

ADOPTED ANNUAL BUDGET 2025/2026



CITY OF COCOA BEACH, FLORIDA



September 30, 2025



Fiscal Year 2026

Elected Officials

Mayor

Keith Capizzi

Vice Mayor

Skip Williams

Commissioners

Joshua Jackson

Tim Tumulty

Jeremy Hutcherson

Management

City Manager

A.J. Hutson

*City of Cocoa Beach
2 South Orlando Ave
Cocoa Beach, Florida
32932-2430*

www.cityofcocoa-beach.com

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



Jeremy Hutcherson
Commissioner

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Vice Mayor

COCOA BEACH

At a Glance



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

Cocoa Beach is a residential community with a population of 11,389 which rises to 30,000 during the season when it welcomes its "snowbirds" from the north. Cocoa Beach is a family friendly resort community. The City hosts over 2.5 million day visitors a year and is the closest full-service city to Port Canaveral, the second largest cruise port in Florida.

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



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

City of Cocoa Beach
2 S Orlando Ave
P.O. Box 322430
Cocoa Beach, Florida
32932-2430
(321) 868-3200
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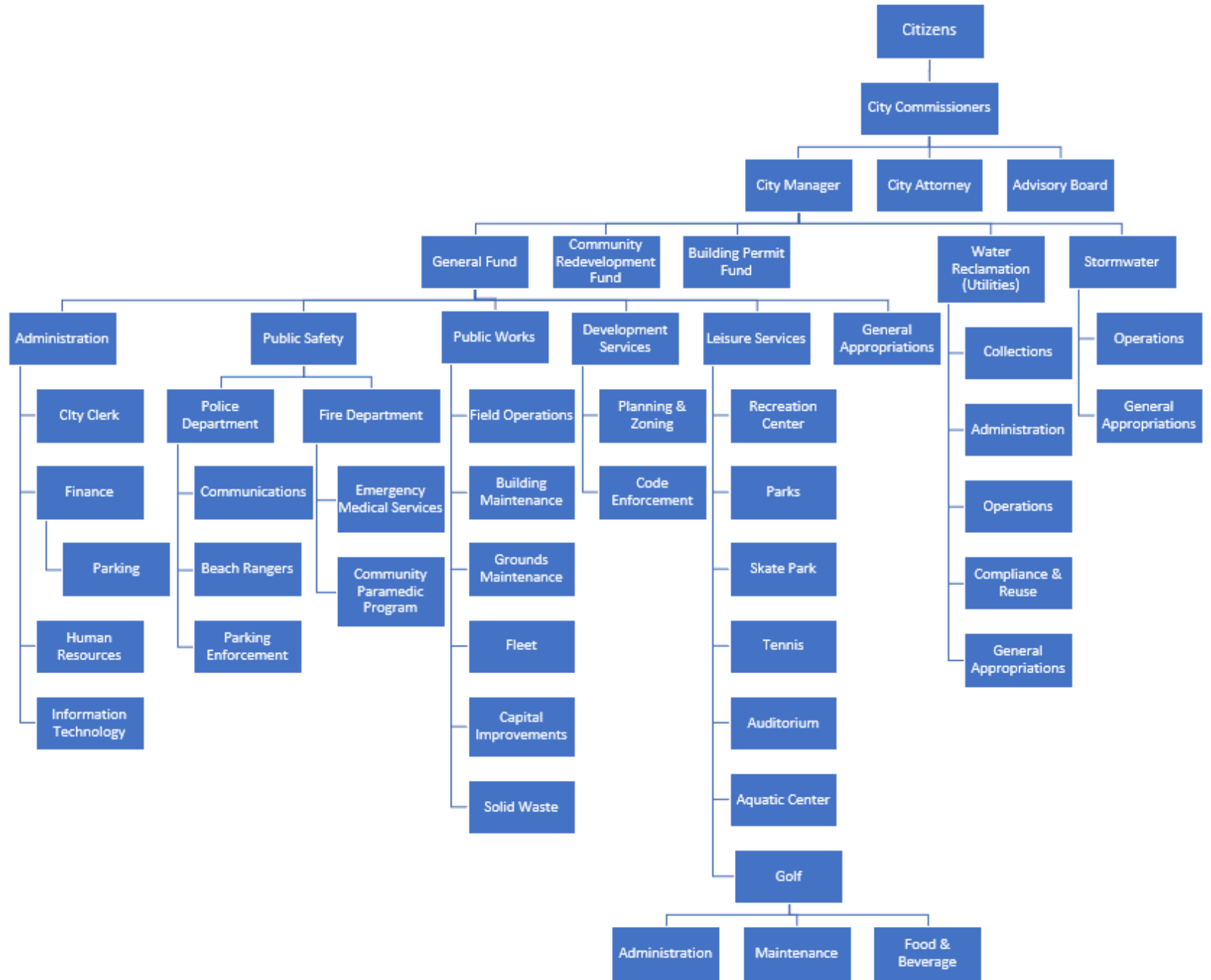
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Management Team

<i>City Manager</i>	A.J. Hutson
<i>Director of Finance</i>	Hana Juman
<i>City Clerk</i>	Karin Grooms
<i>Fire Chief</i>	Justin Grimes
<i>Police Chief</i>	Wes Mullins
<i>Director of Development Services</i>	David Dickey
<i>Director of Information Technology</i>	Kevin Perez
<i>Director of Leisure Services</i>	Andrea Segarra
<i>Director of Human Resources</i>	Cindy DePina
<i>Director of Water Reclamation / Public Works</i>	Brad Kalsow
<i>Stormwater Utility Management</i>	Morgan Zuhlke
<i>Director of Fleet Management</i>	Jonathan Mickler

City of Cocoa Beach Organization Chart



Mission and Vision Statements

Mission

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

Vision

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

City of Cocoa Beach

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

Strategic Plan

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

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	11,389
Approximate Land Area	3.5 square miles
Approximate Water Area	12.8 square miles

Municipal Services & Facilities

Fire Protection	2 stations and 37 firefighters
Police Protection	1 station and 43 sworn police officers
Sewer & Stormwater Service	64 miles of sanitary sewer lines 23 miles of storm pipes
Utility Customers	4,450 Sewer
Average number of monthly billings	3,349 Solid Waste (Garbage) -- in city 3,340 Stormwater -- in city 1,999 Reuse water -- in city
Number of Street Lights	1,072 (owned by Florida Power & Light)
Miles of Streets	35.2 city and 8 state paved center line miles (0 center line miles unpaved)
Recreational Facilities	10 City and 2 County Parks 6 City and 1 County Playgrounds 2 Softball Diamonds (lighted) 2 Baseball Diamonds (lighted) 14 Tennis Courts (8 lighted, 12 Asphalt, 2 Har-Tru) 6 Soccer Fields 50-Meter Swimming Pool 1 "Kiddie" Pool and Spray Park 1 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, 2024.

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, 2024

Christopher P. Morrill

Executive Director

EXECUTIVE SUMMARY

INTRODUCTION

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

MILLAGE OVERVIEW

Millage Resolution
Millage Summary

BUDGET OVERVIEW

Budget Resolution
Summaries of Sources & Uses
Sources & Uses Charts
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Consolidated Financial Overview

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Personnel Recap
Salaries and Benefits Summary
Salaries and Benefits Chart

INTRODUCTION

BUDGET MESSAGE

ECONOMIC CONDITIONS

DEMOGRAPHICS AND CULTURAL NOTES

FINANCIAL STRUCTURE

BUDGET CALENDAR

BUDGET OVERVIEW



TO: Honorable Mayor and City Commissioners
FROM: A.J. Hutson, City Manager
Hana Juman, Finance Director
DATE: September 18, 2025
SUBJECT: Budget Message for Fiscal Year 2026

The Annual Budget for the year ending September 30, 2026 is submitted in the following document. The total Annual Budget is \$104,560,526. 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 decreased by \$15,391,997 from the adopted FY 2025 budget. Cost of Personnel Services have risen by 4.32%, to reflect a 4% Cost-of-living-adjustment (COLA), increases in health care insurance and union negotiations. Operational costs continue to rise in all funds, with costs rising for maintenance of assets (fleet, streets, infrastructure), increased cost of small tools and equipment (items that have a cost or life span less than a fixed asset), and other supplies required to perform general work functions. Other costs with significant increases are professional services (engineering, landscaping, specialized maintenance work), and some benefit costs, including the cost of worker's compensation insurance.

Budgeted reserve balances for all funds total \$15,296,279 which is a decrease of \$(3,295,983) compared to the reserves of \$18,592,262 reflected in the adopted FY 2025 Budget. The City calculates the reserve balance as a percentage of total budgeted expenditures less capital outlay. Ordinance 1681 requires the General Fund reserve balance at a minimum of 22%, with 19% committed for use only in case of a state of emergency, and the non-committed reserve balance will be a minimum of 3%. The non-committed reserve balance minimum requirement will increase by 1% per year until 6% in FY 2029.

In FY 2024, the City Commission adopted Ordinance No. 1687 committing \$500,000 of General Fund reserves to Capital Improvement projects for future use. This Fund was established in 2020 with the intent of accounting for significant city projects separately from other General Fund capital projects. The fund has not been utilized as intended with the appropriate revenues to support expenditures. This has resulted in having an unhealthy fund with negative reserve balance. Finance recommends to close this fund with the adoption of Resolution 2025-21.

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 FY2026 and beyond. The document has the same basic format as previous years. We have added some information based on comments from the budget awards program and current year events. Included in this year's budget are account number changes made to follow the State of Florida Uniform Chart of Accounts. The old account numbers are included for historical purposes and contains actuals for the prior years.

Goals and Objectives/Strategic Plan

Our basic operating unit is a department. Departments concentrate activities on various functions, either operating (e.g. Public Works) or support (e.g. Finance). As part of the budget process, each department's primary mission is included as well as goals, actions, and tasks as defined in the Strategic Plan for FY 2026. These are an integral part of department presentations and intended to aid the reader to develop an understanding of missions and responsibilities.

Personnel Costs

Contract negotiations are included for personnel expenditures for members of all three unions; Police, Fire and Laborers' International Union of North America (LIUNA). A programmed wage increase is budgeted for FY 2026 for all union and non-union employees, as well as some position adjustments.

The FY 2026 budget for pension contributions to all three plans is \$2,904,448 which is 31.7% increase from FY 2025. The cost is allocated to the departments as a percentage of their respective covered payrolls. The General Employee Plan contribution is 10.12%; the Police Plan is 28.03%; and the Firefighters Plan is 31.81% of covered payroll. Required contributions are affected primarily by the equity market losses related to the recession, a change in the State of Florida's amortization method (Slavin rule) to account for those losses, differences between the actual and assumed rates of investment returns, and salary increases mandated by union contracts.

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

Changes in budgeted positions are detailed in the Personnel Recap. There are 230 full time and 121 part time/seasonal positions budgeted in FY 2026.

American Rescue Plan Act (ARPA)

The FY 2026 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 FY 2025, \$1.3 million of ARPA funds was budgeted towards the remodel of Bicentennial Park. Federal regulations require the City to fully obligate all ARPA funds prior to December 31, 2024.

General Fund

FY 2026 revenues for the General Fund are projected to be \$43,357,788. The largest single component of this revenue is ad valorem (property) taxes which are \$19,072,937, and is 44.1% of the projected General Fund revenues. The tentative rate of 6.0000, was used to create this budget. The "roll back rate" is 5.9610. Revenue from property taxes will be used to fund the needs of the General Fund to include increased operating costs, capital replacements, and maintaining reserves.

With the adoption of Ordinance No. 1695 on March 20, 2025, the city expanded the requirement for registration of vacation rentals city-wide rather than just in the RS-1 zoning district. This set into motion a retooling of the city's program to administer vacation rentals, which has resulted in a significant increase in both the number of registered vacation rentals as well as application revenue. The requirement for city-wide registration was quickly followed by approval of an updated fee schedule. By July, registration revenue was over 400 percent higher than what had been budgeted in the FY 25 city budget. In addition, the total number of registered vacation rental units increased over 300 percent from the previous year.

With the increased program revenue, the city added an additional code enforcement officer devoted exclusively to enforcing vacation rental regulations; notably the city's requirement for a maximum occupancy of eight individuals. To assist code enforcement staff in implementing the occupancy rule, the city commission clarified the term occupant to include anyone who is at a vacation rental for more than 15 minutes. Children under two are also excluded from the total.

The policy changes enacted by the commission during the FY 25 budget cycle have resulted in a significantly improved vacation rental program, which in turn provides staff with another tool for improving neighborhoods throughout the city.

Gross taxable property values have risen 3.9% over last year's values. Taxable values have increased due to a strong recovery in the real estate market and completion of some redevelopment projects.

In FY 2025 ad valorem collections are estimated at \$17,997,973 and \$19,072,937 is projected for FY 2026. 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 FY 2020 and FY 2021 during the COVID epidemic. Subsequent to that event, operating costs have been rapidly rising.

Total General Fund proposed expenditures for FY 2026 are \$47,198,334. This figure includes the \$7,767,013 budgeted for capital outlays. Capital items for FY 2026 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 2026. 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.

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 was established in 2020 with the intent of accounting for significant city projects separately from other General Fund capital projects. The fund has not been utilized as intended with the appropriate revenues to support expenditures. This has resulted in having an unhealthy fund with negative reserve balance. Finance recommends to close this fund with Resolution 2025-21 adopted by the Commission.

Utilities System Fund

FY 2026 Utilities System revenue is projected at \$23,924,150. The total expenditures amount budgeted for FY 2026 is \$27,523,242. This amount includes capital expenditures of \$17,893,412 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 G) for FY 2026.

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 to increase rates by 20% in FY 2024, and by 20% in FY 2025 and FY 2026. 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

The Stormwater Fund projects that revenue will be \$6,348,555 in FY 2026. The City engaged in a Stormwater Rate Review in FY 2024, the City Commission approved two increases in the Stormwater rates - one in FY 2024 and the other in FY 2025 in accordance with the recommendations of the study. Even with these rate increases, 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 \$6,757,742. This figure includes \$5,293,860 budgeted for capital outlays. Capital items for FY 2026 have been budgeted as outlined in the Capital Program (Section G).

Internal Service Fund

The healthcare fund is an internal service fund that was established in the FY 2024 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 and collaboration. Preparation of this very complex document is no easy task and could not be done without such support. Input to the document continues and it has been a challenge to prepare our recommendations with our limited resources in the time available. As always, our intentions are to provide the highest possible level of services to the public at the lowest possible costs.

Awards

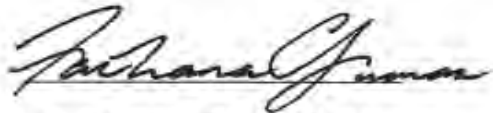
We are very proud that this past year, the FY 2024 Annual Comprehensive Financial Report (ACFR) received the Certificate of Achievement from the Government Finance Officers Association (GFOA) for the 44th year and the FY 2025 budget document received the Distinguished Budget Presentation Award from GFOA for the 24th time. These accolades recognize the high standards, capabilities, and professionalism of the Finance Department.

Conclusion

There are several large re-development projects currently underway. Some challenges which the City is continuing to face in FY 2026 are increased materials costs and increased service and utility costs. Price increases can happen rapidly and have presented budgeting challenges. Additionally, the City of Cocoa Beach continues to manage the high cost of approximately 2.5 million tourists and the need for large public safety departments to maintain safety for citizens and visitors. The budget reflects the City's philosophy to remain fiscally conservative during this uncertain time. The FY 2026 budget addresses the improvements to the sewer and stormwater systems; improvements to recreational amenities and wage requirement mandates. Even though the current economic conditions present some challenges, the City continues forward in a positive direction so that the services and features that make Cocoa Beach so nice are preserved for generations to come.



A.J. Hutson, City Manager



Hana Juman, Finance Director

Economic Conditions

Economic Conditions

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

The financial condition and economic vitality of the area 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. 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 2025. The City's economy is highly dependent on tourists and retirees, which is a mixed blessing for the City. Tourism benefits local business, but also requires additional public safety resources and adds to more traffic and congestion on the roadways. Likewise, while retirees add stability to residential neighborhoods, they also require more emergency response capabilities and more recreational amenities than younger population groups. In addition, many retirees stay in Cocoa Beach on a seasonal basis using services and facilities, but don't count towards the official population. For all these reasons, the City needs staffing and facilities larger than cities of similar permanent population. Although the City itself generates sales tax and gasoline tax revenue sufficient to meet the needs, the State allocates funds to the City based on permanent population, not on the basis of these revenues generated within the City. Our Tourist Development Organization is directing capital funding for projects within Cocoa Beach that will certainly be quality of life improvements; however, with most of the tourist tax collected in Cocoa Beach and the 2.5 million visitors annually, there is certainly justification to receive funding for public safety impacts if State Statutes can be amended.

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

Demographics, Cultural & Planning Notes

Demographics

Cocoa Beach is both a residential community and a tourist destination. The base population is 11,389¹ 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.

The top ten taxpayers comprise over six (7.60%) 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 2024 Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Hilton (1550 North Atlantic)	\$ 40,367,790	1	1.39%
Doubletree Hotel (2080 North Atlantic)	\$ 36,501,510	2	1.26%
Ocean Partners Hospitality 5500 North Group (Days inn/Best Western)	\$ 34,462,840	3	1.19%
Cocoa Beach Development	\$ 20,452,070	4	0.71%
Westgate Resorts LTD & Pier (Walkula)	\$ 16,163,700	5	0.56%
Cocoa Beach Hospitality LLC (Quality Inn)	\$ 14,848,690	6	0.51%
Ron Jon Surf Shop of Florida Inc.	\$ 11,345,690	7	0.39%
Northport Inc.	\$ 10,771,540	8	0.37%
Cocoa Beach Surf Company	\$ 10,433,260	9	0.36%
Discovery Resort Inc.	\$ 9,709,200	10	0.33%
Branch Cornerstone Plaza Assoc. LP	\$ 8,693,860	11	0.30%
DAD Inc. 1300 N Atlantic Ave	\$ 6,573,500	12	0.23%
TOTALS:	\$ 220,323,650		7.60%

Source: FY 2024 Annual Comprehensive Financial Report (ACFR), page 95

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. 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.

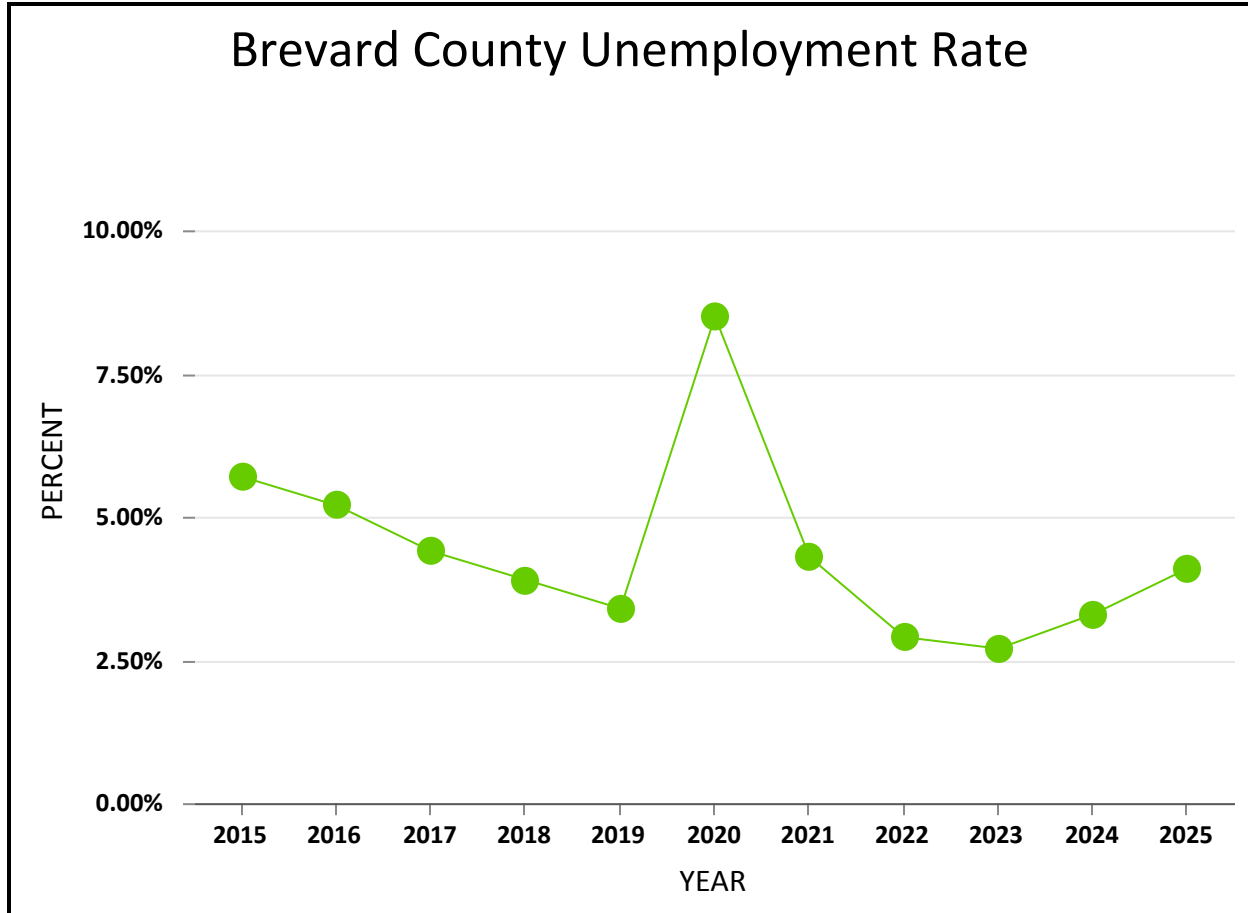
Employer	Employees	Percentage of Total County Employment
School Board of Brevard County	10,000-10,999	4.01%-4.46%
Health First Medical Group	9,000-9,999	3.57%-4.01%
L3Harris Technologies Inc.	7,000-7,999	2.68%-3.12%
Northrop Grumman Corporation	5,000-5,999	1.34%-1.78%
Wal-Mart Associates Inc.	4,000-4,999	.89%-1.34%
Publix Super Market Inc.	4,000-4,999	.89%-1.34%
Department of Defense	2,000-2,999	.89%-1.34%
Blue Orgin Florida LLC	2,000-2,999	.89%-1.34%
Brevard County Board of County Commissioners	2,000-2,999	.45%-.89%
National Aeronautics SPC Admin.	2,000-2,999	.45%-.89%

Source: FY 2024 ACFR page 102

Aside from the Brevard County Schools several employers support the space industry, technology, and other U.S. government entities.

² Community Data Cocoa Beach ; [Economic Development Commission of Florida’s Space Coast \(EDC\)](#)

Demographics, Cultural & Planning Notes



The graph above shows the unemployment rate for 2025 at 4.1% 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), <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.

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.

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.

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>.

Demographics, Cultural & Planning Notes

The Commission first formally adopted the City of Cocoa Beach Strategic Plan by Resolution in Fiscal Year 2015. The City of Cocoa Beach Strategic Plan was been revised and adopted in Fiscal Year 2023. The Plan focuses on five enduring goals:

STRATEGIC PLAN GOALS

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

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

These enduring goals, along with specific 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.

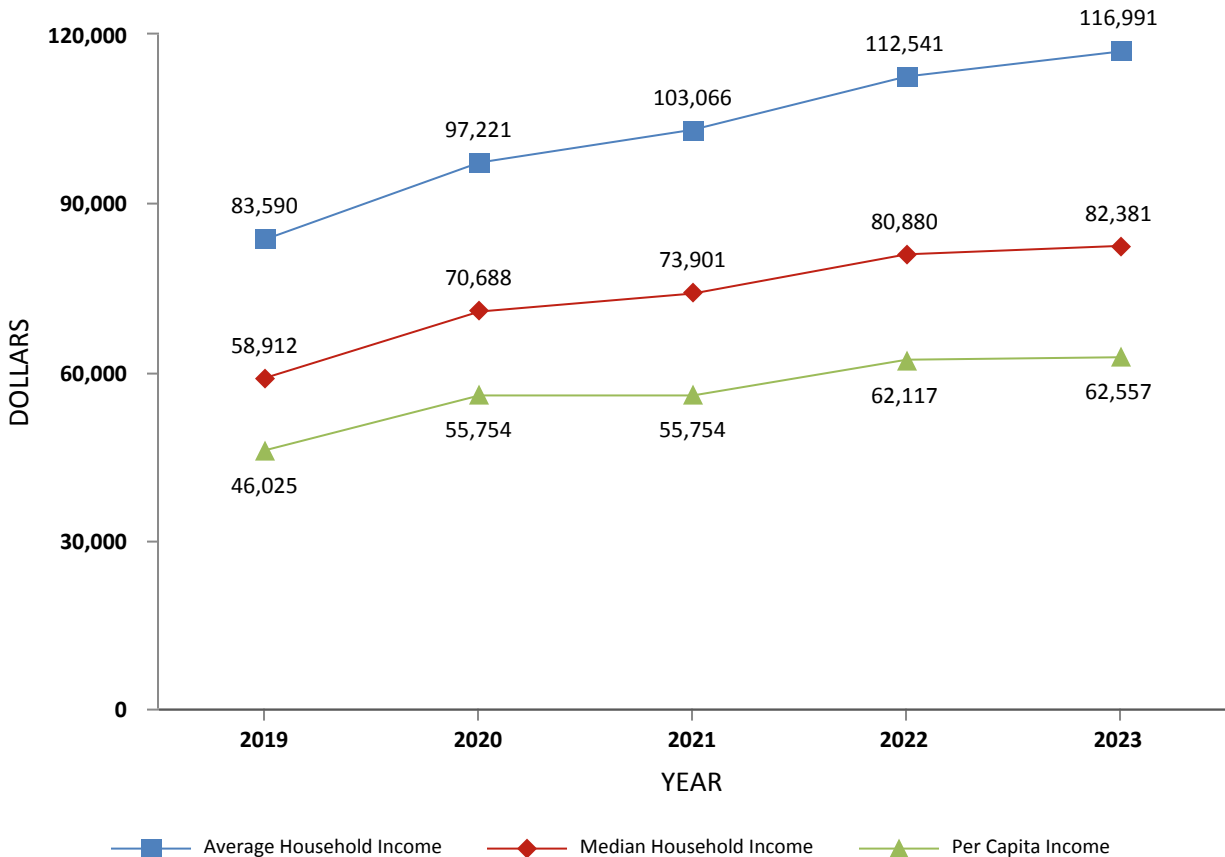
Long Range Financial Planning

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. 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; the business climate index very favorable and state revenues per capita are the lowest (50th) in the nation. The median household income for the U.S. as a whole was \$ 82,381.¹⁰ 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).

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

Financial Structure

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

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

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

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

Internal Service Fund: The healthcare fund is an internal service fund that is newly established in FY 2024. 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 44.1%) of the General Fund is ad valorem property taxes. As previously mentioned, FY 2026 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.

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 2024 ACFR page 62 for a complete explanation.

Financial Structure

Rates for the Golf Course were restructured in FY 2025 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. Most recently, rates were updated with the adoption of Resolution 2025-14.

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

The Utility Fund currently is working on a new Rate Assessment Study. New rates were set in accordance with operational, debt and capital funding needs effective October 2024. The FY 2026 budget does not include a rate increase.

Stormwater System Rate Review was completed in FY 2024. 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 FY 2024. The FY 2026 budget does include a rate increase. Grants for Stormwater projects are reimbursable cost grants, meaning that eligible costs are incurred “up front” and reimbursements lag these expenditures by several months.

Financial Structure

FUND RELATIONSHIP CHART

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

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

Budget Calendar

Activity	Date
Review what is new for budget preparation and distribute budget manuals.	February 28, 2025
Refresher/new user training on the Naviline Budget Module	As needed
Deadline for Input: <ul style="list-style-type: none"> • Requested Budgets (Operating and 5 Year CIP-Naviline) • Operating Statistics 	March 31, 2025
Budget Meetings with Departments	April 1, 2025 - April 11, 2025
Preliminary Workshop of FY2026 Budget	June 17, 2025
City Commission Vote on Proposed Millage	July 17, 2025
Commission Workshop on Recommended Budget	August 19, 2025
First Public Hearing and Vote to Approve Tentative Millage & Budget	September 4, 2025
Second Public Hearing and Vote to Approve Final Millage & Budget	September 18, 2025

BREVARD COUNTY SCHOOL BOARD

First Hearing - July 29, 2025 5:30pm

Final Hearing - September 9, 2025 5:30pm

BREVARD COUNTY BOARD OF COMMISSIONERS

First Hearing - September 9, 2025 5:30pm

Final Hearing - September 23, 2025 5:30pm

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 2026 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. Generally, the City desires to live within its means by keeping on-going operating costs below on-going operating revenues. However, it is a recurring challenge to provide sufficient funding for proper maintenance and repair, and to provide a competitive employee compensation and benefits package. The City also hopes to maintain sufficient cash reserves to deal with disasters or unanticipated events. The City's long-term debt is used to finance long-lived assets. The City understands that appropriations required for debt service payments reduce amounts available for operations and maintenance. It is known that while timely capital replacements can reduce costs, additional equipment and facilities will result in increased operation and maintenance expense.

Always of concern is the City's ad valorem tax rate. The largest single source of funding for the General Fund budget is revenue from ad valorem taxes, so growth in that revenue source is essential. It is critical that on-going revenues be high enough and that control of operating and maintenance (O&M) costs be adequate to also provide funds for capital items. It may be more difficult in the future to fund capital items as the margin between revenue and O&M costs narrows. The millage rate adopted in FY 2026 provides 1.4% more ad valorem revenue than FY 2025. 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.

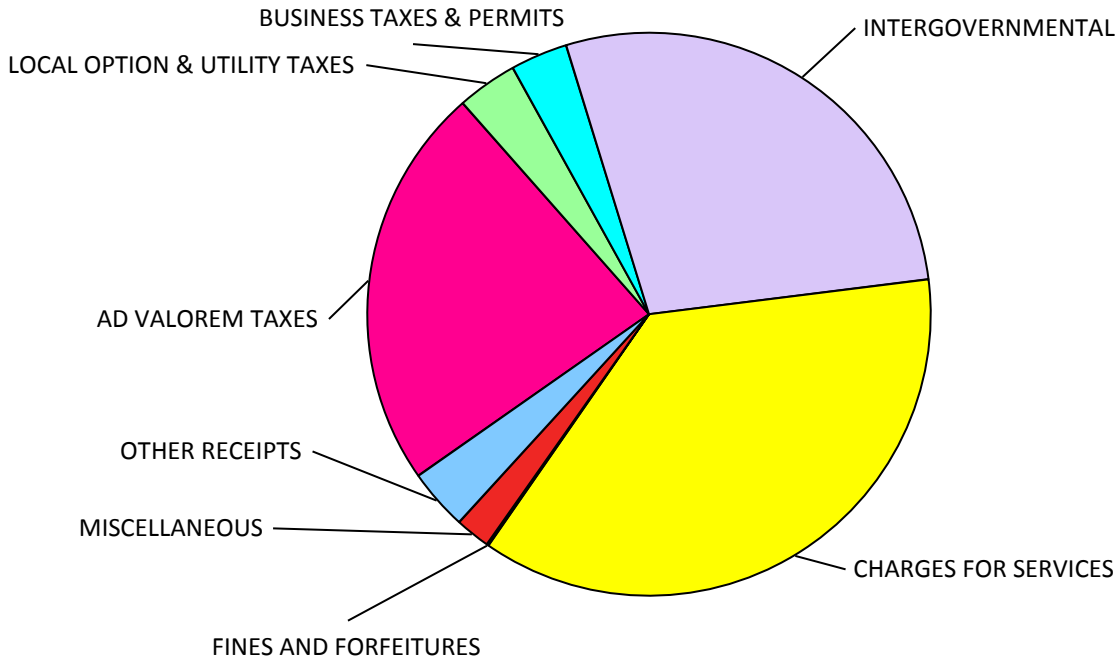
The ACFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

Budget Overview

Revenue by Source

The graph below shows our current revenue picture by revenue source. The chief revenue sources are charges for services (36%) and property taxes (23%). The remaining (41%) percent consists of sources such as one-time loan proceeds, state shared revenue, grants, and fines.

Revenue by Source - All Funds

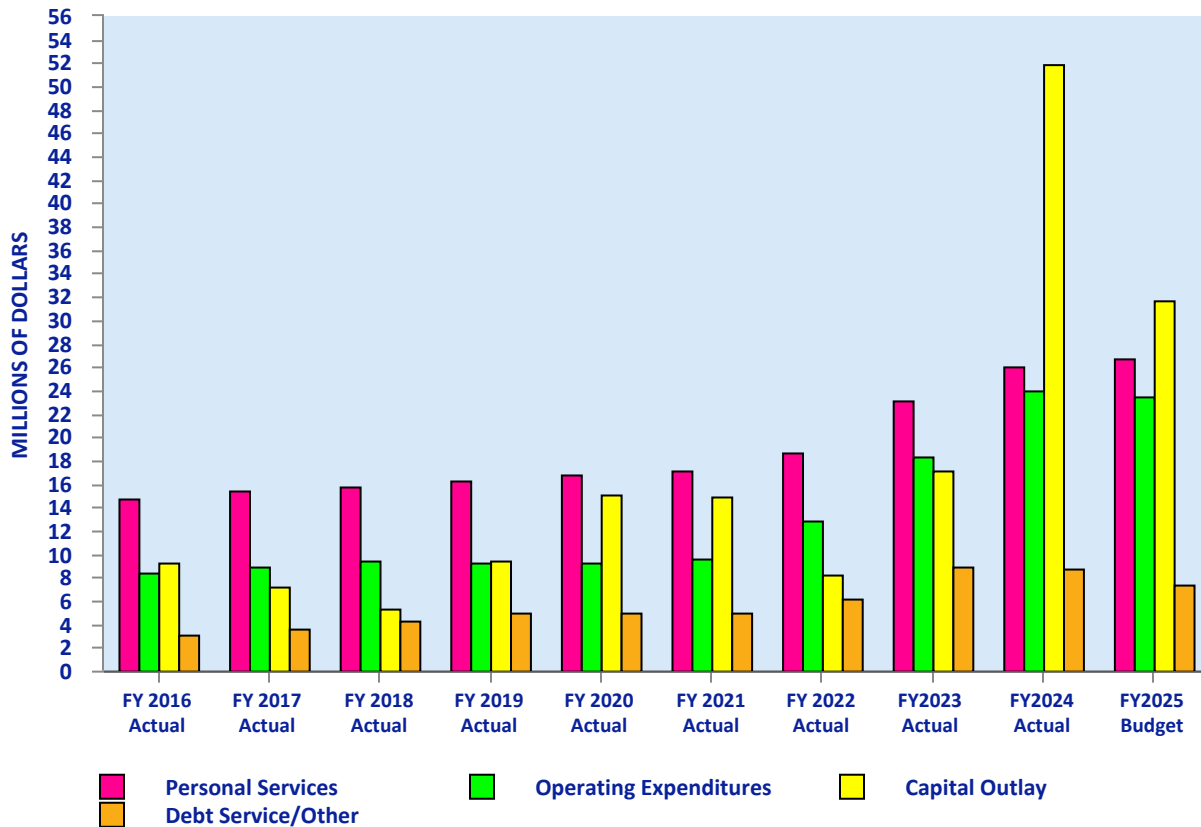


REVENUE BY SOURCE - ALL FUNDS (EXCLUDING FUNDS FORWARD)

AD VALOREM TAXES	19,072,937	23.2 %
LOCAL OPTION & UTILITY TAXES	2,842,962	3.5 %
BUSINESS TAXES & PERMITS	2,689,783	3.3 %
INTERGOVERNMENTAL	22,807,480	27.8 %
CHARGES FOR SERVICES	30,075,080	36.6 %
FINES AND FORFEITURES	89,900	0.1 %
MISCELLANEOUS	1,656,077	2.0 %
OTHER RECEIPTS	2,867,760	3.5 %
TOTAL	82,101,979	100 %

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

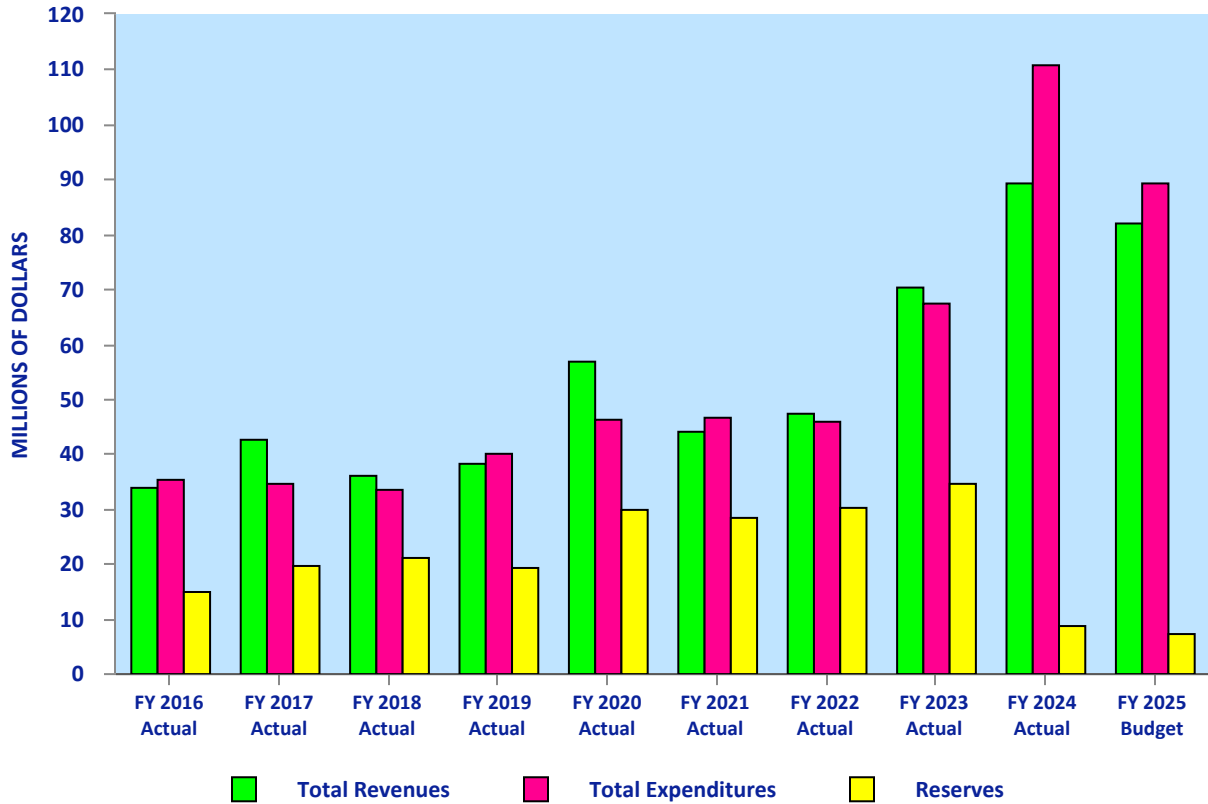
Reduction achieved in previous years by project & equipment replacement deferrals; spike caused by appropriations for costs associated with dredging and capping project, construction of new municipal facilities, and road improvement projects.

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 began in FY 2025.

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 and large capital projects.

MILLAGE OVERVIEW

MILLAGE RESOLUTION

MILLAGE SUMMARY

RESOLUTION NO. 2025 - 16

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

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

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

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

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

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

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

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

ATTEST:

Karin Grooms
City Clerk


Keith Capizzi
Mayor-Commissioner

Ayes: 4
Nays: 1
Absent or Abstaining: 0

Millage Summary

Definitions

Millage

The rate used in the calculation of property taxes. One mil equals \$1 per \$1,000 of taxable value. A millage of 6.0000 is equal to approximately \$6.00 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 2026 budget assumes the current year adjusted taxable value of real property in the City of Cocoa Beach will be \$3,294,653,958. The final gross taxable value for the prior (FY 2025) budget year was \$3,164,555,820. This is a 4.2% increase in valuation.

Fiscal Year 2026 Millage Assessment

The millage for Fiscal Year 2026 contains an operating millage, but no restricted millage.

Operating Millage

In Fiscal Year 2026 the City millage rate is 6.0000 which equates to \$ 6.00 per \$1,000 of taxable property value.

Limitation on Increases in Ad Valorem Tax Revenue

The City cannot increase ad valorem tax revenue for operating budgets in excess of the proposed 6.0000 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 (40.6)% from the FY 2025 budget to the FY 2026 budget. The median listing home price in the City of Cocoa Beach has increased by over 10% in 2025*.

