

**TOWN OF OCEAN BREEZE  
REGULAR TOWN COUNCIL MEETING  
AGENDA**

June 9, 2025, 10:30 a.m.  
Ocean Breeze Resort Clubhouse Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL

***PLEASE TURN OFF CELL PHONES –  
SPEAK DIRECTLY INTO MICROPHONE***

1. **Call to Order, President Docherty**
  - Pledge of Allegiance
  - Roll Call
2. **Approval of Minutes –**
  - Regular Meeting, May 12, 2025  
(Motion, second, public comments, all in favor)
3. **Request motion to accept and transmit F/Y 2023-2024 Audit Report to appropriate state-level Government agencies – Mark Bymaster, Audit Manager, Nowlen, Holt & Miner, PA**  
(Motion, second, public comment, roll call)
4. **Martin County Emergency Management Agency Hurricane Preparedness – Jeff Harkcom, Senior Emergency Management Coordinator & REPP Coordinator**
5. **Request Approval of Proclamation Honoring Martin County EMT Captain, Paul Jones – Introduction by Council Member Galante; Mayor Ostrand to present**  
(Motion, second, public comments, all in favor)
6. **Florida League of Cities Home Rule Hero Awards in Recognition of Mayor Ostrand and President Docherty – President Docherty**
7. **Charter Review Committee – Dan Hudson**  
(Motion to approve the general outline and timeline, second, public comment, roll call)
8. **Comments from the public on topics not on the Agenda – (please limit comments to 3-5 minutes)**
9. **Comments from the Council on topics not on the Agenda – Committee reports if applicable (see “Blue Sheet” items)**
10. **Comments from Town Management Consultant, Dan Hudson –**
11. **Comments from Town Attorney Gemma Torcivia –**
12. **Comments from Mayor Ostrand –**
13. **Announcements – The following meetings will be held at the Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze:**
  - Monday, July 14, 2025, at 6:00PM – Regular Town Council Meeting
  - **Wednesday, July 16, 2025, at 6:00PM – Public Hearing Workshop for setting of Millage Rate & Budget for FY 2025/2026**

- Monday, August 11, 2025, at 10:30AM – Regular Town Council Meeting
- Monday, September 8, 2025, at 10:30AM – Regular Town Council Meeting
- Wednesday, September 10, 2025, at 6:00PM – Public Hearing for Setting of Tentative Millage Rate & Budget for FY 2025/2026
- Wednesday, September 24, 2025, at 6:00PM – Public Hearing for Adoption of Final Millage Rate & Budget for FY 2025/2026

**14. Adjournment**

(Motion, second, all in favor)

**TOWN OF OCEAN BREEZE**  
**MINUTES REGULAR TOWN COUNCIL MEETING**  
Monday, May 12, 2025, 10:30 a.m.  
Ocean Breeze Resort Clubhouse, Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL

**1. Call to Order** – President Docherty called the meeting to order at 10:30 a.m.

- **Pledge of Allegiance** – Mayor Ostrand led the Pledge of Allegiance
- **Roll Call** – Present: Mayor Karen M. Ostrand; President Kevin Docherty; Vice President Sandy Kelley; Council Members George Ciaschi, Janet Galante, and Matthew Squires; Absent: Michael Heller (by telephone)
- **Staff Present** – Attorney, Gemma Torcivia; Attorney Consultant, Paul Nicoletti; Management Consultant, Dan Hudson; Permit Processor, Pam Orr; Town Clerk, Kim Stanton

Vice President Kelley introduced Martin County Commissioner Eileen Vargas, Martin County Public Works Director Jim Gorton and Commission Aide, District 1 Kathy Boden.

Commissioner Vargas announced an open house for District 1 on Tuesday, 4:30PM to 6:30PM at Indian Riverside Park Mansion.

Mr. Gorton spoke about train noise and quiet zones. He took questions regarding quiet zones, buffers, quiet zone at Palmetto Drive, Jensen Beach Boulevard traffic circle congestion, traffic configuration, lighting, safety, and possible night-time quiet zones.

**2. Approval of Minutes** – Council Member Ciaschi, seconded by Council Member Squires, made a Motion to approve the Minutes of the Regular Meeting, Monday, April 14, 2025, and the Special Meeting, Tuesday, April 29, 2025.

President Docherty asked for public comment.

There was none.

Council Member Galante asked for a possible correction to the Minutes of the April 14, 2025, regular meeting. She asked about the order of the vote on the Proclamation.

Kim Stanton, Town Clerk, clarified that the vote came after the presentation of the Proclamation.

Council Member Galante stated that on page 7, eight lines down, she believed the word should be “insufficiency” not “sufficiency.”

Kim Stanton, Town Clerk, stated that the Minutes would be corrected to reflect “insufficiency” of submitted plans.

Council Member Galante, seconded by Council Member (unknown), made a motion to approve the Minutes of the April 14, 2025, meeting as corrected.

(All in favor: Yes: Docherty, Kelley, Ciaschi, Galante, Squires; Absent: Heller; No: None; Motion passed 5-0)

**3. Request Approval of Proclamation Honoring Martin County First Responder, Dispatcher Kirsten Burkey** – Council Member Galante, seconded by Council Member Ciaschi, made a motion to approve the Proclamation.

(All in favor: Yes: Docherty, Kelley, Ciaschi, Galante, Squires; Absent: Heller; No: None; Motion passed 5-0)

Council Member Galante introduced Dispatcher Kirsten Burkey.

Mayor Ostrand read the Proclamation into the record and presented it to Dispatcher Burkey.

**4. Presentation by Jessica Gosa, MSW, Chief Development Officer, Treasure Coast Food Bank –** President Docherty introduced Jessica Gosa who gave a presentation on the Treasure Coast Food Bank. She answered questions from the Town Council regarding their new space, volunteerism, fundraising, and Treasure Coast coverage.

**5. Approval of Media Request –** Mayor Ostrand spoke about the recent media request.

Discussion ensued regarding comments from the Attorney and Building Official, public records requests, and future media requests.

Council Member Squires, seconded by Council Member Kelley, made a motion not to respond to the media questions.

Pam Orr, Permit Processor, stated that it had been the Town's policy in the past to answer media questions.

President Docherty asked for comments from the public. He stated that the Agenda packet material was provided on the Town's website on the Wednesday prior to the Town Council meeting.

Attorney Torcivia stated that she believed the Town should develop a policy concerning such requests.

Discussion ensued regarding creating public records, Hunterbrook Media, future media requests and a policy concerning future media requests.

Attorney Nicoletti stated that he believed it was important to answer questions with facts.

Pam Orr, Permit Processor, stated that previous media requests were given to the Town Management Consultant.

(All in favor (raising of hands): Yes: Kelley, Squires; Motion failed)

Council Member Ciaschi, seconded by Council Member Galante, made a motion to respond to the media request.

(Roll call vote: Yes: Galante, Ciaschi, Docherty; Absent: Heller; No: Squires, Kelley; Motion passed 3-2)

Attorney Torcivia suggested making a policy on future media requests and that she could prepare a simple policy for approval.

Vice President Kelley, seconded by Council Member Squires, made a motion to develop a policy for responding to future media requests.

President Docherty asked for comments from the public.

There were none.

Council Member Galante added to the motion that all future media requests were to be passed to the Mayor.

(All in favor: Yes: Docherty, Kelley, Ciaschi, Galante, Squires; Absent: Heller; No: None; Motion passed 5-0)

**6. Budget to Actual report for second quarter of fiscal year 2025** – Holly Vath explained the Budget to Actual report for second quarter of fiscal year 2025 ending March 31, 2025. She took questions from the Council.

Council Member Ciaschi asked about recouping legal costs from the Seawalk closeout.

Attorney Nicoletti stated that usually only “hard” costs were recouped through a bond. He added that if the matter were to be litigated, there was a possibility.

Council Member Ciaschi asked about drawing down the reserves throughout the remainder of the fiscal year.

Ms. Vath explained that she could not predict what the legal fees and other costs might be for the remainder of the fiscal year but that she believed reserves would need to be used.

Discussion ensued regarding alcoholic beverage licenses.

Council Member Squires, seconded by Council Member Ciaschi, made a motion to accept the Budget to Actual report for the second quarter of fiscal year 2025.

(All in favor: Yes: Docherty, Kelley, Ciaschi, Galante, Squires; Absent: Heller; No: None; Motion passed 5-0)

**7. Request for Approval of Contract with Dan Hudson to serve as Town Management Consultant** – Mayor Ostrand introduced the item.

Discussion ensued regarding the selection process.

Council Member Galante, seconded by Council Member Squires, made a motion to approve the Contract services for Dan Hudson.

President Docherty asked for public comment.

There was none.

Mr. Hudson asked for a correction to the Contract, it should read “Dan Hudson Consulting LLC.”

Council Member Galante so noted.

(Roll Call Vote: Yes: Kelley, Docherty, Squires, Galante, Ciaschi; Absent: Heller; No: None; Motion passed 5-0)

Mr. Hudson introduced himself and provided background information.

**8. Request for Approval to Participate in State of Florida Purchasing Card Program** – Ms. Vath explained the program.

Discussion ensued regarding travel transactions, costs, billing records, receipts, Bank of America, debit card risks, number of cards, approval of purchases, budgeted amounts thresholds, setting up purchase cards, purchase card controls, fees, costs to set-up the program, and the program was used by Martin County and City of Stuart.

Council Member Ciaschi, seconded by Vice President Kelley, made a motion to approve participation in the State of Florida purchasing card program.

President Docherty asked for comments from the public.

Richard Gerald, 29 NE Nautical Drive, asked about budgeted amounts for the individual cards.

Ms. Vath explained that once the threshold amount was reached, future transactions would be denied.

President Docherty asked for comments from the public.

There were none.

(Roll Call Vote: Yes: Docherty, Squires, Kelley, Galante, Ciaschi; Absent: Heller; No: None; Motion passed 5-0)

**9. Draft Ordinance #360-2025 – AN Ordinance OF THE TOWN OF OCEAN BREEZE, FLORIDA, ESTABLISHING CHAPTER 10-2, “PUBLIC SERVICE TAX” OF THE GENERAL ORDINANCES TO PROVIDE FOR A PUBLIC SERVICE TAX AND UTILITY SERVICES WHICH ARE SUBJECT TO SUCH PUBLIC SERVICE TAX AS AUTHORIZED BY SECTION 166.231, ET. SEQ., FLORIDA STATUTES; PROVIDING LEVY AND IMPOSITION OF THE PUBLIC SERVICE TAX UPON PURCHASES WITHIN THE TOWN OF WATER, ELECTRICITY, METERED GAS, BOTTLED GAS, COAL, AND FUEL OIL; PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY, PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE** – Ms. Vath stated that this Ordinance was a draft and added that this matter had been discussed over the past couple of years. She directed the Council to the electric utility tax analysis in their packet. She commented that the only current utility tax imposed was the telecommunications services tax, and that it was up to the Town Council to decide which taxes to consider. She asked the Attorney Torcivia to comment.

Attorney Torcivia stated that this Ordinance was not advertised yet because staff did not know the will of the Town Council. She stated that the Ordinance was drafted to include everything allowed under the statute at the maximum amount which was 10%. She commented that the Ordinance could be scaled back to include only electricity, but that staff needed direction. She spoke about Section 10-1, an existing Ordinance #4, about bottled gas purveyors and license tax, and that this current Ordinance repealed other ordinances that were in conflict; she added that Ordinance #4 was not in conflict and would be preserved. She asked for questions.

Discussion ensued regarding bottled gas purveyors, Sun Communities, Florida law changes and business tax replacement of certain licenses.

Attorney Nicoletti stated that he reviewed the Florida Department of Revenue website and that there were very few communities (9 or 10) that did not levy some form of utility tax. He commented that for the new manager the Council may want to ask Ms. Vath to project what the taxes would be at different rates. He said that it would take 125 days to implement and that if the Town Council wanted to implement the tax for the next fiscal year, they would want to do it relatively soon.

Ms. Vath stated that the projected revenue for the electric was provided in the packets. She commented that staff attempted to get information from the County on the water bills but they were not successful. She indicated that there was one water meter for the Resort. She said that she would need certain average bills from the Seawalk residents to project water tax revenue. She further commented that the

propane and natural gas would probably be a small amount of revenue. She said that the County would probably need an interlocal agreement with the Town in order to collect water tax on behalf of the Town and added that an out-of-area fee or surcharge may be imposed to collect the tax. She stated the Ordinance was a draft to get input from the Council.

Discussion ensued regarding reserves, parameters, and amended ordinances.

Vice President Kelley stated that Seawalk residents were looking at the 2% rate for the tax on electric and provided additional background information regarding the utility taxes and reserves.

Joe Beert, 2850 NE Breezeway Circle, Ocean Breeze, spoke about tax equalization, pass through taxes, millage rate and City of Stuart fire assessment.

Discussion ensued regarding fire assessments, taxable revenues, goals, homestead exemptions, property ownership, millage rates, Town of Ocean Breeze millage rate versus the millage rate of unincorporated Martin County, property ownership, and pass-through taxes at Ocean Breeze Resort.

David Wagner, 124 NE Bay Drive, Ocean Breeze, spoke about the pass-through tax at Ocean Breeze Resort and the annual mobile home registration fees paid by the residents of the Resort.

Michelle Dolan, 1434 NE White Pine Terrace, Ocean Breeze, asked if the utility tax assessment would replace the millage rate. She asked if the proposal would be for electricity and water.

Attorney Nicoletti stated that it would be in addition to the millage and in lieu of increasing the millage. He stated that the revenue shortfall cure would be to cut expenses and produce additional revenue. He remarked that the utility tax was a broad tax that affected every resident using utilities.

Ms. Vath confirmed that this was critically important because with the 2026 budget, there would be no more reserves. She said that the options were to increase the millage rate or produce other sources of revenue and that the issue was discussed last year. She spoke about the Town's millage rate decreases over the years.

Discussion ensued regarding the impact of the water tax on Seawalk residents, Ordinance #4, updating the draft ordinance, Town revenue, compliance regarding violations of construction times, maximum millage rate calculations, steady streams of revenue, expenses, permitting fees, possible increase in purchases made at businesses in Ocean Breeze Plaza due to the implementation of a utility tax, Karl Andersson (Martin County Deputy Property Appraiser) scheduled to attend the July 16<sup>th</sup> Budget Workshop meeting, calculation of commercial property assessment versus residential single-family property, Seawalk properties encompassing about 65% of taxable values, utility tax versus increasing the millage rate, motor vehicle and pass-through taxes paid by Ocean Breeze Resort residents, ownership of land, property rights, and formula for calculating commercial property assessment values.

