgrade Project		700,000	700,000	—	—	—	1,400,000
Chlorine Contact Chamber Flow Meter - 24"		—	18,000	—	—	—	18,000
Automatic Reuse Valve Actuators and Valves (7)		—	—	260,000	260,000	—	520,000
Automatic Reuse Valve Actuators & Valves		66,000	66,000	66,000	—	—	198,000
Injection Well Cleaning		33,000	33,000	33,000	—	—	99,000
250 HP Reuse Flow Meter - 12"		—	15,000	—	—	—	15,000
Clarifier Rehab Project		—	—	700,000	—	—	700,000
Centrifugal Blower (Backup)		—	—	300,000	—	—	300,000
Headworks Wash Press		—	—	115,000	—	—	115,000
Disc Filler Replacement		333,333	333,333	333,333	—	—	999,999
Reuse Transfer Pumps Replacement		200,000	200,000	200,000	—	—	600,000
PD Blower Replacement		—	—	—	50,000	—	50,000
Reuse Ground Storage Tank Inspection & Repair		—	33,000	33,000	—	—	66,000
Reclaimed Distribution System Rehabilitation		500,000	500,000	500,000	500,000	500,000	2,500,000
Biosolids Processing Project		2,500,000	—	—	—	—	2,500,000
Capital Contingency		523,067	523,067	—	—	—	1,046,134
Total Utilities		16,822,650	11,441,012	10,769,425	2,503,592	1,500,000	43,036,679

DEPARTMENT: STORMWATER UTILITY ENTERPRISE FUND							
PROJECT(S)	PROJECT CODE	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FIVE YR. TOTAL
Cedar/Woodland/Brevard/2nd SW Improvements	SWCWB	—	450,000	4,500,000	4,500,000	—	9,450,000
Slip Lining of Existing SW Infrastructure	SWSLIP	—	—	—	—	200,000	200,000
Ramp Road Park SW Improvements	SWRAMP	746,000	650,000	—	—	—	1,396,000
Golf Pond Floating Vegetative Islands		95,000	—	—	—	—	95,000
ST. Lucie Gardens Bam Dry Pond		—	—	43,000	74,000	129,000	246,000
Cocoa Isles Blvd Bam Dry Pond		—	52,000	54,000	325,000	—	431,000
Bahama Blvd Bam Swale		—	—	—	—	63,500	63,500
Minor BMPS, Sales, Exfiltration		—	25,000	25,000	25,000	25,000	100,000
Structural Rehabilitation		—	25,000	25,000	25,000	25,000	100,000
La Riviere Road Bam Dry Pond		—	—	—	—	132,500	132,500
Aucila Road BAM Exfiltration Pipe		—	—	—	—	83,500	83,500
11th Street S Stormwater Improvements		—	—	—	66,000	136,500	202,500
Vulnerability Assessment	SWVULN	550,000	—	—	—	—	550,000
Swale Renourishment & Construction		—	—	—	50,000	—	50,000
Vac Truck		—	—	425,000	—	—	425,000
Basin A Flood Improvements		—	261,000	271,000	280,000	4,000,000	4,812,000
TOTAL STORM		1,391,000	1,463,000	5,343,000	5,345,000	4,795,000	18,337,000

Source of Funds: Stormwater Utility Fund

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

INTRODUCTION

The format of the Capital Improvements Program (CIP) consists of an explanation of overall assumptions, a narrative summary on each Fund, a financial forecast on each Fund, and more detailed schedules showing individual capital items. We hope this provides a good view of where the City may be heading financially over the next five (5) years.

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

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

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

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

This year's CIP addresses some very significant issues:

Facilities Replacement

The planning and scheduling has resumed with funds budgeted in FY2024 for design, engineering, and the start of construction of a new city hall and centennial square, and funds budgeted in FY2025 to complete the construction. In FY2024 the City Commission adopted Ordinance 1687 to endeavor to commit reserve funds (to the Capital Improvement Fund 310) to meet future capital project costs. CRA funds were appropriated for the design, engineering and construction of the centennial square, wash through, and stage are of the city hall construction project. Debt service in the amount of \$3,900,000 was issued in FY 2024 to cover a portion of the construction costs.

Leisure Services

Replacement for 1/3 of the sprinkler system at the City Golf Course was budgeted in FY2024, 1/3 in FY2025, and the last 1/3 in FY2026. The total cost of this project is \$2,400,000. Bicentennial Park improvements will begin in FY2025. The received \$1,250,000 if Florida State appropriations, \$\$875,000 in FIND grants, and the City Commission approved the use of \$1,000,000 in ARPA funds for this project.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

Canal Dredging and Capping

The City is partnered with Brevard County via the SOIRLP and the State of Florida via appropriations funding administered through the FDEP. The project consists of sand capping approximately 140 acres and 975,000 cubic yards of muck deposits adjacent to the Cocoa Beach Golf Course and Cocoa Beach High School. The project is 100% funded from a grant for \$24,000,000 through SOIRLP and \$12,000,000 through the State of Florida appropriations funding (\$36,000,000 total).

The residential canal muck dredging project has just been completed. All 36 residential canals were muck dredged and approximately 400,000 cubic yards of muck were removed from the Banana River.

The 400 Channel will be the next connecting channel to be dredged for navigational purposes. A grant has been obtained from the Florida Inland Navigation District (FIND).

The grant will cover 50% of Phase I of the project (engineering & permitting).

Road and Sidewalk Projects

The Public Works department will prioritize and schedule future paving projects. As streets are being repaved, City staff will evaluate both the need for new sidewalk, as well as the maintenance needs of the existing sidewalk.

Wastewater Projects

The City has received a grant through the Florida Department of Economic Opportunity (FDEO) Rebuild Florida Infrastructure Repair Program to replace approximately sixteen (16) miles of the gravity sewer system. The revenue and expenditure increase in FY 2023 and FY 2024 shows the additional capital project funded with the FDEO is currently underway and will be completed in FY 2025. The sludge biosolids processing project is set to begin in FY 2023 to replace the existing sludge dewatering equipment and retrofit the existing sludge drying system to bring the solar dryness process back online. The City has applied for a grant for an Inflow & Infiltration improvement project which is budgeted to begin in FY2025.

Stormwater Projects

The Stormwater Department continues flood abatement efforts, park and stormwater improvements, living shoreline construction, and runoff load reductions to the Banana River Lagoon. These projects include a flood evaluation study of the Cedar, Woodland, and Brevard area, Ramp Road Park Stormwater and Parking Improvements Project, completion of the McNabb Living Shoreline Project, Burriss Way and McNabb/Capri Low Impact Development (LID) projects. The City's Stormwater Master Plan Update was completed in 2021 and addresses future capital needs and project prioritization. A rate study was completed in FY2024 and based on the results of this study, the City increased Stormwater rates in FY2024, and will have another rate increase in FY2025. A vulnerability study is budgeted in FY2025, a study that is required for eligibility for future grant applications.

We continue to offer an impressive array of services and facilities to the public; however, economic conditions may require some adjustment of service levels in FY 2025 and beyond.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

This year’s (FY 2025) Capital Improvements Program does not reflect funding for the following projects and equipment replacements:

Unfunded Projects	Amounts (\$)	Fiscal Years
City Hall Parking Garage	6,133,911 ¹	2025 & later
Vehicles - all funds	3,357,767 ²	2025 & later
Public Works projects (various)	4,895,370 ³	2025 & later
Public Safety projects (various)	7,327,510 ⁴	2025 & later
Public Safety projects (various)	5,500,000 ⁵	2025 & later
Utilities System projects (various)	26,379,029 ⁶	2025 & later
Stormwater projects (various)	16,946,000 ⁷	2025 & later

Funding for the above projects and equipment units has been forced back by the continuing reduction in revenues. It is noted that the equipment replacements and various software upgrades will have to be done at some point. Deferral of replacements and upgrades carry inherent operational risks as well as increasing costs due to the postponement. In recent years, the City has done much to improve the quality of services provided by the employees.

Certainly, some of this progress is attributable to providing the proper equipment and facilities needed for them to operate effectively. We believe that the items included in this Capital Improvements Program are necessary and desirable to continue to effectively serve the public.

-
- 1 Originally considered as part of the municipal complex.
 - 2 Some vehicles that were deferred since FY 2023 are back on the replacement schedule.
 - 3 Road Paving, sidewalk improvements, Marina Feasibility; Tennis Court Renovations; Aquatic Center Construction
 - 4 Fire Station 2 Construction
 - 5 Radio replacement, Ladder and Engine truck replacements, Fire Station 2 construction
 - 6 Slip-lining; Inflow & Infiltration System; Lift stations rehabilitation; Grit removal system; reclaimed system rehabilitation
 - 7 Cedar/Woodland/Brevard improvements; Ramp Road park improvements; Basin A flood improvements

IDENTIFICATION OF CAPITAL NEEDS & ASSIGNING PRIORITIES

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

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

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2025 TO 2029**

EQUIPMENT REPLACEMENT CRITERIA

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

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

- Equipment units considered capital expenditures for FY 2025 are estimated with current vendor (i.e. 2024) pricing plus three (3%) percent. Units included for the forward four (4) years of the Capital Program are escalated three (3%) percent per year from the current year vendor price. If the vendor advises of other circumstances, the estimate is changed accordingly.
- Capital project costs are developed using the best scope of work available to produce an order of magnitude estimate⁸, so we can determine the financial feasibility of everything planned.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

- The overall budget for salaries is forecasted to increase four (4.0%) percent in FY 2025, with consideration given to the phased increase for some position wages if identified as compressed. Overall benefit costs are forecasted at forty-five (45%) percent of the wage base and to increase ten (10%) percent each year. The blended rate of increase is projected at seven (7.0%) percent. These assumptions are used only for the preparation of these projections and can be expected to change prior to their actual implementation. Actual increases in salaries and benefit costs depend on changes in estimated revenues or other expenses; changes in the number of employees and/or changes caused by the collective bargaining process.
- The prices of non-capital operating costs⁹ (contract labor, materials & invoiced costs) are projected at a five (3%) percent annual rate of increase. If the vendor or contractor advises of other circumstances, the estimate is changed accordingly so budgeted and projected amounts represent actual costs to the extent possible. We expect some costs to rise in excess of five (3%) percent in future years as vendors begin to pass through their own higher costs.
- Overall economic conditions on the state and national scale continue to unravel as we move through FY 2024 & beyond due to the ever-changing impacts of COVID-19. The City's population¹⁰ and service area are not anticipated to increase.

8 The Budget Preparation Manual defines this estimate as plus or minus thirty (30%) percent.

9 A complete description of revenue & expenditures forecast methodology begins on page H-235.

10 The FY 2024 figure (for the FY 2025 budget) is 11,356. See FY 2023 ACFR, page 133 for historical data for last ten years.

As projected capital outlays move forward to the first (i.e. current budget) year, the Budget Committee¹¹ considers the proposed expenditure. Equipment replacements are reviewed and discussed to determine specifically if the replacement unit is still required, and if the original estimate requires changes for new or different features or price escalation.

Facility additions and improvements being programmed for the first year generally do not have a precise scope of work and the amount of funding required is difficult to quantify with precision. The order of magnitude estimate is refined (if possible). Approval to include funding for design and construction is usually determined without absolute certainty regarding what will be built. As the elected officials and the public can have the opportunity to comment on the design before construction begins, it is not unusual that the original plan is modified. This is simply the nature of public projects in small towns.

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

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

A. IMPACT OF CAPITAL EXPENDITURES ON OPERATING BUDGETS

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

Examples of this consideration:

- Use contractors to operate the tennis complex and clean the restrooms at beach side parks and parking garage rather than hire employees to service these facilities.
- Installation of LED lights to save on energy costs.
- Fire Station #1 construction completed in FY 2015 have increased operating costs due to additional square footage (19,251 sq. ft.) but are partially offset with lower maintenance costs due to the new construction.
- New Police Station - construction was completed in FY 2022. Value engineering included in design criteria to provide optimal efficiencies in utility costs, and safety improvements.
- Parking Garage - Costs for electricity, water for shower and restroom, electric vehicle recharging stations, and support services for the 241-space garage are covered by the revenue generated from the parking fees in the CRA Downtown Garage Fund.