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				Millage Rate
	Real Property for Operating Purposes	Property for Operating Purposes	Gross Taxable Value	Construction Taxable Value	Adjusted Taxable Value	Final Taxable Value**	
2015	1,528,428,150	44,389,202	1,572,817,352	3,875,580	1,568,941,772	1,462,050,879	4.9798
2016	1,651,383,595	44,356,979	1,695,740,574	7,726,440	1,688,014,134	1,570,025,655	4.9798
2017	1,790,137,425	45,689,227	1,835,826,652	3,666,242	1,832,160,410	1,689,173,910	5.4798
2018	1,926,013,887	47,699,982	1,973,713,869	2,355,548	1,971,358,321	1,834,321,456	5.7298
2019	2,046,878,881	50,724,415	2,097,603,296	11,191,720	2,086,411,576	2,018,543,186	5.7298
2020	2,141,432,855	55,389,524	2,196,822,379	8,596,439	2,188,225,940	2,107,856,272	5.8294
2021	2,268,681,405	56,692,892	2,325,374,297	3,521,533	2,321,852,764	2,199,480,742	5.9544
2022	2,578,000,669	64,058,126	2,642,058,795	15,102,070	2,626,956,725	2,327,019,290	6.1644
2023	2,829,124,650	71,789,114	2,900,913,764	10,107,337	2,890,806,427	2,641,996,242	6.1644
2024	3,087,249,981	75,810,403	3,163,060,384	10,463,504	3,148,669,984	2,900,316,082	6.1644

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

**Source: FY 2024 Annual Comprehensive Financial Report (ACFR), page 93

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		Other	Total Millage
			Operating	Capital Outlay		
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
2024	6.1644	3.5868	3.8830	1.5000	0.2244	15.3586

Source: FY 2024 Annual Comprehensive Financial Report (ACFR), page 94

Notes: *

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

BUDGET OVERVIEW

BUDGET RESOLUTION

SUMMARIES OF SOURCES AND USES

CONSOLIDATED FINANCIAL OVERVIEW

TOTAL SOURCES AND USES - CHARTS

RESOLUTION NO. 2025 - 17

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

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

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


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

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

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

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

ATTEST:


Karin Grooms
City Clerk


Keith Capizzi
Mayor-Commissioner

Ayes: 4
Nays: 1
Absent or Abstaining:

**FISCAL YEAR 2026
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	15,105,092	—	—	—	—	—	15,105,092
REVENUE							
Ad Valorem Taxes	19,072,937	—	—	—	—	—	19,072,937
Local Option & Utility Taxes	2,842,962	—	—	—	—	—	2,842,962
Business Taxes & Permits	2,689,783	—	—	—	—	—	2,689,783
Intergovernmental	3,855,268	—	—	—	—	—	3,855,268
Charges For Services	10,819,948	—	—	—	—	—	10,819,948
Fines & Forfeitures	89,900	—	—	—	—	—	89,900
Miscellaneous	1,139,230	—	—	—	—	—	1,139,230
Other Receipts	2,847,760	—	—	—	—	—	2,847,760
Total Revenue	43,357,788	—	—	—	—	—	43,357,788
Total Sources	58,462,880	—	—	—	—	—	58,462,880
EXPENDITURES							
Commission	—	32,347	64,005	—	—	80,000	176,352
City Attorney	—	—	318,000	—	—	—	318,000
City Manager	—	550,390	57,583	—	—	3,500	611,473
Human Resources	—	437,009	86,913	—	—	—	523,922
City Clerk	—	244,299	82,190	20,000	—	—	346,489
Finance	—	988,067	172,670	—	—	—	1,160,737
Finance/Metered Parking	—	98,590	429,574	—	—	—	528,164
Information Technology	—	710,748	1,528,875	239,400	—	15,000	2,494,023
Police	—	6,406,457	458,147	141,261	—	—	7,005,865
Beach Rangers	—	121,749	5,228	—	—	—	126,977
Parking Enforcement	—	184,829	6,758	—	—	—	191,587
Communications	—	1,034,118	134,981	76,830	—	—	1,245,929
Fire	—	5,923,737	902,995	48,000	—	—	6,874,732
Emergency Medical Service	—	—	146,140	147,500	—	—	293,640
Community Paramedic Program	—	—	8,900	—	—	—	8,900
Public Works	—	2,388,240	5,841,933	5,049,615	—	—	13,279,788
Fleet	—	534,221	632,433	1,439,195	—	—	2,605,849
Development Services - Zoning	—	361,537	80,112	—	—	—	441,649
Code Enforcement Officers	—	231,903	16,645	—	—	—	248,548
Leisure Services	—	2,636,623	2,014,471	605,212	—	—	5,256,306
General Appropriations	—	20,000	1,794,632	—	1,544,772	100,000	3,459,404
Total Expenditures	—	22,904,864	14,783,185	7,767,013	1,544,772	198,500	47,198,334
Total Reserves	11,264,546	—	—	—	—	—	11,264,546
Total Uses	—	22,904,864	14,783,185	7,767,013	1,544,772	198,500	58,462,880

**FISCAL YEAR 2026
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	1,411,944	—	—	—	—	—	1,411,944
REVENUE							
Intergovernmental	1,711,307	—	—	—	—	—	1,711,307
Charges for Services	461,500	—	—	—	—	—	461,500
Miscellaneous & Other Receipts	47,040	—	—	—	—	—	47,040
Debt Proceeds	—	—	—	—	—	—	—
Total Revenues	2,219,847	—	—	—	—	—	2,219,847
Total Sources	3,631,791	—	—	—	—	—	3,631,791
EXPENDITURES		55,615	299,144	750,000	397,875	340,000	1,842,634
RESERVES	1,789,157	—	—	—	—	—	1,789,157
Total Uses	—	55,615	299,144	750,000	397,875	340,000	3,631,791

BUILDING PERMITS FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	548,795	—	—	—	—	—	548,795
REVENUE							
Charges for Services	1,287,500	—	—	—	—	—	1,287,500
Miscellaneous	20,000	—	—	—	—	—	20,000
Total Revenues	1,307,500	—	—	—	—	—	1,307,500
Total Sources	1,856,295	—	—	—	—	—	1,856,295
EXPENDITURES		510,510	374,157	—	—	48,200	932,867
RESERVES	923,428	—	—	—	—	—	923,428
Total Uses	—	510,510	374,157	—	—	48,200	1,856,295

**FISCAL YEAR 2026
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	(6,815,064)	—	—	—	—	—	(6,815,064)
REVENUE							
Intergovernmental	—	—	—	—	—	—	—
Miscellaneous & Other Receipts	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—
Debt Proceeds	—	—	—	—	—	—	—
Total Revenues	—	—	—	—	—	—	—
Total Sources	(6,815,064)	—	—	—	—	—	(6,815,064)
EXPENDITURES							
RESERVES	(6,815,064)	—	—	—	—	—	(6,815,064)
Total Uses	—	—	—	—	—	—	(6,815,064)

UTILITIES SYSTEM FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	8,758,208	—	—	—	—	—	8,758,208
REVENUE							
Intergovernmental	13,034,650	—	—	—	—	—	13,034,650
Charges for Services	10,507,000	—	—	—	—	—	10,507,000
Miscellaneous	382,500	—	—	—	—	—	382,500
Other Receipts	—	—	—	—	—	—	—
Total Revenues	23,924,150	—	—	—	—	—	23,924,150
Total Sources	32,682,358	—	—	—	—	—	32,682,358
EXPENDITURES							
RESERVES	5,159,116	2,680,534	2,467,950	17,893,412	1,961,346	2,520,000	27,523,242
Total Uses	—	2,680,534	2,467,950	17,893,412	1,961,346	2,520,000	32,682,358

**FISCAL YEAR 2026
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	1,143,622	—	—	—	—	—	1,143,622
REVENUE							
Intergovernmental	4,206,255	—	—	—	—	—	4,206,255
Charges for Services	2,075,300	—	—	—	—	—	2,075,300
Miscellaneous	47,000	—	—	—	—	—	47,000
Other Receipts	20,000	—	—	—	—	—	20,000
Total Revenues	6,348,555	—	—	—	—	—	6,348,555
Total Sources	7,492,177	—	—	—	—	—	7,492,177
EXPENDITURES	—	512,100	586,194	5,293,860	65,588	300,000	6,757,742
RESERVES	734,435	—	—	—	—	—	734,435
Total Uses	—	512,100	586,194	5,293,860	65,588	300,000	7,492,177

HEALTH CARE INTERNAL SERVICE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other/ Transfers	
Funds Forward	2,305,950	—	—	—	—	—	2,305,950
REVENUE							
Charges for Services	4,923,832	—	—	—	—	—	4,923,832
Miscellaneous	20,307	—	—	—	—	—	20,307
Total Revenues	4,944,139	—	—	—	—	—	4,944,139
Total Sources	7,250,089	—	—	—	—	—	7,250,089
EXPENDITURES	—	—	5,009,428	—	—	—	5,009,428
RESERVES	2,240,661	—	—	—	—	—	2,240,661
Total Uses	—	—	5,009,428	—	—	—	7,250,089

**FISCAL YEAR 2026
BUDGET
SOURCES & USES OF FUNDS BY DEPARTMENT & CATEGORY
(EXHIBIT A)**

ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Services	Operating	Outlay	Service	Transfers	
Funds Forward (All Funds)	22,458,547	—	—	—	—	—	—
REVENUE							
General Fund Revenue							
Ad Valorem Taxes	19,072,937	—	—	—	—	—	—
Local Option & Utility Taxes	2,842,962	—	—	—	—	—	—
Business Taxes & Permits	2,689,783	—	—	—	—	—	—
Intergovernmental	3,855,268	—	—	—	—	—	—
Charges for Services	10,819,948	—	—	—	—	—	—
Fines & Forfeitures	89,900	—	—	—	—	—	—
Miscellaneous	1,139,230	—	—	—	—	—	—
Other Receipts	2,847,760	—	—	—	—	—	—
General Fund Expenditures		22,904,864	14,783,185	7,767,013	1,544,772	198,500	—
Totals - General Fund	43,357,788	22,904,864	14,783,185	7,767,013	1,544,772	198,500	—
Other Fund Revenue							
Community Redevelopment	2,219,847	55,615	299,144	750,000	397,875	340,000	—
Building Permits Fund	1,307,500	510,510	374,157	—	—	48,200	—
Capital Improvement Fund	—	—	—	—	—	—	—
Utility system	23,924,150	2,680,534	2,467,950	17,893,412	1,961,346	2,520,000	—
Stormwater	6,348,555	512,100	586,194	5,293,860	65,588	300,000	—
Health Care Fund	4,944,139	—	5,009,428	—	—	—	—
Total Other Fund Revenue	38,744,191	—	—	—	—	—	—
Total Fund Revenue	82,101,979	—	—	—	—	—	—
Total Sources - All Funds	104,560,526	—	—	—	—	—	104,560,526
Total Expenditures		26,663,623	23,520,058	31,704,285	3,969,581	3,406,700	89,264,247
Total Reserves	15,296,279	—	—	—	—	—	15,296,279
TOTAL USES - ALL FUNDS							104,560,526

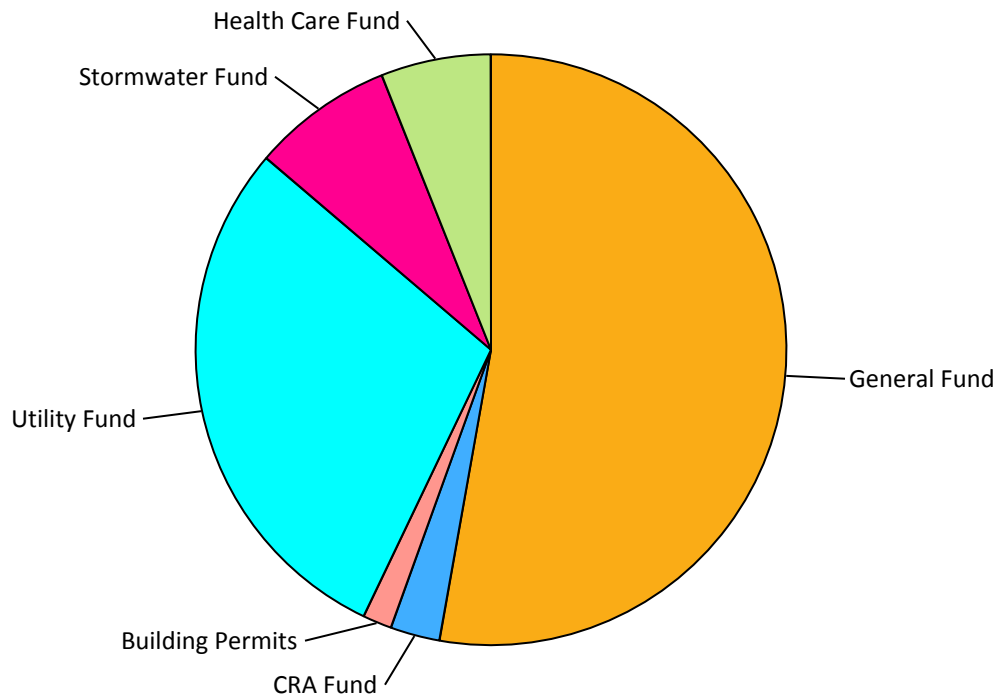
Consolidated Financial Overview

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

	2023	2024	2025	2026
	Actual	Actual	Estimated	Budget
Funds Forward	29,771,962	31,713,320	34,665,947	22,458,547
REVENUE				
Ad Valorem Taxes	14,982,075	16,408,514	17,997,973	19,072,937
Local Option & Utility Taxes	3,009,463	2,919,302	3,073,443	2,842,962
Business Taxes & Permits	1,908,343	2,036,920	2,239,315	2,689,783
Intergovernmental	4,391,957	9,621,145	5,200,212	22,807,480
Charges for Services	23,656,422	27,475,564	27,043,838	30,075,080
Fines & Forfeitures	49,186	77,845	261,550	89,900
Miscellaneous	1,924,239	2,783,557	2,102,639	1,656,077
Other Receipts	2,212,545	9,065,642	4,062,627	2,867,760
Total Revenues	52,134,230	70,388,489	61,981,597	82,101,979
Total Sources	81,906,192	102,101,809	96,647,544	104,560,526
EXPENDITURES				
Personnel Services	21,149,506	23,141,531	24,746,863	26,663,623
Operating	15,651,465	18,346,272	21,590,915	23,520,058
Capital Outlay	7,215,192	17,085,396	21,770,304	31,704,285
Transfers	2,294,023	5,318,031	2,095,119	3,406,700
Debt Service/Other	3,882,686	3,544,632	3,985,796	3,969,581
Total Expenditures	50,192,872	67,435,862	74,188,997	89,264,247
Reserves	31,713,320	34,665,947	22,458,547	15,296,279
Total Uses	81,906,192	102,101,809	96,647,544	104,560,526

Revenue Sources By Fund

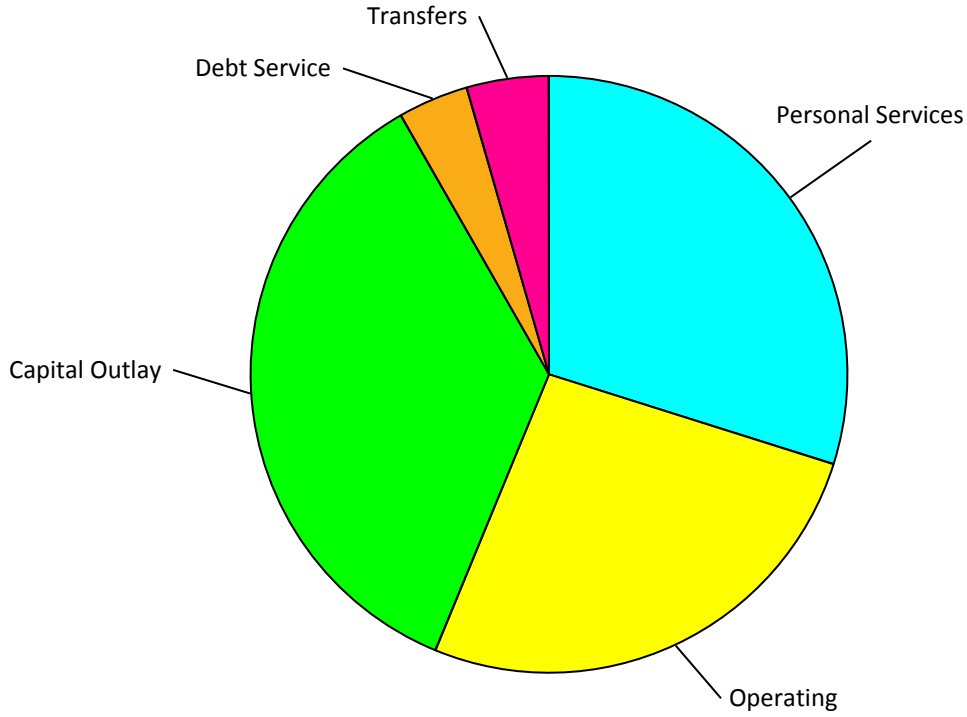
Revenue Sources By Fund - Total of All Funds, Excluding Funds Forward



CATEGORY	AMOUNT	PERCENT
General Fund	43,357,788	52.8 %
CRA Fund	2,219,847	2.7 %
Building Permits	1,307,500	1.6 %
Utility Fund	23,924,150	29.1 %
Stormwater Fund	6,348,555	7.7 %
Health Care Fund	4,944,139	6.0 %
TOTAL	82,101,979	100 %

Expenditures By Category

Expenditures By Category - Total of All Funds, Excluding Reserves



CATEGORY	AMOUNT	PERCENT
PERSONNEL SERVICES	26,663,623	29.9 %
OPERATING	23,520,058	26.3 %
CAPITAL OUTLAY	31,704,285	35.5 %
TRANSFERS/OTHER	3,406,700	3.8 %
DEBT SERVICE	3,969,581	4.4 %
TOTAL	89,264,247	100 %

PERSONNEL OVERVIEW

PERSONNEL RECAP

SALARIES AND BENEFITS SUMMARY

SALARIES AND BENEFITS CHART

PERSONNEL RECAP

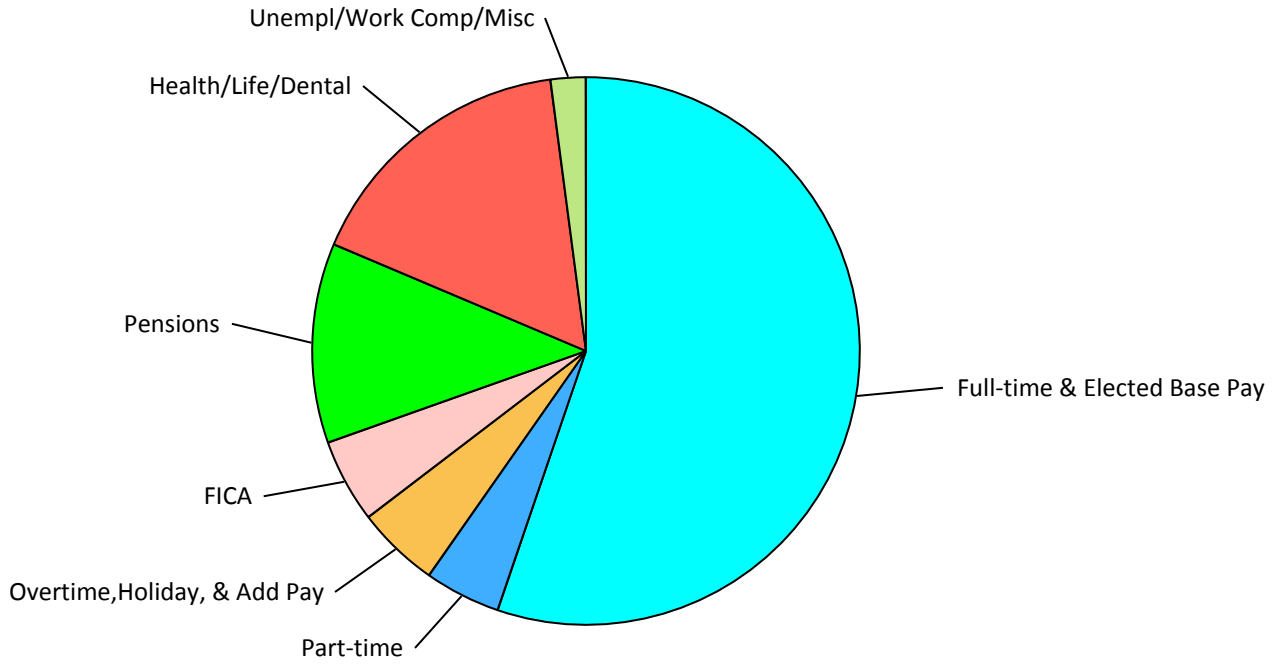
	FY2024	to	FY2026	
FULL-TIME POSITIONS	FY2024		FY2025	FY2026
General Fund				
City Manager	5		3	3
Human Resources	3		4	4
City Clerk	2		2	2
Finance/Metered Parking	12		8	8
Information Technology/GIS	6		6	6
Police	52		51	51
Communications	11		14	14
Fire	32		38	40
Public Works	35		35	34
Development Services	7		4	4
Code Enforcement	1		1	2
Leisure Services - Recreation	4		5	5
Leisure Services - Golf	19		18	18
Subtotal General Fund	189		189	191
Other Funds				
Community Redevelopment Agency Fund	—		1	1
Building Permits & Inspection Utilization Fund	—		7	7
Utilities	25		25	25
Stormwater	5		6	6
Subtotal Other Funds	30		39	39
TOTAL FULL-TIME POSITIONS	219		228	230
PART-TIME/SEASONAL POSITIONS				
General Fund				
City Commission	5		5	5
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	3
Code Enforcement	1		—	1
Leisure Services - Recreation	49		51	50
Leisure Services - Golf	37		36	38
Subtotal General Fund	129		118	121
Other Funds				
Community Redevelopment Agency Fund	1		—	—
Building Permits & Inspection Utilization Fund	—		—	—
Subtotal Other Funds	1		—	—
TOTAL PART-TIME/SEASONAL POSITIONS	130		118	121
TOTAL POSITIONS	349		346	351

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	12,256,536	42,000	342,464	1,697,202	337,500	14,675,702
Additional Pay	56,927	—	—	—	—	56,927
Part-Time	1,195,342	—	—	—	—	1,195,342
Overtime	949,100	—	2,200	62,200	1,700	1,015,200
Holiday	236,428	—	—	—	—	236,428
Subtotal Salary	14,724,333	42,000	344,664	1,759,402	339,200	17,209,599
Benefits						
FICA	1,126,394	3,213	26,367	134,513	25,300	1,315,787
General Pension	781,955	5,082	41,438	203,427	39,000	1,070,902
Police Pension	922,000	—	—	—	—	922,000
Fire Pension	1,098,926	—	—	—	—	1,098,926
ICMA Pension	50,000	—	—	—	—	50,000
Group Health	3,476,060	4,200	88,391	526,837	94,000	4,189,488
Group Life	113,542	170	2,300	11,175	3,200	130,387
Dental Plan	70,357	250	1,850	9,130	2,100	83,687
Workers' Comp.	501,113	700	5,400	35,150	9,200	551,563
Unemployment & Misc.	2,410	—	100	—	100	2,610
Subtotal Benefits	8,142,757	13,615	165,846	920,232	172,900	9,415,350
Total FY 2026	22,867,090	55,615	510,510	2,679,634	512,100	26,624,949
Total Percentage	86.0%	0.2%	1.9%	10.1%	1.9%	100%
Comparison of Personnel Budget Appropriations for FY 2025 to FY 2026						
FY 2025 Budget	22,089,448	53,475	462,425	2,403,340	513,810	25,522,498
Change in FY 2026	777,642	2,140	48,085	276,294	(1,710)	1,102,451

BENEFIT TYPE



Benefit Type	Amount	Percent
Full-time & Elected Base Pay	14,705,702	55.2 %
Part-time	1,195,342	4.5 %
Overtime, Holiday, & Add Pay	1,308,555	4.9 %
FICA	1,315,787	4.9 %
Pensions	3,141,828	11.8 %
Health/Life/Dental	4,403,562	16.5 %
Unempl/Work Comp/Misc	554,173	2.1 %
TOTAL	26,624,949	100 %

BUDGET OVERVIEW

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

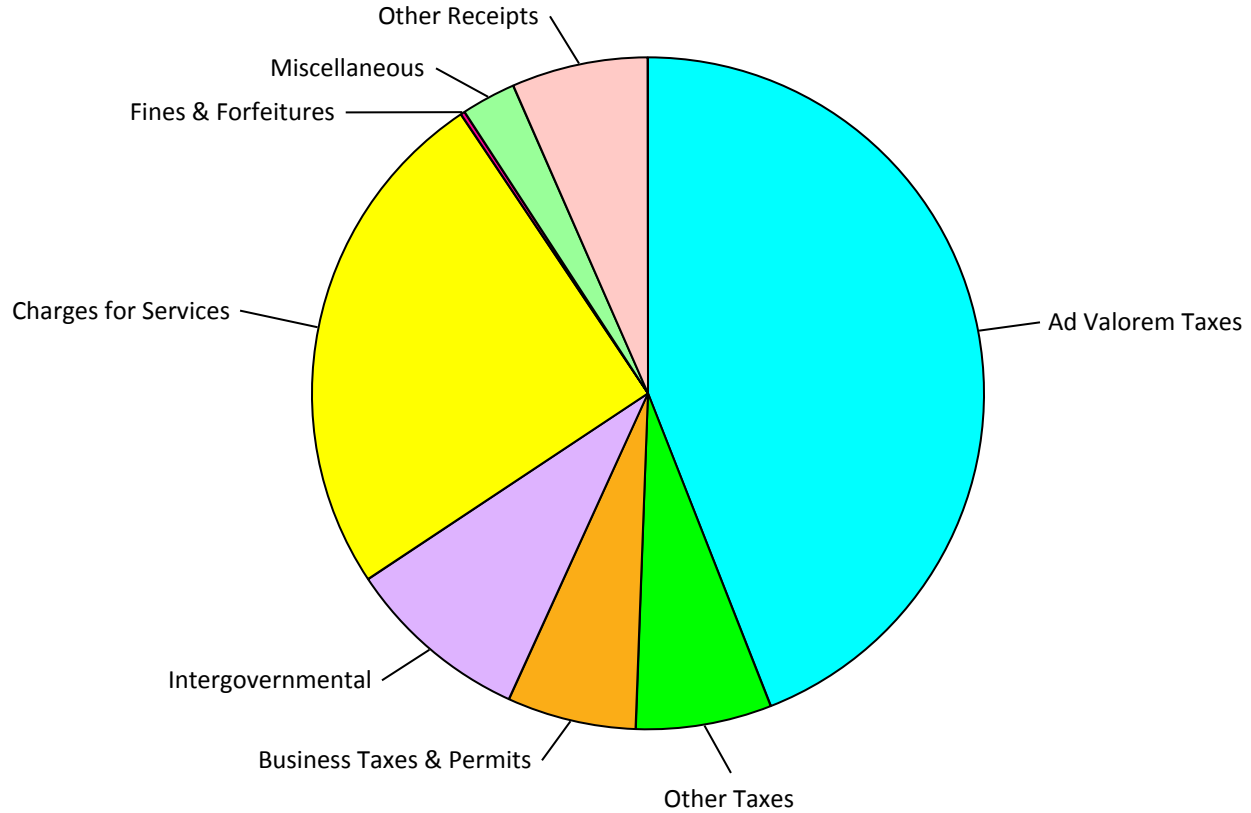
General Fund Budget Summary
Fund Number: 001

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
SOURCES OF FUNDS					
AD VALOREM TAXES	14,982,075	16,408,514	17,763,105	17,997,973	19,072,937
LOCAL OPTION & UTILITY SERVICE TAXES	3,009,463	2,919,302	3,073,443	3,073,443	2,842,962
BUSINESS TAXES & PERMITS	1,908,343	2,036,920	1,875,483	2,239,315	2,689,783
INTERGOVERNMENTAL	2,073,307	2,996,557	14,980,226	2,175,999	3,855,268
CHARGES FOR SERVICE	9,417,670	9,938,122	10,402,386	9,675,745	10,819,948
FINES & FORFEITURES	49,186	77,845	69,450	261,550	89,900
MISCELLANEOUS	1,224,960	2,106,546	1,723,641	1,579,170	1,139,230
OTHER RECEIPTS	2,152,545	2,032,746	2,028,722	2,017,322	2,847,760
TOTAL REVENUES	34,817,549	38,516,552	51,916,456	39,020,517	43,357,788
FUNDS FORWARD	15,314,582	16,804,334	18,227,173	18,227,173	15,105,092
TOTAL SOURCES	50,132,131	55,320,886	70,143,629	57,247,690	58,462,880
USES OF FUNDS					
PERSONNEL SERVICES	18,412,497	20,086,323	22,663,356	21,517,863	22,904,864
OPERATING	10,113,541	11,698,987	13,123,413	13,024,557	14,783,185
CAPITAL OUTLAY	3,416,392	3,987,646	22,980,861	5,866,712	7,767,013
TRANSFERS	255,209	160,219	203,544	198,500	198,500
DEBT SERVICE/OTHER	1,130,158	1,160,538	1,534,966	1,534,966	1,544,772
TOTAL EXPENDITURES	33,327,797	37,093,713	60,506,140	42,142,598	47,198,334
RESERVES	16,804,334	18,227,173	9,637,489	15,105,092	11,264,546
TOTAL USES	50,132,131	55,320,886	70,143,629	57,247,690	58,462,880

GENERAL FUND BUDGET

SOURCES OF FUNDS

General Fund Revenue Sources, Excluding Funds Forward



GENERAL FUND REVENUE SOURCES, EXCLUDING FUNDS FORWARD

Ad Valorem Taxes	19,072,937	44.1 %
Other Taxes	2,842,962	6.6 %
Business Taxes & Permits	2,689,783	6.2 %
Intergovernmental	3,855,268	8.9 %
Charges for Services	10,819,948	25.0 %
Fines & Forfeitures	89,900	0.2 %
Miscellaneous	1,139,230	2.6 %
Other Receipts	2,847,760	6.6 %
TOTAL	43,357,788	100 %

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

SOURCES OF FUNDS

	2023	2024	2025	2026	
	Actual	Actual	Amended Budget	2025 Estimated	Annual Budget
TAXES					
AD VALOREM TAXES					
0000-311. 10-00 Current	14,690,145	16,069,246	17,482,105	17,482,105	18,779,527
0000-311. 20-00 Prior Year Warrants	245,870	275,470	250,000	447,069	250,000
0000-311. 30-00 Interest & Penalties	46,060	63,798	31,000	68,799	43,410
Subtotal Ad Valorem Taxes	14,982,075	16,408,514	17,763,105	17,997,973	19,072,937
LOCAL OPTION TAXES					
0000-312. 41-00 First Local Option Fuel Tax	378,890	383,773	364,146	364,146	363,498
2120-312. 52-00 Ins. Premium Tax - Police Pension	136,017	153,252	191,369	191,369	123,282
2820-312. 51-00 Ins. Premium Tax - Fire Pension	227,322	305,637	356,993	356,993	153,173
Subtotal Local Option Taxes	742,229	842,662	912,508	912,508	639,953
UTILITY SERVICE TAXES					
0000-314. 10-00 Electricity	1,709,597	1,510,965	1,577,375	1,577,375	1,616,809
0000-314. 20-00 Telecommunications	486,391	491,455	508,060	508,060	510,700
0000-314. 40-00 Natural Gas	71,246	74,220	75,500	75,500	75,500
Subtotal Utility Service Taxes	2,267,234	2,076,640	2,160,935	2,160,935	2,203,009
LOCAL BUSINESS TAX					
3610-316 10-00 Local Business Tax	104,601	148,820	160,000	160,000	160,000
3610-316 10-20 Vacation Rental Business Tax	1,375	29,148	28,000	28,000	28,000
3610-316 20-00 County Business Tax	4,631	1,989	4,500	4,500	4,500
Subtotal Business Tax	110,607	179,957	192,500	192,500	192,500
TOTAL TAXES	18,102,145	19,507,773	21,029,048	21,263,916	22,108,399
BUSINESS TAXES & PERMITS					
BUILDING PERMITS					
3610-322 90-00 Miscellaneous Permits	497	450	250	919	250
Subtotal Building Permits	497	450	250	919	250
FRANCHISE FEES					
0000-323 10-00 Electricity	1,338,900	1,258,900	1,225,933	1,225,933	1,225,933
0000-323 40-00 Natural Gas	88,194	87,342	93,500	93,500	93,500
0000-323 70-00 Solid Waste	298,244	315,644	321,300	321,300	321,300
0000-323 90-00 Other	600	288	—	400	1,000
3610-323 90-10 Beach Related Franchise	56,436	38,688	—	30,363	65,300
Subtotal Franchise Fees	1,782,374	1,700,862	1,640,733	1,671,496	1,707,033

SOURCES OF FUNDS

	2023	2024	2025	2026	
	Actual	Actual	Amended Budget	2025 Estimated	Annual Budget
OTHER LICENSES/PERMITS					
2820-329 10-10 Vacation Rental Fire Inspection Fees	—	54,925	—	62,000	90,000
2820-329 30-00 Burn Permits	2,315	420	2,000	2,000	—
3610-329 50-10 Vacation Rental Registration Fees	12,550	100,306	40,000	310,000	700,000
3610-329 90-00 Misc Lic/Permits & Registration	—	—	—	400	—
Subtotal Licenses/Permits	14,865	155,651	42,000	374,400	790,000
TOTAL BUSINESS TAXES & PERMITS	1,797,736	1,856,963	1,682,983	2,046,815	2,497,283
INTERGOVERNMENTAL REVENUE					
FEDERAL GRANTS					
0000-331 00-00 Federal Funds Relief	18,580	—	—	—	—
2120-331 20-00 JAG/Bryne Revenue	—	2,400	—	—	—
2120-331 20-10 Vests & Other Grants	3,687	7,673	8,165	3,000	5,050
2820-331. 30-10 FEMA - Fire SAFER Grant	—	543,002	362,468	362,468	172,320
0000-331 80-00 Federal Hurricane Relief	46,044	284,492	—	264,223	—
3170-331 90-00 American Rescue Plan Act Revenue	—	—	—	—	300,000
0000-331 90-00 American Rescue Plan Act Revenue	430,469	725,532	—	—	—
Subtotal Federal Grants	498,780	1,563,099	370,633	629,691	477,370
STATE GRANTS					
3110-334 10-00 State Grants	232,444	—	—	—	—
3160-334 10-00 State Grants	—	—	1,043,174	—	—
3170-334 10-00 State Grants	—	229,447	12,185,529	150,000	—
4110-334 20-00 Public Safety Grants	3,000	—	—	—	—
3170-334 50-10 State Appropriations	—	—	—	—	1,250,000
2825-334 61-10 State Grants	—	18,323	—	—	—
Subtotal State Grants	235,444	247,770	13,228,703	150,000	1,250,000
STATE REVENUE SHARING PROCEEDS					
0000-335. 12-10 Municipal Revenue Sharing Program	334,647	329,534	394,852	394,852	402,309
3110-335. 12-50 Municipal Gas Taxes	78,734	71,625	103,530	103,530	103,530
0000-335. 14-00 Mobile Home Licenses	473	519	500	500	500
0000-335. 15-00 Alcoholic Beverage License Tax	47,911	41,926	55,000	55,000	55,000
0000-335. 18-00 Half-Cent Sales Tax	841,732	800,806	789,033	789,033	778,584
2820-335. 21-00 Firefighters Supplemental Comp.	10,890	11,250	14,160	15,430	14,160
3110-335. 45-00 Motor Tax Fuel Rebate	12,881	14,714	12,000	12,000	12,000
3170-337. 10-00 General Government - Capital Grant	—	129,481	—	—	750,000
2820-337. 21-00 Contrib. from County (Fire Station)	11,815	11,815	11,815	11,815	11,815
2410-337. 45-00 PSAP Interlocal Agreement	—	—	—	14,148	—
Subtotal State Revenue Sharing Proceeds	1,339,083	1,411,670	1,380,890	1,396,308	2,127,898
TOTAL INTERGOVERNMENTAL REVENUE	2,073,307	2,996,557	14,980,226	2,175,999	3,855,268

SOURCES OF FUNDS							
			2025	2026			
			Amended	2025	Annual		
			Budget	Estimated	Budget		
			2023	2024			
			Actual	Actual			
CHARGES FOR SERVICES							
GENERAL GOVERNMENT							
0000-341	90-10	Application Fees - Special Events	7,612	8,800	4,190	7,050	8,000
1110-341	90-30	Sales of Maps, Copies	9,261	11,236	7,200	7,200	7,200
1110-341	90-80	Election	1,190	300	200	—	200
2120-340	10-00	Reimbursed Labor Police	70,984	44,290	70,000	45,623	45,000
2820-340	10-00	Reimbursed Labor-Fire Inspections	16,648	25,386	17,305	17,305	43,805
2820-341	90-60	Plan Check Fees	—	366,070	477,000	40,000	50,000
2820-341	90-75	Lifeguard Services	4,956	—	—	—	—
3110-340	10-00	Reimbursed Labor-Public Works	2,334	875	1,500	1,500	1,000
3610-341	30-10	Admin. Fees (Mod Changes)	(11,425)	—	—	—	—
3610-341	90-20	Petition Fees	33,778	35,062	25,000	25,000	25,000
3610-341	90-40	Inspection Fees	587	1,100	500	500	500
3610-341	90-60	Plan Check Review Fees	65	1,565	100	3,000	3,000
Subtotal General Government			135,990	494,684	602,995	147,178	183,705
METERED PARKING							
1220-344.	50-12	Shepard Park Parking Receipts	797,453	665,949	660,000	660,000	650,000
1220-344.	50-16	Fischer Park Parking Receipts	123,006	100,222	100,000	100,000	80,000
1220-344.	50-18	22 N Atlantic Parking Lot	92,804	114,431	90,000	95,000	100,000
1220-344.	50-22	City Hall Parking Zone	23,917	524	3,000	25	—
1220-344.	50-30	Parking Permits	173,391	195,222	194,500	225,000	243,125
1220-344.	60-10	Meter Fees	1,478,871	1,458,222	1,410,000	1,410,000	1,552,500
1220-344.	60-15	Meter Fees Taxable	91,852	69,879	100,000	100,000	55,000
1220-344.	60-20	Meter Fines	386,925	405,096	375,000	375,000	340,000
Subtotal Metered Parking			3,168,219	3,009,545	2,932,500	2,965,025	3,020,625
PUBLIC SAFETY							
2120-342.	10-00	Accident Reports	6,758	6,300	4,000	4,000	4,000
2120-342.	90-10	Investigative Cost Recovery	34,519	41,309	30,000	30,000	38,000
2820-342.	50-10	Fire Safety Inspection	36,045	95,096	147,500	147,500	230,000
2820-342.	90-20	Fire Inspections - Special Events	1,670	3,425	2,000	2,000	2,000
2820-342.	90-40	CPR Classes	—	—	—	5,520	30,000
Subtotal Public Safety			78,992	146,130	183,500	189,020	304,000
PHYSICAL ENVIRONMENT							
3190-343.	40-00	Solid Waste Revenue	2,679,585	2,824,212	3,000,000	3,000,000	3,757,774
3190-343.	41-00	Beach Maintenance (Interlocal)	174,595	175,000	—	—	—
3190-343.	80-10	Late Fees	2,640	17,193	19,500	19,500	19,500
Subtotal Physical Environment			2,856,820	3,016,405	3,019,500	3,019,500	3,777,274