Ms. Vath stated that the taxable value for the Resort parcel was \$22 million, more or less, the taxable value of Seawalk was \$56 million, and Ocean Breeze Plaza was \$14 million. She commented that Seawalk had the majority of taxable value.

Discussion ensued regarding the disparity between the taxes paid by the Resort residents versus the Seawalk residents.

Attorney Nicoletti stated that he was surprised that the Town did not impose a utility tax, and that the rate charged by the City of Stuart was 10% on all utilities.

Discussion ensued regarding variables for the lot rent at Ocean Breeze Resort.

Joel Talka, 101 NE Shoal Drive, Ocean Breeze, expressed that he did not believe that the utility tax surcharge would solve this problem. He recommended having the utility tax as a tool to close revenue gaps in any given year or projected revenue gaps for the next year. He stated that the fundamental issue of inequity was how the Martin County Property Appraiser calculated the taxable base. He spoke about the relative revenue opportunities for each of the utility sources and the cost associated with developing and operating.

Discussion ensued regarding the draft ordinance.

Council Member Squires stated that he believed that the water element should be removed from the ordinance.

Discussion ensued regarding the details of the draft ordinance.

Council Member Ciaschi stated that he would like to see projections for the several types of revenue.

Ms. Vath asked if the draft could be rewritten so that a separate rate could be filled in for each item for future use as directed and needed.

Discussion ensued regarding water utilities.

Council Member Ciaschi made a motion to approve the draft Ordinance as written, adding separate utilities and leaving the rates blank.

Attorney Torcivia stated that the Ordinance would be advertised by title and that she would set all the rates at 10%, the maximum; and then the rates could be lowered at the meeting.

Kim Stanton, Town Clerk, stated that the projections for taxes on the electric were provided in the packet.

Discussion ensued regarding the draft Ordinance.

Attorney Torcivia stated that the Ordinance title would remain the same and that she would break it down into a table. She added that the Council could then vote on each individual utility at the next meeting. She stated that Ms. Vath would provide rough projections on each utility so that the Council could set a percentage for each one.

Council Member Galante seconded the motion.

President Docherty asked for public comment.

There were none.

(Roll Call Vote: Yes: Squires, Ciaschi, Kelley, Galante, Docherty; Absent: Heller; No: None; Motion passed 5-0)

Council Member Galante asked about permit fee projections for development at Ocean Breeze Plaza.

Pam Orr, Permit Processor, stated that the Town's permit fees were based on Martin County's, by Ordinance, and those fees were posted on the website. She added that any new development would have a plan review fee and permitting fees which would be calculated once the estimated cost of construction was provided.

Ms. Vath stated that those fees had to be spent on the Town's building program and added that the Town's building program was currently running in the negative.

**10. Comments from the public on topics not on the Agenda** – Ann Kagdis, 111 NE Bay Drive, Ocean Breeze, thanked the Town, especially President Docherty and Vice President Kelley, for their support of the Entrepreneurship Foundation of Martin County, on April 29<sup>th</sup> at the annual auction. She stated that the Town had budgeted \$200.00 during last year's budget hearings for the Adopt-A-Class through the Education Foundation of Martin County. She asked about to have the contribution sent.

Kim Stanton, Town Clerk, stated that the contribution line-item was set in the budget but that the specific contribution would need to be voted on by the Town Council.

Council Member Ciaschi, seconded by Council Member Galante, made a motion to donate \$200.00 to the Education Foundation of Martin County.

President Docherty asked for public comment.

There was none.

(Roll Call Vote: Yes: Galante, Squires, Docherty, Ciaschi, Kelley; Absent: Heller; No: None; Motion passed 5-0)

Discussion ensued regarding lot rent fees versus taxes, limited services provided by the Town, ownership of property, pass-through taxes paid by the residents of Ocean Breeze Resort, real estate values dropping, the three parcels in the Town, Publix representation, dissolving the Town, unincorporated Martin County, tax base, history of Town, legacy residents, Seawalk community, Martin County Property Appraiser, PUD issues, County representation, services provided by the Town, Town staff, importance/significance of the Town, voice of the Town, City of Stuart annexing neighboring areas, and City of Stuart millage rate.

**11. Comments from the Council on topics not on the Agenda** – Council Member Galante thanked Officer Paladino for being in attendance. She stated that Martin County was soliciting creative residents for Martin County (undecipherable).

Council Member Ciaschi stated that he believed it was time to revisit a workshop for the Town of Ocean Breeze. He asked the Council to consider holding the workshop to discuss the Comprehensive Plan.

Pam Orr, Permit Processor, stated that the Comprehensive Plan was updated five years ago and was currently due.

Council Member Ciaschi asked the Council to consider a motion to start workshops to begin the Comprehensive Plan process to help with short and long-term goals. He asked to form a citizen committee consisting of approximately four people. He stated that the meeting would be at the end of the regular Town meetings. He asked for discussion to start these workshops.

Discussion ensued regarding the Seawalk closeout, importance of Comprehensive Plan, planning, the Forestar bond company, timing of closeout, PUD, timing of workshop, and history of cancellation of previously scheduled workshop.

Council Member Ciaschi, seconded by Council Member Galante, who added to the motion to form a committee of four citizens, made a motion to begin the workshop discussions for the Comprehensive Plan starting at the end of the August meeting.

(Roll Call Vote: Yes: Galante, Kelley, Docherty, Squires, Ciaschi; Absent: Heller; No: None; Motion passed 5-0)

President Docherty asked for public comment.

Council Member Ciaschi spoke about the Town Charter and that a major revision had not been done in about thirty years. He emphasized the importance of the Town's Charter. He asked the Council to consider beginning the process of rewriting and updating the Town Charter with the citizen committee at the end of the August meeting.

Discussion ensued regarding the Charter, and ballot initiatives for Charter changes versus Ordinance changes.

Council Member Ciaschi, seconded by Vice President Kelley, made a motion to start the Charter update meetings to begin after the August meeting, going forward, and adding a non-paid citizen committee, with a fair representation from the Seawalk development and the Ocean Breeze Resort development, two and two.

Attorney Torcivia stated that it was practice for each Council Member to appoint a citizen.

Discussion ensued regarding the committees, and interest of citizens.

Attorney Torcivia recommended that the Town establish a Charter Review Committee wherein each Council Member appointed one person and stated that the appointment would require a vote. She reiterated that this was generally standard practice.

President Docherty asked about representatives from the Plaza.

Attorney Torcivia stated that the Town meetings were publicly noticed, and anyone was welcome to apply to be on these committees.

Pam Orr, Permit Processor, stated that in the past, staff had advised the Plaza owners. She asked how much time, and cost would be involved in a Charter update.

Attorney Torcivia stated that typically a Charter Review Committee was appointed to start in August or September and meet six or seven times...

Mr. Hudson stated that he did not believe there would be a lot of cost associated with the Charter review. He stated that the draft would cost the Town, but that he did not see that as a big cost. He added that the Comprehensive Plan would have costs involved because a consultant would need to lead that process.

Attorney Torcivia answered that a Charter review may be around \$5,000.

Mr. Hudson suggested putting together a budget of anticipated costs.

Discussion ensued regarding Martin County volunteer committees, and interest levels of the residents.

Council Member Ciaschi, seconded by Vice President Kelley, made a Motion to update the Town Charter using a Citizen Committee that each Council Member would nominate, for non-paid positions, to update the Town Charter to start at the end of the August meeting.

Vice President Docherty asked for public comment.

There were none.

(Roll Call Vote: Yes: Docherty, Ciaschi, Kelley, Squires; Absent: Heller; No: Galante; Motion passed 4-1)

Mr. Hudson asked for clarification regarding the two tasks, the Comprehensive Plan and Charter review. He stated that the intention was that the six nominations would serve as a single committee to look at both tasks. He added that he intended to provide a report that outlined a calendar for both tasks and possible budget for both tasks.

President Docherty asked for further comments.

President Docherty spoke about Resolution #361-2025 regarding the Speaker and Ceremonial Policy. He asked to add the following in Section 4 “for review and approval of such Petition and upon approval, the item would then come before the Town Council at the next regularly scheduled meeting for presentation.” He said that he would like the Town Council to approve the item prior to the presentation. He added that he would like to add under Section 5c) “an individual who has resided or worked in or made direct, unusual, remarkable, or exceptional contributions to the Town.” He stated that he would like to also add under Section 6 “A topic, sub-topic, subject or category or individual is only eligible for one proclamation, resolution, award...”

Discussion ensued regarding the changes, Town policies, approval of speakers and ceremonial activities, costs to the Town, legal issues, Town seal, extraordinary efforts recognition, and future activities.

Council Member Ciaschi, seconded by Vice President Kelley, made a motion to approve the changes President Docherty spoke about for Proclamations only.

Discussion ensued regarding inviting speakers, and certain Proclamations.

(Roll Call Vote: Yes: Kelley, Docherty, Squires, Galante, Ciaschi; Absent: Heller; No: None; Motion passed 5-0)

President Docherty spoke about Board and Agency Memberships/Appointments. He stated that at future meetings, he would like the agenda to list each Committee with the name of the Mayor or Town Council Member serving on the Committee so that reports could be brought forward.

Discussion ensued regarding certain Committees.

**12. Comments from Town Attorney, Gemma Torcivia** – Attorney Torcivia stated that she would send a letter and call the property owners on Palmetto Drive (regarding a possible Quiet Zone).

Attorney Nicoletti provided an update regarding the bond company (Chubb) for Forestar. He added that Chubb had selected a Consultant to work with Leo Giangrande, PE. He commented that he would be “pulling back” from this case in favor of Attorney Torcivia taking the lead, and that he would remain as

a consultant to her. He added that he would attend the July 14<sup>th</sup> Town Council meeting because Attorney Torcivia would be traveling; and that he was “Of Council” to her law firm.

Attorney Torcivia spoke further about the matter.

**13. Comments from Mayor Ostrand** – Mayor Ostrand discussed the importance of the Comprehensive Plan and vision for the Town. She commented about the State of Florida attempting to pre-empt small towns, sovereign immunity, meeting representatives in Tallahassee, Senator Gail Harrell, and Representative Toby Overdorf, and the Florida League of Cities.

Attorney Torcivia stated that she would report back on the date that the Comprehensive Plan was due.

President Docherty announced that the entire Town Council was invited to the Treasure Coast Regional League of Cities luncheon at The Stuart Boathouse on May 21, 2025, hosted by the City of Stuart.

**14. Announcements** – President Docherty announced the following meetings to be held at the Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze:

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**15. Adjourn** – Council Member Galante, seconded by Vice President Kelley, made a motion to adjourn the meeting at 1:50PM.

(All in favor: Yes: Docherty, Kelley, Ciaschi, Galante, Squires; Absent: Heller; No: None; Motion passed 5-0)

*Respectfully Submitted,*

Kim Stanton  
Town Clerk

Minutes approved: \_\_\_\_\_

**TOWN OF OCEAN BREEZE, FLORIDA**

**FINANCIAL STATEMENTS WITH INDEPENDENT  
AUDITOR'S REPORT THEREON**

**FISCAL YEAR ENDED SEPTEMBER 30, 2024**

TOWN OF OCEAN BREEZE, FLORIDA  
SEPTEMBER 30, 2024

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## NOWLEN, HOLT & MINER, P.A.

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### INDEPENDENT AUDITOR'S REPORT

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The Honorable Mayor and Members of the Town Council  
Town of Ocean Breeze, Florida  
Jensen Beach, Florida

#### Report on the Audit of the Financial Statements

##### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the major fund of the Town of Ocean Breeze, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Ocean Breeze, Florida's basic financial statements as listed in the table of contents.

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

##### **Basis for Opinions**

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

##### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the

design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2025, on our consideration of the Town of Ocean Breeze, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Ocean Breeze, Florida's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Ocean Breeze, Florida's internal control over financial reporting and compliance.

*Nowlen, Holt & Mimer, P.A.*

West Palm Beach, Florida  
May 27, 2025

Town of Ocean Breeze, Florida  
Management's Discussion and Analysis  
September 30, 2024

As management of the Town of Ocean Breeze, Florida (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended September 30, 2024. The information contained in the Management's Discussion and Analysis is intended to highlight significant transactions, events and conditions and should be considered in conjunction with the Basic Financial Statements.

**Financial Highlights**

- The assets of the Town exceeded its liabilities at September 30, 2024 by \$449,432 (net position). Of this amount, \$283,139 (unrestricted net position) may be used to meet the Town's ongoing obligations.
- The Town's operations decreased net position by \$64,728.
- Governmental fund balances decreased by \$60,957 or 12.1 percent.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the Town, in a manner similar to a private-sector business. The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements consist of the balance sheet of the governmental funds as well as the statement of revenues, expenditures and changes in fund balance of the governmental funds. The governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Town of Ocean Breeze  
Statement of Net Position – Governmental Activities  
September 30, 2024 and 2023

|                            | <u>2024</u>       | <u>2023</u>       |
|----------------------------|-------------------|-------------------|
| <b>ASSETS</b>              |                   |                   |
| Current and other assets   | \$ 448,163        | \$ 507,170        |
| Noncurrent assets          | 51,436            | 69,123            |
| Total assets               | <u>499,599</u>    | <u>576,293</u>    |
| <b>LIABILITIES</b>         |                   |                   |
| Current liabilities        | 17,977            | 16,177            |
| Noncurrent liabilities     | 32,190            | 45,956            |
| Total liabilities          | <u>50,167</u>     | <u>62,133</u>     |
| <b>NET POSITION</b>        |                   |                   |
| Invested in capital assets | 4,530             | 8,301             |
| Restricted                 | 161,763           | 117,581           |
| Unrestricted               | 283,139           | 388,278           |
|                            | <u>\$ 449,432</u> | <u>\$ 514,160</u> |

Town of Ocean Breeze  
Changes in Net Position – Governmental Activities  
September 30, 2024 and 2023

|                                     | <u>2024</u>       | <u>2023</u>       |
|-------------------------------------|-------------------|-------------------|
| <b>REVENUES:</b>                    |                   |                   |
| Program revenues                    |                   |                   |
| Charges for services                | \$ 21,376         | \$ 36,302         |
| General revenues                    |                   |                   |
| Property taxes                      | 64,418            | 63,909            |
| Other general revenue               | 134,143           | 107,210           |
| Investment earnings                 | 24,277            | 23,328            |
| Total revenues                      | <u>244,214</u>    | <u>230,749</u>    |
| <b>EXPENSES:</b>                    |                   |                   |
| Program expenses                    |                   |                   |
| General government                  | 213,786           | 221,486           |
| Public safety                       | 86,969            | 94,112            |
| Transportation                      | 5,791             | 13,550            |
| Interest on long-term liabilities   | 2,396             | 1,816             |
| Total expenses                      | <u>308,942</u>    | <u>330,964</u>    |
| Increase/(Decrease) in net position | (64,728)          | (100,215)         |
| Net position, beginning             | 514,160           | 614,375           |
| Net position, ending                | <u>\$ 449,432</u> | <u>\$ 514,160</u> |

**Governmental Activities**

The Town’s net position decreased by \$64,728 for 2024. Total revenues increased by \$13,465 while expenses decreased by \$22,022 from the prior year which is mainly attributed to the following:

- \$7,700 decrease in general government due to reducing staff.
- \$7,143 decrease in public safety related to a decrease in building activities.
- \$7,759 decrease in transportation due to the discontinuance of additional patrols.