B. THE USE OF PROJECT CODES

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

¹¹ City Manager, Chief Financial Officer & Deputy Chief Financial Officer/Controller

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

2. IDENTIFICATION OF AVAILABLE FINANCIAL RESOURCES

In general terms, all capital and expenditure¹² items are funded¹³ as follows:

- Taxes Ad valorem (property) taxes are usually about 35-37% of the General Fund revenue budget and are our largest single source of tax revenue.
- User Fees Charges for services rendered.
- External Debt¹⁴ Money borrowed from external parties, either by a bond issue or a loan.
- Intergovernmental Revenue Grants from various agencies for various purposes. Distributed on the basis having “eligible costs”. These funds typically require up front funding of the eligible expenditures which are reimbursed.

Also included in this category are state shared revenue funds. Distribution of these funds is based on population.
- Internal Debt¹⁵ (Interfund loans) Amounts provided between funds and blended component units of the primary government with a requirement for repayment.
- Interfund transfers Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.
- Investment Income Interest income on available balances.

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

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

¹² See page H-252 and following pages for a complete glossary of terms.

¹³ The Capital Improvements element of the Comprehensive Plan requires identification of funding sources.

¹⁴ See page H-241 and following pages for a complete explanation of the City’s external debt.

¹⁵ See page H-251 and following pages for a complete explanation of the City’s internal debt.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2025 TO 2029**

OVERVIEW BY FUND

GENERAL FUND:

An increase in property taxes is included in the FY 2025 budget. The increased revenue will be applied to wage increase for employees, road repair and replacement projects and other capital and operating costs. Increases are assumed for property taxes in future years. State shared revenues remain stable with only a minimal increase in FY 2025 and assumed to be flat or very minimal for several years to follow. This is a reasonable approach given the current economic environment. At the projected levels of revenue and expenses for garbage services, it is expected that there will be a rate increase in FY 2025 based on the ongoing solid waste contract negotiations, of 5.5% (using the water, sewer, trash CPI as of June 30, 2024).

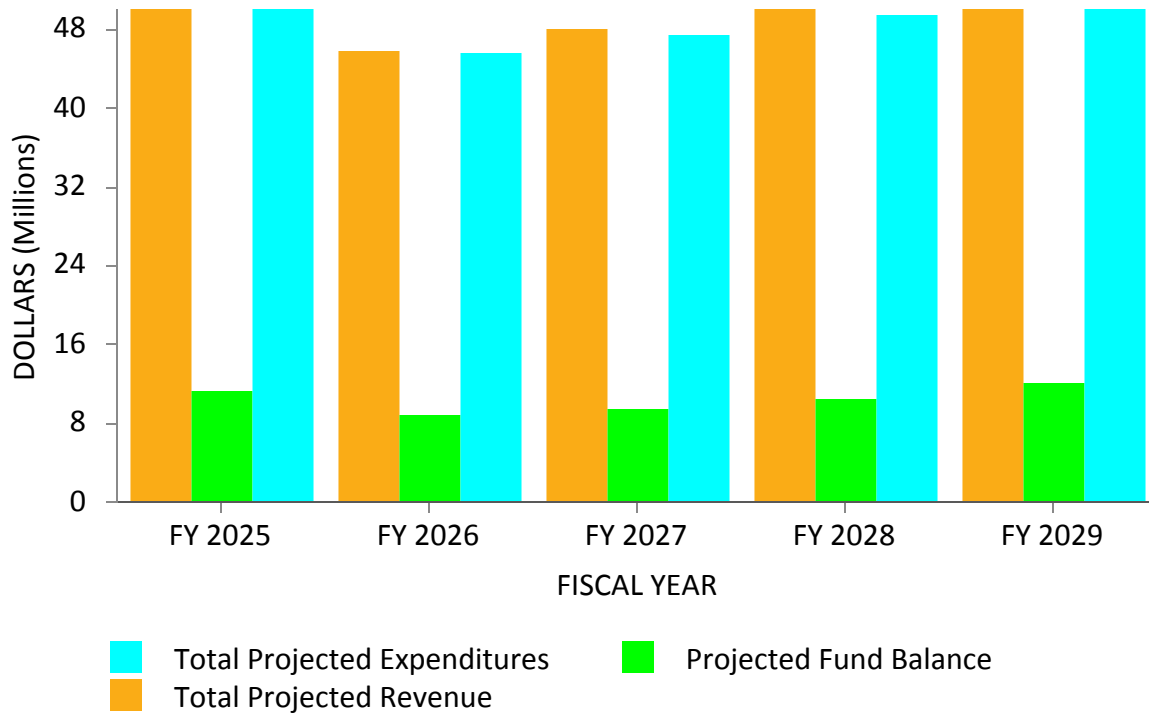
The FY2024 budget includes the addition of (16) new full time positions and increasing one (1) part-time position to a full time position. There is a total of 238 full time and 119 part time/seasonal positions budgeted in FY 2025. Full time positions overall have been reduced by twelve since 2007. The work associated with the position reductions has not gone away. Positions will be restored by prioritization as funds become available. It is anticipated that new positions will only be added if our requirements change. One full-time position has been added in FY 2025 - Fire Inspector.

The completion of the construction of a new City Hall complex is included in the FY 2025. The new City Hall will incorporate environmental enhancements on the sites, create a state-of-the-art City Commission Chambers, design customer friendly features for the citizens, provide more professional and efficient working space, and address problems with the former building's electrical systems and parking features. The new complex design also includes a centennial park, and wash through/parking area (as part of the CRA budget). The possibility of a City Hall parking garage is currently not under consideration for the FY2025 budget. The new City Hall facility design will include plans to alleviate crowded working conditions and to design facilities more likely to withstand the forces of wind and water. As demonstrated during our recent storm events, when a hurricane or other disaster strikes, residents and businesses look to the City to coordinate recovery efforts. We need to take steps to ensure we will be able to effectively operate our government following adverse conditions.

Federal ARPA funding, and some debt financing have been used to cover some of the constructions costs.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2025 TO 2029**

**GENERAL FUND PROJECTIONS FY 2025-2029
(includes capital)**



GENERAL FUND NOTES:

Under this projection, the reserves are below desired levels, meaning revenue enhancements, expenditure reductions and interfund transfers will be required to maintain reserves at 21% (2 months) operating expense level. Of that 21%, 19% (in the General Fund) has been committed for use only for damage/recovery following a disaster (for example Hurricane, or health epidemic). It should be noted that expenditures in general are rising at a higher rate than revenue.

The staff will be proposing several revenue enhancements in the coming months intended to counterbalance the dependence on property tax revenue in the General Fund. Some of these enhancements are not forecast in the revenues. However, the cumulative effect over the forecast period will be significant, meaning that the comment about reserves above can be mitigated. The forecast also includes a slower rate of increase in expenditures, as the focus going forward will be on personnel expense and grant funded capital projects, with operating costs and non-grant funded projects held to a minimal increase.

The projection includes an annual debt service for repayment of existing loans and the loan for the anticipated construction of the new city hall. Capital projects and equipment are funded from a mix of revenue sources including debt.

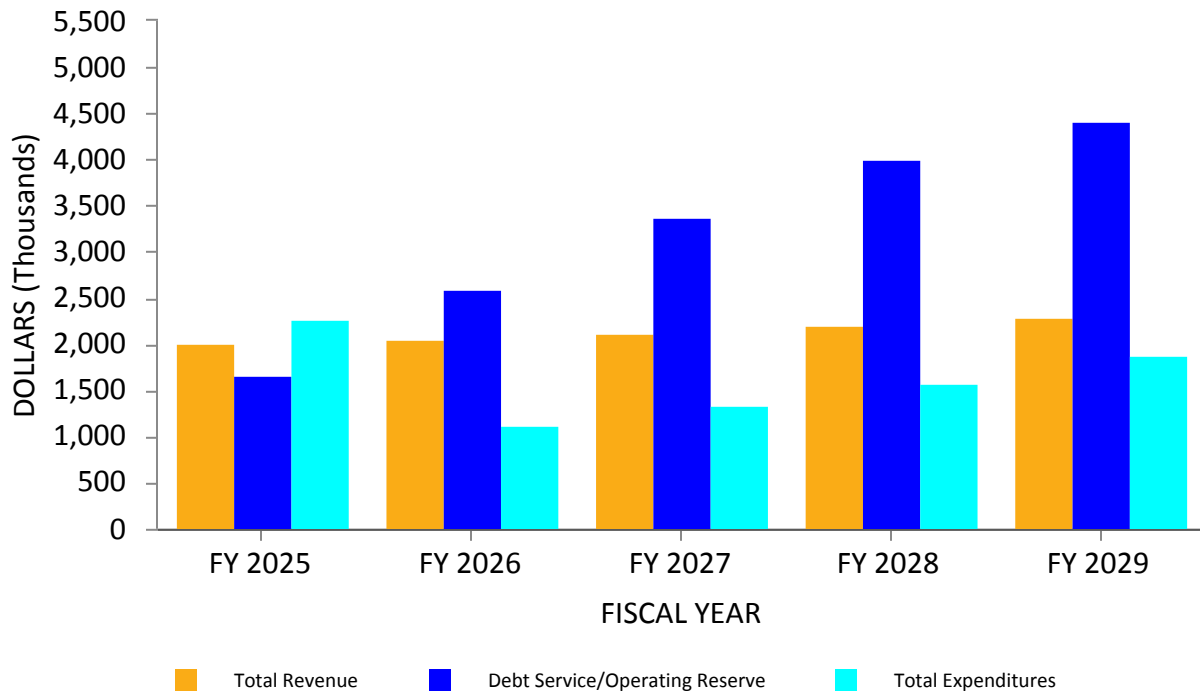
In FY 2020, the General Fund began making repayment in the amount of \$20,000 annually to the Stormwater Fund for project costs not related to Stormwater. The total repayment is schedule is shown in Section H.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND:

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

CRA FUND PROJECTIONS FY 2025-2029



CRA FUND NOTES:

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

Funding for Centennial Square and new City Hall building wash through is included in FY 2024 and FY 2025 appropriations. Construction is will be completed in FY 2025.

The CRA received its first tax increment funds (TIF) in FY 2014. The budgeted intergovernmental funding for FY 2024 is \$1,505,698 (\$1,041,346 from the City and \$464,352 from Brevard County).

The Minutemen Streetscape and Stormwater project was completed in FY 2017. In FY 2020, the CRA and General Fund have begun repayment in the amount of \$20,000, increasing to \$40,000 in FY2022, annually to the Stormwater Fund for project costs not related to Stormwater. This loan will be repaid in FY2025. The total repayment is schedule is shown in Section H.

