TOWN OF OCEAN BREEZE AGENDA

Special Meeting and Budget Workshop, Setting of Tentative Millage Rate Wednesday, July 16, 2025, at 6:00 pm Ocean Breeze Resort Clubhouse, Pineapple Bay Room 700 NE Seabreeze Way, Ocean Breeze, FL 34957

PLEASE TURN OFF CELL PHONES – SPEAK DIRECTLY INTO MICROPHONE

CIVILITY GUIDELINES

- Complete one "Request to Speak" card for each Agenda item on which you wish to comment
- All remarks shall be addressed to the Town Council as a body.
- There will be one speaker at a time, without interruption. Speakers will be limited to 3 MINUTES.
- Anger, rudeness, ridicule, impatience, and lack of respect for others are unacceptable behaviors.
- Persons who refuse to abide by reasonable rules of civility and decorum or ignore repeated requests by the
 President to finish their remarks within the time limit adopted by the Town Council shall be removed from the
 meeting room by law enforcement officers at the President's request.
 - 1. Call to Order President Docherty
 - Pledge of Allegiance
 - Roll Call
 - 2. Presentation by Martin County Property Appraiser's Office Karl Andersson, Chief Deputy
 - 3. A. Budget Workshop Budget and Tentative Ad Valorem Millage Rate for Fiscal Year 2025/2026 Holly Vath, Town Financial Consultant

B. First Reading – 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 THE 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 THE 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 – Holly Vath, Town Financial Consultant (Motion, second, public comments, roll call vote)

C. Resolution #362-2025 – A RESOLUTION OF THE TOWN OF OCEAN BREEZE, FLORIDA, DETERMINING A TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2025/2026 AND PROVIDING NOTICE THEREOF TO THE APPROPRIATE AUTHORITIES

(Motion, second, public comment, roll call)

D. Martin County Sheriff's Department Extra Patrols - Holly Vath, Town Financial Consultant

4. Comments from the public on topics not on the Agenda -

- 5. Announcements All meetings, including all **Budget meetings**, will be held at the Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, FL
 - 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

6. Adjourn

(Motion, second, public comment, all in favor)



Assess Property Values

Determine the fair market value of all real and tangible personal property in the county for ad valorem tax purposes, using standardized mass appraisal methods like the sales comparison, cost, and income approaches to ensure equitable assessments.

We strive to deliver, fair, transparent, and accurate assessments to support equitable taxation.

Maintain Property Records

Update and manage accurate records of property ownership, characteristics, and exemptions, ensuring data integrity for tax rolls and public access.

Administer Exemptions and Classifications

Process applications for exemptions (e.g., homestead, senior, veteran) and classifications (e.g., agricultural), verifying eligibility to reduce taxable values as allowed by Florida law.

Prepare and Certify Tax Rolls

Compile the annual property tax roll, reflecting current assessed values and exemptions, and submit to the Florida Department of Revenue 4 times per year for audit and approval.

PROPERTY APPRAISER'S ROLES AND RESPONSIBILITIES Public Outreach & Education

Inform property owners about assessment process, exemptions, and deadlines through community engagement, website resources, and public notices to promote transparency and compliance.

Defend Assessments

Respond to taxpayer inquiries, appeals, and Value Adjustment Board hearings, providing evidence to support assessed values and ensure compliance with Florida statutes.

Mass Appraisal

For ad valorem purposed, we use all 3 approaches to value (Sales, Cost, & Income) in a standardized, data-driven way to ensure fair and equitable assessments across many properties.

We rely on market data, statistical analysis, and automated valuation models to maintain consistency and efficiency.

The Florida Department of Revenue annually audits all sales and market values using extensive statistical measures to ensure values are supported and set in an equitable manner.

APPROACHES TO VALUE

Sales Comparison Approach

<u>What is it:</u> Estimates value by comparing the property to similar properties recently sold in same area.

<u>How it works</u>: Adjusts sale prices of comparable properties for differences in size, quality, location, condition, and other features to estimate the subject property's market value.

<u>Why we use it</u>: Most reliable for residential properties in active markets, as it reflects current buyer behavior. In mass appraisal, we analyze sales data to establish value trends for similar property types.

APPROACHES TO VALUE

Cost Approach

<u>What is it:</u> Estimates value by calculating the cost to rebuild the structures, minus depreciation, plus the land value.

<u>How it works</u>: Adds the cost of constructing a similar property (using current material and labor costs) to the land value, then subtracts depreciation due to age, wear, or obsolescence.

<u>Why we use it:</u> Useful for unique properties (schools, government buildings) or new construction where sales data is limited. In mass appraisal, we apply standardized cost tables to ensure consistency.

APPROACHES TO VALUE

Income Approach

<u>What is it:</u> Estimates value based on the income a property can generate, typically for income-producing (multi-tenant) properties like apartments or commercial buildings.

<u>How it works</u>: Capitalizes the property's net operating income (rent minus qualified expenses) using a capitalization rate derived from market data to determine value.

Why we use it: Ideal for commercial properties in mass appraisal, where we use market rent data and standardized cap rates to value similar properties efficiently.