Fund: General

Fund Number: 001

	SOURCES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
TRANSPORTATION					
3110-344. 70-00 Hwy Lighting Maint. Agreement	208,383	108,902	112,170	112,170	112,170
3110-344. 90-00 Other	—	4,331	—	—	—
3150-344. 70-00 Maint. of State Assets	26,708	33,220	39,732	39,732	39,732
Subtotal Transportation	235,091	146,453	151,902	151,902	151,902
CULTURE/LEISURE SERVICES					
4110-347. 20-30 Daily Fees	—	2,569	2,800	2,000	1,900
4110-347. 20-40 Prepaid Fees	—	187	1,600	1,000	1,000
4110-347. 20-60 Activity Fees	—	140,116	163,000	163,000	164,100
4110-347. 50-00 Recreation Facility Rental	5,153	6,414	6,800	6,800	6,800
4110-347. 50-10 Stadium Sport Complex	2,275	2,820	3,500	3,500	7,000
4110-347. 90-10 Vending Machine	586	493	—	250	—
4130-347. 20-10 Pool Lessons	465	4,580	6,000	7,500	6,000
4130-347. 20-20 Pool Rental	24,203	33,355	30,000	30,000	32,000
4130-347. 20-30 Daily Pool Fees	47,636	26,523	36,000	36,000	27,000
4130-347. 20-40 Prepaid Pool Fees	35,256	31,768	32,000	32,000	34,000
4130-347. 50-00 Pavilion	11,098	9,270	12,000	12,000	12,000
4140-347. 57-00 Tennis Facility Rental	9,600	13,600	12,000	12,000	—
4160-347. 56-00 Auditorium Rental	11,841	250	—	—	—
4200-347. 20-22 Cart Rental Electric	711,106	735,308	887,481	751,426	826,570
4200-347. 20-24 Cart Rental Hand	1,391	—	1,300	1,177	1,300
4200-347. 20-26 Golf Club Rental	31,776	39,774	44,000	43,059	45,000
4200-347. 20-28 Storage/Locker Rental	—	—	250	112	250
4200-347. 20-30 Daily Fees	1,161,290	1,131,777	1,203,218	1,160,000	1,146,247
4200-347. 20-32 Daily Fees Driving Range	35,296	41,149	58,240	53,898	60,000
4200-347. 20-40 Prepaid Fees	—	—	5,000	3,365	4,000
4200-347. 20-65 Surcharge	3,998	—	5,000	5,500	5,000
4200-347. 20-67 Handicap Services	1,057	1,990	2,575	2,072	2,500
4200-347. 50-00 Facility Rental	11,866	20,884	32,670	25,000	32,670
4200-347. 90-10 Sales/Merchandise	214,027	236,996	225,000	185,000	250,000
4200-347. 90-30 Sales/Food	155,305	156,226	192,500	165,549	182,104
4200-347. 90-32 Sales/Beer	144,661	137,901	174,900	145,328	159,860
4200-347. 90-34 Sales/Wine	19,462	27,975	28,042	27,994	30,794
4200-347. 90-36 Sales/Liquor	127,143	132,614	154,000	137,928	151,721
4200-347. 90-38 Sales/Other Beverages	37,393	40,503	44,000	41,549	43,626
Subtotal Culture/Leisure Services	2,803,884	2,975,042	3,363,876	3,055,007	3,233,442

SOURCES OF FUNDS

	2023	2024	2025	2026	
	Actual	Actual	Amended Budget	2025 Estimated	Annual Budget
OTHER CHARGES FOR SERVICES					
2120-349. 10-00 Cost Sharing School Resource Officer	138,674	149,863	148,113	148,113	149,000
Subtotal Charges for Services	138,674	149,863	148,113	148,113	149,000
TOTAL CHARGES FOR SERVICES	9,417,670	9,938,122	10,402,386	9,675,745	10,819,948
FINES AND FORFEITURES					
JUDGMENTS AND FINES					
2120-351. 10-00 Court Fines	37,639	44,476	48,000	45,000	45,000
2120-351. 30-00 Police Education	5,603	6,808	7,300	9,000	7,300
Subtotal Fines and Forfeitures	43,242	51,284	55,300	54,000	52,300
VIOLATIONS OF LOCAL ORDINANCES					
2120-354. 10-10 Code Enforcement/Police	5,794	6,462	8,000	7,500	7,500
2120-354. 10-20 Code Enforcement/Red Light	150	499	150	50	100
3690-354. 10-10 Civil Citations	—	19,600	6,000	200,000	30,000
Subtotal Charges for Services	5,944	26,561	14,150	207,550	37,600
TOTAL FINES AND FORFEITURES	49,186	77,845	69,450	261,550	89,900
MISCELLANEOUS REVENUES					
INTEREST EARNINGS					
0000-361. 10-00 Interest on Pooled Funds	474	46	800	4,778	4,000
0000-361. 20-00 Interest on Investments	914,475	1,253,547	845,416	1,000,000	925,000
0000-361. 90-00 Market Unrealized Gain/Loss	38,475	983	—	—	—
Subtotal Miscellaneous Revenues	953,424	1,254,576	846,216	1,004,778	929,000

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
RENTS & ROYALTIES					
0000-362. 10-00 Communication Tower Rent	18,200	15,400	16,800	16,800	16,800
Subtotal Rents & Royalties	18,200	15,400	16,800	16,800	16,800
SALE/LOSS FIXED ASSETS					
0000-364. 10-00 Insurance/Auction Proceeds	18,322	36,064	15,000	50,984	15,000
0000-364. 30-00 Sale of Equipment	75	88,530	—	—	—
0000-364. 30-00 Sale of Equipment	—	—	—	50,000	—
Subtotal Sale/Loss Fixed Assets	18,397	124,594	15,000	100,984	15,000
SURPLUS SALES AND SCRAP					
0000-365. 10-00 Sales of Scrap	—	—	50	50	50
Subtotal Sales and Scrap	—	—	50	50	50
PRIVATE CONTRIBUTIONS					
0000-366 10-00 Private Sources	—	—	—	155,200	15,000
0000-366. 20-00 Other	198	—	1,000	1,000	1,080
0000-366. 30-10 Employee Benefit	—	—	—	90	—
0000-366. 30-20 Other - General	—	100	—	100	—
2120-366. 10-20 Other - Police	6,275	2,050	2,500	—	1,500
2820-366. 20-10 Blood Pressure Donations	—	—	100	100	100
2820-366. 20-20 Other - Fire	250	16,250	—	—	—
2830-366. 10-00 Private Sources	435	1,400	2,000	1,485	2,000
Subtotal Private Contributions	7,158	19,800	5,600	157,975	19,680
OTHER MISCELLANEOUS REVENUES					
0000-367. 10-00 Watercraft Ramp Use	20,830	4,000	21,500	28,090	30,000
3610-367. 20-00 Adult Entertainment License/Other	—	842	1,000	—	1,000
0000-369. 10-00 NSF Check Fee	—	30	—	80	—
0000-369. 30-00 Insurance Refunds	2,636	2,162	14,500	14,500	14,500
0000-369. 36-00 Insurance Proceeds - General	87,394	1,756	25,000	187,356	25,000
0000-369. 40-00 Collection Agencies & Other	9,538	9,745	6,000	7,757	6,000
9000-369. 40-00 Other	74,545	47,042	47,200	47,200	47,200
3190-369. 40-10 Late Fees	15,726	—	—	—	—
2120-369. 90-00 Misc. Revenue	5,162	3,969	—	3,000	20,000
4110-369. 90-15 Misc. Field Trips	8,410	9,045	10,000	10,000	10,000
2120-369. 90-35 Misc. Signs	—	—	1,200	600	5,000
0000-383. 99-00 Other Fin Sources - SBITA	3,540	613,585	—	—	—
0000-384. 20-00 Lease Proceeds	—	—	713,575	—	—
Subtotal Other Miscellaneous Revenues	227,781	692,176	839,975	298,583	158,700
TOTAL MISCELLANEOUS REVENUES	1,224,960	2,106,546	1,723,641	1,579,170	1,139,230

SOURCES OF FUNDS

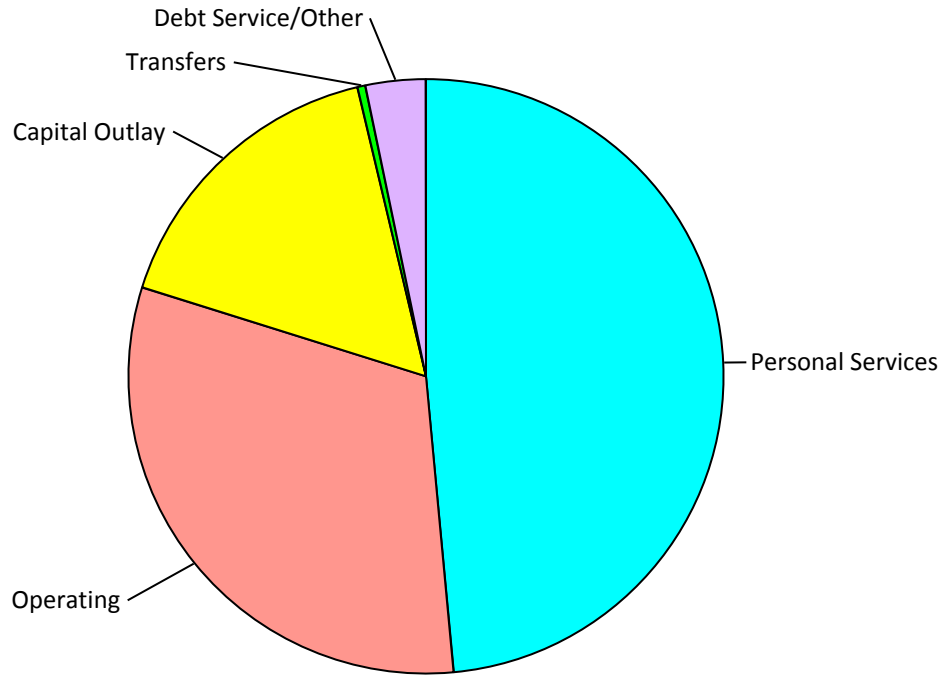
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OTHER RECEIPTS					
INTERFUND TRANSFERS					
0000-381. 50-10 Insurance from Fd 136	20,434	20,434	20,434	20,434	—
0000-381. 50-15 Utilities from Fd 136	2,294	2,294	2,294	2,294	—
0310-381. 50-20 Labor Exp from Fd 136	—	—	4,381	4,381	—
0410-381. 50-20 Labor Exp from Fd 136	10,980	10,980	10,980	10,980	—
0510-381. 50-20 Labor Exp from Fd 136	7,691	7,691	7,691	7,691	—
1110-381. 50-20 Labor Exp from Fd 136	5,212	5,212	5,212	5,212	—
1210-381. 50-20 Labor Exp from Fd 136	18,198	18,198	18,198	18,198	—
1310-381. 50-20 Labor Exp from Fd 136	33,599	33,599	29,218	—	—
2820-381. 50-20 Labor Exp from Fd 136	—	—	—	29,218	—
3140-381. 50-20 Labor Exp from Fd 136	27,209	27,209	27,209	27,209	—
3150-381. 50-20 Labor Exp from Fd 136	27,023	27,023	27,023	27,023	—
1310-381. 50-25 IT Support Services	3,611	3,611	3,611	3,611	—
3160-381. 60-05 Fleet Maint & Repairs	2,385	—	—	—	—
Subtotal Interfund Transfers	158,636	156,251	156,251	156,251	—

SOURCES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
CONTRIBUTIONS FROM ENTERPRISE OPERATIONS					
0000-382. 20-00 Service Charges- Utility Fund	—	—	—	—	351,360
0000-382. 30-00 Service Charges- Stormwater Fund	—	—	—	—	—
0310-382. 20-00 Svc Charges - Utilities	50,890	45,075	50,890	50,890	—
0410-382. 20-00 Svc Charges - Utilities	61,131	74,248	61,131	61,131	—
0510-382. 20-00 Svc Charges - Utilities	48,667	51,759	48,667	48,667	—
1110-382. 20-00 Svc Charges - Utilities	33,660	32,618	33,660	33,660	—
1210-382. 20-00 Svc Charges - Utilities	110,371	116,298	110,371	110,371	—
1310-382. 20-00 Svc Charges - Utilities	296,007	280,728	296,007	296,007	—
3140-382. 20-00 Svc Charges - Utilities	177,701	172,544	177,701	177,701	—
3150-382. 20-00 Svc Charges - Utilities	185,916	173,317	185,916	174,516	—
3160-382. 20-00 Svc Charges - Utilities	119,848	14,312	—	—	—
0000-382. 20-10 Rev in Lieu of Property Taxes	695,288	702,755	695,288	695,288	2,100,000
0000-382. 30-00 Svc Charges - Stormwater	—	—	—	—	48,200
0000-382. 60-00 Svc Charges - Building Permit Fund	—	—	—	—	48,200
0310-382. 30-00 Svc Charges - Stormwater	9,755	10,482	9,755	9,755	—
0410-382. 30-00 Svc Charges - Stormwater	12,590	12,289	12,590	12,590	—
0510-382. 30-00 Svc Charges - Stormwater	9,862	9,510	9,862	9,862	—
1110-382. 30-00 Svc Charges - Stormwater	6,805	6,101	6,805	6,805	—
1210-382. 30-00 Svc Charges - Stormwater	22,482	20,200	22,482	22,482	—
1310-382. 30-00 Svc Charges - Stormwater	55,994	58,907	55,994	55,994	—
3140-382. 30-00 Svc Charges - Stormwater	28,460	32,021	28,460	28,460	—
3150-382. 30-00 Svc Charges - Stormwater	28,265	31,912	28,265	28,265	—
3160-382. 30-00 Svc Charges - Stormwater	1,590	—	—	—	—
0000-382. 30-10 Rev in Lieu of Property Tax	38,627	31,419	38,627	38,627	300,000
Subtotal Contributions From Enterprise Operations	1,993,909	1,876,495	1,872,471	1,861,071	2,847,760
TOTAL OTHER RECEIPTS	2,152,545	2,032,746	2,028,722	2,017,322	2,847,760
TOTAL GENERAL FUND REVENUE	34,817,549	38,516,552	51,916,456	39,020,517	43,357,788
FUNDS FORWARD					
0000-389. 99-10 Appropriated Fund Balance	15,314,582	16,804,334	18,227,173	18,227,173	15,105,092
TOTAL SOURCES	50,132,131	55,320,886	70,143,629	57,247,690	58,462,880

GENERAL FUND BUDGET

USES OF FUNDS

General Fund Uses, Excluding Reserves



GENERAL FUND USES, EXCLUDING RESERVES

Personal Services	22,904,864	48.5 %
Operating	14,783,185	31.3 %
Capital Outlay	7,767,013	16.5 %
Transfers	198,500	0.4 %
Debt Service/Other	1,544,772	3.3 %
TOTAL	47,198,334	100 %

Fund: General
Fund Number: 001

	SUMMARY OF EXPENDITURES				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
Commission (0110)	132,244	149,398	189,815	167,493	176,352
City Attorney (0310)	247,200	248,496	252,000	252,000	318,000
City Manager/Marketing/Economic Development (0410)	584,910	558,614	585,759	491,393	611,473
Human Resources (0510)	365,504	412,211	493,298	468,955	523,922
Clerk (1110)	178,204	280,824	346,355	295,774	346,489
Finance/Metered Parking (1210/1220)	1,313,282	1,644,000	1,712,303	1,520,453	1,688,901
Information Technology (1310)	1,686,626	2,186,200	2,116,649	1,999,307	2,494,023
Total Administration	4,507,970	5,479,743	5,696,179	5,195,375	6,159,160
Police (2120)	5,588,025	5,991,733	6,592,283	6,720,601	7,005,865
Beach Rangers (2170)	102,694	103,805	123,321	121,675	126,977
Parking Enforcement Officers (2180)	—	164,641	183,338	180,200	191,587
Communications (2410)	890,620	1,314,672	1,344,920	1,220,600	1,245,929
Fire(2820)	5,345,238	5,557,352	7,014,522	6,829,748	6,874,732
Emergency Medial Services (2825)	111,092	272,987	224,829	232,616	293,640
Community Paramedic Program (2830)	7,367	4,325	4,553	6,900	8,900
Total Public Safety	12,045,036	13,409,515	15,487,766	15,312,340	15,747,630
Field Operations (3110)	1,776,551	1,954,025	4,580,547	2,004,305	2,773,204
Building Maintenance (3140)	1,063,846	1,516,182	1,690,835	1,564,161	1,878,723
Grounds Maintenance (3150)	800,585	897,771	990,631	904,768	1,137,920
Fleet (3160)	2,165,022	1,568,285	3,546,183	1,911,983	2,605,849
Capital Improvements (3170)	938,546	688,863	13,674,677	958,154	3,664,608
Solid Waste (3190)	3,151,161	4,115,528	3,660,111	3,675,953	3,825,333
Total Public Works	9,895,711	10,740,654	28,142,984	11,019,324	15,885,637
Planning, Zoning & Development (3610)	278,711	398,647	634,275	461,640	441,649
Code Enforcement Officers (3690)	223,908	137,336	207,850	167,250	248,548
Total Development Services	502,619	535,983	842,125	628,890	690,197
Recreation Center (4110)	385,896	447,513	500,060	525,821	553,207
Beach-side Parks (4120)	158,619	148,679	167,900	167,950	259,114
Pool (4130)	466,341	554,833	581,369	554,450	727,777
Tennis (4140)	786	35,748	900	900	4,776
Skate Park (4150)	15,149	25,561	189,432	116,084	41,890
Auditorium (4160)	75,490	81,865	113,111	83,911	62,104
Golf (4210/4230/4240)	2,548,333	2,840,304	4,767,611	4,551,085	3,607,438
Total Leisure Services	3,650,614	4,134,503	6,320,383	6,000,201	5,256,306
Non-departmental (9000)	1,340,201	1,424,320	2,372,737	2,021,100	1,814,632
Disaster Recovery	154,346	101,632	—	330,402	—
Unemployment Compensation	1,142	6,825	9,000	—	—
Transfer to OPEB Trust	100,000	100,000	100,000	100,000	100,000
Debt Service	1,130,158	1,160,538	1,534,966	1,534,966	1,544,772
Total Non-Departmental	2,725,847	2,793,315	4,016,703	3,986,468	3,459,404
TOTAL EXPENDITURES	33,327,797	37,093,713	60,506,140	42,142,598	47,198,334

ADMINISTRATION

DETAIL BY DEPARTMENT

Organization Chart

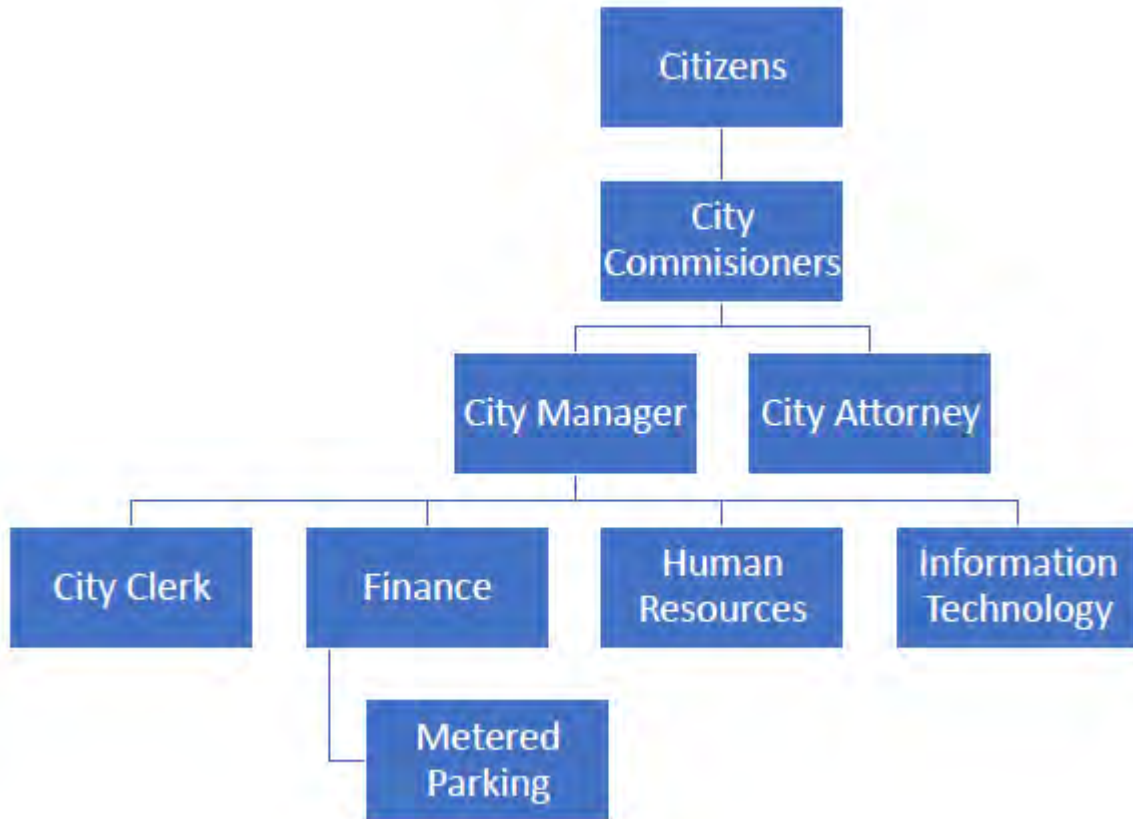
Operating Statistics & Performance Measures

Personnel/Capital Outlay Schedule/Mission Statement

Uses of Funds

**GENERAL FUND
ADMINISTRATION**

DEPARTMENT & DIVISION ORGANIZATIONAL CHART



SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
CHARGES FOR SERVICES	3,099,947	3,021,081	2,939,900	2,972,225	3,028,025
MISCELLANEOUS REVENUES	—	797,506	797,505	768,287	—
TOTAL REVENUES	3,099,947	3,818,587	3,737,405	3,740,512	3,028,025

USES OF FUNDS

PERSONNEL SERVICES	2,379,645	2,752,055	3,028,800	2,585,825	3,061,450
OPERATING	1,956,932	1,941,473	2,482,135	2,444,850	2,739,810
CAPITAL OUTLAY	113,051	725,996	81,700	66,200	259,400
TRANSFERS	58,342	60,219	103,544	98,500	98,500
TOTAL EXPENDITURES	4,507,970	5,479,743	5,696,179	5,195,375	6,159,160

COMMISSION

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

PERSONNEL SCHEDULE

DEPARTMENT: Commission

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
Mayor	1	—	1
Commissioner	4	—	4
TOTAL COMMISSION	5	—	5
Elected officials are carried as General Government employees for payroll purposes, but are excluded from the figures in the FTE calculations.			
TOTAL POSITIONS	5	—	5

MISSION STATEMENT & DUTIES

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

Duties

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

USES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget	Budget	Budget
PERSONNEL SERVICES					
11-10 Elected & Appointed	29,501	30,500	30,000	30,000	30,000
21-00 FICA Taxes	2,257	2,333	2,295	2,295	2,295
23-90 Fitness & Wellness	250	—	366	—	—
24-00 Workers Compensation	32	42	79	48	52
Subtotal Personnel Services	32,040	32,875	32,740	32,343	32,347
OPERATING					
31-00 Professional Services	37,125	49,500	48,000	36,000	50,000
31-99 Payroll Processing Fees	203	187	450	450	—
40-00 Travel & Per Diem	1,414	3,183	5,050	—	5,050
48-00 Promotional Activities	1,391	3,114	3,675	1,000	4,375
51-00 Office Supplies	33	—	200	200	200
52-50 Other Supplies	—	498	—	—	—
54-10 Publications & Memberships	5,038	2,256	4,400	2,500	4,080
55-00 Training & Education	—	285	300	—	300
Subtotal Operating	45,204	59,023	62,075	40,150	64,005
TRANSFERS					
83-00 Other Grants & Aids	55,000	57,500	95,000	95,000	80,000
Subtotal Transfers	55,000	57,500	95,000	95,000	80,000
TOTAL COMMISSION ADMINISTRATION	132,244	149,398	189,815	167,493	176,352

**CITY OF COCOA BEACH
FISCAL YEAR 2026 BUDGET
MISSION, ACTIONS AND TASKS**

CITY BOARDS

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

Board of Adjustment

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

Planning Board

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

Leisure Services Advisory Board

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

Land Management/Sustainability Board

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

General Employee Pension Board

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

Police Pension Board

This includes:

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

Firefighters Pension Board

This includes:

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 BUDGET
MISSION, GOALS, ACTIONS AND TASKS**

CITY ATTORNEY

Primary Mission

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

Additional Missions

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

Goals, Actions and Tasks

As requested by the Contract Administrator¹, the City Attorney:

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

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Payments for Services (thousands)	252.0	254.0	252.0	318.0	Payments to City Attorney’s law firm
Other legal expenses (thousands)	—	—	—	—	
Total legal cost budget (thousands)	252.0	254.0	252.0	318.0	

Performance Measures:

Not applicable for contract work.

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

Department: City Attorney
 Division: Administration

USES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING SERVICES					
31-00 Professional Services	247,200	248,496	252,000	252,000	318,000
Subtotal Operating	247,200	248,496	252,000	252,000	318,000
TOTAL CITY ATTORNEY	247,200	248,496	252,000	252,000	318,000

CITY MANAGER

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General

DEPARTMENT: City Manager

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Website Traffic Visitors	1,269,538	1,500,000	2,000,000	2,400,000	Target is 10% increase
Facebook Followers	15,600	18,000	20,000	20,000	Increase Followers by 10%
Twitter Followers	1,540	1,540	1,600	1,600	See Comments
YouTube Subscribers and Videos	277	300	375	400	Increase followers by 20%
CBNN Subscriptions	1693	1,725	1,750	1,750	Increase followers by 20%

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

City Manager:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Full time positions	219	219	228	230	Budgeted
	219	219	228	230	Actual
Part -time/seasonal positions	122	130	118	121	Budgeted
	122	130	118	121	Actual

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

PERSONNEL SCHEDULE

DEPARTMENT: City Manager

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
City Manager	1	—	1
Government Affairs Manager	1	—	1
Grant Coordinator	1	—	1
TOTAL FULL-TIME	3	—	3
TOTAL POSITIONS	3	—	3

MISSION STATEMENT

CITY MANAGER:

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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	380,529	409,218	416,470	349,533	385,042
12-15 Additional Pay	6,165	1,000	—	—	—
21-00 FICA Taxes	28,046	30,183	31,790	24,014	29,456
22-10 General Employees Pension	29,340	43,992	54,000	54,000	46,591
22-40 Deferred Compensation	23,235	4,480	—	—	50,000
23-10 Group Hospitalization	65,315	39,883	30,500	19,606	32,788
23-20 Group Life	1,177	2,907	2,860	2,598	3,075
23-30 Dental Plan	1,553	1,353	1,316	991	1,040
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	426	572	2,230	2,101	2,398
Subtotal Personnel Services	535,786	533,588	539,166	452,843	550,390
OPERATING					
31-99 Payroll Processing Fees	2,384	2,519	3,000	3,000	—
40-00 Travel & Per Diem	803	516	3,342	—	5,120
47-00 Printing & Binding	—	—	100	—	100
48-00 Promotional Activities	—	2,748	8,500	13,000	16,180
51-00 Office Supplies	213	579	500	500	500
52-50 Other Supplies	197	313	250	250	—
54-10 Publications & Memberships	1,644	876	4,190	150	4,283
55-00 Training & Education	3,773	1,063	2,611	150	3,500
552.31-00 Marketing - Professional Svc	22,777	—	—	—	—
552.48-00 Marketing - Promotional Activities	13,011	13,024	15,800	17,500	23,300
552.54-10 Marketing - Publications & Memberships	980	669	4,500	500	4,500
552.55-00 Marketing - Training & Education	—	—	300	—	100
Subtotal Operating	45,782	22,307	43,093	35,050	57,583
TRANSFERS/OTHER					
83-00 Other Grants & Aids	3,342	2,719	3,500	3,500	3,500
Subtotal Transfers/Other	3,342	2,719	3,500	3,500	3,500
TOTAL CITY MANAGER	584,910	558,614	585,759	491,393	611,473

HUMAN RESOURCES

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Estimate 2026	Benchmark Targets & Notes
Full-time (FT) positions					
Authorized	219	234	235	230	Fire requested one
Terminations	28	22	20	31	Higher Rate Retirees
Filled at end of FY	201	215	218	214	Recruiting is difficult
Vacant at end of FY	6	19	15	12	
Part-Time & Seasonal					
Authorized	122	111	111	121	
Performance Measures					
Vacancies / FT positions	3%	2%	2%	1%	Target is 3% or less
Terminated / FT positions	13%	11%	11%	14%	Target is 15% or less
Health Insurance					
City's rate increase	3%	4%	4%	5%	Market rate or less
Market's rate increase	9%	6%	6%	7%	
Workers Comp experience rating	0.85	1.54	1.54	1.54	1.00 or less
Workers' Comp Claims	16	6	6	5	18 or less
Workers Comp Claims > \$10,000	2	2	3	1	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 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: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
HR Director	1	—	1
HR IS/Benefits Coordinator	1	—	1
HR Coordinator	1	—	1
HR Specialist	1	—	1
TOTAL FULL-TIME	4	—	4
TOTAL POSITIONS	4	—	4

MISSION STATEMENT

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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	207,258	250,630	283,152	271,900	314,868
12-15 Additional Pay	548	90	—	—	—
14-00 Overtime	—	6	—	—	—
21-00 FICA Taxes	15,209	19,092	21,500	20,212	24,088
22-10 General Employees Pension	16,283	20,592	32,500	32,500	38,100
23-10 Group Hospitalization	65,440	57,205	46,200	55,062	49,665
23-20 Group Life	601	2,258	4,025	4,486	4,327
23-30 Dental Plan	1,109	863	1,110	883	928
23-90 Fitness & Wellness	151	31	—	125	150
24-00 Workers Compensation	232	2,385	2,000	4,542	4,883
Subtotal Personnel Services	306,831	353,152	390,487	389,710	437,009
OPERATING					
31-00 Professional Services	28,639	23,275	54,695	54,695	54,695
31-99 Payroll Processing Fees	1,308	2,332	1,400	1,400	—
40-00 Travel & Per Diem	4,107	6,058	7,460	4,500	5,060
40-70 Moving Expenses	—	6,578	2,500	100	—
41-00 Communications Services	3,988	—	—	—	—
48-10 Employee Wellness Incentives	4,894	3,834	5,500	5,500	5,500
51-00 Office Supplies	1,318	938	1,075	500	1,200
52-50 Other Supplies	—	2,264	6,550	6,550	5,925
54-10 Publications & Memberships	1,298	4,066	7,683	2,500	5,733
55-00 Training and Education	13,121	9,714	15,948	3,500	8,800
Subtotal Operating	58,673	59,059	102,811	79,245	86,913
TOTAL HUMAN RESOURCES	365,504	412,211	493,298	468,955	523,922

CITY CLERK

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Meetings recorded	41	45	50	25	All City board meetings are recorded
Commission & CRA Minutes transcribed	41	45	50	25	CRA is within the Commission now
Ordinances adopted	10	10	12	12	Code Clean Up
Resolutions adopted	21	18	15	15	
Records destroyed (boxes)	—	—	—	200	(Box = 16" x 13") reduce offsite storage
Records Requests	369	400	380	250	Creating more transparency
Public Records Requests completed within 24 hours*	266	400	380	250	Creating more transparency
Performance Measures:					
Ratio of records destroyed to records stored	10 %	10 %	10 %	10 %	Target is 10%.
Record series digitized	6	6	6	6	A record series is a group of related records in a single filing system. Agendas and Minutes, Ordinances, Resolutions, Meeting Packets and Contracts are scanned as they are approved and adopted.

Comments:

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

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

PERSONNEL SCHEDULE

DEPARTMENT: City Clerk

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
FULL-TIME			
City Clerk/Public Information Officer	1	—	1
Assistant to the City Clerk	1	—	1
TOTAL FULL-TIME	2	—	2
TOTAL POSITIONS	2	—	2

MISSION STATEMENT

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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	105,391	158,914	183,550	152,018	155,731
14-00 Overtime	—	32	—	—	—
21-00 FICA Taxes	7,944	12,209	13,525	11,344	11,914
22-10 General Employees Pension	11,846	13,884	21,000	21,000	18,844
23-10 Group Hospitalization	11,072	29,782	48,900	39,732	52,568
23-20 Group Life	362	878	1,600	1,230	1,720
23-30 Dental Plan	400	592	1,100	772	811
24-00 Workers Compensation	118	222	300	2,521	2,711
Subtotal Personnel Services	137,133	216,513	269,975	228,617	244,299
OPERATING					
31-00 Professional Services	4,563	5,550	7,000	4,512	7,000
31-99 Payroll Processing Fees	588	854	1,000	1,000	—
34-40 Support Services	9,673	11,612	23,100	23,100	30,260
40-00 Travel & Per Diem	—	—	1,680	2,000	2,180
41-00 Communications Services	23,159	25,615	32,300	30,195	32,400
49-00 Other Current Charges	2,748	1,692	7,150	5,000	6,500
51-00 Office Supplies	140	686	1,050	1,050	750
54-10 Publications & Memberships	200	305	800	—	800
55-00 Training & Education	—	1,985	2,300	300	2,300
Subtotal Operating	41,071	48,299	76,380	67,157	82,190
CAPITAL OUTLAY					
68-00 Software- New Purchase	—	16,012	—	—	20,000
Subtotal Capital Outlay	—	16,012	—	—	20,000
TOTAL CITY CLERK	178,204	280,824	346,355	295,774	346,489

FINANCE

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Audit findings/repeat findings	9/2	0	0	0	Number from audit of prior period.
Uncollectible accounts (number) (thousands of dollars)	1,813 \$50	1,700 \$54	1600 \$47	1,600 \$47	Primarily parking fines. Number of accounts & thousands of dollars.
Collection agency activity	1051	856.00	500	400	Average monthly collections.
Parking citations written	14,966	13,000	14,000	12,000	
Parking Permits Issued	5,664	6,000	6,200	6,400	Credit card acceptance, increased permit options and possible online sales expected.
Investment portfolio maturity (years)	<1	<1	<1	<1	Term investment period in years
Performance Measures:					
Finance vs. General Fund budget	3%	3%	3%	3%	
Recoveries from collection agencies	16%	10%	12%	12%	30% benchmark based on industry standard.
Parking citation collections	68%	68%	70%	70%	75% benchmark. Note: lag time for collections

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: Finance/Metered Parking

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
Finance Director	1	—	1
Deputy Finance Director	1	—	1
Finance Coordinator	1	—	1
Senior Financial Analyst	1	—	1
Financial Analyst	1	—	1
Financial Associate	1	—	1
Financial Program Coordinator	1	—	1
Customer Service Representative	1	—	1
TOTAL FULL-TIME	8	—	8
TOTAL POSITIONS	8	—	8

MISSION STATEMENT

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

Additional Missions:

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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	566,306	628,904	670,000	575,292	644,237
13-00 Part Time	3,642	—	—	—	—
14-00 Overtime	477	794	1,100	1,100	—
21-00 FICA Taxes	41,777	48,513	51,500	39,534	49,284
22-10 General Employees Pension	45,244	60,606	78,000	78,000	77,953
23-10 Group Hospitalization	162,648	155,220	186,200	114,977	200,165
23-20 Group Life	3,403	5,963	8,075	6,588	8,681
23-30 Dental Plan	3,443	3,353	4,050	4,050	4,253
24-00 Workers Compensation	620	2,360	3,250	3,621	3,494
Subtotal Personnel Services	827,560	905,713	1,002,175	823,162	988,067
OPERATING					
31-00 Professional Services	1,019	1,317	3,250	24,000	17,500
31-99 Payroll Processing Fees	3,651	4,137	4,450	4,450	—
32-10 Auditor	75,100	63,530	71,470	40,000	79,500
34-20 Bank Charges	25,221	34,668	35,600	35,600	48,500
40-00 Travel & Per Diem	774	1,934	13,500	—	5,350
47-00 Printing & Binding	5,228	3,160	5,800	5,800	4,000
49-00 Other Current Charges	6,796	5,272	10,500	10,500	6,800
51-00 Office Supplies	1,915	2,785	2,000	900	2,000
54-10 Publications & Memberships	522	1,113	2,140	1,880	1,720
55-00 Training & Education	2,045	9,250	6,000	5,000	7,300
Subtotal Operating	122,271	127,166	154,710	128,130	172,670
CAPITAL OUTLAY					
68-00 Software - New Purchase	9,750	—	—	—	—
Subtotal Capital Outlay	9,750	—	—	—	—
TOTAL FINANCE	959,581	1,032,879	1,156,885	951,292	1,160,737

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	39,939	72,000	88,416	70,000	49,971
13-10 Part Time	(1,143)	—	—	—	—
14-00 Overtime	103	145	200	500	400
21-00 FICA Taxes	3,320	5,380	5,775	5,300	3,823
22-10 General Employees Pension	7,482	7,800	10,000	10,000	6,047
23-10 Group Hospitalization	14,206	33,848	33,700	30,000	36,228
23-20 Group Life	295	1,144	1,290	1,290	1,387
23-30 Dental Plan	290	552	570	570	599
24-00 Workers Compensation	(1,030)	101	125	125	135
Subtotal Personnel Services	63,462	120,970	140,076	117,785	98,590
OPERATING					
31-99 Payroll Processing Fees	839	477	450	450	—
34-20 Bank Charges	41,184	116,684	129,000	129,000	140,000
34-40 Support Services	184,668	153,932	140,000	140,000	140,000
44-18 Rentals & Leases 20 N Atlantic	—	172,910	68,000	120,574	120,574
46-10 Equipment Maintenance	1,065	21	1,040	—	4,000
47-00 Printing and Binding	4,776	1,922	6,352	6,352	5,000
49-15 Collection Agency Fees	27,750	32,633	35,000	35,000	20,000
52-20 Uniforms	1,141	—	—	—	—
52-50 Other	28,613	11,572	20,000	20,000	—
53-40 Crossover Maintenance	203	—	—	—	—
Subtotal Operating	290,239	490,151	399,842	451,376	429,574
CAPITAL OUTLAY					
64-20 Furniture & Equipment	—	—	15,500	—	—
Subtotal Capital Outlay	—	—	15,500	—	—
TOTAL METERED PARKING	353,701	611,121	555,418	569,161	528,164

INFORMATION TECHNOLOGY

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated; for FY 2026 it has been projected. This information is presented in support of the basic budget estimates.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Software applications supported	410	410	410	400	IT has created a new role to standardize software use across departments and eliminate redundancies
Network availability	>99%	>99%	>99%	>99%	Rate of availability is consistently high and most services exceed the stated benchmark
Number of network connected devices	475	475	550	560	Number will Continue to grow as demand for technology increases annually
Performance Measures:					
I.T. vs. General Fund governmental expenditures	4%	4%	4%	4%	
Percent of I.T. budget expended	99%	99%	99%	99%	
Service requests:					
Number of service requests per month	250	250	275	275	Increase is indicator of more reliance on technology
Average resolution time	2 days	2 days	2 days	2 days	Target is to resolve all 1 st level tickets within 48 hrs.

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: Information Technology

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
IT Director	1	—	1
SR. Information Technology Support Admin	1	—	1
Deputy IT Director	1	—	1
Systems Analyst	1	—	1
Sr. System Tech	1	—	1
Application Analyst	1	—	1
TOTAL FULL-TIME	6	—	6
PART-TIME			
Video Broadcast & Camera Operator	1	—	1
Intern	1	—	1
Administrative Assistant	1	—	1
TOTAL PART-TIME	3	—	3
TOTAL POSITIONS	9	—	9

MISSION STATEMENT

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

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	350,902	438,454	486,506	380,000	527,179
12-15 Additional Pay	478	—	—	—	—
14-00 Overtime	2,373	4,096	4,500	4,500	—
21-00 FICA Taxes	26,258	34,614	35,725	29,415	40,330
22-10 General Employees Pension	29,299	37,986	53,500	53,500	63,789
23-10 Group Hospitalization	64,540	70,216	69,750	69,750	74,981
23-20 Group Life	1,004	1,416	1,600	1,600	1,720
23-30 Dental Plan	1,590	1,846	1,850	1,850	1,943
24-00 Workers Compensation	389	616	750	750	806
Subtotal Personnel Services	476,833	589,244	654,181	541,365	710,748
OPERATING					
31-10 GIS Related Services	—	22,803	30,000	30,000	30,000
31-99 Payroll Processing Fees	2,202	2,899	2,800	2,800	—
34-40 Support Services	876,176	58,447	95,000	95,000	40,000
40-00 Travel & Per Diem	—	—	—	518	1,500
41-00 Communications Services	169,099	192,847	221,315	221,315	236,171
44-30 Equipment Rental/Lease	12,403	90,342	105,303	105,303	74,640
46-10 Equipment Maintenance	15,590	10,554	12,700	12,700	20,400
52-20 Uniforms	—	—	450	450	450
52-50 Other Supplies	28,252	16,428	58,858	58,858	56,099
52-60 Software Subscriptions	276	491,428	863,998	863,998	1,062,505
54-10 Publications & Memberships	—	—	—	—	600
55-00 Training & Education	2,494	1,224	800	800	6,510
Subtotal Operating	1,106,492	886,972	1,391,224	1,391,742	1,528,875
CAPITAL OUTLAY					
64-21 Computer Hardware	87,390	80,833	66,200	66,200	239,400
64-22 Computer Software	9,645	3,566	—	—	—
68-90 GASB 96- SBITA - Capital Software	6,266	625,585	—	—	—
Subtotal Capital Outlay	103,301	709,984	66,200	66,200	239,400
CONTINGENCY					
99-30 Other Uses	—	—	5,044	—	15,000
Subtotal Contingency	—	—	5,044	—	15,000
TOTAL INFORMATION TECHNOLOGY	1,686,626	2,186,200	2,116,649	1,999,307	2,494,023

PUBLIC SAFETY

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

General Fund Department & Division Structure Chart

Public Safety



SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	2025 Estimated	Annual Budget
OTHER TAXES	292,566	458,889	548,362	548,362	276,455
LICENSES/PERMITS	1,350	55,345	2,000	64,000	90,000
INTERGOVERNMENTAL	26,957	576,740	399,608	392,713	203,345
CHARGES FOR SERVICES	325,461	731,739	895,918	440,061	591,805
FINES AND FORFEITURES	51,032	58,245	63,450	61,550	59,900
MISCELLANEOUS REVENUES	12,097	23,669	5,800	34,403	28,600
TOTAL REVENUES	709,463	1,904,627	1,915,138	1,541,089	1,250,105

USES OF FUNDS

PERSONNEL SERVICES	10,866,285	11,595,923	13,009,222	12,930,500	13,670,890
OPERATING	956,342	957,281	1,127,002	1,131,174	1,663,149
CAPITAL OUTLAY	222,409	856,311	1,351,542	1,250,666	413,591
TOTAL EXPENDITURES	12,045,036	13,409,515	15,487,766	15,312,340	15,747,630

POLICE

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Calls for 911 emergency service	12,860	8,548	8,086	10,013	Calls for 911 emergency service: FY 26 projection based on actual 5 yr history; FY 25 estimate based on 6 month avg. actual data.
Calls for service	43,067	49,529	34,246	49,162	Calls for Service: FY26 projection based on actual 5 yr history; FY 25 est. based on 6 month avg. of actual data.
Traffic Accidents	457	472	406	472	
Traffic citations written	3,828	4,617	6,161	4,146	Traffic & Parking citations: FY26 projection based on actual 5 yr history; FY 25 est. based on 6 months actual data.
Parking citations written	15,842	11,931	8,948	12,764	
Reported stolen property	3,015	506	1,074	1,075	Reported & stolen property: (thousands) FY 26 projection based on actual 5 yr history; FY 25 estimate based on 6 months actual data.
Recovered property	276	208	324	291	
Sworn Officers	28	33	33	33	Patrol Officers as of September 30 th of the fiscal year.
Administration	10	10	10	10	Chiefs , Majors
Total Arrests	1,037	1,128	799	782	Arrests FY 26 projection based on actual 5 yr history; FY 25 estimate based on 6 month avg. actual data.
Drug Arrests	37	53	48	36	
DUI Arrests	305	252	228	174	
Case Reports	2,865	2,958	3,360	3,270	Case Reports: FY 26 based on actual 5 yr history; FY 25 estimate based on 6 month avg. actual data.