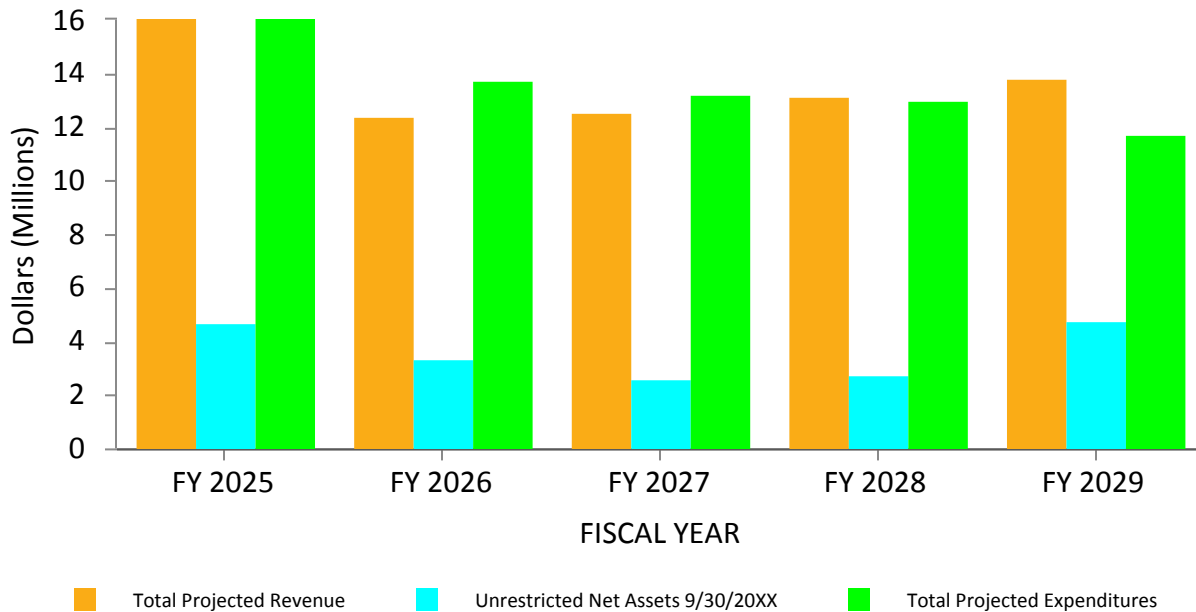
Although revenues remain on an upward trend as parking revenues are maintained or increased and TIF funding increases, the CRA fund balance was used in FY 2024 and will be used in FY 2025 for the construction of the Centennial Park, wash through area under City Hall, and grants/aids budgeted for businesses in the CRA area.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

UTILITIES OPERATING FUND:

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

UTILITIES OPERATING FUND PROJECTIONS FY 2025-2029 (includes capital)



UTILITIES OPERATING FUND NOTES:

A comprehensive rate study & capital facilities replacement study was completed in September 2008, updated in FY 2015, and again in FY 2018, and a new study was completed in FY2023. The purpose of the study was to determine and schedule major capital requirements and improvements, the rate increase required to fund those requirements and the associated debt service is based on the timing of the capital projects. State Revolving Loan (SRF) monies were approved for some of the projects and are being utilized. An additional loan funds the inflow & infiltration study and collection system rehabilitation completed in FY 2016 and is included in the Facility Master Plan. Debt payments for the additional loan began in May 2017.

The new facilities upgrade project, budgeted in FY 2019 and FY 2020 and completed at the end of FY 2020, was funded with SRF monies and grants from Saint John's River Water Management District(SJRWMD) and Save Our Indian River Lagoon Program (SOIRLP).

The Cedar Ave. reclaimed water force main and Lift Station replacements began in summer of FY 2021 and completed FY 2022. The City has been awarded a grant through the Florida Department of Economic Opportunity (FDEO) Rebuild Florida Infrastructure Repair Program to replace approximately sixteen (16) miles of the gravity sewer system. The revenue and expenditure increase in FY 2024 reflects the additional capital resources for this \$3.3 million grant funded project.

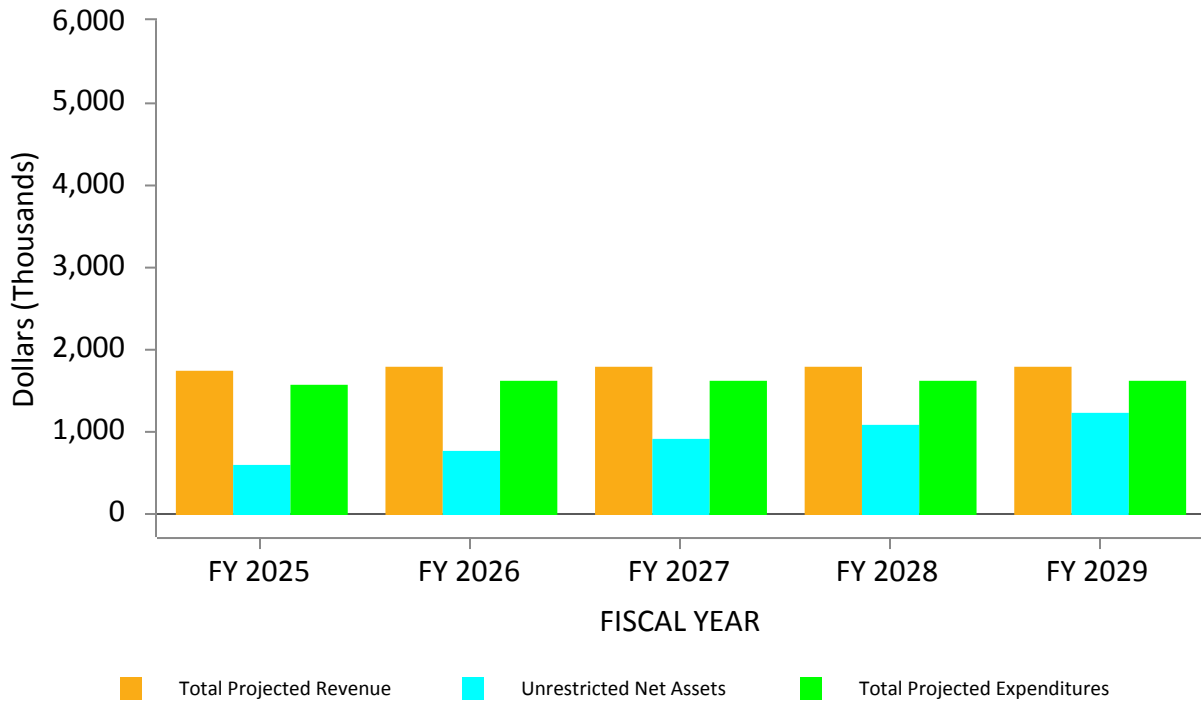
Operating costs continue to rise, along with continued Utilities plant and system improvements. Following the FY 2023 rate study, the utility rates have a 20% increase in the FY 2024 budget, with another 20% increase in the FY2025 budget.

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2025 TO 2029

STORMWATER FUND:

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

STORMWATER FUND PROJECTIONS FY 2025- 2029 (includes capital)



STORMWATER FUND NOTES:

Debt service on the SRF loan for the Minutemen Stormwater & Streetscape Low Impact Design (LID) project began in FY 2018. Additional LID projects are planned for the outer years but are still in the design phase at this time. The graph above reflects the timing of anticipated loan and grant funding being received.

The Stormwater Master Plan, was completed in FY 2022, and has provided and analysis to properly calculate the rate needed to maintain service levels and debt service. An in depth rate study was completed in FY2024, resulting in rate increases for FY2024 and FY2025. The fund does not currently have sufficient resources to meet the recommended capital projects.

Project Name:	COMPUTERS TABLETS AND LAPTOPS	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of outdated and inadequate equipment.	
Impact on Operating Budget:	Decrease in maintenance/repair costs and downtime.	
Project Cost:	\$ 35,000	Source of Funds: General Fund

Project Name:	ACCESS CONTROL PANELS	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of access control panels - park bathrooms.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 20,000	Source of Funds: General Fund

Project Name:	PARKING KIOSK REPLACEMENT	Department: Metered Parking
Project Location:	Shepard Park & Downtown Parking Garage	
Project Description:	Replacement of equipment that is breaking down.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 7,000	Source of Funds: General Fund

Project Name:	DIGITAL IN-CAR VIDEO CAMERA RECORDER (8)	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Units used to record traffic stops and preserve evidence. Equipment will replace existing in-car cameras with newer digital technology.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 34,603	Source of Funds: General Fund

Project Name:	RADAR UNITS (8)	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Radar units in-car (8). This equipment a speed measuring device used in traffic enforcement. This is replacement equipment that has newer technology and is replacing existing equipment that is more than 5 years old.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 22,637	Source of Funds: General Fund

Project Name:	TASERS (6)	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	This is for replacement of tasers (6). The tasers are for use as a less lethal tool for use by officers in the performance of their duties. The tasers are replacing existing equipment that have reached the end of service life.	
Impact on Operating Budget:	Replaced equipment (tasers) is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 12,312	Source of Funds: General Fund

Project Name:	BODY CAMERA SYSTEM	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Compact Point-of-view video system with flex mounting options for officers. Includes hardware replacement for body camera and docking bays.	
Impact on Operating Budget:	Replace/updating equipment. Replacement equipment is more efficient and has a lower annual cost. Additional annual costs in the operating budget.	
Project Cost:	\$ 32,270	Source of Funds: General Fund

Project Name:	PURSUIT TERMINATION DEVICE	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Tire deflation device for use to safely bring fleeing vehicles to a stop.	
Impact on Operating Budget:	New equipment. Additional annual costs in the operating budget of \$100 for maintenance.	
Project Cost:	\$ 20,439	Source of Funds: General Fund

Project Name:	ELECTRONIC TRAFFIC MESSAGE BOARD	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Current message board has rusted and no longer usable.	
Impact on Operating Budget:	Replacement equipment. Additional annual costs in the operating budget of \$150 for maintenance.	
Project Cost:	\$ 30,565	Source of Funds: General Fund

Project Name:	LICENSE PLATE RECOGNITION (FLOCK CAMERAS)	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	License plate recognition cameras and software. Alerts law enforcement when an incident occurs; increase case clearance, maximize resources, and reduce crime.	
Impact on Operating Budget:	New equipment/software. Additional annual costs in the operating budget (subsequent years) for software subscription renewal.	
Project Cost:	\$ 18,000	Source of Funds: General Fund

Project Name:	RADIOS & BACKBONE RADIO CHARGES	Department: Police - Communications Center
Project Location:	Police Facility	
Project Description:	XL75 95P 800 MHZ Portable radios; P25 M7300 Mobile radios; and backbone radio charges - required upgrades to remain compliant with Brevard County emergency system (network).	
Impact on Operating Budget:	Replacement/upgrade equipment. Additional annual costs in the operating budget for annual maintenance.	
Project Cost:	\$ 168,225	Source of Funds: General Fund

Project Name:	WATER RESCUE CRAFT	Department: Fire
Project Location:	Fire Station #51	
Project Description:	New equipment. Island Fire/water rescue boat & rib boat trailer combo. Total cost for two boats, one trailer to hold both boats is \$89,547. FY2025 budget is to purchase one of the boats or the trailer; and to purchase the rest in subsequent years. These boats are for use in shallow water rescues.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 30,000	Source of Funds: General Fund

Project Name:	DIESEL REMOVAL SYSTEM	Department: Fire
Project Location:	Fire Station #2	
Project Description:	Diesel removal system is necessary to remove diesel exhaust from the station bays. Diesel exhaust causes headaches, dizziness and other illness with short-term exposure; and can cause more serious health issues, including being carcinogenic to humans, with long-term exposure. The diesel removal system is required for the safety of staff at Fire Station #2.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 38,900	Source of Funds: General Fund

Project Name:	OXYGEN CASCADE SYSTEM	Department: Fire
Project Location:	Fire Station #51	
Project Description:	Replacement of existing equipment (20 years old). This equipment is a method for efficiently filling smaller oxygen cylinders by utilizing the pressure from multiple larger supply tanks, allowing for maximum use of the available oxygen in each tank before needing to replace them. Extends the useful supply in each tank.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order; reduces the cost on operating budget by reducing the number of oxygen tanks required.	
Project Cost:	\$ 31,000	Source of Funds: General Fund

Project Name:	LIFEPACK CARDIAC MONITORS	Department: Fire
Project Location:	Fire Station #51/City Wide	
Project Description:	Replacement equipment. Heart Monitors - monitor heart rate and perform ECG analysis and provide treatment protocols for patients in cardiac arrest. The Zoll monitors did not function well in a moving environment. The sell of the existing monitors will pay for 1 of 2 monitors being replaced in FY2025.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 50,000	Source of Funds: General Fund

Project Name:	DUNE CROSSOVERS	Department: Public Works
Project Location:	Osceola Lane / Fischer Park	
Project Description:	Dune crossover replacements; ADA crossover.	
Impact on Operating Budget:	Decrease in maintenance/repair costs as well as projected longer service life. Adds another ADA beach access.	
Project Cost:	\$ 252,000	Source of Funds: General Fund