2025 TAX ROLL

Parcel Count: 151

TPP Count: 166

Market Value New Construction: \$713,633

Total Market Value: \$118,519,678 (+3.94%)

Total Taxable Value: \$95,276,461 (+5.08%)

TAXABLE VALUE BY PROPERTY TYPE





Seawalk

Parcel Count: 145 143 SFH 2 HOA

2024 Sales: 7 (Avg. Sale Price \$546K)

> Average Sq. Ft: 1,855

Total Market Value: \$63,130,950



Ocean Breeze Shopping Center

Total Finished Sq. Ft: 96,999

> Anchor: Publix

Total Acres: 11.71

2025 Market Value: \$14,128,490



Ocean Breeze Resort

Total Count of Pads: 394

Main Amenities: Swimming Pool, Clubhouse, Fitness Center, RV Sites

> Total Acres: 44.5

2025 Market Value: \$31,605,590

Tangible Personal Property

Property Type	Counts	Total Taxable Value
Residential	144	53,053,246
Commercial	2	36,326,297
Personal Property	76	5,203,639
Centrally Assessed Railroad	2	514,186
Central Assessed - Railroad	2	129,932
Central Assessed - Private Car	88	49,161
Miscellaneous	3	-
Grand Total		95,276,461

<u>What is it:</u> TPP is everything other than real estate that has value by itself, and is being used in a business or for income-producing purposes. It would include items such as furniture, fixtures, tools, machine leasehold improvements, supplies, leased equipment and any other equipment used in a business or to earn income.

Tangible Personal Property Top 10

Rank	Owner	Property Type	Municipal Taxable Value
1	FLORIDA POWER & LIGHT COMPANY	Personal Property	2,293,642
	2 PUBLIX SUPER MARKETS INC	Personal Property	1,605,741
	BIG HAT INC THE	Personal Property	334,037
4	4 COMCAST OF FL/GA/PA LLC	Personal Property	162,241
	5 CELLCO PARTNERSHIP	Personal Property	143,825
(5 GOODFELLAS PIZZA PASTA & SUBS NO VIII LLC	Personal Property	93,055
1	7 SCOOTER KINGS INC	Personal Property	91,136
	B CURRENT EV LLC	Personal Property	59,785
	CROWN CASTLE FIBER LLC	Personal Property	58,337
10	JTS FLOORS & MORE LLC	Personal Property	47,539



Property Type	Counts	Total Taxable Value
Residential	144	53,053,246
Commercial	2	36,326,297
Personal Property	76	5,203,639
Centrally Assessed Railroad	2	514,186
Central Assessed - Railroad	2	129,932
Central Assessed - Private Car	88	49,161
Miscellaneous	3	-
Grand Total		95,276,461



Memorandum

То:	Mayor and Town Council
From:	Holly Vath, Financial Consultant
Subject:	2026 Proposed Budget
Date:	July 16, 2025

2025 Budget Analysis

The estimated actual for the 2025 budget is currently over budget. The original budget anticipated utilizing \$73,993 of unassigned reserves. The projected utilization of reserves for 2025 is 99,025. Additional expenses related to closeout activities of the PUD's have significantly increased Public Safety expenses. The Town has spent \$36,026 for the Resort Closeout while the to-date spending for the Seawalk closeout is \$95,644. The Town is receiving additional revenue from the new ½ cent infrastructure sales tax, however this revenue will be a designated reserve and not available to fund general operations of the Town.

2026 Proposed Budget

The proposed budget was prepared based on normal operations. Additional funding for the Seawalk closeout will require adjustments to the budget in fiscal year 2026 as decisions are made related to closeout activities. The closeout process continues to bring fiscal uncertainty to the Town.

The taxable value increased by 5.2% for a total taxable value of \$95.1 million. The 2026 proposed budget is balanced without the utilization of reserves. The project reserve balance at the end of 2025 is \$157,408. Based on the continued issues with the Seawalk closeout, the recommendation is to maintain this level of reserves. The undesignated reserves have been utilized for the past five years, reducing our reserves from \$328,658 to a projected amount of \$157,408.



Revenue

A proposed Utility Tax diversifies the Town's revenue source. A mix of utility taxes and ad valorem taxes must generate approximately \$180,000 to balance the budget without utilization of reserves. By utilizing a mix the proportion of revenue generated between the Town's major developments is detailed below. For illustration purposes the Seawalk homesteaded property tax was utilized.

	Electric Tax	Electric Tax		Ad Valorem	
	Rate	Revenue	Millage Rate	Revenue	Total
Mix 1	1.00%	11,867	1.9000	171,974	183,841
Mix 2	5.00%	59,334	1.4000	126,718	186,052
Mix 3	8.00%	94,934	1.0000	90,513	185,447
Mix 4	10.00%	118,668	0.7000	66,693	185,361

_		Plaza		
	Utility	Ad Valorem	Total	% Total
Mix 1 Annual Cost	1,980	26,844	28,824	17.8%
Mix 2 Annual Cost	9,900	19,780	29,680	17.5%
Mix 3 Annual Cost	15,840	14,128	29,968	17.2%
Mix 4 Annual Cost	19,800	9,890	29,690	17.1%

_	Sea			
	Utility	Ad Valorem	Total	% Total
Mix 1 Annual Cost	3,432	84,942	88,374	54.6%
Mix 2 Annual Cost	17,160	62,634	79,794	46.9%
Mix 3 Annual Cost	27,456	44,759	72,215	41.5%
Mix 4 Annual Cost	34,320	31,317	65,637	37.7%