Performance Measures:

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

PERSONNEL SCHEDULE

DEPARTMENT: Police

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
FULL-TIME			
Police Chief	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	51	—	51
PART-TIME			
Police Officer	1	(1)	—
TOTAL PART-TIME	1	(1)	—
TOTAL POSITIONS	52	(1)	51

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

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	2,993,743	3,006,499	3,511,800	3,511,800	3,444,910
12-15 Additional Pay	34,024	32,281	66,000	66,000	38,187
13-10 Part Time	2,518	2,294	5,060	—	3,000
14-00 Overtime	149,785	331,026	160,000	320,000	355,000
15-00 Holiday Pay	76,460	72,675	77,250	93,500	130,500
21-00 FICA Taxes	238,019	269,281	250,000	250,000	303,828
22-10 General Employees Pension	18,822	44,928	46,500	46,500	48,000
22-20 Police Pension	792,323	823,252	861,000	945,000	922,000
22-40 Deferred Compensation*	—	938	—	—	—
23-10 Group Hospitalization	916,205	867,272	907,000	818,000	975,025
23-20 Group Life	9,662	20,495	20,900	25,000	32,134
23-30 Dental Plan	16,393	16,350	17,250	17,250	18,113
23-90 Fitness & Wellness	303	282	325	325	310
24-00 Workers Compensation	64,974	107,320	126,000	126,000	135,450
Subtotal Personnel Services	5,313,231	5,594,893	6,049,085	6,219,375	6,406,457
OPERATING					
31-00 Professional Services	20,202	23,675	23,100	22,500	38,700
31-99 Payroll Processing Fees	19,638	21,829	22,900	22,900	—
34-40 Support Services	37,807	28,370	40,984	40,000	47,634
40-00 Travel & Per Diem	17,019	26,973	22,248	22,000	24,028
46-06 Preventative Maintenance	—	—	—	—	2,154
46-07 Known Maintenance	—	—	—	—	4,573
46-08 Reactive Maintenance	—	—	—	—	5,000
46-10 Equipment Maintenance	11,250	8,867	20,283	20,000	23,455
47-00 Printing & Binding	1,784	3,842	7,020	7,000	5,000
48-00 Promotional Activities	8,411	11,679	16,100	16,000	13,000
51-00 Office Supplies	4,147	6,097	7,500	7,000	7,000
52-20 Uniforms	26,104	30,210	48,766	48,000	58,225
52-50 Other	80,931	75,073	97,271	90,000	110,539
54-10 Publications & Memberships	3,962	4,153	10,538	10,000	11,680
55-00 Training & Education	26,904	39,506	65,662	35,000	107,159
Subtotal Operating	258,159	280,274	382,372	340,400	458,147
CAPITAL OUTLAY					
64-20 Furniture & Equipment	16,635	116,566	142,826	142,826	129,332
64-22 Computer Hardware/Software	—	—	18,000	18,000	11,929
Subtotal Capital Outlay	16,635	116,566	160,826	160,826	141,261
TOTAL POLICE DEPARTMENT	5,588,025	5,991,733	6,592,283	6,720,601	7,005,865

*Old Contract Interim Police Chief

**CITY OF COCOA BEACH
FISCAL YEAR 2026 BUDGET
OPERATING STATISTICS AND PERFORMANCE MEASURES**

FUND: General	DEPARTMENT: Police Beach Management				
	Actual	Actual	Estimate	Projection	
	2023	2024	2025	2026	Benchmark Targets & Notes
Operating Statistics:					
# of Ranger Hours	4,302	3,614	6,160	6,000	Beach Rangers are currently staffed all year.
# of Rangers on Staff	7	6	8	8	
Performance Measures:					
Beach Ranger Activity	9,784	7,746	7,288	7,387	Beach Ranger performance and activity is measured by the final disposition of each call for service.

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

PERSONNEL SCHEDULE

DEPARTMENT: Police - Beach Rangers

POSITION TITLE: PART-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
Ranger Supervisor	1	—	1
Beach Rangers	7	—	7
TOTAL PART-TIME	8	—	8
TOTAL POSITIONS	8	—	8

MISSION STATEMENT

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

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

Additional Missions:

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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
13-10 Part Time	91,312	92,422	105,000	105,000	110,000
21-00 FICA Taxes	6,933	7,074	7,850	7,850	8,415
24-00 Workers Compensation	2,282	2,919	3,100	3,500	3,334
Subtotal Personnel Services	100,527	102,415	115,950	116,350	121,749
OPERATING					
31-99 Payroll Processing Fees	858	672	825	825	—
52-20 Uniforms	748	421	5,388	3,500	3,000
52-50 Other Supplies	561	297	1,158	1,000	2,228
Subtotal Operating	2,167	1,390	7,371	5,325	5,228
TOTAL BEACH RANGERS	102,694	103,805	123,321	121,675	126,977

PERSONNEL SCHEDULE

DEPARTMENT: Police - Parking Enforcement Officers

POSITION TITLE: PART-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
Code Enforcement Specialist	—	—	—
Parking Enforcement Specialist Supervisor	1	—	1
Parking Enforcement Officer	7	—	7
TOTAL PART-TIME	8	—	8
TOTAL POSITIONS	8	—	8

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

Department: Police
 Division: Parking Enforcement

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
13-10 Part Time	—	147,417	156,100	156,100	167,000
21-00 FICA Taxes	—	11,048	12,000	12,000	12,776
24-00 Workers Compensation	—	4,347	4,700	4,700	5,053
Subtotal Personnel Services	—	162,812	172,800	172,800	184,829
OPERATING					
31-99 Payroll Processing Fees	—	859	825	900	—
52-20 Uniforms	—	745	7,834	5,000	3,494
52-50 Other Supplies	—	225	1,879	1,500	3,264
Subtotal Operating	—	1,829	10,538	7,400	6,758
TOTAL PARKING ENFORCEMENT	—	164,641	183,338	180,200	191,587

PERSONNEL SCHEDULE

DEPARTMENT: Communications

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	2025 Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	476,540	513,536	635,400	530,000	574,690
12-15 Additional Pay	100	—	5,200	—	—
13-10 Part time	5,888	4,655	—	—	—
14-00 Overtime	21,305	45,985	30,000	62,000	60,000
15-00 Holiday Pay	11,840	13,270	16,000	19,000	22,000
21-00 FICA Taxes	38,428	45,246	48,600	45,000	50,237
22-10 General Employees Pension	33,543	54,522	74,000	74,000	79,460
23-10 Group Hospitalization	141,930	161,777	216,500	175,000	232,738
23-20 Group Life	2,424	6,653	8,650	8,650	9,298
23-30 Dental Plan	3,452	3,421	4,400	4,400	4,620
23-90 Fitness & Wellness	—	—	806	—	—
24-00 Workers Compensation	567	1,058	1,000	1,000	1,075
Subtotal Personnel Services	736,017	850,123	1,040,556	919,050	1,034,118
OPERATING					
31-99 Payroll Processing Fees	3,197	4,129	3,800	3,800	—
40-00 Travel & Per Diem	100	75	2,000	1,500	3,000
41-00 Communications	—	—	1,800	1,500	—
46-10 Equipment Maintenance	66,434	98,357	95,150	95,000	101,000
51-00 Office Supplies	350	1,534	2,314	2,000	650
52-20 Uniforms	4,359	4,133	8,440	8,000	7,440
52-50 Other	3,503	2,525	14,680	14,500	14,966
54-10 Publications & Memberships	—	—	250	250	—
55-00 Training & Education	2,097	7,904	7,705	7,000	7,925
Subtotal Operating	80,040	118,657	136,139	133,550	134,981
CAPITAL OUTLAY					
64-20 Furniture & Equipment	74,563	345,892	168,225	168,000	76,830
Subtotal Capital Outlay	74,563	345,892	168,225	168,000	76,830
TOTAL COMMUNICATIONS DEPARTMENT	890,620	1,314,672	1,344,920	1,220,600	1,245,929

FIRE

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

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Total number of unit responses	3,781	3,892	3,950	4,000	
Calls for rescue service	1,992	1,925	2,000	2,050	Includes projected increase in responses to unincorporated South Cocoa Beach.
Total inspections	862	982	1,250	1,730	
Training hours	11,145	12,025	12,250	12,475	
Property damage (millions)	\$2	\$2	\$2	\$1	
Property saved (millions)	\$1.0	\$1.0	\$1.0	\$1.0	No major fires
Performance Measures:					
Average response times (minutes)	4.3	4	4.8	4.0	Target is < 4.00 minutes.
Insurance ISO rating	2	2	2	2	Benchmark is to maintain a 2 and target to be a 1
Ratio of property - damaged to saved	5%	20%	20%	6%	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	30	31	31.5	30 hours per month is benchmark.

PERSONNEL SCHEDULE

DEPARTMENT: Fire Department

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
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	—	2	2
TOTAL FULL-TIME	38	2	40
PART-TIME			
Fire Inspector	2	—	2
Community Paramedic	1	—	1
TOTAL PART-TIME	3	—	3
TOTAL POSITIONS	41	2	43

MISSION STATEMENT

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

Additional Missions:

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

	USES OF FUNDS				
	2023 Actual	2024 Actual	2025 Amended Budget	2025 Estimated	2026 Annual Budget
PERSONNEL SERVICES					
12-12 Regular	2,197,791	2,360,187	2,875,055	2,740,000	2,857,535
12-15 Additional Pay	15,322	15,262	13,390	13,390	15,840
13-10 Part Time	80,635	77,481	81,500	85,000	90,000
14-00 Overtime	447,958	378,049	420,000	420,000	465,000
15-00 Holiday Pay	66,449	75,983	86,051	95,000	83,928
21-00 FICA Taxes	204,575	228,433	236,550	233,400	268,692
22-10 General Employees Pension	17,194	3,978	6,500	6,500	6,976
22-30 Firefighters Pension	839,154	802,992	946,855	946,855	1,098,926
23-10 Group Hospitalization	728,111	753,473	757,780	757,780	814,614
23-20 Group Life	9,793	24,896	16,550	16,550	17,791
23-30 Dental Plan	12,071	13,907	13,950	13,950	14,648
23-90 Fitness & Wellness	1,050	1,251	1,500	1,500	1,500
24-00 Workers Compensation	96,407	149,788	175,150	173,000	188,287
Subtotal Personnel Services	4,716,510	4,885,680	5,630,831	5,502,925	5,923,737
OPERATING					
31-00 Professional Services	47,202	48,696	66,587	69,587	71,000
31-99 Payroll Processing Fees	16,802	19,173	17,000	17,000	—
34-00 Contractual Services	—	—	—	—	22,500
34-40 Lifeguard Svc-Parks/Pier	78,867	—	—	—	293,013
40-00 Travel & Per Diem	13,347	7,077	9,498	15,290	20,145
44-50 Hydrants	140,162	146,096	149,690	152,690	160,325
45-75 Firefighters Medical Liability	3,219	—	8,813	8,813	—
46-06 Preventative Maintenance	—	—	—	—	2,704
46-07 Known Maintenance	—	—	—	—	16,412
46-10 Equipment Maintenance	18,235	21,111	19,752	19,752	31,600
48-00 Promotional Activities	780	2,489	1,510	2,500	4,900
51-00 Office Supplies	2,254	2,618	4,450	4,450	5,000
52-20 Uniforms	114,855	128,890	89,497	99,497	78,209
52-50 Other Supplies	56,007	27,133	62,586	68,586	99,754
52-60 Small Tools & Equipment	—	31,890	40,758	46,758	44,808
54-10 Publications & Memberships	6,497	2,842	1,390	5,390	4,395
55-00 Training & Education	29,271	45,666	29,086	34,086	48,230
Subtotal Operating	527,498	483,681	500,617	544,399	902,995
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	43,477	844,150	743,500	—
64-20 Furniture & Equipment	101,230	124,514	38,924	38,924	48,000
68-00 Software - New Purchase	—	20,000	—	—	—
Subtotal Capital Outlay	101,230	187,991	883,074	782,424	48,000
TOTAL FIRE DEPARTMENT	5,345,238	5,557,352	7,014,522	6,829,748	6,874,732

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
31-00 Professional Services	14,700	11,323	12,000	14,000	28,440
40-00 Travel & Per Diem	1,124	1,894	2,323	3,000	3,000
46-10 Equipment Maintenance	2,542	2,756	400	1,300	11,000
51-00 Office Supplies	1,380	1,029	500	500	500
52-20 Uniforms	280	595	400	400	400
52-50 Other/Licensing	4,453	2,314	12,689	13,200	15,200
52-52 Medical Supplies	47,419	37,513	42,800	42,800	62,500
55-00 Education and Training	9,213	9,701	14,300	18,000	25,100
Subtotal Operating	81,111	67,125	85,412	93,200	146,140
CAPITAL OUTLAY					
64-20 Furniture & Equipment	29,981	205,862	139,417	139,416	147,500
Subtotal Capital Outlay	29,981	205,862	139,417	139,416	147,500
TOTAL EMERGENCY MEDICAL SERVICES	111,092	272,987	224,829	232,616	293,640

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
40-00 Travel & Per Diem	497	—	8	—	1,000
46-10 Equipment Maintenance	—	860	1,000	1,000	1,000
48-00 Promotional Activities	3,388	2,710	1,045	3,000	3,000
51-00 Office Supplies	3,027	485	500	500	500
52-20 Uniforms	455	270	—	400	400
55-00 Training & Education	—	—	2,000	2,000	3,000
Subtotal Operating	7,367	4,325	4,553	6,900	8,900
TOTAL COMMUNITY PARAMEDIC PROGRAM	7,367	4,325	4,553	6,900	8,900
TOTAL PUBLIC SAFETY	12,045,036	13,409,515	15,487,766	15,312,340	15,747,630

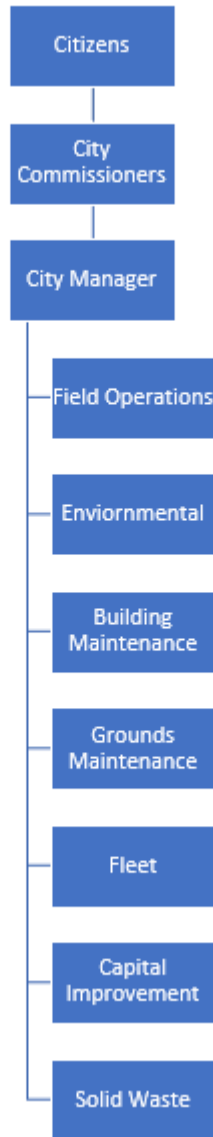
(PUBLIC SAFETY IS POLICE, BEACH RANGERS, PARKING ENFORCEMENT, COMMUNICATIONS, FIRE EMERGENCY MEDICAL SERVICE & COMMUNITY PARAMEDIC PROGRAM)

PUBLIC WORKS

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

General Fund Department & Division Structure Chart

Public Works



SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
INTERGOVERNMENTAL	232,444	215,820	1,158,704	115,530	865,530
CHARGES FOR SERVICES	2,790,695	3,159,402	3,172,902	3,172,902	3,930,176
MISCELLANEOUS REVENUES	24,738	478,338	474,574	463,174	—
TOTAL REVENUES	3,047,877	3,853,560	4,806,180	3,751,606	4,795,706

USES OF FUNDS

PERSONNEL SERVICES	2,402,425	2,652,365	2,910,519	2,454,304	2,922,461
OPERATING	4,499,273	5,996,640	5,905,620	5,891,261	6,474,366
CAPITAL OUTLAY	2,897,146	2,091,649	19,326,845	2,673,759	6,488,810
TRANSFERS	96,867	—	—	—	—
TOTAL EXPENDITURES	9,895,711	10,740,654	28,142,984	11,019,324	15,885,637

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Lineal miles of roadway	35.3	35.3	35.3	35.3	Plus 8 miles of State roadway. All are paved.
Maintenance spending (thousands)	\$6,851	\$8,480	\$7,847	\$8,782	Total maintenance expenditures for all Divisions of the Public Works Department.
Capital outlay spending (millions)	\$2,638	\$2,091	\$2,900	\$3,196	Total capital outlay expenditures for all Divisions of the Public Works Department.
Building maintenance (thousands)	\$802	\$820	\$900	\$979	Total operating expenditures of the Building Maintenance Division. Includes maintenance of park facilities.
Fleet maintenance (thousands)	\$836	\$860	\$900	\$1,046	Only includes direct costs recorded for the Fleet Division of Public Works. The division maintains equipment other than vehicles, such as tractors, trailers and motors. The fuel budget was substantially increased due to rising prices.
Vehicles in service	122	124	128	130	
Performance Measures:					
Average age of fleet -yrs.	10-12 yrs.	10-12 yrs.	10-12 yrs.	10-12 yrs.	Average replacement age: Police vehicles 8-10 yrs. Sedans, Vans & P/U 10-12 yrs.; Specialty trucks 10-15

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: Public Works

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
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
Maintenance Technicians	4	—	4
Maintenance Worker II/Irrigation Specialist	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
Lead Mechanic	1	—	1
Mechanic	3	(1)	2
Project Manager	1	—	1
TOTAL FULL-TIME	35	(1)	34
PART-TIME			
MWI- Spray Technician	—	—	—
Seasonal Grounds Maintenance Worker I	1	1	2
Events Maintenance Worker I	1	—	1
TOTAL PART-TIME	2	1	3
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
TOTAL POSITIONS	37	—	37

*Currently, the Public Works Director serves in a dual role also serving as the Director of Water Reclamation. The wage is allocated with 50% absorbed by each respective Department.

MISSION STATEMENT

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

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	713,886	786,079	776,250	480,000	551,613
12-15 Additional Pay	—	—	1,200	—	—
14-00 Overtime	491	1,825	3,000	3,000	2,000
21-00 FICA Taxes	52,979	61,483	57,850	40,000	42,352
22-10 General Employees Pension	52,042	71,760	89,500	89,500	66,987
23-10 Group Hospitalization	185,483	173,270	202,750	145,000	217,956
23-20 Group Life	2,107	4,917	5,100	5,100	5,482
23-30 Dental Plan	4,556	4,338	4,425	4,425	4,646
23-90 Fitness & Wellness	346	185	350	—	200
24-00 Workers Compensation	23,012	33,388	38,450	38,450	41,333
Subtotal Personnel Services	1,034,902	1,137,245	1,178,875	805,475	932,569
OPERATING					
538.48-00 Promotional Environmental	2,733	—	—	—	—
538.52-50 Other Environmental	4,862	—	40,000	400	40,000
31-00 Professional Services	17,632	84,952	165,007	165,007	81,220
31-99 Payroll Processing Fees	4,426	4,806	4,000	4,000	—
34-40 Support Services	47,858	11,773	56,280	56,280	54,280
40-00 Travel & Per Diem	312	—	1,000	1,000	—
43-10 Electric	225,332	240,773	240,000	240,000	308,000
44-30 Equipment Rental/Lease	248	484	1,000	1,000	2,000
48-00 Promotional	—	5,146	8,500	8,500	8,500
51-00 Office Supplies	584	655	1,000	1,000	1,000
52-20 Uniforms	4,948	4,581	11,818	11,818	12,460
52-50 Other	25,088	38,024	75,800	65,800	67,000
52-60 Small Tools & Equipment	—	—	—	—	8,800
53-10 Sidewalk Maintenance	—	5,259	10,000	10,000	15,000
53-20 Waterway Maintenance	—	1,071	7,500	7,500	9,500
53-30 Street Maintenance	18,165	47,940	46,000	46,000	80,000
53-40 Crossover Maintenance	—	254	2,500	2,500	2,500
54-10 Publications & Membership	691	848	1,400	1,400	1,000
55-00 Training & Education	1,475	637	1,625	1,625	1,625
Subtotal Operating	354,354	447,203	673,430	623,830	692,885
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings - 15 Yrs	380,016	365,600	2,653,242	500,000	1,147,750
64-20 Furniture & Equipment	7,279	3,977	75,000	75,000	—
538.68-10 Environmental-Intangible Assets	—	—	—	—	—
Subtotal Capital Outlay	387,295	369,577	2,728,242	575,000	1,147,750
TOTAL FIELD OPERATIONS	1,776,551	1,954,025	4,580,547	2,004,305	2,773,204

	USES OF FUNDS				
	2023 Actual	2024 Actual	2025 Amended Budget	2025 Estimated	2026 Annual Budget
PERSONNEL SERVICES					
12-12 Regular	282,468	336,029	354,300	354,300	378,205
13-10 Part Time	19,421	20,342	22,900	22,900	23,611
14-00 Overtime	1,746	4,559	7,000	7,000	5,000
21-00 FICA Taxes	22,653	27,540	29,000	29,000	31,122
22-10 General Employees Pension	27,063	27,690	41,000	41,000	49,225
23-10 Group Hospitalization	100,679	127,341	153,150	115,000	164,636
23-20 Group Life	866	1,862	1,300	5,000	6,000
23-30 Dental Plan	2,491	2,647	2,950	2,950	3,098
24-00 Workers Compensation	7,987	12,709	14,500	14,500	15,588
Subtotal Personnel Services	465,374	560,719	626,100	591,650	676,485
OPERATING					
31-99 Payroll Processing Fees	1,943	2,449	2,200	2,200	—
34-40 Support Services	41,906	69,866	99,540	114,540	191,746
40-00 Travel & Per Diem	—	—	200	200	1,000
43-10 Electric	118,476	146,139	163,720	174,620	245,371
43-20 Water & Sewer	14,795	20,726	25,000	25,000	25,587
43-30 Natural Gas	1,383	1,710	2,660	1,760	1,813
44-30 Equip Rental/Lease	—	—	11,000	3,000	5,000
46-05 Building Maintenance	(70,312)	84,807	53,702	63,720	65,645
46-06 Preventative Maintenance	—	—	—	—	15,738
46-07 Known Maintenance	—	—	—	—	75,482
46-08 Reactive Maintenance	—	—	—	—	10,000
46-10 Equipment Maintenance	77,774	191,108	110,000	105,000	105,000
46-20 Park Maintenance	2,076	2,707	475	475	12,475
52-20 Uniforms	238	—	—	—	2,550
52-50 Other Supplies	23,235	11,922	31,537	31,537	35,000
52-55 Janitorial Supplies	37,026	44,226	46,200	46,200	111,200
52-60 Tools & Small Equipment	1,969	1,495	5,000	5,000	7,500
55-00 Training & Education	188	—	3,256	1,000	13,960
Subtotal Operating	250,697	577,155	554,490	574,252	925,067
CAPITAL OUTLAY					
62-00 Buildings	50,325	212,039	211,986	100,000	—
63-10 Improvements O/T Buildings - 15 Yrs	200,583	166,269	298,259	298,259	55,171
64-20 Furniture & Equipment	—	—	—	—	222,000
Subtotal Capital Outlay	250,908	378,308	510,245	398,259	277,171
CONTINGENCY					
99-30 Other Uses	96,867	—	—	—	—
Subtotal Contingency	96,867	—	—	—	—
TOTAL BUILDING MAINTENANCE	1,063,846	1,516,182	1,690,835	1,564,161	1,878,723

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	287,595	308,547	301,000	301,000	348,724
13-10 Part Time	8,043	22,588	24,000	24,000	27,800
14-00 Overtime	6,610	5,750	8,500	6,000	8,500
21-00 FICA Taxes	21,770	25,496	24,900	24,900	29,454
22-10 General Employees Pension	22,169	30,030	35,000	35,000	46,588
23-10 Group Hospitalization	143,054	124,548	116,300	116,300	128,000
23-20 Group Life	1,184	2,676	2,975	3,200	3,400
23-30 Dental Plan	2,325	2,199	2,225	2,500	2,381
24-00 Workers Compensation	11,055	19,666	23,000	23,000	24,725
Subtotal Personnel Services	503,805	541,500	537,900	535,900	619,572
OPERATING					
31-99 Payroll Processing Fees	1,894	2,260	2,200	2,200	—
34-40 Support Services	242,084	312,540	289,800	289,800	325,000
40-00 Travel & Per Diem	—	—	363	—	500
43-10 Electric	5,159	2,774	5,808	5,808	4,480
43-20 Water & Sewer	176	267	303	303	311
52-50 Other Supplies	31,897	38,293	66,976	66,976	66,726
54-10 Publications & Memberships	50	—	121	121	121
55-00 Training & Education	951	137	1,210	1,210	1,210
Subtotal Operating	282,211	356,271	366,781	366,418	398,348
CAPITAL OUTLAY					
63-10 Improvements O/T Buildings - 15 Yrs	14,569	—	85,950	2,450	120,000
Subtotal Capital Outlay	14,569	—	85,950	2,450	120,000
TOTAL GROUNDS MAINTENANCE	800,585	897,771	990,631	904,768	1,137,920

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	254,064	266,540	342,800	300,000	354,552
12-15 Additional Pay	1,959	1,483	2,000	2,000	2,000
14-00 Overtime	1,750	5,587	5,000	5,000	6,000
21-00 FICA Taxes	18,797	20,944	26,725	23,000	27,736
22-10 General Employees Pension	21,450	28,080	40,000	40,000	43,869
23-10 Group Hospitalization	91,992	69,700	69,625	69,925	74,847
23-20 Group Life	763	1,861	2,150	2,150	2,311
23-30 Dental Plan	2,031	1,830	1,850	1,850	1,943
24-00 Workers Compensation	5,538	16,876	19,500	19,500	20,963
Subtotal Personnel Services	398,344	412,901	509,650	463,425	534,221
OPERATING					
31-99 Payroll Processing Fees	1,631	1,812	1,675	1,675	—
40-00 Travel & Per Diem	—	1,928	5,000	5,000	5,000
44-30 Equip Rental/Lease	173	—	5,000	5,000	5,000
46-10 Equipment Maintenance	35,292	39,643	75,000	75,000	67,200
46-15 Vehicle Maintenance	122,351	162,755	197,000	197,000	192,800
52-10 Gas & Oil	273,874	263,974	291,135	291,135	298,185
52-20 Uniforms	1,855	2,724	3,798	3,798	3,798
52-50 Other	25,331	26,256	35,000	35,000	41,250
52-60 Small Tools & Equipment	—	—	32,900	32,900	15,200
55-00 Training & Education	343	1,391	4,000	4,000	4,000
Subtotal Operating	460,850	500,483	650,508	650,508	632,433
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	877,192	372,916	918,626	727,750	733,095
64-20 Furniture & Equipment	413,730	281,985	1,467,399	70,300	706,100
68-00 Software - New Purchase	14,906	—	—	—	—
Subtotal Capital Outlay	1,305,828	654,901	2,386,025	798,050	1,439,195
TOTAL FLEET SERVICES	2,165,022	1,568,285	3,546,183	1,911,983	2,605,849

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	—	—	48,470	48,470	98,800
21-00 FICA	—	—	3,710	3,710	7,559
22-10 General Employee Pension	—	—	—	—	11,955
23-10 Group Hospitalization	—	—	5,350	5,350	35,000
23-20 Group Life	—	—	140	140	2,200
23-30 Dental Plan	—	—	184	184	900
23-90 Fitness & Wellness	—	—	60	—	—
24-00 Workers Comp	—	—	80	—	3,200
Subtotal Personnel Services	—	—	57,994	57,854	159,614
OPERATING					
31-99 Payroll Processing Fees	—	—	300	300	—
51-00 Office Supplies	—	—	—	—	300
Subtotal Capital Outlay	—	—	300	300	300
CAPITAL OUTLAY					
62-00 Buildings	—	—	—	—	150,000
63-10 Improvements O/T Buildings - 15 Yrs	938,546	688,863	13,616,383	900,000	3,354,694
Subtotal Capital Outlay	938,546	688,863	13,616,383	900,000	3,504,694
TOTAL CAPITAL IMPROVEMENTS	938,546	688,863	13,674,677	958,154	3,664,608

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
34-40 Support Services	2,918,249	3,880,940	3,595,953	3,595,953	3,757,774
34-45 Beach Maint. Agreement	170,000	160,000	—	—	—
52-50 Other	62,912	74,588	64,158	80,000	67,559
Subtotal Operating	3,151,161	4,115,528	3,660,111	3,675,953	3,825,333
TOTAL SANITATION	3,151,161	4,115,528	3,660,111	3,675,953	3,825,333
TOTAL PUBLIC WORKS	9,895,711	10,740,654	28,142,984	11,019,324	15,885,637

DEVELOPMENT SERVICES

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

**General Fund
Development & Division Structure
Chart**

Development Services



SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
LICENSES / PERMITS	141,081	320,243	233,750	533,782	959,050
CHARGES FOR SERVICES	31,612	37,727	25,600	28,500	28,500
FINES AND FORFEITURES	7,588	19,600	6,000	200,000	30,000
TOTAL REVENUES	180,281	377,570	265,350	762,282	1,017,550

USES OF FUNDS

PERSONNEL SERVICES	464,953	457,277	668,650	444,100	593,440
OPERATING	37,666	78,706	173,475	184,790	96,757
TOTAL EXPENDITURES	502,619	535,983	842,125	628,890	690,197

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Total Permits	2,468	2,750	2,250	2,300	
Permit Values (millions)	\$682	\$1,290	\$900	\$800	
Average Permit Value (thousands)	\$193	\$323	\$300	\$310	
Permit Inspections	5,251	3,484	3,200	3,250	
New Construction (millions)	\$92	\$85	\$100	\$95	
Business Tax Receipts & Certificates of Use (new/transfers/renewals)	1,358	1,400	1,450	1,550	
Code Inspections Made	850	1000	1100	1900	Number of inspections made
Code Violations Started	315	406	450	600	New cases created
Code Violations Cured	60	80	100	300	Number cured by Code Enforcement Officer
Code Enforcement Special Magistrate	10	15	15	30	Number heard by Special Magistrate.
Code Enforcement Citations	30	35	40	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	3	5	4	7	

PERSONNEL SCHEDULE

DEPARTMENT: Development Services

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
FULL-TIME			
Development Services Director (50%)	1	—	1
Deputy Development Services Director (50%)	1	—	1
BTR Clerk	1	—	1
Planner II (50%)	1	—	1
TOTAL FULL-TIME	4	—	4
PART-TIME			
	—	—	—
TOTAL PART-TIME	—	—	—
TOTAL POSITIONS	4	—	4

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

MISSION STATEMENT

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

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	178,989	231,829	315,000	200,000	259,503
12-15 Additional Pay	200	—	—	—	—
14-00 Overtime	147	1,169	1,500	1,800	—
21-00 FICA Taxes	13,241	17,813	22,700	15,300	19,852
22-10 General Employees Pension	14,050	18,330	36,500	36,500	31,400
23-10 Group Hospitalization	33,222	53,468	98,450	28,000	42,017
23-20 Group Life	2,346	3,737	4,175	4,175	4,488
23-30 Dental Plan	831	1,145	1,475	1,475	1,548
24-00 Workers Compensation	168	837	300	2,300	2,729
Subtotal Personnel Services	243,194	328,328	480,100	289,550	361,537
OPERATING					
31-00 Professional Services	21,157	62,757	130,800	160,000	65,100
31-99 Payroll Processing Fees	1,959	1,492	1,500	1,500	1,500
40-00 Travel & Per Diem	1,875	104	5,000	—	3,192
47-00 Printing & Binding	1,136	285	500	500	300
48-00 Promotional	—	65	1,500	1,500	1,500
49-00 Other Current Charges	5,762	—	6,000	4,000	6,000
51-00 Office Supplies	976	1,368	1,200	400	400
52-20 Uniforms	326	582	1,000	500	—
52-50 Other Supplies	317	330	275	—	—
54-10 Publications & Memberships	193	976	3,000	3,190	120
55-00 Training & Education	1,816	2,360	3,400	500	2,000
Subtotal Operating	35,517	70,319	154,175	172,090	80,112
TOTAL PLANNING, ZONING & DEVELOPMENT	278,711	398,647	634,275	461,640	441,649

PERSONNEL SCHEDULE

DEPARTMENT: Development Services - Code Enforcement

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
FULL-TIME Code Enforcement Officer	1	1	2
TOTAL FULL-TIME	1	1	2
PART-TIME Code Enforcement Officer (.80)	—	1	1
TOTAL PART-TIME	—	1	1
TOTAL POSITIONS	1	2	3

	USES OF FUNDS				
	2023	2024	2025	2025	2026
			Amended	2025	Annual
	Actual	Actual	Budget	Estimated	Budget
PERSONNEL SERVICES					
12-12 Regular	38,264	80,486	132,000	105,000	169,430
13-10 Part Time	138,643	14,902	—	—	—
21-00 FICA Taxes	13,337	7,656	10,000	8,800	12,962
22-10 General Employees Pension	20,123	10,842	15,000	15,000	20,502
23-10 Group Hospitalization	5,949	11,713	27,150	20,000	22,978
23-20 Group Life	77	831	650	2,000	2,020
23-30 Dental Plan	208	347	850	850	893
24-00 Workers Compensation	5,158	2,172	2,900	2,900	3,118
Subtotal Personnel Services	221,759	128,949	188,550	154,550	231,903
OPERATING					
31-00 Professional Services	—	4,400	10,000	10,000	7,000
31-99 Payroll Processing Fees	447	755	500	500	500
40-00 Travel & Per Diem	—	60	3,000	1,200	2,350
52-20 Uniforms	1,498	53	2,000	700	2,000
52-50 Other Supplies	204	2,169	1,000	300	2,500
54-10 Publications & Memberships	—	—	300	—	300
55-00 Training & Education	—	950	2,500	—	1,995
Subtotal Operating	2,149	8,387	19,300	12,700	16,645
TOTAL CODE ENFORCEMENT	223,908	137,336	207,850	167,250	248,548

LEISURE SERVICES

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

Recreation Center/Gym

Pool

Ball Fields

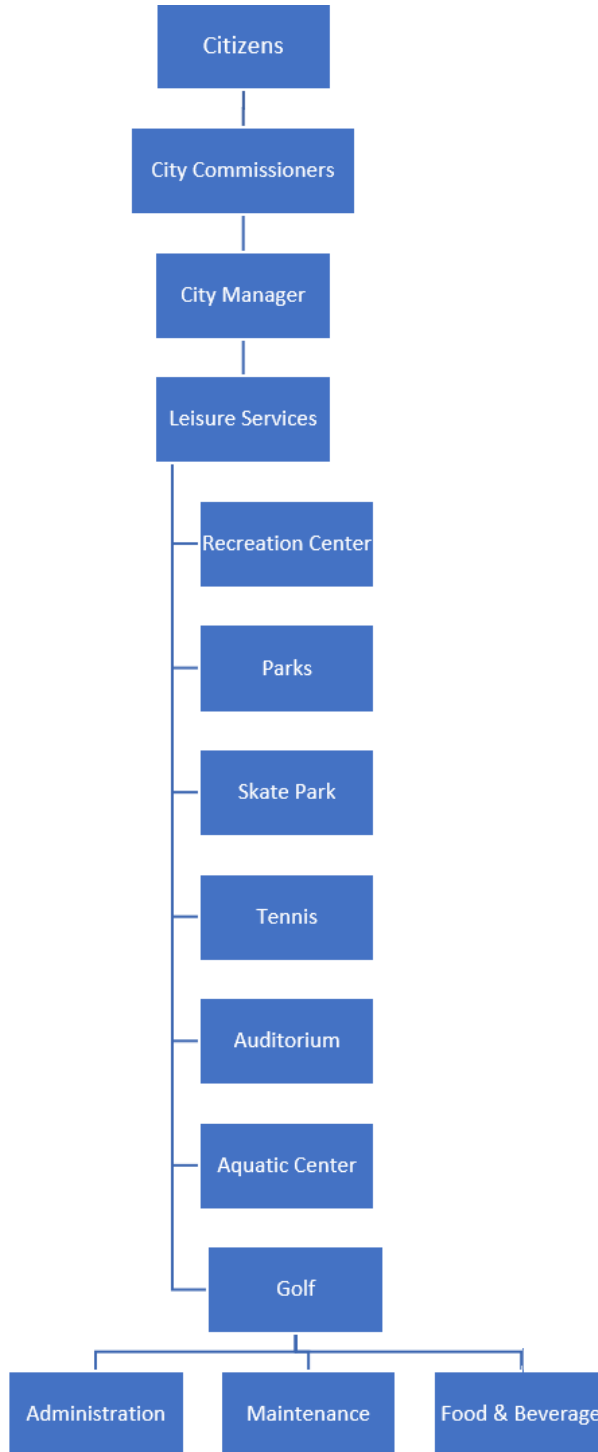
Parks

Tennis Courts

Golf

General Fund Department & Division Structure Chart

Leisure Services



SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
CHARGES FOR SERVICES	2,675,805	3,124,070	3,521,286	3,056,107	3,233,442
MISCELLANEOUS REVENUES	—	9,045	10,000	10,000	10,000
TOTAL REVENUES	2,675,805	3,133,115	3,531,286	3,066,107	3,243,442

USES OF FUNDS

PERSONNEL SERVICES	2,242,313	2,466,846	2,462,165	2,528,134	2,636,623
OPERATING	1,224,515	1,353,967	1,637,444	1,595,980	2,014,471
CAPITAL OUTLAY	183,786	313,690	2,220,774	1,876,087	605,212
TOTAL EXPENDITURES	3,650,614	4,134,503	6,320,383	6,000,201	5,256,306

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Attendees at Gym	7,018	12,100	13,000	13,300	Attendees at the Recreation Center. Includes daily admittance, includes camp programs.
Revenue -Gym	\$131,600	\$145,000	\$148,000	\$175,350	
Expenditures- Gym	\$326,152	\$331,000	\$337,000	\$134,610	
Net cost per person	46	27	26	10	
Attendees at pool	21,679	22,000	23,500	25,000	
Revenue - Pool	\$126,458	\$130,000	\$135,500	\$138,000	
Expenditures - Pool	\$361,325	\$370,000	\$385,500	\$389,000	
Net cost per person	\$11	\$11	\$10	\$15	

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services Administration (includes Recreation Center)

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
Leisure Services Director	1	—	1
Leisure Services Deputy Director	1	—	1
TOTAL FULL-TIME	2	—	2
PART-TIME			
Program Specialist/Recreation/Skate Park	—	—	—
Recreation Aide (Year- Round)	3	—	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