Project Name:	DEMPSEY PARK SEAWALL	Department: Public Works
Project Location:	McNabb Parkway	
Project Description:	Replacement of South part of existing seawall; seawall is failing due to (previous) construction issues.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 240,000	Source of Funds: General Fund

Project Name:	MINUTEMEN SHORELINE EROSION	Department: Public Works	
Project Location:	Minutemen		
Project Description:	Replacement and restoration.		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 115,500	Source of Funds:	General Fund

Project Name:	SIDNEY FISCHER PARK MESSAGE SIGN	Department: Public Works	
Project Location:	Sidney Fischer Park		
Project Description:	Replacement and restoration. Current sign is over 10 years old and is deteriorating and damaged.		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 75,000	Source of Funds:	General Fund

Project Name:	PAVING PROJECTS	Department: Public Works	
Project Location:	City Wide		
Project Description:	Multiple paving projects including Blakey Dr (\$707,600); Convair Cove/McNabb (\$283,500); E Country Club Parking Lot (\$350,000) - improvement/resurface existing surfaces.		
Impact on Operating Budget:	Repaving extends the life of paved surfaces 15-40 years. Maintenance costs should not occur for several years.		
Project Cost:	\$ 1,341,100	Source of Funds:	General Fund

Project Name:	NEW SIDE WALKS/BIKE PATHS	Department: Public Works	
Project Location:	City Wide		
Project Description:	Replace side walks/bike paths		
Impact on Operating Budget:	Replaced equipment will require less maintenance / repair costs. In addition, the replacement will improve overall safety.		
Project Cost:	\$ 79,855	Source of Funds:	General Fund

Project Name:	BUILDING MAINTENANCE - VARIOUS IMPROVEMENTS	Department: Public Works	
Project Location:	Multiple Locations throughout the City		
Project Description:	Multiple projects to replace/repair/improve City facilities - includes Replace east bay doors PW Facility (\$106,986); shelters & playgrounds (\$148,259); park bathrooms (\$150,000); Minutemen street light replacement (\$150,000).		
Impact on Operating Budget:	Reduce damage and maintenance costs.		
Project Cost:	\$ 555,245	Source of Funds:	General Fund

Project Name:	GROUNDS MAINTENANCE - VARIOUS IMPROVEMENTS	Department: Public Works	
Project Location:	Aquatic Center; Fischer Park; SR 520 Meridian		
Project Description:	Landscape improvements - replace plants/sod; curbs; add irrigation		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 89,950	Source of Funds:	General Fund

Project Name:	FLEET VEHICLES - POLICE	Department: Public Works - Fleet	
Project Location:	Police Facility		
Project Description:	4 Door SUV (7-marked) and 4 Door SUV (2-unmarked) to replace existing vehicles that have reached the end of their service life.		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 588,000	Source of Funds:	General Fund

Project Name:	FLEET VEHICLE - PARKING ENFORCEMENT	Department: Public Works - Fleet	
Project Location:	Police Facility		
Project Description:	Replace 2015 Nissan - Compact Pickup Truck (1)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 34,500	Source of Funds:	General Fund

Project Name:	FLEET VEHICLES - PUBLIC WORKS	Department: Public Works - Fleet	
Project Location:	Public Works Facility		
Project Description:	Replace 2010 Truck - 3/4 Ton Cargo Van, Dump Truck, 2500 Service Truck 4x4 (1)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 80,250	Source of Funds:	General Fund

Project Name:	FLEET EQUIPMENT - UTILITY VEHICLES	Department: Public Works - Fleet	
Project Location:	Multiple Locations		
Project Description:	Replace existing equipment which has reached the end of contract/service life - PW Zero Turn Mower (\$13,000); Gators (4) (\$46,500); Fire utility vehicle (\$17,000)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 100,000	Source of Funds:	General Fund

Project Name:	FLEET EQUIPMENT - GENERATORS	Department: Public Works - Fleet	
Project Location:	City Wide		
Project Description:	4 New Generators - FEMA Mitigation projects. If approved the City will receive 75% in FEMA funds to cover the cost of the generators.		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 268,000	Source of Funds:	General Fund

Project Name:	MUCK CAPPING (CBGOLF)	Department: Public Works	
Project Location:	Canals - Banana River		
Project Description:	Muck dredging around the golf course, multi-year 100% grant funded project		
Impact on Operating Budget:	This project will continue over multiple years and once complete should not have a significant impact on the operating budget.		
Project Cost:	\$ 10,300,000	Source of Funds:	General Fund and Grant Funds

Project Name:	HOLIDAY LANE BOAT RAMP	Department: Public Works	
Project Location:	Located at the end of the Holiday Lane Canal		
Project Description:	There is currently no dock to assist people in putting in/removing water craft from this location. This small dock will facilitate greater ease for the public in launching/removing their vessels, and create a safer facility.		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 75,000	Source of Funds:	General Fund

Project Name:	400 CHANNEL DREDGING PROJECT	Department: Public Works	
Project Location:	400 Channel is located at the southwest corner of the golf course. FIND organization has approved a \$43,000 matching grant for the project.		
Project Description:	Hydrographic surveys indicate the 400 channel is filling in; dredging will improve boater access and safety as well as water quality. Dredging is required approximately every 15 years.		
Impact on Operating Budget:	This project is not expected to require additional costs in the operating budget		
Project Cost:	\$ 1,267,316	Source of Funds:	General Fund

Project Name:	MARINA FEASIBILITY STUDY	Department: Public Works	
Project Location:	Golf Course		
Project Description:	Feasibility Study for Marina (Study was begun in FY2024; balance to complete the study).		
Impact on Operating Budget:	Routine maintenance to keep the docks in good and safe condition for the users; once construction is complete.		
Project Cost:	\$ 75,000	Source of Funds:	General Fund

Project Name:	RECREATION & PARKS IMPROVEMENTS	Department: Leisure Service	
Project Location:	Recreation Center; Parks		
Project Description:	Special Events Software and Bleachers (2 sets); Timing system for lights		
Impact on Operating Budget:	This project is not expected to require additional costs in the operating budget		
Project Cost:	\$ 13,500	Source of Funds:	General Fund

Project Name:	AQUATIC CENTER IMPROVEMENTS	Department: Leisure Service	
Project Location:	Aquatic Center		
Project Description:	Replace fencing around pool; New canopy shade structure		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 110,629	Source of Funds:	General Fund

Project Name:	REPLACE SPRINKLER & IRRIGATION SYSTEM	Department: Leisure Service	
Project Location:	Cocoa Beach Country Club		
Project Description:	Replace sprinkler & irrigation system.		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 800,000	Source of Funds:	General Fund

Project Name:	GOLF UTILITY EQUIPMENT & MOWERS	Department: Leisure Service	
Project Location:	Cocoa Beach Country Club		
Project Description:	Golf Utility Equipment & Mowers		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 241,000	Source of Funds:	General Fund

Project Name:	SURFSIDE PLAYHOUSE IMPROVEMENTS	Department: Community Redevelopment Fund	
Project Location:	Surfside Playhouse		
Project Description:	Improvement Project		
Impact on Operating Budget:	This project is not expected to require additional costs in the operating budget		
Project Cost:	\$ 50,000	Source of Funds:	Special Revenue Fund: Community Redevelopment

Project Name:	CITY HALL FACILITY (CHCOMP)	Department: Capital Improvement Fund
Project Location:	City Hall - South Orlando Ave	
Project Description:	New construction project. Construction of City Hall, Centennial Square, and wash through area began in FY2024 and will be completed in FY2025.	
Impact on Operating Budget:	Impact on the operating budget will include costs for electric, water, sewer, and over time, facility maintenance/upkeep. The initial budget(s) include the operational costs of utilities, which will decrease at other facilities.	
Project Cost:	\$ 6,133,911	Source of Funds: Special Revenue Fund: Capital Improvement Fund

Project Name:	BICENTENNIAL PARK IMPROVEMENTS	Department: Capital Improvement Fund
Project Location:	West Cocoa Beach Causeway	
Project Description:	New construction project. This park has one of only three public boat ramps in the City and is heavily used by locals, tourists, and commercial boaters. The park has fallen into disrepair and requires total renovation. The project includes correcting flood issues; a new boat ramp; and public restrooms. This project is funded with grants and ARPA funds.	
Impact on Operating Budget:	Routine maintenance of the park update; supplies and maintenance of the public restrooms.	
Project Cost:	\$ 3,425,000	Source of Funds: Special Revenue Fund: Capital Improvement Fund

Project Name:	COLLECTION SYSTEM REHABILITATION	Department: Water Reclamation
Project Location:	City Wide	
Project Description:	Part of an on-going program for the repair, rehabilitation or replacement of sewer pipe and manholes - slip-lining, grouting, liners, lift stations.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 1,000,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	SLUDGE BIOSOLIDS PROCESSING PROJECT	Department: Water Reclamation
Project Location:	City Wide	
Project Description:	Improve biosolids processing for WWTP	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 2,500,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	BLAKE AVE LATERAL INSPECTION & REPAIR	Department: Water Reclamation
Project Location:	Water Reclamation	
Project Description:	Repairs needed on Blake Ave	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 125,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	PORT FORCEMAIN	Department: Water Reclamation
Project Location:	Water Reclamation	
Project Description:	Forcemain air release valves along the port forcemain require evaluation and replacment to ensure proper operation and to maximize the pumping efficiency from Port Canaveral main.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 300,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	LIFT STATION UPGRADES	Department: Water Reclamation
Project Location:	Lift Stations #1, #3, #5, #6, #8, #15	
Project Description:	Lift Station improvements - rehabilitation, replacement, pumps	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 2,785,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	INFLOW & INFILTRATION SYSTEM	Department: Water Reclamation
Project Location:	City Wide	
Project Description:	Inflow & Infiltration System	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 5,000,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	A1A CROSSOVER PIPE REPLACEMENT	Department: Water Reclamation
Project Location:	A1A	
Project Description:	A1A Crossover Pipe Replacement	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 1,000,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	FLEET VEHICLES	Department: Water Reclamation
Project Location:	Water Reclamation Facility	
Project Description:	3/4 Ton Pickup, Front Wheel Loader, and valve exercise trailer	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget	
Project Cost:	\$ 332,250	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	GENERATOR POST ANOXIC TANK/LIFT STATION 4	Department: Water Reclamation
Project Location:	Water Reclamation Facility	
Project Description:	Generator Post Anoxic Tank/ Lift Station 4	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget	
Project Cost:	\$ 370,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	GRIT REMOVAL SYSTEM	Department: Water Reclamation
Project Location:	Water Reclamation Facility	
Project Description:	Replacement of grit snail, slurry cup, grit pump, piping and control panel.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget	
Project Cost:	\$ 200,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	REPLACEMENT PLANT GENERATOR	Department: Water Reclamation
Project Location:	Water Reclamation Facility	
Project Description:	The plant has two generators, both installed in 1995 and both reaching the end of the asset's useful life.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget	
Project Cost:	\$ 500,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	RECLAIMED DISTRIBUTION SYSTEM	Department: Water Reclamation	
Project Location:	Water Reclamation Facility		
Project Description:	Rehabilitation/replacement of reclaimed pipe, valves & air releases. This will be an on-going project beyond FY2025.		
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget		
Project Cost:	\$ 500,000	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	TREATMENT PLANT UPGRADES - VARIOUS	Department: Water Reclamation	
Project Location:	Water Reclamation Facility		
Project Description:	Multiple improvements/replacements/repairs throughout the plant - includes treatment plant upgrade project, disc filter replacement, reuse transfer pump replacement, well cleaning, manholes, valves, screens, meters, testers, etc.		
Impact on Operating Budget:	Upgraded equipment is not expected to require additional costs in the operating budget		
Project Cost:	\$ 1,717,333	Source of Funds:	Enterprise Fund: Utilities System Fund

Project Name:	RAMP ROAD PARK SW IMPROVEMENTS	Department: Stormwater	
Project Location:	Ramp Road		
Project Description:	Multi year project. Improvements at Ramp Road Park. Stormwater runoff reduction, lagoon improvements.		
Impact on Operating Budget:	This project is not expected to require additional costs in the operating budget		
Project Cost:	\$ 746,000	Source of Funds:	Enterprise Fund: Stormwater Fund

Project Name:	GOLF POND VEGETATION HARVESTING	Department: Stormwater	
Project Location:	Country Club		
Project Description:	Golf Pond Aquatic Vegetation Harvesting.		
Impact on Operating Budget:	This project is not expected to require additional costs in the operating budget		
Project Cost:	\$ 95,000	Source of Funds:	Enterprise Fund: Stormwater Fund

Project Name:	VULNERABILITY STUDY	Department: Stormwater	
Project Location:	City Wide		
Project Description:	Vulnerability study which evaluates how future conditions can affect existing infrastructure and what improvements can be made to minimize those results. The study cost is covered by ARPA funds.		
Impact on Operating Budget:	This project is not expected to require additional costs in the operating budget		
Project Cost:	\$ 550,000	Source of Funds:	Enterprise Fund: Stormwater Fund

APPENDIX

FINANCIAL POLICIES AND PRACTICES

FUNDING OF SERVICES

REVENUE FORECAST METHODOLOGY

EXPENDITURE FORECAST METHODOLOGY

DETAIL OF OUTSTANDING OBLIGATIONS

GLOSSARY



Photo Malcom Denmark

A Thunderbirds'-Eye View of Cocoa Beach

Financial Policies and Practices

Resolution 2024-25 adopted on September 19, 2024 sets formal policies to use as guidelines for constructing the budget and properly administering the City's finances. It tasks the Chief Financial Officer to update the Financial Policies & Practices Document annually and publish it within the final annual budget for that year.