**Governmental Funds**

The purpose of the Town’s governmental fund financial statements is to provide information on near-term inflows, outflows, and balances of spendable resources. At September 30, 2024, the Town’s Governmental Funds reported ending fund balance of \$444,902, which was a \$60,957 decrease in comparison to the prior year. Of this amount, \$222,340 or 50.0 percent is unassigned fund balance, which is available for spending at the government’s discretion. The remainder of fund balance is non-spendable (\$26,706), restricted (\$161,763) or assigned for specific purposes (\$34,093).

**Budgetary Highlights**

The General Fund exceeded budget expectations by \$54,310. The General Fund expenditures were \$23,934 less than appropriations while revenue exceeded expectations by \$30,376.

**Capital Assets and Debt**

Capital assets: The Town’s investment in capital assets for its governmental activities at September 30, 2024, amounts to \$50,486 (net of accumulated depreciation and amortization).

|                            |                                        |                  |
|----------------------------|----------------------------------------|------------------|
|                            | Town of Ocean Breeze                   |                  |
|                            | Capital Assets                         |                  |
|                            | (net of depreciation and amortization) |                  |
|                            | <b>2024</b>                            | <b>2023</b>      |
| Lease asset - buildings    | \$ 41,862                              | \$ 54,421        |
| Lease asset - equipment    | 1,542                                  | 4,185            |
| Improvements and equipment | 7,082                                  | 9,567            |
| Total capital assets       | <u>\$ 50,486</u>                       | <u>\$ 68,173</u> |

Debt. The Town has no debt outstanding at September 30, 2024 except for a lease liability with a balance of \$45,956.

**Economic Factors and Next Year’s Budgets and Rates**

For fiscal year 2025, the Town Council adopted a General Fund budget of \$305,095 representing a \$13,010 decrease from the adopted budget for fiscal year 2024.

The Town saw a 25.3 percent increase in the property tax base as the Seawalk homes have been completed. Property taxes represent approximately 23 percent of the 2025 budgeted operating revenues of the Town. The balance of revenues comes from intergovernmental revenues, licenses, and permits.

**Requests for Information**

This financial report is designed to provide a general overview of the Town's finances and to demonstrate the Town's accountability. Questions concerning information provided in this report or requests for additional financial information should be directed to the Town Clerk at the Town of Ocean Breeze, Florida, PO Box 1025, Jensen Beach, Florida 34958 or telephone (772) 334-6826.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Statement of Net Position**  
**September 30, 2024**

|                               | <u>Governmental<br/>Activities</u> |
|-------------------------------|------------------------------------|
| <b>ASSETS</b>                 |                                    |
| Current assets                |                                    |
| Cash and equivalents          | \$ 415,570                         |
| Due from other governments    | 6,837                              |
| Prepays                       | <u>25,756</u>                      |
| Total current assets          | <u>448,163</u>                     |
| Noncurrent assets             |                                    |
| Deposits                      | 950                                |
| Capital assets                |                                    |
| Right to use lease assets     | 86,630                             |
| Accumulated amortization      | (43,226)                           |
| Improvements and equipment    | 28,023                             |
| Accumulated depreciation      | <u>(20,941)</u>                    |
| Total noncurrent assets       | <u>51,436</u>                      |
| Total assets                  | <u>499,599</u>                     |
| <b>LIABILITIES</b>            |                                    |
| Current liabilities           |                                    |
| Accounts payable              | 2,671                              |
| Accrued liabilities           | 1,391                              |
| Due to other governments      | 149                                |
| Noncurrent liabilities        |                                    |
| Due within one year           | 13,766                             |
| Due in more than one year     | <u>32,190</u>                      |
| Total liabilities             | <u>50,167</u>                      |
| <b>NET POSITION</b>           |                                    |
| Investment in capital assets  | 4,530                              |
| Restricted for transportation | 161,763                            |
| Unrestricted                  | <u>283,139</u>                     |
| Total net position            | <u><u>\$ 449,432</u></u>           |

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Statement of Activities**  
**For the Year Ended September 30, 2024**

| Function / Program Activities      | Expenses          | Program Revenues           |                                          |                                        | Net (Expense)<br>Revenue<br>and<br>Changes in<br>Net Position |
|------------------------------------|-------------------|----------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------------|
|                                    |                   | Charges<br>For<br>Services | Operating Grants<br>and<br>Contributions | Capital Grants<br>and<br>Contributions | Total<br>Governmental<br>Activities                           |
| Governmental activities            |                   |                            |                                          |                                        |                                                               |
| General government                 | \$ 213,786        | \$ 21,376                  | \$                                       | \$                                     | \$ (192,410)                                                  |
| Public safety                      | 86,969            |                            |                                          |                                        | (86,969)                                                      |
| Transportation                     | 5,791             |                            |                                          |                                        | (5,791)                                                       |
| Interest on long-term liabilities  | 2,396             |                            |                                          |                                        | (2,396)                                                       |
| Total governmental activities      | <u>\$ 308,942</u> | <u>\$ 21,376</u>           | <u>\$</u>                                | <u>\$</u>                              | <u>(287,566)</u>                                              |
| General revenues                   |                   |                            |                                          |                                        |                                                               |
| Ad valorem taxes                   |                   |                            |                                          |                                        | 64,418                                                        |
| Communications services taxes      |                   |                            |                                          |                                        | 5,576                                                         |
| State revenue sharing              |                   |                            |                                          |                                        | 18,382                                                        |
| Mobile home tags                   |                   |                            |                                          |                                        | 3,139                                                         |
| 1/2 Cent sales tax                 |                   |                            |                                          |                                        | 58,191                                                        |
| Fuel taxes                         |                   |                            |                                          |                                        | 4,451                                                         |
| Local option taxes                 |                   |                            |                                          |                                        | 44,404                                                        |
| Investment earnings - unrestricted |                   |                            |                                          |                                        | <u>24,277</u>                                                 |
| Total general revenues             |                   |                            |                                          |                                        | <u>222,838</u>                                                |
| Change in net position             |                   |                            |                                          |                                        | (64,728)                                                      |
| Net position, beginning of year    |                   |                            |                                          |                                        | <u>514,160</u>                                                |
| Net position, end of year          |                   |                            |                                          |                                        | <u>\$ 449,432</u>                                             |

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2024**

|                                      | General<br>Fund   |
|--------------------------------------|-------------------|
| <b>ASSETS</b>                        |                   |
| Cash and cash equivalents            | \$ 415,570        |
| Due from other governments           | 6,837             |
| Prepaid expenses                     | 25,756            |
| Deposits                             | 950               |
| Total assets                         | <u>\$ 449,113</u> |
| <b>LIABILITIES</b>                   |                   |
| Accounts payable                     | \$ 2,671          |
| Accrued liabilities                  | 1,391             |
| Due to other governments             | 149               |
| Total liabilities                    | <u>4,211</u>      |
| <b>FUND BALANCES</b>                 |                   |
| Nonspendable                         | 26,706            |
| Restricted for transportation        | 161,763           |
| Assigned to subsequent year's budget | 34,093            |
| Unassigned                           | 222,340           |
| Total fund balances                  | <u>444,902</u>    |
| Total liabilities and fund balances  | <u>\$ 449,113</u> |

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**  
**September 30, 2024**

|                                        |            |
|----------------------------------------|------------|
| Fund balances total governmental funds | \$ 444,902 |
|----------------------------------------|------------|

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

|                                                |          |
|------------------------------------------------|----------|
| Governmental capital assets                    | 114,653  |
| Less accumulated depreciation and amortization | (64,167) |

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

|                 |          |
|-----------------|----------|
| Lease liability | (45,956) |
|-----------------|----------|

|                                         |            |
|-----------------------------------------|------------|
| Net position of governmental activities | \$ 449,432 |
|-----------------------------------------|------------|

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2024**

|                                  | General<br>Fund   |
|----------------------------------|-------------------|
| REVENUES                         |                   |
| Ad valorem taxes                 | \$ 64,418         |
| Licenses and permits             | 18,505            |
| Intergovernmental revenues       | 136,835           |
| Charges for services             | 179               |
| Investment Earnings              | 24,277            |
| Total revenues                   | <u>244,214</u>    |
| EXPENDITURES                     |                   |
| Current                          |                   |
| General government               | 197,504           |
| Public safety                    | 86,969            |
| Transportation                   | 4,386             |
| Debt service:                    |                   |
| Principal - leases               | 13,916            |
| Interest - leases                | 2,396             |
| Total expenditures               | <u>305,171</u>    |
| Net change in fund balances      | (60,957)          |
| Fund balances, beginning of year | 505,859           |
| Fund balances, end of year       | <u>\$ 444,902</u> |

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund**  
**Balances of the Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2024**

|                                                        |             |
|--------------------------------------------------------|-------------|
| Net change in fund balances - total governmental funds | \$ (60,957) |
|--------------------------------------------------------|-------------|

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense.

|                                                  |          |
|--------------------------------------------------|----------|
| Expenditures for capital assets                  |          |
| Less: current year depreciation and amortization | (17,687) |

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.

|                                                   |               |
|---------------------------------------------------|---------------|
| Principal payments on long-term lease liabilities | <u>13,916</u> |
|---------------------------------------------------|---------------|

|                        |                           |
|------------------------|---------------------------|
| Change in net position | <u><u>\$ (64,728)</u></u> |
|------------------------|---------------------------|

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended September 30, 2024**

|                                 | Original<br>Adopted Budget | Final Revised<br>Budget | Actual            | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------|----------------------------|-------------------------|-------------------|---------------------------------------------------------|
| Revenues                        |                            |                         |                   |                                                         |
| Ad valorem taxes                | \$ 63,938                  | \$ 63,938               | \$ 64,418         | \$ 480                                                  |
| Licenses and permits            | 20,900                     | 20,900                  | 18,505            | (2,395)                                                 |
| Intergovernmental revenues      | 111,700                    | 112,700                 | 136,835           | 24,135                                                  |
| Charges for services            | 300                        | 300                     | 179               | (121)                                                   |
| Investment Earnings             | 16,000                     | 16,000                  | 24,277            | 8,277                                                   |
| Total revenues                  | <u>212,838</u>             | <u>213,838</u>          | <u>244,214</u>    | <u>30,376</u>                                           |
| Expenditures                    |                            |                         |                   |                                                         |
| Current                         |                            |                         |                   |                                                         |
| General Government              | 252,605                    | 233,605                 | 197,504           | 36,101                                                  |
| Public Safety                   | 60,500                     | 89,500                  | 86,969            | 2,531                                                   |
| Transportation                  | 5,000                      | 6,000                   | 4,386             | 1,614                                                   |
| Debt service:                   |                            |                         |                   |                                                         |
| Principal - leases              |                            |                         | 13,916            | (13,916)                                                |
| Interest - leases               |                            |                         | 2,396             | (2,396)                                                 |
| Total expenditures              | <u>318,105</u>             | <u>329,105</u>          | <u>305,171</u>    | <u>23,934</u>                                           |
| Net change in fund balances     | <u>\$ (105,267)</u>        | <u>\$ (115,267)</u>     | <u>(60,957)</u>   | <u>\$ 54,310</u>                                        |
| Fund balance, beginning of year |                            |                         | <u>505,859</u>    |                                                         |
| Fund balance, end of year       |                            |                         | <u>\$ 444,902</u> |                                                         |

See notes to the financial statements

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Ocean Breeze, Florida (the “Town”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

**Reporting Entity**

The Town of Ocean Breeze, Florida is a municipal corporation organized in 1960 under the authority of Chapter 165, Florida Statutes. The town has a mayor-council form of government and operates under a charter that was amended in 1991. The fiscal year of the Town is from October 1 to September 30, as established pursuant to section 166.241(2), Florida Statutes. The governing body of the Town is the Town Council which is comprised of a maximum of six council members elected at large.

As required by generally accepted accounting principles, these financial statements include the Town (the primary government) and its component units. Component units are legally separate entities for which the Town is financially accountable. The Town is financially accountable if:

- a) the Town appoints a voting majority of the organization’s governing board and (1) the Town is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Town, or
- b) the organization is fiscally dependent on the Town and (1) there is a potential for the organization to provide specific financial benefits to the Town or (2) impose specific financial burdens on the Town.

Organizations for which the Town is not financially accountable are also included when doing so is necessary in order to prevent the Town’s financial statements from being misleading.

Based upon application of the above criteria, management of the Town has determined that no component units exist which would require inclusion in this report. Further, the Town is not aware of any entity that would consider the Town to be a component unit.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Government-wide Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support. The Town does not have any business-type activities.

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

*Fund Financial Statements*

The underlying accounting system of the Town is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenue and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are provided for governmental funds. Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenue, Expenditures and Changes in Fund Balance. The Town has no fund types other than governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

The Town reports the General Fund as a major governmental fund. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Measurement Focus and Basis of Accounting*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. The Town does not accrue property tax revenues since the collection of these taxes coincides with the fiscal year in which levied, and since the Town consistently has no material uncollected property taxes at year end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Amounts paid to acquire capital assets are capitalized as assets, rather than reported as capital expenditures.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough afterwards to pay liabilities of the current period. The Town considers revenues collected within 60 days of the year end to be available to pay liabilities of the current period. Charges for services, intergovernmental shared revenues, licenses, business taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. All other revenue items are considered to be measurable and available only when cash is received by the Town. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Cash and Cash Equivalents**

Cash and cash equivalents include amounts on deposit in demand accounts. The Town considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Investments**

Investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available; for others, it might not be available. However, the objective of fair value measurement in both cases is the same, that is, to determine the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions. Fair value is an exit price at the measurement date from the perspective of a market participant that controls the asset or is obligated for the liability. The Town categorizes investments reported at fair value in accordance with the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*.