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

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	165,030	178,167	183,450	212,149	187,824
12-15 Additional pay	564	540	1,200	1,200	900
13-10 Part Time	93,874	112,514	110,000	110,000	117,000
14-00 Overtime	999	235	—	—	—
21-00 FICA Taxes	19,886	22,749	22,500	22,500	23,388
22-10 General Employees Pension	14,280	16,224	21,000	21,000	36,993
23-10 Group Hospitalization	10,780	10,424	10,375	10,375	11,316
23-20 Group Life	474	550	615	615	662
23-30 Dental Plan	371	369	370	370	389
23-90 Fitness & Wellness	224	223	—	120	250
24-00 Workers Compensation	6,451	8,981	11,400	11,400	10,998
Subtotal Personnel Services	312,933	350,976	360,910	389,729	389,720
OPERATING					
31-99 Payroll Processing Fees	1,635	1,874	1,800	1,800	2,000
34-40 Support Services	33,374	47,265	45,768	45,000	50,000
40-00 Travel & Per Diem	—	—	1,740	1,000	1,740
43-10 Electric	13,430	12,264	14,500	14,500	16,240
43-20 Water & Sewer	1,790	2,126	3,300	3,800	3,377
46-05 Building Maintenance	—	2,537	7,000	5,000	1,000
46-06 Preventative Maintenance	—	—	—	—	2,420
46-07 Known Maintenance	—	—	—	—	60,000
46-08 Reactive Maintenance	—	—	—	—	5,000
46-10 Equipment Maintenance	472	595	1,000	1,000	1,200
48-00 Promotional Activities	425	488	650	600	650
51-00 Office Supplies	571	598	600	600	650
52-20 Uniforms	634	574	700	700	700
52-50 Other Supplies	14,812	16,563	17,000	17,000	17,000
54-10 Publications & Memberships	260	340	760	760	760
55-00 Training & Education	2,688	—	600	600	750
Subtotal Operating	70,091	85,224	95,418	92,360	163,487
CAPITAL OUTLAY					
64-20 Furniture & Equipment	2,872	11,313	34,550	34,550	—
68-00 Computer Software - New	—	—	9,182	9,182	—
Subtotal Capital Outlay	2,872	11,313	43,732	43,732	—
TOTAL RECREATION CENTER	385,896	447,513	500,060	525,821	553,207

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services/Beach-Side Parks

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
PART-TIME			
Park Attendant	5	—	5
TOTAL PART-TIME	5	—	5
TOTAL POSITIONS	5	—	5

USES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget		Budget
PERSONNEL SERVICES					
13-10 Part Time	56,026	66,107	68,800	68,800	71,552
14-00 Overtime	—	116	—	50	50
21-00 FICA Taxes	4,500	5,072	5,275	5,275	5,478
24-00 Workers Compensation	1,166	2,091	2,500	2,500	2,688
Subtotal Personnel Services	61,692	73,386	76,575	76,625	79,768
OPERATING					
31-99 Payroll Processing Fees	397	468	475	475	—
34-40 Support Services	34,264	39,240	42,000	42,000	44,680
43-10 Electric	3,159	6,800	7,000	7,000	12,320
43-20 Water & Sewer	28,017	27,992	39,500	39,500	38,381
46-07 Known Maintenance	—	—	—	—	21,263
46-08 Reactive Maintenance	—	—	—	—	2,000
52-20 Uniforms	244	—	250	250	250
52-50 Other Supplies	424	793	800	800	7,800
Subtotal Operating	66,505	75,293	90,025	90,025	126,694
CAPITAL OUTLAY					
62-00 Buildings	30,422	—	—	—	—
64-20 Furniture & Equipment	—	—	—	—	52,652
68-00 Computer Software - New	—	—	1,300	1,300	—
Subtotal Capital Outlay	30,422	—	1,300	1,300	52,652
TOTAL PARKS	158,619	148,679	167,900	167,950	259,114

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services - Aquatic Center

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
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	(1)	1
TOTAL PART-TIME	23	(1)	22
TOTAL POSITIONS	25	(1)	24

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	84,667	92,290	94,700	94,700	98,421
13-10 Part Time	114,043	121,506	100,050	112,000	136,202
14-00 Overtime	799	266	300	300	200
21-00 FICA Taxes	15,452	16,643	14,900	14,900	17,964
22-10 General Employees Pension	7,977	8,424	11,000	11,000	11,908
23-10 Group Hospitalization	21,301	20,847	20,700	20,700	22,253
23-20 Group Life	260	336	375	375	403
23-30 Dental Plan	742	738	750	750	788
24-00 Workers Compensation	3,923	5,122	5,325	5,325	5,725
Subtotal Personnel Services	249,164	266,172	248,100	260,050	293,864
OPERATING					
31-99 Payroll Processing Fees	1,385	1,568	1,500	1,500	—
34-40 Support Services	11,802	24,112	25,000	25,000	25,500
40-00 Travel & Per Diem	—	278	1,740	1,000	1,000
43-10 Electric	68,523	74,367	78,000	78,000	87,360
43-20 Water & Sewer	12,339	9,358	20,600	20,600	21,085
46-07 Known Maintenance	—	—	—	—	8,568
46-08 Reactive Maintenance	—	—	—	—	1,000
46-10 Equipment Maintenance	26,804	47,032	50,766	38,000	45,000
48-00 Promotional Activities	275	130	1,000	1,000	800
51-00 Office Supplies	67	361	800	800	500
52-20 Uniforms	1,971	1,506	3,000	3,000	3,000
52-50 Other Supplies	7,583	6,103	8,000	10,000	8,000
52-51 Pool Chemicals	29,394	36,608	45,000	45,000	45,600
54-10 Publications & Memberships	42	854	2,500	2,500	1,000
55-00 Training & Education	3,815	—	3,500	3,000	3,500
Subtotal Operating	164,000	202,277	241,406	229,400	251,913
CAPITAL OUTLAY					
64-20 Furniture & Equipment	53,177	86,384	91,863	65,000	182,000
Subtotal Capital Outlay	53,177	86,384	91,863	65,000	182,000
TOTAL POOL	466,341	554,833	581,369	554,450	727,777

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
43-20 Water & Sewer	—	—	100	100	100
46-07 Known Maintenance	—	—	—	—	2,876
46-08 Reactive Maintenance	—	—	—	—	1,000
46-10 Equipment Maintenance	786	800	800	800	800
Subtotal Operating	786	800	900	900	4,776
CAPITAL OUTLAY					
64-20 Furniture & Equipment	—	34,948	—	—	—
Subtotal Capital Outlay	—	34,948	—	—	—
TOTAL TENNIS	786	35,748	900	900	4,776

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
34-40 Support Services	—	—	2,000	2,000	2,000
43-10 Electric (Skate Park & Ball fields)	15,149	15,975	19,800	19,800	21,840
43-20 Water & Sewer	—	—	100	—	—
46-06 Preventative Maintenance	—	—	—	—	15,550
46-07 Known Maintenance	—	—	—	—	1,100
46-08 Reactive Maintenance	—	—	—	—	1,000
52-50 Other Supplies	—	—	450	450	400
52-60 Small Tools & Equipment	—	2,668	—	—	—
Subtotal Operating	15,149	18,643	22,350	22,250	41,890
CAPITAL OUTLAY					
63-10 Impr/O/T Bldg - 15 Yrs	—	6,918	167,082	93,834	—
Subtotal Capital Outlay	—	6,918	167,082	93,834	—
TOTAL SKATE PARK	15,149	25,561	189,432	116,084	41,890

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	29,316	30,233	31,125	31,125	—
21-00 FICA Taxes	2,021	2,258	2,400	2,400	—
22-10 General Employees Pension	2,154	2,730	3,500	3,500	—
23-10 Group Hospitalization	15,280	14,261	13,920	13,920	—
23-20 Group Life	49	101	115	115	—
23-30 Dental Plan	193	185	185	185	—
24-00 Workers Compensation	432	417	485	485	—
SUBTOTAL PERSONNEL SERVICES	49,445	50,185	51,730	51,730	—
OPERATING					
31-99 Payroll Processing Fees	63	190	200	200	—
43-10 Electric	13,506	15,381	46,200	17,000	49,544
43-20 Water & Sewer	7,480	7,588	7,581	7,581	7,760
43-30 Natural Gas	3,252	3,311	4,200	4,200	4,200
48-00 Promotional Activities	1,465	1,180	1,200	1,200	600
52-50 Other Supplies	279	4,030	2,000	2,000	—
SUBTOTAL OPERATING	26,045	31,680	61,381	32,181	62,104
TOTAL AUDITORIUM	75,490	81,865	113,111	83,911	62,104

PERSONNEL SCHEDULE

DEPARTMENT: Leisure Services - Golf Course

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
FULL-TIME			
Golf Course Manager	1	—	1
Golf 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	18	—	18
PART-TIME			
Food & Beverage I (50%)	1	—	1
Food & Beverage	7	2	9
Cashier	4	—	4
Recreation Aide	22	—	22
Maintenance Worker I	2	—	2
TOTAL PART-TIME	36	2	38
TOTAL POSITIONS	54	2	56

**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Total 18 and 9 hole Rounds played by category:					
City residents	13,546	14,000	14,000	15,000	
State residents	5,523	5,700	6,000	6,300	
Out-of-State residents	2,651	3,125	4,000	4,200	
Prepaid members	781	701	780	800	
Total all players	72,125	70,278	72,000	73,000	Includes all specials
Equivalent rounds:					Equivalent rounds is 50% of the 9 hole rounds and 100% of the 18.
Total of all players	59,273	58,502	60,000	62,000	
Total charges for service (thousands):	948	950	975	1007	Includes Pro-Shop and Snack Bar
Rainy Days:					
(Winter)	5	16	25	15	Days of rain or closings the next day. 6 year average has been 78 days.
(Summer)	56	65	53	55	
Pro-Shop (thousands):					
Revenue	214	201	215	225	Merchandise and special orders
Expenditures	122	140	150	160	
Snack Bar (thousands):					
Revenue	484	531	550	601	Merchandise and direct charges
Expenditures	324	331	340	419	Does not include Personnel
Net revenue (thousands):					
Pro-Shop	92	61	65	65	Net of merchandise and special orders. Target is \$100,000.
Snack Bar	160	200	210	182	Net of merchandise and direct charges. Target is \$40,000.

USES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	196,496	191,375	196,700	196,700	194,597
13-10 Part-time	221,559	261,026	200,000	245,000	285,000
14-00 Overtime	245	412	1,000	1,000	500
21-00 FICA Taxes	32,194	34,977	30,425	30,425	36,728
22-10 General Employees Pension	13,526	17,394	23,000	23,000	23,547
23-10 Group Hospitalization	50,046	31,271	31,050	31,050	33,379
23-20 Group Life	703	2,029	2,275	2,275	2,446
23-30 Dental Plan	1,109	1,107	1,110	1,110	1,165
24-00 Workers Compensation	4,538	6,036	7,200	7,200	7,740
Subtotal Personnel Services	520,416	545,627	492,760	537,760	585,102
OPERATING					
31-99 Payroll Processing Fees	2,687	3,238	3,300	3,300	—
34-20 Bank Charges	66,869	70,062	87,400	87,400	96,000
34-40 Support Services	39,861	12,373	9,550	9,550	3,050
40-00 Travel & Per Diem	1,978	—	—	—	1,500
43-10 Electric	12,269	12,988	27,300	27,300	30,739
43-20 Water & Sewer	14,331	18,769	20,930	20,930	17,400
46-10 Equipment Maintenance	3,243	7,631	59,500	65,500	59,000
48-00 Promotional Activities	5,540	5,965	7,400	7,400	7,400
51-00 Office Supplies	572	656	1,500	1,500	750
52-20 Uniforms	—	2,505	2,500	2,500	3,600
52-50 Other Supplies	15,437	19,947	16,345	16,345	18,500
52-65 Sales Merchandise	122,140	154,602	185,000	185,000	210,000
54-10 Publications & Membership	720	740	850	850	850
55-00 Training & Education	1,551	1,502	1,504	1,504	3,500
Subtotal Operating	287,198	310,978	423,079	429,079	452,289
TOTAL ADMINISTRATION	807,614	856,605	915,839	966,839	1,037,391

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimate	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	500,613	559,576	577,500	577,500	569,704
12-15 Additional Pay	500	500	—	—	—
13-10 Part time	5,812	14,599	20,650	20,650	24,177
14-00 Overtime	35,855	38,632	30,000	30,000	38,000
21-00 FICA Taxes	40,141	47,304	48,100	48,100	48,339
22-10 General Employees Pension	39,278	51,168	67,000	67,000	68,934
23-10 Group Hospitalization	189,532	193,374	193,900	193,900	208,443
23-20 Group Life	1,686	2,800	3,225	3,225	3,447
23-30 Dental Plan	4,347	4,384	4,415	4,415	4,636
24-00 Workers Compensation	6,592	19,366	9,700	9,700	10,428
Subtotal Personnel Services	824,356	931,703	954,490	954,490	976,108
OPERATING					
31-99 Payroll Processing Fees	3,433	4,102	3,725	3,725	—
34-40 Support Services	11,508	11,098	27,500	27,500	27,500
43-10 Electric	15,560	17,588	22,050	22,050	28,224
46-06 Preventative Maintenance	—	—	—	—	6,901
46-07 Known Maintenance	—	—	—	—	27,978
46-08 Reactive Maintenance	—	—	—	—	5,000
46-10 Equipment Maintenance	81,006	83,332	85,000	85,000	95,000
52-10 Gas & Oil	29,321	22,289	28,250	28,250	28,250
52-20 Uniforms	2,665	2,347	7,125	7,125	4,875
52-50 Other Supplies	135,604	149,585	140,500	140,500	214,000
Subtotal Operating	279,097	290,341	314,150	314,150	437,728
CAPITAL OUTLAY					
63-10 Impr/O/T/Bldg - 15 Yrs	27,800	35,615	1,609,170	1,573,221	—
64-10 Vehicles & Machinery	58,520	138,512	307,627	99,000	359,560
Subtotal Capital Outlay	86,320	174,127	1,916,797	1,672,221	359,560
TOTAL MAINTENANCE	1,189,773	1,396,171	3,185,437	2,940,861	1,773,396

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	82,135	96,891	97,450	97,450	91,000
13-10 Part time	60,196	72,414	101,775	101,775	140,000
14-00 Overtime	7,324	8,797	10,000	10,000	8,500
21-00 FICA Taxes	11,218	17,802	16,000	16,000	18,322
22-10 General Employees Pension	6,691	8,736	11,500	11,500	11,011
23-10 Group Hospitalization	53,889	39,597	34,850	15,000	37,463
23-20 Group Life	333	463	1,200	1,200	550
23-30 Dental Plan	917	923	925	925	1,015
24-00 Workers Compensation	1,604	3,174	3,900	3,900	4,200
Subtotal Personnel Services	224,307	248,797	277,600	257,750	312,061
OPERATING					
31-99 Payroll Processing Fees	1,107	1,627	1,825	1,825	—
34-40 Support Services	33,669	36,081	35,720	35,720	38,800
43-30 Natural Gas	2,329	4,510	3,505	3,505	3,505
45-05 General Liability	—	8,101	6,600	8,500	6,600
46-10 Equipment Maintenance	3,623	2,381	3,000	3,000	4,000
49-00 Other Current Charges	2,185	2,185	2,185	2,185	2,185
52-20 Uniforms	—	—	—	—	2,500
52-40 Food Supplies	123,902	121,154	137,500	137,500	175,500
52-42 Beer Stock	63,602	66,179	82,500	82,500	105,000
52-46 Liquor Stock	39,897	45,167	53,900	53,900	75,000
52-50 Other Supplies	45,330	51,346	62,000	57,000	60,500
Subtotal Operating	315,644	338,731	388,735	385,635	473,590
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	—	—	—	—
64-20 Furniture & Equipment	10,995	—	—	—	11,000
Subtotal Capital Outlay	10,995	—	—	—	11,000
TOTAL FOOD & BEVERAGE	550,946	587,528	666,335	643,385	796,651
TOTAL GOLF	2,548,333	2,840,304	4,767,611	4,551,085	3,607,438
TOTAL LEISURE SERVICES DEPT.	3,650,614	4,134,503	6,320,383	6,000,201	5,256,306

Fund: General

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

Department: General Appropriations

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
10-26 Compensated Absences	35,734	135,032	—	—	—
25-00 Unemployment Compensation	1,142	6,825	9,000	—	—
581 10-00 Transfers Out	20,000	20,000	575,000	575,000	20,000
Subtotal Personnel Services	56,876	161,857	584,000	575,000	20,000
OPERATING - General Appropriations					
519.31-00 Professional Services	377,855	273,985	256,000	256,000	285,000
519.31-99 Payroll Processing Fees	—	—	—	—	81,500
519.45-05 General Liability	316,862	334,887	380,000	380,000	425,700
519.45-10 Auto Liability	51,892	53,832	62,000	90,000	75,250
519.45-15 Property	354,499	470,610	541,000	541,000	674,025
519.45-30 Flood Insurance	54,926	36,203	35,000	60,000	53,750
519.45-45 Cyber/Computer Liability	3,283	3,544	4,100	4,100	4,407
519.45-50 Workers Comp Deductible Fees	45,354	49,550	191,500	30,000	70,000
519.45-60 Claims	29,721	100	191,500	30,000	70,000
519.49-00 Other Current Charges	41,800	45,020	118,637	50,000	50,000
519.49-20 Bad Debt Expense	4,000	250	—	—	—
519.49-39 Disaster Recovery	154,346	101,632	—	330,402	—
519.52-50 Other Supplies	4,135	1,307	18,000	5,000	5,000
Subtotal Operating - General Appropriations	1,438,813	1,370,920	1,797,737	1,776,502	1,794,632
DEBT SERVICE					
519.71-00 Principal	746,713	857,448	1,098,979	1,098,979	1,137,981
519.72-00 Interest Expense	324,888	303,090	435,987	435,987	406,791
584.71-00 Leases Retired - SBITA	56,390	—	—	—	—
584.72-00 Leases Interest - SBITA	2,167	—	—	—	—
Subtotal - Debt Service	1,130,158	1,160,538	1,534,966	1,534,966	1,544,772
TRANSFERS					
581.90-10 Transfer to OPEB Trust	100,000	100,000	100,000	100,000	100,000
Subtotal Transfers	100,000	100,000	100,000	100,000	100,000
TOTAL GENERAL APPROPRIATIONS	2,725,847	2,793,315	4,016,703	3,986,468	3,459,404
RESERVES					
590. 90-10 Reserved for Future Appropriation	15,306,849	18,227,173	9,637,489	15,105,092	11,264,546
TOTAL GENERAL FUND USES	46,815,961	55,320,886	70,143,629	57,247,690	58,462,880

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 7:00 PM.

DOWNTOWN PARKING GARAGE

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

PERSONNEL SCHEDULE

DEPARTMENT: Community Redevelopment (CRA)

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
FULL-TIME			
Deputy Finance Director (50%)	1	—	1
TOTAL FULL-TIME	1	—	1
PART-TIME			
Garage Maintenance	—	—	—
TOTAL PART-TIME	—	—	—
TOTAL PERSONNEL SERVICES	1	—	1

MISSION STATEMENT

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

Community Redevelopment Budget Summary

Fund Number: 125

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended	2025	Annual
			Budget	Estimated	Budget
INTERGOVERNMENTAL	1,166,140	1,326,860	1,505,698	1,534,568	1,711,307
CHARGES FOR SERVICES	648,148	564,893	461,000	461,326	461,500
MISCELLANEOUS REVENUES	56,763	58,699	47,047	47,627	47,040
TOTAL REVENUES	1,871,051	1,950,452	2,013,745	2,043,521	2,219,847
FUNDS FORWARD	1,133,211	2,432,713	983,573	983,573	1,411,944
TOTAL SOURCES	3,004,262	4,383,165	2,997,318	3,027,094	3,631,791

USES OF FUNDS

PERSONNEL SERVICES	4,404	69,703	53,475	53,475	55,615
OPERATING	126,520	280,180	278,506	275,507	299,144
CAPITAL OUTLAY	—	168,611	455,951	142,335	750,000
GRANTS/AIDS	—	50,000	330,000	24,615	340,000
TRANSFERS	40,000	2,429,098	1,264,592	721,468	—
DEBT SERVICE/OTHER	400,625	402,000	397,750	397,750	397,875
TOTAL EXPENDITURES	571,549	3,399,592	2,780,274	1,615,150	1,842,634
RESERVES	2,432,713	983,573	217,044	1,411,944	1,789,157
TOTAL USES	3,004,262	4,383,165	2,997,318	3,027,094	3,631,791

Fund: Community Redevelopment (CRA)

Account Codes: 125-0000

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended	2025	Annual
			Budget	Estimated	Budget
INTERGOVERNMENTAL					
330 10-00 Intergovernmental - City	762,606	887,799	1,041,346	1,041,346	1,069,400
330 20-00 Intergovernmental - County	403,534	439,061	464,352	493,222	641,907
TOTAL TAXES	1,166,140	1,326,860	1,505,698	1,534,568	1,711,307
MISCELLANEOUS REVENUES					
361 20-00 Interest on Investment	54,471	58,576	46,967	46,967	47,000
361 90-00 MKT Unrealized Gain/Loss	2,292	43	—	—	—
369 40-00 Misc. Other	—	40	40	660	—
TOTAL MISCELLANEOUS REVENUES	56,763	58,659	47,007	47,627	47,000
TOTAL REVENUES	1,222,903	1,385,519	1,552,705	1,582,195	1,758,307
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	815,681	1,898,864	554,806	334,106	1,035,728
TOTAL SOURCES	1,790,215	3,284,383	2,107,511	1,916,301	2,794,035

Fund: Community Redevelopment (CRA)

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

		USES OF FUNDS				
		2023	2024	2025	2025	2026
		Actual	Actual	Amended	Estimated	Annual
		Budget				
CRA OPERATING						
31-00	Professional Services	4,293	4,551	—	2,079	—
32-10	Auditor	5,000	5,100	5,250	—	6,200
34-40	Support Services	—	56,126	39,580	39,580	39,580
40-00	Travel & Per Diem	—	—	—	—	—
45-05	General Liability	6,268	6,211	7,367	7,367	8,500
45-45	Cyber/Computer Liability	598	628	628	700	1,500
46-05	Building Maintenance	—	—	—	—	7,500
47-00	Printing and Binding	90	96	4,200	4,200	—
48-00	Promotional Activities	—	—	21,000	21,000	—
49-00	Other Current Charges	—	—	11,081	11,081	—
51-00	Office Supplies	—	—	—	6,594	—
52-50	Other Supplies	—	—	6,594	—	7,375
54-10	Publications & memberships	1,170	1,368	2,500	2,500	3,000
Subtotal CRA Operating		17,419	74,080	98,200	95,101	73,655
CAPITAL OUTLAY						
63-10	Improvements O/T Buildings Downtown Area Imprmnts	—	10,970	39,030	—	450,000
Subtotal Capital Outlay		—	10,970	39,030	—	450,000
DEBT						
71-00	Principal	265,000	280,000	290,000	290,000	305,000
72-00	Interest	135,625	122,000	107,750	107,750	92,875
Subtotal Debt		400,625	402,000	397,750	397,750	397,875
GRANTS/AID						
80-00	Aid/Private Organizations	—	50,000	330,000	24,615	340,000
Subtotal Grants		—	50,000	330,000	24,615	340,000
TRANSFERS						
91-40	Repayment to Stormwater (Minutemen Proj)	40,000	40,000	40,000	40,000	—
581.91-70	Capital Improvement/Buildings - City Hall Wash Through	—	2,389,098	1,224,592	681,468	—
Subtotal Transfers		40,000	2,429,098	1,264,592	721,468	—
TOTAL EXPENSES		458,044	2,966,148	2,129,572	1,238,934	1,261,530
RESERVES						
590.90-10	Reserved Future Appropriations	1,898,864	847,407	406,706	1,326,834	1,908,721
TOTAL USES		2,356,908	3,813,555	2,536,278	2,565,768	3,170,251

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

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget		Budget
CHARGES FOR SERVICES					
344. 40-00 Electric Charging Stations	1,479	1,288	1,000	1,326	1,500
344. 60-15 Taxable Meter Fees	540,939	474,300	400,000	400,000	400,000
344. 60-20 Parking Citations	105,730	89,305	60,000	60,000	60,000
TOTAL CHARGES FOR SERVICES	648,148	564,893	461,000	461,326	461,500
MISCELLANEOUS REVENUES					
369 90-00 Misc. Other	—	40	40	—	40
TOTAL MISCELLANEOUS REVENUES	—	40	40	—	40
TOTAL REVENUES	648,148	564,933	461,040	461,326	461,540
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	317,530	533,849	428,767	649,467	376,216
TOTAL SOURCES	965,678	1,098,782	889,807	1,110,793	837,756

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

USES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget		Budget
PERSONNEL SERVICES					
12-12 Regular	2,943	51,542	39,425	39,425	42,000
21-00 FICA Taxes	208	3,932	3,025	3,025	3,213
22-10 General Employees Pension	—	5,148	4,500	4,500	5,082
23-10 Group Health	1,209	8,675	5,200	5,200	4,200
23-20 Group Life	12	165	140	140	170
23-30 Dental Plan	32	235	185	185	250
24-00 Workers Compensation	—	6	1,000	1,000	700
Subtotal Personnel	4,404	69,703	53,475	53,475	55,615
DOWNTOWN GARAGE OPERATING					
31-00 Professional Services	—	—	1,235	1,235	3,000
31-99 Payroll Processing Fees	19	323	200	300	—
34-20 Bank Charges	11,994	15,969	12,000	12,000	12,000
34-40 Support Services	59,742	120,866	89,447	88,447	135,350
43-10 Electric	9,609	11,019	10,000	10,000	12,880
43-20 Water & Sewer	7,815	8,877	10,000	10,000	11,259
45-15 Property Insurance	14,453	21,940	27,424	27,424	14,000
46-05 Building Maintenance	—	11,585	10,000	18,000	20,000
49-15 Other Current Charges	2,414	1,721	2,000	3,000	5,000
52-50 Other Supplies	3,849	9,123	10,000	10,000	12,000
55-00 Training & Education	—	—	8,000	—	—
Subtotal Operating	109,895	201,423	180,306	180,406	225,489
CAPITAL OUTLAY					
63-21 Improvements O/T Bldg CRA Parking Garage	—	157,641	416,921	142,335	300,000
Subtotal Capital Outlay	—	157,641	416,921	142,335	300,000
TOTAL EXPENDITURES	114,299	428,767	650,702	376,216	581,104
RESERVES					
9320-590.90-10 Reserved Future Appropriations	533,849	136,166	(188,427)	85,110	(119,564)
TOTAL USES	648,148	564,933	462,275	461,326	461,540

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 2025	CHANGE	BUDGET 2026
FULL-TIME			
Development Services Director (50%)	1	—	1
Deputy Development Services Director (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
TOTAL POSITIONS	7	—	7

Building Permits
Fund Number: 136

		SOURCES OF FUNDS				
		2023	2024	2025	2025	2026
		Actual	Actual	Amended Budget	Estimated	Annual Budget
CHARGES FOR SERVICES		676,746	1,823,302	989,250	996,226	1,287,500
MISCELLANEOUS REVENUES		48,774	37,724	11,742	25,000	20,000
	TOTAL REVENUES	725,520	1,861,026	1,000,992	1,021,226	1,307,500
FUNDS FORWARD		387,255	504,364	965,092	965,092	548,795
	TOTAL SOURCES	1,112,775	2,365,390	1,966,084	1,986,318	1,856,295

		USES OF FUNDS				
PERSONNEL SERVICES		423,712	464,537	462,425	462,755	510,510
OPERATING		26,063	102,037	372,800	69,680	374,157
CAPITAL OUTLAY		—	46,675	—	—	—
TRANSFERS		158,636	787,049	905,088	905,088	48,200
	TOTAL EXPENDITURES	608,411	1,400,298	1,740,313	1,437,523	932,867
RESERVES		504,364	965,092	225,771	548,795	923,428
	TOTAL USES	1,112,775	2,365,390	1,966,084	1,986,318	1,856,295

Fund: Building Permits

Account Codes: 136-3630/0000

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
CHARGES FOR SERVICES					
322. 10-00 Structural Permits	465,219	1,222,050	650,000	650,000	650,000
322. 90-10 Surchg Retained (10%)	2,074	3,605	—	5,251	—
329. 10-00 Building Inspection Fees	550	4,195	1,750	3,475	5,000
341. 30-00 Administrative Svc Fees	160,717	581,183	325,000	325,000	325,000
342. 50-40 Fire Inspection-New Constr.	37,601	—	—	—	—
354. 10-30 Civil Citations- Bldg Pmt	7,422	1,690	2,500	2,500	300,000
354. 10-40 Bldg Code Violation (Failure to Obtain)	3,163	10,579	10,000	10,000	7,500
TOTAL CHARGES FOR SERVICES	676,746	1,823,302	989,250	996,226	1,287,500
MISCELLANEOUS REVENUES					
0000-361.20-00 Interest on Investment	46,707	37,667	11,742	25,000	20,000
0000-361. 90-00 Mkt Unrealized Gain/Loss	2,016	57	—	—	—
0000-369. 10-00 NSF Check Fees	51	—	—	—	—
TOTAL MISCELLANEOUS REVENUES	48,774	37,724	11,742	25,000	20,000
TOTAL REVENUES	725,520	1,861,026	1,000,992	1,021,226	1,307,500
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	387,255	504,364	965,092	965,092	548,795
TOTAL SOURCES	1,112,775	2,365,390	1,966,084	1,986,318	1,856,295

	USES OF FUNDS				
	2023	2024	2025	2025	2026
			Amended	2025	Annual
Actual	Actual	Budget	Estimated	Budget	
PERSONNEL SERVICES					
12-12 Regular	296,288	318,263	308,750	308,750	342,464
12-15 Additional Pay	482	210	—	—	—
13-10 Part Time	12,213	—	—	—	—
14-00 Overtime	956	2,177	3,000	3,000	2,200
21-00 FICA Taxes	22,059	24,875	23,850	23,580	26,367
22-10 General Employees Pension	13,810	34,710	36,000	36,000	41,438
23-10 Group Hospitalization	72,549	79,718	82,225	82,225	88,391
23-20 Group Life	1,167	2,278	1,950	2,100	2,300
23-30 Dental Plan	1,621	1,706	1,750	1,750	1,850
23-90 Fitness & Wellness	—	—	—	50	100
24-00 Workers Compensation	2,567	30	4,900	5,300	5,400
519.10-26 Uncompensated Absences	—	570	—	—	—
Subtotal Personnel Services	423,712	464,537	462,425	462,755	510,510
OPERATING					
31-00 Professional Services	22,885	84,871	348,300	45,000	348,300
31-99 Payroll Processing Fees	1,611	2,056	1,800	1,800	1,800
40-00 Travel & Per Diem	522	2,550	5,000	5,000	1,500
46-15 Vehicle Maintenance	—	—	—	—	6,400
47-00 Printing & Binding	—	105	500	500	200
51-00 Office Supplies	—	985	1,400	1,400	800
52-20 Uniforms	538	224	120	300	250
52-50 Other	400	2,029	5,000	5,000	4,000
54-10 Publications & Memberships	107	842	680	680	370
55-00 Training & Education	—	2,529	10,000	10,000	6,000
543.52-10 Gas & Oil	—	—	—	—	4,537
519.95-10 SBITA Expenditure	—	5,846	—	—	—
Subtotal Operating	26,063	102,037	372,800	69,680	374,157
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	46,675	—	—	—
Subtotal Capital Outlay	—	46,675	—	—	—
TRANSFERS					
581.34-20 I/F GF Empl Pers Exp	129,912	129,912	129,912	129,912	—
581.34-40 I/F IT Support Services	3,611	3,611	3,611	3,611	—
581.43-10 I/F Electric Expense	1,800	1,800	1,800	1,800	—
581.43-20 I/F Water & Garbage Expense	494	494	494	494	—
581.45-55 I/F Insurance Expense	20,434	20,434	20,434	20,434	—
581.46-35 I/F Exp-Vehicle Purchase	2,385	—	—	—	—
519.34-50 I/F Administrative Services	—	—	—	—	48,200
581.91-00 Prepaid Expense- Bldg Permits Cost of CH	—	630,798	748,837	748,837	—
Subtotal Transfers	158,636	787,049	905,088	905,088	48,200
TOTAL EXPENDITURES	608,411	1,400,298	1,740,313	1,437,523	932,867
590.90-10 Reserved Future Appropriations	504,364	965,092	225,771	548,795	923,428
TOTAL USES	1,112,775	2,365,390	1,966,084	1,986,318	1,856,295

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT FUND

Capital Improvement Budget Summary

Fund Number: 310

		SOURCES OF FUNDS				
		2023	2024	2025	2025	2026
		Actual	Actual	Amended Budget	Estimated	Annual Budget
INTERGOVERNMENTAL		—	1,040,875	3,425,000	—	—
MISCELLANEOUS REVENUES		30,897	26,759	500	—	—
TRANSFERS & OTHER RECEIPTS		—	3,019,896	2,528,429	1,985,305	—
LOAN PROCEEDS/GRANT FUNDS		—	3,953,000	—	—	—
	TOTAL REVENUES	30,897	8,040,530	5,953,929	1,985,305	—
FUNDS FORWARD		914,564	81,314	248,237	248,237	(6,815,064)
	TOTAL SOURCES	945,461	8,121,844	6,202,166	2,233,542	(6,815,064)

		USES OF FUNDS				
OPERATING		69,937	53,000	140,000	10,000	—
CAPITAL OUTLAY		794,210	7,820,607	9,558,911	9,038,606	—
	TOTAL EXPENDITURES	864,147	7,873,607	9,698,911	9,048,606	—
RESERVES		81,314	248,237	(3,496,745)	(6,815,064)	(6,815,064)
	TOTAL USES	945,461	8,121,844	6,202,166	2,233,542	(6,815,064)

Fund: Capital Improvement Project

Account Codes: 310-0000

		SOURCES OF FUNDS				
		2023	2024	2025	2025	2026
		Actual	Actual	Amended Budget	Estimated	Annual Budget
INTERGOVERNMENTAL						
331	00-00 Federal Grants	—	1,040,875	1,300,000	—	—
331	90-00 ARPA - Revenue	—	—	—	—	—
334	50-10 State Appropriations	—	—	1,250,000	—	—
337	10-00 Local Unit Grants	—	—	875,000	—	—
TOTAL INTERGOVERNMENTAL REVENUES		—	1,040,875	3,425,000	—	—
MISCELLANEOUS						
361	20-00 Interest on Investment	30,897	26,759	500	—	—
TOTAL MISCELLANEOUS		30,897	26,759	500	—	—
TRANSFERS						
381	35-00 Transfer From General Fund Committed Ad Valorem	—	3,019,896	1,973,429	1,430,305	—
381	35-10 Reserve Transfer From Fund 001 - Per Ordinance 1687	—	—	555,000	555,000	—
TOTAL TRANSFERS		—	3,019,896	2,528,429	1,985,305	—
DEBT SERVICE						
384	35-00 Debt/Grant Proceeds - City Hall	—	3,953,000	—	—	—
TOTAL DEBT SERVICE		—	3,953,000	—	—	—
TOTAL REVENUES		30,897	8,040,530	5,953,929	1,985,305	—
FUNDS FORWARD						
389	99-10 Appropriated Fund Balance	914,564	81,314	248,237	248,237	(6,815,064)
TOTAL SOURCES		945,461	8,121,844	6,202,166	2,233,542	(6,815,064)

*Resolution 2025-21 to close Capital Improvement Fund

Fund: Capital Improvement Project

Account Codes: 310-0000-519.

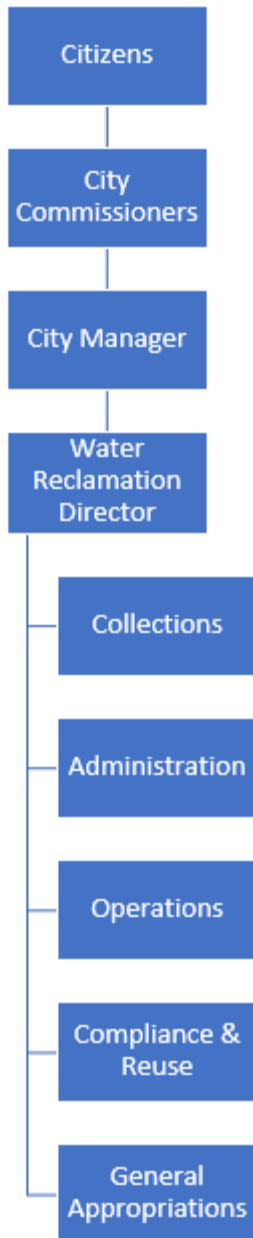
	USE OF FUNDS				
	2023	2024	2025		2026
			Actual	Actual	Amended Budget
OPERATING					
31-00 Professional Services	69,937	53,000	140,000	10,000	—
Subtotal Operating	69,937	53,000	140,000	10,000	—
CAPITAL OUTLAY					
62-00 Capital Improvements/Buildings	596,650	5,030,844	4,648,837	4,648,837	—
63-10 Impr/O/T/Bldg- 15 Yrs	197,329	2,545,897	4,649,592	4,000,000	—
64-20 Furniture, Fixtures & Equipment	—	90,411	—	129,287	—
64-21 Technology Hardware	231	153,455	260,482	260,482	—
Subtotal Capital Outlay	794,210	7,820,607	9,558,911	9,038,606	—
TOTAL EXPENDITURES	864,147	7,873,607	9,698,911	9,048,606	—
RESERVES					
590.90-10 Reserved Future Appropriations	81,314	248,237	(3,496,745)	(6,815,064)	(6,815,064)
TOTAL USES	945,461	8,121,844	6,202,166	2,233,542	(6,815,064)

UTILITIES SYSTEM FUND

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

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

Water Reclamation Department



**CITY OF COCOA BEACH
FISCAL YEAR 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate.

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Operating Statistics:					
Sewer influent flows:					
All sources	1,327	1,300	1,300	1,300	Millions of gallons annually
Patrick Space Force Base	154	160	166	165	
Port Canaveral	46	44	44	47	
Reuse water flows:					
All accounts	1,122.0	1,113.0	1,150.0	1,125.0	Millions of gallons annually
Cost of chemical supplies	\$389	\$390	\$480	\$493	
Total Operating Costs	\$3,721	\$3,813	\$6,207	\$6,518	Thousands of dollars annually
Number of employees	25	25	25	25	
Performance Measures:					
Cost per million gallons of influent					
Electrical power	\$445	\$445	\$400	\$405	
Chemical supplies	\$389	\$390	\$400	\$402	
Total Operating Costs	\$3,574	\$5,921	\$6,207	\$5,014	Thousands of dollars annually
Net operating margin	\$3,408	\$3,107	\$3,262	\$3,558	Thousands of dollars annually
Compliance with all regulatory rules	100%	100%	100%	100%	Must comply with FDEP and USEPA rules

Comments:

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

PERSONNEL SCHEDULE

DEPARTMENT: UTILITIES

POSITION TITLE: FULL-TIME	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
Director of Water Reclamation	1	—	1
Administrative Specialist	1	—	1
Operations Manager	1	—	1
Automation Technician	1	—	1
Environmental Analyst	1	—	1
Operator Tech	5	—	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	25	—	25
Construction & Utilities Inspector cost allocation: General Fund - 40%, Utilities Fund - 40%, Stormwater Fund- 20%			
Administrative specialist cost allocation: Utilities Fund 75%, Stormwater Fund 25%			

*Currently, the Director of Water Reclamation serves in a dual role also serving as the Director of Public Works. The wage is allocated with 50% absorbed by each respective Department.