_				
	Utility	Ad Valorem	Total	% Total
Mix 1 Annual Cost	6,357	38,342	44,699	27.6%
Mix 2 Annual Cost	32,274	28,252	60,526	35.6%
Mix 3 Annual Cost	51,834	20,180	72,014	41.3%
Mix 4 Annual Cost	64,548	14,126	78,674	45.2%

_		Total	
	Utility	Ad Valorem	Total
Mix 1 Annual Cost	11,769	150,128	161,897
Mix 2 Annual Cost	59,334	110,666	170,000
Mix 3 Annual Cost	95,130	79,067	174,197
Mix 4 Annual Cost	118,668	55,333	174,001

BUDGET SUMMARY TOWN OF OCEAN BREEZE FISCAL YEAR 2026

	2024 Actual		2025 Judget	 E:	2025 stimated	 2026 Budget
Revenue						
General revenue	-					
312100 Ad Valorem	64,418	\$	68,662	\$	68,430	\$ 181,025
314200 Local communications services tax	5,576		5,900		5,900	5,900
322004 Charges for service	-		-			-
335120 State revenue sharing - 18% motor fuel	18,382		19,100		19,100	19,100
335140 Mobile home tags	3,139		3,100		3,100	3,100
335150 Alcoholic beverage licenses	2,692		2,300		3,230	2,300
335180 1/2 Cent Sales Tax	58,191		86,540		84,200	86,540
1/2 Cent Infrastucure Tax	-		-		54,000	80,000
312300 Gas tax	48,855		44,900		48,000	44,900
338200 Occupational licenses	570		500		105	500
361000 Interest income	24,277		20,000		15,500	20,000
369000 Miscellaneous income	179		-			
Total General Revenue	226,279		251,002		301,565	 443,365
Building revenue						
322000 Building permits	17,935		20,000		18,500	20,000
322001 Fire inspections	<u> </u>	<u> </u>	-		•	 -
Total Building revenue	17,935		20,000		18,500	20,000
Leases	-					
383100	<u> </u>		-			
Total Revenue	244,214		271,002		320,065	 463,365

BUDGET SUMMARY TOWN OF OCEAN BREEZE FISCAL YEAR 2026

	-	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
			Buuget		Duuger
Expense					
General Go	vernment				
513150		46,471	45,500	52,000	102,960
513301	Management Consultant	23,656	28,000	16,000	28,000
513302	Rent	548	14,905	14,905	15,085
513304	Communications / Website	10,614	14,650	11,500	15,780
513305	Engineering	6,338	5,000	500	5,000
513306	Accountant	3,390	8,000	6,000	8,000
513308	Insurance W/C	1,429	5,000	2,500	5,000
513309	Insurance Package	25,042	27,000	23,500	27,050
513311	Public Advertising Notices	1,950	4,000	2,100	4,000
513312		12,605	10,665	12,500	11,360
513313	• • • • •	596	1,000	700	1,000
513315	•	16,250	17,000	16,500	17,000
513316	Utilities	600	720	620	720
513317	Dues	1,477	1,565	1,565	1,540
513318	Mileage Reimb Clerks	44	300	70	200
513319	Council expenses, conferencces & travel	6,195	6,900	6,900	6,900
513321	Election Expenses	654	2,000	700	2,000
513820	Contributions	300	1,000	800	1,000
513322	Special Projects (digitize records, update codes)	13,346	12,000	7,000	-
513322	Charter review	-	-	-	10,000
514100	Legal Counsei	16,406	24,000	26,000	24,000
514200	Computer Services	5,920	6,900	12,000	6,900
531110	Payroll Taxes - Fica	2,978	2,830	3,980	7,875
531111	Payroll Taxes - Medicare	696	660	750	1,495
584620	Building - Leases	-	•	-	-
584640	Equipment - Leases	-	-	-	-
584710	Principal - Leases	13,916	•	-	-
584720	Inteest - Leases	2,396	•	<u> </u>	•
Total Ge	eneral Government	213,817	239,595	219,090	302,865

BUDGET SUMMARY TOWN OF OCEAN BREEZE FISCAL YEAR 2026

	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Bublic Sofety				
Public Safety 524200 Building Official	20,513	27,000	20.000	22,000
524200 Building Code Compliance services	18,518	8,000	27,000	8,000
524220 Code Compliance legal services	23,840	5,000	27,000	5,000
524300 Fire Safety Inspector	20,040	500	27,000	500
524300 Permit processing services	24,097	20,000	24,000	-
Total Building	86,968	60,500	98,000	35,500
Transportation				
541300 Street lights and street maintenance 541400 Sheriff Road Patrol	4,386	5,000	4,500	5,000
Total Transportation	4,386	5,000	4,500	5,000
Capital Outlay				
555000 Furniture & Equipment	-	•	•	-
Total Expense	305,171	305,095	321,590	343,365
Use of unrestricted reserves Restricted gas tax reserves Restricted infrastructure reserves	(105,426) 44,469	(73,993) 39,900	(99,025) 43,500 54,000	100 39,900 80,000
Total change in reserves	(60,957)	(34,093)	(1,525)	120,000