**Accounts Receivable**

Accounts receivable of the General Fund consists of billed receivables. The Town has not established an allowance for doubtful accounts because the Town considers all receivables to be collectible.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the governmental funds, prepaid items are recorded using the consumption method and are offset by the nonspendable fund balance component which indicates they do not constitute available spendable resources, even though they are a component of current assets.

**Capital Assets**

Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and a value at the date of acquisition in excess of \$5,000. Capital assets are reported in the government-wide Statement of Net Position and include improvements and equipment. Purchased capital assets are recorded at cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Capital Assets** (Continued)

Depreciation is computed using the straight-line method over the estimated useful lives for all reported capital assets, except land and construction in progress. The estimated useful lives range from four (4) to forty (40) years.

**Leases**

Lease contracts that provide the Town with control of a non-financial asset, such as land, buildings, or equipment, for a period of time in excess of twelve months are reported as an intangible right to use lease asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible right to use leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Lease contracts that provide an external entity with control of the Town's non-financial asset, such as land, buildings, or equipment, for a period of time in excess of twelve months are reported as a leased receivable with a related lease deferred inflow of resources. The lease receivable is recorded at the present value of future lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. The lease deferred inflow of resources is recorded for the same amount as the related lease receivable less any lease incentives. Leased deferred inflow of resources are amortized over the lease term. The lease receivable is reduced for lease payments made, less the interest portion of the lease payment.

**Unearned Revenue**

The government reports unearned revenue on its government wide Statement of Net Position and governmental funds balance sheet. Unearned revenue arises when resources are obtained prior to revenue recognition. In subsequent periods, when revenue recognition criteria are met the unearned revenue is removed and revenue is recognized.

**Unavailable Revenue**

The government reports unavailable revenue on its governmental funds balance sheet for resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered available.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Deferred Outflows of Resources*

The government-wide Statement of Net Position and the Governmental Funds Balance Sheet will sometimes include a separate section for deferred outflows of resources. This financial statement element represents a consumption of net assets applicable to future periods and will not be recognized as expenditures until the future period(s). The Town does not currently have any deferred outflows of resources.

*Deferred Inflows of Resources*

The government-wide Statement of Net Position and the Governmental Funds Balance Sheet will sometimes include a separate section for deferred inflows of resources. This financial statement element represents the acquisition of net assets applicable to future periods and will not be recognized as revenue until the future period(s). The Town does not currently have any deferred inflows of resources.

*Fund Balances*

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is reported under the following categories:

1. Nonspendable fund balances – Includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale. However, if the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned, then they should be included in the appropriate fund balance classification (restricted, committed, or assigned), rather than the nonspendable fund balance. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.
2. Restricted fund balance – Includes amounts that are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Fund Balances** (Continued)

3. Committed fund balance – Includes amounts that can be used only for specific purposes pursuant to constraints imposed by an ordinance, the Town's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same type of action employed to previously commit those amounts.
4. Assigned fund balance – Includes amounts intended to be used by the Town for specific purposes, but are neither restricted nor committed. In accordance with the Town's fund balance policy, assignments may be made by formal action of the Town Council.
5. Unassigned fund balance – Includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the Town's policy to reduce restricted amounts first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the Town's policy to reduce committed amounts first, followed by assigned amounts, then unassigned amounts.

**Net Position**

Net position is the residual of all other elements presented in a statement of financial position. It is the difference between (a) assets plus deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net position is displayed in the following three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
2. Restricted net position – Consists of net position with constraints placed on the use either by: (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions of enabling legislation.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Net Position* (Continued)

3. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “investment in capital assets.”

*Budgetary Data*

Formal budgetary integration is employed as a management control device during the year for the General Fund. All budgets are legally enacted. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by appropriate action.

*Property Taxes*

Under Florida law, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide.

The tax levy of the Town is established by the Town Council prior to October 1 of each year, and the Martin County Property Appraiser incorporates the Town's millage into the total tax levy, which includes Martin County and Martin County School Board tax requirements. The millage rate assessed by the Town for the year ended September 30, 2024, was 0.8000 (\$0.8000 for each \$1,000 of assessed valuation), which does not include the Fire Rescue Municipal Services Taxing Unit (“MSTU”) millage rate of 2.6884.

All property is reassessed according to its fair market value January 1 of each year, which is also the lien date. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all the appropriate requirements of state statutes.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes (Continued)

Delinquent taxes on real property bear interest of 18% per year. On or prior, to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After the sale, tax certificates bear interest of 18% per year or any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Delinquent taxes on personal property bear interest of 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations.

Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory, and useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

Implementation of Accounting Pronouncements

The Town implemented the following Governmental Accounting Standards Board Statements during the current fiscal year.

GASB Statement No. 99, *Omnibus 2022*. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The requirements related to leases, public-private and public-public partnerships, and subscription-based information technology arrangements were implemented during the prior year. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 were implemented in the current year. Implementation of this Statement did not impact the Town's financial statements.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Implementation of Accounting Pronouncements** (Continued)

GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. Implementation of this Statement did not impact the Town's financial statements.

**Recently Issued Accounting Pronouncements**

A brief description of new accounting pronouncements that might have a significant impact on the Town's financial statements is presented below. Management is currently evaluating the impact of adoption of these statements in the Town's financial statements.

GASB issued Statement No. 101, *Compensated Absences*. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years ending September 30, 2025.

GASB issued Statement No. 102, *Certain Risk Disclosures*. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The requirements of this Statement are effective for fiscal years ending September 30, 2025.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Recently Issued Accounting Pronouncements* (Continued)

GASB Statement No. 103, *Financial Reporting Model Improvements*. The requirements of this Statement will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement is effective for the fiscal year ending September 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. This Statement is effective for the fiscal year ending September 30, 2026.

**NOTE 2 – BUDGETARY INFORMATION**

*Budget Policy and Practice*

Budgets are prepared in accordance with the Town Charter and the Florida Budget Act. The budget is presented to the Town Council for review, and public hearings are held to address priorities and the allocation of resources. In September, the Town Council adopts the annual fiscal year appropriated budgets for the Town funds. Once approved, the Town Council may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

*Basis of Budgeting*

The General Fund's appropriated budget legal level of budgetary control is at the fund level. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the Town Council. The budget for the General Fund is prepared on the basis of generally accepted accounting principles in the United States of America. The budget and actual financial statements are also reported on this basis. All budgeted appropriations lapse at fiscal year-end.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Deposits**

Deposits are either covered by insurance provided by the Federal Depository Insurance Corporation or are held in banking institutions approved by the Treasurer of the State of Florida. Under Florida Statutes, Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or other banking institution eligible collateral. In the event of failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. The Town's deposits at year end are considered insured for custodial credit risk purposes. As of September 30, 2024, the bank balance of the Town's deposits was \$38,325 while the carrying amount was \$10,033. The Town also had \$400 in petty cash for a total carrying amount of \$10,433.

**Investments**

The Town has not adopted a written investment policy. Florida Statutes authorize units of local government electing not to adopt a written investment policy to invest in the following instruments:

- a. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969.
- b. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- c. Interest-bearing time deposits or savings accounts in qualified public depositories.
- d. Direct obligations of the U.S. Treasury.

At September 30, 2024, the Town held investments of \$405,137 in the Florida Cooperative Liquid Assets Securities System (FLCLASS) which is administered by the Public Trust Advisors. The investment in FLCLASS does not meet the requirements of GASB Statement No. 79 and is exempt from reporting under the fair value hierarchy requirements of GASB Statement No. 72. FLCLASS is measured at net asset value (NAV) and reported as fair value in accordance with GASB Statement No. 31. FLCLASS has no unfunded commitments and provides same day or next day redemption. The investment in FLCLASS is reported as cash and cash equivalents for financial statement purposes.

**Credit Risk**

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Town's investment policies limit its investments to high quality investments to control credit risk. FLCLASS was rated AAAM by S&P Global Ratings at September 30, 2024.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 3 – DEPOSITS AND INVESTMENTS** (Continued)

*Investments* (Continued)

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The dollar weighted average days maturity (WAM) of FLCLASS at September 30, 2024, was 30 days.

*Custodial Credit Risk*

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments that are in the possession of an outside party. At September 30, 2024, all the Town's deposits were insured or collateralized. The investment in the FLCLASS is not insured by FDIC or any other governmental agency.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2024, was as follows:

| <u>Governmental Activities</u>                       | <u>Beginning<br/>Balance</u> | <u>Additions</u>   | <u>Deletions</u> | <u>Ending<br/>Balance</u> |
|------------------------------------------------------|------------------------------|--------------------|------------------|---------------------------|
| Capital assets being depreciated and amortized       |                              |                    |                  |                           |
| Lease asset – buildings                              | \$ 77,159                    | \$                 | \$               | \$ 77,159                 |
| Lease asset – equipment                              | 9,471                        |                    |                  | 9,471                     |
| Improvements and equipment                           | 28,023                       |                    |                  | 28,023                    |
| Total capital assets being depreciated and amortized | 114,653                      |                    |                  | 114,653                   |
| Less accumulated depreciation and amortization       |                              |                    |                  |                           |
| Lease asset – buildings                              | (22,738)                     | (12,559)           |                  | (35,297)                  |
| Lease asset – equipment                              | (5,286)                      | (2,643)            |                  | (7,929)                   |
| Improvements and equipment                           | (18,456)                     | (2,485)            |                  | (20,941)                  |
| Total accumulated depreciation and amortization      | (46,480)                     | (17,687)           |                  | (64,167)                  |
| <b>Capital assets, net</b>                           | <b>\$ 68,173</b>             | <b>\$ (17,687)</b> | <b>\$</b>        | <b>\$ 50,486</b>          |

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 4 – CAPITAL ASSETS** (Continued)

Depreciation and amortization expense was charged to functions and programs of the primary government as follows:

**Governmental activities:**

|                    |                  |
|--------------------|------------------|
| General government | \$ 16,282        |
| Transportation     | <u>1,405</u>     |
|                    | <u>\$ 17,687</u> |

**NOTE 5 – NONCURRENT LIABILITIES**

The following is a summary of changes in the Town's noncurrent liabilities for the year ended September 30, 2024:

| <u>Governmental Activities</u> | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending<br/>Balance</u> | <u>Due<br/>Within<br/>One Year</u> |
|--------------------------------|------------------------------|------------------|------------------|---------------------------|------------------------------------|
| Lease liability                | \$ 59,872                    | \$               | \$ (13,916)      | \$ 45,956                 | \$ 13,766                          |

**NOTE 6 – LEASES**

**Right to Use Lease – Office Space**

The Town entered into an office space lease for a term of five years and five months, commencing on August 15, 2017 and ending January 31, 2023. The Town will occupy the premises rent free from August 15, 2017 to January 31, 2018, with payments commencing in February 2018. The lease had a base monthly payment of \$950 with annual increases of 3% culminating in a monthly payment of \$1,069 for the period ending January 31, 2023. The lease agreement entered into on August 15, 2017 did not include an option to extend the lease. The discount rate was 4% using the Town's estimated incremental borrowing rate. The Town entered into a lease extension agreement for an additional period of five years commencing on February 1, 2023 and terminating on January 31, 2028. The lease extension agreement was entered into on November 7, 2022. The lease extension has a base monthly payment of \$1,101 with annual increases of 3% culminating in a monthly payment of \$1,240 for the period ending January 31, 2028. The lease agreement entered into on November 7, 2022 did not include an option to extend the lease. The discount rate for the lease extension was 4.5% using the Town's estimated incremental borrowing rate.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 6 – LEASES** (Continued)

*Right to Use Lease – Copier*

The Town entered into a copier lease for a term of 60 months commencing in May 2022 and ending in April 2025 with a monthly rental payment of \$236. The discount rate was 4% using the Town's estimated incremental borrowing rate.

Annual lease requirements are as follows:

| <u>Year Ended</u><br><u>September 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u>     |
|------------------------------------------|------------------|-----------------|------------------|
| 2025                                     | \$ 13,766        | \$ 1,770        | \$ 15,536        |
| 2026                                     | 13,119           | 1,182           | 14,301           |
| 2027                                     | 14,159           | 571             | 14,730           |
| 2028                                     | 4,912            | 46              | 4,958            |
|                                          | <u>\$ 45,956</u> | <u>\$ 3,569</u> | <u>\$ 49,525</u> |

**NOTE 7 – INTERLOCAL AGREEMENTS**

*Right of Way Maintenance Agreement*

In 2012, the Town entered into an Interlocal Agreement with Martin County for the purpose of assigning each party its responsibilities for the design, permitting, and construction of certain traffic improvements along NE Indian River Drive, which is a County road within Town limits. In July 2016, the agreement was amended to incorporate stormwater management and treatment components to the traffic calming project. The Project includes enhanced landscaping and irrigation, a stormwater treatment facility with a bioswale, decorative lighting and textured pavement. All maintenance, repair, and replacement of the aforementioned enhanced landscape improvements and the bioswale shall be the sole responsibility of the Town. All maintenance, repair, and replacement of the irrigation system shall be the sole responsibility of the Town, including, but not limited to, ensuring that the irrigation system is kept in proper working order. All aesthetic maintenance of the roadway textured pavement shall be the sole responsibility of the Town. Should the Town be unable or unwilling to complete the required maintenance work, the County may complete or contract to have such maintenance performed and bill the Town for all costs incurred. The County agrees to provide written notice of its intent to perform such maintenance at least five days in advance of performing the work.

**TOWN OF OCEAN BREEZE, FLORIDA**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 7 – INTERLOCAL AGREEMENTS** (Continued)

**Fire Protection and Emergency Medical Services**

The Town has opted into the Martin County's Fire-Rescue Municipal Services Taxing Unit ("MSTU") for the provision of fire rescue, fire protection, and related services from the County commencing on October 1, 2019. The tax for the MSTU is included in the maximum 10 mills the Town is legally allowed to assess. On September 30, 2024, the MSTU millage rate was 2.6884.

**NOTE 8 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees, and natural disasters for which the Town carries commercial insurance. Retention of risks is limited to those risks that are uninsurable and deductibles. The Town has not significantly reduced insurance coverage from the prior year, and there were no settled claims which exceeded insurance coverage during the past three fiscal years.

Florida Statutes limit the Town's maximum loss for most liability claims to \$200,000 per person and \$300,000 per occurrence under the Doctrine of Sovereign Immunity. However, under certain circumstances, a plaintiff can seek to recover damages in excess of statutory limits by introducing a claims bill to the Florida Legislature. The limits addressed in Florida Statutes do not apply to claims filed in Federal courts.

The Town is involved in various litigation and claims arising in the ordinary course of operations, the ultimate outcomes of which cannot be presently determined. It is the opinion of management, in consultation with legal counsel, that any final settlement in these matters will not result in a material adverse effect on the financial position of the Town.