MISSION STATEMENT

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

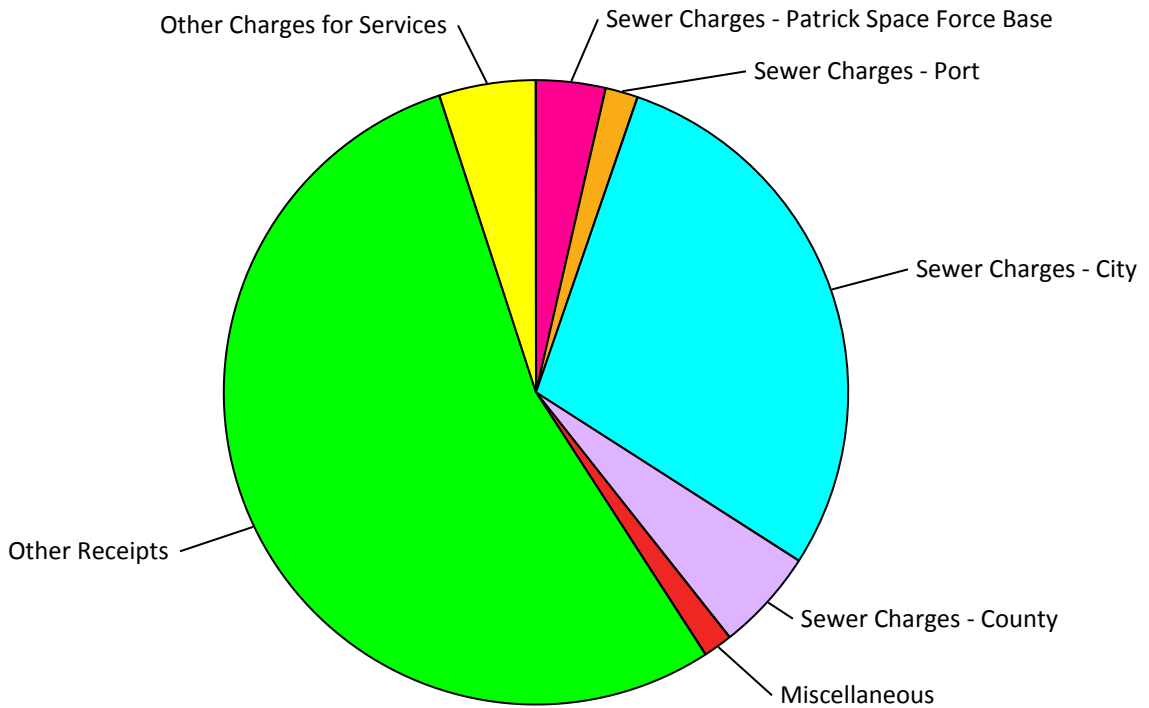
Utilities System Fund Budget Summary

Fund Number: 431

		SOURCES OF FUNDS				
		2023	2024	2025	2025	2026
		Actual	Actual	Amended Budget	Estimated	Annual Budget
INTERGOVERNMENTAL		1,129,701	3,026,134	8,277,500	1,085,321	13,034,650
CHARGES FOR SERVICES		8,129,088	9,976,181	9,243,400	10,380,800	10,507,000
MISCELLANEOUS REVENUES		511,939	504,754	317,838	397,940	382,500
OTHER RECEIPTS		—	—	3,340,000	—	—
	TOTAL REVENUES	9,770,728	13,507,069	21,178,738	11,864,061	23,924,150
FUNDS FORWARD		10,767,219	9,725,044	11,413,071	11,413,071	8,758,208
	TOTAL SOURCES	20,537,947	23,232,113	32,591,809	23,277,132	32,682,358

		USES OF FUNDS				
PERSONNEL SERVICES		1,898,901	2,047,885	2,403,340	2,308,710	2,680,534
OPERATING		2,262,112	2,260,989	5,550,576	3,853,686	2,467,950
CAPITAL OUTLAY		2,735,231	3,910,939	17,504,886	6,332,651	17,893,412
DEBT SERVICE/OTHER		2,285,545	1,866,627	1,962,036	1,962,877	1,961,346
TRANSFERS		1,631,114	1,732,602	1,935,913	61,000	2,520,000
	TOTAL EXPENDITURES	10,812,903	11,819,042	29,356,751	14,518,924	27,523,242
RESERVES		9,725,044	11,413,071	3,235,058	8,758,208	5,159,116
	TOTAL USES	20,537,947	23,232,113	32,591,809	23,277,132	32,682,358

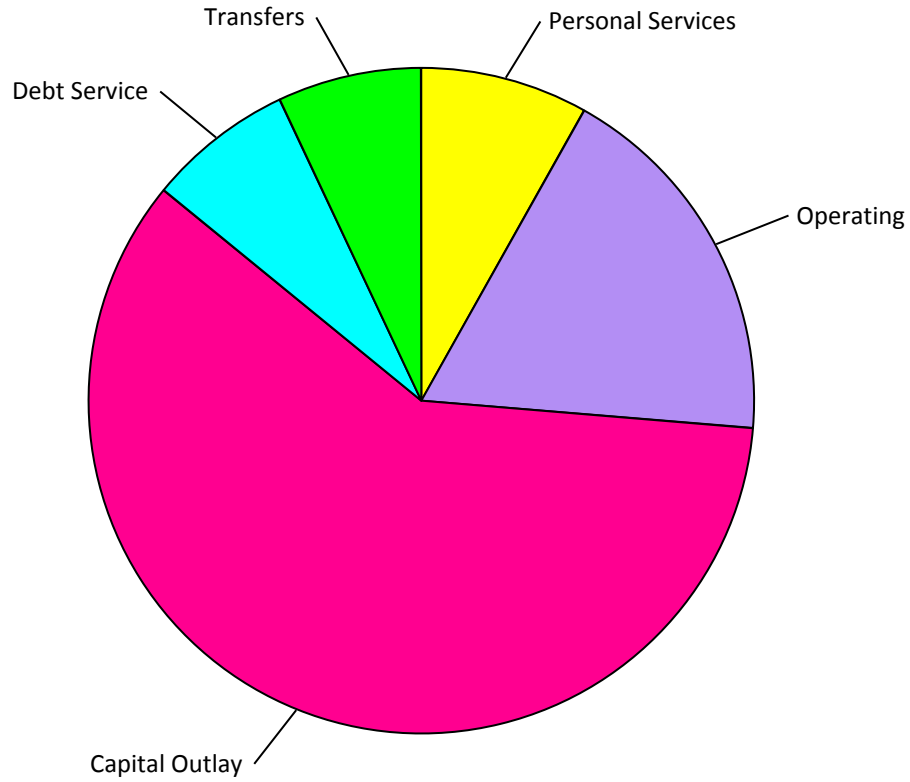
Utilities System Fund Sources, Excluding Funds Forward



UTILITIES FUND SOURCES, EXCLUDING FUNDS FORWARD

Sewer Charges - Patrick Space Force Base	1,500,000	6.3 %
Sewer Charges - Port	600,000	2.5 %
Sewer Charges - City	6,000,000	25.1 %
Sewer Charges - County	1,200,000	5.0 %
Miscellaneous	382,500	1.6 %
Other Receipts	13,034,650	54.5 %
Other Charges for Services	1,207,000	5.0 %
TOTAL	23,924,150	100 %

Utilities Fund Uses, Excluding Reserves



UTILITIES FUND USES, EXCLUDING RESERVES		
Personal Services	2,680,534	9.7 %
Operating	2,467,950	9.0 %
Capital Outlay	17,893,412	65.0 %
Debt Service	1,961,346	7.1 %
Transfers	2,520,000	9.2 %
TOTAL	27,523,242	100 %

Fund: Utilities System

Fund Number: 431

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
INTERGOVERNMENTAL REVENUE					
4300-331. 00-00 Federal Grants	51,523	—	277,500	—	296,250
4300-331. 39-00 Environmental Grants	1,078,178	2,111,455	—	—	—
4300-334. 35-00 State Grants - SRF	—	—	7,000,000	1,000,000	12,738,400
4300-334. 35-20 State Appropriations	—	914,679	1,000,000	85,321	—
TOTAL INTERGOVERNMENTAL REVENUE	1,129,701	3,026,134	8,277,500	1,085,321	13,034,650
CHARGES FOR SERVICES					
4300-343. 50-05 Sewer Charges - PAFB	761,403	1,437,540	750,000	1,500,000	1,500,000
4300-343. 50-10 Sewer Charges - City	5,026,003	5,809,080	6,000,000	6,000,000	6,000,000
4300-343. 50-20 Sewer Charges - County	887,148	1,036,645	1,100,000	1,100,000	1,200,000
4300-343. 50-25 Sewer Charges - Port	436,877	582,930	350,000	600,000	600,000
4300-343. 50-30 Reuse Charges	388,522	456,051	450,000	460,000	460,000
4300-343. 50-35 Patrick Family Housing	404,037	538,149	396,000	550,000	550,000
4300-343. 60-10 Sewer Connection	171,624	66,948	150,000	125,000	150,000
4300-343. 60-20 Reuse Connection	2,600	3,000	2,400	800	2,000
4300-343. 80-10 Late Fees	50,874	45,838	45,000	45,000	45,000
TOTAL CHARGES FOR SERVICES	8,129,088	9,976,181	9,243,400	10,380,800	10,507,000
MISCELLANEOUS REVENUES					
4300-360. 10-10 Cocoa/Port Auth. Adm. Fee	2,447	1,814	1,000	1,400	1,500
4300-360. 10-20 Port Maintenance Fees	124,765	90,686	80,000	80,000	80,000
4300-361. 20-00 Interest on Investments	368,870	409,096	234,838	300,000	300,000
4300-361. 90-00 Market Unrealized Gain/Loss	15,522	394	—	—	—
4300-365. 10-00 Sales of Scrap	1,265	2,014	2,000	16,000	1,000
4300-369. 10-00 NSF Check Fees	—	—	—	40	—
4300-369. 40-00 Other	(930)	750	—	500	—
TOTAL MISCELLANEOUS REVENUES	511,939	504,754	317,838	397,940	382,500
OTHER RECEIPTS					
4300-384. 10-00 Debt / Loan Proceeds	—	—	3,340,000	—	—
TOTAL OTHER RECEIPTS	—	—	3,340,000	—	—
TOTAL REVENUES	9,770,728	13,507,069	21,178,738	11,864,061	23,924,150
FUNDS FORWARD					
4300-389. 99-20 Appropriated Retained Earnings	10,767,219	9,725,044	11,413,071	11,413,071	8,758,208
TOTAL CHARGES, REVENUES AND RECEIPTS	20,537,947	23,232,113	32,591,809	23,277,132	32,682,358

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	424,247	426,068	413,700	413,700	474,556
14-00 Overtime	14,919	13,299	60,000	12,000	20,000
21-00 FICA Taxes	31,713	33,845	36,250	36,250	37,834
22-10 General Employees Pension	34,537	49,530	48,000	48,000	57,421
23-10 Group Hospitalization	150,420	141,606	162,350	129,300	174,526
23-20 Group Life	1,488	(121,305)	1,450	2,200	2,500
23-30 Dental Plan	2,453	2,531	2,575	2,575	2,600
24-00 Workers Compensation	1,253	23,094	9,950	9,950	13,000
Subtotal Personnel Services	661,030	568,668	734,275	653,975	782,437
OPERATING					
31-99 Payroll Processing Fees	2,657	2,845	2,600	2,600	—
44-30 Equipment Rental/Lease	576	—	6,000	3,000	6,000
46-05 Building Maintenance	45,630	84,841	104,000	100,000	75,000
46-10 Equipment Maintenance	80,092	50,488	50,000	50,000	60,000
46-15 Vehicle Maintenance	—	—	—	—	30,900
46-30 Fleet, Maintenance	—	—	82,250	—	48,350
46-45 R&R Distribution	41,442	54,364	103,590	103,590	75,000
52-10 Gas & Oil	—	—	—	—	56,579
52-20 Uniforms	1,212	—	—	—	—
52-50 Other	41,054	49,209	50,000	50,000	50,000
52-60 Small Tools & Equipment	—	—	21,000	19,424	47,200
53-30 Street Maintenance	35,106	11,949	10,000	10,000	20,000
55-00 Training & Education	88	—	—	—	—
581.46-30 Fleet Maint & Repairs	15,902	14,312	—	—	—
581.46-35 I/F Exp Vehicle Purchase	103,945	—	—	—	—
Subtotal Operating	367,704	268,008	429,440	338,614	469,029
CAPITAL OUTLAY					
63-20 Infrastructure	1,452,292	2,929,194	10,025,000	2,200,000	13,600,000
64-20 Furniture & Equipment	204,795	109,813	615,000	231,978	395,000
Subtotal Capital Outlay	1,657,087	3,039,007	10,640,000	2,431,978	13,995,000
TOTAL COLLECTIONS DIVISION	2,685,821	3,875,683	11,803,715	3,424,567	15,246,466

USES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	374,288	437,284	540,000	540,000	645,254
14-00 Overtime	960	1,946	1,000	4,200	2,200
21-00 FICA Taxes	26,759	33,492	41,300	41,300	49,362
22-10 General Employees Pension	28,763	15,073	54,500	54,500	78,076
23-10 Group Hospitalization	125,677	101,751	154,150	100,000	165,711
23-20 Group Life	1,184	2,488	3,750	4,500	4,900
23-30 Dental Plan	2,029	1,822	2,425	2,425	2,800
23-90 Fitness & Wellness	284	153	285	—	—
24-00 Workers Compensation	1,102	6,236	4,250	6,000	8,000
Subtotal Personnel Services	561,046	600,245	801,660	752,925	956,303
OPERATING					
31-00 Professional Services	355,943	491,160	2,770,182	1,977,000	117,800
31-10 GIS Related Services	—	—	50,000	—	50,000
31-99 Payroll Processing Fees	1,989	2,526	2,525	2,525	—
34-40 Support Services	55,418	47,376	74,600	74,600	114,000
40-00 Travel & Per Diem	1,817	5,302	8,600	4,300	8,600
41-00 Communications Services	2,274	2,356	2,500	2,500	2,500
43-10 Electric	444,497	441,505	575,000	450,000	414,920
43-20 Water & Sewer	5,160	3,538	10,200	5,100	9,212
49-00 Other Current Charges	1,715	317	2,000	2,000	2,000
51-00 Office Supplies	1,011	2,048	2,000	2,000	2,000
52-10 Gas & Oil	11,335	9,668	22,000	18,000	22,000
52-20 Uniforms	7,284	10,305	11,912	8,000	12,800
52-50 Other	4,661	3,348	4,000	4,000	4,000
54-10 Publications & Memberships	1,522	829	1,842	900	1,842
55-00 Training & Education	6,996	9,699	14,010	10,000	15,210
581.34-95 IT Capital Allocation	28,518	28,518	28,518	—	—
Subtotal Operating	930,140	1,058,495	3,579,889	2,560,925	776,884
CAPITAL OUTLAY					
64-10 Vehicles & Machinery	—	348,248	47,250	46,927	107,612
64-20 Furniture & Equipment	—	—	373,396	353,746	—
Subtotal Capital Outlay	—	348,248	420,646	400,673	107,612
TOTAL ADMINISTRATION DIVISION	1,491,186	2,006,988	4,802,195	3,714,523	1,840,799

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	428,136	406,806	409,450	409,450	409,450
14-00 Overtime	17,135	36,525	40,000	40,000	40,000
21-00 FICA Taxes	32,534	33,898	34,400	34,400	34,400
22-10 General Employees Pension	27,750	35,880	47,500	47,500	47,500
23-10 Group Hospitalization	165,229	140,748	142,600	142,600	142,600
23-20 Group Life	1,551	1,445	1,575	2,000	1,575
23-30 Dental Plan	2,961	2,557	2,580	2,580	2,580
23-90 Fitness & Wellness	—	—	—	80	—
24-00 Workers Compensation	1,529	28,543	9,950	9,950	9,950
Subtotal Personnel Services	676,825	686,402	688,055	688,560	688,055
OPERATING					
31-99 Payroll Processing Fees	2,676	2,797	2,500	2,500	—
34-40 Support Services	79,235	68,531	90,600	80,000	87,000
46-10 Equipment Maintenance	51,272	45,916	59,500	59,500	55,000
52-20 Uniforms	1,092	—	—	—	—
52-50 Other	390,531	476,586	493,000	480,000	493,000
52-60 Small Tools & Equipment	—	—	33,900	33,900	33,500
55-00 Training & Education	25	—	—	—	—
Subtotal Operating	524,831	593,830	679,500	655,900	668,500
CAPITAL OUTLAY					
64-20 Furniture & Equipment	1,078,144	523,684	5,944,240	3,500,000	3,490,800
Subtotal Outlay	1,078,144	523,684	5,944,240	3,500,000	3,490,800
TOTAL OPERATIONS DIVISION	2,279,800	1,803,916	7,311,795	4,844,460	4,847,355

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	—	117,668	113,900	145,000	167,942
14-00 Overtime	—	811	—	1,500	900
21-00 FICA Taxes	—	9,003	8,725	9,000	12,917
22-10 General Employees Pension	—	9,516	13,000	13,000	20,430
23-10 Group Hospitalization	—	39,175	38,900	38,900	44,000
23-20 Group Life	—	1,482	1,450	2,000	2,200
23-30 Dental Plan	—	747	750	850	1,150
23-90 Fitness & Wellness	—	—	—	—	—
24-00 Workers Compensation	—	14,168	2,625	3,000	4,200
Subtotal Personnel Services	—	192,570	179,350	213,250	253,739
OPERATING					
31-99 Payroll Processing Fees	—	780	700	900	—
34-40 Support Services	—	2,735	3,500	3,500	3,500
46-10 Equipment Maintenance	—	7,308	21,200	15,000	15,000
46-45 R&R Disbursement	—	2,503	10,000	10,000	10,000
52-50 Other	—	7,398	15,000	15,000	20,000
Subtotal Operating	—	20,724	50,400	44,400	48,500
CAPITAL OUTLAY					
63-20 Infrastructure	—	—	500,000	—	300,000
Subtotal Capital Outlay	—	—	500,000	—	300,000
TOTAL OPERATIONS DIVISION	—	213,294	729,750	257,650	602,239

		USES OF FUNDS				
		2023	2024	2025	2025	2026
		Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING						
10-26	Compensated Absence	27,169	90,003	—	—	—
23-50	Current OPEB Oblig	45,781	—	—	—	—
31-00	Professional Services	107,787	111,795	110,766	110,766	110,766
31-99	Payroll Processing Fees	—	—	—	—	8,936
34-50	Administrative Services	—	—	558,000	—	231,360
36-30	Net Pension Expense	143,260	—	—	—	—
45-05	General Liability	32,823	42,359	32,910	32,910	35,379
45-10	Auto Liability	8,586	6,806	7,999	7,999	8,599
45-15	Property	73,520	59,502	85,344	85,344	91,745
45-30	Flood Insurance	—	9,019	16,328	16,328	17,552
45-45	Computer Security Insurance	511	448	—	500	700
Subtotal Operating		439,437	319,932	811,347	253,847	505,037
DEBT SERVICE						
71-00	Principal	1,979,125	1,597,641	1,683,823	1,709,552	1,734,502
72-00	Interest	306,420	268,986	278,213	253,325	226,844
Subtotal Debt Service		2,285,545	1,866,627	1,962,036	1,962,877	1,961,346
TRANSFERS						
99-30	Designated Contingency (critical components)	—	111,779	304,800	61,000	300,000
519.91-10	Trf to General Fund	—	—	—	—	2,220,000
581.34-50	I/F Administrative Services	572,208	572,208	572,208	—	—
581.91-10	To General Fund	1,058,906	1,048,615	1,058,905	—	—
Subtotal Transfers		1,631,114	1,732,602	1,935,913	61,000	2,520,000
TOTAL GENERAL APPROPRIATIONS		4,356,096	3,919,161	4,709,296	2,277,724	4,986,383
RESERVES						
590 90-10	Reserved for Future Appropriations	9,725,044	11,413,071	3,235,058	8,758,208	5,159,116
TOTAL USES		20,537,947	23,232,113	32,591,809	23,277,132	32,682,358

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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.

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



CITY OF COCOA BEACH

**Fiscal Year 2026 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 2025 has been estimated, for 2026 it has been projected. Meaningful benchmark targets are provided for comparison purposes where appropriate

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	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%)	415 (15.8%)	Upcoming projects expected to increase treatment area (Ramp Road 2026, Cedar 2027)

	Actual 2023	Actual 2024	Estimate 2025	Projection 2026	Benchmark Targets & Notes
Performance Measures:					
Maintenance activities					
Crew/staff time	80%	85%	75%	76%	Target is 80%
Expenses	81%	75%	39%	36%	Target is 25%
Construction and Improvements (including engineering/design capital)					
Crew/staff time	20%	15%	25%	24%	Target is 20%
Expenses	19%	25%	61%	64%	Target is 75%

Comments:

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

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

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

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

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

PERSONNEL SCHEDULE

DEPARTMENT: Stormwater Utility Enterprise Fund

POSITION TITLE:	NUMBER OF POSITIONS		
	BUDGET 2025	CHANGE	BUDGET 2026
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/Stormwater Coordinator cost allocation: Utilities Fund 75%, Stormwater Fund 25%			

MISSION STATEMENT

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

Stormwater Fund Budget Summary

Fund Number: 441

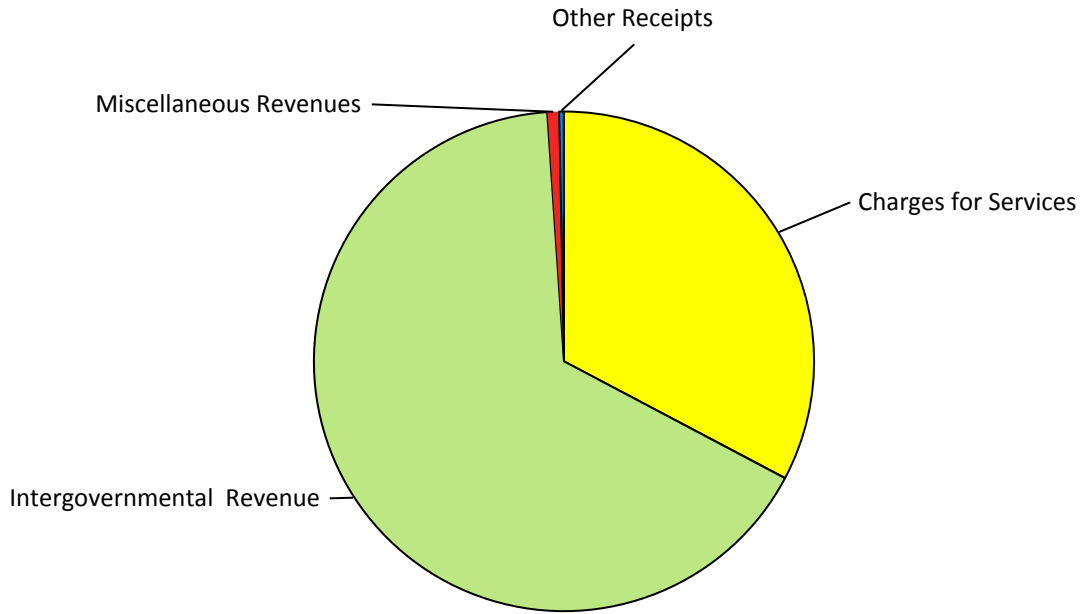
SOURCES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget		Budget
INTERGOVERNMENTAL	22,809	1,230,719	1,420,079	404,324	4,206,255
CHARGES FOR SERVICES	898,814	893,017	1,482,735	1,232,000	2,075,300
MISCELLANEOUS REVENUES	50,906	82,773	35,276	35,902	47,000
OTHER RECEIPTS	60,000	60,000	140,000	60,000	20,000
TOTAL REVENUES	1,032,529	2,266,509	3,078,090	1,732,226	6,348,555
FUNDS FORWARD	1,255,131	1,076,369	1,056,087	1,056,087	1,143,622
TOTAL SOURCES	2,287,660	3,342,878	4,134,177	2,788,313	7,492,177

USES OF FUNDS					
PERSONNEL SERVICES	409,992	473,083	513,810	404,060	512,100
OPERATING	256,518	341,585	1,523,072	575,980	586,194
CAPITAL OUTLAY	269,359	1,197,593	1,431,000	390,000	5,293,860
DEBT SERVICE/OTHER	66,358	65,467	65,588	65,588	65,588
TRANSFERS	209,064	209,063	209,063	209,063	300,000
TOTAL EXPENDITURES	1,211,291	2,286,791	3,742,533	1,644,691	6,757,742
RESERVES	1,076,369	1,056,087	391,644	1,143,622	734,435
TOTAL USES	2,287,660	3,342,878	4,134,177	2,788,313	7,492,177

SOURCES OF FUNDS

	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
INTERGOVERNMENTAL REVENUES					
331.35-00 Federal Grants	—	303,055	808,000	120,000	1,872,190
331.90-00 Federal Grants (APRA)	—	303,292	550,000	98,190	451,810
334.10-20 State Grants (includes SRF funding)	11,261	624,372	—	164,310	1,814,450
337.25-00 Water Management District	8,130	—	—	—	—
337.35-00 Brevard County	3,418	—	62,079	21,824	67,805
TOTAL INTERGOVERNMENTAL REVENUES	22,809	1,230,719	1,420,079	404,324	4,206,255
CHARGES FOR SERVICES					
343.70-10 Charges	891,933	887,771	1,474,735	1,225,000	2,068,300
343.80-10 Late Fees	6,881	5,246	8,000	7,000	7,000
TOTAL CHARGES FOR SERVICES	898,814	893,017	1,482,735	1,232,000	2,075,300
MISCELLANEOUS REVENUES					
361.10-00 Interest on Pooled Funds	—	—	50	—	—
361.20-00 Interest on Investments	48,850	77,192	35,226	35,902	47,000
361.90-00 Market Unrealized Gain/Loss	2,056	91	—	—	—
364.10-00 Ins/Auction Proceeds	—	5,490	—	—	—
TOTAL MISCELLANEOUS REVENUES	50,906	82,773	35,276	35,902	47,000
OTHER RECEIPTS					
381.10-70 Repayment of Gov't Funds	60,000	60,000	140,000	60,000	20,000
TOTAL OTHER RECEIPTS	60,000	60,000	140,000	60,000	20,000
TOTAL REVENUES	1,032,529	2,266,509	3,078,090	1,732,226	6,348,555
FUNDS FORWARD					
389.99-20 Appropriated Retained Earnings	1,255,131	1,076,369	1,056,087	1,056,087	1,143,622
TOTAL SOURCES	2,287,660	3,342,878	4,134,177	2,788,313	7,492,177

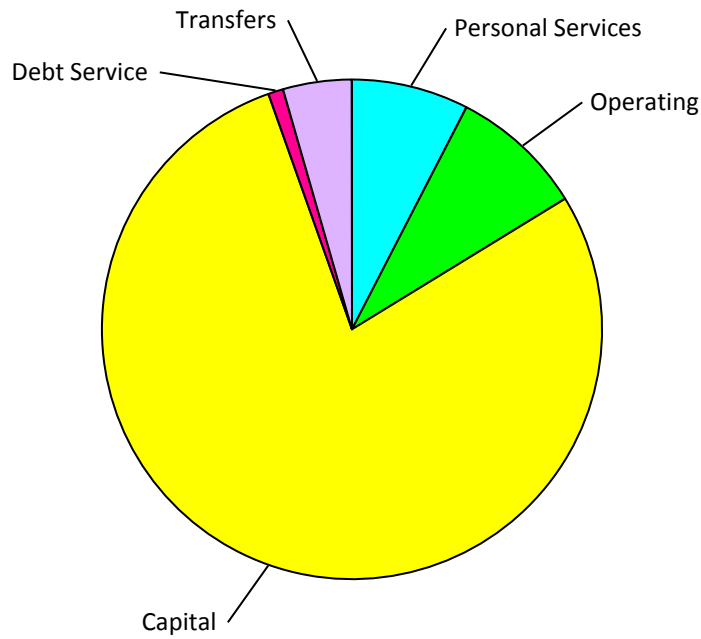
Stormwater Fund Sources, Excluding Funds Forward



STORMWATER FUND SOURCES, EXCLUDING FUNDS FORWARD

Charges for Services	2,075,300	32.8 %
Intergovernmental Revenue	4,206,255	66.3 %
Miscellaneous Revenues	47,000	0.7 %
Other Receipts	20,000	0.3 %
TOTAL	6,348,555	100 %

Stormwater Fund Uses, Excluding Reserves



STORMWATER FUND USES, EXCLUDING RESERVES		
Personal Services	512,100	7.6 %
Operating	586,194	8.7 %
Capital	5,293,860	78.3 %
Debt Services	65,588	1.0 %
Transfers	300,000	4.4 %
TOTAL	6,757,742	100 %

USES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
PERSONNEL SERVICES					
12-12 Regular	294,331	285,230	337,500	269,000	337,500
12-15 Additional pay	12	—	—	—	—
14-00 Overtime	825	1,341	1,700	900	1,700
21-00 FICA Taxes	21,695	22,254	25,300	20,000	25,300
22-10 General Employees Pension	18,682	47,925	39,000	39,000	39,000
23-10 Group Hospitalization	71,069	89,520	98,200	60,000	94,000
23-20 Group Life	985	17,233	1,000	4,000	3,200
23-30 Dental Plan	1,981	1,891	2,210	2,210	2,100
23-90 Fitness & Wellness	—	—	—	50	100
24-00 Workers Compensation	412	7,689	8,900	8,900	9,200
Subtotal Personnel Services	409,992	473,083	513,810	404,060	512,100
OPERATING					
31-00 Professional Services	67,186	155,083	1,124,625	300,000	170,225
31-10 GIS related services	—	—	20,000	—	20,000
31-99 Payroll Processing Fees	1,751	1,876	1,800	1,800	—
34-40 Support Services	102,971	94,452	209,911	140,000	164,686
40-00 Travel & Per Diem	—	726	3,035	1,100	2,605
43-10 Electric	5,750	4,912	7,450	7,061	8,344
43-20 Water/Sewer	253	237	1,155	300	1,183
46-10 Equipment Maintenance	4,907	1,627	4,000	1,716	4,000
46-15 Vehicle Maintenance	—	—	—	—	2,900
46-30 Fleet, Maintenance & Services	—	—	—	—	6,000
48-00 Promotional	—	5,605	6,830	5,837	7,070
51-00 Office Supplies	295	122	750	68	500
52-10 Gas & Oil	—	—	5,250	—	7,275
52-20 Uniforms	534	862	2,880	927	3,360
52-50 Other	14,235	10,087	20,800	10,000	17,200
53-30 Street Maintenance	—	—	1,500	—	1,500
53-40 Outfall Maintenance	—	—	6,000	5,580	13,990
53-50 Manhole Maintenance	—	2,313	9,700	9,625	12,220
54-10 Publications & Membership	500	1,000	1,000	—	1,000
55-00 Training & Education	4,538	2,782	6,750	850	5,330
581.34-95 IT Capital Allocation	3,777	3,777	3,777	—	—
581.46-30 Fleet Maint & Repairs	1,590	—	—	—	—
Subtotal Operating	208,287	285,461	1,437,213	484,864	449,388
CAPITAL OUTLAY					
63-20 Infrastructure	269,359	1,152,259	1,431,000	390,000	5,293,860
64-20 Furniture & Equipment	—	45,334	—	—	—
Subtotal Capital Outlay	269,359	1,197,593	1,431,000	390,000	5,293,860
TOTAL STORMWATER OPERATIONS	887,638	1,956,137	3,382,023	1,278,924	6,255,348

Fund: Stormwater

Account Code: 441-9000-519

Division: General Appropriations

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
10-26 Compensated Absences	9,777	12,941	—	—	—
23-50 Current OPEB Obligation	(8,467)	—	—	—	—
31-99 Payroll Processing Fees	—	—	—	—	1,562
34-50 Administrative Services	22,173	22,970	69,990	69,990	118,190
36-30 Net Pension Expense	10,482	—	—	—	—
45-05 General Liability	9,004	7,566	9,028	9,028	9,706
45-10 Auto Liability	941	1,238	721	1,500	776
45-15 Property	4,234	10,819	5,020	10,000	5,397
45-30 Flood Insurance	—	509	1,000	498	1,075
45-45 Computer Insurance	87	81	100	100	100
Subtotal Operating	48,231	56,124	85,859	91,116	136,806
DEBT SERVICE					
71-00 Principal	59,150	59,561	59,561	59,561	60,394
72-00 Interest	7,208	5,906	6,027	6,027	5,194
Subtotal Debt Service	66,358	65,467	65,588	65,588	65,588
TRANSFERS					
34-50 I/F Administrative Services	113,711	113,711	113,711	113,711	—
91-10 I/F To General Fund	—	—	—	—	300,000
91-10 To General Fund	95,353	95,352	95,352	95,352	—
Subtotal Transfers	209,064	209,063	209,063	209,063	300,000
TOTAL STORMWATER GENERAL APPROPRIATIONS	323,653	330,654	360,510	365,767	502,394
TOTAL STORMWATER EXPENSES	1,211,291	2,286,791	3,742,533	1,644,691	6,757,742
RESERVES					
590. 90-10 Reserved for Future Appropriations	1,076,369	1,056,087	391,644	1,143,622	734,435
TOTAL USES	2,287,660	3,342,878	4,134,177	2,788,313	7,492,177

INTERNAL SERVICE FUNDS

HEALTH CARE FUND

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

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

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

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

Health Care Internal Service Fund Budget Summary

Fund Number: 525

SOURCES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget		Budget
CHARGES FOR SERVICES	3,885,956	4,280,049	4,266,129	4,297,741	4,923,832
MISCELLANEOUS REVENUES	—	12,977	10,000	17,000	20,307
TOTAL REVENUES	3,885,956	4,293,026	4,276,129	4,314,741	4,944,139
FUNDS FORWARD	—	1,089,182	1,772,714	1,772,714	2,305,950
TOTAL SOURCES	3,885,956	5,382,208	6,048,843	6,087,455	7,250,089

USES OF FUNDS					
OPERATING	2,796,774	3,609,494	2,983,005	3,781,505	5,009,428
TOTAL EXPENSES	2,796,774	3,609,494	2,983,005	3,781,505	5,009,428
RESERVES	1,089,182	1,772,714	3,065,838	2,305,950	2,240,661
TOTAL USES	3,885,956	5,382,208	6,048,843	6,087,455	7,250,089

Health Care Internal Service Fund Budget Summary

Account Code: 525-0000-341.

SOURCES OF FUNDS					
	2023	2024	2025	2025	2026
	Actual	Actual	Amended	Estimated	Annual
			Budget		Budget
CHARGES FOR SERVICES					
341 30-10 Employee Healthcare	3,406,062	3,704,434	3,700,291	3,700,291	4,255,334
341 30-11 Retiree Healthcare	210,296	214,655	212,000	212,000	243,800
341 30-12 Cobra Healthcare	9,847	41,316	37,500	37,500	43,125
341 30-15 Employee Life Insurance W/H	65,388	105,901	105,000	115,000	120,750
341 30-16 Retiree Life Insurance	50	46	50	50	58
341 30-25 Retiree Medicare	—	18,324	18,000	37,000	35,495
341 30-40 Employee Dental W/H	136,684	142,618	143,500	143,500	165,025
341 30-41 Cobra Dental	1,671	2,729	2,400	2,400	2,760
341 30-45 Employee Vision W/H	19,332	20,825	20,800	20,800	23,920
341 30-46 Cobra Vision	70	311	260	350	387
341 30-50 Employee Aflac/Allstate W/H	24,866	18,429	18,600	18,600	21,390
341 30-60 Employee GAP W/H	—	109	90	90	104
341 30-61 Retiree GAP	5,671	3,365	3,260	3,260	3,749
341 30-62 Cobra GAP	219	996	900	900	1,035
341. 30-70 Employee Gym Membership W/H	5,800	5,437	3,185	5,500	6,325
341. 30-71 Retiree Gym Membership	—	554	293	500	575
TOTAL CHARGES FOR SERVICES	3,885,956	4,280,049	4,266,129	4,297,741	4,923,832
MISCELLANEOUS REVENUES					
361. 20-00 Interest on Investment	—	12,977	10,000	17,000	20,307
TOTAL MISCELLANEOUS REVENUES	—	12,977	10,000	17,000	20,307
TOTAL REVENUES	3,885,956	4,293,026	4,276,129	4,314,741	4,944,139
FUNDS FORWARD					
0000-389.99-10 Appropriated Fund Balance	—	1,089,182	1,772,714	1,772,714	2,305,950
TOTAL SOURCES	3,885,956	5,382,208	6,048,843	6,087,455	7,250,089

Health Care Internal Service Fund Budget Summary

Account Code: 525-0000/9000-562.