SECTION I - BUDGETARY POLICIES AND PRACTICES

A. Preparation and Adoption

Budget Document	<i>The annual operating budget shall be balanced and include five (5) year forecasts of available sources and anticipated uses of all funds. The total of estimated revenues and balances brought forward from prior years will equal the total of the appropriations and reserves. The five (5) year forecast will include projections of operating expenses, capital outlays, debt service and any other anticipated disbursements. The annual budget will be published within thirty (30) days from adoption and may be submitted for review by the Government Finance Officers Association.</i>
Economic Assumptions	<i>Economic assumptions will be forecasted over a five (5) year period and documented as a basis for preparing budgets and making financial projections. They will be defined by the Chief Financial Officer and will be applied consistently for all City Funds.</i>
Budget Adjustments	<p><i>The City Manager must approve transfers between departments. The City Manager also approves transfers within a department's accounts but will avoid using funds for capital items that were budgeted but not purchased, as well as funds from salary or employee benefit accounts. The City Manager may automatically adjust the budget to properly classify charges to the proper account codes and to account for loans, merchandise for resale, reimbursements, gifts, grants or donations. This includes emergency protective measures and repairs associated with declared disasters, including required matching funds.</i></p> <p><i>Included in the City Manager's authority is the ability to transfer budgeted General Fund undesignated contingency funds as approved by the City Commission in the budget adoption process to specific accounts as needed for unanticipated projects that arise during a fiscal year.</i></p>

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

Financial Policies and Practices

Emergency Purchases

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

Governmental Funds -- Fund Balance

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

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

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

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

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

or

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

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

Financial Policies and Practices

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

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

B. City Reserve Policy

In FY2023, Ordinance No. 1681 was adopted relating to the City's budget reserve policy; making findings; providing for the establishment and maintenance of committed and non-committed budget reserves beginning in FY2022/2023 through 2028/2029. Assigned Reserves will be forecasted over a five (5) year period to be no less than 20% (2 months) of the future operating budgets of all funds combined, which includes 19% of General Fund reserves committed for disaster recovery costs. The term Assigned Reserves refers to the amount of funds that are set aside and are only to be used in case of a disaster. If emergencies or revenue shortfalls require its use, a plan shall be developed to restore it to this level within three years. To assure the minimum amount is available when needed, no portion will be designated for other purposes.

In FY2024 the City Commission adopted Ordinance No. 1687 committing \$500,000 in FY2024 to the Capital Improvements Fund for future capital costs; in addition, endeavoring to commit approximately 3% of General Fund reserves to the Capital Improvements Fund in each year thereafter.

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

Additionally, it is desirable to maintain a positive Unassigned Fund Balance in the General Fund and a positive Unrestricted portion of Net Assets in the Enterprise Funds.

Financial Policies and Practices

C. Debt²

Long-term Debt

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

Short-term Debt & Leases

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

D. Revenues

Revenue Levels

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

Revenue Diversification

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

² Resolution 2014-09 formalizes adoption of the City's comprehensive debt policy. The policy was submitted to the Association of Public Treasurers of the United States and Canada (APT US&C) for review and certification. The Certification of Excellence for Debt Policy was presented in 2015. The APT US&C recommends updated at five year intervals.

Financial Policies and Practices

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

Financial Policies and Practices

User Fees

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

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

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

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

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

Financial Policies and Practices

E. Personnel

Budget Position Control

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

Employee Compensation

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

Overtime

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

Pension Costs

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

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

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

Financial Policies and Practices

F. Maintenance and Operations

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

Financial Policies and Practices

G. Capital Outlays

Capital Purchases or Projects

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

Grant Funded Projects

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

Preservation of Infrastructure

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

Financial Policies and Practices

H. IntraFund Transactions

Transfers from Other Funds

The Utilities System Enterprise Fund transfer to the General fund has four components: a payment of (\$733,915) in lieu of franchise fees/property taxes; (\$797,505) offset to cost of General Fund administrative staff ; (\$474,574) to the General Fund for public works staff; and (\$22,728) to the General Fund for liability insurance and other services.

Transfers are adjusted based on needs of the city.

Fund:	Transfer out:	Transfer in:
General Fund		2,028,722
Building Permits & Inspection Fund	156,251	
Utilities System Enterprise Fund	1,659,631	
Stormwater Enterprise Fund	212,840	
Total transfers	\$ 2,028,722	\$ 2,028,722

Charges to Other Funds

The enterprise funds will be charged for a portion of the administrative costs accounted for in the General Fund's budget. This shall be allocated based on the relative size of each Fund's operating costs and shall be computed and paid annually, so that the charges may be included in the annual budget. Charges will include a portion of the budgets for the City Commission, City Manager, City Clerk, Personnel, Finance, Fleet and Information Technology departments. Adjustments to the allocation will be made to carve out major expenses that can be directly associated with activities that should not be paid by the other funds. Vehicles and information technology expenditures specific to a particular fund shall be charged directly to that fund and not included in the allocation

SECTION II - OTHER FINANCIAL POLICIES AND PRACTICES

A. Accounting and Reporting

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

Cash Receipts ***All receipts shall be controlled by the Chief Financial Officer.*** Procedures shall be established to insure proper security and internal control over collections and the custody of cash. Deposits will be made the next business day. Collection points shall be limited to the minimum number of locations necessary for the departments to effectively service the public.

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

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

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

Any questionable items will be resolved by the Chief Financial Officer.

Financial Policies and Practices

Third Party Administrative Fees

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

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

Delinquent Accounts

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

Investments

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

Inventories

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

Financial Reporting

The City will take the necessary measures to provide for accurate and timely reporting of financial information. The accounting records shall be closed and a summary of revenues and expenditures compared to budget will be provided to the City Commission on or before the fifteenth day of the following month.

Annual Reports and Audits

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

Financial Policies and Practices

B. Purchasing

Decentralized Purchasing

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

Purchasing Cards

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

Local Vendor Preference

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

Sealed Bids

Sealed bids are required on purchases of fifteen thousand (\$15,000) dollars or more. Bids are usually advertised and must be coordinated through the Finance Department. For professional services where the primary criteria are the firm's qualifications and proposed solution, a formal process is usually followed in order to establish a ranking of the firms qualified to perform the service. The City then negotiates the price with the top-ranked firm.

Purchases of \$50,000 or More

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

Lowest Responsive Bid

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

Financial Policies and Practices

C. Protective Measures

Internal Controls

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

Finance Department Review

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

D. Employee Programs

Membership and Training

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

Tuition Reimbursement

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

Use of Vehicles

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

Financial Policies and Practices

E. External Relationships

Annexation

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

Intergovernmental Agreements

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

Budgeted Contributions to Other Causes

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

General Fund funding in FY 2025 is continued for the following:

Drone Show - Centennial Celebration	\$	55,000
Cocoa Beach Main Street		15,000
Freedom 7		25,000
Employee Fund		3,500
John Deere Gator - Keep Brevard Beautiful		15,500
TOTAL	\$	114,000

Funding of Services

The City operates an impressive number of services for the benefit of residents. The table below shows the approved FY 2025 budget for the services and the specified funding sources for the most notable ones. The last column shows the difference between budgeted costs and specified funding sources.

Service and Funding Approach	FY 2025 Budgeted Costs	Specified Funding Sources	FY 2025 Budgeted Specified Revenue	From Other Sources*
Police Department	\$ 6,602,283	Cost Share - School Resource Officer	\$ 148,113	
Beach Rangers	123,321	Reimbursed Labor (Police)	70,000	
Parking Enforcement	183,338	Investigative Cost Recovery & Accident reports	30,000	
Communications Department	1,344,920	Grants (federal & state)	8,165	
Viewed as a service primarily funded by ad valorem taxes and other general revenues.	\$ 8,253,862	Court Fines	48,000	
		Other (private contributions)	2,500	
		Police Education	7,300	
		Insurance premium tax - Police Pension Plan	191,369	
		Code Enforcement/Police	150	
		Total Police	\$ 505,597	\$ 7,748,265
Fire Department	\$ 6,342,541	Contribution from Brevard County Fire Rescue	\$ 11,815	
Emergency Medical Services	186,100	Firefighter Supplemental Comp.	14,160	
Community Paramedic Program	56,200	Reimbursed Labor (Fire inspection)	17,305	
Viewed as a service primarily funded by ad valorem taxes and other general revenues.	\$ 6,584,841	Burn permits	2,000	
		Insurance premium tax - Fire Pension Plan	356,993	
		Code Enforcement/Fire	—	
		Fire Safety Inspections/Plan Check Fees	519,000	
		Other (private contributions/blood pressure)	100	
		Total Fire	\$ 921,373	\$ 5,663,468
Public Works (Excluding Solid Waste Division)	\$ 21,711,562	Grants (Public Works only)	\$ 11,386,174	
Public Works encompasses construction and maintenance of facilities and roadways.		Municipal Gas Tax/Fuel Tax Rebate	439,646	
		Beach Franchise Fee	—	
		Reimbursed Labor (Public Works)	1,500	
		Maintenance Agreements (State assets)	151,902	
		Total Public Works	\$ 11,979,222	\$ 9,732,340
Solid Waste	\$ 3,670,111	Solid Waste Revenue (customer billings)	\$ 3,000,000	
Direct cost of contracting for garbage and trash pickup. Does not include costs of billing & administration		Late Fees	19,500	
		Total Solid Waste	\$ 3,019,500	\$ 650,611
Planning & Zoning	\$ 634,275	Local Business tax (Local/County)	\$ 192,500	
Code Enforcement	207,850	Building permits (structural/misc.)	250	
Includes direct labor and benefits, plus direct charges for supplies, training, etc.	\$ 842,125	Franchise Fees	—	
		Sales-maps,copies	—	
		Fees(Petition/Application/inspection)	25,600	
		Code Enforcement	6,000	
		Licenses/Permits	43,400	
		Total Planning & Zoning	\$ 267,750	\$ 574,375