**NOTE 9 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 27, 2025 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



## NOWLEN, HOLT & MINER, P.A.

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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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FAX (561) 996-6248

The Honorable Mayor and Members of the Town Council  
Town of Ocean Breeze, Florida  
Jensen Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Town of Ocean Breeze, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Ocean Breeze's basic financial statements and have issued our report thereon dated May 27, 2025.

#### Report on Internal Control Over Financial Reporting

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

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

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

### **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

*Nowlen, Holt & Mimes, P.A.*

West Palm Beach, Florida  
May 27, 2025



## NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE  
NORTHBRIDGE CENTRE  
515 N. FLAGLER DRIVE, SUITE 1700  
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WEST PALM BEACH, FLORIDA 33402-0347  
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ROBERT W. HENDRIX, JR., CPA  
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TERRY L. MORTON, JR., CPA  
N. RONALD BENNETT, CVA, ABV, CFF, CPA  
EDWARD T. HOLT, JR., PFS, CPA

MARK J. BYMASTER, CFE, CPA  
RYAN M. SHORE, CFP®, CPA  
WILLIAM C. KISKER, CPA  
NANCY V. SALIB, CPA

### MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

BELLE GLADE OFFICE  
333 S.E. 2nd STREET  
POST OFFICE BOX 338  
BELLE GLADE, FLORIDA 33430-0338  
TELEPHONE (561) 996-5612  
FAX (561) 996-6248

To the Honorable Mayor and Member of the Town Council  
Town of Ocean Breeze, Florida  
Jensen Beach, Florida

#### Report on the Financial Statements

We have audited the financial statements of the Town of Ocean Breeze, Florida, as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated May 27, 2025.

#### Auditor's Responsibility

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

#### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 27, 2025, should be considered in conjunction with this Management Letter.

#### Prior Audit Findings

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

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this Management Letter, unless disclosed in the notes to the financial statements. This information was disclosed in Note 1 to the financial statements. There are no component units included in the Town of Ocean Breeze, Florida's financial statements.

### **Financial Condition and Management**

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town of Ocean Breeze, Florida. It is management's responsibility to monitor the Town of Ocean Breeze, Florida's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

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

### **Property Assessed Clean Energy (PACE) Programs**

A PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the Town of Ocean Breeze, Florida's geographical boundaries during the fiscal year under audit.

### **Special District Component Units**

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

### **Additional Matters**

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

### **Single Audits**

The Town of Ocean Breeze, Florida expended less than \$750,000 of federal awards and less than \$750,000 of state financial assistance for the fiscal year ended September 30, 2024 and was not required to have a federal single audit or a state single audit.

### **Purpose of this Letter**

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

*Nowlen, Holt & Miner, P.A.*

West Palm Beach, Florida  
May 27, 2025



## NOWLEN, HOLT & MINER, P.A.

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NANCY V. SALIB, CPA

### INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

BELLE GLADE OFFICE  
333 S.E. 2nd STREET  
POST OFFICE BOX 338  
BELLE GLADE, FLORIDA 33430-0338  
TELEPHONE (561) 996-5612  
FAX (561) 996-6248

The Honorable Mayor and Members of the Town Council  
Town of Ocean Breeze, Florida  
Jensen Beach, Florida

We have examined the Town of Ocean Breeze, Florida's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. Management of the Town of Ocean Breeze, Florida is responsible for the Town of Ocean Breeze, Florida's compliance with the specified requirements. Our responsibility is to express an opinion on the Town of Ocean Breeze, Florida's compliance with the specified requirements based on our examination.

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

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

Our examination does not provide a legal determination on the Town of Ocean Breeze, Florida's compliance with the specified requirements.

In our opinion, the Town of Ocean Breeze, Florida complied, in all material respects, with Section 218.415, Florida Statutes for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, applicable management, and the Town Council, and is not intended to be and should not be used by anyone other than these specified parties.

*Nowlen, Holt & Miner, P.A.*

West Palm Beach, Florida  
May 27, 2025



## Proclamation

Honorable Mayor and Town Council of the Town of Ocean Breeze, Florida Recognizing the Service of First Responder:

*EMT Captain Paul Jones*

**Whereas**, due to many significant contributions that EMT Captain **PAUL JONES** has made to the Town of Ocean Breeze, Florida, he is much deserving of this special recognition; and

**Whereas**, EMT Captain **PAUL JONES** has dedicated his career to the citizens of Martin County for 32 years providing a vital public service; and

**Whereas**, EMT Captain **PAUL JONES** has represented on the *Combat Challenge Team* whereby strength and endurance are tested; and

**Whereas**, EMT Captain **PAUL JONES** will soon be retiring after over thirty years of honorable serving; and

**Whereas**, EMT Captain **PAUL JONES** has been selected as deserving of this award by fellow colleagues who note his exemplary service, leadership skills and unwavering commitment; and

**Whereas**, the Town of Ocean Breeze celebrates the distinguished career of EMT Captain **PAUL JONES** and celebrates his service of 32 years as a *First Responder* for Martin County and his continued good works of public service,

**Wherefore, be it resolved**, We, the Mayor and Town Council of the Town of Ocean Breeze, Florida, do hereby find it fitting and proper to recognize and celebrate the service of EMT Captain **PAUL JONES** and proclaim today, Monday, June 9, 2025, as "**PAUL JONES DAY**" in the Town of Ocean Breeze, Florida. We express our deepest appreciation for his dedication and commitment to the citizens of Ocean Breeze.

**In, witness whereof**, We have hereunto set our hand on this 9<sup>th</sup> day of June 2025, and have caused the Official Seal of the Town of Ocean Breeze, Florida be affixed hereto:

By: \_\_\_\_\_  
Karen M. Ostrand, Mayor

By: \_\_\_\_\_  
Kevin Docherty, President

Attested by: \_\_\_\_\_  
Kim Stanton, Town Clerk



---

301 S. Bronough St., Suite 300 • Post Office Box 1757 • Tallahassee, FL 32302-1757  
850.222.9684 • Fax: 850.222.3806 • Website: [flcities.com](http://flcities.com)

## **Karen M. Ostrand Honored with 2025 Home Rule Hero Award**

*Town of Ocean Breeze official recognized for advocacy efforts during the 2025 Legislative Session*

**Ocean Breeze, FL** – The **Florida League of Cities (FLC)**, the united voice for Florida’s municipal governments, recently recognized Town of Ocean Breeze Mayor Karen M. Ostrand with a 2025 Home Rule Hero Award for her hard work and advocacy efforts during the 2025 Legislative Session. Mayor Ostrand worked tirelessly throughout session to promote local voices making local choices by sharing insights, local data, and real-world examples that helped inform state lawmakers and elevate the voice of Florida’s cities.

“This session, local leaders stepped up once again, bringing persistence, perspective, and a strong voice for local decision-making to every conversation,” said **FLC Chief of Legislative Affairs Casey Cook**. “The League and our legislative team deeply appreciate their leadership and are proud to recognize the meaningful difference they made for Florida’s cities.”

Home Rule is the ability for a city to address local problems with local solutions with minimal state interference. Home Rule Hero Award recipients are local government officials, both elected and nonelected, who consistently responded to the League’s request to reach out to members of the Legislature and help give a local perspective on an issue.

###

*Founded in 1922, the Florida League of Cities is the united voice for Florida’s municipal governments. Its goals are to promote local self-government and serve the needs of Florida’s cities, which are formed and governed by their citizens. The League believes in “Local Voices Making Local Choices,” which focuses on the impact citizens and city leaders have in improving Florida’s communities. For more information, visit [flcities.com](http://flcities.com).*



For being a champion in the defense and protection of municipal  
Home Rule, the Florida League of Cities presents the

# 2025 HOME RULE HERO

to

**COUNCIL PRESIDENT KEVIN DOCHERTY**

TOWN OF OCEAN BREEZE

A handwritten signature in black ink that reads 'Michael C. Blake'.

**MICHAEL C. BLAKE**  
Mayor, City of Cocoa  
President, Florida League of Cities, Inc.

A handwritten signature in black ink that reads 'Jeannie Garner'.

**JEANNIE GARNER**  
Executive Director and CEO  
Florida League of Cities, Inc.





FLORIDA LEAGUE OF CITIES

---

301 S. Bronough St., Suite 300 • Post Office Box 1757 • Tallahassee, FL 32302-1757  
850.222.9684 • Fax: 850.222.3806 • Website: [flcities.com](http://flcities.com)

## Kevin Docherty Honored with 2025 Home Rule Hero Award

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For being a champion in the defense and protection of municipal  
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# 2025 HOME RULE HERO

to

**MAYOR KAREN OSTRAND**

TOWN OF OCEAN BREEZE

A handwritten signature in black ink that reads 'Michael C. Blake'.

**MICHAEL C. BLAKE**  
Mayor, City of Cocoa  
President, Florida League of Cities, Inc.

A handwritten signature in black ink that reads 'Jeannie Garner'.

**JEANNIE GARNER**  
Executive Director and CEO  
Florida League of Cities, Inc.



To: Mayor & Council Members  
From: Dan Hudson, Town Management Consultant  
Subject: Charter Review Committee  
Date: Town Council Meeting – June 9, 2025

**SUMMARY:** The Town Council directed staff to initiate the formation of a Committee to review the Town Charter and to also consider an update to the Town Comprehensive Plan. The comprehensive plan update is not due until 2027, therefore this report focuses primarily on the Charter. This report outlines a process of appointing Committee members, followed by a series of meetings, and ending with a report of recommendations in March. The Town Council will then finalize matters to be placed before the voters in November 2026. The cost is estimated to be \$10,000, the majority of which will occur in next fiscal year.

**RECOMMENDATION:** If the Council wishes to proceed, then please make a *Motion to approve the general timeline and cost estimate.*

During the May meeting, the Council approved establishing a Committee to review the Town Comprehensive Plan and Town Charter. Each Council Member is to appoint one person to serve on the Committee. Staff will provide logistical support the Committee and will require legal support.

Please note the Committee members will be subject to Sunshine Law and financial disclosure.

### **Town Charter Review**

Staff has prepared a project outline to guide the review [Please see next page]. This is summarized as:

- June 2025. Town Council approves general timeline and cost estimate; staff will then provide public notice of Committee and will receive applications [see draft application form]
- July 2025. Town Council formally approves the Committee by resolution:
  - Resolution defines Committee structure, scope, and operating parameters.
  - Council members make appointments.
  - Council members identify their concerns, if any.
- August 2025. Committee holds organizational meeting; receives Sunshine Law orientation.
- September 2025. Committee conducts a Visioning Workshop.
- October 2025. Committee submits Visioning Report to Town Council.
- October 2025 through February 2026. Committee conducts sessions of reviewing the Town Charter.
- March 2026. Staff presents a compiled Draft Charter Report for Committee approval.
- April 2026. Town Council considers the Draft Charter Report.
- May through October 2026. Town Council places proposed amendments on the ballot.
- November 2026. Citizens vote on proposed Town Charter amendments.

**Town Comprehensive Plan**

The Town comprehensive plan lacks a property rights element and needs an updated water supply plan. While the plan is not fully compliant, the Town can wait until the next mandatory review in early 2027 to complete the update. [Please see attached email from Terry O’Neil.]

**Budget & Timeline**

Please note that the budget and timeline are based upon a conservative estimate of probable changes. In the event the Council and/or the Committee seek more expansive changes, then the time and the costs may be increased.

**Charter Review Estimated Cost**

|                 |               |             |
|-----------------|---------------|-------------|
| Attorney fees   | \$ 5,000      |             |
| Support staff   | \$. 3,500     |             |
| Rental fees     | \$. 1,000     | (if needed) |
| Miscellaneous   | <u>\$ 500</u> |             |
| Estimated total | \$10,000      |             |

The Town Management Consultant will endeavor to work within the approved budget line item. Support staff will require additional time to support additional meetings each month. Attorney fees will be required for the drafting of any changes and for providing legal advice to the Committee on various matters as needed.

**Charter Review Suggested Timeline**

|             |                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| June 2025   | Town Council approves overall plan and budget.<br>Staff posts notices of the Committee and receives applications.                                                                                                                                                                                                                                                         |
| July 2025   | Town Council approves resolution establishing the Committee.<br>Council Members name Committee appointees.<br>Council Members provide input and guidance as to areas the Committee should pursue.                                                                                                                                                                         |
| August 2025 | Committee meets for the first time: <ul style="list-style-type: none"><li>• Presentation on Florida Sunshine Law</li><li>• Elect a Chair and Vice Chair</li><li>• Orientation to Sunshine Rules</li><li>• Staff presents history and background information; copies of Town Charter and other relevant documents</li><li>• Staff presents workplan and timeline</li></ul> |
|             | <i>[continued]</i>                                                                                                                                                                                                                                                                                                                                                        |

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| September 2025 | <p>Committee holds a visioning workshop facilitated by Town Management Consultant.</p> <ul style="list-style-type: none"> <li>• Committee will explore ideas for the Town's future</li> <li>• How do we see our Town in the next 5-10 years?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                          |
| October 2025   | <p>Staff presents a report of the visioning workshop for review, modification, and Committee approval.</p> <p>Once approved by the Committee, the visioning report is submitted to Town Council for final approval.</p> <p>Committee conducts first review of the current Town Charter.</p> <ul style="list-style-type: none"> <li>• Does the Committee wish a detailed review or is it sufficient to review key points?</li> <li>• Does the Town Charter reflect the vision?</li> <li>• Given the development &amp; redevelopment which has occurred, does the Town Charter reflect the values and goals of the citizens and businesses of the Town?</li> </ul> |
| November 2025  | <p>Town Council reviews the Visioning Report and directs further action, as appropriate, either approval or revision.</p> <p>Committee conducts second review of Town Charter</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| December 2025  | [no activities]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| January 2026   | Committee conducts third review of Town Charter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| February 2026  | Committee conducts fourth review of Town Charter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| March 2026     | <p>Staff presents a Draft Charter Report of changes suggested by the Committee for review, modification, and Committee approval.</p> <p>Once approved by the Committee, the Draft Charter Report is submitted to Town Council for final approval.</p>                                                                                                                                                                                                                                                                                                                                                                                                            |
| April 2026     | Town Council reviews the Draft Charter Report and directs further action, as appropriate, either approval or revision.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| May 2026       | <p>Town Council gives final approval to the Charter Report and directs the approved changes be placed on the November Election Ballot.</p> <ul style="list-style-type: none"> <li>• This will require a series of intermediate steps to comply with legal requirements to amend the Charter.</li> </ul>                                                                                                                                                                                                                                                                                                                                                          |
| November 2026  | Citizens vote on proposed charter amendments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

**Email from Town Planner Terry O'Neil**  
**5/29/2025**

Dan,

Donna Harris with the Florida Department of Economic Opportunity in Tallahassee kindly advises that the Town's comp plan currently lacks a property rights element, which was required by the Legislature roughly 3 years ago. She also advises that the Town's water supply plan language likely needs updating.