Town of Ocean Breeze Line Item Detail

Detail	2026 Budget	2025 Budget	Change
Town Clerk - 1,560 hours - \$45.00	70,200	45,500	24,700
Bookeeper/Office Assistant - 1,560 hours - \$21	32,760	(-)	32,760
Town Manager Consultant	28,000	28,000	-
Storage Unit	985	985	<u></u>
Office	14,100	13,920	180
Comcast	3,600	3,600	-
Cell phone stipend - Town Clerk - Deputy Town Clerk	2,040	1,020	1,020
Council cell phone/internet stipends 7@ \$1,020	7,140	7,140	-
Web hosting	2,400	2,400	ت
Website ADA Accessibility	600	490	110
Town Engineer	5,000	5,000	-
Financial Consultant	8,000	8,000	~
Florida League of Cities	5,000	5,000	-
Florida League of Cities	27,000	27,000	-
Notary renewals	50	0	50
Treasure Coast Newspapers	4,000	4,000	-
Copier lease	3,400	3,310	90
Copier use above contracted amount	200	600	(400)
Council directed budget/election mailing	1,500	1,500	-
Office supplies	1,800	1,800	-
Meeting supplies	1,200	1,200	-
Quicken	1,000	-	1,000
Office 365	1,600	1,415	185
Adobe	360	540	(180)
Remote desktop software	300	300	
Post office box	500	500	-
Postage	500	500	-
Annual audit	17,000	17,000	-
FPL - Office	720	720	-
Florida League of Cities	640	615	25
Florida League of Mayors	350	350	-
Chamber of Commerce	275	250	25
Treasure Coast Council of Local Government	200	200	-
Florida City Clerks Association	75	150	(75)
Staff mileage	200	300	(100)
Council travel and conferences	6,900	6,900	-
Elections Expenses	2,000	2,000	-
	-		(12,000)
Charter Review	10,000	5.5 M	10,000
	Town Clerk - 1,560 hours - \$45.00 Bookeeper/Office Assistant - 1,560 hours - \$21 Town Manager Consultant Storage Unit Office Comcast Cell phone stipend -Town Clerk - Deputy Town Clerk Council cell phone/internet stipends 7@ \$1,020 Web hosting Website ADA Accessibility Town Engineer Financial Consultant Florida League of Cities Florida League of Cities Notary renewals Treasure Coast Newspapers Copier lease Copier use above contracted amount Council directed budget/election mailing Office supplies Meeting supplies Quicken Office 365 Adobe Remote desktop software Post office box Postage Annual audit FPL - Office Florida League of Cities Florida League of Mayors Chamber of Commerce Treasure Coast Council of Local Government Florida City Clerks Association Staff mileage Council travel and conferences Elections Expenses Special Projects	Town Clerk - 1,560 hours - \$45.00 70,200 Bookeeper/Office Assistant - 1,560 hours - \$21 32,760 Town Manager Consultant 28,000 Storage Unit 985 Office 14,100 Comcast 3,600 Cell phone stipend -Town Clerk - Deputy Town Clerk 2,040 Council cell phone/internet stipends 7@ \$1,020 7,140 Web hosting 2,400 Website ADA Accessibility 600 Town Engineer 5,000 Financial Consultant 8,000 Florida League of Cities 5,000 Florida League of Cities 27,000 Notary renewals 50 Treasure Coast Newspapers 4,000 Copier use above contracted amount 200 Council directed budget/election mailing 1,500 Office supplies 1,800 Meeting supplies 1,800 Post office box 500 Post age 500 Annual audit 17,000 Florida League of Cities 640 Florida League of Cities 6400 </td <td>Town Clerk - 1,560 hours - \$45.00 70,200 45,500 Bookeeper/Office Assistant - 1,560 hours - \$21 32,760 - Town Manager Consultant 28,000 28,000 Storage Unit 985 985 Office 14,100 13,920 Comcast 3,600 3,600 Coll phone stipend -Town Clerk - Deputy Town Clerk 2,040 1,020 Council cell phone/internet stipends 7@ \$1,020 7,140 7,140 Web hosting 2,400 2,400 2,400 Website ADA Accessibility 600 490 5,000 Town Engineer 5,000 5,000 5,000 Fiorida League of Cities 2,700 27,000 27,000 Notary renewals 50 - - Treasure Coast Newspapers 4,000 4,000 4,000 Copier use above contracted amount 200 600 - Copier use above contracted amount 200 600 - Office supplies 1,200 1,200 - Office a65</td>	Town Clerk - 1,560 hours - \$45.00 70,200 45,500 Bookeeper/Office Assistant - 1,560 hours - \$21 32,760 - Town Manager Consultant 28,000 28,000 Storage Unit 985 985 Office 14,100 13,920 Comcast 3,600 3,600 Coll phone stipend -Town Clerk - Deputy Town Clerk 2,040 1,020 Council cell phone/internet stipends 7@ \$1,020 7,140 7,140 Web hosting 2,400 2,400 2,400 Website ADA Accessibility 600 490 5,000 Town Engineer 5,000 5,000 5,000 Fiorida League of Cities 2,700 27,000 27,000 Notary renewals 50 - - Treasure Coast Newspapers 4,000 4,000 4,000 Copier use above contracted amount 200 600 - Copier use above contracted amount 200 600 - Office supplies 1,200 1,200 - Office a65