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

Funding of Services

Service and Funding Approach	FY 2025 Budgeted Costs	Specified Funding Sources	FY 2025 Budgeted Specified Revenue	From Other Sources*
Metered Parking Program	556,418	Charges for Services	2,172,500	
Net proceeds offset some of the costs related to tourists attracted by the beach & provide extra benefits to the residents (i. e. road repair and resurfacing, beautification projects sidewalks).		Total Metered Parking	\$ 2,172,500	\$ (1,616,082)
Recreation Center	\$ 493,060	Fees and Charges	\$ 177,700	\$ 315,360
Includes Admin. & Sports Complex.				
Beach-side Parks	\$ 167,900	Gate Receipts (Shepard & Fischer Parks)	760,000	(592,100)
Receipts from parking charges cover the cost. The difference is viewed as a means to offset the cost of providing other recreational activities.				
Pool and Pavilion	\$ 581,369	Fees and Charges	116,600	464,769
Fees & charges are minimal. These facilities supported by ad valorem taxes & other general revenues.				
Golf Course	\$ 3,854,814	Fees and Charges	3,058,176	796,638
Tennis	\$ 900	Fees and Charges	12,000	(11,100)
Contractor operates the facility.				
Skate Park	\$ 22,350	Fees and Charges	N/A	22,350
Contractor operates the facility.				
Auditorium	\$ 113,111	Auditorium Rentals	—	113,111
Viewed as a community resource, with rentals covering only a small portion of the facility cost.	\$ 5,233,504	Total Leisure Services	\$ 4,124,476	\$ 1,109,028
Contributions From Special Revenue Fund Operations	\$ 156,251	Building Permit & Inspection Utilization Fund Operations	\$ 156,251	
Contributions From Enterprise Operations	\$ 1,872,471	Utilities Operations	\$ 1,659,631	
Allocations* are made to other Funds for administrative services provided by General Fund departments	\$ 2,028,722	Stormwater Fund	212,840	
		Total Interfund Transfers	\$ 2,028,722	\$ —
CRA Fund	\$ 2,282,118	Charges for Services (Parking)	\$ 461,000	
Community Redevelopment Agency		Intergovernmental revenue (TIF) City	1,041,346	
Established in FY 2011. First year tax incremental financing (TIF) received was FY 2014. Downtown Parking Garage opened in May 2019.		Intergovernmental revenue (TIF) County	464,352	
Appropriations are included in the FY 2022 budget.		Miscellaneous/Other Revenue	47,007	
		Total CRA Fund	\$ 2,013,705	\$ 268,413
Building Permit Fund	\$ 1,740,313	Charges for Services	\$ 989,250	
Established to ensure compliance with FS 553.80. All fees collected are exclusively allocated to enforce the Florida Building Code.		Miscellaneous/Other Revenue	11,742	
		Total Building Permits Fund	\$ 1,000,992	\$ 739,321

Funding of Services

Service and Funding Approach	FY 2025 Budgeted Costs	Specified Funding Sources	Budgeted Specified Revenue	From Other Sources*
Utilities Enterprise Fund Provides Sewer and Reuse Services.	\$28,197,083	Intergovernmental Revenue	\$ 9,243,400	
		Charges for Services	8,277,500	
		Miscellaneous/Other Revenue	317,838	
		Other receipts	3,340,000	
		Total Utilities Fund	\$ 20,838,738	\$ 7,358,345
Stormwater Enterprise Fund** Provides stormwater improvements & maintenance. Capital items are dependent on substantial grant funding and interfund loans.	\$ 3,702,533	Intergovernmental Revenue (grants)	\$ 1,420,079	
		Charges for Services	1,482,735	
		Miscellaneous/Other Revenue	35,276	
		Other receipts	140,000	
		Total Stormwater Fund	\$ 3,078,090	\$ 624,443

Revenue Forecast Methodology

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

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

Expenditures Forecast Methodology

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

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

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

Expenditures Forecast Methodology

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

Expenditures Forecast Methodology

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

Expenditures Forecast Methodology

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

Expenditures Forecast Methodology

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

Details of Outstanding Obligations

In general, the City desires to minimize its outstanding debt. It is unlikely, but the City could legally issue in excess of \$250,000,000 of general obligation bonds based on State Statutes that limit general obligation bonds to 20% of property assessments. None of the City's current debt obligations are general obligation bonds.

The Fire Station #2 facility is fifty (50) years old, and a plan for replacement of this and other facilities is currently being addressed. Construction of a new City Hall will be completed in FY2025, the police facility was completed in 2021 and the parking garage was finished in FY 2019. Additionally, the building of one new fire facility was completed in FY 2015. Lastly, the most current utility plant upgrades needed for regulatory compliance were completed in FY 2020.

The City has nine (11) external obligations, and two (2) internal obligations. The obligations are summarized below.

Detail on all obligations is explained on the following pages.

Loan Description	FY 2025 Principal Reductions	FY 2025 Interest Payments	Remaining Balance as of 09/30/2025
GENERAL FUND OBLIGATIONS			
Revenue Note 2014A (Fire Station Construction)	\$ 190,000	\$ 70,028	\$ 2,040,000
Special Obligation Note, Series 2019 (Police Station Project)	390,000	165,767	6,571,000
Special Obligation Note, Series 2019 (Facilities Energy & Improvements Project)	77,000	20,225	787,000
Special Obligation Note, Series 2024 (City Hall Project)	195,000	153,495	3,758,000
Loan Obligation for Golf Carts	143,000	18,850	916,000
Loan Obligation for Tower Truck	103,979	7,622	135,620
General Fund Loan (Internal - Due to Stormwater Fund)	20,000	—	—
Total General Fund	\$ 1,118,979	\$ 435,987	\$ 14,207,620
CRA OBLIGATIONS			
Revenue Bonds, Series 2017B	\$ 290,000	\$ 107,750	\$ 2,470,000
CRA Loan (Internal - due to Stormwater Fund)	40,000	—	—
Total CRA	\$ 330,000	\$ 107,750	\$ 2,470,000
UTILITIES SYSTEM OBLIGATIONS			
Master Equipment Lease - Vac-Con Truck	\$ 89,313	\$ 2,410	\$ 351,424
Refunding Revenue Bonds, Series, 2020	1,394,000	222,800	12,790,000
State Revolving Loan #5 (WW050630)	227,420	26,935	3,732,890
Total Utilities System	\$ 1,710,733	\$ 252,145	\$ 16,874,314
STORMWATER SYSTEM OBLIGATIONS			
State Revolving Loan #4 (WW050621)	59,976	5,612	753,393
Total Stormwater System	\$ 59,976	\$ 5,612	\$ 753,393
TOTAL CITY DEBT SERVICE	\$ 3,219,688	\$ 710,043	\$ 33,336,232

Details of Outstanding Obligations

The City has nine (9) external debt obligations:

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

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

Loan proceeds are used to pay costs of the new Fire Station Construction Project. Loan has prepayment restrictions prior to May 1, 2024. Debt Service account with current payment balance must be maintained. Covenant to budget and appropriate non-ad valorem revenues.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2015-2024	1,560,000	1,013,166	2,573,166
2025	190,000	70,028	260,028
2026	200,000	63,632	263,632
2027	205,000	56,990	261,990
2028	210,000	50,184	260,184
2029	220,000	43,132	263,132
2030	225,000	35,834	260,834
2031	235,000	28,290	263,290
2032	240,000	20,500	260,500
2033	250,000	12,464	262,464
2034	255,000	4,182	259,182
TOTAL DEBT SERVICE	\$ 3,790,000	\$ 1,398,402	\$ 5,188,402
DEBT PAYMENTS MADE	\$ 1,560,000	\$ 1,013,166	\$ 2,573,166
DEBT BALANCE REMAINING	\$ 2,230,000	\$ 385,236	\$ 2,615,236

FY 2025 Pledged Revenue: \$	1,640,733
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Details of Outstanding Obligations

External Debt Obligations Continued. . .

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

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2020-2024	1,606,000	941,743	2,547,743
2025	390,000	165,767	555,767
2026	399,000	156,102	555,102
2027	409,000	146,204	555,204
2028	419,000	136,061	555,061
2029	429,000	125,673	554,673
2030	440,000	115,028	555,028
2031	450,000	104,125	554,125
2032	462,000	92,953	554,953
2033	473,000	81,499	554,499
2034	484,000	69,776	553,776
2035	496,000	57,771	553,771
2036	508,000	45,472	553,472
2037	521,000	32,867	553,867
2038	534,000	19,943	553,943
2039	547,000	6,701	553,701
TOTAL DEBT SERVICE	\$ 8,567,000	\$ 2,297,684	\$ 10,864,684
DEBT PAYMENTS MADE	\$ 1,606,000	\$ 941,743	\$ 2,547,743
DEBT BALANCE REMAINING	\$ 6,961,000	\$ 1,355,940	\$ 8,316,940

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

This is a 20 year Note, with payments payable semiannually on January 15 and July 15, commencing on January 15, 2020.

FY 2025 Pledged Revenue: \$	32,301,422
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Details of Outstanding Obligations

External Debt Obligations Continued. . .

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

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2020-2024	320,000	124,909	444,909
2025	77,000	20,225	97,225
2026	79,000	18,314	97,314
2027	81,000	16,354	97,354
2028	83,000	14,345	97,345
2029	85,000	12,287	97,287
2030	87,000	10,180	97,180
2031	90,000	8,012	98,012
2032	92,000	5,782	97,782
2033	94,000	3,504	97,504
2034	96,000	1,176	97,176
TOTAL DEBT SERVICE	\$ 1,184,000	\$ 235,085	\$ 1,419,085
DEBT PAYMENTS MADE	\$ 320,000	\$ 124,909	\$ 444,909
DEBT BALANCE REMAINING	\$ 864,000	\$ 110,177	\$ 974,177

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

This is a 20 year Note, with payments payable semiannually on January 15 and July 15, commencing on January 15, 2020.

FY 2025 Pledged Revenue: \$	32,301,422
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Details of Outstanding Obligations

External Debt Obligations Continued. . .

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

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

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2025	195,000	153,495	348,495
2026	206,000	148,817	354,817
2027	214,000	140,659	354,659
2028	223,000	132,185	355,185
2029	232,000	123,354	355,354
2030	241,000	114,167	355,167
2031	250,000	104,623	354,623
2032	260,000	94,723	354,723
2033	270,000	84,427	354,427
2034	281,000	73,735	354,735
2035	292,000	62,608	354,608
2036	304,000	51,044	355,044
2037	316,000	39,006	355,006
2038	328,000	26,492	354,492
2039	341,000	13,504	354,504
TOTAL DEBT SERVICE	\$ 3,953,000	\$ 1,362,839	\$ 5,315,839
DEBT PAYMENTS MADE	\$ —	\$ —	\$ —
DEBT BALANCE REMAINING	\$ 3,953,000	\$ 1,362,839	\$ 5,315,839

This is a 15 year Note, with payments payable semiannually on January 15 and July 15, commencing on January 15, 2025.

FY 2025 Pledged Revenue: \$	32,301,422
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Details of Outstanding Obligations

External Debt Obligations Continued. . .

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

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

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

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2022-2024	141,000	64,555	205,555
2025	143,000	18,850	161,850
2026	146,000	16,305	162,305
2027	149,000	13,706	162,706
2028	151,000	11,054	162,054
2029	154,000	8,366	162,366
2030	157,000	5,625	162,625
2031	159,000	2,830	161,830
TOTAL DEBT SERVICE	\$ 1,200,000	\$ 141,290	\$ 1,341,290
DEBT PAYMENTS MADE	\$ 141,000	\$ 18,850	\$ 159,850
DEBT BALANCE REMAINING	\$ 1,059,000	\$ 122,440	\$ 1,181,440

FY 2025 Pledged Revenue: \$ 32,301,422
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PNC Equipment Lease Golf Cart Equipment Lease #119910-1	
Original Loan Amount	\$467,197
Interest Rate:	3.79%
Start Date	December 15, 2021
Maturity Date	October 15, 2026
Terms	Quarterly Payments
Pledged revenue	Non Ad Valorem Revenues

The City's General Fund entered into an equipment lease / purchase agreement with PNC Financing for the replacement of 110 units of 2022 E-Z-Go RXV Elite Golf Carts.

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

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

This is a 5 year equipment lease, with payments payable quarterly on January 15, April 15, July 15, and October 15, commencing on January 15, 2022.