Neither of these actions are particularly burdensome. With regard to the property rights element, Donna tells us that most small municipalities simply adopt language directly from the statute. She provided sample ordinances from two small communities, attached above.

The Town's water supply plan is, in essence, a partial recitation of the County's water supply plan. Its update, I believe, is simply a matter of plugging in current data.

The Town successfully completed its last mandatory comprehensive plan update in 2020? The next required update is May, 2027.

Technically, the Town's plan is not fully in compliance. The upshot of this is that the Town may not amend its plan by local initiative (i.e.: land use change, density adjustments, capital improvement additions, etc.) without also adopting the state's mandatory requirements at the same time. This is not a departure from the agency's long-standing policy of compelling local governments to keep their plans up to date.

In sum, absent any near-term local initiatives to amend the plan, it appears the Town has the option of waiting until early 2027 before completing its update.

You'll note I've copied this email to Donna in case I've gotten anything wrong.

Thanks again, Donna!

Terry O'Neil

**Council Member:** \_\_\_\_\_

**YOU ARE RESPONSIBLE TO KEEP THE INFORMATION ON THIS FORM CURRENT. APPLICATIONS WILL BE RETAINED IN THE CLERK'S OFFICE IN ACCORDANCE WITH STATE RECORDS RETENTION LAWS.**

Date: \_\_\_\_\_

Name: \_\_\_\_\_  
(Last) (First) (Middle)

E-Mail address: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: (Cell) \_\_\_\_\_ Occupation: \_\_\_\_\_

Are you an Ocean Breeze resident? Yes \_\_\_\_\_ No \_\_\_\_\_

**Please include a resume or separate sheet with additional information.**

Florida law requires that members of certain Committees file a financial disclosure form. Would you be willing to file a financial disclosure form? Yes \_\_\_\_\_ No \_\_\_\_\_

- Florida's Sunshine Law, formally the [Government in the Sunshine Law](#), ensures that most meetings of municipal boards are open to the public. This law also dictates that any action taken at a closed meeting is not binding. The Sunshine Law is a key aspect of Florida's open government policies, providing a right of access to governmental proceedings at both the state and local levels. The Sunshine Law mandates that meetings of public bodies must be open to the public. Reasonable notice of meetings must be given to the public. Minutes of the meeting must be taken and made available. While the Sunshine Law generally requires openness, there are some exemptions for specific types of discussions, such as those involving pending litigation or security measures. These exemptions are narrowly construed. Violating the Sunshine Law can result in penalties, including fines and/or jail time. Violations can also lead to the invalidation of any actions taken in violation of the law. The Attorney General's Office, along with other government entities, plays a role in ensuring compliance with the Sunshine Law.

**I understand the responsibilities associated with being a Committee member.**

Printed Name

**Signature**

Date \_\_\_\_\_

**If you have any questions, please call the office of the Town Clerk at (772) 334-6826. Return this form to:**

**Town of Ocean Breeze, 1508 NE Jensen Beach Blvd., Jensen Beach, FL 34958 or email: [townclerk@townofocceanbreeze.org](mailto:townclerk@townofocceanbreeze.org)**

Pursuant to Florida Statutes Section 119.071, you may qualify and request certain information be exempt from disclosure from public records. Please email the Town Clerk at [townclerk@townofocceanbreeze.org](mailto:townclerk@townofocceanbreeze.org) with your request.

# **GENERAL INFORMATION ITEMS**

**The attached items (i.e.: correspondence, emails, reports, etc.) are provided as general information and are not necessarily subject to discussion during this meeting unless Council Members or the Mayor wish to do so.**

- A. Email from Dan Hudson Re: Utility Tax
- B. Indian River Drive Crosswalks update
- C. Email from Kevin Stroud, District Resort Manager, CCR report
- D. American Red Cross – 2025 Hurricane Season

**Town Clerk**

---

**From:** Dan Hudson  
**Sent:** Friday, May 23, 2025 9:58 AM  
**To:** Dan Hudson  
**Cc:** Permits; Town Clerk; Holly Vath; Gemma Torcivia; Paul Nicoletti  
**Subject:** Utility Tax

Greetings, Mayor & Council Members,

I am informed that two Council Members will be absent for the June meeting. Consideration of a proposed new utility tax is of course a very significant decision.

Therefore, we will schedule the first reading in July.

I have discussed with the Mayor and she is in agreement.

Thank you,  
Dan

Dan Hudson  
Town Management Consultant  
Town of Ocean Breeze  
772.233.1396  
dhudson@townofoceanbreeze.org

**Town Clerk**

---

**From:** Kevin Docherty  
**Sent:** Wednesday, May 14, 2025 11:55 PM  
**To:** Permits; Town Clerk  
**Subject:** Fw: Indian River Drive Crosswalks  
**Attachments:** 2017-03-07\_ROW\_Maintenance\_Agreement\_IndianRiverDrive\_Recorded.pdf

Hi Pam,

I just saw the reply which I wasn't completely surprised by their response. Since I'm going to be out of town through Monday. So, would it be possible to response thanking her for their consideration. 😊

Thanks,

Kevin

---

**From:** Kathleen Boden <comaide1@martin.fl.us>  
**Sent:** Wednesday, May 14, 2025 3:30 PM  
**To:** Permits <permits@TownofOceanbreeze.org>; Eileen Vargas <evargas@martin.fl.us>  
**Cc:** Town Clerk <townclerk@townofOceanbreeze.org>; Kevin Docherty <kdocherty@TownofOceanbreeze.org>  
**Subject:** RE: Indian River Drive Crosswalks

Good afternoon, Mr. Docherty,

I hope this message finds you well and that you're having a great day!

Commissioner Vargas asked me to extend her thanks—it was a pleasure for her to attend the Town of Ocean Breeze's recent Town Meeting. Should you ever need assistance with any future topics, please feel free to reach out to her.

Regarding the NE Indian River Drive crosswalk, I wanted to share that Martin County entered into a Right-of-Way Maintenance Agreement with the Town of Ocean Breeze on March 7, 2017. According to Paragraph 4 of the agreement (attached for your reference):

“All aesthetic maintenance of the roadway textured pavement (specialty surfacing), shall be the sole responsibility of TOWN.”

In light of this, Commissioner Vargas will not be contributing funds toward the cost of refurbishing the crosswalk.

Please don't hesitate to reach out if you have any questions or need further clarification.

Thank you!

Best regards,

*Kathy Boden*

Commission Aide, District 1  
 Commissioner Eileen Vargas  
 Martin County Board of County Commissioners  
 2401 SE Monterey Road  
 Stuart, FL 34996  
 (o) 772-221-2359 (f) 772-288-5432



**From:** Permits <permits@Townofoceanbreeze.org>

**Sent:** Tuesday, May 13, 2025 11:52 AM

**To:** Eileen Vargas <evargas@martin.fl.us>; Kathleen Boden <comaide1@martin.fl.us>

**Cc:** townclerk@townofoceanbreeze.org; Kevin Docherty <kdocherty@Townofoceanbreeze.org>

**Subject:** Indian River Drive Crosswalks

**Caution: This email originated from an external source.  
Be Suspicious of Attachments, Links, and Requests for Login Information**

Please see the attached letter and proposal from President Docherty regarding refurbishing the crosswalks on Indian River Drive.

Have a great day!

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

PLEASE INCLUDE PROPERTY ADDRESS IN CORRESPONDENCE, THANK YOU!



**#MartinCounty100**  
Celebrating 100 Years



## Town of Ocean Breeze

May 13, 2025

Commissioner Eileen Vargas  
District 1  
2401 SE Monterey Road  
Stuart, FL 34996  
[evargas@martin.fl.us](mailto:evargas@martin.fl.us)

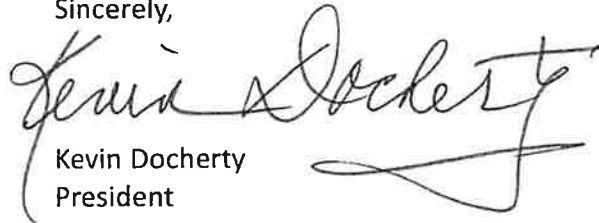
RE: Crosswalks on Indian River Drive

Dear Commissioner Vargas:

Please see attached the email thread and proposal from Sunshine Land Design for refurbishing the crosswalks on Indian River Drive in the Town of Ocean Breeze. Since it is County Road, the Town is asking for consideration that Martin County contribute half of the cost, and the Town would pay the additional half.

Thank you for attending the Town meeting yesterday, it was a pleasure having you.

Sincerely,



Kevin Docherty  
President

cc: ComAide1@martin.fl.us



COMPLETE PROPERTY MAINTENANCE  
RESTORATION & CONSTRUCTION SERVICES

3291 SE Lionel Terrace, Stuart, FL 34994  
Phone: 772 283 2648 / Fax: 772 283 8944  
www.SunshineLandDesign.com

# PROPOSAL

TO: Town of Ocean Breeze  
P. O. Box 1025  
Jensen Beach, FL 34958  
772-807-2557 Cell  
772-334-6826 Office  
permits@townofoceanbreeze.org

PROPOSAL DATE: 4/23/2025

SUBMITTED BY: Brett Panaro  
[Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)

ENGINEER: n/a

PLAN DATE: n/a

PROPERTY OWNER: \_\_\_\_\_

## Town of Ocean Breeze

### Liquid Brick Crosswalk

| <u>JOB AS OUTLINED BELOW</u>                                   |                                                                                                       | <u>QTY</u> | <u>UNITS</u> |    | <u>ITEM COST</u> |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------|--------------|----|------------------|
| 1                                                              | MAINTENANCE OF TRAFFIC (Limited)                                                                      | 1          | LS           | \$ | 12,500.00        |
| ( SQ YD ) 523-000-021 LIQUIDBRICK- HF VEHICULAR -FDOT & MARTIN |                                                                                                       |            |              |    |                  |
| 2                                                              | COUNTY APPROVED - PATTERNED PAVEMENT FOR DECORATIVE CROSSWALK APPLICATIONS ON NEW (DGFC) ASPHALT ONLY | 1          | LS           | \$ | 40,781.25        |
| PATTERN: HERRINGBONE BRICK                                     |                                                                                                       |            |              |    |                  |
| COLOR: BRICK RED                                               |                                                                                                       |            |              |    |                  |

ALTHOUGH NOT ANTICIPATED THE FOLLOWING IS NOT INCLUDED AND NEEDS TO BE PROVIDED BY OTHERS:

PERMITS  
BONDING  
LIGHT TOWERS, IF NEEDED  
TRAFFIC POLICE  
THERMOPLASTIC REMOVAL  
HEAVY DUTY CLEANING OF ASPHALT SURFACE DUE TO OIL AND CONTAMINANTS

PAYMENT TERMS: 25% deposit upon acceptance / balance due upon completion

|                     |
|---------------------|
| TOTAL: \$ 53,281.25 |
|---------------------|

#### QUALIFICATIONS:

Sunshine Land Design shall while line all areas, contact all facility owners or required locaters and use due care. Under ground utilities not located or identified may not be covered in the above costs.

This Proposal is good for thirty days.

Payments not made per the above will be subject to all conditions of the Florida lien Law

In the event it is necessary for either party to file any legal action to enforce the terms of this contract the parties agree that venue of such action shall only be in State Court in Martin County Florida.

In the event it is necessary for either party to file legal action to enforce the terms of this contract then the prevailing party shall be entitled to recover reasonable attorney's fees and costs of such action including any appellate or bankruptcy proceedings associated therewith.

OWNER OR OWNER'S REP ONLY

ACCEPTANCE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_

SUNSHINE LAND DESIGN INC *Brett Panaro* / Project Manager / Estimator

Date 4/23/2025

## Permits

---

**From:** Brett Panaro <Bpanaro@sunshinelanddesign.com>  
**Sent:** Wednesday, April 23, 2025 3:42 AM  
**To:** Kevin Docherty  
**Cc:** Permits; Town Clerk  
**Subject:** RE: Indian River Drive Crosswalks and Signage  
**Attachments:** Town of Ocean Breeze - Stamped Asphalt Crosswalk Rev. 4.23.25.pdf

Hi Kevin,  
Absolutely, thank you for reaching out. See attached revised proposal as requested. I had to adjust the Liquid brick price slightly, but I was able to leave the maintenance of traffic unchanged.  
Please feel free to reach out anytime with questions.

Thank you,  
Brett



Brett Panaro,  
Estimating Department  
3291 Se Lionel Terrace,  
Stuart Florida 34997  
772-284-5362 Office  
772-260-0809 Cell

**From:** Kevin Docherty <kdocherty@Townofoceanbreeze.org>  
**Sent:** Tuesday, April 22, 2025 3:28 PM  
**To:** Brett Panaro <Bpanaro@sunshinelanddesign.com>  
**Cc:** Permits <permits@Townofoceanbreeze.org>; Town Clerk <townclerk@townofoceanbreeze.org>  
**Subject:** Indian River Drive Crosswalks and Signage

Good afternoon, Mr. Panaro,

I would like to introduce myself to you. My name is Kevin Docherty and I am the current President of our Town Council. Last year, we had received an estimated cost for the Indian River Drive project (crosswalks and signs/street signage) from your company. As the Council Member who was behind this project, I asked Pam Orr (Permit's Processor) if I could follow up directly with you for an estimate cost for the project.

Once again, I would like to thank you and Sunshine Land Design for your initial bid costs from last year. And we hope to see any revised costs for this project as soon as possible.

Respectfully yours,

Kevin Docherty  
President, Town Council  
Town of Ocean Breeze, FL



**From:** Permits

**Sent:** Wednesday, March 12, 2025 5:22 PM

**To:** Brett Panaro <[Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)>

**Subject:** FW: Indian River Drive crosswalks

Hey Brett:

Are you making some headway on reviewing the estimate? Please let me know if there is anything you need from me. Thank you!

Have a good evening!

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

PLEASE INCLUDE PROPERTY ADDRESS IN CORRESPONDENCE, THANK YOU!