Town of Ocean Breeze Line Item Detail

Account	Detail	2026 Budget	2025 Budget	Change
513820 · Contributions	Upon request and Council approval	1,000	1,000	-
514100 · Legal Counsel	Legal Counsel	24,000	24,000	-
514200 · Computer Services	Computer assistance	1,500	1,500	-
514200 · Computer Services	Computer security assistance	2,400	2,400	-
514200 · Computer Services	Software support	3,000	3,000	-
524200 · Building Official Services	Building Official	12,000	15,000	(3,000)
524200 · Building Official Services	Inspections	10,000	12,000	(2,000)
524210 · Building Code Compliance services	s Code Compliance Services	8,000	8,000	-
524220 · Code Compliance Legal services	Code Compliance Legal	5,000	5,000	-
524300 · Fire Safety Inspector	Martin County Fire Inspections	500	500	-
524301 · Permit Processing Services	Permit Processing Services	-	20,000	(20,000)
531110 · Payroll taxes - FICA	Payroll Taxes - Fica	7,875	2,830	5,045
531111 · Payroll taxes - Medicare	Payroll Taxes - Medicare	1,495	660	835
541301 · Street Lights and Maintenance	Transportation	5,000	5,000	-

TOWN OF OCEAN BREEZE COUNCIL EXPENSES, CONFERENCES AND TRAVEL

		2026	2025
Mayor	Conferences and Travel	4,500	4,500
President			
	Conferences and Travel	600	600
Vice Presi			
	Conferences and Travel	600	600
Commissi			
	Conferences and Travel	300	300
Commissi			
	Conferences and Travel	300	300
Commissi			
	Conferences and Travel	300	300
Commissi			
	Conferences and Travel	300	300
Total		6,900	6,900
- www.		0,000	

			PROPO	OF OCEAN BR DSED MILLAGE Aillage Proposal ptember 30, 202	RATE					
	Pro	posed Millage		Current Year		А		В		С
Estimated taxable value Taxable Value Increase	\$	95,276,461	\$	90,674,046	\$	95,276,461	\$	95,276,461	\$	95,276,461
Divide by 1,000	6	1,000		1,000		1,000		1,000		1,000
	\$	95,276.46	\$	90,674.05	\$	95,276.46	\$	95,276.46	\$	95,276.46
Millage rate		2.0000		0.8000		2.0000		1.9000		1.8000
Rollback rate						0.7665		0.7665		0.7665
% above/below rollback						160.93%		147.88%		134.83%
Ad valorem taxes	\$	190,552.92	\$	72,539.24	\$	190,552.92	\$	181,025.28	\$	171,497.63
Collection allowance		5%		5%		5%		5%		5%
Budgeted ad valorem taxes	\$	181,025.00	\$	68,912.00	\$	181,025.00	\$	171,974.00	\$	162,923.00
Other Revenue		202,340.00		167,350.00		202,340.00		202,340.00		202,340.00
Expenditures		305,095.00		304,550.00		305,095.00		305,095.00		305,095.00
Town of Ocean Breeze Taxes	Та	axable Value								
Total Convelle		50 110 010								
Total Seawalk Seawalk	\$ 6	56,442,016	¢	350	c	874	¢	831	c	707
Homesteaded Seawalk	\$ \$	437,170 312,540	\$ \$	250	\$ \$	625	\$ \$	594	s s	787 563
Homestedueu Sedwaik	φ	512,540	Ð	250	9	025	Ð	594	Ð	203
Shopping Plaza	\$	14,128,490	\$	11,303	\$	28,257	\$	26,844	\$	25,431
Resort	\$	20,179,825	\$	16,144	\$	40,360	\$	38,342	\$	36,324
Population		608								

TOWN OF OCEAN BREEZE FUND BALANCE ANALYSIS FOR GENERAL FUND

		Annual Operating	% of
	Balance	Budget	Budget
Fund balance @ 9/30/2017	257,818	287,214	89.77%
FY 2018 decrease in fund balance	(39,862)		
Fund balance @ 9/30/2018	217,956	371,292	58.70%
FY2019 increase in fund balance	132,441		
Fund balance @ 09/30/2019	350,397	382,885	91.51%
FY2020 increase in fund balance	25,120		
Fund balance @ 09/30/2020	375,517	283,967	132.24%
FY2021 increase in fund balance	49,547		
Fund balance @ 09/30/2021	425,064	348,010	122.14%
FY2022 increase in fund balance	24,851		
Fund balance @ 09/30/2022	449,915	301,301	149.32%
FY2023 decrease in fund balance	(88,056)	·	
Fund balance @ 09/30/2023	361,859	308,430	117.32%
FY2024 decrease in fund balance	(105,426)		
Projected fund balance @ 09/30/2024	256,433	305,000	84.08%
FY2025 Projected decrease in fund balance	(99,025)		
Projected fund balance @ 09/30/2025	157,408	308,000	51.11%
FY2026 Projected decrease in fund balance	•		
Projected fund balance @ 09/30/2026	157,408	310,000	50.78%