Fiscal Year	Principal	Interest	Total
2022-2024	227,598	36,500	264,098
2025	103,979	7,622	111,601
2026	107,981	3,621	111,602
2027	27,639	262	27,901
TOTAL DEBT SERVICE	\$ 467,197	\$ 48,005	\$ 515,202
DEBT PAYMENTS MADE	\$ 227,598	\$ 36,500	\$ 264,098
DEBT BALANCE REMAINING	\$ 239,599	\$ 11,505	\$ 251,104

FY 2025 Pledged Revenue: \$ 32,301,422
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Details of Outstanding Obligations

CRA Improvement Revenue Bonds, Series 2017B Parking Garage	
Original Loan Amount	\$4,245,000
Interest Rate:	Weighted Rate of 2.95%
Start Date	September 28, 2017
Maturity Date	October 1, 2031
Terms	Semi-annual payments
Security	Non Ad Valorem Tax Revenues

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

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

Fiscal Year	Principal	Interest	Total
2018-2024	1,485,000	1,012,490	2,497,490
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
2030	370,000	28,950	398,950
2031	385,000	17,625	402,625
2032	395,000	5,925	400,925
TOTAL DEBT SERVICE	\$ 4,245,000	\$ 1,446,990	\$ 5,691,990
DEBT PAYMENTS MADE	\$ 1,485,000	\$ 1,012,490	\$ 2,497,490
DEBT BALANCE REMAINING	\$ 2,760,000	\$ 434,500	\$ 3,194,500
FY 2025 Pledged Revenue: \$ 508,007			

The garage has 241 parking spaces as well as an information area for visitors and public restrooms. Construction was complete in May 2019.

Truist Bank Equipment Lease Vac-Con Truck	
Original Loan Amount	\$440,737
Start Date	December 1, 2021
Maturity Date	September 30, 2027
Interest Rate:	1.34%
Terms	Annual payments
Pledged Revenue	Sewer System Operating Revenues

The City's Utilities System Fund entered into a Master Capital Lease/Purchase Agreement with Truist Equipment Finance and Leasing Corporation. This agreement is for the purpose of purchasing a new 2022 vac-con sewer truck. The Capital Lease is used to spread the acquisition cost of the new vac-con truck over multiple years.

Fiscal Year	Principal	Interest	Total
2022-2024	260,915	14,252	275,167
2025	89,313	2,410	91,722
2026	90,510	1,213	91,722
TOTAL DEBT SERVICE	\$ 440,737	\$ 17,875	\$ 458,612
DEBT PAYMENTS MADE	\$ 89,313	\$ 2,410	\$ 91,722
DEBT BALANCE REMAINING	\$ 351,424	\$ 15,465	\$ 366,889
FY 2025 Pledged Revenue: \$ 9,243,400			

Annual principal and interest payments will begin 12/01/2022.

Payment on the lease is secured by a covenant to budget and all legally available Utilities System fund operating revenues.

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Utility System Refunding Revenue Bonds, Series, 2020 (Truist Bank)	
Original Loan Amount	\$18,892,000
Interest Rate	1.61%
Start Date	October 13, 2020
Maturity Date:	December 1, 2033
Terms	Semi-annual payments
Pledged Revenue	Sewer System Operating Revenues

In FY2020 the City refunded two Clean Water State Revolving Fund Loans (WW050610 SRF #2 and WWW050620 SRF #3). Both loans were for multi-year sewer treatment and rehabilitation projects at interest rates ranging from 2.39% to 2.89%. On November 3, 2020 the City closed on a refunding revenue bond at an interest rate of 1.61%.

This refunding loan will save the Utilities fund approximately \$1.6 million in debt interest.

This debt is secured by and payable from the net revenues derived from the operation of the City's sewer system, with a backup covenant to budget and appropriate from legally available non-advalorem revenues.

Fiscal Year	Principal	Interest	Total
2021-2024	4,708,000	992,612	5,700,612
2025	1,394,000	222,800	1,616,800
2026	1,415,000	200,268	1,615,268
2027	1,440,000	177,390	1,617,390
2028	1,462,000	154,117	1,616,117
2029	1,486,000	130,482	1,616,482
2030	1,510,000	106,461	1,616,461
2031	1,535,000	82,054	1,617,054
2032	1,559,000	57,244	1,616,244
2033	1,584,000	32,039	1,616,039
2034	799,000	6,432	805,432
TOTAL DEBT SERVICE	\$ 18,892,000	\$ 2,161,899	\$ 15,353,287
DEBT PAYMENTS MADE	\$ 4,708,000	\$ 992,612	\$ 5,700,612
DEBT BALANCE REMAINING	\$ 14,184,000	\$ 1,169,287	\$ 9,652,674

FY 2025 Pledged Revenue: \$	9,243,400
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Details of Outstanding Obligations

External Debt Obligations Continued. . .

Clean Water State Revolving Loan WW050630 (SRF#5)	
Original Loan Amount	\$5,106,786
Interest Rate	.69% (Weighted Average)
Start Date	October 15, 2020
Maturity Date	October 15, 2040
Terms	Semi-annual payments
Pledged Revenue	Sewer System Operating Revenues

The Clean Water State Revolving Fund Loan WW050630 (SRF #5) for the multi-year sewer treatment and rehabilitation projects discussed previously in the budget is secured by and payable from the gross revenues derived from the operation of the City's sewer system.

Fiscal Year	Principal	Interest	Total
2020-2024	1,146,476	208,665	1,355,140
2025	227,420	26,935	254,354
2026	228,992	25,363	254,354
2027	230,575	23,780	254,354
2028	232,168	22,186	254,354
2029	233,773	20,581	254,354
2030	235,389	18,966	254,354
2031	237,016	17,339	254,354
2032	238,654	15,700	254,354
2033	240,304	14,051	254,354
2034	241,965	12,390	254,354
2035	243,637	10,717	254,354
2036	245,321	9,033	254,354
2037	247,017	7,338	254,354
2038	248,724	5,630	254,354
2039	250,443	3,911	254,354
2040	252,174	2,180	254,354
2041	126,740	437	127,177
TOTAL DEBT SERVICE	\$ 5,106,786	\$ 445,202	\$ 5,551,988
DEBT PAYMENTS MADE	\$ 1,146,476	\$ 208,665	\$ 1,355,140
DEBT BALANCE REMAINING	\$ 3,960,310	\$ 236,538	\$ 4,196,848

The project was completed in early FY 2017 and the initial payment in the amount of \$134,736 was made on May 15, 2017.

The loan is payable in semi-annual installments of 127,177 on April 15, and December 15 through October 2041 (Fiscal Year 2037).

FY 2025 Pledged Revenue:	\$ 9,243,400
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Details of Outstanding Obligations

External Debt Obligations Continued. . .

Clean Water State Revolving Loan WW050621 (SRF#4)			
Original Loan Amount		\$1,193,215	
Interest Rate		.56 to 1.48% (Weighted Average)	
Start Date		December 15, 2017	
Maturity Date		June 15, 2037	
Terms		Semi-annual payments	
Pledged Revenue		Stormwater Operating Revenues	
Fiscal Year	Principal	Interest	Total
2020-2024	379,846	69,218	449,064
2025	59,976	5,612	65,588
2026	60,394	5,194	65,588
2027	60,816	4,772	65,588
2028	61,242	4,346	65,588
2029	61,671	3,917	65,588
2030	62,104	3,484	65,588
2031	62,541	3,048	65,588
2032	62,981	2,607	65,588
2033	63,425	2,163	65,588
2034	63,873	1,715	65,588
2035	64,325	1,263	65,588
2036	64,781	807	65,588
2037	65,241	347	65,588
TOTAL DEBT SERVICE	\$ 1,193,215	\$ 108,493	\$ 1,301,708
DEBT PAYMENTS MADE	\$ 59,976	\$ 5,612	\$ 65,588
DEBT BALANCE REMAINING	\$ 1,133,239	\$ 102,881	\$ 1,236,120
FY 2025 Pledged Revenue: \$ 1,482,735			

SRF Loan WW050621 (SRF #4) is for the Minutemen Stormwater Improvements. The project was completed in summer of FY 2017 and the loan amount was to be \$1,019,464. In FY 2018 the Amendment 4 provided for additional financing in the amount of \$173,751.

Loans of this type use a draw system based on completed project milestones. The multiple draws are merged into each loan with a twenty (20) year payback after project completion.

The loan is secured by and payable from the gross revenues derived from the operation of the City's sewer system and reuse system and stormwater enterprise funds.

The amount awarded for the loan is \$1,193,215. Semi-annual payments are made on December 15 and June 15 each year for the term of the loan.

Details of Outstanding Obligations

The City has two (2) current internal debt obligations :

General Fund Repayment of Cash Advance from Stormwater (Minutemen Streetscape Project)	
Loan Amount	\$200,000
Start Date	October 1, 2019
End Date	September 30, 2029
Terms	Repayment of Principal
Security	Unsecured

Fiscal Year	Payment Amount
2020-2024	100,000
2025	20,000
2026	20,000
2027	20,000
2028	20,000
2029	20,000
TOTAL	\$ 200,000

The multi-year Minutemen Corridor Stormwater and Streetscape project was active from FY 2014 - FY 2017. Funding was largely provided by grants and an SRF loan (see WW050621 on previous page).

City funds were used to pay project costs not eligible for grant or loan funding. Funding in the amount of \$400,000 total was advanced from the Stormwater Fund to the General and CRA Funds for costs related to the streetscape portion of the project.

To repay the Stormwater Fund, the General Fund and CRA Fund are repaying \$200,000 beginning in FY 2020. The General Fund will continue payback through FY 2029 (10 years).

CRA Fund Repayment of Cash Advance from Stormwater (Minutemen Streetscape Project)	
Loan Amount	\$200,000
Start Date	October 1, 2019
End Date	September 30, 2025
Terms	Repayment of Principal
Security	Unsecured

Fiscal Year	Payment Amount
2020-2024	160,000
2025	40,000
TOTAL	\$ 200,000

The multi-year Minutemen Corridor Stormwater and Streetscape project was active from FY 2014 - FY 2017. Funding was largely provided by grants and an SRF loan (see WW050621 on previous page).

City funds were used to pay project costs not eligible for grant or loan funding. Funding in the amount of \$400,000 total was advanced from the Stormwater Fund to the General and CRA Funds for costs related to the streetscape portion of the project.

To repay the Stormwater Fund, the General Fund and CRA Fund are repaying \$200,000 beginning in FY 2020. Since the funds are available, the CRA will have the funds repaid in FY 2025 (5 years).

Glossary

The following definitions of terms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents.