**From:** Permits

**Sent:** Thursday, February 27, 2025 1:08 PM

**To:** Brett Panaro <[Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)>

**Cc:** Town Clerk <[townclerk@TownofOceanBreeze.org](mailto:townclerk@TownofOceanBreeze.org)>; Terry O'Neil ([terracewoneil@gmail.com](mailto:terracewoneil@gmail.com)) <[terracewoneil@gmail.com](mailto:terracewoneil@gmail.com)>

**Subject:** RE: Indian River Drive crosswalks

Hi Brett:

Our apologies for the delayed response, we had a Town election and have two new Council Members. Would you please review this estimate for any price changes? Since we are piggybacking on the contract with Martin County, please make sure the numbers are according to their fee schedule. If you have any questions, please give me a call.

Thank you!

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

PLEASE INCLUDE PROPERTY ADDRESS IN CORRESPONDENCE, THANK YOU!

**From:** Brett Panaro <[Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)>  
**Sent:** Monday, August 26, 2024 9:51 AM  
**To:** Permits <[permits@TownofOceanBreeze.org](mailto:permits@TownofOceanBreeze.org)>  
**Subject:** RE: Indian River Drive crosswalks

Good morning,

See attached proposal as requested.

I sincerely apologize for the delay.

Please reach out with any questions or concerns.

Thank you,

Brett



Brett Panaro,  
Estimating Department  
3291 Se Lionel Terrace,  
Stuart Florida 34997  
772-284-5362 Office  
772-260-0809 Cell

**From:** Permits <[permits@TownofOceanBreeze.org](mailto:permits@TownofOceanBreeze.org)>  
**Sent:** Sunday, August 4, 2024 5:59 PM  
**To:** Brett Panaro <[Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)>  
**Subject:** FW: Indian River Drive crosswalks

Hi Brett:

If you are unable to assist, would you please recommend someone who could?

Thank you,

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

**From:** Permits

**Sent:** Thursday, July 4, 2024 3:16 PM

**To:** [Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)

**Subject:** FW: Indian River Drive crosswalks

Have a wonderful 4<sup>th</sup> of July!

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

**From:** Permits

**Sent:** Wednesday, June 26, 2024 1:58 PM

**To:** [Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)

**Subject:** FW: Indian River Drive crosswalks

Hi Brad:

We would love to see Sunshine Land Design make this happen, but if you are not able, please let us know so that we may look at other options.

Thank you,

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

**From:** Permits  
**Sent:** Tuesday, May 21, 2024 2:43 PM  
**To:** [Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)  
**Subject:** FW: Indian River Drive crosswalks

For your convenience, please see the email below and the attached plans. We appreciate your assistance. Please let us know if you need anything further.

Thank you!

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

**From:** Permits  
**Sent:** Thursday, May 2, 2024 2:41 PM  
**To:** [Bpanaro@sunshinelanddesign.com](mailto:Bpanaro@sunshinelanddesign.com)  
**Cc:** Terry O'Neil ([terracewoneil@gmail.com](mailto:terracewoneil@gmail.com)) <[terracewoneil@gmail.com](mailto:terracewoneil@gmail.com)>; Town Clerk  
<[townclerk@TownofOceanBreeze.org](mailto:townclerk@TownofOceanBreeze.org)>  
**Subject:** Indian River Drive crosswalks

Hi Brad:

We appreciate you working with the Town to refurbish the crosswalks on Indian River Drive, we are hoping to see an estimate soon. In addition, would you be able to give us an estimate to paint **25 mph** in two locations as well. Also, could you estimate the cost of installing two 25 mph speed limit signs, (according to Martin County specifications)? We look forward to hearing from you soon.

Thank you!

---

Pam Orr

Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34958

772-807-2557 Cell

772-334-6826 Office

## Town Clerk

---

**From:** Town Clerk  
**Sent:** Saturday, May 24, 2025 9:32 AM  
**To:** Sally Waite  
**Cc:** Dan Hudson; Permits; Karen Ostrand  
**Subject:** Martin County Hurricane Preparedness

Hi Sally,

Hope you're doing well! It's that time of year again already – can you believe it? Would you be able to attend our Town Council meeting on Monday, June 9, 2025 at 10:30AM to give a short presentation on this year's hurricane preparedness? It will be at the Ocean Breeze Resort Clubhouse located at 700 NE Seabreeze Way, Ocean Breeze. We could arrange the Agenda so that you could present early...

We appreciate all your help over the years.

Let me know and have a great holiday weekend!

Kim Stanton  
Town Clerk



Town of Ocean Breeze  
Post Office Box 1025  
Jensen Beach, FL 34958  
Telephone: (772) 334-6826  
Cell: (772) 215-2700  
Fax: (772) 334-6823  
[www.townofoceanbreeze.org](http://www.townofoceanbreeze.org)

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C.

## Town Clerk

---

**From:** Kevin Stroud <kstroud@suncommunities.com>  
**Sent:** Wednesday, May 28, 2025 4:36 PM  
**Subject:** Ocean Breeze - CCR  
**Attachments:** Martin County CCR.pdf

Please see the attached copy of the CCR report provided by Martin County. A Consumer Confidence Report (CCR), also known as an annual drinking water quality report, is an annual report provided by community water systems to their customers. It summarizes the quality of the drinking water served to the community, including information on contaminants, compliance with regulations, and the water source. CCRs are a requirement under the Safe Drinking Water Act and provide consumers with key information about their drinking water. The 2024 report must be available to all residents in the county by July 1, 2025.

Printed copies are available in the office and Pineapple room.

Thank you,

### Kevin Stroud

District Resort Manager

**OCEAN BREEZE RESORT | OCEAN VIEW, A Sun Community**

3000 NE Indian River Dr. Ocean Breeze, FL 34957

Office: (772) 444-1013

Email: [kstroud@suncommunities.com](mailto:kstroud@suncommunities.com)

We over Me



# 2024 Drinking Water **QUALITY REPORT** MARTIN COUNTY UTILITIES AND SOLID WASTE



Martin County's Utilities and Solid Waste Department makes a daily commitment to provide the highest quality drinking water to our residents. This report reflects that commitment and represents a summary of the quality of your drinking water. PWS # 4431891

## Martin County Utilities and Solid Waste Department

3473 SE Willoughby Blvd, Stuart | 772.221.1434 | [www.martin.fl.us](http://www.martin.fl.us)

Dear Martin County Utility Customer,

The Martin County Utilities and Solid Waste Department is pleased to present you with this Annual Water Quality Report. The purpose of the report is to keep you informed about water quality and the services we have provided to you during the past year.

Martin County Utilities provides citizens and businesses with reliable water, sewer, and reclaimed water management services. We are proud of our employees who work to ensure we maintain the highest standards of water quality and customer service.

Martin County Utilities strives to provide a standard of excellence to our customers that we can all be proud of. Our goal has always been, and will continue to be, providing you with a dependable supply of drinking water.

There are many aspects to the services we provide, so after reading this information, we encourage you to contact us if you have additional questions or would like to share your thoughts with us. We are always looking for opportunities to improve wherever possible and look forward to your suggestions.

We are here to serve you!

Thank you,



Samuel Amerson, P.E.

Director, Martin County Utilities and Solid Waste

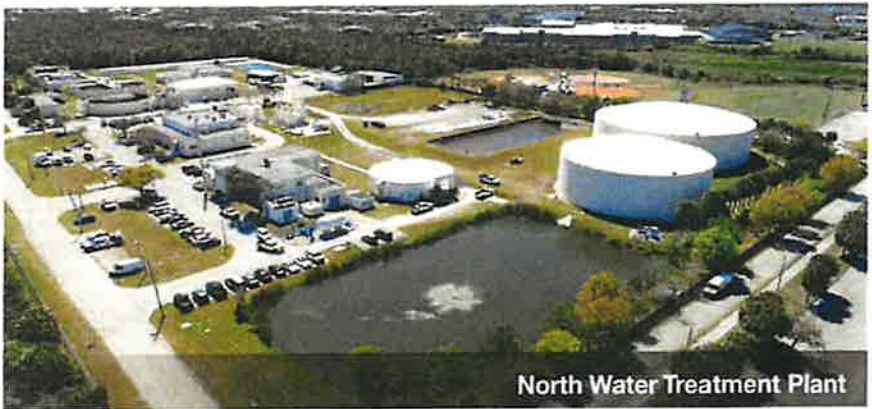
If you are a landlord or manager, please provide this water quality report to your residents/tenants. This report may be distributed or posted in a prominent location at your facility.

# Our Treatment Plants

**Martin County Utilities is dedicated to protecting public health by providing safe drinking water in a cost effective manner. Our customers are our first priority. As demands on Southeast Florida's limited water resources increase and EPA drinking water standards become more restrictive, these objectives are continually challenged. We are proud of our forward-thinking approach to providing a safe drinking water supply to our citizens.**



**Tropical Farms Water Treatment Plant**



**North Water Treatment Plant**

Martin County operates two plants: the North Water Treatment Plant in Jensen Beach and Tropical Farms Water Treatment Plant located off Kanner Highway west of the Turnpike. Both plants utilize two distinct underground sources of water, the shallower surficial aquifer and the deeper Floridan aquifer, each requiring different treatment methods.

By treating the more mineralized Floridan Aquifer, considered an alternative water source, we conserve the shallow groundwater for the future. Blending it with the surficial product water provides alkalinity and hardness and results in a stable finished product.

Our Tropical Farms plant is a 10 million gallon per day (MGD) facility capable of treating 8 MGD brackish groundwater by reverse osmosis (RO) and 2 MGD of surficial ground water by Iron Treatment Filtration (ITF).

The product of the RO process is relatively free of desirable minerals, so ITF product water is then blended to enhance the stability of the water. The blended water is degasified to strip out hydrogen sulfide gas, followed by pH and alkalinity adjustment. Adequate disinfection is then performed to retain an acceptable residual for safety throughout the system, and the finished water is transferred to storage and pumped to distribution.

Our North plant is an 8.8 MGD facility capable of treating 5.5 MGD brackish groundwater by RO and 3.3 MGD of surficial groundwater by deep bed filtration.

The treatment process is very similar to Tropical Farms. The water is chlorinated to provide a disinfectant residual and then distributed to our customers.



# AWARDS

The Martin County Utilities & Solid Waste Department is proud of the following awards:

**Honorable Mention**, Florida Water Environmental Association Utility Management Award (2023)

**Length of Service Award 20 years**, by National Weather Service, Melbourne, David Volsinet (2022)

**Best Tasting Drinking Water Award**, American Water Works Association – Region VIII (2022)

**Outstanding Membrane Plant Operator**, Southeast Desalting Association (2022), Brittany Bassett, Assistant Director

**Volunteer of the Year**, American Water Works Association – Region VIII (2023 and 2022), Brittany Bassett, Assistant Director

**Domestic Wastewater Plant Operations Excellence Award**, Florida Department of Environmental Protection (2020 and 2018)



# Drinking Water Quality and Safety

The sources of drinking water (both tap and bottled) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals, and in some cases radioactive material. Water can pick up substances resulting from the presence of animals or from human activity.

Our wells draw water from the surficial aquifer that is then blended with the product water from our Reverse Osmosis Treatment System, which draws from the Floridan aquifer. Martin County Utilities routinely monitors for contaminants in drinking water in strict accordance with federal and state laws.

In order to ensure that tap water is acceptable to drink, the Environmental Protection Agency (EPA) prescribes regulations that limit the amount of certain contaminants in water provided by public water systems. Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk.

## Lead Exposure

Lead can cause serious health effects in people of all ages, especially pregnant people, infants (both formula-fed and breastfed), and young children. Lead in drinking water is primarily from materials and parts used in service lines and in home plumbing. Martin County Utilities is responsible for providing high quality drinking water and removing lead pipes but cannot control the variety of materials used in the plumbing in your home. Because lead levels may vary over time, lead exposure is possible even when your tap sampling results do not detect lead at one point in time. You can help protect yourself and your family by identifying and removing lead materials within your home plumbing and taking steps to reduce your family's risk. Using a filter, certified by an American National Standards Institute accredited certifier to reduce lead, is effective in reducing lead exposure.



Follow the instructions provided with the filter to ensure the filter is used properly. Use only cold water for drinking, cooking, and making baby formula. Boiling water does not remove lead from water. Before using tap water for drinking, cooking, or making baby formula, flush your pipes for several minutes. You can do this by running your tap, taking a shower, doing laundry, or running a load of dishes. If you have a lead service line or galvanized service line requiring replacement, you may need to flush your pipes for a longer period. If you are concerned about lead in your water and wish to have your water tested, contact Martin County Utilities Customer Service at 772.221.1434. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available at <https://www.epa.gov/safewater/lead>.

## Lead Service Line Inventory

While Martin County's water has not changed, the EPA did change its regulations, requiring all public water service providers, including Martin County Utilities, to develop an inventory of all water service line materials and make it publicly available. In March 2023, Martin County began developing a detailed inventory to identify the materials of unknown service lines (both publicly and privately owned) through records, field verifications, and statistical analysis. This service line material inventory can be accessed on the Martin County website at <https://www.martin.fl.us/TakingInventory>.

## Vulnerable Populations

Some people with special health concerns may be more vulnerable to contaminants in drinking water than the general population. Immunocompromised persons such as those with cancer, those undergoing chemotherapy, those who have undergone organ transplants, those with HIV/AIDS or other immune system disorders, and some elderly and infant populations can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. The Center for Disease Control (CDC) and EPA guidelines regarding the appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbiological contaminants are also available from the Safe Drinking Water Hotline at 800.426.4791.

# Source Water Contamination

Contaminants that may be present in source water include:

- **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife
- **Inorganic contaminants**, such as salts and metals, which can be naturally occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming
- **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses
- **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems
- **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities

## Source Water Assessments

The Florida Department of Environmental Protection (FDEP) conducted its most recent assessment of our source water systems in 2024. The assessment was performed to provide information about any potential sources of contamination in the vicinity of our wells. For our system, all potential sources of contamination were assigned a Low to Moderate susceptibility score.

The threat of contamination is further mitigated by a well field protection ordinance and extensive water quality testing. Assessment results and more information are available on the FDEP Source Water Assessment and Protection Program website at <https://prodapps.dep.state.fl.us/swapp/> and can also be obtained from Martin County Utilities at 772.221.1434.

More information about contaminants and potential health effects can be obtained by calling the EPA's Safe Drinking Water Hotline at 1.800.426.4791.



## Martin County Utilities Water Quality Monitoring

An important part of providing drinking water to our customers is monitoring its quality from the point it is first withdrawn from our wells to its final delivery to every home or business. Martin County Utilities water quality monitoring program includes chemical and microbiological sampling and analysis by our own Florida Department of Health, Bureau of Public Health certified laboratory, and FDEP certified treatment plant operators.

**Well fields:** The suitability of source water is evaluated prior to the construction of a production well. Well water is then regularly monitored for quality.