Historical Data Fiscal Year Tax Year **Taxable Value** % Change **Millage Rate** % Change **Taxes Levied** 2017 2016 27,446,576 18.04% 5.2177 31.05% 143,208 2017 5.4750 4.93% 148,797 2018 27,177,478 -0.98% 2019 2018 30,024,441 10.48% 6.3826 16.58% 191,634 2020 2019 36,782,181 22.51% 4.8008 -24.78% 176,584 2021 2020 43,628,710 18.61% 3.0800 -35.84% 134,376 2021 2022 47,818,243 9.60% 1.4000 -54.55% 66,946 2023 2022 67,156,131 40.44% 1.0000 -28.57% 67,156 2024 2023 84,128,347 25.27% 0.8000 -20.00% 67,303 2025 2024 90,345,172 7.39% 0.8000 0.00% 72,276

5.20%

2.0000

150.00%

190,092

95,045,845

2026

2025

TOWN OF OCEAN BREEZE



ORDINANCE NO. 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 THE 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 THE 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.

WHEREAS, Pursuant to Florida Statute Section 166.231, as amended, the

Town may levy within its municipal boundaries a public service tax upon each

purchase of electricity, metered natural gas, metered or bottled liquified petroleum

gas or manufactured, gas, coal, and fuel oil, (the "Utility Services"), as provided

herein; and

WHEREAS, the intent of the Town is to levy on each and every purchase

within the incorporated area of the Town unless changed by amendment to this

ordinance, on all Utility Services; and

WHEREAS, the Town Council finds that the enactment of this ordinance will protect the public health, safety and welfare of the residents and inhabitants of the Town and secure revenues which are due and owing to the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA, as follows: Town of Ocean Breeze, Florida Ordinance No. 360-2025 Page 2 of 10

<u>Section 1</u>. Recitals Adopted. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this ordinance upon adoption hereof.

Section 2. Amendment to the Code of Ordinances. The Town Council hereby approves and adopts creating a new Section in the Town Code- Chapter 10-2,

"Public Service Tax" to read as follows:

Chapter 10-2. PUBLIC SERVICE TAX

CHAPTER 10-2A DEFINITIONS

For the purposes hereof, the following words and phrases shall have the meanings respectively ascribed to them by this section:

(1) Bottled Gas: All types and kinds of natural, liquefied petroleum and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the incorporated area of the Town.

(2) Town: Ocean Breeze Florida. The incorporated area of the Town.

(3) Coal: All coal for lighting, heating, cooking, power, energy or any other purpose competing with any other utility or energy source taxed under this ordinance delivered to any purchaser thereof within the incorporated area of the Town.

(4) Electricity: All electric current or energy for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the incorporated area of the Town.

(5) Mayor, Town Manager and/or Finance Director: To secure revenues which are due and owing to the Town.

Town of Ocean Breeze, Florida Ordinance No. 360-2025 Page 3 of 10

(6) Fuel oil: All bunker C oil, number 1& 2 fuel oil, and kerosene or any combination thereof capable of being used for lighting, heating, cooking, power or any other purpose and delivered to any purchaser thereof within the incorporated area of the Town.

(7) Metered Gas: All types and kinds of natural and manufacture gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the incorporated area of the Town.

(8) Purchase: Every act or transaction whereby possession of, utilization of, control over or title to Water, Electricity, Metered Gas, Bottled Gas, Coal, and Fuel Oil, and the duty and obligation to pay therefor become vested in the Purchaser within the incorporated area of the Town, but such term shall not pertain to nor include any such transaction or purchase when undertaken or performed by an agency or instrumentality of the United States Government, the State, the County or a municipality as Purchaser.

(9) Purchaser: Every person legally liable for the payment of Water, Electricity, Metered Gas, Bottled Gas, Coal or Fuel Oil delivery, rendered to such Purchaser, by a seller, unless such person making the Purchase is an agency or instrumentality of the United States Government, the State, the County, a municipality, or a house of public worship, which qualifies for exemption from the State sales tax under Section 212.08(7)(c)(1), Fla. Stat.

(10) Seller: Every person delivering Water, Electricity, Metered Gas, Bottled Gas, Coal or Fuel Oil to any Purchaser thereof.

Town of Ocean Breeze, Florida Ordinance No. 360-2025 Page 4 of 10

(11) Water service: The water supply furnished to all consumers in the incorporated area of the Town for retail use and not for resale, except water delivered to a Purchaser in a bottle or other container.

Chapter 10-2B PROCESS FOR LEVY OF PUBLIC SERVICE EXCISE TAX

CHAPTER 10-2B

- (1) Rate and amount of excise tax on purchase of public utility service; collection of excise tax.
 - (a) Effective upon passage of this Ordinance, there is hereby levied by the Town of Ocean Breeze an excise tax on each and every purchase within the incorporated Town upon every purchase of Water, Electricity, Metered Gas, Bottled Gas, Coal, and Fuel Oil included in or reflected by any bill rendered by the Seller to the Purchaser.
 - (b) When the Seller renders a bill to the Purchaser, except for purchases of taxable Telecommunications Services, the amount of excise tax shall be ten (10) percent of the total amount shown on the bill not exceeding four
 (4) cents/gallon for purchases of fuel oil, exclusive of governmental charges.
- (2) In the use and application set out herein, purchases of Water, Electricity, Metered Gas, Bottled Gas, Coal, and Fuel Oil, and Telecommunications Services, shall be treated as being distinct and unrelated classes of purchases if more than one class is shown on the same bill.
- (3) Seller is required and it is Seller's duty to render each Purchaser's bills covering all such purchases and the amount of the excise tax shall be shown

by the Seller as a separate item on the Bill which shall become due and payable to the Town whenever such bill becomes due and payable under the Seller's rule and regulations. Each such bill shall include purchases applicable to but 1 location or to but 1 family or business or where more than 1 family or business uses separate metered services at 1 location in incorporated areas of the Town.