Account Number (also see Uniform Accounting System Manual)	A system of numbering used to categorize or "group" accounting transactions into common areas, such as salaries, equipment maintenance, and office supplies. The account number includes numerical information which describes the fund, the department and division, the activity (revenue, expenditure, etc.), the sub-activity (administrative, law enforcement, etc.) and the element and object (travel, communications services, etc.).
Accounting Period	A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City has a fiscal year of October 1st to September 30th, established by state law.
Accounting Procedures	All processes that identify, record, classify and summarize financial information to produce financial records.
Accounting System	The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of the City.
Accounts Payable	A liability account reflecting amounts on open account owed to others for goods and services received by the City.
Accounts Receivable	An asset account reflecting amounts owed on open account from others for goods and services furnished by the City.
Accrual Basis of Accounting*	Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Ad Valorem Tax	Commonly referred to as property taxes, it is the tax levied on the assessed value of real and personal property according to the property's valuation and the tax rate (millage) in effect.
Amendment	A change to the adopted budget which may increase or decrease a fund's total appropriation.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Amortization	Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts; or provision for the extinguishment of a debt by means of periodic payments.
Annualize	A process used to estimate the full year cost, or value, of an activity from a partial year performance.
Appraise	To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.
Appropriated Fund Balance	A portion of the revenues in the fund balance that is used to balance a fund.
Appropriation or Appropriated Budget*	Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. [NCGA Interpretation 10]
Assessed Valuation*	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Assessed Value	The value the county property appraiser places on real and personal property. For residential properties the value includes the real estate and all buildings and improvements. For commercial property, the value also includes relevant personal (tangible) property.
Assessment	The process of making the official valuation of property for purposes of taxation, or the valuation placed upon property as a result of this process.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Asset	Resources owned, or held, by a government which has monetary value.
Audits,	An examination leading to:
(1) Financial Audit*	(1) Audit designed to provide independent assurance of the fair presentation of financial information.
(2) Compliance Audit	(2) The audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.
(3) Internal Audit	(3) An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control that functions by measuring and evaluating the effectiveness of other controls.
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year.
Authority	A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.
Available Fund Balance	See undesignated unreserved fund balance definition.
Balanced Budget	The total of estimated revenues and balances brought forward from prior years will equal the total of the appropriations and reserves.
Benchmarking	Determining the quality of products, services and practices by measuring critical factors (how fast, how reliable a product or service is) and comparing the results to those of highly regarded counterparts or best practices.
Best Practices	Documented strategies and tactics employed by highly regarded counterparts that are established as standards or levels to be obtained.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Bond	A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.
Bond Covenant	An agreement between the City and its lenders specifying actions the City will take.
Bond Rating	A classification by one of the primary bond rating services following a credit analysis to determine a debt issuer's capacity to make bond payments and establish the probability of default.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
Budget Calendar	The schedule of key dates involved in the process of adopting and then executing an adopted budget.
Budget Message	A written statement presented to the City Commission and incorporated into the budget document which highlights budget issues and policy recommendations.
Budget Process	Established procedures for the task which are to be completed prior to the adoption of the budget.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Assets*	Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [SGAS 34]

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Capital Equipment	An equipment unit with an expected service life of more than one year and a value of \$7,500 or more.
Capital Improvement	Expenditures related to the acquisition, expansion or rehabilitation of an element of the governments' physical facilities and infrastructure.
Capital Improvement Program (CIP)	A plan for capital expenditures over a period of years to meet capital needs arising from long-term planning. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the projected expenditures.
Certificate of Achievement for Excellence in Financial Reporting Program*	Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality Comprehensive Annual Financial Reports (CAFR). The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.
Community Redevelopment Agency (CRA)	A method to pay for redevelopment of a slum or blighted area through the increased tax revenue resulting from that redevelopment.
Compensated Absences	Leave earned by employees that is expected to be paid by the employer.
Comprehensive Plan	A formal document establishing general & non-financial goals objectives and policies in nine (9) distinct areas (e. g. future land use). Approved by the Commission, updated at regular intervals and filed with the state.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, e.g., economic inflation.
Contingency	A budgetary reserve that is set aside for emergencies, or other unforeseen expenditures, not otherwise budgeted.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include equipment maintenance agreements, and landscaping services.
Credit Rating	An independent rating service's evaluation of the credit worthiness of notes and bonds. Such ratings influence the cost of borrowing.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Cost Allocation	A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.
Current Assets	Those assets which are available to finance current operations, or to pay current liabilities. Those assets that will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable, which will be collected within one year.
Debt Limit	The maximum amount of legally permitted gross or net debt.
Debt Service	The payment of principal and interest on borrowed funds.
Debt Service Requirement	The amount of cash required to pay current maturities of interest and principal on outstanding debt. In government bonds, often refers to the annual required payments into debt service funds.
Dedicated Tax	A tax levied to support a specific government program or purpose.
Deficit	An excess of liabilities and reserves of a fund over its assets, or the excess of expenditures or expenses over revenues during a single accounting period.
Department/ Division	A department consists of one or more divisions. The division is the basic organizational unit of government which is functionally unique in its delivery of services.
Depreciation	The decrease in value of physical assets due to use and the passage of time.
Disbursement	The expenditure of monies from an account.
Distinguished Budget Presentation Awards Program	A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Eminent Domain	The power of government to acquire property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.
Employee Benefits	Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of costs for Social Security and the various pensions, medical and life insurance plans.
Encumbrance*	Commitments related to unperformed (executory) contracts for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds. [NCGA Statement 1]
Enterprise Fund*	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. [SGAS 34]
EPA	Environmental Protection Agency.
Expenditure	The payment of cash for the purpose of acquiring an asset or service.
Expense	Charges incurred for such items as operations, maintenance, and interest, whether paid immediately or unpaid.
FDOT	Florida Department of Transportation.
Fiduciary Fund*	Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. [SGAS 34]
Fiscal Policy	A government's policies with respect to revenues, spending, & debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting purposes, and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on October 1st and ends on September 30th.
Fixed Assets	Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery and equipment, and improvements other than buildings.
Franchise	A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.
Full Faith and Credit	A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.
Full-Time Equivalent (FTE)	Refers to the number of personnel authorized for an accounting period, including part-time personnel converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time recreation aide working twenty (20) hours per week for fifty-two (52) weeks a year equals .5 or one half of a full-time position.
Full-Time Position	A position that qualifies for full City benefits, usually required to work 40 hours per week.
Function	A group of related activities aimed at accomplishing a major service or program for which a government is responsible, e.g., fire control and police field operations.
Fund*	Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1]
Fund Balance*	Difference between assets and liabilities reported in a governmental fund. GASB 54, effective beginning in FY 2011, introduced five (5) new levels of governmental fund balances.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Fund Balance* (continued)

Nonspendable Fund Balance - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

The following are considered spendable fund balance:

Restricted Fund Balance - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed Fund Balance - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority.

Assigned Fund Balance - includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

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

Fund Type*

One of eleven (11) classifications into which all individual funds can be categorized.

Governmental fund - five (5) fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Proprietary fund - two (2) fund types include enterprise funds and internal service funds.

Fiduciary fund - four (4) fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Funds Forward

The excess of current assets over current liabilities that is available at the start of the fiscal year.

GAAP*

Generally Accepted Accounting Practices - Conventions, rules & procedures that serve as the norm for the fair presentation of financial statements.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

GASB	Governmental Accounting Standards Board. Ultimate authoritative accounting and financial standard setting body for state & local governments. The GASB was established in June 1984 to replace the NCGA.
General Fund*	One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. [NCGA Statement 1]
General Obligation (GO) Bonds	Bonds which pledge the full faith and credit of the issuing government rather than a specific revenue source. In Florida voter approval is required for a GO bond issue.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Governmental Funds*	Funds generally used to account for tax-supported activities. There are five (5) different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
Homestead Exemption	Pursuant to the Florida State Constitution, the assessed values from \$0 to \$25,000 and between \$50,000 and \$75,000 of a home which the owner occupies as a principal residence is exempt from county and/or municipality property tax levy.
Infrastructure	The physical assets of a government, e.g., streets, water, sewer, public buildings, parks, etc.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.
Internal Service Charges	The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.
Internal Service Fund	A fund established to account for charges of goods or services provided to other departments or governments on a cost-reimbursement basis.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Investments	Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.
Lapsing Appropriation	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.
Lease-Purchase Agreements	Contractual agreements which are termed “leases”, but which in substance are installment purchase contracts. At the end of the “lease” payments, the lessee owns the property outright.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities. Also, the total amount of taxes, special assessments or service charges imposed by a government.
Liabilities	Debts or other legal obligations arising out of transactions in the past that must be liquidated renewed or refunded at some future date. This term does not include encumbrances.
Line-Item Budget	A budget prepared along departmental lines that focuses on what is to be purchased by each type of product or service.
Long-Term Debt	Debt with a maturity of more than one (1) year after the date of issuance.
Mil	Unit of measure for property taxes. A tax rate of one mil produces one dollar of taxes on each \$1,000 of assessed property valuation.
Millage	The rate used in the calculation for property taxes. One mil equals \$ 1 per \$1,000 of taxable value. A millage of 6.1644 is the FY 2024 operating rate for the City of Cocoa Beach and is equal to \$6.1644 for each \$ 1,000 of taxable value on real property.

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Glossary

Modified Accrual Basis of Accounting*	<p>Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways:</p> <ol style="list-style-type: none">1) revenues are not recognized until they are measurable and available, and2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).
NCGA*	National Committee on Governmental Accounting.
NPDES	National Pollutant Discharge Elimination System.
NFPA	National Fire Protection Association.
Non-Revenue	A source of funds category defined in the state-mandated chart of accounts, which includes debt proceeds and transfers from other funds.
Object of Expenditure	An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.
Objective	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Obligations	Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.
Obsolescence	The decrease in the value of fixed assets resulting from economic, social, technological or legal changes.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. Law usually requires the use of an annual operating budget.
Operating Expenses	The cost for personnel services, materials and supplies required for a department to function.
Operating Revenue	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Ordinance	A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinances require two public readings and legal advertisement prior to adoption. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be done by ordinance and those which may be done by resolution.
Other Costs	Refers to costs that are not personnel, operating or capital in nature, such as debt service and transfers between funds.
Pay-as-You-Go Basis	A term used to describe the financial policy of a government that finances all of its capital outlays from current revenues rather than by borrowing. A government that pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go-basis.
Part-Time	Part-time employees work thirty (30) hours or less per week and are not entitled to full-time employee benefits.
Per Capita	A measurement of the proportion of some statistic to an individual determined by dividing the statistic by the population.
Performance Budget	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.
Performance Measure	Data collected to determine how effective or efficient a program is in achieving its objectives.
Personnel Services	Expenditures for salaries, wages, and fringe benefits.
Program	A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budgets as its basic component.
Projections	Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually fiscal years.

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Glossary

Property Appraiser	An elected county official responsible for setting property valuation's for tax purposes and preparing the annual tax roll.
Property Tax	A tax levied on the assessed value of real property. This tax is also known as an ad valorem tax.
Proprietary Funds*	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Purchase Order	A document that authorizes the delivery of specified merchandise or services establishes their cost and creates a commitment for both the provider and receiver of the product or service.
Requisition	A written demand or request, usually from one department to the purchasing officer or to another department, for specified products or services.
Reserve	A portion of a fund's balance that is restricted for a specific purpose and not available for general appropriation.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Retained Earnings	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
Revenue Bonds	Bonds with principal and interest payments secured by specific revenues such as charges or rents paid by users of the facilities built with bond proceeds.
Revenues	Sources of funds received by the government that finance the operations. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.
Rolled-Back Millage	Under Florida law, as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. The roll back millage rate, brings in the same dollar amount received the year before. All property tax rate changes are calculated using the rolled-back millage rate as the base.

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Glossary

Sinking Fund	A reserve that is accumulated over a period of time for use in the periodic retirement of debt.
Sinking Fund Bonds	Bonds issued under an agreement which requires the government to periodically set aside, out of its revenues, a sum which, with compound earnings thereon, will be sufficient to redeem the bonds at their stated date of maturity. Sinking fund bonds are usually term bonds, which do not require the periodic payment of interest.
Special Revenue Fund*	Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. [NCGA Statement 1]
Special Assessment*	Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
SR A1A	State Route A1A, the primary north-south roadway through the City.
Statute	A written law enacted by a duly organized and constituted legislative body, such as the State of Florida.
Surety Bond	A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation. Surety bonds also include Fidelity Bonds covering government officials and employees.
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Taxes	Compulsory charges levied by a government for the purpose of financing facilities or performing services for the common benefit.
Tax Rate	The amount of tax stated in terms of a unit of the tax base, for example, 25 mils per dollar of assessed valuation of taxable property.

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Tax Rate Limit	The maximum rate at which a government may levy a tax. The limit may apply in taxes raised for a particular purpose, or to taxes imposed for all purposes and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.
Taxable Value	The assessed value of property minus the homestead or any other exemption which may be applicable. (e.g. disability)
Temporary Position	A temporary position is filled for a specified period of time, is not permanent in nature and does not qualify for regular City benefits.
User Charges	The payments of a fee for direct receipt of a public service by the party benefiting from the service.
Unrestricted net assets*	That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
Uniform Accounting System Manual	Document containing the chart of accounts to be used as the standard for recording & reporting financial information to the state of Florida. References: FS 218.32 & FS 218.33.
Voted Millage	Property tax levies authorized by voters within a taxing authority.
Working Capital	The financial measurement which represents operating (current assets minus current liabilities) liquidity available.

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