**Treatment process:** The processes are operated by licensed operators 24 hours per day, seven days per week. Process control testing and on-line analyzers provide continuous data.

**Finished water:** Monitoring and testing at the points-of-entry to the distribution system are an ongoing activity.

**Distribution system:** Monitoring of the water quality in the network of water mains comprising the distribution system is conducted monthly at 100+ sampling stations located throughout our service area.

# Water Quality Glossary of Terms

In our line of work, we use a lot of acronyms. Here are some of the most common ones:

## AL

### Action Level:

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

### LEVEL 1 ASSESSMENT:

A Level 1 assessment is a study of the water system to identify potential problems and determine (if possible) why total coliform bacteria have been found in the water system.

## LRAA

### Locational Running Annual Average:

The average of sample analytical results for samples taken at a particular monitoring location during the previous four calendar quarters.

## MCL

### Maximum Containment Level:

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

## MCLG

### Maximum Contaminant Level Goal:

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

## MRDL

### Maximum Residual Disinfectant Level:

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

## MRDLG

### Maximum Residual Disinfectant Level Goal:

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

## ND

### Non Detects:

Means not detected and indicates that the substance was not found by laboratory analysis.

## PCi/L

### Picocuries Per Liter:

A measure of the radioactivity in water.

## PPB

### Parts Per Billion:

Means one part by weight of analyte to 1 billion parts by weight of the water sample.

## PPM

### Parts Per Million:

This means one part by weight of analyte to 1 million parts by weight of the water sample.



# Water Quality Results

Martin County Utilities routinely monitors for contaminants in your drinking water according to federal and state laws, rules, and regulations. Except where indicated otherwise, this report is based on the results of our monitoring for the period of January 1 to December 31, 2024. Data obtained before January 1, 2024, and presented in this report, are from the most recent testing done in accordance with the applicable laws, rules, and regulations.

The Environmental Protection Agency (EPA) requires water quality monitoring for over 80 drinking water contaminants. The tables below do not list those parameters that had only analytical results of not detected (ND).

As you can see by the tables, your drinking water meets or exceeds all Federal and State requirements.

## INORGANIC CONTAMINANTS

Results in the "Level Detected" column for inorganics are the highest average at any of the sampling points or the highest detected level at any sampling point, depending on the sampling frequency.

| Contaminant & Unit of Measurement | Dates of Sampling (mo. / yr.) | MCL Violation Y / N | Level Detected | Range of Results | MCLG | MCL | Likely Source of Contamination                                                                                                                                 |
|-----------------------------------|-------------------------------|---------------------|----------------|------------------|------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Barium (ppm)                      | 3/23                          | N                   | 0.0026         | 0.0016 - 0.0026  | 2    | 2   | Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits                                                                     |
| Fluoride (ppm)                    | 3/23                          | N                   | 0.26           | 0.055 - 0.26     | 4    | 4.0 | Erosion of natural deposits; discharge from fertilizer and aluminum factories. Water additive which promotes strong teeth when at the optimum level of 0.7 ppm |
| Sodium (ppm)                      | 3/23                          | N                   | 46.6           | 45.1 - 46.6      | N/A  | 160 | Salt water intrusion, leaching from soil                                                                                                                       |





## Water Quality Results *continued*

### DISINFECTANTS AND DISINFECTION BY-PRODUCTS

For total trihalomethanes and haloacetic acids, the level detected is the highest locational running annual average (LRAA) of each of the sample sites, and the range of results is the range of all individual sample results during the past year. For chloramines, the level detected is the highest running annual average (RAA), computed quarterly, of monthly averages of all samples collected. The range of results is the range of results of all the individual samples collected during the past year.

| Contaminant & Unit of Measurement  | Dates of Sampling (mo. / yr.) | MCL Violation Y / N | Level Detected | Range of Results | MCLG or MRDLG | MCL or MRDL | Likely Source of Contamination            |
|------------------------------------|-------------------------------|---------------------|----------------|------------------|---------------|-------------|-------------------------------------------|
| TTHM (Total Trihalomethanes) (ppb) | 2/24 - 11/24                  | N                   | 53.9           | 0.8 - 63.5       | N/A           | MCL = 80    | By-product of drinking water disinfection |
| HAA5 (Haloacetic Acid) (ppb)       | 2/24 - 11/24                  | N                   | 34.7           | 0.9 - 41.2       | N/A           | MCL = 60    | By-product of drinking water disinfection |
| Chloramines (ppm)                  | 1/24 - 12/24                  | N                   | 3.0            | 0.6 - 4.9        | MRDLG = 4     | MRDL = 4.0  | Water additive used to control microbes   |

### LEAD AND COPPER (TAP WATER)

| Contaminant & Unit of Measurement | Dates of Sampling (mo. / yr.) | AL Exceeded Y / N | 90th Percentile Result | No. of sampling sites exceeding the AL | MCLG | Action Level (AL) | Likely Source of Contamination                                                                         |
|-----------------------------------|-------------------------------|-------------------|------------------------|----------------------------------------|------|-------------------|--------------------------------------------------------------------------------------------------------|
| Copper, tap water (ppm)           | 8/23                          | N                 | 0.11                   | 0                                      | 1.3  | 1.3               | Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives |
| Lead, tap water (ppb)             | 8/23                          | N                 | 4.0                    | 0                                      | 0    | 15                | Corrosion of household plumbing systems; erosion of natural deposits                                   |

Coliforms are bacteria that are naturally present in the environment and are used as an indicator that another potentially harmful waterborne pathogen may be present, or that a potential pathway exists through which contamination may enter the drinking water distribution system. We found coliforms indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) to identify problems and to correct any problems that were found during these assessments. During the past year, we were required to conduct one Level 1 assessment. One Level 1 assessment was completed. We were required to take zero corrective actions although we completed three of these actions.

# What's on tap now and for the future?

Martin County Utilities continues to expand water and wastewater services to existing residences and businesses within the utility's service area.

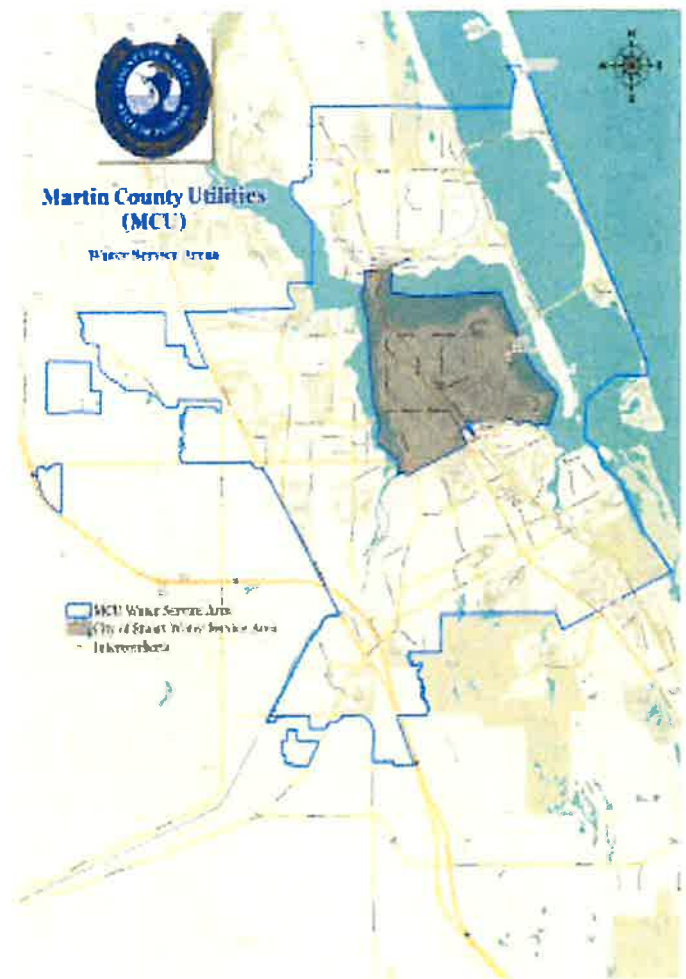
## Septic to Sewer

Septic to sewer conversions have long been a priority of the Board of County Commissioners. Over the years, we have completed numerous projects to provide sewer service to properties formerly served by septic systems, with more projects planned for the future.

**22 neighborhood septic to sewer projects have been completed since 2019, providing service availability to approximately 4,600 properties.**

- ▶ Through 2030, 16 additional neighborhood septic to sewer projects are anticipated to be completed, providing service availability to another 3,900 properties.
- ▶ To date, Martin County Utilities has received over \$37.1 million in grants to assist in funding the Septic to Sewer Program.

Additional details can be found at [www.martin.fl.us/SeptictoSewer](http://www.martin.fl.us/SeptictoSewer).



## Capital Improvement Plan

Martin County Utilities Capital Improvement Plan (CIP) includes septic to sewer projects, ongoing replacement projects, one-time rehabilitation projects, and capacity/service related projects. The CIP ensures reliable and consistent service to potable water, wastewater, and reclaimed water customers.

Major CIP projects includes expansions to the Tropical Farms WTP and North WTP, new water supply well, wastewater collection and plant improvements, and water supply planning. Additional details can be found at [www.martin.fl.us/CIP](http://www.martin.fl.us/CIP).

# Understanding Boil Water Notices

## Stay Informed and Stay Safe!

A precautionary boil water notice is sent out when there is a concern that the water supply may be contaminated with microbes. The notice serves to protect public health by advising the affected community to boil their water before drinking it or using it for any activity that involves the consumption of water, like cooking, making ice, or brushing teeth.

### Protecting the water supply

To ensure the delivery of safe drinking water to customers, Martin County Utilities has many built-in safeguards to prevent water contamination, including:

- Proper water treatment
- System pressure
- Backflow prevention
- Residual disinfectant
- Routine bacteriological monitoring

*If one or more of these safeguards are compromised, then a boil water notice may be necessary until laboratory tests confirm the water is acceptable to drink.*

### What can trigger a boil water notice

Several circumstances can create conditions where contaminants could potentially enter the water supply and result in the issuance of a boil water notice:

- Water pressure loss or severe pressure reduction
- Pipes breaking
- Hurricanes, heavy rains, and flooding events that can disrupt water treatment and distribution systems
- Routine system maintenance or other infrastructure issues
- Water quality issues identified during monitoring



### How long does a precautionary boil water notice last?

Boil water notices don't have a specific timeframe. They remain in effect until the problem has been corrected and bacteriological testing shows that the water is safe to drink.

Customers will be notified when the boil water notice is lifted through the same method as the original notice.



# What to do when you receive a Boil Water Notice

It's important to pay attention to public announcements during boil water notices and follow these simple steps to protect yourself and your family:



**Use tap water only after boiling** for drinking, cooking, making ice, brushing teeth, or any other activity that involves the consumption of water.



**Bring water to a rolling boil for at least one minute**, then let it cool before use. Boiling water helps to kill or inactivate harmful microorganisms that may be present.



**Store the boiled water in clean, covered containers.**

## Alternative Water Sources:

When bottled water is available, it is a convenient alternative to boiling water.



## Your Safety is Our Priority!

Stay informed and share this information with your community.



For additional resources, guidelines, and tips, visit [martin.fl.us/departments/utilities-and-solid-waste](http://martin.fl.us/departments/utilities-and-solid-waste)



To sign up for AlertMartin so you will receive important public safety messages, go to [martin.fl.us/AlertMartin](http://martin.fl.us/AlertMartin)





**American Red Cross**  
South Florida Region

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South Florida Region  
[redcross.org/southflorida](https://redcross.org/southflorida)

**Contact:** Tiffany Gonzalez  
(305)619-6620  
[tiffany.gonzalez@redcross.org](mailto:tiffany.gonzalez@redcross.org)

**FOR IMMEDIATE RELEASE**

## **Red Cross preparing for upcoming hurricane season; urges everyone to get ready too**

*Being prepared is the best defense when an emergency occurs*

**Miami, Fla., May 29, 2025** — Even before a hurricane threatens, the American Red Cross, South Florida Region, is working behind the scenes to make sure people don't have to face the worst alone.

"At the Red Cross we never stop preparing for disasters because we know they can happen anytime, anywhere," said Krista Coletti, Regional Executive for the American Red Cross South Florida Region. "It's critical that people make their preparations too. Large disasters are occurring almost continuously, and it only takes one to change someone's life forever."

To prepare for hurricanes, the Red Cross focuses on coordinating response plans and readying both volunteers and supplies. For example, the Red Cross coordinates closely with government officials and community partners to make sure people will have access to safe shelter, food and water, and critical relief supplies when needed. We're also actively recruiting and training volunteers that will be ready to step up and help their neighbors. And finally, we're checking that our local response vehicles and warehouses are stocked and ready to go if needed.

### **TAKE THESE STEPS TO GET READY**

Just as we're preparing, the Red Cross is urging families to get ready now by making a plan to stay safe and knowing how you'll stay connected. Plan to evacuate and to shelter

safely at home. The evacuation plan should include knowing where to go, how to get there, and where to stay. The stay-at-home plan should focus on gathering the right supplies to live safely without power, water, gas, phone or internet for several days.

Sign up for free local government emergency alerts, which will include important information such as evacuation orders in an emergency. [Download the free Red Cross Emergency app](#) for real-time weather alerts, open shelter locations and expert advice in both English and Spanish.

## **HOW YOU CAN HELP**

People look to the Red Cross for assistance every day and our volunteers help and support them on what often is one of their worst days. Because the Red Cross is operating in a state of continuous disaster response, there is an urgent need for new volunteers. Visit [redcross.org/volunteer](https://redcross.org/volunteer) to learn more and sign up for free online training today.

There is a critical need for these key positions:

- **Disaster Action Team (DAT):** Help families in your community after disasters. DAT team members provide emotional support, emergency financial assistance, and information to help families begin to recover.
- **Shelter Volunteers:** Ensure needs of shelter residents are met and help them access additional services.
- **Disaster Health/Mental Health Services:** Use your professional skills as a licensed health care provider to help meet people's immediate needs in emergency shelters and refer them for ongoing, specialized care.

Like the people we serve, the Red Cross is proud that our volunteers represent a wide array of cultures, backgrounds, ages, gender identities, lifestyles and beliefs. Everyone is welcome. [Join us today.](#)

### **About the American Red Cross:**

*The American Red Cross shelters, feeds, and provides comfort to victims of disasters, supplies about 40% of the nation's blood, and offers training in life-saving skills. As a nonprofit organization, the Red Cross depends on volunteers and donations to deliver its vital mission. For more information, visit [redcross.org/southflorida](https://redcross.org/southflorida).*

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