- (4) The purchaser is required to pay such excise tax to the Seller, as agent for the Town, at the time of the payment of said bill. If purchaser does not pay the bill to the Seller, then Seller is empowered to forthwith discontinue service to Purchaser until the total amount, including such excise tax is paid in full. It is Seller's duty to collect and Seller is hereby authorized to collect such excise tax from Purchaser and remit same to the Town. The Seller has the right and privilege of assuming and paying such an excise tax itself in lieu of collecting same from the Purchaser. If Seller shall fail or neglect to collect such excise tax from Purchaser within one (1) year from the date of the bill on which tax was or should've been imposed, the Seller shall be deemed to have assumed such excise tax itself and shall become liable for payment of amount thereof to the Town to same extent as if such excise tax had been collected from Purchaser with further recourse to the Purchaser therefore.
- (5) This Section shall be applicable to all bills for Water, Electricity, Metered Gas, Bottled Gas, Coal, and Fuel Oil; except that in reference to those purchases enumerated in Section 166.231, Fla. Stat., this ordinance shall only apply to the extent permitted herein; the sale of Fuel Oil and Coal to a public or private

utility; either for resale or for use as fuel in the generation of electricity; or the sale of fuel used for the propulsion of land, water or air vehicles or as fuel for other engines, the use of which does not compete with those utility or energy sources specified in Section 166.231, Fla. Stat. is exempt from taxation hereunder.

Chapter 10-2C – REMITTANCE OF TAX TO CITY BY SELLER

- (1) Every Seller is hereby required to execute and file not later than the twentieth (20th) day of each month at the Office of the Town, a certified statement on a form prescribed by the Town, setting forth the amount of such excise tax to which the Town became entitled under the provisions hereof on account of bills paid by Purchasers during the preceding fiscal month, and contemporaneously with the filing of such statements, shall pay the amount of such excise tax to the Town.
- (2) The Town shall assess interest and penalties in accordance with this paragraph for failure of the Seller to pay any tax when due or to file any required return, except that no penalty shall be assessed in the absence of willful neglect, willful negligence or fraud, Interest shall be assessed at a rate of one (1) percent per month of the delinquent tax from the date the tax was due until paid. Penalties shall be assessed at the rate of five (5) percent per month of the delinquent tax, not to exceed a total penalty of twenty-five (25) percent, except that in no event shall the penalty for failure to file a return be less that fifteen dollars (\$15). In the case of a fraudulent return or statement or a willful intent to evade payment of the tax, Seller shall be liable for a

specific penalty of one hundred (100) percent of the tax. Interest and penalties shall be computed on the net tax due after application of any overpayments and are subject to compromise by the Town pursuant to Section 166.234(14), Fla. Stat.

(3) All collected tax, interest and penalties shall be deposited to the credit of the general fund of the Town to be expended for Town purposes in accordance with law.

Chapter 10-2D – RECORDS TO BE KEPT

Every Seller is hereby required to establish and maintain appropriate accounts and records showing the amount of such excise tax payable to the Town under the provisions hereof, and such accounts and records should be open to inspection by the Town or its duly authorized agent at all reasonable times. The Town is hereby authorized and empowered to promulgate such rules and regulations with respect to the establishment and maintenance of such accounts and records as the Town may deem necessary to carry out the intent, effect and purpose of the provisions herein. Such rules and regulations shall not conflict with Section 166.234(1), Fla. Stat.

Chapter 10-2E – REPORTS OF DELIVERIES FOR RESALE

Every manufacturer, distributor, wholesaler or Seller who shall deliver Water, Electricity, Metered Gas, Bottled Gas, Coal, Fuel Oil or Water Service to any Seller or other person having a place of business in the incorporated area of the Town, or licensed to do business herein, to be sold or r-sold to ultimate purchasers, shall report to the Town semi-annually, as of June 30 and Town of Ocean Breeze, Florida Ordinance No. 360-2025 Page 8 of 10

> December 31, the names and addresses of such Sellers or other persons, and the quantities received by them during the preceding six (6) months, such reports to be filed no later than one (1) month after the close of each semi-annual period.

Chapter 10-2F- RECOGNITION OF EXPENSE IN REGULAR OF RATES; TAXABLE TELECOMUNNICATION SERVICES COLLECTION ALLOWANCE, TRAVEL COST FOR AUDIT

- (1) All reasonable expense incurred by a Seller in making collections and remittances and in fulfilling the duties prescribed herein is hereby declared to be and to constitute an operating expense and shall be accorded full recognition as such in the establishment of rates and charges for rendering Water, Electricity, Metered Gas, Bottled Gas, Coal, or Fuel Oil service in the Town.
- (2) The Town may assess audit expenses, including travel, only as authorized by Section 166.234, Fla. Stat.