	USES OF FUNDS				
	2023	2024	2025	2025	2026
	Actual	Actual	Amended Budget	Estimated	Annual Budget
OPERATING					
30-10 Employee Healthcare	2,197,470	2,936,068	2,455,750	3,000,000	4,255,334
30-11 Retiree Healthcare	307,243	225,786	178,000	300,000	243,800
30-12 Cobra Healthcare	36,900	28,376	19,500	55,000	43,125
30-15 Employee Life Insurance	59,179	64,156	47,900	62,000	120,750
30-16 Retiree Life Insurance	50	61	75	75	58
30-25 Retiree Medicare Insurance	—	50,909	55,500	87,000	35,495
30-40 Employee Dental Insurance	134,913	144,639	94,400	130,000	165,025
30-41 Cobra Dental Insurance	2,740	4,718	2,900	3,400	2,760
30-45 Employee Vision Insurance	19,420	21,064	13,750	24,000	23,920
30-46 Cobra Vision Insurance	123	484	280	480	387
30-50 Employee Aflac/Allstate Insurance	25,846	19,307	18,000	21,000	21,390
30-60 Employee GAP Insurance	—	78,683	67,300	67,300	67,300
30-61 Retiree GAP Insurance	5,667	6,420	5,200	6,800	3,749
30-62 Cobra GAP Insurance	229	2,004	1,750	1,750	1,035
30-70 Employee Gym Membership	5,695	6,465	6,000	6,000	6,325
30-71 Retiree Gym Membership	1,248	1,029	700	700	575
31-00 Professional Services	51	19,325	16,000	16,000	18,400
TOTAL OPERATING	2,796,774	3,609,494	2,983,005	3,781,505	5,009,428
RESERVES					
590. 90-10 Reserved for Future Appropriations	1,089,182	1,772,714	3,065,838	2,305,950	2,240,661
TOTAL USES	3,885,956	5,382,208	6,048,843	6,087,455	7,250,089

FIVE YEAR CAPITAL IMPROVEMENT

Fiscal Years 2026 - 2030

INTRODUCTION

OVERVIEW BY FUND

SUMMARY BY FUNDS

DETAIL BY DEPARTMENT

AS ADOPTED BY: City Commission
RESOLUTION 2025-18

SUMMARY BY FUND AND DEPARTMENT						
FUND/DEPARTMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
GENERAL FUND						
Information Technology	239,400	40,000	38,000	50,000	20,000	387,400
City Clerk	20,000	—	—	—	—	20,000
Police	141,261	119,862	163,658	179,182	142,804	746,767
Communications	76,830	92,290	95,982	99,821	103,815	468,738
Fire	195,500	—	—	1,290,000	—	1,485,500
Public Works	1,544,921	3,802,719	1,897,297	1,879,466	1,743,838	10,868,241
Fleet	1,439,195	937,986	967,110	767,022	759,786	4,871,099
Capital Improvement Projects	3,504,694	7,135,854	1,825,000	60,000	—	12,525,548
Leisure Services (Rec Ctr;Parks;Pool;Golf;Tennis;Skate Park;Auditorium)	605,212	1,868,136	478,500	291,200	141,550	3,384,598
Subtotal General Fund	7,767,013	13,996,847	5,465,547	4,616,691	2,911,793	34,757,891
SPECIAL REVENUE FUNDS						
CRA	750,000	—	—	—	—	750,000
Subtotal Special Revenue Funds	750,000	—	—	—	—	750,000
ENTERPRISE FUNDS						
Utilities System	17,893,412	12,828,935	4,616,996	1,857,696	1,754,696	38,951,735
Stormwater Utility	5,293,860	5,875,000	7,600,000	4,250,000	4,965,000	27,983,860
Subtotal Enterprise Funds	23,187,272	18,703,935	12,216,996	6,107,696	6,719,696	66,935,595
TOTAL CAPITAL PROGRAM	31,704,285	32,700,782	17,682,543	10,724,387	9,631,489	102,443,486

DEPARTMENT: INFORMATION TECHNOLOGY							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Computer Hardware							
Computers/Tablets/Laptops		23,400	20,000	38,000	50,000	—	131,400
Physical Security - Replace Aging Equipment		10,000	20,000	—	—	20,000	50,000
Storage Server		160,000	—	—	—	—	160,000
Server Replacement (Server Room)		26,000	—	—	—	—	26,000
Networking Equipment		20,000	—	—	—	—	20,000
Subtotal Computer Hardware		239,400	40,000	38,000	50,000	20,000	387,400
TOTAL INFORMATION TECHNOLOGY		239,400	40,000	38,000	50,000	20,000	387,400

Source of Funds: General Fund

DEPARTMENT: CITY CLERK							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Computer Software							
Public Records Software		20,000	—	—	—	—	20,000
Subtotal Computer Software		20,000	—	—	—	—	20,000
TOTAL CITY CLERK		20,000	—	—	—	—	20,000

DEPARTMENT: POLICE							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Furniture & Equipment							
In-Car Cameras		10,395	10,811	11,243	11,693	12,160	56,302
Radar Unit		10,899	11,335	11,789	12,260	10,480	56,763
Body Cameras		5,408	5,624	56,187	58,434	60,772	186,425
Intoxilyzer 9000		11,530	—	—	—	—	11,530
Radar Trailer		10,230	—	—	—	—	10,230
Glock 47 Handgun W/Light		67,210	—	—	—	—	67,210
Ballistic Shields		13,660	—	—	—	—	13,660
Axon Taser		—	62,999	54,911	57,107	59,392	234,409
Evidence Drying Cabinet		—	12,974	12,655	—	—	25,629
New Motorcycle Equipment		—	16,119	—	—	—	16,119
K9 Unit		—	—	16,873	17,548	—	34,421
Stop Sicks - Tire Deflation Device		—	—	—	22,140	—	22,140
Subtotal Furniture & Equipment		129,332	119,862	163,658	179,182	142,804	734,838
Computer Software							
Evidence/Property Tracking Software		11,929	—	—	—	—	11,929
Subtotal Computer Software		11,929	—	—	—	—	11,929
TOTAL POLICE		141,261	119,862	163,658	179,182	142,804	746,767

DEPARTMENT: COMMUNICATIONS							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
XG-75M Mobile Radio		15,561	28,051	29,173	30,340	31,554	134,679
Backbone Radio Charges-Brevard Emergency Management		48,769	50,719	52,748	54,858	57,053	264,147
Feature Upgrade For All New Radios To Comply W/P25 Format		12,500	13,520	14,061	14,623	15,208	69,912
TOTAL COMMUNICATIONS		76,830	92,290	95,982	99,821	103,815	468,738

DEPARTMENT: FIRE							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Vehicles & Machinery							
Front-Line Fire Engine		—	—	—	1,290,000	—	1,290,000
Fire - Subtotal Vehicles & Machinery		—	—	—	1,290,000	—	1,290,000
Furniture & Equipment							
Hurst Tools Replacement - NFPA 1937 Standard		48,000	—	—	—	—	48,000
Lifepak Cardiac Monitors		147,500	—	—	—	—	147,500
Fire - Subtotal Furniture & Equipment		195,500	—	—	—	—	195,500
TOTAL FIRE		195,500	—	—	1,290,000	—	1,485,500

Source of Funds: General Fund

*Fire Engine Replacement is projected for replacement in 2029

DEPARTMENT: PUBLIC WORKS							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Field Operations (3110)							
R&R Citywide Paving Program		—	1,300,000	1,300,000	1,300,000	1,300,000	5,200,000
Dune Crossover - 7th ST South	DUNECR	200,000	—	—	—	—	200,000
Dune Crossover - Flagler	DUNECR	160,750	—	—	—	—	160,750
Dune Crossover - Califorina Ave		—	30,000	—	—	—	30,000
Dune Crossover - E Gadsden LN (Design/Construction)		—	195,750	—	—	—	195,750
Sidewalk/Bikepaths - N 4th ST & Continued South		—	23,185	23,880	24,596	25,334	96,995
Minutemen Shoreline Erosion	MSHORE	787,000	1,110,000	—	—	—	1,897,000
Softball Field #4 Fencing/Dugouts		—	105,000	—	—	—	105,000
Dune Crossover - Barlow Ave		—	30,000	—	—	—	30,000
Dune Crossover - 9th ST S		—	30,000	—	—	—	30,000
Dune Crossover - Harding Ave		—	—	30,000	—	—	30,000
Dune Crossover - 6th ST S		—	—	30,000	—	—	30,000
Dune Crossover - 10th ST S		—	—	30,000	—	—	30,000
Dune Crossover - Young Ave		—	—	—	30,000	—	30,000
Dune Crossover - Hendry Ave		—	—	—	30,000	—	30,000
Dune Crossover - 8th ST S		—	—	—	30,000	—	30,000
Dune Crossover - Tulip LN		—	—	—	—	30,000	30,000
Dune Crossover - 4th ST S		—	—	—	—	30,000	30,000
Dune Crossover - 5th ST S		—	—	—	—	30,000	30,000
Subtotal Field Operations		1,147,750	2,823,935	1,518,880	1,414,596	1,415,334	8,320,495

Building Maintenance (3140)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Public Works Bay Doors		—	—	115,717	120,346	125,160	361,223
Public Works & Water Rec Complex Flooring		—	200,000	—	—	—	200,000
Public Works Vehicle Storage Bldg Roof Replacement		—	308,100	—	—	—	308,100
Small Pavilion Shelter Replacements		—	56,684	57,235	59,524	61,905	235,348
Cove Park Swing Set		—	—	15,465	—	—	15,465
Shepard Park Bathroom Renovations		—	150,000	—	—	—	150,000
Replace Ramp Road Park Swing Set		—	15,000	—	—	—	15,000
McClarty Park Parking Lot Improvements		55,171	—	—	—	—	55,171
Cameron Barkley Park Swing Upgrade		—	—	—	85,000	—	85,000
Add Swing Sets - Sidney Fischer Park		—	—	—	—	16,439	16,439
Rec Center 15 Ton		40,000	—	—	—	—	40,000
Country Club Air Handler Kitchen		30,000	—	—	—	—	30,000
Fire Station 51 Training RoomA/C		15,000	—	—	—	—	15,000
PW Complex 3 Units		—	39,000	—	—	—	39,000
Country Club A/C Control System Upgrade		86,000	—	—	—	—	86,000
Full Replacement of RTU (PD)		51,000	—	—	—	—	51,000
Country Club Air Handler Auditorium Rebuild		—	40,000	—	—	—	40,000
PW Complex 2 Units		—	25,000	—	—	—	25,000
PD Unit 1		—	100,000	—	—	—	100,000
Subtotal Buildings Maintenance		277,171	933,784	188,417	264,870	203,504	1,867,746

Grounds Maintenance (3150)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Rec Center Landscape Makeover		—	20,000	—	—	—	20,000
Softball Field #4 Renovation	SOFT4	20,000	—	—	—	—	20,000
Country Club Entrance Renovation		—	—	—	—	—	—
SR 520 Medians	520MED	100,000	—	—	—	—	100,000
PW/WR Facility Makeover		—	25,000	—	—	—	25,000
Ocean Beach Median Makeover		—	—	150,000	—	—	150,000
Skate Park Landscape		—	—	25,000	—	—	25,000
Pool Area Landscape		—	—	15,000	—	—	15,000
Shepard Park Makeover		—	—	—	100,000	—	100,000
Fisher Park Makeover		—	—	—	100,000	—	100,000
Fisher Park Basketball Court Landscape		—	—	—	—	100,000	100,000
New Beach Volleyball Court		—	—	—	—	25,000	25,000
Subtotal Grounds Maintenance		120,000	45,000	190,000	200,000	125,000	680,000
TOTAL PUBLIC WORKS O & M		1,544,921	3,802,719	1,897,297	1,879,466	1,743,838	10,868,241

DEPARTMENT: PUBLIC WORKS - CAPITAL IMPROVEMENT PROJECTS (3170)							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Rec Center Renovations		—	50,000	—	—	—	50,000
Rec Center Bathroom Renovations		—	50,000	—	—	—	50,000
Ball Field Scorers Building		—	672,000	—	—	—	672,000
Fire Station 50 Design	FS50	150,000	—	—	—	—	150,000
Fire Station 50 Construction		—	5,000,000	—	—	—	5,000,000
Rec Center West Room Renovations		—	—	50,000	—	—	50,000
Aquatic Center Bathroom Renovations		—	—	—	60,000	—	60,000
Golf Course Irrigation Upgrades (last 9 holes)	REPIPE	709,694	—	—	—	—	709,694
Bicentennial Park Improvements*	BICENT	1,680,000	—	—	—	—	1,680,000
Skate Park Coping Replacement		—	178,654	—	—	—	178,654
Skate Park Half Pipe		—	40,000	—	—	—	40,000
Golf Course Flood Mitigation		—	60,000	—	—	—	60,000
Softball Field Stadium Lights		—	—	700,000	—	—	700,000
Minutemen Light Pole Installation	MMLP	150,000	—	—	—	—	150,000
Tennis Court Renovations	TENIMP	315,000	—	—	—	—	315,000
ADA Ocean Beach Blvd Park - Phase 1	OBBP	300,000	1,045,000	1,045,000	—	—	2,390,000
400 Channel - Piling Relocate		—	10,200	—	—	—	10,200
Holiday Lane Boat Ramp	HOLRMP	200,000	—	—	—	—	200,000
Channel Marker Replacement (500 Citywide)		—	30,000	30,000	—	—	60,000
TOTAL PUBLIC WORKS CAPITAL IMPROVEMENT		3,504,694	7,135,854	1,825,000	60,000	—	12,525,548

*Grant Funds associated with project

DEPARTMENT: PUBLIC WORKS - FLEET (3160)

PROJECT(S)	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Police							
Police Dept 4 Door SUV Unmarked		59,500	—	—	—	—	59,500
Police Dept 4 Door SUV Unmarked		59,500	—	—	—	—	59,500
Police Dept 4 Door SUV Marked		71,400	74,970	78,718	82,654	86,786	394,528
Police Dept 4 Door SUV Marked		71,400	74,970	78,718	—	86,786	311,874
Police Dept 4 Door SUV Marked		71,400	74,970	78,718	—	86,786	311,874
Police Dept 4 Door SUV Marked		—	74,970	78,718	—	86,786	240,474
Police Dept 4 Door SUV Marked		—	74,970	78,718	—	86,786	240,474
Patrol Motorcycle		—	27,000	—	—	—	27,000
Police Dept 4 Door SUV K-9		—	—	—	85,654	—	85,654
Police Dept 1/2 Ton 4x4		—	—	—	64,000	—	64,000
Police Dept 1/2 Truck 4x4		—	—	—	64,000	—	64,000
Police Dept 1/2 Truck 4x4		—	—	—	64,000	—	64,000
Subtotal Police		333,200	401,850	393,590	360,308	433,930	1,922,878

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Parking Enforcement						
Compact Pickup Truck	36,225	38,036	39,938	41,934	44,030	200,163
Subtotal Parking Enforcement	36,225	38,036	39,938	41,934	44,030	200,163

Fire Department	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Fire Dept 4 Door SUV		—	61,740	64,827	—	—	126,567
Compact Pickup (Fire Inspector)		36,225	—	—	—	—	36,225
Fire Dept 3/4 Ton 4x4 Truck		—	—	—	67,000	—	67,000
Subtotal Fire		36,225	61,740	64,827	67,000	—	229,792

Public Works	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
3/4 Ton Crew Cab Pickup	54,000	—	—	63,000	—	117,000
3/4 4x4 Pickup	53,500	—	—	—	—	53,500
3/4 Pickup	51,620	—	—	—	—	51,620
4 Door Sedan/SUV	34,650	36,382	—	40,111	—	111,143
Compact Pickup	—	38,036	—	41,934	—	79,970
3/4 Ton Pickup	—	54,201	56,911	59,756	60,303	231,171
3/4 Ton Pickup	—	54,201	56,911	—	—	111,112
3/4 Ton Pickup	—	54,201	—	—	—	54,201
Cargo Van	—	—	48,500	—	—	48,500
Bucket Truck	—	—	160,000	—	—	160,000
3/4 Ton Van	—	—	—	—	62,000	62,000
Subtotal Public Works	193,770	237,021	322,322	204,801	122,303	1,080,217

Development Services		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Compact Pickup (Dev Services)		—	—	39,938	—	—	39,938
Compact Pickup (Code Enforcement) (2 Trucks)		72,450	—	—	—	—	72,450
4 Door SUV		—	—	—	—	42,116	42,116
Subtotal Development Services		72,450	—	39,938	—	42,116	154,504

Leisure Services		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Compact Pickup - Recreation		36,225	—	—	—	—	36,225
Subtotal Leisure Services		36,225	—	—	—	—	36,225

Fleet Furniture & Equipment		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
PD Utility Vehicle		17,850	—	19,679	—	21,695	59,224
PW Zero Turn Mower		13,650	14,332	15,048	15,800	16,590	75,420
Beach Ranger John Deere Gators (2)		32,550	34,177	35,884	37,678	39,561	179,850
KBB John Deere Gators (2)		32,550	17,088	35,884	18,839	39,561	143,922
Equipment Trailer		11,500	—	—	—	—	11,500
(1) 230KW Generator - Install Country Club		350,000	—	—	—	—	350,000
Replace Generator at FS51		163,000	—	—	—	—	163,000
(1) 75KW Generator FS50		75,000	—	—	—	—	75,000
FD Utility Vehicle		—	18,742	—	20,662	—	39,404
PW Track Skid Steer		—	85,000	—	—	—	85,000
PW New Asphalt Roller		—	30,000	—	—	—	30,000
Subtotal Fleet Furniture & Equipment		696,100	199,339	106,495	92,979	117,407	1,212,320
Contingency Vehicles		25,000	—	—	—	—	25,000
Contingency Equipment		10,000	—	—	—	—	10,000
TOTAL PUBLIC WORKS FLEET		1,439,195	937,986	967,110	767,022	759,786	4,871,099

Source of Funds: General Fund

DEPARTMENT: LEISURE SERVICES							
PROJECT(S)							
Recreation Administration (4110)	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Rec Center Roof Replacement		—	281,900	—	—	—	281,900
Electronic Scoreboard		—	—	—	12,200	—	12,200
Gym Floor Drum Sand at Rec Center		—	—	—	—	16,050	16,050
Subtotal Recreation Administration		—	281,900	—	12,200	16,050	310,150

Parks (4120)	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Shade Structure Ramp Road Playground	PKSH26	52,652	—	—	—	—	52,652
Subtotal Parks		52,652	—	—	—	—	52,652

Aquatic Center (4130)	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Replace Pool Liner - Main Pool	PLIN26	182,000	—	—	—	—	182,000
Pool Fencing		—	70,000	—	—	—	70,000
Main Pool Replace Sand Filter System		—	—	32,000	—	—	32,000
Replace Kiddie Pool Shade Structure		—	—	—	45,000	—	45,000
Subtotal Aquatic Center		182,000	70,000	32,000	45,000	—	329,000

Golf	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five YR. TOTAL
Country Club Roof Replacement		—	901,636	—	—	—	901,636
Greens Mower		54,000	—	—	110,000	55,000	219,000
Toro Sprayer		54,000	—	58,000	—	—	112,000
Fairway Mower		93,000	—	—	94,000	—	187,000
Rough Unit		96,000	—	—	—	—	96,000
Greens Aerifier		40,000	—	—	—	—	40,000
Golf Cart Fleet		—	450,000	—	—	—	450,000
Bunker Reconditioning		—	30,000	—	30,000	—	60,000
Rough Mower		—	94,000	—	—	—	94,000
Z Turn Mower		—	13,000	—	—	—	13,000
Sandpro		—	—	20,500	—	20,500	41,000
Slope Mower		—	—	49,000	—	50,000	99,000
Utility Tractor		—	—	49,000	—	—	49,000
Pump Station Building		—	—	250,000	—	—	250,000
Septic Tank		—	—	20,000	—	—	20,000
Chemical Storage Shed		22,560	—	—	—	—	22,560
New Beverage Cart		—	27,600	—	—	—	27,600
Renovations to Bar Area		11,000	—	—	—	—	11,000
Subtotal Golf Division		370,560	1,516,236	446,500	234,000	125,500	2,692,796
TOTAL LEISURE SERVICES		605,212	1,868,136	478,500	291,200	141,550	3,384,598

Source of Funds: General Fund

DEPARTMENT: COMMUNITY REDEVELOPMENT AGENCY							
PROJECT(S)	Project Code	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five YR. TOTAL
Ramp Road Parking Lot & Stormwater Improvements	SWRAMP	250,000	—	—	—	—	250,000
Cedar/Woodland/Brevard/2nd Stormwater Improvements	SWCWB	200,000	—	—	—	—	200,000
Replace Rusting Metal Conduit (Parking Garage)	PKCOND	300,000	—	—	—	—	300,000
TOTAL COMMUNITY REDEVELOPMENT		750,000	—	—	—	—	750,000

DEPARTMENT: UTILITIES SYSTEM FUND							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Collection System Rehab (Slip-Lining)		—	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Lift Station #8 #14 #16 Rehab*	LIFT08,LIFT14,LIFT16	2,900,000	—	—	—	—	2,900,000
Lift Station #16 Emergency Bypass Pipe	LIFT16	500,000	—	—	—	—	500,000
Inflow & Infiltration Abatement Project*	INFINF	5,000,000	5,000,000	—	—	—	10,000,000
PSFM & Lift Station #5 Foremain Evaluation*		—	850,000	—	—	—	850,000
Engineering & Design - Lift Station 10, 17, 4		—	250,000	—	—	—	250,000
A1A & Banana Gravity Sewer Pipe Replacement	A1ASWR	1,100,000	—	—	—	—	1,100,000
Engineering & Design For Additional Pipe Replacement Areas		200,000	—	—	—	—	200,000
Port Forcemain Air Release Valve Eval & Replacement*	WRPORT	1,000,000	—	—	—	—	1,000,000
Lift Station #3,#6,#15 Rehab	LIFT03,LIFT06,LIFT15	2,900,000	—	—	—	—	2,900,000
Lift Station 10, 17, 4 Rehab		—	—	2,000,000	—	—	2,000,000
Manhole Smart Covers		—	36,000	—	—	—	36,000
Generator Post Anoxic Tank & Lift Station 4*		395,000	—	—	—	—	395,000
Replacement Pump Lift Station 6		—	70,000	—	—	—	70,000
Belt Road Sewer & Reclaimed MCC Improvements		—	500,000	—	—	—	500,000
Lift Station 5 Belt Road Distribution Building Roof Replacement		—	42,000	—	—	—	42,000
Lift Station 4 Replacement Pump		—	120,000	—	—	—	120,000
Portable 36KW Generator		—	50,000	—	—	—	50,000
Lift Station 3, 8, 15 Replacement Pump		—	—	40,000	—	—	40,000
Lift Station 7 Replacement Pump		—	—	13,000	—	—	13,000

Lift Station 11, 12, 13 Spare Pump		—	—	14,000	—	—	14,000
8" Hydraulic Bypass Pump		—	—	70,000	—	—	70,000
Spare Pump Lift Station #1		—	—	—	80,000	—	80,000
Spare Pump Lift Station #14		—	—	—	15,000	—	15,000
Port Canaveral Sewer Forcemain Flow Meter		—	—	—	8,000	—	8,000
Water Rec Electrician Cargo Van		58,000	—	—	—	—	58,000
Water Rec 3/4 Ton Pickup		49,612	52,092	—	—	—	101,704
Water Rec Straight Flatbed Truck		—	100,000	—	—	—	100,000
Water Rec Compact Truck		—	—	38,896	—	—	38,896
Water Rec 1/2 Ton Pickup		—	—	—	54,696	54,696	109,392
Replacement Vector		—	—	600,000	—	—	600,000
FY25-27 Treatment Plant Upgrade Project*	WRFUPG	3,338,400	3,015,333	—	—	—	6,353,733
Chlorine Contact Chamber Flow Meter - 24"		—	25,000	—	—	—	25,000
250 HP Reuse Flow Meter - 12"		15,000	—	—	—	—	15,000
PD Blower Replacement		50,000	—	—	—	—	50,000
Water Rec Bay Door Replacement		—	75,200	—	—	—	75,200
Cameras for PW/WR Complex		50,000	—	—	—	—	50,000
Water Rec Breakroom Roof Replacement		—	61,710	—	—	—	61,710
Water Rec Vehicle Maintenance Building Roof Replacement		—	369,600	—	—	—	369,600
Water Rec Reuse Transfer & Sludge Dewatering Facility Roof Replacement	REROOF	37,400	—	—	—	—	37,400
Headworks Wash Press		—	115,000	—	—	—	115,000
Centrifugal Blower For Backup		—	300,000	—	—	—	300,000
Filter Cloth Media		—	29,000	—	—	—	29,000
Water Rec Laboratory/Ops Center Roof Replacement		—	68,000	—	—	—	68,000
WR Plant 1 Headworks Roof Replacement		—	—	30,600	—	—	30,600
WR Plant 2 Headworks Roof Replacement		—	—	18,700	—	—	18,700
WR Blower Building Roof Replacement		—	—	28,900	—	—	28,900
WR Generator Building Roof Replacement		—	—	51,000	—	—	51,000
WR Lift Station 1 Roof Replacement		—	—	11,900	—	—	11,900
Reclaimed Distribution System Rehabilitation		300,000	700,000	700,000	700,000	700,000	3,100,000
Total Utilities		17,893,412	12,828,935	4,616,996	1,857,696	1,754,696	38,951,735

*Grant Funded or SRF Loan

DEPARTMENT: STORMWATER UTILITY ENTERPRISE FUND							
PROJECT(S)	PROJECT CODE	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FIVE YR. TOTAL
Vulnerability Assessment*	SWVULN	564,260	—	—	—	—	564,260
Ramp Road Park Stormwater Improvements*	SWRAMP	826,000	—	—	—	—	826,000
Golf Course Floating Vegetative Islands*	GCFVI	1,162,000	—	—	—	—	1,162,000
Cedar/Woodland/Brevard/2nd SW Improvements	SWCWB	476,100	4,500,000	4,500,000	—	—	9,476,100
Cocoa Isles Boulevard Bam Dry Pond*	SWCIBB	472,000	—	—	—	—	472,000
Minor BMPs, Swales, Exfiltration	SW0400	—	25,000	25,000	25,000	25,000	100,000
Structural Rehabilitation	SW0500	—	25,000	25,000	25,000	25,000	100,000
Slip Lining of Existing SW Infrastructure	SWSLIP	1,452,000	400,000	500,000	600,000	700,000	3,652,000
Brightwater Stormwater Pond	SWBSWP	300,000	400,000	2,000,000	3,000,000	—	5,700,000
Maritime Hammock Preserve Alum Tank Replacement		16,000	—	—	—	—	16,000
Maritime Hammock Preserve Floating Vegetative Islands*	MHPFVI	25,500	—	—	—	—	25,500
Crystal River Drive BAM Dry Pond		—	25,000	75,000	—	—	100,000
Danube River Drive BAM Dry Pond		—	25,000	75,000	—	—	100,000
La Riviere Road BAM Dry Pond		—	25,000	75,000	—	—	100,000
Deleon Road BAM Dry Pond		—	25,000	75,000	—	—	100,000
Basin G Stormwater Projects		—	—	250,000	600,000	4,000,000	4,850,000
Basin H Stormwater Projects		—	—	—	—	215,000	215,000
Vac Truck		—	425,000	—	—	—	425,000
TOTAL STORM		5,293,860	5,875,000	7,600,000	4,250,000	4,965,000	27,983,860

Source of Funds: Stormwater Utility Fund

*Grant Funds associated with project

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM

FISCAL YEARS 2026 TO 2030

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:

Maintenance

The Public Works Department will schedule and prioritize maintenance for all the facilities. City staff is evaluating AC replacement schedules for FY 2026.

Leisure Services

The final phase of replacement for the sprinkler system at the City Golf Course is budgeted in FY 2026. City staff will schedule and evaluate priorities as it pertains to the overall Golf Course maintenance. Renovations to the bar area at 19th Hole will also be occurring in FY 2026.

Road and Sidewalk Projects

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

Wastewater Projects

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

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM

FISCAL YEARS 2026 TO 2030

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, and Storm Water Slip Lining of Existing Infrastructure. The City's Stormwater Master Plan Update was completed in 2021 and addresses future capital needs and project prioritization. The City engaged in a Stormwater Rate Review in FY 2024 which ultimately advised for rate increases. These increases were adopted by the Commission, with the remaining increase to occur in FY 2026. The FY 2026 budget also includes a vulnerability study, this is required for eligibility for future grant applications and consideration.

At this time, the fund does not currently have sufficient resources to support the recommended capital projects and equipment replacement. Deferral of replacements and upgrades carry inherent operational risks as well as increasing costs due to the postponement. The City will continue to seek additional grants to help support the costs. Additionally, the recent rate increases will have a positive impact on revenues.

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 2026 TO 2030**

EQUIPMENT REPLACEMENT CRITERIA

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

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM FISCAL YEARS 2026 TO 2030

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

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

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

A. IMPACT OF CAPITAL EXPENDITURES ON OPERATING BUDGETS

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

B. THE USE OF PROJECT CODES

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

CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM

FISCAL YEARS 2026 TO 2030

2. IDENTIFICATION OF AVAILABLE FINANCIAL RESOURCES

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

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

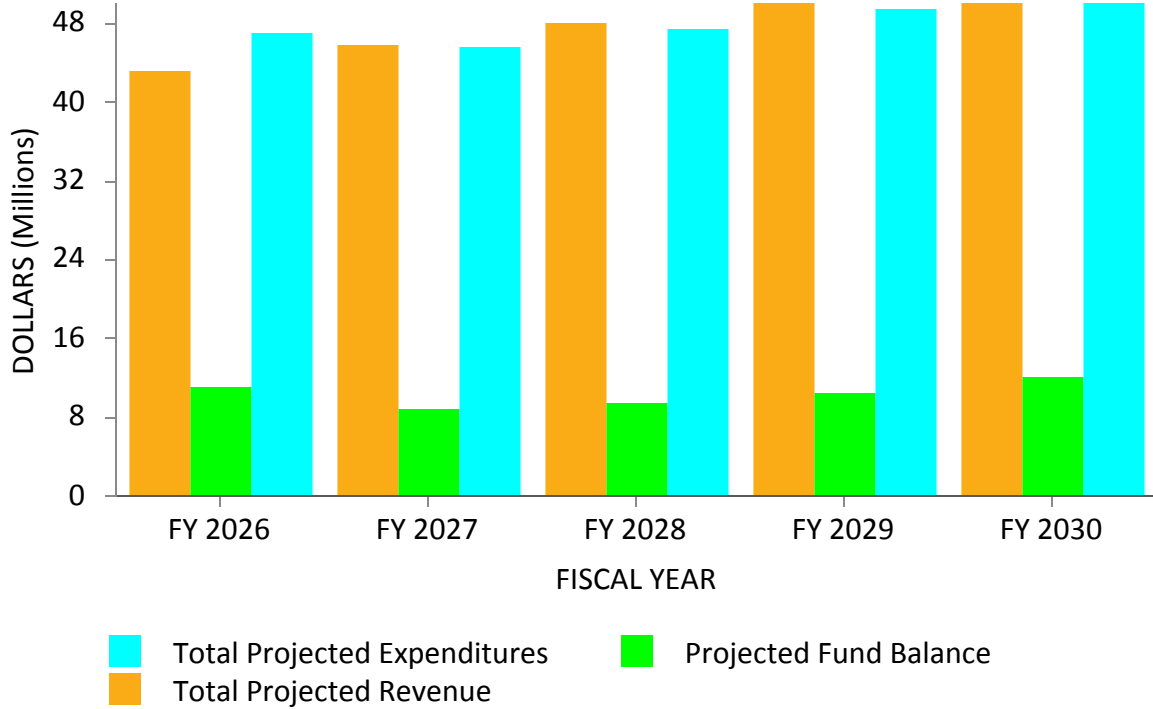
Also included in this category are state shared revenue funds. Distribution of these funds is based on population.
- Internal Debt (Interfund loans) Amounts provided between funds and blended component units of the primary government with a requirement for repayment.
- Interfund transfers Flows of assets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

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

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

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2026 TO 2030**

**GENERAL FUND PROJECTIONS FY 2026-2030
(includes capital)**



GENERAL FUND NOTES:

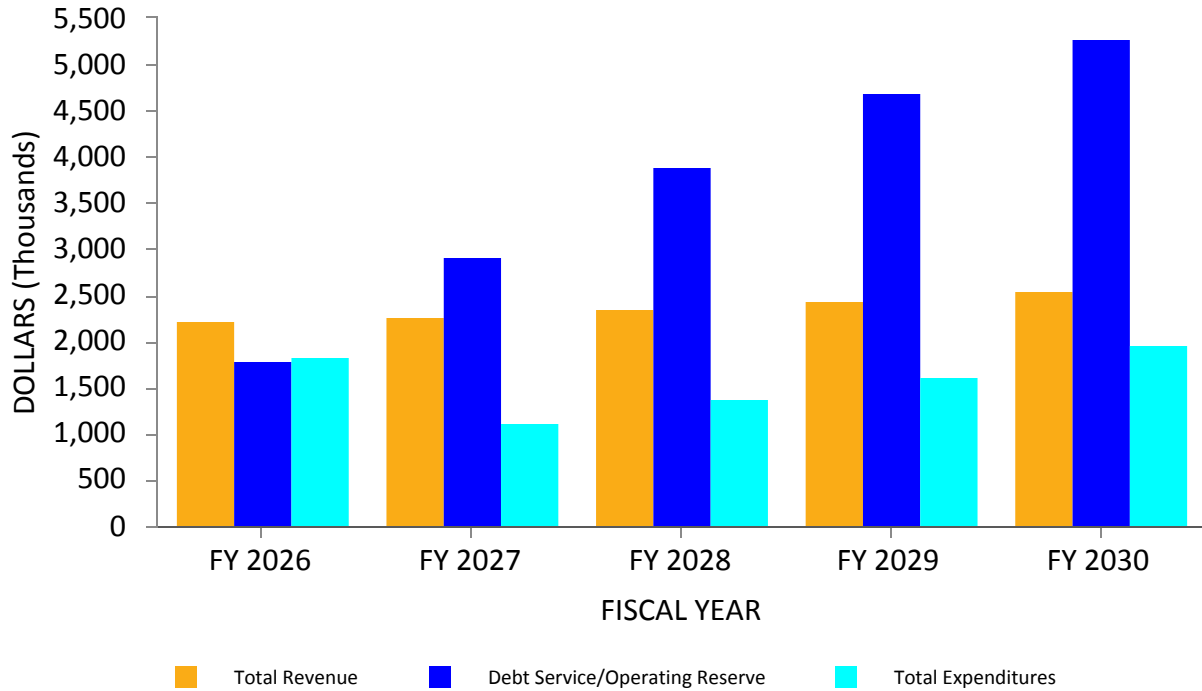
The City will be required to maintain reserves at 21% (2 months) operating expense level. Of that 21%, 19% (in the General Fund) has been committed for use only for damage/recovery following a disaster (for example Hurricane, or health epidemic).

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. The forecast 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.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2026 TO 2030**

CRA FUND PROJECTIONS FY 2026-2030



CRA FUND NOTES:

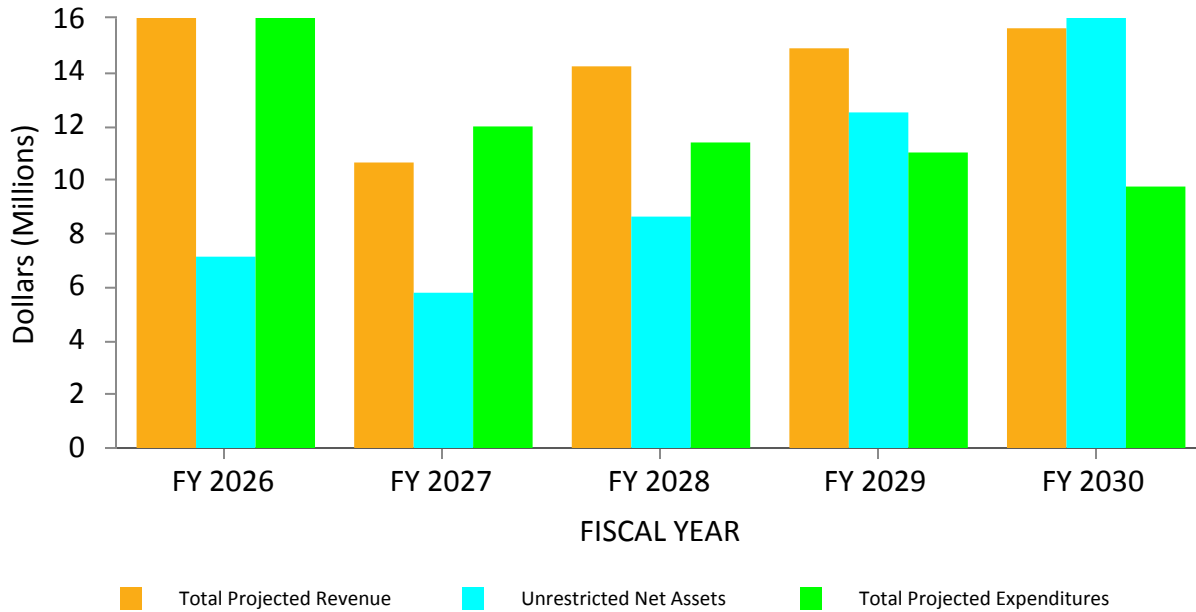
Construction of the Downtown Parking Garage was completed in May of 2019. Accordingly, all revenues and expenditures related to the operation of the garage are budgeted in a division of the CRA. Parking garage usage and operating trends are now better defined for fund projections.

The CRA received its first tax increment funds (TIF) in FY 2014. The budgeted intergovernmental funding for FY 2026 is \$1,711,307 (\$1,069,400 from the City and \$641,907 from Brevard County).

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

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2026 TO 2030**

**UTILITIES OPERATING FUND PROJECTIONS FY 2026-2030
(includes capital)**



UTILITIES OPERATING FUND NOTES:

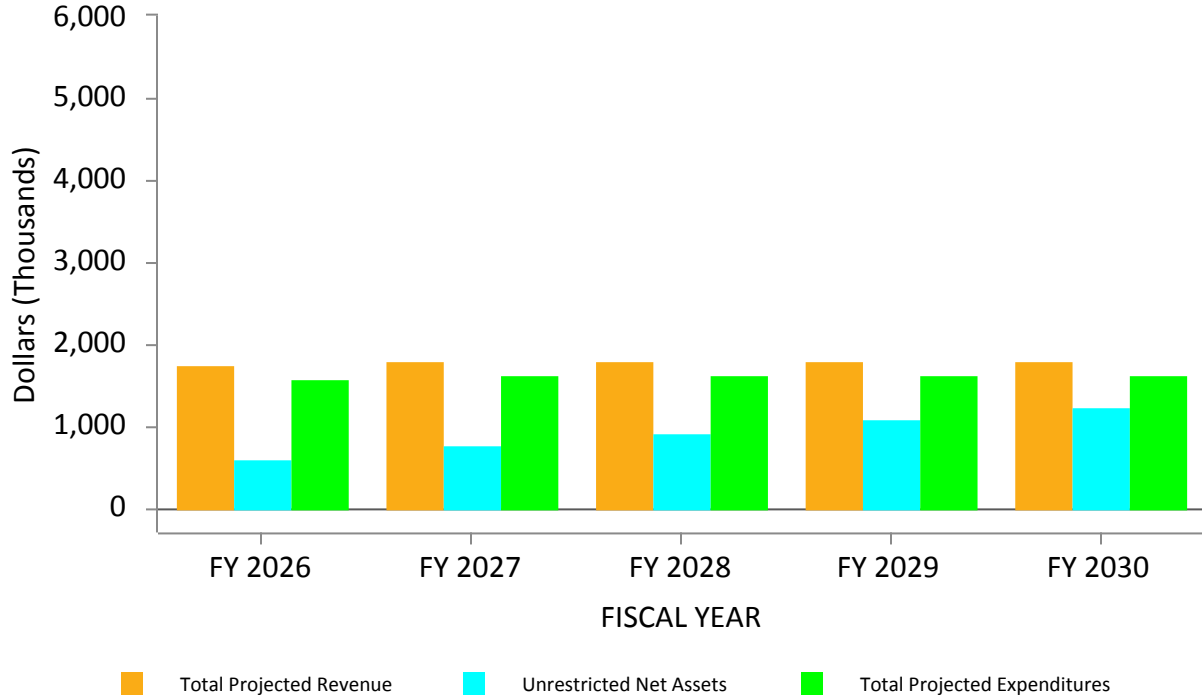
This fund accounts for revenues and expenses of the wastewater and reclaimed water systems. The Utilities Funds are in good financial condition, largely due to the revenues received from Patrick Space Force Base for sewer treatment. The contract for treatment of Port Canaveral sewage has also been successful.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

A comprehensive rate study & capital facilities replacement study was completed in 2008, updated in FY 2015, again in FY 2018, and a new study completed in FY 2023. The purpose of the study was to determine and schedule major capital requirements and improvements. The rate increase required to fund those requirements and the associated debt service is based on the timing of the capital projects. State Revolving Fund (SRF) loan proceeds were approved for some of the projects and are being utilized.

Operating costs continue to rise, along with continued Utilities plant and system improvements. In FY 2023, a rate study was completed recommending that the City increases rates by 20% in FY 2024 and FY 2025. These recommendations have been implemented with no increase scheduled in FY 2026.

**CITY OF COCOA BEACH FIVE YEAR CAPITAL PROGRAM
FISCAL YEARS 2026 TO 2030**

**STORMWATER FUND PROJECTIONS FY 2026-2030
(includes capital)**



STORMWATER FUND NOTES:

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.

The Stormwater Master Plan, was completed in FY 2022, and has provided an analysis to properly calculate the rate needed to maintain service levels and debt service. An in depth rate study was completed in FY 2024, resulting in rate increases for FY 2024, FY 2025, and FY 2026. At this time, the fund does not currently have sufficient resources to support the recommended capital projects. The City will continue to seek additional grants to help support the costs associated with capital projects. Additionally, the recent rate increases will have a positive impact on revenues.

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:	\$ 23,400	Source of Funds: General Fund

Project Name:	PHYSICAL SECURITY	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of aging equipment	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 10,000	Source of Funds: General Fund

Project Name:	STORAGE SERVER	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of equipment that is breaking down.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 160,000	Source of Funds: General Fund

Project Name:	SERVER REPLACEMENT	Department: Information Technology
Project Location:	City Wide	
Project Description:	Replacement of equipment that is breaking down.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 26,000	Source of Funds: General Fund

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

Project Name:	PUBLIC RECORDS SOFTWARE	Department: City Clerk
Project Location:	City Wide	
Project Description:	Public records software	
Impact on Operating Budget:	Annual renewal	
Project Cost:	\$ 20,000	Source of Funds: General Fund

Project Name:	DIGITAL IN-CAR VIDEO CAMERA RECORDER	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Units used to record traffic stops and preserve evidence. Equipment will replace existing in-car cameras with newer digital technology.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 10,395	Source of Funds: General Fund

Project Name:	RADAR UNITS	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Radar units in-car . This equipment is a speed measuring device used for traffic enforcement. This is replacement equipment with newer technology to replace existing equipment that is more than 5 years old.	
Impact on Operating Budget:	Replaced equipment is not expected to require additional costs in the operating budget.	
Project Cost:	\$ 10,899	Source of Funds: General Fund

Project Name:	BODY CAMERA SYSTEM	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Compact Point-of-view video system with flex mounting options for officers. Includes hardware replacement for body camera and docking bays.	
Impact on Operating Budget:	Replace/updating equipment. Replacement equipment is more efficient and has a lower annual cost.	
Project Cost:	\$ 5,408	Source of Funds: General Fund

Project Name:	INTOXILYZER 9000	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Breath alcohol testing.	
Impact on Operating Budget:	Replace/updating equipment.	
Project Cost:	\$ 11,530	Source of Funds: General Fund

Project Name:	RADAR TRAILER	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Speed measuring unit.	
Impact on Operating Budget:	Replace/updating equipment.	
Project Cost:	\$ 10,230	Source of Funds: General Fund

Project Name:	GLOCK 47 HANDGUN W/LIGHT	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Firearm for patrol officers	
Impact on Operating Budget:	Replace/updating equipment.	
Project Cost:	\$ 67,210	Source of Funds: General Fund

Project Name:	BALLISTIC SHIELDS	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Active shooter patrol protection	
Impact on Operating Budget:	Replace/updating equipment.	
Project Cost:	\$ 13,660	Source of Funds: General Fund

Project Name:	EVIDENCE/PROPERTY TRACKING SOFTWARE	Department: Police
Project Location:	Police Facility/City Wide	
Project Description:	Evidence and property tracking software for Police Department	
Impact on Operating Budget:	Annual renewal	
Project Cost:	\$ 11,929	Source of Funds: General Fund

Project Name:	RADIOS & BACKBONE RADIO CHARGES	Department: Police - Communications Center
Project Location:	Police Facility	
Project Description:	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 reoccurring costs in the operating budget for annual maintenance.	
Project Cost:	\$ 48,769	Source of Funds: General Fund

Project Name:	XG-75M MOBILE RADIO	Department: Police - Communications Center
Project Location:	Police Facility	
Project Description:	Mobile radios	
Impact on Operating Budget:	Replacement/upgrade equipment. Additional reoccurring costs in the operating budget for annual maintenance.	
Project Cost:	\$ 15,561	Source of Funds: General Fund

Project Name:	FEATURE UPGRADE FOR ALL NEW RADIOS	Department: Police - Communications Center
Project Location:	Police Facility	
Project Description:	Feature Upgrade for all NEW Mobile radios	
Impact on Operating Budget:	Replacement/upgrade equipment. Additional reoccurring costs in the operating budget for annual maintenance.	
Project Cost:	\$ 12,500	Source of Funds: General Fund

Project Name:	HURST TOOLS REPLACEMENT	Department: Fire
Project Location:	Fire Station #51	
Project Description:	NFPA 1973 Standard - Hurst Tools	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 48,000	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.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 147,500	Source of Funds: General Fund

Project Name:	DUNE CROSSOVERS	Department: Public Works
Project Location:	7th ST South	
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:	\$ 200,000	Source of Funds: General Fund

Project Name:	DUNE CROSSOVERS	Department: Public Works
Project Location:	Flagler	
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:	\$ 160,750	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:	\$ 787,000	Source of Funds:	General Fund

Project Name:	MCCLARTY PARK PARKING LOT IMPROVEMENTS	Department: Public Works	
Project Location:	McClarty Park		
Project Description:	Replacement and restoration.		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 55,171	Source of Funds:	General Fund

Project Name:	BUILDING MAINTENANCE - VARIOUS IMPROVEMENTS	Department: Public Works	
Project Location:	Multiple Locations throughout the City		
Project Description:	Multiple AC Unit Replacements.		
Impact on Operating Budget:	Reduce damage and maintenance costs.		
Project Cost:	\$ 222,000	Source of Funds:	General Fund

Project Name:	GROUNDS MAINTENANCE - VARIOUS IMPROVEMENTS	Department: Public Works	
Project Location:	Softball Field #4		
Project Description:	Landscape improvements.		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 20,000	Source of Funds:	General Fund

Project Name:	GROUNDS MAINTENANCE -SR 520 MEDIANS	Department: Public Works	
Project Location:	SR 520		
Project Description:	Landscape improvements on SR 520		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 100,000	Source of Funds:	General Fund

Project Name:	FLEET VEHICLES - POLICE	Department: Public Works - Fleet	
Project Location:	Police Facility		
Project Description:	4 Door SUV (3-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:	\$ 333,200	Source of Funds:	General Fund

Project Name:	FLEET VEHICLE - PARKING ENFORCEMENT	Department: Public Works - Fleet	
Project Location:	Police Facility		
Project Description:	Compact Pickup Truck (1)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 36,225	Source of Funds:	General Fund

Project Name:	FLEET VEHICLE - FIRE	Department: Public Works - Fleet	
Project Location:	Fire Facility		
Project Description:	Compact Pickup Truck (1)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 36,225	Source of Funds:	General Fund

Project Name:	FLEET VEHICLES - PUBLIC WORKS	Department: Public Works - Fleet	
Project Location:	Public Works Facility		
Project Description:	3/4 Ton Pickup, 3/4 4x4 Pickup, 3/4 Pickup, 4 Door Sedan		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 193,770	Source of Funds:	General Fund

Project Name:	FLEET EQUIPMENT - UTILITY VEHICLES	Department: Public Works - Fleet	
Project Location:	Multiple Locations		
Project Description:	PD Utility Mower, PW Zero Turn Mower, Beach Ranger John Deere Gators, KBB John Deere Gators, Equipment Trailer, 230 KW Generator (Country Club), Replacement Generator (FS51), 75KW Generator (FS50)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 696,100	Source of Funds:	General Fund

Project Name:	FLEET EQUIPMENT - DEVELOPMENT SERVICES	Department: Public Works - Fleet	
Project Location:	City Wide		
Project Description:	Compact Pickup (Code Enforcement)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 72,450	Source of Funds:	General Fund

Project Name:	FLEET EQUIPMENT - LEISURE SERVICES	Department: Public Works - Fleet	
Project Location:	City Wide		
Project Description:	Compact Pickup (Recreation)		
Impact on Operating Budget:	Decrease in maintenance/repair costs.		
Project Cost:	\$ 36,225	Source of Funds:	General Fund and Grant Funds

Project Name:	HOLIDAY LANE BOAT RAMP	Department: Public Works - Capital Improvements	
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 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:	\$ 200,000	Source of Funds:	General Fund

Project Name:	FIRE STATION 50 DESIGN	Department: Public Works - Capital Improvements	
Project Location:	FS50		
Project Description:	Design of new facility.		
Impact on Operating Budget:	Routine maintenance after construction.		
Project Cost:	\$ 150,000	Source of Funds:	General Fund

Project Name:	GOLF COURSE IRRIGATION UPGRADES	Department: Public Works - Capital Improvements	
Project Location:	Golf Course		
Project Description:	Last 9 holes of irrigation improvements.		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 709,694	Source of Funds:	General Fund

Project Name:	BICENTENNIAL PARK IMPROVEMENTS	Department: Public Works - Capital Improvements	
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.		
Impact on Operating Budget:	Routine maintenance of the park update; supplies and maintenance of the public restrooms.		
Project Cost:	\$ 1,680,000	Source of Funds:	General Fund

Project Name:	MINUTEMEN LIGHT POLE INSTALL	Department: Public Works - Capital Improvements	
Project Location:	Minutemen		
Project Description:	Replace light poles.		
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.		
Project Cost:	\$ 150,000	Source of Funds:	General Fund

Project Name:	TENNIS COURT RENOVATIONS	Department: Public Works - Capital Improvements	
Project Location:	Tennis Facility		
Project Description:	Fencing & Removing 16 Light Poles per agreement with USTA.		
Impact on Operating Budget:	None per USTA Agreement.		
Project Cost:	\$ 315,000	Source of Funds:	General Fund

Project Name:	ADA OCEAN BEACH BLVD PARK PHASE I	Department: Public Works - Capital Improvements	
Project Location:	Ocean Beach Blvd		
Project Description:	Phase I of ADA Park.		
Impact on Operating Budget:	Routine Maintenance after construction.		
Project Cost:	\$ 300,000	Source of Funds:	General Fund

Project Name:	SHADE STRUCTURE RAMP RD PLAYGROUND	Department: Leisure Service
Project Location:	Ramp Road	
Project Description:	New shade structure for playground.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 52,652	Source of Funds: General Fund

Project Name:	REPLACE POOL LINER - MAIN POOL	Department: Leisure Service
Project Location:	Pool	
Project Description:	Replacement of Pool Liner.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 182,000	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:	\$ 337,000	Source of Funds: General Fund

Project Name:	CHEMICAL STORAGE SHED	Department: Leisure Service
Project Location:	Cocoa Beach Country Club	
Project Description:	New Storage Shed for Chemicals.	
Impact on Operating Budget:	No impact.	
Project Cost:	\$ 337,000	Source of Funds: General Fund

Project Name:	RENOVATIONS TO BAR AREA	Department: Leisure Service
Project Location:	Cocoa Beach Country Club	
Project Description:	Renovations to bar area.	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 11,000	Source of Funds: General Fund

Project Name:	RAMP RD PARKING LOT & STORMWATER IMPROVEMENTS	Department: CRA
Project Location:	Ramp Road	
Project Description:	Parking lot & stormwater improvements	
Impact on Operating Budget:	Routine maintenance to keep the equipment in good working order.	
Project Cost:	\$ 250,000	Source of Funds: Special Revenue Fund - Community Redevelopment Agency

Project Name:	CEDAR, WOODLAND, BREVARD, 2ND STORMWATER IMPROVEMENTS	Department: CRA
Project Location:	Cedar, Woodland, Brevard, 2nd ST	
Project Description:	Stormwater improvements	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 200,000	Source of Funds: Special Revenue Fund - Community Redevelopment Agency

Project Name:	REPLACE RUSTING METAL CONDUIT	Department: CRA
Project Location:	Parking Garage	
Project Description:	Replace rusting metal conduit.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 300,000	Source of Funds: Special Revenue Fund - Community Redevelopment Agency

Project Name:	LIFT STATION UPGRADES	Department: Water Reclamation
Project Location:	Lift Stations #8 #14 #16 Rehab	
Project Description:	Lift Station improvements - rehabilitation, replacement, pumps	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 2,900,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	LIFT STATION UPGRADES	Department: Water Reclamation
Project Location:	Lift Stations #3, #6, #15	
Project Description:	Lift Station improvements - rehabilitation, replacement, pumps	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 2,900,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	LIFT STATION #16 EMERGENCY BYPASS PIPE	Department: Water Reclamation
Project Location:	Lift Stations #16	
Project Description:	Lift Station improvements - replacement Bypass Pipe	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 500,000	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 BANANA RIVER GRAVITY SEWER PIPE REPLACEMENT	Department: Water Reclamation
Project Location:	A1A	
Project Description:	Crossover Pipe Replacement	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 1,100,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	FLEET VEHICLES	Department: Water Reclamation
Project Location:	City Wide	
Project Description:	Electric Cargo Van, 3/4 Ton Pickup	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 107,612	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	GENERATOR POST ANOXIC TANK/LIFT STATION 4	Department: Water Reclamation
Project Location:	LS #4	
Project Description:	Generator Post Anoxic Tank	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 395,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	ENGINEERING & DESIGN FOR ADDITIONAL PIPE REPLACEMENTS	Department: Water Reclamation
Project Location:	City-Wide	
Project Description:	Additional Pipe Replacements	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 200,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	PORT FORCEMAIN AIR RELEASE VALVE EVAL & REPLACEMENT	Department: Water Reclamation
Project Location:	City-Wide	
Project Description:	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:	\$ 1,000,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	VARIOUS EQUIPMENT	Department: Water Reclamation
Project Location:	City-Wide	
Project Description:	250HP Reuse Flow Meter -12", PD Blower Replacement, Cameras	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 115,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	TRANSFER & SLUDGE DEWATERING FACILITY ROOF REPLACEMENT	Department: Water Reclamation
Project Location:	Water Rec	
Project Description:	Roof Replacement	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 37,400	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	RECLAIMED DISTRIBUTION SYSTEM	Department: Water Reclamation
Project Location:	Water Rec	
Project Description:	Rehab/replacement of reclaimed pipe, valves, & air releases.	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 300,000	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	TREATMENT PLANT UPGRADES - VARIOUS	Department: Water Reclamation
Project Location:	Water Rec	
Project Description:	Treatment plant upgrades	
Impact on Operating Budget:	Decrease in maintenance/repair costs	
Project Cost:	\$ 3,338,400	Source of Funds: Enterprise Fund: Utilities System Fund

Project Name:	VULNERABILITY ASSESSMENT	Department: Stormwater
Project Location:	City-Wide	
Project Description:	identify areas under city jurisdiction that are vulnerable to the future impacts of sea level rise, storm surge, and costal flooding.	
Impact on Operating Budget:	No impact.	
Project Cost:	\$ 564,260	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	RAMP ROAD PARK STORMWATER IMPROVEMENTS	Department: Stormwater
Project Location:	Ramp Road	
Project Description:	Stormwater improvements.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 826,000	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	GOLF COURSE FLOATING VEGETATIVE ISLANDS	Department: Stormwater
Project Location:	Golf Course	
Project Description:	Addition of floating vegetative islands.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 1,162,000	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	CEDAR/WOODLAND/BREVARD/2ND SW IMPROVEMENTS	Department: Stormwater
Project Location:	City-Wide	
Project Description:	Stormwater improvements.	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 476,100	Source of Funds: Enterprise Fund: Stormwater Fund

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

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

Project Name:	BRIGHTWATER STORMWATER POND	Department: Stormwater
Project Location:	Brightwaters	
Project Description:	Water quality improvement	
Impact on Operating Budget:	Routine maintenance.	
Project Cost:	\$ 300,000	Source of Funds: Enterprise Fund: Stormwater Fund

Project Name:	MARITIME HAMMOCK PRESERVE ALUM TANK	Department: Stormwater	
Project Location:	Maritime Hammock		
Project Description:	Replacement		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 16,000	Source of Funds:	Enterprise Fund: Stormwater Fund

Project Name:	MARITIME HAMMOCK PRESERVE FLOATING VEGETATIVE ISLANDS	Department: Stormwater	
Project Location:	Maritime Hammock		
Project Description:	Addition of floating vegetative islands		
Impact on Operating Budget:	Routine maintenance.		
Project Cost:	\$ 25,500	Source of Funds:	Enterprise Fund: Stormwater Fund

APPENDIX

FINANCIAL POLICIES AND PRACTICES

FUNDING OF SERVICES

REVENUE FORECAST METHODOLOGY

EXPENDITURE FORECAST METHODOLOGY

DETAIL OF OUTSTANDING OBLIGATIONS

GLOSSARY

Financial Policies and Practices

Resolution 2025-19 adopted on September 18, 2025 sets formal policies to use as guidelines for constructing the budget and properly administering the City's finances. It tasks the Finance Director to update the Financial Policies & Practices Document annually and publish it within the final annual budget for that year.

SECTION I - BUDGETARY POLICIES AND PRACTICES

A. Preparation and Adoption

Budget Document	<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 Finance Director and will be applied consistently for all City Funds.</i>
Budget Adjustments	<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>

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

Financial Policies and Practices

Emergency Purchases

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

Governmental Funds -- Fund Balance

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

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

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

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

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

or

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

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

Financial Policies and Practices

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

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

B. City Reserve Policy

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

In FY 2024 the City Commission adopted Ordinance No. 1687 committing \$500,000 in FY 2024 to Capital Improvements for future capital costs; in addition, endeavoring to commit approximately 3% of General Fund reserves to Capital Improvements 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.

Financial Policies and Practices

C. Debt²

Long-term Debt

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

Short-term Debt & Leases

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

D. Revenues

Revenue Levels

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

Revenue Diversification

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

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

Financial Policies and Practices

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

Financial Policies and Practices

User Fees

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

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

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

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

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

Financial Policies and Practices

E. Personnel

Budget Position Control

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

Employee Compensation

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

Overtime

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

Pension Costs

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

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

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

Financial Policies and Practices

F. Maintenance and Operations

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

Financial Policies and Practices

G. Capital Outlays

Capital Purchases or Projects

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

Grant Funded Projects

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

Preservation of Infrastructure

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

Financial Policies and Practices

H. IntraFund Transactions

Transfers from Other Funds

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

Transfers are adjusted based on needs of the city.

Fund:	Transfer out:	Transfer in:
General Fund		2,847,760
Building Permits & Inspection Fund	48,200	
Utilities System Enterprise Fund	2,451,360	
Stormwater Enterprise Fund	348,200	
Total transfers	\$ 2,847,760	\$ 2,847,760

Charges to Other Funds

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

SECTION II - OTHER FINANCIAL POLICIES AND PRACTICES

A. Accounting and Reporting

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

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

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

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

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

Any questionable items will be resolved by the Finance Director.

Financial Policies and Practices

Third Party Administrative Fees

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

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

Delinquent Accounts

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

Investments

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

Inventories

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

Financial Reporting

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

Annual Reports and Audits

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

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

Purchases of \$50,000 or More

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

Lowest Responsive Bid

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

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 quarterly. Said audits shall not be announced beforehand.

Finance Department Review

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

D. Employee Programs

Membership and Training

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

Tuition Reimbursement

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

Use of Vehicles

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

E. External Relationships

Annexation

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

Intergovernmental Agreements

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

Budgeted Contributions to Other Causes

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

General Fund funding in FY 2026 is continued for the following:

Drone Show - July 4th	\$	40,000
Freedom 7		25,000
Employee Fund		3,500
	TOTAL \$	68,500

Funding of Services

The City operates an impressive number of services for the benefit of residents. The table below shows the approved FY 2026 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 2026 Budgeted Costs	Specified Funding Sources	FY 2026 Budgeted Specified Revenue	From Other Sources*
Police Department	\$ 7,005,865	Cost Share - School Resource Officer	\$ 149,000	
Beach Rangers	126,977	Reimbursed Labor (Police)	45,000	
Parking Enforcement	191,587	Investigative Cost Recovery & Accident reports	38,000	
Communications Department	1,245,929	Grants (federal & state)	5,050	
Viewed as a service primarily funded by ad valorem taxes and other general revenues.	\$ 8,570,358	Court Fines	45,000	
		Other (private contributions)	1,500	
		Police Education	7,300	
		Insurance premium tax - Police Pension Plan	123,282	
		Code Enforcement/Police	7,600	
		Total Police	\$ 421,732	\$ 8,148,626
Fire Department	\$ 6,874,732	Contribution from Brevard County Fire Rescue	\$ 11,815	
Emergency Medical Services	293,640	Firefighter Supplemental Comp.	14,160	
Community Paramedic Program	8,900	Reimbursed Labor (Fire inspection)	43,805	
Viewed as a service primarily funded by ad valorem taxes and other general revenues.	\$ 7,177,272	Burn permits	—	
		Insurance premium tax - Fire Pension Plan	153,173	
		Fire Safety Inspections/Plan Check Fees	752,000	
		Other (private contributions/blood pressure)	100	
		Total Fire	\$ 975,053	\$ 6,202,219
Public Works (Excluding Solid Waste Division)	\$ 12,060,304	Grants (Public Works only)	\$ 1,250,000	
Public Works encompasses construction and maintenance of facilities and roadways.		Municipal Gas Tax/Fuel Tax Rebate	438,998	
		Beach Franchise Fee	65,300	
		Reimbursed Labor (Public Works)	1,000	
		Maintenance Agreements (State assets)	151,902	
		Total Public Works	\$ 1,907,200	\$ 10,153,104
Solid Waste	\$ 3,825,333	Solid Waste Revenue (customer billings)	\$ 3,757,774	
Direct cost of contracting for garbage and trash pickup. Does not include costs of billing & administration		Late Fees	19,500	
		Total Solid Waste	\$ 3,777,274	\$ 48,059
Planning & Zoning	\$ 441,649	Local Business tax (Local/County)	\$ 192,500	
Code Enforcement	248,548	Building permits (structural/misc.)	250	
Includes direct labor and benefits, plus direct charges for supplies, training, etc.	\$ 690,197	Fees(Petition/Application/inspection)	28,500	
		Total Planning & Zoning	\$ 221,250	\$ 468,947

* 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 2026 Budgeted Costs	Specified Funding Sources	FY 2026 Budgeted Specified Revenue	From Other Sources*
Parking Program	528,164	Charges for Services	2,290,625	
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	\$ 2,290,625	\$ (1,762,461)
Recreation Center	\$ 553,207	Fees and Charges	\$ 180,800	\$ 372,407
Includes Admin. & Sports Complex.				
Beach-side Parks	\$ 259,114	Gate Receipts (Shepard & Fischer Parks)	730,000	(470,886)
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	\$ 727,777	Fees and Charges	111,000	616,777
Fees & charges are minimal. These facilities supported by ad valorem taxes & other general revenues.				
Golf Course	\$ 3,607,438	Fees and Charges	2,941,642	665,796
Tennis	\$ 4,776	Fees and Charges	—	4,776
Contractor operates the facility.				
Skate Park	\$ 41,890	Fees and Charges	N/A	41,890
Contractor operates the facility.				
Auditorium	\$ 62,104	Auditorium Rentals	—	62,104
Viewed as a community resource, with rentals covering only a small portion of the facility cost.	\$ 5,256,306	Total Leisure Services	\$ 3,963,442	\$ 1,292,864
Contributions From Special Revenue Fund Operations	\$ —	Building Permit & Inspection Utilization Fund Operations	\$ —	
Contributions From Enterprise Operations	\$ 2,847,760	Utilities Operations	\$ 2,100,000	
Allocations* are made to other Funds for administrative services provided by General Fund departments	\$ 2,847,760	Stormwater Fund	300,000	
		Total Interfund Transfers	\$ 2,400,000	\$ 447,760
CRA Fund	\$ 1,842,634	Charges for Services (Parking)	\$ 461,500	
Community Redevelopment Agency		Intergovernmental revenue (TIF) City	1,069,400	
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	641,907	
Appropriations are included in the FY 2022 budget.		Miscellaneous/Other Revenue	47,000	
		Total CRA Fund	\$ 2,219,807	\$ (377,173)
Building Permit Fund	\$ 932,867	Charges for Services	\$ 1,287,500	
Established to ensure compliance with FS 553.80. All fees collected are exclusively allocated to enforce the Florida Building Code.		Miscellaneous/Other Revenue	20,000	
		Total Building Permits Fund	\$ 1,307,500	\$ (374,633)

Funding of Services

Service and Funding Approach	FY 2026 Budgeted Costs	Specified Funding Sources	Budgeted Specified Revenue	From Other Sources*
Utilities Enterprise Fund Provides Sewer and Reuse Services.	\$27,523,242	Intergovernmental Revenue	\$ 10,507,000	
		Charges for Services	13,034,650	
		Miscellaneous/Other Revenue	382,500	
		Other receipts	—	
		Total Utilities Fund	\$ 20,838,738	\$ 6,684,504
Stormwater Enterprise Fund** Provides stormwater improvements & maintenance. Capital items are dependent on substantial grant funding and interfund loans.	\$ 6,757,742	Intergovernmental Revenue (grants)	\$ 4,206,255	
		Charges for Services	2,075,300	
		Miscellaneous/Other Revenue	47,000	
		Other receipts	20,000	
		Total Stormwater Fund	\$ 6,348,555	\$ 409,187

Revenue Forecast Methodology

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

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

Expenditures Forecast Methodology

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

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

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

Expenditures Forecast Methodology

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

Expenditures Forecast Methodology

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

Expenditures Forecast Methodology

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

Expenditures Forecast Methodology

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

Details of Outstanding Obligations

It is the City's desire 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 50 facility is over fifty (50) years old. FY 2026 includes budget for design and a plan for relocation of this. Construction of the new City Hall was completed in FY 2025, the police facility was completed in 2021, the parking garage was finished in FY 2019, and the fire facility was completed in FY 2015. The most current utility plant upgrades needed for regulatory compliance were completed in FY 2020.

The City has nine (11) external obligations, and two (1) internal obligations. The obligations are summarized below.

Detail on all obligations is explained on the following pages.

Loan Description	FY 2026 Principal Reductions	FY 2026 Interest Payments	Remaining Balance as of 09/30/2026
GENERAL FUND OBLIGATIONS			
Revenue Note 2014A (Fire Station Construction)	\$ 200,000	\$ 63,632	\$ 1,840,000
Special Obligation Note, Series 2019 (Police Station Project)	399,000	156,102	6,172,000
Special Obligation Note, Series 2019 (Facilities Energy & Improvements Project)	79,000	18,314	708,000
Special Obligation Note, Series 2024 (City Hall Project)	206,000	148,817	3,552,000
Loan Obligation for Tower Truck	146,000	16,305	770,000
Lease Obligation for Golf Carts	107,981	3,621	27,639
General Fund Loan (Internal - Due to Stormwater Fund)	20,000	—	80,000
Total General Fund	\$ 1,157,981	\$ 406,791	\$ 13,149,639
CRA OBLIGATIONS			
Revenue Bonds, Series 2017B	\$ 305,000	\$ 92,875	\$ 2,165,000
Total CRA	\$ 305,000	\$ 92,875	\$ 2,165,000
UTILITIES SYSTEM OBLIGATIONS			
Master Equipment Lease - Vac-Con Truck	\$ 90,510	\$ 1,213	\$ —
Refunding Revenue Bonds, Series, 2020	1,415,000	200,268	11,375,000
State Revolving Loan #5 (WW050630)	228,992	25,363	3,503,898
Total Utilities System	\$ 1,734,502	\$ 226,844	\$ 14,878,898
STORMWATER SYSTEM OBLIGATIONS			
State Revolving Loan #4 (WW050621)	60,394	5,194	692,999
Total Stormwater System	\$ 60,394	\$ 5,194	\$ 692,999
TOTAL CITY DEBT SERVICE	\$ 3,257,877	\$ 731,704	\$ 30,886,536

Details of Outstanding Obligations

The City has eleven (11) external debt obligations:

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

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

Loan proceeds are used to pay costs of the new Fire Station Construction Project. 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
2015-2025	1,750,000	1,083,194	2,833,194
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	\$ 1,750,000	\$ 1,083,194	\$ 2,833,194
DEBT BALANCE REMAINING	\$ 2,040,000	\$ 315,208	\$ 2,355,208

FY 2026 Pledged Revenue: \$	1,707,033
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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
2020-2025	1,996,000	1,107,510	3,103,510
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	\$ 1,996,000	\$ 1,107,510	\$ 3,103,510
DEBT BALANCE REMAINING	\$ 6,571,000	\$ 1,190,173	\$ 7,761,173

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, beginning on January 15, 2020.

FY 2026 Pledged Revenue: \$ 43,357,788
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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
2020-2025	397,000	145,133	542,133
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	\$ 397,000	\$ 145,133	\$ 542,133
DEBT BALANCE REMAINING	\$ 787,000	\$ 89,952	\$ 876,952

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, beginning on January 15, 2020.

FY 2026 Pledged Revenue: \$	43,357,788
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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	\$ 401,000	\$ 302,312	\$ 703,312
DEBT BALANCE REMAINING	\$ 3,552,000	\$ 1,060,528	\$ 4,612,528

This is a 15 year Note, with payments payable semiannually on January 15 and July 15, beginning on January 15, 2025.

FY 2026 Pledged Revenue: \$	43,357,788
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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
2022-2025	284,000	83,405	367,405
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	\$ 284,000	\$ 16,305	\$ 300,305
DEBT BALANCE REMAINING	\$ 916,000	\$ 124,986	\$ 1,040,986

FY 2026 Pledged Revenue: \$ 43,357,788
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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, beginning on January 15, 2022.

Fiscal Year	Principal	Interest	Total
2022-2025	331,577	44,122	375,699
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	\$ 331,577	\$ 44,122	\$ 375,699
DEBT BALANCE REMAINING	\$ 135,620	\$ 3,883	\$ 139,503

FY 2026 Pledged Revenue: \$ 43,357,788
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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
2018-2025	1,775,000	1,120,240	2,895,240
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	\$ 1,775,000	\$ 1,120,240	\$ 2,895,240
DEBT BALANCE REMAINING	\$ 2,470,000	\$ 326,750	\$ 2,796,750
FY 2026 Pledged Revenue: \$ 508,540			

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
2022-2025	350,227	16,662	366,889
2026	90,510	1,213	91,722
TOTAL DEBT SERVICE	\$ 440,737	\$ 17,875	\$ 458,612
DEBT PAYMENTS MADE	\$ 440,737	\$ 17,875	\$ 458,612
DEBT BALANCE REMAINING	\$ —	\$ —	\$ —
FY 2025 Pledged Revenue: \$ 10,507,000			

Annual principal and interest payments began 12/01/2022.

Payment on the lease is secured by a covenant to budget and all legally available Utilities System fund operating revenues.

Details of Outstanding Obligations

External Debt Obligations Continued. . .

Utility System Refunding Revenue Bonds, Series, 2020 (Truist Bank)	
Original Loan Amount	\$18,892,000
Interest Rate	1.61%
Start Date	October 13, 2020
Maturity Date:	December 1, 2033
Terms	Semi-annual payments
Pledged Revenue	Sewer System Operating Revenues

In FY2020 the City refunded two Clean Water State Revolving Fund Loans (WW050610 SRF #2 and WWW050620 SRF #3). Both loans were for multi-year sewer treatment and rehabilitation projects at interest rates ranging from 2.39% to 2.89%. On November 3, 2020 the City closed on a refunding revenue bond at an interest rate of 1.61%.

This refunding loan will save the Utilities fund approximately \$1.6 million in debt interest.

This debt is secured by and payable from the net revenues derived from the operation of the City's sewer system, with a backup covenant to budget and appropriate from legally available non-advalorem revenues.

Fiscal Year	Principal	Interest	Total
2021-2025	6,102,000	1,215,412	7,317,412
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	\$ 21,053,899
DEBT PAYMENTS MADE	\$ 6,102,000	\$ 1,215,412	\$ 7,317,412
DEBT BALANCE REMAINING	\$ 12,790,000	\$ 946,487	\$ 13,736,487

FY 2026 Pledged Revenue: \$	10,507,000
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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
2020-2025	1,373,896	235,599	1,609,495
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	\$ 1,373,896	\$ 235,599	\$ 1,609,495
DEBT BALANCE REMAINING	\$ 3,732,890	\$ 209,603	\$ 3,942,493

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 2026 Pledged Revenue:	\$ 10,507,000
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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
2020-2025	439,822	74,831	514,652
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	\$ 60,394	\$ 5,194	\$ 65,588
DEBT BALANCE REMAINING	\$ 1,132,821	\$ 103,300	\$ 1,236,120
FY 2026 Pledged Revenue: \$ 2,075,300			

SRF Loan WW050621 (SRF #4) is for the Minutemen Stormwater Improvements. The project was completed in summer of FY 2017 and the loan amount was to be \$1,019,464. In FY 2018 the Amendment 4 provided for additional financing in the amount of \$173,751.

Loans of this type use a draw system based on completed project milestones. The multiple draws are merged into each loan with a twenty (20) year payback after project completion.

The loan is secured by and payable from the gross revenues derived from the operation of the City's sewer system and reuse system and stormwater enterprise funds.

The amount awarded for the loan is \$1,193,215. Semi-annual payments are made on December 15 and June 15 each year for the term of the loan.

Details of Outstanding Obligations

The City has one (1) current internal debt obligations :

General Fund Repayment of Cash Advance from Stormwater (Minutemen Streetscape Project)	
Loan Amount	\$200,000
Start Date	October 1, 2019
End Date	September 30, 2029
Terms	Repayment of Principal
Security	Unsecured

Fiscal Year	Payment Amount
2020-2025	120,000
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).

Glossary

The following definitions of terms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents.

Account Number (also see Uniform Accounting System Manual)	A system of numbering used to categorize or "group" accounting transactions into common areas, such as salaries, equipment maintenance, and office supplies. The account number includes numerical information which describes the fund, the department and division, the activity (revenue, expenditure, etc.), the sub-activity (administrative, law enforcement, etc.) and the element and object (travel, communications services, etc.).
Accounting Period	A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City has a fiscal year of October 1st to September 30th, established by state law.
Accounting Procedures	All processes that identify, record, classify and summarize financial information to produce financial records.
Accounting System	The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of the City.
Accounts Payable	A liability account reflecting amounts on open account owed to others for goods and services received by the City.
Accounts Receivable	An asset account reflecting amounts owed on open account from others for goods and services furnished by the City.
Accrual Basis of Accounting*	Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Ad Valorem Tax	Commonly referred to as property taxes, it is the tax levied on the assessed value of real and personal property according to the property's valuation and the tax rate (millage) in effect.
Amendment	A change to the adopted budget which may increase or decrease a fund's total appropriation.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Amortization	Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts; or provision for the extinguishment of a debt by means of periodic payments.
Annualize	A process used to estimate the full year cost, or value, of an activity from a partial year performance.
Appraise	To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.
Appropriated Fund Balance	A portion of the revenues in the fund balance that is used to balance a fund.
Appropriation or Appropriated Budget*	Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. [NCGA Interpretation 10]
Assessed Valuation*	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Assessed Value	The value the county property appraiser places on real and personal property. For residential properties the value includes the real estate and all buildings and improvements. For commercial property, the value also includes relevant personal (tangible) property.
Assessment	The process of making the official valuation of property for purposes of taxation, or the valuation placed upon property as a result of this process.
Assessment Roll	In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Asset	Resources owned, or held, by a government which has monetary value.
Audits,	An examination leading to:
(1) Financial Audit*	(1) Audit designed to provide independent assurance of the fair presentation of financial information.
(2) Compliance Audit	(2) The audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.
(3) Internal Audit	(3) An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control that functions by measuring and evaluating the effectiveness of other controls.
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year.
Authority	A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.
Available Fund Balance	See undesignated unreserved fund balance definition.
Balanced Budget	The total of estimated revenues and balances brought forward from prior years will equal the total of the appropriations and reserves.
Benchmarking	Determining the quality of products, services and practices by measuring critical factors (how fast, how reliable a product or service is) and comparing the results to those of highly regarded counterparts or best practices.
Best Practices	Documented strategies and tactics employed by highly regarded counterparts that are established as standards or levels to be obtained.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Bond	A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.
Bond Covenant	An agreement between the City and its lenders specifying actions the City will take.
Bond Rating	A classification by one of the primary bond rating services following a credit analysis to determine a debt issuer's capacity to make bond payments and establish the probability of default.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
Budget Calendar	The schedule of key dates involved in the process of adopting and then executing an adopted budget.
Budget Message	A written statement presented to the City Commission and incorporated into the budget document which highlights budget issues and policy recommendations.
Budget Process	Established procedures for the task which are to be completed prior to the adoption of the budget.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Assets*	Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [SGAS 34]

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Capital Equipment	An equipment unit with an expected service life of more than one year and a value of \$10,000 or more.
Capital Improvement	Expenditures related to the acquisition, expansion or rehabilitation of an element of the governments' physical facilities and infrastructure.
Capital Improvement Program (CIP)	A plan for capital expenditures over a period of years to meet capital needs arising from long-term planning. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the projected expenditures.
Certificate of Achievement for Excellence in Financial Reporting Program*	Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality Annual Comprehensive Financial Reports (ACFR). The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.
Community Redevelopment Agency (CRA)	A method to pay for redevelopment of a slum or blighted area through the increased tax revenue resulting from that redevelopment.
Compensated Absences	Leave earned by employees that is expected to be paid by the employer.
Comprehensive Plan	A formal document establishing general & non-financial goals objectives and policies in nine (9) distinct areas (e. g. future land use). Approved by the Commission, updated at regular intervals and filed with the state.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, e.g., economic inflation.
Contingency	A budgetary reserve that is set aside for emergencies, or other unforeseen expenditures, not otherwise budgeted.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include equipment maintenance agreements, and landscaping services.
Credit Rating	An independent rating service's evaluation of the credit worthiness of notes and bonds. Such ratings influence the cost of borrowing.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Cost Allocation	A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.
Current Assets	Those assets which are available to finance current operations, or to pay current liabilities. Those assets that will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable, which will be collected within one year.
Debt Limit	The maximum amount of legally permitted gross or net debt.
Debt Service	The payment of principal and interest on borrowed funds.
Debt Service Requirement	The amount of cash required to pay current maturities of interest and principal on outstanding debt. In government bonds, often refers to the annual required payments into debt service funds.
Dedicated Tax	A tax levied to support a specific government program or purpose.
Deficit	An excess of liabilities and reserves of a fund over its assets, or the excess of expenditures or expenses over revenues during a single accounting period.
Department/ Division	A department consists of one or more divisions. The division is the basic organizational unit of government which is functionally unique in its delivery of services.
Depreciation	The decrease in value of physical assets due to use and the passage of time.
Disbursement	The expenditure of monies from an account.
Distinguished Budget Presentation Awards Program	A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Eminent Domain	The power of government to acquire property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.
Employee Benefits	Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of costs for Social Security and the various pensions, medical and life insurance plans.
Encumbrance*	Commitments related to unperformed (executory) contracts for goods or services. For financial reporting purposes, encumbrance accounting is restricted to governmental funds. [NCGA Statement 1]
Enterprise Fund*	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. [SGAS 34] Intention of being self-sustaining, covering operational and capital expense costs.
EPA	Environmental Protection Agency.
Expenditure	The payment of cash for the purpose of acquiring an asset or service.
Expense	Charges incurred for such items as operations, maintenance, and interest, whether paid immediately or unpaid.
FDOT	Florida Department of Transportation.
Fiduciary Fund*	Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. [SGAS 34]
Fiscal Policy	A government's policies with respect to revenues, spending, & debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting purposes, and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on October 1st and ends on September 30th.
Fixed Assets	Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery and equipment, and improvements other than buildings.
Franchise	A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.
Full Faith and Credit	A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.
Full-Time Equivalent (FTE)	Refers to the number of personnel authorized for an accounting period, including part-time personnel converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time recreation aide working twenty (20) hours per week for fifty-two (52) weeks a year equals .5 or one half of a full-time position.
Full-Time Position	A position that qualifies for full City benefits, usually required to work 40 hours per week.
Function	A group of related activities aimed at accomplishing a major service or program for which a government is responsible, e.g., fire control and police field operations.
Fund*	Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1]
Fund Balance*	Difference between assets and liabilities reported in a governmental fund. GASB 54, effective beginning in FY 2011, introduced five (5) new levels of governmental fund balances.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Fund Balance* (continued)

Nonspendable Fund Balance - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

The following are considered spendable fund balance:

Restricted Fund Balance - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed Fund Balance - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority.

Assigned Fund Balance - includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

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

Fund Type*

One of eleven (11) classifications into which all individual funds can be categorized.

Governmental fund - five (5) fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Proprietary fund - two (2) fund types include enterprise funds and internal service funds.

Fiduciary fund - four (4) fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Funds Forward

The excess of current assets over current liabilities that is available at the start of the fiscal year.

GAAP*

Generally Accepted Accounting Practices - Conventions, rules & procedures that serve as the norm for the fair presentation of financial statements.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

GASB	Governmental Accounting Standards Board. Ultimate authoritative accounting and financial standard setting body for state & local governments. The GASB was established in June 1984 to replace the NCGA.
General Fund*	One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. [NCGA Statement 1]
General Obligation (GO) Bonds	Bonds which pledge the full faith and credit of the issuing government rather than a specific revenue source. In Florida voter approval is required for a GO bond issue.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Governmental Funds*	Funds generally used to account for tax-supported activities. There are five (5) different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.
Homestead Exemption	Pursuant to the Florida State Constitution, the assessed values from \$0 to \$25,000 and between \$50,000 and \$75,000 of a home which the owner occupies as a principal residence is exempt from county and/or municipality property tax levy.
Infrastructure	The physical assets of a government, e.g., streets, water, sewer, public buildings, parks, etc.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.
Internal Service Charges	The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.
Internal Service Fund	A fund established to account for charges of goods or services provided to other departments or governments on a cost-reimbursement basis.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Investments	Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.
Lapsing Appropriation	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.
Lease-Purchase Agreements	Contractual agreements which are termed “leases”, but which in substance are installment purchase contracts. At the end of the “lease” payments, the lessee owns the property outright.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities. Also, the total amount of taxes, special assessments or service charges imposed by a government.
Liabilities	Debts or other legal obligations arising out of transactions in the past that must be liquidated renewed or refunded at some future date. This term does not include encumbrances.
Line-Item Budget	A budget prepared along departmental lines that focuses on what is to be purchased by each type of product or service.
Long-Term Debt	Debt with a maturity of more than one (1) year after the date of issuance.
Mil	Unit of measure for property taxes. A tax rate of one mil produces one dollar of taxes on each \$1,000 of assessed property valuation.
Millage	The rate used in the calculation for property taxes. One mil equals \$ 1 per \$1,000 of taxable value. A millage of 6.0000 is the FY 2026 operating rate for the City of Cocoa Beach and is equal to \$6.0000 for each \$ 1,000 of taxable value on real property.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Modified Accrual Basis of Accounting*	<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.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Property Appraiser	An elected county official responsible for setting property valuation's for tax purposes and preparing the annual tax roll.
Property Tax	A tax levied on the assessed value of real property. This tax is also known as an ad valorem tax.
Proprietary Funds*	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Purchase Order	A document that authorizes the delivery of specified merchandise or services establishing their cost and creating a commitment for both the provider and receiver of the product or service.
Requisition	A written demand or request, usually from one department to the purchasing officer or to another department, for specified products or services.
Reserve	A portion of a fund's balance that is restricted for a specific purpose and not available for general appropriation.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Retained Earnings	An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.
Revenue Bonds	Bonds with principal and interest payments secured by specific revenues such as charges or rents paid by users of the facilities built with bond proceeds.
Revenues	Sources of funds received by the government that finance the operations. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.
Rolled-Back Millage	Under Florida law, as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. The roll back millage rate, brings in the same dollar amount received the year before. All property tax rate changes are calculated using the rolled-back millage rate as the base.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Glossary

Sinking Fund	A reserve that is accumulated over a period of time for use in the periodic retirement of debt.
Sinking Fund Bonds	Bonds issued under an agreement which requires the government to periodically set aside, out of its revenues, a sum which, with compound earnings thereon, will be sufficient to redeem the bonds at their stated date of maturity. Sinking fund bonds are usually term bonds, which do not require the periodic payment of interest.
Special Revenue Fund*	Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. [NCGA Statement 1]
Special Assessment*	Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
SR A1A	State Route A1A, the primary north-south roadway through the City. Under the jurisdiction of Florida Department of Transportation.
Statute	A written law enacted by a duly organized and constituted legislative body, such as the State of Florida.
Surety Bond	A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation. Surety bonds also include Fidelity Bonds covering government officials and employees.
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Taxes	Compulsory charges levied by a government for the purpose of financing facilities or performing services for the common benefit.
Tax Rate	The amount of tax stated in terms of a unit of the tax base, for example, 25 mils per dollar of assessed valuation of taxable property.

*Some definitions are taken from Governmental Accounting, Auditing and Financial Reporting; 2012 edition. These definitions are marked with an asterisk.

Tax Rate Limit	The maximum rate at which a government may levy a tax. The limit may apply in taxes raised for a particular purpose, or to taxes imposed for all purposes and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.
Taxable Value	The assessed value of property minus the homestead or any other exemption which may be applicable. (e.g. disability)
Temporary Position	A temporary position is filled for a specified period of time, is not permanent in nature and does not qualify for regular City benefits.
User Charges	The payments of a fee for direct receipt of a public service by the party benefiting from the service.
Unrestricted net assets*	That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
Uniform Accounting System Manual	Document containing the chart of accounts to be used as the standard for recording & reporting financial information to the state of Florida. References: FS 218.32 & FS 218.33.
Voted Millage	Property tax levies authorized by voters within a taxing authority.
Working Capital	The financial measurement which represents operating (current assets minus current liabilities) liquidity available.

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