Chapter 10-2G- ADMINISTRATION

The excise Tax imposed pursuant to this Chapter shall be administered in accordance with Section 166.234, Fla. Stat., to the extent applicable.

Chapter 10-2H- VIOLATIONS

It shall be unlawful and a violation hereof for any Purchaser to evade the payment of the excise tax provided for herein or any part thereof, or to fail or neglect to pay such excise tax within thirty (30) days after the same has become due and payable, or for any Seller to fail or refuse to pay to the Town Town of Ocean Breeze, Florida Ordinance No. 360-2025 Page 9 of 10

> all amounts of excise tax payable to the Town by the Seller, or to fail or refuse to file the monthly return or statement or to set forth any erroneous or false information therein with intent to defraud the Town, or to refuse to permit the Town to examine the accounts and records to be kept as required hereby.

Chapter 10-3 PUBLIC SERVICE EXCISE TAX AMOUNT

Utility Service	Excise Tax Rate
Water	Ten percent (10%)
Electricity	Ten percent (10%)
Metered Gas	Ten percent (10%)
Bottled Gas	Ten percent (10%)
Coal	Ten percent (10%)
Fuel Oil	Ten percent (10%), not to exceed \$0.04/gallon

Section 3. Conflicts. Any and all Ordinances or parts of Ordinances in Conflict herewith are hereby repealed.

<u>Section 4.</u> Severability. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision or application of this ordinance which can be given effect without the invalid provision or application.

<u>Section 5</u>. Codification. The provisions of this Ordinance shall be codified as and be made part of the Code of Ordinances of the Town of Ocean Breeze. The sections of this Ordinance may be renumbered to accomplish such intention.

<u>Section 6</u>. Effective Date. This Ordinance shall take effect immediately upon its final adoption by the Town Council.

Town of Ocean Breeze, Florida Ordinance No. 360-2025 Page 10 of 10

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA THIS _____ DAY OF _____, 2025.

First Reading:

Advertised: _____

Second Reading: _____

BY:

Kevin Docherty, President

Karen M. Ostrand, MAYOR

Name	Absent	Yes	No
President Docherty			
Vice President Kelley			
Ciaschi			
Galante			
Heller			
Squires			

ATTEST:

Approved as to form and legality for the use and reliance of the Town of Ocean Breeze, FL

Kim Stanton, TOWN CLERK

Gemma Torcivia, ESQUIRE TG Law, PLLC, TOWN ATTORNEY



Item#3C.

Resolution No. 362-2025

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA, DETERMINING A TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2025/2026 AND PROVIDING NOTICE THEREOF TO THE APPROPRIATE AUTHORITIES

WHEREAS, the Town Council of the Town of Ocean Breeze, Florida has this date held a properly noticed meeting to discuss ad valorem taxes within the Town's jurisdiction:

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA that:

SECTION I: The tentative millage rate for the 2025/2026 fiscal year of the Town of Ocean Breeze, Florida shall be _____ mills.

SECTION 2: Any one or more of the following officials of the Town shall be authorized to report the proposed millage rate to the Martin County Property Appraiser or other appropriate authority in accordance with Florida law: Mayor, Town Clerk, President of the Town Council and/or Town Financial Officer/Accountant.

SECTION 3: This Resolution shall take effect upon adoption. Adopted this 16th day of July 2025.

ATTEST:

Karen M. Ostrand, Mayor

Kim Stanton, Town Clerk

Kevin Docherty, President

MEMORANDUM

TO:	MAYOR OSTRAND AND MEMBERS OF THE TOWN COUNCIL
FROM:	KIM STANTON, TOWN CLERK
SUBJECT:	Budget Workshop Meeting / Martin County Sheriff's Department Extra Patrols
DATE:	July 16, 2025

Please see attached email dated April 17, 2025 from Deputy Sheriff Thomas McDonald affirming that the current hourly rate for extra patrols is \$65 an hour.

These patrols are paid by utilizing gas tax revenue (Special Revenue Fund) so there is no impact on millage rate.

A budget of \$10,000 will support three (3) hours per week.

A budget of \$20,000 will support six (6) hours per week.

The Town historically budgeted \$20,000 and relied upon the professional judgement of law enforcement for scheduling.

Town Clerk

From: Sent: To: Cc: Subject: Thomas C. McDonald <tcmcdonald@mcsofl.org> Thursday, April 17, 2025 1:32 PM Town Clerk Permits RE: Invoice 14996

No problem,

Currently the rate is \$65 an hour.

Deputy Sheriff Thomas McDonald Martin County Sheriff's Office 800 S.E. Monterey Rd. Stuart, Florida 34994 Phone: (772) 320-4730



"In God We Trust"

From: Town Clerk <townclerk@townofoceanbreeze.org> Sent: Thursday, April 17, 2025 1:19 PM To: Thomas C. McDonald <tcmcdonald@mcsofl.org> Cc: Permits <permits@Townofoceanbreeze.org> Subject: RE: Invoice 14996

Think Before You Click: This Email is from an External Sender

Hi Deputy McDonald,

The Town Council will be considering added patrols within the Town of Ocean Breeze at our budget workshop meeting to take place July 16, 2025. Would you be kind enough to let me know the costs of these types of patrols. We were paying \$60.00 an hour in 2023.

Thank you for your help,

Kim Stanton Town Clerk